

Exhibit No. ___(PMW-7)
Docket Nos. UE-061546/UE-060817
Witness: Paul M. Wrigley

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power & Light
Company,

Respondent.

Docket No. UE-061546

In the Matter of the Petition of
PACIFICORP dba Pacific Power & Light
Company,
For an Accounting Order Approving Deferral
Of Certain Costs Related to the MidAmerican
Energy Holdings Company Transition.

Docket No. UE-060817

**PACIFICORP
EXHIBIT ACCOMPANYING REBUTTAL TESTIMONY
OF
PAUL M. WRIGLEY**

Revised Revenue Requirement

March 2007

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	226,563,997	19,042,969	245,606,965
3 Interdepartmental	-		
4 Special Sales	67,631,778		
5 Other Operating Revenues	12,432,635		
6 Total Operating Revenues	<u>306,628,410</u>		
7			
8 Operating Expenses:			
9 Steam Production	39,041,486		
10 Nuclear Production	-		
11 Hydro Production	5,309,949		
12 Other Power Supply	122,520,645		
13 Transmission	18,723,250		
14 Distribution	11,393,848		
15 Customer Accounting	7,834,493	92,326	7,926,820
16 Customer Service & Info	511,164		
17 Sales	-		
18 Administrative & General	15,205,663		
19 Total O&M Expenses	<u>220,540,498</u>		
20 Depreciation	28,343,041		
21 Amortization	3,915,890		
22 Taxes Other Than Income	12,717,730	773,716	13,491,446
23 Income Taxes - Federal	3,475,865	6,361,924	9,837,789
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	5,472,804		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(399,757)		
28 Total Operating Expenses:	<u>274,066,071</u>	<u>7,227,967</u>	<u>281,294,038</u>
29			
30 Operating Rev For Return:	<u>32,562,338</u>	<u>11,815,002</u>	<u>44,377,341</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,059,765,583		
34 Plant Held for Future Use	1,546		
35 Misc Deferred Debits	2,750,089		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	2,599,684		
39 Fuel Stock	2,516,964		
40 Material & Supplies	6,970,931		
41 Working Capital	4,107,952		
42 Weatherization Loans	2,256,731		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,080,969,481</u>	<u>-</u>	<u>1,080,969,481</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(404,617,400)		
48 Accum Prov For Amort	(27,607,697)		
49 Accum Def Income Tax	(88,581,278)		
50 Unamortized ITC	(1,644,344)		
51 Customer Adv For Const	-		
52 Customer Service Deposits	(2,001,969)		
53 Misc Rate Base Deductions	(9,428,499)		
54			
55 Total Rate Base Deductions	<u>(533,881,187)</u>	<u>-</u>	<u>(533,881,187)</u>
56			
57 Total Rate Base:	<u>547,088,294</u>	<u>-</u>	<u>547,088,294</u>
58			
59 Return on Rate Base	5.952%		8.112%
60 Return on Equity	5.505%		10.200%
61			
62 TAX CALCULATION:			
63 Operating Revenue	41,511,007	18,176,926	59,687,933
64 Other Deductions			
65 Interest (AFUDC)			
66 Interest	18,354,812	-	18,354,812
67 Schedule "M" Additions	41,823,407	-	41,823,407
68 Schedule "M" Deductions	53,251,254	-	53,251,254
69 Income Before Tax	<u>11,728,349</u>	<u>18,176,926</u>	<u>29,905,275</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>11,728,349</u>	<u>18,176,926</u>	<u>29,905,275</u>
73			
74 Federal Income Taxes + Other	<u>3,475,865</u>	<u>6,361,924</u>	<u>9,837,789</u>

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended March 2006

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	216,563,926	10,000,070	226,563,997	-	226,563,997	-	226,563,997
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	67,631,778	-	67,631,778	-	67,631,778	-	67,631,778
5 Other Operating Revenues	12,760,286	(1,929,370)	10,830,916	-	10,830,916	1,601,719	12,432,635
6 Total Operating Revenues	296,955,990	8,070,700	305,026,691	-	305,026,691	1,601,719	306,628,410
7							
8 Operating Expenses:							
9 Steam Production	39,041,486	-	39,041,486	-	39,041,486	-	39,041,486
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	5,309,949	-	5,309,949	-	5,309,949	-	5,309,949
12 Other Power Supply	103,593,144	18,484,382	122,077,526	-	122,077,526	443,119	122,520,645
13 Transmission	18,978,249	(254,998)	18,723,250	-	18,723,250	-	18,723,250
14 Distribution	11,409,387	(15,539)	11,393,848	-	11,393,848	-	11,393,848
15 Customer Accounting	7,937,764	(103,271)	7,834,493	-	7,834,493	-	7,834,493
16 Customer Service & Info	5,471,850	(4,960,687)	511,164	-	511,164	-	511,164
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	17,430,067	(977,590)	16,452,478	1,059,785	17,512,263	(2,306,600)	15,205,663
19 Total O&M Expenses	209,171,895	12,172,298	221,344,193	1,059,785	222,403,979	(1,863,481)	220,540,498
20 Depreciation	28,457,657	(813,638)	27,644,020	-	27,644,020	699,021	28,343,041
21 Amortization	4,267,890	(399,337)	3,868,553	-	3,868,553	47,337	3,915,890
22 Taxes Other Than Income	13,087,823	(333,424)	12,754,400	-	12,754,400	(36,669)	12,717,730
23 Income Taxes - Federal	5,145,474	(1,311,532)	3,833,941	(371,059)	3,462,882	12,983	3,475,865
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	6,586,107	(1,763,921)	4,822,187	-	4,822,187	650,617	5,472,804
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,408,200)	2,008,443	(399,757)	-	(399,757)	-	(399,757)
28 Total Operating Expenses:	264,308,648	9,558,889	273,867,537	688,726	274,556,263	(490,192)	274,066,071
29							
30 Operating Rev For Return:	32,647,342	(1,488,189)	31,159,153	(688,726)	30,470,427	2,091,911	32,562,338
31							
32 Rate Base:							
33 Electric Plant in Service	1,043,733,618	(10,133,659)	1,033,599,959	-	1,033,599,959	26,165,625	1,059,765,583
34 Plant Held for Future Use	1,546	-	1,546	-	1,546	-	1,546
35 Misc Deferred Debits	2,809,600	(2,809,600)	-	-	-	2,750,089	2,750,089
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	2,599,684	-	2,599,684	-	2,599,684	-	2,599,684
39 Fuel Stock	2,516,964	-	2,516,964	-	2,516,964	-	2,516,964
40 Material & Supplies	6,970,931	-	6,970,931	-	6,970,931	-	6,970,931
41 Working Capital	3,962,812	175,071	4,127,883	11,464	4,139,336	(31,384)	4,107,952
42 Weatherization	2,256,731	-	2,256,731	-	2,256,731	-	2,256,731
43 Misc Rate Base	368,987	(368,987)	0	-	0	-	0
44 Total Electric Plant:	1,065,210,873	(13,137,176)	1,052,073,698	11,454	1,052,085,151	28,884,330	1,080,969,481
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(419,336,568)	15,368,260	(403,968,308)	-	(403,968,308)	(649,091)	(404,617,400)
48 Accum Prov For Amort	(27,611,529)	3,832	(27,607,697)	-	(27,607,697)	-	(27,607,697)
49 Accum Def Income Tax	(79,459,944)	(8,876,849)	(88,336,793)	-	(88,336,793)	(244,485)	(88,581,278)
50 Unamortized ITC	(1,914,487)	270,143	(1,644,344)	-	(1,644,344)	-	(1,644,344)
51 Customer Adv For Const	(984,551)	984,551	-	-	-	-	-
52 Customer Service Deposits	-	(2,001,969)	(2,001,969)	-	(2,001,969)	-	(2,001,969)
53 Misc Rate Base Deductions	(7,080,538)	(2,347,961)	(9,428,499)	-	(9,428,499)	-	(9,428,499)
54							
55 Total Rate Base Deduction:	(636,387,618)	3,400,007	(632,987,610)	-	(632,987,610)	(893,677)	(633,881,187)
56							
57 Total Rate Base:	528,823,255	(9,737,168)	519,086,087	11,454	519,097,541	27,990,753	547,088,294
58							
59 Return on Rate Base	6.174%	-	6.003%	-	5.870%	-	5.962%
60 Return on Equity	5.987%	-0.371%	5.616%	-0.289%	5.327%	0.178%	5.505%
61							
62 TAX CALCULATION:							
63 Operating Revenue	44,378,923	(4,563,642)	39,815,281	(1,059,785)	38,755,496	2,755,511	41,511,007
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	384	-	-	-
66 Interest	18,777,162	(1,361,824)	17,415,338	-	17,415,722	939,090	18,354,812
67 Schedule "M" Additions	40,467,822	1,069,276	41,537,098	-	41,537,098	286,309	41,823,407
68 Schedule "M" Deductions	51,368,231	(182,613)	51,185,618	-	51,185,618	2,065,636	53,251,254
69 Income Before Tax	14,701,353	(1,949,929)	12,751,424	(1,060,170)	11,691,254	37,095	11,728,349
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	14,701,353	(1,949,929)	12,751,424	(1,060,170)	11,691,254	37,095	11,728,349
73							
74 Federal Income Taxes + Other	5,145,474	(1,311,532)	3,833,941	(371,059)	3,462,882	12,983	3,475,865

(1) Type 1 adjustments involve normalization for out of period adjustments and unusual items that occur during the test period.
(2) Type 2 adjustments annualize changes that occurred during the test period.
(3) Type 3 adjustments are known and measurable items that will occur in a future test period.

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

Net Rate Base - Oregon Jurisdiction	\$ 547,088,294	Ref. Page 1.1
Return on Rate Base Requested	<u>8.112%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	44,377,341	
Less Current Operating Revenues	<u>(32,562,338)</u>	
Increase to Current Revenues	11,815,002	
Net to Gross Bump-up	<u>161.18%</u>	
Price Change Required for Requested Return	<u>\$ 19,042,969</u>	
Requested Price Change	\$ 19,042,969	
Uncollectible Percent	<u>0.485%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 92,326</u>	
Requested Price Change	\$ 19,042,969	
Franchise Tax	0.190%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 773,716</u>	
Requested Price Change	\$ 19,042,969	
Uncollectible Expense	(92,326)	
Taxes Other Than Income	<u>(773,716)</u>	
Income Before Taxes	<u>\$ 18,176,926</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 18,176,926	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 6,361,924</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.044%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.18%</u>	

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

Page 1.3

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.485%
Taxes Other - Public Utility Tax	0.190% 1
Taxes Other - Revenue Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	0.000%
Sub-Total	95.452%
State Income Tax @ 0.000%	0.000%
Sub-Total	95.452%
Federal Income Tax @ 35.00%	33.408%
Net Operating Income	62.044%

1. Updated on Feb. 21, 2007 to correct error identified by Tom Schooley of WUTC Staff per telephone conversation on Oct. 5, 2006

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MARCH 2006
FILE:	JAM - WA - 2006 GRC, G - Rebuttal.xls
PREPARED BY:	Revenue Requirement Department
DATE:	February 26, 2007
TIME:	12:56:09 PM
TYPE OF AVG:	13-MONTH AVERAGE
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.612
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	53.00%	6.33%	3.355%
PREFERRED	1.00%	6.46%	0.065%
COMMON	46.00%	10.20%	4.692%
	<u>100.00%</u>		<u>8.112%</u>

OTHER INFORMATION

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

The capital structure shown above is based on March 31, 2006 actual data.

PacifiCorp received a capital contribution of \$73,550,000 in cash from its direct parent PPW Holdings LLC on June 26, 2006, increasing the common equity percentage.

**MARCH 2006 West Control Area
13-MONTH AVERAGE**

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	2,689,662,135	2,473,098,209	216,563,926	10,000,070	226,563,997
3 Interdepartmental	2.3	(7)	(7)	0	0	0
4 Special Sales	2.3	719,454,397	651,822,618	67,631,778	0	67,631,778
5 Other Operating Revenues	2.4	175,019,941	162,259,655	12,760,286	(327,651)	12,432,635
6 Total Operating Revenues	2.4	3,584,136,465	3,287,180,474	296,955,990	9,672,419	306,628,410
7						
8 Operating Expenses:						
9 Steam Production	2.6	712,037,329	672,995,843	39,041,486	0	39,041,486
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	36,220,651	30,910,688	5,309,949	0	5,309,949
12 Other Power Supply	2.9	869,933,635	766,340,491	103,593,144	18,927,501	122,520,645
13 Transmission	2.11	125,867,381	106,889,132	18,978,249	(254,998)	18,723,250
14 Distribution	2.12	210,480,981	199,071,594	11,409,387	(15,539)	11,393,848
15 Customer Accounts	2.12	97,062,537	89,124,773	7,937,764	(103,271)	7,834,493
16 Customer Service	2.13	48,847,128	43,375,278	5,471,850	(4,960,687)	511,164
17 Sales	2.13	0	0	0	0	0
18 Administrative & General	2.14	247,977,142	230,547,075	17,430,067	(2,224,404)	15,205,663
19						
20 Total O & M Expenses	2.14	2,348,426,785	2,139,254,875	209,171,895	11,368,603	220,540,498
21						
22 Depreciation	2.16	375,707,894	347,250,237	28,457,657	(114,616)	28,343,041
23 Amortization Expense	2.17	60,298,133	56,030,243	4,267,890	(352,000)	3,915,890
24 Taxes Other Than Income	2.17	96,740,324	83,652,501	13,087,823	(370,093)	12,717,730
25 Income Taxes - Federal	2.20	131,928,103	126,782,635	5,145,474	(1,669,608)	3,475,865
26 Income Taxes - State	2.20	17,227,654	17,227,654	0	0	-
27 Income Taxes - Def Net	2.19	18,957,031	12,370,924	6,586,107	(1,113,304)	5,472,804
28 Investment Tax Credit Adj.	2.18	(5,854,860)	(5,854,860)	0	0	0
29 Misc Revenue & Expense	2.4	(29,091,881)	(26,683,682)	(2,408,200)	2,008,443	(399,757)
30						
31 Total Operating Expenses	2.20	3,014,339,183	2,750,030,526	264,308,648	9,757,423	274,066,071
32						
33 Operating Revenue for Return		569,797,281	537,149,948	32,647,342	(85,004)	32,562,338
34						
35 Rate Base:						
36 Electric Plant in Service	2.30	14,135,323,132	13,091,589,515	1,043,733,618	16,031,966	1,059,765,583
37 Plant Held for Future Use	2.30	2,231,662	2,230,116	1,546	0	1,546
38 Misc Deferred Debits	2.32	128,434,529	125,624,929	2,809,600	(59,511)	2,750,089
39 Elec Plant Acq Adj	2.30	84,154,157	84,154,157	0	0	0
40 Nuclear Fuel	2.30	0	0	0	0	0
41 Prepayments	2.32	37,931,691	35,332,007	2,599,684	0	2,599,684
42 Fuel Stock	2.31	57,696,319	55,179,355	2,516,964	0	2,516,964
43 Material & Supplies	2.32	115,203,818	108,232,887	6,970,931	0	6,970,931
44 Working Capital	2.32	55,228,791	51,275,979	3,952,812	155,141	4,107,952
45 Weatherization Loans	2.31	23,247,816	20,991,085	2,256,731	0	2,256,731
46 Miscellaneous Rate Base	2.33	8,932,601	8,563,614	368,987	(368,987)	0
47						
48 Total Electric Plant		14,648,384,516	13,583,173,643	1,065,210,873	15,758,608	1,080,969,481
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.37	(5,634,980,937)	(5,215,644,369)	(419,336,568)	14,719,168	(404,617,400)
52 Accum Prov For Amort	2.37	(352,040,904)	(324,429,375)	(27,611,529)	3,832	(27,607,697)
53 Accum Def Income Taxes	2.34	(1,163,095,904)	(1,083,635,960)	(79,459,944)	(9,121,334)	(88,581,278)
54 Unamortized ITC	2.34	(14,277,109)	(12,362,622)	(1,914,487)	270,143	(1,644,344)
55 Customer Adv for Const	2.33	(5,420,035)	(4,435,484)	(984,551)	984,551	0
56 Customer Service Deposits	2.33	0	0	0	(2,001,969)	(2,001,969)
57 Misc. Rate Base Deductions	2.33	(89,953,745)	(82,873,207)	(7,080,538)	(2,347,961)	(9,428,499)
58						
59 Total Rate Base Deductions		(7,259,768,634)	(6,723,381,016)	(536,387,618)	2,506,431	(533,881,187)
60						
61 Total Rate Base		7,388,615,882	6,859,792,627	528,823,255	18,265,039	547,088,294
62						
63 Return on Rate Base		7.712%		6.174%		5.952%
64						
65 Return on Equity		9.331%		5.987%		5.505%
66						
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact		52,288,666		3,742,441		3,871,702
69 Rate Base Decrease		(415,912,288)		(36,670,786)		(39,248,780)

MARCH 2006 West Control Area
13-MONTH AVERAGE

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
218	500	Operation Supervision & Engineering							
219		P	SG		-	-	-	-	-
220		P	CAGW		16,952,613	13,196,597	3,756,016	-	3,756,016
221		P	CAGE		8,748,990	8,748,990	-	-	-
222		P	CAGE		-	-	-	-	-
223				B2	25,701,603	21,945,588	3,756,016	-	3,756,016
224									
225	501	Fuel Related							
226		P	SE		(0)	(0)	(0)	-	(0)
227		P	SE		-	-	-	-	-
228		P	SE		-	-	-	-	-
229		P	CAGW		-	-	-	-	-
230		P	CAGE		-	-	-	-	-
231		P	CAEW		126,914,678	98,327,958	28,586,719	-	28,586,719
232		P	CAEE		341,854,779	341,854,779	-	-	-
233		P	CAEE		-	-	-	-	-
234		P	SSECH		-	-	-	-	-
235				B2	468,769,457	440,182,738	28,586,719	-	28,586,719
236									
237	502	Steam Expenses							
238		P	SG		-	-	-	-	-
239		P	CAGW		4,512,857	3,512,990	999,867	-	999,867
240		P	CAGE		30,327,001	30,327,001	-	-	-
241		P	CAGE		-	-	-	-	-
242				B2	34,839,858	33,839,991	999,867	-	999,867
243									
244	503	Steam From Other Sources							
245		P	SE		-	-	-	-	-
246		P	CAEW		-	-	-	-	-
247		P	CAEE		3,897,749	3,897,749	-	-	-
248				B2	3,897,749	3,897,749	-	-	-
249									
250	505	Electric Expenses							
251		P	SG		-	-	-	-	-
252		P	CAGW		22,312	17,368	4,943	-	4,943
253		P	CAGE		4,157,322	4,157,322	-	-	-
254		P	CAGE		-	-	-	-	-
255				B2	4,179,634	4,174,691	4,943	-	4,943
256									
257	506	Misc. Steam Expense							
258		P	SG		-	-	-	-	-
259		P	SE		-	-	-	-	-
260		P	CAGW		(19,644,644)	(15,292,183)	(4,352,461)	-	(4,352,461)
261		P	CAGE		37,173,478	37,173,478	-	-	-
262		P	CAGE		-	-	-	-	-
263				B2	17,528,833	21,881,294	(4,352,461)	-	(4,352,461)
264									
265	507	Rents							
266		P	SG		-	-	-	-	-
267		P	CAGW		325,403	253,307	72,096	-	72,096
268		P	CAGE		596,640	596,640	-	-	-
269		P	CAGE		-	-	-	-	-
270				B2	922,043	849,947	72,096	-	72,096
271									
272	510	Maint Supervision & Engineering							
273		P	SG		-	-	-	-	-
274		P	CAGW		1,529,466	1,190,598	338,868	-	338,868
275		P	CAGE		6,062,517	6,062,517	-	-	-
276		P	CAGE		-	-	-	-	-
277				B2	7,591,984	7,253,115	338,868	-	338,868
278									
279									
280									
281	511	Maintenance of Structures							
282		P	SG		-	-	-	-	-
283		P	CAGW		6,288,805	4,895,460	1,393,346	-	1,393,346
284		P	CAGE		10,553,630	10,553,630	-	-	-
285		P	CAGE		-	-	-	-	-
286				B2	16,842,435	15,449,089	1,393,346	-	1,393,346
287									
288	512	Maintenance of Boiler Plant							
289		P	SG		-	-	-	-	-
290		P	CAGW		26,758,619	20,829,988	5,928,631	-	5,928,631
291		P	CAGE		64,454,253	64,454,253	-	-	-
292		P	CAGE		-	-	-	-	-
293				B2	91,212,873	85,284,241	5,928,631	-	5,928,631

MARCH 2006 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
509									
510	555	Purchased Power							
511		P	S		(116,952,272)	(98,858,892)	(18,093,380)	20,052,696	1,959,316
512		P	SG		(912,212,994)	(835,244,513)	(76,968,481)	-	(76,968,481)
513		P	SE		490,690	449,549	41,141	(41,141)	(0)
514		Seasonal (P	CAGW		-	-	-	-	-
515		P	CAGW		796,859,612	620,307,641	176,551,971	-	176,551,971
516		P	CAGE		856,822,703	856,822,703	-	-	-
517		P	CAEW		28,368,125	21,978,386	6,389,739	(1,527,173)	4,862,565
518		P	CAEE		74,628,001	74,628,001	-	-	-
519			DGP		-	-	-	-	-
520									
521				B2	728,003,864	640,082,875	87,920,989	18,484,382	106,405,371
522									
523	556	System Control & Load Dispatch							
524		P	SG		1,633,321	1,495,509	137,812	-	137,812
525									
526				B2	1,633,321	1,495,509	137,812	-	137,812
527									
528									
529									
530	557	Other Expenses							
531		P	S		(183,792)	(86,786)	(97,006)	-	(97,006)
532		P	SG		32,888,833	30,113,819	2,775,014	-	2,775,014
533		P	SGCT		-	-	-	-	-
534		P	SE		-	-	-	-	-
535		P	CAGE		-	-	-	-	-
536		P	TROJP		-	-	-	-	-
537		P	CAGW		3,064,861	2,385,812	679,050	-	679,050
538		P	CAGE		14,184,068	14,184,068	-	-	-
539		P	CAEW		-	-	-	-	-
540		P	CAEE		-	-	-	-	-
541				B2	49,953,969	46,596,912	3,357,057	-	3,357,057
542									
483		Embedded Cost Differentials							
484		Company Owned H ₁ P	DGP		-	-	-	-	-
485		Company Owned H ₁ P	SG		-	-	-	-	-
486		Mid-C Contract P	MC		-	-	-	-	-
487		Mid-C Contract P	SG		-	-	-	-	-
488		Existing QF Contract 0	S		-	-	-	-	-
489		Existing QF Contract 0	SG		-	-	-	-	-
490									
491									
552									
553		Total Other Power Supply		B2	779,591,155	688,175,296	91,415,859	18,484,382	109,900,241
554									
555		TOTAL PRODUCTION EXPENSE		B2	1,618,191,615	1,470,247,023	147,944,578	18,927,501	166,872,079
556									
557									
558		Summary of Production Expense by Factor							
559		S			(117,136,064)	(98,945,679)	(18,190,386)	20,052,696	1,862,310
560		SG			(877,690,840)	(803,635,185)	(74,055,655)	-	(74,055,655)
561		SE			490,690	449,549	41,141	(41,141)	(0)
562		SNPPH			-	-	-	-	-
563		TROJP			-	-	-	-	-
564		SGCT			-	-	-	-	-
565		DGP			-	-	-	-	-
566		DEU			-	-	-	-	-
567		DEP			-	-	-	-	-
568		CAGW			876,299,066	682,146,514	194,152,552	443,119	194,595,671
569		CAGE			1,102,017,034	1,102,017,034	-	-	-
570		CAEW			204,209,692	158,212,766	45,996,927	(1,527,173)	44,469,754
571		CAEE			430,002,023	430,002,023	-	-	-
572		SNPPS			-	-	-	-	-
573		SNPPO			-	-	-	-	-
574		DGU			-	-	-	-	-
575		MC			-	-	-	-	-
576		SSGCT			-	-	-	-	-
577		SSECT			-	-	-	-	-
578		SSGC			-	-	-	-	-
579		SSGCH			-	-	-	-	-
580		SSECH			-	-	-	-	-
581		Total Production Expense by Factor		B2	1,618,191,601	1,470,247,023	147,944,578	18,927,501	166,872,079

**MARCH 2006 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
732	591	Maintenance of Structures							
733		DPW	S		1,888,122	1,764,447	123,675	-	123,675
734		DPW	SNPD		252,828	234,822	18,006	-	18,006
735				B2	2,140,950	1,999,269	141,681	-	141,681
736									
737	592	Maintenance of Station Equipment							
738		DPW	S		9,022,666	8,180,603	842,062	-	842,062
739		DPW	SNPD		2,044,920	1,899,285	145,635	-	145,635
740				B2	11,067,586	10,079,888	987,698	-	987,698
741	593	Maintenance of Overhead Lines							
742		DPW	S		102,108,757	97,596,362	4,512,395	-	4,512,395
743		DPW	SNPD		(44,727,886)	(41,542,454)	(3,185,432)	-	(3,185,432)
744				B2	57,380,871	56,053,907	1,326,964	-	1,326,964
745									
746	594	Maintenance of Underground Lines							
747		DPW	S		21,415,530	20,331,742	1,083,787	-	1,083,787
748		DPW	SNPD		164,377	152,671	11,707	-	11,707
749				B2	21,579,907	20,484,413	1,095,494	-	1,095,494
750									
751	595	Maintenance of Line Transformers							
752		DPW	S		115,341	102,613	12,728	-	12,728
753		DPW	SNPD		(54,726)	(50,829)	(3,897)	-	(3,897)
754				B2	60,615	51,785	8,831	-	8,831
755									
756	596	Maint of Street Lighting & Signal Sys.							
757		DPW	S		4,512,803	4,321,513	191,290	-	191,290
758		DPW	SNPD		3,779	3,510	269	-	269
759				B2	4,516,582	4,325,023	191,559	-	191,559
760									
761	597	Maintenance of Meters							
762		DPW	S		2,745,205	2,444,903	300,301	-	300,301
763		DPW	SNPD		1,570,781	1,458,913	111,868	-	111,868
764				B2	4,315,986	3,903,817	412,169	-	412,169
765									
766	598	Maint of Misc. Distribution Plant							
767		DPW	S		3,234,700	3,200,844	33,856	-	33,856
768		DPW	SNPD		15,023,891	13,953,920	1,069,972	-	1,069,972
769				B2	18,258,592	17,154,764	1,103,828	-	1,103,828
770									
771		TOTAL DISTRIBUTION EXPENSE		B2	210,480,981	199,071,594	11,409,387	(15,539)	11,393,848
772									
773									
774		Summary of Distribution Expense by Factor							
775		S			182,040,738	172,656,809	9,383,929	-	9,383,929
776		SNPD			28,440,243	26,414,785	2,025,458	(15,539)	2,009,919
777									
778		Total Distribution Expense by Factor		B2	210,480,981	199,071,594	11,409,387	(15,539)	11,393,848
779									
780	901	Supervision							
781		CUST	S		3,192,490	2,684,750	507,740	-	507,740
782		CUST	CN		5,148,080	4,762,030	386,050	-	386,050
783				B2	8,340,570	7,446,780	893,790	-	893,790
784									
785	902	Meter Reading Expense							
786		CUST	S		23,972,601	22,199,038	1,773,563	-	1,773,563
787		CUST	CN		558,641	516,749	41,892	-	41,892
788				B2	24,531,242	22,715,787	1,815,455	-	1,815,455
789									
790	903	Customer Receipts & Collections							
791		CUST	S		6,563,576	6,072,687	490,889	-	490,889
792		CUST	CN		46,015,369	42,564,717	3,450,652	-	3,450,652
793				B2	52,578,945	48,637,404	3,941,541	-	3,941,541
794									
795	904	Uncollectible Accounts							
796		CUST	S		9,079,497	7,981,041	1,098,456	-	1,098,456
797		P	SG		-	-	-	-	-
798		CUST	CN		1,312,110	1,213,716	98,394	(103,271)	(4,877)
799				B2	10,391,607	9,194,758	1,196,850	(103,271)	1,093,579
800									
801	905	Misc. Customer Accounts Expense							
802		CUST	S		18,284	18,284	-	-	-
803		CUST	CN		1,201,888	1,111,760	90,129	-	90,129
804				B2	1,220,173	1,130,044	90,129	-	90,129
805									
806		TOTAL CUSTOMER ACCOUNTS EXP		B2	97,062,537	89,124,773	7,937,764	(103,271)	7,834,493

MARCH 2006 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
808	Summary of Customer Accts Exp by Factor									
809	S				42,826,449	38,955,801	3,870,648	-	3,870,648	
810	CN				54,236,089	50,168,972	4,067,116	(103,271)	3,963,846	
811	SG				-	-	-	-	-	
812	Total Customer Accounts Expense by Factor				B2	<u>97,062,537</u>	<u>89,124,773</u>	<u>7,937,764</u>	<u>(103,271)</u>	<u>7,834,493</u>
813										
814	907	Supervision								
815		CUST	S		-	-	-	-	-	
816		CUST	CN		2,679,677	2,478,731	200,947	-	200,947	
817					B2	<u>2,679,677</u>	<u>2,478,731</u>	<u>200,947</u>	<u>-</u>	<u>200,947</u>
818										
819	908	Customer Assistance								
820		CUST	S		44,008,746	38,892,785	5,115,962	(4,960,687)	155,275	
821		CUST	CN		1,309,615	1,211,408	98,207	-	98,207	
822										
823										
824					B2	<u>45,318,361</u>	<u>40,104,193</u>	<u>5,214,169</u>	<u>(4,960,687)</u>	<u>253,482</u>
825										
826	909	Informational & Instructional Adv								
827		CUST	S		7,084	4,173	2,911	-	2,911	
828		CUST	CN		608,828	563,172	45,655	-	45,655	
829					B2	<u>615,912</u>	<u>567,346</u>	<u>48,566</u>	<u>-</u>	<u>48,566</u>
830										
831	910	Misc. Customer Service								
832		CUST	S		195,100	189,787	5,313	-	5,313	
833		CUST	CN		38,078	35,222	2,855	-	2,855	
834										
835					B2	<u>233,178</u>	<u>225,009</u>	<u>8,168</u>	<u>-</u>	<u>8,168</u>
836										
837	TOTAL CUSTOMER SERVICE EXPENSE				B2	<u>48,847,128</u>	<u>43,375,278</u>	<u>5,471,850</u>	<u>(4,960,687)</u>	<u>511,164</u>
838										
839										
840	Summary of Customer Service Exp by Factor									
841	S				44,210,930	39,086,745	5,124,186	(4,960,687)	163,499	
842	CN				4,636,198	4,288,533	347,664	-	347,664	
843										
844	Total Customer Service Expense by Factor				B2	<u>48,847,128</u>	<u>43,375,278</u>	<u>5,471,850</u>	<u>(4,960,687)</u>	<u>511,164</u>
845										
846										
847	911	Supervision								
848		CUST	S		-	-	-	-	-	
849		CUST	CN		-	-	-	-	-	
850										
851										
852	912	Demonstration & Selling Expense								
853		CUST	S		-	-	-	-	-	
854		CUST	CN		-	-	-	-	-	
855										
856										
857	913	Advertising Expense								
858		CUST	S		-	-	-	-	-	
859		CUST	CN		-	-	-	-	-	
860										
861										
862	916	Misc. Sales Expense								
863		CUST	S		-	-	-	-	-	
864		CUST	CN		-	-	-	-	-	
865					B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
866										
867	TOTAL SALES EXPENSE					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
868										
869										
870	Total Sales Expense by Factor									
871	S				-	-	-	-	-	
872	CN				-	-	-	-	-	
873	Total Sales Expense by Factor				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
874										
875	Total Customer Service Exp Including Sales					<u>48,847,128</u>	<u>43,375,278</u>	<u>5,471,850</u>	<u>(4,960,687)</u>	<u>511,164</u>
876	920	Administrative & General Salaries								
877		PTD	S		1,098,790	1,098,790	-	-	-	
878		CUST	CN		-	-	-	-	-	
879		PTD	SO		143,055,812	132,496,946	10,558,866	1,059,681	11,618,547	
880					B2	<u>144,154,602</u>	<u>133,595,736</u>	<u>10,558,866</u>	<u>1,059,681</u>	<u>11,618,547</u>
881										

MARCH 2006 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
882	921	Office Supplies & expenses							
883		PTD	S		116,211	116,444	(233)	-	(233)
884		CUST	CN		3,569	3,302	268	-	268
885		PTD	SO		11,637,617	10,778,651	858,966	(232,180)	626,786
886				B2	11,757,397	10,898,396	859,000	(232,180)	626,821
887									
888	922	A&G Expenses Transferred							
889		PTD	S		-	-	-	-	-
890		CUST	CN		-	-	-	-	-
891		PTD	SO		(26,442,333)	(24,490,640)	(1,951,693)	-	(1,951,693)
892				B2	(26,442,333)	(24,490,640)	(1,951,693)	-	(1,951,693)
893									
894	923	Outside Services							
895		PTD	S		65,579	65,579	-	-	-
896		CUST	CN		-	-	-	-	-
897		PTD	SO		26,216,283	24,281,275	1,935,009	(11,614)	1,923,395
898				B2	26,281,863	24,346,854	1,935,009	(11,614)	1,923,395
899									
900	924	Property Insurance							
901		PTD	SO		21,690,300	20,089,351	1,600,948	69,954	1,670,902
902				B2	21,690,300	20,089,351	1,600,948	69,954	1,670,902
903									
904	925	Injuries & Damages							
905		PTD	SO		11,972,728	11,089,028	883,700	97,146	980,846
906				B2	11,972,728	11,089,028	883,700	97,146	980,846
907									
908	926	Employee Pensions & Benefits							
909		LABOR	S		-	-	-	-	-
910		CUST	CN		-	-	-	-	-
911		LABOR	SO		-	-	-	-	-
912				B2	-	-	-	-	-
913									
914	927	Franchise Requirements							
915		DMSC	S		-	-	-	-	-
916		DMSC	SO		-	-	-	-	-
917				B2	-	-	-	-	-
918									
919	928	Regulatory Commission Expense							
920		DMSC	S		7,094,889	6,746,550	348,339	-	348,339
921		CUST	CN		-	-	-	-	-
922		DMSC	SO		648	601	48	-	48
923		FERC	SG		1,845,351	1,689,649	155,703	-	155,703
924				B2	8,940,888	8,436,799	504,089	-	504,089
925									
926	929	Duplicate Charges							
927		LABOR	S		-	-	-	-	-
928		LABOR	SO		(14,369,300)	(13,308,710)	(1,060,590)	(10,797)	(1,071,387)
929				B2	(14,369,300)	(13,308,710)	(1,060,590)	(10,797)	(1,071,387)
930									
931	930	Misc General Expenses							
932		PTD	S		19,025,486	18,222,147	803,339	(619,892)	183,448
933		CUST	CN		75,170	69,533	5,637	-	5,637
934		LABOR	SO		16,411,156	15,199,858	1,211,298	(2,589,987)	(1,378,689)
935				B2	35,511,812	33,491,538	2,020,274	(3,209,879)	(1,189,605)
936									
937	931	Rents							
938		PTD	S		(279)	(279)	-	-	-
939		PTD	SO		7,936,581	7,350,786	585,794	-	585,794
940				B2	7,936,302	7,350,508	585,794	-	585,794
941									
942	935	Maintenance of General Plant							
943		G	S		806,485	768,627	37,858	-	37,858
944		CUST	CN		66,781	61,773	5,008	-	5,008
945		G	SO		19,669,617	18,217,814	1,451,803	13,286	1,465,089
946				B2	20,542,883	19,048,214	1,494,669	13,286	1,507,954
947									
948		TOTAL ADMINISTRATIVE & GEN EXP		B2	247,977,142	230,547,075	17,430,067	(2,224,404)	15,205,663
949									
950		Summary of A&G Expense by Factor							
951		S			28,207,160	27,017,858	1,189,303	(619,892)	569,411
952		SO			217,779,110	201,704,961	16,074,150	(1,604,512)	14,469,637
953		SG			1,845,351	1,689,649	155,703	-	155,703
954		CN			145,520	134,608	10,912	-	10,912
955		Total A&G Expense by Factor		B2	247,977,142	230,547,075	17,430,067	(2,224,404)	15,205,663
956									
957		TOTAL O&M EXPENSE		B2	2,348,426,785	2,139,254,875	209,171,895	11,368,603	220,540,498

MARCH 2006 West Control Area
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ACCT	FERC	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
958	403SP	Steam Depreciation								
959		P		DGP		-	-	-	-	-
960		P		DGU		-	-	-	-	-
961		P		SG		-	-	-	-	-
962		P		CAGW		33,638,399	26,185,486	7,452,913	(770,172)	6,682,741
963		P		CAGE		102,947,009	102,947,009	-	-	-
964		P		CAGE		-	-	-	-	-
965					B3	136,585,408	129,132,495	7,452,913	(770,172)	6,682,741
966										
967	403NP	Nuclear Depreciation								
968		P		DGP		-	-	-	-	-
969						-	-	-	-	-
970										
971	403HP	Hydro Depreciation								
972		P		DGP		-	-	-	-	-
973		P		DGU		-	-	-	-	-
974		P		CAGW		10,390,897	8,088,693	2,302,204	-	2,302,204
975		P		CAGE		2,683,875	2,683,875	-	-	-
976		P		CAGW		-	-	-	-	-
977		P		CAGE		-	-	-	-	-
978					B3	13,074,772	10,772,568	2,302,204	-	2,302,204
979										
980	403OP	Other Production Depreciation								
981		P		DGU		-	-	-	-	-
982		P		SG		-	-	-	-	-
983		P		CAGW		4,780,094	3,721,018	1,059,076	699,021	1,758,098
984		P		CAGE		8,906,503	8,906,503	-	-	-
985		P		CAGE		-	-	-	-	-
986		P		CAGE		-	-	-	-	-
987					B3	13,686,597	12,627,520	1,059,076	699,021	1,758,098
988										
989	403TP	Transmission Depreciation								
990		T		DGP		-	-	-	-	-
991		T		DGU		-	-	-	-	-
992		T		CAGW		20,497,536	15,956,109	4,541,428	(1,096)	4,540,332
993		T		CAGE		32,682,031	32,682,031	-	-	-
994		T		SG		-	-	-	-	-
995					B3	53,179,567	48,638,140	4,541,428	(1,096)	4,540,332
996										
997										
998										
999	403	Distribution Depreciation								
1000	360	Land & Land Rights	DPW	S		270,353	264,844	5,509	-	5,509
1001	361	Structures	DPW	S		760,516	730,754	29,762	-	29,762
1002	362	Station Equipment	DPW	S		13,170,559	12,119,400	1,051,159	-	1,051,159
1003	363	Storage Battery Eq	DPW	S		66,041	66,041	-	-	-
1004	364	Poles & Towers	DPW	S		31,972,900	28,105,832	3,867,068	(201)	3,866,867
1005	365	OH Conductors	DPW	S		15,890,138	14,644,950	1,245,187	17	1,245,204
1006	366	UG Conduit	DPW	S		6,004,376	5,777,838	226,538	(3,734)	222,804
1007	367	UG Conductor	DPW	S		12,602,143	12,213,887	388,256	(2,711)	385,545
1008	368	Line Trans	DPW	S		21,643,048	19,950,682	1,692,366	(2,094)	1,690,272
1009	369	Services	DPW	S		8,510,218	7,766,924	743,294	-	743,294
1010	370	Meters	DPW	S		6,365,721	5,875,924	489,797	(646)	489,151
1011	371	Inst Cust Prem	DPW	S		382,607	362,933	19,674	-	19,674
1012	372	Leased Property	DPW	S		1,293	1,293	-	-	-
1013	373	Street Lighting	DPW	S		2,266,167	2,157,747	108,420	-	108,420
1014					B3	119,906,079	110,039,049	9,867,030	(9,369)	9,857,661
1015										
1016	403GP	General Depreciation								
1017		G-SITUS		S		12,888,457	11,549,732	1,338,725	(33,000)	1,305,725
1018		G-DGP		DGP		167	139	27	-	27
1019		G-DGU		DGU		-	-	-	-	-
1020		P		SE		37,747	34,582	3,165	-	3,165
1021		CUST		CN		1,441,840	1,333,717	108,122	-	108,122
1022		G-SG		SG		263,392	241,168	22,224	-	22,224
1023		PTD		SO		18,758,303	17,373,763	1,384,539	-	1,384,539
1024		G-SG		CAGW		1,707,003	1,328,800	378,203	-	378,203
1025		G-SG		CAGE		4,178,562	4,178,562	-	-	-
1026		P		CAEW		-	-	-	-	-
1027		P		CAEE		-	-	-	-	-
1028		G-SG		CAGE		-	-	-	-	-
1029		G-SG		CAGE		-	-	-	-	-
1030					B3	39,275,470	36,040,465	3,235,006	(33,000)	3,202,006
1031										
1032	403GV0	General Vehicles								
1033		G-SG		SG		-	-	-	-	-
1034						-	-	-	-	-
1035						-	-	-	-	-

MARCH 2006 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1036	403MP	Mining Depreciation							
1037		P	SE		-	-	-	-	-
1038				B3	-	-	-	-	-
1039									
1040	403EP	Experimental Plant Depreciation							
1041		P	DGP		-	-	-	-	-
1042		P	SG		-	-	-	-	-
1043					-	-	-	-	-
1044	4031	ARO Depreciation							
1045			S		-	-	-	-	-
1046					-	-	-	-	-
1047									
1048									
1049	TOTAL DEPRECIATION EXPENSE			B3	375,707,894	347,250,237	28,457,657	(114,616)	28,343,041
1050									
1051	Summary	S			132,794,537	121,588,782	11,205,755	(42,369)	11,163,386
1052		DGP			167	139	27	-	27
1053		DGU			-	-	-	-	-
1054		SG			263,392	241,168	22,224	-	22,224
1055		SO			18,758,303	17,373,763	1,384,539	-	1,384,539
1056		CN			1,441,840	1,333,717	108,122	-	108,122
1057		SE			37,747	34,582	3,165	-	3,165
1058		CAGW			71,013,929	55,280,105	15,733,824	(72,247)	15,661,578
1059		CAGE			151,397,980	151,397,980	-	-	-
1060		CAEW			-	-	-	-	-
1061		CAEE			-	-	-	-	-
1062		SSGCH			-	-	-	-	-
1063		SSGCT			-	-	-	-	-
1064	Total Depreciation Expense By Factor			B3	375,707,894	347,250,237	28,457,657	(114,616)	28,343,041
1065									
1066	404GP	Amort of LT Plant - Capital Lease Gen							
1067		I-SITUS	S		1,074,309	1,014,093	60,215	-	60,215
1068		I-SG	SG		-	-	-	-	-
1069		PTD	SO		1,260,905	1,167,838	93,067	-	93,067
1070		I-DGU	DGU		-	-	-	-	-
1071		CUST	CN		195,288	180,644	14,645	-	14,645
1072		I-SG	CAGW		-	-	-	-	-
1073		I-SG	CAGE		-	-	-	-	-
1074		I-DGP	DGP		-	-	-	-	-
1075				B4	2,530,502	2,362,575	167,927	-	167,927
1076									
1077	404SP	Amort of LT Plant - Cap Lease Steam							
1078		P	SG		-	-	-	-	-
1079		P	DGP		-	-	-	-	-
1080					-	-	-	-	-
1081									
1082	404IP	Amort of LT Plant - Intangible Plant							
1083		I-SITUS	S		868,007	867,147	860	47,337	48,196
1084		P	SE		93,211	85,396	7,815	-	7,815
1085		I-SG	SG		574,621	526,137	48,484	-	48,484
1086		PTD	SO		34,946,231	32,366,870	2,579,361	-	2,579,361
1087		CUST	CN		2,987,396	2,763,374	224,022	-	224,022
1088		I-SG	CAGW		-	-	-	-	-
1089		I-SG	CAGE		-	-	-	-	-
1090		I-DGP	DGP		-	-	-	-	-
1091		I-SG	CAGE		-	-	-	-	-
1092		I-SG	CAGE		-	-	-	-	-
1093		I-SG	CAGW		4,206,176	3,274,257	931,919	(119,976)	811,943
1094		I-SG	CAGE		788,327	788,327	-	-	-
1095		P	CAEW		-	-	-	-	-
1096		P	CAEE		339	339	-	-	-
1097		I-DGU	DGU		-	-	-	-	-
1098				B4	44,464,308	40,671,847	3,792,461	(72,639)	3,719,822
1099									
1100	404MP	Amort of LT Plant - Mining Plant							
1101		P	SE		-	-	-	-	-
1102					-	-	-	-	-
1103									
1104	404OP	Amort of LT Plant - Other Plant							
1105		P	CAGE		-	-	-	-	-
1106		P	CAGE		36,125	36,125	-	-	-
1106					36,125	36,125	-	-	-

MARCH 2006 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1107									
1108									
1109	404HP	Amortization of Other Electric Plant							
1110		P	DGP		-	-	-	-	-
1111		P	DGU		-	-	-	-	-
1112		P	CAGW		162	126	36	-	36
1113		P	CAGE		37,902	37,902	-	-	-
1114		P	SG		-	-	-	-	-
1115				B4	38,064	38,028	36	-	36
1116									
1117	Total Amortization of Limited Term Plant			B4	47,068,999	43,108,575	3,960,424	(72,639)	3,887,784
1118									
1119									
1120	405	Amortization of Other Electric Plant							
1121		GP	S		-	-	-	-	-
1122									
1123				B4	-	-	-	-	-
1124									
1125	406	Amortization of Plant Acquisition Adj							
1126		P	S		-	-	-	-	-
1127		P	DGP		-	-	-	-	-
1128		P	DGU		-	-	-	-	-
1129		P	CAGW		-	-	-	-	-
1130		P	CAGE		5,479,353	5,479,353	-	-	-
1131		P	SG		-	-	-	-	-
1132		P	SO		-	-	-	-	-
1133				B4	5,479,353	5,479,353	-	-	-
1134	407	Amort of Prop Losses, Unrec Plant, etc							
1135		DPW	S		5,741,814	5,741,814	-	-	-
1136		GP	SO		-	-	-	-	-
1137		P	DGP		-	-	-	-	-
1138		P	SE		-	-	-	-	-
1139		P	CAGW		-	-	-	-	-
1140		P	CAGE		-	-	-	-	-
1141		P	CAEW		-	-	-	-	-
1142		P	CAEE		-	-	-	-	-
1143		P	SG		333,105	304,999	28,106	-	28,106
1144		P	TROJP		1,674,863	1,395,502	279,361	(279,361)	-
1145				B4	7,749,782	7,442,315	307,467	(279,361)	28,106
1146									
1147	TOTAL AMORTIZATION EXPENSE			B4	60,298,133	56,030,243	4,267,890	(352,000)	3,915,890
1148									
1149									
1150									
1151	Summary of Amortization Expense by Factor								
1152		S			7,684,130	7,623,054	61,075	47,337	108,412
1153		SE			93,211	85,396	7,815	-	7,815
1154		TROJP			1,674,863	1,395,502	279,361	(279,361)	-
1155		DGP			-	-	-	-	-
1156		DGU			-	-	-	-	-
1157		SO			36,207,135	33,534,708	2,672,428	-	2,672,428
1158		SSGCT			-	-	-	-	-
1159		SSGCH			-	-	-	-	-
1160		CN			3,182,685	2,944,018	238,667	-	238,667
1161		CAGW			4,206,338	3,274,383	931,955	(119,976)	811,979
1162		CAGE			6,341,707	6,341,707	-	-	-
1163		CAEW			-	-	-	-	-
1164		CAEE			339	339	-	-	-
1165		SG			907,726	831,136	76,590	-	76,590
1166	Total Amortization Expense by Factor			B4	60,298,133	56,030,243	4,267,890	(352,000)	3,915,890
1167	408	Taxes Other Than Income							
1168		IBT	S		27,448,969	19,535,585	7,913,384	(36,669)	7,876,715
1169		GP	GPS		68,856,678	63,774,407	5,082,271	(333,424)	4,748,848
1170		GP	SO		(84)	(78)	(6)	-	(6)
1171		P	SE		-	-	-	-	-
1172		P	SG		-	-	-	-	-
1173		DMSC	OPRV-ID		-	-	-	-	-
1174		GP	EXCTAX		-	-	-	-	-
1175		GP	DGP		-	-	-	-	-
1171		P	CAEW		409,219	317,045	92,174	-	92,174
1171		P	CAEE		25,542	25,542	-	-	-
1178									
1179	TOTAL TAXES OTHER THAN INCOME			B5	96,740,324	83,652,501	13,087,823	(370,093)	12,717,730

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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1257									
1258									
1259	41110	Deferred Income Tax - Federal-CR							
1260		GP	S		(221,840,356)	(202,886,081)	(18,954,275)	10,800,684	(8,153,591)
1261		P	SE		(24,944,580)	(22,853,165)	(2,091,415)	(910,886)	(3,002,301)
1262		PT	DGP		-	-	-	-	-
1263		GP	SNP		(2,130,848)	(1,974,886)	(155,962)	-	(155,962)
1264		PT	SG		(392,797)	(359,655)	(33,142)	-	(33,142)
1265		GP	GPS		(1,442,518)	(1,336,047)	(106,471)	-	(106,471)
1266		LABOR	SO		(92,749,494)	(85,903,708)	(6,845,786)	-	(6,845,786)
1267		PT	SNPD		(1,508,943)	(1,401,479)	(107,464)	-	(107,464)
1268		CUST	CN		(3,564)	(3,297)	(267)	-	(267)
1269		CUST	BADDEBT		(1,093,241)	(967,327)	(125,914)	-	(125,914)
1270		DITEXP	DITEXP		-	-	-	121,095	121,095
1271		P	TROJD		(609,746)	(503,834)	(105,912)	-	(105,912)
1272		P	SGCT		-	-	-	-	-
1273		PT	CAGW		(882,356)	(686,861)	(195,495)	(292,576)	(488,071)
1274		PT	CAGE		(26,918,260)	(26,918,260)	-	-	-
1275		P	CAEW		(5,250,706)	(4,068,018)	(1,182,688)	-	(1,182,688)
1276		P	CAEE		(3,786,635)	(3,786,635)	-	-	-
1277				B7	(383,554,044)	(353,649,253)	(29,904,791)	9,718,316	(20,186,475)
1278									
1279		TOTAL DEFERRED INCOME TAXES		B7	18,957,031	12,370,924	6,586,107	(1,113,304)	5,472,804
1280	SCHMAF	Additions - Flow Through							
1281		SCHMAF	S		-	-	-	-	-
1282		SCHMAF	SNP		-	-	-	-	-
1283		SCHMAF	SO		-	-	-	-	-
1284		SCHMAF	SE		-	-	-	-	-
1285		SCHMAF	TROJP		-	-	-	-	-
1286		SCHMAF	DGP		-	-	-	-	-
1287				B6	-	-	-	-	-
1288									
1289	SCHMAP	Additions - Permanent							
1290		P	S		4,159,446	4,159,446	-	-	-
1291		P	SE		1,882,248	1,724,436	157,812	-	157,812
1292		P	CAEW		35,804	27,739	8,065	-	8,065
1293		LABOR	SNP		3,596,337	3,333,112	263,225	-	263,225
1294		SCHMAP-SO	SO		1,007,055	932,725	74,330	-	74,330
1295									
1296				B6	10,680,890	10,177,458	503,432	-	503,432
1297									
1298	SCHMAT	Additions - Temporary							
1299		SCHMAT-SITUS	S		24,440,165	23,772,658	667,507	14,337	681,844
1300		P	SGCT		-	-	-	-	-
1301		DPW	CIAC		61,400,746	57,003,184	4,397,562	-	4,397,562
1302		SCHMAT-SNP	SNP		24,285,708	22,508,178	1,777,530	-	1,777,530
1303		P	TROJD		1,567,601	1,295,311	272,290	(272,290)	-
1304		P	DGP		-	-	-	-	-
1305		SCHMAT-SE	SE		(676,057)	(619,375)	(56,682)	2,449,857	2,393,175
1306		P	SG		(6,728)	(6,160)	(568)	-	(568)
1307		SCHMAT-GPS	GPS		(20,954,534)	(19,407,892)	(1,546,642)	-	(1,546,642)
1308		SCHMAT-SO	SO		25,640,799	23,748,267	1,892,532	-	1,892,532
1309		SCHMAT-SNP	SNPD		11,765,130	10,927,241	837,889	-	837,889
1310		CUST	CN		4,161	3,849	312	-	312
1311		DPW	BADDEBT		-	-	-	-	-
1312		P	CAGW		1,239,503	964,879	274,624	(1,075,292)	(800,668)
1313		P	CAGE		7,833,519	7,833,519	-	-	-
1314		SCHMAT-SE	CAEW		5,947,294	4,607,704	1,339,590	-	1,339,590
1315		SCHMAT-SE	CAEE		9,135,463	9,135,463	-	-	-
1316		BOOKDEPR	SCHMDEXP		397,502,177	367,393,731	30,108,446	238,973	30,347,419
1317				B6	549,124,947	509,160,556	39,964,391	1,355,585	41,319,976
1318									
1319		TOTAL SCHEDULE - M ADDITIONS		B6	559,805,837	519,338,015	40,467,822	1,355,585	41,823,407
1320									
1321	SCHMDF	Deductions - Flow Through							
1322		SCHMDF	S		-	-	-	-	-
1323		SCHMDF	DGP		-	-	-	-	-
1324		SCHMDF	DGU		-	-	-	-	-
1325				B6	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1326	SCHMDP	Deductions - Permanent							
1327		SCHMDP	S		-	-	-	-	-
1328		P	SE		-	-	-	-	-
1329		P	CAEW		5,662,112	4,386,757	1,275,355	-	1,275,355
1330		P	CAEE		11,498,004	11,498,004	-	-	-
1331		PTD	SNP		381,000	353,114	27,886	-	27,886
1332		SCHMDP	IBT		-	-	-	-	-
1333		P	SG		6,257,635	5,729,644	527,991	527,991	1,055,983
1334		SCHMDP-SO	SO		20,064,443	18,583,498	1,480,945	-	1,480,945
1335				B6	43,863,194	40,551,017	3,312,177	527,991	3,840,169
1336									
1337	SCHMDT	Deductions - Temporary							
1338		GP	S		(8,624,821)	(8,256,572)	(368,249)	-	(368,249)
1339		DPW	BADDEBT		24,650,973	21,811,806	2,839,167	-	2,839,167
1340		SCHMDT-SNP	SNP		22,965,325	21,284,437	1,680,888	-	1,680,888
1341		CUST	DGP		-	-	-	-	-
1342		P	SE		7,458,060	6,832,758	625,302	441,415	1,066,717
1343		SCHMDT-SG	SG		5,788,365	5,299,968	488,397	-	488,397
1344		SCHMDT-GPS	GPS		34,045,286	31,532,423	2,512,863	-	2,512,863
1345		SCHMDT-SO	SO		23,529,691	21,792,978	1,736,713	-	1,736,713
1346		TAXDEPR	TAXDEPR		473,331,991	437,479,884	35,852,107	1,517,111	37,369,218
1347		SCHMDT-SG	CAGW		2,671,606	2,079,686	591,920	(603,494)	(11,574)
1348		SCHMDT-SG	CAGE		2,179,090	2,179,090	-	-	-
1349		P	CAEW		9,359,986	7,251,709	2,108,277	-	2,108,277
1350		P	CAEE		91,184	91,184	-	-	-
1351		DPW	SNPD		(159,097)	(147,766)	(11,331)	-	(11,331)
1352				B6	597,287,639	549,231,585	48,056,054	1,355,031	49,411,085
1353									
1354		TOTAL SCHEDULE - M DEDUCTIONS		B6	641,150,833	589,782,602	51,368,231	1,883,023	53,251,254
1355									
1356		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(81,344,996)	(70,444,587)	(10,900,409)	(527,438)	(11,427,846)
1357									
1358									
1359									
1360	40911	State Income Taxes							
1361		IBT	IBT		17,227,654	17,227,654	-	-	-
1362		IBT	IBT		-	-	-	-	-
1363		IBT	IBT		-	-	-	-	-
1364		IBT	IBT		-	-	-	-	-
1365		TOTAL STATE TAXES		B6	17,227,654	17,227,654	-	-	-
1366									
1367									
1368		Calculation of Taxable Income:							
1369		Operating Revenues			3,584,136,465	3,287,180,474	296,955,990	9,672,419	306,628,410
1370		Operating Deductions:							
1371		O & M Expenses			2,348,426,785	2,139,254,875	209,171,895	11,368,603	220,540,498
1372		Depreciation Expense			375,707,894	347,250,237	28,457,657	(114,616)	28,343,041
1373		Amortization Expense			60,298,133	56,030,243	4,267,890	(352,000)	3,915,890
1374		Taxes Other Than Income			96,740,324	83,652,501	13,087,823	(370,093)	12,717,730
1375		Interest & Dividends (AFUDC-Equity)			-	-	-	-	-
1376		Misc Revenue & Expense			(29,091,881)	(26,683,682)	(2,408,200)	2,008,443	(399,757)
1377		Total Operating Deductions			2,852,081,255	2,599,504,173	252,577,067	12,540,336	265,117,403
1378		Other Deductions:							
1379		Interest Deductions			256,545,122	237,767,960	18,777,162	(422,350)	18,354,812
1380		Interest on PCRBS			-	-	-	-	-
1381		Schedule M Adjustments			(81,344,996)	(70,444,587)	(10,900,409)	(527,438)	(11,427,846)
1382									
1383		Income Before State Taxes			394,165,093	379,463,754	14,701,353	(2,973,004)	11,728,349
1384									
1385		State Income Taxes			17,227,654	17,227,654	-	-	-
1386									
1387		Total Taxable Income			376,937,438	362,236,099	14,701,353	(2,973,004)	11,728,349
1388									
1389		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1390									
1391		Federal Income Tax - Calculated			131,928,103	126,782,635	5,145,474	(1,040,552)	4,104,922
1392									
1393		Adjustments to Calculated Tax:							
1394	40910	Energy Cred.	P	SE	-	-	-	-	-
1395	40910	Energy Cred.	P	CAEW	-	-	-	(629,057)	(629,057)
1396	40910	Energy Cred.	P	CAEE	-	-	-	-	-
1397	40910	DMD	P	SG	-	-	-	-	-
1398	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-
1399	40910	IRS Settle	LABOR	S	-	-	-	-	-
1400		FEDERAL INCOME TAX			131,928,103	126,782,635	5,145,474	(1,669,608)	3,475,865
1401									
1402		TOTAL OPERATING EXPENSES			3,014,339,183	2,750,030,526	264,308,648	9,757,423	274,066,071

**MARCH 2006 West Control Area
13-MONTH AVERAGE**

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1403	310	Land and Land Rights							
1404		P	DGP		-	-	-	-	-
1405		P	DGU		-	-	-	-	-
1406		P	SG		-	-	-	-	-
1407		P	CAGW		2,392,390	1,862,333	530,057	(25,557,273)	(25,027,216)
1408		P	CAGE		79,622,262	79,622,262	-	-	-
1409		P	S		-	-	-	(481,839)	(481,839)
1410		P	CAGE		-	-	-	-	-
1411				B8	82,014,652	81,484,595	530,057	(26,039,112)	(25,509,055)
1412									
1413	311	Structures and Improvements							
1414		P	DGP		-	-	-	-	-
1415		P	DGU		-	-	-	-	-
1416		P	SG		-	-	-	-	-
1417		P	CAGW		187,892,688	146,263,242	41,629,446	-	41,629,446
1418		P	CAGE		582,212,259	582,212,259	-	-	-
1419		P	CAGE		-	-	-	-	-
1420				B8	770,104,947	728,475,501	41,629,446	-	41,629,446
1421									
1422	312	Boiler Plant Equipment							
1423		P	DGP		-	-	-	-	-
1424		P	DGU		-	-	-	-	-
1425		P	SG		-	-	-	-	-
1426		P	CAGW		629,941,273	490,371,678	139,569,595	-	139,569,595
1427		P	CAGE		1,914,852,936	1,914,852,936	-	-	-
1428		P	CAGE		-	-	-	-	-
1429				B8	2,544,794,209	2,405,224,614	139,569,595	-	139,569,595
1430									
1431	314	Turbogenerator Units							
1432		P	DGP		-	-	-	-	-
1433		P	DGU		-	-	-	-	-
1434		P	SG		-	-	-	-	-
1435		P	CAGW		178,650,137	139,068,468	39,581,670	-	39,581,670
1436		P	CAGE		527,481,753	527,481,753	-	-	-
1437		P	CAGE		-	-	-	-	-
1438				B8	706,131,890	666,550,220	39,581,670	-	39,581,670
1439									
1440	315	Accessory Electric Equipment							
1441		P	DGP		-	-	-	-	-
1442		P	DGU		-	-	-	-	-
1443		P	SG		-	-	-	-	-
1444		P	CAGW		62,794,121	48,881,475	13,912,646	-	13,912,646
1445		P	CAGE		265,880,296	265,880,296	-	-	-
1446		P	CAGE		-	-	-	-	-
1447				B8	328,674,417	314,761,771	13,912,646	-	13,912,646
1448									
1449									
1450									
1451	316	Misc Power Plant Equipment							
1452		P	DGP		-	-	-	-	-
1453		P	DGU		-	-	-	-	-
1454		P	SG		-	-	-	-	-
1455		P	CAGW		5,829,621	4,538,012	1,291,609	-	1,291,609
1456		P	CAGE		19,492,540	19,492,540	-	-	-
1457		P	CAGE		-	-	-	-	-
1458				B8	25,322,161	24,030,552	1,291,609	-	1,291,609
1459									
1460	317	Steam Plant ARO							
1461		P	S		-	-	-	-	-
1462					-	-	-	-	-
1463					-	-	-	-	-
1464	SP	Unclassified Steam Plant - Account 300							
1465		P	SG		-	-	-	-	-
1466					-	-	-	-	-
1467					-	-	-	-	-
1468					-	-	-	-	-
1469				B8	4,457,042,276	4,220,527,253	236,515,023	(26,039,112)	210,475,911
1470									
1471									
1472		Summary of Steam Production Plant by Factor							
1473		S			-	-	-	(481,839)	(481,839)
1474		DGP			-	-	-	-	-
1475		DGU			-	-	-	-	-
1476		SG			-	-	-	-	-
1477		CAGW			1,067,500,231	830,985,208	236,515,023	(25,557,273)	210,957,750
1478		CAGE			3,389,542,046	3,389,542,046	-	-	-
1479		SSGCH			-	-	-	-	-
1480		Total Steam Production Plant by Factor		B8	4,457,042,276	4,220,527,253	236,515,023	(26,039,112)	210,475,911

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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1481	320	Land and Land Rights							
1482		P	DGP		-	-	-	-	-
1483		P	SG		-	-	-	-	-
1484					-	-	-	-	-
1485					-	-	-	-	-
1486	321	Structures and Improvements							
1487		P	DGP		-	-	-	-	-
1488		P	SG		-	-	-	-	-
1489					-	-	-	-	-
1490					-	-	-	-	-
1491	322	Reactor Plant Equipment							
1492		P	DGP		-	-	-	-	-
1493		P	SG		-	-	-	-	-
1494					-	-	-	-	-
1495					-	-	-	-	-
1496	323	Turbogenerator Units							
1497		P	DGP		-	-	-	-	-
1498		P	SG		-	-	-	-	-
1499					-	-	-	-	-
1500					-	-	-	-	-
1501	324	Land and Land Rights							
1502		P	DGP		-	-	-	-	-
1503		P	SG		-	-	-	-	-
1504					-	-	-	-	-
1505					-	-	-	-	-
1506	325	Misc. Power Plant Equipment							
1507		P	DGP		-	-	-	-	-
1508		P	SG		-	-	-	-	-
1509					-	-	-	-	-
1510					-	-	-	-	-
1511					-	-	-	-	-
1512	NP	Unclassified Nuclear Plant - Acct 300							
1513		P	SG		-	-	-	-	-
1514					-	-	-	-	-
1515					-	-	-	-	-
1516					-	-	-	-	-
1517		Total Nuclear Production Plant			-	-	-	-	-
1518					-	-	-	-	-
1519					-	-	-	-	-
1520					-	-	-	-	-
1521		Summary of Nuclear Production Plant by Factor							
1522		DGP			-	-	-	-	-
1523		DGU			-	-	-	-	-
1524		SG			-	-	-	-	-
1525					-	-	-	-	-
1526		Total Nuclear Plant by Factor			-	-	-	-	-
1527					-	-	-	-	-
1528	330	Land and Land Rights							
1529		P	DGP		-	-	-	-	-
1530		P	DGU		-	-	-	-	-
1531		P	CAGW		13,761,409	10,712,436	3,048,974	-	3,048,974
1532		P	CAGE		5,933,210	5,933,210	-	-	-
1533		P	CAGW		-	-	-	-	-
1534		P	CAGE		-	-	-	-	-
1535				B8	19,694,619	16,645,646	3,048,974	-	3,048,974
1536					-	-	-	-	-
1537	331	Structures and Improvements							
1538		P	DGP		-	-	-	-	-
1539		P	DGU		-	-	-	-	-
1540		P	CAGW		67,605,268	52,626,666	14,978,602	-	14,978,602
1541		P	CAGE		11,994,248	11,994,248	-	-	-
1542		P	CAGW		-	-	-	-	-
1543		P	CAGE		-	-	-	-	-
1544				B8	79,599,516	64,620,914	14,978,602	-	14,978,602
1545					-	-	-	-	-
1546	332	Reservoirs, Dams & Waterways							
1547		P	DGP		-	-	-	-	-
1548		P	DGU		-	-	-	-	-
1549		P	CAGW		221,908,618	172,742,613	49,166,005	-	49,166,005
1550		P	CAGE		57,190,241	57,190,241	-	-	-
1551		P	CAGW		-	-	-	-	-
1552		P	CAGE		-	-	-	-	-
1553				B8	279,098,860	229,932,854	49,166,005	-	49,166,005
1554					-	-	-	-	-

MARCH 2006 West Control Area
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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1633	342	Fuel Holders, Producers & Accessories							
1634		P	SG		-	-	-	-	-
1635		P	DGU		-	-	-	-	-
1636		P	CAGW		663,535	516,522	147,013	-	147,013
1637		P	CAGE		4,625,931	4,625,931	-	-	-
1638		P	CAGE		-	-	-	-	-
1639				B8	5,289,466	5,142,453	147,013	-	147,013
1640									
1641	343	Prime Movers							
1642		P	S		-	-	-	-	-
1643		P	DGU		-	-	-	-	-
1644		P	SG		-	-	-	-	-
1645		P	CAGW		99,628,968	77,555,205	22,073,764	22,488,883	44,562,647
1646		P	CAGE		185,594,284	185,594,284	-	-	-
1647		P	CAGE		-	-	-	-	-
1648				B8	285,223,253	263,149,489	22,073,764	22,488,883	44,562,647
1649									
1650	344	Generators							
1651		P	S		-	-	-	-	-
1652		P	DGU		-	-	-	-	-
1653		P	SG		-	-	-	-	-
1654		P	CAGW		39,559,821	30,794,959	8,764,862	-	8,764,862
1655		P	CAGE		37,715,305	37,715,305	-	-	-
1656		P	CAGE		-	-	-	-	-
1657				B8	77,275,126	68,510,265	8,764,862	-	8,764,862
1658									
1659	345	Accessory Electric Plant							
1660		P	SG		-	-	-	-	-
1661		P	DGU		-	-	-	-	-
1662		P	CAGW		9,058,999	7,051,890	2,007,109	-	2,007,109
1663		P	CAGE		14,101,375	14,101,375	-	-	-
1664		P	CAGE		-	-	-	-	-
1665				B8	23,160,374	21,153,265	2,007,109	-	2,007,109
1666									
1667									
1668									
1669	346	Misc. Power Plant Equipment							
1670		P	SG		-	-	-	-	-
1671		P	DGU		-	-	-	-	-
1672		P	CAGW		497,343	387,152	110,191	-	110,191
1673		P	CAGE		1,186,181	1,186,181	-	-	-
1674				B8	1,683,525	1,573,333	110,191	-	110,191
1675									
1676	347	Other Production ARO							
1677		P	S		-	-	-	-	-
1678					-	-	-	-	-
1679					-	-	-	-	-
1680	OP	Unclassified Other Prod Plant-Acct 300							
1681		P	S		-	-	-	-	-
1682		P	SG		-	-	-	-	-
1683		P	CAGW		-	-	-	-	-
1684		P	CAGE		4,417,820	4,417,820	-	-	-
1685					4,417,820	4,417,820	-	-	-
1686									
1687				B8	443,305,506	407,252,088	36,053,419	22,488,883	58,542,302
1688									
1689		Summary of Other Production Plant by Factor							
1690			S		-	-	-	-	-
1691			DGU		-	-	-	-	-
1692			SG		-	-	-	-	-
1693			CAGW		162,725,532	126,672,113	36,053,419	22,488,883	58,542,302
1694			CAGE		280,579,974	280,579,974	-	-	-
1695			SSGCT		-	-	-	-	-
1696				B8	443,305,506	407,252,088	36,053,419	22,488,883	58,542,302
1697									
1698		Experimental Plant							
1699	103	Experimental Plant							
1700		P	DGP		-	-	-	-	-
1701					-	-	-	-	-
1702					-	-	-	-	-
1703				B8	5,418,250,203	5,053,695,118	364,555,086	(3,550,229)	361,004,857
1704	350	Land and Land Rights							
1705		T	DGP		-	-	-	-	-
1706		T	DGU		-	-	-	-	-
1707		T	CAGW		28,359,089	22,075,858	6,283,231	(7,508)	6,275,724
1708		T	CAGE		59,746,988	59,746,988	-	-	-
1709		T	SG		-	-	-	-	-
1710				B8	88,106,078	81,822,846	6,283,231	(7,508)	6,275,724

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FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1711									
1712	352	Structures and Improvements							
1713		T	S		-	-	-	-	-
1714		T	DGP		-	-	-	-	-
1715		T	DGU		-	-	-	-	-
1716		T	CAGW		16,061,975	12,503,289	3,558,686	-	3,558,686
1717		T	CAGE		34,874,519	34,874,519	-	-	-
1718		T	SG		-	-	-	-	-
1719				B8	50,936,494	47,377,808	3,558,686	-	3,558,686
1720									
1721	353	Station Equipment							
1722		T	DGP		-	-	-	-	-
1723		T	DGU		-	-	-	-	-
1724		T	CAGW		290,895,361	226,444,674	64,450,687	(21,432)	64,429,255
1725		T	CAGE		599,097,366	599,097,366	-	-	-
1726		T	SG		-	-	-	-	-
1727				B8	889,992,727	825,542,040	64,450,687	(21,432)	64,429,255
1728									
1729	354	Towers and Fixtures							
1730		T	DGP		-	-	-	-	-
1731		T	DGU		-	-	-	-	-
1732		T	CAGW		182,770,832	142,276,183	40,494,649	(3,663)	40,490,987
1733		T	CAGE		183,854,238	183,854,238	-	-	-
1734		T	SG		-	-	-	-	-
1735				B8	366,625,071	326,130,421	40,494,649	(3,663)	40,490,987
1736									
1737	355	Poles and Fixtures							
1738		T	DGP		-	-	-	-	-
1739		T	DGU		-	-	-	-	-
1740		T	CAGW		165,304,307	128,679,536	36,624,772	(9,839)	36,614,932
1741		T	CAGE		334,449,659	334,449,659	-	-	-
1742		T	SG		-	-	-	-	-
1743				B8	499,753,966	463,129,195	36,624,772	(9,839)	36,614,932
1744									
1745	356	Clearing and Grading							
1746		T	DGP		-	-	-	-	-
1747		T	DGU		-	-	-	-	-
1748		T	CAGW		287,660,494	223,926,524	63,733,971	(23,226)	63,710,745
1749		T	CAGE		343,978,837	343,978,837	-	-	-
1750		T	SG		-	-	-	-	-
1751				B8	631,639,331	567,905,360	63,733,971	(23,226)	63,710,745
1752									
1753	357	Underground Conduit							
1754		T	DGP		-	-	-	-	-
1755		T	DGU		-	-	-	-	-
1756		T	CAGW		18,125	14,109	4,016	-	4,016
1757		T	CAGE		2,396,022	2,396,022	-	-	-
1758		T	SG		-	-	-	-	-
1759				B8	2,414,147	2,410,131	4,016	-	4,016
1760									
1761	358	Underground Conductors							
1762		T	DGP		-	-	-	-	-
1763		T	DGU		-	-	-	-	-
1764		T	CAGW		19,269	15,000	4,269	-	4,269
1765		T	CAGE		4,088,395	4,088,395	-	-	-
1766		T	SG		-	-	-	-	-
1767				B8	4,107,663	4,103,394	4,269	-	4,269
1768									
1769	359	Roads and Trails							
1770		T	DGP		-	-	-	-	-
1771		T	DGU		-	-	-	-	-
1772		T	CAGW		6,461,097	5,029,578	1,431,519	-	1,431,519
1773		T	CAGE		4,918,110	4,918,110	-	-	-
1774		T	SG		-	-	-	-	-
1775				B8	11,379,207	9,947,688	1,431,519	-	1,431,519
1776									
1777	TP	Unclassified Trans Plant - Acct 300							
1778		T	SG		-	-	-	-	-
1779		T	CAGW		-	-	-	-	-
1780		T	CAGE		3,121,584	3,121,584	-	-	-
1781					3,121,584	3,121,584	-	-	-
1782									
1783	TSO	Unclassified Trans Sub Plant - Acct 300							
1784		T	SG		-	-	-	-	-
1785					-	-	-	-	-
1786					-	-	-	-	-
1787		TOTAL TRANSMISSION PLANT		B8	2,548,076,269	2,331,490,469	216,585,800	(65,668)	216,520,132

MARCH 2006 West Control Area 13-MONTH AVERAGE						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1788	Summary of Transmission Plant by Factor									
1789	DGP				-	-	-	-	-	
1790	DGU				-	-	-	-	-	
1791	CAGW				977,550,551	760,964,751	216,585,800	(65,668)	216,520,132	
1792	CAGE				1,570,525,718	1,570,525,718	-	-	-	
1793	SG				-	-	-	-	-	
1794	Total Transmission Plant by Factor					2,548,076,269	2,331,490,469	216,585,800	(65,668)	216,520,132
1795	360	Land and Land Rights								
1796		DPW	S		36,131,595	35,168,069	963,527	-	963,527	
1797				B8	36,131,595	35,168,069	963,527	-	963,527	
1798										
1799	361	Structures and Improvements								
1800		DPW	S		39,735,516	38,135,398	1,600,118	-	1,600,118	
1801				B8	39,735,516	38,135,398	1,600,118	-	1,600,118	
1802										
1803	362	Station Equipment								
1804		DPW	S		626,129,250	583,612,514	42,516,735	-	42,516,735	
1805				B8	626,129,250	583,612,514	42,516,735	-	42,516,735	
1806										
1807	363	Storage Battery Equipment								
1808		DPW	S		616,054	616,054	-	-	-	
1809				B8	616,054	616,054	-	-	-	
1810										
1811	364	Poles, Towers & Fixtures								
1812		DPW	S		762,398,899	688,088,292	74,310,607	(12,931)	74,297,676	
1813				B8	762,398,899	688,088,292	74,310,607	(12,931)	74,297,676	
1814										
1815	365	Overhead Conductors								
1816		DPW	S		570,279,723	519,276,440	51,003,283	(450)	51,002,833	
1817				B8	570,279,723	519,276,440	51,003,283	(450)	51,002,833	
1818										
1819	366	Underground Conduit								
1820		DPW	S		242,210,755	229,157,629	13,053,126	(239,440)	12,813,686	
1821				B8	242,210,755	229,157,629	13,053,126	(239,440)	12,813,686	
1822										
1823										
1824										
1825										
1826	367	Underground Conductors								
1827		DPW	S		569,950,312	553,696,424	16,253,888	(137,011)	16,116,878	
1828				B8	569,950,312	553,696,424	16,253,888	(137,011)	16,116,878	
1829										
1830	368	Line Transformers								
1831		DPW	S		868,291,052	789,808,552	78,482,500	(113,784)	78,368,716	
1832				B8	868,291,052	789,808,552	78,482,500	(113,784)	78,368,716	
1833										
1834	369	Services								
1835		DPW	S		412,827,779	376,268,380	36,559,399	-	36,559,399	
1836				B8	412,827,779	376,268,380	36,559,399	-	36,559,399	
1837										
1838	370	Meters								
1839		DPW	S		185,821,702	171,963,324	13,858,378	(28,482)	13,829,896	
1840				B8	185,821,702	171,963,324	13,858,378	(28,482)	13,829,896	
1841										
1842	371	Installations on Customers' Premises								
1843		DPW	S		8,941,504	8,402,100	539,404	-	539,404	
1844				B8	8,941,504	8,402,100	539,404	-	539,404	
1845										
1846	372	Leased Property								
1847		DPW	S		49,658	49,658	-	-	-	
1848				B8	49,658	49,658	-	-	-	
1849										
1850	373	Street Lights								
1851		DPW	S		54,996,449	51,571,370	3,425,079	-	3,425,079	
1852				B8	54,996,449	51,571,370	3,425,079	-	3,425,079	
1853										
1854	DP	Unclassified Dist Plant - Acct 300								
1855		DPW	S		22,334,918	21,172,068	1,162,850	-	1,162,850	
1856					22,334,918	21,172,068	1,162,850	-	1,162,850	
1857										
1858	DS0	Unclassified Dist Sub Plant - Acct 300								
1859		DPW	S		-	-	-	-	-	
1860					-	-	-	-	-	
1861										
1862										
1863	TOTAL DISTRIBUTION PLANT					4,400,715,166	4,066,986,272	333,728,894	(532,097)	333,196,796
1864				B8						

**MARCH 2006 West Control Area
 13-MONTH AVERAGE**

2008	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2009	399	Coal Mine				-	-	-	-	-
2010		P		SE		-	-	-	20,311,983	20,311,983
2011		P		CAEW		-	-	-	-	-
2012		P		CAEE		259,581,868	259,581,868	-	-	-
2013	MP	P		SE	B8	259,581,868	259,581,868	-	20,311,983	20,311,983
2014										
2015	399L	WIDCO Capital Lease				-	-	-	-	-
2016		P		SE		-	-	-	-	-
2017						-	-	-	-	-
2018						-	-	-	-	-
2019		Remove Capital Leases				-	-	-	-	-
2020						-	-	-	-	-
2021						-	-	-	-	-
2022	1011390	General Capital Leases				-	-	-	-	-
2023		G-SITUS		S		7,306,720	7,306,720	-	-	-
2024		P		SG		11,894,589	10,890,976	1,003,613	-	1,003,613
2025		PTD		SO		16,627,469	15,400,205	1,227,264	-	1,227,264
2026					B9	35,828,777	33,597,901	2,230,876	-	2,230,876
2027										
2028		Remove Capital Leases				(35,828,777)	(33,597,901)	(2,230,876)	-	(2,230,876)
2029					B9	-	-	-	-	-
2030										
2031	1011392	General Vehicles Capital Leases				-	-	-	-	-
2032		LABOR		SO		-	-	-	-	-
2033					B9	-	-	-	-	-
2034										
2035		Remove Capital Leases				-	-	-	-	-
2036					B9	-	-	-	-	-
2037										
2038	GP	Unclassified Gen Plant - Acct 300				-	-	-	-	-
2039		G-SITUS		S		-	-	-	-	-
2040		PTD		SO		827,094	766,046	61,047	-	61,047
2041		CUST		CN		-	-	-	-	-
2042		G-SG		SG		-	-	-	-	-
2043		G-DGP		DGP		-	-	-	-	-
2044		G-DGU		DGU		-	-	-	-	-
2045						827,094	766,046	61,047	-	61,047
2046										
2047	399G	Unclassified Gen Plant - Acct 300				-	-	-	-	-
2048		G-SITUS		S		-	-	-	-	-
2049		PTD		SO		-	-	-	-	-
2050		G-SG		SG		-	-	-	-	-
2051		G-DGP		DGP		-	-	-	-	-
2052		G-DGU		DGU		-	-	-	-	-
2053						-	-	-	-	-
2054						-	-	-	-	-
2055		TOTAL GENERAL PLANT			B8	1,166,107,411	1,093,417,259	72,690,151	20,311,983	93,002,134
2056										
2057		Summary of General Plant by Factor								
2058		S				456,505,523	415,873,504	40,632,019	-	40,632,019
2059		DGP				4,882	4,081	801	-	801
2060		DGU				10,360	10,360	-	-	-
2061		SG				17,990,081	16,472,158	1,517,923	-	1,517,923
2062		SO				287,901,917	266,652,044	21,249,873	-	21,249,873
2063		SE				1,161,595	1,064,204	97,391	-	97,391
2064		CN				24,059,638	22,255,427	1,804,211	-	1,804,211
2065		DEU				-	-	-	-	-
2066		CAGW				43,414,074	33,795,265	9,618,809	-	9,618,809
2067		CAGE				111,306,250	111,306,250	-	-	-
2068		CAEW				-	-	-	20,311,983	20,311,983
2069		CAEE				259,581,868	259,581,868	-	-	-
2070		SSGCT				-	-	-	-	-
2071		SSGCH				-	-	-	-	-
2072		Less Capital Leases				(35,828,777)	(33,597,901)	(2,230,876)	-	(2,230,876)
2073		Total General Plant by Factor			B8	1,166,107,411	1,093,417,259	72,690,151	20,311,983	93,002,134
2074	301	Organization								
2075		I-SITUS		S		14,689,211	14,689,211	-	-	-
2076		PTD		SO		-	-	-	-	-
2077		I-SG		CAGW		-	-	-	-	-
2078		I-SG		CAGE		-	-	-	-	-
2079		I-SG		SG		-	-	-	-	-
2080					B8	14,689,211	14,689,211	-	-	-

MARCH 2006 West Control Area 13-MONTH AVERAGE					UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2081	302	Franchise & Consent								
2082		I-SITUS	S		1,000,000	1,000,000	-	-	-	
2083		I-SG	SG		2,042,736	1,870,379	172,357	-	172,357	
2084		I-SG	CAGW		-	-	-	-	-	
2085		I-SG	CAGE		-	-	-	-	-	
2086		I-SG	CAGW		67,690,035	52,692,651	14,997,383	(132,024)	14,865,360	
2087		I-SG	CAGE		12,365,223	12,365,223	-	-	-	
2088		I-DGP	DGP		-	-	-	-	-	
2089		I-DGU	DGU		-	-	-	-	-	
2090				B8	83,097,993	67,928,253	15,169,740	(132,024)	15,037,717	
2091										
2092	303	Miscellaneous Intangible Plant								
2093		I-SITUS	S		991,089	983,114	7,975	-	7,975	
2094		I-SG	SG		14,519,372	13,294,292	1,225,080	-	1,225,080	
2095		PTD	SO		358,259,137	331,816,238	26,442,899	-	26,442,899	
2096		P	SE		1,966,360	1,801,495	164,864	-	164,864	
2097		CUST	CN		101,615,911	93,995,823	7,620,088	-	7,620,088	
2098		I-SG	CAGW		25,018,273	19,475,232	5,543,041	-	5,543,041	
2099		I-SG	CAGE		2,016,738	2,016,738	-	-	-	
2100		P	CAEW		-	-	-	-	-	
2101		P	CAEE		-	-	-	-	-	
2102		P	CAGE		-	-	-	-	-	
2103		I-DGP	CAGE		-	-	-	-	-	
2104				B8	504,386,880	463,382,933	41,003,947	-	41,003,947	
2105	303	Less Non-Utility Plant								
2106		I-SITUS	S		-	-	-	-	-	
2107				B8	504,386,880	463,382,933	41,003,947	-	41,003,947	
2108	IP	Unclassified Intangible Plant - Acct 300								
2109		I-SITUS	S		-	-	-	-	-	
2110		I-SG	SG		-	-	-	-	-	
2111		I-DGU	DGU		-	-	-	-	-	
2112		PTD	SO		-	-	-	-	-	
2113					-	-	-	-	-	
2114					-	-	-	-	-	
2115		TOTAL INTANGIBLE PLANT			B8	602,174,084	546,000,397	56,173,687	(132,024)	56,041,664
2116										
2117		Summary of Intangible Plant by Factor								
2118		S			16,680,300	16,672,325	7,975	-	7,975	
2119		DGP			-	-	-	-	-	
2120		DGU			-	-	-	-	-	
2121		SG			16,562,108	15,164,671	1,397,437	-	1,397,437	
2122		SO			358,259,137	331,816,238	26,442,899	-	26,442,899	
2123		CN			101,615,911	93,995,823	7,620,088	-	7,620,088	
2124		CAGW			92,708,308	72,167,884	20,540,424	(132,024)	20,408,401	
2125		CAGE			14,381,961	14,381,961	-	-	-	
2126		CAEW			-	-	-	-	-	
2127		CAEE			-	-	-	-	-	
2128		SSGCT			-	-	-	-	-	
2129		SSGCH			-	-	-	-	-	
2130		SE			1,966,360	1,801,495	164,864	-	164,864	
2131		Total Intangible Plant by Factor			B8	602,174,084	546,000,397	56,173,687	(132,024)	56,041,664
2132		Summary of Unclassified Plant (Account 106)								
2133		DP			22,334,918	21,172,068	1,162,850	-	1,162,850	
2134		DS0			-	-	-	-	-	
2135		GP			827,094	766,046	61,047	-	61,047	
2136		HP			-	-	-	-	-	
2137		NP			-	-	-	-	-	
2138		OP			4,417,820	4,417,820	-	-	-	
2139		TP			3,121,584	3,121,584	-	-	-	
2140		TS0			-	-	-	-	-	
2141		IP			-	-	-	-	-	
2142		MP			-	-	-	-	-	
2143		SP			-	-	-	-	-	
2144		Total Unclassified Plant by Factor				30,701,416	29,477,518	1,223,897	-	1,223,897
2145										
2146		TOTAL ELECTRIC PLANT IN SERVICE			B8	14,135,323,132	13,091,589,515	1,043,733,618	16,031,966	1,059,765,583

MARCH 2006 West Control Area 13-MONTH AVERAGE						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2294	182M	Misc Regulatory Assets								
2295		DDSO2	S		65,922,667	66,608,626	(685,959)	685,959	-	
2296		DEFSG	SG		-	-	-	-	-	
2297		P	CAGE		13,282,030	13,282,030	-	-	-	
2298		DEFSG	CAEW		-	-	-	-	-	
2299		DEFSG	CAEE		-	-	-	-	-	
2300		P	SE		-	-	-	-	-	
2301		P	CAEW		-	-	-	-	-	
2302		P	CAEE		4,155,744	4,155,744	-	-	-	
2303		DDSO2	SO		6,353,675	5,884,714	468,961	2,168,704	2,637,665	
2304				B11	89,714,115	89,931,113	(216,998)	2,854,663	2,637,665	
2305										
2306	186M	Misc Deferred Debits								
2307		LABOR	S		4,400,031	4,263,078	136,953	(24,529)	112,424	
2308		P	CAEW		-	-	-	-	-	
2309		P	CAEE		-	-	-	-	-	
2310		DEFSG	SG		26,737,025	24,481,073	2,255,951	(2,255,951)	-	
2311		LABOR	SO		210,644	195,097	15,548	(15,548)	-	
2312		P	SE		7,372,714	6,754,568	618,146	(618,146)	-	
2313		P	CAEW		-	-	-	-	-	
2314		P	CAEE		-	-	-	-	-	
2315		P	SNPPS		-	-	-	-	-	
2316		GP	EXCTAX		-	-	-	-	-	
2317		Total Misc. Deferred Debits		B11	38,720,414	35,693,816	3,026,598	(2,914,174)	112,424	
2318										
2319		Working Capital								
2320	CWC	Cash Working Capital								
2321		CWC	S		51,538,517	47,756,737	3,781,779	155,141	3,936,920	
2322		CWC	SO		-	-	-	-	-	
2323		CWC	SE		-	-	-	-	-	
2324				B14	51,538,517	47,756,737	3,781,779	155,141	3,936,920	
2325										
2326	OWC	Other Work. Cap.								
2327	131	Cash	GP	SNP	-	-	-	-	-	
2328	135	Working Funds	GP	SG	101,235	92,694	8,542	-	8,542	
2329	143	Other AVR	GP	SO	18,920,612	17,524,093	1,396,519	-	1,396,519	
2330	232	A/P	PTD	S	-	-	-	-	-	
2331	232	A/P	PTD	SO	(5,123,833)	(4,745,645)	(378,187)	-	(378,187)	
2332	232	A/P	P	SE	(2,873,033)	(2,632,151)	(240,882)	-	(240,882)	
2333	253	Deferred Hedge	P	SE	-	-	-	-	-	
2334	2533	Other Misc. Df. Crd	P	S	-	-	-	-	-	
2335	2533	Other Misc. Df. Crd	P	SE	(5,352,360)	(4,903,605)	(448,755)	-	(448,755)	
2336	230	Asset Retir. Oblig.	P	SE	(1,600,935)	(1,466,709)	(134,226)	-	(134,226)	
2337	230	Asset Retir. Oblig.	P	S	-	-	-	-	-	
2338	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2339	254105	ARO Reg Liability	P	SE	(381,413)	(349,435)	(31,979)	-	(31,979)	
2340	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2341				B14	3,690,274	3,519,242	171,032	-	171,032	
2342										
2343		Total Working Capital			55,228,791	51,275,979	3,952,812	155,141	4,107,952	
2344		Miscellaneous Rate Base								
2345	18221	Unrec Plant & Reg Study Costs								
2346		P	S		-	-	-	-	-	
2347										
2348										
2349										
2350	18222	Nuclear Plant - Trojan								
2351		P	S		(1,833,167)	(362,417)	(1,470,750)	1,470,750	-	
2352		P	TROJP		4,384,127	3,652,871	731,256	(731,256)	-	
2353		P	TROJD		6,381,641	5,273,160	1,108,481	(1,108,481)	-	
2354				B14	8,932,601	8,563,614	368,987	(368,987)	-	
2355										
2356										
2357										
2358	1869	Misc Deferred Debits-Trojan								
2359		P	S		-	-	-	-	-	
2360		P	SNPPN		-	-	-	-	-	
2361										
2362										
2363	141	Impact Housing - Notes Receivable								
2364		P	DGU		-	-	-	-	-	
2365										
2366				B15	-	-	-	-	-	
2367										
2368		TOTAL MISCELLANEOUS RATE BASE			8,932,601	8,563,614	368,987	(368,987)	-	
2369										
2370		TOTAL RATE BASE ADDITIONS			513,061,384	491,584,128	21,477,256	(273,358)	21,203,898	

**MARCH 2006 West Control Area
 13-MONTH AVERAGE**

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2589	108370	Meters							
2590		DPW	S		(86,861,673)	(80,427,367)	(6,434,306)	9,078	(6,425,228)
2591				B17	(86,861,673)	(80,427,367)	(6,434,306)	9,078	(6,425,228)
2592									
2593									
2594									
2595	108371	Installations on Customers' Premises							
2596		DPW	S		(5,812,034)	(5,518,916)	(293,119)	-	(293,119)
2597				B17	(5,812,034)	(5,518,916)	(293,119)	-	(293,119)
2598									
2599	108372	Leased Property							
2600		DPW	S		(42,759)	(42,759)	-	-	-
2601				B17	(42,759)	(42,759)	-	-	-
2602									
2603	108373	Street Lights							
2604		DPW	S		(19,202,218)	(17,673,629)	(1,528,590)	-	(1,528,590)
2605				B17	(19,202,218)	(17,673,629)	(1,528,590)	-	(1,528,590)
2606									
2607	108D00	Unclassified Dist Plant - Acct 300							
2608		DPW	S		-	-	-	-	-
2609					-	-	-	-	-
2610									
2611	108DS	Unclassified Dist Sub Plant - Acct 300							
2612		DPW	S		-	-	-	-	-
2613					-	-	-	-	-
2614									
2615	108DP	Unclassified Dist Sub Plant - Acct 300							
2616		DPW	S		-	-	-	-	-
2617					-	-	-	-	-
2618									
2619									
2620		TOTAL DISTRIBUTION PLANT DEPR		B17	(1,652,892,998)	(1,514,858,573)	(138,034,426)	90,231	(137,944,195)
2621									
2622		Summary of Distribution Plant Depr by Factor							
2623		S			(1,652,892,998)	(1,514,858,573)	(138,034,426)	90,231	(137,944,195)
2624									
2625		Total Distribution Depreciation by Factor		B17	(1,652,892,998)	(1,514,858,573)	(138,034,426)	90,231	(137,944,195)
2626	108GP	General Plant Accumulated Depr							
2627		G-SITUS	S		(147,006,401)	(133,912,812)	(13,093,589)	-	(13,093,589)
2628		G-DGP	DGP		(18,137)	(15,161)	(2,976)	-	(2,976)
2629		G-DGU	DGU		-	-	-	-	-
2630		G-SG	SG		(2,144,935)	(1,963,955)	(180,980)	-	(180,980)
2631		CUST	CN		(5,356,116)	(4,954,466)	(401,650)	-	(401,650)
2632		PTD	SO		(95,437,379)	(88,393,202)	(7,044,178)	-	(7,044,178)
2633		P	SE		(573,515)	(525,430)	(48,085)	-	(48,085)
2634		G-SG	CAGW		(17,509,946)	(13,630,448)	(3,879,498)	-	(3,879,498)
2635		G-SG	CAGE		(46,610,217)	(46,610,217)	-	-	-
2636		P	CAEW		-	-	-	-	-
2637		P	CAEE		-	-	-	-	-
2638		G-SG	CAGE		-	-	-	-	-
2639		G-SG	CAGE		-	-	-	-	-
2640				B17	(314,656,646)	(290,005,690)	(24,650,956)	-	(24,650,956)
2641									
2642									
2643	108MP	Mining Plant Accumulated Depr.							
2644		P	S		-	-	-	-	-
2645		P	CAEW		-	-	-	-	-
2646		P	CAEE		(155,036,541)	(155,036,541)	-	-	-
2647		P	SE		-	-	-	-	-
2648				B17	(155,036,541)	(155,036,541)	-	-	-
2649	108MP	Less Centralia Situs Depreciation							
2650		P	S		-	-	-	-	-
2651				B17	(155,036,541)	(155,036,541)	-	-	-
2652									
2653	1081390	Accum Depr - Capital Lease							
2654		PTD	SO		-	-	-	-	-
2655					-	-	-	-	-
2656					-	-	-	-	-
2657		Remove Capital Leases			-	-	-	-	-
2658					-	-	-	-	-
2659									
2660	1081399	Accum Depr - Capital Lease							
2661		P	S		-	-	-	-	-
2662		P	SE		-	-	-	-	-
2663					-	-	-	-	-
2664					-	-	-	-	-
2665		Remove Capital Leases			-	-	-	-	-
2666					-	-	-	-	-

MARCH 2006 West Control Area
 13-MONTH AVERAGE

FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2741	111390	Accum Amtr - Capital Lease							
2742		G-SITUS	S		(567,703)	(567,703)	-	-	-
2743		P	SG		(110,382)	(101,068)	(9,314)	-	(9,314)
2744		PTD	SO		2,798,335	2,591,792	206,544	-	206,544
2745					2,120,250	1,923,020	197,230	-	197,230
2746									
2747		Remove Capital Lease Amtr			(2,120,250)	(1,923,020)	(197,230)	-	(197,230)
2748									
2749		TOTAL ACCUM PROV FOR AMORTIZ		B18	(352,040,904)	(324,429,375)	(27,611,529)	3,832	(27,607,697)
2750		13-MONTH AVERAGE							
2751									
2752									
2753									
2754		Summary of Amortization by Factor							
2755		S			(30,712,161)	(29,552,981)	(1,159,180)	-	(1,159,180)
2756		DGP			-	-	-	-	-
2757		DGU			-	-	-	-	-
2758		SE			(785,883)	(719,993)	(65,890)	-	(65,890)
2759		SO			(233,873,487)	(216,611,420)	(17,262,066)	-	(17,262,066)
2760		CN			(55,692,916)	(51,516,554)	(4,176,363)	-	(4,176,363)
2761		SSGCT			-	-	-	-	-
2762		SSGCH			-	-	-	-	-
2763		CAGW			(19,860,692)	(15,460,363)	(4,400,329)	3,832	(4,396,497)
2764		CAGE			(4,841,816)	(4,841,816)	-	-	-
2765		CAEW			-	-	-	-	-
2766		CAEE			-	-	-	-	-
2767		SG			(4,153,699)	(3,803,229)	(350,471)	-	(350,471)
2768		Less Capital Lease			(2,120,250)	(1,923,020)	(197,230)	-	(197,230)
2769		Total Provision For Amortization by Factor		B18	(352,040,904)	(324,429,375)	(27,611,529)	3,832	(27,607,697)

WASHINGTON
Rebuttal Adjustments (Tab 9)
TOTAL

	9.1	9.2	9.3	9.4	9.5	9.6	9.7
	EEI Dues	Yellowtail Tribe Right-of-Way	Pro Forma Wages	IRS Settlement Amort. Correction	Production Activity Tax Deduction	Customer Deposits	Revised MEHC Transition Savings
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(1,527,173)	-	-	-	-	-	-
13 Transmission	(254,998)	(254,998)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	1,059,785	-	-	37,483	(797,693)
18 Administrative & General	265,875	(33,700)	-	-	-	37,483	(797,693)
19 Total O&M Expenses	(1,516,296)	(33,700)	(254,998)	1,059,785	-	37,483	(797,693)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	345,907	11,795	89,249	(370,925)	-	(184,797)	(13,119)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(192,102)	-	-	(192,102)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	24,364	(518,500)
28 Total Operating Expenses:	(1,362,492)	(21,905)	(165,749)	688,860	(192,102)	(184,797)	24,364
29							
30 Operating Rev For Return:	1,362,492	21,905	165,749	(688,860)	192,102	184,797	(24,364)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	858,931
35 Misc Deferred Debits	858,931	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	858,931
44 Total Electric Plant:	858,931	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	181,673	-	-	164,932	-	-	-
50 Unamortized ITC	(95,606)	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	(2,001,969)	-
52 Customer Service Deposits	(2,001,969)	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,915,902)	-	-	164,932	-	(2,001,969)	-
56							
57 Total Rate Base:	(1,056,971)	-	-	164,932	-	(2,001,969)	858,931
58							
59							
60 Effect on ROE	0.588%	0.009%	0.068%	-0.283%	0.075%	0.076%	0.041%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,516,296	33,700	254,998	(1,059,785)	-	(37,483)	797,693
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	527,991	-	-
71 Schedule "M" Deductions	527,991	-	-	-	-	(37,483)	797,693
72 Income Before Tax	988,305	33,700	254,998	(1,059,785)	-	(527,991)	(37,483)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	988,305	33,700	254,998	(1,059,785)	-	(527,991)	(37,483)
77							
78 Federal Income Taxes	345,907	11,795	89,249	(370,925)	-	(184,797)	(13,119)

WASHINGTON
Rebuttal Adjustments (Tab
TOTAL

	9.8	9.9
	Net Power Cost Revisions	Conversion to 13 Month Average Deferred Tax Balances
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	-	-
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	(1,527,173)	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	(1,527,173)	-
20 Depreciation	-	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	534,511	-
24 State	-	-
25 Deferred Income Taxes	-	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	(992,663)	-
29		
30 Operating Rev For Return:	992,663	-
31		
32 Rate Base:		
33 Electric Plant In Service	-	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	-	-
45		
46 Deductions:		
47 Accum Prov For Deprec	-	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	-	16,741
50 Unamortized ITC	-	(95,606)
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	-	(78,865)
56		
57 Total Rate Base:	-	(78,865)
58		
59		
60 Effect on ROE	0.408%	0.002%
61		
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	1,527,173	-
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	-
71 Schedule "M" Deductions	-	-
72 Income Before Tax	1,527,173	-
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	1,527,173	-
77		
78 Federal Income Taxes	534,511	-

PacifiCorp
Washington Results of Operations March 2006
EEI Dues

PAGE 9.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues/Expenses:							
EEI Dues	930	1	(456,585)	SO	7.381%	(33,700)	

Description of Adjustment:

Remove EEI Dues included in test period results. As of February 2007, MEHC has withdrawn its membership in EEI and will no longer be contributing dues. Total Company amount of \$456,585 is based on Company response to ICNU data request 1.95

PacifiCorp
Washington Results of Operations March 2006
Yellowtail Tribe Right-of-Way

PAGE 9.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Rents - Transmission	567	1	(1,150,923)	CAGW	22.156%	(254,998)	

Description of Adjustment:

The Company should have included the liability reserve to account 567 in adjustment 4.4 to reverse the Yellowtail Tribe Right-of-Way out of period adjustment. Attachment WUTC 70 shows a correction of adjustment 4.4 to include the liability reserve amount of (\$1,150,923).

**PacifiCorp
 Washington Results of Operations March 2006
 Pro Forma Wages**

PAGE 9.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pro Forma Wage Increase	920	2	6,311,384	SO	7.381%	465,840	
Pro Forma Wage Increase	920	2	8,047,018	SO	7.381%	593,946	
			<u>14,358,402</u>			<u>1,059,785</u>	

Description of Adjustment:

This is a pro forma wage adjustment for non-executive employees proposed by WUTC Staff witness, Tom Schooley (see Exhibit No. ____ T (TES-1T), page 10, line 17 - page 11, line 2). The adjustment is based on the response to WUTC data request 54.

PacifiCorp
Washington Results of Operations March 2006
IRS Settlement Amort. Correction

PAGE 9.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
IRS Settlement Correction	41010	1	(192,102)	WA	Situs	(192,102)	
Adjustment to Rate Base:							
Accum Deferred Income Tax Balance	190	1	164,932	WA	Situs	164,932	

Amortization:

Amortization per filing	579,726
Revised Amort.	387,624
Adjustment	<u>(192,102)</u>

Deferred Tax Balance:

Def Tax Bal per filing	1,159,454
Revised Balance	1,324,386
Adjustment	<u>164,932</u>

Description of Adjustment:

Update IRS Settlement amortization to correct amount based on revised amortization schedule provided by the Tax Department.

PacifiCorp
Washington Results of Operations March 2006
Production Activity Tax Deduction

PAGE 9.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
JCA-Qualified Prod Activites Deduction	SCHMDP	3	6,257,635	SG	8.438%	527,991	

Description of Adjustment:

The deduction for production activity under the American Jobs Creation Act of 2004 increases from 3% in 2005 and 2006 to 6% for tax years 2007-2009. PacifiCorp calculated the deduction at the 3% rate for the GRC test period. This adjustment reflects an increase to the 6% level since the change is known and measurable and falls within the rate effective period. The Schedule M deduction used in this adjustment is the same amount as shown in Tab B6, page 4 of 6, of Exhibit No. ____ (PMW-4).

**PacifiCorp
 Washington Results of Operations March 2006
 Customer Deposits**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Interest Expense on Customer Deposits	930	1	37,483	WA	Situs	37,483	
Adjustment to Rate Base:							
Customer Service Deposits	235	1	(2,001,969)	WA	Situs	(2,001,969)	

Description of Adjustment:

This adjustment records the interest paid on customer deposits and the liability for Washington customer service deposits for the GRC test period. The amounts are based on data provided by the Company in response to WUTC Staff Data Request 32.

**PacifiCorp
Washington Results of Operations March 2006
Revised MEHC Transition Savings**

PAGE 9.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Unamort. Change-in-Control Severance	182M	3	12,491,812	SO	7.381%	922,013	
Unamort. Fiscal Year Conversion Costs	182M	3	(854,661)	SO	7.381%	(63,082)	
			<u>11,637,151</u>			<u>858,931</u>	
Adjustment to Expense:							
Severance - A&G	930	3	4,996,725	SO	7.381%	368,805	
Fiscal Year Conversion Costs - A&G	930	3	(341,864)	SO	7.381%	(25,233)	
MEHC Transition Savings	930	3	(21,778,560)	SO	7.381%	(1,607,463)	
			<u>(17,123,699)</u>			<u>(1,263,890)</u>	
Adjustment to Expense:							
A&G Expense Cap Adj.	920	3	6,316,230	SO	7.381%	466,197	4.9

Description of Adjustment:

This adjustment updates adjustment 8.13, MEHC Transition Savings, through December 31, 2006. The updated unamortized severance costs and severance amortization expense are based on the Company's response to ICNU Data Request 6.4. Additionally, this adjustment reverses the software costs for conversion from a fiscal year to a calendar year; correctly removes the change-in-control severance costs from the test year as identified by Tom Schooley; and reverses the A&G expense cap adjustment, 4.9, since this revised adjustment takes total company A&G costs below the \$22.8 million specified in Commitment Wa 7b) in Docket UE-051090.

**PacifiCorp
 Washington Results of Operations March 2006
 Net Power Cost Revisions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Corrections and Load Updates	555	1	(2,131,627)	CAEW	22.524%	(480,135)	
Eastern Market Modification	555	1	(4,648,469)	CAEW	22.524%	(1,047,038)	
			<u>(6,780,096)</u>			<u>(1,527,173)</u>	

Description of Adjustment:

This adjustment revises net power costs to reflect corrections and load updates (\$2,131,627) and eastern market modifications (\$4,648,627). The source for the adjustment is WUTC Staff witness Alan Buckley's Exhibit No. ____ (APB-3).

PacifiCorp
Washington Results of Operations March 2006
Conversion to 13 Month Average Deferred Tax Balances

PAGE 9.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Removal of Colstrip 3 (Adj. 5.3):							
Deferred Income Tax Balance	282	1	605,525	DITBAL	6.937%	42,004	
Deferred ITC	255	1	177,314	ITC84	14.180%	25,143	
Reallocation of Power Tax Def Tax Balances (Adj. 7.7):							
Deferred Income Tax Balance	282	1	60,401	WA	Situs	60,401	
Malin Midpoint (Adj. 7.4):							
Accumulated DIT - Amortization	282	1	(660,263)	CAGW	22.156%	(146,288)	
Leaning Juniper Wind Plant (Adj. 8.9):							
Accumulated Deferred Income Tax	282	3	2,982,248	DITBAL	6.937%	206,872	
SO₂ Emission Allowances (Adj. 3.6):							
Accum Deferred Inc Taxes	190	1	(7,692,018)	SE	8.384%	(644,918)	
Reverse Year-End Deferred Tax Adjustment (Adj. 7.7)							
Accumulated Deferred Income Taxes	282	1	498,669	WA	Situs	498,669	
Accumulated Investment Tax Credit	255	1	(120,750)	WA	Situs	(120,750)	

Description of Adjustment:

This adjustment restates deferred tax balances in the test year from year-end balances to 13-month average balances based on PSE IRS Private Letter Ruling.

DESCRIPTION	BEGINNING/ENDING AVERAGE FACTO West Control Area										OTHER	NON-UTILITY
	Factor	CA	OR	WA	MT	WYO	UT	ID	WY	FERC		
System Generation	1,860%	28,289%	8,437%	0.000%	0.000%	13,833%	40,104%	6,290%	1,787%	0.395%		
System Generation (Pacific Costs on SG)	1,860%	28,289%	8,437%	0.000%	0.000%	13,833%	40,104%	6,290%	1,787%	0.395%		
System Generation (Utah Costs on SG)	1,860%	28,289%	8,437%	0.000%	0.000%	13,833%	40,104%	6,290%	1,787%	0.395%		
Divisional Generation - Pacific	3,000%	28,289%	16,406%	0.000%	0.000%	12,833%	40,104%	6,290%	1,787%	0.395%		
Divisional Generation - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
System Energy	1,854%	28,692%	8,453%	0.000%	0.000%	14,430%	40,195%	6,295%	1,787%	0.406%		
System Energy - West	1,757%	27,081%	8,384%	0.000%	0.000%	12,403%	39,833%	6,547%	1,991%	0.351%		
Control Area Energy - East	4,720%	72,754%	22,524%	0.000%	0.000%	63,453%	10,426%	0.000%	3,172%	0.000%		
Control Area Energy - West	3,427%	52,876%	16,350%	0.000%	0.000%	27,386%	8,173%	0.000%	3,172%	0.000%		
Divisional Energy - Pacific	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Divisional Energy - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
System Overhead (Pacific Costs on SO)	2,434%	26,910%	7,389%	0.000%	0.000%	8,740%	43,223%	9,421%	1,817%	0.000%		
System Overhead (Utah Costs on SO)	2,434%	26,910%	7,389%	0.000%	0.000%	8,740%	43,223%	9,421%	1,817%	0.000%		
Divisional Overhead - Pacific	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Divisional Overhead - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Gross Plant-System	2,400%	26,910%	7,389%	0.000%	0.000%	8,740%	43,223%	9,421%	1,817%	0.000%		
System Gross Plant - Pacific	2,400%	26,910%	7,389%	0.000%	0.000%	8,740%	43,223%	9,421%	1,817%	0.000%		
System Gross Plant - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Seasonal System Capacity Combustion 1	1,960%	25,399%	7,319%	0.000%	0.000%	8,418%	43,417%	9,071%	1,783%	0.000%		
Seasonal System Capacity Combustion 2	1,893%	24,857%	8,072%	0.000%	0.000%	13,049%	41,636%	8,202%	1,580%	0.000%		
Seasonal System Energy Cholla	1,910%	28,710%	8,650%	0.000%	0.000%	14,172%	39,284%	6,407%	1,756%	0.349%		
Seasonal System Energy Cholla	1,742%	27,564%	8,581%	0.000%	0.000%	12,972%	38,301%	5,847%	1,991%	0.365%		
Seasonal System Capacity Cholla	1,868%	28,222%	8,324%	0.000%	0.000%	13,327%	43,384%	7,150%	1,798%	0.506%		
Seasonal System Energy Purchases	1,869%	25,051%	8,204%	0.000%	0.000%	12,191%	42,915%	7,330%	1,607%	0.413%		
Seasonal System Generation Contracts	1,845%	25,244%	8,292%	0.000%	0.000%	11,894%	42,971%	7,565%	1,629%	0.476%		
Seasonal System Generation Combustor	3,827%	67,370%	12,311%	0.000%	0.000%	4,121%	44,804%	2,020%	1,526%	0.000%		
Mid-Columbia Plant Distribution	3,827%	30,881%	7,121%	0.000%	0.000%	7,635%	44,404%	4,491%	1,526%	0.000%		
Control Area Generation - West	4,755%	73,084%	22,156%	0.000%	0.000%	12,667%	68,250%	18,083%	2,811%	0.000%		
Control Area Generation - East	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant General-Mine - Pacific	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant General-Mine - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant Intangible - Pacific	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant Intangible - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant Steam - Pacific	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant Steam - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant Hydro - Pacific	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Division Net Plant Hydro - Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
System Net Hydro Plant-Pacific	3,763%	57,832%	17,534%	0.000%	0.000%	2,640%	13,836%	3,775%	0.568%	0.030%		
System Net Hydro Plant-Utah	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Customer - Pacific	2,691%	32,794%	7,488%	0.000%	0.000%	14,590%	45,215%	4,016%	0.881%	0.000%		
Customer - Utah	0.000%	69,503%	15,901%	0.000%	0.000%	0.000%	80,233%	8,089%	0.000%	0.000%		
Washington Business Tax	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Operating Revenue - Idaho	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Operating Revenue - Wyoming	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Excise Tax - superfund	2,413%	19,268%	7,152%	0.000%	0.000%	3,902%	7,152%	0.000%	0.000%	0.000%		
Interest	3,860%	30,842%	7,152%	0.000%	0.000%	7,152%	7,152%	0.000%	0.000%	0.000%		
Idaho State Income Tax	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Tax Depreciation (Accord)	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Bad Debt Expense	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Donotuse	0.000%	41,058%	11,517%	0.000%	0.000%	5,629%	36,092%	0.000%	0.000%	0.000%		
Donotuse	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Donotuse	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Accumulated Investment Tax Credit 1984	3,287%	70,976%	14,180%	0.000%	0.000%	10,946%	46,935%	13,981%	1,538%	0.000%		
Accumulated Investment Tax Credit 1985	5,420%	67,690%	13,360%	0.000%	0.000%	11,610%	0.000%	0.000%	0.000%	0.000%		
Accumulated Investment Tax Credit 1986	4,789%	64,608%	13,126%	0.000%	0.000%	15,500%	0.000%	0.000%	0.000%	0.000%		
Accumulated Investment Tax Credit 1988	4,270%	61,200%	14,960%	0.000%	0.000%	16,770%	0.000%	0.000%	0.000%	0.000%		
Accumulated Investment Tax Credit 1989	4,880%	56,355%	15,268%	0.000%	0.000%	20,677%	0.000%	0.000%	0.000%	0.000%		
Accumulated Investment Tax Credit 1990	1,504%	15,935%	3,913%	0.000%	0.000%	3,605%	0.000%	0.000%	0.000%	0.000%		
Other Electric	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
Non-Utility	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
System Net Steam Plant	1,538%	17,732%	5,375%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
System Net Transmission Plant	1,726%	26,537%	8,045%	0.000%	0.000%	9,584%	42,224%	13,680%	2,192%	0.110%		
System Net Hydro Plant	3,763%	22,658%	7,152%	0.000%	0.000%	8,740%	45,741%	12,479%	1,939%	0.032%		
System Net Nuclear Plant	3,763%	50,847%	18,115%	0.000%	0.000%	2,640%	13,836%	3,775%	0.568%	0.030%		
System Net Other Production Plant	1,572%	24,462%	7,324%	0.000%	0.000%	3,785%	11,813%	12,106%	0.526%	0.116%		
System Net Intangible Plant	2,971%	28,162%	8,023%	0.000%	0.000%	9,834%	44,375%	12,106%	0.526%	0.097%		
Trojan Plant Allocator	3,586%	39,136%	16,679%	0.000%	0.000%	6,505%	32,667%	6,819%	1,209%	0.058%		
Trojan Decommissioning Allocator	3,729%	57,274%	17,368%	0.000%	0.000%	5,295%	44,615%	2,546%	0.658%	0.132%		
Income Before Taxes	0.923%	20,723%	0.000%	0.000%	0.000%	24,964%	44,615%	-5,949%	1,865%	0.000%		
DIT Expense	3,858%	38,595%	9,991%	0.000%	0.000%	17,285%	22,309%	5,774%	1,064%	0.000%		
Tax Depreciation	2,517%	27,233%	7,544%	0.000%	0.000%	8,697%	42,297%	9,571%	1,836%	0.000%		
Tax Expense (Modified Accord)	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
DIT Expense (Modified Accord)	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		

Account Name	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
BEGINNING/ENDING AVERAGE FACTO West Control Area													
Transaction (Modified Account)													
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHWDEXP	2.5457%	27.4150%	7.5744%	8.6377%	42.2975%	9.5711%	1.8351%	0.0624%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT Depreciation Expense	2.2018%	26.2000%	7.0760%	7.8894%	37.3313%	8.1118%	1.5866%	0.0687%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAEXP	1.8683%	28.4024%	8.4711%	12.8843%	40.2643%	6.3155%	1.7941%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDT Amortization Expense													
System Generation Chills Transaction													
SGCT													

BEGINNING/ENDING AVERAGE FACTO West Control Area

BEGINNING / ENDING AVERAGE BALANCE
 CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
STEAM:										
STEAM PRODUCTION PLANT										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAGW	1,067,500,231	50,766,789	780,218,419	236,515,023	-	-	-	-	-	-
CAGE	3,389,542,046	-	-	-	-	429,363,179	2,246,937,465	613,027,538	95,286,173	4,927,671
SSGCH	4,457,042,276	50,766,789	780,218,419	236,515,023	-	429,363,179	2,246,937,465	613,027,538	95,286,173	4,927,671
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAGW	(534,397,297)	(25,414,172)	(390,582,224)	(118,400,901)	-	(218,546,554)	(1,143,694,818)	(312,032,010)	(48,500,816)	(2,508,192)
CAGE	(1,725,282,390)	-	-	-	-	-	-	-	-	-
SSGCH	(2,258,679,687)	(25,414,172)	(390,582,224)	(118,400,901)	-	(218,546,554)	(1,143,694,818)	(312,032,010)	(48,500,816)	(2,508,192)
TOTAL NET STEAM PLANT	2,197,362,590	25,352,617	389,636,195	118,114,122	-	210,816,626	1,103,242,666	300,995,529	46,785,357	2,419,478
SNPPN	100,000.00%	1,1539%	17,7320%	5,3753%	0,0000%	9,5941%	50,2076%	13,6980%	2,1282%	0,1101%
SYSTEM NET PLANT PRODUCTION STEAM										
NUCLEAR:										
NUCLEAR PRODUCTION PLANT - PACIFIC										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-
TOTAL NUCLEAR PLANT	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%
SNPPN										
SYSTEM NET PLANT PRODUCTION NUCLEAR										
HYDRO:										
HYDRO PRODUCTION PLANT										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
CAGW	415,177,701	19,744,482	303,446,575	91,986,644	-	-	-	-	-	-
CAGE	102,724,720	-	-	-	-	13,012,440	68,096,522	18,578,640	2,887,778	149,340
SG	517,902,421	19,744,482	303,446,575	91,986,644	-	13,012,440	68,096,522	18,578,640	2,887,778	149,340
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
CAEW	(184,786,600)	(8,787,936)	(135,058,958)	(40,941,705)	-	(5,314,041)	(27,809,366)	(7,587,175)	(1,179,315)	(60,988)
CAEE	(41,950,864)	-	-	-	-	-	-	-	-	-
SG	(226,739,464)	(8,787,936)	(135,058,958)	(40,941,705)	-	(5,314,041)	(27,809,366)	(7,587,175)	(1,179,315)	(60,988)
TOTAL NET HYDRO PRODUCTION PLANT	291,162,937	10,956,546	168,387,617	51,044,938	-	7,698,399	40,287,156	10,981,466	1,708,463	88,352
SNPPN	100,000.00%	3,7630%	57,8328%	17,5314%	0,0000%	2,6440%	13,8366%	3,7750%	0,5866%	0,0303%
SYSTEM NET PLANT PRODUCTION HYDRO										

BEGINNING/ENDING AVERAGE FACTO West Control Area

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
OTHER:										
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAGW	162,725,532	7,738,689	118,933,424	36,053,419	-	-	-	-	-	-
CAGE	280,578,974	-	-	-	-	35,541,884	185,987,298	50,745,277	7,887,612	407,903
SSGCT	443,305,506	7,738,689	118,933,424	36,053,419	-	35,541,884	185,987,298	50,745,277	7,887,612	407,903
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAGW	(36,107,565)	(1,717,157)	(26,300,428)	(7,999,981)	-	(3,064,610)	(16,037,674)	(4,375,527)	(680,112)	(95,172)
CAGE	(24,185,094)	-	-	-	-	-	-	-	-	-
SSGCT	(60,300,660)	(1,717,157)	(26,300,428)	(7,999,981)	-	(3,064,610)	(16,037,674)	(4,375,527)	(680,112)	(95,172)
TOTAL NET OTHER PRODUCTION PLANT	383,004,847	6,021,533	92,542,996	28,053,438	-	32,477,274	169,959,624	46,369,750	7,207,500	372,732
SNPP	100.0000%	1.5722%	24.1624%	7.3246%	0.0000%	8.4796%	44.3753%	12.1068%	1.8818%	0.0973%
SYSTEM NET PLANT PRODUCTION OTHER										
PRODUCTION:										
TOTAL PRODUCTION PLANT										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG-P	-	-	-	-	-	-	-	-	-	-
CAGW	1,645,403,463	78,249,960	1,202,598,418	364,555,086	-	477,917,503	2,501,031,305	682,351,456	106,061,563	5,484,914
CAGE	3,772,846,740	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-
SSGCT	5,418,250,203	78,249,960	1,202,598,418	364,555,086	-	477,917,503	2,501,031,305	682,351,456	106,061,563	5,484,914
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG-P	-	-	-	-	-	-	-	-	-	-
CAGW	(755,293,462)	(35,919,265)	(552,031,610)	(167,342,587)	-	(226,925,204)	(1,187,541,858)	(323,894,711)	(50,360,243)	(2,604,351)
CAGE	(1,781,466,866)	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-
SSGCT	(2,546,719,831)	(35,919,265)	(552,031,610)	(167,342,587)	-	(226,925,204)	(1,187,541,858)	(323,894,711)	(50,360,243)	(2,604,351)
TOTAL NET PRODUCTION PLANT	2,871,530,373	42,330,695	650,566,808	197,212,499	-	250,992,299	1,313,489,447	358,456,745	55,701,319	2,880,562
SNPP	100.0000%	1.4742%	22.6558%	6.8679%	0.0000%	8.7407%	45.7418%	12.4796%	1.9398%	0.1003%
SYSTEM NET PRODUCTION PLANT										
TRANSMISSION:										
TRANSMISSION PLANT - PACIFIC										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAGW	977,550,551	46,489,079	714,475,672	216,585,800	-	198,943,074	1,041,106,161	284,042,948	44,150,326	2,283,209
CAGE	1,570,525,718	-	-	-	-	-	-	-	-	-
SG	2,548,076,269	46,489,079	714,475,672	216,585,800	-	198,943,074	1,041,106,161	284,042,948	44,150,326	2,283,209
LESS ACCUMULATED DEPRECIATION										
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-
CAGW	(403,090,471)	(19,169,653)	(294,612,217)	(89,308,601)	-	(71,283,014)	(373,089,622)	(101,789,308)	(15,821,661)	(818,208)
CAGE	(562,811,814)	-	-	-	-	-	-	-	-	-
SG	(965,902,284)	(19,169,653)	(294,612,217)	(89,308,601)	-	(71,283,014)	(373,089,622)	(101,789,308)	(15,821,661)	(818,208)
TOTAL NET TRANSMISSION PLANT	1,582,173,984	27,319,426	419,863,455	127,277,199	-	127,650,060	668,016,539	182,253,640	28,328,665	1,465,001
SNPP	100.0000%	1.7267%	26.5371%	8.0445%	0.0000%	8.0680%	42.2214%	11.5192%	1.7905%	0
SYSTEM NET PLANT TRANSMISSION										

BEGINNING/ENDING AVERAGE FACTO West Central Area										
	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-IP&L	Wyo-UP&L	FERC
DISTRIBUTION - PACIFIC										
DISTRIBUTION PLANT - PACIFIC	2,301,280,765	181,985,678	1,424,738,740	333,728,894	-	360,827,453	-	-	-	-
LESS ACCUMULATED DEPRECIATION	(838,970,148)	(75,297,107)	(574,615,412)	(138,034,425)	-	(151,023,203)	-	-	-	-
	1,362,310,617	106,688,571	850,123,328	195,694,469	-	209,804,250	-	-	-	-
DNPDP	100.0000%	7.8314%	62.4030%	14.3649%	0.0000%	15.4006%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH	2,096,434,401	-	-	-	-	-	1,812,882,660	217,553,827	68,997,914	-
LESS ACCUMULATED DEPRECIATION	(713,922,850)	-	-	-	-	-	(592,732,528)	(94,132,572)	(27,057,750)	-
	1,382,511,551	-	-	-	-	-	1,220,150,132	123,421,255	41,940,164	-
DNPDU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.0650%	8.9080%	3.0271%	0.0000%
DISTRIBUTION NET PLANT DISTRIBUTION UTAH	2,747,822,167	106,888,571	850,123,328	195,694,468	-	209,804,250	1,220,150,132	123,421,255	41,940,164	-
DNPD	100.0000%	3.8827%	30.9381%	7.1218%	0.0000%	7.6353%	44.4043%	4.4916%	1.5263%	0.0000%
DISTRIBUTION NET PLANT DISTRIBUTION										
GENERAL PLANT										
GENERAL PLANT	458,505,523	11,371,418	146,197,061	40,632,019	-	54,072,472	162,142,541	30,222,343	11,867,669	-
DGP	4,882	177	2,686	801	-	1,218	8,553	1,341	381	85
DGU	10,360	-	-	-	-	-	-	-	-	-
SE	(258,420,273)	20,412	314,578	97,391	-	(57,896,115)	(164,247,951)	(26,890,169)	(8,213,143)	(1,505,266)
SG	17,980,081	334,776	5,089,370	1,517,923	-	2,308,707	7,214,863	1,131,660	321,478	71,304
SO	287,901,917	7,008,909	77,476,611	21,249,873	-	25,164,889	124,441,579	27,123,181	5,232,236	204,339
CN	24,059,638	647,590	7,886,610	1,804,211	-	1,655,489	10,867,337	966,332	212,099	-
DEU	-	-	-	-	-	-	-	-	-	-
CAGW	43,414,074	2,064,630	31,730,635	9,618,809	-	14,099,487	73,785,243	20,130,683	3,129,020	161,816
CAGE	111,306,250	-	-	-	-	-	-	27,066,203	8,236,280	1,509,506
CAEW	259,581,868	-	-	-	-	58,059,214	164,710,664	-	-	-
CAET	-	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-
	942,354,319	21,447,812	268,697,551	74,921,028	-	97,465,432	378,942,818	79,651,574	20,786,020	441,984
LESS ACCUMULATED DEPRECIATION	(161,719,668)	(4,830,265)	(51,948,542)	(14,245,617)	-	(22,352,102)	(53,179,572)	(11,058,438)	(4,106,131)	-
	(18,137)	(656)	(9,978)	(2,976)	-	(4,526)	-	-	-	-
DGP	(573,515)	(10,078)	(155,317)	(48,085)	-	(60,527)	(238,451)	(37,540)	(11,424)	(2,094)
DGU	(2,144,935)	(39,915)	(606,798)	(180,960)	-	(73,342)	(860,219)	(134,928)	(38,329)	(8,502)
SE	(103,898,319)	(2,523,382)	(27,399,033)	(7,896,873)	-	(9,081,565)	(44,908,596)	(9,788,240)	(1,888,214)	(73,814)
SG	(17,505,946)	(832,715)	(12,197,732)	(3,878,498)	-	(5,904,252)	(30,888,051)	(8,428,855)	(1,310,298)	(67,761)
CAGW	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-
CAEW	(7,113,091)	(191,456)	(2,331,630)	(533,404)	-	(489,427)	(3,218,778)	(265,690)	(62,706)	-
CAET	-	-	-	-	-	-	-	-	-	-
SSGCH	(339,587,828)	(6,434,466)	(95,810,632)	(26,559,235)	-	(38,187,663)	(133,293,667)	(28,732,689)	(7,417,102)	(152,171)
TOTAL NET GENERAL PLANT	602,766,491	13,013,444	172,896,719	48,361,792	-	59,277,769	245,949,151	49,918,885	13,368,918	289,813
SNPG	100.0000%	2.1590%	28.6622%	8.0233%	0.0000%	9.8343%	40.7536%	8.2916%	2.2176%	0.0481%
SYSTEM NET GENERAL PLANT										

BEGINNING/ENDING AVERAGE FACTO West Central Area

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
MINING :										
GENERAL MINING PLANT - PACIFIC										
SE	-	-	-	-	-	-	-	-	-	-
CAEW	259,581,868	-	-	-	-	58,059,214	164,710,664	27,065,203	8,236,280	1,509,506
CAEE	259,581,868	-	-	-	-	58,059,214	164,710,664	27,065,203	8,236,280	1,509,506
LESS ACCUMULATED DEPRECIATION										
SE	-	-	-	-	-	(34,676,150)	(88,374,250)	(18,165,422)	(4,919,159)	(901,560)
CAEW	(155,036,541)	-	-	-	-	(34,676,150)	(88,374,250)	(18,165,422)	(4,919,159)	(901,560)
CAEE	(155,036,541)	-	-	-	-	(34,676,150)	(88,374,250)	(18,165,422)	(4,919,159)	(901,560)
TOTAL NET MINING PLANT	104,545,328	-	-	-	-	23,383,065	66,336,414	10,900,781	3,317,122	607,946
SNPM	103,2425%	0.0000%	0.0000%	0.0000%	0.0000%	23.0917%	65.5097%	10.7649%	3.2758%	0.6004%
SYSTEM NET PLANT MINING UTAH										
INTANGIBLE :										
INTANGIBLE PLANT - PACIFIC										
S	16,690,300	612,460	358,843	7,975	-	2,932,239	8,814,207	2,790,862	1,163,714	-
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	164,864	-	276,098	783,269	128,711	39,167	7,178
SE	1,966,360	34,554	532,520	7,620,086	-	6,591,832	45,982,600	4,081,305	895,799	-
CAEW	101,615,911	2,735,097	33,305,109	20,340,424	-	1,821,605	9,533,845	2,601,100	404,303	20,908
CN	92,708,308	4,406,901	67,756,962	-	-	-	-	-	-	-
CAGE	14,391,961	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-
SG	16,562,108	306,203	4,685,398	1,397,437	-	2,125,452	6,642,719	1,041,834	295,960	65,644
SO	358,259,137	8,721,740	96,410,278	26,442,899	-	31,314,787	154,852,503	33,751,520	6,510,886	254,525
SSGCT	-	-	-	-	-	-	-	-	-	-
SSGCH	602,174,084	16,820,955	203,055,130	56,173,687	-	45,462,211	228,608,883	44,395,333	9,309,829	348,256
LESS ACCUMULATED AMORTIZATION										
S	(15,431,191)	(698,376)	(348,319)	(7,152)	-	(2,619,929)	(8,636,306)	(2,020,284)	(1,138,794)	-
DGP	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-
SE	(785,883)	(19,810)	(219,829)	(65,800)	-	(110,346)	(313,044)	(51,441)	(15,654)	(2,869)
CAEW	(53,935,941)	(1,451,741)	(17,679,880)	(4,044,608)	-	(3,711,142)	(24,406,799)	(2,166,285)	(475,475)	(16,026)
CN	(4,043,317)	(75,242)	(1,143,849)	(341,157)	-	(518,888)	(1,621,559)	(254,343)	(72,253)	(16,026)
CAEW	(19,860,685)	(944,509)	(14,515,849)	(4,400,327)	-	(584,527)	(3,058,839)	(834,564)	(129,721)	(6,708)
CAGE	(4,514,459)	-	-	-	-	(19,947,503)	(96,640,963)	(21,489,701)	(4,147,431)	(162,132)
SO	(228,210,862)	(5,555,744)	(61,413,296)	(16,844,113)	-	(27,552,334)	(138,677,841)	(26,826,619)	(6,979,326)	(187,735)
SSGCT	(326,882,359)	(8,640,422)	(95,315,033)	(25,703,248)	-	(17,909,877)	89,931,042	17,568,714	3,330,503	160,520
SSGCH	275,291,725	8,180,533	107,740,097	30,470,439	-	6,505,69%	32.6675%	6.3819%	1.2098%	0.0583%
TOTAL NET INTANGIBLE PLANT	100,0000%	2.9716%	39.1367%	11.0684%	0.0000%	6.5056%	32.6675%	6.3819%	1.2098%	0.0583%
SNPI										
SYSTEM NET INTANGIBLE PLANT										

BEGNING/ENDING AVERAGE FACTO West Central Area	TOTAL									
	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	FERC
PRODUCTION PLANT	78,243,980	1,202,598,418	384,555,088	-	477,817,503	2,501,031,305	682,351,456	106,061,563	5,484,914	
TRANSMISSION PLANT	46,489,079	714,475,672	216,585,800	-	198,943,074	1,041,106,161	284,042,948	44,150,326	2,283,209	
DISTRIBUTION PLANT	181,985,678	1,424,738,740	333,728,894	-	360,827,453	1,812,882,660	217,553,827	88,997,914	-	
GENERAL PLANT	2,019,936,188	268,697,551	74,921,028	-	155,524,646	543,653,482	106,717,777	29,022,301	1,951,491	
INTANGIBLE PLANT	602,174,084	203,065,130	56,173,687	-	45,462,211	226,608,683	44,385,333	9,308,829	346,256	
TOTAL GROSS PLANT	14,171,151,909	3,813,585,511	1,045,964,484	-	1,238,674,888	6,125,282,291	1,335,061,340	257,541,932	10,067,869	
GP-S	100.0000%	26.9108%	7.3809%	0.0000%	8.7408%	43.2236%	9.4210%	1.8174%	0.0710%	
GROSS PLANT-SYSTEM FACTOR (SGP) (GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION	(2,548,719,831)	(552,031,610)	(167,342,687)	-	(226,925,204)	(1,187,541,658)	(323,984,711)	(50,360,243)	(2,604,351)	
PRODUCTION PLANT	(655,902,841)	(294,612,217)	(89,308,601)	-	(71,293,014)	(373,089,622)	(101,788,308)	(15,821,661)	(818,208)	
TRANSMISSION PLANT	(1,652,892,689)	(574,615,412)	(138,034,426)	-	(151,023,203)	(592,732,528)	(94,132,572)	(27,057,750)	-	
DISTRIBUTION PLANT	(494,624,369)	(95,810,832)	(25,559,235)	-	(72,863,813)	(231,667,917)	(45,698,111)	(12,336,261)	(1,053,731)	
GENERAL PLANT	(326,882,359)	(8,640,422)	(25,703,249)	-	(27,552,334)	(136,677,641)	(26,626,619)	(5,979,326)	(187,735)	
INTANGIBLE PLANT	(5,897,021,841)	(1,612,385,105)	(446,948,097)	-	(548,657,569)	(2,521,709,566)	(592,841,322)	(111,555,241)	(4,664,026)	
NET PLANT	8,184,130,068	197,532,669	599,016,397	-	689,017,319	3,003,572,725	742,420,018	145,986,691	5,403,843	
SNP	100.0000%	2.4138%	7.3192%	0.0000%	8.4189%	44.0312%	9.0715%	1.7838%	0.0660%	
SYSTEM NET PLANT FACTOR (SNP)										
NON-UTILITY RELATED INTEREST PERCENTAGE	100.0000%	26.8957%	7.3192%	0.0000%	8.4189%	44.0312%	9.0715%	1.7838%	0.0660%	
INTEREST FACTOR SNP - NON-UTILITY										
TOTAL GROSS PLANT (LESS SO FACTOR)	13,524,980,855	3,639,676,623	988,271,722	-	1,182,195,113	5,845,988,209	1,274,186,639	245,798,610	9,608,805	
SO	100.0000%	26.9108%	7.3809%	0.0000%	8.7408%	43.2236%	9.4210%	1.8174%	0.0710%	
SYSTEM OVERHEAD FACTOR (SO)										
IBT										
INCOME BEFORE TAXES	394,165,107	76,088,829	14,701,353	-	95,445,601	169,300,605	(22,110,980)	6,890,485	3,080,129	
INCOME BEFORE STATE TAXES	8,657,059	4,240,232	1,035,142	-	1,191,803	3,399,620	(518,414)	330,053	83,239	(8,652)
Interest Synchronization	402,822,166	80,329,062	15,736,495	-	96,637,404	172,699,425	(22,629,394)	7,220,538	3,113,368	(8,652)
INCOME BEFORE TAXES (FACTOR)	100.0000%	20.7523%	0.0000%	0.0000%	24.9654%	44.6153%	-5.8461%	1.8654%	0.8043%	-0.0022%
See Calculation of EXCTAX										
OTHER										
INCOME BEFORE TAXES	47,685,755									
INCOME BEFORE STATE TAXES	(1,537,490)									
Interest Synchronization	46,148,265									

BEGINNING/ENDING AVERAGE FACTO West Central Area		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
DITEXPL:													
Pacific Division													
Production	S												
Transmission	S												
Distribution	S												
General	S												
Mining Plant	S												
Non-Utility	NUTIL												
Total Pacific Division													
Utah Division													
Production	S												
Transmission	S												
Distribution	S												
General	S												
Mining Plant	S												
Non-Utility	NUTIL												
Total Utah Division													
PC (Post Merger)													
Production	S	25,434,007	753,957	11,182,856	2,995,385	-	5,144,713	3,721,349	1,143,892	369,485	122,269	-	-
Hydro - P	S	708,955	12,378	26,178	46,278	-	99,938	291,023	39,504	15,267	3,288	-	-
Hydro - U	S	282,537	81,354	22,714	22,714	-	36,834	112,897	16,921	5,468	1,041	-	-
Transmission	S	5,818,520	222,081	2,441,183	436,215	-	1,040,791	854,686	378,972	(71,259)	15,147	-	-
Distribution	S	3,458,444	564,085	1,401,871	430,841	-	208,000	2,727,281	520,661	28,564	5,796	-	305,044
General	S	1,780,918	(28,248)	1,071,050	304,983	-	472,972	1,062,769	12,307	102,466	24,488	-	-
Mining Plant	S			168,023	50,643	-	406,565	794,524	262,427			-	-
Non-Utility	NUTIL												
Total PC (Post Merger)													
		42,874,348	1,654,461	16,547,615	4,287,069	-	7,408,813	9,564,519	2,475,684	458,074	172,069	-	305,044
Total Deferred Taxes													
		42,874,348	1,654,461	16,547,615	4,287,069	-	7,408,813	9,564,519	2,475,684	458,074	172,069	-	305,044
Percentage of Total (DITEXPL)													
		100.0000%	3.8589%	38.5956%	9.9991%	0.0000%	17.2826%	22.3083%	5.7743%	1.0684%	0.4013%	0.0000%	0.7115%

BEGINNING/ENDING AVERAGE FACTO West Control Area

DITBAL:	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division	463,473,443	8,856,854	127,218,857	34,789,035	-	49,499,890	187,365,236	32,980,938	11,123,416	1,629,217	-	-
Production	28,364,631	605,727	9,046,486	2,389,164	-	3,437,030	10,954,171	1,380,103	484,935	77,415	-	-
Transmission	6,341,450	4,219,407	2,016,862	1,862,162	-	2,550,239	2,374,915	308,581	103,915	15,440	-	-
Distribution	234,956,158	14,218,307	52,654,950	15,611,893	-	22,626,539	113,324,403	15,460,804	4,920,617	740,143	-	-
General	170,566,286	2,616,379	98,391,398	20,810,523	-	24,884,396	185,804,106	25,082,746	7,406,012	186,568	-	-
Mining Plant	120,506,286	2,616,379	38,369,776	11,142,755	-	13,793,340	45,102,353	7,006,719	2,584,007	116,025	-	-
Non-Utility Plant	38,001,875	674,507	12,637,155	2,738,741	-	5,708,036	14,577,623	1,751,112	798,076	116,025	-	-
NUTIL	-	-	-	-	-	-	-	-	-	-	-	-
Total Pacific Division	-	-	-	-	-	-	-	-	-	-	-	-
Utah Division	-	-	-	-	-	-	-	-	-	-	-	-
Production	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-
General	-	-	-	-	-	-	-	-	-	-	-	-
Mining Plant	-	-	-	-	-	-	-	-	-	-	-	-
Non-Utility Plant	-	-	-	-	-	-	-	-	-	-	-	-
NUTIL	-	-	-	-	-	-	-	-	-	-	-	-
Total Utah Division	-	-	-	-	-	-	-	-	-	-	-	-
PACIFICORP	1,269,662,325	31,956,892	345,773,173	86,073,791	-	120,688,490	569,506,807	83,971,003	27,420,978	2,764,808	-	(494,617)
Production	28,364,631	605,727	9,046,486	2,389,164	-	3,437,030	10,954,171	1,380,103	484,935	77,415	-	-
Hydro - P	6,341,450	4,219,407	2,016,862	1,862,162	-	2,550,239	2,374,915	308,581	103,915	15,440	-	-
Hydro - U	234,956,158	14,218,307	52,654,950	15,611,893	-	22,626,539	113,324,403	15,460,804	4,920,617	740,143	-	-
Transmission	170,566,286	2,616,379	98,391,398	20,810,523	-	24,884,396	185,804,106	25,082,746	7,406,012	186,568	-	-
Distribution	120,506,286	2,616,379	38,369,776	11,142,755	-	13,793,340	45,102,353	7,006,719	2,584,007	116,025	-	-
General	38,001,875	674,507	12,637,155	2,738,741	-	5,708,036	14,577,623	1,751,112	798,076	116,025	-	-
Mining Plant	-	-	-	-	-	-	-	-	-	-	-	-
Non-Utility Plant	-	-	-	-	-	-	-	-	-	-	-	-
NUTIL	-	-	-	-	-	-	-	-	-	-	-	-
Total PC (Post Merger)	1,269,662,325	31,956,892	345,773,173	86,073,791	-	120,688,490	569,506,807	83,971,003	27,420,978	2,764,808	-	(494,617)
Total Deferred Taxes	1,269,662,325	31,956,892	345,773,173	86,073,791	-	120,688,490	569,506,807	83,971,003	27,420,978	2,764,808	-	(494,617)
Percentage of Total (DITBAL)	100.0000%	2.5170%	27.2335%	6.8368%	0.0000%	9.5056%	44.8550%	6.6136%	2.1597%	0.2178%	0.0000%	-0.0390%

OPRV-WY

Total Sales to Ultimate Customers	Pacific Division	Utah Division	Combined Total
0	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
0.0000%	0.0000%	0.0000%	0.0000%

OPRV-ID

Total Sales to Ultimate Customers	Pacific Division	Utah Division	Combined Total
0	0	0	0
Less: Interstate Sales for Retail	0	0	0
Marine Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
0.0000%	0.0000%	0.0000%	0.0000%

BEGINNING AVERAGE FACTO West Control Area

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NUFITL
BADDEBT												
Account 904 Balance	10,391,607	353,034	4,286,419	1,196,850	-	595,023	3,750,537	228,178	11,587	-	-	-
Bad Debts Expense Allocation Factor - BADDEBT		3.3973%	41.0564%	11.5175%	0.0000%	5.6298%	38.0920%	2.1958%	0.1113%	0.0000%	0.0000%	0.0000%
Customer Factors												
Total Electric Customers	1,640,398	44,153	537,713	123,012	-	112,870	742,304	65,885	14,461	-	-	-
Customer System factor - CN		2.6916%	32.7794%	7.4989%	0.0000%	6.8906%	45.2515%	4.0164%	0.8816%	0.0000%	0.0000%	0.0000%
CNP	773,595	-	537,713	123,012	-	112,870	-	-	-	-	-	-
Pacific Division Customers		0.0000%	69.5983%	15.8013%	0.0000%	14.5903%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Customer Service Pacific factor - CNP		-	-	-	-	-	742,304	65,885	14,461	-	-	-
Utah Division Customers	822,650	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.2333%	8.0099%	1.7579%	0.0000%	0.0000%	0.0000%
Customer Service Utah factor - CSU		-	-	-	-	-	-	-	-	-	-	-

	Customer Adv. Received	Factor %
CIAC	31	30.8427%
Contributions in Aid of Construction	7	7.1621%
Oregon	-	0.0000%
Washington - Other	-	0.0000%
Washington - SWIFT	5	4.5358%
Idaho - PPL	-	0.0000%
Idaho - UPL	8	7.5566%
Montana	2	1.6037%
Wyoming PPL	4	3.8603%
Wyoming UPL	44	44.2565%
Utah	100	100.0000%
Total		

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
IDBIT	0	0	0	0
Idaho State Income Tax Allocation	0	0	0	0
Payroll	0	0	0	0
Property	0	0	0	0
Sales	0	0	0	0
Average	0	0	0	0
Idaho - PPL Factor	0.0000%	0.0000%	0.0000%	0.0000%
Idaho - UPL Factor	0.0000%	0.0000%	0.0000%	0.0000%
Average	0.0000%	0.0000%	0.0000%	0.0000%

Account 228.42	BEGINNING/ENDING AVERAGE FACTO West Control Area											
	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Plant - Preminger	7,220,849	343,400	5,277,600	1,599,849	-	188,953	590,492	92,619	26,311	5,836	-	-
Plant - Postmeager	1,472,376	27,399	416,533	124,233	-	244,738	694,307	114,092	34,718	6,363	-	-
Storage Facility	1,743,025	30,629	472,038	146,139	-	65,416	694,307	114,092	16,363	6,363	-	-
Transition Costs	3,531,000	137,819	2,114,881	639,667	-	133,455	1,701,865	272,128	79,613	16,321	-	-
Total Acct 228.42	13,967,250	539,248	8,281,052	2,509,888	-	567,146	1,701,865	272,128	79,613	16,321	-	-
Transition Costs	112,680	4,398	67,469	29,413	-	4,259	13,909	2,098	593	132	-	-
Storage Facility	841,950	16,552	255,094	79,975	-	132,518	375,211	61,657	18,762	3,439	-	-
December 1993 Adj	1,054,630	20,950	322,564	99,386	-	136,518	388,520	63,744	19,355	3,570	-	-
Adjusted Acct 228.42	15,021,880	560,198	8,603,636	2,609,276	-	703,664	2,090,375	335,872	98,968	19,891	-	-
TROJD	100.0000%	3.7392%	57.2740%	17.3698%	0.0000%	4.6843%	13.9155%	2.2359%	0.6586%	0.1324%	0.0000%	0.0000%
Trojan Decommissioning Allocator												
SCHWA	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Amortization Expense	47,068,999	1,261,390	14,781,904	3,960,424	-	3,931,561	18,477,176	3,836,688	790,257	29,597	-	-
Amortization of Limited Term Plant	5,479,353	-	1,016,211	307,467	-	694,086	3,632,279	990,998	154,035	7,966	-	-
Amortization of Other Electric Plant	7,749,782	66,260	1,016,211	307,467	-	131,497	400,643	63,599	18,404	3,887	-	-
Amort of Prop. Losses, Unrecovered Plan Acct 407	60,298,133	1,327,650	15,798,115	4,267,890	-	4,757,144	22,510,101	4,891,275	962,695	41,449	5,741,814	0.0000%
Schedule M Amortization Factor	100.0000%	2.2018%	26.2000%	7.0780%	0.0000%	7.8854%	37.3313%	8.1116%	1.5966%	0.0687%	9.5224%	0.0000%
SCHMD	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense	136,585,408	1,599,731	24,565,755	7,452,913	-	13,040,598	66,243,878	18,618,843	2,894,027	149,663	-	-
Steam	13,074,172	494,157	7,594,536	2,302,204	-	339,974	1,779,149	485,402	75,449	3,902	-	-
Nuclear	13,074,172	494,157	7,594,536	2,302,204	-	339,974	1,779,149	485,402	75,449	3,902	-	-
Hydro	1,068,597	227,326	3,493,692	1,059,076	-	1,128,213	5,904,147	1,610,817	250,378	12,948	-	-
Other	5,779,567	574,795	14,981,313	4,541,428	-	4,139,928	21,665,015	5,910,824	918,751	47,513	-	-
Transmission	119,996,079	5,428,144	41,032,289	9,867,030	-	10,058,252	45,661,110	5,915,687	1,943,568	20,593	-	-
Distribution	39,275,470	840,294	11,312,894	3,235,006	-	3,970,818	15,661,835	3,417,963	816,077	20,593	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Mining	-	-	-	-	-	-	-	-	-	-	-	-
Experimental	-	-	-	-	-	-	-	-	-	-	-	-
Postmeager Hydro Step 1 Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.1	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.2	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.3	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.4	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.5	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.6	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.7	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.8	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.9	-	-	-	-	-	-	-	-	-	-	-	-
Act 403.4	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense	375,707,864	9,564,447	103,000,479	28,457,657	-	32,677,782	158,915,134	35,959,536	6,898,250	234,609	-	-
Schedule M Depreciation Factor	100.0000%	2.5427%	27.4150%	7.5744%	0.0000%	8.6977%	42.2975%	9.5711%	1.8361%	0.0624%	0.0000%	0.0000%

BEGINNING/ENDING AVERAGE FACTO West Control Area

Mar-06
 CP ALLOCATION FACTOR

75 00% Demand Percentage
 25 00% Energy Percentage

MONTH	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERRO
Apr-05	132.6	2,662.2	514.4	-	900.4	2,562.3	387.6	177.9	26.9
May-05	106.2	1,687.1	483.7	-	832.8	2,786.1	459.2	121.6	26.9
Jun-05	108.7	1,826.0	565.2	-	893.8	3,219.8	580.2	124.6	37.6
Jul-05	164.8	2,076.6	661.9	-	926.3	3,464.6	653.7	124.5	40.8
Aug-05	168.3	2,089.0	705.6	-	936.6	3,600.8	647.7	124.9	40.3
Sep-05	142.7	1,800.6	607.3	-	824.4	2,527.7	448.8	125.3	38.4
Oct-05	124.9	2,001.3	617.9	-	872.8	3,166.4	378.9	121.4	22.1
Nov-05	141.7	2,371.5	684.2	-	1,020.0	3,199.2	423.0	125.4	28.1
Dec-05	162.5	2,453.0	698.1	-	963.5	2,987.6	420.8	144.9	30.2
Jan-06	145.1	2,124.4	628.1	-	955.4	2,781.8	427.2	137.9	24.2
Feb-06	141.6	2,554.5	681.3	-	928.4	2,581.3	420.8	134.6	24.3
Mar-06	151.6	2,440.9	613.1	-	928.4	2,581.3	420.8	134.6	24.3
Load Curtailment	1,698.7	25,715.2	7,577.9	-	11,140.7	36,024.0	5,561.5	1,540.3	364.6
Total	3,6823%	55.7420%	16.4264%	0.0000%	24.1493%	82.8321%	12.7878%	3.5418%	0.8383%
Juris % by Division	-	-	-	-	-	-	-	-	-
Total Hydro Adjustment	-	-	-	-	-	-	-	-	-
Off-System Sales	1,698.7	25,715.2	7,577.9	-	11,140.7	36,024.0	5,561.5	1,540.3	364.6
System Capacity Factor	1.6984%	28.6827%	8.4553%	0.0000%	12.4306%	40.1951%	6.2054%	1.7187%	0.4066%
									100.0000%

BEGINNING/ENDING AVERAGE FACTO West Central Area

ENERGY ALLOCATION NOTE MONTH	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC
Apr-05	68,243	1,113,271	326,742	-	599,085	1,607,000	224,767	84,357	14,683
May-05	65,890	1,068,794	320,174	-	597,735	1,689,858	274,363	90,513	15,679
Jun-05	75,659	1,114,357	347,464	-	605,248	1,773,784	336,697	87,482	16,742
Jul-05	95,998	1,207,938	386,766	-	637,414	2,089,674	473,330	92,214	21,358
Aug-05	93,828	1,229,980	407,686	-	637,208	2,043,139	364,293	90,106	16,681
Sep-05	77,299	1,093,808	368,209	-	605,437	1,706,379	254,629	87,202	15,103
Oct-05	70,227	1,137,462	367,089	-	650,899	1,976,938	251,304	91,560	15,005
Nov-05	75,710	1,276,506	396,205	-	704,970	1,987,766	282,255	98,928	16,770
Dec-05	91,117	1,458,258	462,198	-	700,902	1,935,419	285,836	95,284	16,159
Jan-06	86,626	1,466,976	471,716	-	687,732	1,714,724	262,383	89,019	14,321
Feb-06	74,330	1,237,476	379,289	-	664,128	1,757,129	271,632	93,876	16,038
3/8/06	82,073	1,247,466	367,874	-	-	-	-	-	-
Load Curtailment	868,890	14,779,272	4,575,558	-	7,662,621	21,736,418	3,572,182	1,087,020	199,224
Total	3,4278%	52,8276%	16,3550%	0,0000%	27,3896%	81,7331%	13,4308%	4,0870%	0,7491%
Juris % by Division									200,0000%

BEGINNING AVERAGE FACTOR West Control Area
 March 06
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	PACIFIC IDAHO	UTAH UTAH	UTAH WYOMING	UTAH IDAHO	UTAH FERRO
Apr-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-05	9,924	15.55%	16.9	283.9	87.9	0.0	139.0	0.0	500.6	0.0	0.0	0.0
Jul-05	21,907	34.33%	56.6	713.5	227.2	0.0	318.0	0.0	1189.2	49.7	14.0	0.0
Aug-05	31,992	50.13%	84.4	1047.1	353.7	0.0	489.5	0.0	1805.0	65.6	20.2	0.0
Sep-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-05	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jan-06	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-06	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-06	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	63,822	100.00%	158	2,045	669	0.00%	926	592	3,495	125	40	0.00%
SSCCT Factor			1.96%	25.40%	8.31%	0.00%	11.51%	7.96%	43.42%	1.55%	0.50%	100.00%
SSGCT Factor			1.94%	25.28%	8.25%	0.00%	11.89%	7.57%	42.97%	1.62%	0.48%	100.00%

March 06
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA WAPS

MONTH	Cholla IV	MWH	APS	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH WYOMING	UTAH IDAHO	UTAH FERRO
Apr-05	226,569	226,569	8.47%	11.2	175.3	43.6	0.0	0.0	76.3	217.1	10.0	27.8	1.3
May-05	200,356	122,426	4.56%	4.9	77.2	22.1	0.0	0.0	25.0	53.6	5.7	17.1	1.1
Jun-05	137,770	77,634	2.90%	3.2	53.0	16.4	0.0	0.0	16.4	120.1	3.6	4.3	1.4
Jul-05	235,243	92,723	3.47%	5.7	72.1	22.9	0.0	0.0	32.1	137.3	4.8	20.7	1.5
Aug-05	142,520	101,944	3.81%	6.4	109.6	26.9	0.0	0.0	35.7	191.0	27.3	27.3	2.3
Sep-05	244,524	162,478	6.08%	8.7	158.5	36.8	0.0	0.0	54.4	276.0	41.4	41.4	3.8
Oct-05	68,670	292,013	10.92%	16.7	214.5	67.5	0.0	0.0	99.8	432.9	17.1	57.8	4.5
Nov-05	78,285	355,862	14.86%	19.4	324.2	93.5	0.0	0.0	133.1	476.0	21.6	59.0	4.5
Dec-05	138,195	142,470	5.35%	24.2	365.0	113.8	0.0	0.0	151.8	424.7	19.3	59.8	3.8
Jan-06	235,297	380,184	14.22%	20.6	333.0	96.4	0.0	0.0	137.0	424.7	33.1	33.1	1.9
Feb-06	142,370	208,952	7.74%	11.6	197.8	52.7	0.0	0.0	73.9	215.3	10.7	39.0	1.9
Mar-06	68,895	247,878	9.27%	14.0	226.2	56.8	0.0	0.0	86.1	239.3	12.5	39.0	2.2
	2,673,058	2,674,283	100.00%	144	2,231	650	0.00%	944	12,57%	39,29%	1,74%	5,75%	0.38%
SSCCH Factor			1.91%	29.71%	8.65%	12.57%	0.00%	5.75%	39.29%	1.80%	0.37%	100.00%	
SSGCH Factor			1.87%	29.22%	8.63%	12.97%	0.00%	5.84%	39.30%	1.80%	0.37%	100.00%	

BEGINNING/ENDING AVERAGE FACTO West Control Area

March 06
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC
Apr-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-05	56,800	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-05	147,200	11%	12.2	205.6	6.5	0.0	100.7	352.6	66.5	14.0	4.3
Jul-05	174,400	29%	48.1	659.6	193.5	0.0	270.3	1011.1	194.3	36.3	11.9
Aug-05	174,400	35%	48.1	722.3	244.0	0.0	323.8	1245.0	187.6	43.2	13.9
Sep-05	126,000	25%	35.7	448.8	151.7	0.0	223.7	785.5	112.1	31.3	9.6
Oct-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jan-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	504,400	100%	154	1,984	652	0	918	3,404	561	125	40
SSCC Factor			1.97%	25.31%	8.32%	0.00%	11.72%	43.43%	7.15%	1.59%	0.51%
SSGC Factor			1.95%	25.25%	8.29%	0.00%	12.12%	42.91%	7.33%	1.67%	0.48%

March 06
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDAHO	Utah WYOMING	Utah FERC	Utah OTHER
Douglas - Wells	4,687	71,251	21,251	26,202	32,322	101,006	4,500	938	251,860	310,539
Chelan - Rocky Reach	5,779	87,851	26,202	166,169	38,652	124,541	18,534	1,231	732,017	419,694
Grant - Wenapum	-	563,847	-	-	-	-	-	-	37,254	37,254
Grant - Priest Rapids	-	419,694	-	-	-	-	-	-	-	-
Grant Displacement	-	37,254	-	-	-	-	-	-	-	-
Grant Surplus	-	-	-	-	-	-	-	-	-	-
Total	10,466	1,178,888	215,622	215,622	72,174	225,548	35,376	2,229	1,751,364	100,000%
MC Factor	0.5976%	67.3702%	12.3117%	0.0000%	4.1210%	12.8764%	2.0200%	0.1273%	0.0000%	0.0000%

March 06
 WESTERN CONTROL AREA - COINCIDENTAL PEAKS

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac WCA	IDA	UT	WYP	WYU	FERC	ECA
Apr-05	140.4	2,099.9	595.0	2,825.3	389.4	2,650.6	914.0	113.7	4,057.7	4,057.7
May-05	106.2	1,697.1	483.3	2,276.6	421.4	3,100.0	817.5	115.7	4,514.7	4,514.7
Jun-05	160.6	1,925.1	639.2	2,724.9	596.6	3,415.9	906.3	116.0	5,034.8	5,034.8
Jul-05	155.9	2,129.6	691.7	2,977.1	624.9	3,808.7	948.1	124.1	5,505.8	5,505.8
Aug-05	146.9	1,908.1	679.3	2,965.2	450.4	3,824.2	922.5	118.8	5,315.9	5,315.9
Sep-05	120.0	1,808.1	658.9	2,688.0	448.8	3,253.4	903.9	117.7	4,725.8	4,725.8
Oct-05	145.5	2,345.7	796.9	3,288.0	572.6	3,907.5	228.1	122.1	5,652.4	5,652.4
Nov-05	141.7	2,371.5	683.1	3,196.3	362.1	3,190.1	1,017.1	151.1	4,917.4	4,917.4
Dec-05	169.5	2,562.5	773.2	3,505.1	447.4	3,163.8	1,027.6	130.2	4,755.3	4,755.3
Jan-06	143.1	2,422.3	716.1	3,281.4	437.9	3,163.7	1,027.6	130.2	4,623.7	4,623.7
Feb-06	150.9	2,575.5	677.7	3,404.2	412.4	3,116.1	945.2	132.6	4,337.5	4,337.5
Mar-06	151.6	2,440.9	611.8	3,204.2	354.3	2,853.2	845.2	132.6	4,337.5	4,337.5
Total Coin. Peak	1,732.3	26,598.2	8,006.1	36,336.6	5,558.5	38,614.2	12,160.0	1,565.3	58,917.9	58,917.9
West. Control Factor	4.7673%	73.1896%	22.0332%	100.0000%	9.4342%	67.2363%	20.6385%	2.6906%	0.0000%	100.0000%
East. Control Factor										