

Exhibit No. ___(DLT-11)
Docket No. UE-03_____
2003 PP&L Rate Case
Witness: David L. Taylor

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power & Light
Company,

Respondent.

Docket No. UE-03_____

PACIFICORP

EXHIBIT OF DAVID L. TAYLOR

Complete Functionalized Results of Operations and Class Cost of Service Detail

December 2003

**PacifiCorp
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**PACIFICORP
COST OF SERVICE
FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES**

INTRODUCTION

The Class Cost of Service Study is based on PacifiCorp's normalized results of operations. It employs a three-step process referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electrical service and assigns cost responsibility to the groups of customers for whom the costs are incurred.

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Production (or Generation), Transmission, Distribution (Poles and Wires), Retail and Misc. Services hereafter referred to as P, T, D (or DPW), R, and M.

The production function consists of the costs associated with power generation, including coal mining and wholesale purchases.

The transmission function includes the costs associated with the high voltage system utilized for the bulk transmission of power from the generation source and interconnected utilities to the load centers.

The distribution function includes the radial distribution system that connects the customer to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops and meters.

The Retail Service function includes the retail activities associated with customer service including Meter Reading, Customer Accounting, Customer Service activities and Sales.

The Misc. Services function is a catchall for expenses that are associated with regulatory activities. These activities include demand side management (DSM), franchise requirements and regulatory commission expenses.

Classification

Classification identifies the component of utility service being provided. The Company provides, and customers purchase, service that includes at least three different components: demand-related, energy-related, and customer-related.

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum demand influences the size of these facilities, and correspondingly, the amount of

Company investment and related expenses.

Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

Customer-related costs are driven by the number of customers served. Once the Company makes a commitment to serve a customer, these costs continue, even if the customer uses little or no electricity. At a minimum, they consist of the costs associated with meters, service drops, meter reading, billing, and customer service related expenses.

Allocation

After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. Some utility plant and expenses can be identified as serving one or a small group of customers and can be directly assigned to those customers. In most cases, however, utility plant and expenses are used to serve multiple classes of customers. As such, those costs must be equitably shared among the customer classes. This is achieved by the use of allocation factors which specify each class' share of a particular cost driver such as system peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. Factors with two digits (i.e. F30 - MWH) identify allocation factors that are calculated using cost driver information that is external to the cost study.

Many expense and rate base items track plant investment or some other value in the cost of service study. The allocation factors for these items are internally generated within the cost of service model. Internally identified factors are identified with three digits (i.e. F102 – Gross Plant). Many plant related allocation factors are identified by function and are so identified (F102G – Generation Plant, F102T – Transmission Plant, F102D – Distribution Plant and so on).

FUNCTIONALIZATION PROCEDURES

For regulatory reporting purposes costs are collected into the Jurisdictional Allocation Reporting System (JARS). Each account balance in the JARS database is assigned a functional identification or FUNC Factor. Account balances captured in the JARS database that are directly related to one of the primary business functions: P, T, D (or DPW), R, or M are so designated. The functional designation is generally driven by the location code associated with an asset or transaction. In some cases, the customer service system for example, the business purpose of the asset or transaction it used rather than the physical location. Assets and expenses that support more than one of the five (for example administrative and general expenses and general office rate base) are apportioned between the functions. Those items that are considered plant related are split between functions in the same portion as generation, transmission, and distribution plant

(PTD FUNC factor). Those items that are considered directly related to employee compensation are split in the same portion as company labor (LABOR FUNC factor).

In the Results of Operations Model (Jurisdictional Allocation Model or JAM), account balances from JARS are aggregated by FERC account and by Jurisdictional Allocation Factor (JURIS) and roll up to a single line item. Each of these line items is also assigned or allocated to one or more of the functions using a series of functionalization factors (FUNC Factors). When all, or essentially all, of the account balance associated with one FERC account and JURIS factor have the same functional designation that FUNC factor is used. For example, any item allocated to a jurisdiction using the SE factor is generally fuel related and assigned to the generation function using the "P" FUNC factor.

When the various account balances from JARS that roll up to one line in the JAM have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. The Schedule M additions temporary account balances allocated on the SO factor, some are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary allocated to a state using the SO factor are then assigned to functions using the SCHMAT-SO FUNC factor.

Some FUNC factors, such as the Production, Transmission and Distribution (PTD) factor or the Cash Working Capital (CWC) factor are calculated internally inside the JAM model

Operation Revenues:

General Business Revenue: Account 440-445. Residential Revenues, and Account 442, Retail - Commercial and Industrial Revenues, are not functionalized. The dollar amounts assigned to PTDRM for retail revenues have been derived to produce the jurisdictional normalized ROE.

Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW)

Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale), are allocated on the Wholesale Sales Factor, "WSF". This factor is developed by identifying the production / transmission components of wholesale sales.

Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the "OTHREV" factors. The majority of revenue in this line item are associated with account 456 and have been functionalized using the "OTHSGR" factor. These factors are developed by identifying each specific revenue item as PTDRM.

Operating Expenses:

Production: Accounts 500-557. Production expense includes all generation maintenance expenses as well as fuel and purchased power expenses. All of these costs are assigned to P.

Transmission: Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.

Distribution: Accounts 580-598. Maintenance and operation expenses are assigned to D.

Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to R.

Administrative & General: Accounts 920-935. Most A&G expenses are functionalized on the "PTD" functionalization factor. The "PTD" factor used here is based on the ratio of total company plant investment between P, T & D. Costs that have been identified as supporting customer systems are considered part of the retail function. Account 926, Pension Benefits and Account 929 Duplicate Charges are functionalized on the "LABOR" functionalization factor. The "LABOR" factor is based on the FERC Form 1 breakdown of labor expenses between P, T D & R (As shown above, Customer Accounting, Service and Sales are considered part of the R function). Account 927, Franchise Requirements, and Account 928, Regulatory Commission Expense are assigned to M. Account 928, FERC annual charge is functionalized on the "FERC" factor. Account 935 is functionalized on the General Plant "G" and Customer-system "CN" factors.

Depreciation: Account 403. The functionalization of depreciation matches the functionalization of rate base. For example, the functionalization of General Plant Depreciation expense matches the functionalization of General Plant rate base.

Amortization: Accounts 404-407. Account 404, Amortization of Limited Term Electric Plant is functionalized based on analysis of the items being amortized to this account with the majority of the money being functionalized by PTD or CUST. Account 405, Other Electric Plant Amortization is allocated on the "GP" factor. Account 406, Plant Acquisition Adjustment Amortization and Account 407, Amortization of un-recovered Plant are assigned to P.

Taxes Other Than Income: Account 408. Property tax, Excise and Super-fund taxes are functionalized to P, T D & R using the "GP" factor. The "GP" factor is different than the "PTD" factor in that the "GP" includes General and Intangible plant balances in the calculation. Generation Taxes and Idaho kWh tax are assigned to P. The Washington Business Tax, Regulatory Commission fees for Wyoming and Idaho and other situs taxes are assigned to R.

Income Taxes - Federal: The federal income tax calculations for PTDRM are based on the functionalized breakdown of revenues and expenses as described above. In addition

to the above expense deductions, Account 427, Interest Expense, is functionalized to PTDRM using the "GP" factor and deducted from PTDRM revenue. Schedule M Additions and Deductions are functionalized and netted against PTDRM operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with P, T, D or R are so assigned. Those items that are salary or benefit related are functionalized using the "LABOR" factor. Items associated with bond refinancing are functionalized using the "PTD" factor. The reversal of book depreciation is functionalized according to book depreciation.

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for PTDRM in the same manner as done for Federal income taxes. This amount is multiplied by Washington's state tax rate to arrive at functionalized state income taxes for each function.

Income Taxes Deferred - Net: Accounts 410 & 411. The Tax Department determines whether the plant deferred income taxes are production, transmission, distribution or general plant related. These items are functionalized into PTDRM accordingly, using the "DITEXP" factor. Deferred taxes associated with employee benefits are functionalized using the "LABOR" factor. Items associated with property taxes are functionalized using the "GP" factor. Items that can be directly associated with a function are directly functionalized using "P" or "PT" factors

Investment Tax Credit Adjustment: Accounts 411.40 & 411.41. The Federal deferred investment tax credit was functionalized on the "PTD" factor.

Miscellaneous Revenue & Expense: Accounts 411.8, 421 & 431.1 The gains and losses arising from the sale of utility property are identified and assigned to P, T, or D. Emission allowances are assigned to P. The interest expense associated with customer deposits in Account 431.1 is assigned to R.

Rate Base:

Electric Plant in Service: Production plant rate base, Accounts 310 - 346, are assigned to P. Likewise, transmission plant accounts are assigned to T. Distribution plant accounts are split between D and R based upon asset utilization.

General and Intangible Plant: General plant rate base accounts, except coal mine plant which is assigned to P, are functionalized using functionalization factors. The General Plant factors were developed using the functional identification in the Jurisdictional Allocation Reporting System (JARS) reports of general plant. JARS identifies investments by accounting location, as steam, hydro, transmission, distribution, general office, or the customer service system. The identified generation items are assigned to P, known transmission items to T. General plant items that are assigned situs because they are associated with distribution property are assigned to that function.

The general office items within the JARS listing were functionalized on the "PTD" factor and those items associated with the customer service system were functionalized to R. A separate General Plant functionalization factor was developed to correspond to each JURIS allocation factor.

Intangible plant was functionalized in the same manner.

Plant Held for Future Use: JARS tracks Account 105 transactions to production, transmission, general and mining totals. Production and mining are assigned to P, and transmission to T. The general amount is functionalized using the "G" factor.

Deferred Debits: The JARS system tracks and collects deferred debits that are related to production. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the "LABOR" and "DEFSG" functionalization factors.

Electric Plant Acquisition Adjustments: Account 114. All Electric Plant Acquisition Adjustments are assigned to P.

Prepayments: Account 165. Situs prepayments for franchise taxes and regulatory commission fees are assigned to M. Fuel related prepayments are assigned to P. Property insurance was functionalized using "PTD". Other prepayments are functionalized using the "PT" and "GP" functionalization factors.

Fuel Stock: Account 151 assigned to P.

Materials & Supplies: Accounts 154, 163 & 253.18. Materials and Supplies are functionalized using the "MSS" factor. This functionalization factor was developed using FERC form 1 data.

Working Capital: Accounts CWC, 131, 135, 143, 232, 253 & 25330. Cash Working Capital is calculated by subtracting the expense lag days from the revenue lead days and multiplying this difference times the daily cost of service. The daily cost of service is calculated within the model by adding 12 months of O&M, Taxes Other than Income, and State and Federal Income Taxes and dividing by 365. This amount is functionalized using the "CWC" factor. The "CWC" factor is internally calculated by adding the O&M, Taxes Other than Income, and State and Federal Income Taxes, for each of the three functions and dividing by the functional total, (Production/Total, Transmission/Total, Distribution/Total).

Weatherization: Accounts 124, 182, 186. Weatherization loans and other deferred debits related to conservation and DSM programs are assigned to M.

Other Miscellaneous Rate Base: Accounts 182.22 & 141 Other misc. rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. The functionalization of the accumulated depreciation matches the functionalization of rate base. For example, accumulated depreciation for production plant is assigned to P, and the accumulated depreciation for general plant is functionalized in the same manner as described in “Electric Plant in Service”.

Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the “ACCMDIT” factor. The percentage for P in the “ACCMDIT” factor, for example, is developed by taking the total of production items as determined by the Tax Department and dividing it by the total of all PTDRM items. This includes the accumulated deferred income taxes arising from general plant which are functionalized using the “G” factor for the purposes of developing the “ACCMDIT” factor.

Unamortized Investment Tax Credits: Account 255. The accumulated investment tax credits are functionalized using the “PTD” factor.

Customer Advances for Construction: Account 252. State situs customer advances for construction are assigned to D. System allocated advances are assigned to T.

Customer Service Deposits: Account 235. Customer service deposits are assigned to R.

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the “PTD” factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs

The methodology used in this study for the classification and allocation of generation and transmission costs is a Peak Credit method where the cost of a current peaking resource (Simple Cycle Combustion Turbine, SCCT) is compared to the cost of a current baseload resource (Combined Cycle Combustion Turbine, CCCT). The SCCT is deemed to provide benefits in addition to peaking capability therefore only one-half of the fixed costs are considered in determination of the demand component. One-half of the fixed costs of a simple-cycle combustion turbine plus the expected operating costs for 200 hours become the numerator in this calculation. The denominator is the total cost, both fixed and variable, of a base load combined-cycle plant, run at an 85% capacity factor, consistent with the Company’s resource planning and avoided cost calculations. This calculation produces a 13% demand-related and 87% energy-related classification of costs. The demand-related portion is allocated using class loads coincident with the PacifiCorp’s highest 100 summer (April-October) and 100 winter (November-March) hourly retail system loads. The energy portion is allocated using class annual MWh’s adjusted for losses to the generation level. This produces the Company’s allocation factor, F10.

Transmission plant is classified and allocated using the same methods that are used for the generation system costs.

Distribution Costs

All distribution costs are classified as either demand related or customer related. There are no significant energy related costs associated with the distribution system. In this study only meters and services are considered customer related with all other costs considered demand related.

To understand how demand related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at different times. Because of this, a piece of equipment, such as a power plant or a substation, that is used by many customers does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). Rather it needs to be just large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

The demand related costs fall into two subclassifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches, from the substation to the meter, the number of customers using each piece of equipment declines and, with that decline, the amount of diversity in the load on each piece of equipment also declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment which is judged to fit best into each of the categories.

Substations and Primary Lines

Distribution substations and primary lines fall into the system costs category. Distribution substations and primary lines are allocated using the maximum rate schedule peaks, also identified as class non-coincident peaks (F20).

Line Transformers

Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. Since the cost responsibility for line transformers is incurred at the time a load is added to the system, that cost responsibility should be assigned on the basis of individual customer installed capacity. Assignment of cost based on installed capacity cannot be done directly because of a lack of detailed property records. As a surrogate for installed capacity, we use the maximum monthly class NCP estimates from load research data.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is based on the maximum monthly class NCP. This may be a different month for each class. For classes of customers where

transformers are shared by more than one customer, the NCP is weighted by the appropriate coincidence factor from the Company's Job Designer's Manual to recognize the diversity of load at the transformer.

Secondary Lines

Distribution secondary lines operate as an extension of the line transformer. They are also allocated using the weighted NCP method. Only customer classes where transformers are shared by more than one customer are allocated the costs of distribution secondary lines. (F22).

Services and Meters

Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of newly installed services for different types of customers. (F70)

Meter costs are allocated to all customers. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60)

Customer Accounting, Customer Services & Sales

Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers.

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical time, including travel time between meters, to read meters for different classes of customers. Typical meter reading time is calculated from the elapsed time between meter reads captured by the itron meter reading system. (F47)

The customer weighting for Customer Accounting and Records expenses, Account 903, are a composite of several factors such as number of customers receiving manual bills, number of billing adjustments, and average account balances 90 days delinquent. (F48)

Uncollectible Accounts expense is allocated based on class net write off history. (F80)

Customer service expenses are split between Demand Side Management (DSM) expenditures and other customer service expenses. The DSM expenditures are allocated on Factor F10. The other customer service expenses are allocated on number of customers (F40). Sales expenses are allocated on number of customers (F40).

General & Intangible Plant, Administrative & General Expenses

Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant (F102).). Coal mine plant is allocated consistent with generation and transmission resources (F10). Employee Pensions and Benefits costs have been assigned to functions and classes on the basis of labor (F138). Costs that have been identified as supporting

customer systems are considered part of the retail function and have been allocated using customer factors (F42). Regulatory Commission Expense is allocated on Revenue (F141).

Taxes

State and Federal Income Taxes are allocated on Rate Base (F101). An embedded cost of service study is designed to determine the revenues needed to provide an equal rate of return for all classes. At full cost of service, allocating income taxes on rate base produces the same result as allocating on income. This simplifies and reduces the size of the cost model by eliminating the need to allocate all of the taxable income adjustments.

Deferred Income Taxes are allocated primarily on Net Plant. Most deferred taxes are a result of plant investment. Deferred Income Taxes associated with bad debt are allocated using customer factors (F42). Deferred Income Taxes associated with employee benefits are allocated using labor (F138).

Taxes Other Than Income Taxes are allocated on Plant (F101). The bulk of taxes other than Income Taxes are property taxes. Property Taxes are assessed on plant investment.

Rate Base Additions and Deductions

Additions and deductions that relate to Generation and Transmission plant, fuel, coal mining, and weatherization are allocated accordingly (F10). Items that are associated with Distribution plant are allocated in a similar manner (F20). Accumulated Deferred Income Taxes are allocated consistent with Deferred Income Tax Expense (F104). Customer advances for Construction are allocated based on recent history for Contributions in Aid of Construction (F50). Where applicable, Customer Deposits are allocated on recent deposit history (F51). All other additions and deductions are allocated on Plant (F102) and O&M Expense (F137).

Revenue Credits

In the class COS study, no costs are assigned to wholesale transactions. The revenue from these types of sales are treated as a revenue credit and are allocated to customer groups using appropriate allocation factors. Other electric revenues are also treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from firm retail customers.

Sales for Resale revenues are classified and allocated consistent with the treatment of purchased power (F10). Other Electric Operating Revenues are assigned as closely as possible to the specific customer classes providing the revenue.

Tab 2 – Functionalized
Results of Operation

**MARCH 2003 MSP Protocol
13 MONTH AVG
RESULTS OF OPERATIONS SUMMARY**

		WASHINGTON						
<u>Description of Account Summary:</u>		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
Operating Revenues								
1	General Business Revenues	198,589,099	123,115,403	19,873,539	55,600,157	46,493,825	8,397,639	708,693
2	General Business Revenues	0	0	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	96,578,032	89,691,704	6,886,328	-	-	-	-
5	Other Operating Revenues	8,275,819	622,348	5,347,021	2,306,450	1,673,101	673,503	(40,154)
6	Total Operating Revenues	303,442,950	213,429,455	32,106,888	57,906,607	48,166,926	9,071,142	668,539
7								
8	Operating Expenses:							
9	Steam Production	51,615,809	51,615,809	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	5,429,336	5,429,336	-	-	-	-	-
12	Other Power Supply	104,539,425	104,539,426	-	(0)	-	-	(0)
13	Transmission	8,098,811	-	8,098,811	-	-	-	-
14	Distribution	7,073,844	-	-	7,073,844	7,073,844	-	-
15	Customer Accounts	6,612,545	-	-	6,612,545	-	6,612,545	-
16	Customer Service	214,200	-	-	214,200	-	112,544	101,656
17	Sales	50,208	-	-	50,208	-	50,208	-
18	Administrative & General	24,755,832	10,998,693	4,860,789	8,896,350	8,039,972	450,443	405,935
19								
20	Total O & M Expenses	208,390,012	172,583,265	12,959,600	22,847,147	15,113,816	7,225,740	507,591
21								
22	Depreciation	29,219,529	13,218,714	5,052,114	10,948,701	10,826,676	122,025	-
23	Amortization Expense	4,442,033	2,002,286	694,726	1,745,021	989,331	755,689	-
24	Taxes Other Than Income	8,815,096	3,921,799	1,788,230	3,105,066	3,081,841	82,969	(59,744)
25	Income Taxes - Federal	7,294,655	1,863,182	1,523,475	3,907,997	3,464,011	395,803	48,182
26	Income Taxes - State	1,571,587	361,902	365,476	844,208	781,529	50,700	11,979
27	Income Taxes - Def Net	7,973,284	3,904,623	2,026,353	2,042,308	2,018,801	23,507	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	(612,272)	(473,964)	(128,457)	(9,850)	(9,850)	-	-
30								
31	Total Operating Expenses	267,093,924	197,381,808	24,281,518	45,430,598	36,266,156	8,656,435	508,008
32								
33	Operating Revenue for Return	36,349,025	16,047,647	7,825,370	12,476,009	11,900,770	414,707	160,531
34								
35								
36	Rate Base:							
37	Electric Plant in Service	1,044,896,250	467,674,193	223,315,308	353,906,748	344,221,352	9,685,396	-
38	Plant Held for Future Use	99,617	79,708	19,909	-	-	-	-
39	Misc Deferred Debits	16,414,699	11,816,094	1,662,628	2,935,977	1,600,318	1,563,544	(227,885)
40	Elec Plant Acq Adj	8,826,303	8,826,303	-	-	-	-	-
41	Nuclear Fuel	-	-	-	-	-	-	-
42	Prepayments	1,334,636	633,635	197,168	503,833	299,512	2,854	201,467
43	Fuel Stock	4,067,988	4,067,988	-	-	-	-	-
44	Material & Supplies	6,612,849	5,332,448	346,600	933,801	933,801	-	-
45	Working Capital	8,479,233	6,060,417	846,949	1,571,868	1,286,916	268,667	16,284
46	Weatherization Loans	2,643,690	-	-	2,643,690	-	-	2,643,690
47	Miscellaneous Rate Base	30,149	30,149	-	-	-	-	-
48								
49	Total Electric Plant	1,093,405,416	504,520,935	226,388,563	362,495,917	348,341,899	11,520,462	2,633,556
50								
51	Rate Base Deductions:							
52	Accum Prov For Depr	(403,169,502)	(198,133,218)	(78,890,659)	(126,145,625)	(125,570,960)	(574,665)	-
53	Accum Prov For Amort	(20,423,185)	(7,402,351)	(3,571,990)	(9,448,845)	(5,580,301)	(3,868,544)	-
54	Accum Def Income Taxes	(57,360,729)	(24,862,102)	(13,449,482)	(19,049,145)	(18,775,258)	(273,888)	-
55	Unamortized ITC	(2,634,576)	(1,216,858)	(567,876)	(849,842)	(849,842)	-	-
56	Customer Adv for Const	(38,641)	-	-	(38,641)	(38,641)	-	-
57	Customer Service Deposits	-	-	-	-	-	-	-
58	Misc. Rate Base Deductions	(13,464,469)	(9,640,981)	(1,531,524)	(2,291,964)	(2,291,964)	-	-
59								
60	Total Rate Base Deductions	(497,091,103)	(241,255,510)	(98,011,531)	(157,824,062)	(153,106,966)	(4,717,096)	-
61								
62	Total Rate Base	596,314,313	263,265,426	128,377,032	204,671,855	195,234,933	6,803,366	2,633,556
63								
64								
65	Return on Rate Base	6.096%	6.096%	6.096%	6.096%	6.096%	6.096%	6.096%
66								
67	Return on Equity	5.627%	5.627%	5.627%	5.627%	5.627%	5.627%	5.627%

Function	Description	Production	Transmission	Distribution	Poles & Wires	Customer	Misc	Total
ACCMDIT	Deferred Income Tax - Balance	50.5892%	20.2141%	29.1967%	28.8072%	0.3894%	0.0000%	100.00%
BOOKDEPR	Book Depreciation	41.5941%	14.5724%	43.8335%	43.4419%	0.3916%	0.0000%	100.00%
COM_EQ	Communication Equipment Acct 397	17.1624%	29.4708%	53.3668%	48.4970%	4.8698%	0.0000%	100.00%
CUST	Distribution Retail	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	100.00%
CWC	Cash Working Capital	79.0592%	7.3591%	13.5817%	9.9266%	3.4304%	0.2247%	100.00%
DDS2	Deferred Debits - Situs	48.2334%	18.7284%	33.0382%	31.6307%	1.4075%	0.0000%	100.00%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%
DDSO2	Deferred Debits - System Overhead	27.7668%	7.5233%	64.7099%	43.1039%	0.0000%	21.6060%	100.00%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.00%
DEFSG	Deferred Debit - System Generation	48.8804%	51.1196%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
DITEXP	Deferred Income Tax - Expense	48.0084%	26.2176%	25.7741%	25.5282%	0.2458%	0.0000%	100.00%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.00%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.00%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	60.0000%	0.0000%	0.0000%	100.00%
FERC	FERC Fees	70.4213%	29.5787%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
FIT	Federal Income Taxes	25.5417%	20.8848%	53.5734%	47.4870%	5.4259%	0.6605%	100.00%
G	General Plant	24.6787%	21.6539%	53.6674%	50.5817%	3.0858%	0.0000%	100.00%
G-DGP	General Plant - DGP Factor	55.7913%	44.2087%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
G-DGU	General Plant - DGU Factor	54.5391%	43.7435%	1.7173%	1.7173%	0.0000%	0.0000%	100.00%
GP	Total Plant	43.9659%	20.2304%	35.8037%	34.8651%	0.9386%	0.0000%	100.00%
G-SG	General Plant - SG Factor	69.1170%	29.9314%	0.9516%	0.9516%	0.0000%	0.0000%	100.00%
G-SITUS	General Plant - SITUS Factor	0.0033%	20.0129%	79.9838%	79.9838%	0.0000%	0.0000%	100.00%
I	Intangible Plant	37.7793%	17.1602%	45.0606%	25.7703%	19.2902%	0.0000%	100.00%
IBT	Income Before Taxes	23.0278%	23.2552%	53.7169%	49.7287%	3.2261%	0.7622%	100.00%
I-DGP	Intangible Plant - DGP Factor	98.8002%	1.1998%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
I-SG	Intangible Plant - SG Factor	71.1760%	24.4441%	4.3799%	4.3799%	0.0000%	0.0000%	100.00%
I-SITUS	Intangible Plant - SITUS Factor	37.5643%	23.2591%	39.1765%	39.1765%	0.0000%	0.0000%	100.00%
LABOR	Direct Labor Expense	51.2143%	4.6044%	44.1813%	27.6333%	16.5480%	0.0000%	100.00%
MSS	Materials & Supplies	80.6377%	5.2413%	14.1210%	14.1210%	0.0000%	0.0000%	100.00%
NONE	Not Functionalized						0.0000%	0.00%
NUTIL	Non-Utility						0.0000%	0.00%
OTHDGP	Other Revenues - DGP Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
OTHDGU	Other Revenues - DGU Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
OTHSE	Other Revenues - SE Factor	19.5036%	80.4964%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
OTHSG	Other Revenues - SG Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
OTHSGR	Other Revenues - Rolled-In SG Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
OTHSITUS	Other Revenues - Situs	68.4788%	27.8938%	3.6274%	40.4101%	0.0000%	-36.7828%	100.00%
OTHSO	Other Revenues - SO Factor	44.4118%	20.7082%	34.8799%	34.8799%	0.0000%	0.0000%	100.00%
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
PT	Production / Transmission	68.1815%	31.8185%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
PTD	Prod, Trans, Dist Plant	46.1880%	21.5548%	32.2572%	32.2572%	0.0000%	0.0000%	100.00%
REVREQ	Revenue Requirement	70.3359%	10.5809%	19.0832%	15.8735%	2.9894%	0.2203%	100.00%
SCHMA	Schedule M Additions	34.5681%	19.0705%	46.3614%	45.0527%	1.2308%	0.0779%	100.00%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
SCHMAP	Schedule M Additions - Permanent	37.2082%	5.9264%	56.8654%	35.5666%	21.2988%	0.0000%	100.00%
SCHMAP-SO	Schedule M Additions - Permanent-SO	51.2143%	4.6044%	44.1813%	27.6333%	16.5480%	0.0000%	100.00%
SCHMAT	Schedule M Additions - Temporary	34.5916%	18.9531%	46.4552%	44.9679%	1.4101%	0.0772%	100.00%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	44.4118%	20.7082%	34.8799%	34.8799%	0.0000%	0.0000%	100.00%
SCHMAT-SE	Schedule M Additions - Temporary-SE	99.3863%	0.2286%	0.3851%	0.3851%	0.0000%	0.0000%	100.00%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	93.5655%	12.0871%	-5.6527%	3.7415%	-8.8570%	-0.5372%	100.00%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	44.4118%	20.7082%	34.8799%	34.8799%	0.0000%	0.0000%	100.00%
SCHMAT-SO	Schedule M Additions - Temporary-SO	48.2459%	11.8078%	39.9463%	30.8517%	9.0946%	0.0000%	100.00%
SCHMD	Schedule M Deductions	41.2097%	18.3784%	40.4119%	41.2645%	-0.1721%	-0.6804%	100.00%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
SCHMDP	Schedule M Deductions - Permanent	35.6797%	7.3054%	57.0148%	36.7034%	20.3114%	0.0000%	100.00%
SCHMDP-SO	Schedule M Deductions - Permanent- SO	51.2143%	4.6044%	44.1813%	27.6333%	16.5480%	0.0000%	100.00%
SCHMDT	Schedule M Deductions - Temporary	41.2402%	18.4621%	40.2977%	41.3045%	-0.3213%	-0.6855%	100.00%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	44.5255%	20.8300%	34.6445%	34.8837%	-0.2392%	0.0000%	100.00%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	61.2466%	5.5362%	33.2172%	33.2172%	0.0000%	0.0000%	100.00%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	44.5664%	20.8738%	34.5598%	34.8851%	-0.3253%	0.0000%	100.00%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	45.2908%	25.8329%	28.8763%	38.1867%	-3.4393%	-5.8711%	100.00%
STEP-UP	Step-up Transformers	6.6207%	93.3793%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
T_SPLIT	Transmission Split	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%
TAXDEPR	Tax Depreciation	37.2748%	17.6879%	45.0373%	44.6353%	0.4020%	0.0000%	100.00%
TD	Transmission / Distribution	0.0000%	40.0557%	59.9443%	59.9443%	0.0000%	0.0000%	100.00%
WSF	Wholesale Sales Firm	92.8697%	7.1303%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%

<u>Description of Account Summary:</u>				WASHINGTON							
MARCH 2003 MSP Protocol				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
13 MONTH AVG				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
73	MARCH 2003 MSP Protocol										
74	13 MONTH AVG										
75	FERC										
76	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
77	Sales to Ultimate Customers										
78	440	Residential Sales		S	80,558,283	(0)	0	0	0	0	0
79						123,115,403	19,873,539	55,600,157	46,493,825	8,397,639	708,693
80											
81					80,558,283	123,115,403	19,873,539	55,600,157	46,493,825	8,397,639	708,693
82											
83	442	Commercial & Industrial Sales		S	117,141,235						
84											
85		P		SE	0	0	-	-	-	-	-
86		PT		SG	-	-	-	-	-	-	-
87											
88											
89					117,141,235	0	-	-	-	-	-
90											
91	444	Public Street & Highway Lighting		S	889,581						
92				SO	-						
93					889,581	-	-	-	-	-	-
94											
95											
96	445	Other Sales to Public Authority		S	-						
97											
98											
99											
100											
101	448	Interdepartmental		S	-						
102		DPW		SO	-	-	-	-	-	-	-
103		GP			-	-	-	-	-	-	-
104					-	-	-	-	-	-	-
105											
106	Total Sales to Ultimate Customers				198,589,099	123,115,403	19,873,539	55,600,157	46,493,825	8,397,639	708,693
107											
108											
109											
110	447	Sales for Resale		S	-						
111		WSF		SG	96,578,032	89,691,704	6,886,328	-	-	-	-
112		WSF		SE	0	0	0	-	-	-	-
113		WSF		SG	-	-	-	-	-	-	-
114											
115											
116					96,578,032	89,691,704	6,886,328	-	-	-	-
117	449	Provision for Rate Refund		S	-						
118		WSF		SG	-	-	-	-	-	-	-
119		WSF			-	-	-	-	-	-	-
120											
121											
122											
123											
124	Total Sales from Electricity				295,167,130	212,807,107	26,759,867	55,600,157	46,493,825	8,397,639	708,693

Description of Account Summary:				WASHINGTON						
MARCH 2003 MSP Protocol				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
13 MONTH AVG				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
125	MARCH 2003 MSP Protocol									
126	13 MONTH AVG									
127	FERC									
128	450	Forfeited Discounts & Interest								
129										
130		CUST	S	374,136	-	-	374,136	-	374,136	-
131		CUST	SO	-	-	-	-	-	-	-
132				374,136	-	-	374,136	-	374,136	-
133										
134	451	Misc Electric Revenue								
135		CUST	S	299,367	-	-	299,367	-	299,367	-
136		GP	SG	-	-	-	-	-	-	-
137		GP	SO	(22)	(10)	(5)	(8)	(8)	(0)	-
138				299,345	(10)	(5)	299,359	(8)	299,367	-
139										
140	453	Water Sales								
141		P	SG	-	-	-	-	-	-	-
142				-	-	-	-	-	-	-
143										
144	454	Rent of Electric Property								
145		DPW	S	1,661,329	-	-	1,661,329	1,661,329	-	-
146		T	SG	294,255	-	294,255	-	-	-	-
147		GP	SO	-	-	-	-	-	-	-
148				1,955,584	-	294,255	1,661,329	1,661,329	-	-
149										
150										
151										
152	456	Other Electric Revenue								
153		DMSC	S	(40,154)	-	-	(40,154)	-	-	(40,154)
154		CUST	CN	-	-	-	-	-	-	-
155		OTHSE	SE	1,038,401	202,526	835,875	-	-	-	-
156		OTHSO	SO	33,772	14,989	6,989	11,779	11,779	-	-
157		OTHSGR	SG	4,614,736	404,833	4,209,903	-	-	-	-
158										
159										
160				5,646,755	622,358	5,052,771	(28,374)	11,779	-	(40,154)
161										
162		Total Other Electric Revenues		8,275,819	622,348	5,347,021	2,306,450	1,673,101	673,503	(40,154)
163										
164		Total Electric Operating Revenues		303,442,950	213,429,455	32,106,888	57,906,607	48,166,926	9,071,142	668,539
165										
166		Summary of Revenues by Factor								
167		S		200,883,777	123,115,403	19,873,539	57,894,836	48,155,154	9,071,142	668,539
168		CN		-	-	-	-	-	-	-
169		SE		1,038,401	202,526	835,875	-	-	-	-
170		SO		33,749	14,989	6,989	11,771	11,772	(0)	-
171		SG		101,487,022	90,096,537	11,390,485	-	-	-	-
172		DGP		-	-	-	-	-	-	-
173		0		-	-	-	-	-	-	-
174		Total Electric Operating Revenues		303,442,950	213,429,455	32,106,888	57,906,607	48,166,926	9,071,142	668,539

<u>Description of Account Summary:</u>				WASHINGTON							
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
175	MARCH 2003 MSP Protocol										
176	13 MONTH AVG										
177	FERC										
178	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>BUSINESS</u>	<u>JURIS</u>	WASHINGTON						
179			<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
180	Miscellaneous Revenues										
181	41160	Gain on Sale of Utility Plant - CR									
182			DPW	S	-	-	-	-	-	-	
183			T	SG	-	-	-	-	-	-	
184			G	SO	-	-	-	-	-	-	
185			T	SG	-	-	-	-	-	-	
186			P	SG	-	-	-	-	-	-	
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	(388,842)	(388,842)	-	-	-	-	
195					(388,842)	(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	(9,850)	-	-	(9,850)	(9,850)	-	
207			T	SG	(23,320)	-	(23,320)	-	-	-	
208			T	SG	(105,137)	-	(105,137)	-	-	-	
209			P	SE	-	-	-	-	-	-	
210			PTD	SO	-	-	-	-	-	-	
211			P	SG	(85,122)	(85,122)	-	-	-	-	
212					(223,430)	(85,122)	(128,457)	(9,850)	(9,850)	-	
213											
214	Total Miscellaneous Revenues				(612,272)	(473,964)	(128,457)	(9,850)	(9,850)	-	
215	Miscellaneous Expenses										
216	4311	Interest on Customer Deposits									
217			CUST	S	-	-	-	-	-	-	
218					-	-	-	-	-	-	
219	Total Miscellaneous Expenses				-	-	-	-	-	-	
220											
221	Net Misc Revenue and Expense				(612,272)	(473,964)	(128,457)	(9,850)	(9,850)	-	
222											

Description of Account Summary:				WASHINGTON							
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
223	MARCH 2003 MSP Protocol										
224	13 MONTH AVG										
225	FERC			WASHINGTON							
226	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
227	500	Operation Supervision & Engineering									
228		P	DGU		-	-	-	-	-	-	-
229		P	SG		1,043,910	1,043,910	-	-	-	-	-
230		P	SSGCH		108,385	108,385	-	-	-	-	-
231					1,152,295	1,152,295	-	-	-	-	-
232											
233	501	Fuel Related									
234		P	SE		27,312,445	27,312,445	-	-	-	-	-
235		P	SE		-	-	-	-	-	-	-
236		P	SE		-	-	-	-	-	-	-
237		P	DEU		-	-	-	-	-	-	-
238		P	SSECT		3,626,897	3,626,897	-	-	-	-	-
239		P	SSECH		3,305,933	3,305,933	-	-	-	-	-
240					34,245,275	34,245,275	-	-	-	-	-
241											
242	502	Steam Expenses									
243		P	DGU		-	-	-	-	-	-	-
244		P	SG		1,435,595	1,435,595	-	-	-	-	-
245		P	SSGCH		193,911	193,911	-	-	-	-	-
246					1,629,506	1,629,506	-	-	-	-	-
247											
248	503	Steam From Other Sources									
249		P	SE		331,171	331,171	-	-	-	-	-
250					331,171	331,171	-	-	-	-	-
251											
252	505	Electric Expenses									
253		P	SG		256,312	256,312	-	-	-	-	-
254		P	SSGCH		84,092	84,092	-	-	-	-	-
255					340,404	340,404	-	-	-	-	-
256											
257	506	Misc. Steam Expense									
258		P	DGU		-	-	-	-	-	-	-
259		P	SG		2,756,519	2,756,519	-	-	-	-	-
260		P	SE		-	-	-	-	-	-	-
261		P	SSGCH		133,948	133,948	-	-	-	-	-
262					2,890,467	2,890,467	-	-	-	-	-
263											
264	507	Rents									
265		P	DGU		-	-	-	-	-	-	-
266		P	SG		35,597	35,597	-	-	-	-	-
267		P	SSGCH		2,518	2,518	-	-	-	-	-
268					38,115	38,115	-	-	-	-	-
269											
270	510	Maint Supervision & Engineering									
271		P	DGU		-	-	-	-	-	-	-
272		P	SG		257,236	257,236	-	-	-	-	-
273		P	SSGCH		183,916	183,916	-	-	-	-	-
274					441,153	441,153	-	-	-	-	-
275											
276											
277											
278	511	Maintenance of Structures									
279		P	DGU		-	-	-	-	-	-	-
280		P	SG		1,603,263	1,603,263	-	-	-	-	-
281		P	SSGCH		54,261	54,261	-	-	-	-	-
282					1,657,523	1,657,523	-	-	-	-	-
283											
284	512	Maintenance of Boiler Plant									
285		P	DGU		-	-	-	-	-	-	-
286		P	SG		5,988,798	5,988,798	-	-	-	-	-
287		P	SSGCH		312,070	312,070	-	-	-	-	-
288					6,300,868	6,300,868	-	-	-	-	-
289											
290	513	Maintenance of Electric Plant									
291		P	DGU		-	-	-	-	-	-	-
292		P	SG		1,877,212	1,877,212	-	-	-	-	-
293		P	SSGCH		25,028	25,028	-	-	-	-	-
294					1,902,240	1,902,240	-	-	-	-	-
295											
296	514	Maintenance of Misc. Steam Plant									
297		P	DGU		-	-	-	-	-	-	-
298		P	SG		536,783	536,783	-	-	-	-	-
299		P	SSGCH		150,009	150,009	-	-	-	-	-
300					686,792	686,792	-	-	-	-	-
301											
302		Total Steam Power Generation			51,615,809	51,615,809	-	-	-	-	-

<u>Description of Account Summary:</u>				WASHINGTON						
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
303	MARCH 2003 MSP Protocol									
304	13 MONTH AVG									
305	FERC									
306	517	Operation Super & Engineering	P	SG	-	-	-	-	-	-
308										
309										
310										
311	518	Nuclear Fuel Expense	P	SE	-	-	-	-	-	-
312										
313										
314										
315										
316	519	Coolants and Water	P	SG	-	-	-	-	-	-
317										
318										
319										
320	520	Steam Expenses	P	SG	-	-	-	-	-	-
321										
322										
323										
324										
325										
326	523	Electric Expenses	P	SG	-	-	-	-	-	-
327										
328										
329										
330	524	Misc. Nuclear Expenses	P	SG	-	-	-	-	-	-
331										
332										
333										
334	528	Maintenance Super & Engineering	P	SG	-	-	-	-	-	-
335										
336										
337										
338	529	Maintenance of Structures	P	SG	-	-	-	-	-	-
339										
340										
341										
342	530	Maintenance of Reactor Plant	P	SG	-	-	-	-	-	-
343										
344										
345										
346	531	Maintenance of Electric Plant	P	SG	-	-	-	-	-	-
347										
348										
349										
350	532	Maintenance of Misc Nuclear	P	SG	-	-	-	-	-	-
351										
352										
353										
354	Total Nuclear Power Generation				-	-	-	-	-	-

Description of Account Summary:				WASHINGTON							
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
355	MARCH 2003 MSP Protocol										
356	13 MONTH AVG										
357	FERC										
358	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
359											
360	535	Operation Super & Engineering									
361		P	DGP		(1,397,056)	(1,397,056)	-	-	-	-	-
362		P	SG		132,477	132,477	-	-	-	-	-
363		P	SG		-	-	-	-	-	-	-
364					(1,264,580)	(1,264,580)	-	-	-	-	-
365											
366	536	Water For Power									
367		P	DGP		8,445	8,445	-	-	-	-	-
368		P	SG		-	-	-	-	-	-	-
369		P	SG		-	-	-	-	-	-	-
370					8,445	8,445	-	-	-	-	-
371											
372	537	Hydraulic Expenses									
373		P	DGP		417,389	417,389	-	-	-	-	-
374		P	SG		378	378	-	-	-	-	-
375		P	SG		-	-	-	-	-	-	-
376					417,767	417,767	-	-	-	-	-
377											
378	538	Electric Expenses									
379		P	DGP		-	-	-	-	-	-	-
380		P	SG		-	-	-	-	-	-	-
381		P	SG		-	-	-	-	-	-	-
382					-	-	-	-	-	-	-
383											
384	539	Misc. Hydro Expenses									
385		P	DGP		4,596,833	4,596,833	-	-	-	-	-
386		P	SG		287,225	287,225	-	-	-	-	-
387		P	SG		-	-	-	-	-	-	-
388					4,884,058	4,884,058	-	-	-	-	-
389											
390	540	Rents (Hydro Generation)									
391		P	DGP		6,509	6,509	-	-	-	-	-
392		P	SG		518	518	-	-	-	-	-
393		P	SG		-	-	-	-	-	-	-
394					7,026	7,026	-	-	-	-	-
395											
396	541	Maint Supervision & Engineering									
397		P	DGP		-	-	-	-	-	-	-
398		P	SG		252	252	-	-	-	-	-
399		P	SG		-	-	-	-	-	-	-
400					252	252	-	-	-	-	-
401											
402	542	Maintenance of Structures									
403		P	DGP		285,494	285,494	-	-	-	-	-
404		P	SG		4,686	4,686	-	-	-	-	-
405		P	SG		-	-	-	-	-	-	-
406					290,180	290,180	-	-	-	-	-
407											
408	543	Maintenance of Dams & Waterways									
409		P	DGP		230,115	230,115	-	-	-	-	-
410		P	SG		80,309	80,309	-	-	-	-	-
411		P	SG		-	-	-	-	-	-	-
412					310,424	310,424	-	-	-	-	-
413											
414	544	Maintenance of Electric Plant									
415		P	DGP		323,606	323,606	-	-	-	-	-
416		P	SG		22,387	22,387	-	-	-	-	-
417		P	SG		-	-	-	-	-	-	-
418					345,994	345,994	-	-	-	-	-
419											
420	545	Maintenance of Misc. Hydro Plant									
421		P	DGP		367,026	367,026	-	-	-	-	-
422		P	SG		62,744	62,744	-	-	-	-	-
423		P	SG		-	-	-	-	-	-	-
424					429,770	429,770	-	-	-	-	-
425											
426		Total Hydraulic Power Generation			5,429,336	5,429,336	-	-	-	-	-

<u>Description of Account Summary:</u>				WASHINGTON						
MARCH 2003 MSP Protocol				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
13 MONTH AVG				WASHINGTON						
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
427	MARCH 2003 MSP Protocol									
428	13 MONTH AVG									
429	FERC									
430	546	Operation Super & Engineering								
431										
432										
433		P	SG	-	-	-	-	-	-	-
434				-	-	-	-	-	-	-
435										
436	547	Fuel								
437		P	SE	6,068,538	6,068,538	-	-	-	-	-
438										
439				6,068,538	6,068,538	-	-	-	-	-
440										
441	548	Generation Expense								
442		P	SG	(31,884)	(31,884)	-	-	-	-	-
443		P	SSCCT	1,954,213	1,954,213	-	-	-	-	-
444				1,922,330	1,922,330	-	-	-	-	-
445										
446	549	Miscellaneous Other								
447		P	SG	134,551	134,551	-	-	-	-	-
448				134,551	134,551	-	-	-	-	-
449										
450										
451										
452										
453	550	Maint Supervision & Engineering								
454		P	SG	535,867	535,867	-	-	-	-	-
455				535,867	535,867	-	-	-	-	-
456										
457	551	Maint Supervision & Engineering								
458		P	SG	528	528	-	-	-	-	-
459				528	528	-	-	-	-	-
460										
461	552	Maintenance of Structures								
462		P	SG	371	371	-	-	-	-	-
463										
464				371	371	-	-	-	-	-
465										
466	553	Maint of Generation & Electric Plant								
467		P	SG	2,966	2,966	-	-	-	-	-
468				2,966	2,966	-	-	-	-	-
469										
470	554	Maintenance of Misc. Other								
471		P	SG	1,682	1,682	-	-	-	-	-
472				1,682	1,682	-	-	-	-	-
473										
474	Total Other Power Generation			8,666,833	8,666,833	-	-	-	-	-

<u>Description of Account Summary:</u>				WASHINGTON							
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
475											
476											
477	MARCH 2003 MSP Protocol										
478	13 MONTH AVG										
479	FERC	BUSINESS	JURIS	WASHINGTON							
480	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
481	555	Purchased Power									
482			DMSC	S	(0)	-	-	(0)	-	-	(0)
483			P	SG	77,053,520	77,053,520	-	-	-	-	-
484			P	SE	10,740,303	10,740,303	-	-	-	-	-
485			P	SSGP	1,951,913	1,951,913	-	-	-	-	-
486			P	DGP	2,928,263	2,928,263	-	-	-	-	-
487											
488					92,673,999	92,673,999	-	(0)	-	-	(0)
489											
490	556	System Control & Load Dispatch									
491			P	SG	695	695	-	-	-	-	-
492											
493					695	695	-	-	-	-	-
494											
495											
496											
497	557	Other Expenses									
498			P	S	-	-	-	-	-	-	-
499			P	SG	3,197,899	3,197,899	-	-	-	-	-
500			P	SGCT	-	-	-	-	-	-	-
501			P	SE	-	-	-	-	-	-	-
502			P	TROJP	-	-	-	-	-	-	-
503											
504											
505					3,197,899	3,197,899	-	-	-	-	-
506											
507	Total Other Power Supply				95,872,593	95,872,593	-	(0)	-	-	(0)
508											
509	TOTAL PRODUCTION EXPENSE				161,584,571	161,584,571	-	(0)	-	-	(0)
510											
511											
512	FERC			WASHINGTON							
513	<u>ACCT</u>	<u>DESCRIPTION</u>		<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
514	Summary of Production Expense by Factor										
515		S			(0)	-	-	(0)	-	-	(0)
516		SG			97,278,396	97,278,396	-	-	-	-	-
517		SE			44,452,457	44,452,457	-	-	-	-	-
518		SNPPH			-	-	-	-	-	-	-
519		TROJP			-	-	-	-	-	-	-
520		SGCT			-	-	-	-	-	-	-
521		DGP			7,766,624	7,766,624	-	-	-	-	-
522		DEU			-	-	-	-	-	-	-
523		DEP			-	-	-	-	-	-	-
524		SNPPS			-	-	-	-	-	-	-
525		SNPPO			-	-	-	-	-	-	-
526		DGU			-	-	-	-	-	-	-
527		SSCCT			1,954,213	1,954,213	-	-	-	-	-
528		SSECT			3,626,897	3,626,897	-	-	-	-	-
529		SSGP			1,951,913	1,951,913	-	-	-	-	-
530		SSGCH			1,248,138	1,248,138	-	-	-	-	-
531		SSECH			3,305,933	3,305,933	-	-	-	-	-
532	Total Production Expense by Factor				161,584,571	161,584,571	-	(0)	-	-	(0)
533											
534											
535											
536											
537	560	Operation Supervision & Engineering									
538			T	SG	357,672	-	357,672	-	-	-	-
539											
540					357,672	-	357,672	-	-	-	-
541											
542	561	Load Dispatching									
543			T	SG	298,933	-	298,933	-	-	-	-
544											
545					298,933	-	298,933	-	-	-	-

Description of Account Summary:				WASHINGTON						
MARCH 2003 MSP Protocol				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
13 MONTH AVG										
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
546	MARCH 2003 MSP Protocol									
547	13 MONTH AVG									
548	FERC									
549	562 Station Expense	T	SG	117,215	-	117,215	-	-	-	-
551										
552										
553				117,215	-	117,215	-	-	-	-
554										
555	563 Overhead Line Expense	T	SG	188,234	-	188,234	-	-	-	-
556										
557										
558				188,234	-	188,234	-	-	-	-
559										
560	564 Underground Line Expense	T	SG	-	-	-	-	-	-	-
561										
562										
563				-	-	-	-	-	-	-
564										
565	565 Transmission of Electricity by Others	T	SG	5,491,550	-	5,491,550	-	-	-	-
566										
567		T	SE	265,991	-	265,991	-	-	-	-
568										
569										
570				5,757,541	-	5,757,541	-	-	-	-
571										
572	566 Misc. Transmission Expense	T	SG	157,006	-	157,006	-	-	-	-
573										
574										
575				157,006	-	157,006	-	-	-	-
576										
577	567 Rents - Transmission	T	SG	49,311	-	49,311	-	-	-	-
578										
579										
580				49,311	-	49,311	-	-	-	-
581										
582	568 Maint Supervision & Engineering	T	SG	357	-	357	-	-	-	-
583										
584										
585				357	-	357	-	-	-	-
586										
587	569 Maintenance of Structures	T	SG	45	-	45	-	-	-	-
588										
589										
590				45	-	45	-	-	-	-
591										
592	570 Maintenance of Station Equipment	T	SG	527,969	-	527,969	-	-	-	-
593										
594										
595				527,969	-	527,969	-	-	-	-
596										
597	571 Maintenance of Overhead Lines	T	SG	640,524	-	640,524	-	-	-	-
598										
599										
600				640,524	-	640,524	-	-	-	-
601										
602	572 Maintenance of Underground Lines	T	SG	-	-	-	-	-	-	-
603										
604										
605				-	-	-	-	-	-	-
606										
607	573 Maint of Misc. Transmission Plant	T	SG	4,004	-	4,004	-	-	-	-
608										
609										
610				4,004	-	4,004	-	-	-	-
611										
612	TOTAL TRANSMISSION EXPENSE			8,098,811	-	8,098,811	-	-	-	-
613										
614	Summary of Transmission Expense by Factor									
615	SE			265,991	-	265,991	-	-	-	-
616	SG			7,832,820	-	7,832,820	-	-	-	-
617	SNPT			-	-	-	-	-	-	-
618	Total Transmission Expense by Factor			8,098,811	-	8,098,811	-	-	-	-

<u>Description of Account Summary:</u>				WASHINGTON						
MARCH 2003 MSP Protocol				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
13 MONTH AVG				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
619	MARCH 2003 MSP Protocol									
620	13 MONTH AVG									
621	FERC									
622	580	Operation Supervision & Engineering								
624		DPW	S	-	-	-	-	-	-	-
625		DPW	SNPD	(318,165)	-	-	(318,165)	(318,165)	-	-
626				(318,165)	-	-	(318,165)	(318,165)	-	-
627										
628	581	Load Dispatching								
629		DPW	S	-	-	-	-	-	-	-
630		DPW	SNPD	441,823	-	-	441,823	441,823	-	-
631				441,823	-	-	441,823	441,823	-	-
632										
633	582	Station Expense								
634		DPW	S	92,454	-	-	92,454	92,454	-	-
635		DPW	SNPD	36,768	-	-	36,768	36,768	-	-
636				129,222	-	-	129,222	129,222	-	-
637										
638	583	Overhead Line Expenses								
639		DPW	S	1,182,978	-	-	1,182,978	1,182,978	-	-
640		DPW	SNPD	342,034	-	-	342,034	342,034	-	-
641				1,525,012	-	-	1,525,012	1,525,012	-	-
642										
643	584	Underground Line Expense								
644		DPW	S	9,010	-	-	9,010	9,010	-	-
645		DPW	SNPD	107	-	-	107	107	-	-
646				9,117	-	-	9,117	9,117	-	-
647										
648	585	Street Lighting & Signal Systems								
649		DPW	S	-	-	-	-	-	-	-
650		DPW	SNPD	-	-	-	-	-	-	-
651				-	-	-	-	-	-	-
652										
653	586	Meter Expenses								
654		DPW	S	457,809	-	-	457,809	457,809	-	-
655		DPW	SNPD	108,358	-	-	108,358	108,358	-	-
656				566,167	-	-	566,167	566,167	-	-
657										
658	587	Customer Installation Expenses								
659		DPW	S	-	-	-	-	-	-	-
660		DPW	SNPD	2,765	-	-	2,765	2,765	-	-
661				2,765	-	-	2,765	2,765	-	-
662										
663	588	Misc. Distribution Expenses								
664		DPW	S	91,998	-	-	91,998	91,998	-	-
665		DPW	SNPD	292,435	-	-	292,435	292,435	-	-
666				384,433	-	-	384,433	384,433	-	-
667										
668	908	Rents								
669		DPW	S	113,174	-	-	113,174	113,174	-	-
670		DPW	SNPD	22,948	-	-	22,948	22,948	-	-
671				136,121	-	-	136,121	136,121	-	-
672										
673	590	Maint Supervision & Engineering								
674		DPW	S	-	-	-	-	-	-	-
675		DPW	SNPD	12,525	-	-	12,525	12,525	-	-
676				12,525	-	-	12,525	12,525	-	-
677										
678	591	Maintenance of Structures								
679		DPW	S	-	-	-	-	-	-	-
680		DPW	SNPD	-	-	-	-	-	-	-
681				-	-	-	-	-	-	-
682										
683	592	Maintenance of Station Equipment								
684		DPW	S	400,295	-	-	400,295	400,295	-	-
685		DPW	SNPD	123,868	-	-	123,868	123,868	-	-
686				524,163	-	-	524,163	524,163	-	-

<u>Description of Account Summary:</u>				WASHINGTON							
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
687	MARCH 2003 MSP Protocol										
688	13 MONTH AVG										
689	FERC	BUSINESS	JURIS	WASHINGTON							
690	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
691	593	Maintenance of Overhead Lines									
692		DPW	S		3,014,813	-	-	3,014,813	3,014,813	-	-
693		DPW	SNPD		(555,962)	-	-	(555,962)	(555,962)	-	-
694					2,458,851	-	-	2,458,851	2,458,851	-	-
695											
696	594	Maintenance of Underground Lines									
697		DPW	S		931,947	-	-	931,947	931,947	-	-
698		DPW	SNPD		288	-	-	288	288	-	-
699					932,235	-	-	932,235	932,235	-	-
700											
701	595	Maintenance of Line Transformers									
702		DPW	S		3,918	-	-	3,918	3,918	-	-
703		DPW	SNPD		-	-	-	-	-	-	-
704					3,918	-	-	3,918	3,918	-	-
705											
706	596	Maint of Street Lighting & Signal Sys.									
707		DPW	S		143,340	-	-	143,340	143,340	-	-
708		DPW	SNPD		2,933	-	-	2,933	2,933	-	-
709					146,273	-	-	146,273	146,273	-	-
710											
711	597	Maintenance of Meters									
712		DPW	S		236,424	-	-	236,424	236,424	-	-
713		DPW	SNPD		38,906	-	-	38,906	38,906	-	-
714					275,330	-	-	275,330	275,330	-	-
715											
716	598	Maint of Misc. Distribution Plant									
717		DPW	S		1,056,779	-	-	1,056,779	1,056,779	-	-
718		DPW	SNPD		(1,212,725)	-	-	(1,212,725)	(1,212,725)	-	-
719					(155,946)	-	-	(155,946)	(155,946)	-	-
720											
721	TOTAL DISTRIBUTION EXPENSE				7,073,844	-	-	7,073,844	7,073,844	-	-
722											
723											
724	Summary of Distribution Expense by Factor										
725		S			7,734,940	-	-	7,734,940	7,734,940	-	-
726		SNPD			(661,096)	-	-	(661,096)	(661,096)	-	-
727		0			-	-	-	-	-	-	-
728	Total Distribution Expense by Factor				7,073,844	-	-	7,073,844	7,073,844	-	-
729											

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
730	MARCH 2003 MSP Protocol										
731	13 MONTH AVG										
732	FERC										
733	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>BUSINESS</u>	<u>JURIS</u>	WASHINGTON						
734	901	Supervision			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
735			CUST	S	273,426	-	-	273,426	-	273,426	-
736			CUST	CN	654,388	-	-	654,388	-	654,388	-
737					927,815	-	-	927,815	-	927,815	-
738											
739	902	Meter Reading Expense									
740			CUST	S	1,382,708	-	-	1,382,708	-	1,382,708	-
741			CUST	CN	6,017	-	-	6,017	-	6,017	-
742					1,388,726	-	-	1,388,726	-	1,388,726	-
743											
744	903	Customer Receipts & Collections									
745			CUST	S	352,930	-	-	352,930	-	352,930	-
746			CUST	CN	2,304,168	-	-	2,304,168	-	2,304,168	-
747					2,657,097	-	-	2,657,097	-	2,657,097	-
748											
749	904	Uncollectible Accounts									
750			CUST	S	1,527,870	-	-	1,527,870	-	1,527,870	-
751			P	SG	-	-	-	-	-	-	-
752			CUST	CN	19,187	-	-	19,187	-	19,187	-
753					1,547,057	-	-	1,547,057	-	1,547,057	-
754											
755	905	Misc. Customer Accounts Expense									
756			CUST	S	2,394	-	-	2,394	-	2,394	-
757			CUST	CN	89,456	-	-	89,456	-	89,456	-
758					91,850	-	-	91,850	-	91,850	-
759											
760	TOTAL CUSTOMER ACCOUNTS EXPENSE				6,612,545	-	-	6,612,545	-	6,612,545	-
761											
762	Summary of Customer Accts Exp by Factor										
763			S		3,539,328	-	-	3,539,328	-	3,539,328	-
764			CN		3,073,217	-	-	3,073,217	-	3,073,217	-
765			SG		-	-	-	-	-	-	-
766	Total Customer Accounts Expense by Factor				6,612,545	-	-	6,612,545	-	6,612,545	-
767											

<u>Description of Account Summary:</u>				WASHINGTON							
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
768	MARCH 2003 MSP Protocol										
769	13 MONTH AVG										
770	FERC	BUSINESS	JURIS	WASHINGTON							
771	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
772	907	Supervision									
773		CUST	S		-	-	-	-	-	-	-
774		CUST	CN		-	-	-	-	-	-	-
775					-	-	-	-	-	-	-
776											
777	908	Customer Assistance									
778		DMSC	S		101,656	-	-	101,656	-	-	101,656
779		CUST	CN		1,099	-	-	1,099	-	1,099	-
780											
781											
782					102,756	-	-	102,756	-	1,099	101,656
783											
784	909	Informational & Instructional Adv									
785		CUST	S		-	-	-	-	-	-	-
786		CUST	CN		103,818	-	-	103,818	-	103,818	-
787					103,818	-	-	103,818	-	103,818	-
788											
789	910	Misc. Customer Service									
790		CUST	S		-	-	-	-	-	-	-
791		CUST	CN		7,627	-	-	7,627	-	7,627	-
792											
793					7,627	-	-	7,627	-	7,627	-
794											
795	TOTAL CUSTOMER SERVICE EXPENSE				214,200	-	-	214,200	-	112,544	101,656
796											
797											
798	Summary of Customer Service Exp by Factor										
799		S			101,656	-	-	101,656	-	-	101,656
800		CN			112,544	-	-	112,544	-	112,544	-
801		0			-	-	-	-	-	-	-
802	Total Customer Service Expense by Factor				214,200	-	-	214,200	-	112,544	101,656
803											
804	MARCH 2003 MSP Protocol										
805	13 MONTH AVG										
806	FERC	BUSINESS	JURIS	WASHINGTON							
807	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
808											
809	911	Supervision									
810		CUST	S		-	-	-	-	-	-	-
811		CUST	CN		-	-	-	-	-	-	-
812					-	-	-	-	-	-	-
813											
814	912	Demonstration & Selling Expense									
815		CUST	S		-	-	-	-	-	-	-
816		CUST	CN		-	-	-	-	-	-	-
817					-	-	-	-	-	-	-
818											
819	913	Advertising Expense									
820		CUST	S		-	-	-	-	-	-	-
821		CUST	CN		-	-	-	-	-	-	-
822					-	-	-	-	-	-	-
823											
824	916	Misc. Sales Expense									
825		CUST	S		-	-	-	-	-	-	-
826		CUST	CN		50,208	-	-	50,208	-	50,208	-
827					50,208	-	-	50,208	-	50,208	-
828											
829	TOTAL SALES EXPENSE				50,208	-	-	50,208	-	50,208	-
830											
831											
832	Total Sales Expense by Factor										
833		S			-	-	-	-	-	-	-
834		CN			50,208	-	-	50,208	-	50,208	-
835	Total Sales Expense by Factor				50,208	-	-	50,208	-	50,208	-
836											
837	Total Customer Service Exp Including Sales				264,408	-	-	264,408	-	162,752	101,656

Description of Account Summary:				WASHINGTON							
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
838	MARCH 2003 MSP Protocol										
839	13 MONTH AVG										
840	FERC			WASHINGTON							
841	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
842	920	Administrative & General Salaries									
843		PTD	S		2,087	964	450	673	673	-	-
844		CUST	CN		(40,607)	-	-	(40,607)	-	(40,607)	-
845		PTD	SO		10,870,179	5,020,718	2,343,040	3,506,420	3,506,420	-	-
846					10,831,659	5,021,682	2,343,490	3,466,487	3,507,093	(40,607)	-
847											
848	921	Office Supplies & expenses									
849		PTD	S		228,436	105,510	49,239	73,687	73,687	-	-
850		CUST	CN		10,415	-	-	10,415	-	10,415	-
851		PTD	SO		1,816,295	838,910	391,498	585,887	585,887	-	-
852					2,055,145	944,420	440,737	669,989	659,574	10,415	-
853											
854	922	Office Supplies & expenses									
855		PTD	S		-	-	-	-	-	-	-
856		CUST	CN		644	-	-	644	-	644	-
857		PTD	SO		(3,408,992)	(1,574,545)	(734,800)	(1,099,647)	(1,099,647)	-	-
858					(3,408,348)	(1,574,545)	(734,800)	(1,099,003)	(1,099,647)	644	-
859											
860	923	Outside Services									
861		PTD	S		10,306	4,760	2,221	3,324	3,324	-	-
862		CUST	CN		249	-	-	249	-	249	-
863		PTD	SO		3,709,499	1,713,344	799,574	1,196,582	1,196,582	-	-
864					3,720,055	1,718,104	801,795	1,200,156	1,199,907	249	-
865											
866	924	Property Insurance									
867		PTD	SO		1,975,265	912,336	425,764	637,166	637,166	-	-
868					1,975,265	912,336	425,764	637,166	637,166	-	-
869											
870	925	Injuries & Damages									
871		PTD	SO		1,721,651	795,196	371,098	555,357	555,357	-	-
872					1,721,651	795,196	371,098	555,357	555,357	-	-
873											
874	926	Employee Pensions & Benefits									
875		LABOR	S		-	-	-	-	-	-	-
876		CUST	CN		-	-	-	-	-	-	-
877		LABOR	SO		2,265,707	1,160,366	104,323	1,001,018	626,089	374,929	-
878					2,265,707	1,160,366	104,323	1,001,018	626,089	374,929	-
879											
880	927	Franchise Requirements									
881		DMSC	S		-	-	-	-	-	-	-
882		DMSC	SO		-	-	-	-	-	-	-
883					-	-	-	-	-	-	-
884											
885	928	Regulatory Commission Expense									
886		DMSC	S		393,759	-	-	393,759	-	-	393,759
887		CUST	CN		(143)	-	-	(143)	-	(143)	-
888		DMSC	SO		12,176	-	-	12,176	-	-	12,176
889		FERC	SG		202,695	142,741	59,955	-	-	-	-
890					608,487	142,741	59,955	405,792	-	(143)	405,935
891											
892	929	Duplicate Charges									
893		LABOR	S		-	-	-	-	-	-	-
894		LABOR	SO		(459,296)	(235,225)	(21,148)	(202,923)	(126,918)	(76,004)	-
895					(459,296)	(235,225)	(21,148)	(202,923)	(126,918)	(76,004)	-
896											
897	930	Misc General Expenses									
898		PTD	S		2,739,078	1,265,125	590,402	883,551	883,551	-	-
899		CUST	CN		277	-	-	277	-	277	-
900		LABOR	SO		599,039	306,793	27,582	264,863	165,534	99,129	-
901					3,338,393	1,571,919	617,984	1,148,490	1,049,085	99,405	-
902											
903	931	Rents									
904		PTD	S		10,957	5,061	2,362	3,534	3,534	-	-
905		PTD	SO		114,035	52,671	24,580	36,785	36,785	-	-
906					124,992	57,731	26,942	40,319	40,319	-	-
907											
908	935	Maintenance of General Plant									
909		G	S		104,489	25,786	22,626	56,076	52,852	3,224	-
910		CUST	CN		21,040	-	-	21,040	-	21,040	-
911		G	SO		1,856,592	458,182	402,024	996,385	939,095	57,291	-
912					1,982,120	483,969	424,650	1,073,502	991,947	81,555	-
913											
914	TOTAL ADMINISTRATIVE & GEN EXPENSE				24,755,832	10,998,693	4,860,789	8,896,350	8,039,972	450,443	405,935
915											

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
916	Summary of A&G Expense by Factor										
917	S			3,489,112	1,407,207	667,299	1,414,606	1,017,622	3,224	393,759	
918	SO			21,072,150	9,448,746	4,133,535	7,489,870	7,022,349	455,344	12,176	
919	SG			202,695	142,741	59,955	-	-	-	-	
920	CN			(8,126)	-	-	(8,126)	-	(8,126)	-	
921	Total A&G Expense by Factor			24,755,832	10,998,693	4,860,789	8,896,350	8,039,972	450,443	405,935	
922	TOTAL O&M EXPENSE			208,390,012	172,583,265	12,959,600	22,847,147	15,113,816	7,225,740	507,591	
923	MARCH 2003 MSP Protocol										
924	13 MONTH AVG										
925	FERC	BUSINESS	JURIS	WASHINGTON							
926	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
927	403SP	Steam Depreciation									
928			P	SG	2,408,935	2,408,935	-	-	-	-	-
929			P	SG	2,916,132	2,916,132	-	-	-	-	-
930			P	SG	3,388,400	3,388,400	-	-	-	-	-
931			P	DGU	-	-	-	-	-	-	-
932			P	SSGCH	779,686	779,686	-	-	-	-	-
933					9,493,153	9,493,153	-	-	-	-	-
934											
935	403NP	Nuclear Depreciation									
936			P	SG	-	-	-	-	-	-	-
937					-	-	-	-	-	-	-
938											
939	403HP	Hydro Depreciation									
940		Pre-Merger Pacific	P	DGP	1,683,038	1,683,038	-	-	-	-	-
941		Pre-Merger Utah	P	DGU	-	-	-	-	-	-	-
942		Post-Merger Plant	P	SG	235,401	235,401	-	-	-	-	-
943					1,918,439	1,918,439	-	-	-	-	-
944											
945	403OP	Other Production Depreciation									
946			P	SG	8,731	8,731	-	-	-	-	-
947			P	SG	564,441	564,441	-	-	-	-	-
948			P	SSCCT	153,623	153,623	-	-	-	-	-
949			P	SSGCH	-	-	-	-	-	-	-
950					726,795	726,795	-	-	-	-	-
951											
952	403TP	Transmission Depreciation									
953			T	SG	1,039,039	-	1,039,039	-	-	-	-
954			T	SG	1,124,180	-	1,124,180	-	-	-	-
955			T	SG	2,012,813	-	2,012,813	-	-	-	-
956					4,176,032	-	4,176,032	-	-	-	-
957											
958	403	Distribution Depreciation									
959	360	Land & Land Rights	DPW	S	5,512	-	-	5,512	5,512	-	-
960	361	Structures	DPW	S	26,561	-	-	26,561	26,561	-	-
961	362	Station Equipment	DPW	S	978,601	-	-	978,601	978,601	-	-
962	364	Poles & Towers	DPW	S	3,442,342	-	-	3,442,342	3,442,342	-	-
963	365	OH Conductors	DPW	S	1,163,148	-	-	1,163,148	1,163,148	-	-
964	366	UG Conduit	DPW	S	196,624	-	-	196,624	196,624	-	-
965	367	UG Conductor	DPW	S	315,771	-	-	315,771	315,771	-	-
966	368	Line Trans	DPW	S	1,533,468	-	-	1,533,468	1,533,468	-	-
967	369	Services	DPW	S	619,141	-	-	619,141	619,141	-	-
968	370	Meters	DPW	S	481,638	-	-	481,638	481,638	-	-
969	371	Inst Cust Prem	DPW	S	20,118	-	-	20,118	20,118	-	-
970	372	Leased Property	DPW	S	-	-	-	-	-	-	-
971	373	Street Lighting	DPW	S	96,899	-	-	96,899	96,899	-	-
972					8,879,824	-	-	8,879,824	8,879,824	-	-
973											
974	403GP	General Depreciation									
975			G-SITUS	S	1,802,252	59	360,684	1,441,510	1,441,510	-	-
976			G-DGP	SG	54,515	30,414	24,100	-	-	-	-
977			G-DGU	SG	81,716	44,567	35,745	1,403	1,403	-	-
978			P	SE	8,924	8,924	-	-	-	-	-
979			CUST	CN	122,025	-	-	122,025	-	122,025	-
980			G-SG	SG	372,284	257,311	111,430	3,543	3,543	-	-
981			PTD	SO	1,550,288	716,047	334,161	500,080	500,080	-	-
982			P	DGU	-	-	-	-	-	-	-
983			G-SG	SSGCH	33,283	23,004	9,962	317	317	-	-
984					4,025,286	1,080,327	876,082	2,068,878	1,946,853	122,025	-
985											
986	403GV0	General Vehicles									
987			G-SG	SG	-	-	-	-	-	-	-
988					-	-	-	-	-	-	-
989											
990	403MP	Mining Depreciation									
991			P	SE	-	-	-	-	-	-	-
992					-	-	-	-	-	-	-
993											
994	403EP	Experimental Plant Depreciation									
995			P	SG	-	-	-	-	-	-	-
996			P	SG	-	-	-	-	-	-	-
997					-	-	-	-	-	-	-

<u>Description of Account Summary:</u>				WASHINGTON							
MARCH 2003 MSP Protocol				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
13 MONTH AVG				WASHINGTON							
1000	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
998	MARCH 2003 MSP Protocol										
999	13 MONTH AVG										
1000	FERC		BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON						
1001	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1002											
1003											
1004											
1005											
1006											
1007	TOTAL DEPRECIATION EXPENSE				29,219,529	13,218,714	5,052,114	10,948,701	10,826,676	122,025	-
1008	Summary of Amortization Expense by Factor										
1009	S				10,682,076	59	360,684	10,321,333	10,321,333	-	-
1010	DGP				1,683,038	1,683,038	-	-	-	-	-
1011	DGU				-	-	-	-	-	-	-
1012	SG				14,206,587	9,854,333	4,347,308	4,946	4,946	-	-
1013	SO				1,550,288	716,047	334,161	500,080	500,080	-	-
1014	CN				122,025	-	-	122,025	-	122,025	-
1015	SE				8,924	8,924	-	-	-	-	-
1016	SSGCH				812,969	802,690	9,962	317	317	-	-
1017	SSCCT				153,623	153,623	-	-	-	-	-
1018	Total Depreciation Expense By Factor				29,219,529	13,218,714	5,052,114	10,948,701	10,826,676	122,025	-
1019											
1020	MARCH 2003 MSP Protocol										
1021	13 MONTH AVG										
1022	FERC		BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON						
1023	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1024	404GP	Amort of LT Plant - Capital Lease Gen									
1025		I-SITUS	S		65,844	24,734	15,315	25,795	25,795	-	-
1026		I-SG	SG		-	-	-	-	-	-	-
1027		PTD	SO		65,534	30,269	14,126	21,139	21,139	-	-
1028		I-DGU	SG		-	-	-	-	-	-	-
1029		CUST	CN		26,302	-	-	26,302	-	26,302	-
1030		I-DGP	SG		-	-	-	-	-	-	-
1031					157,680	55,003	29,440	73,237	46,935	26,302	-
1032											
1033	404SP	Amort of LT Plant - Cap Lease Steam									
1034		P	SG		-	-	-	-	-	-	-
1035		P	SG		-	-	-	-	-	-	-
1036					-	-	-	-	-	-	-
1037											
1038	404IP	Amort of LT Plant - Intangible Plant									
1039		I-SITUS	S		131,558	49,419	30,599	51,540	51,540	-	-
1040		P	SE		-	-	-	-	-	-	-
1041		I-SG	SG		182,067	129,588	44,505	7,974	7,974	-	-
1042		PTD	SO		2,737,005	1,264,168	589,955	882,882	882,882	-	-
1043		CUST	CN		729,387	-	-	729,387	-	729,387	-
1044		I-DGP	SG		18,908	18,681	227	-	-	-	-
1045		I-DGU	DGU		-	-	-	-	-	-	-
1046		I-DGU	SG		2,184	2,184	-	-	-	-	-
1047					3,801,108	1,464,039	665,285	1,671,784	942,396	729,387	-
1048											
1049	404MP	Amort of LT Plant - Mining Plant									
1050		P	SE		-	-	-	-	-	-	-
1051					-	-	-	-	-	-	-
1052											
1053	404HP	Amortization of Other Electric Plant									
1054		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-	-
1055		Pre-Merger Utah	P	DGU	-	-	-	-	-	-	-
1056		Post-Merger Plant	P	SG	2,468	2,468	-	-	-	-	-
1057					2,468	2,468	-	-	-	-	-
1058											
1059	Total Amortization of Limited Term Plant				3,961,256	1,521,509	694,726	1,745,021	989,331	755,689	-
1060											
1079	405	Amortization of Other Electric Plant									
1081		GP	S		-	-	-	-	-	-	-
1082					-	-	-	-	-	-	-
1083					-	-	-	-	-	-	-
1084											
1085	406	Amortization of Plant Acquisition Adj									
1086		P	S		-	-	-	-	-	-	-
1087		P	SG		-	-	-	-	-	-	-
1088		P	SG		-	-	-	-	-	-	-
1089		P	SG		480,777	480,777	-	-	-	-	-
1090		P	SO		-	-	-	-	-	-	-
1091					480,777	480,777	-	-	-	-	-

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1092	MARCH 2003 MSP Protocol										
1093	13 MONTH AVG										
1094	FERC	BUSINESS	JURIS	WASHINGTON							
1095	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1096	407	Amort of Prop Losses, Unrec Plant, etc									
1097		DPW	S		-	-	-	-	-	-	-
1098		GP	SO		-	-	-	-	-	-	-
1099		P	SG		-	-	-	-	-	-	-
1100		P	SE		-	-	-	-	-	-	-
1101		P	SG		0	0	-	-	-	-	-
1102		P	TROJP		(0)	(0)	-	-	-	-	-
1103					(0)	(0)	-	-	-	-	-
1104											
1105	TOTAL AMORTIZATION EXPENSE				4,442,033	2,002,286	694,726	1,745,021	989,331	755,689	-
1106											
1107											
1108											
1109	Summary of Amortization Expense by Factor										
1110		S			197,402	74,153	45,914	77,335	77,335	-	-
1111		SE			-	-	-	-	-	-	-
1112		TROJP			(0)	(0)	-	-	-	-	-
1113		DGP			-	-	-	-	-	-	-
1114		DGU			-	-	-	-	-	-	-
1115		SO			2,802,539	1,294,437	604,080	904,022	904,022	-	-
1116		SNPPO			-	-	-	-	-	-	-
1117		CN			755,689	-	-	755,689	-	755,689	-
1118		SG			686,403	633,697	44,731	7,974	7,974	-	-
1119	Total Amortization Expense by Factor				4,442,033	2,002,286	694,726	1,745,021	989,331	755,689	-
1120	MARCH 2003 MSP Protocol										
1121	13 MONTH AVG										
1122	FERC	BUSINESS	JURIS	WASHINGTON							
1123	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1124	408	Taxes Other Than Income									
1125		DMSC	S		(59,744)	-	-	(59,744)	-	-	(59,744)
1126		GP	GPS		5,765,670	2,534,928	1,166,417	2,064,325	2,010,207	54,119	-
1127		GP	SO		3,073,680	1,351,362	621,813	1,100,485	1,071,635	28,851	-
1128		P	SE		35,510	35,510	-	-	-	-	-
1129		P	SG		-	-	-	-	-	-	-
1130		DMSC	OPRV-ID		-	-	-	-	-	-	-
1131		GP	EXCTAX		-	-	-	-	-	-	-
1132		GP	SG		-	-	-	-	-	-	-
1133											
1134											
1135											
1136					8,815,096	3,921,799	1,788,230	3,105,066	3,081,841	82,969	(59,744)
1137											
1138											
1139	MARCH 2003 MSP Protocol										
1140	13 MONTH AVG										
1141	FERC	BUSINESS	JURIS	WASHINGTON							
1142	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1143	41140	Deferred Investment Tax Credit - Fed									
1144		PTD	DGU		-	-	-	-	-	-	-
1145											
1146											
1147											
1148	41141	Deferred Investment Tax Credit - Idaho									
1149		PTD	DGU		-	-	-	-	-	-	-
1150											
1151											
1152											
1153	TOTAL DEFERRED ITC				-	-	-	-	-	-	-

Description of Account Summary:				WASHINGTON						
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1154	MARCH 2003 MSP Protocol									
1155	13 MONTH AVG									
1156	FERC									
1157	427 Interest on Long-Term Debt	GP	S	(880,276)	(387,021)	(178,083)	(315,172)	(306,909)	(8,263)	-
1158		GP	SNP	18,327,371	8,057,790	3,707,697	6,561,884	6,389,856	172,028	-
1159				17,447,095	7,670,769	3,529,614	6,246,712	6,082,947	163,765	-
1160	428 Amortization of Debt Disc & Exp	GP	SNP	837,544	368,234	169,438	299,872	292,011	7,862	-
1161				837,544	368,234	169,438	299,872	292,011	7,862	-
1162										
1163	429 Amortization of Premium on Debt	GP	SNP	(10,844)	(4,767)	(2,194)	(3,882)	(3,781)	(102)	-
1164				(10,844)	(4,767)	(2,194)	(3,882)	(3,781)	(102)	-
1165										
1166	431 Other Interest Expense	NUTIL	OTH	-	-	-	-	-	-	-
1167		GP	SO	-	-	-	-	-	-	-
1168		GP	SNP	3,202,245	1,407,895	647,826	1,146,523	1,116,466	30,057	-
1169				3,202,245	1,407,895	647,826	1,146,523	1,116,466	30,057	-
1170										
1171	432 AFUDC - Borrowed	GP	SNP	(644,383)	(283,309)	(130,361)	(230,713)	(224,665)	(6,048)	-
1172				(644,383)	(283,309)	(130,361)	(230,713)	(224,665)	(6,048)	-
1173										
1174	Total Electric Interest Deductions for Tax			20,831,657	9,158,821	4,214,324	7,458,512	7,262,978	195,534	-
1175										
1176	Non-Utility Portion of Interest									
1177	427 NUTIL	NUTIL	NUTIL	-	-	-	-	-	-	-
1178	428 NUTIL	NUTIL	NUTIL	-	-	-	-	-	-	-
1179	429 NUTIL	NUTIL	NUTIL	-	-	-	-	-	-	-
1180	431 NUTIL	NUTIL	NUTIL	-	-	-	-	-	-	-
1181										
1182	Total Non-utility Interest			-	-	-	-	-	-	-
1183										
1184	Total Interest Deductions for Tax			20,831,657	9,158,821	4,214,324	7,458,512	7,262,978	195,534	-
1185										
1186	419 Interest & Dividends	GP	SNP	(844,658)	(371,361)	(170,878)	(302,419)	(294,491)	(7,928)	-
1187				(844,658)	(371,361)	(170,878)	(302,419)	(294,491)	(7,928)	-
1188	Total Operating Deductions for Tax									
1189										
1190										
1191										
1192										
1193										
1194										
1195										
1196										

<u>Description of Account Summary:</u>				WASHINGTON							
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>	
1197	MARCH 2003 MSP Protocol										
1198	13 MONTH AVG										
1199	FERC			WASHINGTON							
1200	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>BUSINESS FUNCTION</u>	<u>JURIS FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1201	41010	Deferred Income Tax - Federal-DR									
1202		P	S		-	-	-	-	-	-	-
1203		P	TROJP		-	-	-	-	-	-	-
1204		PT	SG	130,340	88,867	41,472	-	-	-	-	-
1205		LABOR	SO	-	-	-	-	-	-	-	-
1206		GP	SNP	-	-	-	-	-	-	-	-
1207		P	SE	147,569	147,569	-	-	-	-	-	-
1208		PT	SG	52,316	35,670	16,646	-	-	-	-	-
1209		GP	GPS	-	-	-	-	-	-	-	-
1210		DITEXP	DITEXP	6,866,401	3,296,447	1,800,204	1,769,750	1,752,871	16,879	-	-
1211		CUST	BADDEBT	-	-	-	-	-	-	-	-
1212		CUST	CN	-	-	-	-	-	-	-	-
1213		P	SGCT	-	-	-	-	-	-	-	-
1214		DPW	SNPD	-	-	-	-	-	-	-	-
1215				7,196,626	3,568,554	1,858,322	1,769,750	1,752,871	16,879	-	
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											
1232											
1233											
1234											
1235	41110	Deferred Income Tax - Federal-CR									
1236		GP	S	674,619	296,602	136,478	241,539	235,207	6,332	-	-
1237		P	SE	(18,311)	(18,311)	-	-	-	-	-	-
1238		PT	SG	-	-	-	-	-	-	-	-
1239		GP	SNP	-	-	-	-	-	-	-	-
1240		PT	SG	-	-	-	-	-	-	-	-
1241		GP	GPS	-	-	-	-	-	-	-	-
1242		LABOR	SO	-	-	-	-	-	-	-	-
1243		PT	SNPD	-	-	-	-	-	-	-	-
1244		CUST	BADDEBT	-	-	-	-	-	-	-	-
1245		DITEXP	DITEXP	120,349	57,778	31,553	31,019	30,723	296	-	-
1246		P	TROJP	-	-	-	-	-	-	-	-
1247		P	SGCT	-	-	-	-	-	-	-	-
1248											
1249											
1250				776,658	336,069	168,031	272,558	265,930	6,628	-	
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											
1269											
1270	TOTAL DEFERRED INCOME TAXES				7,973,284	3,904,623	2,026,353	2,042,308	2,018,801	23,507	-

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1271	MARCH 2003 MSP Protocol										
1272	13 MONTH AVG										
1273	FERC			WASHINGTON							
1274	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1275	SCHMAF	Additions - Flow Through									
1276		SCHMAF	S		-	-	-	-	-	-	-
1277		SCHMAF	SNP		-	-	-	-	-	-	-
1278		SCHMAF	SO		-	-	-	-	-	-	-
1279		SCHMAF	SE		-	-	-	-	-	-	-
1280		SCHMAF	TROJP		-	-	-	-	-	-	-
1281		SCHMAF	SG		-	-	-	-	-	-	-
1282					-	-	-	-	-	-	-
1283											
1284	SCHMAP	Additions - Permanent									
1285		P	SE		167,882	167,882	-	-	-	-	-
1286		LABOR	SNP		-	-	-	-	-	-	-
1287		SCHMAP-SO	SO		(365,012)	(186,939)	(16,807)	(161,267)	(100,865)	(60,402)	-
1288											
1289					(197,131)	(19,057)	(16,807)	(161,267)	(100,865)	(60,402)	-
1290											
1291	SCHMAT	Additions - Temporary									
1292		SCHMAT-SITUS	S		(4,767,757)	(4,460,977)	(576,286)	269,506	(178,385)	422,279	25,613
1293		P	SGCT		98,846	98,846	-	-	-	-	-
1294		DPW	CIAC		1,494,301	-	-	1,494,301	1,494,301	-	-
1295		SCHMAT-SNP	SNP		574,537	255,162	118,976	200,398	200,398	-	-
1296		P	TROJP		76,443	76,443	-	-	-	-	-
1297		P	SG		67,615	67,615	-	-	-	-	-
1298		SCHMAT-SE	SE		1,074,302	1,067,710	2,456	4,137	4,137	-	-
1299		P	SG		(70,265)	(70,265)	-	-	-	-	-
1300		SCHMAT-GPS	GPS		(1,301,915)	(578,205)	(269,604)	(454,107)	(454,107)	-	-
1301		SCHMAT-SO	SO		(3,234,888)	(1,560,702)	(381,968)	(1,292,218)	(998,019)	(294,199)	-
1302		DPW	BADDEBT		-	-	-	-	-	-	-
1303		BOOKDEPR	SCHMDEXP		36,266,647	15,084,772	5,284,932	15,896,943	15,754,918	142,025	-
1304					30,277,867	9,980,400	4,178,507	16,118,960	15,823,242	270,105	25,613
1305											
1306	TOTAL SCHEDULE - M ADDITIONS				30,080,736	9,961,343	4,161,700	15,957,693	15,722,377	209,703	25,613
1307											
1308	SCHMDF	Deductions - Flow Through									
1309		SCHMDF	S		-	-	-	-	-	-	-
1310		SCHMDF	SG		9,501	9,501	-	-	-	-	-
1311		SCHMDF	SG		-	-	-	-	-	-	-
1312					9,501	9,501	-	-	-	-	-
1313											
1314											
1315											
1316	SCHMDP	Deductions - Permanent									
1317		SCHMDP	S		-	-	-	-	-	-	-
1318		P	SE		(124,817)	(124,817)	-	-	-	-	-
1319		PTD	SNP		31,579	14,586	6,807	10,186	10,186	-	-
1320		SCHMDP	IBT		-	-	-	-	-	-	-
1321		SCHMDP-SO	SO		488,746	250,308	22,504	215,934	135,056	80,878	-
1322					395,507	140,076	29,311	226,120	145,243	80,878	-
1323											
1324	SCHMDT	Deductions - Temporary									
1325		GP	S		(3,629,950)	(1,595,939)	(734,353)	(1,299,658)	(1,265,586)	(34,072)	-
1326		DPW	BADDEBT		(1,436,891)	-	-	(1,436,891)	(1,436,891)	-	-
1327		SCHMDT-SNP	SNP		1,105,843	492,834	230,832	382,177	385,774	(3,597)	-
1328		CUST	DGP		-	-	-	-	-	-	-
1329		P	SE		3,485,155	3,485,155	-	-	-	-	-
1330		SCHMDT-SG	SG		(468,846)	(287,153)	(25,956)	(155,737)	(155,737)	-	-
1331		SCHMDT-GPS	GPS		1,848,192	822,916	384,978	640,297	644,718	(4,421)	-
1332		SCHMDT-SO	SO		(1,646,416)	(745,675)	(425,318)	(475,424)	(628,712)	56,626	96,663
1333		TAXDEPR	TAXDEPRL		44,288,466	16,508,442	7,833,703	19,946,321	19,768,297	178,025	-
1334		DPW	SNPD		(301,394)	-	-	(301,394)	(301,394)	-	-
1335					43,244,158	18,680,581	7,263,886	17,299,691	17,010,467	192,561	96,663
1336											
1337	TOTAL SCHEDULE - M DEDUCTIONS				43,649,166	18,830,157	7,293,197	17,525,811	17,155,710	273,438	96,663
1338											
1339	TOTAL SCHEDULE - M ADJUSTMENTS				(13,568,430)	(8,868,814)	(3,131,497)	(1,568,119)	(1,433,333)	(63,735)	(71,050)
1340											
1341	NOTE:	Positive Schedule M amounts increase taxable income and therefore reduce tax expense.									
1342		Negative Schedule M amounts decrease taxable income and therefore increase tax expense.									

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1343	MARCH 2003 MSP Protocol										
1344	13 MONTH AVG										
1345	FERC	BUSINESS	JURIS	WASHINGTON							
1346	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1347	40911	State Income Taxes									
1348		IBT	IBT		1,571,587	361,902	365,476	844,208	781,529	50,700	11,979
1349		IBT	IBT		-	-	-	-	-	-	-
1350		IBT	IBT		-	-	-	-	-	-	-
1351		IBT	IBT		-	-	-	-	-	-	-
1352	TOTAL STATE TAXES				1,571,587	361,902	365,476	844,208	781,529	50,700	11,979
1353											
1354											
1355	FERC			WASHINGTON							
1356	ACCT	DESCRIPTION		FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1357	Calculation of Taxable Income:										
1358	Operating Revenues				303,442,950	213,429,455	32,106,888	57,906,607	48,166,926	9,071,142	668,539
1359	Operating Deductions:										
1360	O & M Expenses				208,390,012	172,583,265	12,959,600	22,847,147	15,113,816	7,225,740	507,591
1361	Depreciation Expense				29,219,529	13,218,714	5,052,114	10,948,701	10,826,676	122,025	-
1362	Amortization Expense				4,442,033	2,002,286	694,726	1,745,021	989,331	755,689	-
1363	Taxes Other Than Income				8,815,096	3,921,799	1,788,230	3,105,066	3,081,841	82,969	(59,744)
1364	Interest & Dividends (AFUDC-Equity)				(844,658)	(371,361)	(170,878)	(302,419)	(294,491)	(7,928)	-
1365	Misc Revenue & Expense				(612,272)	(473,964)	(128,457)	(9,850)	(9,850)	-	-
1366	Total Operating Deductions				249,409,740	190,880,739	20,195,336	38,333,665	29,707,323	8,178,496	447,847
1367	Other Deductions:										
1368	Interest Deductions				20,831,657	9,158,821	4,214,324	7,458,512	7,262,978	195,534	-
1369	Interest on PCRBS				-	-	-	-	-	-	-
1370	Schedule M Adjustments				(13,568,430)	(8,868,814)	(3,131,497)	(1,568,119)	(1,433,333)	(63,735)	(71,050)
1371											
1372	Income Before State Taxes				19,633,123	4,521,081	4,565,730	10,546,311	9,763,291	633,377	149,643
1373											
1374	State Income Taxes				1,571,587	361,902	365,476	844,208	781,529	50,700	11,979
1375											
1376	Total Taxable Income				18,061,535	4,159,179	4,200,254	9,702,103	8,981,762	582,677	137,664
1377											
1378	Tax Rate				35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1379											
1380	Federal Income Tax - Calculated				6,321,537	1,455,713	1,470,089	3,395,736	3,143,617	203,937	48,182
1381											
1382	Adjustments to Calculated Tax:										
1383	40910	PMI	P	SE	(186,337)	(186,337)	-	-	-	-	-
1384	FITGCC	Glenrock Coal	P	SE	-	-	-	-	-	-	-
1385	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-	-	-
1386	FIT		LABOR	S	1,159,454	593,806	53,386	512,261	320,395	191,867	-
1387	Federal Income Tax Per Books				7,294,655	1,863,182	1,523,475	3,907,997	3,464,011	395,803	48,182
1388											
1389	TOTAL OPERATING EXPENSES				267,093,924	197,381,808	24,281,518	45,430,598	51,379,971	15,882,176	1,015,598

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1390	MARCH 2003 MSP Protocol										
1391	13 MONTH AVG										
1392	FERC										
1393	ACCT	DESCRIPTION	BUSINESS	JURIS	WASHINGTON						
1394	310	Land and Land Rights			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1395			P	SG	(18,246,372)	(18,246,372)	-	-	-	-	-
1396			P	SG	2,808,264	2,808,264	-	-	-	-	-
1397			P	SG	3,268,616	3,268,616	-	-	-	-	-
1398			P	S	(580,839)	(580,839)	-	-	-	-	-
1399			P	SSGCH	107,519	107,519	-	-	-	-	-
1400			P	DGU	-	-	-	-	-	-	-
1401					(12,642,813)	(12,642,813)	-	-	-	-	-
1402											
1403	311	Structures and Improvements									
1404			P	SG	21,036,619	21,036,619	-	-	-	-	-
1405			P	SG	21,359,958	21,359,958	-	-	-	-	-
1406			P	SG	11,414,003	11,414,003	-	-	-	-	-
1407			P	SSGCH	4,098,045	4,098,045	-	-	-	-	-
1408			P	DGU	-	-	-	-	-	-	-
1409					57,908,625	57,908,625	-	-	-	-	-
1410											
1411	312	Boiler Plant Equipment									
1412			P	SG	67,857,869	67,857,869	-	-	-	-	-
1413			P	SG	51,262,488	51,262,488	-	-	-	-	-
1414			P	SG	52,905,157	52,905,157	-	-	-	-	-
1415			P	SSGCH	19,362,571	19,362,571	-	-	-	-	-
1416			P	DGU	-	-	-	-	-	-	-
1417					191,388,084	191,388,084	-	-	-	-	-
1418											
1419	314	Turbogenerator Units									
1420			P	SG	14,470,020	14,470,020	-	-	-	-	-
1421			P	SG	11,088,174	11,088,174	-	-	-	-	-
1422			P	SG	19,683,985	19,683,985	-	-	-	-	-
1423			P	SSGCH	4,591,393	4,591,393	-	-	-	-	-
1424			P	DGU	-	-	-	-	-	-	-
1425					49,833,573	49,833,573	-	-	-	-	-
1426											
1427	315	Accessory Electric Equipment									
1428			P	SG	7,851,632	7,851,632	-	-	-	-	-
1429			P	SG	10,290,764	10,290,764	-	-	-	-	-
1430			P	SG	3,418,894	3,418,894	-	-	-	-	-
1431			P	SSGCH	4,142,195	4,142,195	-	-	-	-	-
1432			P	DGU	-	-	-	-	-	-	-
1433					25,703,486	21,561,290	-	-	-	-	-
1434											
1435											
1436											
1437	316	Misc Power Plant Equipment									
1438			P	SG	534,737	534,737	-	-	-	-	-
1439			P	SG	811,134	811,134	-	-	-	-	-
1440			P	SG	739,722	739,722	-	-	-	-	-
1441			P	SSGCH	262,038	262,038	-	-	-	-	-
1442			P	DGU	-	-	-	-	-	-	-
1443					2,347,631	2,347,631	-	-	-	-	-
1444											
1445											
1446	SP	Unclassified Steam Plant - Account 300									
1447			P	SG	-	-	-	-	-	-	-
1448					-	-	-	-	-	-	-
1449											
1450											
1451	Total Steam Production Plant				314,538,586	314,538,586	-	-	-	-	-
1452											
1453											
1454	Summary of Steam Production Plant by Factor										
1455		S			(580,839)	(580,839)	-	-	-	-	-
1456		DGP			-	-	-	-	-	-	-
1457		DGU			-	-	-	-	-	-	-
1458		SG			282,555,664	282,555,664	-	-	-	-	-
1459		SSGCH			32,563,761	32,563,761	-	-	-	-	-
1460	Total Steam Production Plant by Factor				314,538,586	314,538,586	-	-	-	-	-

<u>Description of Account Summary:</u>				WASHINGTON						
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1461	MARCH 2003 MSP Protocol									
1462	13 MONTH AVG									
1463	FERC									
1464	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	0									
1510	Total Nuclear Plant by Factor			-	-	-	-	-	-	-

Description of Account Summary:				WASHINGTON						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1511	MARCH 2003 MSP Protocol									
1512	13 MONTH AVG									
1513	FERC									
1514	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FACTOR</u>	WASHINGTON						
1515				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1516	330	Land and Land Rights								
1517		Pre-Merger Pacific	P	DGP	2,437,806	2,437,806	-	-	-	-
1518		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1519		Post-Merger Pacific	P	SG	521,472	521,472	-	-	-	-
1520										
1521					2,959,278	2,959,278	-	-	-	-
1522										
1523	331	Structures and Improvements								
1524		Pre-Merger Pacific	P	DGP	10,735,584	10,735,584	-	-	-	-
1525		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1526		Post-Merger Pacific	P	SG	931,644	931,644	-	-	-	-
1527										
1528					11,667,228	11,667,228	-	-	-	-
1529										
1530	332	Reservoirs, Dams & Waterways								
1531		Pre-Merger Pacific	P	DGP	33,948,516	33,948,516	-	-	-	-
1532		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1533		Post-Merger Pacific	P	SG	4,939,701	4,939,701	-	-	-	-
1534										
1535					38,888,217	38,888,217	-	-	-	-
1536										
1537	333	Water Wheel, Turbines, & Generators								
1538		Pre-Merger Pacific	P	DGP	9,713,208	9,713,208	-	-	-	-
1539		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1540		Post-Merger Pacific	P	SG	1,392,865	1,392,865	-	-	-	-
1541										
1542					11,106,073	11,106,073	-	-	-	-
1543										
1544	334	Accessory Electric Equipment								
1545		Pre-Merger Pacific	P	DGP	3,905,290	3,905,290	-	-	-	-
1546		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1547		Post-Merger Pacific	P	SG	630,411	630,411	-	-	-	-
1548										
1549					4,535,701	4,535,701	-	-	-	-
1550										
1551										
1552										
1553	335	Misc. Power Plant Equipment								
1554		Pre-Merger Pacific	P	DGP	494,079	494,079	-	-	-	-
1555		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1556		Post-Merger Pacific	P	SG	30,231	30,231	-	-	-	-
1557										
1558					524,309	524,309	-	-	-	-
1559										
1560	336	Roads, Railroads & Bridges								
1561		Pre-Merger Pacific	P	DGP	1,724,870	1,724,870	-	-	-	-
1562		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1563		Post-Merger Pacific	P	SG	101,606	101,606	-	-	-	-
1564										
1565					1,826,476	1,826,476	-	-	-	-
1566										
1567										
1568	HP	Unclassified Hydro Plant - Acct 300								
1569		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1570		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1571		Post-Merger Pacific	P	SG	-	-	-	-	-	-
1572										
1573					-	-	-	-	-	-
1574										
1575										
1576										
1577										
1578										
1579										
1580										
1581										
1582	Total Hydraulic Plant				71,507,283	71,507,283	-	-	-	-
1583										
1584	Summary of Hydraulic Plant by Factor									
1585		SG-P			-	-	-	-	-	-
1586		SG			8,547,930	8,547,930	-	-	-	-
1587		DGP			62,959,353	62,959,353	-	-	-	-
1588		DGU			-	-	-	-	-	-
1589	Total Hydraulic Plant by Factor				71,507,283	71,507,283	-	-	-	-

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1590	MARCH 2003 MSP Protocol										
1591	13 MONTH AVG										
1592	FERC										
1593	ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1594											
1595	340	Land and Land Rights									
1596			P	SG	73,901	73,901	-	-	-	-	-
1597			P	SG	56	56	-	-	-	-	-
1598					73,957	73,957	-	-	-	-	-
1599											
1600	341	Structures and Improvements									
1601			P	SG	1,096,881	1,096,881	-	-	-	-	-
1602			P	SG	15,262	15,262	-	-	-	-	-
1603					1,112,143	1,112,143	-	-	-	-	-
1604											
1605	342	Fuel Holders, Producers & Accessories									
1606			P	SG	271,017	271,017	-	-	-	-	-
1607			P	SG	10,647	10,647	-	-	-	-	-
1608					281,664	281,664	-	-	-	-	-
1609											
1610	343	Prime Movers									
1611			P	S	-	-	-	-	-	-	-
1612			P	SG	83,165	83,165	-	-	-	-	-
1613			P	SG	9,413,512	9,413,512	-	-	-	-	-
1614			P	SSCCT	3,788,479	3,788,479	-	-	-	-	-
1615					13,285,155	13,285,155	-	-	-	-	-
1616											
1617	344	Generators									
1618			P	S	-	-	-	-	-	-	-
1619			P	SG	79,407	79,407	-	-	-	-	-
1620			P	SG	5,766,369	5,766,369	-	-	-	-	-
1621					5,845,776	5,845,776	-	-	-	-	-
1622											
1623	345	Accessory Electric Plant									
1624			P	SG	879,786	879,786	-	-	-	-	-
1625			P	SG	14,266	14,266	-	-	-	-	-
1626					894,052	894,052	-	-	-	-	-
1627											
1628											
1629											
1630	346	Misc. Power Plant Equipment									
1631			P	SG	43,639	43,639	-	-	-	-	-
1632			P	SG	3,285	3,285	-	-	-	-	-
1633					46,924	46,924	-	-	-	-	-
1634											
1635	OP	Unclassified Other Prod Plant-Acct 300									
1636			P	S	-	-	-	-	-	-	-
1637			P	SG	-	-	-	-	-	-	-
1638					-	-	-	-	-	-	-
1639											
1640		Total Other Production Plant			21,539,670	21,539,670	-	-	-	-	-
1641											
1642		Summary of Other Production Plant by Factor									
1643		S			-	-	-	-	-	-	-
1644		DGU			-	-	-	-	-	-	-
1645		SG			17,751,191	17,751,191	-	-	-	-	-
1646		SSCCT			3,788,479	3,788,479	-	-	-	-	-
1647		Total of Other Production Plant by Factor			21,539,670	21,539,670	-	-	-	-	-
1648											
1649		Experimental Plant									
1650	103	Experimental Plant									
1651			P	SG	-	-	-	-	-	-	-
1652		Total Experimental Plant			-	-	-	-	-	-	-
1653											
1654		TOTAL PRODUCTION PLANT			407,585,539	407,585,539	-	-	-	-	-

<u>Description of Account Summary:</u>					WASHINGTON						
					<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1655	MARCH 2003 MSP Protocol										
1656	13 MONTH AVG										
1657	FERC		BUSINESS	JURIS	WASHINGTON						
1658	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1659	350	Land and Land Rights									
1660			T	SG	1,874,152	-	1,874,152	-	-	-	-
1661			T	SG	4,351,936	-	4,351,936	-	-	-	-
1662			T	SG	1,417,737	-	1,417,737	-	-	-	-
1663					7,643,826	-	7,643,826	-	-	-	-
1664											
1665	352	Structures and Improvements									
1666			T	S	-	-	-	-	-	-	-
1667			T	SG	750,082	-	750,082	-	-	-	-
1668			T	SG	1,587,862	-	1,587,862	-	-	-	-
1669			T	SG	1,700,509	-	1,700,509	-	-	-	-
1670					4,038,453	-	4,038,453	-	-	-	-
1671											
1672	353	Station Equipment									
1673			T	SG	12,567,567	-	12,567,567	-	-	-	-
1674			T	SG	18,020,943	-	18,020,943	-	-	-	-
1675			T	SG	37,388,316	-	37,388,316	-	-	-	-
1676					67,976,825	-	67,976,825	-	-	-	-
1677											
1678	354	Towers and Fixtures									
1679			T	SG	13,734,291	-	13,734,291	-	-	-	-
1680			T	SG	11,175,357	-	11,175,357	-	-	-	-
1681			T	SG	5,748,377	-	5,748,377	-	-	-	-
1682					30,658,025	-	30,658,025	-	-	-	-
1683											
1684	355	Poles and Fixtures									
1685			T	SG	6,288,851	-	6,288,851	-	-	-	-
1686			T	SG	10,429,372	-	10,429,372	-	-	-	-
1687			T	SG	20,836,734	-	20,836,734	-	-	-	-
1688					37,554,957	-	37,554,957	-	-	-	-
1689											
1690	356	Clearing and Grading									
1691			T	SG	18,348,624	-	18,348,624	-	-	-	-
1692			T	SG	13,908,681	-	13,908,681	-	-	-	-
1693			T	SG	18,416,850	-	18,416,850	-	-	-	-
1694					50,674,155	-	50,674,155	-	-	-	-
1695											
1696	357	Underground Conduit									
1697			T	SG	559	-	559	-	-	-	-
1698			T	SG	14,280	-	14,280	-	-	-	-
1699			T	SG	192,597	-	192,597	-	-	-	-
1700					207,436	-	207,436	-	-	-	-
1701											
1702	358	Underground Conductors									
1703			T	SG	-	-	-	-	-	-	-
1704			T	SG	89,381	-	89,381	-	-	-	-
1705			T	SG	254,051	-	254,051	-	-	-	-
1706					343,432	-	343,432	-	-	-	-
1707											
1708	359	Roads and Trails									
1709			T	SG	170,437	-	170,437	-	-	-	-
1710			T	SG	43,977	-	43,977	-	-	-	-
1711			T	SG	767,450	-	767,450	-	-	-	-
1712					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				200,078,974	-	200,078,974	-	-	-	-
1723	Summary of Transmission Plant by Factor										
1724		DGP			-	-	-	-	-	-	-
1725		DGU			-	-	-	-	-	-	-
1726		SG			200,078,974	-	200,078,974	-	-	-	-
1727	Total Transmission Plant by Factor				200,078,974	-	200,078,974	-	-	-	-

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1728	MARCH 2003 MSP Protocol										
1729	13 MONTH AVG										
1730											
1731	FERC	BUSINESS	JURIS	WASHINGTON							
1732	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1733	360	Land and Land Rights									
1734			DPW	S	957,350	-	-	957,350	957,350	-	-
1735					957,350	-	-	957,350	957,350	-	-
1736											
1737	361	Structures and Improvements									
1738			DPW	S	1,428,025	-	-	1,428,025	1,428,025	-	-
1739					1,428,025	-	-	1,428,025	1,428,025	-	-
1740											
1741	362	Station Equipment									
1742			DPW	S	39,610,584	-	-	39,610,584	39,610,584	-	-
1743					39,610,584	-	-	39,610,584	39,610,584	-	-
1744											
1745	364	Poles, Towers & Fixtures									
1746			DPW	S	66,198,882	-	-	66,198,882	66,198,882	-	-
1747					66,198,882	-	-	66,198,882	66,198,882	-	-
1748											
1749	365	Overhead Conductors									
1750			DPW	S	47,670,020	-	-	47,670,020	47,670,020	-	-
1751					47,670,020	-	-	47,670,020	47,670,020	-	-
1752											
1753	366	Underground Conduit									
1754			DPW	S	11,365,542	-	-	11,365,542	11,365,542	-	-
1755					11,365,542	-	-	11,365,542	11,365,542	-	-
1756											
1757											
1758											
1759											
1760	367	Underground Conductors									
1761			DPW	S	13,267,702	-	-	13,267,702	13,267,702	-	-
1762					13,267,702	-	-	13,267,702	13,267,702	-	-
1763											
1764	368	Line Transformers									
1765			DPW	S	71,324,086	-	-	71,324,086	71,324,086	-	-
1766					71,324,086	-	-	71,324,086	71,324,086	-	-
1767											
1768	369	Services									
1769			DPW	S	30,356,838	-	-	30,356,838	30,356,838	-	-
1770					30,356,838	-	-	30,356,838	30,356,838	-	-
1771											
1772	370	Meters									
1773			DPW	S	13,644,218	-	-	13,644,218	13,644,218	-	-
1774					13,644,218	-	-	13,644,218	13,644,218	-	-
1775											
1776	371	Installations on Customers' Premises									
1777			DPW	S	552,686	-	-	552,686	552,686	-	-
1778					552,686	-	-	552,686	552,686	-	-
1779											
1780	372	Leased Property									
1781			DPW	S	-	-	-	-	-	-	-
1782					-	-	-	-	-	-	-
1783											
1784	373	Street Lights									
1785			DPW	S	3,066,432	-	-	3,066,432	3,066,432	-	-
1786					3,066,432	-	-	3,066,432	3,066,432	-	-
1787											
1788	DP	Unclassified Dist Plant - Acct 300									
1789			DPW	S	-	-	-	-	-	-	-
1790					-	-	-	-	-	-	-
1791											
1792	DS0	Unclassified Dist Sub Plant - Acct 300									
1793			DPW	S	-	-	-	-	-	-	-
1794					-	-	-	-	-	-	-
1795											
1796											
1797	TOTAL DISTRIBUTION PLANT				299,442,365	-	-	299,442,365	299,442,365	-	-
1798											
1799	Summary of Distribution Plant by Factor										
1800		S			299,442,365	-	-	299,442,365	299,442,365	-	-
1801		0									
1802	Total Distribution Plant by Factor				299,442,365	-	-	299,442,365	299,442,365	-	-

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1803	MARCH 2003 MSP Protocol										
1804	13 MONTH AVG										
1805	FERC	BUSINESS	JURIS	WASHINGTON							
1806	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1807	389	Land and Land Rights									
1808			G-SITUS	S	1,254,137	41	250,990	1,003,107	1,003,107	-	-
1809			CUST	CN	86,474	-	-	86,474	-	86,474	-
1810			G-DGU	SG	576	314	252	10	10	-	-
1811			G-SG	SG	108	74	32	1	1	-	-
1812			PTD	SO	482,067	222,657	103,908	155,502	155,502	-	-
1813					1,823,362	223,087	355,182	1,245,093	1,158,619	86,474	-
1814											
1815	390	Structures and Improvements									
1816			G-SITUS	S	11,565,313	379	2,314,559	9,250,375	9,250,375	-	-
1817			G-DGP	SG	33,833	18,876	14,957	-	-	-	-
1818			G-DGU	SG	146,160	79,715	63,936	2,510	2,510	-	-
1819			CUST	CN	838,451	-	-	838,451	-	838,451	-
1820			G-SG	SG	248,282	171,605	74,314	2,363	2,363	-	-
1821			PTD	SO	7,906,831	3,652,007	1,704,298	2,550,526	2,550,526	-	-
1822			G-DGU	DGU	-	-	-	-	-	-	-
1823					20,738,869	3,922,581	4,172,064	12,644,224	11,805,774	838,451	-
1824											
1825	391	Office Furniture & Equipment									
1826			G-SITUS	S	1,171,442	38	234,440	936,964	936,964	-	-
1827			G-DGP	SG	40,229	22,444	17,785	-	-	-	-
1828			G-DGU	SG	46,378	25,294	20,287	796	796	-	-
1829			CUST	CN	572,626	-	-	572,626	-	572,626	-
1830			G-SG	SG	503,800	348,211	150,794	4,794	4,794	-	-
1831			P	SE	23,116	23,116	-	-	-	-	-
1832			PTD	SO	7,138,028	3,296,913	1,538,585	2,302,531	2,302,531	-	-
1833			G-SG	SSGCH	79,488	54,940	23,792	756	756	-	-
1834			G-DGU	DGU	-	-	-	-	-	-	-
1835					9,575,107	3,770,956	1,985,683	3,818,468	3,245,842	572,626	-
1836											
1837	392	Transportation Equipment									
1838			G-SITUS	S	2,798,457	92	560,053	2,238,312	2,238,312	-	-
1839			PTD	SO	496,749	229,439	107,073	160,238	160,238	-	-
1840			G-SG	SG	570,377	394,227	170,722	5,428	5,428	-	-
1841			CUST	CN	1,012	-	-	1,012	-	1,012	-
1842			G-DGU	SG	60,889	33,208	26,635	1,046	1,046	-	-
1843			P	SE	34,737	34,737	-	-	-	-	-
1844			G-DGP	SG	19,858	11,079	8,779	-	-	-	-
1845			G-SG	SSGCH	33,129	22,898	9,916	315	315	-	-
1846			G-DGU	DGU	-	-	-	-	-	-	-
1847					4,015,207	725,679	883,178	2,406,350	2,405,339	1,012	-
1848											
1849	393	Stores Equipment									
1850			G-SITUS	S	248,456	8	49,723	198,725	198,725	-	-
1851			G-DGP	SG	29,107	16,239	12,868	-	-	-	-
1852			G-DGU	SG	67,724	36,936	29,625	1,163	1,163	-	-
1853			PTD	SO	55,515	25,641	11,966	17,907	17,907	-	-
1854			G-SG	SG	74,914	51,779	22,423	713	713	-	-
1855			G-DGU	DGU	-	-	-	-	-	-	-
1856					475,717	130,603	126,605	218,508	218,508	-	-
1857											
1858	394	Tools, Shop & Garage Equipment									
1859			G-SITUS	S	1,578,628	52	315,930	1,262,646	1,262,646	-	-
1860			G-DGP	SG	297,282	165,857	131,424	-	-	-	-
1861			G-SG	SG	921,630	637,003	275,857	8,771	8,771	-	-
1862			PTD	SO	312,234	144,215	67,301	100,718	100,718	-	-
1863			P	SE	4,227	4,227	-	-	-	-	-
1864			G-DGU	SG	373,017	203,440	163,171	6,406	6,406	-	-
1865			G-SG	SSGCH	164,341	113,587	49,190	1,564	1,564	-	-
1866			G-DGU	DGU	-	-	-	-	-	-	-
1867					3,651,358	1,268,381	1,002,872	1,380,105	1,380,105	-	-
1868											
1869	395	Laboratory Equipment									
1870			G-SITUS	S	1,701,401	56	340,500	1,360,845	1,360,845	-	-
1871			G-DGP	SG	14,693	8,197	6,496	-	-	-	-
1872			G-DGU	SG	83,039	45,289	36,324	1,426	1,426	-	-
1873			PTD	SO	425,856	196,694	91,792	137,369	137,369	-	-
1874			P	SE	-	-	-	-	-	-	-
1875			G-SG	SG	227,725	157,397	68,161	2,167	2,167	-	-
1876			G-SG	SSGCH	5,842	4,038	1,749	56	56	-	-
1877			G-DGU	DGU	-	-	-	-	-	-	-
1878					2,458,556	411,671	545,022	1,501,863	1,501,863	-	-
1879											

WASHINGTON

Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc		
1880	396	Power Operated Equipment										
1881		G-SITUS	S	6,181,150	203	1,237,030	4,943,918	4,943,918	-	-		
1882		G-DGP	SG	117,815	65,730	52,084	-	-	-	-		
1883		G-SG	SG	1,076,448	744,008	322,196	10,244	10,244	-	-		
1884		PTD	SO	269,922	124,672	58,181	87,069	87,069	-	-		
1885		G-DGU	SG	55,309	30,165	24,194	950	950	-	-		
1886		P	SE	13,646	-	-	-	-	-	-		
1887		G-SG	SSGCH	89,631	61,950	26,828	853	853	-	-		
1888		G-DGU	DGU	-	-	-	-	-	-	-		
1889				7,803,922	1,040,375	1,720,513	5,043,034	5,043,034	-	-		
1890		MARCH 2003 MSP Protocol										
1891		13 MONTH AVG										
1892		FERC										
1893		ACCT	DESCRIPTION	BUSINESS	JURIS	WASHINGTON						
1894		397	Communication Equipment	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1895			COM_EQ	S		9,268,234	1,590,651	2,731,423	4,946,160	4,494,815	451,344	-
1896			COM_EQ	SG		581,934	99,874	171,500	310,559	282,220	28,339	-
1897			COM_EQ	SG		899,771	154,422	265,170	480,179	436,362	43,817	-
1898			COM_EQ	SO		4,274,109	733,540	1,259,614	2,280,955	2,072,815	208,141	-
1899			COM_EQ	CN		400,996	68,821	118,177	213,999	194,471	19,528	-
1900			COM_EQ	SG		3,047,823	523,080	898,218	1,626,526	1,478,103	148,423	-
1901			COM_EQ	SE		372	64	110	198	180	18	-
1902			COM_EQ	SSGCH		80,520	13,819	23,730	42,971	39,050	3,921	-
1903			COM_EQ	DEU		-	-	-	-	-	-	-
1904			COM_EQ	DGU		-	-	-	-	-	-	-
1905						18,553,759	3,184,270	5,467,941	9,901,547	8,998,017	903,531	-
1906												
1907		398	Misc. Equipment									
1908			G-SITUS	S		85,212	3	17,053	68,156	68,156	-	-
1909			G-DGP	SG		5,104	2,847	2,256	-	-	-	-
1910			G-DGU	SG		46,998	25,632	20,558	807	807	-	-
1911			CUST	CN		11,680	-	-	11,680	-	11,680	-
1912			PTD	SO		215,547	99,557	46,461	69,530	69,530	-	-
1913			P	SE		358	358	-	-	-	-	-
1914			G-SG	SG		59,958	41,440	17,946	571	571	-	-
1915			G-DGU	DGU		-	-	-	-	-	-	-
1916						424,854	169,837	104,274	150,743	139,063	11,680	-
1917												
1918		399	Coal Mine									
1919			P	SE		19,891,451	19,891,451	-	-	-	-	-
1920			P	DEU		-	-	-	-	-	-	-
1921		MP	Unclassified Mine Plant	P	SE	-	-	-	-	-	-	-
1922						19,891,451	19,891,451	-	-	-	-	-
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		-	-	-	-	-	-	-
1933			PTD	SO		1,474,624	681,099	317,852	475,673	475,673	-	-
1934						1,474,624	681,099	317,852	475,673	475,673	-	-
1935												
1936			Remove Capital Leases			(1,474,624)	(681,099)	(317,852)	(475,673)	(475,673)	-	-
1937						-	-	-	-	-	-	-
1938												
1939		1011392	General Vehicles Capital Leases									
1940			LABOR	SO		-	-	-	-	-	-	-
1941						-	-	-	-	-	-	-
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						-	-	-	-	-	-	-

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
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			89,412,162	34,738,890	16,363,335	38,309,936	35,896,163	2,413,773	-	
1964											
1965	Summary of General Plant by Factor										
1966		S		35,852,431	1,591,523	8,051,701	26,209,207	25,757,863	451,344	-	
1967		DGP		-	-	-	-	-	-	-	
1968		DGU		-	-	-	-	-	-	-	
1969		SG		9,650,778	4,114,383	3,068,964	2,467,430	2,246,851	220,579	-	
1970		SO		23,051,483	9,406,433	5,307,031	8,338,019	8,129,878	208,141	-	
1971		SE		19,967,906	19,967,598	110	198	180	18	-	
1972		CN		1,911,238	68,821	118,177	1,724,241	194,471	1,529,769	-	
1973		DEU		-	-	-	-	-	-	-	
1974		SSGCH		452,951	271,232	135,204	46,515	42,594	3,921	-	
1975		Less Capital Leases		(1,474,624)	(681,099)	(317,852)	(475,673)	(475,673)	-	-	
1976	Total General Plant by Factor			89,412,162	34,738,890	16,363,335	38,309,936	35,896,163	2,413,773	-	
1977	MARCH 2003 MSP Protocol										
1978	13 MONTH AVG										
1979	FERC	BUSINESS	JURIS	WASHINGTON							
1980	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1981	301	Organization									
1982		I-SITUS	S		1,950,416	732,661	453,650	764,105	764,105	-	-
1983		PTD	SO		-	-	-	-	-	-	-
1984		I-SG	SG		-	-	-	-	-	-	-
1985					1,950,416	732,661	453,650	764,105	764,105	-	-
1986	302	Franchise & Consent									
1987		I-SITUS	S		261	98	61	102	102	-	-
1988		I-SG	SG		1,335,733	950,722	326,508	58,503	58,503	-	-
1989		I-DGP	SG		10,402,613	10,277,801	124,813	-	-	-	-
1990		I-DGU	SG		70,287	70,287	-	-	-	-	-
1991					11,808,894	11,298,907	451,381	58,606	58,606	-	-
1992											
1993	303	Miscellaneous Intangible Plant									
1994		I-SITUS	S		7,668	2,880	1,783	3,004	3,004	-	-
1995		I-SG	SG		2,706,220	1,926,180	661,511	118,529	118,529	-	-
1996		PTD	SO		24,610,224	11,366,970	5,304,674	7,938,580	7,938,580	-	-
1997		P	SE		22,164	22,164	-	-	-	-	-
1998		CUST	CN		7,271,623	-	-	7,271,623	-	7,271,623	-
1999		P	DGU		-	-	-	-	-	-	-
2000		P	DEU		-	-	-	-	-	-	-
2001		I-DGP	SG		-	-	-	-	-	-	-
2002					34,617,900	13,318,195	5,967,969	15,331,736	8,060,113	7,271,623	-
2003	303	Less Non-Utility Plant									
2004		I-SITUS	S		-	-	-	-	-	-	-
2005					34,617,900	13,318,195	5,967,969	15,331,736	8,060,113	7,271,623	-
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			48,377,211	25,349,764	6,873,000	16,154,447	8,882,824	7,271,623	-	
2014											

		WASHINGTON						
<u>Description of Account Summary:</u>		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2015	Summary of Intangible Plant by Factor							
2016	S	1,958,345	735,639	455,494	767,212	767,212	-	-
2017	DGP	-	-	-	-	-	-	-
2018	DGU	-	-	-	-	-	-	-
2019	SG	14,514,853	13,224,989	1,112,832	177,032	177,032	-	-
2020	SO	24,610,224	11,366,970	5,304,674	7,938,580	7,938,580	-	-
2021	CN	7,271,623	-	-	7,271,623	-	7,271,623	-
2022	DEU	-	-	-	-	-	-	-
2023	SE	22,164	22,164	-	-	-	-	-
2024	Total Intangible Plant by Factor	48,377,211	25,349,764	6,873,000	16,154,447	8,882,824	7,271,623	-
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	1,044,896,250	467,674,193	223,315,308	353,906,748	344,221,352	9,685,396	-
2040	Summary of Electric Plant by Factor							
2041	S	336,672,302	1,746,323	8,507,195	326,418,784	325,967,439	451,344	-
2042	SE	19,990,070	19,989,763	110	198	180	18	-
2043	DGU	-	-	-	-	-	-	-
2044	DGP	62,959,353	62,959,353	-	-	-	-	-
2045	SG	533,099,389	326,194,158	204,260,770	2,644,462	2,423,883	220,579	-
2046	SO	47,661,707	20,773,403	10,611,705	16,276,599	16,068,458	208,141	-
2047	CN	9,182,861	68,821	118,177	8,995,864	194,471	8,801,393	-
2048	DEU	-	-	-	-	-	-	-
2049	SSGCH	33,016,712	32,834,993	135,204	46,515	42,594	3,921	-
2050	SSCCT	3,788,479	3,788,479	-	-	-	-	-
2051	Less Capital Leases	(1,474,624)	(681,099)	(317,852)	(475,673)	(475,673)	-	-
2052		1,044,896,250	467,674,193	223,315,308	353,906,748	344,221,352	9,685,396	-

Description of Account Summary:				WASHINGTON						
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2053	MARCH 2003 MSP Protocol									
2054	13 MONTH AVG									
2055	FERC									
2056	105	Plant Held For Future Use								
2058		DPW	S	-	-	-	-	-	-	-
2059		P	SG	-	-	-	-	-	-	-
2060		T	SG	19,909	-	19,909	-	-	-	-
2061		P	SG	-	-	-	-	-	-	-
2062		P	SE	79,708	79,708	-	-	-	-	-
2063		G	SG	-	-	-	-	-	-	-
2064										
2065										
2066				99,617	79,708	19,909	-	-	-	-
2067										
2068	114	Electric Plant Acquisition Adjustments								
2069		P	S	-	-	-	-	-	-	-
2070		P	SG	12,515,109	12,515,109	-	-	-	-	-
2071		P	SG	1,277,606	1,277,606	-	-	-	-	-
2072				13,792,715	13,792,715	-	-	-	-	-
2073										
2074	115	Accum Provision for Asset Acquisition Adjustments								
2075		P	S	-	-	-	-	-	-	-
2076		P	SG	(4,314,670)	(4,314,670)	-	-	-	-	-
2077		P	SG	(651,741)	(651,741)	-	-	-	-	-
2078				(4,966,412)	(4,966,412)	-	-	-	-	-
2079										
2080	120	Nuclear Fuel								
2081		P	SE	-	-	-	-	-	-	-
2082				-	-	-	-	-	-	-
2083										
2084	124	Weatherization								
2085		DMSC	S	1,464,553	-	-	1,464,553	-	-	1,464,553
2086		DMSC	SO	18,199	-	-	18,199	-	-	18,199
2087				1,482,752	-	-	1,482,752	-	-	1,482,752
2088										
2089	182W	Weatherization								
2090		DMSC	S	1,160,938	-	-	1,160,938	-	-	1,160,938
2091		DMSC	SG	-	-	-	-	-	-	-
2092		DMSC	SGCT	-	-	-	-	-	-	-
2093		DMSC	SO	-	-	-	-	-	-	-
2094				1,160,938	-	-	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				-	-	-	-	-	-	-
2103										
2104		Total Weatherization		2,643,690	-	-	2,643,690	-	-	2,643,690
2105										
2106	151	Fuel Stock								
2107		P	DEU	-	-	-	-	-	-	-
2108		P	SE	4,004,870	4,004,870	-	-	-	-	-
2109		P	DEU	-	-	-	-	-	-	-
2110		P	SSECH	430,071	430,071	-	-	-	-	-
2111				4,434,940	4,434,940	-	-	-	-	-
2112										
2113	152	Fuel Stock - Undistributed								
2114		P	SE	-	-	-	-	-	-	-
2115				-	-	-	-	-	-	-
2116										
2117	25316	DG&T Working Capital Deposit								
2118		P	SE	(134,792)	(134,792)	-	-	-	-	-
2119				(134,792)	(134,792)	-	-	-	-	-
2120										
2121	25317	DG&T Working Capital Deposit								
2122		P	SE	(232,161)	(232,161)	-	-	-	-	-
2123				(232,161)	(232,161)	-	-	-	-	-
2124										
2125	25319	Provo Working Capital Deposit								
2126		P	SE	-	-	-	-	-	-	-
2127				-	-	-	-	-	-	-
2128										
2129		Total Fuel Stock		4,067,988	4,067,988	-	-	-	-	-

Description of Account Summary:				WASHINGTON						
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2130	MARCH 2003 MSP Protocol									
2131	13 MONTH AVG									
2132	FERC									
2133	ACCT DESCRIPTION BUSINESS FUNCTION JURIS FACTOR			WASHINGTON	Production	Transmission	Distribution	Distribution	Retail	Misc
2134	154 Materials and Supplies									
2135		MSS	S	2,441,902	1,969,093	127,988	344,821	344,821	-	-
2136		MSS	SG	-	-	-	-	-	-	-
2137		MSS	SE	101,421	81,784	5,316	14,322	14,322	-	-
2138		MSS	SO	(574,653)	(463,387)	(30,119)	(81,147)	(81,147)	-	-
2139		MSS	SNPPS	3,798,752	3,063,226	199,105	536,422	536,422	-	-
2140		MSS	SNPPH	4,965	4,004	260	701	701	-	-
2141		MSS	SNPD	16,284	13,131	853	2,299	2,299	-	-
2142		MSS	SNPT	973,265	784,819	51,012	137,435	137,435	-	-
2143		MSS	SG	-	-	-	-	-	-	-
2144		MSS	SG	-	-	-	-	-	-	-
2145		MSS	SNPP	-	-	-	-	-	-	-
2146		MSS	SSGCH	(127,348)	(102,691)	(6,675)	(17,983)	(17,983)	-	-
2147		MSS	DEU	-	-	-	-	-	-	-
2148				6,634,588	5,349,977	347,740	936,871	936,871	-	-
2149										
2150	163 Stores Expense Undistributed									
2151		MSS	SO	-	-	-	-	-	-	-
2152										
2153				-	-	-	-	-	-	-
2154										
2155	25318 Provo Working Capital Deposit									
2156		MSS	SNPPS	(21,739)	(17,530)	(1,139)	(3,070)	(3,070)	-	-
2157										
2158				(21,739)	(17,530)	(1,139)	(3,070)	(3,070)	-	-
2159										
2160	Total Materials & Supplies			6,612,849	5,332,448	346,600	933,801	933,801	-	-
2161										
2162	165 Prepayments									
2163		DMSC	S	201,467	-	-	201,467	-	-	201,467
2164		GP	GFS	304,099	133,700	61,520	108,879	106,024	2,854	-
2165		PT	SG	19,978	13,621	6,357	-	-	-	-
2166		P	SE	209,267	209,267	-	-	-	-	-
2167		PTD	SO	599,826	277,047	129,291	193,487	193,487	-	-
2168				1,334,636	633,635	197,168	503,833	299,512	2,854	201,467
2169										
2170	182M Misc Regulatory Assets									
2171		DDS2	S	(1,898,859)	(915,884)	(355,626)	(627,348)	(600,622)	(26,727)	-
2172		DEFSG	SG	-	-	-	-	-	-	-
2173		P	SSGCH	1,509,131	1,509,131	-	-	-	-	-
2174		P	SE	1,154,019	1,154,019	-	-	-	-	-
2175		DDSO2	SO	(1,054,729)	(292,864)	(79,351)	(682,514)	(454,629)	-	(227,885)
2176				(290,438)	1,454,401	(434,977)	(1,309,862)	(1,055,251)	(26,727)	(227,885)
2177										
2178	186M Misc Deferred Debits									
2179		LABOR	S	9,615,044	4,924,277	442,719	4,248,048	2,656,950	1,591,098	-
2180		P	SG	-	-	-	-	-	-	-
2181		P	SG	-	-	-	-	-	-	-
2182		DEFSG	SG	3,237,734	1,582,618	1,655,116	-	-	-	-
2183		LABOR	SO	(4,999)	(2,560)	(230)	(2,209)	(1,381)	(827)	-
2184		P	SE	3,857,358	3,857,358	-	-	-	-	-
2185		P	SNPPS	-	-	-	-	-	-	-
2186		GP	EXCTAX	-	-	-	-	-	-	-
2186		P	DEU	-	-	-	-	-	-	-
2188				16,705,137	10,361,693	2,097,605	4,245,839	2,655,568	1,590,271	-
2189										
2190	Working Capital									
2191	CWC Cash Working Capital									
2192		CWC	S	7,246,671	5,729,158	533,289	984,224	719,348	248,592	16,284
2193		CWC	SO	-	-	-	-	-	-	-
2194		CWC	SE	-	-	-	-	-	-	-
2195				7,246,671	5,729,158	533,289	984,224	719,348	248,592	16,284
2196										
2197	OWC Other Working Capital									
2198	131 Cash	GP	SNP	1,131,732	497,576	228,954	405,202	394,579	10,623	-
2199	135 Working Funds	GP	SG	(9,176)	(4,034)	(1,856)	(3,286)	(3,199)	(86)	-
2200	143 Other Accounts Receivable	GP	SO	1,016,252	446,804	205,592	363,856	354,317	9,539	-
2201	232 Accounts Payable	PTD	SO	(552,215)	(255,057)	(119,029)	(178,129)	(178,129)	-	-
2202	232 Accounts Payable	P	SE	(4)	(4)	-	-	-	-	-
2203	253 Deferred Hedge	P	SE	-	-	-	-	-	-	-
2204	25330 Other Deferred Credits - MP	P	SE	(298,748)	(298,748)	-	-	-	-	-
2205	25330 Deer Creek	P	DEU	-	-	-	-	-	-	-
2206	25330 Cholla Reclamation	P	SSECH	(55,278)	(55,278)	-	-	-	-	-
2207				1,232,563	331,258	313,660	587,644	567,568	20,076	-
2208										
2209	Total Working Capital			8,479,233	6,060,417	846,949	1,571,868	1,286,916	268,667	16,284

Description of Account Summary:				WASHINGTON							
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
2210	13 MONTH AVG										
2211	FERC	BUSINESS	JURIS	WASHINGTON							
2212	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
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		(870,957)	(870,957)	-	-	-	-	
2221		P	TROJD		870,258	870,258	-	-	-	-	
2222		P	SE		-	-	-	-	-	-	
2223					(699)	(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		30,849	30,849	-	-	-	-	
2234											
2235					30,849	30,849	-	-	-	-	
2236											
2237	TOTAL MISCELLANEOUS RATE BASE				30,149	30,149	-	-	-	-	
2238											
2239	TOTAL RATE BASE ADDITIONS				48,509,165	36,846,742	3,073,255	8,589,169	4,120,546	1,835,066	2,633,556
2240	MARCH 2003 MSP Protocol										
2241	13 MONTH AVG										
2242	FERC	BUSINESS	JURIS	WASHINGTON							
2243	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2244	235	Customer Service Deposits									
2245		CUST	S		-	-	-	-	-	-	
2246					-	-	-	-	-	-	
2247											
2248	2281	Prov for Property Insuranc	PTD	SO	(704,501)	(325,395)	(151,853)	(227,253)	(227,253)	-	
2249	2282	Prov for Injuries & Damage	PTD	SO	(785,357)	(362,741)	(169,282)	(253,335)	(253,335)	-	
2250	2283	Prov for Pensions and Ben	PTD	SO	(5,615,411)	(2,593,646)	(1,210,388)	(1,811,377)	(1,811,377)	-	
2251					(7,105,270)	(3,281,782)	(1,531,524)	(2,291,964)	(2,291,964)	-	
2252											
2253	22841	Accum Misc Oper Prov-Black Lung									
2254		P	SE		-	-	-	-	-	-	
2255					-	-	-	-	-	-	
2256											
2257	22842	Accum Misc Oper Prov-Trojan									
2258		P	TROJD		0	0	-	-	-	-	
2259					0	0	-	-	-	-	
2260											
2261	252	Customer Advances for Construction									
2262		DPW	S		(38,641)	-	-	(38,641)	(38,641)	-	
2263		DPW	SE		-	-	-	-	-	-	
2264		T	SG		-	-	-	-	-	-	
2265		DPW	SO		-	-	-	-	-	-	
2266		CUST	CN		-	-	-	-	-	-	
2267					(38,641)	-	-	(38,641)	(38,641)	-	
2268											
2269	25399	Other Deferred Credits									
2270		P	S		-	-	-	-	-	-	
2271		GP	GPS		-	-	-	-	-	-	
2272		P	SG		(1,140,066)	(1,140,066)	-	-	-	-	
2273		P	SE		(5,219,133)	(5,219,133)	-	-	-	-	
2274					(6,359,199)	(6,359,199)	-	-	-	-	
2275											
2276	190	Accumulated Deferred Income Taxes									
2277		P	S		4,637,815	4,637,815	-	-	-	-	
2278		P	DGU		-	-	-	-	-	-	
2279		LABOR	SO		0	0	0	0	0	0	
2280		P	DGP		2,293,896	2,293,896	-	-	-	-	
2281		CUST	BADDEBT		0	-	-	0	-	0	
2282		P	TROJP		0	0	-	-	-	-	
2283		P	SG		(0)	(0)	-	-	-	-	
2284		P	SE		1,415,358	1,415,358	-	-	-	-	
2285		PTD	SNP		0	0	0	0	0	0	
2286		DPW	SNPD		-	-	-	-	-	-	
2287											
2288					8,347,069	8,347,069	0	0	0	0	
2289											

<u>Description of Account Summary:</u>				WASHINGTON								
				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>		
2290	281	Accumulated Deferred Income Taxes										
2291		P	S	-	-	-	-	-	-	-		
2292		PT	DGP	0	0	0	-	-	-	-		
2293		T	SNPT	-	-	-	-	-	-	-		
2294				0	0	0	-	-	-	-		
2295												
2296	282	Accumulated Deferred Income Taxes										
2297		GP	S	(4,293,311)	(1,887,592)	(868,553)	(1,537,166)	(1,496,867)	(40,299)	-		
2298		ACCMDIT	DITBAL	(59,979,348)	(30,343,080)	(12,124,288)	(17,511,980)	(17,278,391)	(233,589)	-		
2299		PT	DGP	(1,435,139)	(978,499)	(456,640)	-	-	-	-		
2300		LABOR	SO	-	-	-	-	-	-	-		
2301		CUST	CN	-	-	-	-	-	-	-		
2302		P	SE	(0)	(0)	-	-	-	-	-		
2303		P	SG	0	0	-	-	-	-	-		
2304				(65,707,798)	(33,209,170)	(13,449,482)	(19,049,146)	(18,775,258)	(273,888)	-		
2305												
2306	283	Accumulated Deferred Income Taxes										
2307		GP	S	-	-	-	-	-	-	-		
2308		P	SG	(0)	(0)	-	-	-	-	-		
2309		P	SE	(0)	(0)	-	-	-	-	-		
2310		LABOR	SO	0	0	0	0	0	0	-		
2311		GP	GPS	(0)	(0)	(0)	(0)	(0)	(0)	-		
2312		PTD	SNP	(0)	(0)	(0)	(0)	(0)	-	-		
2313		P	TROJP	(0)	(0)	-	-	-	-	-		
2314		P	SGCT	-	-	-	-	-	-	-		
2315												
2316				(0)	(0)	(0)	0	(0)	0	-		
2317												
2318		TOTAL ACCUMULATED DEF INCOME TAX		(57,360,729)	(24,862,102)	(13,449,482)	(19,049,145)	(18,775,258)	(273,888)	-		
2319		MARCH 2003 MSP Protocol										
2320		<u>13 MONTH AVG</u>										
2321		FERC	BUSINESS JURIS	WASHINGTON								
2322		<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FUNCTION</u>	<u>FACTOR</u>	<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2323	255	Accumulated Investment Tax Credit										
2324		PTD	S	141,000	65,125	30,392	45,483	45,483	-	-		
2325		PTD	ITC84	(1,036,975)	(478,958)	(223,517)	(334,500)	(334,500)	-	-		
2326		PTD	ITC85	(1,076,337)	(497,139)	(232,002)	(347,197)	(347,197)	-	-		
2327		PTD	ITC86	(433,287)	(200,127)	(93,394)	(139,766)	(139,766)	-	-		
2328		PTD	ITC88	(65,979)	(30,474)	(14,222)	(21,283)	(21,283)	-	-		
2329		PTD	ITC89	(142,862)	(65,985)	(30,794)	(46,083)	(46,083)	-	-		
2330		PTD	ITC90	(20,135)	(9,300)	(4,340)	(6,495)	(6,495)	-	-		
2331		PTD	DGU	-	-	-	-	-	-	-		
2332				(2,634,576)	(1,216,858)	(567,876)	(849,842)	(849,842)	-	-		
2333												
2334		TOTAL RATE BASE DEDUCTIONS		(73,498,415)	(35,719,941)	(15,548,882)	(22,229,593)	(21,955,705)	(273,888)	-		
2335												
2336												
2337												

Description of Account Summary:				WASHINGTON							
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
2338	FERC			WASHINGTON							
2339	ACCT	DESCRIPTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
2340	108SP	Steam Prod Plant Accumulated Depr									
2341		P	SG	(53,148,716)	(53,148,716)	-	-	-	-	-	
2342		P	SG	(54,739,073)	(54,739,073)	-	-	-	-	-	
2343		P	SG	(22,967,898)	(22,967,898)	-	-	-	-	-	
2344		P	DGU	-	-	-	-	-	-	-	
2345		P	SSGCH	(16,826,684)	(16,826,684)	-	-	-	-	-	
2346				(147,682,371)	(147,682,371)	-	-	-	-	-	
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 Pacific P	DGP	(28,057,616)	(28,057,616)	-	-	-	-	-	
2357		Pre-Merger Utah P	DGU	-	-	-	-	-	-	-	
2358		P	SG	(3,134,385)	(3,134,385)	-	-	-	-	-	
2359				(31,192,001)	(31,192,001)	-	-	-	-	-	
2360											
2361	108OP	Other Production Plant - Accum Depr									
2362		P	S	-	-	-	-	-	-	-	
2363		P	SG	(259,020)	(259,020)	-	-	-	-	-	
2364		P	SG	-	-	-	-	-	-	-	
2365		P	SG	(2,805,589)	(2,805,589)	-	-	-	-	-	
2366		P	SSCCT	(49,731)	(49,731)	-	-	-	-	-	
2367				(3,114,341)	(3,114,341)	-	-	-	-	-	
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			(181,988,713)	(181,988,713)	-	-	-	-	-	
2381											
2382	FERC			WASHINGTON							
2383	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2384	Summary of Prod Plant Depreciation by Factor										
2385		S			-	-	-	-	-	-	
2386		DGP			(28,057,616)	(28,057,616)	-	-	-	-	
2387		DGU			-	-	-	-	-	-	
2388		SG			(137,054,681)	(137,054,681)	-	-	-	-	
2389		SSGCH			(16,826,684)	(16,826,684)	-	-	-	-	
2390		SSCCT			(49,731)	(49,731)	-	-	-	-	
2391	Total of Prod Plant Depreciation by Factor				(181,988,713)	(181,988,713)	-	-	-	-	
2392											
2393											
2394	FERC			WASHINGTON							
2395	ACCT	DESCRIPTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
2396	108TP	Transmission Plant Accumulated Depr									
2397		T	SG	(29,345,442)	-	(29,345,442)	-	-	-	-	
2398		T	SG	(27,750,737)	-	(27,750,737)	-	-	-	-	
2399		T	SG	(16,349,995)	-	(16,349,995)	-	-	-	-	
2400	TOTAL TRANS PLANT ACCUM DEPR				(73,446,173)	-	(73,446,173)	-	-	-	

Description of Account Summary:				WASHINGTON						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
ACCT	DESCRIPTION	BUSINESS FUNCTION	JURIS FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2401	MARCH 2003 MSP Protocol									
2402	13 MONTH AVG									
2403	FERC									
2404	108360 Land and Land Rights	DPW	S	(156,085)	-	-	(156,085)	(156,085)	-	-
2405				(156,085)	-	-	(156,085)	(156,085)	-	-
2406										
2407										
2408										
2409	108361 Structures and Improvements	DPW	S	(407,628)	-	-	(407,628)	(407,628)	-	-
2410				(407,628)	-	-	(407,628)	(407,628)	-	-
2411										
2412										
2413	108362 Station Equipment	DPW	S	(8,978,706)	-	-	(8,978,706)	(8,978,706)	-	-
2414				(8,978,706)	-	-	(8,978,706)	(8,978,706)	-	-
2415										
2416										
2417	108364 Poles, Towers & Fixtures	DPW	S	(34,798,307)	-	-	(34,798,307)	(34,798,307)	-	-
2418				(34,798,307)	-	-	(34,798,307)	(34,798,307)	-	-
2419										
2420										
2421	108365 Overhead Conductors	DPW	S	(16,507,175)	-	-	(16,507,175)	(16,507,175)	-	-
2422				(16,507,175)	-	-	(16,507,175)	(16,507,175)	-	-
2423										
2424										
2425	108366 Underground Conduit	DPW	S	(2,179,739)	-	-	(2,179,739)	(2,179,739)	-	-
2426				(2,179,739)	-	-	(2,179,739)	(2,179,739)	-	-
2427										
2428										
2429	108367 Underground Conductors	DPW	S	(4,158,757)	-	-	(4,158,757)	(4,158,757)	-	-
2430				(4,158,757)	-	-	(4,158,757)	(4,158,757)	-	-
2431										
2432										
2433	108368 Line Transformers	DPW	S	(31,996,602)	-	-	(31,996,602)	(31,996,602)	-	-
2434				(31,996,602)	-	-	(31,996,602)	(31,996,602)	-	-
2435										
2436										
2437	108369 Services	DPW	S	(8,957,294)	-	-	(8,957,294)	(8,957,294)	-	-
2438				(8,957,294)	-	-	(8,957,294)	(8,957,294)	-	-
2439										
2440										
2441	108370 Meters	DPW	S	(4,012,000)	-	-	(4,012,000)	(4,012,000)	-	-
2442				(4,012,000)	-	-	(4,012,000)	(4,012,000)	-	-
2443										
2444										
2445										
2446										
2447	108371 Installations on Customers' Premises	DPW	S	(304,019)	-	-	(304,019)	(304,019)	-	-
2448				(304,019)	-	-	(304,019)	(304,019)	-	-
2449										
2450										
2451	108372 Leased Property	DPW	S	-	-	-	-	-	-	-
2452				-	-	-	-	-	-	-
2453										
2454										
2455	108373 Street Lights	DPW	S	(1,608,077)	-	-	(1,608,077)	(1,608,077)	-	-
2456				(1,608,077)	-	-	(1,608,077)	(1,608,077)	-	-
2457										
2458										
2459	108D00 Unclassified Dist Plant - Acct 300	DPW	S	-	-	-	-	-	-	-
2460				-	-	-	-	-	-	-
2461										
2462										
2463	108DS Unclassified Dist Sub Plant - Acct 300	DPW	S	-	-	-	-	-	-	-
2464				-	-	-	-	-	-	-
2465										
2466										
2467	108DP Unclassified Dist Sub Plant - Acct 300	DPW	S	-	-	-	-	-	-	-
2468				-	-	-	-	-	-	-
2469										
2470										
2471										
2472	TOTAL DISTRIBUTION PLANT DEPR			(114,064,389)	-	-	(114,064,389)	(114,064,389)	-	-
2473										
2474										
2475										
2476	Summary of Distribution Plant Depr by Factor									
2477	S			(114,064,389)	-	-	(114,064,389)	(114,064,389)	-	-
2478	0									
2479	Total Distribution Depreciation by Factor			(114,064,389)	-	-	(114,064,389)	(114,064,389)	-	-

Description of Account Summary:					WASHINGTON						
					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2480	MARCH 2003 MSP Protocol										
2481	13 MONTH AVG										
2482	FERC	BUSINESS	JURIS		WASHINGTON						
2483	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2484	108GP	General Plant Accumulated Depr									
2485		G-SITUS	S		(11,233,522)	(368)	(2,248,158)	(8,984,997)	(8,984,997)	-	-
2486		G-DGP	SG		(656,710)	(366,387)	(290,323)	-	-	-	-
2487		G-DGU	SG		(1,230,127)	(670,900)	(538,101)	(21,126)	(21,126)	-	-
2488		G-SG	SG		(2,145,422)	(1,482,850)	(642,155)	(20,417)	(20,417)	-	-
2489		CUST	CN		(574,665)	-	-	(574,665)	-	(574,665)	-
2490		PTD	SO		(7,681,389)	(3,547,880)	(1,655,705)	(2,477,804)	(2,477,804)	-	-
2491		P	SE		(48,657)	(48,657)	-	-	-	-	-
2492		G-DGU	DGU		-	-	-	-	-	-	-
2493		P	DEU		-	-	-	-	-	-	-
2494		G-SG	SSGCH		(234,019)	(161,747)	(70,045)	(2,227)	(2,227)	-	-
2495					(23,804,512)	(6,278,790)	(5,444,486)	(12,081,235)	(11,506,570)	(574,665)	-
2496											
2497											
2498	108MP	Mining Plant Accumulated Depr.									
2499		P	S		-	-	-	-	-	-	-
2500		P	DEU		-	-	-	-	-	-	-
2501		P	SE		(9,865,715)	(9,865,715)	-	-	-	-	-
2502					(9,865,715)	(9,865,715)	-	-	-	-	-
2503	108MP	Less Centralia Situs Depreciation									
2504		P	S		-	-	-	-	-	-	-
2505					(9,865,715)	(9,865,715)	-	-	-	-	-
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			(33,670,227)	(16,144,505)	(5,444,486)	(12,081,235)	(11,506,570)	(574,665)	-
2524											
2525											
2526											
2527		Summary of General Depreciation by Factor									
2528		S			(11,233,522)	(368)	(2,248,158)	(8,984,997)	(8,984,997)	-	-
2529		DGP			-	-	-	-	-	-	-
2530		DGU			-	-	-	-	-	-	-
2531		SE			(9,914,372)	(9,914,372)	-	-	-	-	-
2532		SO			(7,681,389)	(3,547,880)	(1,655,705)	(2,477,804)	(2,477,804)	-	-
2533		CN			(574,665)	-	-	(574,665)	-	(574,665)	-
2534		SG			(4,032,259)	(2,520,138)	(1,470,578)	(41,542)	(41,542)	-	-
2535		DEU			-	-	-	-	-	-	-
2536		SSGCH			(234,019)	(161,747)	(70,045)	(2,227)	(2,227)	-	-
2537		Remove Capital Leases			-	-	-	-	-	-	-
2538		Total General Depreciation by Factor			(33,670,227)	(16,144,505)	(5,444,486)	(12,081,235)	(11,506,570)	(574,665)	-
2539											
2540											
2541		TOTAL ACCUM DEPR - PLANT IN SERVICE			(403,169,502)	(198,133,218)	(78,890,659)	(126,145,625)	(125,570,960)	(574,665)	-

Description of Account Summary:				WASHINGTON							
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
2542	MARCH 2003 MSP Protocol										
2543	13 MONTH AVG										
2544											
2545	FERC	BUSINESS	JURIS	WASHINGTON							
2546	ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
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		(1,072,503)	(35)	(214,639)	(857,829)	(857,829)	-	-
2555		CUST	CN		(99,633)	-	-	(99,633)	-	(99,633)	-
2556		I-SG	SG		-	-	-	-	-	-	-
2557		PTD	SO		(461,834)	(213,312)	(99,547)	(148,975)	(148,975)	-	-
2558		P	SE		5,386	5,386	-	-	-	-	-
2559					(1,628,585)	(207,961)	(314,187)	(1,106,437)	(1,006,804)	(99,633)	-
2560											
2561											
2562	111HP	Accum Prov for Amort-Hydro									
2563		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-	-
2564		Pre-Merger Utah	P	DGU	-	-	-	-	-	-	-
2565		Post-Merger Pacific	P	SG	(10,642)	(10,642)	-	-	-	-	-
2566		Post-Merger Utah	P	SG-U	-	-	-	-	-	-	-
2567					(10,642)	(10,642)	-	-	-	-	-
2568											
2569											
2570	111IP	Accum Prov for Amort-Intangible Plant									
2571		I-SITUS	S		(1,791,382)	(672,921)	(416,660)	(701,801)	(701,801)	-	-
2572		I-DGP	SG		(167,374)	(165,365)	(2,008)	-	-	-	-
2573		I-DGU	SG		(28,851)	(28,851)	-	-	-	-	-
2574		P	SE		(12,703)	(12,703)	-	-	-	-	-
2575		I-SG	SG		(1,171,201)	(833,615)	(286,290)	(51,297)	(51,297)	-	-
2576		CUST	CN		(3,768,910)	-	-	(3,768,910)	-	(3,768,910)	-
2577		I-DGU	DGU		-	-	-	-	-	-	-
2578		P	DEU		-	-	-	-	-	-	-
2579		PTD	SO		(11,843,538)	(5,470,293)	(2,552,846)	(3,820,399)	(3,820,399)	-	-
2580					(18,783,959)	(7,183,747)	(3,257,804)	(8,342,408)	(4,573,497)	(3,768,910)	-
2581	111IP	Less Non-Utility Plant									
2582		NUTIL	OTH		-	-	-	-	-	-	-
2583					(18,783,959)	(7,183,747)	(3,257,804)	(8,342,408)	(4,573,497)	(3,768,910)	-
2584											
2585	111399	Accum Prov for Amort-Mining									
2586		P	SE		-	-	-	-	-	-	-
2587					-	-	-	-	-	-	-
2588											
2589	TOTAL ACCUM PROV FOR AMORTIZATION				(20,423,185)	(7,402,351)	(3,571,990)	(9,448,845)	(5,580,301)	(3,868,544)	-
2590	13 MONTH AVG										
2591											
2592											
2593											
2594	Summary of Amortization by Factor										
2595		S			(2,863,885)	(672,956)	(631,299)	(1,559,630)	(1,559,630)	-	-
2596		DGP			-	-	-	-	-	-	-
2597		DGU			-	-	-	-	-	-	-
2598		SE			(7,317)	(7,317)	-	-	-	-	-
2599		SO			(12,305,372)	(5,683,605)	(2,652,393)	(3,969,374)	(3,969,374)	-	-
2600		CN			(3,868,544)	-	-	(3,868,544)	-	(3,868,544)	-
2601		DEU			-	-	-	-	-	-	-
2602		SG			(1,378,068)	(1,038,473)	(288,298)	(51,297)	(51,297)	-	-
2603	Total Provision For Amortization by Factor				(20,423,185)	(7,402,351)	(3,571,990)	(9,448,845)	(5,580,301)	(3,868,544)	-

Tab 3
Functionalization Factors

**PACIFICORP
TOTAL COMPANY
YEAR END MARCH 2003
FUNC FACTORS**

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax - Balance	50.5892%	20.2141%	28.8072%	0.3894%	0.0000%	100.00%
BOOKDEPR	Book Depreciation	41.5941%	14.5724%	43.4419%	0.3916%	0.0000%	100.00%
COM_EQ	Communication Equipment Acct 397	17.1624%	29.4708%	48.4970%	4.8698%	0.0000%	100.00%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.00%
CWC	Cash Working Capital	79.0592%	7.3590%	9.9266%	3.4304%	0.2247%	100.00%
DDS2	Deferred Debits - Situs	48.2334%	18.7284%	31.6307%	1.4075%	0.0000%	100.00%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%
DDSO2	Deferred Debits - System Overhead	27.7668%	7.5233%	43.1039%	0.0000%	21.6060%	100.00%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.00%
DEFSG	Deferred Debit - System Generation	48.8804%	51.1196%	0.0000%	0.0000%	0.0000%	100.00%
DITEXP	Deferred Income Tax - Expense	48.0084%	26.2176%	25.5282%	0.2458%	0.0000%	100.00%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.00%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.00%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.00%
FERC	FERC Fees	70.4213%	29.5787%	0.0000%	0.0000%	0.0000%	100.00%
FIT	Federal Income Taxes	25.5417%	20.8848%	47.4870%	5.4259%	0.6605%	100.00%
G	General Plant	24.6787%	21.6539%	50.5817%	3.0858%	0.0000%	100.00%
G-DGP	General Plant - DGP Factor	55.7913%	44.2087%	0.0000%	0.0000%	0.0000%	100.00%
G-DGU	General Plant - DGU Factor	54.5391%	43.7435%	1.7173%	0.0000%	0.0000%	100.00%
GP	Total Plant	43.9659%	20.2304%	34.8651%	0.9386%	0.0000%	100.00%
G-SG	General Plant - SG Factor	69.1170%	29.9314%	0.9516%	0.0000%	0.0000%	100.00%
G-SITUS	General Plant - SITUS Factor	0.0033%	20.0129%	79.9838%	0.0000%	0.0000%	100.00%
I	Intangible Plant	37.7793%	17.1602%	25.7703%	19.2902%	0.0000%	100.00%
IBT	Income Before Taxes	23.0278%	23.2552%	49.7287%	3.2261%	0.7622%	100.00%
I-DGP	Intangible Plant - DGP Factor	98.8002%	1.1998%	0.0000%	0.0000%	0.0000%	100.00%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
I-SG	Intangible Plant - SG Factor	71.1760%	24.4441%	4.3799%	0.0000%	0.0000%	100.00%
I-SITUS	Intangible Plant - SITUS Factor	37.5643%	23.2591%	39.1765%	0.0000%	0.0000%	100.00%
LABOR	Direct Labor Expense	51.2143%	4.6044%	27.6333%	16.5480%	0.0000%	100.00%
MSS	Materials & Supplies	80.6377%	5.2413%	14.1210%	0.0000%	0.0000%	100.00%
NONE	Not Functionalized						
NUTIL	Non-Utility						
OTHGDP	Other Revenues - DGP Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	100.00%
OTHDGU	Other Revenues - DGU Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	100.00%
OTHSE	Other Revenues - SE Factor	19.5036%	80.4964%	0.0000%	0.0000%	0.0000%	100.00%
OTHSG	Other Revenues - SG Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	100.00%
OTHSGR	Other Revenues - Rolled-In SG Factor	8.7726%	91.2274%	0.0000%	0.0000%	0.0000%	100.00%
OTHSTITUS	Other Revenues - SITUS	68.4788%	27.8938%	40.4101%	0.0000%	-36.7828%	100.00%
OTHSO	Other Revenues - SO Factor	44.4118%	20.7082%	34.8799%	0.0000%	0.0000%	100.00%

PACIFICORP
TOTAL COMPANY
YEAR END MARCH 2003
FUNC FACTORS

<u>Function</u>	<u>Description</u>	<u>Production</u>	<u>Transmission</u>	<u>DPW</u>	<u>CUST</u>	<u>DMSC</u>	<u>Total</u>
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
PT	Production / Transmission	68.1815%	31.8185%	0.0000%	0.0000%	0.0000%	100.00%
PTD	Prod, Trans, Dist Plant	46.1880%	21.5548%	32.2572%	0.0000%	0.0000%	100.00%
REVREQ	Revenue Requirement	70.3359%	10.5809%	15.8735%	2.9894%	0.2203%	100.00%
SCHMA*	Schedule M Additions	34.5681%	19.0705%	45.0527%	1.2308%	0.0779%	100.00%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
SCHMAP	Schedule M Additions - Permanent	37.2082%	5.9264%	35.5666%	21.2988%	0.0000%	100.00%
SCHMAP-SO	Schedule M Additions - Permanent-SO	51.2143%	4.6044%	27.6333%	16.5480%	0.0000%	100.00%
SCHMAT*	Schedule M Additions - Temporary	34.5916%	18.9531%	44.9679%	1.4101%	0.0772%	100.00%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	44.4118%	20.7082%	34.8799%	0.0000%	0.0000%	100.00%
SCHMAT-SE	Schedule M Additions - Temporary-SE	99.3863%	0.2286%	0.3851%	0.0000%	0.0000%	100.00%
SCHMAT-SITUS*	Schedule M Additions - Temporary-SITUS	93.5655%	12.0871%	3.7415%	-8.8570%	-0.5372%	100.00%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	44.4118%	20.7082%	34.8799%	0.0000%	0.0000%	100.00%
SCHMAT-SO	Schedule M Additions - Temporary-SO	48.2459%	11.8078%	30.8517%	9.0946%	0.0000%	100.00%
SCHMD*	Schedule M Deductions	41.2097%	18.3784%	41.2645%	-0.1721%	-0.6804%	100.00%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
SCHMDP	Schedule M Deductions - Permanent	35.6797%	7.3054%	36.7034%	20.3114%	0.0000%	100.00%
SCHMDP-SO	Schedule M Deductions - Permanent-SO	51.2143%	4.6044%	27.6333%	16.5480%	0.0000%	100.00%
SCHMDT*	Schedule M Deductions - Temporary	41.2402%	18.4621%	41.3045%	-0.3213%	-0.6855%	100.00%
SCHMDT-GPS*	Schedule M Deductions - Temporary-GPS	44.5255%	20.8300%	34.8837%	-0.2392%	0.0000%	100.00%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	61.2466%	5.5362%	33.2172%	0.0000%	0.0000%	100.00%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%
SCHMDT-SNP*	Schedule M Deductions - Temporary-SNP	44.5664%	20.8738%	34.8851%	-0.3253%	0.0000%	100.00%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	45.2908%	25.8329%	38.1867%	-3.4393%	-5.8711%	100.00%
STEP_UP	Step-up Transformers	6.6207%	93.3793%	0.0000%	0.0000%	0.0000%	100.00%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.00%
TAXDEPR	Tax Depreciation	37.2748%	17.6879%	44.6353%	0.4020%	0.0000%	100.00%
TD	Transmission / Distribution	0.0000%	37.2530%	62.7470%	0.0000%	0.0000%	100.00%
WSF	Wholesale Sales Firm	92.8697%	7.1303%	0.0000%	0.0000%	0.0000%	100.00%

PACIFICORP
March 2003
State Specific Functionalization Factors

Factor	Total	Production	Transmission	DWP	Retail	Misc
TOTAL PLANT	928,294,930	428,760,860	200,091,705	299,442,365		
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	46.1880%	21.5548%	32.2572%		
PT	100.0000%	68.1815%	31.8185%			
TD	100.0000%		40.0557%	59.9443%		
Cash Working Capital (O&M + Taxes) / 365 Net LAG Days						
CWC	7,246,676	489,672 11.7	45,580 11.7	61,483 11.7	21,247 11.7	1,392 11.7
CWC %	100.0000%	79.0592%	7.3590%	9.9266%	3.4304%	0.2247%
Income Before Taxes	19,633,122	4,521,081	4,565,730	9,763,291	633,377	149,643
IBT %		23.0278%	23.2552%	49.7287%	3.2261%	0.7622%
Accumulated Deferred Income Tax	67,020,755	33,905,272	13,547,646	19,306,825	261,012	0
ACCMDIT %	100.0000%	50.5892%	20.2141%	28.8072%	0.3894%	0.0000%
Deferred Income Tax	6,366,314	3,056,364	1,669,093	1,625,207	15,650	0
DITEXP %	100.0000%	48.0084%	26.2176%	25.5282%	0.2458%	
Federal Income Taxes	7,294,653	1,863,182	1,523,475	3,464,011	395,803	48,182
FIT %	100.0000%	25.5417%	20.8848%	47.4870%	5.4259%	0.6605%
Revenue Requirement	303,442,950	213,429,455	32,106,888	48,166,926	9,071,142	668,539
REVREQ %	100.0000%	70.3359%	10.5809%	15.8735%	2.9894%	0.2203%

PacifiCorp
 General Plant at March 31 2003
 Thousands of Dollars

Description	Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	CUSTOMER	DMISC
Business Centers	CN	CUST	25,494	0	0	0	25,494	0
Pre-Merger Production	DGP	P	7,389	7,389	0	0	0	0
Pre-Merger Transmission	DGP	T	5,855	0	5,855	0	0	0
			13,244	7,389	5,855	0		
G-DGP Factor			100.00%	55.7913%	44.2087%	0.0000%	0.0000%	0.0000%
Pre-Merger Production	DGU	P	12,097	12,097	0	0	0	0
Pre-Merger Transmission	DGU	T	9,476	0	9,476	0	0	0
Pre-Merger Transmission	DGU	TD	607	0	226	381	0	0
			22,181	12,097	9,703	381	0	0
G-DGU Factor			100.00%	54.5391%	43.7435%	1.7173%	0.0000%	0.0000%
Post-Merger Production	SG	P	64,512	64,512	0	0	0	0
Post-Merger Transmission	SG	T	27,670	0	27,670	0	0	0
Post-Merger Transmission	SG	PTD	297	132	61	104	0	0
Post-Merger Transmission	SG	DPW	344	0	0	344	0	0
Post-Merger Transmission	SG	TD	705	0	262	442	0	0
			93,528	64,644	27,994	890	0	0
G-SG Factor			100.00%	69.1170%	29.9314%	0.9516%	0.0000%	0.0000%
Utah Mine	SE	P	995	995	0	0	0	0
UT Factor			100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
General Plant	Situs	DPW	185,677	0	0	185,677	0	0
General Plant	Situs	PTD	30	13	6	10	0	0
General Plant	Situs	TD	215,509	0	80,284	135,226	0	0
General Plant	Situs	T	7	0	7	0	0	0
			401,223	13	80,296	320,913	0	0
G-Situs Factor			100.00%	0.00%	20.01%	79.98%	0.00%	0.00%
General Plant	SO	DPW	2,985	0	0	2,985	0	0
General Plant	SO	P	686	686	0	0	0	0
General Plant	SO	PTD	265,843	118,066	55,051	92,726	0	0
			269,514	118,752	55,051	95,711		
SO Factor			100.00%	44.06%	20.43%	35.51%	0.00%	0.00%
Total General Plant			826,179	203,890	178,900	417,895	25,494	0
G Allocator			100.0000%	24.6787%	21.6539%	50.5817%	3.0856%	0.0000%
Total Gen. PCA	Mining	acct 399	826,179					
General Plant	Total	P	242,417	995	241,422			
functiongenplant	Total	P	1,068,596					
Functional Allocators:			1,068,597					
	P	Prod	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	T	Trans	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
	TD		100.00%	0.00%	37.25%	62.75%	0.00%	0.00%
	CUST		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
	DPW		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
	PTD		100.00%	44.41%	20.71%	34.88%	0.00%	0.00%

PacifiCorp
Gross Plant at 03/31/03
Thousands of Dollars

Description	Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	CUSTOMER	DMISC
Production Plant		P	4,998,853	4,998,853	0	0	0	0
Transmission Plant		T	2,327,724	0	2,327,724	0	0	0
Distribution Plant		DPW	3,920,703	0	0	3,920,703	0	0
Mining	SE	P	242,417	242,417	0	0	0	0
General Plant								
Business Centers	CN	CUST	25,494	0	0	0	25,494	0
Pre-Merger Production	DGP	P	7,389	7,389	0	0	0	0
Pre-Merger Transmission	DGP	T	5,855	0	5,855	0	0	0
Pre-Merger Production	DGU	P	12,097	12,097	0	0	0	0
Pre-Merger Transmission	DGU	T	9,476	0	9,476	0	0	0
Pre-Merger Transmission	DGU	TD	607	0	226	381	0	0
Post-Merger Production	SG	P	64,512	64,512	0	0	0	0
Post-Merger Transmission	SG	T	27,670	0	27,670	0	0	0
Post-Merger Transmission	SG	PTD	297	132	61	104	0	0
Post-Merger Transmission	SG	DPW	344	0	0	344	0	0
Post-Merger Transmission	SG	TD	705	0	262	442	0	0
Utah Mine	SE	P	995	995	0	0	0	0
General Plant	Situs	DPW	185,677	0	0	185,677	0	0
General Plant	Situs	PTD	30	13	6	10	0	0
General Plant	Situs	TD	215,509	0	80,284	135,226	0	0
General Plant	Situs	T	7	0	7	0	0	0
General Plant	SO	DPW	2,985	0	0	2,985	0	0
General Plant	SO	P	686	686	0	0	0	0
General Plant	SO	PTD	265,843	118,066	55,051	92,726	0	0
Total General Plant			826,179	203,890	178,900	417,895	25,494	0
Intangible Plant								
Customer Service Sys	CN	CUST	94,716	0	0	0	94,716	0
Washington Hydro	DGP	P	2,845	2,845	0	0	0	0
Washington Trans	DGP	T	35	0	35	0	0	0
Utah Hydro	DGU	P	1,228	1,228	0	0	0	0
Colorado Steam-UPD	SG	P	27,327	27,327	0	0	0	0
Oregon Trans	SG	T	9,100	0	9,100	0	0	0
Utah Mine	SE	PTD	5,231	2,323	1,083	1,825	0	0
Utah	SE	P	744	744	0	0	0	0
Idaho-UPD	Situs	PTD	27,106	12,038	5,613	9,455	0	0
Utah G/O	Situs	TD	4,941	0	1,841	3,100	0	0
Utah G/O	SO	PTD	310,681	137,979	64,337	108,365	0	0
Utah G/O	SO	TD	6,039	0	2,250	3,789	0	0
Utah G/O	SO	P	1,014	1,014	0	0	0	0
Total Intangible Plant			491,006	185,499	84,257	126,534	94,716	0
Total Gross Plant			12,806,883	5,630,659	2,590,882	4,465,133	120,210	0
GP Factor			100.0000%	43.9659%	20.2304%	34.8651%	0.9386%	0.0000%

12433355479
12398914000 Functional Allocators:
34,441,479.50

Functional Allocators:	Prod	Trans	DPW	CUST	DMISC
P	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TD	0.0000%	37.2530%	62.7470%	0.0000%	0.0000%
CUST	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%
DPW	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
PTD	100.0000%	44.4118%	34.8799%	0.0000%	0.0000%

**PacifiCorp
Intangible Plant at 03/31/03
Thousands of Dollars**

Description	Alloc.		Funct.	Amount	Production	Transmission	DPW	Customer	DMSC
	Factor	Factor							
Customer Service Sys	CN	CUST		94,716	0	0	0	94,716	0
Washington Hydro	DGP	P		2,845	2,845	0	0	0	0
Washington Hydro	DGP	P		0	0	0	0	0	0
Washington Trans	DGP	T		35	0	35	0	0	0
				2,879	2,845	35	0	0	0
I-DGP FACTOR				100.00%	98.8002%	1.1998%	0.0000%	0.0000%	0.0000%
Utah Hydro	DGU	P		1,228	1,228	0	0	0	0
				1,228	1,228	0	0	0	0
I-DGU FACTOR				100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Colorado Steam-UPD	SG	DPW		0	0	0	0	0	0
	SG	P		27,327	27,327	0	0	0	0
	SG	PTD		5,231	2,323	1,083	1,825	0	0
	SG	T		9,100	0	9,100	0	0	0
	SG	TD		0	0	0	0	0	0
Oregon Trans				41,658	29,650	10,183	1,825	0	0
I-SG FACTOR				100.00%	71.1760%	24.4441%	4.3799%	0.0000%	0.0000%
Utah Mine	SE	P		744	744	0	0	0	0
Utah	Situs	PTD		27,106	12,038	5,613	9,455	0	0
Idaho-UPD	Situs	TD		4,941	0	1,841	3,100	0	0
				32,047	12,038	7,454	12,555	0	0
I-Situs FACTOR				100.00%	37.5643%	23.2591%	39.1765%	0.0000%	0.0000%
Utah G/O	SO	PTD		310,681	137,979	64,337	108,365	0	0
Utah G/O	SO	TD		6,039	0	2,250	3,789	0	0
Utah G/O	SO	P		1,014	1,014	0	0	0	0
				317,735	138,994	66,586	112,155	0	0
Total Intangible Plant				491,006	185,499	84,257	126,534	94,716	0
I Factor				100.00%	37.7793%	17.1602%	25.7703%	19.2902%	0.0000%

Functional Allocators:		Prod	Trans	DPW	CUST	DMSC
P		100.00%	0.00%	0.00%	0.00%	0.00%
T		0.00%	100.00%	0.00%	0.00%	0.00%
TD		37.25%	37.25%	62.75%	0.00%	0.00%
CUST		0.00%	0.00%	0.00%	100.00%	0.00%
DPW		0.00%	0.00%	100.00%	0.00%	0.00%
PTD		65.12%	44.41%	20.71%	34.88%	0.00%

PacifiCorp
Balance at March 31, 2003
Step-up Transformer Factor

Report date: 03/31/2003
 Asset Class 35340 = Stat Eqp-Non INDEGO

Location#	Location Description	Acq.value 3/31/03	Accum.dep.	Book Value
000240	CHOLLA PLANT - COMMON	19,042.63	(3,159.34)	15,883.29
000250	CARBON PLANT COMMON FACILITIES AND SUBST	536,593.79	(357,231.94)	179,361.85
000260	GADSBY PLANT COMMON FACILITIES AND SUBST	1,159,136.10	(677,700.15)	481,435.95
000270	NAUGHTON PLANT COMMON FACILITIES AND SUB	2,880,355.28	(1,044,592.58)	1,835,762.70
000280	HUNTINGTON PLANT COMMON FACILITIES AND S	3,283,441.49	(883,183.76)	2,400,257.73
000306	EMERY TRANS. SUB. & ROCK CANYON DIST. SU	11,814,601.64	(3,061,670.55)	8,752,931.09
000381	BLUNDELL GEOTHERMAL PLANT AND SUBSTATION	479,002.26	(134,942.23)	344,060.03
000401	CRAIG PLANT UNIT 1	378,633.00	(131,376.57)	247,256.43
000402	CRAIG PLANT UNIT 2	387,912.00	(146,816.55)	241,095.45
000405	CRAIG PLANT - COMMON, UNITS 1 & 2	97,929.00	(37,064.06)	60,864.94
000411	HAYDEN PLANT UNIT 1	264,221.35	(42,195.81)	222,025.54
000412	HAYDEN PLANT UNIT 2	177,797.68	(69,638.41)	108,159.27
000443	UPPER BEAVER HE PLANT AND SUBSTATION	159,859.82	(40,697.12)	119,162.70
000444	CUTLER HYDROELECTRIC STATION - PROJECT	405,997.67	(89,381.90)	316,615.77
000448	OLMSTED HE PLANT, SUBSTATION & TRAINING	132,165.46	(50,277.08)	81,888.38
000449	PIONEER HE PLANT, SUBSTATION & MAINT BLDG	187,398.80	(42,732.04)	144,666.76
000454	WEBER HYDROELECTRIC STATION - PROJECT	136,717.09	(88,287.95)	48,429.14
000456	COVE HE PLANT AND SUBSTATION - PROJECT	177,191.63	(74,254.50)	102,937.13
000457	GRACE HE PLANT, SUBSTATION AND BUILDINGS	1,166,764.43	(236,774.92)	929,989.51
000459	ONEIDA HE PLANT AND SUBSTATION - PROJECT	499,223.92	(118,692.15)	380,531.77
000461	SODA HE PLANT AND SUBSTATION - PROJECT	241,895.31	(55,982.86)	185,912.45
000462	ST. ANTHONY HE PLANT AND SUBSTATION - PR	60,926.66	(28,076.80)	32,849.86
000555	ASHTON HYDRO PLANT - NON-PROJECT	314,892.18	(71,834.35)	243,057.83
000559	ONEIDA HYDRO PLANT - NON-PROJECT	31,900.00	(23,334.79)	8,565.21
000562	ST. ANTHONY HYDRO PLANT - NON-PROJECT	958.37	(441.63)	516.74
027000	POWERDALE HYDRO PLANT	80,665.46	(55,887.95)	24,777.51
029000	WALLOWA FALLS HYDRO PLANT	17,149.81	(10,142.42)	7,007.39
068131	PROSPECT 1 SUBSTATION	18,897.07	(9,449.34)	9,447.73
068132	PROSPECT 2 SUBSTATION	249,250.54	(74,678.87)	174,571.67
068133	PROSPECT 3 SUBSTATION	176,509.41	(61,303.63)	115,205.78
068134	PROSPECT CENTRAL STATION	58,564.50	(36,413.46)	22,151.04
068136	EAGLE POINT SUBSTATION	82,081.55	(40,508.95)	41,572.60
068153	EASTSIDE SUBSTATION	36,480.72	(18,372.97)	18,107.75
068155	J C BOYLE SUBSTATION	543,494.61	(311,527.58)	231,967.03
068162	DIXONVILLE SUBSTATION	12,031.72	(939.54)	11,092.18
068165	TOKETEE SUBSTATION	267,781.09	(169,649.81)	98,131.28
068167	SLIDE CREEK SUBSTATION	116,338.09	(73,655.28)	42,682.81
068168	SODA SPRINGS SUBSTATION	76,763.49	(48,632.61)	28,130.88
068169	FISH CREEK SUBSTATION	85,970.72	(54,465.75)	31,504.97
068172	CLEARWATER 1 SUBSTATION	113,896.50	(69,436.17)	44,460.33
068173	CLEARWATER 2 SUBSTATION	338,299.69	(106,008.66)	232,291.03
068174	LEMLOLO 1 SUBSTATION	215,502.32	(121,979.70)	93,522.62
068175	LEMLOLO 2 SUBSTATION	188,885.37	(108,800.90)	80,084.47
068176	CLEARWATER SW STA	58,589.43	(37,118.60)	21,470.83
068177	TOKETEE SW STA	24,691.51	(15,053.01)	9,638.50

PacifiCorp
Balance at March 31, 2003
Step-up Transformer Factor

Report date: 03/31/2003
 Asset Class 35340 = Stat Eq-Non INDEGO

Location#	Location Description	Acq.value 3/31/03	Accum.dep.	Book Value
129500	HERMISTON U.S. GENERATING PROJECT	2,989,470.55	(311,180.74)	2,678,289.81
213000	CONDIT HYDRO PLANT	112,045.09	(30,277.54)	81,767.55
214000	NACHES DROP HYDRO PLANT	41,021.50	(12,189.09)	28,832.41
215000	MERWIN HYDRO PLANT	1,073,723.96	(304,856.70)	768,867.26
216000	NACHES HYDRO PLANT	43,703.15	(19,764.40)	23,938.75
218000	SWIFT HYDRO #1 PLANT	2,235,160.43	(316,171.91)	1,918,988.52
219000	YALE HYDRO PLANT	550,515.65	(328,279.84)	222,235.81
220000	JAMES RIVER COGENERATION	1,404,282.34	(146,174.94)	1,258,107.40
401000	COLSTRIP STEAM PLT	1,600,292.78	(347,589.94)	1,252,702.84
514000	DAVE JOHNSTON STEAM PLANT	3,909,373.41	(1,316,954.11)	2,592,419.30
519000	WYODAK PLANT	2,957,617.83	(368,926.98)	2,588,690.85
540044	WYODAK SUB - SHARED OWNERSHIP	112,826.50	(33,503.07)	79,323.43
540060	JIM BRIDGER SUBSTATION-JOINT OWNED 230KV	7,393,854.11	(1,789,170.31)	5,604,683.80
668110	IRON GATE SUBSTATION	93,207.11	(52,312.87)	40,894.24
668111	COPCO 1 SUBSTATION	478,986.74	(101,711.89)	377,274.85
668112	COPCO 2 SUBSTATION	169,391.92	(136,750.52)	32,641.40
668113	FALL CREEK SUBSTATION	42,175.20	(23,522.29)	18,652.91
668113	PacifiCorp	52,964,059.43	(14,573,702.38)	38,390,357.05
35340	Step-up Transformers included in Acct 353	\$ 52,964,059.43	Percent 6.620730%	Production
35300-35399	Acct 353 other than step-up transformers	747,009,088.86	Percent 93.379270%	Transmission
	Account 353 Station Equipment	799,973,148.29	Percent 100.000000%	

**PacifiCorp
Communication Equipment Account 397
Total Company as of 03/31/03**

Class	Description	Acq. value	Accum. dep.	Net Book Val	P%	Prod	T%	Transm	D%	Distribution	CS%	Cust Svc	Total
39700	Communications Equipment Mass Property -Items radios, telephones, never tracked - teles & port & non-utilized like radios, plus non-utilized projects	23,726,505	(16,293,507)	7,432,998	0.17	1,263,610	0.40	2,973,199	0.40	2,973,199	0.03	222,990	\$7,432,998.12
39702	Mobile Radio Alarms for MW system - MW %	75,229,179	(29,425,515)	45,803,664	0.20	9,160,733	0.20	9,160,733	0.50	22,901,832	0.10	4,580,366	\$45,803,664.16
39705	Alarm Systems MW system - MW %	3,433,295	(1,236,376)	2,196,919	0.05	109,846	0.75	1,647,689	0.20	439,384	0.00	-	\$2,196,919.12
39708	Baseband Equipment Distribution Automation	742,191	(501,355)	240,836	0.05	12,042	0.75	180,627	0.20	48,167	0.00	-	\$240,836.16
39710	Dist Automation	1,212,467	(321,130)	891,337	0.00	-	0.00	-	1.00	891,337	0.00	-	\$891,336.81
39711	Base Station Dist Radio System Field Off Data net Eq	11,460,509	(3,939,762)	7,520,747	0.05	376,037	0.10	752,075	0.84	6,317,428	0.01	75,207	\$7,520,747.38
39714	Data Network Equipment Much fiber on Hydro Projects	9,550,396	(2,433,632)	7,116,763	0.13	925,179	0.15	1,067,514	0.70	4,981,734	0.02	142,335	\$7,116,763.33
39717	Fiber Optics Load Management	2,181,973	(849,966)	1,332,007	0.50	666,004	0.35	466,203	0.15	199,801	0.00	-	\$1,332,007.25
39720	Equipment Dist Only MW installed for TX Line Protection/Control + Dist Traffic	3,465,360	(2,286,630)	1,178,730	0.00	-	0.00	-	1.00	1,178,730	0.00	-	\$1,178,730.04
39723	Microwave Equipment Dist Traffic on MW	14,452,663	(6,135,265)	8,317,398	0.05	415,870	0.75	6,238,048	0.20	1,663,480	0.00	-	\$8,317,397.57
39726	Miscellaneous Dist Traffic on MW	4,927,436	(2,784,112)	2,143,324	0.05	107,166	0.25	535,831	0.70	1,500,327	0.00	-	\$2,143,324.10
39729	Multiplex Equip Dist Traffic on MW	11,889,585	(4,456,212)	7,433,373	0.05	371,669	0.20	1,486,675	0.75	5,575,030	0.00	-	\$7,433,372.75
39732	Power Line Carrier TX Line Protection LineTone Protection	3,061,174	(1,660,162)	1,401,012	0.00	-	0.95	1,330,961	0.05	70,051	0.00	-	\$1,401,011.86
39735	Power System Equipment Telemetry/Protective Relaying	4,957,984	(2,123,727)	2,834,257	0.05	141,713	0.85	2,409,118	0.10	283,426	0.00	-	\$2,834,256.73
39738	Telephone Equipment "Pbx Related"	3,800,627	(1,530,640)	2,269,987	0.00	-	0.95	2,156,488	0.05	113,499	0.00	-	\$2,269,987.31
39741	Telephone Line Equipment PBX Line Eq for all Cable Installations - fiber, copper, coax - plants	19,700,242	(5,013,898)	14,686,344	0.25	3,671,586	0.20	2,937,269	0.50	7,343,172	0.05	734,317	\$14,686,344.00
39744	Mobile Radio Equipment Dist Radio System	8,076,805	(3,315,112)	4,761,694	0.25	1,190,423	0.20	952,339	0.50	2,380,847	0.05	238,085	\$4,761,693.81
39747	Structures - Telephone Lines plants	9,653,005	(4,488,535)	5,364,469	0.50	2,682,235	0.35	1,877,564	0.15	804,670	0.00	-	\$5,364,469.39
39750	Mobile Radio Equipment Dist Radio System	6,312	2,043	8,355	0.05	418	0.10	835	0.84	7,018	0.01	84	\$8,354.58
39758	Satellite Equipment Satellite term and clock source for Y2K plants & protections SER	205,693	(66,265)	139,429	0.20	27,886	0.70	97,600	0.10	13,943	0.00	-	\$139,428.75
*	General Assets - In Service	211,933,402	(88,859,758)	123,073,643		21,122,416		36,270,769		59,687,074		5,993,385	\$123,073,643.22

Com_Eq Factor

17.1624%

29.4708%

48.4970%

4.8698%

PacifiCorp Functionalization Study
 Account 456
 12 Months Ending March 2003

Main Account	Factor	Function	Amount	Production	Transmission	DPW	Customer	DMS
456	CA	DMS	-	-	-	-	-	-
456	CA	PTD	-	-	-	-	-	-
456	IDU	DMS	-	-	-	-	-	-
456	IDU	PTD	-	-	-	-	-	-
456	MT	DMS	-	-	-	-	-	-
456	MT	DPW	-	-	-	-	-	-
456	OR	DPW	-	-	-	-	-	-
456	OR	P	-	-	-	-	-	-
456	OR	DMS	-	-	-	-	-	-
456	OR	DMS	-	-	-	-	-	-
456	OR	DMS	-	-	-	-	-	-
456	OR	DMS	-	-	-	-	-	-
456	OR	DMS	-	-	-	-	-	-
456	OR	PTD	-	-	-	-	-	-
456	UT	DPW	-	-	-	-	-	-
456	UT	DMS	-	-	-	-	-	-
456	UT	P	-	-	-	-	-	-
456	UT	DPW	-	-	-	-	-	-
456	WA	DMS	-	-	-	-	-	-
456	WA	PTD	-	-	-	-	-	-
456	WA	DPW	-	-	-	-	-	-
456	Situs	P	1,874,557.00	1,874,557.00	-	-	-	-
456	Situs	DMS	(7,965,361.85)	-	-	-	-	-7,965,361.85
456	Situs	DPW	(1,423,353.66)	-	-	(1,423,353.66)	-	-
456	Situs	PTD	29,169,304.32	12,954,626.66	6,040,447.31	10,174,230.34	-	-
456	Situs	Revenues	21,655,145.81	14,829,183.66	6,040,447.31	8,750,876.68	-	(7,965,361.85)
Total Situs Revenues			100.00%	68.48%	27.89%	40.41%	0.00%	-36.78%
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456	CN	CUST	-	-	-	-	-	-
456	CN	CUST	-	-	-	-	-	-
Total CN Revenues			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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456	SE	P	2379041.16	2,379,041.16	-	-	-	-
456	SE	P	-	-	-	-	-	-
456	SE	T	9818889.02	-	9,818,889.02	-	-	-
456	SE	P	-	-	-	-	-	-
456	SE	T	-	-	-	-	-	-
456	SE	P	-	-	-	-	-	-
456	SE	T	-	-	-	-	-	-
Total SE Revenues			12,197,930.18	2,379,041.16	9,818,889.02	-	-	-
			100.00%	19.50%	80.50%	0.00%	0.00%	0.00%

PacifiCorp Functionalization Study
 Account 456
 12 Months Ending March 2003

Main Account	Factor	Function	Amount	Production	Transmission	DPW	Customer	DMS
456	SG	DMSC	-	-	-	-	0	0
456	SG	DMSC	-	-	-	-	0	0
456	SG	P	4647625.4	4,647,625.40	-	-	0	0
456	SG	P	-	-	-	-	0	0
456	SG	P	-	-	-	-	0	0
456	SG	P	-	-	-	-	0	0
456	SG	T	48331122.93	-	48,331,122.93	-	0	0
456	SG	T	-	-	-	-	0	0
456	SG	T	-	-	-	-	0	0
456	SG	T	-	-	-	-	0	0
456	SG	T	-	-	-	-	0	0
456	SG	T	-	-	-	-	0	0
456	SG	DMSC	-	-	-	-	0	0
Total SG Revenues			52,978,748.33	4,647,625.40	48,331,122.93	-	0	0
			100.00%	8.77%	91.23%	0.00%	0.00%	0.00%
456	SO	PTD	25,304,680.97	11,238,276.07	5,240,152.13	8,826,252.77	0	0
456	SO	PTD	-	-	-	-	0	0
456	SO	P	-	-	-	-	0	0
456	SO	DMSC	-	-	-	-	0	0
Total SO Revenues			25,304,680.97	11,238,276.07	5,240,152.13	8,826,252.77	0	0
			100.00%	44.41%	20.71%	34.88%	0.00%	0.00%
Total Other Revenues			112,136,505.29	33,094,126.30	69,430,611.39	17,577,129.45	-	(7,965,361.85)

Total	Prod	Trans	DPW	CUST	DMS
P	100.00%	0.00%	0.00%	0.00%	0.00%
T	100.00%	100.00%	0.00%	0.00%	0.00%
TD	0.00%	37.25%	62.75%	0.00%	0.00%
CUST	100.00%	0.00%	0.00%	100.00%	0.00%
DPW	100.00%	0.00%	100.00%	0.00%	0.00%
PTD	100.00%	44.41%	34.88%	0.00%	0.00%
DMSC	100.00%	0.00%	0.00%	0.00%	100.00%

PACIFICORP
Year End March 2003
Book Depreciation
March 2003

Description	Function	Amount	Production	Transmission	DPW	CUST	DMSC
Steam	P	122,381,576.16	122,381,576	-	-	-	-
Hydro	P	13,597,503.83	13,597,503.83	-	-	-	-
Other	P	7,502,115.47	7,502,115.47	-	-	-	-
Transmission	T	45,784,547.67	-	45,784,547.67	-	-	-
Distribution	DPW	142,239,246.51	-	-	142,239,246.51	-	-
General	TD	8,651,312.29	-	3,222,869.87	5,428,442.42	-	-
General	P	4,691,628.64	4,691,628.64	-	-	-	-
General	DPW	9,054,296.60	-	-	9,054,296.60	-	-
General	T	2,023,496.81	-	2,023,496.81	-	-	-
General	CUST	1,466,445.43	-	-	-	1,466,445.43	-
General	G	5,004.09	1,234.94	1,083.58	2,531.15	154.42	-
General	PTD	17,103,811.31	7,596,118.43	3,541,896.99	5,965,795.90	-	-
Book Depreciation		374,500,984.81	155,770,177.47	54,573,894.92	162,690,312.58	1,466,599.85	-
BookDepr Factor		100.00%	41.5941%	14.5724%	43.4419%	0.3916%	0.0000%

P	100.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
T	100.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%
DPW	100.00000%	0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%
CUST	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%	0.00000%
PTD	100.00000%	44.4118%	20.7082%	34.8799%	62.7470%	0.00000%	0.00000%
TD	100.00000%	0.00000%	37.2530%	50.5817%	3.0858%	0.00000%	0.00000%
G	100.00000%	24.6787%	21.6539%				

PacifiCorp Electric Operations
March 2003
Schedule M-1

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
Additions								
SCHMAP	SE	P	975,625	975,625.00	-	-	-	-
SCHMAP	SE	LABOR	0	-	-	-	-	-
SE			975,625	975,625	0	0	0	0
SCHMAP	SNP	PTD	0	-	-	-	-	-
SNP			0	0	0	0	0	0
SCHMAP	SO	PTD	0	-	-	-	-	-
SCHMAP	SO	PTD	0	-	-	-	-	-
SCHMAP	SO	LABOR	-437,390	(2,240,064)	(201,394)	(1,208,652)	(723,794)	-
SO			-4,373,904	-2,240,064	-201,394	-1,208,652	-723,794	0
			100.00%	51.2143%	4.6044%	27.6333%	16.5480%	0.0000%
Total SCHMAP			(3,398,279)	(1,264,439)	(201,394)	(1,208,652)	(723,794)	-
			100.00%	37.2082%	5.9264%	35.5666%	21.2988%	0.0000%
SCHMAP FACTOR								
SCHMAT	BADDEBT	DPW	0	-	-	-	-	-
BADDEBT			0	0	0	0	0	0
SCHMAT	CIAC	DPW	37,637,037	-	-	37,637,037	-	-
CIAC			37,637,037	0	0	37,637,037	0	0
SCHMAT	FERC	T	0	-	-	-	-	-
FERC			0	0	0	0	0	0
SCHMAT	GPS	PTD	-15,600,707	(6,928,562)	(3,230,631)	(5,441,514)	-	-
GPS			-15,600,707	-6,928,562	-3,230,631	-5,441,514	0	0
			100.00%	44.4118%	20.7082%	34.8799%	0.0000%	0.0000%
SCHMAT-GPS FACTOR								
SCHMDEXP	SCHMDEXP	GP	431,407,225	189,671,977	87,275,336	150,410,560	4,049,353	-
SCHMDEXP			431,407,225	189,671,977	87,275,336	150,410,560	4,049,353	0

PacifiCorp Electric Operations
 March 2003
 Schedule M-1

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMAT	SE	P	12053351	12,053,351	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	P	0	-	-	-	-	-
SCHMAT	SE	PTD	134550	59,756	27,863	46,931	-	-
SE			12,187,901	12,113,107	27,863	46,931	0	0
			100.00%	99.3863%	0.2286%	0.3851%	0.0000%	0.0000%
SCHMAT-SE FACTOR								
SCHMAT	SG	P	1527957	1,527,957	-	-	-	-
SCHMAT	SG	P	0	-	-	-	-	-
SCHMAT	SG	P	0	-	-	-	-	-
SCHMAT	SG	P	0	-	-	-	-	-
SCHMAT	SG	T	-2221425	-	(2,221,425)	-	-	-
SCHMAT	SG	P	0	-	-	-	-	-
SG			-693,468	1,527,957	-2,221,425	0	0	0
SCHMAT-SG FACTOR								
SCHMAT	SGCT	P	1122426	1,122,426	-	-	-	-
SGCT			1,122,426	1,122,426	0	0	0	0
SCHMAT-SGCT FACTOR								
SCHMAT	SNP	PTD	6932984	3,079,066	1,435,698	2,418,219	-	-
SCHMAT	SNP	GP	0	-	-	-	-	-
SCHMAT	SNP	GP	0	-	-	-	-	-
SNP			6,932,984	3,079,066	1,435,698	2,418,219	0	0
			100.00%	44.4118%	20.7082%	34.8799%	0.0000%	0.0000%
SCHMAT-SNP FACTOR								
SCHMAT	SNP	SNP	0	-	-	-	-	-
SCHMAT	SNPD	DPW	0	-	-	-	-	-
SNPD			0	0	0	0	0	0

PacifiCorp Electric Operations
 March 2003
 Schedule M-1

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMAT	SO	LABOR	-21573060	(11,048,490)	(993,320)	(5,961,339)	(3,569,912)	-
SCHMAT	SO	LABOR	0	-	-	-	-	-
SCHMAT	SO	LABOR	0	-	-	-	-	-
SCHMAT	SO	PTD	-21676561	(9,626,961)	(4,488,833)	(7,560,767)	-	-
SCHMAT	SO	LABOR	0	-	-	-	-	-
SCHMAT	SO	LABOR	0	-	-	-	-	-
SCHMAT	SO	PTD	0	-	-	-	-	-
SCHMAT	SO	PTD	0	-	-	-	-	-
SCHMAT	SO	LABOR	0	-	-	-	-	-
SCHMAT	SO	PTD	0	-	-	-	-	-
SCHMAT	SO	GP	4456308	1,959,255	901,528	1,553,696	41,829	-
SCHMAT	SO	LABOR	0	-	-	-	-	-
SO			-38,793,313	-18,716,196	-4,580,624	-11,968,410	-3,528,083	0
			100.00%	48.2459%	11.8078%	30.8517%	9.0946%	0.0000%
SCHMAT-SO FACTOR								
SCHMAT	TROJP	P	875176	875,176	-	-	-	-
TROJP			875,176	875,176	0	0	0	0
SCHMAT	CA	DPW	0	-	-	-	-	-
SCHMAT	CA	LABOR	0	-	-	-	-	-
CA			0	0	0	0	0	0
SCHMAT	IDU	P	0	-	-	-	-	-
SCHMAT	IDU	PTD	0	-	-	-	-	-
SCHMAT	IDU	LABOR	0	-	-	-	-	-
IDU			0	0	0	0	0	0
SCHMAT	MT	P	0	-	-	-	-	-
SCHMAT	MT	DPW	0	-	-	-	-	-
MT			0	0	0	0	0	0
SCHMAT	OR	P	0	-	-	-	-	-
SCHMAT	OR	LABOR	0	-	-	-	-	-
SCHMAT	OR	DMSC	0	-	-	-	-	-
SCHMAT	OR	GP	0	-	-	-	-	-
SCHMAT	OR	PTD	0	-	-	-	-	-
OR			0	0	0	0	0	0
SCHMAT	Situs	DMSC	293732	-	-	-	-	293,732
SCHMAT	Situs	DPW	3,140,286	-	-	3,140,286	-	-
SCHMAT	Situs	GP	-38,079,922	(16,742,172)	(7,703,714)	(13,276,603)	(357,433)	-
SCHMAT	Situs	LABOR	31,424,784	16,093,981	1,446,937	8,683,691	5,200,176	-
SCHMAT	Situs	P	-49,755,615	(49,755,615)	-	-	-	-
SCHMAT	Situs	PTD	-1,700,459	(755,205)	(352,135)	(593,119)	-	-
UT			-54,677,194	-51,159,012	-6,608,913	-2,045,745	4,842,743	293,732

PacifiCorp Electric Operations
 March 2003
 Schedule M-1

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMAT	WA	P	0	-	-	-	-	-
SCHMAT	WA	DMSC	0	-	-	-	-	-
SCHMAT	WA	PTD	0	-	-	-	-	-
WA			0	0	0	0	0	0
SCHMAT	WYP	P	0	-	-	-	-	-
SCHMAT	WYP	LABOR	0	-	-	-	-	-
SCHMAT	WYU	P	0	0	0	0	0	0
SCHMAT	WYU	LABOR	0	-	-	-	-	-
WYP			0	0	0	0	0	0
SITUS			(54,677,194)	(51,159,012)	(6,608,913)	(2,045,745)	4,842,743	293,732
			100.00%	93.5655%	12.0871%	3.7415%	-8.8570%	-0.5372%
Total SCHMAT			380,398,067	131,585,939	72,097,305	171,057,078	5,364,013	293,732
			100.00%	34.5916%	18.9531%	44.9679%	1.4101%	0.0772%
SCHMAF	DGP	P	0	-	-	-	-	-
SCHMAF	TROJP	P	0	-	-	-	-	-
Total SCHMAF			-	-	-	-	-	-
			0.00%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Total SCHM Additions			376,999,788	130,321,500	71,895,911	169,848,426	4,640,219	293,732
			100.00%	34.5681%	19.0705%	45.0527%	1.2308%	0.0779%
Deductions								
SCHMDP	SE	P	(1,466,210)	(1,466,210)	-	-	-	-
SCHMDP	SE	P	0	-	-	-	-	-
SCHMDP	SE	P	0	-	-	-	-	-
SE			(1,466,210)	(1,466,210)	0	0	0	0
SCHMDP	SNP	PTD	381,063	169,237	78,911	132,914	-	-
SNP			381,063	169,237	78,911	132,914	0	0

PacifiCorp Electric Operations
March 2003
Schedule M-1

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMDP	SO	LABOR	5856587	2,999,410	269,663	1,618,366	969,148	-
SCHMDP	SO	PTD	0	-	-	-	-	-
SCHMDP	SO	LABOR	0	-	-	-	-	-
SO			5,856,587	2,999,410	269,663	1,618,366	969,148	0
			100.00%	51.2143%	4.6044%	27.6333%	16.5480%	0.0000%
SCHMDP-SO FACTOR								
Total SCHMDP			4,771,440	1,702,437	348,575	1,751,280	969,148	-
SCHMDP FACTOR			100.00%	35.6797%	7.3054%	36.7034%	20.3114%	0.0000%
SCHMDT	BADDEBT	DPW	-14962356	0	-	(14,962,356)	-	-
BADDEBT			-14,962,356	0	0	-14,962,356	0	0
SCHMDT	DGP	T	0	0	0	0	0	0
DGP			0	0	0	0	0	0
SCHMDT	GPS	GP	-4598099	(2,021,595)	(930,213)	(1,603,132)	(43,160)	-
SCHMDT	GPS	GP	0	-	-	-	-	-
SCHMDT	GPS	PTD	22642028	10,055,743	4,688,764	7,897,522	-	-
GPS			18,043,929	8,034,148	3,758,551	6,294,390	-43,160	0
			100.00%	44.5255%	20.8300%	34.8837%	-0.2392%	0.0000%
SCHMDT-GPS FACTOR								
SCHMDT	SE	P	26806201	26,806,201	-	-	-	-
SCHMDT	SE	P	0	-	-	-	-	-
SCHMDT	SE	P	0	-	-	-	-	-
SCHMDT	SE	P	0	-	-	-	-	-
SCHMDT	SE	P	0	-	-	-	-	-
SCHMDT	SE	P	0	-	-	-	-	-
SCHMDT	SE	P	0	-	-	-	-	-
SCHMDT	SE	P	0	-	-	-	-	-
SE			26,806,201	26,806,201	0	0	0	0
SCHMDT	SG	P	-2385181	(2,385,181)	-	-	-	-
SCHMDT	SG	P	0	-	-	-	-	-
SCHMDT	SG	P	0	-	-	-	-	-
SCHMDT	SG	ESD	-2958199	(887,460)	(295,820)	(1,774,919)	-	-
SCHMDT	SG	T	0	-	-	-	-	-
SCHMDT	SG	P	0	-	-	-	-	-
SCHMDT	SG	P	0	-	-	-	-	-
SG			-5,343,380	-3,272,641	-295,820	-1,774,919	0	0
			100.00%	61.2466%	5.5362%	33.2172%	0.0000%	0.0000%
SCHMDT-SG FACTOR								

PacificCorp Electric Operations
 March 2003
 Schedule M-1

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMDT	SNP	PTD	17968385	7,980,092	3,720,935	6,267,359	-	-
SCHMDT	SNP	GP	-4624087	(2,033,020)	(935,471)	(1,612,193)	(43,403)	-
SNP			13,344,298	5,947,071	2,785,464	4,655,166	-43,403	0
			100.00%	44.5664%	20.8738%	34.8851%	-0.3253%	0.0000%
SCHMDT	SNPD	DPW	1110542	-	-	1,110,542	-	-
SNP			1,110,542	0	0	1,110,542	0	0
			100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
SCHMDT	SO	LABOR	0	-	-	-	-	-
SCHMDT	SO	DMSC	-4490872	-	-	-	-	(4,490,872)
SCHMDT	SO	LABOR	-15897890	(8,141,992)	(732,009)	(4,393,105)	(2,630,784)	-
SCHMDT	SO	DMSC	0	-	-	-	-	-
SCHMDT	SO	LABOR	0	-	-	-	-	-
SCHMDT	SO	T	542056	-	542,056	-	-	-
SCHMDT	SO	PTD	96337879	42,785,431	19,949,872	33,602,576	-	-
SCHMDT	SO	GP	0	-	-	-	-	-
SO			76,491,173	34,643,439	19,759,918	29,209,472	-2,630,784	-4,490,872
			100.00%	45.2908%	25.8329%	38.1867%	-3.4393%	-5.8711%
SCHMDT	TAXDEPRMA	TAXDEPR	534644781	199,287,828	94,567,479	238,640,384	2,149,091	-
TAXDEPRMA			534,644,781	199,287,828	94,567,479	238,640,384	2,149,091	0
SCHMDT	CA	DPW	0	-	-	-	-	-
SCHMDT	CA	GP	0	-	-	-	-	-
CA			0	0	0	0	0	0
SCHMDT	IDU	GP	0	-	-	-	-	-
SCHMDT	IDU	DPW	0	-	-	-	-	-
IDU			0	0	0	0	0	0
SCHMDT	OR	GP	0	-	-	-	-	-
IDU			0	0	0	0	0	0
SCHMDT	SITUS	DMSC	0	-	-	-	-	-
SCHMDT	SITUS	DPW	8654970	-	-	8,654,970	-	-
SCHMDT	SITUS	GP	4302493	1,891,629	870,411	1,500,068	40,385	-
SCHMDT	SITUS	LABOR	-9531076	(4,881,273)	(438,853)	(2,633,747)	(1,577,203)	-
SCHMDT	SITUS	P	1841973	1,841,973	-	-	-	-
SCHMDT	SITUS	PTD	-267943	(118,998)	(55,486)	(93,458)	-	-
UT			5,000,417	-1,266,670	376,071	7,427,834	-1,536,818	0

PACIFICORP
Year End March 2003
TAXDEPRMA

Pacific Division	Total	Production	Transmission	DPW	CUST	DMSC
Production P	17,148,115	17,148,115	-	-	-	-
Transmission T	4,659,814	-	4,659,814	-	-	-
Distribution DPW	9,499,372	-	-	9,499,372	-	-
General G	360,611	88,994	78,086	182,403	11,128	-
Mining Plant P	-	-	-	-	-	-
Total Pacific Division	31,667,912	17,237,109	4,737,900	9,681,775	11,128	-
Utah Division						
Production P	3,218,847	3,218,847	-	-	-	-
Transmission T	2,400,775	-	2,400,775	-	-	-
Distribution DPW	5,287,035	-	-	5,287,035	-	-
General G	742,885	183,334	160,863	375,764	22,924	-
Mining Plant P	-	-	-	-	-	-
Total Utah Division	11,649,542	3,402,181	2,561,638	5,662,799	22,924	-
PC (Post Merger)						
Production P	82,854,977	82,854,977	-	-	-	-
Hydro - P P	5,389,487	5,389,487	-	-	-	-
Hydro - U P	2,228,781	2,228,781	-	-	-	-
Transmission T	44,182,970	-	44,182,970	-	-	-
Distribution DPW	116,350,042	-	-	116,350,042	-	-
General G	43,795,149	10,808,061	9,483,350	22,152,311	1,351,426	-
Mining Plant P	6,556,485	6,556,485	-	-	-	-
Total PC (Post Merger)	301,357,891	107,837,791	53,666,320	138,502,353	1,351,426	-
Total Tax Depr (per Acufile)	344,675,345	128,477,081	60,965,859	153,846,927	1,385,478	-
TAXDEPR Factor	100.0000%	37.2748%	17.6879%	44.6353%	0.4020%	0.0000%
Production P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Transmission T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
Distribution DPW	100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
General G	100.00%	24.6787%	21.6539%	50.5817%	3.0858%	0.0000%

PACIFICORP
Year End March 2003
DEFD BY Function

Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
182M	SE	P	-	-	-	-	-	-
182M	SE	P	27,850,971.90	27,850,971.90	-	-	-	-
182M	SG	P	-	-	-	-	-	-
182M	SGCT	P	16,088,093.41	16,088,093.41	-	-	-	-
182M	SO	DPW	14,004.77	-	-	14,004.77	-	-
182M	SO	ESD	5,806,699.99	1,742,010.00	580,670.00	3,484,019.99	-	-
182M	SO	T	-	-	-	-	-	-
182M	SO	DMSC	1,753,399.79	-	-	-	-	1,753,399.79
182M	SO	P	511,359.95	511,359.95	-	-	-	-
182M	SO	T	29,874.01	-	29,874.01	-	-	-
182M	SO	T	8,115,338.51	2,253,369.95	610,544.01	3,498,024.76	-	1,753,399.79
	Total 182 SO		100.00%	27.7668%	7.5233%	43.1039%	0.0000%	21.6060%
	DDSO2 FACTOR							
182M	SITUS	DPW	101,100.30	-	-	101,100.30	-	-
182M	SITUS	P	9,546,369.53	9,546,369.53	-	-	-	-
182M	SITUS	PTD	107,017,680.89	47,528,528.18	22,161,470.01	37,327,682.70	-	-
182M	SITUS	CUST	1,665,523.38	-	-	-	1,665,523.38	-
	Total 182M		118,330,674.10	57,074,897.71	22,161,470.01	37,428,783.00	1,665,523.38	-
	DDSZ FACTOR		100.00%	48.2334%	18.7284%	31.6307%	1.4075%	0.0000%
186M	SE	P	34,409,799.85	34,409,799.85	-	-	-	-
186M	SG	P	17,642,029.87	17,642,029.87	-	-	-	-
186M	SG	T	18,450,200.00	-	18,450,200.00	-	-	-
186M	SG	P	-	-	-	-	-	-
	Subtotal 186M		36,092,229.87	17,642,029.87	18,450,200.00	-	-	-
	DEFSG FACTOR		100.00%	48.8804%	51.1196%	0.0000%	0.0000%	0.0000%
186M	SO	DPW	-59,902.39	-	-	(59,902.39)	-	-
	Subtotal SO		(59,902.39)	-	-	(59,902.39)	-	-
	Major Adjustment							
	1998 Early Retirement	LABOR	-	-	-	-	-	-
	1999 Early Retirement	LABOR	-	-	-	-	-	-
	Transition Planning	PTD	-	-	-	-	-	-
	Environmental Clean-up	ESD	-	-	-	-	-	-
	Y2K	PTD	-	-	-	-	-	-
	Subtotal Major Adjustments		-	-	-	-	-	-
	Total 186M SO		(59,902.39)	-	-	(59,902.39)	-	-
	Total 186M		70,442,128.33	-	-	-	-	-
	DEFSO6 FACTOR		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
182M	WYP	LABOR	278,315.00	-	-	-	-	-
182M	WYU	LABOR	98,310.00	-	-	-	-	-
	Total		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	DMSC		100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	DPW		100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	CUST		100.0000%	30.0000%	10.0000%	60.0000%	100.0000%	0.0000%
	ESD		100.0000%	43.9659%	20.2304%	34.8651%	0.9386%	0.0000%
	GP		100.0000%	51.2143%	4.6044%	27.6333%	16.5480%	0.0000%
	LABOR		100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	P		100.0000%	44.4118%	20.7082%	34.8799%	0.0000%	0.0000%
	PTD		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	T		100.0000%	37.2748%	17.6879%	44.6353%	0.4020%	0.0000%
	TAX/DEPR		100.0000%	0.0000%	37.2530%	62.7470%	0.0000%	0.0000%
	TD		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

PACIFICORP
Year End March 2003
FERC FORM 1 Functionalization Factors

Factor	Total	Production	Transmission	DPW	CUST	DMSC
PLANT	11,240,574,165	4,992,146,545	2,327,724,215	3,920,703,405	0	0
UNCLASSIFIED PLANT	0				0	0
TOTAL PLANT	11,240,574,165	4,992,146,545	2,327,724,215	3,920,703,405	0	0
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	44.4118%	20.7082%	34.8799%	0.0000%	0.0000%
PT	100.0000%	68.1999%	31.8001%			
TD	100.0000%		37.2530%	62.7470%		

Source: Results of Operations

LABOR	221,447,372	113,412,705	10,196,421	61,193,119	36,645,127	0
LABOR %	100.0000%	51.2143%	4.6044%	27.6333%	16.5480%	0.0000%

Source: Ferc Form 1 pg 354

Material & Supplies	54,403,311	43,869,566	2,851,449	7,682,296	0	0
Material & Supplies %	100.0000%	80.6377%	5.2413%	14.1210%	0.0000%	0.0000%

Source: Ferc Form 1 (December 2002) pg 227

FERC	30,792,943	21,684,798	9,108,145	0	0	0
FERC %	100.0000%	70.4213%	29.5787%	0.0000%	0.0000%	0.0000%

Source: FERC reporting requirement No. 582 (Jerry Miller) Based on 1996

Wholesale Sales	1,051,969,613	976,960,760	75,008,853	0	0	0
WSF %	100.0000%	92.8697%	7.1303%	0.0000%	0.0000%	0.0000%

Source: Results of Operations & below

Apr 2002 - Mar 2003 PacifiCorp Transmission Charges to PacifiCorp Merchant
for Wholesale Sales of Electricity

Per Chuck Moulton	Point-to-Point	Network	Total
Transmission Service	\$65,552,234	\$9,456,619	\$75,008,853
Ancillary Service	\$0	\$7,510,477	\$7,510,477
Total	\$65,552,234	\$16,967,096	\$82,519,330

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 12 Months Ending March 2003
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 6.10% = Earned Return on Rate Base

Line No.	Schedule No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	80,419,474	Residential	80,419,474	5.08%	0.83	82,963,911	45,107,272	7,312,865	23,701,445	6,567,166	275,363	2,544,438	3.16%
2	24	30,478,770	General Service	30,478,770	10.73%	1.76	26,671,600	16,262,680	2,628,220	6,812,227	865,967	102,506	(3,807,171)	-12.49%
3	36	39,556,518	Large General Service	39,556,518	7.27%	1.19	38,188,062	26,265,789	4,227,927	7,400,344	148,205	145,797	(1,368,456)	-3.46%
4	48T	37,900,320	Large Power Service	37,900,320	4.23%	0.69	40,083,248	29,885,346	4,799,289	5,048,597	198,663	151,353	2,182,928	5.76%
5	40	8,316,235	Irrigation	8,316,235	4.28%	0.70	8,804,703	4,928,547	798,746	2,519,423	528,862	29,125	488,468	5.87%
6	15,52,54,57	1,346,383	Street Lighting	1,346,383	7.13%	1.17	1,306,176	417,173	69,294	737,728	78,209	3,771	(40,207)	-2.99%
7		198,017,701	Total Washington Jurisdiction	198,017,701	6.10%	1.00	198,017,701	122,866,805	19,836,142	46,219,765	8,387,073	707,915	0	0.00%

Footnotes:

- Column C : Annual revenues based on April 2002 thru March 2003 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per April 2002 thru March 2003 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacificCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending March 2003
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
8.74% = Target Return on Rate Base

Line No.	Schedule No.	Description	C	D	E	F	G	H	I	J	K	L	M
			Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	80,419,474	5.08%	0.83	94,174,427	49,436,722	9,424,412	28,234,281	6,760,399	318,614	13,754,954	17.10%
2	24	General Service	30,478,770	10.73%	1.76	30,350,749	17,823,543	3,389,237	8,116,212	903,627	118,129	(128,022)	-0.42%
3	36	Large General Service	39,556,518	7.27%	1.19	43,397,619	28,788,319	5,457,575	8,811,074	169,595	171,057	3,841,101	9.71%
4	48T	Large Power Service	37,900,320	4.23%	0.69	45,331,994	32,757,567	6,199,622	5,975,835	218,847	180,123	7,431,673	19.61%
5	40	Irrigation	8,316,235	4.28%	0.70	10,007,329	5,402,007	1,029,825	2,985,725	555,922	33,850	1,691,094	20.33%
6	15,52,54,57	Street Lighting	1,346,383	7.13%	1.17	1,479,830	457,073	88,779	846,230	83,581	4,166	133,448	9.91%
7		Total Washington Jurisdiction	198,017,701	0.00%	0.00	224,741,949	134,665,232	25,589,450	54,969,357	8,691,971	825,939	26,724,248	13.50%

Footnotes:

- Column C : Annual revenues based on April 2002 thru March 2003 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per April 2002 thru March 2003 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

Results of Operations - Gen+Tran+Dist+Rti+Misc - TOTAL Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington

Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Schedule 40		
14	Operating Revenues	303,442,951	119,279,827	44,516,018	62,011,500	12,593,744	1,746,743		
15	Operating Expenses								
16	Operation & Maintenance Expenses	208,390,012	81,597,886	27,655,888	42,291,878	8,683,795	1,014,538		
17	Depreciation Expense	29,219,529	12,195,167	3,996,802	5,729,212	1,358,757	237,811		
18	Amortization Expense	4,442,033	2,033,345	587,524	753,303	777,943	41,102		
19	Taxes Other Than Income	8,815,096	3,722,754	1,217,007	1,710,617	1,707,502	58,798		
20	Income Taxes - Federal	7,294,655	3,305,964	1,019,527	1,320,558	1,229,428	61,552		
21	Income Taxes - State	1,571,587	708,351	220,543	287,618	266,156	13,087		
22	Income Taxes Deferred	7,973,284	3,237,342	1,088,367	1,595,055	347,753	45,516		
23	Investment Tax Credit Adj								
24	Misc Revenues & Expense	(612,272)	(224,545)	(81,011)	(130,984)	(149,132)	(2,063)		
25	Total Operating Expenses	267,093,924	106,576,265	35,704,648	53,557,257	11,446,458	1,470,340		
26	Operating Revenue For Return	36,349,027	12,703,563	8,811,371	8,454,244	4,956,161	276,403		
27									
28									
29									
30									
31									
32	Rate Base :								
33	Electric Plant In Service	1,044,896,250	436,783,848	143,130,229	204,630,229	205,397,416	7,677,143		
34	Plant Held For Future Use	99,617	36,534	13,181	21,311	24,264	336		
35	Electric Plant Acquisition Adj	8,826,303	3,236,958	1,167,828	1,888,217	2,149,830	29,745		
36	Nuclear Fuel								
37	Prepayments	1,334,636	632,743	174,524	212,994	220,465	80,341		
38	Fuel Stock	4,067,988	1,491,893	538,245	870,267	990,843	13,709		
39	Materials & Supplies	6,612,849	2,562,151	888,558	1,368,702	1,481,680	33,365		
40	Misc Deferred Debts	16,414,699	6,313,645	2,201,027	3,412,977	3,721,447	686,524		
41	Cash Working Capital	8,479,233	3,388,273	1,136,301	1,689,712	1,839,474	51,936		
42	Weatherization Loans	2,643,690	969,547	349,793	565,566	643,926	8,909		
43	Miscellaneous Rate Base	30,149	11,052	3,986	6,450	7,351	1,209		
44	Total Rate Base Additions	1,093,405,416	455,436,644	149,603,672	214,566,425	216,476,696	49,314,083		
45	Rate Base Deductions :								
46	Accum Provision For Depreciation	(403,169,502)	(165,350,438)	(54,713,048)	(80,552,705)	(81,139,222)	(3,373,837)		
47	Accum Provision For Amortization	(20,423,185)	(9,596,039)	(2,709,400)	(3,350,159)	(3,386,573)	(203,956)		
48	Accum Deferred Income Taxes	(57,360,729)	(23,969,391)	(7,900,341)	(11,231,060)	(11,327,989)	(366,687)		
49	Unamortized ITC	(2,634,576)	(1,094,899)	(362,807)	(518,780)	(524,740)	(16,505)		
50	Customer Advance For Construction	(38,641)	(11,094)	(8,742)	-	(10,871)	-		
51	Customer Service Deposits	(13,464,469)	(5,267,757)	(1,814,257)	(2,769,717)	(2,968,868)	(72,056)		
52	Misc Rate Base Deductions	(497,091,103)	(205,289,617)	(67,508,596)	(98,422,420)	(95,355,263)	(4,033,042)		
53	Total Rate Base Deductions	596,314,313	250,147,027	82,095,076	116,244,005	117,118,433	3,874,853		
54	Total Rate Base								
55	Return On Rate Base	6.10%	5.08%	10.73%	7.27%	4.23%	4.28%		
56	Return On Equity	5.62%	3.46%	15.47%	8.12%	1.66%	1.76%		
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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method
 12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
71	Total Rate Base		596,314,313	250,147,027	82,095,076	116,244,005	117,118,433	26,834,918	3,874,853
72	Return On Ratebase (\$\$)	6.10%	36,349,027	15,248,001	5,004,200	7,085,787	7,139,089	1,635,753	236,196
73	Operating & Maintenance Expense		208,390,012	81,597,886	27,655,888	42,291,878	47,146,027	8,683,795	1,014,538
74	Bad Debt to Produce ROR	F80							
75	Depreciation Expense		29,219,529	12,195,167	3,996,802	5,729,212	5,701,781	1,358,757	237,811
76	Amortization Expense		4,442,033	2,033,345	587,524	753,303	777,943	248,816	41,102
77	Taxes Other Than Income		8,815,096	3,722,754	1,217,007	1,710,617	1,707,502	398,417	58,798
78	Federal Income Taxes		7,294,655	3,305,964	1,019,527	1,320,558	1,229,428	357,626	61,552
79	FIT Adj to Produce Target ROR	F101							
80	State Income Taxes		1,571,587	708,351	220,543	287,618	266,156	75,832	13,087
81	SIT Adj to Produce Target ROR	F101							
82	Deferred Income Taxes		7,973,284	3,237,342	1,088,367	1,595,055	1,659,251	347,753	45,516
83	Investment Tax Credit								
84	Misc Revenue & Expenses		(612,272)	(224,545)	(81,011)	(130,984)	(149,132)	(24,538)	(2,063)
85	Revenue Credits		(105,425,251)	(38,860,354)	(14,037,248)	(22,454,982)	(25,394,797)	(4,277,508)	(400,361)
86	Total Revenue Requirements		198,017,700	82,963,911	26,671,600	38,188,062	40,083,248	8,804,703	1,306,176
87	Operating Revenues		198,017,701	80,419,474	30,478,770	39,556,518	37,900,320	8,316,235	1,346,383
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(0)	2,544,438	(3,807,171)	(1,368,456)	2,182,928	488,468	(40,207)
89	Existing Revenues		198,017,700	80,419,474	30,478,770	39,556,518	37,900,320	8,316,235	1,346,383
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.00%	3.16%	-12.49%	-3.46%	5.76%	5.87%	-2.99%

Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled		HYDRAULIC POWER GENERATION							
A	B	C	D	E	F	G	H	I	J
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting
			(1,264,686)	(463,772)	(167,319)	(270,532)	(308,015)	(90,680)	Sch. 15.51-54.57 (4,262)
289		F10	8,445	3,097	1,117	1,807	2,057	338	28
290	Water For Power	F10	417,767	153,212	55,276	89,373	101,756	16,743	1,408
291	Hydraulic Expenses	F10							
292	Electric Expenses	F10							
293	Misc. Hydro Expenses	F10	4,884,058	1,791,179	646,221	1,044,850	1,189,614	195,734	16,460
294	Rents (Hydro Generation)	F10	7,026	2,577	930	1,503	1,711	282	24
295	Maint Supervision & Engineering	F10	252	92	33	54	61	10	1
296	Maintenance of Structures	F10	290,180	106,421	38,394	62,078	70,679	11,629	978
297	Maint of Dams & Waterways	F10	310,424	113,845	41,073	66,409	75,610	12,441	1,046
298	Maintenance of Electric Plant	F10	345,994	126,890	45,779	74,019	84,274	13,866	1,166
299	Maint of Misc. Hydro Plant	F10	429,770	157,614	56,864	91,941	104,679	17,224	1,448
300	Total Hydraulic Power Generation		5,429,336	1,991,154	718,368	1,161,502	1,322,428	217,587	18,297
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546	Operation Super & Engineering	F10	6,068,538	2,225,575	802,942	1,298,246	1,478,119	243,204	20,451
547	Fuel	F10	(31,884)	(11,693)	(4,219)	(6,821)	(7,766)	(1,278)	(107)
548	Generation Expense	F10	1,954,213	716,688	258,566	418,066	475,989	78,317	6,586
549	SSCCT	F10	1,922,330	704,995	254,348	411,245	468,223	77,040	6,478
550	Total 548								
551	Miscellaneous Other	F10	134,551	49,345	17,803	28,785	32,773	5,392	453
552	Maint Supervision & Engineering	F10	536,395	196,717	70,972	114,751	130,650	21,497	1,808
553	Maintenance of Structures	F10	371	136	49	79	90	15	1
554	Maint of Generation & Elect Plant	F10	2,966	1,088	392	635	723	119	10
555	Maintenance of Misc. Other	F10	1,682	617	223	360	410	67	6
556	Total Other Power Generation		8,666,833	3,178,474	1,146,728	1,854,101	2,110,988	347,334	29,208
557	Purchased Power Demand	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)
558	Energy	F10	79,981,783	29,332,514	10,582,573	17,110,558	19,481,231	3,205,364	268,543
559	SSGP	F10	10,740,303	3,938,898	1,421,074	2,297,680	2,616,025	430,430	36,195
560	Total 555		92,673,999	33,987,266	12,261,909	19,825,812	22,572,685	3,714,020	312,317
561	System Control & Load Dispatch	F10	695	255	92	149	169	28	2
562	Other Expenses	F10	3,197,899	1,172,797	423,121	684,129	778,915	128,160	10,777
563	Total Other Power Supply		95,872,593	35,160,308	12,685,122	20,510,090	23,351,769	3,842,207	323,096
564	TOTAL PRODUCTION EXPENSE		161,584,571	59,259,514	21,379,624	34,587,898	39,357,292	6,475,693	544,550

Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

A	B	C	D	E	F	G	H	I	J
FERC ACCI	DESCRIPTION	COS Factor F106	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-
561	Load Dispatching	F106	298,933	109,631	39,553	63,951	72,811	11,980	1,007
562	Station Expense	F106	117,215	42,988	15,509	25,076	28,550	4,698	395
563	Overhead Line Expense	F106	188,234	69,033	24,906	40,269	45,848	7,544	634
564	Underground Line Expense	F106	-	-	-	-	-	-	-
565	Transm of Electricity by Others Energy	F10 F10	5,491,550 265,991	2,013,970 97,550	726,599 35,194	1,174,811 56,904	1,337,581 64,788	220,080 10,660	18,507 896
566	Misc. Transmission Expense	F106	157,006	57,580	20,774	33,588	38,242	6,292	529
567	Rents - Transmission	F106	49,311	18,084	6,524	10,549	12,011	1,976	166
568	Maint Supervision & Engineering	F106	357	131	47	76	87	14	1
569	Maintenance of Structures	F106	45	16	6	10	11	2	0
570	Maint of Station Equipment	F106	527,969	193,627	69,857	112,949	128,598	21,169	1,779
571	Maintenance of Overhead Lines	F106	640,524	234,906	84,749	137,028	156,013	25,670	2,159
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	4,004	1,468	530	857	975	160	13
TOTAL TRANSMISSION EXPENSE			8,098,811	2,970,157	1,071,572	1,732,584	1,972,634	324,569	27,293

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Results of Operations - Gen+Tran+Dist+Rti+Misc - TOTAL Unbundled

A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
			(318,165)	(158,206)	(47,594)	(49,037)	(37,413)	(18,378)	(7,537)
580	Operation Supervision & Eng	F131							
581	Load Dispatching	F20	441,823	189,658	58,549	88,761	72,390	30,681	1,782
582	Station Expense	F120	129,222	55,470	17,124	25,961	21,172	8,974	521
583	Overhead Line Expenses	F132	1,525,012	704,011	210,276	279,982	228,341	96,779	5,622
584	Underground Line Expense	F133	9,117	4,770	1,350	1,374	1,121	475	28
585	Street Lighting & Signal Systems	F130							
586	Meter Expenses	F127	566,167	366,520	107,463	40,660	9,386	42,139	
587	Customer Installation Expenses	F20	2,765	1,187	366	555	453	192	11
588	Misc. Distribution Expenses	F131	384,433	191,157	57,507	59,251	45,205	22,206	9,107
589	Rents	F131	136,121	67,685	20,362	20,980	16,006	7,863	3,225
590	Maint Supervision & Engineering	F131	12,525	6,228	1,874	1,930	1,473	724	297
591	Maintenance of Structures	F119							
592	Maint of Station Equipment	F120	524,163	225,004	69,461	105,304	85,881	36,400	2,115
593	Maintenance of Overhead Lines	F134	2,458,851	1,196,491	361,288	418,625	333,411	140,853	8,182
594	Maint of Underground Lines	F135	932,235	564,618	170,704	99,399	67,876	28,011	1,627
595	Maint of Line Transformers	F125	3,918	2,131	516	777	276	207	12
596	Maint of Street Lighting & Signals	F130	146,273						146,273
597	Maintenance of Meters	F127	275,330	178,240	52,260	19,773	4,564	20,492	
598	Maint of Misc. Distribution Plant	F131	(155,946)	(77,543)	(23,328)	(24,035)	(18,338)	(9,008)	(3,694)
599	TOTAL DISTRIBUTION EXPENSE		7,073,844	3,517,421	1,058,178	1,090,260	831,805	408,609	167,571
901	Supervision	F136	927,815	740,923	100,027	11,187	15,491	49,398	10,788
902	Meter Reading Expense	F47	1,388,726	1,060,492	246,769	20,597	1,321	59,547	
903	Customer Receipts & Collections	F48	2,657,097	1,999,479	316,919	46,841	43,216	185,615	65,028
904	Uncollectible Accounts	F80	1,547,057	1,406,322	39,279		48,844	52,612	
905	Misc. Customer Accounts Exp	F136	91,850	73,348	9,902	1,108	1,534	4,890	1,068
906	TOTAL CUSTOMER ACCOUNTS EXPENSE		6,612,545	5,280,564	712,896	79,732	110,406	352,063	76,883

Results of Operations - Gen+Tran+Dist+RI+Misc. - TOTAL Unbundled

	A	B	C	D	E	F	G	H	I	J
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
475										
476										
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480										
481	907	Supervision	F40							
482										
483	908	Customer Assistance	F10	102,756	37,685	13,596	21,983	25,028	4,118	346
484										
485	909	Informational & Instructional Adv	F40	103,818	82,079	13,840	822	49	4,061	2,966
486										
487	910	Misc. Customer Service	F40	7,627	6,030	1,017	60	4	298	218
488										
489		TOTAL CUSTOMER SERVICE EXPENSE		214,200	125,794	28,453	22,865	25,081	8,477	3,530
490										
491										
492										
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494										
495	911	Supervision	F40							
496										
497	912	Demonstration & Selling Expense	F40							
498										
499	913	Advertising Expense	F40							
500										
501	916	Misc. Sales Expense	F40	50,208	39,695	6,693	397	24	1,964	1,434
502										
503		TOTAL SALES EXPENSE		50,208	39,695	6,693	397	24	1,964	1,434
504										
505										
506										
507										
508										
509	920	Administrative & General Salaries	F102D	10,872,266	4,491,941	1,488,636	2,156,451	2,172,768	485,004	77,466
510			F42	(40,607)	(29,029)	(4,601)	(680)	(627)	(4,725)	(944)
511				10,831,659	4,462,913	1,484,035	2,155,771	2,172,141	480,278	76,522
512										
513	921	Office Supplies & expenses	F102D	(1,364,261)	(563,653)	(186,795)	(270,593)	(272,641)	(60,859)	(9,720)
514			F42	11,058	7,905	1,253	185	171	1,287	257
515				(1,353,203)	(555,747)	(185,542)	(270,408)	(272,470)	(59,572)	(9,463)
516										
517	923	Outside Services	F102D	3,719,806	1,536,860	509,318	737,802	743,385	165,938	26,504
518			F42	249	178	28	4	4	29	6
519				3,720,055	1,537,038	509,346	737,806	743,388	165,967	26,510
520										
521	924	Property Insurance	F102D	1,975,265	816,093	270,454	391,782	394,747	88,115	14,074
522										
523	925	Injuries & Damages	F102D	1,721,651	711,311	235,729	341,480	344,063	76,802	12,267
524										
525	926	Employee Pensions & Benefits	F138D	2,265,707	1,074,439	301,641	371,548	387,791	106,684	23,604
526										
527	927	Franchise Requirements	F102							
528										
529	928	Regulatory Commission Expense	F141	608,487	246,850	93,762	121,677	116,537	25,527	4,135
530										
531	929	Duplicate Charges	F138D	(459,296)	(217,806)	(61,148)	(75,319)	(78,612)	(21,627)	(4,785)
532										
533	930	Misc General Expenses	F138D	3,338,393	1,404,131	457,462	631,370	658,382	153,620	33,427
534										
535	931	Rents	F102D	124,992	51,641	17,114	24,791	24,979	5,576	891
536										
537	935	Maintenance of General Plant	F108	1,982,120	873,879	275,617	367,642	357,838	91,050	16,095
538										
539		TOTAL ADMINISTRATIVE & GEN EXPENSE		24,755,832	10,404,740	3,398,471	4,798,140	4,848,785	1,112,420	193,276
540										
541										
542		TOTAL O & M EXPENSE		208,390,012	81,597,886	27,655,888	42,291,878	47,146,027	8,683,795	1,014,538
543										

Results of Operations - Gen+Tran+Dist+RT+Misc - TOTAL Unbundled

	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCI		Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 46I	Schedule 40	Lighting
	403SP	Steam Depreciation	F10	8,713,467	3,195,576	1,152,899	1,864,078	2,122,347	349,202	Sch. 15,51-54,57
	551	SSGCH	F10	779,686	265,942	103,162	166,799	189,909	31,247	26,365
	552	Total 403SP	F10	9,493,153	3,481,518	1,256,061	2,030,877	2,312,255	380,449	31,992
	553	Nuclear Depreciation	F10	-	-	-	-	-	-	-
	554	Hydro Depreciation	F10	1,918,439	703,568	253,833	410,413	467,276	76,884	6,485
	555	Other Production Depreciation	F10	573,172	210,205	75,838	122,619	139,608	22,971	1,932
	557	SSCCT	F10	153,623	56,340	20,326	32,865	37,418	6,157	518
	559	SSGCH	F10	-	-	-	-	-	-	-
	560	Total 403OP	F10	726,795	266,545	96,164	155,484	177,026	29,127	2,449
	562	Transmission Depreciation	F106	4,176,032	1,531,518	552,540	893,381	1,017,160	167,359	14,073
	564	Distribution Depreciation	F118	5,512	2,366	730	1,107	903	383	22
	565	Land Rights	F119	26,561	11,402	3,520	5,336	4,352	1,844	107
	566	Structures	F120	978,601	420,077	128,682	186,599	160,338	67,957	3,948
	567	Station Equip	F121	3,442,342	1,581,062	473,308	636,305	518,942	219,947	12,777
	568	Poles & Towers	F122	1,163,148	540,747	161,008	211,522	172,508	73,115	4,247
	569	OH Conductors	F123	196,624	109,238	30,172	26,229	21,391	9,066	527
	570	UG Conduit	F124	315,771	156,429	45,306	52,279	42,637	18,071	1,050
	571	UG Conductor	F125	1,533,468	834,037	201,808	304,079	107,994	80,992	4,559
	572	Line Transformer	F126	619,141	444,598	142,928	28,813	2,802	-	-
	573	Services	F127	481,638	311,798	91,419	34,589	7,985	35,847	-
	574	Meters	F128	20,118	-	-	-	-	-	20,118
	575	Inst Cust Premises	F129	-	-	-	-	-	-	-
	576	Leased Property	F130	96,899	-	-	-	-	-	96,899
	577	Street Lighting	F130	8,879,824	4,411,753	1,279,882	1,496,860	1,039,852	507,223	144,254
	578	Total Distribution Expense	F130	-	-	-	-	-	-	-
	579	General Depreciation	F107D	1,802,252	868,382	299,053	315,904	243,574	92,485	22,854
	580	Situs	F107D	508,514	188,661	67,592	107,729	122,655	20,181	1,697
	581	System Generation	F102D	1,550,288	640,511	212,266	307,491	309,817	69,157	11,046
	582	System Overheads	F42	122,025	87,233	13,826	2,044	1,985	14,200	2,837
	583	Customer - System	F10	8,924	3,273	1,181	1,909	2,174	358	30
	584	Energy	F10	33,283	12,206	4,404	7,120	8,107	1,334	112
	585	SSGCH	F10	4,025,286	1,800,265	558,322	742,196	688,212	19,774	38,576
	586	Total General Expense	F105D	-	-	-	-	-	-	-
	587	General Vehicles	F10	-	-	-	-	-	-	-
	588	Mining Depreciation	F10	-	-	-	-	-	-	-
	589	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-
	590	TOTAL DEPRECIATION EXPENSE	F10	29,219,529	12,195,167	3,995,802	5,729,212	5,701,781	1,358,757	237,811
	591	Amort of LT Plant - Cap. Lease Gen	F10	65,844	24,148	8,712	14,086	16,038	2,639	222
	592	Division	F102D	65,534	27,076	8,973	12,998	13,097	2,923	467
	593	System Overheads	F42	-	-	-	-	-	-	-
	594	Customer - System	F10	157,680	70,026	20,665	27,525	29,541	8,623	1,300
	595	Total Amort. Cap. Lease General	F10	-	-	-	-	-	-	-
	596	Amort of LT Plant - Cap. Lease Steam	F107D	131,558	55,664	18,143	25,654	25,057	5,997	1,043
	597	Amort of LT Plant - Intangible Plant	F105D	203,158	78,002	27,379	41,756	47,541	7,822	658
	598	Situs	F102D	2,737,005	1,130,810	374,752	542,869	546,977	122,096	19,501
	599	System Generation	F42	729,387	521,421	82,646	12,215	11,270	84,678	16,956
	600	System Overheads	F10	3,801,108	1,785,897	502,920	622,494	630,645	220,792	36,160
	601	Customer - System	F10	-	-	-	-	-	-	-
	602	Total Amort. Intangible Plant	F10	-	-	-	-	-	-	-

Results of Operations - Gen+Tran+Dist+Rt+Misc--TOTAL Unbundled

	A	B	C	D	E	F	G	H	I	J
	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Schedule 40	Sch. 15.51-54.57		
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Results of Operations - Gen+Tran+Dist+Rt+Misc - TOTAL Unbundled

	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCI	Land and Land Rights	Factor	Jurisdiction	Schedule 16	Schedule 24	Schedule 38	Schedule 48T	Schedule 40	Lighting
		SSGCH	F10	Normalized	(4,676,056)	(1,687,026)	(2,727,687)	(3,105,608)	(510,985)	Sch. 15.51-54.57
		Total 310	F10	107,519	38,431	14,226	-23,002	26,188	4,209	(42,969)
				(12,642,813)	(4,636,624)	(1,672,799)	(2,704,686)	(3,079,421)	(506,676)	(42,607)
682	311	Structures and Improvements	F10	53,810,560	19,734,488	7,119,801	11,511,734	13,106,689	2,156,523	181,345
683		SSGCH	F10	4,098,045	1,502,917	542,222	876,698	998,164	164,234	13,811
684		Total 311		57,908,625	21,237,405	7,662,023	12,388,432	14,104,853	2,320,757	195,156
696	312	Boiler Plant Equipment	F10	172,025,513	63,086,625	22,761,089	36,801,536	41,900,401	6,894,126	579,736
697		SSGCH	F10	19,362,571	7,101,028	2,551,906	4,142,248	4,716,158	775,978	55,253
698		Total 312		191,388,084	70,189,653	25,322,995	40,943,784	46,616,559	7,670,104	644,989
699	314	Turbogenerator Units	F10	45,242,180	16,592,114	5,986,096	9,678,691	11,019,676	1,813,134	152,469
700		SSGCH	F10	4,591,393	1,683,847	607,498	982,240	1,118,330	184,006	15,473
701		Total 314		49,833,573	18,275,961	6,593,594	10,660,931	12,138,006	1,997,139	167,942
703	315	Accessory Electric Equipment	F10	21,561,290	7,907,386	2,852,824	4,612,622	5,251,702	864,094	72,663
704		SSGCH	F10	4,142,195	1,516,168	548,063	866,143	1,008,518	166,003	13,959
705		Total 315		25,703,486	9,423,554	3,400,887	5,498,764	6,260,220	1,030,098	86,622
707	316	Misc Power Plant Equipment	F10	2,085,593	764,870	275,950	446,172	507,990	83,583	7,029
708		SSGCH	F10	282,038	96,100	34,671	56,058	63,825	10,501	883
709		Total 316		2,347,631	860,970	310,620	502,230	571,815	94,084	7,912
711	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
712				-	-	-	-	-	-	-
713				-	-	-	-	-	-	-
714				-	-	-	-	-	-	-
715				-	-	-	-	-	-	-
716		Total Steam Production Plant		314,538,586	115,353,859	41,617,320	67,289,456	76,612,432	12,695,505	1,060,014
717				-	-	-	-	-	-	-
718				-	-	-	-	-	-	-
719				-	-	-	-	-	-	-
720				-	-	-	-	-	-	-
721				-	-	-	-	-	-	-
722	320	Land and Land Rights	F10	-	-	-	-	-	-	-
723				-	-	-	-	-	-	-
724	321	Structures and Improvements	F10	-	-	-	-	-	-	-
725				-	-	-	-	-	-	-
726	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
727				-	-	-	-	-	-	-
728	323	Turbogenerator Units	F10	-	-	-	-	-	-	-
729				-	-	-	-	-	-	-
730	324	Land and Land Rights	F10	-	-	-	-	-	-	-
731				-	-	-	-	-	-	-
732	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
733				-	-	-	-	-	-	-
734	N00	Unclassified Nuclear Pt - Acct 300	F10	-	-	-	-	-	-	-
735				-	-	-	-	-	-	-
736		Total Nuclear Production Plant		-	-	-	-	-	-	-
737				-	-	-	-	-	-	-
738				-	-	-	-	-	-	-
739				-	-	-	-	-	-	-
740				-	-	-	-	-	-	-
741				-	-	-	-	-	-	-
742	330	Land and Land Rights	F10	2,959,278	1,065,265	391,549	633,080	720,794	118,597	9,973
743				-	-	-	-	-	-	-
744	331	Structures and Improvements	F10	11,667,228	4,278,838	1,543,718	2,495,978	2,841,797	467,578	39,319
745				-	-	-	-	-	-	-
746	332	Reservoirs, Dams & Waterways	F10	38,988,217	14,261,862	5,145,389	8,319,383	9,472,036	1,558,491	131,056
747				-	-	-	-	-	-	-
748	333	Water Wheel, Turbines, & Generators	F10	11,106,073	4,073,041	1,469,470	2,375,930	2,705,116	445,089	37,428
749				-	-	-	-	-	-	-
750	334	Accessory Electric Equipment	F10	4,535,701	1,663,423	600,129	970,326	1,104,765	181,774	15,286
751				-	-	-	-	-	-	-
752	335	Misc. Power Plant Equipment	F10	524,309	192,285	69,373	112,166	127,706	21,012	1,767
753				-	-	-	-	-	-	-
754	336	Roads, Railroads & Bridges	F10	1,826,476	669,842	241,665	390,739	444,876	73,198	6,165
755				-	-	-	-	-	-	-
756	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
757				-	-	-	-	-	-	-
758		Total Hydraulic Plant		71,507,283	26,224,576	9,461,292	15,297,602	17,417,090	2,865,739	240,884
759				-	-	-	-	-	-	-

Results of Operations - Gen+Tran+Dist+Rtr+Misc - TOTAL Unbundled

	A	B	C	D	E	F	G	H	I	J
	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area			
	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 48T	Lighting			
	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15.51-54.57			
	73,957	27,123	9,785	15,922	16,014	2,964	249			
760										
761										
762										
763	F10	Land and Land Rights								
764	F10	Structures and Improvements	1,112,143	407,867	147,150	237,921	270,886	44,570	3,748	
765	F10	Fuel Holders, Producers & Access	281,864	103,297	37,268	60,256	68,605	11,288	949	
766	F10	Prime Movers	9,496,676	3,482,810	1,256,527	2,031,630	2,313,114	380,591	32,004	
767	F10	SSCCT	3,788,479	1,389,387	501,262	810,472	922,763	151,828	12,767	
768	F10	Total 343	13,285,155	4,872,197	1,757,769	2,842,102	3,235,877	532,418	44,772	
769	F10	Generators	5,845,776	2,143,879	773,468	1,250,591	1,423,861	234,276	19,701	
770	F10	Accessory Electric Plant	894,052	327,884	118,284	191,265	217,765	35,830	3,013	
771	F10	Misc. Power Plant Equipment	46,924	17,209	6,209	10,038	11,429	1,881	158	
772	F10	Unclassified Other Prod - Acct 300								
773		Total Other Production Plant	21,539,670	7,899,457	2,849,963	4,607,896	5,246,436	863,228	72,590	
774		Experimental Plant								
775		Experimental Plant								
776		TOTAL PRODUCTION PLANT	407,585,539	148,477,892	53,928,575	87,195,054	99,275,958	16,334,472	1,373,588	
777		Land and Land Rights								
778	F10	Demand	7,643,826	2,803,296	1,011,372	1,635,249	1,861,813	306,335	25,760	
779	A	Direct Assigned	7,643,826	2,803,296	1,011,372	1,635,249	1,861,813	306,335	25,760	
780	F10	Structures and Improvements	4,038,453	1,481,062	534,337	863,949	983,649	161,846	13,610	
781	A	Direct Assigned	4,038,453	1,481,062	534,337	863,949	983,649	161,846	13,610	
782	F10	Station Equipment	67,976,825	24,929,816	8,994,169	14,542,329	16,557,173	2,724,252	229,086	
783	A	Demand	67,976,825	24,929,816	8,994,169	14,542,329	16,557,173	2,724,252	229,086	
784	F10	Towers and Fixtures	30,658,025	11,243,522	4,056,433	6,558,692	7,467,401	1,228,657	103,319	
785	A	Demand	30,658,025	11,243,522	4,056,433	6,558,692	7,467,401	1,228,657	103,319	
786	F10	Poles and Fixtures	37,554,957	13,772,902	4,968,982	8,034,158	9,147,293	1,505,059	126,562	
787	A	Demand	37,554,957	13,772,902	4,968,982	8,034,158	9,147,293	1,505,059	126,562	
788	F10	Overhead Conductors	50,674,155	18,584,236	6,704,813	10,840,757	12,342,747	2,030,827	170,775	
789	A	Demand	50,674,155	18,584,236	6,704,813	10,840,757	12,342,747	2,030,827	170,775	
790	F10	Underground Conduit	207,436	76,075	27,446	44,377	50,525	8,313	699	
791	A	Demand	207,436	76,075	27,446	44,377	50,525	8,313	699	
792	F10	Underground Conductors	343,432	125,950	45,440	73,471	83,650	13,763	1,157	
793	A	Demand	343,432	125,950	45,440	73,471	83,650	13,763	1,157	
794	F10	Roads and Trails	981,864	360,089	129,913	210,051	239,153	39,349	3,309	
795	A	Demand	981,864	360,089	129,913	210,051	239,153	39,349	3,309	
796	F10	Unclassified Trans Plant - Acct 300								
797	A	Unclassified Trans Sub - Acct 300								
798		TOTAL TRANSMISSION PLANT	200,078,974	73,376,949	26,472,907	42,803,032	48,733,406	8,018,401	674,278	

Results of Operations - Gen+Trans+Dist+RM+Misc - TOTAL Unbundled

900 901 902 903 904 905 906 907 908 909 910 911 912	A	B	C	D	E	F	G	H	I	J
900	FERC		COS							
901	ACCT	DESCRIPTION	Factor							
902	389	Land and Land Rights	F107D	1,254,137	604,283	180,268	219,829	169,497	64,358	15,904
903		Situs	F105D	683	255	91	144	164	27	2
904		System Generation	F102D	482,067	199,169	66,005	95,615	96,339	21,505	3,435
905		System Overheads	F42	61,474	61,818	9,798	1,448	1,336	10,063	2,010
906		Customer - System		1,823,362	865,525	256,162	317,036	267,335	95,952	21,351
907		Total Land & Land Rights								
908	380	Structures and Improvements	F107D	11,565,313	5,572,529	1,662,383	2,027,203	1,563,052	593,488	146,658
909		Situs	F105D	179,993	67,111	23,972	37,969	43,230	7,113	598
910		System Generation	F102D	8,155,112	3,358,149	1,115,492	1,624,275	1,640,295	392,701	57,201
911		System Overheads	F42	24,934,937	8,894,079	3,193,466	5,221,781	6,053,072	285,203	87,536
912		Customer - System		20,736,869	9,597,177	2,896,851	3,700,489	3,259,531	1,060,871	223,957
913		Total Structures and Improvements								
914	381	Office Furniture & Equipment	F107D	1,171,442	564,437	168,382	205,334	158,320	60,114	14,855
915		Situs	F105D	7,138,028	2,949,119	977,343	1,415,787	1,426,499	318,422	50,859
916		System Generation	F42	572,626	409,356	64,883	9,590	8,848	66,636	13,313
917		System Overheads	F10	23,116	8,477	3,058	4,946	5,630	926	78
918		Customer - System	F10	79,488	29,152	10,517	17,005	19,361	3,186	268
919		SSGCH		9,575,107	4,179,518	1,302,651	1,777,770	1,761,103	472,721	81,344
920		Total Office Furniture & Equipment								
921	382	Transportation Equipment	F107D	2,798,457	1,348,384	402,247	490,522	378,211	143,606	35,487
922		Situs	F105D	651,123	241,631	86,556	137,910	157,018	25,835	2,173
923		System Generation	F102D	496,749	205,235	68,015	98,527	99,273	22,160	3,539
924		System Overheads	F42	1,012	723	115	17	16	118	24
925		Customer - System	F10	34,737	12,739	4,586	7,431	8,461	1,382	117
926		Energy	F10	33,129	12,150	4,383	7,087	8,069	1,328	112
927		SSGCH		4,015,207	1,820,863	565,912	741,495	651,048	194,438	41,451
928		Total Transportation Equipment								
929	383	Stores Equipment	F107D	248,456	119,714	35,713	43,550	33,579	12,750	3,151
930		Situs	F105D	171,746	63,809	22,841	36,340	41,375	6,808	572
931		System Generation	F102D	55,515	22,936	7,601	11,011	11,084	2,476	396
932		System Overheads		475,717	206,459	66,155	90,902	86,049	22,034	4,119
933		Total Stores Equipment								
934	384	Tools, Shop & Garage Equipment	F107D	1,578,628	780,632	226,910	276,707	213,352	81,009	20,018
935		Situs	F105D	1,591,928	590,478	211,580	337,316	384,051	63,190	5,314
936		System Generation	F102D	312,234	129,002	42,751	61,930	62,398	13,929	2,225
937		System Overheads	F10	4,227	1,550	559	904	1,030	169	14
938		Customer - System	F10	164,341	60,270	21,744	35,158	40,029	6,586	554
939		Energy		3,651,358	1,541,932	503,545	712,014	700,859	164,883	28,125
940		SSGCH								
941		Total Tools, Shop & Garage Equipment								
942	385	Laboratory Equipment	F107D	1,701,401	819,788	244,557	296,227	229,944	87,309	21,575
943		Situs	F105D	325,458	120,934	43,287	68,857	78,397	12,899	1,085
944		System Generation	F102D	425,856	175,945	58,308	84,466	85,105	18,997	3,034
945		System Overheads	F42	5,842	2,142	773	1,250	1,423	234	20
946		Customer - System	F10	2,456,556	1,118,809	346,925	452,799	394,869	119,440	25,774
947		Energy								
948		Total Laboratory Equipment								
949	386	Power Operated Equipment	F107D	6,181,150	2,978,271	868,470	1,083,451	835,382	317,193	78,392
950		Situs	F105D	1,249,572	483,176	166,034	264,927	301,633	48,629	4,173
951		System Generation	F102D	289,922	111,520	36,958	53,538	53,943	12,041	1,923
952		System Overheads	F10	13,646	5,005	1,806	2,919	3,324	547	46
953		Customer - System	F10	86,631	32,871	11,859	19,175	21,831	3,592	302
954		Energy		7,805,922	3,590,843	1,105,127	1,424,010	1,216,113	383,002	84,827
955		SSGCH								
956		Total Power Operated Equipment								
957	387	Communication Equipment	F107D	9,266,234	4,110,751	1,296,962	1,743,765	1,587,002	440,943	88,812
958		Situs	F105D	4,528,528	2,720,973	750,421	451,878	514,486	84,651	7,118
959		System Generation	F102D	4,274,109	1,875,637	596,111	810,896	750,757	201,384	39,333
960		System Overheads	F42	400,996	286,862	45,436	6,715	6,196	46,663	9,323
961		Customer - System	F10	372	136	49	79	81	15	1
962		Energy	F10	80,520	29,530	10,654	17,226	19,612	3,227	271
963		SSGCH		18,553,759	9,023,690	2,896,633	3,030,549	2,876,144	776,884	144,859
964		Total Communication Equipment								

Results of Operations - Gen+Tran+Dist+Rtt+Misc - TOTAL Unbundled

A	B	C	D	E	F	G	H	I	J
ACC	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
977									
978									
979									
980									
981									
982									
983	Misc. Equipment								
984	Situs	F107D	85,212	41,058	12,248	14,936	11,516	4,373	1,081
985	System Generation	F105D	112,057	41,700	14,913	23,678	26,958	4,436	373
986	System Overheads	F102D	215,547	89,055	29,513	42,753	43,076	9,615	1,536
987	Customer - System Energy	F42	11,680	8,350	1,323	196	180	1,359	272
988		F10	358	131	47	77	87	14	1
989	Total Misc. Equipment		424,854	180,293	58,044	81,639	81,818	19,797	3,262
990									
991	Coal Mine	F10	19,891,451	7,294,989	2,631,883	4,255,392	4,844,978	797,173	67,035
992	WIDCO Capital Lease	F10	-	-	-	-	-	-	-
993	Remove Capital Lease	F10	-	-	-	-	-	-	-
994									
995	General Capital Lease	F10	1,474,624	540,803	195,111	315,467	359,175	59,097	4,970
996	Remove Capital Lease	F10	(1,474,624)	(540,803)	(195,111)	(315,467)	(359,175)	(59,097)	(4,970)
997									
998	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
999	Remove Capital Lease	F10	-	-	-	-	-	-	-
1000									
1001	Unclassified Gen Plant - Acct 300	F102D	-	-	-	-	-	-	-
1002	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-
1003									
1004	TOTAL GENERAL PLANT		89,412,162	39,420,098	12,432,889	16,584,095	16,141,846	4,107,196	726,038
1005									
1006									
1007									
1008									
1009									
1010	Organization	F107D	1,950,416	825,245	268,980	380,333	371,487	88,903	15,468
1011	Situs	F105D	-	-	-	-	-	-	-
1012	System Generation	F102D	-	-	-	-	-	-	-
1013	System Overheads		-	-	-	-	-	-	-
1014	Total Organization		1,950,416	825,245	268,980	380,333	371,487	88,903	15,468
1015									
1016	Franchise & Consent	F107D	261	110	36	51	50	12	2
1017	Situs	F105D	11,808,633	4,356,347	1,566,084	2,513,713	2,861,989	470,900	39,599
1018	System Generation		11,808,894	4,356,458	1,566,120	2,513,764	2,862,039	470,912	39,601
1019	Total Franchise & Consent		-	-	-	-	-	-	-
1020									
1021	Miscellaneous Intangible Plant	F107D	7,668	3,244	1,057	1,495	1,460	350	61
1022	Situs	F105D	2,706,220	1,044,446	365,476	553,587	630,286	103,705	8,721
1023	System Generation	F102D	24,610,224	10,167,860	3,369,645	4,881,295	4,918,230	1,097,844	175,350
1024	System Overheads	F42	7,271,623	5,198,307	823,935	121,777	112,355	846,187	169,061
1025	Customer - System Energy	F10	22,164	8,129	2,933	4,742	5,399	888	75
1026									
1027	Total Miscellaneous Intangible Plant		34,617,900	16,421,986	4,563,046	5,562,896	5,667,731	2,048,973	353,267
1028									
1029	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-
1030									
1031	TOTAL INTANGIBLE PLANT		48,377,211	21,603,689	6,398,147	8,456,993	8,901,257	2,608,789	408,336
1032									
1033									
1034	TOTAL ELECTRIC PLANT IN SERVICE		1,044,896,250	436,783,848	143,130,229	204,630,229	205,397,416	47,277,384	7,677,143
1035									
1036									

Results of Operations - Gen+Tran+Dist+Rht+Misc - TOTAL Unbundled

	A	B	C	D	E	F	G	H	I	J
	ACCT	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1037	105	Plant Held For Future Use		-	-	-	-	-	-	-
1038	104	Production	F10	19,909	7,301	2,634	4,259	4,849	798	67
1039	104	Transmission	F10	-	-	-	-	-	-	-
1040	104	Distribution	F20	-	-	-	-	-	-	-
1041	104	General	F102	-	-	-	-	-	-	-
1042	104	Mining	F10	79,708	29,232	10,546	17,052	19,415	3,194	269
1043	104	Total Plant Held For Future Use		99,617	36,534	13,181	21,311	24,264	3,992	336
1044										
1045										
1046										
1047										
1048										
1049										
1050										
1051	114	Electric Plant Acquisition Adjust	F10	8,826,303	3,236,958	1,167,828	1,888,217	2,149,830	353,725	29,745
1052										
1053	120	Nuclear Fuel	F10	-	-	-	-	-	-	-
1054										
1055	124	Weatherization	F10	2,643,690	969,547	349,793	565,566	643,926	105,949	8,909
1056										
1057	151	Fuel Stock	F10	4,004,870	1,468,746	529,893	856,765	975,470	160,500	13,497
1058	1058	SSECH	F10	430,071	157,724	56,904	92,005	104,753	17,236	1,449
1059		Total Fuel Stock		4,434,940	1,626,470	586,797	948,770	1,080,222	177,735	14,946
1060										
1061	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-
1062										
1063	25316	DG&T Working Capital Deposit	F10	(134,792)	(49,434)	(17,835)	(28,836)	(32,831)	(5,402)	(454)
1064										
1065	25317	DG&T Working Capital Deposit	F10	(232,161)	(85,143)	(30,718)	(49,666)	(56,548)	(9,304)	(782)
1066										
1067	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-
1068										
1069	154	Materials and Supplies	F102D	6,761,936	2,617,269	908,328	1,400,448	1,517,577	284,411	33,903
1070		SSGCH	F10	(127,348)	(46,704)	(16,850)	(27,244)	(31,018)	(5,104)	(429)
1071		Total Material & Supplies		6,634,588	2,570,565	891,478	1,373,204	1,486,558	279,307	33,474
1072										
1073	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-
1074										
1075	25318	Provo Working Capital Deposit	F102D	(21,739)	(8,414)	(2,920)	(4,502)	(4,879)	(914)	(109)
1076										
1077	165	Prepayments	F102D	1,030,537	415,350	140,067	207,901	215,766	44,954	6,500
1078		Total Prepayments	F42	304,099	217,393	34,457	5,093	4,699	35,388	7,070
1079				1,334,636	632,743	174,524	212,994	220,465	80,341	13,570
1080										
1081	182	Misc Regulatory Assets	F102D	(1,799,569)	(823,911)	(254,381)	(329,933)	(283,886)	(88,130)	(19,327)
1082		SSGCH	F10	1,509,131	553,459	199,677	322,849	367,580	60,480	5,086
1083		Total Misc Regulatory Assets		(290,438)	(270,453)	(54,704)	(7,083)	(83,694)	(27,650)	(14,241)
1084										
1085	186	Misc Deferred Debts	F102D	16,705,137	6,584,098	2,255,732	3,420,061	3,637,753	714,174	93,321
1086										
1087	input	Cash Working Capital	F137D	7,246,671	2,862,007	964,780	1,460,795	1,615,726	304,972	38,390
1088										
1089	1090	Other Working Capital	F137D	1,287,841	556,539	178,835	240,742	237,212	60,780	13,732
1090		SSECH	F10	(55,278)	(20,273)	(7,314)	(11,826)	(13,464)	(2,215)	(186)
1091		Total Other Working Capital		1,232,563	536,267	171,521	228,916	223,748	58,565	13,546
1092										
1093	18222	Nuclear Plant	F11	(699)	(262)	(96)	(150)	(163)	(28)	(2)
1094										
1095	1869	Misc Deferred Debts-Trojan	F10	-	-	-	-	-	-	-
1096										
1097	141	Impact Housing - Notes Receivable	F10	30,849	11,313	4,082	6,599	7,514	1,236	104
1098		TOTAL RATE BASE ADDITIONS		48,509,165	18,652,796	6,473,443	10,036,196	11,079,279	2,036,698	230,753
1099										

Results of Operations - Gen+Trans+Dist+Rt+Misc - TOTAL Unbundled

A	B	D	E	F	G	H	I	J	
ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 38	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
F51	Customer Service Deposits								
F102D	Accum Prov for Property Insurance	(704,501)	(291,069)	(96,461)	(139,734)	(140,791)	(31,427)	(5,020)	
F102D	Accum Prov for Injuries & Damages	(785,357)	(324,475)	(107,532)	(155,771)	(155,950)	(35,034)	(5,586)	
F102D	Accum Prov for Pension & Benefits	(5,615,411)	(2,320,041)	(788,865)	(1,113,784)	(1,122,212)	(250,489)	(40,010)	
F10	Accum Misc Oper Prov - Black Lung								
F10	Accum Misc Oper Prov - Trojan	0	0	0	0	0	0	0	
F50	Customer Advances for Const	(38,641)	(11,094)	(6,742)		(10,871)	(7,936)		
F10	Other Deferred Credits	(6,359,199)	(2,332,172)	(841,400)	(1,360,428)	(1,548,916)	(254,852)	(21,431)	
F104D	Accum Deferred Income Taxes	8,347,069	3,061,475	1,104,333	1,785,450	2,033,020	334,647	28,142	
F138D	Labor	0	0	0	0	0	0	0	
F42	Total Accum Deferred Income Taxes	8,347,069	3,061,475	1,104,333	1,785,450	2,033,020	334,647	28,142	
F104D	Accum Deferred Income Taxes	0	0	0	0	0	0	0	
F104D	Accum Deferred Income Taxes	(65,707,798)	(27,030,866)	(9,004,675)	(13,016,511)	(13,361,009)	(2,899,907)	(394,830)	
F138D	Labor								
F42	Total Accum Deferred Income Taxes	(65,707,798)	(27,030,866)	(9,004,675)	(13,016,511)	(13,361,009)	(2,899,907)	(394,830)	
F104D	Accum Deferred Income Taxes	0	0	0	0	0	0	0	
F138D	Labor								
F42	Total Accum Deferred Income Taxes	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
F104D	Accum Investment Tax Credit	(2,634,576)	(1,094,899)	(362,807)	(518,780)	(524,740)	(116,845)	(16,505)	
TOTAL RATE BASE DEDUCTIONS		(73,498,415)	(30,343,140)	(10,986,148)	(14,519,556)	(14,832,468)	(3,261,954)	(455,249)	
PRODUCTION PLANT									
F10	Steam Prod Accumulated Depr	(130,855,687)	(47,990,006)	(17,313,815)	(27,994,047)	(31,872,631)	(5,244,196)	(440,992)	
F10	SSGCH	(16,926,684)	(6,171,917)	(2,226,377)	(3,599,744)	(4,068,490)	(674,349)	(56,707)	
F10	Total Steam Prod Accumulated Depr	(147,822,371)	(54,161,923)	(19,540,192)	(31,593,791)	(35,941,121)	(5,918,545)	(497,699)	
F10	Nuclear Prod Accumulated Depr								
F10	Hydraulic Prod Accum Depr	(31,192,001)	(11,439,352)	(4,127,085)	(6,672,926)	(7,597,462)	(1,250,056)	(105,119)	
F10	Other Production - Accum Depr	(3,064,610)	(1,123,115)	(405,486)	(655,614)	(746,450)	(122,818)	(10,329)	
F10	SSCCT	(49,731)	(18,238)	(6,580)	(10,639)	(12,113)	(1,993)	(168)	
F10	Total Other Production - Accum Depr	(3,114,341)	(1,142,153)	(412,066)	(666,253)	(758,563)	(124,811)	(10,496)	
F10	Experimental Plant - Accum Depr								
TOTAL PRODUCTION PLANT DEPRECIATION		(181,988,713)	(66,742,528)	(24,079,343)	(38,932,970)	(44,327,146)	(7,293,413)	(613,313)	
F106	Transmission Plant Accum Depr	(73,446,173)	(26,935,644)	(9,717,831)	(15,712,390)	(17,889,347)	(2,943,442)	(247,518)	
F118	Land and Land Rights	(156,085)	(67,002)	(20,684)	(31,357)	(25,574)	(10,839)	(630)	
F119	Structures and Improvements	(407,629)	(174,980)	(54,018)	(81,892)	(66,787)	(28,307)	(1,644)	
F120	Station Equipment	(8,978,706)	(3,854,226)	(1,189,837)	(1,803,808)	(1,471,105)	(623,509)	(36,221)	

Results of Operations - Gen+Trans+Dist+Rtr+Misc - TOTAL Unbundled

	A	B	D	E	F	G	H	I	J
	FERC	DESCRIPTION	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT		Jurisdiction	Service	Service	Service	Service	Schedule 40	Lighting
			Normalized	Schedule 15	Schedule 24	Schedule 36	Schedule 4BT	Schedule 40	Sch. 15, 51, 54, 57
1178									
1179									
1180									
1181									
1182									
1183									
1184									
1185	108364	Poles, Towers & Fixtures	(34,798,307)	(16,962,806)	(4,784,626)	(6,432,332)	(5,245,938)	(2,223,422)	(129,164)
1186			(16,307,175)	(7,674,177)	(2,284,964)	(3,001,844)	(2,446,202)	(1,037,638)	(80,279)
1187	108365	Overhead Conductors	(2,179,739)	(1,210,997)	(334,487)	(290,770)	(237,139)	(100,508)	(5,839)
1188			(4,158,757)	(2,060,190)	(596,688)	(688,526)	(561,551)	(237,997)	(13,829)
1189	108366	Underground Conduit	(31,986,602)	(17,402,812)	(4,210,831)	(6,344,760)	(2,253,347)	(1,659,937)	(95,116)
1190			(8,957,234)	(6,432,119)	(2,067,792)	(416,850)	(46,544)	-	-
1191	108367	Underground Conductors	(4,012,000)	(2,597,247)	(761,511)	(288,127)	(66,511)	(288,604)	-
1192			(304,019)	-	-	-	-	-	(304,019)
1193	108368	Line Transformers	-	-	-	-	-	-	-
1194			-	-	-	-	-	-	-
1195	108369	Services	(1,606,077)	-	-	-	-	-	(1,606,077)
1196			-	-	-	-	-	-	-
1197	108370	Meters	-	-	-	-	-	-	-
1198			-	-	-	-	-	-	-
1199	108371	Install on Customers' Premises	-	-	-	-	-	-	-
1200			-	-	-	-	-	-	-
1201	108372	Leased Property	-	-	-	-	-	-	-
1202			-	-	-	-	-	-	-
1203	108373	Street Lights	-	-	-	-	-	-	-
1204			-	-	-	-	-	-	-
1205	108D00	Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-
1206			-	-	-	-	-	-	-
1207	108D5	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-
1208			-	-	-	-	-	-	-
1209	108D	Unclassified Dist Sub - Acct 300	-	-	-	-	-	-	-
1210			-	-	-	-	-	-	-
1211			-	-	-	-	-	-	-
1212		TOTAL DISTRIBUTION PLANT DEPR	(114,064,389)	(57,466,364)	(16,305,457)	(19,390,326)	(12,416,678)	(6,290,761)	(2,234,814)
1213									
1214									
1215	108GP	General Plant Accumulated Depr							
1216		Situs	(11,233,522)	(6,412,662)	(1,644,692)	(1,969,046)	(1,516,210)	(676,462)	(142,451)
1217	F10D0	System Generation	(4,022,258)	(1,497,004)	(336,114)	(853,737)	(972,022)	(159,933)	(13,446)
1218	F10D2	System Overheads	(7,681,389)	(3,173,611)	(1,051,740)	(1,553,599)	(1,550,087)	(342,861)	(54,730)
1219	F42	Customer - System	(574,665)	(410,814)	(65,114)	(9,624)	(8,979)	(66,873)	(13,361)
1220	F10	Energy	(48,657)	(17,845)	(6,438)	(10,409)	(11,851)	(1,950)	(164)
1221	F10	SSGCH	(234,019)	(85,824)	(30,964)	(50,064)	(57,000)	(9,379)	(789)
1222		Total General Plant Accumulated Depr	(23,804,512)	(10,597,760)	(3,305,062)	(4,416,439)	(4,103,051)	(1,157,257)	(224,943)
1223									
1224	108NP	Mining Plant Accumulated Depr.							
1225		Situs	(9,865,715)	(3,618,152)	(1,305,355)	(2,110,579)	(2,403,001)	(393,380)	(33,246)
1226	F10	Accum Depr - Capital Lease	-	-	-	-	-	-	-
1227	F10	Remove Capital Lease	-	-	-	-	-	-	-
1228			-	-	-	-	-	-	-
1229	108139E	Accum Depr - Capital Lease	-	-	-	-	-	-	-
1230		Remove Capital Lease	-	-	-	-	-	-	-
1231			-	-	-	-	-	-	-
1232		TOTAL GENERAL PLANT ACCUM DEPR	(33,670,227)	(14,215,912)	(4,610,417)	(6,527,018)	(6,506,051)	(1,552,637)	(238,191)
1233									
1234		TOTAL ACCUM DEPR - PLANT IN SERVICE	(403,169,502)	(165,350,438)	(54,713,048)	(80,532,705)	(81,139,222)	(18,040,253)	(3,273,837)
1235									
1236									
1237									
1238									
1239									
1240	111CL5	Accum Prov for Amort-Stream							
1241		Situs	(1,172,137)	(516,733)	(162,987)	(217,407)	(211,899)	(53,443)	(9,518)
1242	111CLG	Accum Prov for Amort-General	(456,448)	(201,238)	(63,470)	(84,663)	(82,404)	(20,987)	(3,706)
1243		Division	(1,628,585)	(718,012)	(226,457)	(302,069)	(294,013)	(74,510)	(13,224)
1244		System Overheads							
1245		Total Accum Prov for Amort-General	(10,642)	(3,903)	(1,498)	(2,277)	(3,592)	(426)	(36)
1246	111CLH	Accum Prov for Amort-Hydro							
1247		Situs	(1,791,382)	(757,956)	(247,048)	(340,321)	(341,197)	(81,654)	(14,207)
1248		System Generation	(1,397,426)	(623,960)	(184,134)	(281,969)	(326,971)	(82,745)	(4,433)
1249		System Overheads	(11,843,538)	(4,893,226)	(1,621,624)	(2,346,097)	(2,386,872)	(620,331)	(84,386)
1250		Customer - System	(3,760,910)	(2,094,302)	(427,049)	(63,116)	(82,294)	(48,862)	(67,825)
1251		Energy	(12,703)	(4,659)	(1,661)	(2,171)	(3,094)	(899)	(43)
1252		Total Accum Prov for Amort-Intangible	(18,793,959)	(8,674,125)	(2,481,535)	(3,045,514)	(3,069,367)	(1,101,522)	(190,696)
1253									
1254	111399	Accum Prov for Amort-Mining							
1255		Situs	(20,423,185)	(9,596,039)	(2,709,400)	(3,350,159)	(3,386,573)	(1,177,056)	(203,956)
1256									
1257									
1258									
1259									
1260		TOTAL ACCUM PROV FOR AMORTIZATION	(20,423,185)	(9,596,039)	(2,709,400)	(3,350,159)	(3,386,573)	(1,177,056)	(203,956)

Generation - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		213,346,995	77,337,612	29,860,414	46,302,521	50,749,179	8,365,653	731,616
15	Operating Expenses								
16	Operation & Maintenance Expenses		172,553,264	63,334,614	22,841,257	36,905,093	41,998,315	6,919,582	584,404
17	Depreciation Expense		13,218,714	4,847,830	1,748,998	2,827,889	3,219,693	529,756	44,548
18	Amortization Expense		2,002,286	734,515	264,927	428,254	487,552	80,278	6,760
19	Taxes Other Than Income		3,921,799	1,439,110	518,831	838,490	954,727	157,378	13,263
20	Income Taxes - Federal		1,863,182	683,697	246,488	398,353	453,575	74,768	6,301
21	Income Taxes - State		361,902	132,801	47,878	77,376	88,102	14,523	1,224
22	Income Taxes Deferred		3,904,623	1,432,807	516,559	834,817	950,546	156,689	13,205
23	Investment Tax Credit Adj								
24	Misc Revenues & Expense		(473,964)	(173,822)	(62,711)	(101,395)	(115,444)	(18,995)	(1,597)
25	Total Operating Expenses		197,381,807	72,431,554	26,122,227	42,208,875	48,037,065	7,913,979	668,107
26	Operating Revenue For Return		15,965,187	4,906,058	3,738,187	4,093,646	2,712,113	451,674	63,509
27	Rate Base :								
28	Electric Plant In Service		467,674,193	171,538,760	61,877,734	100,036,291	113,896,103	18,747,846	1,577,458
29	Plant Held For Future Use		79,708	29,232	10,546	17,052	19,415	3,194	269
30	Electric Plant Acquisition Adj		8,826,303	3,236,958	1,167,828	1,888,217	2,149,830	353,725	29,745
31	Nuclear Fuel								
32	Prepayments		633,635	278,925	81,297	109,191	123,836	35,594	4,793
33	Fuel Stock		4,067,988	1,491,893	538,245	870,267	980,843	163,029	13,709
34	Materials & Supplies		5,332,448	1,955,622	705,548	1,140,774	1,298,829	213,704	17,971
35	Misc Deferred Debits		11,816,094	4,333,433	1,563,414	2,527,825	2,878,056	473,544	39,821
36	Cash Working Capital		6,060,417	2,224,065	802,093	1,295,951	1,474,796	242,988	20,523
37	Weatherization Loans								
38	Miscellaneous Rate Base		30,149	11,052	3,986	6,450	7,351	1,209	102
39	Total Rate Base Additions		504,520,935	185,099,941	66,750,693	107,892,018	122,839,059	20,234,834	1,704,391
40	Rate Base Deductions :								
41	Accum Provision For Depreciation		(198,133,218)	(72,663,363)	(26,215,459)	(42,386,776)	(48,259,477)	(7,940,423)	(667,721)
42	Accum Provision For Amortization		(7,402,351)	(2,730,156)	(980,823)	(1,577,673)	(1,769,887)	(297,876)	(25,934)
43	Accum Deferred Income Taxes		(24,862,102)	(9,118,735)	(3,289,305)	(5,318,041)	(6,055,438)	(996,760)	(83,823)
44	Unamortized ITC		(1,216,858)	(446,310)	(160,993)	(260,288)	(296,379)	(48,786)	(4,103)
45	Customer Advance For Construction								
46	Customer Service Deposits		(9,640,981)	(3,535,733)	(1,275,620)	(2,062,502)	(2,348,262)	(386,374)	(32,491)
47	Misc Rate Base Deductions								
48	Total Rate Base Deductions		(241,255,510)	(88,494,297)	(31,922,200)	(51,605,279)	(58,749,443)	(9,670,219)	(814,071)
49	Total Rate Base		263,265,426	96,605,644	34,828,493	56,286,739	64,089,616	10,564,614	890,320
50	Return On Rate Base		6.06%	5.08%	10.73%	7.27%	4.23%	4.28%	7.13%
51	Return On Equity		5.56%	3.46%	15.47%	8.12%	1.66%	1.76%	7.83%

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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours)
 12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
83	Total Rate Base		263,265,426	96,605,644	34,828,493	56,286,739	64,089,616	10,564,614	890,320
86	Return On Ratebase (\$\$)	6.10%	16,047,648	5,888,708	2,123,011	3,431,023	3,906,656	643,978	54,270
87	Operating & Maintenance Expense		172,583,264	63,334,614	22,841,257	36,905,093	41,998,315	6,919,582	584,404
88	Bad Debt to Produce ROR	F80							
89	Depreciation Expense		13,218,714	4,847,830	1,748,998	2,827,889	3,219,693	529,756	44,548
90	Amortization Expense		2,002,286	734,515	264,927	428,254	487,552	80,278	6,760
91	Taxes Other Than Income		3,921,799	1,439,110	518,831	838,490	954,727	157,378	13,263
92	Federal Income Taxes		1,863,182	683,697	246,488	398,353	453,575	74,768	6,301
93	FIT Adj to Produce Target ROR	F101							
94	State Income Taxes		361,902	132,801	47,878	77,376	88,102	14,523	1,224
95	SIT Adj to Produce Target ROR	F101							
96	Deferred Income Taxes		3,904,623	1,432,807	516,559	834,817	950,546	156,689	13,205
97	Investment Tax Credit								
98	Misc Revenue & Expenses		(473,964)	(173,822)	(62,711)	(101,395)	(115,444)	(18,995)	(1,597)
99	Revenue Credits		(90,562,650)	(33,212,991)	(11,982,558)	(19,374,110)	(22,058,376)	(3,629,410)	(305,205)
100									
101	Total Revenue Requirements		122,866,805	45,107,272	16,262,680	26,265,789	29,885,346	4,928,547	417,173
102	Operating Revenues		122,784,345	44,124,621	17,877,856	26,928,412	28,690,803	4,736,242	426,411
103									
104	Increase / (Decrease) Required to		82,460	982,650	(1,615,176)	(662,623)	1,194,543	192,304	(9,238)
105	Earn Equal Rates of Return								
106	Existing Revenues		122,784,345	44,124,621	17,877,856	26,928,412	28,690,803	4,736,242	426,411
107									
108	Percent Increase / (Decrease)		0.07%	2.23%	-9.03%	-2.46%	4.16%	4.06%	-2.17%
109	Over Existing Rates To								
110	Equal Authorized RoE & RoR								
111									
112									
113									
114									

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Generation - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J
	ACC	DESCRIPTION	COGS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
			Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 4D	Sch. 15.61.54.57
			F10	1,043,910	382,843	136,122	223,324	254,286	41,836	3,816
			F10	108,385	39,749	14,341	23,167	26,399	4,344	365
			F10	1,152,295	422,593	150,463	246,511	280,685	46,180	3,883
			F10	27,312,445	10,016,584	3,613,772	5,842,970	6,652,515	1,094,578	92,045
			F10	3,626,897	1,330,128	479,883	775,995	885,406	145,352	12,223
			F10	3,995,933	1,212,418	437,416	707,241	805,229	132,489	11,141
			F10	34,245,275	12,559,110	4,511,071	7,324,420	8,341,151	1,372,420	115,409
			F10	1,435,595	536,490	189,947	307,118	349,669	57,533	4,838
			F10	193,911	71,115	25,657	41,484	47,231	7,771	653
			F10	1,629,506	597,605	215,604	348,601	396,900	65,304	5,492
			F10	331,171	121,454	43,816	70,848	80,664	13,272	1,116
			F10	256,312	94,000	33,913	54,833	62,430	10,272	864
			F10	84,092	30,840	11,126	17,990	20,482	3,370	283
			F10	340,404	124,840	45,040	72,823	82,913	13,642	1,147
			F10	2,756,519	1,010,526	364,721	589,704	671,408	110,471	9,290
			F10	133,948	46,124	17,723	28,656	32,626	5,368	451
			F10	2,890,467	1,056,650	382,444	618,360	704,034	115,839	9,741
			F10	36,597	13,055	4,710	7,615	8,670	1,427	120
			F10	2,518	923	333	539	613	101	8
			F10	38,115	13,978	5,043	8,154	9,284	1,527	128
			F10	257,236	94,339	34,036	55,031	62,635	10,309	867
			F10	183,916	67,448	24,334	39,345	44,797	7,371	629
			F10	441,152	161,788	58,370	94,376	107,432	17,680	1,497
			F10	1,603,263	587,880	212,131	342,887	390,588	64,253	5,403
			F10	54,261	19,890	7,179	11,688	13,216	2,173	183
			F10	1,657,523	607,880	219,311	354,595	403,724	66,427	5,586
			F10	5,988,796	2,196,331	792,392	1,261,188	1,458,697	240,008	20,165
			F10	312,070	114,449	41,261	65,761	76,011	12,807	1,052
			F10	6,300,868	2,310,780	833,652	1,327,349	1,534,708	252,815	21,224
			F10	1,877,212	688,449	248,378	401,593	457,254	75,231	6,326
			F10	25,028	9,179	3,311	5,354	6,096	1,003	84
			F10	1,902,240	697,627	251,690	406,948	463,350	76,235	6,411
			F10	538,783	196,860	71,023	114,834	130,745	21,512	1,809
			F10	150,009	55,014	19,848	32,092	36,558	6,012	506
			F10	688,792	251,874	90,871	146,926	167,283	27,524	2,315
			F10	5,615,809	18,929,878	6,829,406	11,042,206	12,572,107	2,088,865	173,948

NUCLEAR POWER GENERATION

	A	B	C	D	E	F	G	H	I	J
	ACC	DESCRIPTION	COGS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
			Factor	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 4D	Sch. 15.61.54.57
			F10	1,043,910	382,843	136,122	223,324	254,286	41,836	3,816
			F10	108,385	39,749	14,341	23,167	26,399	4,344	365
			F10	1,152,295	422,593	150,463	246,511	280,685	46,180	3,883
			F10	27,312,445	10,016,584	3,613,772	5,842,970	6,652,515	1,094,578	92,045
			F10	3,626,897	1,330,128	479,883	775,995	885,406	145,352	12,223
			F10	3,995,933	1,212,418	437,416	707,241	805,229	132,489	11,141
			F10	34,245,275	12,559,110	4,511,071	7,324,420	8,341,151	1,372,420	115,409
			F10	1,435,595	536,490	189,947	307,118	349,669	57,533	4,838
			F10	193,911	71,115	25,657	41,484	47,231	7,771	653
			F10	1,629,506	597,605	215,604	348,601	396,900	65,304	5,492
			F10	331,171	121,454	43,816	70,848	80,664	13,272	1,116
			F10	256,312	94,000	33,913	54,833	62,430	10,272	864
			F10	84,092	30,840	11,126	17,990	20,482	3,370	283
			F10	340,404	124,840	45,040	72,823	82,913	13,642	1,147
			F10	2,756,519	1,010,526	364,721	589,704	671,408	110,471	9,290
			F10	133,948	46,124	17,723	28,656	32,626	5,368	451
			F10	2,890,467	1,056,650	382,444	618,360	704,034	115,839	9,741
			F10	36,597	13,055	4,710	7,615	8,670	1,427	120
			F10	2,518	923	333	539	613	101	8
			F10	38,115	13,978	5,043	8,154	9,284	1,527	128
			F10	257,236	94,339	34,036	55,031	62,635	10,309	867
			F10	183,916	67,448	24,334	39,345	44,797	7,371	629
			F10	441,152	161,788	58,370	94,376	107,432	17,680	1,497
			F10	1,603,263	587,880	212,131	342,887	390,588	64,253	5,403
			F10	54,261	19,890	7,179	11,688	13,216	2,173	183
			F10	1,657,523	607,880	219,311	354,595	403,724	66,427	5,586
			F10	5,988,796	2,196,331	792,392	1,261,188	1,458,697	240,008	20,165
			F10	312,070	114,449	41,261	65,761	76,011	12,807	1,052
			F10	6,300,868	2,310,780	833,652	1,327,349	1,534,708	252,815	21,224
			F10	1,877,212	688,449	248,378	401,593	457,254	75,231	6,326
			F10	25,028	9,179	3,311	5,354	6,096	1,003	84
			F10	1,902,240	697,627	251,690	406,948	463,350	76,235	6,411
			F10	538,783	196,860	71,023	114,834	130,745	21,512	1,809
			F10	150,009	55,014	19,848	32,092	36,558	6,012	506
			F10	688,792	251,874	90,871	146,926	167,283	27,524	2,315
			F10	5,615,809	18,929,878	6,829,406	11,042,206	12,572,107	2,088,865	173,948

289	Generation - Total - Unbundled	HYDRAULIC POWER GENERATION											
290		A	B	C	D	E	F	G	H	I	J		
291		ACCII	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
292		535	Operation Super & Engineering	F10	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting		
293		536	Water For Power	F10	Normalized	(463,772)	Schedule 24	Schedule 36	Schedule 48T	(50,680)	Sch. 15.51-54.57		
294		537	Hydraulic Expenses	F10	(1,264,890)	845,309	(167,319)	(270,532)	(308,015)	338	(4,262)		
295		538	Electric Expenses	F10	8,445	3,097	1,117	1,807	2,057	338	28		
296		539	Misc. Hydro Expenses	F10	417,767	153,212	55,276	89,373	101,756	16,743	1,408		
297		540	Rents (Hydro Generation)	F10	4,884,058	1,791,179	646,221	1,044,850	1,189,614	195,734	16,460		
298		541	Maint Supervision & Engineering	F10	7,026	2,577	930	1,503	1,711	282	24		
299		542	Maintenance of Structures	F10	252	92	33	54	61	10	1		
300		543	Maint of Dams & Waterways	F10	290,180	106,421	38,394	62,078	70,679	11,629	978		
301		544	Maintenance of Electric Plant	F10	310,424	113,845	41,073	66,409	75,610	12,441	1,046		
302		545	Maint of Misc. Hydro Plant	F10	345,994	126,890	45,779	74,019	84,274	13,866	1,166		
303			Total Hydraulic Power Generation	F10	429,770	157,614	56,864	91,941	104,679	17,224	1,448		
304					5,429,336	1,991,154	718,368	1,161,502	1,322,428	217,587	18,287		
305					OTHER POWER GENERATION								
306		546	Operation Super & Engineering	F10	6,068,538	2,225,575	802,942	1,298,246	1,478,119	243,204	20,451		
307		547	Fuel	F10	(31,894)	(11,693)	(4,219)	(6,821)	(7,766)	(1,278)	(107)		
308		548	Generation Expense	F10	1,954,213	716,688	258,566	418,066	475,989	78,317	6,586		
309			SSCCT	F10	1,922,330	704,995	254,348	411,245	468,223	77,040	6,478		
310		549	Miscellaneous Other	F10	134,551	49,345	17,803	28,785	32,773	5,392	453		
311		551	Maint Supervision & Engineering	F10	536,395	196,717	70,972	114,751	130,650	21,497	1,808		
312		552	Maintenance of Structures	F10	371	136	49	79	90	15	1		
313		553	Maint of Generation & Elect Plant	F10	2,966	1,088	392	635	723	119	10		
314		554	Maintenance of Misc. Other	F10	1,682	617	223	360	410	67	6		
315			Total Other Power Generation	F10	8,666,833	3,178,474	1,146,728	1,854,101	2,110,988	347,334	29,208		
316		555	Purchased Power	F10	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
317		556	Demand	F10	79,981,783	29,332,514	10,582,573	17,110,558	19,481,231	3,205,364	289,543		
318		557	Energy	F10	10,740,303	3,938,898	1,421,074	2,297,860	2,616,025	430,430	36,195		
319			SSGP	F10	1,951,913	715,844	258,262	417,574	475,429	78,225	6,578		
320			Total 555	F10	92,673,999	33,987,256	12,261,909	19,825,812	22,572,685	3,714,020	312,317		
321			System Control & Load Dispatch	F10	695	255	92	149	169	28	2		
322			Other Expenses	F10	3,197,899	1,172,797	423,121	684,129	778,915	128,160	10,777		
323			Total Other Power Supply	F10	95,872,593	35,160,308	12,685,122	20,510,090	23,351,769	3,842,207	323,096		
324			TOTAL PRODUCTION EXPENSE	F10	161,584,571	59,259,514	21,379,624	34,567,898	39,357,292	6,475,693	544,550		

Generation - Total - Unbundled

		TRANSMISSION EXPENSE							
A	B	C	D	E	F	G	H	I	J
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-
565	Transm of Electricity by Others Energy	F10 F10	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE									

Generation - Total - Unbundled		DISTRIBUTION EXPENSE									
A	B	C	D	E	F	G	H	I	J		
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	
581	Load Dispatching	F20	-	-	-	-	-	-	-	-	
582	Station Expense	F120	-	-	-	-	-	-	-	-	
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	
584	Underground Line Expense	F133	-	-	-	-	-	-	-	-	
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	
586	Meter Expenses	F127	-	-	-	-	-	-	-	-	
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	
589	Rents	F131	-	-	-	-	-	-	-	-	
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	
591	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	
597	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	
599	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	
901	Supervision	F136	-	-	-	-	-	-	-	-	
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	
906	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
475	907	Supervision	F40	-	-	-	-	-	-	-
476	908	Customer Assistance	F10	-	-	-	-	-	-	-
477	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-
478	910	Misc. Customer Service	F40	-	-	-	-	-	-	-
479		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-
480				-	-	-	-	-	-	-
481				-	-	-	-	-	-	-
482				-	-	-	-	-	-	-
483				-	-	-	-	-	-	-
484				-	-	-	-	-	-	-
485				-	-	-	-	-	-	-
486				-	-	-	-	-	-	-
487				-	-	-	-	-	-	-
488				-	-	-	-	-	-	-
489				-	-	-	-	-	-	-
490				-	-	-	-	-	-	-
491				-	-	-	-	-	-	-
492				-	-	-	-	-	-	-
493				-	-	-	-	-	-	-
494				-	-	-	-	-	-	-
495				-	-	-	-	-	-	-
496				-	-	-	-	-	-	-
497				-	-	-	-	-	-	-
498				-	-	-	-	-	-	-
499				-	-	-	-	-	-	-
500				-	-	-	-	-	-	-
501				-	-	-	-	-	-	-
502				-	-	-	-	-	-	-
503				-	-	-	-	-	-	-
504				-	-	-	-	-	-	-
505				-	-	-	-	-	-	-
506				-	-	-	-	-	-	-
507				-	-	-	-	-	-	-
508				-	-	-	-	-	-	-
509	920	Administrative & General Salaries	F102G	5,021,682	1,841,651	664,430	1,074,292	1,223,135	201,250	16,923
510		Customer - System	F42	-	-	-	-	-	-	-
511		Administrative & General Salaries	F42	5,021,682	1,841,651	664,430	1,074,292	1,223,135	201,250	16,923
512	921	Office Supplies & expenses	F102G	(630,125)	(231,092)	(83,373)	(134,803)	(153,480)	(25,253)	(2,124)
513		Customer - System	F42	-	-	-	-	-	-	-
514		Office Supplies & expenses	F42	(630,125)	(231,092)	(83,373)	(134,803)	(153,480)	(25,253)	(2,124)
515	923	Outside Services	F102G	1,718,104	630,097	227,326	367,555	418,480	68,855	5,790
516		Customer - System	F42	-	-	-	-	-	-	-
517		Outside Services	F42	1,718,104	630,097	227,326	367,555	418,480	68,855	5,790
518	924	Property Insurance	F102G	912,336	334,590	120,713	195,177	222,218	36,563	3,075
519	925	Injuries & Damages	F102G	795,196	291,630	105,214	170,117	193,687	31,868	2,680
520	926	Employee Pensions & Benefits	F138G	1,160,366	425,552	153,531	246,238	282,631	46,503	3,911
521	927	Franchise Requirements	F102	-	-	-	-	-	-	-
522	928	Regulatory Commission Expense	F141	142,741	57,907	21,995	28,543	27,337	5,988	970
523	929	Duplicate Charges	F138G	(235,225)	(86,266)	(31,123)	(50,322)	(57,294)	(9,427)	(793)
524	930	Misc General Expenses	F138G	1,571,919	576,485	207,984	336,282	382,874	62,997	5,297
525	931	Rents	F102G	57,731	21,172	7,639	12,351	14,062	2,314	195
526	935	Maintenance of General Plant	F108	483,969	213,372	67,297	89,766	87,372	22,231	3,930
527		TOTAL ADMINISTRATIVE & GEN EXPENSE		10,998,693	4,075,100	1,461,632	2,337,195	2,641,023	443,889	39,854
528				172,583,264	63,334,614	22,841,257	36,905,083	41,998,315	6,919,582	564,404
529		TOTAL O & M EXPENSE								
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DEPRECIATION EXPENSE

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
544	403SP	Steam Depreciation	F10	8,713,467	3,195,576	1,152,899	1,864,078	2,122,347	349,202	29,365
545		SSGCH	F10	779,686	285,942	103,162	166,799	189,909	31,247	2,628
546		Total 403SP		9,493,153	3,481,518	1,256,061	2,030,877	2,312,255	380,449	31,992
547	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-
548	403HP	Hydro Depreciation	F10	1,918,439	703,568	253,833	410,413	467,276	76,884	6,465
549	403OP	Other Production Depreciation	F10	573,172	210,205	75,838	122,619	138,608	22,971	1,932
550		SSCCT	F10	153,623	56,340	20,326	32,865	37,418	6,157	518
551		SSGCH	F10	-	-	-	-	-	-	-
552		Total 403OP		726,795	266,545	96,164	155,484	177,026	29,127	2,449
553	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-
554	403	Distribution Depreciation	F118	-	-	-	-	-	-	-
555		Land Rights	F119	-	-	-	-	-	-	-
556		Structures	F120	-	-	-	-	-	-	-
557		Station Equip	F121	-	-	-	-	-	-	-
558		Poles & Towers	F122	-	-	-	-	-	-	-
559		OH Conductors	F123	-	-	-	-	-	-	-
560		UG Conduit	F124	-	-	-	-	-	-	-
561		UG Conductor	F125	-	-	-	-	-	-	-
562		Line Transformer	F126	-	-	-	-	-	-	-
563		Services	F127	-	-	-	-	-	-	-
564		Meters	F128	-	-	-	-	-	-	-
565		Inst Cust Premises	F129	-	-	-	-	-	-	-
566		Leased Property	F130	-	-	-	-	-	-	-
567		Street Lighting		-	-	-	-	-	-	-
568		Total Distribution Expense		-	-	-	-	-	-	-
569	403GP	General Depreciation	F107G	59	22	8	13	14	2	0
570		Situs	F105G	332,293	121,865	43,966	71,088	80,937	13,317	1,120
571		System Generation	F102G	716,047	262,603	94,742	153,184	174,408	28,696	2,413
572		System Overheads	F42	-	-	-	-	-	-	-
573		Customer - System	F10	8,924	3,273	1,181	1,909	2,174	358	30
574		Energy	F10	23,004	8,427	3,044	4,921	5,603	922	78
575		SSGCH		1,080,327	396,199	142,941	231,115	263,136	43,295	3,641
576		Total General Expense		-	-	-	-	-	-	-
577	403GV0	General Vehicles	F10	-	-	-	-	-	-	-
578	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-
579	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-
580		TOTAL DEPRECIATION EXPENSE		13,218,714	4,847,830	1,748,998	2,827,889	3,219,693	529,756	44,548
581		AMORTIZATION EXPENSE		-	-	-	-	-	-	-
582	404CLG	Amort of LT Plant - Cap. Lease Gen	F10	24,734	9,071	3,273	5,291	6,024	991	83
583		Division	F102G	30,269	11,101	4,005	6,475	7,373	1,213	102
584		System Overheads	F42	-	-	-	-	-	-	-
585		Customer - System		55,003	20,172	7,278	11,767	13,397	2,204	185
586		Total Amort. Cap. Lease General		-	-	-	-	-	-	-
587	404CLS	Amort of LT Plant - Cap. Lease Steam	F10	-	-	-	-	-	-	-
588	404IP	Amort of LT Plant - Intangible Plant	F107G	49,419	18,124	6,539	10,572	12,037	1,981	167
589		Situs	F105G	150,453	55,177	19,907	32,186	36,646	6,030	507
590		System Generation	F102G	1,264,168	463,621	167,265	270,444	307,914	50,663	4,260
591		System Overheads	F42	-	-	-	-	-	-	-
592		Customer - System	F10	1,464,039	536,922	193,710	313,203	356,597	58,673	4,934
593		Total Amort. Intangible Plant		-	-	-	-	-	-	-

Generation - Total - Umbundled		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J		
ACCT	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
624	Amort of LT Plant - Mining Plant	F10	-	-	-	-	-	-	-	-	
627	Amort of Other Electric Plant	F110	2,468	1,102	326	431	454	133	21		
629	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-		
630	Amort of Plant Acquisition Adj	F10	480,777	176,320	63,613	102,853	117,103	19,268	1,620		
633	Amort of Prop Losses, Unrec Plant,	F110	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
634											
635	TOTAL AMORTIZATION EXPENSE		2,002,286	734,515	264,927	428,254	487,552	80,278	6,760		
638											
639											
640											
641											
642	Taxes Other Than Income	F101G	3,921,799	1,439,110	518,831	838,490	954,727	157,378	13,263		
643	Customer - System	F101G	-	-	-	-	-	-	-		
644	Total Taxes Other Than Income		3,921,799	1,439,110	518,831	838,490	954,727	157,378	13,263		
645											
646											
647											
648											
649											
650	Deferred I T C - Federal	F101G	-	-	-	-	-	-	-		
651	Deferred I T C - Idaho	F101G	-	-	-	-	-	-	-		
652											
653	TOTAL DEFERRED ITC		-	-	-	-	-	-	-		
654											
655											
656											
657											
658											
659											
660	Deferred Income Tax - Federal-DR	F101G	3,568,554	1,309,486	472,099	762,965	868,733	143,203	12,068		
661	Deferred Income Tax - State-DR	F101G	-	-	-	-	-	-	-		
662	Deferred Income Tax - Federal-CR	F101G	336,069	123,321	44,460	71,852	81,813	13,486	1,137		
663	Deferred Income Tax - State-CR	F101G	-	-	-	-	-	-	-		
664											
665	TOTAL DEFERRED INCOME TAXES		3,904,623	1,432,807	516,559	834,817	950,546	156,689	13,205		
666											
667											
668											
669											
670											
671											
672											
673	State Income Taxes	F101G	361,902	132,801	47,878	77,376	88,102	14,523	1,224		
674	Federal Income Tax	F101G	1,863,182	683,697	246,488	398,353	453,575	74,768	6,301		
675											
676											
677	TOTAL OPERATING EXPENSES		197,381,807	72,431,554	26,122,227	42,208,875	48,037,065	7,913,979	668,107		
678											
679											
680											
681											

STEAM PRODUCTION PLANT

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 481	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
682	310	Land and Land Rights	F10	(12,642,813)	(4,636,624)	(1,672,796)	(2,704,686)	(3,079,421)	(506,676)	(42,607)
683		SSGCH	F10	107,619	39,431	14,226	23,002	26,186	4,309	382
684		Total 310		(12,642,813)	(4,636,624)	(1,672,796)	(2,704,686)	(3,079,421)	(506,676)	(42,607)
685	311	Structures and Improvements	F10	53,810,680	19,734,488	7,119,801	11,511,734	13,106,689	2,156,523	181,345
686		SSGCH	F10	4,089,045	1,502,917	542,222	876,698	986,164	164,234	13,811
687		Total 311		57,908,625	21,237,405	7,662,023	12,388,432	14,104,853	2,320,757	195,156
688	312	Boiler Plant Equipment	F10	172,025,513	63,088,625	22,761,089	36,801,536	41,900,401	6,804,126	579,736
689		SSGCH	F10	19,362,571	7,101,028	2,561,906	4,142,248	4,716,158	775,978	65,263
690		Total 312		191,388,084	70,189,653	25,322,995	40,943,784	46,616,559	7,570,104	644,999
691	314	Turbogenerator Units	F10	45,242,180	16,592,114	5,986,096	9,678,691	11,019,676	1,813,134	152,469
692		SSGCH	F10	4,591,393	1,683,847	607,498	982,240	1,118,330	184,006	15,473
693		Total 314		49,833,573	18,275,961	6,593,594	10,660,931	12,138,006	1,997,139	167,942
694	315	Accessory Electric Equipment	F10	21,561,290	7,907,366	2,852,824	4,612,622	5,251,702	864,094	72,663
695		SSGCH	F10	4,142,195	1,519,088	548,063	886,143	1,008,918	166,003	13,959
696		Total 315		25,703,486	9,426,455	3,400,887	5,498,764	6,260,620	1,030,098	86,622
697	316	Misc Power Plant Equipment	F10	2,085,593	764,870	275,950	446,172	507,990	83,583	7,029
698		SSGCH	F10	262,038	96,100	34,671	56,058	63,825	10,501	883
699		Total 316		2,347,631	860,970	310,620	502,230	571,815	94,084	7,912
700	S00	Unclassified Steam Plant - Acct 300	F10							
701		Total Steam Production Plant		314,538,686	115,353,959	41,617,320	67,289,456	76,612,432	12,805,505	1,060,014
702		Land and Land Rights	F10							
703		Structures and Improvements	F10							
704		Reactor Plant Equipment	F10							
705		Turbogenerator Units	F10							
706		Land and Land Rights	F10							
707		Misc. Power Plant Equipment	F10							
708		Total Nuclear Production Plant								
709		Land and Land Rights	F10							
710		Structures and Improvements	F10							
711		Reservoirs, Dams & Waterways	F10							
712		Water Wheel, Turbines, & Generators	F10							
713		Accessory Electric Equipment	F10							
714		Misc. Power Plant Equipment	F10							
715		Roads, Railroads & Bridges	F10							
716		Total Hydraulic Production Plant								
717		Land and Land Rights	F10							
718		Structures and Improvements	F10							
719		Reservoirs, Dams & Waterways	F10							
720		Water Wheel, Turbines, & Generators	F10							
721		Accessory Electric Equipment	F10							
722		Misc. Power Plant Equipment	F10							
723		Roads, Railroads & Bridges	F10							
724		Total Nuclear Production Plant								
725		Land and Land Rights	F10							
726		Structures and Improvements	F10							
727		Reservoirs, Dams & Waterways	F10							
728		Water Wheel, Turbines, & Generators	F10							
729		Accessory Electric Equipment	F10							
730		Misc. Power Plant Equipment	F10							
731		Roads, Railroads & Bridges	F10							
732		Total Hydraulic Production Plant								
733		Land and Land Rights	F10							
734		Structures and Improvements	F10							
735		Reservoirs, Dams & Waterways	F10							
736		Water Wheel, Turbines, & Generators	F10							
737		Accessory Electric Equipment	F10							
738		Misc. Power Plant Equipment	F10							
739		Roads, Railroads & Bridges	F10							
740		Total Nuclear Production Plant								
741		Land and Land Rights	F10							
742		Structures and Improvements	F10							
743		Reservoirs, Dams & Waterways	F10							
744		Water Wheel, Turbines, & Generators	F10							
745		Accessory Electric Equipment	F10							
746		Misc. Power Plant Equipment	F10							
747		Roads, Railroads & Bridges	F10							
748		Total Hydraulic Production Plant								
749		Land and Land Rights	F10							
750		Structures and Improvements	F10							
751		Reservoirs, Dams & Waterways	F10							
752		Water Wheel, Turbines, & Generators	F10							
753		Accessory Electric Equipment	F10							
754		Misc. Power Plant Equipment	F10							
755		Roads, Railroads & Bridges	F10							
756		Total Nuclear Production Plant								
757		Land and Land Rights	F10							
758		Structures and Improvements	F10							
759		Reservoirs, Dams & Waterways	F10							

NUCLEAR PRODUCTION

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 481	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
760	330	Land and Land Rights	F10	2,959,278	1,085,285	391,549	633,080	720,794	118,597	9,973
761		SSGCH	F10	11,667,228	4,278,838	1,543,718	2,495,978	2,841,797	467,578	39,319
762		Total 330		14,626,506	5,364,123	1,935,267	3,129,058	3,562,591	686,175	49,292
763	331	Structures and Improvements	F10	38,888,217	14,261,862	5,145,389	8,319,383	9,472,036	1,558,491	131,056
764		SSGCH	F10	11,106,073	4,073,041	1,469,470	2,375,930	2,705,116	445,089	37,428
765		Total 331		50,000,000	18,334,903	6,614,859	10,695,313	12,177,152	2,003,580	168,484
766	332	Reservoirs, Dams & Waterways	F10	4,535,701	1,663,423	600,129	970,326	1,104,765	181,774	15,286
767		SSGCH	F10	524,309	192,285	69,373	112,166	127,706	21,012	1,767
768		Total 332		5,060,010	1,855,708	669,502	1,082,492	1,232,471	201,786	17,053
769	333	Water Wheel, Turbines, & Generators	F10	1,826,476	669,842	241,665	390,739	444,876	73,198	6,155
770		SSGCH	F10	71,507,283	26,224,576	9,461,292	15,297,602	17,417,090	2,865,739	240,884
771		Total 333		73,333,759	26,894,418	10,122,957	15,695,341	17,659,966	3,141,537	247,039
772	H00	Unclassified Hydro Plant - Acct 300	F10							
773		Total Hydraulic Production Plant								

760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831	Generation - Total - Unbundled		C COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F General Service Schedule 24	G Large General Service Schedule 36	H Large Power Service Schedule 48T	I Irrigation Schedule 40	J Street & Area Lighting Sch. 15.51-54.57
	A FERC ACCT	B DESCRIPTION								
340	Land and Land Rights	73,957	F10	73,957	27,123	9,785	15,822	18,014	2,964	249
341	Structures and Improvements	1,112,143	F10	1,112,143	407,867	147,150	237,921	270,886	44,570	3,748
342	Fuel Holders, Producers & Access	281,664	F10	281,664	103,297	37,268	60,256	68,605	11,288	949
343	Prime Movers	9,496,676	F10	9,496,676	3,482,810	1,256,527	2,031,630	2,313,114	380,591	32,004
772	SSCCT	3,788,479	F10	3,788,479	1,389,387	501,262	810,472	922,763	151,828	12,767
774	Total 343	13,285,155		13,285,155	4,872,197	1,757,789	2,842,102	3,235,877	532,418	44,772
344	Generators	5,845,776	F10	5,845,776	2,143,879	773,468	1,250,591	1,423,861	234,276	19,701
345	Accessory Electric Plant	894,052	F10	894,052	327,884	118,294	191,265	217,765	35,830	3,013
346	Misc. Power Plant Equipment	46,924	F10	46,924	17,209	6,209	10,038	11,429	1,881	158
O00	Unclassified Other Prod - Acct 300		F10							
782	Total Other Production Plant	21,539,670		21,539,670	7,899,457	2,849,963	4,607,996	5,246,436	863,228	72,590
783	Experimental Plant		F10							
784	Experimental Plant		F10							
785	Experimental Plant		F10							
786	Experimental Plant		F10							
787	Experimental Plant		F10							
788	TOTAL PRODUCTION PLANT	407,585,539		407,585,539	149,477,892	53,928,575	87,195,054	99,275,958	16,334,472	1,373,588
789	Land and Land Rights		F10							
790	Demand		A							
791	Direct Assigned									
792	Structures and Improvements		F10							
793	Demand		A							
794	Direct Assigned									
795	Station Equipment		F10							
796	Demand		A							
797	Direct Assigned									
798	Towers and Fixtures		F10							
799	Demand		A							
800	Direct Assigned									
801	Poles and Fixtures		F10							
802	Demand		A							
803	Direct Assigned									
804	Overhead Conductors		F10							
805	Demand		A							
806	Direct Assigned									
807	Underground Conductors		F10							
808	Demand		A							
809	Direct Assigned									
810	Underground Conduit		F10							
811	Demand		A							
812	Direct Assigned									
813	Underground Conductors		F10							
814	Demand		A							
815	Direct Assigned									
816	Roads and Trails		F10							
817	Demand		A							
818	Direct Assigned									
819	Unclassified Trans Plant - Acct 300		F10							
820	Unclassified Trans Sub - Acct 300		F10							
821	Unclassified Trans Plant - Acct 300		F10							
822	Unclassified Trans Sub - Acct 300		F10							
823	Unclassified Trans Plant - Acct 300		F10							
824	Unclassified Trans Sub - Acct 300		F10							
825	Unclassified Trans Plant - Acct 300		F10							
826	Unclassified Trans Sub - Acct 300		F10							
827	TOTAL TRANSMISSION PLANT									
828										
829										
830										
831										

832	Generation - Total - Unbundled	B	C	D	E	F	G	H	I	J
833	A		Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15-51-54.57
834	FERC	DESCRIPTION	COS							
835	ACCT									
360	Land and Land Rights		F20							
838	Demand Primary		A							
840	Assigned									
841										
361	Structures and Improvements		F20							
842	Demand Primary		A							
843	Assigned									
844										
845										
362	Station Equipment		F20							
846	Demand Primary		A							
847	Assigned									
848										
849										
364	Poles, Towers & Fixtures		F20							
850	Demand Primary		F22							
851	Demand Secondary		A							
852	Assigned									
853										
854										
365	Overhead Conductors		F20							
855	Demand Primary		F22							
856	Demand Secondary		A							
857	Assigned									
858										
859										
366	Underground Conduit		F20							
860	Demand Primary		F22							
861	Demand Secondary		A							
862	Assigned									
863										
864										
367	Underground Conductors		F20							
865	Demand Primary		F22							
866	Demand Secondary		A							
867	Assigned									
868										
869										
368	Line Transformers		F21							
870	Demand Secondary		A							
871	Assigned									
872										
873										
369	Services		F70							
874	Customer		A							
875	Assigned									
876										
877										
370	Meters		F60							
878	Customer		A							
879	Assigned									
880										
881										
371	Install on Customers' Premises		F20							
882	Demand Primary		F22							
883	Demand Secondary		A							
884	Assigned									
885										
886										
372	Leased Property		F20							
887	Demand Primary		F22							
888	Demand Secondary		A							
889	Assigned									
890										
891										
892										
893	Street Lights		A							
894										
895										
896	Unclassified Dist Plant - Acct 300		F22							
897	Unclassified Dist Sub - Acct 300		F20							
898	TOTAL DISTRIBUTION PLANT									
899										

Generation - Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 4B	Irrigation Schedule 4D	Street & Area Lighting	Sch. 15.51-54.57	
389	Land and Land Rights	F107G	41	15	5	9	10	2	0		
907	Situs	F105G	388	142	51	83	95	16	1		
908	System Generation	F102G	222,657	81,637	29,460	47,633	54,233	8,923	750		
909	System Overheads	F42	223,087	81,815	29,517	47,725	54,337	8,940	752		
910	Customer - System										
911	Total Land & Land Rights										
912			3,922,581	1,438,567	519,006	839,160	955,426	157,202	13,219		
390	Structures and Improvements	F107G	379	139	50	81	92	15	1		
913	Situs	F105G	98,591	36,167	13,045	21,092	24,014	3,951	332		
914	System Generation	F102G	3,823,612	1,402,271	505,911	817,988	931,320	153,236	12,886		
915	System Overheads	F42									
916	Customer - System										
917	Total Structures and Improvements										
918			3,823,612	1,402,271	505,911	817,988	931,320	153,236	12,886		
919											
920	Office Furniture & Equipment	F107G	38	14	5	8	9	2	0		
921	Situs	F105G	395,949	145,210	52,389	84,706	96,442	15,868	1,334		
922	System Generation	F102G	3,296,913	1,209,109	436,222	705,311	803,032	132,128	11,111		
923	System Overheads	F42									
924	Customer - System										
925	Energy	F10	23,116	8,477	3,058	4,945	5,630	926	78		
926	SSGCH	F10	54,940	20,149	7,269	11,763	13,382	2,202	185		
927	Total Office Furniture & Equipment		3,770,956	1,362,960	488,944	806,723	918,495	151,126	12,708		
928											
929	Transportation Equipment	F107G	92	34	12	20	22	4	0		
930	Situs	F105G	438,514	160,921	58,021	93,812	106,809	17,574	1,478		
931	System Generation	F102G	229,439	84,144	30,358	49,084	55,885	9,195	773		
932	System Overheads	F42									
933	Customer - System										
934	Energy	F10	34,737	12,739	4,596	7,431	8,461	1,392	117		
935	SSGCH	F10	22,898	8,397	3,030	4,899	5,577	918	77		
936	Total Transportation Equipment		725,679	266,135	96,016	155,245	176,754	29,082	2,446		
937											
938	Stores Equipment	F107G	8	3	1	2	2	0	0		
939	Situs	F105G	104,954	39,691	13,887	22,453	25,564	4,206	354		
940	System Generation	F102G	25,641	9,404	3,393	5,495	6,245	1,028	86		
941	System Overheads		130,603	47,897	17,280	27,940	31,811	5,234	440		
942	Total Stores Equipment										
943											
944	Tools, Shop & Garage Equipment	F107G	52	19	7	11	13	2	0		
945	Situs	F105G	1,006,300	369,950	133,146	215,278	245,105	40,329	3,391		
946	System Generation	F102G	144,215	52,889	19,081	30,522	35,127	5,780	486		
947	System Overheads	F42	4,227	1,560	559	904	1,030	169	14		
948	Energy	F10	113,567	41,657	15,029	24,300	27,867	4,552	393		
949	SSGCH		1,268,361	465,166	167,822	271,346	308,941	50,832	4,275		
950	Total Tools, Shop & Garage Equipment										
951											
952	Laboratory Equipment	F107G	56	20	7	12	14	2	0		
953	Situs	F105G	210,883	77,339	27,902	45,114	51,365	8,451	711		
954	System Generation	F102G	196,694	72,336	26,025	42,079	47,909	7,883	663		
955	System Overheads	F42									
956	Energy	F10	4,038	1,461	534	864	963	162	14		
957	SSGCH		411,671	150,376	54,469	88,069	100,271	16,498	1,387		
958	Total Laboratory Equipment										
959											
960	Power Operated Equipment	F107G	203	74	27	43	49	8	1		
961	Situs	F105G	839,904	308,026	111,130	179,681	204,576	33,660	2,831		
962	System Generation	F102G	124,672	45,722	16,496	26,671	30,366	4,996	420		
963	System Overheads	F42	13,646	5,005	1,806	2,919	3,324	547	46		
964	Energy	F10	61,950	22,720	8,197	13,253	15,089	2,483	209		
965	SSGCH		1,040,375	381,547	137,654	222,568	253,405	41,694	3,506		
966	Total Power Operated Equipment										
967											
968	Communication Equipment	F107G	1,590,651	583,355	210,463	340,289	387,436	63,747	5,361		
969	Situs	F105G	777,376	285,995	102,856	166,305	189,346	31,154	2,620		
970	System Generation	F102G	733,540	269,018	97,056	156,972	178,669	29,397	2,472		
971	System Overheads	F42	68,821	48,988	7,798	1,153	1,063	8,009	1,600		
972	Customer - System										
973	Energy	F10	64	23	8	14	16	3	0		
974	SSGCH		13,819	5,068	1,828	2,956	3,366	554	47		
975	Total Communication Equipment		3,184,270	1,191,758	420,010	667,643	759,896	132,864	12,099		
976											

GENERAL PLANT

Generation - Total - Unbundled

		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting	Sch. 15,51-54,57	
398	Misc. Equipment										
984	Situs	F107G	3	1	0	1	1	0		0	
985	System Generation	F105G	69,919	25,842	9,251	14,958	17,030	2,802		236	
986	System Overheads	F102G	99,557	36,511	13,173	21,298	24,249	3,990		336	
987	Customer - System	F42	-	-	-	-	-	-		-	
988	Energy	F10	358	131	47	77	87	14		1	
989	Total Misc. Equipment		169,837	62,286	22,471	36,333	41,367	6,806		572	
991	Coal Mine	F10	19,891,451	7,294,989	2,631,883	4,255,392	4,844,978	797,173		67,035	
992	WIDCO Capital Lease	F10	-	-	-	-	-	-		-	
993	Remove Capital Lease	F10	-	-	-	-	-	-		-	
994											
995	General Capital Lease	F10	681,099	249,786	90,118	145,708	165,896	27,296		2,295	
996	Remove Capital Lease	F10	(681,099)	(249,786)	(90,118)	(145,708)	(165,896)	(27,296)		(2,295)	
997											
998	General Vehicles Capital Lease	F10	-	-	-	-	-	-		-	
999	Remove Capital Lease	F10	-	-	-	-	-	-		-	
1000											
1001	Unclassified Gen Plant - Acct 300	F102G	-	-	-	-	-	-		-	
1002	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-		-	
1003											
1004	TOTAL GENERAL PLANT		34,738,890	12,764,097	4,595,074	7,418,144	8,445,682	1,397,453		118,440	
1005											
1006											
1007											
1008											
1009											
1010	Organization	F107G	732,661	268,696	96,940	156,739	178,455	29,362		2,469	
1011	Situs	F105G	-	-	-	-	-	-		-	
1012	System Generation	F102G	-	-	-	-	-	-		-	
1013	System Overheads	F102G	-	-	-	-	-	-		-	
1014	Total Organization		732,661	268,696	96,940	156,739	178,455	29,362		2,469	
1015											
1016	Franchise & Consent	F107G	98	36	13	21	24	4		0	
1017	Situs	F105G	11,298,809	4,143,725	1,494,971	2,417,162	2,752,061	452,813		38,078	
1018	System Generation	F102G	11,298,907	4,143,761	1,494,984	2,417,183	2,752,085	452,817		38,078	
1019	Total Franchise & Consent										
1020											
1021	Miscellaneous Intangible Plant	F107G	2,880	1,056	381	616	702	115		10	
1022	Situs	F105G	1,926,180	706,407	254,857	412,069	469,161	77,194		6,491	
1023	System Generation	F102G	11,366,970	4,168,722	1,503,990	2,431,744	2,768,663	455,545		38,307	
1024	System Overheads	F42	-	-	-	-	-	-		-	
1025	Customer - System	F10	22,164	8,129	2,933	4,742	5,399	888		75	
1026	Energy	F10	13,318,195	4,884,314	1,762,161	2,849,171	3,243,924	533,742		44,883	
1027	Total Miscellaneous Intangible Plant										
1028											
1029	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-		-	
1030											
1031	TOTAL INTANGIBLE PLANT		25,349,764	9,296,771	3,354,085	5,423,092	6,174,464	1,015,922		85,430	
1032											
1033											
1034	TOTAL ELECTRIC PLANT IN SERVICE		467,674,193	171,538,760	61,877,734	100,036,291	113,896,103	18,747,846		1,577,458	
1035											
1036											

MISC RATE BASE										
Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
1037	Plant Held For Future Use	F10	79,708	29,232	10,546	17,052	19,415	3,194	269	
1038	Production	F10	79,708	29,232	10,546	17,052	19,415	3,194	269	
1039	Transmission	F10								
1040	Distribution	F20								
1041	General	F102								
1042	Mining	F10								
1043	Total Plant Held For Future Use		79,708	29,232	10,546	17,052	19,415	3,194	269	
1044										
1045										
1046										
1047										
1048										
1049										
1050										
1051	Electric Plant Acquisition Adjust	F10	8,826,303	3,236,958	1,167,828	1,888,217	2,149,830	353,725	29,745	
1052										
1053	Nuclear Fuel	F10								
1054										
1055	Weatherization	F10								
1056										
1057	Fuel Stock	F10	4,004,870	1,468,746	529,893	856,765	975,470	160,500	13,497	
1058	SSECH	F10	430,071	157,724	56,904	92,005	104,753	17,236	1,449	
1059	Total Fuel Stock		4,434,940	1,626,470	586,797	948,770	1,080,222	177,735	14,946	
1060										
1061	Fuel Stock - Undistributed	F10								
1062										
1063	DG&T Working Capital Deposit	F10	(134,792)	(49,434)	(17,835)	(28,836)	(32,831)	(5,402)	(454)	
1064										
1065	DG&T Working Capital Deposit	F10	(232,161)	(85,143)	(30,718)	(49,666)	(56,548)	(9,304)	(782)	
1066										
1067	Provo Working Capital Deposit	F10								
1068										
1069	Materials and Supplies	F102G	5,452,668	1,999,711	721,455	1,166,493	1,328,111	218,522	18,376	
1070	SSGCH	F10	(102,691)	(37,661)	(13,587)	(21,969)	(25,012)	(4,115)	(346)	
1071	Total Material & Supplies		5,349,977	1,962,050	707,868	1,144,524	1,303,099	214,407	18,030	
1072										
1073	Stores Expense Undistributed	F102G								
1074										
1075	Provo Working Capital Deposit	F102G	(17,530)	(6,429)	(2,319)	(3,750)	(4,270)	(703)	(59)	
1076										
1077	Prepayments	F102G	499,935	183,346	66,148	106,952	121,770	20,036	1,685	
1078	Customer - System	F42	133,700	95,579	15,149	2,239	2,066	15,558	3,108	
1079	Total Prepayments		633,635	278,925	81,297	109,191	123,836	35,594	4,793	
1080										
1081	Misc Regulatory Assets	F102G	(54,730)	(20,072)	(7,241)	(11,708)	(13,331)	(2,193)	(184)	
1082	SSGCH	F10	1,509,131	553,459	199,677	322,849	367,580	60,480	5,086	
1083	Total Misc Regulatory Assets		1,454,401	533,387	192,435	311,141	354,250	58,287	4,901	
1084										
1085	Misc Deferred Debts	F102G	10,361,693	3,800,046	1,370,979	2,216,684	2,523,806	415,257	34,920	
1086										
1087	Cash Working Capital	F137G	5,729,158	2,102,487	758,249	1,225,119	1,394,197	229,706	19,400	
1088										
1089	Other Working Capital	F137G	386,536	141,851	51,158	82,657	94,064	15,498	1,309	
1090	SSECH	F10	(55,278)	(20,273)	(7,314)	(11,826)	(13,464)	(2,215)	(186)	
1091	Total Other Working Capital		331,258	121,579	43,844	70,831	80,600	13,283	1,123	
1092										
1093	Nuclear Plant	F11	(699)	(262)	(96)	(150)	(163)	(28)	(2)	
1094										
1095	Misc Deferred Debts-Trojan	F10								
1096										
1097	Impact Housing - Notes Receivable	F10	30,849	11,313	4,082	6,599	7,514	1,236	104	
1098	TOTAL RATE BASE ADDITIONS		36,846,742	13,561,181	4,872,959	7,855,727	8,942,956	1,486,987	126,933	
1099										

1100	Generation - Total - Unbundled	A	B	D	E	F	G	H	I	J
1101		FERC	DESCRIPTION	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1102		ACCI		Jurisdiction	Schedule 16	Schedule 24	Schedule 36	Service	Schedule 40	Lighting
1103				Normalized				Schedule 4B1	Schedule 40	Sch. 15.51.54.57
1104	235	F51	Customer Service Deposits	(325,395)	(119,335)	(43,054)	(69,612)	(79,257)	(13,041)	(1,097)
1105	2281	F102G	Accum Prov for Property Insurance	(362,741)	(133,032)	(47,995)	(77,601)	(88,353)	(14,537)	(1,222)
1106	2282	F102G	Accum Prov for Injuries & Damages	(2,593,646)	(951,194)	(343,171)	(554,861)	(631,737)	(103,943)	(8,741)
1107	2284	F10	Accum Misc Oper Prov - Black Lung	0	0	0	0	0	0	0
1108	2284	F10	Accum Misc Oper Prov - Trojan	0	0	0	0	0	0	0
1109	252	F50	Customer Advances for Const	0	0	0	0	0	0	0
1110	25399	F10	Other Deferred Credits	(6,359,199)	(2,332,172)	(841,400)	(1,360,428)	(1,548,916)	(254,852)	(21,431)
1111	190	F104G	Accum Deferred Income Taxes	8,347,069	3,061,475	1,104,333	1,785,450	2,033,020	334,647	28,142
1112	1123	F138G	Labor	0	0	0	0	0	0	0
1113	1124	F42	Customer - System	0	0	0	0	0	0	0
1114	1125	F42	Total Accum Deferred Income Taxes	8,347,069	3,061,475	1,104,333	1,785,450	2,033,020	334,647	28,142
1115	1127	F104G	Accum Deferred Income Taxes	0	0	0	0	0	0	0
1116	1129	F104G	Accum Deferred Income Taxes	(33,209,170)	(12,180,211)	(4,393,638)	(7,103,481)	(8,088,458)	(1,331,408)	(111,965)
1117	1130	F104G	Accum Deferred Income Taxes	0	0	0	0	0	0	0
1118	1131	F138G	Labor	0	0	0	0	0	0	0
1119	1132	F42	Customer - System	0	0	0	0	0	0	0
1120	1133	F42	Total Accum Deferred Income Taxes	(33,209,170)	(12,180,211)	(4,393,638)	(7,103,481)	(8,088,458)	(1,331,408)	(111,965)
1121	1134	F104G	Accum Deferred Income Taxes	0	0	0	0	0	0	0
1122	1135	F138G	Labor	0	0	0	0	0	0	0
1123	1136	F42	Customer - System	0	0	0	0	0	0	0
1124	1137	F42	Total Accum Deferred Income Taxes	0	0	0	0	0	0	0
1125	1139	F104G	Accum Investment Tax Credit	(1,216,858)	(446,310)	(160,993)	(260,288)	(296,379)	(48,786)	(4,103)
1126	1140	F104G	TOTAL RATE BASE DEDUCTIONS	(35,719,941)	(13,100,778)	(4,725,918)	(7,540,830)	(8,700,079)	(1,431,920)	(120,416)
1127	1141	F10	Steam Prod Accumulated Depr	(130,855,687)	(47,980,006)	(17,313,815)	(27,994,047)	(31,872,631)	(5,244,196)	(440,892)
1128	1142	F10	SSGCH	(16,826,684)	(6,171,017)	(2,226,377)	(3,998,744)	(4,098,480)	(674,349)	(56,707)
1129	1143	F10	Total Steam Prod Accumulated Depr	(147,682,371)	(54,161,023)	(19,540,192)	(31,993,791)	(35,971,121)	(5,918,545)	(497,600)
1130	1144	F10	Nuclear Prod Accumulated Depr	0	0	0	0	0	0	0
1131	1145	F10	Hydraulic Prod Accum Depr	(31,192,001)	(11,439,352)	(4,127,085)	(6,672,926)	(7,597,462)	(1,250,056)	(105,119)
1132	1146	F10	Other Production - Accum Depr	(3,064,610)	(1,123,915)	(405,486)	(655,614)	(746,450)	(122,818)	(10,328)
1133	1147	F10	SSCCT	(49,731)	(18,239)	(6,580)	(10,639)	(12,113)	(1,983)	(168)
1134	1148	F10	Total Other Production - Accum Depr	(3,114,341)	(1,142,153)	(412,066)	(666,253)	(758,563)	(124,811)	(10,496)
1135	1149	F10	Experimental Plant - Accum Depr	0	0	0	0	0	0	0
1136	1150	F10	TOTAL PRODUCTION PLANT DEPRECIATION	(181,988,713)	(66,742,928)	(24,079,343)	(38,932,970)	(44,327,146)	(7,293,413)	(613,313)
1137	1151	F106	Transmission Plant Accum Depr	0	0	0	0	0	0	0
1138	1152	F106	Land and Land Rights	0	0	0	0	0	0	0
1139	1153	F118	Structures and Improvements	0	0	0	0	0	0	0
1140	1154	F120	Station Equipment	0	0	0	0	0	0	0
1141	1155	F120		0	0	0	0	0	0	0
1142	1156	F120		0	0	0	0	0	0	0
1143	1157	F120		0	0	0	0	0	0	0
1144	1158	F120		0	0	0	0	0	0	0
1145	1159	F120		0	0	0	0	0	0	0
1146	1160	F120		0	0	0	0	0	0	0
1147	1161	F120		0	0	0	0	0	0	0
1148	1162	F120		0	0	0	0	0	0	0
1149	1163	F120		0	0	0	0	0	0	0
1150	1164	F120		0	0	0	0	0	0	0
1151	1165	F120		0	0	0	0	0	0	0
1152	1166	F120		0	0	0	0	0	0	0
1153	1167	F120		0	0	0	0	0	0	0
1154	1168	F120		0	0	0	0	0	0	0
1155	1169	F120		0	0	0	0	0	0	0
1156	1170	F120		0	0	0	0	0	0	0
1157	1171	F120		0	0	0	0	0	0	0
1158	1172	F120		0	0	0	0	0	0	0
1159	1173	F120		0	0	0	0	0	0	0
1160	1174	F120		0	0	0	0	0	0	0
1161	1175	F120		0	0	0	0	0	0	0
1162	1176	F120		0	0	0	0	0	0	0
1163	1177	F120		0	0	0	0	0	0	0

	A	B	D	E	F	G	H	I	J
	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
	Jurisdiction	Schedule 15	Schedule 24	Schedule 35	Schedule 48T	Schedule 40	Lighting		
	Normalized						Sch. 15, 16, 17, 44, 57		
1176	Generation - Total - Unbonded								
1179	FERC ACCT								
1181	DESCRIPTION								
1183	109354 Poles, Towers, & Fixtures								
1184		F121							
1185									
1186									
1187	109385 Overhead Conductors								
1188		F122							
1189	109386 Underground Conduit								
1190		F123							
1191	109387 Underground Conductors								
1192		F124							
1193	109388 Line Transformers								
1194		F125							
1195	109389 Services								
1196		F126							
1197	109370 Meters								
1198		F127							
1199	109371 Install on Customers' Premises								
1200		F128							
1201	109372 Leased Property								
1202		F129							
1203	109373 Street Lights								
1204		F130							
1205	108D00 Unclassified Dist Plant - Acct 300								
1206		F121							
1207	108DIS Unclassified Dist Sub - Acct 300								
1208		F120							
1209	108D Unclassified Dist Sub - Acct 300								
1210		F102G							
1211									
1212	TOTAL DISTRIBUTION PLANT DEPR								
1213									
1214									
1215	108GP General Plant Accumulated Depr								
1216	Situs	(568)	(135)	(79)	(90)	(15)	(1)	(15)	(1)
1217	System Generation	(2,520,130)	(924,235)	(539,115)	(612,822)	(100,090)	(8,493)	(100,090)	(8,493)
1218	System Overheads	(3,547,880)	(1,361,148)	(759,060)	(884,160)	(142,166)	(11,957)	(142,166)	(11,957)
1219	Customer - System								
1220	Energy	(48,657)	(17,846)	(10,409)	(11,851)	(1,959)	(164)	(1,959)	(164)
1221	SGCH	(101,747)	(59,319)	(21,401)	(39,397)	(6,862)	(48)	(6,862)	(48)
1222	Total General Plant Accumulated Depr	(6,272,790)	(2,392,683)	(1,343,226)	(1,529,330)	(251,639)	(21,160)	(251,639)	(21,160)
1223									
1224	108MP Mining Plant Accumulated Depr.	(9,865,715)	(3,618,152)	(1,305,355)	(2,110,379)	(2,403,001)	(395,361)	(395,361)	(32,248)
1225									
1226	10819K Accum Depr - Capital Lease								
1227	Remove Capital Lease								
1228									
1229	10819F Accum Depr - Capital Lease								
1230	Remove Capital Lease								
1231									
1232	TOTAL GENERAL PLANT ACCUM DEPR	(16,144,505)	(5,920,835)	(2,136,116)	(3,453,605)	(3,932,331)	(647,010)	(647,010)	(54,409)
1233									
1234									
1235	TOTAL ACCUM DEPR - PLANT IN SERVICE	(198,133,218)	(72,863,363)	(26,215,459)	(42,386,776)	(44,259,477)	(7,940,422)	(7,940,422)	(667,721)
1236									
1237									
1238									
1239	111GLS Accum Prov for Amort-Stream								
1240									
1241	111GLG Accum Prov for Amort-General								
1242	Division	(35)	(15)	(5)	(7)	(6)	(2)	(2)	(0)
1243	System Overheads	(207,926)	(91,671)	(28,912)	(38,565)	(37,538)	(9,551)	(37,538)	(9,551)
1244	Total Accum Prov for Amort-General	(207,961)	(91,686)	(28,917)	(38,572)	(37,544)	(9,553)	(37,544)	(9,553)
1245									
1246	111CLM Accum Prov for Amort-Hydro	(10,642)	(3,903)	(1,408)	(2,277)	(2,592)	(426)	(426)	(36)
1247									
1248									
1249	111P Accum Prov for Amort-Intangible	(672,921)	(246,787)	(89,036)	(143,958)	(163,904)	(26,968)	(26,968)	(2,268)
1250	Situs	(1,027,831)	(376,947)	(135,965)	(219,895)	(250,350)	(41,192)	(41,192)	(3,464)
1251	System Generation	(5,470,293)	(2,096,176)	(723,737)	(1,170,264)	(1,332,464)	(210,228)	(210,228)	(18,435)
1252	System Overheads								
1253	Customer - System								
1254	Energy	(12,703)	(4,659)	(1,651)	(2,171)	(2,594)	(599)	(599)	(40)
1255	Total Accum Prov for Amort-Intangible	(7,183,737)	(2,634,567)	(950,498)	(1,536,224)	(1,785,917)	(287,887)	(287,887)	(24,210)
1256									
1257	111399 Accum Prov for Amort-Mining								
1258									
1259									
1260	TOTAL ACCUM PROV FOR AMORTIZATION	(7,402,351)	(2,730,156)	(860,823)	(1,577,673)	(1,789,887)	(297,976)	(297,976)	(25,934)

ACCUMULATED AMORTIZATION

Transmission - Total - Unbundled

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington

Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		32,066,354	11,333,579	5,039,292	7,176,005	7,205,657	1,196,659	115,162
15	Operating Expenses								
16	Operation & Maintenance Expenses		12,959,600	4,786,621	1,718,882	2,759,537	3,126,691	521,972	45,897
17	Depreciation Expense		5,052,114	1,852,812	668,457	1,080,802	1,230,548	202,469	17,026
18	Amortization Expense		694,726	254,784	91,921	148,623	169,215	27,842	2,341
19	Taxes Other Than Income		1,788,230	656,368	236,538	382,196	435,248	71,823	6,056
20	Income Taxes - Federal		1,523,475	559,190	201,517	325,611	370,808	61,189	5,160
21	Income Taxes - State		365,476	134,148	48,343	78,113	88,956	14,679	1,238
22	Income Taxes Deferred		2,026,353	743,771	268,035	433,090	493,206	81,387	6,863
23	Investment Tax Credit Adj								
24	Misc Revenues & Expense		(128,457)	(47,110)	(16,996)	(27,481)	(31,288)	(5,148)	(433)
25	Total Operating Expenses		24,281,518	8,940,584	3,216,696	5,180,492	5,883,384	976,214	84,148
26	Operating Revenue For Return		7,784,837	2,392,995	1,822,596	1,995,514	1,322,273	220,445	31,014
27	Rate Base :								
28	Electric Plant In Service		223,315,308	81,939,782	29,545,113	47,750,695	54,366,142	8,958,641	754,935
29	Plant Held For Future Use		19,909	7,301	2,634	4,259	4,849	798	67
30	Electric Plant Acquisition Adj								
31	Nuclear Fuel								
32	Prepayments		197,168	93,727	24,919	30,049	33,990	12,595	1,887
33	Fuel Stock								
34	Materials & Supplies		346,600	127,112	45,859	74,148	84,422	13,890	1,168
35	Misc Deferred Debits		1,662,628	609,752	219,986	355,687	404,968	66,632	5,603
36	Cash Working Capital		846,949	312,820	112,334	180,344	204,339	34,112	3,000
37	Weatherization Loans								
38	Miscellaneous Rate Base								
39	Total Rate Base Additions		226,388,563	83,090,495	29,950,846	48,395,183	55,098,710	9,086,669	766,661
40	Rate Base Deductions :								
41	Accum Provision For Depreciation		(78,890,659)	(28,932,355)	(10,438,204)	(16,877,133)	(19,215,465)	(3,161,636)	(265,866)
42	Accum Provision For Amortization		(3,571,990)	(1,333,285)	(474,736)	(755,219)	(850,227)	(144,993)	(13,530)
43	Accum Deferred Income Taxes		(13,448,482)	(4,934,166)	(1,779,115)	(2,875,885)	(3,275,219)	(539,689)	(45,407)
44	Unamortized ITC		(567,876)	(208,335)	(75,119)	(121,428)	(138,289)	(22,787)	(1,917)
45	Customer Advance For Construction								
46	Customer Service Deposits								
47	Misc Rate Base Deductions		(1,531,524)	(561,871)	(202,639)	(327,640)	(373,034)	(61,378)	(5,161)
48	Total Rate Base Deductions		(98,011,531)	(35,969,812)	(12,969,813)	(20,957,306)	(23,852,235)	(3,930,483)	(331,882)
49	Total Rate Base		128,377,032	47,120,683	16,981,033	27,437,878	31,246,475	5,156,186	434,778
50	Return On Rate Base		6.06%	5.08%	10.73%	7.27%	4.23%	4.28%	7.13%
51	Return On Equity		5.56%	3.46%	15.47%	8.12%	1.66%	1.76%	7.83%
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		ELECTRIC REVENUES									
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Transmission_Totals_Umbundled

	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 1B	Schedule 24	Schedule 38	Service	Schedule 40	Lighting
	500	Operation Supervn & Engineering	F10	Normalized	Schedule 1B	Schedule 24	Schedule 38	Schedule 40	Schedule 40	Sch. 1B, 31, 54, 57
		SSGCH	F10							
204		Total 500								
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NUCLEAR POWER GENERATION

	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 1B	Schedule 24	Schedule 38	Service	Schedule 40	Lighting
	500	Operation Supervn & Engineering	F10	Normalized	Schedule 1B	Schedule 24	Schedule 38	Schedule 40	Schedule 40	Sch. 1B, 31, 54, 57
		SSGCH	F10							
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532										
Total Nuclear Power Generation										

Transmission - Total - Unbundled		HYDRAULIC POWER GENERATION									
A	B	C	D	E	F	G	H	I	J		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting	Sch. 15, 51, 54, 57	
535	Operation Super & Engineering	F10									
536	Water For Power	F10									
537	Hydraulic Expenses	F10									
538	Electric Expenses	F10									
539	Misc. Hydro Expenses	F10									
540	Rents (Hydro Generation)	F10									
541	Maint Supervision & Engineering	F10									
542	Maintenance of Structures	F10									
543	Maint of Dams & Waterways	F10									
544	Maintenance of Electric Plant	F10									
545	Maint of Misc. Hydro Plant	F10									
317	Total Hydraulic Power Generation										
318											
319											
320											
321											
322											
323											
324	Operation Super & Engineering	F10									
325	Fuel	F10									
326	Generation Expense	F10									
327	SSCCT	F10									
328	Total 548										
329											
330											
331	Miscellaneous Other	F10									
332											
333	Maint Supervision & Engineering	F10									
334											
335	Maintenance of Structures	F10									
336											
337	Maint of Generation & Elect Plant	F10									
338											
339	Maintenance of Misc. Other	F10									
340											
341	Total Other Power Generation										
342											
343											
344											
345											
346											
347											
348	Purchased Power	F10									
349	Demand	F10									
350	Energy	F10									
351	SSGP	F10									
352	Total 555										
353											
354	System Control & Load Dispatch	F10									
355											
356	Other Expenses	F10									
357											
358	Total Other Power Supply										
359											
360	TOTAL PRODUCTION EXPENSE										

OTHER POWER GENERATION

OTHER POWER SUPPLY

Transmission - Total - Unbundled

		TRANSMISSION EXPENSE									
A	B	C	D	E	F	G	H	I	J		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
560	Operation Supervision & Eng	F106	357,672	131,173	47,324	76,517	87,119	14,334		1,205	
561	Load Dispatching	F106	298,933	109,631	39,553	63,951	72,811	11,980		1,007	
562	Station Expense	F106	117,215	42,988	15,509	25,076	28,550	4,698		395	
563	Overhead Line Expense	F106	188,234	69,033	24,906	40,269	45,848	7,544		634	
564	Underground Line Expense	F106	-	-	-	-	-	-		-	
565	Transm of Electricity by Others Energy	F10 F10	5,491,550 265,991	2,013,970 97,550	726,599 35,194	1,174,811 56,904	1,337,581 64,788	220,080 10,660		18,507 896	
566	Misc. Transmission Expense	F106	5,757,541	2,111,520	761,793	1,231,715	1,402,369	230,740		19,403	
567	Rents - Transmission	F106	157,006	57,580	20,774	33,588	38,242	6,292		529	
568	Maint Supervision & Engineering	F106	49,311	18,084	6,524	10,549	12,011	4,976		166	
569	Maintenance of Structures	F106	357	131	47	76	87	14		1	
570	Maint of Station Equipment	F106	45	16	6	10	11	2		0	
571	Maintenance of Overhead Lines	F106	527,969	193,627	69,857	112,949	128,598	21,169		1,779	
572	Maint of Underground Lines	F106	640,524	234,906	84,749	137,028	156,013	25,670		2,159	
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-		-	
			4,004	1,468	530	857	975	160		13	
TOTAL TRANSMISSION EXPENSE			8,098,811	2,970,157	1,071,572	1,732,584	1,972,634	324,569		27,293	

Transmission - Total - Unbundled

A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
580	Operation Supervision & Eng	F131							
581	Load Dispatching	F20							
582	Station Expense	F120							
583	Overhead Line Expenses	F132							
584	Underground Line Expense	F133							
585	Street Lighting & Signal Systems	F130							
586	Meter Expenses	F127							
587	Customer Installation Expenses	F20							
588	Misc. Distribution Expenses	F131							
589	Rents	F131							
590	Maint Supervision & Engineering	F131							
591	Maintenance of Structures	F119							
592	Maint of Station Equipment	F120							
593	Maintenance of Overhead Lines	F134							
594	Maint of Underground Lines	F135							
595	Maint of Line Transformers	F125							
596	Maint of Street Lighting & Signals	F130							
597	Maintenance of Meters	F127							
598	Maint of Misc. Distribution Plant	F131							
599	TOTAL DISTRIBUTION EXPENSE								
901	Supervision	F136							
902	Meter Reading Expense	F47							
903	Customer Receipts & Collections	F48							
904	Uncollectible Accounts	F80							
905	Misc. Customer Accounts Exp	F136							
906	TOTAL CUSTOMER ACCOUNTS EXPENSE								

CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 46	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15-51-54,57
475	Transmission - Total - Unbundled								
476									
477									
478									
479									
480	Supervision	F40							
481									
482									
483	Customer Assistance	F10							
484									
485	Informational & Instructional Adv	F40							
486									
487	Misc. Customer Service	F40							
488									
489	TOTAL CUSTOMER SERVICE EXPENSE								
490									
491									
492									
493									
494									
495									
496									
497	Supervision	F40							
498	Demonstration & Selling Expense	F40							
499	Advertising Expense	F40							
500	Misc. Sales Expense	F40							
501									
502	TOTAL SALES EXPENSE								
503									
504									
505									
506									
507									
508									
509	Administrative & General Salaries	F102T	2,343,490	859,452	310,073	501,345	570,806	93,918	7,898
510	Customer - System	F42							
511	Administrative & General Salaries	F102T	2,343,490	859,452	310,073	501,345	570,806	93,918	7,898
512									
513	Office Supplies & expenses	F102T	(294,063)	(107,845)	(38,908)	(62,909)	(71,625)	(11,785)	(991)
514	Customer - System	F42							
515	Office Supplies & expenses	F102T	(294,063)	(107,845)	(38,908)	(62,909)	(71,625)	(11,785)	(991)
516									
517	Outside Services	F102T	801,795	294,050	106,087	171,529	195,294	32,133	2,702
518	Customer - System	F42							
519	Outside Services	F102T	801,795	294,050	106,087	171,529	195,294	32,133	2,702
520									
521	Property Insurance	F102T	425,764	156,145	56,334	91,084	103,704	17,063	1,435
522									
523	Injuries & Damages	F102T	371,098	136,096	49,101	79,389	90,389	14,872	1,251
524									
525	Employee Pensions & Benefits	F138T	104,323	36,259	13,803	22,318	25,410	4,181	352
526									
527	Franchise Requirements	F102							
528									
529	Regulatory Commission Expense	F141	59,955	24,322	9,238	11,989	11,482	2,515	407
530									
531	Duplicate Charges	F138T	(21,148)	(7,756)	(2,798)	(4,524)	(5,151)	(848)	(71)
532									
533	Misc General Expenses	F138T	617,984	226,639	81,767	132,206	150,523	24,766	2,083
534									
535	Rents	F102T	26,942	9,881	3,565	5,764	6,562	1,080	91
536									
537	Maintenance of General Plant	F108	424,650	187,220	59,048	76,764	76,663	19,507	3,448
538									
539	TOTAL ADMINISTRATIVE & GEN EXPENSE		4,860,789	1,816,464	647,310	1,026,953	1,154,057	197,402	18,604
540									
541	TOTAL O & M EXPENSE		12,959,600	4,786,621	1,718,882	2,759,537	3,126,691	521,972	45,897
542									
543									

SALES EXPENSE

ADMINISTRATION & GENERAL EXPENSE

DEPRECIATION EXPENSE											
	A	B	C	D	E	F	G	H	I	J	
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area	
	ACCI		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting	
	403SP	Steam Depreciation	F10	Normalized	Schedule 48T	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15.51-54.57	
	551	SSGCH	F10								
	552	Total 403SP		0	0	0	0	0	0	0	0
	553	403NP Nuclear Depreciation	F10								
	554	403HP Hydro Depreciation	F10								
	555	403OP Other Production Depreciation	F10								
	556	SSCCT	F10								
	557	SSGCH	F10								
	558	Total 403OP		0	0	0	0	0	0	0	0
	559	Transmission Depreciation	F106	4,176,032	1,531,518	552,540	893,381	1,017,160	167,359	14,073	
	560	403 Distribution Depreciation									
	561	Land Rights	F118								
	562	Structures	F119								
	563	Station Equip	F120								
	564	Poles & Towers	F121								
	565	OH Conductors	F122								
	566	UG Conduit	F123								
	567	UG Conductor	F124								
	568	Line Transformer	F125								
	569	Services	F126								
	570	Meters	F127								
	571	Inst Cust Premises	F128								
	572	Leased Property	F129								
	573	Street Lighting	F130								
	574	Total Distribution Expense									
	575	General Depreciation									
	576	Situs	F107T	360,684	132,277	47,723	77,161	87,852	14,455	1,216	
	577	System Generation	F108T	171,275	62,814	22,662	36,641	41,718	6,864	577	
	578	System Overheads	F109T	334,161	122,550	44,214	71,487	81,392	13,392	1,126	
	579	Customer - System	F42								
	580	Energy	F10								
	581	SSGCH	F10	9,962	3,653	1,318	2,131	2,428	399	34	
	582	Total General Expense		876,082	321,284	115,916	187,421	213,388	35,110	2,952	
	583	403GV0 General Vehicles	F105T								
	584	403MP Mining Depreciation	F10								
	585	403EP Experimental Plant Depreciation	F10								
	586	TOTAL DEPRECIATION EXPENSE		5,052,114	1,852,812	668,457	1,080,802	1,230,548	202,469	17,026	
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	601										
	602	404CLG Amort of LT Plant - Cap. Lease Gen	F10	15,315	5,617	2,026	3,276	3,730	614	52	
	603	Division	F102T	14,126	5,180	1,869	3,022	3,441	566	48	
	604	System Overheads	F42								
	605	Customer - System									
	606	Total Amort. Cap. Lease General		29,440	10,797	3,895	6,298	7,171	1,180	99	
	607	404CLS Amort of LT Plant - Cap Lease Steam	F10								
	608	404IP Amort of LT Plant - Intangible Plant									
	609	Situs	F107T	30,599	11,222	4,049	6,546	7,453	1,226	103	
	610	System Generation	F105T	44,731	16,405	5,919	9,569	10,895	1,793	151	
	611	System Overheads	F102T	589,955	216,360	78,058	126,209	143,696	23,643	1,988	
	612	Customer - System	F42								
	613	Energy	F10								
	614	Total Amort. Intangible Plant		665,285	243,987	88,025	142,325	162,044	26,662	2,242	
	615										
	616										
	617										

STEAM PRODUCTION PLANT										
	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCI		Factor	Jurisdiction	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Lighting
	310	Land and Land Rights	F10	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15-51-54.57
	SSGCH		F10							
682		Transmission - Total - Unbundled								
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

Transmission - Total - Unbundled		C		D		E		F		G		H		I		J	
A		B		Washington		Residential		General		Large General		Large Power		Irrigation		Street & Area	
FERR		DESCRIPTION		Jurisdiction		Schedule 16		Service		Service		Service		Schedule 40		Lighting	
ACCI				Normalized		Schedule 16		Schedule 24		Schedule 36		Schedule 48I		Schedule 40		Sch. 15.51-54.57	
340		Land and Land Rights		F10		F10		F10		F10		F10		F10		F10	
760	340	Land and Land Rights	F10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
761	341	Structures and Improvements	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
762	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
763	343	Prime Movers	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
764	343	SSCCT	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
765	343	Total 343	F10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
766	344	Generators	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
767	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
768	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
769	000	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
770				-	-	-	-	-	-	-	-	-	-	-	-	-	-
771				-	-	-	-	-	-	-	-	-	-	-	-	-	-
772				-	-	-	-	-	-	-	-	-	-	-	-	-	-
773				-	-	-	-	-	-	-	-	-	-	-	-	-	-
774				-	-	-	-	-	-	-	-	-	-	-	-	-	-
775				-	-	-	-	-	-	-	-	-	-	-	-	-	-
776				-	-	-	-	-	-	-	-	-	-	-	-	-	-
777				-	-	-	-	-	-	-	-	-	-	-	-	-	-
778				-	-	-	-	-	-	-	-	-	-	-	-	-	-
779				-	-	-	-	-	-	-	-	-	-	-	-	-	-
780				-	-	-	-	-	-	-	-	-	-	-	-	-	-
781				-	-	-	-	-	-	-	-	-	-	-	-	-	-
782				-	-	-	-	-	-	-	-	-	-	-	-	-	-
783				-	-	-	-	-	-	-	-	-	-	-	-	-	-
784				-	-	-	-	-	-	-	-	-	-	-	-	-	-
785				-	-	-	-	-	-	-	-	-	-	-	-	-	-
786				-	-	-	-	-	-	-	-	-	-	-	-	-	-
787				-	-	-	-	-	-	-	-	-	-	-	-	-	-
788				-	-	-	-	-	-	-	-	-	-	-	-	-	-
789				-	-	-	-	-	-	-	-	-	-	-	-	-	-
790				-	-	-	-	-	-	-	-	-	-	-	-	-	-
791				-	-	-	-	-	-	-	-	-	-	-	-	-	-
792				-	-	-	-	-	-	-	-	-	-	-	-	-	-
793				-	-	-	-	-	-	-	-	-	-	-	-	-	-
794				-	-	-	-	-	-	-	-	-	-	-	-	-	-
795				-	-	-	-	-	-	-	-	-	-	-	-	-	-
796				-	-	-	-	-	-	-	-	-	-	-	-	-	-
797				-	-	-	-	-	-	-	-	-	-	-	-	-	-
798				-	-	-	-	-	-	-	-	-	-	-	-	-	-
799				-	-	-	-	-	-	-	-	-	-	-	-	-	-
800				-	-	-	-	-	-	-	-	-	-	-	-	-	-
801				-	-	-	-	-	-	-	-	-	-	-	-	-	-
802				-	-	-	-	-	-	-	-	-	-	-	-	-	-
803				-	-	-	-	-	-	-	-	-	-	-	-	-	-
804				-	-	-	-	-	-	-	-	-	-	-	-	-	-
805				-	-	-	-	-	-	-	-	-	-	-	-	-	-
806				-	-	-	-	-	-	-	-	-	-	-	-	-	-
807				-	-	-	-	-	-	-	-	-	-	-	-	-	-
808				-	-	-	-	-	-	-	-	-	-	-	-	-	-
809				-	-	-	-	-	-	-	-	-	-	-	-	-	-
810				-	-	-	-	-	-	-	-	-	-	-	-	-	-
811				-	-	-	-	-	-	-	-	-	-	-	-	-	-
812				-	-	-	-	-	-	-	-	-	-	-	-	-	-
813				-	-	-	-	-	-	-	-	-	-	-	-	-	-
814				-	-	-	-	-	-	-	-	-	-	-	-	-	-
815				-	-	-	-	-	-	-	-	-	-	-	-	-	-
816				-	-	-	-	-	-	-	-	-	-	-	-	-	-
817				-	-	-	-	-	-	-	-	-	-	-	-	-	-
818				-	-	-	-	-	-	-	-	-	-	-	-	-	-
819				-	-	-	-	-	-	-	-	-	-	-	-	-	-
820				-	-	-	-	-	-	-	-	-	-	-	-	-	-
821				-	-	-	-	-	-	-	-	-	-	-	-	-	-
822				-	-	-	-	-	-	-	-	-	-	-	-	-	-
823				-	-	-	-	-	-	-	-	-	-	-	-	-	-
824				-	-	-	-	-	-	-	-	-	-	-	-	-	-
825				-	-	-	-	-	-	-	-	-	-	-	-	-	-
826				-	-	-	-	-	-	-	-	-	-	-	-	-	-
827				-	-	-	-	-	-	-	-	-	-	-	-	-	-
828				-	-	-	-	-	-	-	-	-	-	-	-	-	-
829				-	-	-	-	-	-	-	-	-	-	-	-	-	-
830				-	-	-	-	-	-	-	-	-	-	-	-	-	-
831				-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT																	
350		Land and Land Rights	F10	7,643,826	2,803,296	1,011,372	1,635,249	1,861,813	306,335	25,760							
351		Demand	A	7,643,826	2,803,296	1,011,372	1,635,249	1,861,813	306,335	25,760							
352		Direct Assigned	A	4,038,453	1,481,062	534,337	863,949	983,649	161,846	13,610							
353		Structures and Improvements	F10	4,038,453	1,481,062	534,337	863,949	983,649	161,846	13,610							
354		Demand	A	67,976,825	24,929,816	8,994,169	14,542,329	16,557,173	2,724,252	229,086							
355		Direct Assigned	A	67,976,825	24,929,816	8,994,169	14,542,329	16,557,173	2,724,252	229,086							
356		Towers and Fixtures	F10	30,658,025	11,243,522	4,056,433	6,558,692	7,467,401	1,228,657	103,319							
357		Demand	A	30,658,025	11,243,522	4,056,433	6,558,692	7,467,401	1,228,657	103,319							
358		Direct Assigned	A	37,554,957	13,772,902	4,968,982	8,034,158	9,147,293	1,505,059	126,562							
359		Poles and Fixtures	F10	37,554,957	13,772,902	4,968,982	8,034,158	9,147,293	1,505,059	126,562							
360		Demand	A	50,674,155	18,584,236	6,704,813	10,840,757	12,342,747	2,030,827	170,775							
361		Direct Assigned	A	50,674,155	18,584,236	6,704,813	10,840,757	12,342,747	2,030,827	170,775							
362		Overhead Conductors	F10	207,436	76,075	27,446	44,377	50,525	6,313	699							
363		Demand	A	207,436	76,075	27,446	44,377	50,525	6,313	699							
364		Direct Assigned	A	207,436	76,075	27,446	44,377	50,525	6,313	699							
365		Underground Conductors	F10	343,432	125,950	45,440	73,471	83,650	13,763	1,157							
366		Demand	A	343,432	125,950	45,440	73,471	83,650	13,763	1,157							
367		Direct Assigned	A	981,864	360,089	129,913	210,051	239,153	39,349	3,309							
368		Roads and Trails	F10	981,864	360,089	129,913	210,051	239,153	39,349	3,309							
369		Demand	A	981,864	360,089	129,913	210,051	239,153	39,349	3,309							

Transmission - Total - Unbundled		DISTRIBUTION PLANT									
A	B	C	D	E	F	G	H	I	J		
ACCT	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-94,57		
832	Land and Land Rights	F20									
833	Demand Primary	A									
834	Assigned										
835	Structures and Improvements	F20									
836	Demand Primary	A									
837	Assigned										
838	Station Equipment	F20									
839	Demand Primary	A									
840	Assigned										
841	Poles, Towers & Fixtures	F20									
842	Demand Primary	F22									
843	Demand Secondary	A									
844	Assigned										
845	Overhead Conductors	F20									
846	Demand Primary	F22									
847	Demand Secondary	A									
848	Assigned										
849	Underground Conduit	F20									
850	Demand Primary	F22									
851	Demand Secondary	A									
852	Assigned										
853	Underground Conductors	F20									
854	Demand Primary	F22									
855	Demand Secondary	A									
856	Assigned										
857	Line Transformers	F21									
858	Demand Secondary	A									
859	Assigned										
860	Services	F70									
861	Customer	A									
862	Assigned										
863	Meters	F60									
864	Customer	A									
865	Assigned										
866	Install on Customers' Premises	F20									
867	Demand Primary	F22									
868	Demand Secondary	A									
869	Assigned										
870	Leased Property	F20									
871	Demand Primary	F22									
872	Demand Secondary	A									
873	Assigned										
874	Street Lights	A									
875	Unclassified Dist Plant - Acct 300	F22									
876	Unclassified Dist Sub - Acct 300	F20									
877	TOTAL DISTRIBUTION PLANT										
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GENERAL PLANT

A	B	C	D	E	F	G	H	I	J
FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
ACCI		Factor	Jurisdiction	Schedule 18	Schedule 24	Schedule 36	Service	Schedule 40	Lighting
389	Land and Land Rights		Normalized	Schedule 18	Schedule 24	Schedule 36	Schedule 48I	Schedule 40	Sch. 15.51-54.57
900									
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Transmission - Total - Unbundled

A	B	C	D	E	F	G	H	I	J
ACC	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
398	Misc. Equipment								
978	Situs	F107T	17,053	6,254	2,256	3,648	4,154	683	57
979	System Generation	F105T	40,760	14,948	5,393	8,720	9,928	1,634	137
980	System Overheads	F102T	46,461	17,039	6,147	9,939	11,316	1,862	157
981	Customer - System Energy	F42	-	-	-	-	-	-	-
982	Energy	F10	-	-	-	-	-	-	-
983	Total Misc. Equipment	F10	104,274	38,242	13,797	22,307	25,398	4,179	351
984	Coal Mine	F10	-	-	-	-	-	-	-
985	WIDCO Capital Lease	F10	-	-	-	-	-	-	-
986	Remove Capital Lease	F10	-	-	-	-	-	-	-
987	General Capital Lease	F10	317,852	116,569	42,056	67,998	77,419	12,738	1,071
988	Remove Capital Lease	F10	(317,852)	(116,569)	(42,056)	(67,998)	(77,419)	(12,738)	(1,071)
989	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
990	Remove Capital Lease	F10	-	-	-	-	-	-	-
1000	Unclassified Gen Plant - Acct 300	F102T	-	-	-	-	-	-	-
1001	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-
1002			-	-	-	-	-	-	-
1003			-	-	-	-	-	-	-
1004	TOTAL GENERAL PLANT		16,363,335	6,042,230	2,162,824	3,477,317	3,958,673	664,796	57,495
1005									
1006									
1007									
1008									
1009									
1010	Organization	F107T	453,650	166,372	60,023	97,050	110,496	18,181	1,529
1011	Situs	F105T	-	-	-	-	-	-	-
1012	System Generation	F102T	-	-	-	-	-	-	-
1013	System Overheads		-	-	-	-	-	-	-
1014	Total Organization		453,650	166,372	60,023	97,050	110,496	18,181	1,529
1015									
1016	Franchise & Consent	F107T	61	22	8	13	15	2	0
1017	Situs	F105T	451,321	165,517	59,715	96,551	109,929	18,087	1,521
1018	System Generation		451,381	165,540	59,723	96,564	109,943	18,090	1,521
1019	Total Franchise & Consent								
1020									
1021	Miscellaneous Intangible Plant	F107T	1,783	654	236	382	434	71	6
1022	Situs	F105T	661,511	242,603	87,526	141,518	161,125	26,511	2,229
1023	System Generation	F102T	5,304,674	1,945,436	701,874	1,134,832	1,292,064	212,591	17,877
1024	System Overheads	F42	-	-	-	-	-	-	-
1025	Customer - System Energy	F10	-	-	-	-	-	-	-
1026	Energy		5,967,969	2,188,692	789,636	1,276,732	1,453,623	239,173	20,112
1027	Total Miscellaneous Intangible Plant								
1028									
1029	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-
1030									
1031	TOTAL INTANGIBLE PLANT		6,873,000	2,520,603	909,382	1,470,346	1,674,062	275,444	23,162
1032									
1033									
1034	TOTAL ELECTRIC PLANT IN SERVICE		223,315,308	81,939,782	29,545,113	47,750,695	54,366,142	8,958,641	754,935
1035									
1036									

Transmission - Total - Unbundled		MISC RATE BASE									
	A	B	C	D	E	F	G	H	I	J	
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
1037		Plant Held For Future Use	F10	-	-	-	-	-	-	-	
1038		Production	F10	19,909	7,301	2,634	4,259	4,849	798	67	
1039		Transmission	F20	-	-	-	-	-	-	-	
1040		Distribution	F102	-	-	-	-	-	-	-	
1041		General	F10	-	-	-	-	-	-	-	
1042		Mining	F10	-	-	-	-	-	-	-	
1043		Total Plant Held For Future Use		19,909	7,301	2,634	4,259	4,849	798	67	
1044		Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	
1045		Nuclear Fuel	F10	-	-	-	-	-	-	-	
1046		Weatherization	F10	-	-	-	-	-	-	-	
1047		Fuel Stock	F10	-	-	-	-	-	-	-	
1048		SSECH	F10	-	-	-	-	-	-	-	
1049		Total Fuel Stock		-	-	-	-	-	-	-	
1050		Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	
1051		DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	
1052		DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	
1053		Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	
1054		Materials and Supplies	F102T	354,414	129,978	46,893	75,820	86,325	14,204	1,194	
1055		SSGCH	F10	(6,675)	(2,448)	(883)	(1,428)	(1,626)	(267)	(22)	
1056		Total Material & Supplies		347,740	127,530	46,010	74,392	84,699	13,936	1,172	
1057		Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	
1058		Provo Working Capital Deposit	F102T	(1,139)	(418)	(151)	(244)	(278)	(46)	(4)	
1059		Prepayments	F102T	135,648	49,747	17,948	29,019	33,040	5,436	457	
1060		Customer - System	F42	61,520	43,979	6,971	1,030	951	7,159	1,430	
1061		Total Prepayments		197,168	93,727	24,919	30,049	33,990	12,595	1,887	
1062		Misc Regulatory Assets	F102T	(434,977)	(159,523)	(57,553)	(93,055)	(105,948)	(17,432)	(1,466)	
1063		SSGCH	F10	(434,977)	(159,523)	(57,553)	(93,055)	(105,948)	(17,432)	(1,466)	
1064		Total Misc Regulatory Assets		2,097,605	769,276	277,539	448,742	510,916	84,064	7,069	
1065		Misc Deferred Debts	F102T	533,289	196,970	70,732	113,555	128,664	21,479	1,889	
1066		Cash Working Capital	F137T	313,660	115,850	41,602	66,789	75,675	12,633	1,111	
1067		Other Working Capital	F10	-	-	-	-	-	-	-	
1068		SSECH	F10	313,660	115,850	41,602	66,789	75,675	12,633	1,111	
1069		Total Other Working Capital		-	-	-	-	-	-	-	
1070		Nuclear Plant	F11	-	-	-	-	-	-	-	
1071		Misc Deferred Debts-Trojan	F10	-	-	-	-	-	-	-	
1072		Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	
1073		TOTAL RATE BASE ADDITIONS		3,073,255	1,150,713	405,733	644,488	732,568	128,028	11,725	

Transmission - Total - Unbundled		A	B	D	E	F	G	H	I	J
		ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1100										
1101										
1102										
1103										
1104										
1105										
1106										
1107		F51	Customer Service Deposits							
1108										
1109		F102T	Accum Prov for Property Insurance	(151,853)	(55,691)	(20,092)	(32,486)	(36,967)	(6,086)	(512)
1110										
1111		F102T	Accum Prov for Injuries & Damages	(169,282)	(62,082)	(22,398)	(36,215)	(41,232)	(6,784)	(570)
1112										
1113		F102T	Accum Prov for Pension & Benefits	(1,210,388)	(443,898)	(160,148)	(258,939)	(294,815)	(48,508)	(4,079)
1114										
1115		F10	Accum Misc Oper Prov - Black Lung							
1116										
1117		F10	Accum Misc Oper Prov - Trojan							
1118										
1119		F50	Customer Advances for Const							
1120										
1121		F10	Other Deferred Credits							
1122										
1123		F104T	Accum Deferred Income Taxes	0	0	0	0	0	0	0
1124		F138T	Labor	0	0	0	0	0	0	0
1125		F42	Customer - System							
1126			Total Accum Deferred Income Taxes	0	0	0	0	0	0	0
1127										
1128		F104T	Accum Deferred Income Taxes	0	0	0	0	0	0	0
1129										
1130		F104T	Accum Deferred Income Taxes	(13,449,482)	(4,934,166)	(1,779,115)	(2,875,885)	(3,275,219)	(539,689)	(45,407)
1131		F138T	Labor							
1132		F42	Customer - System							
1133			Total Accum Deferred Income Taxes	(13,449,482)	(4,934,166)	(1,779,115)	(2,875,885)	(3,275,219)	(539,689)	(45,407)
1134										
1135		F104T	Accum Deferred Income Taxes	0	0	0	0	0	0	0
1136		F138T	Labor							
1137		F42	Customer - System							
1138			Total Accum Deferred Income Taxes	0	0	0	0	0	0	0
1139										
1140		F104T	Accum Investment Tax Credit	(567,876)	(208,335)	(75,119)	(121,428)	(138,289)	(22,787)	(1,917)
1141			TOTAL RATE BASE DEDUCTIONS	(15,948,882)	(5,704,172)	(2,056,874)	(3,324,954)	(3,786,543)	(623,854)	(52,486)
1142										
1143										
1144										
1145										
1146										
1147										
1148										
1149										
1150		F10	Steam Prod Accumulated Depr							
1151		F10	SSGCH							
1152			Total Steam Prod Accumulated Depr							
1153		F10	Nuclear Prod Accumulated Depr							
1154		F10	Hydraulic Prod Accum Depr							
1155		F10	Other Production - Accum Depr							
1156			SSCCT							
1157			Total Other Production - Accum Depr							
1158		F10	Experimental Plant - Accum Depr							
1159										
1160										
1161										
1162			TOTAL PRODUCTION PLANT DEPRECIATION							
1163										
1164										
1165										
1166										
1167		F106	Transmission Plant Accum Depr	(73,446,173)	(26,935,644)	(8,717,831)	(15,712,399)	(17,889,347)	(2,943,442)	(247,518)
1168										
1169										
1170										
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1177										

ACCUMULATED DEPRECIATION.
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

1178	Transmission - Total - Unbundled	A	B	D	E	F	G	H	I	J
1179		FERC	DESCRIPTION	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1180		ACCEL		Normalized	Schedule 16	Schedule 24	Schedule 36	Service	Schedule 40	Lighting
1181										Sch. 15-51-54-57
1184	108364		Poles, Towers & Fittings							
1185	108365		Overhead Conductors							
1186	108366		Underground Conduit							
1187	108367		Underground Conductors							
1188	108368		Line Transformers							
1189	108369		Services							
1190	108370		Meters							
1191	108371		Install on Customers' Premises							
1192	108372		Leased Property							
1193	108373		Street Lights							
1194	108000		Unclassified Dist Plant - Acct 300							
1195	108005		Unclassified Dist Sub - Acct 300							
1196	108010		Unclassified Dist Sub - Acct 300							
1197			TOTAL DISTRIBUTION PLANT DEPR							
1198			General Plant Accumulated Depr							
1199			Situs	(2,248,158)	(824,489)	(397,459)	(480,930)	(547,566)	(90,088)	(7,578)
1200			System Generation	(1,470,578)	(539,320)	(194,576)	(314,602)	(358,190)	(58,935)	(4,956)
1201			System Overheads	(1,655,705)	(607,213)	(219,070)	(354,206)	(402,281)	(66,354)	(5,800)
1202			Customer - System							
1203			Energy							
1204			SSGCH	(70,045)	(25,688)	(9,268)	(14,985)	(17,061)	(2,807)	(238)
1205			Total General Plant Accumulated Depr	(5,444,486)	(1,996,710)	(720,372)	(1,164,743)	(1,326,118)	(218,194)	(18,348)
1206			Mining Plant Accumulated Depr.							
1207			Accum Depr - Capital Lease							
1208			Remove Capital Lease							
1209			Accum Depr - Capital Lease							
1210			Remove Capital Lease							
1211			TOTAL GENERAL PLANT ACCUM DEPR	(5,444,486)	(1,996,710)	(720,372)	(1,164,743)	(1,326,118)	(218,194)	(18,348)
1212			TOTAL ACCUM DEPR - PLANT IN SERVICE	(79,890,659)	(28,932,355)	(10,458,204)	(16,877,133)	(19,215,465)	(3,161,636)	(285,866)
1213			111CLS Accum Prov for Amort-Steam							
1214			111CLG Accum Prov for Amort-General							
1215			Division	(214,639)	(94,630)	(28,846)	(39,811)	(38,780)	(9,860)	(1,745)
1216			System Overheads	(99,547)	(43,888)	(15,842)	(18,464)	(17,972)	(4,573)	(800)
1217			Total Accum Prov for Amort-General	(314,187)	(138,519)	(44,688)	(58,275)	(56,752)	(14,433)	(2,551)
1218			111CLH Accum Prov for Amort-Hydro							
1219			Accum Prov for Amort-Intangible							
1220			Situs	(416,660)	(152,808)	(55,129)	(89,136)	(101,486)	(16,688)	(1,404)
1221			System Generation	(284,298)	(105,730)	(35,145)	(61,676)	(70,221)	(11,554)	(972)
1222			System Overheads	(2,552,846)	(936,230)	(337,773)	(546,132)	(621,799)	(102,308)	(8,603)
1223			Customer - System							
1224			Energy							
1225			Total Accum Prov for Amort-Intangible	(3,257,804)	(1,194,767)	(431,047)	(696,544)	(793,506)	(130,560)	(10,979)
1226			Accum Prov for Amort-Mining							
1227			TOTAL ACCUM PROV FOR AMORTIZATION	(3,571,990)	(1,333,285)	(474,736)	(755,219)	(850,227)	(144,903)	(13,530)

Tab 4.4
Distribution

Distribution - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		48,308,137	23,418,916	8,459,110	8,200,137	5,009,778	2,448,939	771,257
15	Operating Expenses								
16	Operation & Maintenance Expenses		15,113,816	7,532,975	2,233,970	2,423,696	1,787,012	841,304	294,858
17	Depreciation Expense		10,826,676	5,407,292	1,565,521	1,818,477	1,249,654	612,332	173,400
18	Amortization Expense		989,331	503,822	145,050	163,770	109,500	52,757	14,431
19	Taxes Other Than Income		3,081,841	1,596,587	459,298	496,897	326,598	164,244	38,217
20	Income Taxes - Federal		3,464,011	1,794,575	516,255	588,516	367,098	184,611	42,956
21	Income Taxes - State		781,529	404,881	116,474	126,009	82,823	41,651	9,692
22	Income Taxes Deferred		2,018,801	1,045,865	300,869	325,499	213,942	107,590	25,035
23	Investment Tax Credit Adj								
24	Misc Revenues & Expense		(9,850)	(3,613)	(1,303)	(2,107)	(2,399)	(395)	(33)
25	Total Operating Expenses		36,266,156	18,282,385	5,336,135	5,910,757	4,134,228	2,004,095	598,556
26	Operating Revenue For Return		12,041,982	5,136,531	3,122,976	2,289,380	875,550	444,844	172,701
27									
28									
29									
30									
31									
32	Rate Base :								
33	Electric Plant In Service		344,221,352	176,517,663	50,571,927	56,579,049	36,908,084	18,512,798	5,131,831
34	Plant Held For Future Use		-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		299,512	174,595	40,378	33,819	22,538	22,811	5,369
38	Fuel Stock		-	-	-	-	-	-	-
39	Materials & Supplies		933,801	479,417	137,150	153,779	98,429	50,798	14,227
40	Misc Deferred Debits		1,600,318	817,175	234,604	265,031	172,862	86,624	24,022
41	Cash Working Capital		1,286,916	641,420	190,219	206,374	152,161	71,636	25,107
42	Weatherization Loans		-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44	Total Rate Base Additions		348,341,899	178,630,272	51,174,279	57,238,052	37,354,074	18,744,667	5,200,556
45									
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(125,570,960)	(63,343,906)	(17,994,271)	(21,279,172)	(13,655,401)	(6,871,321)	(2,426,889)
49	Accum Provision For Amortization		(5,580,301)	(2,794,369)	(812,938)	(935,669)	(670,237)	(291,030)	(76,058)
50	Unamortized Income Taxes		(18,775,258)	(9,726,384)	(2,799,036)	(3,028,097)	(1,989,914)	(1,000,176)	(231,651)
51	Customer Advance For Construction		(849,842)	(440,254)	(126,695)	(137,064)	(90,071)	(45,272)	(10,485)
52	Customer Service Deposits		(38,641)	(11,094)	(8,742)	(10,871)	(7,936)	-	-
53	Misc Rate Base Deductions		(2,291,964)	(1,170,353)	(335,998)	(379,575)	(247,572)	(124,062)	(34,404)
54	Total Rate Base Deductions		(153,106,966)	(77,486,360)	(22,077,879)	(25,759,577)	(16,664,066)	(8,339,796)	(2,779,488)
55									
56	Total Rate Base		195,234,933	101,143,912	29,096,599	31,478,475	20,690,008	10,404,870	2,421,068
57									
58									
59	Return On Rate Base		6.17%	5.08%	10.73%	7.27%	4.23%	4.28%	7.13%
60	Return On Equity		5.78%	3.46%	15.47%	8.12%	1.66%	1.76%	7.83%
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PacifiCorp Cost Of Service By Rate Schedule State of Washington Commission Method - (100 Summer, 100 Winter Hours) 12 Months Ending March 2003									
A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
	Total Rate Base		195,234,933	101,143,912	29,096,599	31,478,475	20,690,008	10,404,870	2,421,068
	Return On Ratebase (\$\$)	6.10%	11,900,771	6,165,344	1,773,617	1,918,807	1,261,183	634,241	147,579
	Operating & Maintenance Expense		15,113,816	7,532,975	2,233,970	2,423,696	1,787,012	841,304	294,858
	Bad Debt to Produce ROR	F80							
	Depreciation Expense		10,826,676	5,407,292	1,565,521	1,818,477	1,249,654	612,332	173,400
	Amortization Expense		989,331	503,822	145,050	163,770	109,500	52,757	14,431
	Taxes Other Than Income		3,081,841	1,596,587	459,298	496,897	326,598	164,244	38,217
	Federal Income Taxes		3,464,011	1,794,575	516,255	558,516	367,098	184,611	42,956
	FIT Adj to Produce Target ROR	F101							
	State Income Taxes		781,529	404,881	116,474	126,009	82,823	41,651	9,692
	SIT Adj to Produce Target ROR	F101							
	Deferred Income Taxes		2,018,801	1,045,865	300,869	325,499	213,942	107,590	25,035
	Investment Tax Credit								
	Misc Revenue & Expenses		(9,850)	(3,613)	(1,303)	(2,107)	(2,399)	(395)	(33)
	Revenue Credits		(1,947,161)	(746,283)	(297,524)	(429,220)	(346,814)	(118,913)	(8,407)
	Total Revenue Requirements		46,219,765	23,701,445	6,812,227	7,400,344	5,048,597	2,519,423	737,728
	Operating Revenues		46,360,977	22,672,633	8,161,586	7,770,917	4,662,964	2,330,027	762,850
	Increase / (Decrease) Required to Earn Equal Rates of Return		(141,211)	1,028,812	(1,349,359)	(370,573)	385,634	189,397	(25,122)
	Existing Revenues		46,360,977	22,672,633	8,161,586	7,770,917	4,662,964	2,330,027	762,850
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.30%	4.54%	-16.53%	-4.77%	8.27%	8.13%	-3.29%

check

Line Item	Description	Commission Peak Credit	ELECTRIC REVENUES													
			A	B	C	D	E	F	G	H	I	J				
120	Distribution - Total - Unbundled															
121																
122																
123																
124	FERC															
125	ACCT															
126	440 Residential Sales	A	22,672,633			22,672,633										
127																
128	442 Commercial & Industrial Sales	A	15,154,576			15,154,576				8,161,586						
129	Interruptible Demand	F10									4,662,964			2,330,027		
130	Interruptible Energy	F10				15,154,576				8,161,586				4,662,964		
131																
132																
133	444 Public Street & Highway Lighting	A	8,633,767			8,633,767			7,770,917							762,850
134																
135	445 Other Sales to Public Authority	A														
136																
137	448 Interdepartmental Demand	F10														
138																
139																
140																
141	Total Sales to Ultimate Customers		46,360,977			22,672,633			8,161,586	7,770,917	4,662,964		2,330,027			762,850
142																
143	447 Sales for Resale Demand	F11														
144	Energy	F10														
145																
146																
147	449 Provision for Rate Refund	F11														
148																
149																
150	State Specific Revenue Credit	F140D	56,104			28,476			8,261	9,120	6,284		3,073			869
151																
152	AGA Revenue	A	1,00			217,956			67,530	83,822	65,462					796
153																
154	Total Sales from Electricity		46,635,036			22,701,455			8,237,397	7,663,839	4,734,710		2,333,100			764,515
155																
156	Other Electric Operating Revenues															
157	450 Fortified Discounts & Interest Customers	A														
158		F40														
159																
160																
161	451 Misc Electric Revenue Demand	A														
162	Customer	F40														
163			(8)			(8)		(1)	(1)	(0)	(0)		(0)		(0)	(0)
164			(8)			(8)		(1)	(1)	(0)	(0)		(0)		(0)	(0)
165																
166	453 Water Sales	F10														
167																
168	454 Rent of Electric Property Demand	A	1,661,329			713,147			220,155	333,759	272,199		115,368			6,702
169	Customer	F40														
170			1,661,329			713,147			220,155	333,759	272,199		115,368			6,702
171																
172																
173	456 Other Electric Revenue Demand	A														
174	Energy	F10														
175	Customer	F40														
176			11,779			4,320			1,569	2,520	2,869		472			40
177																
178			11,779			4,320			1,569	2,520	2,869		472			40
179	Total Other Electric Operating Revenues		1,673,101			717,461			221,713	336,278	275,068		115,640			6,741
180																
181	Total Electric Operating Revenues		48,306,137			23,418,916			8,466,110	8,200,137	5,009,776		2,446,939			771,257
182																
183	Miscellaneous Revenues															
184	41160 Gain on Sale of Utility Plant - CR	F10														
185	Less on Sale of Utility Plant	F10														
186	41170 Gain from Emission Allowances	F10														
187	Gain from Disposition of MOX Credits	F10														
188	41194 Impact Housing Interest Income	F10														
189	(Gain)/Loss on Sale of Utility Plant	F10														
190			(9,850)			(3,613)			(1,303)	(2,107)	(2,399)		(395)			(33)
191	Total Miscellaneous Revenues		(9,850)			(3,613)			(1,303)	(2,107)	(2,399)		(395)			(33)
192																
193	Miscellaneous Expenses															
194	4311 Interest on Customer Deposits	F80														
195																
196	DFA Divergence Fairness Adjustment	F105														
197	Production	F105														
198	Transmission	F105														
199	Distribution	F105														
200																
201	Net Miscellaneous Revenues And Expense		(9,850)			(3,613)			(1,303)	(2,107)	(2,399)		(395)			(33)
202																

Distribution - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J
	ACCT	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.15-54.57
204										
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NUCLEAR POWER GENERATION

Distribution - Total - Unbundled		HYDRAULIC POWER GENERATION									
A	B	C	D	E	F	G	H	I	J		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
289											
290											
291											
292											
293											
294											
295											
296	Operation Super & Engineering	F10									
297											
298	Water For Power	F10									
299											
300	Hydraulic Expenses	F10									
301											
302	Electric Expenses	F10									
303											
304	Misc. Hydro Expenses	F10									
305											
306	Rents (Hydro Generation)	F10									
307											
308	Maint Supervision & Engineering	F10									
309											
310	Maintenance of Structures	F10									
311											
312	Maint of Dams & Waterways	F10									
313											
314	Maintenance of Electric Plant	F10									
315											
316	Maint of Misc. Hydro Plant	F10									
317											
318	Total Hydraulic Power Generation										
319											
320											
321											
322											
323											
324	Operation Super & Engineering	F10									
325											
326	Fuel	F10									
327											
328	Generation Expense	F10									
329	SSCCT	F10									
330	Total 548										
331											
332	Miscellaneous Other	F10									
333											
334	Maint Supervision & Engineering	F10									
335											
336	Maintenance of Structures	F10									
337											
338	Maint of Generation & Elect Plant	F10									
339											
340	Maintenance of Misc. Other	F10									
341											
342	Total Other Power Generation										
343											
344											
345											
346											
347											
348	Purchased Power	F10									
349	Demand	F10									
350	Energy	F10									
351	SSGP	F10									
352	Total 555										
353											
354	System Control & Load Dispatch	F10									
355											
356	Other Expenses	F10									
357											
358	Total Other Power Supply										
359											
360	TOTAL PRODUCTION EXPENSE										

OTHER POWER GENERATION

OTHER POWER SUPPLY

Distribution - Total - Unbundled

TRANSMISSION EXPENSE

J
Street & Area
Lighting
Sch. 15,51-54,57

I
Irrigation
Schedule 40

H
Large Power
Service
Schedule 48I

G
Large General
Service
Schedule 36

F
General
Service
Schedule 24

E
Residential
Schedule 16

D
Washington
Jurisdiction
Normalized

C
COS
Factor
F106

B
DESCRIPTION

A
FERC
ACCT

560 Operation Supervision & Eng

561 Load Dispatching

562 Station Expense

563 Overhead Line Expense

564 Underground Line Expense

565 Transm of Electricity by Others Energy

566 Misc. Transmission Expense

567 Rents - Transmission

568 Maint Supervision & Engineering

569 Maintenance of Structures

570 Maint of Station Equipment

571 Maintenance of Overhead Lines

572 Maint of Underground Lines

573 Maint of Misc Transmission Plant

TOTAL TRANSMISSION EXPENSE

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Distribution - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
			F131	(318,165)	(158,206)	(47,594)	(49,037)	(37,413)	(18,378)	(7,537)
412	580	Operation Supervision & Eng								
413	581	Load Dispatching	F20	441,823	189,658	58,549	88,761	72,390	30,681	1,782
414	582	Station Expense	F120	129,222	55,470	17,124	25,961	21,172	8,974	521
415	583	Overhead Line Expenses	F132	1,525,012	704,011	210,276	279,982	228,341	96,779	5,622
416	584	Underground Line Expense	F133	9,117	4,770	1,350	1,374	1,121	475	28
417	585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-
418	586	Meter Expenses	F127	566,167	366,520	107,463	40,660	9,386	42,139	-
419	587	Customer Installation Expenses	F20	2,765	1,187	366	555	453	192	11
420	588	Misc. Distribution Expenses	F131	384,433	191,157	57,507	59,251	45,205	22,206	9,107
421	589	Rents	F131	136,121	67,685	20,362	20,980	16,006	7,863	3,225
422	590	Maint Supervision & Engineering	F131	12,525	6,228	1,874	1,930	1,473	724	297
423	591	Maintenance of Structures	F119	-	-	-	-	-	-	-
424	592	Maint of Station Equipment	F120	524,163	225,004	69,461	105,304	85,881	36,400	2,115
425	593	Maintenance of Overhead Lines	F134	2,458,851	1,196,491	361,288	418,625	333,411	140,853	8,182
426	594	Maint of Underground Lines	F135	932,235	564,618	170,704	99,399	67,876	28,011	1,627
427	595	Maint of Line Transformers	F125	3,918	2,131	516	777	276	207	12
428	596	Maint of Street Lighting & Signals	F130	146,273	-	-	-	-	-	146,273
429	597	Maintenance of Meters	F127	275,330	178,240	52,260	19,773	4,564	20,492	-
430	598	Maint of Misc. Distribution Plant	F131	(155,946)	(77,543)	(23,328)	(24,035)	(18,338)	(9,008)	(3,694)
431		TOTAL DISTRIBUTION EXPENSE		7,073,844	3,517,421	1,058,178	1,090,260	831,805	408,609	167,571
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901		Supervision	F136	-	-	-	-	-	-	-
902		Meter Reading Expense	F47	-	-	-	-	-	-	-
903		Customer Receipts & Collections	F48	-	-	-	-	-	-	-
904		Uncollectible Accounts	F80	-	-	-	-	-	-	-
905		Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-
		TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

Distribution - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 481	Irrigation Schedule 40	Street & Area Lighting Sch. 15-51-54, 57
475	907	Supervision	F40	-	-	-	-	-	-	-
476	908	Customer Assistance	F10	-	-	-	-	-	-	-
477	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-
478	910	Misc. Customer Service	F40	-	-	-	-	-	-	-
479		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-
480				-	-	-	-	-	-	-
481				-	-	-	-	-	-	-
482				-	-	-	-	-	-	-
483				-	-	-	-	-	-	-
484				-	-	-	-	-	-	-
485				-	-	-	-	-	-	-
486				-	-	-	-	-	-	-
487				-	-	-	-	-	-	-
488				-	-	-	-	-	-	-
489				-	-	-	-	-	-	-
490				-	-	-	-	-	-	-
491				-	-	-	-	-	-	-
492				-	-	-	-	-	-	-
493				-	-	-	-	-	-	-
494				-	-	-	-	-	-	-
495				-	-	-	-	-	-	-
496				-	-	-	-	-	-	-
497				-	-	-	-	-	-	-
498				-	-	-	-	-	-	-
499				-	-	-	-	-	-	-
500				-	-	-	-	-	-	-
501				-	-	-	-	-	-	-
502				-	-	-	-	-	-	-
503				-	-	-	-	-	-	-
504				-	-	-	-	-	-	-
505				-	-	-	-	-	-	-
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540				-	-	-	-	-	-	-
541				-	-	-	-	-	-	-
542				-	-	-	-	-	-	-
543				-	-	-	-	-	-	-

SALES EXPENSE

911		Supervision	F40	-	-	-	-	-	-	-
912		Demonstration & Selling Expense	F40	-	-	-	-	-	-	-
913		Advertising Expense	F40	-	-	-	-	-	-	-
916		Misc. Sales Expense	F40	-	-	-	-	-	-	-
		TOTAL SALES EXPENSE		-	-	-	-	-	-	-

ADMINISTRATION & GENERAL EXPENSE

920		Administrative & General Salaries	F102D	3,507,093	1,790,838	514,134	580,814	378,827	189,836	52,845
		Customer - System	F42	-	-	-	-	-	-	-
		Administrative & General Salaries		3,507,093	1,790,838	514,134	580,814	378,827	189,836	52,845
921		Office Supplies & expenses	F102D	(440,073)	(224,716)	(64,514)	(72,881)	(47,535)	(23,821)	(6,606)
		Customer - System	F42	-	-	-	-	-	-	-
		Office Supplies & expenses		(440,073)	(224,716)	(64,514)	(72,881)	(47,535)	(23,821)	(6,606)
923		Outside Services	F102D	1,199,907	612,712	175,904	198,718	129,611	64,950	18,012
		Customer - System	F42	-	-	-	-	-	-	-
		Outside Services		1,199,907	612,712	175,904	198,718	129,611	64,950	18,012
924		Property Insurance	F102D	637,166	325,358	93,407	105,522	68,925	34,489	9,564
925		Injuries & Damages	F102D	555,357	283,584	81,414	91,973	59,988	30,061	8,336
926		Employee Pensions & Benefits	F138D	626,089	311,318	93,657	96,496	73,621	36,165	14,831
927		Franchise Requirements	F102	-	-	-	-	-	-	-
928		Regulatory Commission Expense	F141	-	-	-	-	-	-	-
929		Duplicate Charges	F138D	(126,918)	(63,109)	(18,986)	(19,561)	(14,924)	(7,331)	(3,007)
930		Misc General Expenses	F138D	1,049,085	521,650	156,933	161,691	123,361	60,599	24,852
931		Rents	F102D	40,319	20,588	5,911	6,677	4,355	2,182	605
935		Maintenance of General Plant	F108	991,947	437,330	137,932	183,985	179,079	45,566	8,055
		TOTAL ADMINISTRATIVE & GEN EXPENSE		8,039,972	4,015,555	1,175,792	1,333,436	955,207	432,695	127,288
		TOTAL O & M EXPENSE		15,113,816	7,532,975	2,233,970	2,423,696	1,787,012	841,304	294,858

DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
544	Distribution - Total - Unbundled								
545									
546									
547									
548									
549	403SP Steam Depreciation	F10							
550	SSGCH	F10							
551	Total 403SP		0	0	0	0	0	0	0
552									
553									
554	403NP Nuclear Depreciation	F10							
555									
556	403HP Hydro Depreciation	F10							
557									
558	403OP Other Production Depreciation	F10							
559	SSCCT	F10							
560	SSGCH	F10							
561	Total 403OP		0	0	0	0	0	0	0
562									
563	403TP Transmission Depreciation	F106							
564									
565	403 Distribution Depreciation								
566	Land Rights	F118	5,512	2,366	730	1,107	903	383	22
567	Structures	F119	26,561	11,402	3,520	5,336	4,352	1,844	107
568	Station Equip	F120	978,601	420,077	129,682	196,599	160,338	67,857	3,948
569	Poles & Towers	F121	3,442,342	1,581,062	473,308	636,305	518,942	219,947	12,777
570	OH Conductors	F122	1,163,148	540,747	161,008	211,522	172,508	73,115	4,247
571	UG Conduit	F123	198,624	109,238	30,172	26,229	21,391	9,066	527
572	UG Conductor	F124	315,771	156,429	45,306	52,279	42,637	18,071	1,050
573	Line Transformer	F125	1,533,468	834,037	201,808	304,079	107,994	80,992	4,559
574	Services	F126	619,141	444,598	142,928	28,813	2,802	-	-
575	Meters	F127	481,638	311,798	91,419	34,589	7,985	35,847	-
576	Inst Cust Premises	F128	20,118	-	-	-	-	-	20,118
577	Leased Property	F129	96,899	-	-	-	-	-	96,899
578	Street Lighting	F130	8,879,824	4,411,753	1,279,882	1,496,860	1,039,852	507,223	144,254
579	Total Distribution Expense								
580									
581	403GP General Depreciation								
582	Situs	F107D	1,441,510	736,083	211,323	238,730	155,708	78,028	21,638
583	System Generation	F105D	4,946	3,983	964	-	-	-	-
584	System Overheads	F102D	500,080	255,358	73,311	82,819	54,017	27,069	7,507
585	Customer - System	F42	-	-	-	-	-	-	-
586	Energy	F10	-	-	-	-	-	-	-
587	SSGCH	F10	317	116	42	68	77	13	1
588	Total General Expense		1,946,853	985,539	285,639	321,617	209,802	105,109	29,146
589									
590	403GV0 General Vehicles	F105D	-	-	-	-	-	-	-
591									
592	403MP Mining Depreciation	F10	-	-	-	-	-	-	-
593									
594	403EP Experimental Plant Depreciation	F10	-	-	-	-	-	-	-
595									
596									
597	TOTAL DEPRECIATION EXPENSE		10,826,676	5,407,292	1,565,521	1,818,477	1,249,654	612,332	173,400
598									
599									
600									
601									
602	404CLG Amort of LT Plant - Cap. Lease Gen								
603	Division	F10	25,795	9,460	3,413	5,518	6,283	1,034	87
604	System Overheads	F102D	21,139	10,794	3,089	3,501	2,283	1,144	317
605	Customer - System	F42	-	-	-	-	-	-	-
606	Total Amort. Cap. Lease General		46,935	20,255	6,512	9,019	8,566	2,178	404
607									
608	404CLS Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-
609									
610	404IP Amort of LT Plant - Intangible Plant								
611	Situs	F107D	51,540	26,318	7,556	8,536	5,567	2,790	774
612	System Generation	F105D	7,974	6,421	1,554	-	-	-	-
613	System Overheads	F102D	882,882	450,829	129,429	146,215	95,367	47,790	13,253
614	Customer - System	F42	-	-	-	-	-	-	-
615	Energy	F10	-	-	-	-	-	-	-
616	Total Amort. Intangible Plant		942,396	483,568	138,538	154,751	100,934	50,579	14,027
617									

AMORTIZATION EXPENSE

AMORTIZATION EXPENSE (continued)

	A	B	C	D	E	F	G	H	I	J
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
618		Amort of LT Plant - Mining Plant	F-10	-	-	-	-	-	-	-
619		Amort of Other Electric Plant	F-110	-	-	-	-	-	-	-
620		Amort of Other Electric Plant	F-110	-	-	-	-	-	-	-
621		Amort of Other Electric Plant	F-110	-	-	-	-	-	-	-
622		Amort of Plant Acquisition Adj	F-10	-	-	-	-	-	-	-
623		Amort of Prop Losses, Unrec Plant,	F-110	-	-	-	-	-	-	-
624										
625										
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629										
630										
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635										
636		TOTAL AMORTIZATION EXPENSE		989,331	503,822	145,050	163,770	109,500	52,757	14,431
637										
638										
639										
640										
641										
642		Taxes Other Than Income	F101D	3,081,841	1,596,587	459,298	496,897	326,598	164,244	38,217
643		Customer - System	F101D							
644		Total Taxes Other Than Income		3,081,841	1,596,587	459,298	496,897	326,598	164,244	38,217
645										
646										
647										
648										
649										
650		Deferred I T C - Federal	F101D	-	-	-	-	-	-	-
651		Deferred I T C - Idaho	F101D	-	-	-	-	-	-	-
652										
653										
654		TOTAL DEFERRED ITC		-	-	-	-	-	-	-
655										
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660		Deferred Income Tax - Federal-DR	F101D	1,752,871	908,097	261,237	282,622	185,760	93,418	21,737
661		Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-
662		Deferred Income Tax - Federal-CR	F101D	265,930	137,768	39,633	42,877	28,182	14,172	3,298
663		Deferred Income Tax - State-CR	F101D	-	-	-	-	-	-	-
664										
665										
666										
667		TOTAL DEFERRED INCOME TAXES		2,018,801	1,045,865	300,869	325,499	213,942	107,590	25,035
668										
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671										
672										
673										
674		State Income Taxes	F101D	781,529	404,881	116,474	126,009	82,823	41,651	9,692
675		Federal Income Tax	F101D	3,464,011	1,794,575	516,255	558,516	367,098	184,611	42,956
676										
677										
678										
679		TOTAL OPERATING EXPENSES		36,266,156	18,282,385	5,336,135	5,910,757	4,134,228	2,004,095	598,556
680										
681										

STEAM PRODUCTION PLANT

	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCI		Factor	Jurisdiction	Schedule 16	Schedule 24	Schedule 38	Schedule 48T	Schedule 40	Lighting
			F10	Normalized	Schedule 16	Schedule 24	Schedule 38	Schedule 48T	Schedule 40	Sch. 15.51-54.57
682		Distribution - Total - Unbundled								
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

	Distribution - Total - Unbundled									
	A	B	C	D	E	F	G	H	I	J
	FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
760	340	Land and Land Rights	F10	-	-	-	-	-	-	-
761	341	Structures and Improvements	F10	-	-	-	-	-	-	-
762	342	Fuel Holders, Producers & Access	F10	-	-	-	-	-	-	-
763	343	Prime Movers	F10	-	-	-	-	-	-	-
764	343	SSCCT	F10	-	-	-	-	-	-	-
765	343	Total 343	F10	0	0	0	0	0	0	0
766	344	Generators	F10	-	-	-	-	-	-	-
767	345	Accessory Electric Plant	F10	-	-	-	-	-	-	-
768	346	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
769	O00	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-
770		Total Other Production Plant		-	-	-	-	-	-	-
771		Experimental Plant		-	-	-	-	-	-	-
772	103	Experimental Plant	F10	-	-	-	-	-	-	-
773		TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-
774				-	-	-	-	-	-	-
775				-	-	-	-	-	-	-
776				-	-	-	-	-	-	-
777				-	-	-	-	-	-	-
778				-	-	-	-	-	-	-
779				-	-	-	-	-	-	-
780				-	-	-	-	-	-	-
781				-	-	-	-	-	-	-
782				-	-	-	-	-	-	-
783				-	-	-	-	-	-	-
784				-	-	-	-	-	-	-
785				-	-	-	-	-	-	-
786				-	-	-	-	-	-	-
787				-	-	-	-	-	-	-
788				-	-	-	-	-	-	-
789				-	-	-	-	-	-	-
790				-	-	-	-	-	-	-
791	350	Land and Land Rights	F10	-	-	-	-	-	-	-
792		Demand	A	-	-	-	-	-	-	-
793		Direct Assigned		-	-	-	-	-	-	-
794				-	-	-	-	-	-	-
795	352	Structures and Improvements	F10	-	-	-	-	-	-	-
796		Demand	A	-	-	-	-	-	-	-
797		Direct Assigned		-	-	-	-	-	-	-
798				-	-	-	-	-	-	-
799	353	Station Equipment	F10	-	-	-	-	-	-	-
800		Demand	A	-	-	-	-	-	-	-
801		Direct Assigned		-	-	-	-	-	-	-
802				-	-	-	-	-	-	-
803	354	Towers and Fixtures	F10	-	-	-	-	-	-	-
804		Demand	A	-	-	-	-	-	-	-
805		Direct Assigned		-	-	-	-	-	-	-
806				-	-	-	-	-	-	-
807	355	Poles and Fixtures	F10	-	-	-	-	-	-	-
808		Demand	A	-	-	-	-	-	-	-
809		Direct Assigned		-	-	-	-	-	-	-
810				-	-	-	-	-	-	-
811	356	Overhead Conductors	F10	-	-	-	-	-	-	-
812		Demand	A	-	-	-	-	-	-	-
813		Direct Assigned		-	-	-	-	-	-	-
814				-	-	-	-	-	-	-
815	357	Underground Conduit	F10	-	-	-	-	-	-	-
816		Demand	A	-	-	-	-	-	-	-
817		Direct Assigned		-	-	-	-	-	-	-
818				-	-	-	-	-	-	-
819	358	Underground Conductors	F10	-	-	-	-	-	-	-
820		Demand	A	-	-	-	-	-	-	-
821		Direct Assigned		-	-	-	-	-	-	-
822				-	-	-	-	-	-	-
823	359	Roads and Trails	F10	-	-	-	-	-	-	-
824		Demand	A	-	-	-	-	-	-	-
825		Direct Assigned		-	-	-	-	-	-	-
826				-	-	-	-	-	-	-
827				-	-	-	-	-	-	-
828	T00	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-
829	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-
830				-	-	-	-	-	-	-
831		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-

TRANSMISSION PLANT

Distribution - Total - Unbundled		DISTRIBUTION PLANT									
A	B	C	D	E	F	G	H	I	J		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
360	Land and Land Rights Demand Primary Assigned	F20 A	957,350	410,955	126,866	192,330	156,856	66,481	3,862		
361	Structures and Improvements Demand Primary Assigned	F20 A	957,350	410,955	126,866	192,330	156,856	66,481	3,862		
362	Station Equipment Demand Primary Assigned	F20 A	1,428,025	612,998	189,239	286,888	233,973	99,166	5,761		
364	Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20 F22 A	1,428,025	612,998	189,239	286,888	233,973	99,166	5,761		
365	Overhead Conductors Demand Primary Demand Secondary Assigned	F20 F22 A	39,610,584	17,003,357	5,249,100	7,957,706	6,489,949	2,750,679	159,793		
366	Underground Conduit Demand Primary Demand Secondary Assigned	F20 F22 A	39,610,584	17,003,357	5,249,100	7,957,706	6,489,949	2,750,679	159,793		
367	Underground Conductors Demand Primary Demand Secondary Assigned	F20 F22 A	60,909,591	26,146,232	8,071,593	12,236,644	9,979,659	4,229,747	245,716		
368	Line Transformers Demand Primary Demand Secondary Assigned	F20 F22 A	5,289,291	4,258,807	1,030,484	-	-	-	-		
369	Services Customer Assigned	F70 A	66,198,882	30,405,039	9,102,077	12,236,644	9,979,659	4,229,747	245,716		
370	Meters Customer Assigned	F60 A	43,150,902	18,523,085	5,718,254	8,668,950	7,070,008	2,996,530	174,076		
371	Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A	4,519,118	3,638,682	880,435	-	-	-	-		
372	Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A	47,670,020	22,161,767	6,598,690	8,668,950	7,070,008	2,996,530	174,076		
373	Street Lights	A	7,546,720	3,239,527	1,000,073	1,516,125	1,236,483	524,067	30,444		
D00	Unclassified Dist Plant - Acct 300	F22	3,818,822	3,074,822	744,001	-	-	-	-		
D50	Unclassified Dist Sub - Acct 300	F20	11,365,542	6,314,349	1,744,074	1,516,125	1,236,483	524,067	30,444		
TOTAL DISTRIBUTION PLANT			10,933,914	4,693,524	1,448,936	2,196,607	1,791,454	759,284	44,109		
			2,333,789	1,879,109	454,680	-	-	-	-		
			13,267,702	6,572,634	1,903,616	2,196,607	1,791,454	759,284	44,109		
			71,324,086	38,792,412	9,386,424	14,143,195	5,022,967	3,767,062	212,024		
			71,324,086	38,792,412	9,386,424	14,143,195	5,022,967	3,767,062	212,024		
			30,356,838	21,798,857	7,007,842	1,412,732	137,406	-	-		
			30,356,838	21,798,857	7,007,842	1,412,732	137,406	-	-		
			13,644,218	8,832,853	2,589,786	979,877	226,193	1,015,509	-		
			13,644,218	8,832,853	2,589,786	979,877	226,193	1,015,509	-		
			-	-	-	-	-	-	-		
			552,686	-	-	-	-	-	552,686		
			552,686	-	-	-	-	-	552,686		
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
			3,066,432	-	-	-	-	-	3,066,432		
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
			-	-	-	-	-	-	-		
			299,442,365	152,905,221	43,897,712	49,591,054	32,344,949	16,208,526	4,494,903		

GENERAL PLANT

900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976	A FERC ACCT	B DESCRIPTION	C COS Factor	D Washington Jurisdiction Normalized	E Residential Schedule 16	F General Service Schedule 24	G Large General Service Schedule 36	H Large Power Service Schedule 48T	I Irrigation Schedule 40	J Street & Area Lighting Sch. 15.51-54.57																									
											1070	1050	1020	F42	1070	1050	1020	F42	1070	1050	1020	F42	1070	1050	1020	F42	1070	1050	1020	F42	1070	1050	1020	F42	1070
		Land and Land Rights		1,003,107	512,220	147,054	166,126	108,353	54,297	15,058																									
		Situs	11	1,003,107	512,220	147,054	166,126	108,353	54,297	15,058																									
		System Generation	2	155,502	79,404	22,796	25,753	16,797	8,417	2,334																									
		System Overheads		155,502	79,404	22,796	25,753	16,797	8,417	2,334																									
		Customer - System		155,502	79,404	22,796	25,753	16,797	8,417	2,334																									
		Total Land & Land Rights		1,158,619	591,633	169,852	191,879	125,150	62,714	17,392																									
		Situs		1,158,619	591,633	169,852	191,879	125,150	62,714	17,392																									
		System Generation		9,250,375	4,723,549	1,356,088	1,531,967	999,200	500,714	138,857																									
		System Overheads		9,250,375	4,723,549	1,356,088	1,531,967	999,200	500,714	138,857																									
		Customer - System		9,250,375	4,723,549	1,356,088	1,531,967	999,200	500,714	138,857																									
		Total Structures and Improvements		11,805,774	6,029,160	1,730,826	1,954,754	1,274,956	638,899	177,178																									
		Situs		11,805,774	6,029,160	1,730,826	1,954,754	1,274,956	638,899	177,178																									
		System Generation		936,964	478,445	137,357	155,172	101,208	50,717	14,065																									
		System Overheads		936,964	478,445	137,357	155,172	101,208	50,717	14,065																									
		Customer - System		936,964	478,445	137,357	155,172	101,208	50,717	14,065																									
		Total Office Furniture & Equipment		3,245,842	1,658,973	476,093	536,659	350,106	175,381	48,530																									
		Situs		3,245,842	1,658,973	476,093	536,659	350,106	175,381	48,530																									
		System Generation		2,238,312	1,142,957	328,133	370,690	241,776	121,158	33,599																									
		System Overheads		2,238,312	1,142,957	328,133	370,690	241,776	121,158	33,599																									
		Customer - System		2,238,312	1,142,957	328,133	370,690	241,776	121,158	33,599																									
		Total Transportation Equipment		2,405,339	1,230,107	352,926	397,295	259,162	129,844	36,005																									
		Situs		2,405,339	1,230,107	352,926	397,295	259,162	129,844	36,005																									
		System Generation		198,725	101,475	29,133	32,911	21,466	10,757	2,983																									
		System Overheads		198,725	101,475	29,133	32,911	21,466	10,757	2,983																									
		Customer - System		198,725	101,475	29,133	32,911	21,466	10,757	2,983																									
		Total Stores Equipment		218,508	112,130	32,123	35,977	23,400	11,726	3,252																									
		Situs		218,508	112,130	32,123	35,977	23,400	11,726	3,252																									
		System Generation		1,262,646	644,749	185,102	209,109	136,388	68,346	18,553																									
		System Overheads		1,262,646	644,749	185,102	209,109	136,388	68,346	18,553																									
		Customer - System		1,262,646	644,749	185,102	209,109	136,388	68,346	18,553																									
		Total Tools, Shop & Garage Equipment		1,380,105	708,973	203,031	226,123	147,648	73,860	20,471																									
		Situs		1,380,105	708,973	203,031	226,123	147,648	73,860	20,471																									
		System Generation		1,360,845	694,893	199,497	225,371	146,995	73,661	20,428																									
		System Overheads		1,360,845	694,893	199,497	225,371	146,995	73,661	20,428																									
		Customer - System		1,360,845	694,893	199,497	225,371	146,995	73,661	20,428																									
		Total Laboratory Equipment		1,501,863	767,952	220,343	246,133	161,847	81,099	22,490																									
		Situs		1,501,863	767,952	220,343	246,133	161,847	81,099	22,490																									
		System Generation		4,943,918	2,524,528	724,769	818,769	534,029	267,609	74,213																									
		System Overheads		4,943,918	2,524,528	724,769	818,769	534,029	267,609	74,213																									
		Customer - System		4,943,918	2,524,528	724,769	818,769	534,029	267,609	74,213																									
		Total Power Operated Equipment		5,043,034	2,578,315	739,827	833,371	543,641	272,357	75,323																									
		Situs		5,043,034	2,578,315	739,827	833,371	543,641	272,357	75,323																									
		System Generation		4,494,815	2,295,202	658,932	744,392	485,518	243,300	67,471																									
		System Overheads		4,494,815	2,295,202	658,932	744,392	485,518	243,300	67,471																									
		Customer - System		4,494,815	2,295,202	658,932	744,392	485,518	243,300	67,471																									
		Total Communication Equipment		9,998,017	5,275,777	1,417,997	1,096,323	721,978	379,702	103,240																									
		Situs		9,998,017	5,275,777	1,417,997	1,096,323	721,978	379,702	103,240																									
		System Generation		2,196,685	1,194,013	303,871	343,292	223,900	112,199	31,115																									
		System Overheads		2,196,685	1,194,013	303,871	343,292	223,900	112,199	31,115																									
		Customer - System		2,196,685	1,194,013	303,871	343,292	223,900	112,199	31,115																									
		Total Power Operated Equipment		9,998,017	5,275,777	1,417,997	1,096,323	721,978	379,702	103,240																									
		Situs		9,998,017	5,275,777	1,417,997	1,096,323	721,978	379,702	103,240																									
		System Generation		2,196,685	1,194,013	303,871	343,292	223,900	112,199	31,115																									
		System Overheads		2,196,685	1,194,013	303,871	343,292	223,900	112,199	31,115																									
		Customer - System		2,196,685	1,194,013	303,871	343,292	223,900	112,199	31,115																									

Distribution - Total - Unbundled

		GENERAL PLANT							
A	B	C	D	E	F	G	H	I	J
ACCY	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
977									
978									
979									
980									
981									
982									
983	Misc. Equipment								
984	Situs	F107D	68,156	34,802	9,991	11,287	7,362	3,689	1,023
985	System Generation	F105D	1,378	1,109	268	-	-	-	-
986	System Overheads	F102D	69,530	35,504	10,193	11,515	7,510	3,764	1,044
987	Customer - System Energy	F42	-	-	-	-	-	-	-
988		F10	-	-	-	-	-	-	-
989	Total Misc. Equipment		139,063	71,416	20,453	22,802	14,872	7,453	2,067
990									
991	Coal Mine	F10	-	-	-	-	-	-	-
992	WIDCO Capital Lease	F10	-	-	-	-	-	-	-
993	Remove Capital Lease	F10	-	-	-	-	-	-	-
994									
995	General Capital Lease	F10	475,673	174,448	62,937	101,761	115,860	19,063	1,603
996	Remove Capital Lease	F10	(475,673)	(174,448)	(62,937)	(101,761)	(115,860)	(19,063)	(1,603)
997									
998	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
999	Remove Capital Lease	F10	-	-	-	-	-	-	-
1000									
1001	Unclassified Gen Plant - Acct 300	F102D	-	-	-	-	-	-	-
1002	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-
1003									
1004									
1005	TOTAL GENERAL PLANT		35,896,163	19,024,434	5,363,472	5,546,216	3,622,759	1,833,035	506,247
1006									
1007									
1008									
1009									
1010	Organization								
1011	Situs	F107D	764,105	390,178	112,016	126,545	82,537	41,360	11,470
1012	System Generation	F105D	-	-	-	-	-	-	-
1013	System Overheads	F102D	-	-	-	-	-	-	-
1014	Total Organization		764,105	390,178	112,016	126,545	82,537	41,360	11,470
1015									
1016	Franchise & Consent								
1017	Situs	F107D	102	52	15	17	11	6	2
1018	System Generation	F105D	58,503	47,105	11,398	-	-	-	-
1019	Total Franchise & Consent		58,606	47,158	11,413	17	11	6	2
1020									
1021	Miscellaneous Intangible Plant								
1022	Situs	F107D	3,004	1,534	440	498	324	163	45
1023	System Generation	F105D	118,529	95,436	23,092	-	-	-	-
1024	System Overheads	F102D	7,938,580	4,053,703	1,163,782	1,314,719	857,504	429,708	119,165
1025	Customer - System Energy	F42	-	-	-	-	-	-	-
1026		F10	-	-	-	-	-	-	-
1027	Total Miscellaneous Intangible Plant		8,060,113	4,150,673	1,187,314	1,315,216	857,828	429,870	119,210
1028									
1029	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-
1030									
1031	TOTAL INTANGIBLE PLANT		8,882,824	4,588,008	1,310,744	1,441,778	940,376	471,236	130,682
1032									
1033									
1034	TOTAL ELECTRIC PLANT IN SERVICE		344,221,352	176,517,663	50,571,927	56,579,049	36,908,084	18,512,798	5,131,831
1035									
1036									

Distribution - Total - Unbundled

MISC RATE BASE

	A	B	C	D	E	F	G	H	I	J
	ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1037		Plant Held For Future Use								
1038		Production	F10							
1039		Transmission	F10							
1040		Distribution	F20							
1041		General	F102							
1042		Mining	F10							
1043		Total Plant Held For Future Use								
1044										
1045										
1046										
1047										
1048										
1049										
1050										
1051	114	Electric Plant Acquisition Adjust	F10							
1052										
1053	120	Nuclear Fuel	F10							
1054										
1055	124	Weatherization	F10							
1056										
1057	151	Fuel Stock	F10							
1058		SSECH	F10							
1059		Total Fuel Stock								
1060										
1061	152	Fuel Stock - Undistributed	F10							
1062										
1063	25316	DG&T Working Capital Deposit	F10							
1064										
1065	25317	DG&T Working Capital Deposit	F10							
1066										
1067	25319	Provo Working Capital Deposit	F10							
1068										
1069	154	Materials and Supplies	F102D	954,854	487,580	139,980	158,135	103,141	51,685	14,333
1070		SSGCH	F10	(17,983)	(6,595)	(2,379)	(3,847)	(4,380)	(721)	(61)
1071		Total Material & Supplies		936,871	480,985	137,600	154,287	98,761	50,965	14,273
1072										
1073	163	Stores Expense Undistributed	F102D							
1074										
1075	25318	Provo Working Capital Deposit	F102D	(3,070)	(1,567)	(450)	(508)	(332)	(166)	(46)
1076										
1077	165	Prepayments	F102D	193,487	98,801	28,365	32,044	20,900	10,473	2,904
1078		Customer - System	F42	106,024	75,794	12,013	1,776	1,638	12,338	2,465
1079		Total Prepayments		299,512	174,595	40,378	33,819	22,538	22,811	5,369
1080										
1081	182	Misc Regulatory Assets	F102D	(1,055,251)	(538,846)	(154,698)	(174,761)	(113,985)	(57,120)	(15,840)
1082		SSGCH	F10							
1083		Total Misc Regulatory Assets		(1,055,251)	(538,846)	(154,698)	(174,761)	(113,985)	(57,120)	(15,840)
1084										
1085	186	Misc Deferred Debts	F102D	2,655,568	1,356,021	389,302	439,792	286,847	143,743	39,863
1086										
1087	input	Cash Working Capital	F137D	719,348	358,535	106,327	115,357	85,054	40,042	14,034
1088										
1089		Other Working Capital	F137D	567,568	282,885	83,892	91,017	67,108	31,593	11,073
1090		SSECH	F10							
1091		Total Other Working Capital		567,568	282,885	83,892	91,017	67,108	31,593	11,073
1092										
1093	18222	Nuclear Plant	F11							
1094										
1095	1869	Misc Deferred Debts-Trojan	F10							
1096										
1097	141	Impact Housing - Notes Receivable	F10							
1098		TOTAL RATE BASE ADDITIONS		4,120,546	2,112,608	602,351	659,003	445,990	231,669	68,725
1099										

	A	B	D	E	F	G	H	I	J	
	Washington	General	Large General	Large Power	Irrigation	Street & Area				
	Jurisdiction	Residential	Service	Service	Service	Lighting				
	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 481	Schedule 40				
									Sch. 15,51-54,57	
1000	<u>Distribution - Total - Unbundled</u>									
1101										
1102										
1103										
1104	FERC	DESCRIPTION								
1105	ACCT									
1106										
1107	235	Customer Service Deposits	F51							
1108										
1109	2281	Accum Prov for Property Insurance	F102D	(227,253)	(116,043)	(33,315)	(37,636)	(24,547)	(12,301)	(3,411)
1110										
1111	2282	Accum Prov for Injuries & Damages	F102D	(253,335)	(129,361)	(37,138)	(41,955)	(27,365)	(13,713)	(3,803)
1112										
1113	2283	Accum Prov for Pension & Benefits	F102D	(1,811,377)	(924,948)	(265,545)	(299,995)	(185,660)	(68,048)	(27,190)
1114										
1115	22841	Accum Misc Oper Prov - Black Lung	F10							
1116										
1117	22842	Accum Misc Oper Prov - Trojan	F10							
1118										
1119	252	Customer Advances for Const	F50	(38,641)	(11,094)	(8,742)		(10,871)	(7,936)	
1120										
1121	25399	Other Deferred Credits	F10							
1122										
1123	190	Accum Deferred Income Taxes	F104D	0	0	0	0	0	0	0
1124		Labor	F138D	0	0	0	0	0	0	0
1125		Customer - System	F42							
1126		Total Accum Deferred Income Taxes		0	0	0	0	0	0	0
1127										
1128	281	Accum Deferred Income Taxes	F104D							
1129										
1130	282	Accum Deferred Income Taxes	F104D	(18,775,258)	(9,726,384)	(2,799,036)	(3,026,097)	(1,989,914)	(1,000,176)	(231,651)
1131		Labor	F138D							
1132		Customer - System	F42							
1133		Total Accum Deferred Income Taxes		(18,775,258)	(9,726,384)	(2,799,036)	(3,026,097)	(1,989,914)	(1,000,176)	(231,651)
1134										
1135	283	Accum Deferred Income Taxes	F104D	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1136		Labor	F138D	0	0	0	0	0	0	0
1137		Customer - System	F42							
1138		Total Accum Deferred Income Taxes		(0)	(0)	(0)	(0)	(0)	(0)	(0)
1139										
1140	255	Accum Investment Tax Credit	F104D	(849,842)	(440,254)	(126,695)	(137,064)	(90,071)	(45,272)	(10,485)
1141		TOTAL RATE BASE DEDUCTIONS		(27,955,705)	(11,348,085)	(3,270,471)	(3,544,736)	(2,338,428)	(1,177,445)	(276,541)
1142										
1143										
1144										
1145										
1146	108SP	Steam Prod Accumulated Depr	F10							
1147		SSGCH	F10							
1148		Total Steam Prod Accumulated Depr								
1149										
1150	108NP	Nuclear Prod Accumulated Depr	F10							
1151										
1152	108HP	Hydraulic Prod Accum Depr	F10							
1153										
1154	108OP	Other Production - Accum Depr	F10							
1155		SSCCT	F10							
1156		Total Other Production - Accum Depr								
1157										
1158	108EP	Experimental Plant - Accum Depr	F10							
1159										
1160										
1161										
1162		TOTAL PRODUCTION PLANT DEPRECIATION								
1163										
1164										
1165										
1166	108TP	Transmission Plant Accum Depr	F106							
1167										
1168										
1169										
1170										
1171										
1172	109360	Land and Land Rights	F118	(156,085)	(67,002)	(20,684)	(31,357)	(25,574)	(10,859)	(630)
1173										
1174	108361	Structures and Improvements	F119	(407,628)	(174,980)	(54,018)	(81,892)	(66,787)	(28,307)	(1,544)
1175										
1176	108362	Station Equipment	F120	(8,578,706)	(3,854,226)	(1,189,837)	(1,803,808)	(1,471,105)	(623,509)	(36,221)
1177										

	A	B	D	E	F	G	H	I	J	
	Washington	Residential	General	Large General	Irrigation	Street & Area				
	Jurisdiction	Service	Service	Service	Schedule 40	Lighting				
	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Sch. 15.51-54.57				
1178	Distribution - Total - Unbundled									
1179										
1180										
1181										
1182										
1183	ACCT	DESCRIPTION								
1184										
1185	108364	Poles, Towers & Fixtures	F121	(16,907,175)	(7,674,177)	(2,284,994)	(3,001,894)	(2,449,202)	(1,037,638)	(60,279)
1186										
1187	108365	Overhead Conductors	F122	(2,179,739)	(1,210,997)	(290,770)	(237,139)	(100,598)	(5,839)	(13,826)
1188										
1189	108366	Underground Conduit	F124	(4,168,757)	(2,060,190)	(686,526)	(561,511)	(237,997)	(13,826)	(95,116)
1190										
1191	108367	Underground Conductors	F125	(31,996,602)	(17,402,612)	(6,344,760)	(2,253,347)	(1,669,937)	(95,116)	
1192										
1193	108368	Line Transformers	F126	(8,957,294)	(6,432,119)	(2,067,762)	(416,850)	(40,544)		
1194										
1195	108369	Services	F127	(4,012,000)	(2,597,247)	(761,511)	(288,127)	(268,604)		
1196										
1197	108370	Meters	F128	(304,019)	-	-	-	-	(304,019)	
1198										
1199	108371	Install on Customers' Premises	F129	-	-	-	-	-	-	
1200										
1201	108372	Leased Property	F130	(1,608,077)	-	-	-	-	(1,608,077)	
1202										
1203	108373	Street Lights	F121	-	-	-	-	-	-	
1204										
1205	108390	Unclassified Dist Plant - Acc. 300	F120	-	-	-	-	-	-	
1206										
1207	108395	Unclassified Dist Sub - Acc. 300	F102D	-	-	-	-	-	-	
1208										
1209	10840	Unclassified Dist Sub - Acc. 300		-	-	-	-	-	-	
1210										
1211										
1212										
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- Retail - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		9,053,733	6,938,596	1,043,729	188,835	200,732	556,864	124,977
15	Operating Expenses								
16	Operation & Maintenance Expenses		7,225,740	5,741,715	785,778	100,631	131,505	379,834	86,277
17	Depreciation Expense		122,025	87,233	13,826	2,044	1,885	14,200	2,837
18	Amortization Expense		755,689	540,224	85,626	12,655	11,676	87,938	17,569
19	Taxes Other Than Income		82,969	52,583	10,248	5,821	5,492	7,364	1,462
20	Income Taxes - Federal		395,803	250,845	48,889	27,767	26,202	35,128	6,974
21	Income Taxes - State		50,700	32,132	6,262	3,557	3,356	4,500	893
22	Income Taxes Deferred		23,507	14,898	2,904	1,649	1,556	2,086	414
23	Investment Tax Credit Adj		-	-	-	-	-	-	-
24	Misc Revenues & Expense		-	-	-	-	-	-	-
25			-	-	-	-	-	-	-
26			-	-	-	-	-	-	-
27	Total Operating Expenses		8,656,435	6,719,629	953,534	154,123	181,673	531,050	116,427
28									
29	Operating Revenue For Return		397,297	218,967	90,195	34,712	19,059	25,815	8,551
30									
31									
32	Rate Base :								
33	Electric Plant in Service		9,685,396	6,787,643	1,135,454	264,195	227,088	1,058,100	212,917
34	Plant Held For Future Use		-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		2,854	2,041	323	48	44	332	66
38	Fuel Stock		-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-
40	Misc Deferred Debits		1,563,544	647,683	214,250	309,551	310,870	69,914	11,278
41	Cash Working Capital		268,667	213,488	29,217	3,742	4,890	14,123	3,208
42	Weatherization Loans		-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		11,520,462	7,650,854	1,379,244	577,535	542,891	1,142,469	227,469
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(574,665)	(410,814)	(65,114)	(9,624)	(8,879)	(66,873)	(13,361)
49	Accum Provision For Amortization		(3,868,544)	(2,738,229)	(440,903)	(81,598)	(76,221)	(443,159)	(88,434)
50	Accum Deferred Income Taxes		(273,886)	(190,105)	(32,886)	(9,037)	(7,418)	(28,635)	(5,806)
51	Unamortized ITC		-	-	-	-	-	-	-
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		-	-	-	-	-	-	-
55									
56	Total Rate Base Deductions		(4,717,096)	(3,339,148)	(538,903)	(100,259)	(92,519)	(538,666)	(107,601)
57									
58	Total Rate Base		6,803,366	4,311,706	840,340	477,276	450,372	603,803	119,869
59									
60	Return On Rate Base		5.84%	5.08%	10.73%	7.27%	4.23%	4.28%	7.13%
61									
62	Return On Equity		5.08%	3.46%	15.47%	8.12%	1.66%	1.76%	7.83%
63									
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PacifiCorp Cost Of Service By Rate Schedule State of Washington Commission Method - (100 Summer, 100 Winter Hours) 12 Months Ending March 2003									
A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
	Total Rate Base		6,803,366	4,311,706	840,340	477,276	450,372	603,803	119,869
	Return On Ratebase (\$\$)	6.10%	414,707	262,825	51,224	29,093	27,453	36,805	7,307
	Operating & Maintenance Expense		7,225,740	5,741,715	785,778	100,631	131,505	379,834	86,277
	Bad Debt to Produce ROR	F80							
	Depreciation Expense		122,025	87,233	13,826	2,044	1,885	14,200	2,837
	Amortization Expense		755,689	540,224	85,626	12,655	11,676	87,938	17,569
	Taxes Other Than Income		82,969	52,583	10,248	5,821	5,492	7,364	1,462
	Federal Income Taxes		395,803	250,845	48,889	27,767	26,202	35,128	6,974
	FIT Adj to Produce Target ROR	F101							
	State Income Taxes		50,700	32,132	6,262	3,557	3,356	4,500	893
	SIT Adj to Produce Target ROR	F101							
	Deferred Income Taxes		23,507	14,898	2,904	1,649	1,556	2,086	414
	Investment Tax Credit								
	Misc Revenue & Expenses								
	Revenue Credits		(684,069)	(415,287)	(138,791)	(35,011)	(10,463)	(38,993)	(45,524)
	Total Revenue Requirements		8,387,073	6,567,166	865,967	148,205	198,663	528,862	78,209
	Operating Revenues		8,369,664	6,523,309	904,938	153,824	190,269	517,871	79,453
	Increase / (Decrease) Required to Earn Equal Rates of Return		17,410	43,858	(38,971)	(5,619)	8,394	10,991	(1,244)
	Existing Revenues		8,369,664	6,523,309	904,938	153,824	190,269	517,871	79,453
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.21%	0.67%	-4.31%	-3.65%	4.41%	2.12%	-1.57%

120	Retail - Total - Unbundled	Commission Peak Credit	ELECTRIC REVENUES									
			A	B	C	D	E	F	G	H	I	J
121	FERC	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area			
122	ASCI	Factor	Jurisdiction	Schedule 16	Schedule 24	Schedule 38	Schedule 481	Schedule 40	Lighting			
123	440	A	Normalized	Schedule 16	Schedule 24	Schedule 38	Schedule 481	Schedule 40	Sch. 18, 19, 154, 57			
124	442	A	6,523,309	6,523,309	904,938	904,938	190,269	517,871				
125	Commercial & Industrial Sales	F10	1,613,078	-	904,938	-	190,269	-	-	-	-	
126	Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	
127	Interruption Energy	F10	1,613,078	-	904,938	-	190,269	517,871	-	-	-	
128	Public Street & Highway Lighting	A	233,277	-	-	153,824	-	-	-	79,453	-	
129	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	
130	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-	
131		F10	-	-	-	-	-	-	-	-	-	
132			-	-	-	-	-	-	-	-	-	
133			-	-	-	-	-	-	-	-	-	
134			-	-	-	-	-	-	-	-	-	
135			-	-	-	-	-	-	-	-	-	
136			-	-	-	-	-	-	-	-	-	
137			-	-	-	-	-	-	-	-	-	
138			-	-	-	-	-	-	-	-	-	
139			-	-	-	-	-	-	-	-	-	
140			-	-	-	-	-	-	-	-	-	
141	Total Sales to Ultimate Customers		8,309,664	6,523,309	904,938	153,824	190,269	517,871	79,453	-	-	
142	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	
143	Demand	F10	-	-	-	-	-	-	-	-	-	
144	Energy	F10	-	-	-	-	-	-	-	-	-	
145			-	-	-	-	-	-	-	-	-	
146			-	-	-	-	-	-	-	-	-	
147			-	-	-	-	-	-	-	-	-	
148	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	
149			-	-	-	-	-	-	-	-	-	
150	State Specific Revenue Credit	F140R	10,566	8,133	1,170	213	244	661	144	-	-	
151	AGA Revenue	A	-	-	-	-	-	-	-	-	-	
152			-	-	-	-	-	-	-	-	-	
153			-	-	-	-	-	-	-	-	-	
154	Total Sales from Electricity		8,309,230	6,531,442	906,108	154,037	190,513	518,533	79,597	-	-	
155	Other Electric Operating Revenues	A	374,136	222,245	86,124	4,757	310	25,587	41,034	-	-	
156	Forfeited Discounts & Interest	F40	-	-	-	-	-	-	-	-	-	
157	Customers		374,136	222,245	86,124	4,757	310	25,587	41,034	-	-	
158			-	-	-	-	-	-	-	-	-	
159			-	-	-	-	-	-	-	-	-	
160			-	-	-	-	-	-	-	-	-	
161	Misc Electric Revenue	A	295,367	184,810	57,406	30,040	9,999	12,765	4,346	-	-	
162	Demand	F10	-	-	-	-	-	-	-	-	-	
163	Customer	F40	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
164			295,367	184,810	57,406	30,040	9,999	12,765	4,346	-	-	
165	Water Sales	F10	-	-	-	-	-	-	-	-	-	
166			-	-	-	-	-	-	-	-	-	
167	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	
168	Demand	F10	-	-	-	-	-	-	-	-	-	
169	Customer	F40	-	-	-	-	-	-	-	-	-	
170			-	-	-	-	-	-	-	-	-	
171			-	-	-	-	-	-	-	-	-	
172			-	-	-	-	-	-	-	-	-	
173	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	
174	Demand	F10	-	-	-	-	-	-	-	-	-	
175	Energy	F10	-	-	-	-	-	-	-	-	-	
176	Customer	F40	-	-	-	-	-	-	-	-	-	
177			-	-	-	-	-	-	-	-	-	
178			-	-	-	-	-	-	-	-	-	
179	Total Other Electric Operating Revenues		673,503	407,154	137,820	34,797	10,219	38,332	45,380	-	-	
180			-	-	-	-	-	-	-	-	-	
181	Total Electric Operating Revenues		9,053,733	6,938,596	1,043,729	188,835	200,732	566,864	124,977	-	-	
182	Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	
183	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	
184	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	
185	Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-	
186	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	
187	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	
188	(Gain)/Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	
189			-	-	-	-	-	-	-	-	-	
190			-	-	-	-	-	-	-	-	-	
191	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	
192			-	-	-	-	-	-	-	-	-	
193	Miscellaneous Expenses		-	-	-	-	-	-	-	-	-	
194	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	
195			-	-	-	-	-	-	-	-	-	
196	Divergence Fairness Adjustment	F105	-	-	-	-	-	-	-	-	-	
197	Production	F105	-	-	-	-	-	-	-	-	-	
198	Transmission	F105	-	-	-	-	-	-	-	-	-	
199	Distribution	F105	-	-	-	-	-	-	-	-	-	
200			-	-	-	-	-	-	-	-	-	
201			-	-	-	-	-	-	-	-	-	
202	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J
	ACCY	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
			Factor	Jurisdiction	Schedule 15	Schedule 24	Schedule 35	Service	Schedule 40	Lighting
			F10	Normalized	Schedule 48T	Schedule 48T	Schedule 48T	Schedule 48T	Schedule 48T	Sch. 16.61-54.67
204		Retail - Total - Unbundled								
205										
206										
207										
208										
209	FERC									
210	ACCY	DESCRIPTION								
211	500	Operation Suprvn & Engineering	F10							
212		SSGCH								
213		Total 500								
214										
215	501	Fuel Related	F10							
216		SSECT								
217		SSECR	F10							
218		Total 501								
219										
220	502	Steam Expenses	F10							
221		SSGCH								
222		Total 502								
223										
224	503	Steam From Other Sources	F10							
225										
226	505	Electric Expenses	F10							
227		SSGCH	F10							
228		Total 505								
229										
230	506	Misc. Steam Expense	F10							
231		SSGCH	F10							
232		Total 506								
233										
234	507	Rents	F10							
235		SSGCH	F10							
236		Total 507								
237										
238	510	Maint Supervision & Engineering	F10							
239		SSGCH	F10							
240		Total 510								
241										
242	511	Maintenance of Structures	F10							
243		SSGCH	F10							
244		Total 511								
245										
246	512	Maintenance of Boiler Plant	F10							
247		SSGCH	F10							
248		Total 512								
249										
250	513	Maintenance of Electric Plant	F10							
251		SSGCH	F10							
252		Total 513								
253										
254	514	Maint of Misc. Steam Plant	F10							
255		SSGCH	F10							
256		Total 514								
257										
258		Total Steam Power Generation								
259										
260										
261										
262										
263										
264	517	Operation Supr & Engineering	F10							
265		Nuclear Fuel Expense	F10							
266										
267	518	Nuclear Fuel Expense	F10							
268		Coolants and Water	F10							
269										
270	519	Steam Expenses	F10							
271										
272	520	Electric Expenses	F10							
273										
274	521	Misc. Nuclear Expenses	F10							
275										
276	522	Maint Supervision & Eng	F10							
277										
278	523	Maintenance of Structures	F10							
279										
280	524	Maintenance of Reactor Plant	F10							
281										
282	525	Maintenance of Electric Plant	F10							
283										
284	526	Maintenance of Misc Nuclear	F10							
285										
286		Total Nuclear Power Generation								
287										
288										

NUCLEAR POWER GENERATION

Retail - Total - Unbundled		HYDRAULIC POWER GENERATION									
	A	B	C	D	E	F	G	H	I	J	
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.5Z	
289	535	Operation Super & Engineering	F10								
290	536	Water For Power	F10								
291	537	Hydraulic Expenses	F10								
292	538	Electric Expenses	F10								
293	539	Misc. Hydro Expenses	F10								
294	540	Rents (Hydro Generation)	F10								
295	541	Maint Supervision & Engineering	F10								
296	542	Maintenance of Structures	F10								
297	543	Maint of Dams & Waterways	F10								
298	544	Maintenance of Electric Plant	F10								
299	545	Maint of Misc. Hydro Plant	F10								
300		Total Hydraulic Power Generation									
301											
302											
303											
304											
305											
306											
307											
308											
309											
310											
311											
312											
313											
314											
315											
316											
317											
318											
319											
320											
321											
322											
323											
324	546	Operation Super & Engineering	F10								
325	547	Fuel	F10								
326											
327	548	Generation Expense	F10								
328		SSCCT	F10								
329		Total 548									
330											
331											
332	549	Miscellaneous Other	F10								
333											
334	551	Maint Supervision & Engineering	F10								
335											
336	552	Maintenance of Structures	F10								
337											
338	553	Maint of Generation & Elect Plant	F10								
339											
340	554	Maintenance of Misc. Other	F10								
341											
342		Total Other Power Generation									
343											
344											
345											
346											
347											
348	555	Purchased Power	F10								
349		Demand	F10								
350		Energy	F10								
351		SSGP	F10								
352		Total 555									
353											
354	556	System Control & Load Dispatch	F10								
355											
356	557	Other Expenses	F10								
357											
358		Total Other Power Supply									
359											
360		TOTAL PRODUCTION EXPENSE									

OTHER POWER GENERATION

OTHER POWER SUPPLY

TRANSMISSION EXPENSE

	A	B	C	D	E	F	G	H	I	J
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
362		Operation Supervision & Eng	F106	-	-	-	-	-	-	-
363		Load Dispatching	F106	-	-	-	-	-	-	-
364		Station Expense	F106	-	-	-	-	-	-	-
365		Overhead Line Expense	F106	-	-	-	-	-	-	-
366		Underground Line Expense	F106	-	-	-	-	-	-	-
367		Transm of Electricity by Others	F10	-	-	-	-	-	-	-
368		Energy	F10	-	-	-	-	-	-	-
369		Misc. Transmission Expense	F106	-	-	-	-	-	-	-
370		Rents - Transmission	F106	-	-	-	-	-	-	-
371		Maint Supervision & Engineering	F106	-	-	-	-	-	-	-
372		Maintenance of Structures	F106	-	-	-	-	-	-	-
373		Maint of Station Equipment	F106	-	-	-	-	-	-	-
374		Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-
375		Maint of Underground Lines	F106	-	-	-	-	-	-	-
376		Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-
377				-	-	-	-	-	-	-
378				-	-	-	-	-	-	-
379				-	-	-	-	-	-	-
380				-	-	-	-	-	-	-
381				-	-	-	-	-	-	-
382				-	-	-	-	-	-	-
383				-	-	-	-	-	-	-
384				-	-	-	-	-	-	-
385				-	-	-	-	-	-	-
386				-	-	-	-	-	-	-
387				-	-	-	-	-	-	-
388				-	-	-	-	-	-	-
389				-	-	-	-	-	-	-
390				-	-	-	-	-	-	-
391				-	-	-	-	-	-	-
392				-	-	-	-	-	-	-
393				-	-	-	-	-	-	-
394				-	-	-	-	-	-	-
395				-	-	-	-	-	-	-
396				-	-	-	-	-	-	-
397				-	-	-	-	-	-	-
398				-	-	-	-	-	-	-
399				-	-	-	-	-	-	-
400				-	-	-	-	-	-	-
401				-	-	-	-	-	-	-
402				-	-	-	-	-	-	-
403				-	-	-	-	-	-	-
404				-	-	-	-	-	-	-
405				-	-	-	-	-	-	-
406				-	-	-	-	-	-	-
407				-	-	-	-	-	-	-
408				-	-	-	-	-	-	-
409				-	-	-	-	-	-	-
410				-	-	-	-	-	-	-
		TOTAL TRANSMISSION EXPENSE								

Retail - Total - Unbundled

		DISTRIBUTION EXPENSE							
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-
599	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-
901	Supervision	F136	927,815	740,923	100,027	11,187	15,491	49,398	10,788
902	Meter Reading Expense	F47	1,388,726	1,060,492	246,769	20,597	1,321	59,547	-
903	Customer Receipts & Collections	F48	2,657,097	1,999,479	316,919	46,841	43,216	185,615	65,028
904	Uncollectible Accounts	F80	1,547,057	1,406,322	39,279	-	48,844	52,612	-
905	Misc. Customer Accounts Exp	F136	91,850	73,348	9,902	1,108	1,534	4,890	1,068
906	TOTAL CUSTOMER ACCOUNTS EXPENSE		6,612,545	5,280,564	712,896	79,732	110,406	352,063	76,863

CUSTOMER SERVICE EXPENSE										
	A	B	C	D	E	F	G	H	I	J
	ACC	DESCRIPTION	Factor	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	907		F40	Jurisdiction	Schedule 16	Schedule 24	Schedule 36	Service	Schedule 40	Lighting
				Normalized				Schedule 48I		Sch. 15-51-56,57
475		Supervision								
476		Customer Assistance	F10	1,099	403	145	235	268	44	4
477		Informational & Instructional Adv	F40	103,818	82,079	13,840	822	49	4,061	2,966
478		Misc. Customer Service	F40	7,627	6,030	1,017	60	4	298	218
479		TOTAL CUSTOMER SERVICE EXPENSE		112,544	88,513	15,002	1,117	321	4,403	3,188

SALES EXPENSE

911	F40	Supervision								
912	F40	Demonstration & Selling Expense								
913	F40	Advertising Expense								
916	F40	Misc. Sales Expense		50,208	39,695	6,693	397	24	1,964	1,434
502		TOTAL SALES EXPENSE		50,208	39,695	6,693	397	24	1,964	1,434

ADMINISTRATION & GENERAL EXPENSE

920	F102R	Administrative & General Salaries								
510	F42	Customer - System		(40,607)	(29,029)	(4,601)	(680)	(627)	(4,725)	(944)
511		Administrative & General Salaries		(40,607)	(29,029)	(4,601)	(680)	(627)	(4,725)	(944)
512	F102R	Office Supplies & expenses			7,905	1,253	185	171	1,287	257
513	F42	Customer - System		11,058	7,905	1,253	185	171	1,287	257
514		Office Supplies & expenses		11,058	7,905	1,253	185	171	1,287	257
515	F102R	Outside Services								
516	F42	Customer - System		249	178	28	4	4	29	6
517		Outside Services		249	178	28	4	4	29	6
518	F102R	Property Insurance								
519	F42	Injuries & Damages								
520		Employee Pensions & Benefits			299,309	40,651	4,496	6,129	19,835	4,510
521	F102R	Franchise Requirements								
522	F141	Regulatory Commission Expense		(143)	(58)	(22)	(29)	(27)	(6)	(1)
523	F138R	Duplicate Charges		(76,004)	(60,675)	(8,241)	(911)	(1,242)	(4,021)	(914)
524	F138R	Misc General Expenses		99,405	79,356	10,778	1,192	1,625	5,259	1,196
525	F102R	Rents								
526	F108	Maintenance of General Plant		81,555	35,956	11,340	15,127	14,723	3,746	662
527		TOTAL ADMINISTRATIVE & GEN EXPENSE		450,443	332,943	51,186	19,384	20,754	21,403	4,772
528		TOTAL O & M EXPENSE		7,225,740	5,741,715	785,778	100,631	131,505	379,834	86,277

Retail - Total - Unbundled		DEPRECIATION EXPENSE							
A	B	C	D	E	F	G	H	I	J
FERC ACCI 403SP	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
544			0	0	0	0	0	0	0
545									
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584									
585			122,025	87,233	13,826	2,044	1,885	14,200	2,837
586									
587									
588			122,025	87,233	13,826	2,044	1,885	14,200	2,837
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604									
605			26,302	18,803	2,980	440	406	3,061	612
606			26,302	18,803	2,980	440	406	3,061	612
607									
608									
609									
610									
611									
612									
613									
614			729,387	521,421	82,646	12,215	11,270	84,878	16,958
615			729,387	521,421	82,646	12,215	11,270	84,878	16,958
616									
617									

AMORTIZATION EXPENSE

602			122,025	87,233	13,826	2,044	1,885	14,200	2,837
603									
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AMORTIZATION EXPENSE (continued)

	A	B	C	D	E	F	G	H	I	J
	FERC ACCI 404M	DESCRIPTION	COS Factor F10	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
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635										
636				755,689	540,224	85,626	12,655	11,676	87,938	17,569
637										
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639										
640										
641										
642				82,969	52,583	10,248	5,821	5,492	7,364	1,462
643										
644				82,969	52,583	10,248	5,821	5,492	7,364	1,462
645										
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660				16,879	10,697	2,085	1,184	1,117	1,498	297
661										
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663										
664				6,628	4,201	819	465	439	588	117
665										
666										
667				23,507	14,898	2,904	1,649	1,556	2,086	414
668										
669										
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671										
672										
673				50,700	32,132	6,262	3,557	3,356	4,500	893
674										
675				395,803	250,845	48,889	27,767	26,202	35,128	6,974
676										
677										
678										
679				8,656,435	6,719,629	953,534	154,123	181,673	531,050	116,427
680										
681										

STEAM PRODUCTION PLANT

682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759
Retail - Total - Unbundled		A	B	C	D	E	F	G	H	I	J																																																																		
		FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area																																																																		
		ACCT		Factor	Jurisdiction	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Lighting																																																																		
		310	Land and Land Rights	F10	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15.51-54.57																																																																		
			SSGCH	F10																																																																									
			Total 310																																																																										
		311	Structures and Improvements	F10																																																																									
			SSGCH	F10																																																																									
			Total 311																																																																										
		312	Boiler Plant Equipment	F10																																																																									
			SSGCH	F10																																																																									
			Total 312																																																																										
		314	Turbogenerator Units	F10																																																																									
			SSGCH	F10																																																																									
			Total 314																																																																										
		315	Accessory Electric Equipment	F10																																																																									
			SSGCH	F10																																																																									
			Total 315																																																																										
		316	Misc Power Plant Equipment	F10																																																																									
			SSGCH	F10																																																																									
			Total 316																																																																										
		S00	Unclassified Steam Plant - Acct 300	F10																																																																									
			Total Steam Production Plant																																																																										

NUCLEAR PRODUCTION

		320	Land and Land Rights	F10																																									
		321	Structures and Improvements	F10																																									
		322	Reactor Plant Equipment	F10																																									
		323	Turbogenerator Units	F10																																									
		324	Land and Land Rights	F10																																									
		325	Misc. Power Plant Equipment	F10																																									
		N00	Unclassified Nuclear Pll - Acct 300	F10																																									
			Total Nuclear Production Plant																																										

HYDRAULIC PRODUCTION PLANT

		330	Land and Land Rights	F10																																									
		331	Structures and Improvements	F10																																									
		332	Reservoirs, Dams & Waterways	F10																																									
		333	Water Wheel, Turbines, & Generators	F10																																									
		334	Accessory Electric Equipment	F10																																									
		335	Misc. Power Plant Equipment	F10																																									
		336	Roads, Railroads & Bridges	F10																																									
		H00	Unclassified Hydro Plant - Acct 300	F10																																									
			Total Hydraulic Plant																																										

	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
	340	Land and Land Rights	F10	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 40	Sch. 15, 51-54, 57
760		Retail - Total - Unbundled								
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TRANSMISSION PLANT

	A	B	C	D	E	F	G	H	I	J
	Retail - Total - Unbundled	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
832										
833										
834										
835										
836										
837										
838		Land and Land Rights	F20							
839		Demand Primary	A							
840		Assigned								
841										
842		Structures and Improvements	F20							
843		Demand Primary	A							
844		Assigned								
845										
846		Station Equipment	F20							
847		Demand Primary	A							
848		Assigned								
849										
850		Poles, Towers & Fixtures	F20							
851		Demand Primary	F22							
852		Demand Secondary	A							
853		Assigned								
854										
855		Overhead Conductors	F20							
856		Demand Primary	F22							
857		Demand Secondary	A							
858		Assigned								
859										
860		Underground Conduit	F20							
861		Demand Primary	F22							
862		Demand Secondary	A							
863		Assigned								
864										
865		Underground Conductors	F20							
866		Demand Primary	F22							
867		Demand Secondary	A							
868		Assigned								
869										
870		Line Transformers	F21							
871		Demand Secondary	A							
872		Assigned								
873										
874		Services	F70							
875		Customer	A							
876		Assigned								
877										
878		Meters	F60							
879		Customer	A							
880		Assigned								
881										
882		Install on Customers' Premises	F20							
883		Demand Primary	F22							
884		Demand Secondary	A							
885		Assigned								
886										
887		Leased Property	F20							
888		Demand Primary	F22							
889		Demand Secondary	A							
890		Assigned								
891										
892										
893		Street Lights	A							
894										
895										
896		Unclassified Dist Plant - Acct 300	F22							
897		DSO Unclassified Dist Sub - Acct 300	F20							
898		TOTAL DISTRIBUTION PLANT								
899										

GENERAL PLANT																																																																												
900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976
Retail - Total - Unbundled		A		B		C		D		E		F		G		H		I		J																																																								
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 41	Irrigation Schedule 40	Street & Area Lighting Schedule 40	Street & Area Lighting Schedule 40																																																																		
389	Land and Land Rights	F107R	-	-	-	-	-	-	-	-																																																																		
907	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
908	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
908	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
910	Customer - System	F42	86,474	61,818	9,798	1,448	1,336	10,063	2,010	2,010																																																																		
911	Total Land & Land Rights		86,474	61,818	9,798	1,448	1,336	10,063	2,010	2,010																																																																		
390	Structures and Improvements	F107R	-	-	-	-	-	-	-	-																																																																		
914	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
915	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
916	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
917	Customer - System	F42	838,451	599,388	95,003	14,041	12,955	97,569	19,494	19,494																																																																		
918	Total Structures and Improvements		838,451	599,388	95,003	14,041	12,955	97,569	19,494	19,494																																																																		
391	Office Furniture & Equipment	F107R	-	-	-	-	-	-	-	-																																																																		
920	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
921	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
922	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
923	Customer - System	F42	572,626	409,356	64,863	9,590	8,848	66,636	13,313	13,313																																																																		
924	Energy	F10	-	-	-	-	-	-	-	-																																																																		
925	SSGCH	F10	-	-	-	-	-	-	-	-																																																																		
926	Total Office Furniture & Equipment		572,626	409,356	64,863	9,590	8,848	66,636	13,313	13,313																																																																		
392	Transportation Equipment	F107R	-	-	-	-	-	-	-	-																																																																		
929	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
930	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
931	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
932	Customer - System	F42	1,012	723	115	17	16	118	24	24																																																																		
933	Energy	F10	-	-	-	-	-	-	-	-																																																																		
934	SSGCH	F10	-	-	-	-	-	-	-	-																																																																		
935	Total Transportation Equipment		1,012	723	115	17	16	118	24	24																																																																		
393	Stores Equipment	F107R	-	-	-	-	-	-	-	-																																																																		
938	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
939	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
940	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
941	Total Stores Equipment		-	-	-	-	-	-	-	-																																																																		
394	Tools, Shop & Garage Equipment	F107R	-	-	-	-	-	-	-	-																																																																		
944	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
945	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
946	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
947	Customer - System	F42	-	-	-	-	-	-	-	-																																																																		
948	Energy	F10	-	-	-	-	-	-	-	-																																																																		
949	SSGCH	F10	-	-	-	-	-	-	-	-																																																																		
950	Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	-	-																																																																		
395	Laboratory Equipment	F107R	-	-	-	-	-	-	-	-																																																																		
951	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
952	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
953	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
954	Customer - System	F42	-	-	-	-	-	-	-	-																																																																		
955	Energy	F10	-	-	-	-	-	-	-	-																																																																		
956	SSGCH	F10	-	-	-	-	-	-	-	-																																																																		
957	Total Laboratory Equipment		-	-	-	-	-	-	-	-																																																																		
396	Power Operated Equipment	F107R	-	-	-	-	-	-	-	-																																																																		
960	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
961	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
962	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
963	Customer - System	F42	-	-	-	-	-	-	-	-																																																																		
964	Energy	F10	-	-	-	-	-	-	-	-																																																																		
965	SSGCH	F10	-	-	-	-	-	-	-	-																																																																		
966	Total Power Operated Equipment		-	-	-	-	-	-	-	-																																																																		
397	Communication Equipment	F107R	-	-	-	-	-	-	-	-																																																																		
967	Situs	F107R	-	-	-	-	-	-	-	-																																																																		
968	System Generation	F107R	-	-	-	-	-	-	-	-																																																																		
969	System Overheads	F107R	-	-	-	-	-	-	-	-																																																																		
970	Customer - System	F42	451,344	230,471	66,166	74,748	48,753	24,431	6,775	6,775																																																																		
971	Energy	F10	220,579	177,605	42,974	-	-	-	-	-																																																																		
972	SSGCH	F10	208,141	86,220	28,521	41,208	41,383	9,307	1,901	1,901																																																																		
973	Total Communication Equipment		19,528	13,960	2,213	327	302	2,272	464	464																																																																		
974	Energy	F10	18	7	2	4	4	1	0	0																																																																		
975	SSGCH	F10	3,921	1,438	519	859	955	167	13	13																																																																		
976	Total Communication Equipment		903,531	509,701	140,395	117,125	91,397	36,168	8,744	8,744																																																																		

Retail - Total - Unbundled		GENERAL PLANT							
A	B	C	D	E	F	G	H	I	J
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
977									
978									
979									
980									
981									
982									
983	Misc. Equipment								
984	Situs	F107R							
985	System Generation	F105R							
986	System Overheads	F102R							
987	Customer - System Energy	F42	11,680	8,350	1,323	196	180	1,359	272
988		F10							
989	Total Misc. Equipment		11,680	8,350	1,323	196	180	1,359	272
990									
991	Coal Mine	F10							
992	WIDCO Capital Lease	F10							
993	Remove Capital Lease	F10							
994									
995	General Capital Lease	F10							
996	Remove Capital Lease	F10							
997									
998	General Vehicles Capital Lease	F10							
999	Remove Capital Lease	F10							
1000									
1001	Unclassified Gen Plant - Acct 300								
1002	Unclassified Gen Veh - Acct 300								
1003									
1004	TOTAL GENERAL PLANT		2,413,773	1,589,336	311,518	142,417	114,732	211,913	43,856
1005									
1006									
1007									
1008									
1009									
1010	Organization								
1011	Situs	F107R							
1012	System Generation	F105R							
1013	System Overheads	F102R							
1014	Total Organization								
1015									
1016	Franchise & Consent								
1017	Situs	F107R							
1018	System Generation	F105R							
1019	Total Franchise & Consent								
1020									
1021	Miscellaneous Intangible Plant								
1022	Situs	F107R							
1023	System Generation	F105R							
1024	System Overheads	F102R							
1025	Customer - System Energy	F42	7,271,623	5,198,307	823,935	121,777	112,355	846,187	169,061
1026		F10							
1027	Total Miscellaneous Intangible Plant		7,271,623	5,198,307	823,935	121,777	112,355	846,187	169,061
1028									
1029	Unclass Intangible Plant - Acct 300								
1030									
1031	TOTAL INTANGIBLE PLANT		7,271,623	5,198,307	823,935	121,777	112,355	846,187	169,061
1032									
1033									
1034	TOTAL ELECTRIC PLANT IN SERVICE		9,685,396	6,787,643	1,135,454	264,195	227,088	1,058,100	212,917
1035									
1036									

Retail - Total - Unbundled

		MISC RATE BASE									
A	B	C	D	E	F	G	H	I	J		
ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting	Sch. 15,51-54,57	
1037		F10	-	-	-	-	-	-	-	-	
1038	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	
1039	Production	F10	-	-	-	-	-	-	-	-	
1040	Transmission	F10	-	-	-	-	-	-	-	-	
1041	Distribution	F20	-	-	-	-	-	-	-	-	
1042	General	F102	-	-	-	-	-	-	-	-	
1043	Mining	F10	-	-	-	-	-	-	-	-	
1044	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	
1045			-	-	-	-	-	-	-	-	
1046			-	-	-	-	-	-	-	-	
1047			-	-	-	-	-	-	-	-	
1048			-	-	-	-	-	-	-	-	
1049			-	-	-	-	-	-	-	-	
1050			-	-	-	-	-	-	-	-	
1051	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	
1052			-	-	-	-	-	-	-	-	
1053	Nuclear Fuel	F10	-	-	-	-	-	-	-	-	
1054			-	-	-	-	-	-	-	-	
1055	Weatherization	F10	-	-	-	-	-	-	-	-	
1056			-	-	-	-	-	-	-	-	
1057	Fuel Stock	F10	-	-	-	-	-	-	-	-	
1058	SSECH	F10	-	-	-	-	-	-	-	-	
1059	Total Fuel Stock		-	-	-	-	-	-	-	-	
1060			-	-	-	-	-	-	-	-	
1061	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-	-	
1062			-	-	-	-	-	-	-	-	
1063	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1064			-	-	-	-	-	-	-	-	
1065	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1066			-	-	-	-	-	-	-	-	
1067	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-	-	
1068			-	-	-	-	-	-	-	-	
1069	Materials and Supplies	F102R	-	-	-	-	-	-	-	-	
1070	SSGCH	F10	-	-	-	-	-	-	-	-	
1071	Total Material & Supplies		-	-	-	-	-	-	-	-	
1072			-	-	-	-	-	-	-	-	
1073	Stores Expense Undistributed	F102R	-	-	-	-	-	-	-	-	
1074			-	-	-	-	-	-	-	-	
1075	Provo Working Capital Deposit	F102R	-	-	-	-	-	-	-	-	
1076			-	-	-	-	-	-	-	-	
1077	Prepayments	F102R	-	-	-	-	-	-	-	-	
1078	Customer - System	F42	2,854	2,041	323	48	44	332	66	66	
1079	Total Prepayments		2,854	2,041	323	48	44	332	66	66	
1080			-	-	-	-	-	-	-	-	
1081	Misc Regulatory Assets	F102R	(26,727)	(11,071)	(3,662)	(5,291)	(5,314)	(1,195)	(193)	(193)	
1082	SSGCH	F10	-	-	-	-	-	-	-	-	
1083	Total Misc Regulatory Assets		(26,727)	(11,071)	(3,662)	(5,291)	(5,314)	(1,195)	(193)	(193)	
1084			-	-	-	-	-	-	-	-	
1085	Misc Deferred Debts	F102R	1,590,271	658,754	217,912	314,842	316,184	71,109	11,470	11,470	
1086			-	-	-	-	-	-	-	-	
1087	Cash Working Capital	F137R	248,592	197,536	27,034	3,462	4,524	13,068	2,988	2,988	
1088			-	-	-	-	-	-	-	-	
1089	Other Working Capital	F137R	20,076	15,953	2,183	280	365	1,055	240	240	
1090	SSECH	F10	-	-	-	-	-	-	-	-	
1091	Total Other Working Capital		20,076	15,953	2,183	280	365	1,055	240	240	
1092			-	-	-	-	-	-	-	-	
1093	Nuclear Plant	F11	-	-	-	-	-	-	-	-	
1094			-	-	-	-	-	-	-	-	
1095	Misc Deferred Debts-Trojan	F10	-	-	-	-	-	-	-	-	
1096			-	-	-	-	-	-	-	-	
1097	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-	-	
1098			-	-	-	-	-	-	-	-	
1099	TOTAL RATE BASE ADDITIONS	F10	1,835,066	863,212	243,790	313,340	315,803	84,369	14,552	14,552	

Retail - Total - Unbundled		A	B	D				E		F	G	H	I	J
1100		ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57				
1101	107	235	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	
1102	108	2281	Accum Prov for Property Insurance	-	-	-	-	-	-	-	-	-	-	
1103	1104	2282	Accum Prov for Injuries & Damages	-	-	-	-	-	-	-	-	-	-	
1104	1111	2283	Accum Prov for Pension & Benefits	-	-	-	-	-	-	-	-	-	-	
1105	1113	2284	Accum Misc Oper Prov - Black Lung	-	-	-	-	-	-	-	-	-	-	
1106	1114			-	-	-	-	-	-	-	-	-	-	
1107	1115			-	-	-	-	-	-	-	-	-	-	
1108	1116			-	-	-	-	-	-	-	-	-	-	
1109	1117	22842	Accum Misc Oper Prov - Trojan	-	-	-	-	-	-	-	-	-	-	
1110	1118			-	-	-	-	-	-	-	-	-	-	
1111	1119	252	Customer Advances for Const	-	-	-	-	-	-	-	-	-	-	
1112	1120	25399	Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	
1113	1121			-	-	-	-	-	-	-	-	-	-	
1114	1122			-	-	-	-	-	-	-	-	-	-	
1115	1123	190	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	
1116	1124		Labor	0	0	0	0	0	0	0	0	0	0	
1117	1125		Customer - System	0	0	0	0	0	0	0	0	0	0	
1118	1126		Total Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	
1119	1127			-	-	-	-	-	-	-	-	-	-	
1120	1128	281	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	
1121	1129			-	-	-	-	-	-	-	-	-	-	
1122	1130	282	Accum Deferred Income Taxes	(273,888)	(190,105)	(32,886)	(9,037)	(7,418)	(28,635)	(5,806)	-	-	-	
1123	1131		Labor	-	-	-	-	-	-	-	-	-	-	
1124	1132		Customer - System	-	-	-	-	-	-	-	-	-	-	
1125	1133		Total Accum Deferred Income Taxes	(273,888)	(190,105)	(32,886)	(9,037)	(7,418)	(28,635)	(5,806)	-	-	-	
1126	1134			-	-	-	-	-	-	-	-	-	-	
1127	1135	283	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	
1128	1136		Labor	0	0	0	0	0	0	0	0	0	0	
1129	1137		Customer - System	0	0	0	0	0	0	0	0	0	0	
1130	1138		Total Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	
1131	1139			-	-	-	-	-	-	-	-	-	-	
1132	1140	255	Accum Investment Tax Credit	-	-	-	-	-	-	-	-	-	-	
1133	1141		TOTAL RATE BASE DEDUCTIONS	(273,888)	(190,105)	(32,886)	(9,037)	(7,418)	(28,635)	(5,806)	-	-	-	
1134	1142			-	-	-	-	-	-	-	-	-	-	
1135	1143			-	-	-	-	-	-	-	-	-	-	
1136	1144			-	-	-	-	-	-	-	-	-	-	
1137	1145			-	-	-	-	-	-	-	-	-	-	
1138	1146		Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-	-	-	
1139	1147		SSGCH	-	-	-	-	-	-	-	-	-	-	
1140	1148		Total Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-	-	-	
1141	1149			-	-	-	-	-	-	-	-	-	-	
1142	1150	108NP	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-	-	-	
1143	1151			-	-	-	-	-	-	-	-	-	-	
1144	1152	108HP	Hydraulic Prod Accum Depr	-	-	-	-	-	-	-	-	-	-	
1145	1153			-	-	-	-	-	-	-	-	-	-	
1146	1154	108OP	Other Production - Accum Depr	-	-	-	-	-	-	-	-	-	-	
1147	1155		SSCCT	-	-	-	-	-	-	-	-	-	-	
1148	1156		Total Other Production - Accum Depr	-	-	-	-	-	-	-	-	-	-	
1149	1157	108EP	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	
1150	1158			-	-	-	-	-	-	-	-	-	-	
1151	1159			-	-	-	-	-	-	-	-	-	-	
1152	1160			-	-	-	-	-	-	-	-	-	-	
1153	1161			-	-	-	-	-	-	-	-	-	-	
1154	1162		TOTAL PRODUCTION PLANT DEPRECIATION	-	-	-	-	-	-	-	-	-	-	
1155	1163			-	-	-	-	-	-	-	-	-	-	
1156	1164			-	-	-	-	-	-	-	-	-	-	
1157	1165			-	-	-	-	-	-	-	-	-	-	
1158	1166			-	-	-	-	-	-	-	-	-	-	
1159	1167	108TP	Transmission Plant Accum Depr	-	-	-	-	-	-	-	-	-	-	
1160	1168			-	-	-	-	-	-	-	-	-	-	
1161	1169			-	-	-	-	-	-	-	-	-	-	
1162	1170			-	-	-	-	-	-	-	-	-	-	
1163	1171			-	-	-	-	-	-	-	-	-	-	
1164	1172			-	-	-	-	-	-	-	-	-	-	
1165	1173			-	-	-	-	-	-	-	-	-	-	
1166	1174			-	-	-	-	-	-	-	-	-	-	
1167	1175			-	-	-	-	-	-	-	-	-	-	
1168	1176			-	-	-	-	-	-	-	-	-	-	
1169	1177			-	-	-	-	-	-	-	-	-	-	
1170	1178			-	-	-	-	-	-	-	-	-	-	
1171	1179			-	-	-	-	-	-	-	-	-	-	
1172	1180			-	-	-	-	-	-	-	-	-	-	
1173	1181			-	-	-	-	-	-	-	-	-	-	
1174	1182			-	-	-	-	-	-	-	-	-	-	
1175	1183			-	-	-	-	-	-	-	-	-	-	
1176	1184			-	-	-	-	-	-	-	-	-	-	
1177	1185			-	-	-	-	-	-	-	-	-	-	

	A	B	D	E	F	G	H	I	J
	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
	Jurisdiction	Schedule 18	Schedule 24	Schedule 35	Schedule 38	Schedule 40	Lighting		
	Normalized						Sch. 18, 35, 38, 40		
1178	Retail - Total - Unbundled								
1179									
1180									
1181	FERC								
1182	ACCI								
1183	DESCRIPTION								
1184									
1185	108364 Poles, Towers & Fixtures	F121							
1186									
1187	108365 Overhead Conductors	F122							
1188									
1189	108366 Underground Conduit	F123							
1190									
1191	108367 Underground Conductors	F124							
1192									
1193	108368 Line Transformers	F125							
1194									
1195	108369 Services	F126							
1196									
1197	108370 Meters	F127							
1198									
1199	108371 Install on Customers' Premises	F128							
1200									
1201	108372 Leased Property	F129							
1202									
1203	108373 Street Lights	F130							
1204									
1205	108D00 Unclassified Dist Plant - Acct 300	F121							
1206									
1207	108D5 Unclassified Dist Sub - Acct 300	F120							
1208									
1209	108D Unclassified Dist Sub - Acct 300	F102R							
1210									
1211									
1212	TOTAL DISTRIBUTION PLANT DEPR								
1213									
1214									
1215	108GP General Plant Accumulated Depr	F107R							
1216	Sluis	F105R							
1217	System Generation	F102R							
1218	System Overheads	F42	(574,665)	(410,814)	(65,114)	(9,524)	(6,873)	(13,361)	
1219	Customer - System	F10							
1220	Energy	F10							
1221	SSGCH	F10							
1222	Total General Plant Accumulated Depr		(574,665)	(410,814)	(65,114)	(9,524)	(6,873)	(13,361)	
1223									
1224	108MP Mining Plant Accumulated Depr.	F10							
1225									
1226	108139C Accum Depr - Capital Lease	F10							
1227	Remove Capital Lease	F10							
1228									
1229	108139E Accum Depr - Capital Lease	F10							
1230	Remove Capital Lease	F10							
1231									
1232	TOTAL GENERAL PLANT ACCUM DEPR		(574,665)	(410,814)	(65,114)	(9,524)	(6,873)	(13,361)	
1233									
1234	TOTAL ACCUM DEPR - PLANT IN SERVICE		(574,665)	(410,814)	(65,114)	(9,524)	(6,873)	(13,361)	
1235									
1236									
1237									
1238									
1239	111CLS Accum Prov for Amort-Stream	F10							
1240									
1241	111CLG Accum Prov for Amort-General	F108	(99,633)	(43,926)	(13,854)	(18,480)	(17,987)	(4,377)	(809)
1242	Division	F108							
1243	System Overheads	F108	(99,633)	(43,926)	(13,854)	(18,480)	(17,987)	(4,377)	(809)
1244	Total Accum Prov for Amort-General								
1245									
1246	111CLH Accum Prov for Amort-Hydro	F10							
1247									
1248	111IP Accum Prov for Amort-Intangible	F107R							
1249	Sluis	F105R							
1250	System Generation	F102R							
1251	System Overheads	F42	(3,766,910)	(2,684,302)	(427,048)	(63,118)	(58,234)	(438,582)	(87,625)
1252	Customer - System	F10							
1253	Energy	F10							
1254	Total Accum Prov for Amort-Intangible		(3,766,910)	(2,684,302)	(427,048)	(63,118)	(58,234)	(438,582)	(87,625)
1255									
1256	11139B Accum Prov for Amort-Mining	F10							
1257									
1258									
1259	TOTAL ACCUM PROV FOR AMORTIZATION		(3,865,544)	(2,738,229)	(440,903)	(81,598)	(78,221)	(443,159)	(88,434)
1260									

MISC - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		667,732	251,124	113,473	144,002	129,772	25,628	3,732
15	Operating Expenses								
16	Operation & Maintenance Expenses		507,591	201,960	76,001	102,920	102,505	21,103	3,101
17	Depreciation Expense		-	-	-	-	-	-	-
18	Amortization Expense		-	-	-	-	-	-	-
19	Taxes Other Than Income		(59,744)	(21,894)	(7,908)	(12,787)	(14,563)	(2,392)	(200)
20	Income Taxes - Federal		48,182	17,657	6,378	10,312	11,745	1,929	161
21	Income Taxes - State		11,979	4,390	1,586	2,564	2,920	480	40
22	Income Taxes Deferred		-	-	-	-	-	-	-
23	Investment Tax Credit Adj		-	-	-	-	-	-	-
24	Misc Revenues & Expense		-	-	-	-	-	-	-
25			-	-	-	-	-	-	-
26			-	-	-	-	-	-	-
27	Total Operating Expenses		508,008	202,113	76,056	103,010	102,606	21,120	3,103
28									
29	Operating Revenue For Return		159,724	49,011	37,417	40,993	27,166	4,508	629
30									
31									
32	Rate Base :								
33	Electric Plant In Service		-	-	-	-	-	-	-
34	Plant Held For Future Use		-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		201,467	83,456	27,607	39,886	40,056	9,009	1,453
38	Fuel Stock		-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-
40	Misc Deferred Debits		(227,885)	(94,399)	(31,227)	(45,117)	(45,309)	(10,190)	(1,644)
41	Cash Working Capital		16,284	6,479	2,438	3,302	3,288	677	99
42	Weatherization Loans		2,643,690	969,547	349,793	565,566	643,926	105,949	8,909
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		2,633,556	965,082	348,611	563,638	641,962	105,445	8,818
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		-	-	-	-	-	-	-
49	Accum Provision For Amortization		-	-	-	-	-	-	-
50	Accum Deferred Income Taxes		-	-	-	-	-	-	-
51	Unamortized ITC		-	-	-	-	-	-	-
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		-	-	-	-	-	-	-
55									
56	Total Rate Base Deductions		-	-	-	-	-	-	-
57									
58	Total Rate Base		2,633,556	965,082	348,611	563,638	641,962	105,445	8,818
59									
60	Return On Rate Base		6.06%	5.08%	10.73%	7.27%	4.23%	4.28%	7.13%
61									
62	Return On Equity		5.56%	3.46%	15.47%	8.12%	1.66%	1.76%	7.83%
63									
64									
65									
66									

71

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours)
 12 Months Ending March 2003

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
71	Total Rate Base		2,633,556	965,082	348,611	563,638	641,962	105,445	8,818
72	Return On Ratebase (\$\$)	6.10%	160,531	58,828	21,250	34,357	39,132	6,428	538
73	Operating & Maintenance Expense		507,591	201,960	76,001	102,920	102,505	21,103	3,101
74	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-
75	Depreciation Expense		-	-	-	-	-	-	-
76	Amortization Expense		-	-	-	-	-	-	-
77	Taxes Other Than Income		-	-	-	-	-	-	-
78	Federal Income Taxes		(59,744)	(21,894)	(7,908)	(12,787)	(14,563)	(2,392)	(200)
79	FIT Adj to Produce Target ROR	F101	48,182	17,657	6,378	10,312	11,745	1,929	161
80	State Income Taxes		11,979	4,390	1,586	2,564	2,920	480	40
81	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
82	Deferred Income Taxes		-	-	-	-	-	-	-
83	Investment Tax Credit		-	-	-	-	-	-	-
84	Misc Revenue & Expenses		-	-	-	-	-	-	-
85	Revenue Credits		39,375	14,422	5,200	8,430	9,615	1,577	131
86	Total Revenue Requirements		707,914	275,363	102,506	145,797	151,353	29,125	3,771
87	Operating Revenues		707,107	265,546	118,673	152,432	139,388	27,205	3,863
88	Increase / (Decrease) Required to Earn Equal Rates of Return		807	9,817	(16,167)	(6,635)	11,965	1,919	(92)
89	Existing Revenues		707,107	265,546	118,673	152,432	139,388	27,205	3,863
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.11%	3.70%	-13.62%	-4.35%	8.58%	7.06%	-2.37%

check

	MISC - Total - Unbundled	B	Commission Peak Credit	ELECTRIC REVENUES						
				D	E	F	G	H	I	J
	A	DESCRIPTION	C	Washington Normalized Residential Schedule 15	General Service Schedule 24	Large Service Schedule 35	Large Power Service Schedule 48I	Irrigation Schedule 49	Street & Area Lighting Schedule 49	
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	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
				Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48I	Schedule 40	Sch. 15, 31-54, 57
204	MISC - Total - Unbundled									
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NUCLEAR POWER GENERATION

MISC_Total...Unbundled		HYDRAULIC POWER GENERATION									
A	B	C	D	E	F	G	H	I	J		
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting	Sch. 15.51-54.57	
289											
290											
291											
292											
293											
294											
295											
296	Operation Super & Engineering	F10									
297											
298	Water For Power	F10									
299											
300	Hydraulic Expenses	F10									
301											
302	Electric Expenses	F10									
303											
304	Misc. Hydro Expenses	F10									
305											
306	Rents (Hydro Generation)	F10									
307											
308	Maint Supervision & Engineering	F10									
309											
310	Maintenance of Structures	F10									
311											
312	Maint of Dams & Waterways	F10									
313											
314	Maintenance of Electric Plant	F10									
315											
316	Maint of Misc. Hydro Plant	F10									
317											
318	Total Hydraulic Power Generation										
319											
320											
321											
322											
323											
324	Operation Super & Engineering	F10									
325											
326	Fuel	F10									
327											
328	Generation Expense	F10									
329	SSCCT	F10									
330	Total 548										
331											
332	Miscellaneous Other	F10									
333											
334	Maint Supervision & Engineering	F10									
335											
336	Maintenance of Structures	F10									
337											
338	Maint of Generation & Elect Plant	F10									
339											
340	Maintenance of Misc. Other	F10									
341											
342	Total Other Power Generation										
343											
344											
345											
346											
347											
348	Purchased Power	F10									
349	Demand	F10									
350	Energy	F10									
351	SSGP	F10									
352	Total 555										
353											
354	System Control & Load Dispatch	F10									
355											
356	Other Expenses	F10									
357											
358	Total Other Power Supply										
359											
360	TOTAL PRODUCTION EXPENSE										

OTHER POWER GENERATION

OTHER POWER SUPPLY

MISC - Total - Unbundled

		TRANSMISSION EXPENSE							
A	B	C	D	E	F	G	H	I	J
FERC ACCI	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
560	Operation Supervision & Eng	F106							
561	Load Dispatching	F106							
562	Station Expense	F106							
563	Overhead Line Expense	F106							
564	Underground Line Expense	F106							
565	Transm of Electricity by Others Energy	F10 F10							
566	Misc. Transmission Expense	F106							
567	Rents - Transmission	F106							
568	Maint Supervision & Engineering	F106							
569	Maintenance of Structures	F106							
570	Maint of Station Equipment	F106							
571	Maintenance of Overhead Lines	F106							
572	Maint of Underground Lines	F106							
573	Maint of Misc Transmission Plant	F106							
362									
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TOTAL TRANSMISSION EXPENSE									

MISC - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
412	580	Operation Supervision & Eng	F131							
413	581	Load Dispatching	F20							
414	582	Station Expense	F120							
415	583	Overhead Line Expenses	F132							
416	584	Underground Line Expense	F133							
417	585	Street Lighting & Signal Systems	F130							
418	586	Meter Expenses	F127							
419	587	Customer Installation Expenses	F20							
420	588	Misc. Distribution Expenses	F131							
421	589	Rents	F131							
422	590	Maint Supervision & Engineering	F131							
423	591	Maintenance of Structures	F119							
424	592	Maint of Station Equipment	F120							
425	593	Maintenance of Overhead Lines	F134							
426	594	Maint of Underground Lines	F135							
427	595	Maint of Line Transformers	F125							
428	596	Maint of Street Lighting & Signals	F130							
429	597	Maintenance of Meters	F127							
430	598	Maint of Misc. Distribution Plant	F131							
431		TOTAL DISTRIBUTION EXPENSE								
432										
433										
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461										
462	901	Supervision	F136							
463	902	Meter Reading Expense	F47							
464	903	Customer Receipts & Collections	F48							
465	904	Uncollectible Accounts	F80							
466	905	Misc. Customer Accounts Exp	F136							
467		TOTAL CUSTOMER ACCOUNTS EXPENSE								
468										
469										
470										
471										
472										
473										
474										

CUSTOMER ACCOUNTS EXPENSE

CUSTOMER SERVICE EXPENSE									
A	B	C	D	E	F	G	H	I	J
MISC - Total - Unbundled	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15-51-54,57
475									
476									
477									
478									
479	FERC								
480	ACCI								
481	907 Supervision	F40							
482									
483	908 Customer Assistance	F10	101,656	37,281	13,450	21,747	24,761	4,074	343
484									
485	909 Informational & Instructional Adv	F40							
486									
487	910 Misc. Customer Service	F40							
488									
489	TOTAL CUSTOMER SERVICE EXPENSE		101,656	37,281	13,450	21,747	24,761	4,074	343
490									
491									
492									
493									
494									
495									
496									
497	911 Supervision	F40							
498									
499	912 Demonstration & Selling Expense	F40							
500									
501	913 Advertising Expense	F40							
502									
503	916 Misc. Sales Expense	F40							
504									
505	TOTAL SALES EXPENSE								
506									
507									
508									
509									
510	920 Administrative & General Salaries	F102M							
511	Customer - System	F42							
512	Administrative & General Salaries								
513									
514	921 Office Supplies & expenses	F102M							
515	Customer - System	F42							
516	Office Supplies & expenses								
517									
518	923 Outside Services	F102M							
519	Customer - System	F42							
520	Outside Services								
521									
522	924 Property Insurance	F102M							
523									
524	925 Injuries & Damages	F102M							
525									
526	926 Employee Pensions & Benefits	F138M							
527									
528	927 Franchise Requirements	F102							
529									
530	928 Regulatory Commission Expense	F141	405,935	164,679	62,551	81,173	77,744	17,029	2,759
531									
532	929 Duplicate Charges	F138M							
533									
534	930 Misc General Expenses	F138M							
535									
536	931 Rents	F102M							
537									
538	935 Maintenance of General Plant	F108							
539									
540	TOTAL ADMINISTRATIVE & GEN EXPENSE		405,935	164,679	62,551	81,173	77,744	17,029	2,759
541									
542	TOTAL O & M EXPENSE		507,591	201,960	76,001	102,920	102,505	21,103	3,101
543									

MISC - Total - Unbundled		DEPRECIATION EXPENSE									
A	B	C	D	E	F	G	H	I	J		
FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
ACCI		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting		
403SP		F10	Normalized	Schedule 48I	Schedule 24	Schedule 36	Schedule 48I	Schedule 40	Sch. 15.51-54.57		
		F10									
544	Steam Depreciation		0	0	0	0	0	0	0	0	
545	SSGCH										
546	Total 403SP		0	0	0	0	0	0	0	0	
547	403NP Nuclear Depreciation	F10									
548	403HP Hydro Depreciation	F10									
549	Other Production Depreciation	F10									
550	SSCCT	F10									
551	SSGCH	F10									
552	Total 403OP		0	0	0	0	0	0	0	0	
553	403TP Transmission Depreciation	F106									
554	403 Distribution Depreciation										
555	Land Rights	F118									
556	Structures	F119									
557	Station Equip	F120									
558	Poles & Towers	F121									
559	OH Conductors	F122									
560	UG Conduit	F123									
561	UG Conductor	F124									
562	Line Transformer	F125									
563	Services	F126									
564	Meters	F127									
565	Inst Cust Premises	F128									
566	Leased Property	F129									
567	Street Lighting	F130									
568	Total Distribution Expense										
569	403GP General Depreciation										
570	Situs	F107M									
571	System Generation	F105M									
572	System Overheads	F102M									
573	Customer - System	F42									
574	Energy	F10									
575	SSGCH	F10									
576	Total General Expense										
577	403GV0 General Vehicles	F105M									
578	403MP Mining Depreciation	F10									
579	403EP Experimental Plant Depreciation	F10									
580	TOTAL DEPRECIATION EXPENSE										
581	404CLG Amort of LT Plant - Cap. Lease Gen										
582	Division	F10									
583	System Overheads	F102M									
584	Customer - System	F42									
585	Total Amort. Cap. Lease General										
586	404CLS Amort of LT Plant - Cap. Lease Steam										
587	404IP Amort of LT Plant - Intangible Plant										
588	Situs	F107M									
589	System Generation	F105M									
590	System Overheads	F102M									
591	Customer - System	F42									
592	Energy	F10									
593	Total Amort. Intangible Plant										
594	TOTAL DEPRECIATION EXPENSE										
595	AMORTIZATION EXPENSE										
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MISC - Total - Unbundled		AMORTIZATION EXPENSE (continued)									
A	B	C	D	E	F	G	H	I	J		
ACCT	DESCRIPTION	Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
618		F10									
619	Amort of LT Plant - Mining Plant	F10									
620	Amort of Other Electric Plant	F110									
621	Amort of Other Electric Plant	F110									
622	Amort of Other Electric Plant	F110									
623	Amort of Plant Acquisition Adj	F10									
624	Amort of Prop Losses, Unrec Plant,	F110									
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TAX OTHER THAN INCOME											
408	Taxes Other Than Income	F101M	(59,744)	(21,894)	(7,908)	(12,787)	(14,563)	(2,392)	(200)		
	Customer - System	F101M	(59,744)	(21,894)	(7,908)	(12,787)	(14,563)	(2,392)	(200)		
	Total Taxes Other Than Income										
DEFERRED ITC											
41140	Deferred I T C - Federal	F101M									
41141	Deferred I T C - Idaho	F101M									
	TOTAL DEFERRED ITC										
DEFERRED INCOME TAXES											
41010	Deferred Income Tax - Federal-DR	F101M									
41011	Deferred Income Tax - State-DR	F101M									
41110	Deferred Income Tax - Federal-CR	F101M									
41111	Deferred Income Tax - State-CR	F101M									
	TOTAL DEFERRED INCOME TAXES										
INCOME TAXES											
40911	State Income Taxes	F101M	11,979	4,390	1,586	2,564	2,920	480	40		
40910	Federal Income Tax	F101M	48,182	17,657	6,378	10,312	11,745	1,929	161		
	TOTAL OPERATING EXPENSES		508,008	202,113	76,056	103,010	102,606	21,120	3,103		

STEAM PRODUCTION PLANT

MISC - Total - Unbundled	A	B	C	D	E	F	G	H	I	J
	FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 19	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
682	310	Land and Land Rights	F10	-	-	-	-	-	-	-
683		SSGCH	F10	-	-	-	-	-	-	-
684		Total 310		0	0	0	0	0	0	0
685	311	Structures and Improvements	F10	-	-	-	-	-	-	-
686		SSGCH	F10	-	-	-	-	-	-	-
687		Total 311		0	0	0	0	0	0	0
688	312	Boiler Plant Equipment	F10	-	-	-	-	-	-	-
689		SSGCH	F10	-	-	-	-	-	-	-
690		Total 312		0	0	0	0	0	0	0
691	314	Turbogenerator Units	F10	-	-	-	-	-	-	-
692		SSGCH	F10	-	-	-	-	-	-	-
693		Total 314		0	0	0	0	0	0	0
694	315	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
695		SSGCH	F10	-	-	-	-	-	-	-
696		Total 315		0	0	0	0	0	0	0
697	316	Misc Power Plant Equipment	F10	-	-	-	-	-	-	-
698		SSGCH	F10	-	-	-	-	-	-	-
699		Total 316		0	0	0	0	0	0	0
700	S00	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
701				-	-	-	-	-	-	-
702				-	-	-	-	-	-	-
703				-	-	-	-	-	-	-
704				-	-	-	-	-	-	-
705				-	-	-	-	-	-	-
706				-	-	-	-	-	-	-
707				-	-	-	-	-	-	-
708				-	-	-	-	-	-	-
709				-	-	-	-	-	-	-
710				-	-	-	-	-	-	-
711				-	-	-	-	-	-	-
712				-	-	-	-	-	-	-
713				-	-	-	-	-	-	-
714				-	-	-	-	-	-	-
715				-	-	-	-	-	-	-
716				-	-	-	-	-	-	-
717				-	-	-	-	-	-	-
718				-	-	-	-	-	-	-
719				-	-	-	-	-	-	-
720				-	-	-	-	-	-	-
721				-	-	-	-	-	-	-
722	320	Land and Land Rights	F10	-	-	-	-	-	-	-
723				-	-	-	-	-	-	-
724	321	Structures and Improvements	F10	-	-	-	-	-	-	-
725				-	-	-	-	-	-	-
726	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
727				-	-	-	-	-	-	-
728	323	Turbogenerator Units	F10	-	-	-	-	-	-	-
729				-	-	-	-	-	-	-
730	324	Land and Land Rights	F10	-	-	-	-	-	-	-
731				-	-	-	-	-	-	-
732	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
733				-	-	-	-	-	-	-
734	N00	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-
735				-	-	-	-	-	-	-
736				-	-	-	-	-	-	-
737				-	-	-	-	-	-	-
738				-	-	-	-	-	-	-
739				-	-	-	-	-	-	-
740				-	-	-	-	-	-	-
741				-	-	-	-	-	-	-
742	330	Land and Land Rights	F10	-	-	-	-	-	-	-
743				-	-	-	-	-	-	-
744	331	Structures and Improvements	F10	-	-	-	-	-	-	-
745				-	-	-	-	-	-	-
746	332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-
747				-	-	-	-	-	-	-
748	333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-
749				-	-	-	-	-	-	-
750	334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
751				-	-	-	-	-	-	-
752	335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
753				-	-	-	-	-	-	-
754	336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-
755				-	-	-	-	-	-	-
756	H00	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
757				-	-	-	-	-	-	-
758				-	-	-	-	-	-	-
759				-	-	-	-	-	-	-

NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

	MISC.-Total - Unbundled	A	B	C	D	E	F	G	H	I	J
			DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.5Z
760											
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830											
831											

TRANSMISSION PLANT

A		B		C		D		E		F		G		H		I		J	
MISC - Total - Unbundled		DESCRIPTION		Factor		Washington Jurisdiction Normalized		Residential Schedule 16		General Service Schedule 24		Large General Service Schedule 36		Large Power Service Schedule 46T		Irrigation Schedule 40		Street & Area Lighting Sch. 19,51-54,57	
832	360	Land and Land Rights		F20															
833		Demand Primary		A															
834		Assigned																	
835	361	Structures and Improvements		F20															
836		Demand Primary		A															
837		Assigned																	
838	362	Station Equipment		F20															
839		Demand Primary		A															
840		Assigned																	
841	364	Poles, Towers & Fixtures		F20															
842		Demand Primary		F22															
843		Demand Secondary		A															
844		Assigned																	
845	365	Overhead Conductors		F20															
846		Demand Primary		F22															
847		Demand Secondary		A															
848		Assigned																	
849	366	Underground Conduit		F20															
850		Demand Primary		F22															
851		Demand Secondary		A															
852		Assigned																	
853	367	Underground Conductors		F20															
854		Demand Primary		F22															
855		Demand Secondary		A															
856		Assigned																	
857	368	Line Transformers		F21															
858		Demand Secondary		A															
859		Assigned																	
860	369	Services		F70															
861		Customer		A															
862		Assigned																	
863	370	Meters		F60															
864		Customer		A															
865		Assigned																	
866	371	Install on Customers' Premises		F20															
867		Demand Primary		F22															
868		Demand Secondary		A															
869		Assigned																	
870	372	Leased Property		F20															
871		Demand Primary		F22															
872		Demand Secondary		A															
873		Assigned																	
874	373	Street Lights		A															
875	D00	Unclassified Dist Plant - Acct 300		F22															
876	D50	Unclassified Dist Sub - Acct 300		F20															
877		TOTAL DISTRIBUTION PLANT																	

MISC.-Total - Unbundled		GENERAL PLANT									
A	B	C	D	E	F	G	H	I	J		
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
900											
901											
902											
903											
904											
905											
906	Land and Land Rights	F107M									
907	Situs	F105M									
908	System Generation	F102M									
909	System Overheads	F42									
910	Customer - System										
911	Total Land & Land Rights										
912											
913	Structures and Improvements										
914	Situs	F107M									
915	System Generation	F105M									
916	System Overheads	F102M									
917	Customer - System	F42									
918	Total Structures and Improvements	F10									
919		F10									
920	Office Furniture & Equipment										
921	Situs	F107M									
922	System Generation	F105M									
923	System Overheads	F102M									
924	Customer - System	F42									
925	Energy	F10									
926	SSGCH	F10									
927	Total Office Furniture & Equipment										
928											
929	Transportation Equipment										
930	Situs	F107M									
931	System Generation	F105M									
932	System Overheads	F102M									
933	Customer - System	F42									
934	Energy	F10									
935	SSGCH	F10									
936	Total Transportation Equipment										
937											
938	Stores Equipment										
939	Situs	F107M									
940	System Generation	F105M									
941	System Overheads	F102M									
942	Total Stores Equipment	F42									
943		F10									
944	Tools, Shop & Garage Equipment										
945	Situs	F107M									
946	System Generation	F105M									
947	System Overheads	F102M									
948	Energy	F10									
949	SSGCH	F10									
950	Total Tools, Shop & Garage Equipment										
951											
952	Laboratory Equipment										
953	Situs	F107M									
954	System Generation	F105M									
955	System Overheads	F102M									
956	Energy	F10									
957	SSGCH	F10									
958	Total Laboratory Equipment										
959											
960	Power Operated Equipment										
961	Situs	F107M									
962	System Generation	F105M									
963	System Overheads	F102M									
964	Energy	F10									
965	SSGCH	F10									
966	Total Power Operated Equipment										
967											
968	Communication Equipment										
969	Situs	F107M									
970	System Generation	F105M									
971	System Overheads	F102M									
972	Customer - System	F42									
973	Energy	F10									
974	SSGCH	F10									
975	Total Communication Equipment										
976											

GENERAL PLANT										
	A	B	C	D	E	F	G	H	I	J
	MISC - Total - Unbundled	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
	ACC1									
977	398	Misc. Equipment								
978		Situs	F107M							
979		System Generation	F105M							
980		System Overheads	F102M							
981		Customer - System	F42							
982		Energy	F10							
983		Total Misc. Equipment								
984										
985										
986										
987										
988										
989										
990										
991	399	Coal Mine	F10							
992	399L	WIDCO Capital Lease	F10							
993		Remove Capital Lease	F10							
994										
995	390L	General Capital Lease	F10							
996		Remove Capital Lease	F10							
997										
998	392L	General Vehicles Capital Lease	F10							
999		Remove Capital Lease	F10							
1000										
1001	G00	Unclassified Gen Plant - Acct 300	F102M							
1002	G00	Unclassified Gen Veh - Acct 300	F102M							
1003										
1004		TOTAL GENERAL PLANT								
1005										
1006										
1007										
1008										
1009										
1010	301	Organization								
1011		Situs	F107M							
1012		System Generation	F105M							
1013		System Overheads	F102M							
1014		Total Organization								
1015										
1016	302	Franchise & Consent								
1017		Situs	F107M							
1018		System Generation	F105M							
1019		Total Franchise & Consent								
1020										
1021	303	Miscellaneous Intangible Plant								
1022		Situs	F107M							
1023		System Generation	F105M							
1024		System Overheads	F102M							
1025		Customer - System	F42							
1026		Energy	F10							
1027		Total Miscellaneous Intangible Plant								
1028										
1029	100	Unclass Intangible Plant - Acct 300	F102M							
1030										
1031		TOTAL INTANGIBLE PLANT								
1032										
1033										
1034		TOTAL ELECTRIC PLANT IN SERVICE								
1035										
1036										

MISC - Total - Unbundled		MISC RATE BASE							
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1037	Plant Held For Future Use	F10	-	-	-	-	-	-	-
1038	Production	F10	-	-	-	-	-	-	-
1039	Transmission	F10	-	-	-	-	-	-	-
1040	Distribution	F20	-	-	-	-	-	-	-
1041	General	F102	-	-	-	-	-	-	-
1042	Mining	F10	-	-	-	-	-	-	-
1043	Total Plant Held For Future Use		-	-	-	-	-	-	-
1044			-	-	-	-	-	-	-
1045			-	-	-	-	-	-	-
1046			-	-	-	-	-	-	-
1047			-	-	-	-	-	-	-
1048			-	-	-	-	-	-	-
1049			-	-	-	-	-	-	-
1050			-	-	-	-	-	-	-
1051	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-
1052			-	-	-	-	-	-	-
1053	Nuclear Fuel	F10	-	-	-	-	-	-	-
1054			-	-	-	-	-	-	-
1055	Weatherization	F10	2,643,690	969,547	349,793	565,566	643,926	105,949	8,909
1056			-	-	-	-	-	-	-
1057	Fuel Stock	F10	-	-	-	-	-	-	-
1058	SSECH	F10	-	-	-	-	-	-	-
1059	Total Fuel Stock		-	-	-	-	-	-	-
1060			-	-	-	-	-	-	-
1061	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-
1062			-	-	-	-	-	-	-
1063	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-
1064			-	-	-	-	-	-	-
1065	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-
1066			-	-	-	-	-	-	-
1067	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-
1068			-	-	-	-	-	-	-
1069	Materials and Supplies	F102M	-	-	-	-	-	-	-
1070	SSGCH	F10	-	-	-	-	-	-	-
1071	Total Material & Supplies		-	-	-	-	-	-	-
1072			-	-	-	-	-	-	-
1073	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-
1074			-	-	-	-	-	-	-
1075	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-
1076			-	-	-	-	-	-	-
1077	Prepayments	F102M	201,467	83,456	27,607	39,886	40,056	9,009	1,453
1078	Customer - System	F42	201,467	83,456	27,607	39,886	40,056	9,009	1,453
1079	Total Prepayments		-	-	-	-	-	-	-
1080			-	-	-	-	-	-	-
1081	Misc Regulatory Assets	F102M	(227,885)	(94,399)	(31,227)	(45,117)	(45,309)	(10,190)	(1,644)
1082	SSGCH	F10	(227,885)	(94,399)	(31,227)	(45,117)	(45,309)	(10,190)	(1,644)
1083	Total Misc Regulatory Assets		-	-	-	-	-	-	-
1084			-	-	-	-	-	-	-
1085	Misc Deferred Debits	F102M	-	-	-	-	-	-	-
1086			-	-	-	-	-	-	-
1087	Cash Working Capital	F137M	16,284	6,479	2,438	3,302	3,288	677	99
1088			-	-	-	-	-	-	-
1089	Other Working Capital	F137M	-	-	-	-	-	-	-
1090	SSECH	F10	-	-	-	-	-	-	-
1091	Total Other Working Capital		-	-	-	-	-	-	-
1092			-	-	-	-	-	-	-
1093	Nuclear Plant	F11	-	-	-	-	-	-	-
1094			-	-	-	-	-	-	-
1095	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-
1096			-	-	-	-	-	-	-
1097	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-
1098	TOTAL RATE BASE ADDITIONS		2,633,556	965,082	348,611	563,638	641,962	105,445	8,818
1099			-	-	-	-	-	-	-

1100	MISC - Total - Unbundled	A	B	D	E	F	G	H	I	J
1101		ACCT	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
1102		235	Customer Service Deposits							
1103		2281	Accum Prov for Property Insurance							
1104		2282	Accum Prov for Injuries & Damages							
1105		2283	Accum Prov for Pension & Benefits							
1106		22844	Accum Misc Oper Prov - Black Lung							
1107		22842	Accum Misc Oper Prov - Trojan							
1108		252	Customer Advances for Const							
1109		25399	Other Deferred Credits							
1110		190	Accum Deferred Income Taxes							
1111			Labor							
1112			Customer - System							
1113			Total Accum Deferred Income Taxes							
1114		281	Accum Deferred Income Taxes							
1115		282	Accum Deferred Income Taxes							
1116			Labor							
1117			Customer - System							
1118			Total Accum Deferred Income Taxes							
1119		283	Accum Deferred Income Taxes							
1120			Labor							
1121			Customer - System							
1122			Total Accum Deferred Income Taxes							
1123		255	Accum Investment Tax Credit							
1124			TOTAL RATEBASE DEDUCTIONS							
1125										
1126										
1127										
1128										
1129										
1130										
1131										
1132										
1133										
1134										
1135										
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1137										
1138										
1139										
1140										
1141										
1142										
1143										
1144										
1145										
1146		108SP	Steam Prod Accumulated Depr							
1147			SSGCH							
1148			Total Steam Prod Accumulated Depr							
1149		108NP	Nuclear Prod Accumulated Depr							
1150		108HP	Hydraulic Prod Accum Depr							
1151		108OP	Other Production - Accum Depr							
1152			SSCCT							
1153			Total Other Production - Accum Depr							
1154		108EP	Experimental Plant - Accum Depr							
1155										
1156										
1157										
1158										
1159										
1160										
1161										
1162										
1163										
1164										
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1177										

ACCUMULATED DEPRECIATION
PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

	A	B	D	E	F	G	H	I	J
	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting		
	Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 40	Sch. 13.31.54.57		
1178	MISC - Total - Unbonded								
1179	A	B	D	E	F	G	H	I	J
1180	FERC	DESCRIPTION	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1181	ACCI		Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48	Schedule 40	Sch. 13.31.54.57
1182									
1183	108364	Poles, Towers & Fixtures							
1184									
1185									
1186									
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Tab 5 - Cost of Service
Allocation Factors

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003

FACTOR NAME	GEN	TRN	DIS	Distribution	Retail	Misc	TOT	Description
ACCOMDT	0.505892	0.202141	0.291967	0.288072	0.003894	-	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.415941	0.145724	0.438335	0.434419	0.003916	-	1.000000	Book Depreciation
COMLEQ	0.171624	0.284708	0.533668	0.484970	0.048698	-	1.000000	Communication Equipment Acct 397
CUST	-	-	1.000000	-	1.000000	-	1.000000	Distribution Retail
CWC	0.790592	0.073591	0.135817	0.099266	0.002247	-	1.000000	Cash Working Capital
DDSD	0.482354	0.187284	0.330382	0.316307	0.014075	-	1.000000	Deferred Debits - Situs
DDSD	-	-	-	-	-	-	-	Deferred Debits - Situs
DDSO2	0.277668	0.075233	0.647099	0.431039	0.216060	-	1.000000	Deferred Debits - System Overhead
DDSO6	-	-	1.000000	1.000000	-	-	1.000000	Deferred Debits - System Overhead
DEFSG	0.488804	0.511196	-	-	-	-	1.000000	Deferred Debit - System Generation
DITEXP	0.480084	0.262176	0.257741	0.255282	0.002458	-	1.000000	Deferred Income Tax - Expense
DMSC	-	-	1.000000	1.000000	-	-	1.000000	Distribution Miscellaneous
DPW	-	-	1.000000	1.000000	-	-	1.000000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	0.600000	-	-	1.000000	Environmental Services Department
FERC	0.704213	0.295787	-	-	-	-	1.000000	FERC Fees
FIT	0.255417	0.208848	0.535734	0.474870	0.054259	-	1.000000	Federal Income Taxes
G-DGP	0.246787	0.216539	0.538674	0.505877	0.030858	-	1.000000	General Plant - DGP Factor
G-DGU	0.545391	0.437435	0.017173	0.017173	-	-	1.000000	General Plant - DGU Factor
GP	0.439659	0.202304	0.358037	0.348651	0.009386	-	1.000000	Total Plant
G-SG	0.691170	0.299314	0.009516	0.009516	-	-	1.000000	General Plant - SG Factor
G-SITUS	0.000033	0.200129	0.799838	0.799838	-	-	1.000000	General Plant - SITUS Factor
I	0.377793	0.171602	0.450606	0.257703	0.192902	-	1.000000	Intangible Plant
IBT	0.230278	0.232552	0.537169	0.497287	0.032261	-	1.000000	Income Before Taxes
I-DGP	0.988002	0.011998	-	-	-	-	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	-	1.000000	Intangible Plant - DGU Factor
I-SG	0.211760	0.244441	0.043789	0.043789	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	0.372583	0.232951	0.391765	0.391765	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.512143	0.046044	0.441813	0.276333	0.165480	-	1.000000	Direct Labor Expense
MSS	0.806377	0.052413	0.141210	0.141210	-	-	1.000000	Materials & Supplies
NONE	-	-	-	-	-	-	-	Not Functionalized
NUTIL	-	-	-	-	-	-	-	Non-Utility
OTHDDGP	0.087726	0.912274	-	-	-	-	1.000000	Other Revenues - DGP Factor
OTHDDGU	0.087726	0.912274	-	-	-	-	1.000000	Other Revenues - DGU Factor
OTHSE	0.195036	0.804964	-	-	-	-	1.000000	Other Revenues - SE Factor
OTHSG	0.087726	0.912274	-	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.087726	0.912274	-	-	-	-	1.000000	Other Revenues - Rolled-in SG Factor
OTHSTUS	0.684788	0.278938	0.036274	0.040101	-	-	1.000000	Other Revenues - Situs
OTHSSO	0.444118	0.207082	0.348799	0.348799	-	-	1.000000	Other Revenues - SO Factor
P	1.000000	-	-	-	-	-	1.000000	Production
PT	0.681815	0.318185	-	-	-	-	1.000000	Production / Transmission
PTD	0.461880	0.215548	0.322572	0.322572	-	-	1.000000	Prod. Trans. Dist Plant
REVREQ	0.703359	0.105809	0.190832	0.190832	0.029894	-	1.000000	Revenue Requirement
SCHMA	0.345681	0.190705	0.463614	0.450527	0.012308	-	1.000000	Schedule M Additions
SCHMAF	1.000000	-	-	-	-	-	1.000000	Schedule M Additions - Flow Through
SCHMAP	0.372082	0.059264	0.568654	0.355666	0.212988	-	1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.512143	0.046044	0.441813	0.276333	0.165480	-	1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.345916	0.189531	0.464552	0.496779	0.014101	-	1.000000	Schedule M Additions - Temporary
SCHMAT-GPS	0.444118	0.207082	0.348799	0.348799	-	-	1.000000	Schedule M Additions - Temporary-GPS
SCHMAT-SE	0.953863	0.002286	0.003851	0.003851	-	-	1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	0.935655	0.120871	0.056527	0.037415	0.088570	-	1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.444118	0.207082	0.348799	0.348799	-	-	1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.482459	0.118078	0.399463	0.398517	0.009946	-	1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.412097	0.183784	0.404119	0.412845	0.001721	-	1.000000	Schedule M Deductions
SCHMDF	1.000000	-	-	-	-	-	1.000000	Schedule M Deductions - Flow Through
SCHMDP	0.356797	0.073054	0.570148	0.367034	0.203114	-	1.000000	Schedule M Deductions - Permanent
SCHMDP-SO	0.512143	0.046044	0.441813	0.276333	0.165480	-	1.000000	Schedule M Deductions - Permanent SO
SCHMDT	0.412402	0.184621	0.402977	0.413045	0.003213	-	1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.445265	0.208300	0.346445	0.348837	0.002392	-	1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	0.612466	0.055362	0.332172	0.332172	-	-	1.000000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	-	-	-	-	-	-	-	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.445684	0.208738	0.345598	0.348851	0.003253	-	1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.452908	0.258329	0.298763	0.381867	0.034393	-	1.000000	Schedule M Deductions - Temporary-SO
STEP-UP	0.066207	0.933793	-	-	-	-	1.000000	Schedule M Deductions - Temporary-SO
T	-	-	1.000000	-	-	-	1.000000	Transmission
T-SPLIT	-	-	-	-	-	-	-	Transmission
TAXDEPR	0.372748	0.176879	0.450373	0.446353	0.004020	-	1.000000	Tax Depreciation
TD	-	-	0.406557	0.599443	-	-	1.000000	Transmission / Distribution
WSF	0.928697	0.071303	-	-	-	-	1.000000	Wholesale Sales Firm

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Distribution Sub-Functionalization Factors

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
FACTOR	SUB	PC	XFMR	METER	SERVICE	TOTAL	DESCRIPTION
SUBS	1.00000	-	-	-	-	1.00000	Substations
PC	-	1.00000	-	-	-	1.00000	Poles & Conductor
XFMR	-	-	1.00000	-	-	1.00000	Transformer
METR	-	-	-	1.00000	-	1.00000	Meters
SERV	-	-	-	-	1.00000	1.00000	Services
CUST	-	-	-	-	-	-	Customer Accounting & Service
MISC	-	-	-	-	-	-	Miscellaneous
PLNT	0.13334	0.47843	0.24010	0.04593	0.10219	1.00000	Distribution Plant
PLNT2	0.21796	0.78204	-	-	-	1.00000	Substations, Poles & Conductor
DISom	0.09945	0.77188	0.00060	0.12808	-	1.00000	Dist. Cust. Acctg, Service, Sales O & M
INTN	0.13334	0.47843	0.24010	0.04593	0.10219	1.00000	Distribution Related Intangible Plant
GENL	0.13334	0.47843	0.24010	0.04593	0.10219	1.00000	Distribution Related General Plant
ZERO	-	-	-	-	-	-	-
DRB	0.16566	0.45435	0.21356	0.05166	0.11477	1.00000	Distribution Rate Base

PacifiCorp
 Cost Of Service By Rate Schedule - COS Factor Summary
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003
 Class Allocation Factors

A B C D E F G H I J K

COS Factor	DESCRIPTION	Dmd Split	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Factor
A	Direct Assignment								
F10	Coincident Peak, System	13% / 87%	0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F11	Coincident Peak, System	50% / 50%	0.37415	0.13677	0.21434	0.23261	0.03934	0.00278	1.00000
F12	Coincident Peak, System	100% / 0%	0.38417	0.14280	0.21489	0.21780	0.03834	0.00199	1.00000
F13	Seasonal System Capacity Combustion Turbine		0.37733	0.14125	0.21779	0.22267	0.03928	0.00168	1.00000
F14	Seasonal System Capacity Cholla		0.39922	0.13281	0.21871	0.22080	0.02591	0.00255	1.00000
F15	Seasonal System Generation Cholla		0.38439	0.12975	0.21669	0.23913	0.02552	0.00352	1.00000
F16	Seasonal System Capacity Purchase		0.30343	0.17492	0.21255	0.22345	0.08565	-	1.00000
F17	Seasonal System Generation Purchase		0.31166	0.14293	0.20959	0.24732	0.08562	0.00288	1.00000
F20	12 Schedule Distribution Peaks		0.42926	0.13252	0.20090	0.16384	0.06944	0.00403	1.00000
F21	Transformers - NCP		0.54389	0.13160	0.19829	0.07042	0.05282	0.00297	1.00000
F22	Secondary Lines - NCP		0.80518	0.19482	-	-	-	-	1.00000
F30	MWH @ Input		0.36414	0.13075	0.21379	0.24742	0.04034	0.00358	1.00000
F32	Seasonal System Energy Combustion Turbine		0.36320	0.13114	0.21469	0.24722	0.04018	0.00357	1.00000
F33	Seasonal System Energy Cholla		0.38218	0.12930	0.21638	0.24186	0.02661	0.00366	1.00000
F34	Seasonal System Energy Purchase		0.31289	0.13815	0.20914	0.25088	0.08562	0.00331	1.00000
F40	Average Customers		0.79061	0.13331	0.00792	0.00047	0.03912	0.02857	1.00000
F41	Weighted Customers Acct 902		0.73974	0.17213	0.01437	0.00092	0.07284	-	1.00000
F42	Weighted Customers Acct 903		0.71488	0.11331	0.01675	0.01545	0.11637	0.02325	1.00000
F43	Residential Split		1.00000	-	-	-	-	-	1.00000
F44	Commercial Split		-	0.94395	0.05605	-	-	-	1.00000
F45	Industrial / Irrigation Split		-	-	-	0.01196	0.98904	-	1.00000
F46	Lighting / OSPA Split		-	-	-	-	-	1.00000	1.00000
F47	Wild Customers Acct 902 - Irrigation		0.76364	0.17769	0.01483	0.00095	0.04288	-	1.00000
F48	Wild Customers Acct 903 - Irrigation		0.75250	0.11927	0.01763	0.01626	0.06986	0.02447	1.00000
F50	Contribution in Aid of Construction		0.28709	0.22623	0.28709	0.28132	0.20536	-	1.00000
F51	Security Deposits		0.70616	0.15869	0.06824	-	0.06562	0.00129	1.00000
F60	Meters		0.64737	0.18981	0.07182	0.01658	0.07443	-	1.00000
F70	Services		0.71809	0.23085	0.04654	0.00453	-	-	1.00000
F80	Uncollectables		0.90903	0.02539	-	0.03157	0.03401	-	1.00000
F90	Customer Service / DSM		-	-	-	-	-	-	1.00000
F91	Sales Expense		-	-	-	-	-	-	1.00000
F101	Rate Base		0.41949	0.13767	0.19494	0.19640	0.04500	0.00650	1.00000
F101G	Generation Rate Base		0.36595	0.13229	0.21380	0.24344	0.04013	0.00338	1.00000
F101T	Transmission Rate Base		0.36705	0.13227	0.21373	0.24340	0.04016	0.00339	1.00000
F101D	Distribution Rate Base		0.51806	0.14903	0.16123	0.10597	0.05329	0.01240	1.00000
F101R	Retail Rate Base		0.63376	0.12352	0.07015	0.06620	0.08875	0.01762	1.00000
F101M	Misc Rate Base		0.36646	0.13237	0.21402	0.24376	0.04004	0.00335	1.00000
F102	SGP - System Gross Plant		0.41424	0.13703	0.19798	0.19882	0.04472	0.00721	1.00000
F102G	SGGP - System Gross Generation Plant		0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F102T	SGTP - System Gross Transmission Plant		0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F102D	SGDP - System Gross Distribution Plant		0.51063	0.14860	0.16561	0.10802	0.05413	0.01501	1.00000
F102R	SGRP - System Gross Retail Plant		0.41424	0.13703	0.19798	0.19882	0.04472	0.00721	1.00000
F102M	SGDP - System Gross Misc Plant		0.41424	0.13703	0.19798	0.19882	0.04472	0.00721	1.00000
F104	SNP - System Net Plant		0.42743	0.13795	0.19431	0.19455	0.04516	0.00660	1.00000
F104G	SNP - System Net Generation Plant		0.36677	0.13230	0.21390	0.24356	0.04009	0.00337	1.00000
F104T	SNP - System Net Transmission Plant		0.36687	0.13228	0.21383	0.24352	0.04013	0.00338	1.00000
F104D	SNP - System Net Distribution Plant		0.51804	0.14908	0.16128	0.10599	0.05327	0.01234	1.00000
F104R	SNP - System Net Retail Plant		0.69410	0.12007	0.03300	0.02709	0.10455	0.02120	1.00000
F104M	SNP - System Net Misc Plant		0.42143	0.13795	0.19431	0.19455	0.04516	0.00660	1.00000

PacifiCorp
 Cost of Service By Rate Schedule - COS Factor Summary
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003
 Class Allocation Factors

A B C D E F G H I J K

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57	Factor
F105	STP - System Prod & Trans Plant			0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F105G	SGP - System Gross Generation Plant			0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F105T	SGTP - System Gross Transmission Plant			0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F105D	SGDP - System Gross Distribution Plant			0.80518	0.19482	-	-	-	-	1.00000
F105R	SGTP - System Gross Retail Plant			0.80518	0.19482	-	-	-	-	1.00000
F105M	SGDP - System Gross Misc Plant			0.80518	0.19482	-	-	-	-	1.00000
F106	STP - System Transmission Plant			0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F107	STP - System Trans & Dist Plant			0.43000	0.14088	0.18497	0.16231	0.04850	0.01035	1.00000
F107G	SGP - System Gross Generation Plant			0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F107T	SGTP - System Gross Transmission Plant			0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F107D	SGDP - System Gross Distribution Plant			0.51063	0.14660	0.16561	0.10802	0.05413	0.01501	1.00000
F107R	SGTP - System Gross Retail Plant			0.51063	0.14660	0.16561	0.10802	0.05413	0.01501	1.00000
F107M	SGDP - System Gross Misc Plant			0.44088	0.14660	0.16561	0.10802	0.05413	0.01501	1.00000
F108	SGP - System General Plant			0.44088	0.13905	0.18548	0.18053	0.04594	0.00812	1.00000
F110	SIP - System Intangible Plant			0.44657	0.13226	0.17481	0.18400	0.05393	0.00844	1.00000
F118	Account 360			0.42926	0.13252	0.20090	0.16384	0.06944	0.00403	1.00000
F119	Account 361			0.42926	0.13252	0.20090	0.16384	0.06944	0.00403	1.00000
F120	Account 362			0.42926	0.13252	0.20090	0.16384	0.06944	0.00403	1.00000
F121	Account 364			0.42926	0.13252	0.20090	0.16384	0.06944	0.00403	1.00000
F122	Account 365			0.46490	0.13750	0.18485	0.15075	0.06389	0.00371	1.00000
F123	Account 366			0.55557	0.15345	0.18185	0.14831	0.06286	0.00365	1.00000
F124	Account 367			0.49539	0.14348	0.13340	0.10879	0.04611	0.00268	1.00000
F125	Account 368			0.54389	0.13160	0.16556	0.13502	0.05723	0.00282	1.00000
F126	Account 369			0.71809	0.20085	0.04654	0.00453	-	-	1.00000
F127	Account 370			0.64737	0.18981	0.07182	0.01658	0.07443	-	1.00000
F128	Account 371			-	-	-	-	-	1.00000	1.00000
F129	Account 372			0.16667	0.16667	0.16667	0.16667	0.16667	0.16667	1.00000
F130	Account 373			-	-	-	-	-	-	1.00000
F131	Account 581 thru 587 & 591 thru 597			0.49724	0.14959	0.15413	0.11759	0.05776	0.02369	1.00000
F132	Account 364 + 365			0.46164	0.13788	0.18359	0.14373	0.06346	0.00369	1.00000
F133	Account 366 + 367			0.52315	0.14808	0.15072	0.12292	0.05210	0.00303	1.00000
F134	Account 364 + 365 + 369 (OH)			0.48661	0.14693	0.17025	0.13560	0.05728	0.00333	1.00000
F135	Account 366 + 367 + 369 (UG)			0.60566	0.18311	0.10662	0.07281	0.03005	0.00175	1.00000
F136	Account 902 + 903 + 904			0.79857	0.10781	0.01206	0.01670	0.03324	0.01163	1.00000
F137	Total O & M Expense			0.39156	0.13271	0.20295	0.22624	0.04167	0.00487	1.00000
F137G	Generation O & M Exp			0.36698	0.13235	0.21384	0.24335	0.04009	0.00339	1.00000
F137T	Transmission O & M Exp			0.36935	0.13263	0.21293	0.24126	0.04028	0.00354	1.00000
F137D	Distribution O & M Exp			0.49842	0.14781	0.16036	0.11824	0.05566	0.01951	1.00000
F137R	Retail O & M Exp (Customer)			0.79462	0.10875	0.01393	0.01820	0.05257	0.01194	1.00000
F137M	Misc & Customer O & M Exp			0.39788	0.14973	0.20276	0.20194	0.04158	0.00611	1.00000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)			0.45902	0.13136	0.17097	0.18327	0.04516	0.00822	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)			0.36674	0.13231	0.21393	0.24357	0.04008	0.00337	1.00000
F138T	Transmission O & M Exp (less wheeling exp)			0.49724	0.14959	0.15413	0.11759	0.05776	0.02369	1.00000
F138D	Distribution O & M Exp (Customer)			0.79857	0.10842	0.01199	0.01635	0.05290	0.01203	1.00000
F138M	Misc & Customer O & M Exp			-	-	-	-	-	-	1.00000
F140	Revenue Requirement Before Rev Credits			0.40147	0.13416	0.19985	0.21578	0.04311	0.00562	1.00000
F140G	Revenue Requirement Before Rev Credits			0.36696	0.13234	0.21384	0.24338	0.04010	0.00338	1.00000
F140T	Revenue Requirement Before Rev Credits			0.36792	0.13243	0.21384	0.24257	0.04019	0.00345	1.00000
F140D	Revenue Requirement Before Rev Credits			0.50756	0.14761	0.16255	0.11201	0.05477	0.01549	1.00000
F140R	Revenue Requirement Before Rev Credits			0.76974	0.11076	0.02020	0.02305	0.06260	0.01364	1.00000
F140M	Revenue Requirement Before Rev Credits			0.39031	0.14555	0.20547	0.21201	0.04121	0.00544	1.00000
F141	Firm Revenues			0.40568	0.15409	0.19997	0.19152	0.04195	0.00680	1.00000

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Demand Factors

A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57				Total
1 Secondary	48,587,293	18,060,534	27,178,408	11,968,531	4,849,474	252,199	-	-	-	110,896,440
2 Primary	-	-	-	15,577,338	-	-	-	-	-	15,577,338
3 Sub-Transmission	-	-	-	-	-	-	-	-	-	0
4 Transmission	-	-	-	-	-	-	-	-	-	0
5 Total KW @ Input	48,587,293	18,060,534	27,178,408	27,545,869	4,849,474	252,199	0	0	0	126,473,777
6 Total MWH @ Input	1,592,699	571,868	935,086	1,082,203	176,422	15,640	0	0	0	4,373,918
7 MWH %	36.4136%	13.0745%	21.3787%	24.7422%	4.0335%	0.3576%	0.0000%	0.0000%	0.0000%	100.0000%
8 FACTOR 10 - 13% D / 87% E	36.6740%	13.2312%	21.3931%	24.3571%	4.0076%	0.3370%	0.0000%	0.0000%	0.0000%	100.0000%
9 FACTOR 11 - 50% D / 50% E	37.4152%	13.6773%	21.4340%	23.2610%	3.9339%	0.2785%	0.0000%	0.0000%	0.0000%	100.0000%
10 FACTOR 12 - 100% D	38.4169%	14.2801%	21.4894%	21.7799%	3.8344%	0.1994%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003

	<u>Sch 16</u> sec	<u>Sch 25</u> sec	<u>Sch 36</u> sec	<u>Sch 48T</u> sec	<u>Sch 48T</u> pri	<u>Sch 40</u> sec	<u>Lighting</u> sec
<u>Top 200 Sum &Win Hrs @input</u>	48,587,293	18,060,534	27,178,408	11,968,531	15,577,338	4,849,474	252,199
<u>Top 200 Sum &Win Hrs @sales</u>	41,954,316	15,594,970	23,468,101	10,334,627	14,127,823	4,187,440	217,770
<u>Top 100 Summer Hours</u>	16,233,100	8,692,586	11,664,699	5,109,474	7,206,927	4,018,471	7,140
<u>Top 100 Winter Hours</u>	25,721,216	6,902,383	11,803,402	5,225,153	6,920,896	168,969	210,630

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Distribution Factors - Schedule Peaks (maximum)

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	-	Total
1 Secondary	439,952	135,817	205,901	80,406	71,172	4,135	-	937,383
2 Primary	-	-	-	87,518	-	-	-	87,518
3 Sub-Transmission	-	-	-	-	-	-	-	-
4 Transmission	-	-	-	-	-	-	-	-
5 12 Schedule Dist Peaks	439,952	135,817	205,901	167,924	71,172	4,135	-	1,024,900
6 @ Input	42.9263%	13.2518%	20.0898%	16.3844%	6.9443%	0.4034%	0.0000%	100.0000%
7 Substations	1,080,671	237,714	275,799	97,950	73,459	4,135	0	1,769,728
8 Max NCP - Sec	3.00	2.00	1.00	1.00	1.00	1.00	0.00	
9 Cust/Transformer	0.70	0.77	1.00	1.00	1.00	1.00	0.00	
10 Coincidence Factor	756,470	183,040	275,799	97,950	73,459	4,135	0	1,390,852
11 Max NCP - Wgt	54.3889%	13.1602%	19.8295%	7.0425%	5.2816%	0.2973%	0.0000%	100.0000%
12 Line Transformers	756,470	183,040	0	0	0	0	0	939,509
13 Max NCP - Wgt* (Less Irrg & St Ltg)	80.5175%	19.4825%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
14 Secondary Lines								
15 Factor 22								

* If Line 19 > 1,
Line 30 = Line 23

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Schedule Peaks @ Input

Description	COS Sch	Schedule Peaks @ Input												Schedule Peaks Total	Max Sch Peak			
		A	B	C	D	E	E	July	August	September	October	November	December			January	February	March
1 Residential																		
2 Sch 16 sec	16		373,952		275,364	272,262	319,255	330,561	345,366	275,133	361,727	378,088	415,390	439,952	398,104	4,185,153	439,952	
3																		
4 General Service																		
5 Sch 24 sec	24		101,789		111,273	122,314	129,450	135,817	106,295	114,127	107,247	111,988	112,542	96,192	1,356,064	135,817		
6 Sch 36 sec	36		148,555		141,660	155,264	159,575	166,589	149,739	205,901	175,994	172,756	167,014	152,530	1,937,223	205,901		
7 Sch 48T sec	48T		64,871		68,156	64,790	80,406	79,472	75,788	71,313	66,669	64,377	63,328	63,555	832,176	80,406		
8 Sch 48T pri	48T		83,374		80,453	87,365	84,357	80,632	80,632	83,659	81,707	81,340	82,385	78,223	991,172	87,518		
9 General Service Total			398,589		397,286	409,749	426,724	449,591	462,511	415,480	478,859	431,617	430,461	425,269	390,500	5,116,636	509,642	
10																		
11 Irrigation																		
12 Sch 040 sec	40		12,292		40,317	56,963	55,808	64,645	71,172	27,763	13,466	1,766	203	581	622	345,619	71,172	
13																		
14 Street Lights																		
15 Sch 15.52.54.57 sec			4,135		4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	49,615	4,135	
16																		
17																		
18																		
19 State of Washington			789,967		717,101	743,109	805,921	849,531	883,184	722,511	859,186	815,526	850,188	869,937	793,360	9,697,023	1,024,900	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003
 Non Coincident Peaks @ Input

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch	Sch
	April	May	June	July	August	September	October	November	December	January	February	March	NCP Total	NCP Total	Maximum NCP	
1 Residential																
2 Sch 16 sec	912,083	877,949	798,788	856,683	856,221	785,671	894,868	940,066	988,017	1,080,671	981,031	912,656	10,884,704	1,080,671		
3																
4 General Service																
5 Sch 24 sec	211,023	190,307	203,816	237,714	220,097	212,936	213,538	220,984	208,934	214,492	227,213	230,252	2,591,315	237,714		
6 Sch 36 sec	216,948	206,468	207,755	213,931	246,775	275,799	261,941	249,455	193,556	209,549	213,182	232,034	2,727,393	275,799		
7 Sch 48T sec	84,574	83,595	88,547	81,001	94,478	97,224	97,950	88,510	83,375	79,970	78,130	78,787	1,036,142	97,950		
8 Sch 48T pri	96,920	93,502	99,479	91,575	94,108	95,364	98,900	98,443	92,297	92,313	91,535	90,485	1,134,931	99,479		
9 General Service Total	609,465	573,872	599,596	624,221	655,458	681,324	672,329	657,402	578,162	596,325	610,060	631,568	7,489,781	710,941		
10																
11 Irrigation																
12 Sch 40 sec	48,864	68,300	73,364	73,351	73,373	73,459	65,489	39,115	1,786	400	725	1,120	519,355	73,459		
13																
14 Street Lights																
15 Sch 15.52,54,57 sec	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	49,615	4,135		
16																
17																
18 State of Washington	1,574,546	1,524,256	1,475,883	1,558,389	1,589,186	1,544,589	1,636,831	1,640,717	1,572,099	1,681,530	1,595,951	1,549,479	18,943,455	1,869,206		

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003
 Energy Factor

A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57				Total
1 Secondary	1,429,199	513,162	839,094	407,267	158,311	14,034	-	-	-	3,361,067
2										
3 Primary	-	-	-	581,209	-	-	-	-	-	581,209
4										
5 Sub-Transmission	-	-	-	-	-	-	-	-	-	-
6										
7 Transmission	-	-	-	-	-	-	-	-	-	-
8										
9										
10 Total MWH										
11 @ Sales	1,429,199	513,162	839,094	988,475	158,311	14,034	-	-	-	3,942,276
12										
13										
14 Total MWH										
15 @ Input	1,592,699	571,868	935,086	1,082,203	176,422	15,640	-	-	-	4,373,918
16										
17 Energy										
18 FACTOR 30	36.4136%	13.0745%	21.3787%	24.7422%	4.0335%	0.3576%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Energy Factor

<u>A</u>	<u>B</u>	<u>C</u>
<u>Rate Schedules</u>	<u>Voltage level</u>	<u>MWH @ Sales (Inc Unbilled)</u>
Sch 016	secondary	1,429,199
Sch 024	secondary	513,162
Sch 036	secondary	839,094
Sch 48T	secondary	407,267
Sch 48T	primary	581,209
Sch 40	secondary	158,311
Sch 15,51,52,53,54,57	secondary	14,034
State of Washington		<u><u>3,942,276</u></u>

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003
 Weighted Customer Factors

	A	B	C	D	E	E	F	G	H	I	J	K	L
Description	Residential Schedule 16	Commercial Schedule 17	Industrial Schedule 18	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57					Total
1 Residential	98,489	-	-	-	-	-	-	-	-	-	-	-	98,489
2 Commercial	-	16,607	-	16,607	986	-	-	-	-	-	-	-	17,593
3 Industrial	-	-	-	-	-	59	-	-	-	-	-	-	59
4 Irrigation	-	-	-	-	-	-	4,873	-	-	-	-	-	4,873
5 St Lighting	-	-	-	-	-	-	-	3,559	-	-	-	-	3,559
6 Ave Customers	98,489	16,607	-	16,607	986	59	4,873	3,559	-	-	-	-	124,573
7													
8													
9													
10													
11 Residential	98,489	-	-	-	-	-	-	-	-	-	-	-	98,489
12 Commercial	-	22,918	-	22,918	1,913	-	-	-	-	-	-	-	24,831
13 Industrial	-	-	-	-	-	123	-	-	-	-	-	-	123
14 Irrigation	-	-	-	-	-	-	9,697	-	-	-	-	-	9,697
15 St Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Ave Customers	98,489	22,918	-	22,918	1,913	123	9,697	-	-	-	-	-	133,139
17													
18													
19													
20													
21 Residential	98,489	-	-	-	-	-	-	-	-	-	-	-	98,489
22 Commercial	-	15,611	-	15,611	2,307	-	-	-	-	-	-	-	17,918
23 Industrial	-	-	-	-	-	2,129	-	-	-	-	-	-	2,129
24 Irrigation	-	-	-	-	-	-	16,032	-	-	-	-	-	16,032
25 St Lighting	-	-	-	-	-	-	-	3,203	-	-	-	-	3,203
26 Ave Customers	98,489	15,611	-	15,611	2,307	2,129	16,032	3,203	-	-	-	-	137,771
27													
28													
29													
30													
31 Residential	98,489	-	-	-	-	-	-	-	-	-	-	-	98,489
32 Commercial	-	16,607	-	16,607	986	-	-	-	-	-	-	-	17,593
33 Industrial	-	-	-	-	-	59	-	-	-	-	-	-	59
34 Irrigation	-	-	-	-	-	-	4,873	-	-	-	-	-	4,873
35 St Lighting	-	-	-	-	-	-	-	3,559	-	-	-	-	3,559
36 Ave Customers	98,489	16,607	-	16,607	986	59	4,873	3,559	-	-	-	-	124,573
37													
38													
39													
40													
41 Industrial / Irrigation	-	-	-	-	-	59	4,873	-	-	-	-	-	4,932
42													
43													
44													
45													
46													
47 Lighting	-	-	-	-	-	-	-	3,559	-	-	-	-	3,559
48													
49													
50													
51 Ave Customers	98,489	22,918	-	22,918	1,913	123	5,530	-	-	-	-	-	128,972
52													
53													
54													
55													
56													
57 Ave Customers	98,489	15,611	-	15,611	2,307	2,129	9,143	3,203	-	-	-	-	130,882
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60													
61													
62													
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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Weighted Customer Factors

A	B	C	D	E	F	G	H
Description	COS Schedule	Average Customers (F 40)	Account 902 Weighting	Total Acct 902 Customers (F 41)	Account 903 Weighting	Total Acct 903 Customers (F 42)	
1 Residential	16	98,489	1.00	98,489	1.00	98,489	
2							
3 Commercial	24	16,607	1.38	22,918	0.94	15,611	
4	36	986	1.94	1,913	2.34	2,307	
5							
6 Total		17,593		24,831		17,918	
7							
8 Industrial	48T-s	45	2.08	94	36.08	1,624	
9	48T-p	14	2.08	29	36.08	505	
10		59		123		2,129	
11 Total							
12							
13 Irrigation - annual cust	40	4,873	1.99	9,697	3.29	16,032	
14	40	2,779	1.99	5,530	3.29	9,143	
15 Irrigation - ave billings							
16							
17							
18 Street Lighting	15,52,54,57	3,559	-	-	0.90	3,203	
19							
20							
21							
22							
23 State of Washington		124,573		133,139		137,771	

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Customer Advances Factor

	A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57					Total
1 Revenue											
2 Residential	80,419,474										80,419,474
3 Com / Ind		30,478,770		37,900,320							68,379,091
4 Irrigation					8,316,235						8,316,235
5											
6 Customer Advances											
7 Residential	425,607			417,050							425,607
8 Com / Ind		335,384									752,434
9 Irr					304,449						304,449
10 Total Cust Advances	425,607	335,384	-	417,050	304,449						1,482,489
11											
12 FACTOR 50	28.7089%	22.6230%	0.0000%	28.1317%	20.5363%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13											
14											
15 Security Deposits	442,550	99,448	42,765	-	41,124	810					626,697
16											
17 FACTOR 51	70.6162%	15.8686%	6.8239%	0.0000%	6.5620%	0.1292%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

Contribution in Aid of Construction - period ending March 31, 2003

WA 1 Residential	425,607
WA 2 Commercial	730,100
WA 2 Industrial	22,334
WA 4 Irrigation	304,449
Total	1,482,489

PacifiCorp

Cost Of Service By Rate Schedule

State of Washington

Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E

12 Months Ending March 2003

Meter & Services Factor

A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	-	-	-	Total
1 Average Customer	98,489	16,607	986	59	4,873	3,559	0	0	0	124,573
2										
3										
4 Meter Cost	8,671,956	2,542,611	962,028	222,073	997,010	0	0	0	0	13,395,679
5										
6										
7 FACTOR 60	64.7370%	18.9808%	7.1816%	1.6578%	7.4428%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8										
9										
10 Service Cost	36,900,450	11,862,665	2,391,431	232,596	0	0	0	0	0	51,387,142
11										
12										
13 FACTOR 70	71.8087%	23.0849%	4.6538%	0.4526%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Meter & Service Data

	A	B	C	D	E	F	G
	Class/Schedule	COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
1	Residential						
2	Sch 016	16	98,489	88.05	\$8,671,956	374.67	\$36,900,450
3							
4	Commercial						
5	Sch 024	24	16,607	153.10	\$2,542,611	714.32	\$11,862,665
6	Sch 036	36	986	975.69	\$962,028	2,425.39	\$2,391,431
7							
8	Industrial						
9	Sch 048T	48T-s	45	1,425.00	\$64,125	5,168.81	\$232,596
10	Sch 048T	48T-p	14	11,282.00	\$157,948	0.00	\$0
11							
12	Irrigation						
13	Sch 040	40	4,873	204.60	\$997,010	0.00	\$0
14							
15	Street Lighting						
16	Sch 15,52,54,57	15,52,54,57	3,559	0.00	\$0	0.00	\$0
17							
18							
19	State of Washington		124,573		\$13,395,679		\$51,387,142

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Uncollectables Factor

	A	B	C	D	E	F	G	H	I	J	K
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57					Total
1 Revenue											
2 Residential	80,419,474										80,419,474
3 Com / Ind		30,478,770		37,900,320							68,379,091
4 Irrigation				8,316,235							8,316,235
5 Total	80,419,474	30,478,770	-	37,900,320	8,316,235	-	-	-	-	-	157,114,800
6											
7											
8 Uncollectables											
9 Write-off	(2,196,388)	(89,047)	0	(110,730)	(90,816)	0	0	0	0	0	(2,486,982)
10 Recovery	1,107,151	58,624	0	72,899	50,067	0	0	0	0	0	1,288,741
11 Net Write Off	(1,089,238)	(30,423)	-	(37,831)	(40,750)	-	-	-	-	-	(1,198,241)
12											
13											
14 FACTOR 80	90.9031%	2.5390%	0.0000%	3.1572%	3.4008%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003
 Revenue - Normalized

Line	A Customer Class	B	C	D	E	F	G	H	I	J	K	L
	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total					
1	Residential	80,419,474	-	-	-	138,464	80,557,937	-	-	-	-	-
2												
3	Commercial	-	28,778,774	31,078,248	5,401,761	298,711	65,557,494	-	-	-	-	-
4												
5	Industrial	-	1,699,996	8,478,270	32,498,560	19,718	51,012,780	-	-	-	-	-
6												
7	Lighting	-	-	-	-	889,490	889,490	-	-	-	-	-
8												
9	OSPA	-	-	-	-	-	-	-	-	-	-	-
10												
11	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-
12												
13												
14	Tariff Revenues	80,419,474	30,478,770	39,556,518	37,900,320	1,346,383	198,017,701	-	-	-	-	-
15												
16												
17	Total AGA Revenues	346	67,530	83,822	65,462	796	217,956	-	-	-	-	-
18	Misc Revenues	-	-	-	-	-	-	-	-	-	-	-
19	Gross Receipts Adj.	-	-	-	-	-	-	-	-	-	-	-
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-	-	-
21	Firm Revenue	80,419,820	30,546,300	39,640,340	37,965,782	1,347,179	198,235,657	-	-	-	-	-
22	Firm Revenue factor	40.57%	15.41%	20.00%	19.15%	0.68%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
23												
24	Non-Firm	-	-	-	-	-	-	-	-	-	-	-
25												
26												
27	Total Revenue	80,419,820	30,546,300	39,640,340	37,965,782	1,347,179	198,235,657	-	-	-	-	-

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Revenue - AGA Spread

Line	A Customer Classes	B Residential Schedule 16	C General Service Schedule 24	D Large General Service Sch. 36	E Large Power Service Schedule 48T	F Street & Area Lighting Sch. 15,51-54,57	G -	H Total Firm Revenues
1	<u>Firm Revenues</u>							
2		80,419,474				138,464		80,557,937
3	Residential							
4	Commercial	28,778,774	31,078,248	5,401,761	298,711	0		65,557,494
5	Industrial	1,699,996	8,478,270	32,498,560	19,718	0		42,696,544
6	Lighting				889,490			889,490
7	Interdepartmental							
8	Total Firm Revenue	\$80,419,474	\$30,478,770	\$39,556,518	\$37,900,320	\$1,346,383	\$0	\$189,701,465
9								
10								
11								
12	<u>AGA Revenues</u>							
13								
14	Residential	346				1		347
15	Commercial	64,741	69,914	12,152	672	0		147,479
16	Industrial	2,789	13,908	53,310	32	0		70,039
17	Lighting				91			91
18	Interdepartmental							
19	Total AGA Revenues	\$346	\$67,530	\$83,822	\$65,462	\$796	\$0	\$217,955

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
 12 Months Ending March 2003
 Summary Of Sales For Resale / Other Electric Revenue
 Determination Of Situs Allocations

ACCT	A DESCRIPTION	B Total	C	D Residential Schedule 16	E General Service Schedule 24	F Large General Service Schedule 36	G Large Power Service Schedule 48T	H Irrigation Schedule 40	I Street & Area Lighting Sch. 15,51-54,57	J
450	Forfeited Discounts & Int									
	257 Residential Discounts	222,345		222,345	-	-	-	-	-	-
	258 Commercial Discounts	84,881		-	80,124	4,757	-	-	-	-
	259 Industrial Discounts	25,876		-	-	-	310	25,567	-	-
	260 Other Discounts	41,034		-	-	-	-	-	41,034	-
	Total Account 450	374,136		222,345	80,124	4,757	310	25,567	41,034	-
451	Misc. Service Revenues									
	70 Returned Checks	11,278		8,916	1,503	89	5	441	322	-
	72 Misc. Service Revenue	139,785		76,027	18,396	27,719	9,844	7,383	416	-
	73 Temp. Service Connect	21,990		-	20,758	1,232	-	-	-	-
	145 Connect Fee	-		-	-	-	-	-	-	-
	146 Reconnect Fee	126,315		99,866	16,839	1,000	60	4,941	3,609	-
	Total Account 451	299,367		184,810	57,496	30,040	9,909	12,765	4,346	-
454	Rent From Electric Prop									
	75 All Other	1,661,329		713,147	220,155	333,759	272,199	115,368	6,702	-
	76 Temp Service Connect	-		-	-	-	-	-	-	-
	Total Account 454	1,661,329		713,147	220,155	333,759	272,199	115,368	6,702	-
456	Other Electric Revenues									
	79 Other Electric Revenues	(40,154)		(14,726)	(5,313)	(8,590)	(9,780)	(1,609)	(135)	-
	163 Billing Services	-		-	-	-	-	-	-	-
	Total Account 456	(40,154)		(14,726)	(5,313)	(8,590)	(9,780)	(1,609)	(135)	-

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
12 Months Ending March 2003
Distribution Direct Assignments

Line	A FERC Account	B Total Distribution Investment	C Direct Assignments			E Special Contracts		F Demand		H Customer		J Meters
			Schedule 09	St Lighting			Primary	Secondary	Primary	Secondary		
1	360	957,350	-	-	-	-	957,350	-	-	-	-	
2	361	1,428,025	-	-	-	-	1,428,025	-	-	-	-	
3	362	39,610,584	-	-	-	-	39,610,584	-	-	-	-	
4	364	66,198,882	-	-	-	-	60,909,591	5,289,291	-	-	-	
5	365	47,670,020	-	-	-	-	43,150,902	4,519,118	-	-	-	
6	366	11,365,542	-	-	-	-	7,546,720	3,818,822	-	-	-	
7	367	13,267,702	-	-	-	-	10,933,914	2,333,789	-	-	-	
8	368	71,324,086	-	-	-	-	71,324,086	-	-	-	-	
9	369	30,356,838	-	-	-	-	-	-	30,356,838	-	-	
10	370	13,644,218	-	-	-	-	-	-	-	-	13,644,218	
11	371	552,686	-	552,686	-	-	-	-	-	-	-	
12	372	-	-	-	-	-	-	-	-	-	-	
13	373	3,066,432	-	3,066,432	-	-	-	-	-	-	-	
14												
15	TOTAL	299,442,365	-	3,619,118	-	-	235,861,172	15,961,020	-	30,356,838	13,644,218	