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Portland, Oregon 97232

April 30, 2013

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attn: Steven V. King
Acting Executive Director and Secretary

Re: PacifiCorp's Commission Basis Report for period ending December 2012

Dear Mr. King:

PacifiCorp d/b/a Pacific Power & Light Company submits three copies of the 2012 Commission Basis Report for the period ended December 2012 under WAC 480-100-257. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2012, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area inter-jurisdictional allocation methodology.

Please direct any informal questions to Bryce Dalley, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6389.

Sincerely,

William R. Griffith
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2012

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2012

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	300,010,989	6,477,008	306,487,996	-	306,487,996	-	306,487,996
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	46,759,861	988,983	47,748,843	-	47,748,843	(16,388,927)	31,359,916
5 Other Operating Revenues	14,713,943	(5,999,203)	8,714,740	-	8,714,740	(1,844,990)	6,869,750
6 Total Operating Revenues	361,484,792	1,466,787	362,951,580	-	362,951,580	(18,233,917)	344,717,663
7							
8 Operating Expenses:							
9 Steam Production	57,436,316	(3,552,847)	53,883,469	-	53,883,469	4,220,325	58,103,794
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,450,986	(8,504)	6,442,483	-	6,442,483	104,604	6,547,087
12 Other Power Supply	102,079,641	10,568,614	112,648,255	-	112,648,255	(17,103,580)	95,544,675
13 Transmission	27,762,925	(54,583)	27,708,343	-	27,708,343	(90,808)	27,617,535
14 Distribution	12,024,072	(289,073)	11,734,999	-	11,734,999	308,721	12,043,720
15 Customer Accounting	6,944,638	10,448	6,955,087	-	6,955,087	201,659	7,156,745
16 Customer Service & Info	11,108,235	(10,090,332)	1,017,904	-	1,017,904	34,030	1,051,933
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	12,111,616	(2,101,533)	10,010,083	-	10,010,083	1,339,952	11,350,035
19 Total O&M Expenses	235,918,430	(5,517,809)	230,400,621	-	230,400,621	(10,985,097)	219,415,524
20 Depreciation	40,716,606	(1,262,850)	39,453,755	-	39,453,755	151,492	39,605,248
21 Amortization	4,979,664	-	4,979,664	-	4,979,664	320,160	5,299,825
22 Taxes Other Than Income	19,526,426	(36,055)	19,490,371	-	19,490,371	577,415	20,067,785
23 Income Taxes - Federal	(3,231,338)	3,784,285	552,947	-	552,947	(8,985,251)	(8,432,304)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	15,031,617	2,715,159	17,746,776	-	17,746,776	439,339	18,186,115
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	9,296	13,999	23,295	-	23,295	(796,663)	(773,367)
28 Total Operating Expenses:	312,950,701	(303,271)	312,647,430	-	312,647,430	(19,278,604)	293,368,825
29							
30 Operating Rev For Return:	48,534,091	1,770,059	50,304,150	-	50,304,150	1,044,687	51,348,837
31							
32 Rate Base:							
33 Electric Plant In Service	1,553,868,170	87,614,012	1,641,482,182	-	1,641,482,182	5,066,681	1,646,548,863
34 Plant Held for Future Use	63,714	-	63,714	-	63,714	-	63,714
35 Misc Deferred Debits	16,543,401	(2,946,305)	13,597,096	-	13,597,096	(2,973,565)	10,623,531
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,752,146	(1,752,146)	(0)	-	(0)	-	(0)
39 Fuel Stock	5,943,267	(5,943,267)	(0)	-	(0)	-	(0)
40 Material & Supplies	7,176,806	(7,176,806)	0	-	0	-	0
41 Working Capital	3,414,980	24,773,363	28,188,343	-	28,188,343	-	28,188,343
42 Weatherization	1,946,185	-	1,946,185	-	1,946,185	-	1,946,185
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,590,708,670	94,568,852	1,685,277,521	-	1,685,277,521	2,093,116	1,687,370,637
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(566,430,350)	(32,110,651)	(598,541,001)	-	(598,541,001)	(3,875,854)	(602,416,855)
48 Accum Prov For Amort	(42,300,449)	828,561	(41,471,888)	-	(41,471,888)	-	(41,471,888)
49 Accum Def Income Tax	(216,626,305)	(23,513,855)	(240,140,159)	-	(240,140,159)	1,638,343	(238,501,817)
50 Unamortized ITC	(436,453)	23,175	(413,278)	-	(413,278)	-	(413,278)
51 Customer Adv For Const	4,969	961,733	966,701	-	966,701	-	966,701
52 Customer Service Deposits	-	(3,381,455)	(3,381,455)	-	(3,381,455)	-	(3,381,455)
53 Misc Rate Base Deductions	(3,873,127)	728,703	(3,144,425)	-	(3,144,425)	(1,214,022)	(4,358,446)
54							
55 Total Rate Base Deductions	(829,661,715)	(56,463,790)	(886,125,505)	-	(886,125,505)	(3,451,533)	(889,577,038)
56							
57 Total Rate Base:	761,046,955	38,105,062	799,152,016	-	799,152,016	(1,358,417)	797,793,599
58							
59 Return on Rate Base	6.38%		6.29%		6.29%		6.44%
60 Return on Equity	7.14%	-0.159%	6.99%	0.00%	6.99%	0.27%	7.26%
61							
62 TAX CALCULATION:							
63 Operating Revenue	60,334,370	8,269,503	68,603,873	-	68,603,873	(7,501,225)	61,102,648
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,581,318)	-	(3,581,318)	-	(3,581,318)	-	(3,581,318)
66 Interest	21,110,917	32,805	21,143,722	-	21,143,722	(35,941)	21,107,782
67 Schedule "M" Additions	63,708,046	(1,539,916)	62,168,131	-	62,168,131	321,162	62,489,293
68 Schedule "M" Deductions	100,809,483	10,815,850	111,625,333	-	111,625,333	1,478,812	113,104,144
69 Income Before Tax	5,703,334	(4,119,068)	1,584,267	-	1,584,267	(8,622,933)	(7,038,666)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	5,703,334	(4,119,068)	1,584,267	-	1,584,267	(8,622,933)	(7,038,666)
73							
74 Federal Income Taxes + Other	(3,231,338)	3,784,285	552,947	-	552,947	(8,985,251)	(8,432,304)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	6,477,008	6,477,008	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(15,399,945)	-	-	(15,399,945)	-	-	-
5 Other Operating Revenues	(7,844,192)	(5,894,021)	-	1,049,829	-	-	(3,000,000)
6 Total Operating Revenues	(16,767,129)	582,986	-	(14,350,116)	-	-	(3,000,000)
7							
8 Operating Expenses:							
9 Steam Production	667,478	-	248,600	418,878	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	96,100	-	113,058	-	-	-	(16,958)
12 Other Power Supply	(6,534,966)	-	589,131	(7,124,097)	-	-	-
13 Transmission	(145,391)	(63,102)	99,601	(181,889)	-	-	-
14 Distribution	19,648	-	19,648	-	-	-	-
15 Customer Accounting	212,107	-	212,107	-	-	-	-
16 Customer Service & Info	(10,056,302)	-	(10,056,302)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(761,581)	-	(856,019)	-	-	-	94,438
19 Total O&M Expenses	(16,502,906)	(63,102)	(9,630,176)	(6,887,108)	-	-	77,480
20 Depreciation	(1,111,358)	-	-	(964,600)	151,492	-	(298,250)
21 Amortization	320,160	-	-	-	-	-	320,160
22 Taxes Other Than Income	541,359	-	-	(36,055)	-	577,415	-
23 Income Taxes: Federal	(5,200,966)	(213,974)	2,501,801	(2,574,212)	(290,441)	(942,264)	(3,681,876)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,154,498	303,407	-	318,922	257,437	(826,502)	3,101,235
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(782,663)	(796,663)	8,966	-	-	-	5,033
28 Total Operating Expenses:	(19,581,876)	(770,332)	(7,119,409)	(10,143,054)	118,488	(1,191,352)	(476,217)
29							
30 Operating Rev For Return:	2,814,746	1,353,318	7,119,409	(4,207,062)	(118,488)	1,191,352	(2,523,783)
31							
32 Rate Base:							
33 Electric Plant In Service	92,680,693	-	-	(27,224,686)	-	-	119,905,379
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,919,870)	-	-	-	-	-	(5,919,870)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,752,146)	-	-	-	-	-	(1,752,146)
39 Fuel Stock	(5,943,267)	-	-	-	-	-	(5,943,267)
40 Material & Supplies	(7,176,806)	-	-	-	-	-	(7,176,806)
41 Working Capital	24,773,363	-	-	-	-	-	24,773,363
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	96,661,967	-	-	(27,224,686)	-	-	123,886,654
45							
46 Deductions:							
47 Accum Prov For Deprec	(35,986,505)	-	-	17,758,482	(13,169,629)	-	(40,575,358)
48 Accum Prov For Amort	828,561	-	-	-	828,561	-	-
49 Accum Def Income Tax	(21,875,512)	460,708	(296,259)	1,167,334	(173,594)	(13,922,276)	(9,111,426)
50 Unamortized ITC	23,175	-	-	23,175	-	-	-
51 Customer Adv For Const	961,733	-	-	-	-	-	961,733
52 Customer Service Deposits	(3,381,455)	-	-	-	-	-	(3,381,455)
53 Miscellaneous Deductions	(485,319)	(1,214,022)	-	-	-	-	728,703
54							
55 Total Deductions:	(59,915,323)	(753,314)	(296,259)	18,948,991	(12,514,662)	(13,922,276)	(51,377,804)
56							
57 Total Rate Base:	36,746,644	(753,314)	(296,259)	(8,275,695)	(12,514,662)	(13,922,276)	72,508,850
58							
59							
60 Estimated ROE impact	0.11%	0.35%	1.80%	-0.94%	0.17%	0.54%	-1.65%
61 Estimated Price Change	59,405	(2,279,410)	(11,531,902)	5,755,728	(1,376,663)	(3,667,851)	13,159,503
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768,278	1,442,751	9,621,210	(6,462,352)	(151,492)	(577,415)	(3,104,424)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(3,136)	-	-	-	-	(3,136)	-
70 Schedule "M" Additions	(1,218,753)	(1,253,633)	(214,648)	(52,188)	-	-	301,716
72 Schedule "M" Deductions	12,294,661	800,472	2,258,560	840,353	678,339	-	7,716,937
73 Income Before Tax	(12,742,001)	(611,354)	7,148,002	(7,354,893)	(829,831)	(574,279)	(10,519,645)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(12,742,001)	(611,354)	7,148,002	(7,354,893)	(829,831)	(574,279)	(10,519,645)
78							
79 Federal Income Taxes	(5,200,966)	(213,974)	2,501,801	(2,574,212)	(290,441)	(942,264)	(3,681,876)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	6,477,008	6,477,008	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	988,983	-	-	988,983	-	-	-
5 Other Operating Revenues	(5,999,203)	(5,999,203)	-	-	-	-	-
6 Total Operating Revenues	1,466,787	477,805	-	988,983	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(3,552,847)	-	10,711	(3,563,558)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(8,504)	-	4,871	-	-	-	(13,375)
12 Other Power Supply	10,568,614	-	460,465	10,108,149	-	-	-
13 Transmission	(54,583)	(63,102)	-	8,519	-	-	-
14 Distribution	(289,073)	-	(289,073)	-	-	-	-
15 Customer Accounting	10,448	-	10,448	-	-	-	-
16 Customer Service & Info	(10,090,332)	-	(10,090,332)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,101,533)	-	(2,195,971)	-	-	-	94,438
19 Total O&M Expenses	(5,517,809)	(63,102)	(12,080,361)	6,544,591	-	-	81,064
20 Depreciation	(1,262,850)	-	-	(964,600)	-	-	(298,250)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(36,055)	-	-	(36,055)	-	-	-
23 Income Taxes: Federal	3,784,285	(249,805)	3,359,365	(1,906,622)	-	5,214,477	(2,633,130)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,715,159	-	-	318,922	-	(826,502)	3,222,739
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	13,999	-	8,966	-	-	-	5,033
28 Total Operating Expenses:	(303,271)	(312,907)	(8,712,030)	3,958,234	-	4,387,975	377,456
29							
30 Operating Rev For Return:	1,770,059	790,712	8,712,030	(2,967,252)	-	(4,387,975)	(377,456)
31							
32 Rate Base:							
33 Electric Plant In Service	87,614,012	-	-	(27,224,686)	-	-	114,838,698
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,946,305)	-	-	-	-	-	(2,946,305)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,752,146)	-	-	-	-	-	(1,752,146)
39 Fuel Stock	(5,943,267)	-	-	-	-	-	(5,943,267)
40 Material & Supplies	(7,176,806)	-	-	-	-	-	(7,176,806)
41 Working Capital	24,773,363	-	-	-	-	-	24,773,363
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	94,568,852	-	-	(27,224,686)	-	-	121,793,538
45							
46 Deductions:							
47 Accum Prov For Deprec	(32,110,651)	-	-	17,758,482	(14,200,009)	-	(35,669,124)
48 Accum Prov For Amort	828,561	-	-	-	828,561	-	-
49 Accum Def Income Tax	(23,513,855)	-	(296,259)	1,167,334	-	(13,922,276)	(10,462,655)
50 Unamortized ITC	23,175	-	-	23,175	-	-	-
51 Customer Adv For Const	961,733	-	-	-	-	-	961,733
52 Customer Service Deposits	(3,381,455)	-	-	-	-	-	(3,381,455)
53 Miscellaneous Deductions	728,703	-	-	-	-	-	728,703
54							
55 Total Deductions:	(56,463,790)	-	(296,259)	18,948,991	(13,371,448)	(13,922,276)	(47,822,799)
56							
57 Total Rate Base:	38,105,062	-	(296,259)	(8,275,695)	(13,371,448)	(13,922,276)	73,970,738
58							
59							
60 Estimated ROE impact	-0.16%	0.20%	2.21%	-0.62%	0.22%	-0.90%	-1.17%
61 Estimated Price Change	1,916,323	(1,276,659)	(14,103,299)	3,753,968	(1,675,317)	5,340,361	9,877,269
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,269,503	540,907	12,071,395	(4,554,952)	-	-	212,153
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	32,805	-	-	-	-	32,805	-
70 Schedule "M" Additions	(1,539,916)	(1,254,635)	(214,648)	(52,188)	-	-	(18,444)
72 Schedule "M" Deductions	10,815,850	-	2,258,560	840,353	-	-	7,716,937
73 Income Before Tax	(4,119,068)	(713,728)	9,598,187	(5,447,493)	-	(32,805)	(7,523,229)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(4,119,068)	(713,728)	9,598,187	(5,447,493)	-	(32,805)	(7,523,229)
78							
79 Federal Income Taxes	3,784,285	(249,805)	3,359,365	(1,906,622)	-	5,214,477	(2,633,130)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(16,388,927)	-	-	(16,388,927)	-	-	-
5 Other Operating Revenues	(1,844,990)	105,182	-	1,049,829	-	-	(3,000,000)
6 Total Operating Revenues	(18,233,917)	105,182	-	(15,339,098)	-	-	(3,000,000)
7							
8 Operating Expenses:							
9 Steam Production	4,220,325	-	237,889	3,982,436	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	104,604	-	108,187	-	-	-	(3,584)
12 Other Power Supply	(17,103,580)	-	128,665	(17,232,245)	-	-	-
13 Transmission	(90,808)	-	91,081	(181,889)	-	-	-
14 Distribution	308,721	-	308,721	-	-	-	-
15 Customer Accounting	201,659	-	201,659	-	-	-	-
16 Customer Service & Info	34,030	-	34,030	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,339,952	-	1,339,952	-	-	-	-
19 Total O&M Expenses	(10,985,097)	-	2,450,185	(13,431,698)	-	-	(3,584)
20 Depreciation	151,492	-	-	-	151,492	-	-
21 Amortization	320,160	-	-	-	-	-	320,160
22 Taxes Other Than Income	577,415	-	-	-	-	577,415	-
23 Income Taxes: Federal	(8,985,251)	35,831	(857,565)	(667,590)	(290,441)	(6,156,741)	(1,048,746)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	439,339	303,407	-	-	257,437	-	(121,504)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(796,663)	(796,663)	-	-	-	-	-
28 Total Operating Expenses:	(19,278,604)	(457,425)	1,592,620	(14,099,288)	118,488	(5,579,326)	(853,673)
29							
30 Operating Rev For Return:	1,044,687	562,606	(1,592,620)	(1,239,810)	(118,488)	5,579,326	(2,146,327)
31							
32 Rate Base:							
33 Electric Plant In Service	5,066,681	-	-	-	-	-	5,066,681
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,973,565)	-	-	-	-	-	(2,973,565)
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:	2,093,116	-	-	-	-	-	2,093,116
45							
46 Deductions:							
47 Accum Prov For Deprec	(3,875,854)	-	-	-	1,030,380	-	(4,906,234)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,638,343	460,708	-	-	(173,594)	-	1,351,229
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,214,022)	(1,214,022)	-	-	-	-	-
54							
55 Total Deductions:	(3,451,533)	(753,314)	-	-	856,786	-	(3,555,005)
56							
57 Total Rate Base:	(1,358,417)	(753,314)	-	-	856,786	-	(1,461,889)
58							
59							
60 Estimated ROE impact	0.27%	0.15%	-0.38%	-0.30%	-0.04%	1.34%	-0.50%
61 Estimated Price Change	(1,856,918)	(1,002,751)	2,571,397	2,001,760	298,654	(9,008,212)	3,282,234
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(7,501,225)	901,844	(2,450,185)	(1,907,400)	(151,492)	(577,415)	(3,316,577)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(35,941)	-	-	-	-	(35,941)	-
70 Schedule "M" Additions	321,162	1,002	-	-	-	-	320,160
72 Schedule "M" Deductions	1,478,812	800,472	-	-	678,339	-	-
73 Income Before Tax	(8,622,933)	102,374	(2,450,185)	(1,907,400)	(829,831)	(541,474)	(2,996,416)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(8,622,933)	102,374	(2,450,185)	(1,907,400)	(829,831)	(541,474)	(2,996,416)
78							
79 Federal Income Taxes	(8,985,251)	35,831	(857,565)	(667,590)	(290,441)	(6,156,741)	(1,048,746)

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2012
FILE:	WA JAM 12 ME DECEMBER 2012
PREPARED BY:	Revenue Requirement Department
DATE:	April 24, 2013
TIME:	4:28:51 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
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	47.70%	5.55%	2.65%
PREFERRED	0.30%	5.43%	0.02%
COMMON	52.00%	9.80%	5.10%
	<u>100.00%</u>		<u>7.76%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2012
FILE:	WA JAM 12 ME DECEMBER 2012
PREPARED BY:	Revenue Requirement Department
DATE:	April 25, 2013
TIME:	3:42:48 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
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>
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	<u>100.00%</u>		<u>7.76%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

DECEMBER 2012 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL	
1 Operating Revenues							
2 General Business Revenues	2.3	4,271,465,085	3,971,454,096	300,010,989	6,477,008	306,487,996	
3 Interdepartmental	2.3	0	0	0	0	0	
4 Special Sales	2.3	218,907,433	172,147,572	46,759,861	(15,399,945)	31,359,916	
5 Other Operating Revenues	2.4	247,899,369	233,185,426	14,713,943	(7,844,192)	6,869,750	
6 Total Operating Revenues	2.4	4,738,271,887	4,376,787,095	361,484,792	(16,767,129)	344,717,663	
7							
8 Operating Expenses:							
9 Steam Production	2.6	519,279,458	461,843,142	57,436,316	667,478	58,103,794	
10 Nuclear Production	2.7	0	0	0	0	0	
11 Hydro Production	2.9	37,604,600	31,153,614	6,450,986	96,100	6,547,087	
12 Other Power Supply	2.10	526,657,535	424,577,894	102,079,641	(6,534,966)	95,544,675	
13 Transmission	2.12	162,764,618	135,001,693	27,762,925	(145,391)	27,617,535	
14 Distribution	2.13	203,678,292	191,654,220	12,024,072	19,648	12,043,720	
15 Customer Accounts	2.14	91,533,005	84,588,367	6,944,638	212,107	7,156,745	
16 Customer Service	2.14	106,956,755	95,848,520	11,108,235	(10,056,302)	1,051,933	
17 Sales	2.15	0	0	0	0	0	
18 Administrative & General	2.16	188,278,570	176,166,953	12,111,616	(761,581)	11,350,035	
19							
20 Total O & M Expenses	2.16	1,836,752,832	1,600,834,402	235,918,430	(16,502,906)	219,415,524	
21							
22 Depreciation	2.18	562,069,131	521,352,525	40,716,606	(1,111,358)	39,605,248	
23 Amortization Expense	2.19	50,382,438	45,402,773	4,979,664	320,160	5,299,825	
24 Taxes Other Than Income	2.19	160,882,952	141,356,526	19,526,426	541,359	20,067,785	
25 Income Taxes - Federal	2.22	270,047,784	273,279,122	(3,231,338)	(5,200,966)	(8,432,304)	
26 Income Taxes - State	2.22	45,311,046	45,311,046	0	0	-	
27 Income Taxes - Def Net	2.21	310,576,030	295,544,413	15,031,617	3,154,498	18,186,115	
28 Investment Tax Credit Adj.	2.20	(1,851,300)	(1,851,300)	0	0	0	
29 Misc Revenue & Expense	2.6	(875,206)	(884,502)	9,296	(782,663)	(773,367)	
30							
31 Total Operating Expenses	2.22	3,233,295,707	2,920,345,006	312,950,701	(19,581,876)	293,368,825	
32							
33 Operating Revenue for Return		1,504,976,180	1,456,442,089	48,534,091	2,814,746	51,348,837	
34							
35 Rate Base:							
36 Electric Plant in Service	2.33	23,136,127,305	21,582,259,135	1,553,868,170	92,680,693	1,646,548,863	
37 Plant Held for Future Use	2.33	46,541,455	46,477,741	63,714	0	63,714	
38 Misc Deferred Debits	2.35	292,723,830	276,180,429	16,543,401	(5,919,870)	10,623,531	
39 Elec Plant Acq Adj	2.33	49,044,288	49,044,288	0	0	0	
40 Nuclear Fuel	2.33	0	0	0	0	0	
41 Prepayments	2.35	31,390,165	29,638,019	1,752,146	(1,752,146)	(0)	
42 Fuel Stock	2.34	256,277,550	250,334,283	5,943,267	(5,943,267)	(0)	
43 Material & Supplies	2.34	200,395,989	193,219,184	7,176,806	(7,176,806)	0	
44 Working Capital	2.35	36,911,156	33,496,177	3,414,980	24,773,363	28,188,343	
45 Weatherization Loans	2.34	(5,903,367)	(7,849,552)	1,946,185	0	1,946,185	
46 Miscellaneous Rate Base	2.36	0	0	0	0	0	
47							
48 Total Electric Plant		24,043,508,373	22,452,799,703	1,590,708,670	96,661,967	1,687,370,637	
49							
50 Rate Base Deductions:							
51 Accum Prov For Depr	2.40	(7,201,420,771)	(6,634,990,421)	(566,430,350)	(35,986,505)	(602,416,855)	
52 Accum Prov For Amort	2.41	(497,621,139)	(455,320,690)	(42,300,449)	828,561	(41,471,888)	
53 Accum Def Income Taxes	2.37	(3,440,933,723)	(3,224,307,418)	(216,626,305)	(21,875,512)	(238,501,817)	
54 Unamortized ITC	2.37	(3,368,469)	(2,932,016)	(436,453)	23,175	(413,278)	
55 Customer Adv for Const	2.36	(21,681,408)	(21,686,376)	4,969	961,733	966,701	
56 Customer Service Deposits	2.36	0	0	0	(3,381,455)	(3,381,455)	
57 Misc. Rate Base Deductions	2.36	(75,988,410)	(72,115,283)	(3,873,127)	(485,319)	(4,358,446)	
58							
59 Total Rate Base Deductions		(11,241,013,920)	(10,411,352,205)	(829,661,715)	(59,915,323)	(889,577,038)	
60							
61 Total Rate Base		12,802,494,453	12,041,447,498	761,046,955	36,746,644	797,793,599	
62							
63 Return on Rate Base				6.38%		6.44%	
64							
65 Return on Equity				7.14%		7.26%	
66 Net Power Costs		516,206,057		119,151,326		120,703,221	
67 100 Basis Points in Equity:							
68 Revenue Requirement Impact				6,088,376		6,382,349	
69 Rate Base Decrease				(57,376,886)		(59,636,491)	

DECEMBER 2012 West Control Area

AMA		WCA		Ref	UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering							
240		P	SG		-	-	-	-	-
241		P	CAGW		33,138	25,704	7,434	30	7,465
242		P	CAGE		3,111,781	3,111,781	-	-	-
243		P	JBG		15,997,364	12,534,212	3,463,152	59,573	3,522,725
244		P	CAGE		-	-	-	-	-
245				B2	19,142,283	15,671,697	3,470,586	59,604	3,530,190
246									
247	501	Fuel Related							
248		P	SE		132,350	122,243	10,107	989	11,096
249		P	SE		-	-	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,586,964	1,230,942	356,022	-	356,022
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		15,825,479	15,825,479	-	-	-
255		P	JBE		400,419	312,321	88,098	6,565	94,663
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	17,945,212	17,490,984	454,227	7,554	461,781
259									
260	501NPC	Fuel Related							
261			SE		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			CAGW		-	-	-	-	-
265			CAGE		-	-	-	-	-
266			CAEW		192,403,829	148,535,365	43,868,465	418,878	44,287,343
267			CAEE		-	-	-	-	-
268			JBE		-	-	-	-	-
269			CAEE		-	-	-	-	-
270			JBG		-	-	-	-	-
271				B2	192,403,829	148,535,365	43,868,465	418,878	44,287,343
272									
273		Total Fuel Related			210,349,041	166,026,349	44,322,692	426,432	44,749,124
274									
275	502	Steam Expenses							
276		P	SG		-	-	-	-	-
277		P	CAGW		951,801	738,273	213,529	-	213,529
278		P	CAGE		37,045,191	37,045,191	-	-	-
279		P	JBG		3,812,213	2,986,935	825,278	-	825,278
280		P	CAGE		-	-	-	-	-
281				B2	41,809,206	40,770,399	1,038,807	-	1,038,807
282									
283	503	Steam From Other Sources							
284		P	SE		-	-	-	-	-
285		P	CAEW		-	-	-	-	-
286		P	CAEE		-	-	-	-	-
287				B2	-	-	-	-	-
288									
289	503NPC	Steam From Other Sources-NPC							
290			SE		-	-	-	-	-
291			CAEW		-	-	-	-	-
292			CAEE	B2	-	-	-	-	-
293									
294									
295	505	Electric Expenses							
296		P	SG		-	-	-	-	-
297		P	CAGW		69,426	53,851	15,575	-	15,575
298		P	CAGE		3,826,954	3,826,954	-	-	-
299		P	JBG		307	240	66	-	66
300		P	CAGE		-	-	-	-	-
301				B2	3,896,688	3,881,046	15,642	-	15,642
302									
303	506	Misc. Steam Expense							
304		P	SG		-	-	-	-	-
305		P	SE		-	-	-	-	-
306		P	CAGW		1,249,789	969,409	280,380	-	280,380
307		P	CAGE		67,577,743	67,577,743	-	-	-
308		P	JBG		(12,068,001)	(9,455,488)	(2,612,513)	-	(2,612,513)
309		P	CAGE		-	-	-	-	-
310				B2	56,759,531	59,091,664	(2,332,133)	-	(2,332,133)

DECEMBER 2012 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
311									
312	507	Rents							
313		P	SG		-	-	-	-	-
314		P	CAGW		16,661	12,923	3,738	-	3,738
315		P	CAGE		142,426	142,426	-	-	-
316		P	JBG		237,500	186,085	51,415	-	51,415
317		P	CAGE		-	-	-	-	-
318				B2	396,587	341,434	55,152	-	55,152
319									
320	510	Maint Supervision & Engineering							
321		P	SG		-	-	-	-	-
322		P	CAGW		226,201	175,455	50,746	-	50,746
323		P	CAGE		5,669,984	5,669,984	-	-	-
324		P	JBG		482,699	378,203	104,496	-	104,496
325		P	CAGE		-	-	-	-	-
326				B2	6,378,885	6,223,642	155,242	-	155,242
327									
328									
329									
330	511	Maintenance of Structures							
331		P	SG		-	-	-	-	-
332		P	CAGW		346,458	268,733	77,725	-	77,725
333		P	CAGE		14,944,625	14,944,625	-	-	-
334		P	JBG		10,093,312	7,908,285	2,185,027	-	2,185,027
335		P	CAGE		-	-	-	-	-
336				B2	25,384,395	23,121,643	2,262,752	-	2,262,752
337									
338	512	Maintenance of Boiler Plant							
339		P	SG		-	-	-	-	-
340		P	CAGW		2,338,341	1,813,754	524,587	(603)	523,985
341		P	CAGE		81,033,506	81,033,506	-	-	-
342		P	JBG		24,620,326	19,290,452	5,329,874	182,045	5,511,919
343		P	CAGE		-	-	-	-	-
344				B2	107,992,173	102,137,712	5,854,461	181,442	6,035,904
345									
346	513	Maintenance of Electric Plant							
347		P	SG		-	-	-	-	-
348		P	CAGW		264,357	205,051	59,306	-	59,306
349		P	CAGE		26,041,219	26,041,219	-	-	-
350		P	JBG		8,706,752	6,821,891	1,884,861	-	1,884,861
351		P	CAGE		-	-	-	-	-
352				B2	35,012,328	33,068,161	1,944,167	-	1,944,167
353									
354	514	Maintenance of Misc. Steam Plant							
355		P	SG		-	-	-	-	-
356		P	CAGW		296,707	230,143	66,564	-	66,564
357		P	CAGE		9,171,426	9,171,426	-	-	-
358		P	JBG		2,690,211	2,107,827	582,384	-	582,384
359		P	CAGE		-	-	-	-	-
360				B2	12,158,343	11,509,395	648,948	-	648,948
361									
362				B2	519,279,458	461,843,142	57,436,316	667,478	58,103,794

DECEMBER 2012 West Control Area										
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON	
ACCT			FUNC	FACTOR			OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
363	517	Operation Super & Engineering								
364		P	SG			-	-	-	-	-
365						-	-	-	-	-
366						-	-	-	-	-
367	518	Nuclear Fuel Expense								
368		P	SE			-	-	-	-	-
369						-	-	-	-	-
370						-	-	-	-	-
371						-	-	-	-	-
372	519	Coolants and Water								
373		P	SG			-	-	-	-	-
374						-	-	-	-	-
375						-	-	-	-	-
376	520	Steam Expenses								
377		P	SG			-	-	-	-	-
378						-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381						-	-	-	-	-
382	523	Electric Expenses								
383		P	SG			-	-	-	-	-
384						-	-	-	-	-
385						-	-	-	-	-
386	524	Misc. Nuclear Expenses								
387		P	SG			-	-	-	-	-
388						-	-	-	-	-
389						-	-	-	-	-
390	528	Maintenance Super & Engineering								
391		P	SG			-	-	-	-	-
392						-	-	-	-	-
393						-	-	-	-	-
394	529	Maintenance of Structures								
395		P	SG			-	-	-	-	-
396						-	-	-	-	-
397						-	-	-	-	-
398	530	Maintenance of Reactor Plant								
399		P	SG			-	-	-	-	-
400						-	-	-	-	-
401						-	-	-	-	-
402	531	Maintenance of Electric Plant								
403		P	SG			-	-	-	-	-
404						-	-	-	-	-
405						-	-	-	-	-
406	532	Maintenance of Misc Nuclear								
407		P	SG			-	-	-	-	-
408						-	-	-	-	-
409						-	-	-	-	-
410		Total Nuclear Power Generation				-	-	-	-	-
411						-	-	-	-	-

DECEMBER 2012 West Control Area

AMA					UNADJUSTED RESULTS				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	WASHINGTON
ACCT		FUNC	FACTOR					ADJUSTMENT	ADJ TOTAL
882	902	Meter Reading Expense							
883		CUST	S		18,428,331	17,649,145	779,186	-	779,186
884		CUST	CN		2,251,247	2,095,233	156,014	-	156,014
885				B2	20,679,578	19,744,378	935,199	-	935,199
886									
887	903	Customer Receipts & Collections							
888		CUST	S		8,132,912	7,396,119	736,793	53,925	790,718
889		CUST	CN		45,637,439	42,474,718	3,162,722	117,644	3,280,366
890				B2	53,770,351	49,870,836	3,899,515	171,569	4,071,083
891									
892	904	Uncollectible Accounts							
893		CUST	S		14,326,722	12,407,329	1,919,394	41,454	1,960,848
894		P	SG		-	-	-	-	-
895		CUST	CN		10,746	10,001	745	-	745
896				B2	14,337,468	12,417,330	1,920,139	41,454	1,961,593
897									
898	905	Misc. Customer Accounts Expense							
899		CUST	S		5,413	5,413	-	-	-
900		CUST	CN		136,775	127,297	9,479	(916)	8,562
901				B2	142,188	132,709	9,479	(916)	8,562
902									
903		TOTAL CUSTOMER ACCOUNTS EXP		B2	91,533,005	84,588,367	6,944,638	212,107	7,156,745
904									
905		Summary of Customer Accts Exp by Factor							
906		S			40,895,001	37,459,629	3,435,372	95,379	3,530,752
907		CN			50,638,004	47,128,738	3,509,266	116,728	3,625,994
908		SG			-	-	-	-	-
909		Total Customer Accounts Expense by Factor		B2	91,533,005	84,588,367	6,944,638	212,107	7,156,745
910									
911	907	Supervision							
912		CUST	S		-	-	-	-	-
913		CUST	CN		301,705	280,797	20,908	-	20,908
914				B2	301,705	280,797	20,908	-	20,908
915									
916	908	Customer Assistance							
917		CUST	S		101,706,129	90,962,299	10,743,831	(10,061,274)	682,557
918		CUST	CN		1,449,973	1,349,488	100,485	7,613	108,097
919				B2	103,156,102	92,311,787	10,844,315	(10,053,661)	790,654
920									
921	909	Informational & Instructional Adv							
922		CUST	S		1,602,086	1,490,529	111,557	4,892	116,449
923		CUST	CN		1,692,304	1,575,025	117,278	(7,533)	109,745
924				B2	3,294,390	3,065,555	228,835	(2,641)	226,195
925									
926	910	Misc. Customer Service							
927		CUST	S		-	-	-	-	-
928		CUST	CN		204,557	190,381	14,176	-	14,176
929									
930				B2	204,557	190,381	14,176	-	14,176
931									
932		TOTAL CUSTOMER SERVICE EXPENSE		B2	106,956,755	95,848,520	11,108,235	(10,056,302)	1,051,933
933									
934									
935		Summary of Customer Service Exp by Factor							
936		S			103,308,216	92,452,828	10,855,388	(10,056,382)	799,006
937		CN			3,648,539	3,395,691	252,848	80	252,927
938									
939		Total Customer Service Expense by Factor		B2	106,956,755	95,848,520	11,108,235	(10,056,302)	1,051,933
940									
941									
942	911	Supervision							
943		CUST	S		-	-	-	-	-
944		CUST	CN		-	-	-	-	-
945					-	-	-	-	-
946					-	-	-	-	-
947	912	Demonstration & Selling Expense							
948		CUST	S		-	-	-	-	-
949		CUST	CN		-	-	-	-	-
950					-	-	-	-	-
951					-	-	-	-	-
952	913	Advertising Expense							
953		CUST	S		-	-	-	-	-
954		CUST	CN		-	-	-	-	-
955					-	-	-	-	-
956					-	-	-	-	-

DECEMBER 2012 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1042	931	Rents								
1043		PTD	S		1,151,114	1,146,040	5,074	-	5,074	
1044		PTD	SO		5,569,240	5,195,198	374,041	-	374,041	
1045				B2	6,720,353	6,341,238	379,115	-	379,115	
1046										
1047	935	Maintenance of General Plant								
1048		G	S		177,382	169,261	8,121	(198)	7,923	
1049		CUST	CN		102,903	95,772	7,131	-	7,131	
1050		G	SO		21,237,887	19,811,508	1,426,379	7,615	1,433,993	
1051				B2	21,518,172	20,076,541	1,441,631	7,417	1,449,048	
1052										
1053		TOTAL ADMINISTRATIVE & GEN EXP		B2	188,278,570	176,166,953	12,111,616	(761,581)	11,350,035	
1054										
1055		Summary of A&G Expense by Factor								
1056		S			25,115,330	24,394,762	720,568	633,188	1,353,755	
1057		SO			157,853,937	147,252,154	10,601,783	(2,049,744)	8,552,039	
1058		SG			2,164,092	1,991,120	172,972	582,212	755,184	
1059		CN			282,046	262,500	19,546	(1,490)	18,056	
1060		CAGW			2,659,993	2,063,246	596,747	77,125	673,872	
1061		CAGE			203,172	203,172	-	-	-	
1062		Total A&G Expense by Factor		B2	188,278,570	176,166,953	12,111,616	(758,710)	11,352,907	
1063										
1064		TOTAL O&M EXPENSE		B2	1,836,752,832	1,600,834,402	235,918,430	(16,502,906)	219,415,524	

DECEMBER 2012 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1142	403GV0	General Vehicles								
1143		G-SG	SG		-	-	-	-	-	
1144					-	-	-	-	-	
1145					-	-	-	-	-	
1146	403MP	Mining Depreciation								
1147		P	CAEE		-	-	-	-	-	
1148				B3	-	-	-	-	-	
1149					-	-	-	-	-	
1150	403EP	Experimental Plant Depreciation								
1151		P	DGP		-	-	-	-	-	
1152		P	SG		-	-	-	-	-	
1153					-	-	-	-	-	
1154	4031	ARO Depreciation								
1155			S		-	-	-	-	-	
1156					-	-	-	-	-	
1157					-	-	-	-	-	
1158					-	-	-	-	-	
1159		TOTAL DEPRECIATION EXPENSE		B3	562,069,131	521,352,525	40,716,606	(1,111,358)	39,605,248	
1160										
1161		Summary of Depreciation Expense by Factor								
1162		S			169,799,422	155,488,427	14,310,995	(17,991)	14,293,004	
1163		DGP			-	-	-	-	-	
1164		DGU			-	-	-	-	-	
1165		SG			55,706	51,254	4,452	-	4,452	
1166		SO			14,695,360	13,708,390	986,969	-	986,969	
1167		CN			1,730,766	1,610,822	119,944	-	119,944	
1168		SE			-	-	-	-	-	
1169		CAGW			91,274,516	70,797,842	20,476,674	(1,213,713)	19,262,961	
1170		CAGE			262,243,017	262,243,017	-	-	-	
1171		CAEW			-	-	-	-	-	
1172		CAEE			16,518	16,518	-	-	-	
1173		JBG			22,252,778	17,435,437	4,817,341	120,345	4,937,686	
1174		JBE			1,047	817	230	-	230	
1175		Total Depreciation Expense By Factor		B3	562,069,131	521,352,525	40,716,606	(1,111,358)	39,605,248	
1176										
1177	404GP	Amort of LT Plant - Capital Lease Gen								
1178		I-SITUS	S		793,037	629,887	163,150	-	163,150	
1179		I-SG	SG		-	-	-	-	-	
1180		PTD	SO		1,288,007	1,201,502	86,505	-	86,505	
1181		I-DGU	DGU		-	-	-	-	-	
1182		CUST	CN		276,318	257,169	19,149	-	19,149	
1183		I-SG	CAGW		-	-	-	-	-	
1184		I-SG	CAGE		-	-	-	-	-	
1185		I-DGP	DGP		-	-	-	-	-	
1186				B4	2,357,362	2,088,558	268,804	-	268,804	
1187										
1188	404SP	Amort of LT Plant - Cap Lease Steam								
1189		P	SG		-	-	-	-	-	
1190		P	DGP		-	-	-	-	-	
1191					-	-	-	-	-	
1192					-	-	-	-	-	
1193	404IP	Amort of LT Plant - Intangible Plant								
1194		I-SITUS	S		(1,357,442)	(1,357,442)	-	-	-	
1195		P	SE		-	-	-	-	-	
1196		I-SG	SG		5,329,653	4,903,663	425,990	-	425,990	
1197		PTD	SO		15,748,698	14,690,984	1,057,714	-	1,057,714	
1198		CUST	CN		6,100,808	5,678,016	422,792	-	422,792	
1199		I-SG	CAGW		-	-	-	-	-	
1200		I-SG	CAGE		-	-	-	-	-	
1201		I-DGP	DGP		-	-	-	-	-	
1202		I-SG	CAGE		-	-	-	-	-	
1203		I-SG	CAGE		-	-	-	-	-	
1204		I-SG	CAGW		12,229,733	9,486,095	2,743,638	-	2,743,638	
1205		I-SG	CAGE		3,580,963	3,580,963	-	-	-	
1206		P	JBG		3,176	2,488	688	-	688	
1207		P	CAEW		-	-	-	-	-	
1208		P	CAEE		56,593	56,593	-	-	-	
1209		I-DGU	DGU		-	-	-	-	-	
1210				B4	41,692,182	37,041,360	4,650,822	-	4,650,822	
1211										
1212	404MP	Amort of LT Plant - Mining Plant								
1213		P	SE		-	-	-	-	-	
1214					-	-	-	-	-	
1215					-	-	-	-	-	

DECEMBER 2012 West Control Area

AMA					UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1372	41110	Deferred Income Tax - Federal-CR								
1373		GP	S		(18,857,317)	(18,050,015)	(807,302)	(1,141,791)	(1,949,093)	
1374		DPW	CIAC		(15,956,950)	(14,939,425)	(1,017,525)	-	(1,017,525)	
1375		GP	SCHMDEXP		(245,769,666)	(227,965,972)	(17,803,694)	-	(17,803,694)	
1376		GP	SNP		(20,074,205)	(18,845,159)	(1,229,046)	4,046	(1,225,000)	
1377		PT	SG		227	209	18	(18)	-	
1378		PT	SNPD		(39,873)	(37,330)	(2,543)	(23,362)	(25,904)	
1379		LABOR	SO		(12,253,935)	(11,430,936)	(822,999)	588,907	(234,091)	
1380		IBT	TAXDEPR		-	-	-	-	-	
1381		CUST	JBG		-	-	-	-	-	
1382		CUST	BADDEBT		1,299,288	1,125,281	174,007	(174,007)	-	
1383		GP	GPS		1,439,516	1,342,835	96,681	(96,681)	-	
1384		P	TROJD		37,781	29,280	8,501	(8,501)	-	
1385		P	JBE		(8,190,706)	(6,388,629)	(1,802,077)	180,190	(1,621,887)	
1386		PT	CAGW		(117,296)	(90,982)	(26,314)	(95,190)	(121,504)	
1387		PT	CAGE		(970,213)	(970,213)	-	-	-	
1388		P	SE		-	-	-	-	-	
1389		P	CAEE		2,170,356	2,170,356	-	-	-	
1390				B7	(317,282,993)	(294,050,701)	(23,232,292)	(766,406)	(23,998,698)	
1391										
1392		TOTAL DEFERRED INCOME TAXES			B7	310,576,030	295,544,413	15,031,617	3,154,498	18,186,115
1393	SCHMAF	Additions - Flow Through								
1394		SCHMAF	S		-	-	-	-	-	
1395		SCHMAF	SNP		-	-	-	-	-	
1396		SCHMAF	SO		-	-	-	-	-	
1397		SCHMAF	SE		-	-	-	-	-	
1398		SCHMAF	TROJP		-	-	-	-	-	
1399		SCHMAF	DGP		-	-	-	-	-	
1400				B6	-	-	-	-	-	
1401										
1402	SCHMAP	Additions - Permanent								
1403		P	S		3,419	3,419	-	-	-	
1404		P	BADDEBT		-	-	-	-	-	
1405		P	JBE		26,973	21,039	5,934	-	5,934	
1406		P	SCHMDEXP		-	-	-	-	-	
1407		P	CAEE		(3,014,768)	(3,014,768)	-	-	-	
1408		P	CAGW		-	-	-	-	-	
1409		P	CAGE		-	-	-	-	-	
1410		LABOR	SNP		-	-	-	-	-	
1411		SCHMAP-SO	SO		716,570	668,444	48,126	-	48,126	
1412				B6	(2,267,806)	(2,321,867)	54,061	-	54,061	
1413										
1414										
1415	SCHMAT	Additions - Temporary								
1416		SCHMAT-SITUS	S		32,597,224	27,851,425	4,745,799	(1,744,797)	3,001,002	
1417		P	JBE		20,759,012	16,191,721	4,567,291	-	4,567,291	
1418		DPW	CIAC		42,046,191	39,365,037	2,681,154	-	2,681,154	
1419		SCHMAT-SNP	SNP		52,895,059	49,656,553	3,238,506	-	3,238,506	
1420		P	TROJD		(99,553)	(77,154)	(22,399)	22,399	-	
1421		P	CN		-	-	-	-	-	
1422		SCHMAT-SE	SE		-	-	-	-	-	
1423		P	SG		(597)	(549)	(48)	-	(48)	
1424		SCHMAT-GPS	GPS		(3,793,091)	(3,538,339)	(254,752)	-	(254,752)	
1425		SCHMAT-SO	SO		32,288,836	30,120,254	2,168,582	(191,568)	1,977,015	
1426		SCHMAT-SNP	SNPD		105,064	98,364	6,700	-	6,700	
1427		P	JBG		-	-	-	120,345	120,345	
1428		CUST	BADDEBT		(3,423,593)	(2,965,090)	(458,503)	-	(458,503)	
1429		P	CAGW		309,074	239,736	69,338	574,867	644,205	
1430		P	CAGE		1,137,899	1,137,899	-	-	-	
1431		SCHMAT-SE	CAEW		-	-	-	-	-	
1432		SCHMAT-SE	CAEE		(4,895,529)	(4,895,529)	-	-	-	
1433		BOOKDEPR	SCHMDEXP		647,597,336	600,685,019	46,912,317	-	46,912,317	
1434				B6	817,523,332	753,869,346	63,653,986	(1,218,753)	62,435,232	
1435										
1436		TOTAL SCHEDULE - M ADDITIONS			B6	815,255,526	751,547,480	63,708,046	(1,218,753)	62,489,293
1437										
1438	SCHMDF	Deductions - Flow Through								
1439		SCHMDF	S		-	-	-	-	-	
1440		SCHMDF	CAGW		-	-	-	-	-	
1441		SCHMDF	CAGE		-	-	-	-	-	
1442		SCHMDF	DGP		-	-	-	-	-	
1443		SCHMDF	DGU		-	-	-	-	-	
1444				B6	-	-	-	-	-	

DECEMBER 2012 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1445	SCHMDP	Deductions - Permanent							
1446		SCHMDP	S		-	-	-	-	-
1447		P	SE		-	-	-	-	-
1448		P	CAEW		-	-	-	-	-
1449		P	CAEE		462,728	462,728	-	-	-
1450		PTD	SNP		381,063	357,732	23,331	-	23,331
1451		SCHMDP	JBE		4,707	3,671	1,036	-	1,036
1452		P	SCHMDEXP		(49,253)	(45,685)	(3,568)	-	(3,568)
1453		SCHMDP-SO	SO		(983,866)	(917,788)	(66,078)	(135,822)	(201,900)
1454				B6	(184,621)	(139,341)	(45,280)	(135,822)	(181,102)
1455									
1456	SCHMDT	Deductions - Temporary							
1457		GP	S		48,370,257	48,273,251	97,006	818,463	915,469
1458		CUST	BADDEBT		-	-	-	-	-
1459		CUST	CN		48,156	44,819	3,337	-	3,337
1460		SCHMDT-SNP	SNP		86,362,392	81,074,844	5,287,548	-	5,287,548
1461		DPW	SNPD		(3,113,202)	(2,914,683)	(198,519)	-	(198,519)
1462		P	JBE		23,987,252	18,709,700	5,277,552	-	5,277,552
1463		P	SE		2,376,758	2,195,254	181,504	-	181,504
1464		SCHMDT-SG	SG		137,126,340	126,166,065	10,960,275	-	10,960,275
1465		SCHMDT-GPS	GPS		88,483,229	82,540,520	5,942,709	-	5,942,709
1466		SCHMDT-SO	SO		(11,726,842)	(10,939,244)	(787,598)	1,642,329	854,731
1467		TAXDEPR	TAXDEPR		1,275,554,480	1,201,604,991	73,949,489	-	73,949,489
1468		SCHMDT-SG	CAGW		630,560	489,099	141,461	6,491,378	6,632,839
1469		SCHMDT-SG	CAGE		253,327	253,327	-	-	-
1470		P	JBG		-	-	-	3,478,314	3,478,314
1471		P	CAEE		6,089,337	6,089,337	-	-	-
1472		P	TROJD		-	-	-	-	-
1473				B6	1,654,442,044	1,553,587,281	100,854,763	12,430,483	113,285,246
1474									
1475		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,654,257,423	1,553,447,940	100,809,483	12,294,661	113,104,144
1476									
1477		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(839,001,897)	(801,900,461)	(37,101,436)	(13,513,415)	(50,614,851)
1478									
1479									
1480	40911	State Income Taxes							
1481		IBT	IBT		45,311,046	45,311,046	-	-	-
1482		Credits	IBT		-	-	-	-	-
1483			CAGE		-	-	-	-	-
1484			IBT		-	-	-	-	-
1485		TOTAL STATE TAXES		B6	45,311,046	45,311,046	-	-	-
1486									
1487									
1488		Calculation of Taxable Income:							
1489		Operating Revenues			4,738,271,887	4,376,787,095	361,484,792	(16,767,129)	344,717,663
1490		Operating Deductions:							
1491		O & M Expenses			1,836,752,832	1,600,834,402	235,918,430	(16,502,906)	219,415,524
1492		Depreciation Expense			562,069,131	521,352,525	40,716,606	(1,111,358)	39,605,248
1493		Amortization Expense			50,382,438	45,402,773	4,979,664	320,160	5,299,825
1494		Taxes Other Than Income			160,882,952	141,356,526	19,526,426	541,359	20,067,785
1495		Interest & Dividends (AFUDC-Equity)			(58,494,261)	(54,912,943)	(3,581,318)	-	(3,581,318)
1496		Misc Revenue & Expense			(875,206)	(884,502)	9,296	(782,663)	(773,367)
1497		Total Operating Deductions			2,550,717,885	2,253,148,781	297,569,104	(17,535,408)	280,033,696
1498		Other Deductions:							
1499		Interest Deductions			344,808,112	323,697,195	21,110,917	(3,136)	21,107,782
1500		Interest on PCRBS			-	-	-	-	-
1501		Schedule M Adjustments			(839,001,897)	(801,900,461)	(37,101,436)	(13,513,415)	(50,614,851)
1502									
1503		Income Before State Taxes			1,003,743,993	998,040,658	5,703,334	(12,742,001)	(7,038,666)
1504									
1505		State Income Taxes			45,311,046	45,311,046	-	-	-
1506									
1507		Total Taxable Income			958,432,947	952,729,612	5,703,334	(12,742,001)	(7,038,666)
1508									
1509		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1510									
1511		Federal Income Tax - Calculated			335,451,531	333,455,364	1,996,167	(4,459,700)	(2,463,533)
1512									
1513		Adjustments to Calculated Tax:							
1514		40910 Fed. Credit	P	SE	(17,240)	(15,923)	(1,317)	-	(1,317)
1515		40910 Fed. Credit	P	JBE	-	-	-	-	-
1516		40910 Fed. Credit	P	SO	(3,419)	(3,189)	(230)	-	(230)
1517		40910 Fed. Credit	P	SG	(65,383,088)	(60,157,129)	(5,225,959)	5,225,959	-
1518		40910 Fed. Credit	CAGW		-	-	-	(5,967,225)	(5,967,225)
1519		40910 Fed. Credit	CAEE		-	-	-	-	-
1520		FEDERAL INCOME TAX			270,047,784	273,279,122	(3,231,338)	(5,200,966)	(8,432,304)
1521									
1522		TOTAL OPERATING EXPENSES			3,233,295,707	2,920,345,006	312,950,701	(19,581,876)	293,368,825

DECEMBER 2012 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1600	Summary of Steam Production Plant by Factor									
1601	S				-	-	-	(387,034)	(387,034)	
1602	JBG				1,060,847,193	831,192,157	229,655,036	7,372,312	237,027,348	
1603	JBE				-	-	-	-	-	
1604	SG				6,148,842	5,657,376	491,466	-	491,466	
1605	CAGW				255,841,723	198,445,774	57,395,949	(27,115,482)	30,280,467	
1606	CAGE				5,218,027,403	5,218,027,403	-	-	-	
1607	SSGCH				-	-	-	-	-	
1608	Total Steam Production Plant by Factor				B8	6,540,865,161	6,253,322,710	287,542,451	(20,130,204)	267,412,247
1609	320	Land and Land Rights								
1610		P	DGP		-	-	-	-	-	
1611		P	SG		-	-	-	-	-	
1612					-	-	-	-	-	
1613					-	-	-	-	-	
1614	321	Structures and Improvements								
1615		P	DGP		-	-	-	-	-	
1616		P	SG		-	-	-	-	-	
1617					-	-	-	-	-	
1618					-	-	-	-	-	
1619	322	Reactor Plant Equipment								
1620		P	DGP		-	-	-	-	-	
1621		P	SG		-	-	-	-	-	
1622					-	-	-	-	-	
1623					-	-	-	-	-	
1624	323	Turbogenerator Units								
1625		P	DGP		-	-	-	-	-	
1626		P	SG		-	-	-	-	-	
1627					-	-	-	-	-	
1628					-	-	-	-	-	
1629	324	Land and Land Rights								
1630		P	DGP		-	-	-	-	-	
1631		P	SG		-	-	-	-	-	
1632					-	-	-	-	-	
1633					-	-	-	-	-	
1634	325	Misc. Power Plant Equipment								
1635		P	DGP		-	-	-	-	-	
1636		P	SG		-	-	-	-	-	
1637					-	-	-	-	-	
1638					-	-	-	-	-	
1639					-	-	-	-	-	
1640	NP	Unclassified Nuclear Plant - Acct 300								
1641		P	SG		-	-	-	-	-	
1642					-	-	-	-	-	
1643					-	-	-	-	-	
1644					-	-	-	-	-	
1645	Total Nuclear Production Plant					-	-	-	-	
1646					-	-	-	-	-	
1647					-	-	-	-	-	
1648					-	-	-	-	-	
1649	Summary of Nuclear Production Plant by Factor									
1650		DGP			-	-	-	-	-	
1651		DGU			-	-	-	-	-	
1652		SG			-	-	-	-	-	
1653					-	-	-	-	-	
1654	Total Nuclear Plant by Factor					-	-	-	-	
1655					-	-	-	-	-	
1656	330	Land and Land Rights								
1657		P	DGP		-	-	-	-	-	
1658		P	DGU		-	-	-	-	-	
1659		P	CAGW		23,065,374	17,890,850	5,174,524	531,918	5,706,441	
1660		P	CAGE		5,947,379	5,947,379	-	-	-	
1661		P	CAGW		-	-	-	-	-	
1662		P	CAGE		-	-	-	-	-	
1663					-	-	-	-	-	
1664				B8	29,012,753	23,838,230	5,174,524	531,918	5,706,441	
1665	331	Structures and Improvements								
1666		P	DGP		-	-	-	-	-	
1667		P	DGU		-	-	-	-	-	
1668		P	CAGW		135,393,013	105,018,724	30,374,289	7,068,233	37,442,523	
1669		P	CAGE		14,646,734	14,646,734	-	-	-	
1670		P	CAGW		-	-	-	-	-	
1671		P	CAGE		-	-	-	-	-	
1672				B8	150,039,747	119,665,458	30,374,289	7,068,233	37,442,523	
1673					-	-	-	-	-	

DECEMBER 2012 West Control Area

AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1754	341	Structures and Improvements								
1755		P	SG		-	-	-	-	-	
1756		P	DGU		-	-	-	-	-	
1757		P	CAGW		56,696,093	43,976,799	12,719,294	147	12,719,441	
1758		P	CAGE		107,314,173	107,314,173	-	-	-	
1759		P	CAGE		-	-	-	-	-	
1760				B8	164,010,267	151,290,973	12,719,294	147	12,719,441	
1761										
1762	342	Fuel Holders, Producers & Accessories								
1763		P	SG		-	-	-	-	-	
1764		P	DGU		-	-	-	-	-	
1765		P	CAGW		1,622,667	1,258,635	364,032	-	364,032	
1766		P	CAGE		9,142,664	9,142,664	-	-	-	
1767		P	CAGE		-	-	-	-	-	
1768				B8	10,765,331	10,401,299	364,032	-	364,032	
1769										
1770	343	Prime Movers								
1771		P	S		-	-	-	-	-	
1772		P	DGU		-	-	-	-	-	
1773		P	SG		-	-	-	-	-	
1774		P	CAGW		942,549,172	731,096,155	211,453,017	(621,344)	210,831,673	
1775		P	CAGE		1,555,901,246	1,555,901,246	-	-	-	
1776		P	CAGE		-	-	-	-	-	
1777				B8	2,498,450,418	2,286,997,401	211,453,017	(621,344)	210,831,673	
1778										
1779	344	Generators								
1780		P	S		-	-	-	-	-	
1781		P	DGU		-	-	-	-	-	
1782		P	SG		-	-	-	-	-	
1783		P	CAGW		143,157,580	111,041,376	32,116,205	169,709	32,285,914	
1784		P	CAGE		209,132,820	209,132,820	-	-	-	
1785		P	CAGE		-	-	-	-	-	
1786				B8	352,290,401	320,174,196	32,116,205	169,709	32,285,914	
1787										
1788	345	Accessory Electric Plant								
1789		P	SG		-	-	-	-	-	
1790		P	DGU		-	-	-	-	-	
1791		P	CAGW		86,718,819	67,264,178	19,454,641	42,564	19,497,205	
1792		P	CAGE		162,426,300	162,426,300	-	-	-	
1793		P	CAGE		-	-	-	-	-	
1794				B8	249,145,120	229,690,478	19,454,641	42,564	19,497,205	
1795										
1796										
1797										
1798	346	Misc. Power Plant Equipment								
1799		P	SG		-	-	-	-	-	
1800		P	DGU		-	-	-	-	-	
1801		P	CAGW		4,359,444	3,381,439	978,005	(949)	977,056	
1802		P	CAGE		8,067,400	8,067,400	-	-	-	
1803				B8	12,426,844	11,448,839	978,005	(949)	977,056	
1804										
1805	347	Other Production ARO								
1806		P	S		-	-	-	-	-	
1807					-	-	-	-	-	
1808										
1809	OP	Unclassified Other Prod Plant-Acct 300								
1810		P	S		-	-	-	-	-	
1811		P	SG		386	355	31	-	31	
1812		P	CAGW		-	-	-	-	-	
1813		P	CAGE		15,500	15,500	-	-	-	
1814					15,886	15,855	31	-	31	
1815										
1816		Total Other Production Plant		B8	3,316,034,140	3,038,317,162	277,716,978	(409,874)	277,307,104	
1817										
1818		Summary of Other Production Plant by Factor								
1819		S			15,622	15,622	-	-	-	
1820		DGU			-	-	-	-	-	
1821		SG			386	355	31	-	31	
1822		CAGW			1,237,919,811	960,202,864	277,716,947	(409,874)	277,307,073	
1823		CAGE			2,078,098,322	2,078,098,322	-	-	-	
1824		SSGCT			-	-	-	-	-	
1825		Total of Other Production Plant by Factor		B8	3,316,034,140	3,038,317,162	277,716,978	(409,874)	277,307,104	
1826										
1827		Experimental Plant								
1828	103	Experimental Plant								
1829		P	DGP		-	-	-	-	-	
1830		Total Experimental Plant			-	-	-	-	-	
1831										
1832		TOTAL PRODUCTION PLANT		B8	10,618,210,888	9,916,766,131	701,444,757	15,844,772	717,289,529	

DECEMBER 2012 West Control Area

AMA

2292	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
	TOTAL ELECTRIC PLANT IN SERVICE				B6	23,136,127,305	21,582,259,135	1,553,868,170	92,680,693	1,646,548,863

DECEMBER 2012 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2434	165	Prepayments							
2435		DMSC	S		5,304,512	5,304,512	-	-	-
2436		GP	GPS		4,598,013	4,289,201	308,812	(308,812)	0
2437		PT	SG		2,271,548	2,089,987	181,561	(181,561)	0
2438		PT	CAGW		1,435,627	1,113,556	322,071	(322,071)	(0)
2439		PT	CAGE		409,785	409,785	-	-	-
2440		P	CAEW		4,055	-	925	(925)	-
2441		P	CAEE		3,388,807	3,388,807	-	-	-
2442		P	SE		-	-	-	-	-
2443		PTD	SO		13,977,819	13,039,041	938,778	(938,778)	(0)
2444		Total Prepayments		B15	31,390,165	29,638,019	1,752,146	(1,752,146)	(0)
2445									
2446	182M	Misc Regulatory Assets							
2447		DDS2	S		186,663,072	176,004,518	10,658,554	(2,710,577)	7,947,977
2448		DEFSG	SG		-	-	-	-	-
2449		P	CAGE		-	-	-	-	-
2450		P	CAGE		5,705,661	5,705,661	-	-	-
2451		DEFSG	CAGW		-	-	-	240,120	240,120
2452		DEFSG	JBG		-	-	-	-	-
2453		P	SE		10,608,209	9,798,099	810,110	(810,110)	-
2454		P	CAEW		-	-	-	-	-
2455		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2456		DDSO2	SO		10,212,929	9,527,008	685,921	(643,155)	42,766
2457				B11	202,581,661	190,427,077	12,154,584	(3,923,721)	8,230,863
2458									
2459	186M	Misc Deferred Debits							
2460		LABOR	S		17,541,955	17,541,955	-	-	-
2461		P	CAEW		-	-	-	-	-
2462		P	CAEE		-	-	-	-	-
2463		DEFSG	SG		18,881,956	17,372,753	1,509,203	(1,509,203)	(0)
2464		LABOR	SO		5,838	5,446	392	(392)	(0)
2465		P	SE		-	-	-	-	-
2466		DEFSG	CAGW		12,834,097	9,954,875	2,879,222	(927,640)	1,951,582
2467		DEFSG	CAGE		26,767,295	26,767,295	-	-	-
2468		P	CAEW		-	-	-	-	-
2469		P	CAEE		14,111,027	14,111,027	-	-	-
2470		P	JBE		-	-	-	441,086	441,086
2471		GP	EXCTAX		-	-	-	-	-
2472		Total Misc. Deferred Debits		B11	90,142,168	85,753,351	4,388,817	(1,996,149)	2,392,668
2473									
2474		Working Capital							
2475	CWC	Cash Working Capital							
2476		CWC	S		-	-	-	28,188,343	28,188,343
2477		CWC	SO		-	-	-	-	-
2478		CWC	SE		-	-	-	-	-
2479				B14	-	-	-	28,188,343	28,188,343
2480									
2481	OWC	Other Work. Cap.							
2482	131	Cash	GP	SNP	-	-	-	-	-
2483	135	Working Funds	GP	SG	-	-	-	-	-
2484	141	Other A/R	GP	SO	-	-	-	-	-
2485	143	Other A/R	GP	SO	56,689,840	52,882,438	3,807,402	(3,807,402)	-
2486	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)
2487	232	A/P	PTD	SO	(5,329,823)	(4,971,861)	(357,961)	357,961	-
2488	232	A/P	P	CAEE	(2,908,846)	(2,908,846)	-	-	-
2489	232	A/P	T	CAGE	(86,500)	(86,500)	-	-	-
2490	232	A/P	P	S	(10,935)	(10,935)	-	-	-
2491	2533	Other Msc. Df. Crd	P	SE	(451,259)	(416,798)	(34,461)	34,461	-
2492	2533	Other Msc. Df. Crd	P	CAEW	-	-	-	-	-
2493	2533	Other Msc. Df. Crd	P	CAEE	(5,661,833)	(5,661,833)	-	-	-
2494	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-
2495	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
2496	230	Asset Retir. Oblig.	P	CAEE	(4,086,688)	(4,086,688)	-	-	-
2497	230	Asset Retir. Oblig.	P	S	-	-	-	-	-
2498	254105	ARO Reg Liability	P	S	-	-	-	-	-
2499	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2500	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2501	254105	ARO Reg Liability	P	CAEE	(1,222,997)	(1,222,997)	-	-	-
2502	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2503				B14	36,911,156	33,496,177	3,414,980	(3,414,980)	(0)
2504									
2505		Total Working Capital			36,911,156	33,496,177	3,414,980	24,773,363	28,188,343

DECEMBER 2012 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2730	108363	Storage Battery Equipment								
2731		DPW	S		-	-	-	-	-	
2732				B17	-	-	-	-	-	
2733										
2734	108364	Poles, Towers & Fixtures								
2735		DPW	S		(569,512,603)	(519,378,502)	(50,134,100)	(1,349,227)	(51,483,327)	
2736				B17	(569,512,603)	(519,378,502)	(50,134,100)	(1,349,227)	(51,483,327)	
2737										
2738	108365	Overhead Conductors								
2739		DPW	S		(307,828,426)	(278,513,848)	(29,314,578)	(764,689)	(30,079,267)	
2740				B17	(307,828,426)	(278,513,848)	(29,314,578)	(764,689)	(30,079,267)	
2741										
2742	108366	Underground Conduit								
2743		DPW	S		(128,879,834)	(117,942,187)	(10,937,647)	(326,556)	(11,264,203)	
2744				B17	(128,879,834)	(117,942,187)	(10,937,647)	(326,556)	(11,264,203)	
2745										
2746	108367	Underground Conductors								
2747		DPW	S		(294,756,524)	(285,255,029)	(9,501,495)	(290,853)	(9,792,348)	
2748				B17	(294,756,524)	(285,255,029)	(9,501,495)	(290,853)	(9,792,348)	
2749										
2750	108368	Line Transformers								
2751		DPW	S		(388,222,770)	(343,724,414)	(44,498,356)	(1,110,636)	(45,608,992)	
2752				B17	(388,222,770)	(343,724,414)	(44,498,356)	(1,110,636)	(45,608,992)	
2753										
2754	108369	Services								
2755		DPW	S		(185,830,263)	(167,403,801)	(18,426,462)	(549,115)	(18,975,577)	
2756				B17	(185,830,263)	(167,403,801)	(18,426,462)	(549,115)	(18,975,577)	
2757										
2758	108370	Meters								
2759		DPW	S		(69,698,250)	(67,801,795)	(1,896,455)	(79,720)	(1,976,175)	
2760				B17	(69,698,250)	(67,801,795)	(1,896,455)	(79,720)	(1,976,175)	
2761										
2762										
2763										
2764	108371	Installations on Customers' Premises								
2765		DPW	S		(7,601,627)	(7,317,707)	(283,919)	(4,658)	(288,578)	
2766				B17	(7,601,627)	(7,317,707)	(283,919)	(4,658)	(288,578)	
2767										
2768	108372	Leased Property								
2769		DPW	S		-	-	-	-	-	
2770				B17	-	-	-	-	-	
2771										
2772	108373	Street Lights								
2773		DPW	S		(27,320,942)	(25,115,941)	(2,205,001)	(50,581)	(2,255,582)	
2774				B17	(27,320,942)	(25,115,941)	(2,205,001)	(50,581)	(2,255,582)	
2775										
2776	108D00	Unclassified Dist Plant - Acct 300								
2777		DPW	S		-	-	-	-	-	
2778					-	-	-	-	-	
2779										
2780	108DS	Unclassified Dist Sub Plant - Acct 300								
2781		DPW	S		-	-	-	-	-	
2782					-	-	-	-	-	
2783										
2784	108DP	Unclassified Dist Sub Plant - Acct 300								
2785		DPW	S		2,605,768	2,504,495	101,273	(858)	100,415	
2786					2,605,768	2,504,495	101,273	(858)	100,415	
2787										
2788										
2789	TOTAL DISTRIBUTION PLANT DEPR			B17	(2,217,331,753)	(2,033,825,676)	(183,506,078)	(4,830,999)	(188,337,076)	
2790										
2791	Summary of Distribution Plant Depr by Factor									
2792	S				(2,217,331,753)	(2,033,825,676)	(183,506,078)	(4,830,999)	(188,337,076)	
2793										
2794	Total Distribution Depreciation by Factor			B17	(2,217,331,753)	(2,033,825,676)	(183,506,078)	(4,830,999)	(188,337,076)	

DECEMBER 2012 West Control Area

AMA		BUS		WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	FUNC	FACTOR			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2795	108GP	General Plant Accumulated Depr								
2796		G-SITUS	S		(166,751,095)	(148,142,939)	(18,608,156)	(908,054)	(19,516,210)	
2797		G-DGP	DGP		-	-	-	-	-	
2798		G-DGU	DGU		-	-	-	-	-	
2799		G-SG	SG		-	-	-	-	-	
2800		CUST	CN		(8,475,635)	(7,888,265)	(587,370)	21,314	(566,057)	
2801		PTD	SO		(81,630,486)	(76,148,021)	(5,482,465)	(78,994)	(5,561,459)	
2802		P	SE		-	-	-	-	-	
2803		G-SG	CAGW		(15,806,625)	(12,260,541)	(3,546,084)	(222,175)	(3,768,259)	
2804		G-SG	CAGE		(47,861,856)	(47,861,856)	-	-	-	
2805		P	JBG		(4,849,364)	(3,799,561)	(1,049,803)	(12,161)	(1,061,965)	
2806		P	CAEW		-	-	-	-	-	
2807		P	CAEE		(306,182)	(306,182)	-	-	-	
2808		G-SG	CAGE		-	-	-	-	-	
2809		G-SG	CAGE		-	-	-	-	-	
2810				B17	(325,681,244)	(296,407,365)	(29,273,879)	(1,200,071)	(30,473,949)	
2811										
2812										
2813	108MP	Mining Plant Accumulated Depr.								
2814		P	S		-	-	-	-	-	
2815		P	CAEW		-	-	-	-	-	
2816		P	CAEE		(161,537,279)	(161,537,279)	-	-	-	
2817		P	JBE		-	-	-	(40,624,220)	(40,624,220)	
2818				B17	(161,537,279)	(161,537,279)	-	(40,624,220)	(40,624,220)	
2819	108MP	Less Centralia Sitis Depreciation								
2820		P	S		-	-	-	-	-	
2821				B17	(161,537,279)	(161,537,279)	-	(40,624,220)	(40,624,220)	
2822										
2823	1081390	Accum Depr - Capital Lease								
2824		PTD	SO		-	-	-	-	-	
2825					-	-	-	-	-	
2826					-	-	-	-	-	
2827		Remove Capital Leases			-	-	-	-	-	
2828					-	-	-	-	-	
2829					-	-	-	-	-	
2830	1081399	Accum Depr - Capital Lease								
2831		P	S		-	-	-	-	-	
2832		P	SE		-	-	-	-	-	
2833					-	-	-	-	-	
2834					-	-	-	-	-	
2835		Remove Capital Leases			-	-	-	-	-	
2836					-	-	-	-	-	
2837					-	-	-	-	-	
2838					-	-	-	-	-	
2839		TOTAL GENERAL PLANT ACCUM DEPR		B17	(487,218,523)	(457,944,644)	(29,273,879)	(41,824,290)	(71,098,169)	
2840										
2841										
2842										
2843		Summary of General Depreciation by Factor								
2844		S			(166,751,095)	(148,142,939)	(18,608,156)	(908,054)	(19,516,210)	
2845		DGP			-	-	-	-	-	
2846		DGU			-	-	-	-	-	
2847		SE			-	-	-	-	-	
2848		SO			(81,630,486)	(76,148,021)	(5,482,465)	(78,994)	(5,561,459)	
2849		CN			(8,475,635)	(7,888,265)	(587,370)	21,314	(566,057)	
2850		SG			-	-	-	-	-	
2851		DEU			-	-	-	-	-	
2852		CAGW			(15,806,625)	(12,260,541)	(3,546,084)	(222,175)	(3,768,259)	
2853		CAGE			(47,861,856)	(47,861,856)	-	-	-	
2854		CAEW			-	-	-	-	-	
2855		CAEE			(161,843,462)	(161,843,462)	-	-	-	
2856		SSGCT			-	-	-	-	-	
2857		JBG			(4,849,364)	(3,799,561)	(1,049,803)	(12,161)	(1,061,965)	
2858		Remove Capital Leases			-	-	-	-	-	
2859		Total General Depreciation by Factor		B17	(487,218,523)	(457,944,644)	(29,273,879)	(1,200,071)	(30,473,949)	
2860										
2861										
2862		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(7,201,420,771)	(6,634,990,421)	(566,430,350)	(35,986,505)	(602,416,855)	
2863	111SP	Accum Prov for Amort-Steam								
2864		P	CAGW		-	-	-	-	-	
2865		P	CAGW		-	-	-	-	-	
2866		P	CAGE		-	-	-	-	-	
2867		P	SG		-	-	-	-	-	
2868					-	-	-	-	-	
2869					-	-	-	-	-	
2870					-	-	-	-	-	

DECEMBER 2012 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2871	111GP	Accum Prov for Amort-General								
2872		G-SITUS	S		(9,872,379)	(8,331,861)	(1,540,518)	453,326	(1,087,193)	
2873		CUST	CN		(3,134,942)	(2,917,687)	(217,255)	(9,653)	(226,907)	
2874		I-SG	SG		-	-	-	-	-	
2875		PTD	SO		(12,261,039)	(11,437,563)	(823,476)	(26,385)	(849,861)	
2876		I-SG	CAGW		-	-	-	-	-	
2877		I-SG	CAGE		-	-	-	-	-	
2878		P	CAEW		-	-	-	-	-	
2879		P	CAEE		-	-	-	-	-	
2880		P	SE		-	-	-	-	-	
2881				B18	(25,268,359)	(22,687,111)	(2,581,249)	417,288	(2,163,961)	
2882										
2883										
2884	111HP	Accum Prov for Amort-Hydro								
2885		P	DGP		-	-	-	-	-	
2886		P	DGU		-	-	-	-	-	
2887		P	SG		-	-	-	-	-	
2888		P	CAGW		(475,438)	(368,778)	(106,661)	(30,425)	(137,086)	
2889		P	CAGE		(354,061)	(354,061)	-	-	-	
2890		P	CAGE		-	-	-	-	-	
2891				B18	(829,499)	(722,838)	(106,661)	(30,425)	(137,086)	
2892										
2893										
2894	111IP	Accum Prov for Amort-Intangible Plant								
2895		I-SITUS	S		(1,264,991)	(1,264,907)	(84)	84	-	
2896		I-DGP	DGP		-	-	-	-	-	
2897		I-DGU	DGU		-	-	-	-	-	
2898		P	CAEW		-	-	-	-	-	
2899		P	CAEE		(1,793,869)	(1,793,869)	-	-	-	
2900		P	SE		-	-	-	-	-	
2901		I-SG	SG		(15,393,815)	(14,163,413)	(1,230,401)	(60,802)	(1,291,204)	
2902		I-SG	CAGW		-	-	-	-	-	
2903		I-SG	CAGE		-	-	-	-	-	
2904		CUST	CN		(103,247,624)	(96,092,457)	(7,155,167)	(193,769)	(7,348,936)	
2905		P	CAGE		-	-	-	-	-	
2906		P	CAGE		-	-	-	-	-	
2907		I-SG	CAGW		(55,365,297)	(42,944,556)	(12,420,741)	(320,436)	(12,741,177)	
2908		I-SG	CAGE		(14,481,751)	(14,481,751)	-	-	-	
2909		PTD	JBG		(16,126)	(12,635)	(3,491)	1,209	(2,282)	
2910		PTD	SO		(279,959,808)	(261,157,153)	(18,802,656)	1,015,413	(17,787,243)	
2911				B18	(471,523,281)	(431,910,741)	(39,612,540)	441,699	(39,170,841)	
2912	111IP	Less Non-Utility Plant								
2913		NUTIL	OTH		-	-	-	-	-	
2914				B18	(471,523,281)	(431,910,741)	(39,612,540)	441,699	(39,170,841)	
2915										
2916	111390	Accum Amtr - Capital Lease								
2917		G-SITUS	S		(5,191,665)	(5,191,665)	-	-	-	
2918		G-SITUS	SG		189,647	174,489	15,158	-	15,158	
2919		P	CAGE		(5,005,921)	(5,005,921)	-	-	-	
2920		PTD	CAGW		(204,056)	(158,278)	(45,778)	212,413	166,635	
2921		PTD	SO		2,481,087	2,314,452	166,635	-	166,635	
2922					(7,730,909)	(7,866,924)	136,015	212,413	348,428	
2923										
2924		Remove Capital Lease Amtr				7,730,909	7,866,924	(136,015)	(212,413)	(348,428)
2925										
2926		TOTAL ACCUM PROV FOR AMORTIZ			B18	(497,621,139)	(455,320,690)	(42,300,449)	828,561	(41,471,888)
2927		AMA								
2928										
2929										
2930										
2931		Summary of Amortization by Factor								
2932		S			(16,329,035)	(14,788,433)	(1,540,602)	453,409	(1,087,193)	
2933		DGP			-	-	-	-	-	
2934		DGU			-	-	-	-	-	
2935		SE			-	-	-	-	-	
2936		SO			(289,739,761)	(270,280,264)	(19,459,497)	989,027	(18,470,469)	
2937		CN			(106,382,566)	(99,010,144)	(7,372,422)	(203,421)	(7,575,843)	
2938		SSGCT			-	-	-	-	-	
2939		JBG			(16,126)	(12,635)	(3,491)	1,209	(2,282)	
2940		CAGW			(56,044,792)	(43,471,612)	(12,573,180)	(138,448)	(12,711,628)	
2941		CAGE			(19,841,733)	(19,841,733)	-	-	-	
2942		CAEW			-	-	-	-	-	
2943		CAEE			(1,793,869)	(1,793,869)	-	-	-	
2944		SG			(15,204,168)	(13,988,925)	(1,215,243)	(60,802)	(1,276,046)	
2945		Less Capital Lease				7,730,909	7,866,924	(136,015)	(212,413)	(348,428)
2946		Total Provision For Amortization by Factor			B18	(497,621,139)	(455,320,690)	(42,300,449)	828,561	(41,471,888)

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowances	Renewable Energy Credit & Renewable Energy Attribute Revenues	Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	6,477,008	1,284,435	3,335,424	1,857,148	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(5,894,021)	-	-	-	-	(5,996,108)	39,935
6 Total Operating Revenues	582,986	1,284,435	3,335,424	1,857,148	-	(5,996,108)	39,935
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(63,102)	-	-	-	-	-	(63,102)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(63,102)	-	-	-	-	-	(63,102)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(213,974)	449,552	728,276	650,002	(983)	(2,098,638)	36,063
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	303,407	-	-	-	303,407	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(796,663)	-	-	-	(796,663)	-	-
28 Total Operating Expenses:	(770,332)	449,552	728,276	650,002	(494,238)	(2,098,638)	(27,039)
29							
30 Operating Rev For Return:	1,353,318	834,883	2,607,148	1,207,146	494,238	(3,897,470)	66,974
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	460,708	-	-	-	460,708	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,214,022)	-	-	-	(1,214,022)	-	-
54							
55 Total Deductions:	(753,314)	-	-	-	(753,314)	-	-
56							
57 Total Rate Base:	(753,314)	-	-	-	(753,314)	-	-
58							
59							
60 Estimated ROE impact	0.354%	0.211%	0.659%	0.305%	0.137%	-0.985%	0.017%
61 Estimated Price Change	(2,279,410)	(1,347,977)	(4,209,423)	(1,949,022)	(892,366)	6,292,738	(108,135)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,442,751	1,284,435	3,335,424	1,857,148	796,663	(5,996,108)	103,037
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,253,633)	-	(1,254,635)	-	1,002	-	-
71 Schedule "M" Deductions	800,472	-	-	-	800,472	-	-
72 Income Before Tax	(611,354)	1,284,435	2,080,789	1,857,148	(2,808)	(5,996,108)	103,037
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(611,354)	1,284,435	2,080,789	1,857,148	(2,808)	(5,996,108)	103,037
77							
78 Federal Income Taxes	(213,974)	449,552	728,276	650,002	(983)	(2,098,638)	36,063

	3.7	0	0	0	0.0	0	0
Ancillary Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	62,152	-	-	-	-	-	-
6 Total Operating Revenues	62,152	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	21,753	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,753	-	-	-	-	-	-
29							
30 Operating Rev For Return:	40,399	-	-	-	-	-	-
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.010%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(65,226)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	62,152	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	62,152	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	62,152	-	-	-	-	-	-
77							
78 Federal Income Taxes	21,753	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowances	Renewable Energy Credit & Renewable Energy Attribute Revenues	Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	6,477,008	1,284,435	3,335,424	1,857,148	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(5,999,203)	-	-	-	-	(5,996,108)	(3,094)
6 Total Operating Revenues	477,805	1,284,435	3,335,424	1,857,148	-	(5,996,108)	(3,094)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(63,102)	-	-	-	-	-	(63,102)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(63,102)	-	-	-	-	-	(63,102)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(249,805)	449,552	728,276	650,002	-	(2,098,638)	21,003
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(312,907)	449,552	728,276	650,002	-	(2,098,638)	(42,099)
29							
30 Operating Rev For Return:	790,712	834,883	2,607,148	1,207,146	-	(3,897,470)	39,005
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.200%	0.211%	0.659%	0.305%	0.000%	-0.985%	0.010%
61 Estimated Price Change	(1,276,659)	(1,347,977)	(4,209,423)	(1,949,022)	-	6,292,738	(62,976)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	540,907	1,284,435	3,335,424	1,857,148	-	(5,996,108)	60,007
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,254,635)	-	(1,254,635)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(713,728)	1,284,435	2,080,789	1,857,148	-	(5,996,108)	60,007
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(713,728)	1,284,435	2,080,789	1,857,148	-	(5,996,108)	60,007
77							
78 Federal Income Taxes	(249,805)	449,552	728,276	650,002	-	(2,098,638)	21,003

	3.7	0	0	0	0.0	0	0
Ancillary Revenue	0	0	0	0	0	0	0
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowances	Renewable Energy Credit & Renewable Energy Attribute Revenues	Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	105,182	-	-	-	-	-	43,030
6 Total Operating Revenues	105,182	-	-	-	-	-	43,030
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	35,831	-	-	-	(983)	-	15,060
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	303,407	-	-	-	303,407	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(796,663)	-	-	-	(796,663)	-	-
28 Total Operating Expenses:	(457,425)	-	-	-	(494,238)	-	15,060
29							
30 Operating Rev For Return:	562,606	-	-	-	494,238	-	27,969
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	460,708	-	-	-	460,708	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,214,022)	-	-	-	(1,214,022)	-	-
54							
55 Total Deductions:	(753,314)	-	-	-	(753,314)	-	-
56							
57 Total Rate Base:	(753,314)	-	-	-	(753,314)	-	-
58							
59							
60 Estimated ROE impact	0.147%	0.000%	0.000%	0.000%	0.130%	0.000%	0.007%
61 Estimated Price Change	(1,002,751)	-	-	-	(892,366)	-	(45,159)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	901,844	-	-	-	796,663	-	43,030
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,002	-	-	-	1,002	-	-
71 Schedule "M" Deductions	800,472	-	-	-	800,472	-	-
72 Income Before Tax	102,374	-	-	-	(2,808)	-	43,030
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	102,374	-	-	-	(2,808)	-	43,030
77							
78 Federal Income Taxes	35,831	-	-	-	(983)	-	15,060

	3.7	0	0	0	0.0	0	0
Ancillary Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	62,152	-	-	-	-	-	-
6 Total Operating Revenues	62,152	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	21,753	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,753	-	-	-	-	-	-
29							
30 Operating Rev For Return:	40,399	-	-	-	-	-	-
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.010%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(65,226)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	62,152	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	62,152	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	62,152	-	-	-	-	-	-
77							
78 Federal Income Taxes	21,753	-	-	-	-	-	-

	<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 Revenue:							
Residential	440	RES	1,284,435	WA	Situs	1,284,435	3.1.1

Description of Adjustment

This restating adjustment normalizes residential revenues by comparing actual sales to temperature normalized sales. The commercial class has not been temperature normalized consistent with the Commission ruling in Docket No. UE-100749. Temperature normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1993 to 2012). The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2012

	A	B	C	D	E	F	G	H	I	J
	Total Revenue	Normalizing Adjustments ¹ (305 Report)	Unadjusted Revenue	Normalizing Adjustments ¹	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Price Change	Total Annualized Adjustments	Total Washington Revenue
Residential	\$128,516,508	(\$44,537)	\$128,471,971	\$4,492,318	\$1,284,435	\$5,776,754	\$134,248,725	\$822,557	\$822,557	\$135,071,282
Commercial	\$108,128,369	(\$9,614)	\$108,118,755	(\$923,208)	\$0	(\$923,208)	\$107,195,547	\$661,195	\$661,195	\$107,856,742
Industrial	\$49,727,728	\$0	\$49,727,728	(\$444,715)	\$0	(\$444,715)	\$49,283,013	\$296,567	\$296,567	\$49,579,580
Irrigation	\$12,429,049	(\$46)	\$12,429,003	\$210,963	\$0	\$210,963	\$12,639,966	\$76,829	\$76,829	\$12,716,795
Public St & Hwy	\$1,263,530	\$0	\$1,263,530	\$65	\$0	\$65	\$1,263,595	\$0	\$0	\$1,263,595
Total Washington	\$300,065,184	(\$54,198)	\$300,010,987	\$3,335,424	\$1,284,435	\$4,619,860	\$304,630,846	\$1,857,148	\$1,857,148	\$306,487,994
Source / Formula	305 Report		Page 2.2 A + B	3.1.3 - 3.1.4 To 3.2	3.1.5 - 3.1.6 To 3.1	D + E	C + F	3.1.5 - 3.1.6 To 3.3	H	G + I

¹ Includes the removal of items not included in regulatory unadjusted results.

² Adjustments back out Schedule 191 (System Benefits Charge) -\$9,918,013, Centralia Refund -\$1, Schedule 96 (Hydro Deferral Surcharge) -\$928,411, SMUD -\$392,087, BPA \$6,960,942, Acquisition

PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2012

kWhs

	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted kWhs
Residential	1,596,276,005	16,248,706	1,612,524,711
Commercial	1,447,476,113	(1,120,000)	1,446,356,113
Industrial	831,357,848	0	831,357,848
Irrigation	156,680,036	0	156,680,036
Public St & Hwy	10,107,853	0	10,107,853
Total Washington	4,041,897,855	15,128,706	4,057,026,561
Source / Formula	305 Report	3.1.3 - 3.1.4	A + B

¹ Temperature normalization 16,248,706 kWh and load loss (1,120,000).

**PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2012**

	Average Customers	Booked kWhs	Load Loss	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Residential											
02RES000016	100,004	1,517,349,586	0	14,577,555	14,577,555	1,531,927,141	\$124,502,360	\$2,794,318	\$786,101	\$3,580,419	\$128,082,780
02RES000017	4,074	62,672,400	0	1,660,336	1,660,336	64,332,736	\$5,115,565	\$198,644	\$32,817	\$231,461	\$5,347,026
02RES000018	85	2,200,414	0	15,921	15,921	2,216,335	\$199,416	\$3,734	\$1,255	\$4,989	\$204,405
02RES00018X	18	426,174	0	0	0	426,174	\$37,914	\$468	\$237	\$705	\$38,619
02NETMT135	54	813,140	0	0	0	813,140	\$70,011	\$910	\$438	\$1,348	\$71,359
02RGNSB024	558	2,409,121	0	-5,106	-5,106	2,404,015	\$274,449	\$2,242	\$1,709	\$3,051	\$278,400
Subtotal	104,792	1,585,870,905	0	16,248,706	16,248,706	1,602,119,611	\$130,199,715	\$3,600,317	\$822,557	\$3,822,874	\$134,022,589
02OAL.T015R	1,148	1,066,100	0	0	0	1,066,100	\$154,694	\$1,193	\$0	\$1,193	\$155,887
Subtotal	1,148	1,066,100	0	0	0	1,066,100	\$154,694	\$1,193	\$0	\$1,193	\$155,887
AGA	0	0	0	0	0	0	\$806	\$0	\$0	\$0	\$806
Chehalis Deferral	0	0	0	0	0	0	-\$1,320,000	\$1,320,000	\$0	\$1,320,000	\$0
Rev Adjustment	0	0	0	0	0	0	-\$6,563,222	\$6,563,222	\$0	\$6,563,222	\$0
Acquisition Commitment	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	0	0	0	0	0	0	\$1	-\$1	\$0	-\$1	\$0
Merger Credit	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	0	\$4,387,387	-\$4,387,387	\$0	-\$4,387,387	\$0
Blue Sky	0	0	0	0	0	0	\$44,537	-\$44,537	\$0	-\$44,537	\$0
BPA Balance Acct.	0	0	0	0	0	0	\$554,748	-\$554,748	\$0	-\$554,748	\$0
SMUJD	0	0	0	0	0	0	\$165,843	-\$165,843	\$0	-\$165,843	\$0
Unbilled Sales	0	9,339,000	0	0	0	9,339,000	\$892,000	\$0	\$0	\$0	\$892,000
Total	105,939	1,596,276,005	0	16,248,706	16,248,706	1,612,524,711	\$128,516,508	\$5,732,217	\$822,557	\$6,554,774	\$135,071,282
Commercial											
02GNSV0024	17,444	521,351,429	0	0	0	521,351,429	\$44,739,219	-\$1,403,528	\$267,613	-\$1,135,915	\$43,603,304
02GNSV024F	117	1,252,762	0	0	0	1,252,762	\$157,628	-\$3,781	\$950	-\$2,831	\$154,797
02GNSV24FP	87	1,137,596	0	0	0	1,137,596	\$155,061	\$1,383	\$972	\$2,355	\$158,316
Subtotal	17,648	523,741,787	0	0	0	523,741,787	45,052,808	-\$1,405,926	269,535	-\$1,136,391	43,916,417
021.GSV0036	908	776,860,881	-1,120,000	0	-1,120,000	775,740,881	\$55,814,512	-\$1,720,815	\$334,047	-\$1,386,768	\$54,427,744
Subtotal	908	776,860,881	-1,120,000	0	-1,120,000	775,740,881	\$55,814,512	-\$1,720,815	\$334,047	-\$1,386,768	\$54,427,744
021.GSV048T	27	146,912,324	0	0	0	146,912,324	\$9,632,374	-\$302,855	\$57,613	-\$245,242	\$9,387,132
Subtotal	27	146,912,324	0	0	0	146,912,324	\$9,632,374	-\$302,855	\$57,613	-\$245,242	\$9,387,132
02OAL.T015N	1,361	2,199,366	0	0	0	2,199,366	\$308,000	-\$4,124	\$0	-\$4,124	\$303,877
02RCFT.0034	29	285,755	0	0	0	285,755	\$25,050	-\$946	\$0	-\$946	\$25,004
Subtotal	1,391	2,485,121	0	0	0	2,485,121	\$333,951	-\$5,069	\$0	-\$5,069	\$328,881
AGA	0	0	0	0	0	0	-\$33,432	\$0	\$0	\$0	-\$33,432
Chehalis Deferral	0	0	0	0	0	0	-\$1,020,000	\$1,020,000	\$0	\$1,020,000	\$0
Rev Adjustment	0	0	0	0	0	0	-\$5,289,277	\$5,289,277	\$0	\$5,289,277	\$0
Acquisition Commitment	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	0	\$3,608,078	-\$3,608,078	\$0	-\$3,608,078	\$0
Blue Sky	0	0	0	0	0	0	\$9,614	-\$9,614	\$0	-\$9,614	\$0
BPA Balance Acct	0	0	0	0	0	0	\$44,992	-\$44,992	\$0	-\$44,992	\$0
SMUJD	0	0	0	0	0	0	\$144,750	-\$144,750	\$0	-\$144,750	\$0
Unbilled Sales	0	-2,524,000	0	0	0	-2,524,000	-\$170,000	\$0	\$0	\$0	-\$170,000
Total	19,973	1,447,476,113	-1,120,000	0	-1,120,000	1,446,356,113	\$108,128,369	-\$932,822	\$661,195	-\$271,627	\$107,856,742
Industrial											
02GNSV0024	449	18,127,191	0	0	0	18,127,191	\$1,580,543	-\$45,769	\$9,478	-\$36,291	\$1,544,252
02GNSV024F	4	33,252	0	0	0	33,252	\$7,794	-\$100	\$48	-\$52	\$7,742
02GNSV24FP	1	3,727	0	0	0	3,727	\$2,312	\$4	\$14	\$18	\$2,330
Subtotal	454	18,164,170	0	0	0	18,164,170	\$1,590,650	-\$45,865	\$9,540	-\$36,325	\$1,554,323
021.GSV0036	137	110,706,924	0	0	0	110,706,924	\$8,452,161	-\$269,026	\$50,534	-\$218,492	\$8,233,669
Subtotal	137	110,706,924	0	0	0	110,706,924	\$8,452,161	-\$269,026	\$50,534	-\$218,492	\$8,233,669
02PRSV471M	1	1,923,000	0	0	0	1,923,000	\$302,650	-\$3,977	\$1,844	-\$2,133	\$300,517
021.GSV048M	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
021.GSV048T	32	679,302,608	0	0	0	679,302,608	\$39,389,880	-\$1,392,174	\$234,649	-\$1,157,525	\$38,232,364
Subtotal	33	681,225,608	0	0	0	681,225,608	\$39,692,539	-\$1,396,151	\$236,493	-\$1,159,650	\$38,532,881
02OAL.T015N	58	151,146	0	0	0	151,146	\$20,034	-\$328	\$0	-\$328	\$19,706
Subtotal	58	151,146	0	0	0	151,146	\$20,034	-\$328	\$0	-\$328	\$19,706
AGA	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	0	-\$510,000	\$510,000	\$0	\$510,000	\$0
Rev Adjustment	0	0	0	0	0	0	-\$2,452,057	\$2,452,057	\$0	\$2,452,057	\$0
DSM	0	0	0	0	0	0	\$1,611,692	-\$1,611,692	\$0	-\$1,611,692	\$0
BPA Balancing Acct	0	0	0	0	0	0	\$2,215	-\$2,215	\$0	-\$2,215	\$0
SMUJD	0	0	0	0	0	0	\$81,494	-\$81,494	\$0	-\$81,494	\$0
Unbilled Sales	0	21,110,000	0	0	0	21,110,000	\$1,239,000	\$0	\$0	\$0	\$1,239,000
Total	682	831,357,848	0	0	0	831,357,848	\$49,727,728	-\$444,715	\$296,567	-\$148,148	\$49,579,580

**PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2012**

	Average Customers	Booked kWhs	Load Loss	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Irrigation											
02APSV0040	5,077	151,696,642	0	0	0	151,696,642	\$11,830,778	\$198,165	\$74,338	\$272,503	\$12,112,280
02APSV040X	180	5,127,394	0	0	0	5,127,394	\$417,905	-\$14,453	\$2,491	-\$11,064	\$405,941
Subtotal	5,257	156,824,036	0	0	0	156,824,036	\$12,257,683	\$183,710	\$76,829	\$260,539	\$12,518,222
AGA	0	0	0	0	0	0	\$180,573	\$0	\$0	\$0	\$180,573
Irrigation Demand Charge	0	0	0	0	0	0	-\$500	\$500	\$0	\$500	\$0
Chehalis Deferral	0	0	0	0	0	0	-\$120,000	\$120,000	\$0	\$120,000	\$0
Rev Adjustment	0	0	0	0	0	0	-\$455,453	\$455,453	\$0	\$455,453	\$0
DSM	0	0	0	0	0	0	\$455,453	-\$455,453	\$0	-\$455,453	\$0
Blue Sky	0	0	0	0	0	0	\$46	-\$46	\$0	-\$46	\$0
BPA Balancing Acct	0	0	0	0	0	0	\$67,966	-\$67,966	\$0	-\$67,966	\$0
BPA Adjustment Fee	0	0	0	0	0	0	\$25,280	-\$25,280	\$0	-\$25,280	\$0
Unbilled Sales	0	-144,000	0	0	0	-144,000	\$18,000	\$0	\$0	\$0	\$18,000
Total	5,257	156,680,036	0	0	0	156,680,036	\$12,429,049	\$210,917	\$76,829	\$287,746	\$12,716,795
Public Street & Highway Lighting											
02CONS0052	16	263,585	0	0	0	263,585	\$44,471	-\$798	\$0	-\$798	\$43,674
02CJSL033F	117	3,490,052	0	0	0	3,490,052	\$250,920	-\$9,497	\$0	-\$9,497	\$241,422
02CJSL053M	104	1,183,604	0	0	0	1,183,604	\$84,114	-\$3,252	\$0	-\$3,252	\$80,863
02HPSV0051	157	3,381,259	0	0	0	3,381,259	\$672,635	-\$10,729	\$0	-\$10,729	\$661,907
02MVS1.0057	42	1,952,353	0	0	0	1,952,353	\$243,299	-\$5,660	\$0	-\$5,660	\$237,639
02CFR0012	0	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91
Sub Total	435	10,270,853	0	0	0	10,270,853	\$1,295,530	-\$29,935	\$0	-\$29,935	\$1,265,595
AGA	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	0	-\$30,000	\$30,000	\$0	\$30,000	\$0
Rev Adjustment	0	0	0	0	0	0	-\$26,614	\$26,614	\$0	\$26,614	\$0
DSM	0	0	0	0	0	0	\$26,614	-\$26,614	\$0	-\$26,614	\$0
Unbilled Sales	0	-163,000	0	0	0	-163,000	-\$2,000	\$0	\$0	\$0	-\$2,000
Total	435	10,107,853	0	0	0	10,107,853	\$1,263,530	\$65	\$0	\$65	\$1,263,595
Total	132,287	4,041,897,855	-1,120,000	16,248,706	15,128,706	4,057,026,561	\$400,965,184	\$4,565,662	\$1,837,148	\$6,422,810	\$406,487,994

¹ Temperature normalization.

² Removes Schedule 98 (BPA), Schedule 96 (Hydro Deferral Surcharge), Schedule 191 (System Benefits Charge), SMUD, Centralia Refund, Revenue Accounting Adjustments, Chehalis Deferral, Irrigation Demand Charge Accrual, DSM, Blue Sky, load loss and includes temperature adjustment for Residential.

PacificCorp
State of Washington
Results of Operations
12 Months Ended December 2012

105	Blocked Revenues		Hydro Federal Surcharge		BPA Adjustment		Retaining		Total Remaining		Total Adj Rev		Annualized		Total Adjustments		Adjusted Revenue	
	12/1/12	12/31/12	12/1/12	12/31/12	12/1/12	12/31/12	12/1/12	12/31/12	12/1/12	12/31/12	12/1/12	12/31/12	12/1/12	12/31/12	12/1/12	12/31/12	12/1/12	12/31/12
Residential	\$128,516,508	\$128,516,508	\$447,312	\$1,284,113	\$1,651,733	\$0	\$0	\$0	\$0	\$1,284,113	\$1,284,113	\$135,071,282	\$822,557	\$822,557	\$6,554,774	\$135,071,282	\$822,557	\$135,071,282
02RNSV00016	\$128,516,508	\$128,516,508	\$447,312	\$1,284,113	\$1,651,733	\$0	\$0	\$0	\$0	\$1,284,113	\$1,284,113	\$135,071,282	\$822,557	\$822,557	\$6,554,774	\$135,071,282	\$822,557	\$135,071,282
02RNSV00017	\$5,115,565	\$5,115,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02RNSV00018	\$199,416	\$199,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02RNSV00019	\$79,914	\$79,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02RNSV00020	\$79,011	\$79,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02RNSV00021	\$27,449	\$27,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02RNSV00022	\$130,199,715	\$130,199,715	\$446,791	\$1,284,113	\$1,651,733	\$0	\$0	\$0	\$0	\$1,284,113	\$1,284,113	\$135,071,282	\$822,557	\$822,557	\$6,554,774	\$135,071,282	\$822,557	\$135,071,282
02041 T015R	\$154,694	\$154,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$154,694	\$154,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA	\$896	\$896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis District	\$1,120,000	\$1,120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	\$5,563,232	\$5,563,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitration Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Market Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$4,387,387	\$4,387,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$44,537	\$44,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balancing Account	\$554,748	\$554,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD	\$165,843	\$165,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unfilled Rev	\$892,000	\$892,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$44,739,219	\$44,739,219	\$1,437,565	\$1,437,565	\$1,666,538	\$0	\$0	\$0	\$0	\$1,437,565	\$1,437,565	\$43,603,304	\$267,613	\$267,613	\$1,135,915	\$43,603,304	\$267,613	\$43,603,304
02GNSV0024	\$157,628	\$157,628	\$330	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02GNSV24F	\$155,291	\$155,291	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02GNSV24FP	\$45,925,898	\$45,925,898	\$1,102,995	\$1,437,565	\$1,712,226	\$0	\$0	\$0	\$0	\$1,437,565	\$1,437,565	\$43,603,304	\$267,613	\$267,613	\$1,135,915	\$43,603,304	\$267,613	\$43,603,304
Subtotal	\$45,925,898	\$45,925,898	\$1,102,995	\$1,437,565	\$1,712,226	\$0	\$0	\$0	\$0	\$1,437,565	\$1,437,565	\$43,603,304	\$267,613	\$267,613	\$1,135,915	\$43,603,304	\$267,613	\$43,603,304
021GNSV0036	\$65,814,512	\$65,814,512	\$1,815,463	\$1,815,463	\$332,746	\$0	\$0	\$0	\$0	\$1,815,463	\$1,815,463	\$64,427,744	\$332,746	\$332,746	\$1,886,768	\$64,427,744	\$332,746	\$64,427,744
Subtotal	\$65,814,512	\$65,814,512	\$1,815,463	\$1,815,463	\$332,746	\$0	\$0	\$0	\$0	\$1,815,463	\$1,815,463	\$64,427,744	\$332,746	\$332,746	\$1,886,768	\$64,427,744	\$332,746	\$64,427,744
021GNSV48T	\$9,632,374	\$9,632,374	\$279,585	\$279,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$9,632,374	\$9,632,374	\$279,585	\$279,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02DALT015N	\$908,000	\$908,000	\$5,440	\$5,440	\$2,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02RCE10054	\$23,020	\$23,020	\$865	\$865	\$2,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$931,020	\$931,020	\$6,305	\$6,305	\$4,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA	\$33,432	\$33,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis District	\$1,020,000	\$1,020,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	\$5,389,277	\$5,389,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$1,608,078	\$1,608,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$8,014	\$8,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balancing Account	\$44,289	\$44,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD	\$144,750	\$144,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unfilled Rev	\$170,000	\$170,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$108,138,369	\$108,138,369	\$5,998,614	\$11,076,788	\$14,137,676	\$0	\$0	\$0	\$0	\$5,998,614	\$5,998,614	\$107,195,547	\$661,195	\$661,195	\$6,554,774	\$107,195,547	\$661,195	\$107,195,547

Pacific Corp
State of Washington
Results of Operations
12 Months Ended December 2012

365	Billed Revenues	Retaining			Total/Retaining Adj.	Total/Adj Rev.	Annualized		Total/Adj Rev Retaining and Annualized Adj.	Total Adjustments	Adjusted Revenue
		Normalizations	Holds Deferral Surcharge ¹	BPA Adjustment			Load Loss ²	Temperature			
Industrial											
02GNSV024	\$1,800,543	\$50,113	\$4,547	\$8,801	\$0	\$0	\$0	\$0	\$0	\$1,844,252	\$1,844,252
02GNSV024E	\$7,792	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$7,742	\$7,742
02GNSV24FP	\$2,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,312	\$2,312
Subtotal	\$1,807,647	\$50,215	\$4,556	\$8,806	\$0	\$0	\$0	\$0	\$0	\$1,854,325	\$1,854,325
02LGSV036	\$8,432,181	\$260,644	\$20,687	\$12,305	\$0	\$0	\$0	\$0	\$0	\$8,715,612	\$8,715,612
02LGSV036E	\$8,452,161	\$200,644	\$20,687	\$12,305	\$0	\$0	\$0	\$0	\$0	\$8,715,612	\$8,715,612
02LGSV036E	\$103,646	\$1,634	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$105,280	\$105,280
02LGSV036E	\$19,380,880	\$1,269,685	\$122,488	\$0	\$0	\$0	\$0	\$0	\$0	\$19,772,953	\$19,772,953
02LGSV048T	\$39,692,530	\$1,213,220	\$122,831	\$0	\$0	\$0	\$0	\$0	\$0	\$40,905,751	\$40,905,751
Subtotal	\$28,266,297	\$2,707,182	\$245,216	\$12,305	\$0	\$0	\$0	\$0	\$0	\$31,025,798	\$31,025,798
02OAI TH 5N	\$20,032	\$173	\$76	\$121	\$0	\$0	\$0	\$0	\$0	\$20,302	\$20,302
Subtotal	\$20,032	\$173	\$76	\$121	\$0	\$0	\$0	\$0	\$0	\$20,302	\$20,302
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chubb's Deferral Rev. Adjustment	\$510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510,000	\$510,000
DSM	\$2,452,057	\$1,611,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$840,365	\$840,365
BPA Balancing Act	\$2,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,215	\$2,215
SMUD	\$81,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,494	\$81,494
Unbilled Rev.	\$1,239,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239,000	\$1,239,000
Total	\$49,727,778	\$3,115,682	\$148,151	\$19,117	\$0	\$0	\$0	\$0	\$0	\$52,990,627	\$52,990,627
Irrigation											
02APSV040	\$11,839,778	\$406,676	\$17,122	\$621,963	\$0	\$0	\$0	\$0	\$0	\$12,325,439	\$12,325,439
02APSV040E	\$217,805	\$13,246	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$231,760	\$231,760
Subtotal	\$12,057,583	\$420,422	\$17,831	\$621,963	\$0	\$0	\$0	\$0	\$0	\$12,557,199	\$12,557,199
AGA	\$180,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,573	\$180,573
Chubb's Deferral Rev. Adjustment	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500
DSM	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev. Adjustment	\$455,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455,453	\$455,453
Blue Sk's	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$46
BPA Balancing Act	\$0,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0,996	\$0,996
BPA Adjustment Fee	\$2,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,280	\$2,280
Unbilled Rev.	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000
Total	\$12,429,046	\$529,668	\$17,831	\$639,764	\$0	\$0	\$0	\$0	\$0	\$13,006,709	\$13,006,709
Public Street & Highway Lighting											
02COSI0052	\$44,471	\$638	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$45,268	\$45,268
02COSI051E	\$29,926	\$8,698	\$802	\$0	\$0	\$0	\$0	\$0	\$0	\$39,426	\$39,426
02HPSV0031	\$62,635	\$2,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,983	\$64,983
02MASI0057	\$243,299	\$4,832	\$828	\$0	\$0	\$0	\$0	\$0	\$0	\$248,959	\$248,959
02CTR0012	\$1,295,530	\$35,406	\$4,439	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335,375	\$1,335,375
Sub Total	\$1,615,865	\$44,080	\$14,128	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664,073	\$1,664,073
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chubb's Deferral Rev. Adjustment	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
DSM	\$26,614	\$26,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
Total	\$1,674,465	\$70,694	\$14,128	\$0	\$0	\$0	\$0	\$0	\$0	\$1,749,287	\$1,749,287
Washington Total	\$30,762,184	\$3,645,370	\$228,411	\$6,965,942	\$0	\$0	\$0	\$0	\$0	\$35,641,867	\$35,641,867

¹ Adjustments back out Schedule 191 (System Benefits Charge) \$9,918,013, SM/D: \$192,087, Acquisition Commitment \$0, Centralia Refund \$1
Chubb's Deferral \$1,000,000 Revenue Accounting Adjustments \$14,786,622, Irrigation Demand Charge Accrual \$500, DSM \$10,880,223, and Blue Sk's \$54,198
² Removes revenues collected under Schedule 96 - Hydro Deferral Surcharge
³ Impact for 3 months of the \$4.5 million price increase effective June, 2012
⁴ Impact from load loss

	<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 Revenue:							
Residential	440	RES	4,492,318	WA	Situs	4,492,318	
Commercial	442	RES	(923,208)	WA	Situs	(923,208)	
Industrial ¹	442	RES	(233,752)	WA	Situs	(233,752)	
Public Street & Highway	444	RES	65	WA	Situs	65	
			<u>3,335,424</u>			<u>3,335,424</u>	3.1.1
Adjustment to Tax:							
Deferred Excess NPC - WA Hydro	SCHMAT	RES	(920,436)	WA	Situs	(920,436)	
WA Low Energy Program	SCHMAT	RES	(334,199)	WA	Situs	(334,199)	

¹ Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12 months ended December 2012 are normalized by removing Schedule 191 (System Benefits Charge) -\$9,918,013, Centralia Refund -\$1, Schedule 96 (Hydro Deferral Surcharge) -\$928,411, SMUD -\$392,087, BPA \$6,960,942, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$14,786,622, Irrigation Demand Charge Accrual \$500, DSM -\$10,089,223, and Load Loss -\$84,905.

	<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 Revenue:							
Residential	440	RES	822,557	WA	Situs	822,557	
Commercial	442	RES	661,195	WA	Situs	661,195	
Industrial ¹	442	RES	373,396	WA	Situs	373,396	
			<u>1,857,148</u>			<u>1,857,148</u>	3.1.1

¹Includes Irrigation

Description of Adjustment

The restating portion of this adjustment annualizes the \$4.5 million rate increase ordered in rate case Docket No. UE-111190, effective June 1, 2012.

	<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 Operating Income:							
Remove 12 ME Dec 2012 Allowance Sales	4118	PRO	49,887	SE	7.637%	3,810	3.4.2
Add 12 ME Dec 2013 Amortization	4118	PRO	<u>(800,472)</u>	WA	Situs	<u>(800,472)</u>	3.4.2
			<u>(750,585)</u>			<u>(796,663)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(1,214,022)	WA	Situs	(1,214,022)	3.4.3
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	460,708	WA	Situs	460,708	3.4.3
Schedule M Additions	SCHMAT	PRO	1,002	WA	Situs	1,002	3.4.2
Schedule M Deduction	SCHMDT	PRO	800,472	WA	Situs	800,472	3.4.2
DIT Expense	41110	PRO	(380)	WA	Situs	(380)	3.4.3
DIT Expense	41010	PRO	303,787	WA	Situs	303,787	3.4.2

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2012. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp
 Results of Operations - December 2012
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHWAT	Realized Gain SCHMOT	D.I.T. Expense	Accumulated	
		Ending of the Period							Deferred Income Tax	
		Sales To Date	Amortization						Dec-12	Dec-13
Apr 1995 Sale	Apr-95	2,294,650	2,286,989	7,651	15,302	0	7,651	2,904	5,797	2,893
May 1995 Sale	May-95	25,252	25,130	122	245	0	122	46	93	46
Jun 1995 Sale	Jun-95	1,080,300	1,080,265	6,035	12,070	0	6,035	2,290	4,576	2,285
Jul 1995 Sale	Jul-95	2,746,523	2,746,197	18,326	36,652	0	18,326	6,955	13,897	6,942
Sep 1995 Sale	Sep-95	3,674	3,674	47	94	0	47	18	36	18
Oct 1995 Sale	Oct-95	14,086	13,944	152	303	0	152	58	115	57
Dec 1995 Sale	Dec-95	5,374	5,313	61	122	0	61	23	46	23
Feb 1996 Sale	Feb-96	1,315,000	1,296,020	18,980	37,959	0	18,980	7,203	14,389	7,196
Mar 1996 Sale	Mar-96	2,096,250	2,063,647	32,603	65,206	0	32,603	12,373	24,735	12,362
Apr 96	Apr-96	266,000	263,537	4,463	8,926	0	4,463	1,694	3,386	1,692
Jun 1996 Sale	Jun-96	150,288	147,451	2,837	5,673	0	2,837	1,077	2,152	1,076
Jul 1996 Sale	Jul-96	1,265,449	1,240,131	25,318	50,638	0	25,318	9,608	19,210	9,601
Aug 96	Aug-96	3,308	3,226	82	164	0	82	31	62	31
Sep 96	Sep-96	1,600,000	1,564,448	35,552	71,104	0	35,552	13,492	26,976	13,483
Dec 96	Dec-96	(927,450)	(903,764)	(23,686)	(47,372)	0	(23,686)	(8,989)	(17,973)	(8,984)
Feb 1997 Sale	Feb-97	6,083,388	5,914,417	168,971	337,941	0	168,971	64,126	128,217	64,091
Apr 97	Apr-97	1,586,800	1,541,146	47,654	95,308	0	47,654	18,095	36,161	18,076
May 97	May-97	1,100,000	1,065,774	34,226	68,451	0	34,226	12,989	25,971	12,962
Jun 97	Jun-97	2,182,250	2,111,945	70,305	140,610	0	70,305	26,662	53,350	26,666
Jul 97	Jul-97	1,175,500	1,136,350	39,170	78,340	0	39,170	14,865	29,724	14,858
Sep 97	Sep-97	2,070,215	1,996,602	73,613	147,227	0	73,613	27,937	55,861	27,924
Oct 97	Oct-97	(225,888)	(217,615)	(8,263)	(16,526)	0	(8,263)	(3,143)	(6,285)	(3,142)
Nov 97	Nov-97	2,852,500	2,744,732	107,768	215,535	0	107,768	40,898	81,780	40,881
Dec 97	Dec-97	3,500,000	3,363,876	136,124	272,248	0	136,124	51,660	103,296	51,638
Jan 98	Jan-98	1,165,289	1,118,682	46,607	93,213	0	46,607	17,688	35,368	17,680
Feb 98	Feb-98	945,000	905,150	39,850	77,700	0	39,850	14,744	29,482	14,738
Mar 98	Mar-98	2,875,000	2,755,805	121,395	242,790	0	121,395	46,071	92,123	46,052
Apr 98	Apr-98	6,262,308	5,990,953	271,355	542,711	0	271,355	102,962	205,923	102,941
May 98	May-98	271,483	259,410	12,073	24,145	0	12,073	4,952	9,162	4,980
Jul 1998 Sale	Jul-98	5,701	5,444	257	514	0	257	98	195	97
Aug 98	Aug-98	4,048	3,842	207	414	0	207	79	157	79
Jun 99	Jun-99	428,713	401,594	25,119	50,238	0	25,119	9,533	19,063	9,530
Jul 99	Jul-99	7,655	7,208	447	895	0	447	170	340	170
Aug 99	Aug-99	27,204	25,538	1,666	3,332	0	1,666	632	1,264	632
Sep 99	Sep-99	1,743	1,642	101	201	0	101	38	76	38
Jun 00	Jun-00	498,302	462,306	35,996	71,993	0	35,996	13,661	27,318	13,657
Aug 00	Aug-00	2,202,000	2,038,066	163,934	327,868	0	163,934	62,215	124,411	62,187
Sep 00	Sep-00	2,269,500	2,098,019	171,481	342,962	0	171,481	65,079	130,139	65,060
Oct 00	Oct-00	2,341,624	2,162,089	179,535	359,050	0	179,535	68,132	136,244	68,112
Nov 00	Nov-00	2,178,932	2,009,456	169,476	338,953	0	169,476	64,318	128,618	64,300
Dec 00	Dec-00	1,322,249	1,224,392	104,857	209,714	0	104,857	39,794	79,577	39,783
Jan 01	Jan-01	5,065,500	4,660,267	405,233	810,468	0	405,233	153,790	307,537	153,747
Mar 01	Mar-01	2,400	2,196	204	408	0	204	78	155	78
May 01	May-01	602,638	551,749	50,889	101,778	0	50,889	19,313	38,621	19,308
Jun 01	Jun-01	32,161	28,416	2,745	5,490	0	2,745	1,042	2,063	1,041
Jul 2001 Sale	Jul-01	43,171	39,433	3,738	7,476	0	3,738	1,419	2,837	1,418

PacifiCorp
Results of Operations - December 2012
SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended December 2012

Year	Month	Amount	Accumulated Amount	
2012	1	-	-	
2012	2	-	-	
2012	3	-	-	
2012	4	(1,813)	(1,813)	
2012	5	(0)	(1,814)	
2012	6	-	(1,814)	
2012	7	-	(1,814)	
2012	8	(26,000)	(27,814)	
2012	9	-	(27,814)	
2012	10	-	(27,814)	
2012	11	-	(27,814)	
2012	12	(22,074)	(49,887)	Ref. 3.4

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency

Account number 301947 Emissions/Allow Rev
 Company code 1000 PacifiCorp
 Business area
 Fiscal year 2013
 All documents in currency * [Display currency] USD

Period	Debit	Credit	Balance	Cumulative balance
1				
2				
3				
4		1,813.45	1,813.45-	1,813.45-
5		0.33	0.33-	1,813.78-
6				1,813.78-
7				1,813.78-
8		26,000.00	26,000.00-	27,813.78-
9				27,813.78-
10				27,813.78-
11				27,813.78-
12		22,073.70	22,073.70-	49,887.48-
13				49,887.48-
14				49,887.48-
15				49,887.48-
16				49,887.48-
Total		49,887.48	49,887.48-	49,887.48-

	<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 Revenue:							
Remove December 2012 Booked Revenues (Including Accruals)	456	RES	(81,263,095)	SG	7.993%	(6,495,221)	3.5.1
Remove December 2012 REC Deferrals	456	RES	6,244,501	SG	7.993%	499,112	3.5.1

Description of Adjustment

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12 months ended December 2012 and deferrals from the results of operations related to renewable energy credits and renewable energy attributes.

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
SAP Acct	301944	301944	301945	
January-12	(8,481,600)	8,584,280	(8,588,232)	(8,485,552)
February-12	(7,936,120)	8,481,600	(8,478,900)	(7,933,420)
March-12	(8,484,895)	7,936,120	(8,001,435)	(8,550,210)
April-12	(8,602,746)	8,484,895	(8,614,895)	(8,732,746)
May-12	(8,872,316)	8,602,746	(8,603,502)	(8,873,072)
June-12	(6,947,565)	8,872,316	(8,902,985)	(6,978,234)
July-12	(100,397)	6,947,565	(6,887,908)	(40,740)
August-12	(1,208,979)	100,397	(65,562)	(1,174,144)
September-12	(3,456,000)	1,208,979	(1,209,189)	(3,456,210)
October-12	(8,790,700)	3,456,000	(3,456,000)	(8,790,700)
November-12	(8,666,523)	8,790,700	(8,626,288)	(8,502,111)
December-12	(9,633,478)	8,666,523	(8,779,001)	(9,745,956)
12 ME Dec 2012 Total	(81,181,319)	80,132,121	(80,213,897)	(81,263,095)

Ref 3.5

Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount Yr. Ending Dec 2012 6,244,501 Ref 3.5

Ferc Summary Reports



Quarterly Activity Report with YTD Totals

Type 1 Record Type : 0 Actual
 Type 1 Plan Version : 0 Actuals / Detailed Plan
 Controlling area : 4500
 Profit center : *
 FERC location : *
 SAP account : See selections
 FERC account : *

FERC Acct	Description	01/12-2013-Actual	YTD-2013-Actual
4562700	RNW ENRGY CRDT SALES	6,244,500.60	6,244,500.60

	<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 Revenues:							
Other Electric Revenues	456	RES	(62,734)	WRG	4.933%	(3,094)	3.6.2
Other Electric Revenues	456	PRO	872,354	WRG	4.933%	43,030	3.6.2
Total Wheeling Revenue Adjustment			<u>809,620</u>				3.6.2
Wheeling Imbalance Expense	566	RES	(789,481)	SG	7.993%	(63,102)	3.6.3
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2012			76,416,197				B1
Total Adjustments			809,620				3.6.2
Normalized Wheeling Revenues			<u>77,225,817</u>				3.6.2

Description of Adjustment

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2013 by adjusting the actual revenues for the 12 months ended December 31, 2012 for restating and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. Parties have proposed a settlement in the Company's transmission case with FERC. This settlement has not yet been approved by FERC and its potential impact is not included in this adjustment.

PacificCorp
Results of Operations - December 2012
Wheeling Revenue Adjustment

GL Description GL Account #	Customer	Network 301912	Pt-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts Various	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Services Various	Penalties Various	Total
Alpental Energy Deferral Fee						(6,231)				(149)				(6,231.00)
Basin Electric Power Cooperative		(8,875)								(74,986)		(15,663)		(24,686.90)
Black Hills, Inc		(1,062,136)	(1,289,430)						(15,895)	(1,994)		(161,986)		(2,604,135.69)
Black Hills/Colorado Electric Utility Company, L.P										(192)		(91)		(1,376.94)
Bonneville Power Administration		(602,579)	(1,909,356)				(4,173,043)		(38,006)	(1,630)	(1,171,506)	(681,626)	(2,453)	(4,173,043.00)
Bonneville Power Administration							(729,107)		(1,141,645)	(26,970)		(380,325)		(5,135,464.02)
Carroll Power Markets, LLC				0					(10,766)	(83)		(238,749)		(250,567.64)
Constellation									(34,802)		(119,367)	(2,770)		(37,572.06)
Cowlitz County PUD							(2,252,345)		(17,688)	(9,975)		(1,452,912)	(145,928)	(3,851,165.16)
Deseret Generation & Transmission Cooperative									(27)			(1,866)		(29,549.28)
Eagle Energy Partners											(151,308)	(2)		(151,308.00)
Eugene Water & Electric Board											(36,182)			(36,182.04)
Fall River Rural Electric Cooperative										52				(3,613,805.21)
Foot Creek III, LLC			(773,668)		(19,113)	(303,750)			(1,984,833)	(75,900)	(90,108)	(501,933)		(1,360,011.22)
Iberdrola Renewables Inc			(807,975)						(303,890)	(155)		(82,239)		(1,170,983.15)
Idaho Power Company									(962,374)			(205,566)	(2,898)	(1,170,983.15)
JPM Ventures Energy		26							(47,322)			(3,050)		(50,347.10)
Los Angeles Dept Water & Power							(21,421)							(21,420.96)
Moon Lake Electric Association									(901,718)	(430,714)		(76,378)		(1,408,810.02)
Morgan Stanley Capital Group, Inc									(6)					(5.84)
Nevada									(36,769)			(579,207)	(285,895)	(3,222,366.84)
NextEra Energy Resources, LLC		(1,504,251)		(805,659)	(10,586)				(488)		(16,784,922)	(34)		(16,785,444.48)
Pacific Gas & Electric Company											(3,314)			(3,314.00)
Portland General Electric											(184)			(184.20)
Powder River Energy Corp														(163.02)
Powder River Energy Corp		(4,530,096)			(3,087)				(5,313,898)	(1,780,677)		(620,760)		(12,248,517.81)
Powrex Corporation									(26,931)	(4,760)		(2,209)		(33,899.68)
PP&L Energy Plus, LLC									(6)					(5.84)
Puget Sound Energy									(156,668)	(30,866)		(13,547)		(198,760.84)
Rainbow Energy Marketing														(384,614.87)
Cryg Energy, Inc. (Raser Power Systems LLC/Intermountain)			(283,675)										(284)	(121,500.90)
Sacramento Municipal Utility District						(121,500)								(121,500.90)
Seattle City Light		(350,873)	(76,631)											(438,984.89)
Sierra Pacific Power									(46,454)	(49,237)	(75,184)	(81,146)	(1,418)	(177,327.01)
Southern Calif Edison Com Direct					(12,711)				(1,586,380)	(503,419)	(284,922)	(526,373)	(275,467)	(3,189,271.98)
Southern California PPA					(13,575)								(1,347)	(14,922.10)
State of South Dakota			(103,154)									(6,741)		(109,895.40)
Tenaska Power Services Co									(69,220)	(54,710)		(8,668)		(132,597.41)
The Energy Authority									(4,317)			(306)		(4,623.35)
TransAlta Energy									(171,722)			(11,686)		(183,407.66)
Tri-State Generation and Trans		(219,980)					(138,304)			(18,466)		(61,188)	(16,656)	(668,744.35)
Utah Associated Municipal Power Systems							(7,850,097)		(214,150)			(1,311,954)		(9,208,951.77)
U.S. Bureau of Reclamation		(7,533)					(36,973)							(57,287.32)
Utah Municipal Power Agency							(2,615,588)					(929,106)		(3,183,103.11)
Warm Springs											(119,700)			(119,700.00)
Western Area Power Administration		(39,173)										(65,077)		(84,250.59)
Western Area Power Administration							(2,814,748)		(44,488)	(134,506)		(10,663)		(3,004,435.33)
Yakima Tri-ten Irrigation District						(6,075)								(6,075.00)
Accrual reserve for refund								3,312,757				2,134,870		5,447,627.05
Accruals and Adjustments		(58,849)	(287,430)				(107,694)		(658,770)	52,814	(5,569)	(1,920,131)		(2,885,629.28)
Actual Totals		(2,349,975)	(11,564,656)	(805,658)	(59,073)	(437,556)	(20,739,321)	3,312,757	(13,847,247)	(3,144,029)	(18,842,439)	(7,140,698)	(798,302)	(76,416,197)

Adj Type	ADJUSTMENT DETAIL														
RES	Remove network accruals as changes covered in adjustments and remove network revenue subject to refund reserve														
RES	Remove point-to-point accruals as changes covered in adjustments and revenue subject to refund reserve	58,849						(331,110)							(272,261)
RES	Remove legacy accruals as changes covered in adjustments and remove revenue subject to refund reserve		287,430					(1,727,254)							(1,439,824)
RES	Adjust legacy to historical as rates and contracts terms as rates not approved						121,964	(1,254,393)							(1,132,429)
RES	Adjust point-to-point to historical as rates not approved		188,206				73,750								73,750
			188,206												188,206

PacifiCorp
Results of Operations - December 2012
Wheeling Revenue Adjustment

GL Description GL Account #	Network 301912	Pt-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts Various	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301928	Use of Facilities 302901	Ancillary Services Various	Penalties Various	Total
PRO Add additional point-to-point capacity for NextEra from SCL.	-	(76,950)	-	-	-	-	-	-	-	-	-	-	(76,950)
RES Remove contract pt-to-pt capacity terminated Seattle City Light (5mw)	-	76,631	-	-	-	-	-	-	-	-	-	-	76,631
PRO Additional contract capacity Annualize Powerex pt-to-pt for Malin to Round Mountain	-	(1,215,000)	-	-	-	-	-	-	-	-	-	-	(1,215,000)
PRO Additional contract capacity Add 50mw of additional capacity for Powerex effective 1/1/2013.	-	(1,215,000)	-	-	-	-	-	-	-	-	-	-	(1,215,000)
PRO Additional contract capacity Add 30mw of additional capacity with SMUD contract (or replaced with another customer) effective 10/1/2013	-	(182,250)	-	-	-	-	-	-	-	-	-	-	(182,250)
PRO Additional contract capacity Add 25mw for Enel Cove Fort effective 11/1/2012	-	(607,500)	-	-	-	-	-	-	-	-	-	-	(607,500)
RES Clear resales and code to Pt-to-Pt	-	(805,658)	805,658	-	-	-	-	-	-	-	-	-	-
RES Eliminate deferral fees with project contract terminations with AEP and Yakima Traction Irrigation.	-	-	-	-	12,306	-	-	-	-	-	-	-	12,306
PRO Deferral fee for additional 50 mw of capacity with Iberdrola projected to be deferred.	-	(101,250)	-	-	-	-	-	-	-	-	-	-	(101,250)
PRO Deferral fee for additional 150 mw of capacity with Iberdrola projected to be deferred.	-	(303,750)	-	-	-	-	-	-	-	-	-	-	(303,750)
RES Deferral fee for additional 65 mw of capacity with Enel projected to be deferred.	-	(131,625)	-	-	-	-	-	-	-	-	-	-	(131,625)
RES Reverse unreserved use charges Powerex.	-	-	-	3,087	-	-	-	-	-	-	-	-	3,087
RES Reverse unreserved use charges Iberdrola	-	-	-	18,113	-	-	-	-	-	-	-	-	18,113
RES Reverse unreserved use charges NextEra	-	-	-	10,586	-	-	-	-	-	-	-	-	10,586
RES Reverse unreserved use charges Southern California Edison	-	-	-	12,711	-	-	-	-	-	-	-	-	12,711
RES Reverse unreserved use charges Southern California PPA	-	-	-	13,575	-	-	-	-	-	-	-	-	13,575
RES Remove schedule 1 accrual as charges covered in adjustments	-	-	-	-	-	-	-	-	-	-	73,643	-	73,643
RES Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels	-	-	-	-	-	-	-	-	-	-	872,192	-	872,192
RES Remove Schedule 2 ancillary revenue and estimated reserve as revenue not approved	-	-	-	-	-	-	-	-	-	-	554,891	-	554,891
RES Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	-	-	656,704	-	656,704
RES Remove Schedule 3 ancillary revenue accrual, and estimated reserve.	-	-	-	-	-	-	-	-	-	-	(355,316)	-	(355,316)
RES Adjust Ancillary Schedule 3 to prior rates and contract amounts.	-	-	-	-	-	-	-	-	-	-	1,665,920	-	1,665,920
RES Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-	-	-	-	1,227,349	-	1,227,349
RES Adjust schedule 5 and 6 revenues at prior tariff rates.	-	-	-	-	-	-	-	-	-	-	(2,273,372)	-	(2,273,372)
RES Remove settlement accrual adjustments with UAMPS for schedules 5 and 6.	-	-	-	-	-	-	-	-	-	-	517,000	-	517,000
RES Remove settlement refund with BPA for BPA Eastside GTA	-	-	-	-	(315,673)	-	-	-	-	-	-	-	(315,673)
RES Remove use-of-facilities accruals as changes covered in adjustments.	-	-	-	-	-	-	-	-	-	5,569	-	-	5,569
PRO Decrease in use of facilities charge for PG&E - Malin per contract reduction.	-	-	-	-	-	-	-	-	-	2,000,000	-	-	2,000,000
PRO Estimated decrease in use of facilities charge for PG&E and SCE.	-	-	-	-	-	-	-	-	-	31,044	-	-	31,044
PRO Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-	-	-	-	798,302	798,302
Test Period Incremental Adj	58,849	(4,086,716)	805,658	59,073	12,306	(119,959)	(3,312,757)	-	-	2,036,613	2,939,011	798,302	(809,620)

PacifiCorp
 Results of Operations - December 2012
 Wheeling Revenue Adjustment

GL Description GL Account #	Network 301912	P-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts Various	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Services Various	Penalties Various	Total
	(2,291,126)	(15,651,372)	-	-	(425,250)	(20,859,280)	-	(13,847,247)	(3,144,029)	(16,805,826)	(4,201,687)	-	(77,225,817)
Accum Test Period Totals	SG	SG	SG	SG	SG	SG	SG	SE	SG	SG	SG	SG	Ref 3.6
RES Type 1 adjustments (Normalize for out of period and one-time adjs)	58,849	(385,016)	805,658	59,073	12,306	(119,959)	(3,312,757)	-	-	5,569	2,939,011	798,302	861,036
PRO Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	(3,701,700)	-	-	-	-	-	-	-	2,031,044	-	-	(1,670,656)
Total	58,849	(4,086,716)	805,658	59,073	12,306	(119,959)	(3,312,757)	-	-	2,036,613	2,939,011	798,302	(809,620)
													Ref 3.6

PacifiCorp
Results of Operations - December 2012
Wheeling Revenue Adjustment
Wheeling Imbalance Penalty Expense

FERC Account 566 - Misc. Transmission Expense
Transmission Imbalance Penalty Expense

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jan-12	6,817	39,102	
Feb-12	556	50,714	
Mar-12	13,319	36,961	
Apr-12	13,272	36,526	
May-12	11,635	35,937	
Jun-12	16,365	43,537	
Jul-12	20,458	47,569	
Aug-12	28,882	56,305	
Sep-12	54,700	60,015	
Oct-12	(2,123)	49,701	
Nov-12	18,619	61,174	
Dec-12	23,747	65,693	
	<u>206,246</u>	<u>583,235</u>	789,481
			Ref 3.6

	<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 Revenue:							
Ancillary Contract Renewal	456	PRO	277,041	CAGW	22.434%	62,152	3.7.1

Description of Adjustment

This pro forma adjustment adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12 months ended December 2012 is adjusted to reflect the expected revenue for the 12 months ending December 2013 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	Wage & Employee Benefit (Annualizing)	Wage & Employee Benefit (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment
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	248,600	-	10,711	237,889	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	113,058	-	4,871	108,187	-	-
12 Other Power Supply	589,131	-	5,793	128,665	(210,697)	946,681
13 Transmission	99,601	-	4,101	91,081	-	-
14 Distribution	19,648	-	13,900	308,721	-	-
15 Customer Accounting	212,107	4,151	7,213	160,204	-	-
16 Customer Service & Info	(10,056,302)	(3,272)	1,532	34,030	(123)	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(856,019)	(9,814)	14,497	321,989	-	3,358
19 Total O&M Expenses	(9,630,176)	(8,935)	62,618	1,390,768	(210,820)	950,039
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,501,801	(11)	(21,916)	(486,769)	73,787	(332,514)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	8,966	8,966	-	-	-	-
28 Total Operating Expenses:	(7,119,409)	20	40,702	903,999	(137,033)	617,525
29						
30 Operating Rev For Return:	7,119,409	(20)	(40,702)	(903,999)	137,033	(617,525)
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	(296,259)	-	-	-	-	(296,259)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(296,259)	-	-	-	-	(296,259)
56						
57 Total Rate Base:	(296,259)	-	-	-	-	(296,259)
58						
59						
60 Estimated ROE impact	1.804%	0.000%	-0.010%	-0.228%	0.035%	-0.156%
61 Estimated Price Change	(11,531,902)	33	65,716	1,459,570	(221,250)	997,037
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,621,210	(31)	(62,618)	(1,390,768)	210,820	(950,039)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(214,648)	-	-	-	-	-
71 Schedule "M" Deductions	2,258,560	-	-	-	-	-
72 Income Before Tax	7,148,002	(31)	(62,618)	(1,390,768)	210,820	(950,039)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,148,002	(31)	(62,618)	(1,390,768)	210,820	(950,039)
77						
78 Federal Income Taxes	2,501,801	(11)	(21,916)	(486,769)	73,787	(332,514)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	Naughton Write- Off
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	-	57,798	-	-	-	(121,091)	(218,018)
13 Transmission	-	16,503	-	-	-	(12,084)	-
14 Distribution	-	(292,562)	-	-	-	(10,411)	-
15 Customer Accounting	-	-	-	-	41,454	(916)	-
16 Customer Service & Info	(10,089,223)	-	755	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(2,441,690)	(24)	427	-	237,275	-
19 Total O&M Expenses	(10,089,223)	(2,659,951)	731	427	41,454	92,772	(218,018)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,456,101	140,487	(256)	(149)	(14,509)	(32,470)	76,306
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,633,122)	(2,519,464)	475	277	26,945	60,302	(141,712)
29							
30 Operating Rev For Return:	6,633,122	2,519,464	(475)	(277)	(26,945)	(60,302)	141,712
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.676%	0.637%	0.000%	0.000%	-0.007%	-0.015%	0.036%
61 Estimated Price Change	(10,709,639)	(4,067,851)	767	448	43,505	97,361	(228,803)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,089,223	2,659,951	(731)	(427)	(41,454)	(92,772)	218,018
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(214,648)	-	-	-	-	-	-
71 Schedule "M" Deductions	-	2,258,560	-	-	-	-	-
72 Income Before Tax	9,874,575	401,392	(731)	(427)	(41,454)	(92,772)	218,018
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	9,874,575	401,392	(731)	(427)	(41,454)	(92,772)	218,018
77							
78 Federal Income Taxes	3,456,101	140,487	(256)	(149)	(14,509)	(32,470)	76,306

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	Wage & Employee Benefit (Annualizing)	Wage & Employee Benefit (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment
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	10,711	-	10,711	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	4,871	-	4,871	-	-	-
12 Other Power Supply	460,465	-	5,793	(210,697)	946,681	-
13 Transmission	8,519	-	4,101	-	-	-
14 Distribution	(289,073)	-	13,900	-	-	-
15 Customer Accounting	10,448	4,151	7,213	-	-	-
16 Customer Service & Info	(10,090,332)	(3,272)	1,532	(123)	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(2,195,971)	(9,814)	14,497	-	3,358	-
19 Total O&M Expenses	(12,080,361)	(8,935)	62,618	(210,820)	950,039	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,359,365	(11)	(21,916)	73,787	(332,514)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	8,966	8,966	-	-	-	-
28 Total Operating Expenses:	(8,712,030)	20	40,702	(137,033)	617,525	-
29						
30 Operating Rev For Return:	8,712,030	(20)	(40,702)	-	137,033	(617,525)
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	(296,259)	-	-	-	-	(296,259)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(296,259)	-	-	-	-	(296,259)
56						
57 Total Rate Base:	(296,259)	-	-	-	-	(296,259)
58						
59						
60 Estimated ROE impact	2.207%	0.000%	-0.010%	0.000%	0.035%	-0.156%
61 Estimated Price Change	(14,103,299)	33	65,716	-	(221,250)	997,037
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	12,071,395	(31)	(62,618)	-	210,820	(950,039)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(214,648)	-	-	-	-	-
71 Schedule "M" Deductions	2,258,560	-	-	-	-	-
72 Income Before Tax	9,598,187	(31)	(62,618)	-	210,820	(950,039)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	9,598,187	(31)	(62,618)	-	210,820	(950,039)
77						
78 Federal Income Taxes	3,359,365	(11)	(21,916)	-	73,787	(332,514)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	Naughton Write- Off
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	-	57,798	-	-	-	(121,091)	(218,018)
13 Transmission	-	16,503	-	-	-	(12,084)	-
14 Distribution	-	(292,562)	-	-	-	(10,411)	-
15 Customer Accounting	-	-	-	-	-	(916)	-
16 Customer Service & Info	(10,089,223)	-	755	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(2,441,690)	(24)	427	-	237,275	-
19 Total O&M Expenses	(10,089,223)	(2,659,951)	731	427	-	92,772	(218,018)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,456,101	140,487	(256)	(149)	-	(32,470)	76,306
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,633,122)	(2,519,464)	475	277	-	60,302	(141,712)
29							
30 Operating Rev For Return:	6,633,122	2,519,464	(475)	(277)	-	(60,302)	141,712
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.676%	0.637%	0.000%	0.000%	0.000%	-0.015%	0.036%
61 Estimated Price Change	(10,709,639)	(4,067,851)	767	448	-	97,361	(228,803)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,089,223	2,659,951	(731)	(427)	-	(92,772)	218,018
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(214,648)	-	-	-	-	-	-
71 Schedule "M" Deductions	-	2,258,560	-	-	-	-	-
72 Income Before Tax	9,874,575	401,392	(731)	(427)	-	(92,772)	218,018
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	9,874,575	401,392	(731)	(427)	-	(92,772)	218,018
77							
78 Federal Income Taxes	3,456,101	140,487	(256)	(149)	-	(32,470)	76,306

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	Wage & Employee Benefit (Annualizing)	Wage & Employee Benefit (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment
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	237,889	-	237,889	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	108,187	-	108,187	-	-	-
12 Other Power Supply	128,665	-	128,665	-	-	-
13 Transmission	91,081	-	91,081	-	-	-
14 Distribution	308,721	-	308,721	-	-	-
15 Customer Accounting	201,659	-	160,204	-	-	-
16 Customer Service & Info	34,030	-	34,030	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,339,952	-	321,989	-	-	1,017,963
19 Total O&M Expenses	2,450,185	-	1,390,768	-	-	1,017,963
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(857,565)	-	(486,769)	-	-	(356,287)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,592,620	-	903,999	-	-	661,676
29						
30 Operating Rev For Return:	(1,592,620)	-	(903,999)	-	-	(661,676)
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	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.383%	0.000%	0.000%	-0.218%	0.000%	0.000%
61 Estimated Price Change	2,571,397	-	-	1,459,570	-	1,068,322
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,450,185)	-	(1,390,768)	-	-	(1,017,963)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,450,185)	-	(1,390,768)	-	-	(1,017,963)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,450,185)	-	(1,390,768)	-	-	(1,017,963)
77						
78 Federal Income Taxes	(857,565)	-	(486,769)	-	-	(356,287)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	Naughton Write- Off
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	41,454	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	41,454	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(14,509)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	26,945	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(26,945)	-	-
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.006%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	43,505	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(41,454)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(41,454)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(41,454)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(14,509)	-	-

	<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 Revenue:							
Gain on Property Sales	421	RES	(575,317)	OTHER	0.000%	-	
Gain on Property Sales	421	RES	319,150	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(30,165)	CAGW	22.434%	(6,767)	
Gain on Property Sales	421	RES	225,619	SO	6.716%	15,153	
Gain on Property Sales	421	RES	60,956	UT	Situs	-	
Gain on Property Sales	421	RES	(244)	WY-ALL	Situs	-	
			<u>0</u>			<u>8,386</u>	4.1.1
Loss on Property Sales	421	RES	18,101	NUTIL	0.000%	-	
Loss on Property Sales	421	RES	(20,301)	SO	6.716%	(1,363)	
Loss on Property Sales	421	RES	-	OR	Situs	-	
Loss on Property Sales	421	RES	256	UT	Situs	-	
Loss on Property Sales	421	RES	1,944	WA	Situs	1,944	
			<u>0</u>			<u>581</u>	4.1.1
Adjustment to Expense:							
Non-utility Flights	921	RES	(907)	SO	6.716%	(61)	
Customer Accounts	903	RES	59,905	CN	6.930%	4,151	
Customer Accounts	903	RES	(72,292)	OR	Situs	-	
Advertising Expense	909	RES	(47,219)	CN	6.930%	(3,272)	
Advertising Expense	909	RES	(14,370)	OR	Situs	-	
Advertising Expense	909	RES	(546)	ID	Situs	-	
Advertising Expense	909	RES	-	UT	Situs	-	
Office Supplies & Exp	921	RES	(27,263)	SO	6.716%	(1,831)	
Outside Services	923	RES	(180,053)	SO	6.716%	(12,093)	
Regulatory Commission Expense	928	RES	(487)	ID	Situs	-	
Regulatory Commission Expense	928	RES	(1,108)	UT	Situs	-	
Regulatory Commission Expense	928	RES	(443)	OR	Situs	-	
Regulatory Commission Expense	928	RES	2,039	WY-ALL	Situs	-	
Duplicate Charges	929	RES	65,715	SO	6.716%	4,414	
Memberships	930	RES	-	UT	Situs	-	
Memberships	930	RES	(3,622)	SO	6.716%	(243)	
Total Miscellaneous General Expense Removal			<u>(220,651)</u>			<u>(8,935)</u>	4.1.1

Description of Adjustment

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	OTHER	575,317
Gain on Property Sales	421	CAGE	(319,150)
Gain on Property Sales	421	CAGW	30,165
Gain on Property Sales	421	SO	(225,619)
Gain on Property Sales	421	UT	(60,956)
Gain on Property Sales	421	WYP	244
Loss on Property Sales	421	NUTIL	(18,101)
Loss on Property Sales	421	SO	20,301
Loss on Property Sales	421	UT	(256)
Loss on Property Sales	421	WA	(1,944)
			<u>(0)</u>
Non-utility Flights			
Office Supplies and Expenses	921	SO	907
			<u>907</u>
FERC 909 - Informational & Instructional Advertising			
Festivals	909	CN	523
Legislative	909	OR	334
Legislative	909	ID	546
Donations	909	OR	200
Blue Sky	909	CN	76,778
Blue Sky	909	OR	13,686
Blue Sky	903	CN	(59,905)
Blue Sky	903	OR	72,292
Blue Sky	929	SO	(65,715)
Promotional	909	CN	(31,963)
Promotional	909	OR	150
Sponsorships	909	CN	1,880
			<u>8,806</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	8,094
Employee Expenses	921	SO	3,693
Legislative & Lobbyist	921	SO	12,301
DSM Costs	921	SO	218
Misc Expense	921	SO	2,956
			<u>27,263</u>
FERC 923 - Outside Services			
SERP Banking Fees	923	SO	8,504
Intercompany SERP Costs	923	SO	169,789
Blue Sky	923	SO	1,760
			<u>180,053</u>
FERC 928 - Regulatory Commission Expense			
2010 EMBE Project	928	ID	487
2010 EMBE Project	928	UT	(487)
Utah 2012 GRC	928	OR	443
Utah 2012 GRC	928	UT	(443)
Wyoming RBA Case	928	UT	2,039
Wyoming RBA Case	928	WY	(2,039)
			<u>-</u>
FERC 930 - Misc General Expense			
Sponsorships	930	SO	3,622
			<u>3,622</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u><u>220,651</u></u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	138,221	CAGE	0.000%	-	
Steam Operations	500	RES	6	CAGW	22.434%	1	
Steam Operations	500	RES	11,856	JBG	21.648%	2,567	
Fuel Related - Non-NPC	501	RES	2,441	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	1,286	JBE	22.001%	283	
Fuel Related - Non-NPC	501	RES	558	SE	7.637%	43	
Steam Maintenance	512	RES	59,719	CAGE	0.000%	-	
Steam Maintenance	512	RES	(116)	CAGW	22.434%	(26)	
Steam Maintenance	512	RES	36,231	JBG	21.648%	7,843	
Hydro Operations	535	RES	11,379	CAGE	0.000%	-	
Hydro Operations	535	RES	16,085	CAGW	22.434%	3,608	
Hydro Maintenance	545	RES	2,073	CAGE	0.000%	-	
Hydro Maintenance	545	RES	5,628	CAGW	22.434%	1,263	
Other Operations	548	RES	9,507	CAGE	0.000%	-	
Other Operations	548	RES	3,186	CAGW	22.434%	715	
Other Operations	548	RES	3,574	SG	7.993%	286	
Other Maintenance	553	RES	3,147	CAGE	0.000%	-	
Other Maintenance	553	RES	1,110	CAGW	22.434%	249	
Other Expenses	557	RES	19,974	CAGE	0.000%	-	
Other Expenses	557	RES	275	CAGW	22.434%	62	
Other Expenses	557	RES	3,334	JBG	21.648%	722	
Other Expenses	557	RES	47,044	SG	7.993%	3,760	
Transmission Operations	560	RES	4,979	CAGE	0.000%	-	
Transmission Operations	560	RES	1,193	CAGW	22.434%	268	
Transmission Operations	560	RES	26	JBG	21.648%	6	
Transmission Operations	560	RES	23,047	SG	7.993%	1,842	
Transmission Maintenance	571	RES	8,428	CAGE	0.000%	-	
Transmission Maintenance	571	RES	5,742	CAGW	22.434%	1,288	
Transmission Maintenance	571	RES	315	JBG	21.648%	68	
Transmission Maintenance	571	RES	7,871	SG	7.993%	629	
Distribution Operations	580	RES	47,973	WA	Situs	3,966	
Distribution Operations	580	RES	58,103	SNPD	6.377%	3,705	
Distribution Maintenance	592	RES	1,004	WA	Situs	-	
Distribution Maintenance	593	RES	97,235	WA	Situs	5,071	
Distribution Maintenance	593	RES	18,161	SNPD	6.377%	1,158	
Customer Accounts	903	RES	70,558	CN	6.930%	4,890	
Customer Accounts	903	RES	40,810	WA	Situs	2,323	
Customer Services	908	RES	4,733	CN	6.930%	328	
Customer Services	908	RES	42	OTHER	0.000%	-	
Customer Services	908	RES	12,973	WA	Situs	1,204	
Administrative & General	920	RES	6,873	WA	Situs	1,128	
Administrative & General	920	RES	194,307	SO	6.716%	13,050	
Administrative & General	935	RES	(150)	WA	Situs	(9)	
Administrative & General	935	RES	4,885	SO	6.716%	328	
			<u>985,625</u>			<u>62,618</u>	4.3.1

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2012 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	3,069,931	CAGE	0.000%	-	
Steam Operations	500	PRO	130	CAGW	22.434%	29	
Steam Operations	500	PRO	263,330	JBG	21.648%	57,006	
Fuel Related - Non-NPC	501	PRO	54,208	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	28,554	JBE	22.001%	6,282	
Fuel Related - Non-NPC	501	PRO	12,391	SE	7.637%	946	
Steam Maintenance	512	PRO	1,326,367	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(2,570)	CAGW	22.434%	(577)	
Steam Maintenance	512	PRO	804,691	JBG	21.648%	174,202	
Hydro Operations	535	PRO	252,741	CAGE	0.000%	-	
Hydro Operations	535	PRO	357,242	CAGW	22.434%	80,144	
Hydro Maintenance	545	PRO	46,033	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	125,002	CAGW	22.434%	28,043	
Other Operations	548	PRO	211,150	CAGE	0.000%	-	
Other Operations	548	PRO	70,770	CAGW	22.434%	15,877	
Other Operations	548	PRO	79,370	SG	7.993%	6,344	
Other Maintenance	553	PRO	69,905	CAGE	0.000%	-	
Other Maintenance	553	PRO	24,657	CAGW	22.434%	5,532	
Other Expenses	557	PRO	443,628	CAGE	0.000%	-	
Other Expenses	557	PRO	6,113	CAGW	22.434%	1,371	
Other Expenses	557	PRO	74,038	JBG	21.648%	16,028	
Other Expenses	557	PRO	1,044,860	SG	7.993%	83,514	
Transmission Operations	560	PRO	110,586	CAGE	0.000%	-	
Transmission Operations	560	PRO	26,505	CAGW	22.434%	5,946	
Transmission Operations	560	PRO	571	JBG	21.648%	124	
Transmission Operations	560	PRO	511,876	SG	7.993%	40,913	
Transmission Maintenance	571	PRO	187,190	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	127,536	CAGW	22.434%	28,612	
Transmission Maintenance	571	PRO	6,992	JBG	21.648%	1,514	
Transmission Maintenance	571	PRO	174,819	SG	7.993%	13,973	
Distribution Operations	580	PRO	1,065,493	WA	Situs	88,078	
Distribution Operations	580	PRO	1,290,484	SNPD	6.377%	82,290	
Distribution Maintenance	592	PRO	22,303	WA	Situs	-	
Distribution Maintenance	593	PRO	2,159,622	WA	Situs	112,632	
Distribution Maintenance	593	PRO	403,363	SNPD	6.377%	25,721	
Customer Accounts	903	PRO	1,567,116	CN	6.930%	108,603	
Customer Accounts	903	PRO	906,392	WA	Situs	51,602	
Customer Services	908	PRO	105,118	CN	6.930%	7,285	
Customer Services	908	PRO	929	OTHER	0.000%	-	
Customer Services	908	PRO	288,126	WA	Situs	26,745	
Administrative & General	920	PRO	152,653	WA	Situs	25,046	
Administrative & General	920	PRO	4,315,619	SO	6.716%	289,846	
Administrative & General	935	PRO	(3,325)	WA	Situs	(190)	
Administrative & General	935	PRO	108,496	SO	6.716%	7,287	
			<u>21,891,006</u>			<u>1,390,768</u>	4.3.1

Description of Adjustment

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2013. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Results of Operations - December 2012
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2012), and pro forma period (12 months ending December 2013) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2012 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2012 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
3. The annualized December 2012 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2013 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. Compensation related to the Annual Incentive Plan is included at the 2013 target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma December 2013 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2012 data escalated to December 2013. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.

PacifiCorp
Results of Operations - December 2012
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2012	Annualized 12 Months Ended December 2012	Adjustment	Pro Forma 12 Months Ended December 2013	Adjustment	Ref.
5001XX	Regular Ordinary Time	426,607,087	427,746,744	1,139,657	435,909,846	8,163,102	
5002XX	Overtime	53,130,554	53,272,489	141,935	54,289,139	1,016,650	
5003XX	Premium Pay	6,614,436	6,632,107	17,670	6,758,673	126,567	
	Subtotal for Escalation	486,352,078	487,651,340	1,299,263	496,957,659	9,306,318	4.3.3&4
5005XX	Unused Leave Accrual	1,376,960	1,380,638	3,678	1,406,986	26,348	4.3.6
500600	Temporary/Contract Labor	493	493	-	493	-	
500700	Severance/Redundancy (1)	581,630	581,630	-	581,630	-	
500850	Other Salary/Labor Costs	4,526,894	4,526,894	-	4,526,894	-	
50109X	Joint Owner Cutbacks	(1,195,668)	(1,198,862)	(3,194)	(1,221,741)	(22,879)	4.3.6
	Subtotal Bare Labor	491,642,387	492,942,134	1,299,747	502,251,921	9,309,787	
500410	Annual Incentive Plan	28,057,782	28,057,782	-	34,343,019	6,285,236	4.3.6
	Total Incentive	28,057,782	28,057,782	-	34,343,019	6,285,236	
500250	Overtime Meals	951,312	951,312	-	951,312	-	
500400	Bonus and Awards	718,071	718,071	-	718,071	-	
501325	Physical Exam	8,350	8,350	-	8,350	-	
502300	Education Assistance	215,172	215,172	-	215,172	-	
580899	Mining Salary/Benefit Credit	(265,342)	(265,342)	-	(265,342)	-	
	Total Other Labor	1,627,563	1,627,563	-	1,627,563	-	
	Subtotal Labor and Incentive	521,327,733	522,627,480	1,299,747	538,222,503	15,595,024	
50110X	Pensions (2)	36,461,683	36,461,683	-	46,039,133	9,577,449	4.3.7
501115	SERP Plan	3,362,007	3,362,007	-	-	(3,362,007)	4.3.7
50115X	Post Retirement Benefits (2)	1,818,011	1,818,011	-	3,908,974	2,090,963	4.3.7
501160	Post Employment Benefits	6,455,517	6,455,517	-	6,596,289	140,772	4.3.7
	Total Pensions	48,097,219	48,097,219	-	56,544,395	8,447,176	4.3.7
501102	Pension Administration	357,605	357,605	-	357,605	-	4.3.7
50112X	Medical	56,349,856	56,349,856	-	60,623,298	4,273,442	4.3.7
501175	Dental	3,598,716	3,598,716	-	4,143,216	544,500	4.3.7
501200	Vision	484,493	484,493	-	509,680	25,187	4.3.7
50122X	Life	961,139	961,139	-	982,098	20,959	4.3.7
501250	401(k)	18,929,761	18,929,761	-	19,382,380	452,619	4.3.7
501251	401(k) Administration	216,616	216,616	-	216,616	(0)	4.3.7
501252	401(k) Fixed	14,956,771	14,956,771	-	15,282,924	326,153	4.3.7
501275	Accidental Death & Disability	9,310	9,310	-	30,342	21,032	4.3.7
501300	Long-Term Disability	3,243,595	3,243,595	-	3,314,326	70,731	4.3.7
5016XX	Worker's Compensation	1,567,361	1,567,361	-	1,601,539	34,178	4.3.7
502900	Other Salary Overhead	2,617,765	2,617,765	-	2,617,765	-	4.3.7
	Total Benefits	103,292,989	103,292,989	-	109,061,790	5,768,801	4.3.7
	Subtotal Pensions and Benefits	151,390,208	151,390,208	-	165,606,185	14,215,978	4.3.7
580500	Payroll Tax Expense	36,521,468	36,614,190	92,722	37,730,317	1,116,127	4.3.8
580700	Payroll Tax Expense-Unemployment	3,832,550	3,832,550	-	3,832,550	-	
	Total Payroll Taxes	40,354,018	40,446,740	92,722	41,562,867	1,116,127	
	Total Labor	713,071,958	714,464,427	1,392,469	745,391,555	30,927,128	4.3.9
	Non-Utility and Capitalized Labor	208,341,548	208,748,392	406,844	217,784,515	9,036,123	4.3.9
	Total Utility Labor	504,730,410	505,716,034	985,625	527,607,040	21,891,006	4.3.9

Page 4.2

Page 4.3

Notes:

- (1) MEHC Transition severance amortization accrual effects are not included.
(2) Pension Curtailment Gain and Pension, Post Retirement Measurement Date Change effects are not included.

Labor (12 months ended December 2012)

Acct	Account Desc.	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
5001XX	Reg/Overtime Time	35,623	35,411	36,288	34,985	39,600	34,600	35,322	37,098	32,753	36,860	35,519	33,539	426,607
5002XX	Overtime	3,180	3,180	6,046	4,662	4,176	4,071	3,867	4,030	3,260	3,776	4,511	5,843	53,131
5003XX	Premium Pay	649	403	639	551	512	465	757	553	396	466	710	513	6,614
Grand Total		42,180	38,994	42,973	40,208	43,288	39,136	39,946	41,680	38,409	41,101	40,741	39,695	486,352

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 months ended December 2012)

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
2	Officer/Exempt	14,695	15,271	16,637	14,575	16,601	15,171	15,121	16,180	13,860	15,883	15,868	14,321	184,382
3	IBEW 125	3,926	2,696	2,853	3,870	2,962	2,579	2,980	2,814	2,486	2,923	2,773	3,001	34,692
4	IBEW 659	4,524	3,128	4,524	3,662	3,758	3,208	3,336	3,567	3,158	3,608	3,446	4,704	44,619
5	UJWUA 197	314	152	429	188	203	161	148	155	135	157	181	283	2,507
8	UJWUA 127	3,873	3,870	3,942	4,631	4,377	3,694	3,842	4,043	3,666	3,870	3,893	3,868	47,969
9	IBEW 57 WY	51	52	48	54	58	52	62	54	52	63	47	44	638
11	IBEW 57 PD	8,883	8,116	9,481	8,477	9,085	8,362	8,782	8,774	7,683	8,492	8,654	7,737	101,351
12	IBEW 57 PS	3,883	3,841	4,118	3,870	4,107	3,633	3,969	3,969	3,482	3,905	3,687	3,776	46,067
13	PCCC Non-Exempt	789	734	697	695	722	693	677	719	664	691	677	671	8,437
15	IBEW 57 CT	267	230	272	243	268	260	240	256	236	250	241	263	3,175
18	Non-Exempt	1,138	1,140	1,224	1,081	1,239	1,168	1,182	1,229	1,059	1,157	1,224	1,027	13,878
Grand Total		42,180	38,994	42,973	40,208	43,288	39,136	39,946	41,680	38,409	41,101	40,741	39,695	486,352

Annualization Increase

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2	Officer/Exempt	1.93%											
3	IBEW 125		1.50%			1.50%							
4	IBEW 659				2.00%								
5	UJWUA 197						2.00%						
8	UJWUA 127							1.50%					
9	IBEW 57 WY												
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.00%											
15	IBEW 57 CT						1.75%						
18	Non-Exempt	1.93%											

December 2012 Annualized Labor

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
2	Officer/Exempt	14,995	15,271	16,637	14,575	16,601	15,171	15,121	16,180	13,860	15,883	15,868	14,321	184,382
3	IBEW 125	3,926	2,696	2,853	3,870	2,962	2,579	2,980	2,814	2,486	2,923	2,773	3,001	34,692
4	IBEW 659	4,524	3,128	4,524	3,662	3,758	3,208	3,336	3,567	3,158	3,608	3,446	4,704	44,619
5	UJWUA 197	314	152	429	188	203	161	148	155	135	157	181	283	2,507
8	UJWUA 127	3,873	3,870	3,942	4,631	4,377	3,694	3,842	4,043	3,666	3,870	3,893	3,868	47,969
9	IBEW 57 WY	51	52	48	54	58	52	62	54	52	63	47	44	638
11	IBEW 57 PD	8,883	8,116	9,481	8,477	9,085	8,362	8,782	8,774	7,683	8,492	8,654	7,737	101,525
12	IBEW 57 PS	3,883	3,841	4,118	3,870	4,107	3,633	3,969	3,969	3,482	3,905	3,687	3,776	46,143
13	PCCC Non-Exempt	789	734	697	695	722	693	677	719	664	691	677	671	8,437
15	IBEW 57 CT	267	230	272	243	268	260	240	256	236	250	241	263	3,197
18	Non-Exempt	1,138	1,140	1,224	1,081	1,239	1,168	1,182	1,229	1,059	1,157	1,224	1,027	13,878
Grand Total		42,643	39,124	43,131	40,361	43,384	39,209	40,021	41,759	38,481	41,101	40,741	39,695	487,651

Ref. 4.3.2

Pro Forma Increase to December 2013

Group Code	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
2 Officer/Exempt	2.22%											
3 BEW 125		2.00%										
4 BEW 659					1.50%							
5 UWA 197						2.00%				2.00%		
6 BEW 57 WY							2.00%					
7 BEW 57 PD		2.50%										
8 BEW 57 PD		2.50%										
9 PCCC Non-Exempt	2.22%											
10 BEW 57 CT		1.25%										
11 Non-Exempt	2.22%											

Pro Forma Labor December 2013

Group Code	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
2 Officer/Exempt	15,328	15,610	16,904	14,899	16,969	15,508	15,457	16,539	14,167	16,236	16,220	14,639	188,475
3 BEW 125	3,926	2,638	2,910	2,928	3,021	2,631	3,040	2,871	2,536	2,881	2,829	3,061	35,372
4 BEW 659	4,520	3,128	4,524	3,662	3,814	3,256	3,386	3,620	3,205	3,663	3,498	4,775	45,051
5 UWA 197	314	152	429	188	203	164	151	158	138	161	185	289	2,531
6 BEW 57 WY	51	52	3,942	4,631	4,377	3,694	3,842	4,043	3,666	3,947	3,971	3,945	47,802
7 BEW 57 PD	883	831	869	869	858	52	63	55	53	65	48	45	645
8 BEW 57 PD	3,883	3,937	4,221	3,967	4,210	3,968	3,724	4,068	3,569	4,003	3,779	3,870	103,841
9 PCCC Non-Exempt	807	750	713	735	698	698	710	735	679	707	692	686	8,624
10 BEW 57 CT	272	237	280	250	276	263	243	259	239	355	295	263	3,230
11 Non-Exempt	1,163	1,165	1,251	1,115	1,267	1,194	1,208	1,256	1,082	1,183	1,251	1,050	14,186
Grand Total	43,019	39,858	43,917	41,094	44,244	39,959	40,826	42,598	37,210	42,003	41,637	40,553	496,958

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2012
 Wage and Employee Benefit Adjustment

Labor Increases - January 2012 through December 2013

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2011 is shown as effective on January 1, 2012.

12 Months Ended December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2	Officer/Exempt	1.93%											
3	IBEW 125		1.50%										
4	IBEW 659					1.50%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							1.50%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.00%											
15	IBEW 57 CT						1.75%						
18	Non-Exempt	1.93%											

(1)
(2)
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12 Months Ending December 2013

Group Code	Labor Group	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
2	Officer/Exempt	2.22%											
3	IBEW 125		2.00%										
4	IBEW 659					1.50%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	2.22%											
15	IBEW 57 CT		1.25%										
18	Non-Exempt	2.22%											

(1)
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(3)
(1)
(2)
(1)

- (1) Overall actual
- (2) Labor increases supported by union contracts
- (3) Labor increases supported by planning targets. No contract in place for this period.

PacifiCorp
 Results of Operations - December 2012
 Wage and Employee Benefit Adjustment

Composite Labor Increases

	Account	December 2012 Actual	Annual Increase	December 2012 Annualized	Annualization Adjustment	Pro Forma Increase	December 2013 Pro Forma	Pro Forma Adjustment	Ref.
Regular Time/Overtime/Premium Pay December 2012 - ACTUAL		1,376,960	0.27%	1,380,638	3,678	1.91%	1,406,986	26,348	4.3.2
Regular Time/Overtime/Premium Pay December 2012 - ANNUALIZED % Increase		(1,195,668)	0.27%	(1,198,862)	(3,194)	1.91%	(1,221,741)	(22,879)	4.3.2
Regular Time/Overtime/Premium Pay December 2013 - PRO FORMA % Increase		181,292		181,777	484		185,246	3,469	

Miscellaneous Bare Labor Escalation

Description	Account	December 2012 Actual	Annual Increase	December 2012 Annualized	Annualization Adjustment	Pro Forma Increase	December 2013 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	1,376,960	0.27%	1,380,638	3,678	1.91%	1,406,986	26,348	4.3.2
Joint Owner Cutbacks	50109X	(1,195,668)	0.27%	(1,198,862)	(3,194)	1.91%	(1,221,741)	(22,879)	4.3.2
		181,292		181,777	484		185,246	3,469	

Annual Incentive Plan Escalation

Description	Account	December 2012 Actual	Annual Increase	December 2012 Annualized	Annualization Adjustment	Pro Forma Increase	December 2013 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	28,057,782					34,343,019	6,285,236	4.3.2

PacifiCorp
 Results of Operations December 2012
 Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2012 Net of Joint Venture	Actual December 2012 GROSS	Projected December 2013 GROSS	Projected December 2013 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	36,461,683	37,362,161	47,176,140	46,039,133	9,577,449	4.3.2
501115	SERP Plan	3,362,007	3,362,007	-	-	(3,362,007)	4.3.2
50115X	Post Retirement Benefits	1,818,011	1,862,686	4,005,031	3,908,974	2,090,963	4.3.2
501160	Post Employment Benefits	6,455,517	6,647,151	6,792,101	6,596,289	140,772	4.3.2
	Subtotal	48,097,219	49,234,005	57,973,273	56,544,395	8,447,176	4.3.2
501102	Pension Administration	357,605	366,831	366,831	357,605	-	4.3.2
50112X	Medical	56,349,856	58,220,510	62,635,818	60,623,298	4,273,442	4.3.2
501175	Dental	3,598,716	3,701,051	4,261,035	4,143,216	544,500	4.3.2
501200	Vision	484,493	498,362	524,269	509,680	25,187	4.3.2
50122X	Life	961,139	990,878	1,012,485	982,098	20,959	4.3.2
501250	401(k)	18,929,761	19,557,088	20,024,707	19,382,380	452,619	4.3.2
501251	401(k) Administration	216,616	231,434	231,434	216,616	-	4.3.2
501252	401(k) Fixed	14,956,771	15,694,934	16,037,184	15,282,924	326,153	4.3.2
501275	Accidental Death & Disability	9,310	9,717	31,668	30,342	21,032	4.3.2
501300	Long-Term Disability	3,243,595	3,339,894	3,412,725	3,314,326	70,731	4.3.2
5016XX	Worker's Compensation	1,567,361	1,624,325	1,659,746	1,601,539	34,178	4.3.2
502900	Other Salary Overhead	2,617,765	2,617,975	2,617,975	2,617,765	-	4.3.2
	Subtotal	103,292,989	106,852,998	112,815,876	109,061,790	5,768,801	4.3.2
	Grand Total	151,390,208	156,087,003	170,789,149	165,606,185	14,215,978	4.3.2
		Ref 4.3.2			Ref 4.3.2	Ref 4.3.2	

PacifiCorp
Results of Operations December 2012
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on December 2012 Annualized Labor		Reference
Annualized Wages Adjustment	1,299,747	4.3.2
Annualized Incentive Adjustment	-	4.3.2
	<u>1,299,747</u>	
Medicare Rate (no cap)	1.45%	
	<u>18,846</u>	
Social Security Rate	6.20%	
	<u>80,584</u>	
Percentage of Social Security Eligible Wages	91.67%	
	<u>73,876</u>	
Total FICA Tax	<u>92,722</u>	4.3.2
FICA Calculated on December 2013 Pro Forma Labor		
Pro Forma Wages Adjustment	9,309,787	4.3.2
Pro Forma Incentive Adjustment	6,285,236	4.3.2
	<u>15,595,024</u>	
Medicare Rate (no cap)	1.45%	
	<u>226,128</u>	
Social Security Rate	6.20%	
	<u>966,891</u>	
Percentage of Social Security Eligible Wages	92.05%	
	<u>889,999</u>	
Total FICA Tax	<u>1,116,127</u>	4.3.2

	<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:							
Other Purchased Power	557	RES	(2,636,076)	SG	7.993%	(210,697)	4.4.1
Other Purchased Power	557	RES	(6,143,313)	CAGE	0.000%	-	4.4.1
Advertising	909	RES	(1,777)	CN	6.930%	(123)	4.4.1
Other Purchased Power	557	RES	8,779,389	ID	Situs	-	4.4.1
Advertising	909	RES	1,777	ID	Situs	-	4.4.1
			<u>0</u>			<u>(210,820)</u>	

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

PacifiCorp
Results of Operations - December 2012
Idaho Irrigation Load Control

	FERC			
	<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	CAGE	6,143,313	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	2,636,076	Ref. 4.4
Irrigation Load Control Program Costs	909	CN	1,777	Ref. 4.4
			<u>8,781,166</u>	

	<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:							
1) Boilermaker Pension Reserve	557	RES	4,302,803	JBE	22.001%	946,681	4.5.1
2) EEOC settlement correction	930	RES	50,000	SO	6.716%	3,358	4.5.1

Description of Adjustment

Two accounting entries were made to expense accounts during the 12 months ended December 2012 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.5.1.

PacifiCorp
Results of Operations - December 2012
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	9/21/2012	Boilermaker Pension Reserve: This reserve was set up in 2011 to establish a contingent liability for indemnification of a union dispute. In 2012 this reserve was reversed due to a favorable arbitration ruling.	557	JBE	(4,302,803)	Ref 4.5
2	4/24/2012	EEOC Settlement Reversal: An EEOC penalty applicable to a prior period was reclassified in CY 2012.	930	SO	(50,000)	Ref 4.5

Total (4,352,803)

	<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:							
Remove amortization in unadjusted results	920	PRO	1,017,963	WA	Situs	1,017,963	4.6.1
Adjustment to Tax:							
Accum Def Inc Tax Balance	283	RES	(296,259)	WA	Situs	(296,259)	

Description of Adjustment

The stipulation settling UE-090205 permits deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option. Amortization began on the books effective January 1, 2009, but under the stipulation cannot begin until January 1, 2010. This adjustment removes the actual amortization in the base period. The amortization period ends December, 31, 2012, the amortization is removed from the pro forma period.

PacifiCorp
Results of Operations - December 2012
Pension and Postretirement Curtailment and Date Change

Pension and Postretirement Curtailment and Date Change Amortization -
12-Months Ended December 2012 included in Unadjusted Results

Pension Curtailment and Date Change
Amortization (1,017,963) Ref 4.6

PacifiCorp
Results of Operations - December 2012
Pension and Postretirement Curtailment and Date Change

Deferral and Amortization of Pension Curtailment

	<u>Original Amount</u>	<u>Additional Local 127</u>	
Washington portion per Stipulation UE - 0901205	(2,901,000)	(148,633)	
Amortization Period	36 months	35 months	
	Pro Forma Amort =		- Ref 4.6

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>
2010 January	(2,901,000)	80,583	(2,820,417)
Add Local 127	(148,633)		
February	(2,969,050)	84,830	(2,884,220)
March	(2,884,220)	84,830	(2,799,390)
April	(2,799,390)	84,830	(2,714,560)
May	(2,714,560)	84,830	(2,629,730)
June	(2,629,730)	84,830	(2,544,900)
July	(2,544,900)	84,830	(2,460,070)
August	(2,460,070)	84,830	(2,375,240)
September	(2,375,240)	84,830	(2,290,410)
October	(2,290,410)	84,830	(2,205,580)
November	(2,205,580)	84,830	(2,120,750)
December	(2,120,750)	84,830	(2,035,920)
2011 January	(2,035,920)	84,830	(1,951,090)
February	(1,951,090)	84,830	(1,866,260)
March	(1,866,260)	84,830	(1,781,430)
April	(1,781,430)	84,830	(1,696,600)
May	(1,696,600)	84,830	(1,611,770)
June	(1,611,770)	84,830	(1,526,940)
July	(1,526,940)	84,830	(1,442,110)
August	(1,442,110)	84,830	(1,357,280)
September	(1,357,280)	84,830	(1,272,450)
October	(1,272,450)	84,830	(1,187,620)
November	(1,187,620)	84,830	(1,102,790)
December	(1,102,790)	84,830	(1,017,960)
2012 January	(1,017,960)	84,830	(933,130)
February	(933,130)	84,830	(848,300)
March	(848,300)	84,830	(763,470)
April	(763,470)	84,830	(678,640)
May	(678,640)	84,830	(593,810)
June	(593,810)	84,830	(508,980)
July	(508,980)	84,830	(424,150)
August	(424,150)	84,830	(339,320)
September	(339,320)	84,830	(254,490)
October	(254,490)	84,830	(169,660)
November	(169,660)	84,830	(84,830)
December	(84,830)	84,830	0

	<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:							
Remove DSM Amortization Expense	908	RES	(1,993,803)	CA	Situs	-	
	908	RES	(4,874,821)	ID	Situs	-	
	908	RES	(24,562,034)	OR	Situs	-	
	908	RES	(44,538,888)	UT	Situs	-	
	908	RES	(10,089,223)	WA	Situs	(10,089,223)	
	908	RES	(3,216,049)	WY-ALL	Situs	-	
			<u>(89,274,818)</u>			<u>(10,089,223)</u>	4.7.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(3,195,980)	SO	6.716%	(214,648)	
Schedule M Adjustment	SCHMDT	RES	(4,947)	OR	Situs	-	

Description of Adjustment

This adjustment removes January 2012 through December 2012 expenses associated with the Company's Demand-side Management (DSM) programs. The January 2012 through December 2012 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders.

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	Unadjusted Actuals
908	CA DSM AMORT-SBC/ECC	CA	1,993,803
908	IDU DSM AMORT-SBC/ECC	IDU	4,874,821
908	OR DSM AMORT-SBC/ECC	OR	24,562,034
908	UT DSM AMORT-SBC/ECC	UT	44,538,888
908	WA DSM AMORT-SBC/ECC	WA	10,089,223
908	WY DSM AMORT-SBC/ECC	WY	3,216,049
			<u>89,274,818</u>

Ref. 4.7

	<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 Expense:							
Adjust Accrual to 6-Year Average - Liability	925	RES	(36,289,274)	SO	6.716%	(2,437,260)	4.8.1
Remove California CEMA Regulatory Asset	924	RES	(65,970)	SO	6.716%	(4,431)	4.8.2
Adjust Property Damage Expense to Six-Year Average:							
Property Insurance - Transmission	571	RES	73,560	CAGW	22.434%	16,503	4.8.3
Property Insurance - Washington Distribution	593	RES	(292,562)	WA	Situs	(292,562)	4.8.3
Property Insurance - Non-T&D	553	RES	257,634	CAGW	22.434%	57,798	4.8.3
Adjustment to Tax:							
Schedule M Adjustment	SCHMDP	RES	(2,022,305)	SO	6.716%	(135,822)	
Schedule M Adjustment - Injuries & Damages	SCHMDT	RES	35,650,850	SO	6.716%	2,394,382	
Deferred Tax Expense - Injuries & Damages	41010	RES	13,529,854	SO	6.716%	908,692	
Accumulated Deferred Tax - Injuries & Damages	190	RES	(2,638,904)	SO	6.716%	(177,234)	

Description of Adjustment

Consistent with the Company's previous general rate case (UE- 111190), the Company has replaced the base period liability and property damage expense with a six-year average. This adjustment also removes expense entries that should not be charged to Washington.

PacifiCorp
 Results of Operations - December 2012
 Insurance Expense
 Liability Insurance Expense Based on a Six-Year Average

Detail of six-year average of liability expense net of commercial reimbursements

<u>Year</u>	<u>Accrual</u>	Commercial <u>Reimbursement</u>	<u>Net Expense</u>
2007	10,087,289	(3,308,400)	6,778,889
2008	8,469,504	(4,525,001)	3,944,503
2009	4,487,483	(565,133)	3,922,350
2010	4,831,787	(1,618,605)	3,213,181
2011	2,901,323	49,999	2,951,322
2012	47,059,248	649,930	47,709,178
	Six-year average		11,419,904
	Amount in base period		47,709,178
	Additional accrual		<u>(36,289,274)</u>
			Ref 4.8

PacifiCorp
 Results of Operations - December 2012
 Insurance Expense
 Remove California Catastrophic Event Memorandum Account (CEMA) from Results

A regulatory asset was established to defer the costs of California storm damage. The entries related to this regulatory asset should not be included in Washington results.

<u>Year</u>	<u>Period</u>	<u>Account</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Location</u>	<u>Allocator</u>	<u>In TC</u>	<u>Pstng Date</u>
2012	001	549301	Reclass of CEMA fr FERC 921 to 924- Jan 12	9240000	000103	SO	62,149	1/31/2012
2012	002	549301	Reclass of CEMA from FERC 921 to 924 - Feb 2012	9240000	000103	SO	(382)	2/29/2012
2012	003	549301	Rcl of CEMA from FERC 921 to 924-March 2012	9240000	000103	SO	(360)	3/31/2012
2012	004	549301	Reclass of CEMA from FERC 921 to 924 - April 2012	9240000	000103	SO	(448)	4/30/2012
2012	005	549301	Reclass of CEMA from FERC 921 to 924 - May 2012	9240000	000103	SO	(325)	5/31/2012
2012	006	549301	Rcl of CEMA fr FERC 921 to 924-June 2012	9240000	000103	SO	(220)	6/30/2012
2012	007	549301	Reclass of CEMA from FERC 921 to 924 - July 2012	9240000	000103	SO	(403)	7/31/2012
2012	008	549301	Reclass of CEMA from FERC 921 to 924 - Aug 2012	9240000	000103	SO	(474)	8/31/2012
2012	009	549301	Reclass of CEMA from FERC 921 to 924 - Sept 2012	9240000	000103	SO	(350)	9/30/2012
2012	010	549301	Reclass of CEMA from FERC 921 to 924 - Oct 2012	9240000	000103	SO	(248)	10/31/2012
2012	011	549301	Reclass of CEMA from FERC 921 to 924 - Nov 2012	9240000	000103	SO	(178)	11/30/2012
2012	012	549301	Rcl of CEMA write off fr FERC 598 to 924-Dec 2012	9240000	000103	SO	7,209	12/31/2012
							<u>65,970</u>	
							<u>Ref 4.8</u>	

PacifiCorp
 Results of Operations - December 2012
 Insurance Expense
 Property Damage Not Covered by Commercial Insurance Based on a six-year average

Property damage needs to be based on a six-year average of actual property damage

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>Six-year average</u>			
Apr 2006 - Mar 2007	582,828	245,993	411,139
Apr 2007 - Mar 2008	1,493,728	1,426,203	199,641
Apr 2008 - Mar 2009*	425,221	335,571	138,883 *
Apr 2009 - Mar 2010	246,685	1,058,872	847,444
Apr 2010 - Mar 2011	591,239	335,721	278,384
Apr 2011 - Mar 2012	509,654	358,979	99,632
6-Year Average	641,559	626,890	329,187
<u>Actual 12 Months Ended December 2012</u>			
Jan 2012 - Dec 2012	934,121	553,330	71,553
Difference in six-year average and 12 ME Dec 2012	(292,562)	73,560	257,634
	Ref 4.8	Ref 4.8	Ref 4.8

* WCA Non-T&D damages for the April 2008 - March 2009 period are exclusive of an event totaling \$6.4 million per the UE-111190 settlement.

	<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:							
Advertising Expense - Removal	909	RES	(7,090)	CN	6.930%	(491)	
Advertising Expense - Removal	930	RES	(170)	SO	6.716%	(11)	
Advertising Expense - Reallocation	909	RES	(52,613)	CN	6.930%	(3,646)	
Washington Advertising Expense	909	RES	4,892	WA	Situs	4,892	
Oregon Advertising Expense	909	RES	13,800	OR	Situs	-	
California Advertising Expense	909	RES	392	CA	Situs	-	
Idaho Advertising Expense	909	RES	7,812	ID	Situs	-	
Wyoming Advertising Expense	909	RES	5,871	WY-ALL	Situs	-	
Utah Advertising Expense	909	RES	19,846	UT	Situs	-	
			<u>(7,260)</u>			<u>743</u>	4.9.1
Advertising Expense	930	RES	(181)	SO	6.716%	(12)	
Washington Advertising Expense	930	RES	-	WA	Situs	-	
Oregon Advertising Expense	930	RES	-	OR	Situs	-	
California Advertising Expense	930	RES	-	CA	Situs	-	
Idaho Advertising Expense	930	RES	-	ID	Situs	-	
Wyoming Advertising Expense	930	RES	181	WY-ALL	Situs	-	
			<u>-</u>			<u>(12)</u>	4.9.1

Description of Adjustment

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

For all system-allocated advertising expenses incurred during the 12 months ended December 2012, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

1) Remove miscellaneous items that should not be included in results.

TYPE	FERC Acct	SAP Acct description	Factor	Total Company
RES	9090000	Informational Advertising Services	CN	7,090
RES	9301000	Advertising Services	SO	170
				<u>7,260</u>

2) Remove system allocated costs that should be situs assigned.

TYPE	FERC Acct	SAP Acct description	Factor	Total Company
RES	9090000	Legally Mandated Advertising Services	CN	(4,326)
RES	9090000	Informational Advertising Services	CN	56,940
RES	9301000	Advertising Services	SO	181
				<u>52,795</u>

3) Reallocate system costs on a situs basis where possible.

TYPE	FERC Acct	SAP Acct description	Factor	Total Company
RES	9090000	Legally Mandated Advertising Services	OR	40
RES	9090000	Legally Mandated Advertising Services	WY	(159)
RES	9090000	Legally Mandated Advertising Services	UT	(4,208)
RES	9090000	Informational Advertising Services	WA	4,892
RES	9090000	Informational Advertising Services	OR	13,760
RES	9090000	Informational Advertising Services	CA	392
RES	9090000	Informational Advertising Services	IDU	7,812
RES	9090000	Informational Advertising Services	WY	6,030
RES	9090000	Informational Advertising Services	UT	24,053
RES	9301000	Advertising Services	WY	181
				<u>52,795</u>

	<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:							
Remove - Memberships As Booked	930	RES	(4,196,095)	SO	6.716%	(281,818)	
Remove - Memberships As Booked	930	RES	(3,000)	WA	Situs	(3,000)	
Total			<u>(4,199,095)</u>			<u>(284,818)</u>	4.10.2
Add - Memberships on State Specific Factors	930	RES	3,851,237	SO	6.716%	258,657	
Add - Memberships on State Specific Factors	930	RES	579	NUTIL	0.000%	-	
Add - Memberships on State Specific Factors	930	RES	5,985	CA	Situs	-	
Add - Memberships on State Specific Factors	930	RES	228,011	OR	Situs	-	
Add - Memberships on State Specific Factors	930	RES	26,588	WA	Situs	26,588	
Add - Memberships on State Specific Factors	930	RES	52,299	UT	Situs	-	
Add - Memberships on State Specific Factors	930	RES	3,941	ID	Situs	-	
Add - Memberships on State Specific Factors	930	RES	30,455	WY-ALL	Situs	-	
Total			<u>4,199,095</u>			<u>285,245</u>	4.10.2

Description of Adjustment

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

For all system-allocated membership and subscription expenses incurred during the 12 months ended December 2012, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Results of Operations - December 2012
Memberships and Subscriptions

FERC Account	SAP Account	Category	Vendor Name	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships						
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	REDMOND EXECUTIVE ASSOCIATION	SO	OR	400
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	REXBURG CHAMBER OF COMMERCE	SO	ID	380
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	REXBURG ROTARY	SO	ID	140
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	RICHFIELD AREA CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	RICHMOND LIONS CLUB	SO	UT	128
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	RIGBY CHAMBER OF COMMERCE	SO	ID	75
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	RIVERTON CHAMBER OF COMMERCE	SO	WYP	840
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROSEBURG ROTARY CLUB	SO	UT	640
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROBERT SNIPPEN	SO	SO	40
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROCK SPRINGS CHAMBER OF COMMERCE	SO	WYP	5,750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROCKY MOUNTAIN ELECTRICAL LEAGUE	SO	SO	15,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROSEBURG AREA CHAMBER OF COMMERCE	SO	OR	915
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROSEBURG ROTARY INTERNATIONAL	SO	OR	115
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF ALBINA	SO	OR	925
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF GRANT'S PASS	SO	OR	350
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF KLAMATH FALLS	SO	OR	312
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF LINCOLN CITY	SO	OR	94
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF SALT LAKE	SO	UT	31
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF SALT LAKE CITY	SO	UT	220
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF SUTHERLIN	SO	OR	220
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY CLUB OF WYRLAND INC	SO	OR	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SANDY AREA CHAMBER OF COMMERCE	SO	WA	480
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROTARY INTERNATIONAL YAKIMA	SO	OR	312
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ROUND-UP CITY DEVELOPMENT CORP	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SALINA CHAMBER OF COMMERCE	SO	UT	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SALT LAKE AREA CHAMBER OF COMMERCE	SO	UT	29,042
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SANDY AREA CHAMBER OF COMMERCE	SO	OR	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SE WASHINGTON ECONOMIC	SO	WA	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SEDCOR	SO	SO	1,400
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SELAH CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SHOSHONI CHAMBER OF COMMERCE	SO	WA	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SOUTH COAST DEVELOPMENT	SO	OR	7,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SOUTH JORDAN CHAMBER OF COMMERCE	SO	UT	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SOUTH SALT LAKE CHAMBER OF COMMERCE	SO	UT	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SOUTHERN OREGON REGIONAL ECONOMIC	SO	OR	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SOUTHERN OREGON TIMBER INDUSTRIES	SO	OR	260
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SOUTHWEST VALLEY CHAMBER OF	SO	UT	350
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	STAYTON AREA ROTARY	SO	OR	175
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	STAYTON SUBURBITY CHAMBER OF	SO	OR	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SUBLETTE COUNTY CHAMBER OF	SO	WYP	275
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SUNNYSIDE CHAMBER OF COMMERCE	SO	WA	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	SWEET HOME CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	THE INSTITUTE OF INTERNAL AUDITORS	SO	SO	1,358
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	THE ROTARY CLUB OF POWELL	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	THE UNIVERCITY CLUB OF PORTLAND	SO	OR	944
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	THERMOPOLIS CHAMBER OF COMMERCE	SO	WYP	395
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	TOOELE COUNTY CHAMBER OF COMMERCE &	SO	UT	650
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	TOPPENISH CHAMBER OF COMMERCE	SO	WA	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UMATILLA CHAMBER OF COMMERCE	SO	OR	170
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UMPUQUA LIONS CLUB	SO	OR	70
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UNITED CLUB	SO	NUTIL	425
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UTAH ALLIANCE FOR ECONOMIC	SO	UT	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UTAH MANUFACTURERS ASSOCIATION	SO	UT	6,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UTAH TAXPAYERS ASSOCIATION	SO	SO	34,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UTAH TECHNOLOGY COUNCIL	SO	UT	5,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UTAH VALLEY CHAMBER OF COMMERCE	SO	UT	955
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UTAH WATER USERS ASSN	SO	UT	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	UTILITY ECONOMIC DEVELOPMENT ASSOC	SO	SO	495
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	VERNAL AREA CHAMBER OF COMMERCE	SO	UT	290
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WALLA WALLA AREA UTILITIES COORD	SO	SO	200
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WALLA WALLA CHAMBER OF COMMERCE	SO	WA	651
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WALLA WALLA SUNRISE ROTARY CLUB	SO	WA	1,368
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WALLOWA COUNTY CHAMBER OF COMMERCE	SO	OR	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WASHAKIE DEVELOPMENT ASSN	SO	WYP	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WASHINGTON COUNTY	SO	UT	1,200
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WASHINGTON ECONOMIC DEVELOPMENT	SO	WA	900
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WASHINGTON PULP & PAPER FOUNDATION	SO	WA	2,130
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WASHINGTON RESEARCH COUNCIL	SO	WA	2,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscrip	WASHINGTON STATE UNIVERSITY	WA	WA	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WEED CHAMBER OF COMMERCE	SO	CA	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WEST JORDAN CHAMBER OF COMMERCE	SO	UT	600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WESTERN ELECTRICITY COORDINATING COUNCIL	SO	SO	3,162,479
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WESTERN ENERGY INSTITUTE	SO	SO	36,260
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WESTERN ENERGY INSTITUTE	SO	SO	-
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WESTERN ENERGY SUPPLY & TRANSMISSION ASSOC INC	SO	SO	28,511
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WESTERN LAMPAC	SO	SO	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WORDAITYWORK	SO	SO	245
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WYOMING ASSOC OF MUNICIPALITIES	SO	WYP	325
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WYOMING BUSINESS ALLIANCE	SO	WYP	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WYP	470
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WYOMING HERITAGE FOUNDATION	SO	WYP	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WYOMING INFRASTRUCTURE AUTHORITY WINTER BOARD MEETING	SO	WYP	350
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	WYOMING TAXPAYERS ASSOCIATION	SO	SO	20,455
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	YAKIMA COUNTY DEVELOPMENT	SO	WA	7,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	YAKIMA VALLEY VISITORS &	SO	WA	955
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	YREKA CHAMBER OF COMMERCE	SO	CA	235
930.2	545550	Community & Economic Development and Corporate Memberships and Subscrip	ZILLAH CHAMBER OF COMMERCE	SO	WA	225
Subtotals - Memberships As Booked						
930.2		National & Regional Memberships		SO		4,196,095 Ref 4 10
930.2		National & Regional Memberships		WA		3,000 Ref 4 10
						<u>4,199,095</u>
Subtotals - Reallocated Memberships with Situs Assignment by State						
930.2		National & Regional Memberships		SO		3,851,237 Ref 4 10
930.2		National & Regional Memberships		NUTIL		579 Ref 4 10
930.2		National & Regional Memberships		CA		5,985 Ref 4 10
930.2		National & Regional Memberships		OR		228,011 Ref 4 10
930.2		National & Regional Memberships		WA		26,588 Ref 4 10
930.2		National & Regional Memberships		UT		52,299 Ref 4 10
930.2		National & Regional Memberships		ID		3,941 Ref 4 10
930.2		National & Regional Memberships		WYP		30,455 Ref 4 10
						<u>4,199,095</u>

	<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:							
Uncollectible Expense	904	PRO	41,454	WA	Situs	41,454	4.11.1

Description of Adjustment

This adjusts the Company's actual December 2012 uncollectible accounts expense to the December 2013 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

PacifiCorp
Results of Operations - December 2012
Uncollectible Expense

Unadjusted Revenue	300,010,989	
Normalized Revenue	<u>306,487,994</u>	
Adjustments	6,477,006	
Uncollectible Expense	1,920,145	
Uncollectible %	0.640%	
Uncollectible Expense	41,454	Ref. 4.11

	<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:							
Reallocate Per Books Legal Expenses*							
	549	RES	(30,221)	CAGW	22.434%	(6,780)	4.12.1
	557	RES	2,025,505	CAGW	22.434%	454,405	4.12.1
	557	RES	(2,355)	JBG	21.648%	(510)	4.12.1
	557	RES	(7,398,987)	SG	7.993%	(591,388)	4.12.1
	557	RES	23,181	WA	Situs	23,181	4.12.1
	566	RES	(151,188)	SG	7.993%	(12,084)	4.12.1
	580	RES	(5,098)	SNPD	6.377%	(325)	4.12.1
	588	RES	(158,171)	SNPD	6.377%	(10,086)	4.12.1
	905	RES	(13,220)	CN	6.930%	(916)	4.12.1
	923	RES	(679,043)	CAGW	22.434%	(152,338)	4.12.1
	923	RES	(486,573)	SO	6.716%	(32,679)	4.12.1
	923	RES	27,518	WA	Situs	27,518	4.12.1
	928	RES	19,585	SG	7.993%	1,565	4.12.1
	929	RES	1,022,828	CAGW	22.434%	229,463	4.12.1
	929	RES	(21,505)	CN	6.930%	(1,490)	4.12.1
	929	RES	2,355	JBG	21.648%	510	4.12.1
	929	RES	7,264,593	SG	7.993%	580,647	4.12.1
	929	RES	(53,025)	SNPD	6.377%	(3,381)	4.12.1
	929	RES	734,305	SO	6.716%	49,317	4.12.1
	929	RES	(461,857)	WA	Situs	(461,857)	4.12.1

*Only those reallocations which impact the Washington jurisdiction have been input into the model to conserve space. The net impact of this adjustment on a total company basis is zero.

Description of Adjustment

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned.

FERC	Factor	Per Books Amount	Reallocated Amount	Adjustment
426	NUTIL	140,452	140,452	-
426	WA	-	(0)	(0)
539	CAGE	386	-	(386)
539	UT	-	386	386
548	CAGW	0	-	(0)
548	WA	-	0	0
549	CAGE	250	250	-
549	CAGW	31,071	851	(30,221)
549	OR	-	30,221	30,221
557	CA	-	70,000	70,000
557	CAGE	39,092	4,799,958	4,760,867
557	CAGW	-	2,025,505	2,025,505
557	IDU	-	9,803	9,803
557	JBG	-	(2,355)	(2,355)
557	OR	-	505,386	505,386
557	SG	9,445,729	2,046,743	(7,398,987)
557	UT	-	21,391	21,391
557	WA	-	23,181	23,181
557	WYP	-	(14,790)	(14,790)
560	SG	22,260	22,260	-
561	SG	3,815	3,815	-
566	CAGE	-	121,226	121,226
566	SG	151,188	-	(151,188)
566	UT	-	29,962	29,962
571	CAGE	1,965	-	(1,965)
571	UT	-	1,965	1,965
580	SNPD	5,098	-	(5,098)
580	UT	-	5,098	5,098
581	SNPD	2,570	2,570	-
588	SNPD	211,196	53,025	(158,171)
588	UT	-	107,809	107,809
588	WYP	-	50,361	50,361
903	CN	12,530	12,530	-
905	CAGE	-	10,208	10,208
905	CN	34,725	21,505	(13,220)
905	UT	-	2,905	2,905
905	WYP	-	108	108
923	CA	240,881	273,468	32,587
923	CAGE	-	214	214
923	CAGW	-	(679,043)	(679,043)
923	IDU	-	34,127	34,127
923	NUTIL	-	17,007	17,007
923	OR	86,402	182,113	95,712
923	SO	1,106,363	619,790	(486,573)
923	UT	-	910,298	910,298
923	WA	9,769	37,287	27,518
923	WYP	-	48,152	48,152
928	CA	248,858	248,858	-
928	IDU	72,357	52,771	(19,585)
928	OR	439,498	439,498	-
928	SG	-	19,585	19,585
928	SO	968,026	968,026	-
928	UT	245,301	245,301	-
928	WA	401,389	401,389	-
928	WYP	174,820	174,820	-
929	CA	-	(592,326)	(592,326)
929	CAGE	-	(4,892,765)	(4,892,765)
929	CAGW	-	1,022,828	1,022,828
929	CN	-	(21,505)	(21,505)
929	IDU	-	(96,701)	(96,701)
929	JBG	-	2,355	2,355
929	NUTIL	-	(157,459)	(157,459)
929	OR	-	(1,126,997)	(1,126,997)
929	SG	-	7,264,593	7,264,593
929	SNPD	-	(53,025)	(53,025)
929	SO	-	734,305	734,305
929	UT	-	(1,318,052)	(1,318,052)
929	WA	-	(461,857)	(461,857)
929	WYP	-	(303,394)	(303,394)
Total		14,095,989	14,095,989	0

	<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: Remove Naughton U3 Write Off	557	RES	(2,727,669)	SG	7.993%	(218,018)	4.13.1

Description of Adjustment

This adjustment removes the Naughton 3 write-off that occurred in 2012.

PacifiCorp
 Results of Operations - December 2012
 Naughton Unit 3 Write Off

Year	Period	Ref Doc Number	FERC Account	Location	Text	Factor	Amount
2012	006	122998668	5570000	000001	Clear Write-Off Asset Generation SNAU/2009/C/071	SG	628,888
2012	006	123225100	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071	SG	2,043,914
2012	006	123225100	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071	SG	(17,262)
2013	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 All	SG	27,761.00
2013	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 WA	SG	17,486.20
2013	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 OR	SG	998.95
2013	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 FERC	SG	25,883.00
							<u>2,727,669</u>
							Ref. 4.13

	5.1	5.2	5.3	5.4	5.5	0	
	Total Normalized	NPC - Restating	NPC - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(15,399,945)	988,983	(16,388,927)	-	-	-	-
5 Other Operating Revenues	1,049,829	-	-	1,049,829	-	-	-
6 Total Operating Revenues	(14,350,116)	988,983	(16,388,927)	1,049,829	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	418,878	(3,563,558)	3,982,436	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(7,124,097)	3,147,206	(17,232,245)	-	6,960,942	-	-
13 Transmission	(181,889)	-	(181,889)	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(6,887,108)	(416,352)	(13,431,698)	-	6,960,942	-	-
20 Depreciation	(964,600)	-	-	-	-	(964,600)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(36,055)	-	-	-	-	(36,055)	-
23 Income Taxes: Federal	(2,574,212)	491,867	(1,035,030)	367,440	(2,436,330)	37,840	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	318,922	-	-	-	-	318,922	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(10,143,054)	75,515	(14,466,728)	367,440	4,524,612	(643,893)	-
29							
30 Operating Rev For Return:	(4,207,062)	913,467	(1,922,199)	682,389	(4,524,612)	643,893	-
31							
32 Rate Base:							
33 Electric Plant In Service	(27,224,686)	-	-	-	-	(27,224,686)	-
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:	(27,224,686)	-	-	-	-	(27,224,686)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	17,758,482	-	-	-	-	17,758,482	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,167,334	-	-	-	-	1,167,334	-
50 Unamortized ITC	23,175	-	-	-	-	23,175	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	18,948,991	-	-	-	-	18,948,991	-
56							
57 Total Rate Base:	(8,275,695)	-	-	-	-	(8,275,695)	-
58							
59							
60 Estimated ROE impact	-0.940%	0.231%	-0.486%	0.172%	-1.143%	0.299%	0.000%
61 Estimated Price Change	5,755,728	(1,474,857)	3,103,524	(1,101,764)	7,305,303	(2,076,478)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(6,462,352)	1,405,334	(2,957,229)	1,049,829	(6,960,942)	1,000,656	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	-	(52,188)	-
71 Schedule "M" Deductions	840,353	-	-	-	-	840,353	-
72 Income Before Tax	(7,354,893)	1,405,334	(2,957,229)	1,049,829	(6,960,942)	108,115	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(7,354,893)	1,405,334	(2,957,229)	1,049,829	(6,960,942)	108,115	-
77							
78 Federal Income Taxes	(2,574,212)	491,867	(1,035,030)	367,440	(2,436,330)	37,840	-

	5.1	5.2	5.3	5.4	5.5	0	
	Total Normalized	NPC - Restating	NPC - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	988,983	988,983	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>988,983</u>	<u>988,983</u>	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(3,563,558)	(3,563,558)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	10,108,149	3,147,206	-	-	6,960,942	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	6,544,591	(416,352)	-	-	6,960,942	-	-
20 Depreciation	(964,600)	-	-	-	-	(964,600)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(36,055)	-	-	-	-	(36,055)	-
23 Income Taxes: Federal	(1,906,622)	491,867	-	-	(2,436,330)	37,840	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	318,922	-	-	-	-	318,922	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	<u>3,956,234</u>	<u>75,515</u>	-	-	<u>4,524,612</u>	<u>(643,893)</u>	-
29							
30 Operating Rev For Return:	<u>(2,967,252)</u>	<u>913,467</u>	-	-	<u>(4,524,612)</u>	<u>643,893</u>	-
31							
32 Rate Base:							
33 Electric Plant In Service	(27,224,686)	-	-	-	-	(27,224,686)	-
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:	<u>(27,224,686)</u>	-	-	-	-	<u>(27,224,686)</u>	-
45							
46 Deductions:							
47 Accum Prov For Deprec	17,758,482	-	-	-	-	17,758,482	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,167,334	-	-	-	-	1,167,334	-
50 Unamortized ITC	23,175	-	-	-	-	23,175	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	<u>18,948,991</u>	-	-	-	-	<u>18,948,991</u>	-
56							
57 Total Rate Base:	<u>(8,275,695)</u>	-	-	-	-	<u>(8,275,695)</u>	-
58							
59							
60 Estimated ROE impact	-0.623%	0.231%	0.000%	0.000%	-1.143%	0.299%	0.000%
61 Estimated Price Change	3,753,968	(1,474,857)	-	-	7,305,303	(2,076,478)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,554,952)	1,405,334	-	-	(6,960,942)	1,000,656	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	-	(52,188)	-
71 Schedule "M" Deductions	840,353	-	-	-	-	840,353	-
72 Income Before Tax	<u>(5,447,493)</u>	<u>1,405,334</u>	-	-	<u>(6,960,942)</u>	<u>108,115</u>	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	<u>(5,447,493)</u>	<u>1,405,334</u>	-	-	<u>(6,960,942)</u>	<u>108,115</u>	-
77							
78 Federal Income Taxes	<u>(1,906,622)</u>	<u>491,867</u>	-	-	<u>(2,436,330)</u>	<u>37,840</u>	-

	5.1	5.2	5.3	5.4	5.5	0
Total Normalized	NPC - Restating	NPC - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(16,388,927)	(16,388,927)	-	-	-	-
5 Other Operating Revenues	1,049,829	-	1,049,829	-	-	-
6 Total Operating Revenues	(15,339,098)	(16,388,927)	1,049,829	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	3,982,436	3,982,436	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(17,232,245)	(17,232,245)	-	-	-	-
13 Transmission	(181,869)	(181,869)	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(13,431,698)	(13,431,698)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(667,590)	(1,035,030)	367,440	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(14,099,288)	(14,466,728)	367,440	-	-	-
29						
30 Operating Rev For Return:	(1,239,810)	(1,922,199)	682,389	-	-	-
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	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.298%	0.000%	-0.463%	0.164%	0.000%	0.000%
61 Estimated Price Change	2,001,760	-	3,103,524	(1,101,764)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,907,400)	(2,957,229)	1,049,829	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(1,907,400)	(2,957,229)	1,049,829	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable income	(1,907,400)	(2,957,229)	1,049,829	-	-	-
77						
78 Federal Income Taxes	(667,590)	(1,035,030)	367,440	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	2,385,831	CAGW	22.434%	535,241	5.1.2
Post-Merger Firm Sales	447NPC	RES	2,022,547	CAGW	22.434%	453,742	5.1.2
Non-Firm Sales	447NPC	RES	-	CAEW	22.800%	-	5.1.2
Total Sales for Resale			<u>4,408,378</u>			<u>988,983</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.434%	-	5.1.2
Existing Firm Energy	555NPC	RES	-	CAEW	22.800%	-	5.1.2
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.2
Post-Merger Firm Energy	555NPC	RES	6,511,960	CAGW	22.434%	1,460,904	5.1.2
Other Generation Expenses	555NPC	RES	75,924	CAGW	22.434%	17,033	5.1.2
Total Purchased Power			<u>6,587,884</u>			<u>1,477,937</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	CAGW	22.434%	-	5.1.2
Post Merger Firm	565NPC	RES	-	CAGW	22.434%	-	5.1.2
Non Firm	565NPC	RES	-	CAEW	22.800%	-	5.1.2
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	(15,629,501)	CAEW	22.800%	(3,563,558)	5.1.2
Fuel Consumed - Natural Gas	547NPC	RES	7,321,293	CAEW	22.800%	1,669,270	5.1.2
Total Fuel and Other Expense			<u>(8,308,207)</u>			<u>(1,894,288)</u>	

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ended December 2012.

PacificCorp
Results of Operations - December 2012
Net Power Costs - West Control Area

Description	FERC Account	WCA Alloc. Factor	WA Alloc. %	(3), (4) UNADJUSTED / PER BOOKS		(7), (8) RESTATED NPC		(9), (10) RESTATEMENT ADJUSTMENT		(11), (12) PRO FORMA NPC		(13), (14) PRO FORMA ADJUSTMENT	
				12 Months Ended December 2012	12 Months Ended December 2012	12 Months Ended December 2012	12 Months Ended December 2012	12 Months Ended December 2013	12 Months Ended December 2013	12 Months Ended December 2013	12 Months Ended December 2013		
				Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated
Sales for Resale (Account 447)													
Existing Firm Sales - Pacific	447NPC	CAGW	22.4342%	10,578,969	2,373,303	12,964,800	2,908,544	2,385,831	535,241	12,964,800	2,908,544	2,385,831	535,241
Post-Merger Firm Sales	447NPC	CAGW	22.4342%	198,012,251	44,422,391	200,034,798	44,876,132	2,022,547	453,742	126,981,360	28,487,205	(73,053,438)	(16,388,927)
Non-Firm Sales	447NPC	CAEW	22.8002%										
Total Sales for Resale				208,591,220	46,795,694	212,959,598	47,784,877	4,408,378	988,983	139,946,160	31,385,750	(73,053,438)	(16,388,927)
Purchased Power (Account 555)													
Existing Firm Demand - Pacific	555NPC	CAGW	22.4342%	865,001	194,056	865,001	194,056	-	0	(514,420)	(115,406)	(1,379,421)	(309,462)
Existing Firm Energy	555NPC	CAEW	22.8002%	3,370,555	768,493	3,370,555	768,493	-	0	(1,116,941)	(254,665)	(4,487,466)	(1,023,158)
WA Qualifying Facilities	555NPC	WA	100.000%	2,825,480	2,825,480	2,825,480	2,825,480	-	0	594,637	564,637	(2,860,843)	(2,260,843)
Post-Merger Firm Energy	555NPC	CAGW	22.4342%	307,098,969	68,895,083	313,510,929	70,355,987	6,511,960	1,460,904	273,417,977	61,338,989	(46,783,152)	(9,016,997)
Other Generation Expenses	555NPC	CAGW	22.4342%	552,266	123,896	628,190	140,929	75,924	17,033	989,117	21,900	360,927	80,971
Total Purchased Power				314,712,270	72,807,009	321,300,155	74,284,945	6,587,884	1,477,937	273,340,170	61,735,456	(47,959,985)	(12,529,469)
Wheeling (Account 565)													
Existing Firm - Pacific	565NPC	CAGW	22.4342%	22,608,216	5,071,964	22,608,216	5,071,964	-	0	23,234,261	5,212,412	636,045	140,448
Post-Merger Firm	565NPC	CAGW	22.4342%	75,787,435	17,004,520	75,787,435	17,004,520	-	0	74,360,621	16,682,183	(1,436,814)	(322,337)
Non-Firm	565NPC	CAEW	22.8002%										
Total Wheeling Expense				98,405,652	22,076,484	98,405,652	22,076,484	0	0	97,594,882	21,894,595	(810,769)	(181,889)
Fuel Expense (Accounts 501 and 547)													
Fuel Consumed - Coal	501NPC	CAEW	22.8002%	182,403,829	43,868,465	176,774,329	40,304,907	(15,629,501)	(3,563,558)	184,240,998	44,287,343	17,466,669	3,982,436
Fuel Consumed - Natural Gas	547NPC	CAEW	22.8002%	119,275,526	27,195,063	126,966,819	28,864,332	7,321,293	1,669,270	105,970,881	24,181,577	(20,625,938)	(4,702,756)
Total Fuel and Other Expense				311,679,355	71,063,527	303,371,148	69,169,239	(8,308,207)	(1,894,288)	300,271,879	68,468,919	(3,159,269)	(720,320)
Total Net Power Cost				516,206,037	119,151,326	510,077,356	117,745,992	(6,128,701)	(1,405,334)	531,200,771	120,703,221	21,123,414	2,957,229
				Ref: 5.1.3	Ref: 5.1.2	Ref: 5.1.4	Ref: 5.1.4	Ref: 5.1	Ref: 5.1	Ref: 5.1.5	Ref: 5.1.5	Ref: 5.1.1	Ref: 5.1.1
				Line 66									

Note 1 - As Modeled By GRID

PacifiCorp**Study Results**
MERGED PEAK/ENERGY SPLIT
(\$)Period Ending
Dec-12

	Merged 01/12-12/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	10,578,969	10,578,969			
Post Merger	198,012,251				198,012,251
TOTAL SPECIAL SALES	208,591,220	10,578,969	-	-	198,012,251
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Mid Columbia	(143,527)	(43,058)	(100,469)		
Misc/Pacific	4,379,083	908,059	3,471,024		
Q.F. Contracts/PPL	2,825,480	-	-		2,825,480
Pacific Sub Total	7,061,036	865,001	3,370,555	-	2,825,480
BPA Reserve Purchase	222,465				222,465
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,922,879				4,922,879
Georgia-Pacific Camas	6,458,259				6,458,259
Hermiston Purchase p99563	83,023,231				83,023,231
Morgan Stanley p189046	-				-
Roseburg Forest Products p312292	-				-
Small Purchases west	20,961				20,961
TransAlta p371343/s371344	-				-
Short Term Firm Purchases	212,451,173				212,451,173
New Firm Sub Total	307,098,969	-	-	-	307,098,969
TOTAL PURCHASED PW & NET INT.	314,160,005	865,001	3,370,555	-	309,924,449
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	22,608,216	22,608,216			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	75,797,435				75,797,435
TOTAL WHEELING & U. OF F. EXPENSE	98,405,652	22,608,216	-	-	75,797,435
THERMAL FUEL BURN EXPENSE					
Colstrip	7,161,447			7,161,447	
Chehalis	73,103,731			73,103,731	
Jim Bridger	185,393,417			185,393,417	
Hermiston	46,171,795			46,171,795	
Ramp Loss	(151,035)			(151,035)	
TOTAL FUEL BURN EXPENSE	311,679,355	-	-	311,679,355	-
OTHER GENERATION EXPENSE					
Wind Integration Charge	552,266			552,266	
TOTAL OTHER GEN. EXPENSE	552,266	-	-	552,266	-
NET POWER COST	516,206,057	12,894,248	3,370,555	312,231,621	187,709,634

PacifiCorp**Study Results**
MERGED PEAK/ENERGY SPLIT
(\$)Period Ending
Dec-12

	Merged 01/12-12/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	200,034,798				200,034,798
TOTAL SPECIAL SALES	212,999,598	12,964,800	-	-	200,034,798
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Mid Columbia	(143,527)	(43,058)	(100,469)		
Misc/Pacific	4,379,083	908,059	3,471,024		
Q.F. Contracts/PPL	2,825,480	-	-		2,825,480
Pacific Sub Total	7,061,036	865,001	3,370,555	-	2,825,480
BPA Reserve Purchase	222,465				222,465
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,922,879				4,922,879
Georgia-Pacific Camas	6,458,259				6,458,259
Hermiston Purchase p99563	81,620,107				81,620,107
Morgan Stanley p189046	-				-
Roseburg Forest Products p312292	-				-
Small Purchases west	20,961				20,961
TransAlta p371343/s371344	-				-
Short Term Firm Purchases	220,366,257				220,366,257
New Firm Sub Total	313,610,929	-	-	-	313,610,929
TOTAL PURCHASED PW & NET INT.	320,671,965	865,001	3,370,555	-	316,436,409
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	22,608,216	22,608,216			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	75,797,435				75,797,435
TOTAL WHEELING & U. OF F. EXPENSE	98,405,652	22,608,216	-	-	75,797,435
THERMAL FUEL BURN EXPENSE					
Colstrip	6,936,104			6,936,104	
Chehalis	81,773,352			81,773,352	
Jim Bridger	169,955,000			169,955,000	
Hermiston	44,823,468			44,823,468	
Ramp Loss	(116,775)			(116,775)	
TOTAL FUEL BURN EXPENSE	303,371,148	-	-	303,371,148	-
OTHER GENERATION EXPENSE					
Wind Integration Charge	628,190			628,190	
TOTAL OTHER GEN. EXPENSE	628,190	-	-	628,190	-
NET POWER COST	510,077,356	10,508,417	3,370,555	303,999,338	192,199,047

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-13

	Merged 01/13-12/13	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	126,981,360				126,981,360
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	139,946,160	12,964,800	-	-	126,981,360
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-			
Mid Columbia	(1,901,361)	(570,408)	(1,330,953)		
Misc/Pacific	270,000	55,988	214,012		
Q.F. Contracts/PPL	564,637	-	-		564,637
Small Purchases west	-	-			
Pacific Sub Total	(1,066,724)	(514,420)	(1,116,941)	-	564,637
QF Contracts/UPL	-	-	-		-
UP&L to PP&L	-	-	-		-
Utah Sub Total	-	-	-	-	-
Blanding Purchase p379174	-				-
BPA Reserve Purchase	65,547				65,547
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,297,312				4,297,312
Deseret Purchase p194277	-				-
Georgia-Pacific Camas	6,802,482				6,802,482
Hermiston Purchase p99563	86,739,826				86,739,826
Seasonal Purchased Power Constellation 2013-2016	-				-
Short Term Firm Purchases	175,512,609				175,512,609
New Firm Sub Total	273,417,777	-	-	-	273,417,777
Integration Charge	989,117				989,117
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	273,340,170	(514,420)	(1,116,941)	-	274,971,531
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	23,234,261	23,234,261			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	74,360,621				74,360,621
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	97,594,882	23,234,261	-	-	74,360,621
THERMAL FUEL BURN EXPENSE					
Colstrip	7,822,923			7,822,923	
Chehalis	56,683,729			56,683,729	
Hermiston	49,287,152			49,287,152	
Jim Bridger	186,418,075			186,418,075	
TOTAL FUEL BURN EXPENSE	300,211,879	-	-	300,211,879	-
OTHER GENERATION EXPENSE					
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	531,200,771	9,755,041	(1,116,941)	300,211,879	222,350,792

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.434%	-	5.1.2
Post-Merger Firm Sales	447NPC	PRO	(73,053,438)	CAGW	22.434%	(16,388,927)	5.1.2
Non-Firm Sales	447NPC	PRO	-	CAEW	22.800%	-	5.1.2
Total Sales for Resale			<u>(73,053,438)</u>			<u>(16,388,927)</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(1,379,421)	CAGW	22.434%	(309,462)	5.1.2
Existing Firm Energy	555NPC	PRO	(4,487,496)	CAEW	22.800%	(1,023,158)	5.1.2
WA Qualifying Facilities	555NPC	PRO	(2,260,843)	WA	Situs	(2,260,843)	5.1.2
Post-Merger Firm Energy	555NPC	PRO	(40,193,152)	CAGW	22.434%	(9,016,997)	5.1.2
Other Generation Expenses	555NPC	PRO	360,927	CAGW	22.434%	80,971	5.1.2
Total Purchased Power			<u>(47,959,985)</u>			<u>(12,529,489)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	626,045	CAGW	22.434%	140,448	5.1.2
Post Merger Firm	565NPC	PRO	(1,436,814)	CAGW	22.434%	(322,337)	5.1.2
Non Firm	565NPC	PRO	-	CAEW	22.800%	-	5.1.2
Total Wheeling Expense			<u>(810,769)</u>			<u>(181,889)</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	17,466,669	CAEW	22.800%	3,982,436	5.1.2
Fuel Consumed - Natural Gas	547NPC	PRO	(20,625,938)	CAEW	22.800%	(4,702,756)	5.1.2
Total Fuel and Other Expense			<u>(3,159,269)</u>			<u>(720,320)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>21,123,414</u>			<u>2,957,229</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending December 2013.

	<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 Revenue:							
Other Electric Revenue	456	PRO	4,679,599	CAGW	22.434%	1,049,829	Below

Adjustment Detail:

	<u>12 Months Ended December 2013</u>		
<u>James River Offset</u>			
Capital Recovery		4,095,230	
Major Maintenance Allowance		584,369	
Total Offset		4,679,599	Above

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 month period ending December 2013, the same period used in determining pro forma net power costs in this filing.

	<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:							
Purchased Power Expense	555	RES	22,234,595	OR	Situs	-	
Purchased Power Expense	555	RES	6,960,942	WA	Situs	6,960,942	5.4.1
Purchased Power Expense	555	RES	2,970,973	ID	Situs	-	
			<u>32,166,510</u>			<u>6,960,942</u>	

The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results which must be removed for normalized results. This adjustment reverses the BPA purchase power expense credit recorded. The Revenue Normalizing adjustment No. 3.2 removes the revenue credit passed onto customers.

PacifiCorp
 Results of Operations - December 2012
 BPA Residential Exchange
 Account 505202
 Washington

12 Months Ended December 2012 Expense

6,960,942

Ref 5.4

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency

Account number 505202 Reg Bill Intchg Rec/
 Company code 1000 PacifiCorp
 Business area
 Fiscal year 2013
 All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance Ca				
1	775,933.87	1,664,270.24	888,336.37-	888,336.37-
2	888,336.37	1,560,976.27	672,639.90-	1,560,976.27-
3	672,639.90	1,232,292.82	559,652.92-	2,120,629.19-
4	559,652.92	1,079,476.18	519,823.26-	2,640,452.45-
5	519,823.26	964,281.13	444,457.87-	3,084,910.32-
6	444,457.87	922,579.58	478,121.71-	3,563,032.03-
7	478,121.71	1,023,379.77	545,258.06-	4,108,290.09-
8	545,258.06	1,126,538.88	581,280.82-	4,689,570.91-
9	581,280.82	1,097,976.81	516,695.99-	5,206,266.90-
10	516,695.99	978,817.46	462,121.47-	5,668,388.37-
11	462,121.47	978,741.25	516,619.78-	6,185,008.15-
12	516,619.78	1,292,553.65	775,933.87-	6,960,942.02-
13				6,960,942.02-
14				6,960,942.02-
15				6,960,942.02-
16				6,960,942.02-
Total	6,960,942.02	13,921,884.04	6,960,942.02-	6,960,942.02-

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	<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:							
Pre-merger Depreciation Expense	403SP	RES	(3,910,231)	CAGW	22.434%	(877,228)	5.5.2
Post-merger Depreciation Expense	403SP	RES	(389,464)	CAGW	22.434%	(87,373)	5.5.2
Taxes Other	408	RES	(536,844)	GPS	6.716%	(36,055)	5.5.1
Net Depreciation Expense - Sch M	SCHMDT	RES	3,745,862	CAGW	22.434%	840,353	5.5.2
Deferred Income Tax Expense	41010	RES	1,421,592	CAGW	22.434%	318,922	5.5.2
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.434%	(24,741,068)	5.5.2
Post-merger Plant	312	RES	(11,070,697)	CAGW	22.434%	(2,483,618)	5.5.2
Pre-merger Depreciation Reserve	108SP	RES	77,200,912	CAGW	22.434%	17,319,378	5.5.2
Post-merger Depreciation Reserve	108SP	RES	1,957,300	CAGW	22.434%	439,104	5.5.2
Deferred Income Tax Balance	282	RES	5,203,378	CAGW	22.434%	1,167,334	5.5.2
Deferred ITC	255	RES	163,434	ITC84	14.180%	23,175	5.5.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	

Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

PacifiCorp
 Results of Operations - December 2012
 Removal of Colstrip #3
 Property Tax Calculation

	Dec-12	Ref.
Total Colstrip Property Taxes	1,386,008	
Colstrip #3 as a percentage of Total Colstrip NBV	38.7331%	
Property Tax expense to remove	<u>536,844</u>	5.5

Total Colstrip Book Value	224,337,490
Total Colstrip Book Reserve	<u>(120,442,976)</u>
Total Colstrip NBV	<u>103,894,514</u>
Colstrip Unit 3 Book Value	121,553,424
Colstrip Unit 3 Book Reserve	<u>(81,311,843)</u>
Colstrip Unit 3 NBV	<u>40,241,580</u>
Colstrip Unit 3 NBV %	38.7331%

PacifiCorp
 Results of Operations - December 2012
 Removal of Colstrip #3

	<u>AMA</u>	<u>Ref.</u>
Depreciation Exp- Pre Merger	3,910,231	5.5
Depreciation Exp - Post Merger	<u>389,464</u>	5.5
	4,299,694	
Plant - Pre Merger	110,283,000	5.5
Plant - Post Merger	<u>11,070,697</u>	5.5
	121,353,697	
Depreciation Reserve - Pre Merger	(77,200,912)	5.5
Depreciation Res - Post Merger	<u>(1,957,300)</u>	5.5
	(79,158,212)	
ADIT Balance	(5,203,378)	5.5
Deferred ITC	(163,434)	5.5
Tax Depreciation	(553,832)	
Deferred Income Tax Expense	(1,421,592)	5.5

	6.1	6.2	0	0	0	0
		Depreciation & Amortization Reserve to December 2012				
Total Normalized	Hydro Decommissioning	Balance	0	0	0	0
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	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	151,492	151,492	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(290,441)	(290,441)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	257,437	257,437	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	118,488	118,488	-	-	-	-
29						
30 Operating Rev For Return:	(118,488)	(118,488)	-	-	-	-
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	(13,169,629)	1,017,754	(14,187,383)	-	-	-
48 Accum Prov For Amort	828,561	-	828,561	-	-	-
49 Accum Def Income Tax	(173,594)	(173,594)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(12,514,662)	844,160	(13,358,822)	-	-	-
56						
57 Total Rate Base:	(12,514,662)	844,160	(13,358,822)	-	-	-
58						
59						
60 Estimated ROE impact	0.175%	-0.043%	0.219%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,376,663)	297,072	(1,673,735)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(151,492)	(151,492)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	678,339	678,339	-	-	-	-
72 Income Before Tax	(829,831)	(829,831)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(829,831)	(829,831)	-	-	-	-
77						
78 Federal Income Taxes	(290,441)	(290,441)	-	-	-	-

	6.1	6.2	0	0	0	0
		Depreciation & Amortization Reserve to December 2012 Balance				
	Total Normalized	Hydro Decommissioning	0	0	0	0
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	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
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	(14,200,009)	(12,626)	(14,187,383)	-	-	-
48 Accum Prov For Amort	828,561	-	828,561	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(13,371,448)	(12,626)	(13,358,822)	-	-	-
56						
57 Total Rate Base:	(13,371,448)	(12,626)	(13,358,822)	-	-	-
58						
59						
60 Estimated ROE impact	0.219%	0.000%	0.219%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,675,317)	(1,582)	(1,673,735)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	6.1	6.2	0	0	0	0
		Depreciation & Amortization Reserve to December 2012				
	Total Normalized	Hydro Decommissioning	Balance	0	0	0
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	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	151,492	151,492	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(290,441)	(290,441)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	257,437	257,437	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	118,488	118,488	-	-	-	-
29						
30 Operating Rev For Return:	(118,488)	(118,488)	-	-	-	-
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	1,030,380	1,030,380	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(173,594)	(173,594)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	856,786	856,786	-	-	-	-
56						
57 Total Rate Base:	856,786	856,786	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.041%	-0.041%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	298,654	298,654	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(151,492)	(151,492)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	678,339	678,339	-	-	-	-
72 Income Before Tax	(829,831)	(829,831)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(829,831)	(829,831)	-	-	-	-
77						
78 Federal Income Taxes	(290,441)	(290,441)	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Allocation Correction to Booked Reserve:							
Depreciation Reserve	108HP	RES	(56,280)	CAGW	22.434%	(12,626)	6.1.2
Depreciation Reserve	108HP	RES	<u>56,280</u>	CAGE	0.000%	<u>-</u>	6.1.2
			<u>-</u>			<u>(12,626)</u>	
Adjustment to Expense:							
Depreciation Expense	403HP	PRO	675,275	CAGW	22.434%	151,492	6.1.1
Depreciation Expense	403HP	PRO	<u>(675,275)</u>	CAGE	0.000%	<u>-</u>	
			<u>-</u>			<u>151,492</u>	
Adjustment to Reserve:							
Depreciation Reserve	108HP	PRO	4,592,906	CAGW	22.434%	1,030,380	6.1.1
Depreciation Reserve	108HP	PRO	<u>(168,819)</u>	CAGE	0.000%	<u>-</u>	6.1.1
			<u>4,424,087</u>			<u>1,030,380</u>	6.1.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	3,023,688	CAGW	22.434%	678,339	
Deferred Income Tax Expense	41010	PRO	1,147,520	CAGW	22.434%	257,437	
ADIT Average Balance	282	PRO	<u>(773,794)</u>	CAGW	22.434%	<u>(173,594)</u>	
Adjustment to Dec 2013 AMA Balance for Projected Spend / Accrual Detail:							
December 2012 AMA Reserve Balance			(1,469,476)				6.1.1
December 2013 AMA Reserve Balance			<u>2,954,611</u>				6.1.1
Total Adjustment to AMA Reserve			<u>4,424,087</u>				6.1.1

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This adjustment has both restating and pro forma components. The restating component of this adjustment makes a small correction to the booked accumulated reserve so that the proper balances are reflected for the east and west control areas. The pro forma aspect of the adjustment walks forward the decommissioning expenditures through December 2013. This adjustment also reflects depreciation expense associated with changing accruals for east side resources to west side resources starting in July 2012. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacificCorp
 Results of Operations - December 2012
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-11	1,034,853	(185,352)	(7,513,987)
January-12	629,272	(185,352)	(7,070,068)
February-12	508,069	(185,352)	(6,747,351)
March-12	1,145,320	(185,352)	(5,787,383)
April-12	2,124,670	(185,352)	(3,848,066)
May-12	890,732	(185,352)	(3,142,687)
June-12	2,909,337	(185,352)	(418,702)
July-12	1,829,256	(297,898)	1,112,655
August-12	1,015,770	(297,898)	1,830,527
September-12	1,875,035	(297,898)	3,407,664
October-12	567,191	(297,898)	3,676,957
November-12	(496,451)	(297,898)	2,882,608
December-12	392,296	(297,898)	2,977,006
Dec-12 AMA Balance			(1,364,361)

To 6.1.2

West Side	Spend	Accruals	Balance
January-13	154,404	(297,898)	2,833,512
February-13	114,284	(297,898)	2,649,898
March-13	1,550,000	(297,898)	3,902,000
April-13	428,000	(297,898)	4,032,101
May-13	78,000	(297,898)	3,812,203
June-13	190,000	(297,898)	3,704,305
July-13	38,000	(297,898)	3,444,407
August-13	128,000	(297,898)	3,274,508
September-13	70,000	(297,898)	3,046,610
October-13	32,000	(297,898)	2,780,712
November-13	78,000	(297,898)	2,560,814
December-13	163,000	(297,898)	2,425,916

Ref 6.1

West Side	Total Spend	Total Accruals	Dec 2013 AMA Balance
12 ME Dec 2013	3,023,688	(3,574,779)	3,228,544
			Adjustment to Reserve
			4,592,906

2013 West Side Accrual (3,574,779)
 2012 West Side Accrual (2,899,504)
 Depreciation Expense for Accrual 675,275

Ref 6.1

East Side	Spend	Accruals	Balance
December-11	-	(112,546)	401,342
January-12	-	(112,546)	288,796
February-12	-	(112,546)	176,250
March-12	-	(112,546)	63,704
April-12	-	(112,546)	(48,841)
May-12	-	(112,546)	(161,387)
June-12	-	(112,546)	(273,933)
July-12	-	-	(273,933)
August-12	-	-	(273,933)
September-12	-	-	(273,933)
October-12	-	-	(273,933)
November-12	-	-	(273,933)
December-12	-	-	(273,933)
Dec-12 AMA Balance			(105,114)

To 6.1.2

East Side	Spend	Accruals	Balance
January-13	-	-	(273,933)
February-13	-	-	(273,933)
March-13	-	-	(273,933)
April-13	-	-	(273,933)
May-13	-	-	(273,933)
June-13	-	-	(273,933)
July-13	-	-	(273,933)
August-13	-	-	(273,933)
September-13	-	-	(273,933)
October-13	-	-	(273,933)
November-13	-	-	(273,933)
December-13	-	-	(273,933)

Ref 6.1

East Side	Total Spend	Total Accruals	Dec 2013 AMA Balance
12 ME Dec 2013	-	-	(273,933)
			Adjustment to Reserve
			(168,819)

Total Resources	Spend	Accruals	Balance
December-11	1,034,853	(297,898)	(7,112,645)
January-12	629,272	(297,898)	(6,781,272)
February-12	508,069	(297,898)	(6,571,101)
March-12	1,145,320	(297,898)	(5,723,679)
April-12	2,124,670	(297,898)	(3,896,907)
May-12	890,732	(297,898)	(3,304,074)
June-12	2,909,337	(297,898)	(692,635)
July-12	1,829,256	(297,898)	838,722
August-12	1,015,770	(297,898)	1,556,594
September-12	1,875,035	(297,898)	3,133,731
October-12	567,191	(297,898)	3,403,024
November-12	(496,451)	(297,898)	2,608,675
December-12	392,296	(297,898)	2,703,073
Dec-12 AMA Balance			(1,489,476)

Ref 6.1

Total Resources	Spend	Accruals	Balance
January-13	154,404	(297,898)	2,559,579
February-13	114,284	(297,898)	2,375,965
March-13	1,550,000	(297,898)	3,628,066
April-13	428,000	(297,898)	3,786,168
May-13	78,000	(297,898)	3,538,270
June-13	190,000	(297,898)	3,430,372
July-13	38,000	(297,898)	3,170,474
August-13	128,000	(297,898)	3,000,575
September-13	70,000	(297,898)	2,772,677
October-13	32,000	(297,898)	2,506,779
November-13	78,000	(297,898)	2,286,881
December-13	163,000	(297,898)	2,151,982

Ref 6.1

Total Resources	Total Spend	Total Accruals	Dec 2013 AMA Balance
12 ME Dec 2013	3,023,688	(3,574,779)	2,954,611
			Adjustment to Reserve
			4,424,087

Ref 6.1

PacifiCorp
Results of Operations - December 2012
Hydro Decommissioning
Corrections to Booked Data
December 2012 AMA Balance

Accumulated Depreciation		Dec 2012 Booked AMA Balance	Page Ref.	Dec 2012 Actual AMA Balance	Adjustment to Jun 2012 AMA Balance	
108	CAGW	(1,308,082)	B17 pg 14	(1,364,361)	(56,280)	To 6.1
108	CAGE	(161,396)	B17 pg 14	(105,114)	56,280	To 6.1
				6.1.1	<u><u>-</u></u>	

<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:						
108360	RES	(3,574)	WA	Situs	(3,574)	6.2.1
108361	RES	(18,415)	WA	Situs	(18,415)	6.2.1
108362	RES	(282,115)	WA	Situs	(282,115)	6.2.1
108364	RES	(1,349,227)	WA	Situs	(1,349,227)	6.2.1
108365	RES	(764,689)	WA	Situs	(764,689)	6.2.1
108366	RES	(326,556)	WA	Situs	(326,556)	6.2.1
108367	RES	(290,853)	WA	Situs	(290,853)	6.2.1
108368	RES	(1,110,636)	WA	Situs	(1,110,636)	6.2.2
108369	RES	(549,115)	WA	Situs	(549,115)	6.2.2
108370	RES	(79,720)	WA	Situs	(79,720)	6.2.2
108371	RES	(4,658)	WA	Situs	(4,658)	6.2.2
108373	RES	(50,581)	WA	Situs	(50,581)	6.2.2
108DP	RES	(858)	WA	Situs	(858)	6.2.2
108GP	RES	(990,341)	CAGW	22.434%	(222,175)	6.2.2
108GP	RES	307,550	CN	6.930%	21,314	6.2.2
108GP	RES	(56,178)	JBG	21.648%	(12,161)	6.2.2
108GP	RES	(1,176,173)	SO	6.716%	(78,994)	6.2.2
108GP	RES	(908,054)	WA	Situs	(908,054)	6.2.2
108HP	RES	(1,463,480)	CAGW	22.434%	(328,320)	6.2.3
108OP	RES	(19,711,359)	CAGW	22.434%	(4,422,078)	6.2.3
108SP	RES	(2,314,082)	CAGW	22.434%	(519,145)	6.2.3
108SP	RES	(2,691,810)	JBG	21.648%	(582,730)	6.2.3
108TP	RES	(9,274,174)	CAGW	22.434%	(2,080,583)	6.2.3
108TP	RES	(1,021,328)	JBG	21.648%	(221,100)	6.2.3
108TP	RES	(29,501)	SG	7.993%	(2,358)	6.2.3
111GP	RES	(139,286)	CN	6.930%	(9,653)	6.2.3
111GP	RES	(392,861)	SO	6.716%	(26,385)	6.2.3
111GP	RES	453,326	WA	Situs	453,326	6.2.3
111HP	RES	(135,620)	CAGW	22.434%	(30,425)	6.2.3
111IP	RES	(1,428,339)	CAGW	22.434%	(320,436)	6.2.3
111IP	RES	(2,796,042)	CN	6.930%	(193,769)	6.2.3
111IP	RES	5,586	JBG	21.648%	1,209	6.2.3
111IP	RES	(760,710)	SG	7.993%	(60,802)	6.2.3
111IP	RES	15,118,861	SO	6.716%	1,015,413	6.2.3
111IP	RES	84	WA	Situs	84	6.2.3

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2012 AMA balance to the December 2012 year-end balance.

PacifiCorp
Results of Operations - December 2012
Depreciation & Amortization Reserve to December 2012 Balance

Account	Factor	Indicator	Dec 12 AMA	Dec 2012 YE	Adjustment	Reference
108360	CA	108360CA	(539,391)	(551,101)	(11,710)	
108360	ID	108360ID	(410,388)	(420,545)	(10,157)	
108360	OR	108360OR	(2,446,710)	(2,504,796)	(58,085)	
108360	UT	108360UT	(2,524,453)	(2,624,321)	(99,868)	
108360	WA	108360WA	(136,688)	(140,262)	(3,574)	Ref. 6.2
108360	WYP	108360WYP	(1,041,267)	(1,067,582)	(26,315)	
108360	WYU	108360WYU	(554,061)	(575,978)	(21,917)	
108361	CA	108361CA	(655,725)	(678,082)	(22,357)	
108361	ID	108361ID	(440,143)	(452,280)	(12,137)	
108361	OR	108361OR	(3,874,843)	(3,989,216)	(114,373)	
108361	UT	108361UT	(7,492,630)	(7,754,210)	(261,580)	
108361	WA	108361WA	(641,707)	(660,122)	(18,415)	Ref. 6.2
108361	WYP	108361WYP	(2,298,586)	(2,370,763)	(72,177)	
108361	WYU	108361WYU	(111,815)	(166,553)	(54,738)	
108362	CA	108362CA	(4,535,028)	(4,636,618)	(101,590)	
108362	ID	108362ID	(8,578,934)	(8,792,154)	(213,221)	
108362	OR	108362OR	(60,678,928)	(62,061,946)	(1,383,018)	
108362	UT	108362UT	(84,495,150)	(86,727,493)	(2,232,343)	
108362	WA	108362WA	(15,630,944)	(15,913,059)	(282,115)	Ref. 6.2
108362	WYP	108362WYP	(40,582,065)	(41,567,677)	(985,612)	
108362	WYU	108362WYU	(2,616,828)	(2,654,866)	(38,037)	
108364	CA	108364CA	(27,836,805)	(28,545,596)	(708,791)	
108364	ID	108364ID	(44,231,290)	(45,153,387)	(922,097)	
108364	OR	108364OR	(219,494,187)	(224,879,175)	(5,384,988)	
108364	UT	108364UT	(180,913,255)	(185,567,730)	(4,654,475)	
108364	WA	108364WA	(50,134,100)	(51,483,327)	(1,349,227)	Ref. 6.2
108364	WYP	108364WYP	(38,501,355)	(39,478,198)	(976,843)	
108364	WYU	108364WYU	(8,401,610)	(8,620,007)	(218,397)	
108365	CA	108365CA	(12,900,451)	(13,181,174)	(280,723)	
108365	ID	108365ID	(15,937,863)	(16,217,240)	(279,377)	
108365	OR	108365OR	(132,635,326)	(135,863,364)	(3,228,038)	
108365	UT	108365UT	(76,453,087)	(78,313,197)	(1,860,111)	
108365	WA	108365WA	(29,314,578)	(30,079,267)	(764,689)	Ref. 6.2
108365	WYP	108365WYP	(35,973,359)	(36,803,184)	(829,825)	
108365	WYU	108365WYU	(4,613,762)	(4,734,591)	(120,828)	
108366	CA	108366CA	(8,196,352)	(8,419,550)	(223,198)	
108366	ID	108366ID	(3,056,918)	(3,126,634)	(69,717)	
108366	OR	108366OR	(37,877,328)	(38,897,560)	(1,020,231)	
108366	UT	108366UT	(58,761,405)	(60,279,740)	(1,518,336)	
108366	WA	108366WA	(10,937,647)	(11,264,203)	(326,556)	Ref. 6.2
108366	WYP	108366WYP	(7,510,301)	(7,642,237)	(131,936)	
108366	WYU	108366WYU	(2,539,884)	(2,609,494)	(69,610)	
108367	CA	108367CA	(14,512,850)	(14,932,691)	(419,841)	
108367	ID	108367ID	(9,892,883)	(10,111,585)	(218,702)	
108367	OR	108367OR	(62,509,534)	(64,155,049)	(1,645,515)	
108367	UT	108367UT	(167,445,459)	(172,181,564)	(4,736,105)	
108367	WA	108367WA	(9,501,495)	(9,792,348)	(290,853)	Ref. 6.2
108367	WYP	108367WYP	(18,108,178)	(18,604,802)	(496,623)	
108367	WYU	108367WYU	(12,786,126)	(13,129,077)	(342,951)	
108368	CA	108368CA	(22,954,761)	(23,510,474)	(555,713)	
108368	ID	108368ID	(21,456,486)	(21,857,536)	(401,049)	

PacifiCorp
Results of Operations - December 2012
Depreciation & Amortization Reserve to December 2012 Balance

Account	Factor	Indicator	Dec 12 AMA	Dec 2012 YE	Adjustment	Reference
108368	OR	108368OR	(175,609,669)	(179,569,747)	(3,960,078)	
108368	UT	108368UT	(90,336,921)	(92,490,096)	(2,153,175)	
108368	WA	108368WA	(44,498,356)	(45,608,992)	(1,110,636)	Ref. 6.2
108368	WYP	108368WYP	(28,873,298)	(29,317,498)	(444,200)	
108368	WYU	108368WYU	(4,493,278)	(4,603,931)	(110,653)	
108369	CA	108369CA	(9,548,833)	(9,832,936)	(284,104)	
108369	ID	108369ID	(10,271,134)	(10,532,484)	(261,349)	
108369	OR	108369OR	(72,052,744)	(74,085,099)	(2,032,355)	
108369	UT	108369UT	(58,450,459)	(60,334,884)	(1,884,424)	
108369	WA	108369WA	(18,426,462)	(18,975,577)	(549,115)	Ref. 6.2
108369	WYP	108369WYP	(14,195,986)	(14,614,126)	(418,140)	
108369	WYU	108369WYU	(2,884,645)	(2,987,619)	(102,974)	
108370	CA	108370CA	(1,812,055)	(1,830,707)	(18,652)	
108370	ID	108370ID	(6,657,559)	(6,713,734)	(56,175)	
108370	OR	108370OR	(33,315,878)	(33,808,790)	(492,912)	
108370	UT	108370UT	(23,818,672)	(24,601,320)	(782,648)	
108370	WA	108370WA	(1,896,455)	(1,976,175)	(79,720)	Ref. 6.2
108370	WYP	108370WYP	(1,553,841)	(1,627,774)	(73,933)	
108370	WYU	108370WYU	(643,790)	(651,486)	(7,696)	
108371	CA	108371CA	(218,989)	(223,290)	(4,301)	
108371	ID	108371ID	(117,524)	(119,101)	(1,577)	
108371	OR	108371OR	(2,541,207)	(2,582,210)	(41,003)	
108371	UT	108371UT	(3,364,483)	(3,417,820)	(53,337)	
108371	WA	108371WA	(283,919)	(288,578)	(4,658)	Ref. 6.2
108371	WYP	108371WYP	(927,567)	(942,978)	(15,412)	
108371	WYU	108371WYU	(147,937)	(151,399)	(3,462)	
108373	CA	108373CA	(581,010)	(593,060)	(12,050)	
108373	ID	108373ID	(421,886)	(426,640)	(4,754)	
108373	OR	108373OR	(8,991,018)	(9,190,859)	(199,841)	
108373	UT	108373UT	(11,592,644)	(11,719,928)	(127,285)	
108373	WA	108373WA	(2,205,001)	(2,255,582)	(50,581)	Ref. 6.2
108373	WYP	108373WYP	(2,654,381)	(2,707,504)	(53,123)	
108373	WYU	108373WYU	(875,003)	(894,709)	(19,707)	
108DP	CA	108DPCA	7,712	9,378	1,666	
108DP	ID	108DPID	(16,817)	(33,589)	(16,772)	
108DP	OR	108DPOR	667,451	1,155,409	487,958	
108DP	UT	108DPUT	1,434,636	5,955,402	4,520,766	
108DP	WA	108DPWA	101,273	100,415	(858)	Ref. 6.2
108DP	WYP	108DPWYP	(7,665)	-	7,665	
108DP	WYU	108DPWYU	419,178	509,998	90,820	
108GP	CA	108GPCA	(4,780,638)	(4,589,094)	191,544	
108GP	CAEE	108GPCAEE	(306,182)	(328,169)	(21,986)	
108GP	CAGE	108GPCAGE	(47,861,856)	(50,415,412)	(2,553,556)	Ref. 6.2
108GP	CAGW	108GPCAGW	(15,806,625)	(16,796,966)	(990,341)	Ref. 6.2
108GP	CN	108GPCN	(8,475,635)	(8,168,085)	307,550	Ref. 6.2
108GP	ID	108GPID	(10,981,687)	(11,532,639)	(550,952)	
108GP	JBG	108GPJBG	(4,849,364)	(4,905,541)	(56,178)	Ref. 6.2
108GP	OR	108GPOR	(49,966,550)	(51,761,501)	(1,794,951)	
108GP	SO	108GPSO	(81,630,486)	(82,806,659)	(1,176,173)	Ref. 6.2
108GP	UT	108GPUT	(58,589,322)	(61,103,387)	(2,514,065)	
108GP	WA	108GPWA	(18,608,156)	(19,516,210)	(908,054)	Ref. 6.2

PacifiCorp
Results of Operations - December 2012
Depreciation & Amortization Reserve to December 2012 Balance

Account	Factor	Indicator	Dec 12 AMA	Dec 2012 YE	Adjustment	Reference
108GP	WYP	108GPWYP	(19,321,938)	(19,384,420)	(62,482)	
108GP	WYU	108GPWYU	(4,502,805)	(4,778,017)	(275,212)	
108HP	CAGE	108HPCAGE	(54,025,247)	(53,641,711)	383,536	Ref. 6.2
108HP	CAGW	108HPCAGW	(210,094,292)	(211,557,772)	(1,463,480)	Ref. 6.2
108MP	CAEE	108MPCAEE	(161,537,279)	(164,551,595)	(3,014,316)	
108OP	CAGE	108OPCAGE	(274,911,793)	(301,344,690)	(26,432,897)	Ref. 6.2
108OP	CAGW	108OPCAGW	(261,921,838)	(281,633,197)	(19,711,359)	Ref. 6.2
108SP	CAEE	108SPCAEE	-	-	-	
108SP	CAGE	108SPCAGE	(1,802,088,481)	(1,813,478,531)	(11,390,050)	Ref. 6.2
108SP	CAGW	108SPCAGW	(145,435,679)	(147,749,761)	(2,314,082)	Ref. 6.2
108SP	JBG	108SPJBG	(493,159,322)	(495,851,132)	(2,691,810)	Ref. 6.2
108TP	CAGE	108TPCAGE	(769,785,568)	(791,493,540)	(21,707,972)	Ref. 6.2
108TP	CAGW	108TPCAGW	(440,375,069)	(449,649,243)	(9,274,174)	Ref. 6.2
108TP	JBG	108TPJBG	(43,738,733)	(44,760,061)	(1,021,328)	Ref. 6.2
108TP	SG	108TPSG	(1,334,471)	(1,363,973)	(29,501)	Ref. 6.2
111GP	CA	111GPCA	(285,410)	(288,102)	(2,693)	
111GP	CN	111GPCN	(3,134,942)	(3,274,228)	(139,286)	Ref. 6.2
111GP	OR	111GPOR	(3,765,935)	(3,700,204)	65,731	
111GP	SO	111GPSO	(12,261,039)	(12,653,900)	(392,861)	Ref. 6.2
111GP	UT	111GPUT	(12,903)	(13,212)	(309)	
111GP	WA	111GPWA	(1,540,518)	(1,087,193)	453,326	Ref. 6.2
111GP	WYP	111GPWYP	(4,226,984)	(4,266,499)	(39,515)	
111GP	WYU	111GPWYU	(40,629)	(39,346)	1,282	
111HP	CAGE	111HPCAGE	(354,061)	-	354,061	Ref. 6.2
111HP	CAGW	111HPCAGW	(475,438)	(611,058)	(135,620)	Ref. 6.2
111IP	CAEE	111IPCAEE	(1,793,869)	(1,959,224)	(165,355)	
111IP	CAGE	111IPCAGE	(14,481,751)	(16,649,002)	(2,167,251)	Ref. 6.2
111IP	CAGW	111IPCAGW	(55,365,297)	(56,793,636)	(1,428,339)	Ref. 6.2
111IP	CN	111IPCN	(103,247,624)	(106,043,666)	(2,796,042)	Ref. 6.2
111IP	ID	111IPID	(785,617)	(796,071)	(10,454)	
111IP	JBG	111IPJBG	(16,126)	(10,540)	5,586	Ref. 6.2
111IP	OR	111IPOR	(63,006)	(68,271)	(5,265)	
111IP	SG	111IPSG	(15,393,815)	(16,154,525)	(760,710)	Ref. 6.2
111IP	SO	111IPSO	(279,959,808)	(264,840,947)	15,118,861	Ref. 6.2
111IP	UT	111IPUT	(42,362)	(48,340)	(5,977)	
111IP	WA	111IPWA	(84)	-	84	Ref. 6.2
111IP	WYP	111IPWYP	(373,922)	(446,169)	(72,247)	
Total			(7,699,041,910)	(7,850,628,662)	(151,586,752)	

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	577,415	-	415,103	-	-	(9,337)	-
23 Income Taxes: Federal	(942,264)	1,097	(145,286)	(741,266)	-	3,268	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(826,502)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,191,352)	1,097	269,817	(741,266)	-	(6,069)	-
29							
30 Operating Rev For Return:	1,191,352	(1,097)	(269,817)	741,266	-	6,069	-
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	(13,922,276)	-	-	-	(6,632,900)	-	(8,001,657)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(13,922,276)	-	-	-	(6,632,900)	-	(8,001,657)
56							
57 Total Rate Base:	(13,922,276)	-	-	-	(6,632,900)	-	(8,001,657)
58							
59							
60 Estimated ROE impact	0.535%	0.000%	-0.068%	0.187%	0.108%	0.002%	0.130%
61 Estimated Price Change	(3,667,851)	1,772	435,638	(1,196,826)	(831,040)	(9,799)	(1,002,533)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(577,415)	-	(415,103)	-	-	9,337	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(3,136)	(3,136)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(574,279)	3,136	(415,103)	-	-	9,337	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(574,279)	3,136	(415,103)	-	-	9,337	-
77							
78 Federal Income Tax - Calculated	(200,998)	1,097	(145,286)	-	-	3,268	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(741,266)	-	-	(741,266)	-	-	-
81 Federal Income Taxes	(942,264)	1,097	(145,286)	(741,266)	-	3,268	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	ADIT Allocation Correction	0	0	0
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	171,649	-	-	-	-
23 Income Taxes: Federal	-	-	(60,077)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	706,847	(1,533,349)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	706,847	(1,533,349)	111,572	-	-	-	-
29							
30 Operating Rev For Return:	(706,847)	1,533,349	(111,572)	-	-	-	-
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	-	766,675	-	(54,393)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	766,675	-	(54,393)	-	-	-
56							
57 Total Rate Base:	-	766,675	-	(54,393)	-	-	-
58							
59							
60 Estimated ROE impact	-0.179%	0.375%	-0.028%	0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,141,253	(2,379,642)	180,140	(6,815)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(171,649)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(171,649)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(171,649)	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(60,077)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(60,077)	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,214,477	(11,482)	-	5,225,959	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(826,502)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,387,975	(11,482)	-	5,225,959	-	-	-
29							
30 Operating Rev For Return:	(4,387,975)	11,482	-	(5,225,959)	-	-	-
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	(13,922,276)	-	-	-	(6,632,900)	-	(8,001,657)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(13,922,276)	-	-	-	(6,632,900)	-	(8,001,657)
56							
57 Total Rate Base:	(13,922,276)	-	-	-	(6,632,900)	-	(8,001,657)
58							
59							
60 Estimated ROE impact	-0.901%	0.003%	0.000%	-1.321%	0.108%	0.000%	0.130%
61 Estimated Price Change	5,340,361	(18,538)	-	8,437,676	(831,040)	-	(1,002,533)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	32,805	32,805	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(32,805)	(32,805)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(32,805)	(32,805)	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	(11,482)	(11,482)	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	5,225,959	-	-	5,225,959	-	-	-
81 Federal Income Taxes	5,214,477	(11,482)	-	5,225,959	-	-	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	ADIT Allocation Correction	0	0	0
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	706,847	(1,533,349)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	706,847	(1,533,349)	-	-	-	-	-
29							
30 Operating Rev For Return:	(706,847)	1,533,349	-	-	-	-	-
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	-	766,675	-	(54,393)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	766,675	-	(54,393)	-	-	-
56							
57 Total Rate Base:	-	766,675	-	(54,393)	-	-	-
58							
59							
60 Estimated ROE impact	-0.179%	0.375%	0.000%	0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,141,253	(2,379,642)	-	(6,815)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	577,415	-	415,103	-	-	(9,337)	-
23 Income Taxes: Federal	(6,156,741)	12,579	(145,286)	(5,967,225)	-	3,268	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(5,579,326)	12,579	269,817	(5,967,225)	-	(6,069)	-
29							
30 Operating Rev For Return:	5,579,326	(12,579)	(269,817)	5,967,225	-	6,069	-
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.343%	-0.003%	-0.065%	1.436%	0.000%	0.001%	0.000%
61 Estimated Price Change	(9,008,212)	20,310	435,638	(9,634,502)	-	(9,799)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(577,415)	-	(415,103)	-	-	9,337	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(35,941)	(35,941)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(541,474)	35,941	(415,103)	-	-	9,337	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(541,474)	35,941	(415,103)	-	-	9,337	-
77							
78 Federal Income Tax - Calculated	(189,516)	12,579	(145,286)	-	-	3,268	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(5,967,225)	-	-	(5,967,225)	-	-	-
81 Federal Income Taxes	(6,156,741)	12,579	(145,286)	(5,967,225)	-	3,268	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	ADIT Allocation Correction	0	0	0
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	171,649	-	-	-	-
23 Income Taxes: Federal	-	-	(60,077)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	111,572	-	-	-	-
29							
30 Operating Rev For Return:	-	-	(111,572)	-	-	-	-
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	-0.027%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	180,140	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(171,649)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(171,649)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(171,649)	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(60,077)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(60,077)	-	-	-	-

	<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:							
Other Interest Expense - Restating	427	RES	32,805	WA	Situs	32,805	Below
Other Interest Expense - Pro forma	427	PRO	(35,941)	WA	Situs	(35,941)	Below
			<u>(3,136)</u>			<u>(3,136)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						799,152,016	1.1
Weighted Cost of Debt:						<u>2.646%</u>	2.1
Trued-up Interest Expense						<u>21,143,722</u>	1.1
Unadjusted Interest Expense						<u>21,110,917</u>	2.20
Restating Interest True-up Adjustment						<u>32,805</u>	1.1
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						797,793,599	2.2
Weighted Cost of Debt:						<u>2.646%</u>	2.1
Trued-up Interest Expense						<u>21,107,782</u>	2.20
Restated Interest Expense						<u>21,143,722</u>	1.1
Total Pro forma Interest True-up Adjustment						<u>(35,941)</u>	1.1

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

	<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:							
Taxes Other Than Income	408	PRO	6,180,626	GPS	6.7162%	415,103	7.2.1

Description of Adjustment

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

Results of Operations - December 2012
Estimated Property Tax Expense for December 2013
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		116,246,374	
Total Accrued Property Tax - 12 Months End. December 2012				<u>116,246,374</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2013				<u>122,427,000</u>	
Less Accrued Property Tax - 12 Months Ended December 31, 2012				(116,246,374)	
Incremental Adjustment to Property Taxes				<u><u>6,180,626</u></u>	7.2

	<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:							
FED Renewable Energy Tax Credit	40910	PRO	(26,598,830)	CAGW	22.4342%	(5,967,225)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	RES	65,383,088	SG	7.9928%	5,225,959	7.3.1

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

The Oregon Business Energy Tax Credit (BETC) booked deferred expense is removed since it is a state tax credit and Washington receives no state income tax expense.

PacifiCorp
Results of Operations - December 2012
Renewable Energy Tax Credit Calculation

Description	<u>FED</u> Amount	
<u>Hydro</u>		
JC Boyle	7,497,845	Restating
Factor (inflated tax per unit)	0.0115	
	86,225	
<u>Wind/Geothermal</u>		
Goodnoe KWh	266,887,001	Restating
Leaning Juniper 1 KWh	305,473,220	Restating
Marengo I KWh	393,135,919	Restating
Marengo II KWh	187,225,822	
Total KWh Production	1,152,721,962	
Factor (inflated tax per unit)	0.023	
	26,512,605	
Grand Total	26,598,830	Ref. 7.3



Schedule M (Actuals)

Twelve Months Ending - December 2012
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Factor	Total
4091000	310310	Renewable Electricity Production Tax Cre	SG	\$(85,383,088)

Ref. 7.3

	<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 Tax:							
ADIT Balance - AMA	282	RES	3,338,569,327	DITBAL	6.1772%	206,230,618	
Cholla SHL - AMA	190	RES	(37,631,158)	CAGE	0.0000%	-	
Accl Amrt Pltn Cntrl Facilities - AMA	281	RES	179,728,582	SG	7.9928%	14,365,399	
California - YE	282	RES	(81,889,053)	CA	Situs	-	
Idaho - YE	282	RES	(207,260,494)	ID	Situs	-	
Other - YE	282	RES	(52,524,464)	OTHER	0.0000%	-	
Oregon - YE	282	RES	(1,006,237,220)	OR	Situs	-	
Utah - YE	282	RES	(1,605,007,607)	UT	Situs	-	
Washington - YE	282	RES	(228,294,136)	WA	Situs	(228,294,136)	
Wyoming - YE	282	RES	(515,948,375)	WY-ALL	Situs	-	
Total			<u>(216,494,598)</u>			<u>(7,698,119)</u>	
Repair Deduction - YE	282	RES	10,812,249	SG	7.9928%	864,205	
1033 Exchange - YE	282	RES	323,229	SNPD	6.3767%	20,611	
Other misc. adjustments - YE	282	RES	2,686,082	SO	6.7162%	180,403	
Other misc. adjustments - YE	282	RES	(293,524)	OTHER	0.0000%	-	

Description of Adjustment

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

	<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:							
Taxes - Other	408	PRO	(9,337)	WA	Situs	(9,337)	7.5.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2013 authorized credit amount, per a July 26, 2012 letter from the Washington Department of Revenue.

PacifiCorp
Results of Operations - December 2012
WA Low Income Tax Credit

<u>Description of Tax Credit</u>	<u>Period Used</u>		<u>Ref #</u>
July 2012 to June 2013 and Expires June 30, 2013		210,197	7.5.2
July 2012 to June 2013 and Expires June 30, 2013	July - Dec, 2012	<u>(122,315)</u>	
July 2012 to June 2013 and Expires June 30, 2013	Jan., 2013	87,882	
July 2011 to June 2012 and Expires June 30, 2012	Jan., 2012	<u>(78,545)</u>	
Change in credit available for pro forma period:		9,337	7.5

PacifiCorp
Results of Operations - December 2012
WA Low Income Tax Credit



July 26, 2012



**2013 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**

Tax Registration Number: [REDACTED]



Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is \$210,196.63.
- You may take this credit on your July 2012 thru June 2013 returns.
- Any unused credit expires on June 30, 2013 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 11 of your application

- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

How to use this credit

- This credit is reported on page 2 of your tax return, in the following credit section:
 - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
 - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 902-7025.

Sincerely,

A handwritten signature in cursive script that reads "Sheri Rufener".

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(5,460,997)	BADDEBT	13.3925%	(731,361)	
Accum Def Inc Tax Balance	190	RES	(4,212,600)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	-	CAEW	22.8002%	-	
Accum Def Inc Tax Balance	190	RES	(161,020)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(826,257)	CAGW	22.4342%	(185,364)	
Accum Def Inc Tax Balance	190	RES	(28,175)	CN	6.9301%	(1,953)	
Accum Def Inc Tax Balance	190	RES	-	JBE	22.0015%	-	
Accum Def Inc Tax Balance	190	RES	(1,280,951)	SE	7.6366%	(97,821)	
Accum Def Inc Tax Balance	190	RES	(5,935,615)	SG	7.9928%	(474,424)	
Accum Def Inc Tax Balance	190	RES	(855,866)	SNPD	6.3767%	(54,576)	
Accum Def Inc Tax Balance	190	RES	(77,925,878)	SO	6.7162%	(5,233,656)	
Accum Def Inc Tax Balance	190	RES	(1,916,401)	TROJD	22.4996%	(431,182)	
Accum Def Inc Tax Balance	190	RES	(9,108)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(4,497,759)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(40,773)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(26,429,496)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(47,430)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(125,614)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(1,277,186)	WA	Situs	(1,277,186)	
Total Account 190			<u>(131,031,126)</u>			<u>(8,487,523)</u>	
Accum Def Inc Tax Balance	282	RES	5,127,347	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	(22,830,490)	SO	6.7162%	(1,533,341)	
Total Account 282			<u>(17,703,143)</u>			<u>(1,533,341)</u>	
Accum Def Inc Tax Balance	283	RES	(618,251)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,326,254	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,914,115	CAGW	22.4342%	429,416	
Accum Def Inc Tax Balance	283	RES	5,982,831	GPS	6.7162%	401,819	
Accum Def Inc Tax Balance	283	RES	2,611,070	SE	7.6366%	199,398	
Accum Def Inc Tax Balance	283	RES	-	SG	7.9928%	-	
Accum Def Inc Tax Balance	283	RES	3,657,079	SNP	6.1225%	223,905	
Accum Def Inc Tax Balance	283	RES	9,040,051	SO	6.7162%	607,148	
Accum Def Inc Tax Balance	283	RES	349,329	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	541,366	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	(1,807,722)	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	72,112,620	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,272,967	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	157,522	WA	Situs	157,522	
Accum Def Inc Tax Balance	283	RES	764,725	WY-ALL	Situs	-	
Total Account 283			<u>99,303,956</u>			<u>2,019,207</u>	
Net Change to Rate Base Tax Accounts			<u>(49,430,313)</u>			<u>(8,001,657)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2012 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	-	CN	6.9301%	-	
Deferred Income Tax Expense	41010	RES	(2,398,684)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	8,375	CAEW	22.8002%	1,910	
Deferred Income Tax Expense	41010	RES	(96,140)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(208,729)	CAGW	22.4342%	(46,827)	
Deferred Income Tax Expense	41010	RES	-	GPS	6.7162%	-	
Deferred Income Tax Expense	41010	RES	(2,111,170)	JBE	22.0015%	(464,489)	
Deferred Income Tax Expense	41010	RES	6,929,248	SO	6.7162%	465,382	
Deferred Income Tax Expense	41010	RES	(208,863)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(28,687)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	(111,832)	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(18,688,802)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(233,281)	SG	7.9928%	(18,646)	
Deferred Income Tax Expense	41010	RES	1,181,491	SNPD	6.3767%	75,340	
Deferred Income Tax Expense	41010	RES	718,003	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(36,815)	WA	Situs	(36,815)	
Deferred Income Tax Expense	41010	RES	-	WY-ALL	Situs	-	
Total 41010			<u>(15,285,886)</u>			<u>(24,145)</u>	
Deferred Income Tax Expense	41110	RES	(1,299,288)	BADDEBT	13.3925%	(174,007)	
Deferred Income Tax Expense	41110	RES	(2,170,356)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	117,296	CAGW	22.4342%	26,314	
Deferred Income Tax Expense	41110	RES	(1,439,516)	GPS	6.7162%	(96,681)	
Deferred Income Tax Expense	41110	RES	818,992	JBE	22.0015%	180,190	
Deferred Income Tax Expense	41110	RES	(227)	SG	7.9928%	(18)	
Deferred Income Tax Expense	41110	RES	66,076	SNP	6.1225%	4,046	
Deferred Income Tax Expense	41110	RES	(366,362)	SNPD	6.3767%	(23,362)	
Deferred Income Tax Expense	41110	RES	(37,781)	TROJD	22.4996%	(8,501)	
Deferred Income Tax Expense	41110	RES	8,898,884	SO	6.7162%	597,667	
Deferred Income Tax Expense	41110	RES	162,774	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	50,335	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	(2,788,515)	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	14,526,017	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(1,067,286)	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	225,342	WA	Situs	225,342	
Deferred Income Tax Expense	41110	RES	(263,156)	WY-ALL	Situs	-	
Total 41110			<u>15,865,074</u>			<u>730,991</u>	
Net Deferred Tax Expense Change			<u>579,188</u>			<u>706,847</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2012 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

Factor	Unadjusted	Flow Through Adj	Total Company			STATE Allocated
			WA Allowed	Adjustment	Adjusted	
100	CA 190CA 9,108	(9,108)	0	0	0	0
	FERC 190FERC 0	0	0	0	0	0
	IDU 190IDU 40,773	(40,773)	0	0	0	0
	OR 190OR 4,497,759	(4,497,759)	0	0	0	0
	OTHER 190OTHER 26,736,813	(26,429,496)	307,314	0	307,314	0
	UT 190UT 47,430	(47,430)	0	0	0	0
	WA 190WA 1,277,186	(1,277,186)	0	0	0	0
	WYP 190WYP 125,614	(125,614)	0	0	0	0
	WYU 190WYU 0	0	0	0	0	0
	S 32,734,680	(32,427,366)	307,314	0	307,314	0
	BADDEBT 190BADDEBT 5,460,997	(5,460,997)	0	0	0	0
	CAEE 190CAEE 4,212,600	(4,212,600)	0	0	0	0
	CAEW 190CAEW 0	0	0	0	0	0
	CAGE 190CAGE 37,792,178	(161,020)	37,631,158	0	37,631,158	0
	CAGW 190CAGW 826,257	(826,257)	0	0	0	0
	CIAC 190CIAC 0	0	0	0	0	0
	CN 190CN 28,175	(28,175)	0	0	0	0
	DITBAL 190DITBAL 0	0	0	0	0	0
	GFS 190GFS 0	0	0	0	0	0
	IBT 190IBT 0	0	0	0	0	0
	JBE 190JBE (18,675,237)	(3,048,336)	(21,723,573)	0	(21,723,573)	(4,892,050)
	NUTIL 190NUTIL 0	0	0	0	0	0
	SCHMDEXP 190SCHMDEXP 0	0	0	0	0	0
	SE 190SE 0	0	0	0	0	0
	SG 190SG 5,935,615	(5,935,615)	0	0	0	0
	SGCT 190SGCT 0	0	0	0	0	0
	SNP 190SNP 0	0	0	0	0	0
	SNPD 190SNPD 855,866	(855,866)	0	0	0	0
	SO 190SO 78,262,343	(77,925,878)	336,465	0	336,465	23,051
	SSGCH 190SSGCH 0	0	0	0	0	0
	TAXDEPR 190TAXDEPR 0	0	0	0	0	0
	TROJD 190TROJD 1,916,401	(1,916,401)	0	0	0	0
	149,679,657	(133,128,293)	16,551,364	0	16,551,364	(4,868,999)
281	CA 281CA 0	0	0	0	0	0
	FERC 281FERC 0	0	0	0	0	0
	IDU 281IDU 0	0	0	0	0	0
	OR 281OR 0	0	0	0	0	0
	OTHER 281OTHER 0	0	0	0	0	0
	UT 281UT 0	0	0	0	0	0
	WA 281WA 0	0	0	0	0	0
	WYP 281WYP 0	0	0	0	0	0
	WYU 281WYU 0	0	0	0	0	0
	S 0	0	0	0	0	0
	BADDEBT 281BADDEBT 0	0	0	0	0	0
	GAGW 281GAGW 0	0	0	0	0	0
	CIAC 281CIAC 0	0	0	0	0	0
	CN 281CN 0	0	0	0	0	0
	DITBAL 281DITBAL 0	0	0	0	0	0
	GFS 281GFS 0	0	0	0	0	0
	IBT 281IBT 0	0	0	0	0	0
	JBG 281JBG 0	0	0	0	0	0
	NUTIL 281NUTIL 0	0	0	0	0	0
	SCHMDEXP 281SCHMDEXP 0	0	0	0	0	0
	SE 281SE 0	0	0	0	0	0
	SG 281SG (179,728,582)	0	(179,728,582)	0	(179,728,582)	(14,456,282)
	SGCT 281SGCT 0	0	0	0	0	0
	SNP 281SNP 0	0	0	0	0	0
	SNPD 281SNPD 0	0	0	0	0	0
	SO 281SO 0	0	0	0	0	0
	SSGCH 281SSGCH 0	0	0	0	0	0
	TAXDEPR 281TAXDEPR 0	0	0	0	0	0
	TROJD 281TROJD 0	0	0	0	0	0
	(179,728,582)	0	(179,728,582)	0	(179,728,582)	(14,456,282)
282	CA 282CA 0	0	0	0	0	0
	FERC 282FERC 0	0	0	0	0	0
	IDU 282IDU 0	0	0	0	0	0
	OR 282OR 0	0	0	0	0	0
	OTHER 282OTHER 3,123,916	0	3,123,916	0	3,123,916	0
	UT 282UT 0	0	0	0	0	0
	WA 282WA 0	0	0	0	0	0
	WYP 282WYP 0	0	0	0	0	0
	WYU 282WYU 0	0	0	0	0	0
	S 3,123,916	0	3,123,916	0	3,123,916	0
	BADDEBT 282BADDEBT 0	0	0	0	0	0
	CAEE 282CAEE (5,127,347)	5,127,347	0	0	0	0
	CAGE 282CAGE (4,482,500)	0	(4,482,500)	0	(4,482,500)	0
	CAGW 282CAGW 0	0	0	0	0	0
	CIAC 282CIAC 0	0	0	0	0	0
	CN 282CN 0	0	0	0	0	0
	DITBAL 282DITBAL (3,338,569,335)	0	(3,338,569,335)	0	(3,338,569,335)	(206,230,618)
	GFS 282GFS 0	0	0	0	0	0
	IBT 282IBT 0	0	0	0	0	0
	JBE 282JBE 0	0	0	0	0	0
	JBG 282JBG 0	0	0	0	0	0
	NUTIL 282NUTIL 0	0	0	0	0	0
	SCHMDEXP 282SCHMDEXP 0	0	0	0	0	0
	SE 282SE 0	0	0	0	0	0
	SG 282SG 0	0	0	0	0	0
	SGCT 282SGCT 0	0	0	0	0	0
	SNP 282SNP 0	0	0	0	0	0
	SNPD 282SNPD 0	0	0	0	0	0
	SO 282SO 22,830,490	(22,830,490)	0	0	0	0
	SSGCH 282SSGCH 0	0	0	0	0	0
	TAXDEPR 282TAXDEPR 0	0	0	0	0	0
	TROJD 282TROJD 0	0	0	0	0	0
	(3,322,224,776)	(17,703,143)	(3,339,927,919)	0	(3,339,927,919)	(206,230,618)
283	CA 283CA 268,921	(268,921)	0	0	0	0
	FERC 283FERC 0	0	0	0	0	0
	IDU 283IDU (641,366)	541,366	0	0	0	0
	OR 283OR 1,807,722	(1,807,722)	0	0	0	0
	OTHER 283OTHER (76,332,406)	72,112,620	(4,219,786)	0	(4,219,786)	0
	UT 283UT (2,272,967)	2,272,967	0	0	0	0
	WA 283WA (4,077,397)	157,522	(3,919,875)	0	(3,919,875)	(3,315,649)
	WYP 283WYP (764,725)	764,725	0	0	0	0
	WYU 283WYU 0	0	0	0	0	0
	(81,912,218)	73,772,557	(8,139,661)	0	(8,139,661)	(3,315,649)
	BADDEBT 283BADDEBT 0	0	0	0	0	0
	CAEE 283CAEE 1	(1)	0	0	0	0
	CAGE 283CAGE (2,326,254)	2,326,254	0	0	0	0
	CAGW 283CAGW (2,756,807)	1,914,115	(842,692)	0	(842,692)	(190,672)
	CIAC 283CIAC 0	0	0	0	0	0
	CN 283CN 0	0	0	0	0	0
	DITBAL 283DITBAL 0	0	0	0	0	0
	GFS 283GFS (5,982,831)	5,982,831	0	0	0	0
	IBT 283IBT 0	0	0	0	0	0
	JBE 283JBE (13,152,178)	0	(13,152,178)	0	(13,152,178)	(2,961,811)
	JBG 283JBG 0	0	0	0	0	0
	NUTIL 283NUTIL 0	0	0	0	0	0
	SCHMDEXP 283SCHMDEXP 0	0	0	0	0	0
	SE 283SE (2,611,070)	2,611,070	0	0	0	0
	SG 283SG 0	0	0	0	0	0
	SGCT 283SGCT 0	0	0	0	0	0
	SNP 283SNP (3,657,079)	3,657,079	0	0	0	0
	SNPD 283SNPD 0	0	0	0	0	0
	SO 283SO (9,040,051)	9,040,051	0	0	0	0
	SSGCH 283SSGCH 0	0	0	0	0	0
	TAXDEPR 283TAXDEPR 0	0	0	0	0	0
	TROJD 283TROJD 0	0	0	0	0	0
	(121,438,487)	99,303,956	(22,134,531)	0	(22,134,531)	(6,468,132)
	(3,473,712,188)	(51,527,480)	(3,525,239,668)	0	(3,525,239,668)	(232,024,031)
295	ITC84 255ITC84 (339,325)	0	(339,325)	0	(339,325)	(45,116)
	ITC85 255ITC85 (1,403,973)	0	(1,403,973)	0	(1,403,973)	(187,571)
	ITC86 255ITC86 (883,751)	0	(883,751)	0	(883,751)	(116,001)
	ITC88 255ITC88 (150,645)	0	(150,645)	0	(150,645)	(22,536)
	ITC89 255ITC89 (344,411)	0	(344,411)	0	(344,411)	(52,587)
	ITC90 255ITC90 (246,364)	0	(246,364)	0	(246,364)	(9,641)
	(3,368,469)	0	(3,368,469)	0	(3,368,469)	(436,452)

PacifiCorp
 December 2012 Results of Operations - WCA Allocation
 Deferred Income Tax Expense
 Flow-through Adjustment

Factor	Unadjusted	Flow Through Adj	Total Company		Adjustment	Adjusted	STATE Allocated
			WA Allowed	Adjusted			
CA	208,863	(208,863)	0	0	0	0	0
FERC	0	0	0	0	0	0	0
IDU	28,687	(28,687)	0	0	0	0	0
OR	111,832	(111,832)	0	0	0	0	0
OTHER	18,688,802	(18,688,802)	0	0	0	0	0
UT	718,003	(718,003)	0	0	0	0	0
WA	36,815	(36,815)	0	0	0	0	0
WYP	0	0	0	0	0	0	0
WYU	0	0	0	0	0	0	0
S	18,356,996	(18,356,996)	0	0	0	0	0
BADDEBT	0	0	0	0	0	0	0
CAEE	2,310,964	(2,310,964)	0	0	0	0	0
CAEW	0	0	0	0	0	0	0
CAGE	96,140	(96,140)	0	0	0	0	0
CAGW	239,304	(208,729)	30,575	1,391,017	1,421,592	321,656	0
CIAC	0	0	0	0	0	0	0
CN	410,10CN	0	0	0	0	0	0
GFS	33,580,270	0	33,580,270	0	33,580,270	2,300,559	0
IBT	410,10IBT	0	0	0	0	0	0
JBE	9,103,402	(2,126,805)	6,976,597	0	6,976,597	1,571,098	0
JBG	0	0	0	0	0	0	0
NUTIL	(35,605,151)	0	(35,605,151)	0	(35,605,151)	0	0
SCHMDEXP	0	0	0	0	0	0	0
SE	902,003	(63,710)	838,293	0	838,293	63,466	0
SG	52,040,817	(233,281)	51,807,536	0	51,807,536	4,167,085	0
SGCT	0	0	0	0	0	0	0
SNP	32,775,391	0	32,775,391	0	32,775,391	2,057,649	0
SNPD	(1,181,491)	1,181,491	0	0	0	0	0
SO	(4,450,454)	6,929,248	2,478,794	0	2,478,794	169,820	0
SSGCH	484,085,681	0	484,085,681	0	484,085,681	28,064,570	0
TAXDEPR	0	0	0	0	0	0	0
TROJID	0	0	0	0	0	0	0
S	592,253,872	(15,285,886)	576,967,986	1,391,017	578,359,003	38,715,903	0
CA	(623,620)	162,774	(460,846)	0	(460,846)	0	0
FERC	(1,768)	0	(1,768)	0	(1,768)	0	0
IDU	(1,030,023)	50,335	(979,688)	0	(979,688)	0	0
OR	1,406,783	(2,788,515)	(1,381,732)	0	(1,381,732)	0	0
OTHER	(14,494,747)	14,526,017	31,270	0	31,270	0	0
UT	(3,188,112)	(1,067,286)	(4,255,398)	0	(4,255,398)	0	0
WA	(807,305)	225,342	(581,963)	0	(581,963)	(1,815,425)	0
WYP	(137,033)	(263,156)	(400,189)	0	(400,189)	0	0
WYU	18,502	0	18,502	0	18,502	0	0
S	(18,857,323)	10,845,511	(8,011,812)	0	(8,011,812)	(1,815,425)	0
BADDEBT	1,299,288	(1,299,288)	0	0	0	0	0
CAEE	2,170,356	(2,170,356)	0	0	0	0	0
CAEW	0	0	0	0	0	0	0
CAGE	(970,213)	431,845	(538,368)	0	(538,368)	0	0
CAGW	(117,296)	117,296	0	0	0	0	0
CIAC	(15,956,950)	0	(15,956,950)	0	(15,956,950)	(1,031,745)	0
CN	411,10CN	0	0	0	0	0	0
GFS	1,439,516	(1,439,516)	0	0	0	0	0
IBT	0	0	0	0	0	0	0
JBE	(8,190,706)	818,992	(7,371,714)	0	(7,371,714)	(1,660,077)	0
JBG	0	0	0	0	0	0	0
NUTIL	10,436,764	0	10,436,764	0	10,436,764	0	0
SCHMDEXP	(245,769,665)	0	(245,769,665)	0	(245,769,665)	(18,067,080)	0
SE	411,10SE	0	0	0	0	0	0
SG	227	(227)	0	0	0	0	0
SGCT	0	0	0	0	0	0	0
SNP	(20,074,204)	66,076	(20,008,128)	0	(20,008,128)	(1,256,116)	0
SNPD	(39,873)	(366,362)	(406,235)	0	(406,235)	(26,266)	0
SO	(12,253,935)	8,898,884	(3,355,051)	0	(3,355,051)	(229,852)	0
SSGCH	0	0	0	0	0	0	0
TAXDEPR	37,761	(37,761)	0	0	0	0	0
TROJID	0	0	0	0	0	0	0
S	(306,846,233)	15,865,074	(290,981,159)	1,391,017	(290,981,159)	(24,086,561)	0
	285,407,639	579,188	285,986,827	0	287,377,844	14,629,342	0

	<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 Tax:							
Def Inc Tax Expense	41110	RES	(1,533,349)	WA	Situs	(1,533,349)	
ADIT Balance	283	RES	766,675	WA	Situs	766,675	

Description of Adjustment

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

	<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:							
Taxes - Other	408	PRO	171,649	WA	Situs	171,649	Below

Calculation:

Base period WA Public Utility Tax	11,678,221	Tab B5
Normalized Revenues from Page 3.1.1	305,929,428	
WA Public Utility Tax Rate	3.8734%	
Normalized WA Public Utility Tax	11,849,870	
Normalized Adjustment to bring WA Public Utility Tax in line with Norm. Revs	171,649	Above

Description of Adjustment

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

	<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 Tax:							
ADIT Bal. - OR Purchased BETC	190	1	(5,176,101)	CAGE	0.0000%	-	
ADIT Bal. - OR Purchased BETC	190	1	5,176,101	NUTIL	0.0000%	-	
ADIT Bal. - Naughton U#3 Costs	283	1	605,158	CAGE	0.0000%	-	
ADIT Bal. - Naughton U#3 Costs	283	1	(605,158)	OTHER	0.0000%	-	
ADIT Bal. OR Contra Reg Asset Nau	283	1	(180,860)	OR	Situs	-	
ADIT Bal. OR Contra Reg Asset Nau	283	1	180,860	OTHER	0.0000%	-	
ADIT Bal. WA Contra Reg Asset Nau	283	1	(54,393)	WA	Situs	(54,393)	
ADIT Bal. WA Contra Reg Asset Nau	283	1	54,393	OTHER	0.0000%	-	

Description of Adjustment

This adjustment corrects the allocation factor assignment of certain accumulated deferred income tax balances.

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	Miscellaneous
	Rate Base	Settlement	Advances for	Plant Additions	Rate Base	(cont.)
	Total Normalized		Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(16,958)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	94,438	94,438	-	-	-	-
19 Total O&M Expenses	77,480	94,438	-	-	-	-
20 Depreciation	(298,250)	-	-	375,052	-	-
21 Amortization	320,160	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,681,876)	183,977	-	(2,964,176)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	3,101,235	50,083	-	3,071,762	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	5,033	-	-	-	-	-
28 Total Operating Expenses:	(476,217)	328,498	-	482,638	-	-
29						
30 Operating Rev For Return:	(2,523,783)	(328,498)	-	(482,638)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	119,905,379	71,901,190	-	19,027,147	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(5,919,870)	441,086	143,145	-	-	(3,247,344)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(1,752,146)	-	-	-	-	(1,752,146)
39 Fuel Stock	(5,943,267)	-	-	-	(5,943,267)	-
40 Material & Supplies	(7,176,806)	-	-	-	(7,176,806)	-
41 Working Capital	24,773,363	-	-	-	(3,414,980)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	123,886,654	72,342,275	143,145	19,027,147	(16,535,053)	(4,999,490)
45						
46 Deductions:						
47 Accum Prov For Deprec	(40,575,358)	(40,624,220)	-	(320,982)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(9,111,426)	(7,497,785)	(306,102)	(3,065,143)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	961,733	-	-	961,733	-	-
52 Customer Service Deposits	(3,381,455)	-	-	-	-	-
53 Miscellaneous Deductions	728,703	-	-	-	-	-
54						
55 Total Deductions:	(51,377,804)	(48,122,004)	(306,102)	961,733	(3,386,125)	-
56						
57 Total Rate Base:	72,508,850	24,220,271	(162,957)	961,733	15,641,022	(4,999,490)
58						
59						
60 Estimated ROE impact	-1.649%	-0.378%	-0.080%	-0.015%	-0.366%	0.272%
61 Estimated Price Change	13,159,503	3,034,573	509,966	120,496	2,738,926	(2,071,687)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,104,424)	-	(94,438)	-	(375,052)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	301,716	-	(131,966)	-	375,052	-
71 Schedule "M" Deductions	7,716,937	-	(752,053)	-	8,469,074	-
72 Income Before Tax	(10,519,645)	-	525,648	-	(8,469,074)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(10,519,645)	-	525,648	-	(8,469,074)	-
77						
78 Federal Income Taxes	(3,681,876)	-	183,977	-	(2,964,176)	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals	Adjust Plant to December 2012 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(3,584)	-	-	-	-	(13,375)	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(3,584)	-	-	-	-	(13,375)	-
20 Depreciation	-	(17,991)	-	-	-	(655,311)	-
21 Amortization	320,160	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(91,795)	-	7,840	(1,761)	(1,050,000)	234,040	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(20,609)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	5,033	-	-	-
28 Total Operating Expenses:	204,172	(17,991)	7,840	3,271	(1,050,000)	(434,646)	-
29							
30 Operating Rev For Return:	(204,172)	17,991	(7,840)	(3,271)	(1,950,000)	434,646	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(387,034)	-	-	-	(522,416)	24,363,571
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(256,756)	-	-	-	(3,000,000)	-	-
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:	(256,756)	(387,034)	-	-	(3,000,000)	(522,416)	24,363,571
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	369,843	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	315,247	-	-	-	1,442,357	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(3,381,455)	-	-	-
53 Miscellaneous Deductions	-	-	728,703	-	-	-	-
54							
55 Total Deductions:	315,247	-	728,703	(3,381,455)	1,442,357	369,843	-
56							
57 Total Rate Base:	58,491	(387,034)	728,703	(3,381,455)	(1,557,643)	(152,572)	24,363,571
58							
59							
60 Estimated ROE impact	-0.053%	0.011%	-0.014%	0.054%	-0.469%	0.112%	-0.380%
61 Estimated Price Change	336,979	(77,539)	103,957	(418,383)	2,953,253	(720,882)	3,052,527
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(316,577)	17,991	-	(5,033)	(3,000,000)	668,686	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	36,231	-	22,399	-	-	-	-
71 Schedule "M" Deductions	(18,074)	17,991	-	-	-	-	-
72 Income Before Tax	(262,271)	-	22,399	(5,033)	(3,000,000)	668,686	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(262,271)	-	22,399	(5,033)	(3,000,000)	668,686	-
77							
78 Federal Income Taxes	(91,795)	-	7,840	(1,761)	(1,050,000)	234,040	-

	8.12.1 (cont.) Adjust Plant to December 2012 Balance	8.12.2 (cont. 2) Adjust Plant to December 2012 Balance	8.13 ISWC Adjustment	0	0	0	0
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	4,062,663	1,460,258	-	-	-	-	-
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	-	-	28,188,343	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	4,062,663	1,460,258	28,188,343	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	4,062,663	1,460,258	28,188,343	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.065%	-0.023%	-0.438%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	509,014	182,957	3,531,735	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)	
Total Normalized	Rate Base	Settlement	Advances for	Plant Additions	Rate Base	Miscellaneous	
			Construction			Rate Base	
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	(13,375)	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	94,438	94,438	-	-	-	-	
19 Total O&M Expenses	81,064	94,438	-	-	-	-	
20 Depreciation	(298,250)	-	-	375,052	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(2,633,130)	183,977	-	(2,964,176)	-	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	3,222,739	50,083	-	3,071,762	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	5,033	-	-	-	-	-	
28 Total Operating Expenses:	377,456	328,498	-	482,638	-	-	
29							
30 Operating Rev For Return:	(377,456)	(328,498)	-	(482,638)	-	-	
31							
32 Rate Base:							
33 Electric Plant In Service	114,838,698	66,834,508	-	19,027,147	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(2,946,305)	157,895	143,145	-	-	(3,247,344)	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(1,752,146)	-	-	-	-	(1,752,146)	
39 Fuel Stock	(5,943,267)	-	-	-	(5,943,267)	-	
40 Material & Supplies	(7,176,806)	-	-	-	(7,176,806)	-	
41 Working Capital	24,773,363	-	-	-	(3,414,980)	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	121,793,538	66,992,404	143,145	19,027,147	(16,535,053)	(4,999,490)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(35,669,124)	(35,717,986)	-	(320,982)	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(10,462,655)	(7,497,785)	(306,102)	(3,065,143)	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	961,733	-	-	961,733	-	-	
52 Customer Service Deposits	(3,381,455)	-	-	-	-	-	
53 Miscellaneous Deductions	728,703	-	-	-	-	-	
54							
55 Total Deductions:	(47,822,799)	(43,215,770)	(306,102)	961,733	(3,386,125)	-	
56							
57 Total Rate Base:	73,970,738	23,776,633	(162,957)	961,733	15,641,022	(4,999,490)	
58							
59							
60 Estimated ROE impact	-1.173%	-0.372%	-0.080%	-0.015%	-0.366%	0.272%	0.081%
61 Estimated Price Change	9,877,269	2,978,989	509,966	120,496	2,738,926	(2,071,687)	(626,389)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	212,153	-	(94,438)	-	(375,052)	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(18,444)	-	(131,966)	-	375,052	-	
71 Schedule "M" Deductions	7,716,937	-	(752,053)	-	8,469,074	-	
72 Income Before Tax	(7,523,229)	-	525,648	-	(8,469,074)	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(7,523,229)	-	525,648	-	(8,469,074)	-	
77							
78 Federal Income Taxes	(2,633,130)	-	183,977	-	(2,964,176)	-	

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals	Adjust Plant to December 2012 Balance
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	-	-	-	-	-	(13,375)	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	(13,375)	-
20 Depreciation	-	(17,991)	-	-	-	(655,311)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(93,049)	-	7,840	(1,761)	-	234,040	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	100,895	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	5,033	-	-	-
28 Total Operating Expenses:	7,845	(17,991)	7,840	3,271	-	(434,646)	-
29							
30 Operating Rev For Return:	(7,845)	17,991	(7,840)	(3,271)	-	434,646	-
31							
32 Rate Base:							
33 Electric Plant in Service	-	(387,034)	-	-	-	(522,416)	24,363,571
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:	-	(387,034)	-	-	-	(522,416)	24,363,571
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	369,843	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	406,375	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(3,381,455)	-	-	-
53 Miscellaneous Deductions	-	-	728,703	-	-	-	-
54							
55 Total Deductions:	406,375	-	728,703	(3,381,455)	-	369,843	-
56							
57 Total Rate Base:	406,375	(387,034)	728,703	(3,381,455)	-	(152,572)	24,363,571
58							
59							
60 Estimated ROE impact	-0.009%	0.011%	-0.014%	0.054%	0.000%	0.112%	-0.380%
61 Estimated Price Change	63,582	(77,539)	103,957	(418,383)	-	(720,882)	3,052,527
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	17,991	-	(5,033)	-	668,686	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(283,929)	-	22,399	-	-	-	-
71 Schedule "M" Deductions	(18,074)	17,991	-	-	-	-	-
72 Income Before Tax	(265,855)	-	22,399	(5,033)	-	668,686	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(265,855)	-	22,399	(5,033)	-	668,686	-
77							
78 Federal Income Taxes	(93,049)	-	7,840	(1,761)	-	234,040	-

	8.12.1 (cont.) Adjust Plant to December 2012 Balance	8.12.2 (cont. 2) Adjust Plant to December 2012 Balance	8.13 ISWC Adjustment	0	0	0	0
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	4,062,663	1,460,258	-	-	-	-	-
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	-	-	28,188,343	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	4,062,663	1,460,258	28,188,343	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	4,062,663	1,460,258	28,188,343	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.065%	-0.023%	-0.438%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	509,014	182,957	3,531,735	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Settlement	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(3,584)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(3,584)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	320,160	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,048,746)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(121,504)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(853,673)	-	-	-	-	-
29						
30 Operating Rev For Return:	(2,146,327)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	5,066,681	5,066,681	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(2,973,565)	283,191	-	-	-	-
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:	2,093,116	5,349,872	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(4,906,234)	(4,906,234)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,351,229	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(3,555,005)	(4,906,234)	-	-	-	-
56						
57 Total Rate Base:	(1,461,889)	443,638	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.495%	-0.007%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	3,282,234	55,584	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,316,577)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	320,160	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,996,416)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,996,416)	-	-	-	-	-
77						
78 Federal Income Taxes	(1,048,746)	-	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals	Adjust Plant to December 2012 Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(3,584)	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(3,584)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	320,160	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,254	-	-	-	(1,050,000)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(121,504)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	196,327	-	-	-	(1,050,000)	-	-
29							
30 Operating Rev For Return:	(196,327)	-	-	-	(1,950,000)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(256,756)	-	-	-	(3,000,000)	-	-
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:	(256,756)	-	-	-	(3,000,000)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(91,128)	-	-	-	1,442,357	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(91,128)	-	-	-	1,442,357	-	-
56							
57 Total Rate Base:	(347,884)	-	-	-	(1,557,643)	-	-
58							
59							
60 Estimated ROE impact	-0.042%	0.000%	0.000%	0.000%	-0.447%	0.000%	0.000%
61 Estimated Price Change	273,397	-	-	-	2,953,253	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(316,577)	-	-	-	(3,000,000)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	320,160	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	3,584	-	-	-	(3,000,000)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	3,584	-	-	-	(3,000,000)	-	-
77							
78 Federal Income Taxes	1,254	-	-	-	(1,050,000)	-	-

	8.12.1 (cont.) Adjust Plant to December 2012 Balance	8.12.2 (cont. 2) Adjust Plant to December 2012 Balance	8.13 ISWC Adjustment	0	0	0	0
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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	<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:							
Coal Mine	399	RES	303,772,715	JBE	22.001%	66,834,508	
Misc. Deferred Debits	186M	RES	717,657	JBE	22.001%	157,895	
Mining Plant Accumulated Depr.	108MP	RES	<u>(162,343,522)</u>	JBE	22.001%	<u>(35,717,986)</u>	8.1.1
December 2012 Balance			<u>142,146,850</u>			<u>31,274,418</u>	
Adjustment to December 2013 Balance:							
Coal Mine	399	PRO	23,028,815	JBE	22.001%	5,066,681	
Misc. Deferred Debits	186M	PRO	1,287,143	JBE	22.001%	283,191	
Mining Plant Accumulated Depr.	108MP	PRO	<u>(22,299,558)</u>	JBE	22.001%	<u>(4,906,234)</u>	Below
			<u>2,016,400</u>			<u>443,638</u>	
December 2013 Balance:							
Coal Mine			326,801,530				
Misc. Deferred Debits			2,004,800				
Mining Plant Accumulated Depr.			<u>(184,643,080)</u>				8.1.1
			<u>144,163,250</u>				
Adjustment to Tax:							
Accumulated Deferred Income Tax	190	PRO	(34,078,540)	JBE	22.001%	(7,497,785)	

Description of Adjustment

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12 month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp
 Results of Operations - December 2012
 Bridger Mine Rate Base
 (000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	PacifiCorp Share (66.67%)
Description	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Dec-12	
Structure, Equipment, Mine Dev.	434,585	436,906	440,868	440,962	444,156	444,438	444,618	447,681	448,445	451,366	452,252	454,335	455,659	455,659	303,773
Deferred Long Wall Costs	1,879	1,663	1,439	2,071	3,085	2,517	1,243	803	741	800	1,963	1,355	1,076	1,076	718
Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	(215,335)	(217,717)	(220,236)	(222,510)	(224,653)	(227,197)	(229,887)	(232,577)	(233,765)	(236,360)	(238,650)	(241,324)	(243,515)	(243,515)	(162,344)
Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	221,130	220,852	222,071	220,523	222,589	219,758	215,973	215,907	215,422	215,806	215,564	214,366	213,220	213,220	142,147
PacifiCorp Share (66.67%)	147,420	147,234	148,047	147,015	148,393	146,505	143,982	143,938	143,615	143,871	143,710	142,911	142,147	142,147	

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	PacifiCorp Share (66.67%)
Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Dec-13		
Structure, Equipment, Mine Dev.	455,659	456,430	456,455	456,702	459,740	462,339	463,531	464,908	466,562	475,887	479,100	483,182	490,202	490,202	490,202	326,802
Deferred Long Wall Costs	1,076	743	650	399	108	3,012	2,709	2,081	1,570	981	451	819	3,007	3,007	2,005	2,005
Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	(243,515)	(246,168)	(248,735)	(251,513)	(254,300)	(256,610)	(259,359)	(262,415)	(265,319)	(268,370)	(271,442)	(274,425)	(276,965)	(276,965)	(184,643)	
Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	213,220	211,005	208,369	205,588	205,548	208,741	206,881	204,574	202,613	208,498	208,109	209,577	216,245	216,245	144,163	
PacifiCorp Share (66.67%)	142,147	140,670	138,912	137,059	137,032	139,160	137,921	136,383	135,209	138,999	138,740	139,718	144,163	144,163		

December 2012 Balance	142,147	Ref 8.1
December 2013 Balance	144,163	Ref 8.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Amortization as Booked	925	RES	(2,025,999)	SO	6.716%	(136,070)	
Add back Third West Amortization	925	RES	343,657	SO	6.716%	23,081	
Add back Minor Remediation Projects	925	RES	3,088,471	SO	6.716%	(112,989)	
Total			<u>1,406,129</u>			<u>(225,979)</u>	8.2.1
Adjustment to Rate Base:							
Remove Regulatory Asset as Booked	182M	RES	(10,212,929)	SO	6.716%	(685,921)	
Remove Regulatory Asset as Booked	182M	RES	786,299	WA	Situs	786,299	
Add back Third West Regulatory Asset	182M	RES	636,760	SO	6.716%	42,766	
			<u>(8,789,870)</u>			<u>143,145</u>	8.2.1
Adjustment to Tax							
Schedule M Addition	SCHMDT	RES	(11,197,600)	SO	6.716%	(752,053)	
Schedule M Addition	SCHMAT	RES	(155,047)	WA	Situs	(155,047)	
Def Inc Tax Expense	41110	RES	58,842	WA	Situs	58,842	
ADIT Balance	283	RES	(289,872)	WA	Situs	(289,872)	
Schedule M Addition	SCHMAT	RES	343,657	SO	6.716%	23,081	
Def Inc Tax Expense	41110	RES	(130,421)	SO	6.716%	(8,759)	
ADIT Balance	283	RES	(241,657)	SO	6.716%	(16,230)	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a ten-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp
Results of Operations - December 2012
Environmental Remediation

Page 8.2.1

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(2,025,999)	Ref 8.2
Add Third West Amortization	343,657	Ref 8.2
Add back minor remediation projects from GL 566700 & 566710	3,088,471	Ref 8.2
Adjustment to Acct 925	<u>1,406,129</u>	Ref 8.2

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - December 2012 WA AMA Balance - SO	(10,212,929)	B16 pg. 2-3
Remove Actual FERC Acct 1823910 - December 2012 WA AMA Balance - WA	786,299	B16 pg. 3
Add Third West - Average of Monthly Averages (12 Months Ended December 2012)	636,760	Ref 8.2

PacifiCorp
 Results of Operations - December 2012
 Environmental Remediation

Amortization 12ME December 2012

343,657 Ref 8.2.1

Description	Date	Amortization	Balance
3rd West Sub. Clean-up	Mar-05		4,291,773
	Apr-05		
	May-05		
	Jun-05		
Transfers	Jul-05	(1,212,815)	
Activity	Aug-05	357,615	
	Sep-05		
	Oct-05		
	Nov-05		
	Dec-05		
	Jan-06		
	Feb-06		
Amortization	Mar-06	(651,955)	2,784,618
	Apr-06	(28,638)	2,755,979
	May-06	(28,638)	2,727,341
	Jun-06	(28,638)	2,698,703
	Jul-06	(28,638)	2,670,065
	Aug-06	(28,638)	2,641,427
	Sep-06	(28,638)	2,612,789
	Oct-06	(28,638)	2,584,151
	Nov-06	(28,638)	2,555,513
	Dec-06	(28,638)	2,526,875
	Jan-07	(28,638)	2,498,237
	Feb-07	(28,638)	2,469,598
	Mar-07	(28,638)	2,440,960
	Apr-07	(28,638)	2,412,322
	May-07	(28,638)	2,383,684
	Jun-07	(28,638)	2,355,046
	Jul-07	(28,638)	2,326,408
	Aug-07	(28,638)	2,297,770
	Sep-07	(28,638)	2,269,132
	Oct-07	(28,638)	2,240,494
	Nov-07	(28,638)	2,211,855
	Dec-07	(28,638)	2,183,217
	Jan-08	(28,638)	2,154,579
	Feb-08	(28,638)	2,125,941
	Mar-08	(28,638)	2,097,303
	Apr-08	(28,638)	2,068,665
	May-08	(28,638)	2,040,027
	Jun-08	(28,638)	2,011,389
	Jul-08	(28,638)	1,982,751
	Aug-08	(28,638)	1,954,113
	Sep-08	(28,638)	1,925,474
	Oct-08	(28,638)	1,896,836
	Nov-08	(28,638)	1,868,198
	Dec-08	(28,638)	1,839,560
	Jan-09	(28,638)	1,810,922
	Feb-09	(28,638)	1,782,284
	Mar-09	(28,638)	1,753,646
	Apr-09	(28,638)	1,725,008

PacifiCorp
 Results of Operations - December 2012
 Environmental Remediation

Amortization 12ME December 2012

343,657 Ref 8.2.1

Description	Date	Amortization	Balance
Amortization continued	May-09	(28,638)	1,696,370
	Jun-09	(28,638)	1,667,731
	Jul-09	(28,638)	1,639,093
	Aug-09	(28,638)	1,610,455
	Sep-09	(28,638)	1,581,817
	Oct-09	(28,638)	1,553,179
	Nov-09	(28,638)	1,524,541
	Dec-09	(28,638)	1,495,903
	Jan-10	(28,638)	1,467,265
	Feb-10	(28,638)	1,438,627
	Mar-10	(28,638)	1,409,989
	Apr-10	(28,638)	1,381,350
	May-10	(28,638)	1,352,712
	Jun-10	(28,638)	1,324,074
	Jul-10	(28,638)	1,295,436
	Aug-10	(28,638)	1,266,798
	Sep-10	(28,638)	1,238,160
	Oct-10	(28,638)	1,209,522
	Nov-10	(28,638)	1,180,884
	Dec-10	(28,638)	1,152,246
	Jan-11	(28,638)	1,123,607
	Feb-11	(28,638)	1,094,969
	Mar-11	(28,638)	1,066,331
	Apr-11	(28,638)	1,037,693
	May-11	(28,638)	1,009,055
	Jun-11	(28,638)	980,417
	Jul-11	(28,638)	951,779
	Aug-11	(28,638)	923,141
	Sep-11	(28,638)	894,503
	Oct-11	(28,638)	865,865
	Nov-11	(28,638)	837,226
	Dec-11	(28,638)	808,588
	Jan-12	(28,638)	779,950
	Feb-12	(28,638)	751,312
	Mar-12	(28,638)	722,674
	Apr-12	(28,638)	694,036
	May-12	(28,638)	665,398
	Jun-12	(28,638)	636,760
	Jul-12	(28,638)	608,122
	Aug-12	(28,638)	579,483
	Sep-12	(28,638)	550,845
	Oct-12	(28,638)	522,207
	Nov-12	(28,638)	493,569
	Dec-12	(28,638)	464,931
	Jan-13	(28,638)	436,293
	Feb-13	(28,638)	407,655
	Mar-13	(28,638)	379,017
	Apr-13	(28,638)	350,379
	May-13	(28,638)	321,741
	Jun-13	(28,638)	293,102
	Jul-13	(28,638)	264,464
	Aug-13	(28,638)	235,826
	Sep-13	(28,638)	207,188
	Oct-13	(28,638)	178,550
	Nov-13	(28,638)	149,912
	Dec-13	(28,638)	121,274
	Jan-14	(28,638)	92,636
	Feb-14	(28,638)	63,998
	Mar-14	(28,638)	35,359
	Apr-14	(28,638)	6,721
	May-14	(6,721)	-
			Dec 2012 AMA
			ADIT - AMA Bal
			636,760
			(241,657)
			Ref 8.2

PacifiCorp
 Results of Operations - December 2012
 Environmental Remediation

Internal Order	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Total Environmental Expense												
Detail By Project:												
Astoria Youngs Bay Cleanup	45,171	26,579	172	11,871	599	14,311	13,610	33,053	1,051	10,269	394	8,905
Silver Bell Tailings Cost Increase	68,929	34,592	8,255	99,195	47,544	48,268	40,428	20,572	7,190	542,957	4,851	352,687
**spill cleanup -- Pacific Power	(1,405)	26,419	122,999	32,913	74,187	(11,559)	19,361	37,699	151,945	19,255	117,510	22,449
**spill cleanup -- Rocky Mountain	(2,730)	84,753	47,127	140,653	76,198	217,053	38,709	123,711	57,654	50,412	66,159	53,353
Utah Metals East												
Bend Hydro Clean-up												
406560												
406840												
Williamette Ops Fueling Station Cleanup	19											
407060												
407061			3,475									
Medford Fuel Stn Cleanup - UST Removal												
407062												
Portland Harbor Clean-up												
407105	27,973											
Roseburg Fueling Station Cleanup												
407106		11,022		1,021								
DEMC Leak Investigation/Cleanup		257										
407120												
Fort Jones Decon												
407256	13,603											
Roseburg Fueling Station Cleanup					11,821							
407280				2,208	1,599	1,576	2,645	276		184	2,321	1,012
Leaning Juniper Wind Turb Gearbox Spill												
407382												
Lincoln City Oskenholt Spill March 2012												
Total	151,642	183,621	182,029	287,861	212,048	270,649	114,753	215,311	217,839	623,077	191,236	438,406

** These two line items include a variety of small projects that are not tracked in the Company's accounting system by project.

Total 12 ME December 2012
 3,088,471
 To 8.2.1

	<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:							
Customer Advances	252	RES	(67,020)	CA	Situs	-	
Customer Advances	252	RES	1,844,744	OR	Situs	-	
Customer Advances	252	RES	(127,385)	WA	Situs	(127,385)	
Customer Advances	252	RES	158,110	ID	Situs	-	
Customer Advances	252	RES	(1,263,416)	UT	Situs	-	
Customer Advances	252	RES	(288,855)	WY-ALL	Situs	-	
Customer Advances	252	RES	0	CN	6.930%	0	
Customer Advances	252	RES	13,626,187	SG	7.993%	1,089,118	
Customer Advances	252	RES	(13,882,365)	CAGE	0.000%	-	
Customer Advances	252	RES	-	CAGW	22.434%	-	
Customer Advances	252	RES	(13,081)	NUTIL	0.000%	-	
			<u>(13,081)</u>			<u>961,733</u>	8.3.1

Description of Adjustment

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

PacifiCorp
 Results of Operations - December 2012
 Customer Advances for Construction

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(67,020)	(67,020)	Page 8.3
252OR	(2,527,221)	(682,476)	1,844,744	Page 8.3
252WA	(10,000)	(137,385)	(127,385)	Page 8.3
252IDU	(185,762)	(27,651)	158,110	Page 8.3
252UT	(1,189,812)	(2,453,229)	(1,263,416)	Page 8.3
252WYP	(99,950)	(1,366,304)	(1,266,354)	Page 8.3
252WYU	(977,499)	-	977,499	Page 8.3
252CN	(0)	-	0	Page 8.3
252SG	(16,691,164)	(3,064,977)	13,626,187	Page 8.3
252CAGE	-	(13,882,365)	(13,882,365)	Page 8.3
252CAGW	-	-	-	Page 8.3
252NUTIL	-	(13,081)	(13,081)	
Total	(21,681,408)	(21,694,488)	(13,081)	

	<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:							
Steam Production	312	RES	30,973,302	JBG	21.648%	6,705,183	
Hydro Production	332	RES	54,925,000	CAGW	22.434%	12,321,964	
Total Rate Base			<u>85,898,302</u>			<u>19,027,147</u>	8.4.1
Accumulated Reserve	108SP	RES	(555,912)	JBG	21.648%	(120,345)	
Accumulated Reserve	108HP	RES	(894,335)	CAGW	22.434%	(200,637)	
Total Accumulated Reserve			<u>(1,450,246)</u>			<u>(320,982)</u>	8.4.2
Adjustment to Expense:							
Depreciation Expense	403SP	RES	555,912	JBG	21.648%	120,345	
Depreciation Expense	403HP	RES	1,135,352	CAGW	22.434%	254,707	
Total Depreciation Expense			<u>1,691,263</u>			<u>375,052</u>	8.4.2
Adjustment to Tax:							
Steam Production - Schedule M Adjust	SCHMAT	RES	555,912	JBG	21.648%	120,345	
Steam Production - Schedule M Adjust	SCHMDT	RES	16,067,400	JBG	21.648%	3,478,314	
Steam Production - Def Inc Tax Expense	41010	RES	5,886,764	JBG	21.648%	1,274,382	
Steam Production - YE ADIT	282	RES	(5,886,764)	JBG	21.648%	(1,274,382)	
Hydro Production - Schedule M Adjust	SCHMAT	RES	1,135,352	CAGW	22.434%	254,707	
Hydro Production - Schedule M Adjust	SCHMDT	RES	22,246,250	CAGW	22.434%	4,990,760	
Hydro Production - Def Inc Tax Expense	41010	RES	8,011,796	CAGW	22.434%	1,797,379	
Hydro Production - YE	282	RES	(7,961,220)	CAGW	22.434%	(1,786,033)	
Hydro Production - AMA	282	RES	(21,073)	CAGW	22.434%	(4,728)	

Description of Adjustment

This adjustment places into rate base west side plant additions greater than \$10 million from December 2012 to December 2013 on a year-end rate base balance. One phase of the Merwin project with an in-service date of February 2014 is also included using the AMA methodology. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
 Results of Operations - December 2012
 Plant Additions

<u>Project Description</u>	<u>In-Service Date</u>	<u>Plant Additions</u>	<u>Amount</u>
Steam Production			
Jim Bridger U2 Turbine Upgrade HP/IP/LP REV1	May-2013	<u>30,973,302</u>	<u>30,973,302</u>
Steam Production Total		<u>30,973,302</u>	<u>30,973,302</u>
Hydro Production			
ILR 4.3 Merwin Upstream Collect & Trans	May13, Jul13, Feb14	<u>56,800,000</u>	<u>54,925,000</u>
Hydro Production Total		<u>56,800,000</u>	<u>54,925,000</u>
Total Capital Additions		<u><u>87,773,302</u></u>	<u><u>85,898,302</u></u>

Ref# 8.4

PacifiCorp
Results of Operations - December 2012
Plant Additions

Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Plant:						
Steam Production Plant:	312	403SP	JBG	2.876%	30,973,302	555,912
Hydro Production Plant:	332	403HP	CAGW	3.270%	54,925,000	1,135,352
Total Plant					85,898,302	1,691,263

Ref # 8.4

Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Plant:						
Steam Production Plant:	312	108SP	JBG	2.876%	30,973,302	(555,912)
Hydro Production Plant:	332	108HP	CAGW	3.270%	54,925,000	(894,335)
Total Plant					85,898,302	(1,450,246)

Ref # 8.4

	<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 Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(56,689,840)	SO	6.716%	(3,807,402)	
Accounts Payable	OWC232	RES	5,329,823	SO	6.716%	357,961	
Accounts Payable	OWC232	RES	2,908,846	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	86,500	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	10,935	OTHER	0.000%	-	
Accounts Payable	OWC232	RES	-	SE	7.637%	-	
Other Msc. Df. Crd.	OWC2533	RES	451,259	SE	7.637%	34,461	
Other Msc. Df. Crd.	OWC2533	RES	5,661,833	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	-	SE	7.637%	-	
Asset Retir. Oblig.	OWC230	RES	4,086,688	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	1,222,997	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(36,911,156)</u>			<u>(3,414,980)</u>	8.5.2
Materials and Supplies:							
Fuel Stock and Materials & Supplies	151	RES	(235,024,260)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,020,131)	CAEW	22.800%	(460,594)	
Fuel Stock and Materials & Supplies	151	RES	(24,919,559)	JBE	22.001%	(5,482,673)	
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.637%	-	
			<u>(261,963,950)</u>			<u>(5,943,267)</u>	8.5.2
Fuel Stock and Materials & Supplies	154	RES	(93,760,127)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(9,721,121)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,390,635)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(6,688,358)	JBG	21.648%	(1,447,914)	
Fuel Stock and Materials & Supplies	154	RES	(29,854,647)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(37,998,906)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(5,997,313)	CAGW	22.434%	(1,345,447)	
Fuel Stock and Materials & Supplies	154	RES	(1,314,909)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(4,476,612)	WA	Situs	(4,476,612)	
Fuel Stock and Materials & Supplies	154	RES	(5,179,379)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	2,203,549	SNPD	6.377%	140,513	
Fuel Stock and Materials & Supplies	154	RES	(129,799)	SO	6.716%	(8,718)	
Fuel Stock and Materials & Supplies	154	RES	-	SNPPS	3.613%	-	
Fuel Stock and Materials & Supplies	154	RES	(5,877,436)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(483,295)	SG	7.993%	(38,629)	
			<u>(200,668,989)</u>			<u>(7,176,806)</u>	8.5.2

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ending December 2012.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Prepayments:							
Prepaid Insurance	165	RES	(4,991,404)	SO	6.716%	(335,233)	
Prepaid Taxes	165	RES	(4,416,408)	GPS	6.716%	(296,615)	
Prepaid Taxes	165	RES	(276,584)	SO	6.716%	(18,576)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(8,709,832)	SO	6.716%	(584,970)	
Prepayments - Other	165	RES	(2,271,548)	SG	7.993%	(181,561)	
Prepayments - Other	165	RES	(181,605)	GPS	6.716%	(12,197)	
Prepayments - Other	165	RES	(802,192)	OTHER	0.000%	-	
Prepayments - Other	165	RES	(2,433,547)	UT	Situs	-	
Prepayments - Other	165	RES	(193,981)	ID	Situs	-	
Prepayments - Other	165	RES	(1,756,829)	OR	Situs	-	
Prepayments - Other	165	RES	(117,963)	WY-ALL	Situs	-	
Prepayments - Other	165	RES	(409,785)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(3,388,807)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.800%	(925)	
Prepayments - Other	165	RES	(1,435,627)	CAGW	22.434%	(322,071)	
			<u>(31,390,165)</u>			<u>(1,752,146)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(18,881,956)	SG	7.993%	(1,509,203)	
Miscellaneous Deferred Debits	186M	RES	(5,838)	SO	6.716%	(392)	
Miscellaneous Deferred Debits	186M	RES	(14,111,027)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(4,134,945)	CAGW	22.434%	(927,640)	
Miscellaneous Deferred Debits	186M	RES	(26,767,295)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(17,541,955)	OTHER	0.000%	-	
			<u>(81,443,015)</u>			<u>(2,437,235)</u>	8.5.2
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	(5,569)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(5,705,661)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	97,110	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	273,550	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(172,773,465)	OTHER	0.000%	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.637%	(810,110)	
Miscellaneous Rate Base	182M	RES	(391,337)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(2,006,590)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	(70,531)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(2,721,796)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	10,430,395	OTHER	0.000%	-	
Miscellaneous Rate Base	182W	RES	(10,532)	UT	Situs	-	
Miscellaneous Rate Base	182W	RES	(89,415)	WY-ALL	Situs	-	
			<u>(172,973,842)</u>			<u>(810,110)</u>	8.5.2
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	Pg. 2.34
Description of Adjustment							

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ending December 2012.

Description	Account	Factor	Booked	
			December 2012	AMA Balance
Ref.				
Current Assets:				
Other A/R	143	SO	56,689,840	
Accounts Payable	232	SO	(5,329,823)	
Accounts Payable	232	CAEE	(2,908,846)	
Accounts Payable	232	CAGE	(86,500)	
Accounts Payable	232	OTHER	(10,935)	
Accounts Payable	232	SE	(0)	
Other Msc. Df. Crd.	2533	SE	(451,259)	
Other Msc. Df. Crd.	2533	CAEE	(5,661,833)	
Asset Retir. Oblig.	230	SE	-	
Asset Retir. Oblig.	230	CAEE	(4,086,688)	
ARO Reg Liability	254105	CAEE	(1,222,997)	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			36,911,156	To 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	235,024,260	
Fuel Stock	151	CAEW	2,020,131	
Fuel Stock	151	JBE	24,919,559	
Fuel Stock	151	SE	-	
			261,963,950	To 8.5
Materials and Supplies	154	CAGE	93,760,127	
Materials and Supplies	154	WYP	9,721,121	
Materials and Supplies	154	WYU	1,390,635	
Materials and Supplies	154	JBG	6,688,358	
Materials and Supplies	154	OR	29,854,647	
Materials and Supplies	154	UT	37,998,906	
Materials and Supplies	154	CAGW	5,997,313	
Materials and Supplies	154	CA	1,314,909	
Materials and Supplies	154	WA	4,476,612	
Materials and Supplies	154	IDU	5,179,379	
Materials and Supplies	154	SNPD	(2,203,549)	
Materials and Supplies	154	SO	129,799	
Materials and Supplies	154	SNPPS	-	
Materials and Supplies	154	CAEE	5,877,436	
Materials and Supplies	154	SG	483,295	
			200,668,989	To 8.5
Prepayments:				
Prepaid Insurance	165	SO	4,991,404	
Prepaid Taxes	165	GPS	4,416,408	
Prepaid Taxes	165	SO	276,584	
Prepayments - Coal	165	CAEE	0	
Prepayments - Other	165	SO	8,709,832	
Prepayments - Other	165	SG	2,271,548	
Prepayments - Other	165	GPS	181,605	
Prepayments - Other	165	OTHER	802,192	
Prepayments - Other	165	UT	2,433,547	
Prepayments - Other	165	IDU	193,981	
Prepayments - Other	165	OR	1,756,829	
Prepayments - Other	165	WYP	117,963	
Prepayments - Other	165	CAGE	409,785	
Prepayments - Other	165	CAEE	3,388,807	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	1,435,627	
Total Prepayments			31,390,165	To 8.5.1
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	18,881,956	
Miscellaneous Deferred Debits	186M	SO	5,838	
Miscellaneous Deferred Debits	186M	CAEE	14,111,027	
Miscellaneous Deferred Debits	186M	CAGW	4,134,945	
Miscellaneous Deferred Debits	186M	CAGE	26,767,295	
Miscellaneous Deferred Debits	186M	OTHER	17,541,955	
Total Miscellaneous Deferred Debits			81,443,015	To 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	5,569	
Miscellaneous Rate Base	182M	WA	-	
Miscellaneous Rate Base	182M	CAEE	(10,608,209)	
Miscellaneous Rate Base	182M	CAGE	5,705,661	
Miscellaneous Rate Base	182M	IDU	(97,110)	
Miscellaneous Rate Base	182M	OR	(273,550)	
Miscellaneous Rate Base	182M	OTHER	172,773,465	
Miscellaneous Rate Base	182M	SE	10,608,209	
Miscellaneous Rate Base	182M	UT	391,337	
Miscellaneous Rate Base	182M	WYP	2,006,590	
Miscellaneous Rate Base	182M	WYU	70,531	
Miscellaneous Rate Base	182W	IDU	2,721,796	
Miscellaneous Rate Base	182W	OTHER	(10,430,395)	
Miscellaneous Rate Base	182W	UT	10,532	
Miscellaneous Rate Base	182W	WYP	89,415	
Miscellaneous Rate Base	182W	WYU	-	
Total Miscellaneous Rate Base			172,973,842	To 8.5.1

	<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:							
Operation & Maintenance Expense	535	PRO	(4,032)	CAGW	22.434%	(904)	
Hydraulic Expense	537	PRO	(8,262)	CAGW	22.434%	(1,853)	
Misc. Hydro Expense	539	PRO	(1,412)	CAGW	22.434%	(317)	
Maintenance of Misc. Hydro Plant	545	PRO	(2,269)	CAGW	22.434%	(509)	
			<u>(15,974)</u>			<u>(3,584)</u>	8.6.1
Decommissioning Reg Asset:							
Decomm Reg Asset Amortization	407	PRO	1,427,111	CAGW	22.434%	320,160	8.6.3
Powerdale Decomm Reg Asset	182M	PRO	1,070,334	CAGW	22.434%	240,120	8.6.3
Regulatory Offset	182M	PRO	-	CAGW	22.434%	-	8.6.2
Remove Booked Regulatory Asset	182M	PRO	(496,876)	WA	Situs	(496,876)	B-16, Pg 2
Schedule M Deduction	SCHMAT	PRO	1,427,111	CAGW	22.434%	320,160	
Deferred Inc Tax Expense	41110	PRO	(541,603)	CAGW	22.434%	(121,504)	
Accum Def Inc Tax Balance	283	PRO	(406,202)	CAGW	22.434%	(91,128)	
Schedule M - Unrecovered Plant	SCHMDT	RES	(80,564)	CAGW	22.434%	(18,074)	
Deferred Inc Tax Expense	41010	RES	(30,575)	CAGW	22.434%	(6,859)	
AMA Accum Def Inc Tax Balance	283	RES	842,692	CAGW	22.434%	189,051	
Schedule M - Decommissioning	SCHMAT	RES	(283,929)	WA	Situs	(283,929)	
Deferred Inc Tax Expense	41110	RES	107,754	WA	Situs	107,754	
AMA Accum Def Inc Tax Balance	283	RES	217,324	WA	Situs	217,324	

Description of Adjustment

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-111190. This adjustment removes the December 2012 operating expense and asset balance associated with the decommissioning of Powerdale and imputes the 12 Months ended December 2013 amortization expense and asset balances.

Operation & Maintenance Expense

Description	Account	Factor	12 Months Ended	
			December 2012 Expense	
Operation & Maintenance Expense	535	CAGW		4,032
Hydraulic Expense	537	CAGW		8,262
Misc. Hydro Expense	539	CAGW		1,412
Maintenance of Misc. Hydro Plant	545	CAGW		2,269
				<u>15,974</u>
				Ref 8.6

PacifiCorp
 Results of Operations - December 2012
 Regulatory Treatment of Decommissioning Costs

In accordance with Dockets UE-100749 and UE-111190, the decommissioning regulatory asset is amortized over 3 years beginning April 2011.

	Total	Ref
Dec 2013 AMA Balance	1,070,334	Ref 8.6.3

Cash Spend	Annual	Accumulated
12 ME Dec 2007	38,236	38,236
12 ME Dec 2008	360,854	399,090
12 ME Dec 2009	651,264	1,050,354
12 ME Dec 2010	2,491,940	3,542,294
12 ME Dec 2011	480,402	4,022,696
12 ME Dec 2012	88,323	4,111,019
12 ME Dec 2013	-	4,111,019

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
12/30/2011	40,034	4,022,696	(88,323)	(84,643)	
1/31/2012	7,360	4,030,057	(80,963)	(77,283)	
2/29/2012	7,360	4,037,417	(73,603)	(69,922)	
3/31/2012	7,360	4,044,777	(66,242)	(62,562)	
4/30/2012	7,360	4,052,137	(58,882)	(55,202)	
5/31/2012	7,360	4,059,498	(51,522)	(47,842)	
6/30/2012	7,360	4,066,858	(44,162)	(40,481)	
7/31/2012	7,360	4,074,218	(36,801)	(33,121)	
8/31/2012	7,360	4,081,578	(29,441)	(25,761)	
9/30/2012	7,360	4,088,939	(22,081)	(18,401)	
10/31/2012	7,360	4,096,299	(14,721)	(11,040)	
11/30/2012	7,360	4,103,659	(7,360)	(3,680)	
12/31/2012	7,360	4,111,019	-	-	
1/31/2013	-	4,111,019	-	-	
2/28/2013	-	4,111,019	-	-	
3/31/2013	-	4,111,019	-	-	
4/30/2013	-	4,111,019	-	-	
5/31/2013	-	4,111,019	-	-	
6/30/2013	-	4,111,019	-	-	
7/31/2013	-	4,111,019	-	-	
8/31/2013	-	4,111,019	-	-	Adjustment for Tax: SCHMAT 1,427,111 Amortization SCHMDT - Cash Spend Net SCHMAT 1,427,111
9/30/2013	-	4,111,019	-	-	
10/31/2013	-	4,111,019	-	-	Deferred Tax Exp (541,603)
11/30/2013	-	4,111,019	-	-	ADIT Bal Reg Offset - ADIT Bal Decomm (406,202)
12/31/2013	-	4,111,019	-	-	Net AMA ADIT Bal (406,202)
December 31, 2013 Average of the Monthly Averages				-	Ref 8.6

PacifiCorp
Results of Operations - December 2012
 Regulatory Treatment of Decommissioning Costs
 Amortization Schedule

	TOTAL		Cumm Bal		
	Amort Exp	Revised Estimate			
Mar-11	-		4,281,334		
Apr-11	118,926		4,162,408		
May-11	118,926		4,043,482		
Jun-11	118,926		3,924,556		
Jul-11	118,926		3,805,630		
Aug-11	118,926		3,686,704		
Sep-11	118,926		3,567,779		
Oct-11	118,926		3,448,853		
Nov-11	118,926		3,329,927		
Dec-11	118,926		3,211,001		
Jan-12	118,926		3,092,075		
Feb-12	118,926		2,973,149		
Mar-12	118,926		2,854,223		
Apr-12	118,926		2,735,297		
May-12	118,926		2,616,371		
Jun-12	118,926		2,497,445		
Jul-12	118,926		2,378,519		
Aug-12	118,926		2,259,593		
Sep-12	118,926		2,140,667		
Oct-12	118,926		2,021,741		
Nov-12	118,926		1,902,815		
Dec-12	118,926		1,783,889		
Jan-13	118,926		1,664,963		
Feb-13	118,926		1,546,037		
Mar-13	118,926		1,427,111		
Apr-13	118,926		1,308,185		
May-13	118,926		1,189,260		
Jun-13	118,926		1,070,334		
Jul-13	118,926		951,408	12 ME Dec 2013 Amort	1,427,111
Aug-13	118,926		832,482		Ref 8.6
Sep-13	118,926		713,556		
Oct-13	118,926		594,630		
Nov-13	118,926		475,704		
Dec-13	118,926		356,778	Reg Asset AMA Dec 2013	1,070,334
Jan-14	118,926		237,852		Ref 8.6.1
Feb-14	118,926		118,926		
Mar-14	118,926		0		
	4,281,334				

	<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:							
Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.7.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.7.2
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(387,034)	WA	Situs	(387,034)	8.7.2

Description of Adjustment

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

Results of Operations - December 2012
Depreciation Schedule - Colstrip #4 AFUDC

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Beginning Balance (above)			(1,183,589)				
Jun 1984 - May 1985		(17,000)	(1,166,589)		(17,000)		
Jun 1985 - Dec 1985		(33,000)	(1,133,589)		(33,000)		
1986		(33,000)	(1,100,589)		(33,000)		
1987	2.66%	(31,483)	(1,069,106)		(31,483)		
1988		(31,483)	(1,037,622)		(31,483)		
1989		(31,483)	(1,006,139)		(31,483)		
1990		(31,483)	(974,655)		(31,483)		
1991		(31,483)	(943,172)		(31,483)		
1992		(31,483)	(911,688)		(31,483)		
1993	2.60%	(30,773)	(880,915)		(30,773)		
1994		(30,773)	(850,142)		(30,773)		
1995		(30,773)	(819,368)		(30,773)		
1996		(30,773)	(788,595)		(30,773)		
Jun-97		(15,387)	(773,208)		(15,387)		
Dec-97		(15,387)	(757,822)		(15,387)		
Jun-98	2.32%	(13,730)	(744,092)		(13,730)		
Dec-98		(13,730)	(730,362)		(13,730)		
Jan 1999 - Mar 1999		(6,865)	(723,498)		(6,865)		
Apr 1999 - Dec 1999		(20,594)	(702,903)		(20,594)		
Mar-00		(6,865)	(696,038)		(6,865)		
Sep-00		(13,730)	(682,309)		(13,730)		
Mar-01		(13,730)	(668,579)		(13,730)		
Sep-01		(13,730)	(654,849)		(13,730)		
Mar-02		(13,730)	(641,120)		(13,730)		
Sep-02		(13,730)	(627,390)		(13,730)		
Mar-03	2.32%	(13,730)	(613,660)		(13,730)		
Sep-03		(13,730)	(599,931)		(13,730)		
Mar-04		(13,730)	(586,201)		(13,730)		
Sep-04		(13,730)	(572,472)		(13,730)		
Mar-05		(13,730)	(558,742)		(13,730)		
Apr-05		(2,750)	(555,992)		(2,750)		
May-05		(2,750)	(553,242)		(2,750)		
Jun-05		(2,750)	(550,492)		(2,750)		
Jul-05		(2,750)	(547,742)		(2,750)		
Aug-05		(2,750)	(544,992)		(2,750)		
Sep-05		(2,750)	(542,242)		(2,750)		
Oct-05		(2,750)	(539,492)		(2,750)		
Nov-05		(2,750)	(536,742)		(2,750)		
Dec-05		(2,750)	(533,992)		(2,750)		
Jan-06		(2,750)	(531,242)		(2,750)		
Feb-06		(2,750)	(528,492)		(2,750)		
Mar-06		(2,750)	(525,742)		(2,750)		
Apr-06		(2,750)	(522,992)	(539,492)	(2,750)		
May-06		(2,750)	(520,242)	(536,742)	(2,750)		
Jun-06		(2,750)	(517,492)	(533,992)	(2,750)		
Jul-06		(2,750)	(514,742)	(531,242)	(2,750)		
Aug-06		(2,750)	(511,992)	(528,492)	(2,750)		
Sep-06		(2,750)	(509,242)	(525,742)	(2,750)		
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		
Dec-06		(2,750)	(500,992)	(517,492)	(2,750)		
Jan-07		(2,750)	(498,242)	(514,742)	(2,750)		
Feb-07		(2,750)	(495,492)	(511,992)	(2,750)		
Mar-07		(2,750)	(492,742)	(509,242)	(2,750)		
Apr-07		(2,750)	(489,992)	(506,492)	(2,750)		
May-07		(2,750)	(487,242)	(503,742)	(2,750)		
Jun-07		(2,750)	(484,492)	(500,992)	(2,750)		(33,000)
Jul-07		(2,750)	(481,742)	(498,242)	(2,750)		(33,000)
Aug-07		(2,750)	(478,992)	(495,492)	(2,750)		(33,000)
Sep-07		(2,750)	(476,242)	(492,742)	(2,750)		(33,000)
Oct-07		(2,750)	(473,492)	(489,992)	(2,750)		(33,000)
Nov-07		(2,750)	(470,742)	(487,242)	(2,750)		(33,000)
Dec-07		(2,750)	(467,992)	(484,492)	(2,750)		(33,000)
Jan-08	1.52%	(1,499)	(466,493)	(481,794)	(1,499)		(31,749)
Feb-08		(1,499)	(464,994)	(479,200)	(1,499)		(30,498)
Mar-08		(1,499)	(463,494)	(476,711)	(1,499)		(29,248)
Apr-08		(1,499)	(461,995)	(474,326)	(1,499)		(27,997)
May-08		(1,499)	(460,496)	(472,045)	(1,499)		(26,746)
Jun-08		(1,499)	(458,997)	(469,868)	(1,499)		(25,495)

Results of Operations - December 2012

Depreciation Schedule - Colstrip #4 AFUDC

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Jul-08		(1,499)	(457,497)	(467,796)	(1,499)		(24,244)
Aug-08		(1,499)	(455,998)	(465,827)	(1,499)		(22,994)
Sep-08		(1,499)	(454,499)	(463,963)	(1,499)		(21,743)
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)
Nov-10		(1,499)	(415,520)	(424,515)	(1,499)		(17,991)
Dec-10		(1,499)	(414,020)	(423,016)	(1,499)		(17,991)
Jan-11		(1,499)	(412,521)	(421,516)	(1,499)		(17,991)
Feb-11		(1,499)	(411,022)	(420,017)	(1,499)		(17,991)
Mar-11		(1,499)	(409,523)	(418,518)	(1,499)		(17,991)
Apr-11		(1,499)	(408,023)	(417,019)	(1,499)		(17,991)
May-11		(1,499)	(406,524)	(415,520)	(1,499)		(17,991)
Jun-11		(1,499)	(405,025)	(414,020)	(1,499)		(17,991)
Jul-11		(1,499)	(403,526)	(412,521)	(1,499)		(17,991)
Aug-11		(1,499)	(402,027)	(411,022)	(1,499)		(17,991)
Sep-11		(1,499)	(400,527)	(409,523)	(1,499)		(17,991)
Oct-11		(1,499)	(399,028)	(408,023)	(1,499)		(17,991)
Nov-11		(1,499)	(397,529)	(406,524)	(1,499)		(17,991)
Dec-11		(1,499)	(396,030)	(405,025)	(1,499)		(17,991)
Jan-12		(1,499)	(394,531)	(403,526)	(1,499)		(17,991)
Feb-12		(1,499)	(393,031)	(402,027)	(1,499)		(17,991)
Mar-12		(1,499)	(391,532)	(400,527)	(1,499)		(17,991)
Apr-12		(1,499)	(390,033)	(399,028)	(1,499)		(17,991)
May-12		(1,499)	(388,534)	(397,529)	(1,499)		(17,991)
Jun-12		(1,499)	(387,034)	(396,030)	(1,499)		(17,991)
Jul-12		(1,499)	(385,535)	(394,531)	(1,499)		(17,991)
Aug-12		(1,499)	(384,036)	(393,031)	(1,499)		(17,991)
Sep-12		(1,499)	(382,537)	(391,532)	(1,499)		(17,991)
Oct-12		(1,499)	(381,038)	(390,033)	(1,499)		(17,991)
Nov-12		(1,499)	(379,538)	(388,534)	(1,499)		(17,991)
Dec-12		(1,499)	(378,039)	(387,034)	(1,499)	8.11	(17,991)

	<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:							
FAS 143 ARO Regulatory Liability	254105	RES	3,240,151	TROJP	22.490%	728,703	8.8.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	99,553	TROJD	22.500%	22,399	

Description of Adjustment

This adjustment removes the Trojan ARO balance and tax impacts from results as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

Account	Description	Factor	Total Per Books Rate Base AMA	Adjustment	To Page
Rate Base 254105	FAS 143 ARO Regulatory Liability	TROJP	(3,240,151)	3,240,151	8.8

	<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							
WA Customer Service Deposit Interest	4311	RES	5,033	WA	Situs	5,033	8.9.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,381,455)	WA	Situs	(3,381,455)	8.9.1

Description of Adjustment

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp
 Results of Operation - December 2012
 WA Customer Service Deposits
 State of Washington

Washington Customer Service Deposits - Interest Expense
 GL 585100

<u>Month</u>	<u>Amount</u>	
Jan-12	(1,773)	
Feb-12	590	
Mar-12	512	
Apr-12	493	
May-12	510	
Jun-12	367	
Jul-12	486	
Aug-12	409	
Sep-12	271	
Oct-12	327	
Nov-12	283	
Dec-12	366	
Feb 12 - Dec 12	4,613	
Annualized	5,033	Ref. 8.9

Washington Customer Service Deposits - Balances
 GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Dec-11	3,198,286	
Jan-12	3,329,205	
Feb-12	3,411,645	
Mar-12	3,463,132	
Apr-12	3,459,740	
May-12	3,422,609	
Jun-12	3,262,723	
Jul-12	3,262,080	
Aug-12	3,339,739	
Sep-12	3,363,523	
Oct-12	3,399,291	
Nov-12	3,425,293	
Dec-12	3,678,683	
AMA Balance	3,381,455	Ref. 8.9

	<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:							
Chehalis amortization in pro forma period	456	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.10.1
Adjustment to Rate Base:							
Adjust Chehalis to pro forma amount	182M	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.10.1
Adjustment to Tax:							
Accumulated Deferred Tax Balance	283	PRO	1,442,357	WA	Situs	1,442,357	8.10.1

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. This adjustment recognizes the amortization of the regulatory asset in the pro forma period, 12-months ending December 2013. This adjustment also replaces the Chehalis Regulatory Asset amounts in unadjusted results with the pro forma amount for the 12 months ending December 2013. This adjustment replaces the Electric Plant Acquisition Adjustment in the base period with that in the pro forma period due to the expiration of the Wyodak portion in June 2013.

PacifiCorp
 Results of Operations - December 2012
 Regulatory Asset Amortization
 Chehalis - WA
 Account 187921

Pro Forma Amount (below)	<u>7,500,000</u>
Base Period Amount (below)	<u>10,500,000</u>
Adjustment	<u>(3,000,000)</u>
	Ref 8.10

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>AMA Rate Base</u>
Dec-11			12,000,000	
Jan-12	12,000,000	(250,000)	11,750,000	
Feb-12	11,750,000	(250,000)	11,500,000	
Mar-12	11,500,000	(250,000)	11,250,000	
Apr-12	11,250,000	(250,000)	11,000,000	
May-12	11,000,000	(250,000)	10,750,000	
Jun-12	10,750,000	(250,000)	10,500,000	
Jul-12	10,500,000	(250,000)	10,250,000	
Aug-12	10,250,000	(250,000)	10,000,000	
Sep-12	10,000,000	(250,000)	9,750,000	
Oct-12	9,750,000	(250,000)	9,500,000	
Nov-12	9,500,000	(250,000)	9,250,000	
Dec-12	9,250,000	(250,000)	9,000,000	10,500,000
Jan-13	9,000,000	(250,000)	8,750,000	
Feb-13	8,750,000	(250,000)	8,500,000	
Mar-13	8,500,000	(250,000)	8,250,000	
Apr-13	8,250,000	(250,000)	8,000,000	
May-13	8,000,000	(250,000)	7,750,000	
Jun-13	7,750,000	(250,000)	7,500,000	
Jul-13	7,500,000	(250,000)	7,250,000	
Aug-13	7,250,000	(250,000)	7,000,000	
Sep-13	7,000,000	(250,000)	6,750,000	
Oct-13	6,750,000	(250,000)	6,500,000	
Nov-13	6,500,000	(250,000)	6,250,000	
Dec-13	6,250,000	(250,000)	6,000,000	7,500,000
Pro Forma Revenue Reduction =		(3,000,000)		

Ref 8.10

	<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:							
Remove Condit EPIS - Hydro	332	RES	(1,259,357)	CAGW	22.434%	(282,526)	
Remove Condit EPIS - Trans	353	RES	(1,069,304)	CAGW	22.434%	(239,889)	
			<u>(2,328,661)</u>			<u>(522,416)</u>	8.11.1
Adjustment to Depreciation Reserve:							
Remove Condit Dep. Res. - Hydro	108HP	RES	1,114,991	CAGW	22.434%	250,139	
Remove Condit Dep. Res. - Trans	108TP	RES	533,580	CAGW	22.434%	119,704	
			<u>1,648,572</u>			<u>369,843</u>	8.11.1
Adjustment to Depreciation Expense:							
Remove Condit Dep. Exp. - Hydro	403HP	RES	(2,899,503)	CAGW	22.434%	(650,479)	
Remove Condit Dep. Exp. - Trans	403TP	RES	(21,538)	CAGW	22.434%	(4,832)	
			<u>(2,921,041)</u>			<u>(655,311)</u>	8.11.1
Adjustment to Expense:							
Remove Condit O&M Expense	539	RES	(59,617)	CAGW	22.434%	(13,375)	8.11.1

Description of Adjustment

The Condit Hydroelectric Project is located on the White Salmon River in south-central Washington. The project has a generating capacity of 14.7 megawatts. The Company is moving forward with the decommissioning of the facility after receipt of an essential sediment management permit from the U.S. Army Corps of Engineers, the final major regulatory step.

The decommissioning and removal of this facility results from a relicensing process that began in 1991 and culminated in a multi-party settlement agreement in 1999. On Dec. 16, 2010, the Company received a Surrender Order from the Federal Energy Regulatory Commission (FERC) providing for dam decommissioning. FERC modified the Surrender Order on April 21, 2011, which, along with the Corps permit, provides the regulatory certainty the Company needed to proceed to remove the 125-foot high dam. On June 8, 2011, FERC completed review and approval of requisite project removal design and resource management plans. Dam removal was determined to be less costly to customers than the fish passage that would be required for operation as part of the federal dam relicensing process.

After the initial breach and draining of the reservoir in October 2011, demolition of the remaining portion of the dam is scheduled to begin in spring 2012 and be completed by Aug. 31, 2012. Restoration work throughout the former reservoir area is planned to be completed by the end of 2012.

This pro forma adjustment removes the electric plant in service balances, accumulated depreciation balances and O&M expenses from the per books data for the 12 months ended December 2012.

Consistent with the treatment reflected in this adjustment, the pro forma net power costs shown in adjustment 5.1.1 do not include generation output from the Condit facility.

PacifiCorp
 Results of Operations - December 2012
 Misc Asset Sales and Removals

	December 2012		
	AMA Balance	Adjustment	
Condit Hydroelectric Project			
EPIS - Hydro	1,259,357	(1,259,357)	Ref. 8.11
EPIS - Trans	1,069,304	(1,069,304)	Ref. 8.11
Dep. Res. - Hydro	(1,114,991)	1,114,991	Ref. 8.11
Dep. Res. - Trans	(533,580)	533,580	Ref. 8.11

	12 ME December 2012		
		Adjustment	
Condit Hydroelectric Project			
Depreciation Expense - Hydro	2,899,503	(2,899,503)	Ref. 8.11
Depreciation Expense - Trans	21,538	(21,538)	Ref. 8.11

	12 ME December 2012		
		Adjustment	
Condit Hydroelectric Project			
O&M Expense	5,673	(5,673)	
	52,483	(52,483)	
	(1,398)	1,398	
	518	(518)	
	2,341	(2,341)	
	<u>59,617</u>	<u>(59,617)</u>	Ref. 8.11

<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:						
302	RES	(25,397,628)	CAGW	22.434%	(5,697,745)	8.12.3
303	RES	20,481	CAGW	22.434%	4,595	8.12.3
303	RES	261,575	CN	6.930%	18,127	8.12.3
303	RES	(7,102)	JBG	21.648%	(1,537)	8.12.3
303	RES	(20,011,224)	SO	6.716%	(1,343,993)	8.12.3
303	RES	272,622	WA	Situs	272,622	8.12.3
311	RES	107,474	CAGW	22.434%	24,111	8.12.3
311	RES	392,978	JBG	21.648%	85,073	8.12.3
312	RES	364,319	CAGW	22.434%	81,732	8.12.3
312	RES	2,467,910	JBG	21.648%	534,260	8.12.3
314	RES	14,953	CAGW	22.434%	3,355	8.12.3
314	RES	(10,746)	JBG	21.648%	(2,326)	8.12.3
315	RES	132,779	JBG	21.648%	28,744	8.12.3
316	RES	30	CAGW	22.434%	7	8.12.3
316	RES	98,752	JBG	21.648%	21,378	8.12.3
330	RES	2,371,017	CAGW	22.434%	531,918	8.12.3
331	RES	31,506,561	CAGW	22.434%	7,068,233	8.12.3
332	RES	65,745,196	CAGW	22.434%	14,749,384	8.12.3
333	RES	682,958	CAGW	22.434%	153,216	8.12.3
334	RES	7,551,779	CAGW	22.434%	1,694,178	8.12.3
335	RES	2,798	CAGW	22.434%	628	8.12.3
336	RES	659,060	CAGW	22.434%	147,855	8.12.3
341	RES	654	CAGW	22.434%	147	8.12.4
343	RES	(2,769,633)	CAGW	22.434%	(621,344)	8.12.4
344	RES	756,476	CAGW	22.434%	169,709	8.12.4
345	RES	189,727	CAGW	22.434%	42,564	8.12.4
346	RES	(4,231)	CAGW	22.434%	(949)	8.12.4
350	RES	466,500	CAGW	22.434%	104,655	8.12.4
352	RES	3,158,881	CAGW	22.434%	708,669	8.12.4
352	RES	89,681	JBG	21.648%	19,414	8.12.4
353	RES	17,890,110	CAGW	22.434%	4,013,496	8.12.4
353	RES	99,023	JBG	21.648%	21,437	8.12.4
354	RES	1,070,115	CAGW	22.434%	240,071	8.12.4
354	RES	198	JBG	21.648%	43	8.12.4
355	RES	3,567,819	CAGW	22.434%	800,410	8.12.4
356	RES	2,131,829	CAGW	22.434%	478,258	8.12.4
356	RES	36	JBG	21.648%	8	8.12.4
356	RES	5,061	SG	7.993%	405	8.12.4
357	RES	44,734	CAGW	22.434%	10,036	8.12.4
358	RES	12,170	CAGW	22.434%	2,730	8.12.4

Description of Adjustment

This adjustment walks the plant balances from December 2012 AMA to December 2012 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2.

<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:						
360	RES	291,586	WA	Situs	291,586	8.12.4
361	RES	4,789	WA	Situs	4,789	8.12.5
362	RES	74,004	WA	Situs	74,004	8.12.5
364	RES	515,765	WA	Situs	515,765	8.12.5
365	RES	922,518	WA	Situs	922,518	8.12.5
366	RES	371,162	WA	Situs	371,162	8.12.5
367	RES	154,674	WA	Situs	154,674	8.12.5
368	RES	248,911	WA	Situs	248,911	8.12.5
369	RES	1,084,959	WA	Situs	1,084,959	8.12.6
370	RES	853,907	WA	Situs	853,907	8.12.6
371	RES	29,457	WA	Situs	29,457	8.12.6
373	RES	(2,030)	WA	Situs	(2,030)	8.12.6
373	RES	49,744	WA	Situs	49,744	8.12.6
390	RES	(43,056)	CAGW	22.434%	(9,659)	8.12.6
390	RES	(897,749)	CN	6.930%	(62,215)	8.12.6
390	RES	(11,451,036)	SO	6.716%	(769,074)	8.12.6
390	RES	(490,984)	WA	Situs	(490,984)	8.12.6
391	RES	92,244	CAGW	22.434%	20,694	8.12.6
391	RES	146,323	CN	6.930%	10,140	8.12.7
391	RES	401	JBE	22.001%	88	8.12.7
391	RES	76,757	JBG	21.648%	16,617	8.12.7
391	RES	7,924,753	SO	6.716%	532,242	8.12.7
391	RES	48,550	WA	Situs	48,550	8.12.7
392	RES	404,486	CAGW	22.434%	90,743	8.12.7
392	RES	(3,289)	JBG	21.648%	(712)	8.12.7
392	RES	(87,793)	SO	6.716%	(5,896)	8.12.7
392	RES	(191,401)	WA	Situs	(191,401)	8.12.7
393	RES	47,966	CAGW	22.434%	10,761	8.12.7
393	RES	24,488	JBG	21.648%	5,301	8.12.7
393	RES	240	SO	6.716%	16	8.12.7
393	RES	143,053	WA	Situs	143,053	8.12.7
394	RES	3,317	CAGW	22.434%	744	8.12.7
394	RES	11,073	JBG	21.648%	2,397	8.12.7
394	RES	(1,126)	SO	6.716%	(76)	8.12.7
394	RES	107,954	WA	Situs	107,954	8.12.7
395	RES	14,271	CAGW	22.434%	3,202	8.12.7
395	RES	558	JBG	21.648%	121	8.12.7
395	RES	9,085	SO	6.716%	610	8.12.8

Description of Adjustment

This adjustment walks the plant balances from December 2012 AMA to December 2012 year end.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2.

Adjustment to Rate Base:		<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>
		395	RES	(824)	WA	Situs	(824)	8.12.8
		396	RES	662	CAGW	22.434%	148	8.12.8
		396	RES	1,367,429	JBG	21.648%	296,025	8.12.8
		396	RES	(257,714)	SO	6.716%	(17,309)	8.12.8
		396	RES	(203,661)	WA	Situs	(203,661)	8.12.8
		397	RES	2,241,118	CAGW	22.434%	502,776	8.12.8
		397	RES	420,488	JBG	21.648%	91,028	8.12.8
		397	RES	4,802,191	SO	6.716%	322,525	8.12.8
		397	RES	460,444	WA	Situs	460,444	8.12.8
		398	RES	1,783	CAGW	22.434%	400	8.12.8
		398	RES	1,164	CN	6.930%	81	8.12.8
		398	RES	7,010	SO	6.716%	471	8.12.8
		398	RES	8,155	WA	Situs	8,155	8.12.8
		DP	RES	(138,141)	WA	Situs	(138,141)	8.12.9
		GP	RES	(4,123,779)	SO	6.716%	(276,961)	8.12.9
		IP	RES	105,010	SO	6.716%	7,053	8.12.9
		OP	RES	(386)	SG	7.993%	(31)	8.12.9
		SP	RES	6,000	CAGW	22.434%	1,346	8.12.9
		SP	RES	(2,413,848)	SG	7.993%	(192,935)	8.12.9
		TP	RES	9,174,305	CAGW	22.434%	2,058,179	8.12.9
		TP	RES	377,666	SG	7.993%	30,186	8.12.9

Description of Adjustment

This adjustment walks the plant balances from December 2012 AMA to December 2012 year end.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2.

PacifiCorp
Results of Operations - December 2012
Adjust Plant to December 2012 Balance

Account	Factor	Indicator	Dec 2012 AMA	Dec 2012 YE	Adjustment	Reference
302	CAGE	302CAGE	14,323,625	14,385,737	62,111	
302	CAGW	302CAGW	172,769,450	147,371,821	(25,397,628)	Ref. 8.12
302	ID	302ID	1,000,000	1,000,000	-	
303	CA	303CA	314,872	359,478	44,606	
303	CAEE	303CAEE	3,665,036	3,658,189	(6,846)	
303	CAGE	303CAGE	63,619,132	71,328,189	7,709,057	
303	CAGW	303CAGW	72,558,435	72,578,916	20,481	Ref. 8.12
303	CN	303CN	122,777,363	123,038,938	261,575	Ref. 8.12
303	ID	303ID	541,645	3,106,489	2,564,844	
303	JBG	303JBG	45,952	38,851	(7,102)	Ref. 8.12
303	OR	303OR	3,396,566	4,275,414	878,848	
303	SG	303SG	1,581,843	1,581,843	-	
303	SO	303SO	380,487,350	360,476,126	(20,011,224)	Ref. 8.12
303	UT	303UT	3,002,508	3,002,949	441	
303	WA	303WA	1,227,272	1,499,894	272,622	Ref. 8.12
303	WYP	303WYP	1,498,573	1,507,442	8,869	
310	CAGE	310CAGE	90,508,765	90,646,379	137,614	
310	CAGW	310CAGW	1,355,853	1,355,853	-	
310	JBG	310JBG	1,161,925	1,161,925	-	
311	CAGE	311CAGE	767,799,769	797,847,262	30,047,493	
311	CAGW	311CAGW	65,103,588	65,211,062	107,474	Ref. 8.12
311	JBG	311JBG	140,456,759	140,849,737	392,978	Ref. 8.12
312	CAGE	312CAGE	3,222,782,371	3,286,128,655	63,346,284	
312	CAGW	312CAGW	120,342,124	120,706,443	364,319	Ref. 8.12
312	JBG	312JBG	680,909,847	683,377,756	2,467,910	Ref. 8.12
314	CAGE	314CAGE	736,735,779	737,946,065	1,210,286	
314	CAGW	314CAGW	53,590,027	53,604,979	14,953	Ref. 8.12
314	JBG	314JBG	175,312,959	175,302,213	(10,746)	Ref. 8.12
315	CAGE	315CAGE	382,349,218	402,998,911	20,649,693	
315	CAGW	315CAGW	13,251,960	13,251,960	-	
315	JBG	315JBG	59,068,481	59,201,261	132,779	Ref. 8.12
316	CAGE	316CAGE	27,518,722	28,044,294	525,572	
316	CAGW	316CAGW	2,204,172	2,204,202	30	Ref. 8.12
316	JBG	316JBG	3,937,223	4,035,975	98,752	Ref. 8.12
330	CAGE	330CAGE	5,947,379	5,953,373	5,994	
330	CAGW	330CAGW	23,065,374	25,436,391	2,371,017	Ref. 8.12
331	CAGE	331CAGE	14,646,734	14,597,220	(49,513)	
331	CAGW	331CAGW	135,393,013	166,899,575	31,506,561	Ref. 8.12
332	CAGE	332CAGE	80,035,885	94,306,513	14,270,629	
332	CAGW	332CAGW	296,511,128	362,256,323	65,745,196	Ref. 8.12
333	CAGE	333CAGE	40,378,063	40,461,666	83,603	
333	CAGW	333CAGW	79,014,169	79,697,127	682,958	Ref. 8.12
334	CAGE	334CAGE	11,302,864	11,522,632	219,768	
334	CAGW	334CAGW	55,699,290	63,251,069	7,551,779	Ref. 8.12
335	CAGE	335CAGE	170,480	170,301	(179)	
335	CAGW	335CAGW	2,185,253	2,188,051	2,798	Ref. 8.12
336	CAGE	336CAGE	1,785,790	1,800,401	14,611	
336	CAGW	336CAGW	15,176,166	15,835,226	659,060	Ref. 8.12
340	CAGE	340CAGE	26,098,217	26,205,550	107,333	
340	CAGW	340CAGW	2,816,036	2,816,036	-	
340	OR	340OR	15,622	74,986	59,364	

PacifiCorp
Results of Operations - December 2012
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Account	Factor	Indicator	Dec 2012 AMA	Dec 2012 YE	Adjustment	Reference
341	CAGE	341CAGE	107,314,173	107,429,475	115,301	
341	CAGW	341CAGW	56,696,093	56,696,747	654	Ref. 8.12
342	CAGE	342CAGE	9,142,664	9,178,456	35,793	
342	CAGW	342CAGW	1,622,667	1,622,667	-	
343	CAGE	343CAGE	1,555,901,246	1,572,385,208	16,483,962	
343	CAGW	343CAGW	942,549,172	939,779,539	(2,769,633)	Ref. 8.12
344	CAGE	344CAGE	209,132,820	209,355,286	222,466	
344	CAGW	344CAGW	143,157,580	143,914,056	756,476	Ref. 8.12
345	CAGE	345CAGE	162,426,300	162,501,270	74,970	
345	CAGW	345CAGW	86,718,819	86,908,546	189,727	Ref. 8.12
346	CAGE	346CAGE	8,067,400	8,073,757	6,357	
346	CAGW	346CAGW	4,359,444	4,355,213	(4,231)	Ref. 8.12
350	CAGE	350CAGE	163,625,594	167,341,999	3,716,405	
350	CAGW	350CAGW	29,134,942	29,601,442	466,500	Ref. 8.12
350	JBG	350JBG	1,061,187	1,061,187	-	
350	SG	350SG	100,388	100,388	-	
352	CAGE	352CAGE	120,582,379	131,082,156	10,499,778	
352	CAGW	352CAGW	34,871,385	38,030,266	3,158,881	Ref. 8.12
352	JBG	352JBG	1,240,992	1,330,672	89,681	Ref. 8.12
352	SG	352SG	3,167	3,167	-	
353	CAGE	353CAGE	1,206,049,025	1,273,515,817	67,466,792	
353	CAGW	353CAGW	414,412,675	432,302,785	17,890,110	Ref. 8.12
353	JBG	353JBG	27,770,400	27,869,423	99,023	Ref. 8.12
353	SG	353SG	952,147	952,147	-	
354	CAGE	354CAGE	800,407,696	802,633,924	2,226,228	
354	CAGW	354CAGW	169,725,911	170,796,026	1,070,115	Ref. 8.12
354	JBG	354JBG	14,263,795	14,263,993	198	Ref. 8.12
354	SG	354SG	123,630	123,630	-	
355	CAGE	355CAGE	434,176,889	444,632,419	10,455,530	
355	CAGW	355CAGW	222,499,198	226,067,017	3,567,819	Ref. 8.12
355	SG	355SG	661,717	661,717	-	
356	CAGE	356CAGE	610,792,687	616,113,431	5,320,744	
356	CAGW	356CAGW	282,888,827	285,020,656	2,131,829	Ref. 8.12
356	JBG	356JBG	7,618,094	7,618,130	36	Ref. 8.12
356	SG	356SG	1,490,882	1,495,943	5,061	Ref. 8.12
357	CAGE	357CAGE	3,105,915	3,105,915	-	
357	CAGW	357CAGW	162,194	206,928	44,734	Ref. 8.12
358	CAGE	358CAGE	7,176,526	7,176,526	-	
358	CAGW	358CAGW	300,482	312,652	12,170	Ref. 8.12
359	CAGE	359CAGE	4,851,683	4,851,683	-	
359	CAGW	359CAGW	6,719,115	6,719,115	-	
359	SG	359SG	15,883	15,883	-	
360	CA	360CA	1,412,634	1,704,220	291,586	
360	ID	360ID	1,394,178	1,428,574	34,397	
360	OR	360OR	13,217,980	13,326,072	108,092	
360	UT	360UT	34,542,582	36,234,988	1,692,406	
360	WA	360WA	1,510,813	1,515,602	4,789	Ref. 8.12.1
360	WYP	360WYP	2,566,360	2,565,056	(1,304)	
360	WYU	360WYU	2,699,928	2,850,513	150,585	
361	CA	361CA	4,119,904	4,173,737	53,834	
361	ID	361ID	2,167,311	2,170,752	3,441	

PacifiCorp
 Results of Operations - December 2012
 Adjust Plant to December 2012 Balance

Account	Factor	Indicator	Dec 2012 AMA	Dec 2012 YE	Adjustment	Reference
361	OR	361OR	21,795,260	22,273,260	478,000	
361	UT	361UT	45,070,110	46,000,034	929,924	
361	WA	361WA	2,389,116	2,463,120	74,004	Ref. 8.12.1
361	WYP	361WYP	9,731,963	9,858,994	127,031	
361	WYU	361WYU	900,617	2,112,015	1,211,398	
362	CA	362CA	22,071,728	22,140,071	68,342	
362	ID	362ID	28,915,032	29,040,258	125,226	
362	OR	362OR	213,100,210	217,187,233	4,087,024	
362	UT	362UT	430,774,060	445,016,506	14,242,447	
362	WA	362WA	47,663,556	48,179,322	515,765	Ref. 8.12.1
362	WYP	362WYP	111,783,620	112,592,299	808,679	
362	WYU	362WYU	11,006,145	9,725,755	(1,280,391)	
364	CA	364CA	56,362,313	56,756,794	394,481	
364	ID	364ID	70,495,812	72,486,080	1,990,268	
364	OR	364OR	331,984,317	335,484,714	3,500,397	
364	UT	364UT	323,818,391	329,885,437	6,067,046	
364	WA	364WA	92,486,917	93,409,435	922,518	Ref. 8.12.1
364	WYP	364WYP	102,269,005	104,661,410	2,392,405	
364	WYU	364WYU	21,141,229	21,536,221	394,992	
365	CA	365CA	32,790,687	32,973,778	183,091	
365	ID	365ID	34,739,016	34,952,923	213,907	
365	OR	365OR	237,001,551	238,949,246	1,947,695	
365	UT	365UT	212,533,188	214,864,131	2,330,943	
365	WA	365WA	58,550,624	58,921,785	371,162	Ref. 8.12.1
365	WYP	365WYP	84,540,463	85,736,762	1,196,299	
365	WYU	365WYU	11,613,914	11,741,777	127,863	
366	CA	366CA	15,952,244	16,080,580	128,336	
366	ID	366ID	7,980,606	8,391,301	410,695	
366	OR	366OR	85,597,859	86,216,952	619,092	
366	UT	366UT	171,432,479	174,264,985	2,832,506	
366	WA	366WA	16,327,753	16,482,427	154,674	Ref. 8.12.1
366	WYP	366WYP	15,253,417	16,094,475	841,057	
366	WYU	366WYU	3,984,579	4,028,434	43,855	
367	CA	367CA	17,153,743	17,267,922	114,179	
367	ID	367ID	24,739,723	25,097,643	357,920	
367	OR	367OR	159,258,404	161,269,215	2,010,812	
367	UT	367UT	472,199,555	478,734,506	6,534,952	
367	WA	367WA	22,715,238	22,964,148	248,911	Ref. 8.12.1
367	WYP	367WYP	33,438,289	34,936,863	1,498,575	
367	WYU	367WYU	16,630,315	16,720,438	90,123	
368	CA	368CA	48,492,820	48,843,685	350,865	
368	ID	368ID	70,425,154	71,365,319	940,165	
368	OR	368OR	396,497,878	400,456,672	3,958,794	
368	UT	368UT	432,298,283	439,857,199	7,558,916	
368	WA	368WA	98,913,837	99,998,796	1,084,959	Ref. 8.12.1
368	WYP	368WYP	85,307,290	87,420,801	2,113,511	
368	WYU	368WYU	13,141,515	13,282,051	140,536	
369	CA	369CA	23,357,340	23,604,201	246,861	
369	ID	369ID	31,082,998	31,784,412	701,415	
369	OR	369OR	228,979,746	232,430,074	3,450,328	
369	UT	369UT	230,206,450	235,734,530	5,528,079	

PacifiCorp
Results of Operations - December 2012
Adjust Plant to December 2012 Balance

Account	Factor	Indicator	Dec 2012 AMA	Dec 2012 YE	Adjustment	Reference
369	WA	369WA	52,225,950	53,079,857	853,907	Ref. 8.12.1
369	WYP	369WYP	40,351,939	41,540,854	1,188,915	
369	WYU	369WYU	10,533,465	10,812,543	279,079	
370	CA	370CA	3,941,659	3,990,107	48,448	
370	ID	370ID	13,424,618	13,510,047	85,429	
370	OR	370OR	59,665,214	59,683,914	18,701	
370	UT	370UT	73,590,236	73,926,212	335,976	
370	WA	370WA	11,424,745	11,454,202	29,457	Ref. 8.12.1
370	WYP	370WYP	11,912,180	11,950,224	38,044	
370	WYU	370WYU	2,178,647	2,154,411	(24,236)	
371	CA	371CA	270,862	270,655	(207)	
371	ID	371ID	168,636	168,075	(561)	
371	OR	371OR	2,511,699	2,524,959	13,260	
371	UT	371UT	4,418,628	4,407,274	(11,353)	
371	WA	371WA	518,285	516,255	(2,030)	Ref. 8.12.1
371	WYP	371WYP	785,787	789,168	3,381	
371	WYU	371WYU	150,620	151,528	908	
373	CA	373CA	681,583	693,100	11,517	
373	ID	373ID	617,509	625,650	8,140	
373	OR	373OR	22,297,773	22,467,749	169,976	
373	UT	373UT	23,731,387	23,652,667	(78,720)	
373	WA	373WA	4,046,125	4,095,869	49,744	Ref. 8.12.1
373	WYP	373WYP	7,769,609	7,862,430	92,821	
373	WYU	373WYU	2,234,796	2,236,772	1,976	
389	CA	389CA	635,691	635,804	113	
389	CAGE	389CAGE	1,560	1,560	-	
389	CN	389CN	1,128,506	1,128,506	0	
389	ID	389ID	197,639	197,639	-	
389	OR	389OR	4,602,642	4,604,376	1,734	
389	SO	389SO	5,596,700	5,596,700	-	
389	UT	389UT	4,053,708	4,068,287	14,579	
389	WA	389WA	1,098,826	1,098,826	-	
389	WYP	389WYP	1,480,613	1,469,710	(10,903)	
389	WYU	389WYU	608,985	677,198	68,213	
390	CA	390CA	2,499,598	2,334,640	(164,957)	
390	CAEE	390CAEE	1,115	8,922	7,807	
390	CAGE	390CAGE	4,024,767	3,994,438	(30,329)	
390	CAGW	390CAGW	3,295,476	3,252,420	(43,056)	Ref. 8.12.1
390	CN	390CN	12,281,206	11,383,458	(897,749)	Ref. 8.12.1
390	ID	390ID	10,218,161	10,249,725	31,564	
390	JBG	390JBG	19,191	19,191	-	
390	OR	390OR	34,573,745	34,654,931	81,186	
390	SO	390SO	104,068,579	92,617,544	(11,451,036)	Ref. 8.12.1
390	UT	390UT	40,221,703	40,855,875	634,172	
390	WA	390WA	13,839,621	13,348,636	(490,984)	Ref. 8.12.1
390	WYP	390WYP	11,772,421	10,901,946	(870,475)	
390	WYU	390WYU	2,982,611	3,344,795	362,184	
391	CA	391CA	245,418	340,007	94,589	
391	CAEE	391CAEE	30,985	57,815	26,830	
391	CAGE	391CAGE	3,504,649	3,862,957	358,308	
391	CAGW	391CAGW	639,570	731,814	92,244	Ref. 8.12.1

PacifiCorp
Results of Operations - December 2012
Adjust Plant to December 2012 Balance

Account	Factor	Indicator	Dec 2012 AMA	Dec 2012 YE	Adjustment	Reference
391	CN	391CN	8,400,012	8,546,335	146,323	Ref. 8.12.1
391	ID	391ID	704,153	747,338	43,185	
391	JBE	391JBE	5,652	6,053	401	Ref. 8.12.1
391	JBG	391JBG	521,503	598,260	76,757	Ref. 8.12.1
391	OR	391OR	3,484,900	3,934,620	449,720	
391	SO	391SO	54,811,329	62,736,081	7,924,753	Ref. 8.12.1
391	UT	391UT	2,663,234	2,965,408	302,174	
391	WA	391WA	1,350,576	1,399,127	48,550	Ref. 8.12.1
391	WYP	391WYP	2,820,065	3,131,233	311,168	
391	WYU	391WYU	115,065	144,785	29,720	
392	CA	392CA	2,197,560	2,133,670	(63,890)	
392	CAEE	392CAEE	428,098	448,363	20,265	
392	CAGE	392CAGE	13,102,897	13,293,509	190,612	
392	CAGW	392CAGW	4,612,310	5,016,796	404,486	Ref. 8.12.1
392	ID	392ID	5,320,358	5,259,199	(61,159)	
392	JBG	392JBG	1,488,318	1,485,029	(3,289)	Ref. 8.12.1
392	OR	392OR	22,936,223	22,551,849	(384,374)	
392	SO	392SO	6,943,894	6,856,101	(87,793)	Ref. 8.12.1
392	UT	392UT	32,215,661	32,072,877	(142,784)	
392	WA	392WA	5,158,153	4,966,752	(191,401)	Ref. 8.12.1
392	WYP	392WYP	7,829,169	7,666,391	(162,778)	
392	WYU	392WYU	1,629,814	1,462,661	(167,152)	
393	CA	393CA	200,648	242,599	41,951	
393	CAGE	393CAGE	3,969,369	4,057,254	87,884	
393	CAGW	393CAGW	499,447	547,413	47,966	Ref. 8.12.1
393	ID	393ID	427,551	427,951	400	
393	JBG	393JBG	678,500	702,989	24,488	Ref. 8.12.1
393	OR	393OR	2,815,041	3,007,120	192,079	
393	SO	393SO	318,464	318,705	240	Ref. 8.12.1
393	UT	393UT	3,397,040	3,416,802	19,762	
393	WA	393WA	601,773	744,826	143,053	Ref. 8.12.1
393	WYP	393WYP	1,054,819	1,057,398	2,579	
393	WYU	393WYU	47,693	45,479	(2,214)	
394	CA	394CA	753,730	764,652	10,922	
394	CAEE	394CAEE	5,679	5,617	(62)	
394	CAGE	394CAGE	19,616,780	19,918,291	301,511	
394	CAGW	394CAGW	2,331,013	2,334,331	3,317	Ref. 8.12.1
394	ID	394ID	1,895,594	1,912,847	17,253	
394	JBG	394JBG	3,233,767	3,244,840	11,073	Ref. 8.12.1
394	OR	394OR	10,699,797	10,929,426	229,628	
394	SO	394SO	3,775,848	3,774,723	(1,126)	Ref. 8.12.1
394	UT	394UT	12,747,188	12,475,060	(272,128)	
394	WA	394WA	2,816,876	2,924,830	107,954	Ref. 8.12.1
394	WYP	394WYP	3,877,894	3,872,488	(5,406)	
394	WYU	394WYU	505,055	504,775	(280)	
395	CA	395CA	484,590	483,686	(904)	
395	CAEE	395CAEE	-	-	-	
395	CAGE	395CAGE	4,845,005	5,029,598	184,593	
395	CAGW	395CAGW	1,506,555	1,520,826	14,271	Ref. 8.12.1
395	ID	395ID	1,383,968	1,396,344	12,376	
395	JBG	395JBG	373,472	374,029	558	Ref. 8.12.1

PacifiCorp
Results of Operations - December 2012
Adjust Plant to December 2012 Balance

Account	Factor	Indicator	Dec 2012 AMA	Dec 2012 YE	Adjustment	Reference
395	OR	395OR	9,750,203	9,775,663	25,460	
395	SO	395SO	5,300,375	5,309,460	9,085	Ref. 8.12.1
395	UT	395UT	7,643,061	7,798,907	155,846	
395	WA	395WA	1,918,823	1,917,999	(824)	Ref. 8.12.2
395	WYP	395WYP	2,766,943	2,818,820	51,877	
395	WYU	395WYU	613,655	613,655	-	
396	CA	396CA	4,327,829	4,167,436	(160,393)	
396	CAEE	396CAEE	45,031	45,031	-	
396	CAGE	396CAGE	28,590,860	29,530,338	939,478	
396	CAGW	396CAGW	2,435,117	2,435,779	662	Ref. 8.12.2
396	ID	396ID	8,057,835	8,084,891	27,056	
396	JBG	396JBG	7,757,364	9,124,793	1,367,429	Ref. 8.12.2
396	OR	396OR	33,493,803	32,791,017	(702,786)	
396	SO	396SO	1,427,932	1,170,218	(257,714)	Ref. 8.12.2
396	UT	396UT	43,967,312	43,540,110	(427,202)	
396	WA	396WA	8,099,317	7,895,656	(203,661)	Ref. 8.12.2
396	WYP	396WYP	12,447,918	12,783,945	336,027	
396	WYU	396WYU	3,236,041	3,274,802	38,761	
397	CA	397CA	3,414,867	3,997,807	582,939	
397	CAEE	397CAEE	189,904	252,395	62,491	
397	CAGE	397CAGE	81,865,830	88,148,251	6,282,422	
397	CAGW	397CAGW	29,684,098	31,925,216	2,241,118	Ref. 8.12.2
397	CN	397CN	2,855,125	2,855,125	0	
397	ID	397ID	7,112,378	8,117,688	1,005,309	
397	JBG	397JBG	2,740,254	3,160,742	420,488	Ref. 8.12.2
397	OR	397OR	45,851,957	50,159,444	4,307,486	
397	SG	397SG	138,684	138,684	-	
397	SO	397SO	58,743,631	63,545,822	4,802,191	Ref. 8.12.2
397	UT	397UT	41,576,276	48,322,910	6,746,633	
397	WA	397WA	12,129,301	12,589,745	460,444	Ref. 8.12.2
397	WYP	397WYP	20,223,695	22,733,498	2,509,803	
397	WYU	397WYU	4,035,015	4,692,829	657,815	
398	CA	398CA	50,861	52,947	2,086	
398	CAEE	398CAEE	1,668	1,668	-	
398	CAGE	398CAGE	1,581,637	1,676,993	95,356	
398	CAGW	398CAGW	381,032	382,815	1,783	Ref. 8.12.2
398	CN	398CN	215,321	216,484	1,164	Ref. 8.12.2
398	ID	398ID	64,352	64,352	-	
398	JBG	398JBG	100,763	100,763	-	
398	OR	398OR	1,081,947	1,099,856	17,909	
398	SO	398SO	2,959,089	2,966,098	7,010	Ref. 8.12.2
398	UT	398UT	666,272	945,059	278,786	
398	WA	398WA	206,134	214,288	8,155	Ref. 8.12.2
398	WYP	398WYP	181,657	184,631	2,974	
398	WYU	398WYU	9,839	10,634	796	
399	CAEE	399CAEE	293,138,520	295,907,927	2,769,407	
DP	CA	DPCA	593,712	361,851	(231,861)	
DP	ID	DPID	1,053,784	729,707	(324,077)	
DP	OR	DPOR	4,920,775	3,476,234	(1,444,541)	
DP	SG	DPSG	-	-	-	
DP	SNPD	DPSNPD	-	-	-	

PacifiCorp
 Results of Operations - December 2012
 Adjust Plant to December 2012 Balance

Account	Factor	Indicator	Dec 2012 AMA	Dec 2012 YE	Adjustment	Reference
DP	UT	DPUT	8,916,518	413,427	(8,503,091)	
DP	WA	DPWA	1,223,853	1,085,712	(138,141)	Ref. 8.12.2
DP	WYU	DPWYU	2,499,538	3,647,684	1,148,145	
GP	CAGE	GPCAGE	-	-	-	
GP	CAGW	GPCAGW	-	-	-	
GP	SO	GPSO	7,586,634	3,462,855	(4,123,779)	Ref. 8.12.2
IP	SO	IPSO	(105,010)	-	105,010	Ref. 8.12.2
OP	CAGE	OPCAGE	15,500	-	(15,500)	
OP	CAGW	OPCAGW	-	-	-	
OP	SG	OPSG	386	-	(386)	Ref. 8.12.2
SP	CAGE	SPCAGE	(9,667,221)	(3,406,676)	6,260,545	
SP	CAGW	SPCAGW	(6,000)	-	6,000	Ref. 8.12.2
SP	SG	SPSG	6,148,842	3,734,995	(2,413,848)	Ref. 8.12.2
TP	CAGE	TPCAGE	9,603,568	22,867,666	13,264,098	
TP	CAGW	TPCAGW	1,569,653	10,743,957	9,174,305	Ref. 8.12.2
TP	SG	TPSG	173,058	550,724	377,666	Ref. 8.12.2
		Total	23,136,127,305	23,624,682,314	488,555,008	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Investor Supplied Working Capital	CWC	RES	28,188,343	WA	Situs	28,188,343	8.13.1

Description of Adjustment

This restating adjustment adds working capital according using the Investor Supplied Working Capital Model (ISWC) developed by Staff and approved by the Commission in Docket UE-100749.

This adjustment reflects appropriate proposed modifications to the classification of derivatives, pension, and other postretirement costs and frozen derivative values in the ISWC model, which were incorrectly classified in the Thomas E. Schooley's method.

PacifiCorp
Results of Operations - December 2012
Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA investment allocation %	Impact to WA ISWC
Unadjusted balances	1,227,659,440	(982,927,727)	14,123,198,542	14,369,930,255	244,731,712	5.47%	13,364,205
Basic approach, only makes changes to the larger items							
Adjustments:							
Reclassify derivative assets and liabilities from current to investments (1)	(15,486,361)	125,868,447	(110,382,085)	0	110,382,085	5.47%	6,036,719
Reclassify pension and OPEB from investments to current (2)	713,209,307	(464,330,787)	(248,878,519)	0	248,878,519	5.47%	13,610,991
Reclassify current frozen mark accounts from current to investment (3)	(1,585,815)	17,836,297	(16,250,482)	0	16,250,482	5.47%	888,727
Gross Adjustments	696,137,130	(320,626,043)	(375,511,087)	0	375,511,087		20,536,437
Deferred taxes (4)	162,975,337	(277,320,982)	114,345,645	0	(114,345,645)	5.47%	(6,253,483)
Adjustments, net of taxes	859,112,467	(597,947,025)	(261,165,442)	0	261,165,442		14,282,954
Adjustment based on increase to WA investment allocation % based on reduction in overall investments (5)						0.10%	521,184
Adjusted balances	2,086,771,907	(1,580,874,753)	13,864,033,101	14,369,930,255	505,897,154	5.57%	28,188,343
Incremental increase to rate base	859,112,467	(597,947,025)	(261,165,442)	0	261,165,442		14,804,138

Ref 8.13

1) Reclassified the derivative assets and liabilities from current assets and liabilities to investments.
All derivative balances, which are net of cash collateral outstanding, were originally classified as either current assets or current liabilities. However, the associated regulatory asset for the derivative instruments, which is not included in rate base, was recorded in the investments column. PacifiCorp believes that the regulatory asset should be recorded in same column as the derivative instruments to properly reflect the offset. Because the derivative balances are net of cash collateral outstanding and the associated regulatory asset should be included in the investments column. This approach is based on some amount of interest being applied to all cash collateral posted or received and is consistent with the placement of interest-bearing temporary investments in the investments column. Additionally, PacifiCorp believes the unrealized gains and losses included in the derivative balances should be included in the investments column as such amounts do not impact customer rates or investor capital since they are non-cash accounting adjustments.

2) Reclassified the amounts related to pension and other postretirement obligations from investments to current assets and liabilities.
By placing the pension and other postretirement benefits liabilities and associated regulatory assets in investments under the original model, the net difference (representing contributions in excess of expense) inappropriately impacts the investor-supplied working capital calculation. For example, if the liability exceeded the regulatory asset, then PacifiCorp would have actually collected more expense in rates than contributions made to its pension and other postretirement benefit plans. This would result in an increase to the investor-supplied working capital rate base addition although no investor contributions have been made. When the regulatory asset exceeds the liability, there is a decrease to the rate base addition although the investors have supplied capital to the pension and other postretirement benefit plans. Placing the pension and other postretirement liabilities and regulatory assets in current assets and liabilities, rather than investments more appropriately reflects the economics of the balances.

3) Reclassified the deferred taxes of pension and OPEB from investments to current assets and liabilities.
In the original model, all deferred tax asset and liability accounts are classified as investments. Based on the proposal to reclassify the pension and other postretirement benefits liabilities and associated regulatory assets to current assets and liabilities, the associated deferred tax assets and liabilities should also be reclassified to current assets and liabilities to properly reflect the overall net position of the pension and other postretirement benefits balances.

As the derivative and frozen mark assets and liabilities are being reclassified to the investments column where the associated deferred tax assets and liabilities are placed, no deferred tax reclassification is necessary.

4) Reclassified the regulatory asset and non-current portion of frozen MFM asset and liability from investments to current assets and liabilities.
Amounts related to the frozen marks include a current asset, non-current liability, non-current liability and an offsetting net regulatory asset as these are non-cash accounts that do not impact income. PacifiCorp believes that all amounts related to the frozen marks should be included in the same column and not impact the investor-supplied working capital adjustment. In the original model, only the current assets and current liabilities were placed in the current columns. To be consistent with treatment of derivatives and other non-cash items, the current portions should be moved from current assets and liabilities to investments. This will achieve the offsetting effect with the related balances such that there will be no impact on the resulting calculations.

5) Adjustment based on change to WA investment allocation.
None of the investments reclassified to current assets and liabilities have been allocated to Washington. Therefore, the Washington investment allocation percentage has increased as the amount of total company-wide investments has been reduced while the amount of WA-allocated investments has remained constant.

Washington Results of Operations
Historical Factors December 31, 2012
West Control Area Factors

DESCRIPTION	WCA PROTOCOL FACTOR										NON-UTILITY Page Ref.		
	S	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL		OTHER	
Situs													Situs
System Generation		1 6073%	25 6560%	7 8928%	0 0000%	12 7830%	43 9730%	5 8045%	2 7926%	0 3887%			Pg 10 20
System Capacity		1 6229%	26 1119%	8 1116%	0 0000%	12 3752%	43 0846%	5 8230%	2 8742%	0 3867%			Pg 10 18
System Energy		1 5696%	24 2865%	7 6366%	0 0000%	14 0065%	42 8381%	6 3490%	3 1478%	0 3649%			Pg 10 20
System Energy (Pac Power Costs on SE)		4 6953%	72 9405%	22 8002%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%			Pg 10 16
System Energy (R.M.P. Costs on SE)		0 0000%	0 0000%	0 0000%	0 0000%	21 0604%	64 1114%	9 5465%	4 7330%	0 5466%			Pg 10 16
System Overhead		2 0328%	23 9425%	6 7162%	0 0000%	12 5497%	45 7642%	6 0279%	2 6697%	0 2871%			Pg 10 7
GPS		2 0328%	23 9425%	6 7162%	0 0000%	12 5497%	45 7642%	6 0279%	2 6697%	0 2871%			Pg 10 6
System Net Plant		1 7819%	21 6309%	6 1225%	0 0000%	13 0225%	48 7099%	6 1507%	2 7634%	0 1833%			Pg 10 5
SNPD		3 4606%	27 1821%	6 3767%	0 0000%	8 8259%	47 8431%	4 6656%	1 6461%	0 0000%			Pg 10 14
Divisional Generation - Huntington		4 5500%	73 0158%	22 4342%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%			Pg 10 14
CAGW		0 0000%	0 0000%	0 0000%	0 0000%	18 6464%	68 5073%	8 9963%	4 2622%	0 5875%			Pg 10 12
Divisional Energy - Huntington		0 0000%	0 0000%	0 0000%	0 0000%	0 6882%	2 3286%	0 3132%	0 1493%	0 0206%			Pg 10 12
Division Net Plant Intangible - Pac Power		4 3906%	70 4580%	21 6483%	0 0000%	0 7376%	2 5459%	0 3344%	0 1658%	0 0192%			Pg 10 12
Division Net Plant Intangible - R.M.P.		4 4961%	69 9953%	22 0015%	0 0000%	15 3267%	51 8842%	7 0183%	3 3251%	0 4585%			Pg 10 12
Division Net Plant Steam - Pac Power		1 0004%	16 0540%	4 9326%	0 0000%	16 4296%	50 0152%	7 4475%	3 6924%	0 4280%			Pg 10 12
Division Net Plant Steam - R.M.P.		1 0244%	15 9495%	5 0131%	0 0000%	16 4296%	48 9622%	7 4475%	3 6924%	0 4280%			Pg 10 12
Customer - System		2 4697%	30 3252%	6 9301%	0 0000%	6 6101%	48 9622%	3 8567%	0 8460%	0 0000%			Pg 10 10
CN		3 4606%	27 1821%	6 3767%	0 0000%	8 8259%	47 8431%	4 6656%	1 6461%	0 0000%			Pg 10 10
CIAC		4 0854%	44 4878%	13 3925%	0 0000%	4 5921%	28 2205%	5 2211%	0 0006%	0 0000%			Pg 10 9
Bad Debt Expense		3 2870%	70 9760%	14 1800%	0 0000%	10 9460%							Fixed
Accumulated Investment Tax Credit 1984		5 4200%	67 6900%	13 3600%	0 0000%	11 6100%							Fixed
ITC85		4 7890%	64 6000%	13 1260%	0 0000%	15 5000%							Fixed
ITC86		4 2700%	61 2000%	14 9600%	0 0000%	16 7100%							Fixed
ITC88		4 8006%	56 3536%	15 2686%	0 0000%	20 6776%							Fixed
ITC89		1 5047%	15 9356%	3 9132%	0 0000%	3 8051%							Fixed
Accumulated Investment Tax Credit 1990		0 0000%	0 0000%	0 0000%	0 0000%	0 0000%							Situs
Other Electric		0 0000%	0 0000%	0 0000%	0 0000%	0 0000%							Situs
Non-Utility		0 0000%	0 0000%	0 0000%	0 0000%	0 0000%							Situs
NUTL		0 0000%	0 0000%	0 0000%	0 0000%	0 0000%							Situs
System Net Transmission Plant		1 0004%	16 0540%	4 9327%	0 0000%	15 3268%	51 8842%	7 0183%	3 3251%	0 4585%			Pg 10 4
SNPT		4 5696%	72 9436%	22 4886%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%	0 0000%			Pg 10 11
Trojan Decommissioning Allocator		1 9142%	27 3960%	3 2100%	0 0000%	12 1179%	41 7696%	4 9355%	2 6509%	0 3225%			Pg 10 8
TROJP		2 2438%	27 3747%	6 1772%	0 0000%	11 4708%	42 9624%	5 6250%	2 4315%	0 2604%			Pg 10 7
DIT Expense		2 1200%	26 3933%	5 7974%	0 0000%	11 7687%	43 0210%	5 4285%	2 7376%	0 2776%			Pg 10 12
DITBAL		2 1946%	25 1264%	7 2441%	0 0000%	12 3233%	44 1353%	5 8404%	2 6532%	0 2629%			Pg 10 12
TAXDEPR													0 0000%
TAXDEPR													0 0000%
SCRMAT Depreciation Expense													0 0000%

Washington Results of Operations
Historical Factors December 31, 2012

DESCRIPTION
CALCULATION OF INTERNAL FACTORS
Historical Factors December 31, 2012

WCA PROTOCOL
FACTOR

OTHER NON-UTILITY Page Ref.

DESCRIPTION OF FACTOR

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L
STEAM:										
STEAM PRODUCTION PLANT										
JBG	1,060,847,193	46,578,090	747,451,327	229,655,036	0	7,301,144	24,715,936	3,343,290	1,583,952	216,429
S	0	0	0	0	0	0	0	0	0	0
SG	6,148,842	98,630	1,577,673	491,466	0	786,007	2,642,341	356,912	171,710	23,903
CAGW	255,841,723	11,640,908	186,804,866	57,395,949	0	1,025,154,883	3,470,368,267	469,431,864	222,402,980	30,669,606
CAGE	5,218,027,463	0	0	0	0	1,033,241,834	3,497,276,544	473,132,067	224,158,642	30,811,938
SSSGH	6,540,855,161	58,317,818	935,833,866	287,542,451	0	1,033,241,834	3,497,276,544	473,132,067	224,158,642	30,811,938
	(493,159,322)	(21,652,896)	(347,470,015)	(106,760,448)	0	(3,394,105)	(11,489,774)	(1,554,206)	(736,337)	(101,542)
JBG	0	0	0	0	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0	0
SG	(145,435,679)	(6,617,386)	(106,191,016)	(32,627,277)	0	0	0	0	0	0
CAGW	(1,802,088,481)	0	0	0	0	(354,045,562)	(1,196,520,091)	(162,122,137)	(76,608,680)	(10,592,000)
CAGE	(2,440,683,482)	(28,270,282)	(453,661,031)	(139,387,725)	0	(357,438,668)	(1,210,009,865)	(163,676,343)	(77,545,027)	(10,693,542)
SSSGH	4,100,181,679	30,047,536	482,172,835	148,154,726	0	675,802,166	2,287,716,679	309,455,724	146,613,616	20,218,397
TOTAL NET STEAM PLANT	100,000.0%	0.7328%	11.7598%	3.6134%	0.0000%	16.4822%	55.7955%	7.5474%	3.5758%	0.4631%
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM										

NUCLEAR:
NUCLEAR PRODUCTION PLANT

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
TOTAL NET 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

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAGW	607,044,392	27,620,779	443,238,285	136,185,328	0	0	0	0	0	0
CAGE	154,267,194	0	0	0	0	30,307,954	102,598,920	13,878,412	6,575,183	906,725
SG	761,311,586	27,620,779	443,238,285	136,185,328	0	30,307,954	102,598,920	13,878,412	6,575,183	906,725
	(264,949,038)	(9,581,013)	(153,749,161)	(47,239,556)	0	(10,683,578)	(36,166,200)	(4,892,151)	(2,317,757)	(319,621)
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAEW	(210,569,731)	(9,581,013)	(153,749,161)	(47,239,556)	0	0	0	0	0	0
CAEE	(54,379,308)	0	0	0	0	(10,683,578)	(36,166,200)	(4,892,151)	(2,317,757)	(319,621)
SG	(264,949,038)	(9,581,013)	(153,749,161)	(47,239,556)	0	(10,683,578)	(36,166,200)	(4,892,151)	(2,317,757)	(319,621)
TOTAL NET HYDRO PRODUCTION PLANT	486,362,548	18,039,767	288,489,124	88,945,772	0	19,624,377	66,432,720	8,986,261	4,257,426	587,104
SNPPH										
SYSTEM NET PLANT PRODUCTION HYDRO	100,000.0%	3.6344%	58.3221%	17.9195%	0.0000%	3.9656%	13.3839%	1.8104%	0.8577%	0.1183%

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
S	15,622	0	15,622	0	0	0	0	0	0	0
TOTAL NET OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)	15,622	0	15,622	0	0	0	0	0	0	0

Washington Results of Operations
Historical Factors December 31, 2012

DESCRIPTION	WCA PROTOCOL								OTHER	NON-UTILITY Page Ref.	
	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho			Wyo-JPL
LESS ACCUMULATED DEPRECIATION											
S	0	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	396	6	99	31	0	49	166	22	11	1	1
SG	1,237,919,811	56,325,880	903,876,883	277,716,947	0	408,271,568	1,382,086,738	186,952,941	88,572,793	12,214,282	0
CAGW	2,078,098,322	0	0	0	0	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SSGCT	3,316,034,140	56,325,887	903,892,704	277,716,978	0	408,271,617	1,382,086,904	186,952,963	88,572,804	12,214,284	0
TOTAL	2,779,200,506	44,408,331	712,648,393	218,957,006	0	354,261,338	1,199,250,539	162,220,944	76,655,502	10,598,455	0
SNPPO	100.0000%	1.5975%	25.6422%	7.8784%	0.0000%	12.7468%	43.1505%	5.8370%	2.7654%	0.3813%	0
SYSTEM NET PLANT PRODUCTION OTHER											
PRODUCTION:											
TOTAL PRODUCTION PLANT	1,060,847,193	46,578,090	747,451,327	229,655,036	0	7,301,144	24,715,936	3,343,290	1,583,952	218,429	0
JBG	0	0	0	0	0	0	0	0	0	0	0
DGU	6,149,228	98,836	1,577,772	491,487	0	786,056	2,642,507	356,935	171,721	23,904	0
SG	2,100,605,926	95,587,567	1,533,920,135	471,298,224	0	1,463,734,205	4,955,033,925	670,263,218	317,550,956	43,790,615	0
CAGW	7,450,392,919	0	0	0	0	0	0	0	0	0	0
CAGE	15,622	0	15,622	0	0	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0	0	0
SSGCT	10,618,210,868	142,264,463	2,285,964,856	701,444,757	0	1,471,821,405	4,982,412,368	673,863,442	319,306,629	44,032,947	0
TOTAL	7,375,444,736	92,495,633	1,484,310,353	456,057,504	0	1,049,667,881	3,553,399,938	480,662,929	227,726,543	31,403,956	0
SNPP	100.0000%	1.2541%	20.1242%	6.1832%	0.0000%	14.2316%	48.1768%	6.5168%	3.0875%	0.4258%	0
SYSTEM NET PLANT PRODUCTION PLANT											
TRANSMISSION:											
TOTAL TRANSMISSION PLANT	51,954,469	2,281,139	36,606,061	11,247,242	0	357,570	1,210,451	163,736	77,573	10,687	0
JBG	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	1,162,284,381	52,884,436	848,651,173	260,748,772	0	660,192,212	2,234,892,101	302,310,730	143,225,913	19,751,006	0
CAGW	3,360,371,962	0	0	0	0	0	0	0	0	0	0
CAGE	3,520,871	56,591	903,387	281,417	0	450,073	1,513,024	204,371	98,322	13,687	0
SSGCT	4,578,131,694	55,222,165	886,160,621	272,277,431	0	660,596,655	2,237,615,576	302,678,637	143,407,809	19,775,390	0
TOTAL	9,521,648,717	58,166,725	1,635,561,132	534,297,662	0	1,117,249,430	4,478,720,698	605,293,737	286,824,034	31,560,693	0
SNTP	100.0000%	0.6000%	32.5000%	10.0000%	0.0000%	5.0000%	16.1600%	10.0000%	10.0000%	0.0000%	0
SYSTEM NET PLANT TRANSMISSION											
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC	3,322,897,841	33,243,048	533,457,446	163,907,631	0	509,293,070	1,724,059,606	233,210,950	110,489,404	15,236,686	0
TOTAL	100.0000%	1.0004%	16.0540%	4.9327%	0.0000%	15.3288%	51.8842%	7.0183%	3.3251%	0.4585%	0

Washington Results of Operations
Historical Factors December 31, 2012

DESCRIPTION	WCA PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY Page Ref.
LESS ACCUMULATED DEPRECIATION												
DNPDP												
DIVISION NET PLANT DISTRIBUTION PACIFIC												
DISTRIBUTION PLANT - UTAH												
LESS ACCUMULATED DEPRECIATION												
DNPDU												
DIVISION NET PLANT DISTRIBUTION UTAH												
TOTAL NET DISTRIBUTION PLANT												
DNPDP & SNPDP												
SYSTEM NET PLANT DISTRIBUTION												
GENERAL:												
GENERAL PLANT												
JBG												
DGU												
SE												
SG												
SO												
CAGW												
CAGE												
CAEW												
CAEE												
SSGCT												
SSGCH												
Remove Capital Lease												
LESS ACCUMULATED DEPRECIATION												
DGP												
DGU												
SE												
SG												
SO												
CAGW												
CAGE												
CAEW												
CAEE												
CN												
JBG												
SSGCH												
TOTAL NET GENERAL PLANT												
SNPDP												
SYSTEM NET GENERAL PLANT												

WCA PROTOCOL
FACTOR

MINING:
GENERAL MINING PLANT

OTHER NON-UTILITY Page Ref.

FERC-UPL
FERC

Wyo-UP&L
Wyo-UP&L

Idaho-UP&L
Idaho-UP&L

Utah
Utah

Wyo-PPL
Wyo-PPL

Montana
Montana

Washington
Washington

Oregon
Oregon

California
California

DESCRIPTION	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UPL	FERC
JBE	0	0	0	0	0	0	0	0	0	0	0
CAEW	293,136,520	0	0	0	0	61,736,044	187,935,303	27,984,524	13,874,347	1,608,302	0
CAEE	293,136,520	0	0	0	0	61,736,044	187,935,303	27,984,524	13,874,347	1,608,302	0
SE	0	0	0	0	0	0	0	0	0	0	0
CAEW	(161,537,279)	0	0	0	0	(34,020,341)	(103,563,863)	(15,421,187)	(7,645,615)	(886,273)	0
CAEE	(161,537,279)	0	0	0	0	(34,020,341)	(103,563,863)	(15,421,187)	(7,645,615)	(886,273)	0
TOTAL NET MINING PLANT	131,601,241	0	0	0	0	27,715,702	84,371,440	12,563,337	6,228,732	722,029	0
SNPW	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	21.0604%	64.1114%	9.5465%	4.7330%	0.5468%	0
SYSTEM NET PLANT MINING UTAH											

LESS ACCUMULATED DEPRECIATION

INTANGIBLE:
INTANGIBLE PLANT

Wyo-UP&L
Wyo-UP&L

Idaho-UP&L
Idaho-UP&L

Utah
Utah

Wyo-PPL
Wyo-PPL

Montana
Montana

Washington
Washington

Oregon
Oregon

California
California

OTHER NON-UTILITY Page Ref.

Wyo-UP&L
Wyo-UP&L

Idaho-UP&L
Idaho-UP&L

Utah
Utah

Wyo-PPL
Wyo-PPL

Montana
Montana

Washington
Washington

Oregon
Oregon

California
California

DESCRIPTION	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho-UP&L	Wyo-UP&L	FERC
S	10,981,436	314,872	3,396,566	1,227,272	0	1,498,573	3,002,508	1,541,645	0	0
JBG	46,952	2,018	32,377	9,948	0	316	1,071	145	69	9
DGU	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0
CN	122,777,363	3,032,230	37,232,430	8,508,508	0	8,115,698	60,114,512	4,735,161	1,038,733	0
CAGW	245,327,884	11,162,524	178,128,103	55,037,257	0	15,312,948	51,837,610	7,012,001	3,322,079	458,118
CAGE	77,942,757	0	0	0	0	0	0	0	0	0
CAEW	3,665,036	0	0	0	0	0	0	0	0	0
CAEE	1,581,843	25,425	405,870	126,434	0	771,870	2,349,707	349,883	173,467	20,108
SG	360,382,340	7,732,322	91,073,173	25,547,232	0	202,207	679,765	91,819	44,174	8,149
SSGCT	0	0	0	0	0	47,736,684	174,078,773	22,928,962	10,155,149	1,130,045
SSGCH	842,704,611	22,269,380	311,268,520	90,456,741	0	73,638,287	292,063,845	36,658,617	14,733,671	1,514,430
TOTAL NET INTANGIBLE PLANT	(1,264,991)	0	(63,006)	(84)	0	(373,922)	(42,362)	(785,617)	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	(1,793,869)	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0
CN	(103,247,624)	(2,549,905)	(31,310,006)	(7,155,167)	0	(6,824,764)	(50,552,320)	(3,981,957)	(873,505)	0
SG	(15,393,815)	(247,425)	(3,949,752)	(1,230,401)	0	(1,967,782)	(6,615,183)	(893,541)	(428,881)	(59,841)
CAGW	(55,365,297)	(2,519,145)	(40,425,412)	(12,420,741)	0	(1,967,782)	(6,615,183)	(893,541)	(428,881)	(59,841)
CAGE	(14,481,751)	0	0	0	0	0	0	0	0	0
CAEW	(279,558,808)	(5,690,957)	(67,029,474)	(18,802,666)	0	(2,845,143)	(9,631,419)	(1,302,829)	(617,242)	(85,118)
SO	(16,126)	(708)	(11,362)	(3,481)	0	(36,133,999)	(128,121,247)	(16,875,620)	(7,474,147)	(831,708)
JBG	0	0	0	0	0	0	0	0	0	0
SSGCT	(471,523,261)	(11,008,139)	(142,789,011)	(39,612,540)	0	(47,523,527)	(196,112,982)	(24,010,866)	(9,478,704)	(3)
SSGCH	371,181,330	11,261,252	168,479,508	50,844,202	0	26,114,770	95,950,963	12,648,751	5,253,968	627,917
TOTAL NET INTANGIBLE PLANT	100.0000%	3.0338%	45.3901%	13.6879%	0.0000%	7.0356%	25.8502%	3.4077%	1.4155%	0.1692%
SYSTEM NET INTANGIBLE PLANT										

LESS ACCUMULATED AMORTIZATION

WCA PROTOCOL
FACTOR

MINING:
GENERAL MINING PLANT

OTHER NON-UTILITY Page Ref.

Wyo-UP&L
Wyo-UP&L

Idaho-UP&L
Idaho-UP&L

Utah
Utah

Wyo-PPL
Wyo-PPL

Montana
Montana

Washington
Washington

DESCRIPTION	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho-UP&L	Wyo-UP&L	FERC
TOTAL GROSS PLANT	23,136,127,305	470,305,716	5,538,375,248	1,553,868,170	0	2,903,504,816	10,588,053,718	1,394,616,248	617,870,162	68,733,107
SNPI	100.0000%	2.0328%	23.9425%	6.7162%	0.0000%	12.5497%	45.7642%	6.0279%	2.6697%	0.2971%
SYSTEM NET INTANGIBLE PLANT										

ACCUMULATED DEPRECIATION AND AMORTIZATION

WCA PROTOCOL
FACTOR

MINING:
GENERAL MINING PLANT

OTHER NON-UTILITY Page Ref.

Wyo-UP&L
Wyo-UP&L

Idaho-UP&L
Idaho-UP&L

Utah
Utah

Wyo-PPL
Wyo-PPL

Montana
Montana

Washington
Washington

DESCRIPTION	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho-UP&L	Wyo-UP&L	FERC
PRODUCTION PLANT	(3,242,468,152)	(49,768,850)	(798,654,503)	(245,387,254)	0	(422,133,524)	(1,429,012,430)	(193,300,514)	(91,580,086)	(12,628,981)
DISTRIBUTION PLANT	(1,265,233,842)	(21,978,117)	(352,703,175)	(108,969,800)	0	(151,708,785)	(615,555,968)	(69,467,887)	(32,912,405)	(4,538,704)
GENERAL PLANT										
INTANGIBLE PLANT										
TOTAL GROSS PLANT	23,136,127,305	470,305,716	5,538,375,248	1,553,868,170	0	2,903,504,816	10,588,053,718	1,394,616,248	617,870,162	68,733,107
SNPI	100.0000%	2.0328%	23.9425%	6.7162%	0.0000%	12.5497%	45.7642%	6.0279%	2.6697%	0.2971%
SYSTEM NET INTANGIBLE PLANT										

Washington Results of Operations
Historical Factors December 31, 2012

WCA PROTOCOL
FACTOR

	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY Page Ref.
DISTRIBUTION PLANT	(2,217,331,753)	(811,359,922)	(183,506,078)	0	(192,227,846)	(764,213,983)	(121,489,824)	(40,249,560)	0		
GENERAL PLANT	(512,466,882)	(6,193,525)	(94,681,517)	0	(79,620,790)	(242,960,448)	(36,860,622)	(16,865,622)	(1,446,199)		
INTANGIBLE PLANT	(471,523,281)	(11,008,139)	(39,612,540)	0	(47,523,527)	(196,112,882)	(24,010,866)	(19,479,704)	(886,513)		
	(7,690,041,910)	(2,206,188,129)	(608,730,795)	0	(869,212,474)	(3,145,855,813)	(445,129,743)	(191,077,377)	(19,803,408)		

NET PLANT	15,437,985,395	275,071,547	945,137,372	0	2,010,292,441	7,442,187,906	949,486,505	426,582,806	48,126,700		
SNP	100.0000%	178.19%	21.6309%	0.0000%	13.0225%	48.2095%	6.1507%	2.7634%	0.3183%		
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%										
INT	100.0000%	178.19%	21.6309%	0.0000%	13.0225%	48.2095%	6.1507%	2.7634%	0.3183%		
INTEREST FACTOR SNP - NON-UTILITY											

TOTAL GROSS PLANT (LESS SO FACTOR)	22,469,366,520	457,239,827	5,385,482,025	0	2,822,840,634	10,293,896,661	1,355,871,448	600,510,259	66,823,585		
SO	100.0000%	2.0328%	23.9425%	0.0000%	12.5497%	45.7642%	6.0279%	2.6697%	0.2971%		
SYSTEM OVERHEAD FACTOR (SO)											

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
INCOME BEFORE TAXES	1,003,743,993	50,627,036	5,703,334	0	164,066,498	615,228,824	105,293,029	57,566,303	2,105,645	19,735,106	(31,096,652)
INCOME BEFORE STATE TAXES	6,683,587	731,342	6,667,507	0	(853,390)	(1,732,877)	(254,165)	(143,561)	(18,291)		
Interest Synchronization	1,008,927,580	15,244,312	59,294,543	0	163,213,108	613,495,947	105,038,864	57,424,723	2,087,354	19,735,106	(31,096,652)
INCOME BEFORE TAXES (FACTOR)	100.0000%	1.5177%	5.9033%	0.0000%	16.2492%	61.0786%	10.4575%	5.7171%	0.2078%	1.9648%	-3.0656%

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
DITEXP:											
Pre-Merger - PPL	(1,056,402)	(417,111)	(228,745)	0	(260,185)	(90,066)	0	0	0	0	0
Prod / Hydro	(60,299)	(376,521)	(102,071)	0	(164,842)	(29,800)	0	0	0	0	0
Transmission	(26,627)	(2,577,335)	(955,860)	0	(765,750)	6,994	6	17	0	0	0
Distribution	(3,922,740)	34,496	85	0	12,227	6,994	6	157	0	0	0
General	54,047	187	0	0	0	297	41	24	0	0	0
Mining	721	0	0	0	101	0	0	0	0	0	0
Main	3,387,251	(39)	(349)	0	0	0	0	0	0	0	3,387,251
Non-Utility	(386)										
Total PPL	(2,237,372)	(3,336,323)	(686,903)	0	(1,178,449)	(112,572)	47	181	19	0	3,387,251
Pre-Merger - UPL											
Prod / Hydro	(4,823,166)	0	0	0	0	(3,707,663)	(609,239)	(270,040)	(36,228)	0	0
Transmission	(2,083,110)	0	0	0	0	(1,709,957)	(267,569)	(92,917)	(12,647)	0	0
Distribution	(5,457,960)	15	34	30	30	(4,681,866)	(536,029)	(240,273)	0	0	0
General	(5,457,960)	(639)	(349)	(324)	(324)	(68,257)	21,820	9,908	349	0	0
Mining	1,919	32	486	152	268	791	109	63	7	0	0
Total UPL	(12,421,360)	(602)	281	(1,486)	(25)	(10,186,954)	(1,596,928)	(693,269)	(48,517)	0	0

Washington Results of Operations
Historical Factors December 31, 2012

WCA PROTOCOL

DESCRIPTION FACTOR
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)

DESCRIPTION	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref
Prod / Other Prod	372,693	6,013,248	1,819,172	0	2,758,679	9,109,638	1,157,513	630,019	80,682	0	0	
Cholla Unit 4	3,422,708	973,127	0	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938	
Gearty Unit 4 S & E	1,465,964	374,158	0	0	155,202	65,398	65,398	27,891	6,637	0	127,366	
Hydro UPL	77,410	3,732	9,340	0	3,053	47,208	9,102	4,933	673	0	0	
Hydro UPL	309,559	85,691	26,009	0	38,973	128,143	15,816	8,590	1,133	0	0	
Transmission	13,008,951	3,876,777	1,856,791	0	1,708,461	5,212,884	566,921	343,357	48,697	0	0	
Distribution	87,154,330	24,981,969	5,828,569	0	6,357,775	41,301,473	4,318,693	1,511,951	0	0	156	
General / Intangibles	3,104,242	59,832	26,411	0	537,549	1,313,022	203,416	112,613	0	0	(1,809)	
Mining	(979,615)	(382,296)	(32,229)	0	(172,141)	(340,946)	(8,572)	(21,213)	(3,475)	0	0	
WCA - CAEE 2007*	564,417,269	107,703	2,029,405	0	1,100,841	3,284,010	370,239	257,544	26,738	0	642,337	
WCA - CAGE 2007*	50,474,433	867,789	13,863,087	0	6,374,172	29,969,748	2,595,361	1,409,898	2,071,777	0	48,700,007	
WCA CAGW 2007* - Marengo	0	0	0	0	0	0	0	0	0	0	(7,125,002)	
WCA CAGW 2007* - Goodhue	23,000,572	556,893	7,031,086	0	2,758,159	8,726,028	1,269,523	548,788	32,115	0	54,232	
WCA - General 2007*	16,188,410	291,155	4,501,126	0	2,054,780	6,825,260	817,511	458,101	60,206	0	(2,205,942)	
WCA - JBG 2007*	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0	
Oregon Extra Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	
Non-Utility	26,426	0	0	0	0	0	0	0	0	0	26,426	
Total Post Merger	787,409,056	15,103,064	215,054,452	0	94,819,956	333,076,841	39,729,977	21,077,837	2,540,410	0	40,512,699	
Total Deferred Taxes	772,750,304	14,791,952	211,718,410	0	93,641,482	322,777,412	36,139,096	20,484,759	2,497,912	0	43,696,950	

Percentage of Total (DITEXP)

DESCRIPTION	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho-UPL	Wyo-UPL	FERC	OTHER	NON-UTILITY
Total PPL	100.0000%	27.3980%	3.2100%	0.0000%	12.1179%	41.7699%	4.8355%	2.6509%	0.3225%	0.0000%	5.6810%
Pre-Merger - PPL	53,689,800	29,705,097	7,596,948	0	12,593,040	2,043,881	0	0	0	0	0
Prod / Hydro	20,238,170	10,987,016	3,011,415	0	4,599,676	888,538	0	0	0	0	0
Transmission	35,048,821	20,675,343	5,107,717	0	6,294,236	(55,274)	0	0	0	0	0
Distribution	(450,246)	(319,029)	339	0	(115,023)	(65,274)	19	(1,369)	(189)	0	0
General	2,565	656	201	0	363	1,959	151	84	9	0	0
Mining	2,787,133	0	0	0	0	0	0	0	0	0	2,797,133
Non-Utility	(6)	(20)	0	0	0	0	0	0	0	0	20
Total PPL	111,286,237	60,659,090	15,626,620	0	23,272,292	2,878,104	170	(1,262)	(157)	0	2,797,153
Pre-Merger - UPL	84,854,158	0	0	0	0	66,333,521	13,378,683	4,529,501	612,453	0	0
Prod / Hydro	46,065,539	0	0	0	0	40,331,079	5,908,769	1,872,501	253,190	0	0
Transmission	40,487,841	0	0	0	0	32,685,756	5,699,143	2,112,900	0	0	0
Distribution	(750,617)	439	(62,826)	1,348	(32,110)	(163,814)	(50,897)	(147,265)	(6,472)	0	0
General	6,820	112	1,744	535	965	2,815	402	224	23	0	0
Mining	172,643,741	561	(81,982)	1,863	(31,145)	139,189,399	24,336,100	8,367,841	860,194	0	0

Washington Results of Operations
Historical Factors December 31, 2012

WCA PROTOCOL

FACTOR

Post-Merger (Vintage beginning 2008 and forward except for WCA which is 2007 and forward)

DESCRIPTION	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Total Post-Merger	3,226,201,780	800,110,112	201,199,896	0	379,998,152	1,395,969,292	173,109,857	76,983,707	8,982,114	0	47,543,603
Total Deferred Taxes	3,510,131,758	78,780,875	216,828,399	0	402,639,299	1,508,035,795	197,446,127	85,350,266	9,842,151	0	50,340,756
Percentage of Total (DITBAL)	100.0000%	2.2438%	6.1772%	0.0000%	11.4705%	42.8624%	5.6230%	2.4315%	0.2804%	0.0000%	1.4942%
OPRV WY											
Total Sales to Ultimate Customers	0	0	0	0	0	0	0	0	0	0	0
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0	0	0
Total Interstate Revenues	0	0	0	0	0	0	0	0	0	0	0
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OPRV ID											
Total Sales to Ultimate Customers	0	0	0	0	0	0	0	0	0	0	0
Less: Interstate Sales for Retail	0	0	0	0	0	0	0	0	0	0	0
Montana Power	0	0	0	0	0	0	0	0	0	0	0
Pacific Power Electric	0	0	0	0	0	0	0	0	0	0	0
Puget Sound Power & Light	0	0	0	0	0	0	0	0	0	0	0
Washington Water Power Co	0	0	0	0	0	0	0	0	0	0	0
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0	0	0
Total Interstate Revenues	0	0	0	0	0	0	0	0	0	0	0
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
BADDEBT											
Account's 904 Balance	14,337,468	585,748	1,920,139	0	658,393	4,046,109	748,571	91	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	4.0854%	13.3925%	0.0000%	4.5921%	28.2265%	5.2211%	0.0068%	0.0000%	0.0000%	0.0000%

Washington Results of Operations
Historical Factors December 31, 2012

WCA PROTOCOL
FACTOR

DESCRIPTION	Customer Factors 1	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY
TOTAL												
Total Electric Billings	1,905,253	47,054	577,771	132,036	0	125,939	932,854	73,480	16,119	0	0	0
CN		2.4697%	30.3252%	6.9301%	0.0000%	6.6101%	48.9622%	3.8567%	0.8460%	0.0000%	0.0000%	0.0000%
Customer System factor - CN												
Pacific Division Billings	882,800	47,054	577,771	132,036	0	125,939	0	0	0	0	0	0
CNP		5.33%	65.45%	14.96%	0.00%	14.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific factor - CNP												
Utah Division Billings	1,022,453	0	0	0	0	0	932,854	73,480	16,119	0	0	0
CNU		0.00%	0.00%	0.00%	0.00%	0.00%	91.24%	7.19%	1.56%	0.00%	0.00%	0.00%
Customer Service Utah factor - CNU												

1) The CN factor is calculated based off number of billings not customers

Customer Acty. Received	Factor, %
27.2	27.1831%
6.4	6.3267%
-	0.0000%
-	0.0000%
4.7	4.5956%
-	0.0000%
8.8	8.6259%
1.6	1.5661%
3.5	3.4606%
47.6	47.8433%
100	100.0000%

Customer Acty. Received	Factor, %
27.2	27.1831%
6.4	6.3267%
-	0.0000%
-	0.0000%
4.7	4.5956%
-	0.0000%
8.8	8.6259%
1.6	1.5661%
3.5	3.4606%
47.6	47.8433%
100	100.0000%

Customer Acty. Received	Factor, %
27.2	27.1831%
6.4	6.3267%
-	0.0000%
-	0.0000%
4.7	4.5956%
-	0.0000%
8.8	8.6259%
1.6	1.5661%
3.5	3.4606%
47.6	47.8433%
100	100.0000%

Customer Acty. Received	Factor, %
27.2	27.1831%
6.4	6.3267%
-	0.0000%
-	0.0000%
4.7	4.5956%
-	0.0000%
8.8	8.6259%
1.6	1.5661%
3.5	3.4606%
47.6	47.8433%
100	100.0000%

DESCRIPTION WCA PROTOCOL FACTOR Oregon Washington Montana Wyo-PP&L Utah Idaho Wyo-UP&L FERC Wyo-UP&L FERC-UP&L OTHER NON-UTILITY Page Ref.

DESCRIPTION	WCA PROTOCOL FACTOR	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Trojan Allocators											
Premier											
Dec 1991 Plant											
Dec 1992 Plant											
Average											
CAGW		17,066,568	3,815,286	0	0	0	0	0	0	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average		(8,142,731)	(1,826,754)	0	0	0	0	0	0	0	0
CAGW		4,284,960									
Dec 1991 Plant		3,465,813									
Dec 1992 Plant		3,865,267	871,632	0	0	0	0	0	0	0	0
Average		176,782	2,836,873	0	0	0	0	0	0	0	0
CAGW		(129,394)									
Dec 1991 Reserve		(240,602)									
Dec 1992 Reserve		(8,418)	(41,504)	0	0	0	0	0	0	0	0
Average		(8,418)	(41,504)	0	0	0	0	0	0	0	0
Net Plant		12,564,143	9,173,809	2,816,660	0	0	0	0	0	0	0
Division Net Plant Nuclear Pacific		100.0000%	4.5500%	22.4342%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Division Net Plant Nuclear Utah		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant		100.0000%	73.0156%	22.4342%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Account 182.22											
Pre-merger	(101)	17,094,202	3,834,941	0	0	0	0	0	0	0	0
(108) CAGW		(8,434,030)	(1,826,754)	0	0	0	0	0	0	0	0
Post-merger	(101)	3,465,813	781,968	0	0	0	0	0	0	0	0
(108) CAGW		(240,609)	(53,978)	0	0	0	0	0	0	0	0
(107) CAGW		1,778,549	389,003	0	0	0	0	0	0	0	0
(120) CAEW		1,975,759	450,477	0	0	0	0	0	0	0	0
(228) CAGW		7,220,849	1,619,937	0	0	0	0	0	0	0	0
(228) CAEW		1,472,376	330,315	0	0	0	0	0	0	0	0
(228) SNNP		3,531,000	782,150	0	0	0	0	0	0	0	0
(228) CAEW		1,743,025	387,413	0	0	0	0	0	0	0	0
Total Act 182.22		29,626,734	6,660,122	0	0	0	0	0	0	0	0
Revised Study	(228)	112,680	82,274	25,279	0	0	0	0	0	0	0
(228) CAEW		1,054,630	663,295	214,767	0	0	0	0	0	0	0
December 1993 Adj		48,015	765,569	240,045	0	0	0	0	0	0	0
Adjusted Act 182.22		30,661,364	7,488,186	479,091	0	0	0	0	0	0	0
TROJAP		100.0000%	4.5695%	22.4895%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator											
Account 228.42											
Plant - Premier		7,220,849	5,272,360	1,619,937	0	0	0	0	0	0	0
Plant - Postmerger		1,472,376	1,075,067	330,315	0	0	0	0	0	0	0
Storage Facility		1,743,025	1,264,399	387,413	0	0	0	0	0	0	0
Transition Costs		3,531,000	2,578,188	782,150	0	0	0	0	0	0	0
Total Act 228.42		13,967,250	10,190,014	3,139,815	0	0	0	0	0	0	0
Transition Costs		112,680	82,274	25,279	0	0	0	0	0	0	0
Storage Facility		1,054,630	663,295	214,767	0	0	0	0	0	0	0
December 1993 Adj		48,015	765,569	240,045	0	0	0	0	0	0	0
Adjusted Act 228.42		15,021,980	10,955,583	3,379,861	0	0	0	0	0	0	0
TROJAP		100.0000%	4.5695%	22.4896%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

Washington Results of Operations
Historical Factors December 31, 2012

WCA PROTOCOL FACTOR DESCRIPTION

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
SCHMA											
Amortization Expense											
Amortization of Limited Term Plant	1,184,256	16,725,279	4,879,664	0	4,505,685	15,662,898	1,933,650	814,964	92,883	(1,548,316)	0
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	5,523,970	0	0	0	1,085,261	3,673,842	486,955	235,443	32,468	0	0
Amort of Prop. Losses, Unrecovered Plant, etc	508,424	0	0	0	105,102	461,958	0	0	0	1,365	0
Total Amortization Expense	1,184,256	16,725,279	4,879,664	0	5,696,028	19,736,798	2,430,606	1,050,407	125,351	(1,547,952)	0
Schedule M Amortization Factor	2.3505%	33.1966%	9.8837%	0.0000%	11.3056%	39.1779%	4.8243%	2.0849%	0.2488%	-3.0724%	0.0000%

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
SCHMD											
Depreciation Expense											
Steam	1,161,154	16,633,360	5,725,115	0	23,071,725	78,102,732	10,564,847	5,905,313	690,238	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0
Hydro	836,565	13,424,565	4,124,715	0	885,502	3,011,155	407,315	192,974	26,611	0	0
Other	1,949,727	31,287,804	9,613,204	0	14,317,804	48,468,833	6,556,311	3,106,187	428,347	0	0
Transmission	1,089,195	17,478,539	5,570,355	0	12,352,072	41,814,246	5,656,150	2,979,740	369,541	0	0
Distribution	6,579,316	50,551,677	12,392,587	0	14,424,288	61,216,380	7,390,756	2,878,362	0	0	0
General	719,140	9,851,895	3,660,630	0	5,334,189	15,457,363	2,251,516	1,048,955	75,176	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step: Adjustment	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense	12,335,095	141,227,861	40,716,606	0	70,389,499	248,070,699	32,826,897	14,912,561	1,568,912	0	0
Schedule M Depreciation Factor	2.1946%	25.1264%	7.2441%	0.0000%	12.5233%	44.1953%	5.8404%	2.6532%	0.2829%	0.0000%	0.0000%

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TAXDEPR											
Total Schedule M Differences (PowerTax)	31,478,109	391,894,762	86,081,909	0	175,041,511	638,786,668	80,574,716	40,848,041	4,122,361	0	36,198,481
Production_CAGW	0	0	0	0	0	0	0	0	0	0	0
Production_CAGE	0	0	0	0	0	0	0	0	0	0	0
Production_JBG	0	0	0	0	0	0	0	0	0	0	0
Acquisition_Adjustment_CAGE	0	0	0	0	0	0	0	0	0	0	0
Transmission_SG	0	0	0	0	0	0	0	0	0	0	0
Transmission_CAGW	0	0	0	0	0	0	0	0	0	0	0
Transmission_CAGE	0	0	0	0	0	0	0	0	0	0	0
Transmission_JBG	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0
NUTL	0	0	0	0	0	0	0	0	0	0	0
Total	31,478,109	391,894,762	86,081,909	0	175,041,511	638,786,668	80,574,716	40,848,041	4,122,361	0	36,198,481
TAXDEPR Factor	2.1200%	26.3933%	5.7944%	0.0000%	11.7887%	43.0210%	5.4265%	2.7376%	0.2776%	0.0000%	2.4379%

	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
Jim Bridger Plant Allocation:											
West Control Area	96.50%	0	0	0	0	0	0	0	0	0	0
East Control Area	3.50%	0	0	0	0	0	0	0	0	0	0
Wheeling Revenue - Generation	1.0004%	16.0540%	4.9326%	0.0000%	15.3267%	51.8843%	7.0183%	3.3251%	0.4585%	0	0
Wheeling Revenue - Energy	1.0244%	15.9495%	5.0131%	0.0000%	16.4298%	50.0152%	7.4475%	3.6924%	0.4280%	0	0

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 COINCIDENTAL PEAKS - WCA

METERED LOADS (CP)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-12	12	8	149	2,551	796	1,048	3,299	335	230	26	3,273	8,406	
Feb-12	28	8	148	2,403	716	987	3,183	415	215	25	3,158	8,066	
Mar-12	7	8	150	2,444	666	936	2,975	418	209	26	2,950	7,799	
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271	
May-12	15	17	135	1,815	625	918	3,701	602	199	33	3,668	7,995	
Jun-12	21	18	126	1,919	633	1,026	4,106	539	198	37	4,069	8,548	
Jul-12	11	18	151	2,217	761	1,036	4,600	606	181	43	4,557	9,553	
Aug-12	16	17	150	2,446	732	924	4,468	575	200	42	4,427	9,495	
Sep-12	5	18	125	2,026	663	963	4,051	477	222	37	4,014	8,527	
Oct-12	23	8	118	2,069	638	970	2,965	348	227	24	2,941	7,336	
Nov-12	27	8	118	2,124	710	1,037	3,108	415	210	26	3,083	7,722	
Dec-12	18	8	150	2,396	729	1,033	3,246	427	193	26	3,221	8,176	
			1,655	26,516	8,253	11,827	42,613	5,504	2,525	370	42,243	98,894	

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-12	12	8	-	-	-	-	-	-	-	-	-	-	
Feb-12	28	8	-	-	-	-	-	-	-	-	-	-	
Mar-12	7	8	-	-	-	-	-	-	-	-	-	-	
Apr-12	2	8	-	-	-	-	-	-	-	-	-	-	
May-12	15	17	-	-	-	-	-	-	-	-	-	-	
Jun-12	21	18	-	-	-	-	-	-	-	-	-	-	
Jul-12	11	18	-	-	-	-	-	-	-	-	-	-	
Aug-12	16	17	-	-	-	-	-	-	-	-	-	-	
Sep-12	5	18	-	-	-	-	-	-	-	-	-	-	
Oct-12	23	8	-	-	-	-	-	-	-	-	-	-	
Nov-12	27	8	-	-	-	-	-	-	-	-	-	-	
Dec-12	18	8	-	-	-	-	-	-	-	-	-	-	

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-12	12	8	149	2,551	796	1,048	3,299	335	230	26	3,273	8,406	
Feb-12	28	8	148	2,403	716	987	3,183	415	215	25	3,158	8,066	
Mar-12	7	8	150	2,444	666	936	2,975	418	209	26	2,950	7,799	
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271	
May-12	15	17	135	1,815	625	918	3,701	602	199	33	3,668	7,995	
Jun-12	21	18	126	1,919	633	1,026	4,106	539	198	37	4,069	8,548	
Jul-12	11	18	151	2,217	761	1,036	4,600	606	181	43	4,557	9,553	
Aug-12	16	17	150	2,446	732	924	4,468	575	200	42	4,427	9,495	
Sep-12	5	18	125	2,026	663	963	4,051	477	222	37	4,014	8,527	
Oct-12	23	8	118	2,069	638	970	2,965	348	227	24	2,941	7,336	
Nov-12	27	8	118	2,124	710	1,037	3,108	415	210	26	3,083	7,722	
Dec-12	18	8	150	2,396	729	1,033	3,246	427	193	26	3,221	8,176	
			1,655	26,516	8,253	11,827	42,613	5,504	2,525	370	42,243	98,894	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-12	12	8	-	-	-	-	-	-	-	-	-	-	
Feb-12	28	8	-	-	-	-	-	-	-	-	-	-	
Mar-12	7	8	-	-	-	-	-	-	-	-	-	-	
Apr-12	2	8	-	-	-	-	-	-	-	-	-	-	
May-12	15	17	-	-	-	-	-	-	-	-	-	-	
Jun-12	21	18	-	-	-	-	-	-	-	-	-	-	
Jul-12	11	18	-	-	-	-	-	-	-	-	-	-	
Aug-12	16	17	-	-	-	-	-	-	-	-	-	-	
Sep-12	5	18	-	-	-	-	-	-	-	-	-	-	
Oct-12	23	8	-	-	-	-	-	-	-	-	-	-	
Nov-12	27	8	-	-	-	-	-	-	-	-	-	-	
Dec-12	18	8	-	-	-	-	-	-	-	-	-	-	

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-12	12	8	149	2,551	796	1,048	3,299	335	230	26	3,273	8,406	
Feb-12	28	8	148	2,403	716	987	3,183	415	215	25	3,158	8,066	
Mar-12	7	8	150	2,444	666	936	2,975	418	209	26	2,950	7,799	
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271	
May-12	15	17	135	1,815	625	918	3,701	602	199	33	3,668	7,995	
Jun-12	21	18	126	1,919	633	1,026	4,106	539	198	37	4,069	8,548	
Jul-12	11	18	151	2,217	761	1,036	4,600	606	181	43	4,557	9,553	
Aug-12	16	17	150	2,446	732	924	4,468	575	200	42	4,427	9,495	
Sep-12	5	18	125	2,026	663	963	4,051	477	222	37	4,014	8,527	
Oct-12	23	8	118	2,069	638	970	2,965	348	227	24	2,941	7,336	
Nov-12	27	8	118	2,124	710	1,037	3,108	415	210	26	3,083	7,722	
Dec-12	18	8	150	2,396	729	1,033	3,246	427	193	26	3,221	8,176	
			1,655	26,516	8,253	11,827	42,613	5,504	2,525	370	42,242.95	98,894	

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 COINCIDENTAL PEAKS - WCA

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC						FERC	NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY			UT
Jan-12	12	8	(0)	(22)	(8)	5	15	-	1	15	(9)	
Feb-12	28	8	-	-	-	(4)	(8)	0	(1)	(8)	(12)	
Mar-12	7	8	(6)	(23)	(11)	15	7	1	3	7	(14)	
Apr-12	2	8	0	36	(3)	11	(9)	(2)	2	(9)	36	
May-12	15	17	0	70	-	2	(29)	1	0	(29)	45	
Jun-12	21	18	2	(39)	1	(17)	(278)	(8)	(1)	(278)	(342)	
Jul-12	11	18	(0)	222	(21)	(30)	(288)	(20)	(1)	(288)	(139)	
Aug-12	16	17	-	(72)	(57)	(7)	(255)	(43)	(0)	(255)	(433)	
Sep-12	5	18	(2)	(17)	(9)	6	(22)	(12)	1	(22)	(55)	
Oct-12	23	8	(4)	3	3	(0)	35	6	(0)	35	43	
Nov-12	27	8	1	71	28	13	29	5	2	29	150	
Dec-12	18	8	11	130	19	2	61	1	0	61	225	
			3	361	(58)	(3)	(743)	(70)	6	-	(743)	(505)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC						FERC	NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY			UT
Jan-12	12	8	149	2,529	787	1,053	3,314	335	231	26	3,288	8,398
Feb-12	28	8	148	2,403	716	983	3,175	415	214	25	3,150	8,054
Mar-12	7	8	144	2,421	654	951	2,982	419	212	26	2,957	7,785
Apr-12	2	8	136	2,143	583	957	2,901	346	242	26	2,874	7,307
May-12	15	17	135	1,886	625	919	3,672	603	200	33	3,638	8,040
Jun-12	21	18	127	1,880	634	1,009	3,828	531	197	37	3,791	8,206
Jul-12	11	18	151	2,439	740	1,006	4,312	586	181	43	4,270	9,415
Aug-12	16	17	150	2,374	676	918	4,214	532	199	42	4,172	9,063
Sep-12	5	18	122	2,009	654	970	4,029	465	223	37	3,991	8,472
Oct-12	23	8	114	2,072	641	970	3,000	354	227	24	2,976	7,379
Nov-12	27	8	119	2,195	739	1,051	3,137	420	212	26	3,111	7,872
Dec-12	18	8	162	2,526	748	1,035	3,307	428	194	26	3,281	8,400
			1,658	26,877	8,195	11,823	41,871	5,434	2,531	370	41,500	98,389.8

CACW	4.5136%	73.1742%	22.3121%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	19.1751%		8.8130%	4.1053%	0.6008%	67.3059%	100.0000%
CAGW	4.5500%	73.0158%	22.4342%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	20.3440%		9.2678%	4.4945%	0.5685%	65.3253%	100.0000%

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 ENERGY - WCA

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2012	1	79,854	1,383,960	448,251	732,102	2,166,016	276,248	172,481	15,688	2,150,328	5,258,914
2012	2	71,142	1,244,077	383,075	680,000	2,009,376	267,001	150,654	15,680	1,993,696	4,805,325
2012	3	74,687	1,263,626	367,214	679,941	1,981,520	260,991	155,150	16,112	1,965,408	4,783,129
2012	4	69,240	1,066,637	306,169	636,268	1,896,518	237,199	153,299	15,635	1,880,882	4,365,331
2012	5	81,840	1,080,482	325,053	650,295	2,006,136	369,143	153,817	17,131	1,989,004	4,666,764
2012	6	80,930	1,058,480	323,132	678,576	2,269,839	442,563	144,849	20,013	2,249,826	4,998,369
2012	7	89,248	1,184,067	392,662	709,547	2,536,813	467,630	142,269	23,182	2,513,631	5,522,236
2012	8	89,334	1,248,024	399,016	695,445	2,569,764	395,918	151,492	23,591	2,546,173	5,548,994
2012	9	72,237	1,096,359	350,324	640,443	2,080,645	283,827	155,932	17,929	2,062,716	4,679,766
2012	10	63,235	1,136,473	366,823	707,363	1,992,713	264,303	167,251	16,436	1,976,277	4,698,162
2012	11	68,878	1,180,171	389,237	714,544	2,026,774	243,386	153,342	15,926	2,010,848	4,776,332
2012	12	82,209	1,361,983	433,565	724,034	2,225,855	291,497	148,646	17,538	2,208,317	5,267,790
		922,835	14,304,338	4,484,520	8,248,559	25,761,969	3,799,708	1,849,181	214,862	25,547,106	59,371,111

(less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2012	1	-	-	-	-	(11,385)	-	-	-	(11,385)	(11,385)
2012	2	-	-	-	-	-	-	-	-	-	-
2012	3	-	-	-	-	-	-	-	-	-	-
2012	4	-	-	-	-	-	-	-	-	-	-
2012	5	-	-	-	-	-	-	-	-	-	-
2012	6	-	-	-	-	(9,325)	-	-	-	(9,325)	(9,325)
2012	7	-	-	-	-	(9,649)	-	-	-	(9,649)	(9,649)
2012	8	-	-	-	-	(11,711)	-	-	-	(11,711)	(11,711)
2012	9	-	-	-	-	(8,768)	-	-	-	(8,768)	(8,768)
2012	10	-	-	-	-	-	-	-	-	-	-
2012	11	-	-	-	-	-	-	-	-	-	-
2012	12	-	-	-	-	(11,237)	-	-	-	(11,237)	(11,237)
		-	-	-	-	(62,075)	-	-	-	(62,075)	(62,075)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2012	1	79,854	1,383,960	448,251	732,102	2,154,631	276,248	172,481	15,688	2,138,943	5,247,529
2012	2	71,142	1,244,077	383,075	680,000	2,009,376	267,001	150,654	15,680	1,993,696	4,805,325
2012	3	74,687	1,263,626	367,214	679,941	1,981,520	260,991	155,150	16,112	1,965,408	4,783,129
2012	4	69,240	1,066,637	306,169	636,268	1,896,518	237,199	153,299	15,635	1,880,882	4,365,331
2012	5	81,840	1,080,482	325,053	650,295	2,006,136	369,143	153,817	17,131	1,989,004	4,666,764
2012	6	80,930	1,058,480	323,132	678,576	2,260,513	442,563	144,849	20,013	2,240,501	4,989,043
2012	7	89,248	1,184,067	392,662	709,547	2,527,164	467,630	142,269	23,182	2,503,982	5,512,587
2012	8	89,334	1,248,024	399,016	695,445	2,558,054	395,918	151,492	23,591	2,534,463	5,537,283
2012	9	72,237	1,096,359	350,324	640,443	2,071,878	283,827	155,932	17,929	2,053,949	4,670,999
2012	10	63,235	1,136,473	366,823	707,363	1,992,713	264,303	167,251	16,436	1,976,277	4,698,162
2012	11	68,878	1,180,171	389,237	714,544	2,026,774	243,386	153,342	15,926	2,010,848	4,776,332
2012	12	82,209	1,361,983	433,565	724,034	2,214,618	291,497	148,646	17,538	2,197,079	5,256,552
		922,835	14,304,338	4,484,520	8,248,559	25,699,894	3,799,708	1,849,181	214,862	25,485,032	59,309,037

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2012	1	-	-	-	-	405	213	-	-	405	618
2012	2	-	-	-	-	633	298	-	-	633	931
2012	3	-	-	-	-	138	19	-	-	138	157
2012	4	-	-	-	-	480	220	-	-	480	700
2012	5	-	-	-	-	253	220	-	-	253	473
2012	6	-	-	-	-	375	274	-	-	375	648
2012	7	-	-	-	-	493	152	-	-	493	645
2012	8	-	-	-	-	334	732	-	-	334	1,067
2012	9	-	-	-	-	129	26	-	-	129	155
2012	10	-	-	-	-	163	351	-	-	163	514
2012	11	-	-	-	-	369	-	-	-	369	369
2012	12	-	-	-	-	378	485	-	-	378	864
		-	-	-	-	4,150	2,990	-	-	4,150	7,141

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2012	1	79,854	1,383,960	448,251	732,102	2,155,036	276,461	172,481	15,688	2,139,349	5,248,147
2012	2	71,142	1,244,077	383,075	680,000	2,010,009	267,299	150,654	15,680	1,994,329	4,806,256
2012	3	74,687	1,263,626	367,214	679,941	1,981,658	261,010	155,150	16,112	1,965,546	4,783,286
2012	4	69,240	1,066,637	306,169	636,268	1,896,998	237,419	153,299	15,635	1,881,363	4,366,030
2012	5	81,840	1,080,482	325,053	650,295	2,006,389	369,363	153,817	17,131	1,989,257	4,667,237
2012	6	80,930	1,058,480	323,132	678,576	2,260,888	442,837	144,849	20,013	2,240,875	4,989,692
2012	7	89,248	1,184,067	392,662	709,547	2,527,656	467,783	142,269	23,182	2,504,474	5,513,232
2012	8	89,334	1,248,024	399,016	695,445	2,558,388	396,650	151,492	23,591	2,534,797	5,538,349
2012	9	72,237	1,096,359	350,324	640,443	2,072,007	283,853	155,932	17,929	2,054,078	4,671,154
2012	10	63,235	1,136,473	366,823	707,363	1,992,876	264,654	167,251	16,436	1,976,440	4,698,676
2012	11	68,878	1,180,171	389,237	714,544	2,027,143	243,386	153,342	15,926	2,011,216	4,776,701
2012	12	82,209	1,361,983	433,565	724,034	2,214,996	291,983	148,646	17,538	2,197,458	5,257,416
		922,835	14,304,338	4,484,520	8,248,559	25,704,044	3,802,699	1,849,181	214,862	25,489,182	59,316,177

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 ENERGY - WCA

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC						FERC		Total	
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		
2012	1	(2,463)	(13,061)	(10,415)	3,815	13,309	3,219	745		13,309	(4,850)
2012	2	(1,339)	(15,545)	6,641	(3,162)	13,697	1,625	(622)		13,697	1,295
2012	3	(2,578)	(44,063)	(468)	11,092	3,748	2,543	2,129		3,748	(27,596)
2012	4	(88)	2,083	5,837	5,278	(24,908)	(4,560)	1,060		(24,908)	(15,298)
2012	5	236	3,036	3,322	1,656	7,445	(383)	357		7,445	15,669
2012	6	967	22,624	6,954	(12,280)	(155,522)	(16,578)	(540)		(155,522)	(154,375)
2012	7	465	30,899	(11,768)	(14,408)	(119,270)	(31,304)	(769)		(119,270)	(146,154)
2012	8	(1,329)	(29,790)	(18,192)	(6,054)	(164,132)	(30,882)	(296)		(164,132)	(250,673)
2012	9	(1,264)	(8,863)	(2,202)	4,409	(42,476)	336	600		(42,476)	(49,460)
2012	10	714	12,310	1,516	(602)	14,596	2,452	(127)		14,596	30,859
2012	11	3,005	34,896	15,557	7,697	35,049	5,856	1,477		35,049	103,537
2012	12	(219)	8,056	15,507	1,673	36,646	3,592	359		36,646	65,614
		(3,893)	2,581	12,289	(884)	(381,817)	(64,084)	4,373		(381,817)	(431,435)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC						FERC		Total	
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		
2012	1	77,392	1,370,899	437,836	735,918	2,168,346	279,680	173,226	15,688	2,152,658	5,243,297
2012	2	69,802	1,228,532	389,716	676,838	2,023,706	268,924	150,033	15,680	2,008,026	4,807,551
2012	3	72,108	1,219,563	366,746	691,033	1,985,407	263,554	157,279	16,112	1,969,294	4,755,690
2012	4	69,152	1,068,719	312,006	641,547	1,872,090	232,859	154,359	15,635	1,856,455	4,350,732
2012	5	82,076	1,083,518	328,375	651,951	2,013,833	368,980	154,174	17,131	1,996,702	4,682,906
2012	6	81,897	1,081,105	330,086	666,296	2,105,366	426,259	144,308	20,013	2,085,353	4,835,316
2012	7	89,713	1,214,966	380,894	695,139	2,408,386	436,479	141,500	23,182	2,385,204	5,367,078
2012	8	88,005	1,218,234	380,824	689,392	2,394,257	365,768	151,196	23,591	2,370,665	5,287,676
2012	9	70,973	1,087,495	348,122	644,852	2,029,531	284,189	156,531	17,929	2,011,602	4,621,694
2012	10	63,949	1,148,783	368,339	706,761	2,007,471	267,107	167,124	16,436	1,991,035	4,729,534
2012	11	71,883	1,215,067	404,794	722,240	2,062,192	249,242	154,820	15,926	2,046,266	4,880,237
2012	12	81,990	1,370,039	449,072	725,707	2,251,643	295,575	149,004	17,538	2,234,104	5,323,030
		918,942	14,306,920	4,496,809	8,247,675	25,322,227	3,738,614	1,853,554	214,862	25,107,364	58,884,742
CAEW		4.6593%	72.5405%	22.8002%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE		0.0000%	0.0000%	0.0000%	21.0604%		9.5465%	4.7330%	0.5486%	64.1114%	100.0000%

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 COINCIDENTAL PEAKS - SYSTEM

METERED LOADS (CP)												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	Total UT	ID	W. WY	UT		
Jan-12	16	18	136	2,367	729	1,059	3,501	394	258	28	3,473	8,445
Feb-12	6	8	141	2,326	721	1,033	3,240	429	228	26	3,214	8,118
Mar-12	1	8	139	2,315	662	998	3,093	373	215	24	3,069	7,795
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271
May-12	15	16	134	1,800	621	920	3,725	602	202	34	3,692	8,006
Jun-12	21	17	125	1,915	630	1,034	4,120	546	200	38	4,082	8,570
Jul-12	9	16	146	2,193	775	1,057	4,652	610	198	47	4,605	9,631
Aug-12	8	16	140	2,056	714	1,065	4,746	523	205	47	4,698	9,450
Sep-12	5	17	122	2,026	665	985	4,161	479	229	39	4,122	8,667
Oct-12	24	20	115	1,948	588	998	3,115	402	226	25	3,090	7,392
Nov-12	26	18	128	2,099	695	1,066	3,416	431	224	28	3,388	8,059
Dec-12	18	18	142	2,377	700	1,049	3,672	440	205	30	3,642	8,584
			1,603	25,529	8,087	12,211	44,351	5,577	2,628	391	43,960	99,986

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	-	-	-	-	(140)	-	-	-	(140)	(140)
Feb-12	6	8	-	-	-	-	-	-	-	-	-	-
Mar-12	1	8	-	-	-	-	-	-	-	-	-	-
Apr-12	2	8	-	-	-	-	-	-	-	-	-	-
May-12	15	16	-	-	-	-	-	-	-	-	-	-
Jun-12	21	17	-	-	-	-	(120)	-	-	-	(120)	(120)
Jul-12	9	16	-	-	-	-	(120)	-	-	-	(120)	(120)
Aug-12	8	16	-	-	-	-	(237)	-	-	-	(237)	(237)
Sep-12	5	17	-	-	-	-	(122)	-	-	-	(122)	(122)
Oct-12	24	20	-	-	-	-	-	-	-	-	-	-
Nov-12	26	18	-	-	-	-	-	-	-	-	-	-
Dec-12	18	18	-	-	-	-	(131)	-	-	-	(131)	(131)
			-	-	-	-	(870)	-	-	-	(870)	(870)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	136	2,367	729	1,059	3,361	394	258	28	3,333	8,304
Feb-12	6	8	141	2,326	721	1,033	3,240	429	228	26	3,214	8,118
Mar-12	1	8	139	2,315	662	998	3,093	373	215	24	3,069	7,795
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271
May-12	15	16	134	1,800	621	920	3,725	602	202	34	3,692	8,006
Jun-12	21	17	125	1,915	630	1,034	4,000	546	200	38	3,963	8,450
Jul-12	9	16	146	2,193	775	1,057	4,532	610	198	47	4,485	9,511
Aug-12	8	16	140	2,056	714	1,065	4,509	523	205	47	4,461	9,213
Sep-12	5	17	122	2,026	665	985	4,039	479	229	39	4,000	8,545
Oct-12	24	20	115	1,948	588	998	3,115	402	226	25	3,090	7,392
Nov-12	26	18	128	2,099	695	1,066	3,416	431	224	28	3,388	8,059
Dec-12	18	18	142	2,377	700	1,049	3,541	440	205	30	3,511	8,453
			1,603	25,529	8,087	12,211	43,481	5,577	2,628	391	43,090	99,116

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	-	-	-	-	-	-	-	-	-	-
Feb-12	6	8	-	-	-	-	-	-	-	-	-	-
Mar-12	1	8	-	-	-	-	-	-	-	-	-	-
Apr-12	2	8	-	-	-	-	-	-	-	-	-	-
May-12	15	16	-	-	-	-	-	-	-	-	-	-
Jun-12	21	17	-	-	-	-	-	-	-	-	-	-
Jul-12	9	16	-	-	-	-	-	-	-	-	-	-
Aug-12	8	16	-	-	-	-	-	-	-	-	-	-
Sep-12	5	17	-	-	-	-	-	-	-	-	-	-
Oct-12	24	20	-	-	-	-	-	-	-	-	-	-
Nov-12	26	18	-	-	-	-	-	-	-	-	-	-
Dec-12	18	18	-	-	-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	136	2,367	729	1,059	3,361	394	258	28	3,333	8,304
Feb-12	6	8	141	2,326	721	1,033	3,240	429	228	26	3,214	8,118
Mar-12	1	8	139	2,315	662	998	3,093	373	215	24	3,069	7,795
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271
May-12	15	16	134	1,800	621	920	3,725	602	202	34	3,692	8,006
Jun-12	21	17	125	1,915	630	1,034	4,000	546	200	38	3,963	8,450
Jul-12	9	16	146	2,193	775	1,057	4,532	610	198	47	4,485	9,511
Aug-12	8	16	140	2,056	714	1,065	4,509	523	205	47	4,461	9,213
Sep-12	5	17	122	2,026	665	985	4,039	479	229	39	4,000	8,545
Oct-12	24	20	115	1,948	588	998	3,115	402	226	25	3,090	7,392
Nov-12	26	18	128	2,099	695	1,066	3,416	431	224	28	3,388	8,059
Dec-12	18	18	142	2,377	700	1,049	3,541	440	205	30	3,511	8,453
			1,603	25,529	8,087	12,211	43,481	5,577	2,628	391	43,089.57	99,116

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 COINCIDENTAL PEAKS - SYSTEM

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-12	16	18	(3)	(6)	(23)	5	9	1	1	1	-	9	(14)
Feb-12	6	8	(3)	(54)	(16)	(1)	23	11	0	-	23	(38)	
Mar-12	1	8	(5)	-	1	12	(6)	0	2	-	(6)	3	
Apr-12	2	8	0	36	(3)	11	(9)	(2)	2	-	(9)	36	
May-12	15	16	0	68	0	2	(30)	1	0	-	(30)	41	
Jun-12	21	17	2	(45)	-	(17)	(289)	(8)	(1)	-	(289)	(359)	
Jul-12	9	16	0	153	(19)	(31)	(250)	(3)	(1)	-	(250)	(152)	
Aug-12	8	16	(2)	(21)	(62)	(18)	(146)	(34)	(0)	-	(146)	(253)	
Sep-12	5	17	(3)	(17)	(14)	7	(20)	(12)	1	-	(20)	(58)	
Oct-12	24	20	(1)	(22)	(9)	(1)	23	8	(0)	-	23	(3)	
Nov-12	26	18	3	28	37	16	(1)	3	3	-	(1)	89	
Dec-12	18	18	7	86	16	2	71	(0)	1	-	71	183	
			(4)	207	(92)	(14)	(625)	(35)	7	-	(625)	(555)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-12	16	18	134	2,361	707	1,064	3,370	395	259	28	3,342	8,290	
Feb-12	6	8	138	2,273	705	1,032	3,263	440	228	26	3,237	8,079	
Mar-12	1	8	133	2,315	663	1,010	3,088	373	217	24	3,063	7,798	
Apr-12	2	8	136	2,143	583	957	2,901	346	242	26	2,874	7,307	
May-12	15	16	135	1,868	622	922	3,695	603	202	34	3,661	8,047	
Jun-12	21	17	127	1,870	630	1,017	3,711	538	198	38	3,673	8,091	
Jul-12	9	16	146	2,346	756	1,026	4,282	607	197	47	4,235	9,359	
Aug-12	8	16	138	2,035	652	1,047	4,363	490	205	47	4,316	8,930	
Sep-12	5	17	119	2,009	652	992	4,019	467	229	39	3,980	8,486	
Oct-12	24	20	114	1,926	579	997	3,137	410	226	25	3,113	7,389	
Nov-12	26	18	131	2,126	732	1,082	3,415	434	227	28	3,387	8,148	
Dec-12	18	18	149	2,463	716	1,051	3,612	439	206	30	3,582	8,636	
			1,600	25,736	7,995	12,197	42,855	5,542	2,636	391	42,464	98,561	

SC Factor	1.6229%	26.1119%	8.1116%	12.3752%		5.6230%	2.6742%	0.3967%	43.0846%	100.0000%
SG Factor	1.6073%	25.6580%	7.9928%	12.7830%		5.8045%	2.7926%	0.3887%	42.9730%	100.0000%

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 ENERGY - SYSTEM

		METERED LOADS (MWH)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2012	1	79,854	1,383,960	448,251	732,102	2,166,016	276,248	172,481	15,688	2,150,328	5,258,914
2012	2	71,142	1,244,077	383,075	680,000	2,009,376	267,001	150,654	15,680	1,993,696	4,805,325
2012	3	74,687	1,263,626	367,214	679,941	1,981,520	260,991	155,150	16,112	1,965,408	4,783,129
2012	4	69,240	1,066,637	306,169	636,268	1,896,518	237,199	153,299	15,635	1,880,882	4,365,331
2012	5	81,840	1,080,482	325,053	650,295	2,006,136	369,143	153,817	17,131	1,989,004	4,666,764
2012	6	80,930	1,058,480	323,132	678,576	2,269,839	442,563	144,849	20,013	2,249,826	4,998,369
2012	7	89,248	1,184,067	392,662	709,547	2,536,813	467,630	142,269	23,182	2,513,631	5,522,236
2012	8	89,334	1,248,024	399,016	695,445	2,569,764	395,918	151,492	23,591	2,546,173	5,548,994
2012	9	72,237	1,096,359	350,324	640,443	2,080,645	283,827	155,932	17,929	2,062,716	4,679,766
2012	10	63,235	1,136,473	366,823	707,363	1,992,713	264,303	167,251	16,436	1,976,277	4,698,162
2012	11	68,878	1,180,171	389,237	714,544	2,026,774	243,386	153,342	15,926	2,010,848	4,776,332
2012	12	82,209	1,361,983	433,565	724,034	2,225,855	291,497	148,646	17,538	2,208,317	5,267,790
		922,835	14,304,338	4,484,520	8,248,559	25,761,969	3,799,708	1,849,181	214,862	25,547,106	59,371,111

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2012	1	-	-	-	-	(11,385)	-	-	-	(11,385)	(11,385)
2012	2	-	-	-	-	-	-	-	-	-	-
2012	3	-	-	-	-	-	-	-	-	-	-
2012	4	-	-	-	-	-	-	-	-	-	-
2012	5	-	-	-	-	-	-	-	-	-	-
2012	6	-	-	-	-	(9,325)	-	-	-	(9,325)	(9,325)
2012	7	-	-	-	-	(9,649)	-	-	-	(9,649)	(9,649)
2012	8	-	-	-	-	(11,711)	-	-	-	(11,711)	(11,711)
2012	9	-	-	-	-	(8,768)	-	-	-	(8,768)	(8,768)
2012	10	-	-	-	-	-	-	-	-	-	-
2012	11	-	-	-	-	-	-	-	-	-	-
2012	12	-	-	-	-	(11,237)	-	-	-	(11,237)	(11,237)
		-	-	-	-	(62,075)	-	-	-	(62,075)	(62,075)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2012	1	79,854	1,383,960	448,251	732,102	2,154,631	276,248	172,481	15,688	2,138,943	5,247,529
2012	2	71,142	1,244,077	383,075	680,000	2,009,376	267,001	150,654	15,680	1,993,696	4,805,325
2012	3	74,687	1,263,626	367,214	679,941	1,981,520	260,991	155,150	16,112	1,965,408	4,783,129
2012	4	69,240	1,066,637	306,169	636,268	1,896,518	237,199	153,299	15,635	1,880,882	4,365,331
2012	5	81,840	1,080,482	325,053	650,295	2,006,136	369,143	153,817	17,131	1,989,004	4,666,764
2012	6	80,930	1,058,480	323,132	678,576	2,260,513	442,563	144,849	20,013	2,240,501	4,989,043
2012	7	89,248	1,184,067	392,662	709,547	2,527,164	467,630	142,269	23,182	2,503,982	5,512,587
2012	8	89,334	1,248,024	399,016	695,445	2,558,054	395,918	151,492	23,591	2,534,463	5,537,283
2012	9	72,237	1,096,359	350,324	640,443	2,071,878	283,827	155,932	17,929	2,053,949	4,670,999
2012	10	63,235	1,136,473	366,823	707,363	1,992,713	264,303	167,251	16,436	1,976,277	4,698,162
2012	11	68,878	1,180,171	389,237	714,544	2,026,774	243,386	153,342	15,926	2,010,848	4,776,332
2012	12	82,209	1,361,983	433,565	724,034	2,214,818	291,497	148,646	17,538	2,197,079	5,256,552
		922,835	14,304,338	4,484,520	8,248,559	25,699,894	3,799,708	1,849,181	214,862	25,485,032	59,309,037

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2012	1	-	-	-	-	405	213	-	-	405	618
2012	2	-	-	-	-	633	298	-	-	633	931
2012	3	-	-	-	-	138	19	-	-	138	157
2012	4	-	-	-	-	480	220	-	-	480	700
2012	5	-	-	-	-	253	220	-	-	253	473
2012	6	-	-	-	-	375	274	-	-	375	648
2012	7	-	-	-	-	493	152	-	-	493	645
2012	8	-	-	-	-	334	732	-	-	334	1,067
2012	9	-	-	-	-	129	26	-	-	129	155
2012	10	-	-	-	-	163	351	-	-	163	514
2012	11	-	-	-	-	369	-	-	-	369	369
2012	12	-	-	-	-	378	485	-	-	378	864
		-	-	-	-	4,150	2,990	-	-	4,150	7,141

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2012	1	79,854	1,383,960	448,251	732,102	2,155,036	276,461	172,481	15,688	2,139,349	5,248,147
2012	2	71,142	1,244,077	383,075	680,000	2,010,009	267,299	150,654	15,680	1,994,329	4,806,256
2012	3	74,687	1,263,626	367,214	679,941	1,981,658	261,010	155,150	16,112	1,965,546	4,783,286
2012	4	69,240	1,066,637	306,169	636,268	1,896,998	237,419	153,299	15,635	1,881,363	4,366,030
2012	5	81,840	1,080,482	325,053	650,295	2,006,389	369,363	153,817	17,131	1,989,257	4,667,237
2012	6	80,930	1,058,480	323,132	678,576	2,260,888	442,837	144,849	20,013	2,240,875	4,989,692
2012	7	89,248	1,184,067	392,662	709,547	2,527,656	467,783	142,269	23,182	2,504,474	5,513,232
2012	8	89,334	1,248,024	399,016	695,445	2,558,388	396,650	151,492	23,591	2,534,797	5,538,349
2012	9	72,237	1,096,359	350,324	640,443	2,072,007	283,853	155,932	17,929	2,054,078	4,671,154
2012	10	63,235	1,136,473	366,823	707,363	1,992,876	264,654	167,251	16,436	1,976,440	4,698,676
2012	11	68,878	1,180,171	389,237	714,544	2,027,143	243,386	153,342	15,926	2,011,216	4,776,701
2012	12	82,209	1,361,983	433,565	724,034	2,214,996	291,983	148,646	17,538	2,197,458	5,257,416
		922,835	14,304,338	4,484,520	8,248,559	25,704,044	3,802,699	1,849,181	214,862	25,489,182	59,316,177

Washington Results of Operations
 Historical Factors December 31, 2012
 JAM INPUT TEMPLATE
 ENERGY - SYSTEM

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2012	1	(2,463)	(13,061)	(10,415)	3,815	13,309	3,219	745		13,309	(4,850)
2012	2	(1,339)	(15,545)	6,641	(3,162)	13,697	1,625	(622)		13,697	1,295
2012	3	(2,578)	(44,063)	(468)	11,092	3,748	2,543	2,129		3,748	(27,596)
2012	4	(88)	2,083	5,837	5,278	(24,908)	(4,560)	1,060		(24,908)	(15,298)
2012	5	236	3,036	3,322	1,656	7,445	(383)	357		7,445	15,669
2012	6	967	22,624	6,954	(12,280)	(155,522)	(16,578)	(540)		(155,522)	(154,375)
2012	7	465	30,899	(11,768)	(14,408)	(119,270)	(31,304)	(769)		(119,270)	(146,154)
2012	8	(1,329)	(29,790)	(18,192)	(6,054)	(164,132)	(30,882)	(296)		(164,132)	(250,673)
2012	9	(1,264)	(8,863)	(2,202)	4,409	(42,476)	336	600		(42,476)	(49,460)
2012	10	714	12,310	1,516	(602)	14,596	2,452	(127)		14,596	30,859
2012	11	3,005	34,896	15,557	7,697	35,049	5,856	1,477		35,049	103,537
2012	12	(219)	8,056	15,507	1,673	36,646	3,592	359		36,646	65,614
		(3,893)	2,581	12,289	(884)	(381,817)	(64,084)	4,373		(381,817)	(431,435)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2012	1	77,392	1,370,899	437,836	735,918	2,168,346	279,880	173,226	15,688	2,152,658	5,243,297
2012	2	69,802	1,228,532	389,716	676,838	2,023,706	268,924	150,033	15,680	2,008,026	4,807,551
2012	3	72,108	1,219,563	366,746	691,033	1,985,407	263,554	157,279	16,112	1,969,294	4,755,690
2012	4	69,152	1,068,719	312,006	641,547	1,872,090	232,859	154,359	15,635	1,856,455	4,350,732
2012	5	82,076	1,083,518	328,375	651,951	2,013,833	368,980	154,174	17,131	1,996,702	4,682,906
2012	6	81,897	1,081,105	330,086	666,296	2,105,366	426,259	144,308	20,013	2,085,353	4,835,316
2012	7	89,713	1,214,966	380,894	695,139	2,408,386	436,479	141,500	23,182	2,385,204	5,367,078
2012	8	88,005	1,218,234	380,824	689,392	2,394,257	365,768	151,196	23,591	2,370,665	5,287,676
2012	9	70,973	1,087,495	348,122	644,852	2,029,531	284,189	156,531	17,929	2,011,602	4,621,694
2012	10	63,949	1,148,783	368,339	706,761	2,007,471	267,107	167,124	16,436	1,991,035	4,729,534
2012	11	71,883	1,215,067	404,794	722,240	2,062,192	249,242	154,820	15,926	2,046,266	4,880,237
2012	12	81,990	1,370,039	449,072	725,707	2,251,643	295,575	149,004	17,538	2,234,104	5,323,030
		918,942	14,306,920	4,496,809	8,247,675	25,322,227	3,738,614	1,853,554	214,862	25,107,364	58,884,742

SE Factor	1.5606%	24.2965%	7.6366%	14.0065%		6.3490%	3.1478%	0.3649%	42.6381%	100.0000%
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Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	SE	\$-50	\$-1	\$-12	\$-4	\$-9	\$-21	\$-3	\$0	\$0
4118000 Total		\$-50	\$-1	\$-12	\$-4	\$-9	\$-21	\$-3	\$0	\$0
4211000	CAGE	\$575	\$0	\$0	\$0	\$-138	\$-383	\$-52	\$-3	\$0
4211000	OR	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
4211000	SO	\$-226	\$-5	\$-54	\$-15	\$-34	\$-103	\$-14	\$-1	\$0
4211000	UT	\$-130	\$0	\$0	\$0	\$0	\$-130	\$0	\$0	\$0
4211000 Total		\$-897	\$-5	\$-20	\$-15	\$-172	\$-615	\$-65	\$-4	\$0
4212000	OR	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4212000	SO	\$45	\$1	\$11	\$3	\$7	\$21	\$3	\$0	\$0
4212000	WA	\$25	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0
4212000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000 Total		\$71	\$1	\$12	\$28	\$7	\$21	\$3	\$0	\$0
4401000	CA	\$50,465	\$50,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$69,340	\$0	\$0	\$0	\$0	\$0	\$69,340	\$0	\$0
4401000	OR	\$566,581	\$0	\$566,581	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$680,975	\$0	\$0	\$0	\$0	\$680,975	\$0	\$0	\$0
4401000	WA	\$136,862	\$0	\$0	\$136,862	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$91,729	\$0	\$0	\$0	\$91,729	\$0	\$0	\$0	\$0
4401000	WYU	\$12,547	\$0	\$0	\$0	\$12,547	\$0	\$0	\$0	\$0
4401000	CA	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0	\$0
4401000	OR	\$-5,483	\$0	\$-5,483	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$0	\$0
4401000	WA	\$-5,542	\$0	\$0	\$-5,542	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$76	\$0	\$0	\$0	\$76	\$0	\$0	\$0	\$0
4401000	UT	\$-3,945	\$0	\$0	\$0	\$0	\$-3,945	\$0	\$0	\$0
4401000	WA	\$-2,176	\$0	\$0	\$-2,176	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$-1,672	\$0	\$0	\$0	\$-1,672	\$0	\$0	\$0	\$0
4401000	CA	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$-64	\$0	\$0	\$0	\$0	\$0	\$-64	\$0	\$0
4401000	OR	\$1,612	\$0	\$1,612	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$3,037	\$0	\$0	\$0	\$0	\$3,037	\$0	\$0	\$0
4401000	WA	\$898	\$0	\$0	\$898	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$1,161	\$0	\$0	\$0	\$1,161	\$0	\$0	\$0	\$0
4401000	WYU	\$81	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$0
4401000	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$-2	\$0	\$0	\$0	\$0	\$0	\$-2	\$0	\$0
4401000	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$-14	\$0	\$0	\$0	\$0	\$-14	\$0	\$0	\$0
4401000	WA	\$-6	\$0	\$0	\$-6	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$-17	\$0	\$0	\$0	\$-17	\$0	\$0	\$0	\$0
4401000	CA	\$1,063	\$1,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$1,785	\$0	\$0	\$0	\$0	\$0	\$1,785	\$0	\$0
4401000	OR	\$13,939	\$0	\$13,939	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$18,865	\$0	\$0	\$0	\$0	\$18,865	\$0	\$0	\$0
4401000	WA	\$4,387	\$0	\$0	\$4,387	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000 RESIDENTIAL SALES	WYP	\$1,171	\$0	\$0	\$0	\$1,171	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	OTHER	\$1,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,679
4401000 RESIDENTIAL SALES	OTHER	-\$1,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,142
4401000 RESIDENTIAL SALES	OTHER	\$1,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,102
4401000 Total		\$1,639,628	\$51,693	\$576,653	\$134,424	\$105,081	\$699,018	\$71,120	\$0	\$1,640
4403000 BPA REG BAL-RES	IDU	-\$1,738	\$0	\$0	\$0	\$0	\$0	-\$1,738	\$0	\$0
4403000 BPA REG BAL-RES	OR	-\$20,568	\$0	-\$20,568	\$0	\$0	\$0	\$0	\$0	\$0
4403000 BPA REG BAL-RES	WA	-\$5,952	\$0	\$0	-\$5,952	\$0	\$0	\$0	\$0	\$0
4403000 Total		-\$28,258	\$0	-\$20,568	\$0	-\$5,952	\$0	-\$1,738	\$0	\$0
4421000 COMMERCIAL SALES	CA	\$33,284	\$33,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$36,509	\$0	\$0	\$0	\$0	\$0	\$36,509	\$0	\$0
4421000 COMMERCIAL SALES	OR	\$420,592	\$0	\$420,592	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$632,598	\$0	\$0	\$0	\$0	\$632,598	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	\$111,307	\$0	\$0	\$111,307	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$111,091	\$0	\$0	\$0	\$111,091	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYU	\$11,766	\$0	\$0	\$0	\$11,766	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0
4421000 COMMERCIAL SALES	OR	-\$5,278	\$0	-\$5,278	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$96	\$0	\$0	\$0	\$0	\$96	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$4,483	\$0	\$0	-\$4,483	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$110	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	-\$4,133	\$0	\$0	\$0	\$0	-\$4,133	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$1,681	\$0	\$0	-\$1,681	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	-\$2,393	\$0	\$0	\$0	-\$2,393	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	-\$405	-\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$432	\$0	\$0	\$0	\$0	\$0	\$432	\$0	\$0
4421000 COMMERCIAL SALES	OR	-\$1,769	\$0	-\$1,769	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$4,213	\$0	\$0	\$0	\$0	\$4,213	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$170	\$0	\$0	-\$170	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$2,566	\$0	\$0	\$0	\$2,566	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYU	\$321	\$0	\$0	\$321	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	\$684	\$684	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$938	\$0	\$0	\$0	\$0	\$0	\$938	\$0	\$0
4421000 COMMERCIAL SALES	OR	\$9,186	\$0	\$9,186	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$16,792	\$0	\$0	\$0	\$0	\$16,792	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	\$3,608	\$0	\$0	\$3,608	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$833	\$0	\$0	\$0	\$833	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$191	\$0	\$0	\$0	\$191	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	OTHER	\$797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
4421000 COMMERCIAL SALES	OTHER	-\$955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$955
4421000 COMMERCIAL SALES	OTHER	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025
4421000 Total		\$1,377,760	\$33,613	\$422,732	\$108,550	\$124,486	\$649,566	\$37,915	\$0	\$867
4421200 BPA REG BAL-INDUST	IDU	-\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200 BPA REG BAL-INDUST	OR	-\$3	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421200	BPA REG BAL-INDUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200 Total		-\$19	\$0	\$0	\$0	-\$19	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	-\$39	-\$3	-\$3	\$0	\$0	\$0	-\$1,096	-\$16	\$0
4421400	BPA REG BAL-IRRIG	-\$700	-\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	-\$529	\$0	-\$529	\$0	\$0	\$0	\$0	\$0	\$0
4421400 Total		-\$2,325	-\$700	-\$700	\$0	-\$529	\$0	-\$1,096	\$0	\$0
4421500	BPA REG BAL-COMMRC	-\$120	\$0	\$0	\$0	\$0	\$0	-\$120	\$0	\$0
4421500	BPA REG BAL-COMMRC	-\$963	-\$963	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	-\$461	\$0	-\$461	\$0	\$0	\$0	\$0	\$0	\$0
4421500 Total		-\$1,545	-\$963	-\$461	\$0	\$0	\$0	-\$120	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$2,399	\$2,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$18,165	\$0	\$0	\$0	\$0	\$0	\$18,165	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$141,600	\$141,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$334,010	\$0	\$0	\$0	\$0	\$334,010	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$49,777	\$0	\$0	\$49,777	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$294,924	\$0	\$0	\$294,924	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$100,061	\$0	\$0	\$100,061	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$73,155	\$0	\$0	\$0	\$0	\$112,687	\$73,155	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$112,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$145	\$0	\$0	\$0	\$0	\$0	\$145	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$2,231	\$0	-\$2,231	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$2,040	\$0	-\$2,040	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$501	\$0	\$0	\$501	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$2,588	\$0	\$0	\$0	\$0	-\$2,588	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$840	\$0	-\$840	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$11,215	\$0	\$0	-\$11,215	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$479	\$0	\$0	\$0	\$0	\$0	\$479	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$176	\$0	-\$176	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$962	\$0	-\$962	\$0	\$0	-\$962	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$1,239	\$0	\$1,239	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$1,630	\$0	\$0	\$1,630	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$331	\$0	\$0	\$0	\$0	\$0	\$331	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$820	\$0	\$820	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$7,711	\$0	\$0	\$0	\$0	\$7,711	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$1,612	\$0	\$1,612	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$187	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$792	\$0	\$0	\$0	\$792	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271
4422000	IND SLS/EXCL IRRIG	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$534
4422000 Total		\$1,122,625	\$2,577	\$140,012	\$49,747	\$386,922	\$450,928	\$92,276	\$163	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	\$12,084	\$12,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$60,372	\$0	\$0	\$0	\$0	\$0	\$60,372	\$0	\$0
4423000	INDUST SALES-IRRIG	\$20,422	\$0	\$20,422	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$16,531	\$0	\$0	\$0	\$0	\$16,531	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$13,060	\$0	\$0	\$13,060	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$1,971	\$0	\$0	\$0	\$1,971	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$240	\$0	-\$240	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$575	\$0	\$0	-\$575	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$3	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$16	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$18	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$1,809	\$0	\$0	\$0	\$0	\$0	\$1,809	\$0	\$0
4423000	INDUST SALES-IRRIG	\$463	\$0	\$463	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$469	\$0	\$0	\$0	\$0	\$469	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$455	\$0	\$0	\$455	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$153
4423000	INDUST SALES-IRRIG	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0
4423000 Total		\$127,357	\$12,230	\$20,660	\$12,958	\$2,359	\$17,003	\$62,182	\$0	-\$36
4441000	PUB STHWY LIGHT	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$484	\$0	\$0	\$0	\$0	\$0	\$484	\$0	\$0
4441000	PUB STHWY LIGHT	\$6,209	\$0	\$6,209	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$9,852	\$0	\$0	\$0	\$0	\$9,852	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$1,296	\$0	\$0	\$1,296	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$1,789	\$0	\$0	\$0	\$1,789	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$417	\$0	\$0	\$0	\$417	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	-\$19	\$0	-\$19	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	-\$57	\$0	\$0	-\$57	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	-\$9	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$112	\$0	\$112	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	-\$255	\$0	\$0	\$0	\$0	-\$255	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
4441000	PUB ST/HWY LIGHT	\$154	\$0	\$154	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$281	\$0	\$0	\$0	\$0	\$281	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
4441000	PUB ST/HWY LIGHT	\$755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755
4441000 Total		\$19,998	\$432	\$6,456	\$1,264	\$2,239	\$9,879	\$498	\$0	-\$770
4451000	OTHER SALES PUBLIC	\$16,308	\$0	\$0	\$0	\$0	\$16,308	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$459	\$0	\$0	\$0	\$0	-\$459	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$420	\$0	\$0	\$0	\$0	\$420	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
4451000	OTHER SALES PUBLIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4451000 Total		\$16,263	\$0	\$0	\$0	\$0	\$16,273	\$0	\$0	-\$9
4471000	ON-SYS WHOLE-FIRM	\$1,040	\$0	\$1,040	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	\$5,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,564
4471000	ON-SYS WHOLE-FIRM	\$4,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,052
4471000	ON-SYS WHOLE-FIRM	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
4471000	ON-SYS WHOLE-FIRM	\$448	\$7	\$115	\$26	\$70	\$193	\$0	\$26	\$2
4471000 Total		\$10,228	-\$7	\$925	-\$36	-\$50	-\$193	-\$26	-\$26	\$9,614
4479000	TRANS SRVC	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84
4479000	TRANS SRVC	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4479000 Total		\$88	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$84
447NPC	Net Power Costs	\$208,591	\$9,491	\$152,305	\$46,796	\$0	\$0	\$0	\$0	\$0
447NPC Total		\$208,591	\$9,491	\$152,305	\$46,796	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$210	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$218	\$0
4501000	FORF DISC/INT-RES	\$2,960	\$0	\$2,960	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$2,313	\$0	\$0	\$0	\$0	\$2,313	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$522	\$0	\$0	\$522	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$370	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$49	\$0	\$0	\$0	\$0	\$49	\$0	\$0	\$0
4501000 Total		\$6,644	\$210	\$2,960	\$522	\$420	\$2,313	\$218	\$0	\$0
4502000	FORF DISC/INT-COMM	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$43	\$0
4502000	FORF DISC/INT-COMM	\$692	\$0	\$692	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$775	\$0	\$0	\$0	\$0	\$775	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$137	\$0	\$0	\$137	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$126	\$0	\$0	\$0	\$126	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4502000 Total		\$1,858	\$66	\$692	\$137	\$145	\$775	\$43	\$0	\$0
4503000	FORF DISC/INT-IND	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$222	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Operations Revenue (Actuals)
Twelve Months Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	OR	\$185	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$274	\$0	\$274	\$0	\$0	\$0	\$274	\$0	\$0
4503000	UT	\$38	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$78	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$38	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0
4503000	WYP	\$857	\$21	\$185	\$38	\$117	\$274	\$222	\$0	\$0
4503000 Total		\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	CA	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$3	\$0
4504000	GOVT MUNI/ALL OTH	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4504000	OR	\$74	\$0	\$74	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4504000	UT	\$9	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	\$87	\$1	\$3	\$2	\$9	\$74	\$3	\$0	\$0
4504000	WYU	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	CA	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$68	\$0
4511000	ACCOUNT SERV CHG	\$510	\$0	\$510	\$0	\$0	\$0	\$0	\$0	\$0
4511000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	OR	\$2,651	\$0	\$2,651	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$103	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0
4511000	UT	\$17	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	CA	\$33	\$0	\$33	\$0	\$0	\$0	\$0	\$33	\$0
4511000	ACCOUNT SERV CHG	\$293	\$0	\$293	\$0	\$0	\$0	\$0	\$0	\$0
4511000	OR	\$479	\$0	\$479	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$57	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0
4511000	UT	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	WYU	\$4,448	\$40	\$803	\$160	\$213	\$3,131	\$101	\$0	\$0
4511000 Total		\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	CA	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$1	\$0
4512000	TAMPER/RECONNECT	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4512000	IDU	\$13	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4512000	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	UT	\$41	\$2	\$21	\$4	\$1	\$13	\$1	\$0	\$0
4512000	TAMPER/RECONNECT	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	CA	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$5	\$0
4513000	OTHER	\$756	\$0	\$756	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	\$719	\$0	\$719	\$0	\$0	\$0	\$0	\$0	\$0
4513000	UT	\$-10	\$0	\$0	\$-10	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	\$267	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0
4513000	WYU	\$86	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0
4513000	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4513000 Total		\$1,908	\$74	\$758	\$9	\$355	\$724	\$6	\$0	\$0
4514100	UT	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
4514100	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total		\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
4514400	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4514400 Total		\$3	\$1	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4514900	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000 Total		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	OR	\$665	\$0	\$665	\$0	\$0	\$0	\$0	\$0	\$0
4541000	SO	\$499	\$10	\$119	\$34	\$76	\$228	\$30	\$1	\$0
4541000	UT	\$741	\$0	\$0	\$27	\$0	\$741	\$0	\$0	\$0
4541000	WA	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	WYP	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4541000	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4541000	CA	\$484	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	IDU	\$158	\$0	\$0	\$0	\$0	\$0	\$158	\$0	\$0
4541000	OR	\$3,347	\$0	\$3,347	\$0	\$0	\$0	\$0	\$0	\$0
4541000	UT	\$2,040	\$0	\$0	\$882	\$0	\$2,040	\$0	\$0	\$0
4541000	WA	\$882	\$0	\$0	\$882	\$0	\$0	\$0	\$0	\$0
4541000	WYP	\$314	\$0	\$0	\$314	\$0	\$0	\$0	\$0	\$0
4541000	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4541000	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4541000	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4541000	OR	\$93	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0
4541000	UT	\$40	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0
4541000	WA	\$59	\$0	\$0	\$59	\$0	\$0	\$0	\$0	\$0
4541000	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4541000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	OR	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4541000	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4541000	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4541000	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4541000	CAGE	\$159	\$0	\$0	\$0	\$38	\$106	\$14	\$1	\$0
4541000	JBG	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4541000	SG	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
4541000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	CAGW	\$572	\$26	\$417	\$128	\$24	\$65	\$9	\$1	\$0
4541000	SG	\$152	\$2	\$39	\$12	\$24	\$65	\$9	\$1	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$366	\$0	\$366	\$0	\$0	\$0	\$244	\$33	\$2
4541000	RENTS - COMMON	\$79	\$4	\$68	\$18	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$891	\$14	\$228	\$71	\$139	\$383	\$0	\$52	\$3
4541000	RENTS - COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$98	\$2	\$23	\$7	\$15	\$45	\$0	\$6	\$0
4541000	RENTS - COMMON	\$460	\$0	\$0	\$0	\$0	\$460	\$0	\$0	\$0
4541000	RENTS - COMMON	\$12	\$0	\$0	\$0	\$3	\$8	\$0	\$1	\$0
4541000	RENTS - COMMON	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$95	\$2	\$23	\$6	\$14	\$44	\$0	\$6	\$0
4541000	RENTS - COMMON	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4541000	RENTS - COMMON	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$97	\$0	\$97	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$134	\$0	\$0	\$0	\$0	\$134	\$0	\$0	\$0
4541000	RENTS - COMMON	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$2,961	\$60	\$709	\$199	\$451	\$1,355	\$178	\$9	\$0
4541000	RENTS - COMMON	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
4541000 Total		\$15,522	\$625	\$5,813	\$1,454	\$1,228	\$5,891	\$493	\$18	\$0
4542000	RENTS - NON COMMON	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4542000 Total		\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4543000	MCI FOGWIRE REVENUES	\$3,350	\$0	\$0	\$0	\$0	\$801	\$2,228	\$301	\$20
4543000 Total		\$3,350	\$0	\$0	\$0	\$801	\$2,228	\$301	\$20	\$0
4561100	Other Wheeling Rev	\$1,080	\$11	\$173	\$53	\$201	\$560	\$76	\$5	\$0
4561100	Other Wheeling Rev	\$1,141	\$11	\$183	\$56	\$213	\$592	\$80	\$5	\$0
4561100	Other Wheeling Rev	\$555	\$6	\$89	\$27	\$103	\$288	\$39	\$3	\$0
4561100	Other Wheeling Rev	\$289	\$3	\$46	\$14	\$54	\$150	\$20	\$1	\$0
4561100	Other Wheeling Rev	\$462	\$5	\$74	\$23	\$86	\$240	\$32	\$2	\$0
4561100	Other Wheeling Rev	\$1,109	\$11	\$178	\$55	\$207	\$576	\$78	\$5	\$0
4561100	Other Wheeling Rev	\$660	\$7	\$106	\$33	\$123	\$342	\$46	\$3	\$0
4561100	Other Wheeling Rev	\$1,973	\$20	\$317	\$97	\$368	\$1,024	\$138	\$9	\$0
4561100	Other Wheeling Rev	\$19	\$0	\$3	\$1	\$3	\$10	\$1	\$0	\$0
4561100	Other Wheeling Rev	\$1,305	\$13	\$209	\$64	\$243	\$677	\$92	\$6	\$0
4561100	Other Wheeling Rev	\$657	\$7	\$105	\$32	\$122	\$341	\$46	\$3	\$0
4561100	Other Wheeling Rev	\$18,842	\$189	\$3,025	\$929	\$3,514	\$9,776	\$1,322	\$86	\$0
4561100	Other Wheeling Rev	\$806	\$8	\$129	\$40	\$150	\$418	\$57	\$4	\$0
4561100	Other Wheeling Rev	\$59	\$1	\$9	\$3	\$11	\$31	\$4	\$0	\$0
4561100	Other Wheeling Rev	\$438	\$4	\$70	\$22	\$82	\$227	\$31	\$2	\$0
4561100	Other Wheeling Rev	\$210	\$2	\$34	\$10	\$39	\$109	\$15	\$1	\$0
4561100	Other Wheeling Rev	\$588	\$6	\$94	\$29	\$110	\$305	\$41	\$3	\$0
4561100 Total		\$30,193	\$302	\$4,847	\$1,489	\$5,632	\$15,666	\$2,119	\$138	\$0
4561910	SIT FIRM WHEEL REV	\$3,144	\$31	\$505	\$155	\$586	\$1,631	\$221	\$14	\$0
4561910 Total		\$3,144	\$31	\$505	\$155	\$586	\$1,631	\$221	\$14	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561920	WT FIRM WHEEL REV	\$2,350	\$24	\$377	\$438	\$1,219	\$165	\$11	\$0	\$0
4561920	WT FIRM WHEEL REV	\$4,308	\$43	\$692	\$804	\$2,235	\$302	\$20	\$0	\$0
4561920	WT FIRM WHEEL REV	\$16,431	\$164	\$2,638	\$3,065	\$8,525	\$1,153	\$75	\$0	\$0
4561920	WT FIRM WHEEL REV	\$806	\$8	-\$129	-\$150	-\$418	-\$57	-\$4	\$0	\$0
4561920	WT FIRM WHEEL REV	\$806	\$8	\$129	\$150	\$418	\$57	\$4	\$0	\$0
4561920	WT FIRM WHEEL REV	\$11,565	\$116	\$1,857	\$2,157	\$6,000	\$812	\$53	\$0	\$0
4561920 Total		\$34,654	\$347	\$5,563	\$6,464	\$17,980	\$2,432	\$159	\$0	\$0
4561930	NON-FIRM WHEEL REV	\$13,847	\$142	\$2,209	\$2,786	\$6,926	\$1,031	\$59	\$0	\$0
4561930 Total		\$13,847	\$142	\$2,209	\$2,786	\$6,926	\$1,031	\$59	\$0	\$0
4561990	TRANSMN REV REFUND	\$3,313	-\$33	-\$532	-\$618	-\$1,719	-\$232	-\$15	\$0	\$0
4561990	TRANSMN REV REFUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561990	TRANSMN REV REFUND	\$-19	\$0	-\$3	-\$4	-\$10	-\$1	\$0	\$0	\$0
4561990	TRANSMN REV REFUND	\$-1,141	-\$11	-\$183	-\$213	-\$592	-\$80	-\$5	\$0	\$0
4561990	TRANSMN REV REFUND	\$660	-\$7	-\$106	-\$123	-\$342	-\$46	-\$3	\$0	\$0
4561990	TRANSMN REV REFUND	\$-289	-\$3	-\$46	-\$54	-\$150	-\$20	-\$1	\$0	\$0
4561990 Total		-\$5,422	-\$54	-\$870	-\$1,011	-\$2,813	-\$381	-\$25	\$0	\$0
4562100	USE OF FACIL REV	\$16	\$0	\$4	\$3	\$7	\$1	\$0	\$0	\$0
4562100 Total		\$16	\$0	\$4	\$3	\$7	\$1	\$0	\$0	\$0
4562200	OTHER	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
4562200 Total		\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
4562300	MISC OTHER REV	\$61	\$0	\$0	\$15	\$41	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	-\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$1,103	\$0	\$0	\$264	\$734	\$99	\$6	\$0	\$0
4562300	MISC OTHER REV	\$-23	\$0	-\$6	-\$4	-\$10	-\$1	\$0	\$0	\$0
4562300	MISC OTHER REV	-\$294	-\$5	-\$75	-\$46	-\$126	-\$17	-\$1	\$0	\$0
4562300	MISC OTHER REV	\$2,176	\$0	\$0	\$520	\$1,447	\$196	\$13	\$0	\$0
4562300	MISC OTHER REV	\$1,058	\$46	\$746	\$9	\$25	\$3	\$0	\$0	\$0
4562300	MISC OTHER REV	\$263	\$0	\$0	\$63	\$175	\$24	\$2	\$0	\$0
4562300	MISC OTHER REV	\$101	\$5	\$74	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$421	\$7	\$108	\$66	\$181	\$24	\$2	\$0	\$0
4562300	MISC OTHER REV	-\$11,147	-\$179	-\$2,860	-\$1,736	-\$4,790	-\$647	-\$43	\$0	\$0
4562300	MISC OTHER REV	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$591	\$9	\$152	\$92	\$254	\$34	\$2	\$0	\$0
4562300	MISC OTHER REV	\$11,596	\$186	\$2,975	\$1,806	\$4,983	\$673	\$45	\$0	\$0
4562300	MISC OTHER REV	\$13,188	\$0	\$0	\$3,153	\$8,771	\$1,186	\$78	\$0	\$0
4562300	MISC OTHER REV	\$10,424	\$74	\$7,611	\$2,339	\$0	\$0	\$0	\$0	\$0
4562300 Total		\$23,754	\$544	\$8,725	\$4,464	\$11,708	\$1,580	\$103	\$0	\$0
4562400	M&S INVENTORY SALES	\$13	\$0	\$3	\$2	\$6	\$1	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4562400 Total		\$30	\$0	\$3	\$2	\$23	\$1	\$0	\$0	\$0
4562500	M&S INV COST OF SALE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562500	M&S INV COST OF SALE	-\$136	\$0	\$0	\$0	-\$136	\$0	\$0	\$0	\$0
4562500 Total		-\$134	\$0	\$0	\$0	-\$134	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700	RNW ENRGY CRDT SALES	\$6,245	\$100	\$1,602	\$499	\$973	\$2,683	\$362	\$24	\$0
4562700	RNW ENRGY CRDT SALES	\$1,049	\$17	\$269	\$84	\$163	\$451	\$61	\$4	\$0
4562700	RNW ENRGY CRDT SALES	\$80,214	\$1,289	\$20,581	\$6,411	\$12,494	\$34,470	\$4,656	\$312	\$0
4562700	RNW ENRGY CRDT SALES	\$31,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,952
4562700 Total		\$106,970	\$1,206	\$19,248	\$5,996	\$11,685	\$32,238	\$4,354	\$292	\$31,952
4562800	CA GHG Emission Allo	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434
4562800	CA GHG Emission Allo	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434
4562800 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$4,737,397	\$113,582	\$1,348,957	\$361,494	\$654,766	\$1,940,530	\$273,675	\$10,474	\$33,979



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	SE	\$50	\$1	\$12	\$9	\$4	\$21	\$3	\$0	\$0
4118000 Total		\$50	\$1	\$12	\$9	\$4	\$21	\$3	\$0	\$0
4211000	CAGE	\$575	\$0	\$0	\$0	\$0	\$383	\$52	\$3	\$0
4211000	OR	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
4211000	SO	\$226	\$5	\$64	\$34	\$15	\$103	\$14	\$1	\$0
4211000	UT	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0	\$0
4211000 Total		\$897	\$5	\$20	\$15	\$172	\$615	\$65	\$4	\$0
4212000	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4212000	SO	\$45	\$1	\$11	\$3	\$21	\$21	\$3	\$0	\$0
4212000	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
4212000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000 Total		\$71	\$1	\$12	\$28	\$7	\$21	\$3	\$0	\$0
4401000	CA	\$50,465	\$50,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$69,340	\$0	\$0	\$0	\$0	\$0	\$69,340	\$0	\$0
4401000	OR	\$566,581	\$0	\$566,581	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$680,975	\$0	\$0	\$0	\$0	\$680,975	\$0	\$0	\$0
4401000	WA	\$136,862	\$0	\$136,862	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$91,729	\$0	\$0	\$91,729	\$0	\$0	\$0	\$0	\$0
4401000	WYU	\$12,547	\$0	\$0	\$12,547	\$0	\$0	\$0	\$0	\$0
4401000	CA	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$61	\$0	\$61	\$0	\$0	\$0	\$61	\$0	\$0
4401000	OR	\$5,483	\$0	\$5,483	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$101	\$0	\$101	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WA	\$5,542	\$0	\$5,542	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$76	\$0	\$0	\$76	\$0	\$0	\$0	\$0	\$0
4401000	WA	\$3,945	\$0	\$3,945	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$1,672	\$0	\$0	\$1,672	\$0	\$0	\$0	\$0	\$0
4401000	CA	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$64	\$0	\$64	\$0	\$0	\$0	\$64	\$0	\$0
4401000	OR	\$1,612	\$0	\$1,612	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$3,037	\$0	\$3,037	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WA	\$898	\$0	\$898	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$1,161	\$0	\$1,161	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WYU	\$81	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0
4401000	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$2	\$0	\$2	\$0	\$0	\$0	\$2	\$0	\$0
4401000	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$14	\$0	\$14	\$0	\$0	\$0	\$14	\$0	\$0
4401000	WA	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4401000	WYP	\$17	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0
4401000	CA	\$1,063	\$1,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	IDU	\$1,785	\$0	\$1,785	\$0	\$0	\$0	\$1,785	\$0	\$0
4401000	OR	\$13,939	\$0	\$13,939	\$0	\$0	\$0	\$0	\$0	\$0
4401000	UT	\$18,865	\$0	\$18,865	\$0	\$0	\$18,865	\$0	\$0	\$0
4401000	WA	\$4,387	\$0	\$4,387	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000 RESIDENTIAL SALES	WYP	\$1,171	\$0	\$0	\$0	\$1,171	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4401000 RESIDENTIAL SALES	OTHER	\$1,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,679
4401000 RESIDENTIAL SALES	OTHER	-\$1,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,142
4401000 RESIDENTIAL SALES	OTHER	\$1,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,102
4401000 Total		\$1,639,628	\$51,693	\$576,653	\$134,424	\$105,081	\$699,018	\$71,120	\$0	\$1,640
4403000 BPA REG BAL-RES	IDU	-\$1,738	\$0	\$0	\$0	\$0	\$0	-\$1,738	\$0	\$0
4403000 BPA REG BAL-RES	OR	-\$20,568	\$0	-\$20,568	\$0	\$0	\$0	\$0	\$0	\$0
4403000 BPA REG BAL-RES	WA	-\$5,952	\$0	-\$5,952	\$0	\$0	\$0	\$0	\$0	\$0
4403000 Total		-\$28,258	\$0	-\$20,568	-\$5,952	\$0	\$0	-\$1,738	\$0	\$0
4421000 COMMERCIAL SALES	CA	\$33,284	\$33,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$36,509	\$0	\$0	\$0	\$0	\$0	\$36,509	\$0	\$0
4421000 COMMERCIAL SALES	OR	\$420,592	\$0	\$420,592	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$632,598	\$0	\$0	\$0	\$0	\$632,598	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	\$111,307	\$0	\$111,307	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$111,091	\$0	\$0	\$0	\$111,091	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYU	\$11,766	\$0	\$0	\$0	\$11,766	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0
4421000 COMMERCIAL SALES	OR	-\$5,278	\$0	-\$5,278	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$96	\$0	\$0	\$0	\$0	\$96	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$4,483	\$0	\$0	-\$4,483	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$110	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	-\$4,133	\$0	\$0	-\$4,133	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$1,681	\$0	\$0	-\$1,681	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	-\$2,393	\$0	\$0	\$0	-\$2,393	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	-\$405	-\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$432	\$0	\$0	\$0	\$0	\$0	\$432	\$0	\$0
4421000 COMMERCIAL SALES	OR	-\$1,769	\$0	-\$1,769	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$4,213	\$0	\$0	\$0	\$0	\$4,213	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	-\$170	\$0	\$0	-\$170	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$2,566	\$0	\$0	\$0	\$2,566	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYU	\$321	\$0	\$0	\$0	\$321	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	CA	\$684	\$684	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	IDU	\$938	\$0	\$0	\$0	\$0	\$0	\$938	\$0	\$0
4421000 COMMERCIAL SALES	OR	\$9,186	\$0	\$9,186	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	UT	\$16,792	\$0	\$0	\$0	\$0	\$16,792	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WA	\$3,608	\$0	\$3,608	\$0	\$0	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYP	\$833	\$0	\$0	\$0	\$833	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	WYU	\$191	\$0	\$0	\$0	\$191	\$0	\$0	\$0	\$0
4421000 COMMERCIAL SALES	OTHER	\$797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
4421000 COMMERCIAL SALES	OTHER	-\$955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$955
4421000 COMMERCIAL SALES	OTHER	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025
4421000 Total		\$1,377,760	\$33,613	\$422,732	\$108,560	\$124,486	\$649,566	\$37,915	\$0	\$867
4421200 BPA REG BAL-INDUST	IDU	-\$16	\$0	\$0	\$0	\$0	\$0	-\$16	\$0	\$0
4421200 BPA REG BAL-INDUST	OR	-\$3	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421200	BPA REG BAL-INDUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200 Total	WA	-\$19	\$0	-\$19	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	-\$39	-\$3	\$0	\$0	\$0	\$0	-\$1,096	-\$16	\$0
4421400	BPA REG BAL-IRRIG	-\$1,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	-\$700	-\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400	WA	-\$529	\$0	-\$529	\$0	\$0	\$0	\$0	\$0	\$0
4421400 Total	WA	-\$2,325	-\$700	-\$529	\$0	\$0	\$0	-\$1,096	-\$120	\$0
4421500	BPA REG BAL-COMMRC	-\$963	\$0	-\$963	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	-\$461	\$0	-\$461	\$0	\$0	\$0	\$0	\$0	\$0
4421500 Total	WA	-\$1,545	-\$963	-\$461	\$0	\$0	\$0	-\$120	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$2,399	\$2,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$18,165	\$0	\$0	\$0	\$0	\$0	\$18,165	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$141,600	\$141,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$334,010	\$0	\$0	\$0	\$0	\$334,010	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$49,777	\$0	\$49,777	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$294,924	\$0	\$0	\$294,924	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$100,061	\$0	\$0	\$100,061	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$73,155	\$0	\$0	\$0	\$0	\$0	\$73,155	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$112,687	\$0	\$0	\$0	\$0	\$112,687	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$145	\$0	\$0	\$0	\$0	\$0	\$145	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$2,231	\$0	-\$2,231	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$2,040	\$0	-\$2,040	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$501	\$0	\$0	\$501	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$2,588	\$0	\$0	\$0	\$0	-\$2,588	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$840	\$0	-\$840	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$11,215	\$0	\$0	-\$11,215	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$176	\$0	-\$176	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$962	\$0	-\$962	\$0	\$0	-\$962	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$1,239	\$0	\$1,239	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$1,630	\$0	\$0	\$1,630	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$331	\$0	\$0	\$0	\$0	\$0	\$331	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$820	\$0	\$820	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$7,711	\$0	\$0	\$0	\$0	\$7,711	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$1,612	\$0	\$1,612	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$187	\$0	\$0	\$187	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$792	\$0	\$0	\$792	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	-\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000 Total	OTHER	\$1,122,625	\$2,577	\$140,012	\$49,747	\$386,922	\$450,928	\$92,276	\$0	\$163



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	\$12,084	\$12,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$60,372	\$0	\$0	\$0	\$0	\$0	\$60,372	\$0	\$0
4423000	INDUST SALES-IRRIG	\$20,422	\$0	\$20,422	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$16,531	\$0	\$0	\$0	\$0	\$16,531	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$13,060	\$0	\$0	\$13,060	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$1,971	\$0	\$0	\$0	\$1,971	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$240	\$0	-\$240	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$575	\$0	\$0	-\$575	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$3	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$18	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$1,809	\$0	\$0	\$0	\$0	\$0	\$1,809	\$0	\$0
4423000	INDUST SALES-IRRIG	\$463	\$0	\$463	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$469	\$0	\$0	\$0	\$0	\$469	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$455	\$0	\$0	\$455	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$153
4423000	INDUST SALES-IRRIG	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0
4423000 Total		\$127,357	\$12,230	\$20,660	\$12,958	\$2,359	\$17,003	\$62,182	\$0	-\$36
4441000	PUB ST/HWY LIGHT	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$484	\$0	\$0	\$0	\$0	\$0	\$484	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$6,209	\$0	\$6,209	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$9,852	\$0	\$0	\$0	\$0	\$9,852	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$1,296	\$0	\$0	\$1,296	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$1,789	\$0	\$0	\$0	\$1,789	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$417	\$0	\$0	\$0	\$417	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$19	\$0	-\$19	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$57	\$0	\$0	-\$57	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$9	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
4441000	PUB ST/HWY LIGHT	\$112	\$0	\$112	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$255	\$0	\$0	\$0	\$0	-\$255	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
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Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB STHWY LIGHT	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4441000	PUB STHWY LIGHT	\$281	\$0	\$154	\$0	\$0	\$281	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$18	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
4441000	PUB STHWY LIGHT	\$755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755
4441000 Total		\$19,998	\$432	\$6,456	\$1,264	\$2,239	\$9,879	\$498	\$0	\$770
4451000	OTHER SALES PUBLIC	\$16,308	\$0	\$0	\$0	\$0	\$16,308	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$459	\$0	\$0	\$0	\$0	\$459	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$420	\$0	\$0	\$0	\$0	\$420	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
4451000	OTHER SALES PUBLIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4451000 Total		\$16,263	\$0	\$0	\$0	\$0	\$16,273	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	\$1,040	\$0	\$1,040	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	\$5,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,564
4471000	ON-SYS WHOLE-FIRM	\$4,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,052
4471000	ON-SYS WHOLE-FIRM	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	\$448	\$7	\$115	\$36	\$70	\$193	\$26	\$26	\$0
4471000 Total		\$10,228	\$7	\$925	\$36	\$50	\$193	\$26	\$26	\$0
4479000	TRANS SRVC	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84
4479000	TRANS SRVC	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4479000 Total		\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84
447NPC	Net Power Costs	\$208,591	\$9,491	\$152,305	\$46,796	\$0	\$0	\$0	\$0	\$0
447NPC Total		\$208,591	\$9,491	\$152,305	\$46,796	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$210	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$218	\$0	\$0	\$0	\$0	\$0	\$218	\$0	\$0
4501000	FORF DISC/INT-RES	\$2,960	\$0	\$2,960	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$2,313	\$0	\$0	\$0	\$0	\$2,313	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$522	\$0	\$0	\$522	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$370	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
4501000 Total		\$6,644	\$210	\$2,960	\$522	\$420	\$2,313	\$218	\$0	\$0
4502000	FORF DISC/INT-COMM	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$43	\$0	\$0	\$0	\$0	\$0	\$43	\$0	\$0
4502000	FORF DISC/INT-COMM	\$692	\$0	\$692	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$775	\$0	\$0	\$0	\$0	\$775	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$137	\$0	\$0	\$137	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$126	\$0	\$0	\$0	\$126	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4502000 Total		\$1,858	\$66	\$692	\$137	\$145	\$775	\$43	\$0	\$0
4503000	FORF DISC/INT-IND	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$222	\$0	\$0	\$0	\$0	\$0	\$222	\$0	\$0



Electric Operations Revenue (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	FORF DISC/INT-IND	\$185	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$274	\$0	\$0	\$0	\$0	\$274	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$78	\$0	\$0	\$0	\$0	\$78	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	\$38	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0
4503000 Total		\$857	\$21	\$185	\$0	\$38	\$117	\$274	\$222	\$0
4504000	GOVT MUNI/ALL OTH	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
4504000	GOVT MUNI/ALL OTH	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	\$74	\$0	\$0	\$0	\$0	\$74	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000 Total		\$87	\$1	\$3	\$0	\$2	\$9	\$74	\$3	\$0
4511000	ACCOUNT SERV CHG	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$68	\$0	\$0	\$0	\$0	\$0	\$68	\$0	\$0
4511000	ACCOUNT SERV CHG	\$510	\$0	\$510	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$2,651	\$0	\$0	\$0	\$0	\$2,651	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$103	\$0	\$0	\$0	\$103	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$120	\$0	\$0	\$0	\$120	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4511000	ACCOUNT SERV CHG	\$293	\$0	\$293	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$479	\$0	\$0	\$0	\$0	\$479	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$68	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
4511000 Total		\$4,448	\$40	\$803	\$160	\$213	\$3,131	\$101	\$0	\$0
4512000	TAMPER/RECONNECT	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4512000	TAMPER/RECONNECT	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total		\$41	\$2	\$21	\$4	\$1	\$13	\$1	\$1	\$0
4513000	OTHER	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0
4513000	OTHER	\$756	\$0	\$756	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	\$11	\$0	\$3	\$0	\$1	\$2	\$5	\$1	\$0
4513000	OTHER	\$719	\$0	\$0	\$0	\$0	\$719	\$0	\$0	\$0
4513000	OTHER	\$-10	\$0	\$0	\$0	\$-10	\$0	\$0	\$0	\$0
4513000	OTHER	\$267	\$0	\$0	\$0	\$267	\$0	\$0	\$0	\$0
4513000 Total		\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4513000 Total		\$1,908	\$74	\$78	\$355	\$724	\$6	\$0	\$0	\$0
4514100 ENERGY FINANSWR	UT	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4514100 ENERGY FINANSWR	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total		\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4514400 ENERGY FINANSWR LGHT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400 ENERGY FINANSWR LGHT	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4514400 Total		\$3	\$1	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4514900 ENERGY FINANSWR 12000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000 SLS WATER & W PWR	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000 SLS WATER & W PWR	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000 Total		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4541000 RENTS - COMMON	OR	\$665	\$0	\$665	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	SO	\$499	\$10	\$119	\$34	\$76	\$228	\$30	\$0	\$1
4541000 RENTS - COMMON	UT	\$741	\$0	\$0	\$27	\$0	\$741	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CA	\$484	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	IDU	\$158	\$0	\$0	\$0	\$0	\$0	\$158	\$0	\$0
4541000 RENTS - COMMON	OR	\$3,347	\$0	\$3,347	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	\$2,040	\$0	\$0	\$0	\$0	\$2,040	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$882	\$0	\$0	\$882	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$314	\$0	\$0	\$0	\$314	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4541000 RENTS - COMMON	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4541000 RENTS - COMMON	OR	\$93	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	\$40	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$59	\$0	\$0	\$59	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	OR	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4541000 RENTS - COMMON	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CAGE	\$159	\$0	\$0	\$0	\$38	\$106	\$14	\$1	\$0
4541000 RENTS - COMMON	JBG	\$3	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	SG	\$14	\$0	\$4	\$2	\$2	\$6	\$1	\$0	\$0
4541000 RENTS - COMMON	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000 RENTS - COMMON	CAGW	\$572	\$26	\$417	\$128	\$24	\$65	\$0	\$0	\$0
4541000 RENTS - COMMON	SG	\$152	\$2	\$39	\$12	\$24	\$65	\$1	\$9	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Electric Operations Revenue (Actuals)
Twelve Months Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$366	\$0	\$366	\$0	\$0	\$88	\$244	\$33	\$2
4541000	RENTS - COMMON	\$79	\$4	\$68	\$0	\$18	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$891	\$14	\$228	\$0	\$71	\$139	\$383	\$52	\$3
4541000	RENTS - COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$98	\$2	\$23	\$0	\$7	\$15	\$45	\$6	\$0
4541000	RENTS - COMMON	\$460	\$0	\$0	\$0	\$0	\$0	\$460	\$0	\$0
4541000	RENTS - COMMON	\$12	\$0	\$0	\$0	\$0	\$3	\$8	\$1	\$0
4541000	RENTS - COMMON	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$5	\$0	\$4	\$0	\$1	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$95	\$2	\$23	\$0	\$6	\$14	\$44	\$6	\$0
4541000	RENTS - COMMON	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4541000	RENTS - COMMON	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$97	\$0	\$97	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$134	\$0	\$0	\$0	\$0	\$0	\$134	\$0	\$0
4541000	RENTS - COMMON	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$16	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0
4541000	RENTS - COMMON	\$2,961	\$60	\$709	\$0	\$199	\$451	\$1,355	\$178	\$9
4541000	RENTS - COMMON	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
4541000 Total		\$15,522	\$625	\$5,813	\$1,228	\$1,454	\$5,891	\$5,813	\$493	\$18
4542000	RENTS - NON COMMON	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
4542000 Total		\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
4543000	MCI FOGWIRE REVENUES	\$3,350	\$0	\$0	\$0	\$0	\$801	\$2,228	\$301	\$20
4543000 Total		\$3,350	\$0	\$0	\$0	\$0	\$801	\$2,228	\$301	\$20
4561100	Other Wheeling Rev	\$1,080	\$11	\$173	\$0	\$53	\$201	\$560	\$76	\$5
4561100	Other Wheeling Rev	\$1,141	\$11	\$183	\$0	\$56	\$213	\$592	\$80	\$5
4561100	Other Wheeling Rev	\$555	\$6	\$89	\$0	\$27	\$103	\$288	\$39	\$3
4561100	Other Wheeling Rev	\$289	\$3	\$46	\$0	\$14	\$54	\$150	\$20	\$1
4561100	Other Wheeling Rev	\$462	\$5	\$74	\$0	\$23	\$86	\$240	\$32	\$2
4561100	Other Wheeling Rev	\$1,109	\$11	\$178	\$0	\$55	\$207	\$576	\$78	\$5
4561100	Other Wheeling Rev	\$660	\$7	\$106	\$0	\$33	\$123	\$342	\$46	\$3
4561100	Other Wheeling Rev	\$1,973	\$20	\$317	\$0	\$97	\$368	\$1,024	\$138	\$9
4561100	Other Wheeling Rev	\$19	\$0	\$3	\$0	\$1	\$3	\$10	\$1	\$0
4561100	Other Wheeling Rev	\$1,305	\$13	\$209	\$0	\$64	\$243	\$677	\$92	\$6
4561100	Other Wheeling Rev	\$657	\$7	\$105	\$0	\$32	\$122	\$341	\$46	\$3
4561100	Other Wheeling Rev	\$18,842	\$189	\$3,025	\$0	\$929	\$3,514	\$9,776	\$1,322	\$86
4561100	Other Wheeling Rev	\$806	\$8	\$129	\$0	\$40	\$150	\$418	\$57	\$4
4561100	Other Wheeling Rev	\$59	\$1	\$9	\$0	\$3	\$11	\$31	\$4	\$0
4561100	Other Wheeling Rev	\$438	\$4	\$70	\$0	\$22	\$82	\$227	\$31	\$2
4561100	Other Wheeling Rev	\$210	\$2	\$34	\$0	\$10	\$39	\$109	\$15	\$1
4561100	Other Wheeling Rev	\$598	\$6	\$94	\$0	\$29	\$110	\$305	\$41	\$3
4561100 Total		\$30,193	\$302	\$4,847	\$5,632	\$1,489	\$5,632	\$15,666	\$2,119	\$138
4561910	S/T FIRM WHEEL REV	\$3,144	\$31	\$505	\$0	\$155	\$586	\$1,631	\$221	\$14
4561910 Total		\$3,144	\$31	\$505	\$0	\$155	\$586	\$1,631	\$221	\$14



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561920	L/T FIRM WHEEL REV	\$2,350	\$24	\$24	\$377	\$116	\$438	\$1,219	\$165	\$11
4561920	L/T FIRM WHEEL REV	\$4,308	\$43	\$43	\$692	\$213	\$804	\$2,235	\$302	\$20
4561920	L/T FIRM WHEEL REV	\$16,431	\$164	\$164	\$2,638	\$810	\$3,065	\$8,525	\$1,153	\$75
4561920	L/T FIRM WHEEL REV	\$806	-\$8	-\$8	-\$129	-\$40	-\$150	-\$418	-\$57	-\$4
4561920	L/T FIRM WHEEL REV	\$806	\$8	\$8	\$129	\$40	\$150	\$418	\$57	\$4
4561920	L/T FIRM WHEEL REV	\$11,565	\$116	\$116	\$1,857	\$570	\$2,157	\$6,000	\$812	\$53
4561920 Total		\$34,654	\$347	\$347	\$5,563	\$1,709	\$6,464	\$17,980	\$2,432	\$159
4561930	NON-FIRM WHEEL REV	\$13,847	\$142	\$142	\$2,209	\$694	\$2,786	\$6,926	\$1,031	\$59
4561930 Total		\$13,847	\$142	\$142	\$2,209	\$694	\$2,786	\$6,926	\$1,031	\$59
4561990	TRANSMN REV REFUND	-\$3,313	-\$33	-\$33	-\$532	-\$163	-\$618	-\$1,719	-\$232	-\$15
4561990	TRANSMN REV REFUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561990	TRANSMN REV REFUND	-\$19	\$0	\$0	-\$3	-\$1	-\$4	-\$10	-\$1	\$0
4561990	TRANSMN REV REFUND	-\$1,141	-\$11	-\$11	-\$183	-\$56	-\$213	-\$592	-\$80	-\$5
4561990	TRANSMN REV REFUND	-\$660	-\$7	-\$7	-\$106	-\$33	-\$123	-\$342	-\$46	-\$3
4561990	TRANSMN REV REFUND	-\$289	-\$3	-\$3	-\$46	-\$14	-\$54	-\$150	-\$20	-\$1
4561990 Total		-\$5,422	-\$54	-\$54	-\$870	-\$267	-\$1,011	-\$2,813	-\$381	-\$25
4562100	USE OF FACIL REV	\$16	\$0	\$0	\$4	\$1	\$3	\$7	\$1	\$0
4562100 Total		\$16	\$0	\$0	\$4	\$1	\$3	\$7	\$1	\$0
4562200	DSM REVENUES	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200 Total		\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$61	\$0	\$0	\$0	\$0	\$15	\$41	\$5	\$0
4562300	MISC OTHER REV	\$2	\$0	\$0	\$1	\$0	\$0	\$1	\$0	\$0
4562300	MISC OTHER REV	\$24	\$0	\$0	\$24	\$0	\$0	\$24	\$0	\$0
4562300	MISC OTHER REV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	-\$52	\$0	\$0	\$0	-\$52	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$1,103	\$0	\$0	\$0	\$0	\$264	\$734	\$99	\$6
4562300	MISC OTHER REV	-\$23	\$0	\$0	-\$6	-\$2	-\$4	-\$10	-\$1	\$0
4562300	MISC OTHER REV	-\$294	-\$5	-\$5	-\$75	-\$23	-\$46	-\$126	-\$17	-\$1
4562300	MISC OTHER REV	\$2,176	\$0	\$0	\$746	\$229	\$520	\$1,447	\$196	\$13
4562300	MISC OTHER REV	\$1,058	\$46	\$46	\$746	\$9	\$9	\$25	\$3	\$0
4562300	MISC OTHER REV	\$263	\$263	\$263	\$0	\$0	\$63	\$175	\$24	\$2
4562300	MISC OTHER REV	\$101	\$5	\$5	\$74	\$23	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	\$421	\$7	\$7	\$108	\$34	\$66	\$181	\$24	\$2
4562300	MISC OTHER REV	-\$11,147	-\$179	-\$179	-\$2,860	-\$891	-\$1,736	-\$4,790	-\$647	-\$43
4562300	MISC OTHER REV	\$263	\$0	\$0	\$0	\$0	\$263	\$0	\$0	\$0
4562300	MISC OTHER REV	\$691	\$9	\$9	\$152	\$47	\$92	\$254	\$34	\$2
4562300	MISC OTHER REV	\$11,596	\$186	\$186	\$2,975	\$927	\$1,806	\$4,983	\$673	\$45
4562300	MISC OTHER REV	\$13,188	\$474	\$474	\$7,611	\$2,339	\$3,153	\$8,771	\$1,186	\$78
4562300	MISC OTHER REV	\$10,424	\$474	\$474	\$7,611	\$2,339	\$3,153	\$8,771	\$1,186	\$78
4562300 Total		\$29,754	\$544	\$544	\$8,725	\$2,630	\$4,464	\$11,708	\$1,580	\$103
4562400	M&S INVENTORY SALES	\$13	\$0	\$0	\$3	\$1	\$2	\$6	\$1	\$0
4562400	M&S INVENTORY SALES	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0
4562400 Total		\$30	\$0	\$0	\$3	\$1	\$2	\$23	\$1	\$0
4562500	M&S INV COST OF SALE	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4562500	M&S INV COST OF SALE	-\$136	\$0	\$0	\$0	\$0	\$0	-\$136	\$0	\$0
4562500 Total		-\$134	\$0	\$0	\$0	\$0	\$0	-\$136	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700	RNW ENRGY CRDT SALES	\$6,245	\$100	\$1,602	\$499	\$973	\$2,683	\$362	\$24	\$0
4562700	RNW ENRGY CRDT SALES	\$1,049	\$17	\$269	\$84	\$163	\$451	\$61	\$4	\$0
4562700	RNW ENRGY CRDT SALES	\$80,214	\$1,289	\$20,581	\$6,411	\$12,494	\$34,470	\$4,656	\$312	\$0
4562700	RNW ENRGY CRDT SALES	\$31,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,952
4562700 Total		\$106,970	\$1,206	\$19,248	\$5,896	\$11,685	\$32,238	\$4,354	\$292	\$31,952
4562800	CA GHG Emission Allo	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434
4562800	CA GHG Emission Allo	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434
4562800 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$4,737,397	\$113,582	\$1,348,957	\$361,494	\$654,766	\$1,940,530	\$273,675	\$10,474	\$33,919



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
50000000	Steam O&M Expense	\$0	\$2,472	\$0	\$0	\$0	\$591	\$1,644	\$222	\$15	\$0
50000000	STEAM O&M Expense	\$33	\$3	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50000000	STEAM O&M Expense	\$15,944	\$15,944	\$700	\$11,234	\$3,452	\$134	\$371	\$50	\$3	\$0
50000000 Total		\$702	\$18,449	\$702	\$11,234	\$3,452	\$134	\$371	\$50	\$73	\$0
50010000	Steam O&M Expense	\$0	\$640	\$0	\$0	\$0	\$153	\$426	\$58	\$4	\$0
50010000	STEAM O&M Expense	\$54	\$54	\$2	\$38	\$12	\$0	\$1	\$0	\$0	\$0
50010000 Total		\$694	\$694	\$2	\$38	\$12	\$0	\$1	\$0	\$0	\$0
50100000	Net Power Cost Expense	\$126	\$126	\$0	\$0	\$0	\$33	\$91	\$12	\$1	\$0
50100000	Net Power Cost Expense	\$290	\$290	\$4	\$61	\$19	\$43	\$106	\$16	\$1	\$0
50100000 Total		\$376	\$376	\$4	\$61	\$19	\$75	\$187	\$28	\$2	\$0
50120000	Steam O&M Expense	\$8,690	\$8,690	\$0	\$0	\$0	\$2,241	\$5,571	\$830	\$48	\$0
50120000	STEAM O&M Expense	\$1,455	\$1,455	\$66	\$1,062	\$326	\$0	\$0	\$0	\$0	\$0
50120000	STEAM O&M Expense	\$875	\$875	\$39	\$613	\$193	\$8	\$20	\$0	\$0	\$0
50120000	STEAM O&M Expense	\$117	\$117	\$2	\$29	\$7	\$0	\$0	\$0	\$0	\$0
50120000 Total		\$9,162	\$9,162	\$25	\$1,121	\$326	\$2,241	\$5,571	\$830	\$48	\$0
50130000	Net Power Cost Expense	\$397	\$397	\$0	\$0	\$0	\$102	\$255	\$38	\$2	\$0
50130000	Net Power Cost Expense	\$10	\$10	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0
50130000 Total		\$407	\$407	\$0	\$0	\$0	\$104	\$261	\$39	\$2	\$0
50140000	Net Power Cost Expense	\$6,601	\$6,601	\$0	\$0	\$0	\$1,703	\$4,232	\$630	\$36	\$0
50140000	Net Power Cost Expense	\$132	\$132	\$6	\$96	\$30	\$0	\$0	\$0	\$0	\$0
50140000	Net Power Cost Expense	\$986	\$986	\$44	\$690	\$217	\$9	\$22	\$3	\$0	\$0
50140000 Total		\$7,719	\$7,719	\$50	\$787	\$247	\$1,712	\$4,254	\$633	\$36	\$0
50150000	Net Power Cost Expense	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50150000	Net Power Cost Expense	\$290	\$290	\$13	\$203	\$64	\$3	\$1	\$0	\$0	\$0
50150000 Total		\$292	\$292	\$13	\$203	\$64	\$3	\$1	\$0	\$0	\$0
50150000	Net Power Cost	\$192,404	\$192,404	\$8,965	\$139,571	\$43,868	\$0	\$0	\$0	\$0	\$0
50150000 Total		\$192,404	\$192,404	\$8,965	\$139,571	\$43,868	\$0	\$0	\$0	\$0	\$0
50200000	Steam O&M Expense	\$22,033	\$22,033	\$0	\$0	\$0	\$5,268	\$14,654	\$1,982	\$130	\$0
50200000	STEAM O&M Expense	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50200000	STEAM O&M Expense	\$3,812	\$3,812	\$167	\$2,686	\$825	\$32	\$89	\$12	\$1	\$0
50200000 Total		\$26,797	\$26,797	\$211	\$3,381	\$1,039	\$5,300	\$14,743	\$1,994	\$130	\$0
50220000	Steam O&M Expense	\$1,591	\$1,591	\$0	\$0	\$0	\$380	\$1,058	\$143	\$9	\$0
50220000	STEAM O&M Expense	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50220000 Total		\$1,598	\$1,598	\$0	\$0	\$0	\$380	\$1,058	\$143	\$9	\$0
50230000	Steam O&M Expense	\$7	\$7	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0
50230000	STEAM O&M Expense	\$86	\$86	\$0	\$0	\$0	\$21	\$57	\$8	\$1	\$0
50230000 Total		\$93	\$93	\$0	\$0	\$0	\$23	\$62	\$9	\$1	\$0
50240000	Steam O&M Expense	\$13,328	\$13,328	\$0	\$0	\$0	\$3,186	\$8,864	\$1,199	\$78	\$0
50240000	STEAM O&M Expense	\$376	\$376	\$0	\$0	\$0	\$3,186	\$8,864	\$1,199	\$78	\$0
50240000 Total		\$13,704	\$13,704	\$0	\$0	\$0	\$3,186	\$8,864	\$1,199	\$78	\$0
50290000	Steam O&M Expense	\$3,767	\$3,767	\$0	\$0	\$0	\$901	\$2,506	\$339	\$22	\$0
50290000	STEAM O&M Expense	\$69	\$69	\$3	\$51	\$0	\$0	\$0	\$0	\$0	\$0
50290000 Total		\$3,836	\$3,836	\$3	\$51	\$0	\$901	\$2,506	\$339	\$22	\$0
50510000	Steam O&M Expense	\$60	\$60	\$0	\$0	\$0	\$14	\$40	\$5	\$0	\$0
50510000	STEAM O&M Expense	\$67,823	\$67,823	\$0	\$0	\$0	\$16,215	\$45,107	\$6,102	\$399	\$0
50600000	Steam O&M Expense	\$1,250	\$1,250	\$71	\$913	\$260	\$0	\$0	\$0	\$0	\$0
50600000	STEAM O&M Expense	\$230	\$230	\$317	\$5,094	\$61	\$1,555	\$188	\$23	\$1	\$0
50600000 Total		\$1,480	\$1,480	\$317	\$5,094	\$61	\$1,555	\$188	\$23	\$1	\$0
50610000	Steam O&M Expense	\$1,029	\$1,029	\$0	\$0	\$0	\$246	\$684	\$93	\$6	\$0
50610000	STEAM O&M Expense	\$108	\$108	\$5	\$76	\$1	\$23	\$3	\$0	\$0	\$0
50610000 Total		\$1,137	\$1,137	\$5	\$76	\$1	\$23	\$3	\$0	\$0	\$0
50611000	Steam O&M Expense	\$115	\$115	\$0	\$0	\$0	\$27	\$76	\$10	\$1	\$0
50611000	STEAM O&M Expense	\$574	\$574	\$25	\$404	\$5	\$124	\$13	\$2	\$0	\$0
50611000 Total		\$689	\$689	\$25	\$404	\$5	\$124	\$13	\$2	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061200	STEX	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5061200 Total			\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5061300	STEX	CAGE	\$484	\$0	\$0	\$0	\$0	\$16	\$322	\$43	\$3
5061300	STEX	JBG	\$249	\$11	\$175	\$54	\$0	\$2	\$6	\$0	\$0
5061300 Total			\$733	\$11	\$175	\$54	\$0	\$18	\$327	\$44	\$3
5061400	STEX	CAGE	\$1,754	\$0	\$0	\$0	\$0	\$419	\$1,166	\$158	\$10
5061400	STEX	JBG	\$689	\$30	\$485	\$149	\$0	\$5	\$16	\$2	\$0
5061400 Total			\$2,442	\$30	\$485	\$149	\$0	\$425	\$1,182	\$160	\$10
5061500	STEX	CAGE	\$170	\$0	\$0	\$0	\$0	\$41	\$113	\$15	\$1
5061500 Total			\$170	\$0	\$0	\$0	\$0	\$41	\$113	\$15	\$1
5061600	STEX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061600	STEX	JBG	\$37	\$2	\$26	\$8	\$0	\$0	\$1	\$0	\$0
5061600 Total			\$38	\$2	\$26	\$8	\$0	\$0	\$1	\$0	\$0
5062000	STEX	CAGE	\$1,410	\$0	\$0	\$0	\$0	\$337	\$938	\$127	\$8
5062000	STEX	JBG	\$31	\$22	\$7	\$0	\$0	\$0	\$1	\$0	\$0
5062000 Total			\$1,441	\$22	\$7	\$0	\$0	\$337	\$938	\$127	\$8
5063000	STEX	CAGE	\$10,565	\$0	\$0	\$0	\$0	\$2,426	\$7,026	\$950	\$62
5063000	STEX	JBG	\$23,459	\$1,030	\$16,529	\$5,079	\$0	\$196	\$547	\$74	\$5
5063000 Total			\$34,024	\$1,030	\$16,529	\$5,079	\$0	\$196	\$547	\$74	\$5
5064000	STEX	CAGE	\$16	\$0	\$0	\$0	\$0	\$4	\$11	\$1	\$0
5064000 Total			\$16	\$0	\$0	\$0	\$0	\$4	\$11	\$1	\$0
5065000	STEX	CAGE	\$358	\$0	\$0	\$0	\$0	\$86	\$238	\$32	\$2
5065000	STEX	JBG	\$112	\$5	\$79	\$24	\$0	\$1	\$3	\$0	\$0
5065000 Total			\$470	\$5	\$79	\$24	\$0	\$87	\$241	\$33	\$2
5066000	STEX	CAGE	\$1,372	\$0	\$0	\$0	\$0	\$328	\$912	\$123	\$8
5066000	STEX	JBG	\$77	\$3	\$54	\$17	\$0	\$1	\$2	\$0	\$0
5066000 Total			\$1,448	\$3	\$54	\$17	\$0	\$329	\$914	\$124	\$8
5067000	STEX	CAGE	\$1,046	\$0	\$0	\$0	\$0	\$250	\$696	\$94	\$6
5067000	STEX	JBG	\$2,263	\$100	\$1,609	\$494	\$0	\$19	\$53	\$7	\$0
5067000 Total			\$3,309	\$100	\$1,609	\$494	\$0	\$269	\$749	\$101	\$7
5068000	STEX	CAGE	\$2	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
5068000 Total			\$2	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
5069000	STEX	CAGE	\$148	\$0	\$0	\$0	\$0	\$35	\$98	\$13	\$1
5069000	STEX	JBG	\$148	\$0	\$0	\$0	\$0	\$35	\$98	\$13	\$1
5069000 Total			\$296	\$0	\$0	\$0	\$0	\$70	\$196	\$26	\$2
5070000	STEX	CAGE	\$2,418	\$0	\$0	\$0	\$0	\$578	\$1,608	\$218	\$14
5070000	STEX	JBG	\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
5070000	STEX	CAGW	\$238	\$10	\$167	\$51	\$0	\$2	\$6	\$1	\$0
5070000 Total			\$2,673	\$11	\$180	\$55	\$0	\$36	\$100	\$14	\$1
5100000	STEX	CAGE	\$3,370	\$0	\$0	\$0	\$0	\$806	\$2,241	\$303	\$20
5100000	STEX	JBG	\$226	\$10	\$165	\$51	\$0	\$0	\$0	\$0	\$0
5100000	STEX	CAGW	\$463	\$21	\$340	\$104	\$0	\$4	\$11	\$2	\$0
5100000 Total			\$4,059	\$31	\$305	\$155	\$0	\$10	\$2,252	\$305	\$20
5101000	STEX	CAGE	\$2,300	\$0	\$0	\$0	\$0	\$550	\$1,530	\$207	\$14
5101000 Total			\$2,300	\$0	\$0	\$0	\$0	\$550	\$1,530	\$207	\$14
5110000	STEX	CAGE	\$1,909	\$0	\$0	\$0	\$0	\$456	\$1,270	\$172	\$11
5110000	STEX	JBG	\$346	\$16	\$259	\$78	\$0	\$0	\$0	\$0	\$0
5110000	STEX	CAGW	\$535	\$23	\$377	\$116	\$0	\$4	\$12	\$2	\$0
5110000 Total			\$2,790	\$39	\$630	\$193	\$0	\$461	\$1,282	\$173	\$11
5111000	STEX	CAGE	\$6,685	\$0	\$0	\$0	\$0	\$1,598	\$4,446	\$601	\$39
5111000	STEX	JBG	\$260	\$11	\$183	\$2	\$0	\$2	\$6	\$1	\$0
5111000 Total			\$6,944	\$11	\$183	\$2	\$0	\$1,600	\$4,452	\$602	\$39
5111100	STEX	CAGE	\$536	\$0	\$0	\$0	\$0	\$128	\$357	\$48	\$3
5111100	STEX	JBG	\$616	\$27	\$434	\$133	\$0	\$14	\$14	\$2	\$0
5111100 Total			\$1,152	\$27	\$434	\$133	\$0	\$142	\$371	\$50	\$3



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5111200	Steam O&M Expense	CAGE	\$591	\$0	\$0	\$0	\$141	\$393	\$53	\$0	\$0
5111200	Steam O&M Expense	JBG	\$380	\$17	\$268	\$82	\$3	\$9	\$0	\$0	\$0
5111200 Total			\$971	\$17	\$268	\$82	\$145	\$402	\$54	\$4	\$0
5112000	Steam O&M Expense	CAGE	\$2,633	\$0	\$0	\$0	\$291	\$1,751	\$237	\$15	\$0
5112000	Steam O&M Expense	JBG	\$6,317	\$277	\$4,451	\$1,368	\$53	\$147	\$20	\$1	\$0
5112000 Total			\$8,950	\$277	\$4,451	\$1,368	\$682	\$1,898	\$257	\$17	\$0
5114000	Steam O&M Expense	CAGE	\$15	\$0	\$0	\$0	\$3	\$10	\$1	\$0	\$0
5114000 Total			\$15	\$0	\$0	\$0	\$3	\$10	\$1	\$0	\$0
5116000	Steam O&M Expense	CAGE	\$96	\$0	\$0	\$0	\$23	\$64	\$9	\$1	\$0
5116000 Total			\$96	\$0	\$0	\$0	\$23	\$64	\$9	\$1	\$0
5117000	Steam O&M Expense	CAGE	\$721	\$0	\$0	\$0	\$172	\$479	\$65	\$4	\$0
5117000	Steam O&M Expense	JBG	\$695	\$31	\$490	\$150	\$6	\$16	\$2	\$0	\$0
5117000 Total			\$1,416	\$31	\$490	\$150	\$178	\$496	\$67	\$4	\$0
5118000	Steam O&M Expense	CAGE	\$354	\$0	\$0	\$0	\$85	\$236	\$32	\$2	\$0
5118000	Steam O&M Expense	JBG	\$815	\$36	\$574	\$176	\$7	\$19	\$3	\$0	\$0
5118000 Total			\$1,169	\$36	\$574	\$176	\$92	\$255	\$34	\$2	\$0
5119000	Steam O&M Expense	CAGE	\$476	\$21	\$335	\$103	\$4	\$11	\$0	\$0	\$0
5119000	Steam O&M Expense	JBG	\$1,650	\$21	\$335	\$103	\$285	\$782	\$107	\$7	\$0
5119000 Total			\$2,126	\$21	\$335	\$103	\$289	\$793	\$114	\$7	\$0
5119900	Steam O&M Expense	CAGE	\$230	\$0	\$0	\$0	\$55	\$153	\$21	\$1	\$0
5119900 Total			\$230	\$0	\$0	\$0	\$55	\$153	\$21	\$1	\$0
5120000	Steam O&M Expense	CAGE	\$13,516	\$0	\$0	\$0	\$3,231	\$8,989	\$1,216	\$79	\$0
5120000	Steam O&M Expense	CAGW	\$2,338	\$106	\$1,707	\$525	\$0	\$0	\$0	\$0	\$0
5120000	Steam O&M Expense	JBG	\$1,090	\$48	\$768	\$236	\$9	\$25	\$3	\$0	\$0
5120000 Total			\$16,944	\$154	\$2,476	\$761	\$3,241	\$9,014	\$1,219	\$80	\$0
5121000	Steam O&M Expense	CAGE	\$17,638	\$0	\$0	\$0	\$4,217	\$11,730	\$1,587	\$104	\$0
5121000	Steam O&M Expense	JBG	\$4,084	\$178	\$2,864	\$880	\$34	\$95	\$13	\$1	\$0
5121000 Total			\$21,722	\$178	\$2,864	\$880	\$4,251	\$11,825	\$1,600	\$105	\$0
5121100	Steam O&M Expense	CAGE	\$150	\$0	\$0	\$0	\$36	\$99	\$13	\$1	\$0
5121100	Steam O&M Expense	JBG	\$26	\$1	\$6	\$1	\$0	\$1	\$0	\$0	\$0
5121100 Total			\$176	\$1	\$6	\$1	\$36	\$100	\$14	\$1	\$0
5121200	Steam O&M Expense	CAGE	\$3,828	\$0	\$0	\$0	\$915	\$2,546	\$344	\$22	\$0
5121200	Steam O&M Expense	JBG	\$2,235	\$98	\$1,575	\$484	\$19	\$52	\$7	\$0	\$0
5121200 Total			\$6,063	\$98	\$1,575	\$484	\$934	\$2,598	\$351	\$23	\$0
5121400	Steam O&M Expense	CAGE	\$556	\$0	\$0	\$0	\$133	\$370	\$50	\$3	\$0
5121400	Steam O&M Expense	JBG	\$112	\$5	\$79	\$24	\$1	\$3	\$0	\$0	\$0
5121400 Total			\$669	\$5	\$79	\$24	\$134	\$373	\$50	\$3	\$0
5121500	Steam O&M Expense	CAGE	\$282	\$0	\$0	\$0	\$60	\$167	\$23	\$1	\$0
5121500	Steam O&M Expense	JBG	\$122	\$5	\$86	\$26	\$1	\$3	\$0	\$0	\$0
5121500 Total			\$404	\$5	\$86	\$26	\$61	\$170	\$23	\$2	\$0
5121600	Steam O&M Expense	CAGE	\$2,299	\$0	\$0	\$0	\$550	\$1,529	\$207	\$14	\$0
5121600	Steam O&M Expense	JBG	\$999	\$44	\$704	\$216	\$8	\$23	\$3	\$0	\$0
5121600 Total			\$3,298	\$44	\$704	\$216	\$558	\$1,552	\$210	\$14	\$0
5121700	Steam O&M Expense	CAGE	\$369	\$0	\$0	\$0	\$88	\$245	\$33	\$2	\$0
5121700	Steam O&M Expense	JBG	\$151	\$7	\$106	\$33	\$1	\$4	\$0	\$0	\$0
5121700 Total			\$520	\$7	\$106	\$33	\$89	\$249	\$34	\$2	\$0
5121800	Steam O&M Expense	CAGE	\$3,371	\$0	\$0	\$0	\$906	\$2,242	\$303	\$20	\$0
5121800	Steam O&M Expense	JBG	\$1,196	\$53	\$843	\$259	\$10	\$28	\$4	\$0	\$0
5121800 Total			\$4,567	\$53	\$843	\$259	\$916	\$2,270	\$307	\$20	\$0
5121900	Steam O&M Expense	CAGE	\$36	\$0	\$0	\$0	\$9	\$24	\$3	\$0	\$0
5121900 Total			\$36	\$0	\$0	\$0	\$9	\$24	\$3	\$0	\$0
5122000	Steam O&M Expense	CAGE	\$2,685	\$0	\$0	\$0	\$642	\$1,786	\$242	\$16	\$0
5122000	Steam O&M Expense	JBG	\$152	\$7	\$107	\$33	\$1	\$4	\$0	\$0	\$0
5122000 Total			\$2,837	\$7	\$107	\$33	\$643	\$1,789	\$242	\$16	\$0
5122100	Steam O&M Expense	CAGE	\$2,821	\$0	\$0	\$0	\$675	\$1,876	\$254	\$17	\$0
5122100	Steam O&M Expense	JBG	\$299	\$13	\$211	\$65	\$3	\$7	\$1	\$0	\$0
5122100 Total			\$3,120	\$13	\$211	\$65	\$70	\$1,943	\$255	\$18	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122100 Total			\$3,121	\$13	\$211	\$65	\$677	\$1,883	\$255	\$17	\$0
5122200	Steam O&M Expense	CAGE	\$8,788	\$0	\$0	\$0	\$2,101	\$5,645	\$791	\$52	\$0
5122200	Steam O&M Expense	JBG	\$1,933	\$65	\$1,362	\$419	\$16	\$45	\$6	\$0	\$0
5122200 Total			\$10,722	\$65	\$1,362	\$419	\$2,117	\$5,890	\$797	\$52	\$0
5122300	Steam O&M Expense	CAGE	\$879	\$0	\$0	\$0	\$210	\$584	\$79	\$5	\$0
5122300	Steam O&M Expense	JBG	\$1,661	\$73	\$1,171	\$360	\$14	\$39	\$5	\$0	\$0
5122300 Total			\$2,540	\$73	\$1,171	\$360	\$224	\$623	\$84	\$6	\$0
5122400	Steam O&M Expense	CAGE	\$481	\$0	\$0	\$0	\$115	\$320	\$43	\$3	\$0
5122400	Steam O&M Expense	JBG	\$76	\$3	\$54	\$17	\$1	\$2	\$0	\$0	\$0
5122400 Total			\$557	\$3	\$54	\$17	\$116	\$322	\$44	\$3	\$0
5122500	Steam O&M Expense	CAGE	\$63	\$0	\$0	\$0	\$13	\$35	\$5	\$0	\$0
5122500	Steam O&M Expense	JBG	\$113	\$5	\$80	\$25	\$1	\$3	\$0	\$0	\$0
5122500 Total			\$167	\$5	\$80	\$25	\$14	\$38	\$5	\$0	\$0
5122600	Steam O&M Expense	CAGE	\$395	\$0	\$0	\$0	\$142	\$396	\$54	\$3	\$0
5122600	Steam O&M Expense	JBG	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0
5122600 Total			\$610	\$1	\$11	\$3	\$142	\$396	\$54	\$3	\$0
5122800	Steam O&M Expense	CAGE	\$1,414	\$0	\$0	\$0	\$338	\$941	\$127	\$8	\$0
5122800	Steam O&M Expense	JBG	\$903	\$40	\$636	\$195	\$8	\$21	\$3	\$0	\$0
5122800 Total			\$2,317	\$40	\$636	\$195	\$346	\$962	\$130	\$8	\$0
5122900	Steam O&M Expense	CAGE	\$6,865	\$0	\$0	\$0	\$1,641	\$4,566	\$618	\$40	\$0
5122900	Steam O&M Expense	JBG	\$3,072	\$135	\$2,164	\$665	\$26	\$10	\$1	\$0	\$0
5122900 Total			\$9,937	\$135	\$2,164	\$665	\$1,667	\$4,638	\$627	\$41	\$0
5123000	Steam O&M Expense	CAGE	\$1,919	\$0	\$0	\$0	\$1,176	\$3,271	\$442	\$29	\$0
5123000	Steam O&M Expense	JBG	\$1,991	\$87	\$1,403	\$431	\$17	\$46	\$0	\$0	\$0
5123000 Total			\$6,909	\$87	\$1,403	\$431	\$1,193	\$3,318	\$449	\$29	\$0
5123100	Steam O&M Expense	CAGE	\$258	\$0	\$0	\$0	\$62	\$172	\$23	\$2	\$0
5123100 Total			\$258	\$0	\$0	\$0	\$62	\$172	\$23	\$2	\$0
5123200	Steam O&M Expense	CAGE	\$772	\$0	\$0	\$0	\$185	\$513	\$69	\$5	\$0
5123200	Steam O&M Expense	JBG	\$733	\$32	\$517	\$159	\$6	\$17	\$2	\$0	\$0
5123200 Total			\$1,505	\$32	\$517	\$159	\$191	\$530	\$72	\$5	\$0
5123300	Steam O&M Expense	CAGE	\$125	\$0	\$0	\$0	\$30	\$83	\$11	\$1	\$0
5123300 Total			\$125	\$0	\$0	\$0	\$30	\$83	\$11	\$1	\$0
5123400	Steam O&M Expense	CAGE	\$1,234	\$0	\$0	\$0	\$295	\$821	\$111	\$7	\$0
5123400	Steam O&M Expense	JBG	\$629	\$28	\$443	\$136	\$5	\$15	\$2	\$0	\$0
5123400 Total			\$1,863	\$28	\$443	\$136	\$300	\$835	\$113	\$7	\$0
5124000	Steam O&M Expense	CAGE	\$800	\$0	\$0	\$0	\$191	\$532	\$72	\$5	\$0
5124000	Steam O&M Expense	JBG	\$152	\$7	\$107	\$33	\$1	\$4	\$0	\$0	\$0
5124000 Total			\$952	\$7	\$107	\$33	\$192	\$535	\$72	\$5	\$0
5125000	Steam O&M Expense	CAGE	\$1,923	\$0	\$0	\$0	\$460	\$1,279	\$173	\$11	\$0
5125000	Steam O&M Expense	JBG	\$1,809	\$79	\$1,275	\$392	\$15	\$42	\$6	\$0	\$0
5125000 Total			\$3,732	\$79	\$1,275	\$392	\$475	\$1,321	\$179	\$12	\$0
5126000	Steam O&M Expense	CAGE	\$1,065	\$0	\$0	\$0	\$255	\$709	\$96	\$6	\$0
5126000	Steam O&M Expense	JBG	\$35	\$2	\$25	\$8	\$0	\$1	\$0	\$0	\$0
5126000 Total			\$1,101	\$2	\$25	\$8	\$255	\$709	\$96	\$6	\$0
5127000	Steam O&M Expense	CAGE	\$193	\$0	\$0	\$0	\$46	\$129	\$17	\$1	\$0
5127000	Steam O&M Expense	JBG	\$31	\$1	\$22	\$7	\$1	\$0	\$0	\$0	\$0
5127000 Total			\$225	\$1	\$22	\$7	\$46	\$129	\$17	\$1	\$0
5128000	Steam O&M Expense	CAGE	\$2,289	\$0	\$0	\$0	\$550	\$1,529	\$207	\$14	\$0
5128000	Steam O&M Expense	JBG	\$1,000	\$44	\$704	\$216	\$8	\$23	\$3	\$0	\$0
5128000 Total			\$3,299	\$44	\$704	\$216	\$558	\$1,552	\$210	\$14	\$0
5129000	Steam O&M Expense	CAGE	\$533	\$0	\$0	\$0	\$128	\$355	\$48	\$3	\$0
5129000 Total			\$533	\$0	\$0	\$0	\$128	\$355	\$48	\$3	\$0
5129900	Steam O&M Expense	CAGE	\$316	\$0	\$0	\$0	\$76	\$28	\$2	\$0	\$0
5129900	Steam O&M Expense	JBG	\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
5129900 Total			\$333	\$1	\$12	\$4	\$76	\$28	\$2	\$0	\$0
5130000	Steam O&M Expense	CAGE	\$1,728	\$0	\$0	\$0	\$413	\$1,149	\$155	\$10	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5130000	Steam O&M Expense	CAGW	\$264	\$12	\$193	\$59	\$0	\$0	\$0	\$0	\$0
5130000	Steam O&M Expense	JBG	\$437	\$19	\$308	\$95	\$0	\$4	\$0	\$0	\$0
5130000 Total			\$2,429	\$31	\$501	\$154	\$417	\$1,159	\$157	\$40	\$0
5131000	Steam O&M Expense	CAGE	\$16,295	\$0	\$0	\$0	\$0	\$3,896	\$10,837	\$1,466	\$96
5131000	Steam O&M Expense	JBG	\$4,925	\$216	\$3,470	\$1,066	\$41	\$216	\$1,115	\$16	\$1
5131000 Total			\$21,220	\$216	\$3,470	\$1,066	\$3,937	\$10,952	\$1,481	\$97	\$0
5131100	Steam O&M Expense	CAGE	\$521	\$0	\$0	\$0	\$0	\$125	\$346	\$47	\$0
5131100	Steam O&M Expense	JBG	\$214	\$9	\$151	\$46	\$2	\$2	\$5	\$1	\$0
5131100 Total			\$735	\$9	\$151	\$46	\$126	\$351	\$48	\$3	\$0
5131300	Steam O&M Expense	CAGE	\$8	\$0	\$0	\$0	\$0	\$2	\$5	\$0	\$0
5131300 Total			\$8	\$0	\$0	\$0	\$2	\$5	\$0	\$0	\$0
5131400	Steam O&M Expense	CAGE	\$2,534	\$0	\$0	\$0	\$0	\$606	\$1,696	\$228	\$15
5131400	Steam O&M Expense	JBG	\$1,339	\$59	\$944	\$290	\$11	\$11	\$31	\$4	\$0
5131400 Total			\$3,874	\$59	\$944	\$290	\$117	\$1,717	\$232	\$15	\$0
5132000	Steam O&M Expense	CAGE	\$764	\$0	\$0	\$0	\$0	\$183	\$508	\$69	\$4
5132000	Steam O&M Expense	JBG	\$263	\$12	\$185	\$57	\$2	\$6	\$1	\$0	\$0
5132000 Total			\$1,027	\$12	\$185	\$57	\$185	\$514	\$70	\$5	\$0
5133000	Steam O&M Expense	CAGE	\$68	\$0	\$0	\$0	\$0	\$16	\$45	\$6	\$0
5133000 Total			\$68	\$0	\$0	\$0	\$16	\$45	\$6	\$0	\$0
5134000	Steam O&M Expense	CAGE	\$212	\$0	\$0	\$0	\$0	\$51	\$141	\$19	\$1
5134000	Steam O&M Expense	JBG	\$38	\$2	\$26	\$8	\$0	\$0	\$1	\$0	\$0
5134000 Total			\$250	\$2	\$26	\$8	\$51	\$142	\$19	\$1	\$1
5135000	Steam O&M Expense	CAGE	\$1,222	\$0	\$0	\$0	\$0	\$292	\$813	\$110	\$7
5135000	Steam O&M Expense	JBG	\$257	\$11	\$181	\$56	\$2	\$6	\$0	\$0	\$0
5135000 Total			\$1,479	\$11	\$181	\$56	\$294	\$819	\$111	\$11	\$7
5137000	Steam O&M Expense	CAGE	\$1,704	\$16	\$262	\$81	\$3	\$407	\$1,134	\$153	\$0
5137000	Steam O&M Expense	JBG	\$372	\$16	\$262	\$81	\$3	\$3	\$9	\$1	\$0
5137000 Total			\$2,076	\$16	\$262	\$81	\$411	\$1,142	\$155	\$10	\$0
5138000	Steam O&M Expense	CAGE	\$766	\$0	\$0	\$0	\$0	\$188	\$522	\$71	\$5
5138000	Steam O&M Expense	JBG	\$32	\$32	\$518	\$159	\$2	\$17	\$2	\$0	\$0
5138000 Total			\$1,521	\$32	\$518	\$159	\$194	\$540	\$73	\$5	\$0
5139000	Steam O&M Expense	CAGE	\$188	\$0	\$0	\$0	\$0	\$45	\$125	\$17	\$0
5139000	Steam O&M Expense	JBG	\$128	\$6	\$80	\$28	\$1	\$1	\$3	\$0	\$0
5139000 Total			\$316	\$6	\$80	\$28	\$46	\$128	\$17	\$1	\$0
5139900	Steam O&M Expense	CAGE	\$11	\$0	\$0	\$0	\$0	\$3	\$7	\$1	\$0
5139900 Total			\$11	\$0	\$0	\$0	\$3	\$7	\$1	\$0	\$0
5140000	Steam O&M Expense	CAGE	\$3,953	\$0	\$0	\$0	\$0	\$945	\$2,629	\$356	\$23
5140000	Steam O&M Expense	JBG	\$297	\$14	\$217	\$67	\$0	\$0	\$0	\$0	\$0
5140000 Total			\$1,334	\$59	\$940	\$289	\$111	\$31	\$4	\$0	\$0
5140000	Steam O&M Expense	CAGE	\$5,584	\$72	\$1,157	\$355	\$956	\$2,660	\$360	\$24	\$0
5141000	Steam O&M Expense	JBG	\$1,853	\$0	\$0	\$0	\$443	\$1,232	\$167	\$11	\$0
5141000	Steam O&M Expense	JBG	\$256	\$11	\$181	\$56	\$2	\$6	\$6	\$0	\$0
5141000 Total			\$2,109	\$11	\$181	\$56	\$445	\$1,238	\$167	\$11	\$0
5142000	Steam O&M Expense	CAGE	\$4	\$0	\$0	\$0	\$0	\$1	\$3	\$0	\$0
5142000 Total			\$4	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
5144000	Steam O&M Expense	CAGE	\$144	\$0	\$0	\$0	\$0	\$34	\$96	\$13	\$0
5144000	Steam O&M Expense	JBG	\$132	\$6	\$93	\$29	\$1	\$1	\$0	\$0	\$0
5144000 Total			\$276	\$6	\$93	\$29	\$36	\$99	\$13	\$1	\$0
5145000	Steam O&M Expense	CAGE	\$165	\$0	\$0	\$0	\$0	\$39	\$110	\$15	\$1
5145000	Steam O&M Expense	JBG	\$44	\$2	\$31	\$9	\$0	\$1	\$0	\$0	\$0
5145000 Total			\$209	\$2	\$31	\$9	\$40	\$111	\$15	\$1	\$0
5146000	Steam O&M Expense	CAGE	\$151	\$0	\$0	\$0	\$0	\$36	\$100	\$14	\$0
5146000	Steam O&M Expense	JBG	\$21	\$1	\$15	\$5	\$0	\$0	\$1	\$0	\$0
5146000 Total			\$172	\$1	\$15	\$5	\$36	\$101	\$14	\$1	\$0
5147000	Steam O&M Expense	CAGE	\$2,191	\$0	\$0	\$0	\$524	\$1,457	\$197	\$13	\$0
5147000	Steam O&M Expense	JBG	\$669	\$29	\$471	\$145	\$6	\$16	\$2	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5147000 Total		\$2,860	\$1,473	\$29	\$471	\$145	\$530	\$1,473	\$199	\$13	\$0
5148000	Steam O&M Expense	\$558	\$0	\$0	\$0	\$0	\$133	\$371	\$50	\$3	\$0
5148000	Steam O&M Expense	\$322	\$14	\$14	\$227	\$70	\$3	\$8	\$0	\$0	\$0
5148000 Total		\$880	\$14	\$14	\$227	\$70	\$136	\$378	\$51	\$3	\$0
5149000	Steam O&M Expense	\$153	\$0	\$0	\$0	\$0	\$36	\$102	\$14	\$0	\$0
5149000	Steam O&M Expense	\$88	\$-4	\$-4	\$-62	\$-19	\$-1	\$-2	\$0	\$0	\$0
5149000 Total		\$64	\$-4	\$-4	\$-62	\$-19	\$36	\$99	\$13	\$0	\$0
5350000	Hydro O&M Expense	\$579	\$0	\$0	\$0	\$0	\$-139	\$-385	\$-52	\$-3	\$0
5350000	Hydro O&M Expense	\$5,291	\$241	\$241	\$3,863	\$1,187	\$0	\$0	\$0	\$0	\$0
5350000 Total		\$4,712	\$241	\$241	\$3,863	\$1,187	\$-139	\$-385	\$-52	\$-3	\$0
5360000	Hydro O&M Expense	\$2	\$1	\$1	\$0	\$0	\$0	\$2	\$0	\$0	\$0
5360000	Hydro O&M Expense	\$132	\$6	\$6	\$97	\$30	\$0	\$0	\$0	\$0	\$0
5360000 Total		\$135	\$6	\$6	\$97	\$30	\$0	\$2	\$0	\$0	\$0
5370000	Hydro O&M Expense	\$2,422	\$110	\$110	\$1,768	\$543	\$0	\$0	\$0	\$0	\$0
5370000 Total		\$2,422	\$110	\$110	\$1,768	\$543	\$0	\$0	\$0	\$0	\$0
5371000	Hydro O&M Expense	\$104	\$0	\$0	\$0	\$0	\$25	\$69	\$9	\$1	\$0
5371000	Hydro O&M Expense	\$22	\$1	\$1	\$16	\$5	\$0	\$0	\$0	\$0	\$0
5371000 Total		\$126	\$1	\$1	\$16	\$5	\$25	\$69	\$9	\$1	\$0
5374000	Hydro O&M Expense	\$24	\$0	\$0	\$0	\$0	\$6	\$16	\$2	\$0	\$0
5374000	Hydro O&M Expense	\$342	\$16	\$16	\$250	\$77	\$0	\$0	\$0	\$0	\$0
5374000 Total		\$366	\$16	\$16	\$250	\$77	\$6	\$16	\$2	\$0	\$0
5379000	Hydro O&M Expense	\$167	\$0	\$0	\$0	\$0	\$40	\$111	\$15	\$1	\$0
5379000	Hydro O&M Expense	\$1,184	\$54	\$54	\$865	\$266	\$0	\$0	\$0	\$0	\$0
5379000 Total		\$1,351	\$54	\$54	\$865	\$266	\$40	\$111	\$15	\$1	\$0
5390000	Hydro O&M Expense	\$7,258	\$0	\$0	\$0	\$0	\$1,735	\$4,827	\$653	\$43	\$0
5390000	Hydro O&M Expense	\$12,749	\$680	\$680	\$9,309	\$2,860	\$0	\$0	\$0	\$0	\$0
5390000 Total		\$20,007	\$680	\$680	\$9,309	\$2,860	\$1,735	\$4,827	\$653	\$43	\$0
5400000	Hydro O&M Expense	\$66	\$0	\$0	\$0	\$0	\$13	\$38	\$5	\$0	\$0
5400000	Hydro O&M Expense	\$605	\$28	\$28	\$442	\$136	\$13	\$38	\$5	\$0	\$0
5400000 Total		\$662	\$28	\$28	\$442	\$136	\$13	\$38	\$5	\$0	\$0
5410000	Hydro O&M Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420000	Hydro O&M Expense	\$167	\$0	\$0	\$0	\$0	\$40	\$111	\$15	\$1	\$0
5420000	Hydro O&M Expense	\$659	\$30	\$30	\$481	\$148	\$0	\$0	\$0	\$0	\$0
5420000 Total		\$825	\$30	\$30	\$481	\$148	\$40	\$111	\$15	\$1	\$0
5430000	Hydro O&M Expense	\$495	\$0	\$0	\$0	\$0	\$118	\$329	\$45	\$3	\$0
5430000	Hydro O&M Expense	\$1,589	\$72	\$72	\$1,163	\$357	\$0	\$0	\$0	\$0	\$0
5430000 Total		\$2,088	\$72	\$72	\$1,163	\$357	\$118	\$329	\$45	\$3	\$0
5440000	Hydro O&M Expense	\$160	\$0	\$0	\$0	\$0	\$38	\$106	\$14	\$1	\$0
5440000 Total		\$160	\$0	\$0	\$0	\$0	\$38	\$106	\$14	\$1	\$0
5441000	Hydro O&M Expense	\$217	\$0	\$0	\$0	\$0	\$52	\$144	\$20	\$1	\$0
5441000	Hydro O&M Expense	\$930	\$42	\$42	\$679	\$209	\$0	\$0	\$0	\$0	\$0
5441000 Total		\$1,147	\$42	\$42	\$679	\$209	\$52	\$144	\$20	\$1	\$0
5442000	Hydro O&M Expense	\$66	\$0	\$0	\$0	\$0	\$16	\$44	\$6	\$0	\$0
5442000	Hydro O&M Expense	\$602	\$27	\$27	\$440	\$135	\$0	\$0	\$0	\$0	\$0
5442000 Total		\$668	\$27	\$27	\$440	\$135	\$16	\$44	\$6	\$0	\$0
5450000	Hydro O&M Expense	\$7	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
5450000 Total		\$7	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
5451000	Hydro O&M Expense	\$605	\$28	\$28	\$442	\$136	\$0	\$0	\$0	\$0	\$0
5451000 Total		\$605	\$28	\$28	\$442	\$136	\$0	\$0	\$0	\$0	\$0
5454000	Hydro O&M Expense	\$10	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
5454000 Total		\$10	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
5455000	Hydro O&M Expense	\$463	\$0	\$0	\$0	\$0	\$111	\$308	\$42	\$3	\$0
5455000	Hydro O&M Expense	\$506	\$23	\$23	\$370	\$114	\$0	\$0	\$0	\$0	\$0
5455000 Total		\$969	\$23	\$23	\$370	\$114	\$111	\$308	\$42	\$3	\$0
5459000	Hydro O&M Expense	\$251	\$0	\$0	\$0	\$0	\$60	\$167	\$23	\$1	\$0
5459000 Total		\$251	\$0	\$0	\$0	\$0	\$60	\$167	\$23	\$1	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Albco	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
54590000	HYEX	CAGW	\$1,094	\$50	\$798	\$245	\$245	\$0	\$0	\$0	\$0
54590000 Total			\$1,344	\$50	\$798	\$245	\$245	\$0	\$167	\$23	\$1
54600000	OPEX	CAGE	\$193	\$0	\$0	\$0	\$0	\$46	\$129	\$17	\$1
54600000	OPEX	CAGW	\$177	\$8	\$129	\$0	\$40	\$0	\$0	\$0	\$0
54600000 Total			\$370	\$8	\$129	\$40	\$129	\$46	\$129	\$17	\$1
547NPC	NPCX	CAEW	\$119,276	\$5,557	\$86,523	\$27,195	\$0	\$0	\$0	\$0	\$0
547NPC Total			\$119,276	\$5,557	\$86,523	\$27,195	\$0	\$0	\$0	\$0	\$0
54800000	OPEX	CAGE	\$6,266	\$0	\$0	\$0	\$0	\$1,496	\$4,162	\$663	\$37
54800000	OPEX	CAGW	\$11,173	\$508	\$8,156	\$2,507	\$0	\$0	\$0	\$0	\$0
54800000 Total			\$17,431	\$508	\$8,156	\$2,507	\$1,496	\$4,162	\$663	\$663	\$37
54900000	OPEX	CAGE	\$4,248	\$0	\$0	\$0	\$0	\$144	\$2,311	\$0	\$0
54900000	OPEX	CAGW	\$3,166	\$144	\$2,311	\$0	\$710	\$0	\$0	\$0	\$0
54900000	OPEX	OR	\$66	\$0	\$66	\$0	\$0	\$0	\$0	\$0	\$0
54900000	OPEX	SG	\$1,669	\$27	\$428	\$133	\$260	\$717	\$97	\$97	\$6
54900000 Total			\$9,147	\$171	\$2,805	\$843	\$1,276	\$3,542	\$479	\$31	\$6
55000000	OPEX	CAGE	\$2,148	\$0	\$0	\$0	\$0	\$514	\$1,429	\$193	\$13
55000000	OPEX	CAGW	\$1,427	\$65	\$1,042	\$320	\$0	\$0	\$0	\$0	\$0
55000000	OPEX	OR	\$84	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0
55000000	OPEX	SG	\$3	\$0	\$1	\$0	\$0	\$0	\$1	\$0	\$0
55000000 Total			\$3,663	\$65	\$1,127	\$320	\$514	\$1,430	\$193	\$13	\$13
55200000	OPEX	CAGE	\$2,181	\$0	\$0	\$0	\$0	\$521	\$1,451	\$196	\$13
55200000	OPEX	CAGW	\$110	\$5	\$80	\$25	\$0	\$0	\$0	\$0	\$0
55200000 Total			\$2,291	\$5	\$80	\$25	\$521	\$1,451	\$196	\$196	\$13
55300000	OPEX	CAGE	\$17,720	\$367	\$5,886	\$1,809	\$0	\$4,237	\$11,785	\$1,594	\$104
55300000	OPEX	CAGW	\$8,062	\$367	\$5,886	\$1,809	\$0	\$0	\$0	\$0	\$0
55300000 Total			\$25,781	\$367	\$5,886	\$1,809	\$4,237	\$11,785	\$1,594	\$1,594	\$104
55400000	OPEX	CAGE	\$1,506	\$0	\$0	\$0	\$0	\$360	\$1,001	\$135	\$9
55400000	OPEX	CAGW	\$461	\$21	\$337	\$103	\$0	\$0	\$0	\$0	\$0
55400000 Total			\$1,966	\$21	\$337	\$103	\$360	\$1,001	\$135	\$135	\$9
55510000	PSEX	OR	\$22,235	\$0	\$22,235	\$0	\$0	\$0	\$0	\$0	\$0
55510000 Total			\$22,235	\$0	\$22,235	\$0	\$0	\$0	\$0	\$0	\$0
55512000	PSEX	WA	\$6,961	\$0	\$6,961	\$0	\$0	\$0	\$0	\$0	\$0
55512000 Total			\$6,961	\$0	\$6,961	\$0	\$0	\$0	\$0	\$0	\$0
55513300	PSEX	IDU	\$2,971	\$0	\$2,971	\$0	\$0	\$0	\$0	\$0	\$0
55513300 Total			\$2,971	\$0	\$2,971	\$0	\$0	\$0	\$0	\$0	\$0
555NPC	NPCX	CAEW	\$3,371	\$157	\$2,445	\$768	\$0	\$0	\$0	\$0	\$0
555NPC	NPCX	WA	\$2,825	\$0	\$2,825	\$0	\$0	\$0	\$0	\$0	\$0
555NPC	NPCX	CAGW	\$308,516	\$14,038	\$225,266	\$69,213	\$0	\$0	\$0	\$0	\$0
555NPC Total			\$314,712	\$14,195	\$227,711	\$72,807	\$0	\$0	\$0	\$0	\$0
55600000	PSEX	SG	\$1,546	\$25	\$397	\$124	\$241	\$664	\$664	\$90	\$6
55600000 Total			\$1,546	\$25	\$397	\$124	\$241	\$664	\$664	\$90	\$6
55700000	PSEX	CAGE	\$16,036	\$0	\$0	\$0	\$3,834	\$10,665	\$1,443	\$94	\$0
55700000	PSEX	CAGW	\$165	\$8	\$120	\$37	\$0	\$0	\$0	\$0	\$0
55700000	PSEX	JBE	\$4,298	\$193	\$3,008	\$946	\$0	\$37	\$0	\$0	\$0
55700000	PSEX	JBG	\$2,150	\$94	\$1,515	\$465	\$18	\$50	\$0	\$0	\$0
55700000	PSEX	SG	\$47,650	\$766	\$12,226	\$3,809	\$7,422	\$20,477	\$2,766	\$185	\$0
55700000 Total			\$61,702	\$675	\$10,853	\$3,365	\$11,235	\$31,095	\$4,201	\$279	\$0
55780000	PSEX	CAGE	\$1,122	\$0	\$0	\$0	\$268	\$746	\$101	\$7	\$0
55780000	PSEX	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55780000	PSEX	OR	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0
55780000	PSEX	WA	\$97	\$0	\$97	\$0	\$0	\$0	\$0	\$0	\$0
55780000 Total			\$939	\$0	\$54	\$97	\$268	\$746	\$101	\$7	\$0
56000000	TNEX	CAGE	\$591	\$0	\$0	\$0	\$0	\$141	\$383	\$53	\$0
56000000	TNEX	CAGW	\$362	\$26	\$410	\$126	\$0	\$0	\$0	\$0	\$0
56000000	TNEX	SG	\$4,380	\$70	\$1,124	\$350	\$682	\$1,882	\$254	\$17	\$0
56000000 Total			\$5,533	\$96	\$1,534	\$476	\$682	\$2,275	\$307	\$21	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5612000	TNEX	CAGW	\$16	\$16	\$12	\$4	\$0	\$0	\$0	\$0	\$0
5612000	TNEX	SG	\$6,717	\$1,046	\$537	\$1,046	\$1,046	\$2,887	\$390	\$26	\$0
5612000 Total			\$6,733	\$1,058	\$1,574	\$1,092	\$1,092	\$2,887	\$390	\$26	\$0
5614000	TNEX	CAGW	\$240	\$240	\$175	\$54	\$0	\$0	\$0	\$0	\$0
5614000	TNEX	CAGE	\$850	\$850	\$0	\$0	\$203	\$566	\$77	\$5	\$0
5614000 Total			\$1,090	\$1,090	\$175	\$54	\$203	\$566	\$77	\$5	\$0
5616000	TNEX	SG	\$128	\$128	\$33	\$10	\$20	\$55	\$7	\$0	\$0
5616000	TNEX	SG	\$128	\$128	\$33	\$10	\$20	\$55	\$7	\$0	\$0
5616000 Total			\$128	\$128	\$33	\$10	\$20	\$55	\$7	\$0	\$0
5617000	TNEX	CAGE	\$1,501	\$1,501	\$0	\$0	\$344	\$938	\$135	\$9	\$0
5617000	TNEX	CAGW	\$471	\$471	\$21	\$106	\$0	\$0	\$0	\$0	\$0
5620000	TNEX	JBG	\$15	\$15	\$11	\$3	\$0	\$0	\$0	\$0	\$0
5620000	TNEX	SG	\$938	\$938	\$16	\$80	\$155	\$429	\$58	\$4	\$0
5620000 Total			\$2,985	\$38	\$611	\$189	\$514	\$1,427	\$193	\$13	\$0
5630000	TNEX	CAGE	\$254	\$254	\$0	\$0	\$61	\$169	\$23	\$1	\$0
5630000	TNEX	CAGW	\$31	\$31	\$23	\$7	\$0	\$0	\$0	\$0	\$0
5630000 Total			\$285	\$1	\$23	\$7	\$61	\$169	\$23	\$1	\$0
5650000	NFCX	CAGW	\$98,406	\$98,406	\$4,477	\$22,076	\$0	\$0	\$0	\$0	\$0
5650000 Total			\$98,406	\$4,477	\$22,076	\$0	\$0	\$0	\$0	\$0	\$0
5660000	TNEX	CAGE	\$254	\$254	\$0	\$0	\$61	\$169	\$23	\$1	\$0
5660000	TNEX	CAGW	\$733	\$733	\$34	\$169	\$0	\$0	\$0	\$0	\$0
5660000	TNEX	SG	\$2,689	\$2,689	\$43	\$215	\$419	\$1,196	\$156	\$10	\$0
5660000 Total			\$3,696	\$78	\$1,240	\$384	\$479	\$1,324	\$179	\$12	\$0
5670000	TNEX	CAGE	\$672	\$672	\$0	\$0	\$161	\$447	\$60	\$4	\$0
5670000	TNEX	CAGW	\$826	\$826	\$38	\$185	\$0	\$0	\$0	\$0	\$0
5670000	TNEX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670000 Total			\$1,498	\$38	\$603	\$185	\$161	\$447	\$60	\$4	\$0
5680000	TNEX	CAGE	\$499	\$499	\$0	\$0	\$119	\$332	\$45	\$3	\$0
5680000	TNEX	CAGW	\$565	\$565	\$26	\$127	\$0	\$0	\$0	\$0	\$0
5680000	TNEX	SG	\$1,423	\$1,423	\$23	\$365	\$114	\$222	\$611	\$83	\$6
5680000 Total			\$2,486	\$49	\$778	\$240	\$341	\$943	\$127	\$88	\$6
5690000	TNEX	CAGW	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5690000	TNEX	SG	\$203	\$203	\$3	\$16	\$32	\$67	\$12	\$1	\$0
5690000 Total			\$204	\$3	\$16	\$32	\$67	\$79	\$12	\$1	\$0
5692000	TNEX	SG	\$1,001	\$1,001	\$16	\$257	\$80	\$156	\$430	\$58	\$4
5692000 Total			\$1,001	\$16	\$257	\$80	\$156	\$430	\$58	\$4	\$0
5693000	TNEX	CAGE	\$45	\$45	\$0	\$0	\$11	\$30	\$4	\$0	\$0
5693000	TNEX	CAGW	\$3	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0
5693000	TNEX	SG	\$3,222	\$3,222	\$52	\$827	\$258	\$502	\$1,365	\$187	\$13
5693000 Total			\$3,270	\$52	\$829	\$258	\$513	\$1,415	\$191	\$13	\$0
5700000	TNEX	CAGE	\$5,763	\$5,763	\$0	\$0	\$1,617	\$4,498	\$608	\$40	\$0
5700000	TNEX	CAGW	\$3,970	\$3,970	\$181	\$2,899	\$891	\$0	\$0	\$0	\$0
5700000	TNEX	JBG	\$167	\$167	\$118	\$36	\$1	\$4	\$0	\$0	\$0
5700000	TNEX	SG	\$524	\$524	\$8	\$42	\$82	\$225	\$30	\$2	\$0
5700000 Total			\$11,424	\$186	\$3,151	\$969	\$1,700	\$4,727	\$639	\$42	\$0
5710000	TNEX	CAGE	\$11,526	\$11,526	\$0	\$0	\$2,756	\$7,666	\$1,037	\$68	\$0
5710000	TNEX	CAGW	\$6,864	\$6,864	\$403	\$1,969	\$0	\$0	\$0	\$0	\$0
5710000	TNEX	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710000	TNEX	SG	\$186	\$186	\$3	\$48	\$15	\$29	\$80	\$11	\$0
5710000 Total			\$20,576	\$406	\$6,520	\$2,003	\$2,785	\$7,746	\$1,048	\$68	\$0
5720000	TNEX	CAGE	\$21	\$21	\$0	\$0	\$15	\$6	\$0	\$0	\$0
5720000	TNEX	CAGW	\$21	\$21	\$15	\$5	\$0	\$0	\$0	\$0	\$0
5720000 Total			\$42	\$15	\$15	\$5	\$15	\$6	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5730000	TNEX	Transmission O&M Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730000	TNEX	Transmission O&M Expense	\$2,749	\$44	\$705	\$220	\$428	\$1,181	\$160	\$11	\$0
5730000 Total			\$2,749	\$44	\$705	\$220	\$428	\$1,181	\$160	\$11	\$0
5800000	DNEX	Distribution O&M Expense	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	DNEX	Distribution O&M Expense	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	DNEX	Distribution O&M Expense	\$401	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	DNEX	Distribution O&M Expense	\$12,702	\$440	\$3,453	\$810	\$1,330	\$6,077	\$593	\$0	\$0
5800000	DNEX	Distribution O&M Expense	\$540	\$0	\$0	\$0	\$0	\$540	\$0	\$0	\$0
5800000	DNEX	Distribution O&M Expense	\$133	\$0	\$0	\$133	\$0	\$0	\$0	\$0	\$0
5800000	DNEX	Distribution O&M Expense	\$189	\$0	\$0	\$189	\$0	\$0	\$0	\$0	\$0
5800000 Total			\$14,093	\$467	\$3,854	\$943	\$1,519	\$6,618	\$693	\$0	\$0
5810000	SNPDP	Distribution O&M Expense	\$13,037	\$451	\$3,544	\$831	\$1,365	\$6,237	\$608	\$0	\$0
5810000 Total			\$13,037	\$451	\$3,544	\$831	\$1,365	\$6,237	\$608	\$0	\$0
5820000	CA	Distribution O&M Expense	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	IDU	Distribution O&M Expense	\$311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	OR	Distribution O&M Expense	\$1,061	\$0	\$1,061	\$0	\$0	\$0	\$0	\$0	\$0
5820000	SNPDP	Distribution O&M Expense	\$30	\$1	\$8	\$2	\$3	\$14	\$1	\$0	\$0
5820000	UT	Distribution O&M Expense	\$1,699	\$0	\$0	\$0	\$0	\$1,699	\$0	\$0	\$0
5820000	WA	Distribution O&M Expense	\$947	\$0	\$0	\$947	\$0	\$0	\$0	\$0	\$0
5820000	WYP	Distribution O&M Expense	\$563	\$0	\$0	\$563	\$0	\$0	\$0	\$0	\$0
5820000 Total			\$4,078	\$68	\$1,069	\$349	\$566	\$1,713	\$313	\$0	\$0
5830000	CA	Distribution O&M Expense	\$281	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	IDU	Distribution O&M Expense	\$155	\$0	\$0	\$0	\$0	\$0	\$155	\$0	\$0
5830000	OR	Distribution O&M Expense	\$2,492	\$0	\$2,492	\$0	\$0	\$0	\$0	\$0	\$0
5830000	SNPDP	Distribution O&M Expense	\$18	\$1	\$5	\$1	\$2	\$9	\$1	\$0	\$0
5830000	UT	Distribution O&M Expense	\$1,753	\$0	\$0	\$0	\$0	\$1,753	\$0	\$0	\$0
5830000	WA	Distribution O&M Expense	\$449	\$0	\$0	\$449	\$0	\$0	\$0	\$0	\$0
5830000	WYP	Distribution O&M Expense	\$308	\$0	\$0	\$308	\$0	\$0	\$0	\$0	\$0
5830000	WYU	Distribution O&M Expense	\$71	\$0	\$0	\$71	\$0	\$0	\$0	\$0	\$0
5830000 Total			\$5,526	\$281	\$2,497	\$450	\$381	\$1,761	\$156	\$0	\$0
5840000	IDU	Distribution O&M Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UT	Distribution O&M Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	SNPDP	Distribution O&M Expense	\$223	\$8	\$81	\$14	\$23	\$107	\$10	\$0	\$0
5850000 Total			\$223	\$8	\$81	\$14	\$23	\$107	\$10	\$0	\$0
5860000	CA	Distribution O&M Expense	\$251	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	IDU	Distribution O&M Expense	\$339	\$0	\$0	\$0	\$0	\$0	\$339	\$0	\$0
5860000	OR	Distribution O&M Expense	\$3,035	\$0	\$3,035	\$0	\$0	\$0	\$0	\$0	\$0
5860000	SNPDP	Distribution O&M Expense	\$569	\$20	\$160	\$38	\$62	\$282	\$27	\$0	\$0
5860000	UT	Distribution O&M Expense	\$1,532	\$0	\$0	\$0	\$0	\$1,532	\$0	\$0	\$0
5860000	WA	Distribution O&M Expense	\$567	\$0	\$0	\$567	\$0	\$0	\$0	\$0	\$0
5860000	WYP	Distribution O&M Expense	\$694	\$0	\$0	\$694	\$0	\$0	\$0	\$0	\$0
5860000	WYU	Distribution O&M Expense	\$64	\$0	\$0	\$64	\$0	\$0	\$0	\$0	\$0
5860000 Total			\$7,071	\$271	\$3,195	\$605	\$820	\$1,814	\$367	\$0	\$0
5870000	CA	Distribution O&M Expense	\$510	\$510	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	IDU	Distribution O&M Expense	\$644	\$0	\$0	\$0	\$0	\$0	\$644	\$0	\$0
5870000	OR	Distribution O&M Expense	\$4,311	\$0	\$4,311	\$0	\$0	\$0	\$0	\$0	\$0
5870000	UT	Distribution O&M Expense	\$5,170	\$0	\$0	\$0	\$0	\$5,170	\$0	\$0	\$0
5870000	WA	Distribution O&M Expense	\$982	\$0	\$0	\$982	\$0	\$0	\$0	\$0	\$0
5870000	WYP	Distribution O&M Expense	\$781	\$0	\$0	\$781	\$0	\$0	\$0	\$0	\$0
5870000	WYU	Distribution O&M Expense	\$75	\$0	\$0	\$75	\$0	\$0	\$0	\$0	\$0
5870000 Total			\$12,473	\$510	\$4,311	\$982	\$856	\$5,170	\$644	\$0	\$0
5880000	CA	Distribution O&M Expense	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	IDU	Distribution O&M Expense	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0
5880000	OR	Distribution O&M Expense	\$248	\$0	\$248	\$0	\$0	\$0	\$0	\$0	\$0
5880000	SNPDP	Distribution O&M Expense	\$3,245	\$112	\$882	\$207	\$340	\$1,552	\$151	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
58800000	DNEX	UT	\$616	\$0	\$0	\$0	\$0	\$0	\$616	\$0	\$0
58800000	DNEX	WA	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000	DNEX	WYP	\$259	\$0	\$0	\$0	\$259	\$0	\$0	\$0	\$0
58800000	DNEX	WYU	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0
58800000 Total			\$4,562	\$182	\$1,130	\$270	\$552	\$2,168	\$260	\$0	\$0
58900000	DNEX	CA	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	OR	\$1,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	SNPD	\$46	\$2	\$12	\$0	\$0	\$0	\$0	\$0	\$0
58900000	DNEX	UT	\$437	\$0	\$0	\$0	\$0	\$437	\$0	\$0	\$0
58900000	DNEX	WA	\$79	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0
58900000	DNEX	WYP	\$970	\$0	\$0	\$0	\$970	\$0	\$0	\$0	\$0
58900000	DNEX	WYU	\$94	\$0	\$0	\$0	\$94	\$0	\$0	\$0	\$0
58900000 Total			\$3,367	\$79	\$1,657	\$82	\$1,069	\$459	\$22	\$0	\$0
59000000	DNEX	CA	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	DNEX	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	DNEX	OR	\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	DNEX	SNPD	\$3,651	\$126	\$992	\$233	\$982	\$1,747	\$170	\$0	\$0
59000000	DNEX	UT	\$370	\$0	\$0	\$0	\$0	\$370	\$0	\$0	\$0
59000000	DNEX	WA	\$88	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0
59000000	DNEX	WYP	\$62	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0
59000000 Total			\$4,473	\$165	\$1,245	\$320	\$444	\$2,116	\$182	\$0	\$0
59100000	DNEX	CA	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	DNEX	IDU	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	DNEX	OR	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	DNEX	SNPD	\$119	\$41	\$32	\$8	\$13	\$57	\$6	\$0	\$0
59100000	DNEX	UT	\$405	\$0	\$0	\$0	\$0	\$405	\$0	\$0	\$0
59100000	DNEX	WA	\$120	\$0	\$0	\$0	\$120	\$0	\$0	\$0	\$0
59100000	DNEX	WYP	\$132	\$0	\$0	\$0	\$132	\$0	\$0	\$0	\$0
59100000	DNEX	WYU	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
59100000 Total			\$1,310	\$30	\$458	\$128	\$188	\$462	\$45	\$0	\$0
59200000	DNEX	CA	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	DNEX	IDU	\$734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	DNEX	OR	\$3,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	DNEX	SNPD	\$1,466	\$51	\$398	\$94	\$154	\$702	\$68	\$0	\$0
59200000	DNEX	UT	\$3,246	\$0	\$0	\$0	\$0	\$3,246	\$0	\$0	\$0
59200000	DNEX	WA	\$649	\$0	\$0	\$0	\$649	\$0	\$0	\$0	\$0
59200000	DNEX	WYP	\$1,294	\$0	\$0	\$0	\$1,294	\$0	\$0	\$0	\$0
59200000 Total			\$10,994	\$339	\$3,715	\$742	\$1,447	\$3,948	\$803	\$0	\$0
59300000	DNEX	CA	\$8,002	\$8,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	DNEX	IDU	\$5,040	\$0	\$0	\$0	\$0	\$0	\$5,040	\$0	\$0
59300000	DNEX	OR	\$30,074	\$0	\$30,074	\$0	\$0	\$0	\$0	\$0	\$0
59300000	DNEX	SNPD	\$46	\$46	\$364	\$85	\$140	\$641	\$63	\$0	\$0
59300000	DNEX	UT	\$32,372	\$0	\$0	\$0	\$0	\$32,372	\$0	\$0	\$0
59300000	DNEX	WA	\$4,412	\$0	\$0	\$0	\$4,412	\$0	\$0	\$0	\$0
59300000	DNEX	WYP	\$5,971	\$0	\$0	\$0	\$5,971	\$0	\$0	\$0	\$0
59300000	DNEX	WYU	\$1,313	\$0	\$0	\$0	\$1,313	\$0	\$0	\$0	\$0
59300000 Total			\$88,525	\$8,048	\$30,439	\$4,498	\$7,424	\$33,013	\$5,103	\$0	\$0
59310000	DNEX	CA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59310000	DNEX	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59310000	DNEX	OR	\$84	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0
59310000	DNEX	UT	\$52	\$0	\$0	\$0	\$0	\$52	\$0	\$0	\$0
59310000	DNEX	WA	\$40	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0
59310000	DNEX	WYP	\$277	\$0	\$0	\$0	\$277	\$0	\$0	\$0	\$0
59310000 Total			\$193	\$23	\$84	\$40	\$277	\$52	\$37	\$0	\$0
59400000	DNEX	CA	\$480	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5940000	DNEX	OR	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$591	\$0
5940000	DNEX	IDU	\$5,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	DNEX	SNPD	\$27	\$1	\$0	\$0	\$0	\$0	\$13	\$0	\$0
5940000	DNEX	UT	\$10,637	\$0	\$0	\$0	\$0	\$10,637	\$0	\$0	\$0
5940000	DNEX	WA	\$929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	DNEX	WYP	\$1,696	\$0	\$0	\$0	\$1,696	\$0	\$0	\$0	\$0
5940000	DNEX	WYU	\$211	\$0	\$0	\$0	\$0	\$211	\$0	\$0	\$0
5940000 Total			\$20,313	\$481	\$5,749	\$931	\$1,910	\$10,650	\$593	\$42	\$0
5950000	DNEX	SNPD	\$908	\$31	\$247	\$58	\$0	\$0	\$0	\$0	\$0
5950000	DNEX	WYP	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000 Total			\$958	\$31	\$247	\$58	\$145	\$434	\$42	\$0	\$0
5960000	DNEX	CA	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	DNEX	IDU	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$180	\$0
5960000	DNEX	OR	\$1,085	\$0	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0
5960000	DNEX	UT	\$1,707	\$0	\$0	\$0	\$0	\$1,707	\$0	\$0	\$0
5960000	DNEX	WA	\$194	\$0	\$194	\$0	\$0	\$0	\$0	\$0	\$0
5960000	DNEX	WYP	\$344	\$0	\$0	\$0	\$344	\$0	\$0	\$0	\$0
5960000	DNEX	WYU	\$95	\$0	\$0	\$0	\$0	\$95	\$0	\$0	\$0
5960000 Total			\$3,705	\$99	\$1,085	\$194	\$440	\$1,707	\$180	\$0	\$0
5970000	DNEX	CA	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	DNEX	IDU	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$360	\$0
5970000	DNEX	OR	\$1,101	\$0	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0
5970000	DNEX	SNPD	\$58	\$58	\$455	\$107	\$175	\$801	\$78	\$0	\$0
5970000	DNEX	UT	\$2,644	\$0	\$0	\$0	\$0	\$2,644	\$0	\$0	\$0
5970000	DNEX	WA	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	DNEX	WYP	\$451	\$0	\$0	\$0	\$451	\$0	\$0	\$0	\$0
5970000	DNEX	WYU	\$119	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
5970000 Total			\$6,749	\$108	\$1,556	\$457	\$745	\$3,444	\$438	\$0	\$0
5980000	DNEX	CA	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	DNEX	IDU	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$80	\$0
5980000	DNEX	OR	\$251	\$0	\$251	\$0	\$0	\$0	\$0	\$0	\$0
5980000	DNEX	SNPD	\$385	\$13	\$105	\$25	\$40	\$184	\$18	\$0	\$0
5980000	DNEX	UT	\$1,263	\$0	\$0	\$0	\$0	\$1,263	\$0	\$0	\$0
5980000	DNEX	WA	\$157	\$0	\$0	\$157	\$0	\$0	\$0	\$0	\$0
5980000	DNEX	WYP	\$401	\$0	\$0	\$0	\$401	\$0	\$0	\$0	\$0
5980000	DNEX	WYU	\$33	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
5980000 Total			\$2,028	\$245	\$146	\$152	\$363	\$1,079	\$62	\$0	\$0
9010000	CAEX	CN	\$2,602	\$64	\$789	\$180	\$194	\$1,274	\$100	\$0	\$0
9010000	CAEX	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000 Total			\$2,604	\$64	\$789	\$180	\$196	\$1,274	\$100	\$0	\$0
9020000	CAEX	CA	\$690	\$890	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	CAEX	CN	\$2,251	\$36	\$683	\$156	\$168	\$1,102	\$87	\$0	\$0
9020000	CAEX	IDU	\$1,577	\$0	\$0	\$0	\$0	\$0	\$1,577	\$0	\$0
9020000	CAEX	OR	\$9,442	\$0	\$9,442	\$0	\$0	\$0	\$0	\$0	\$0
9020000	CAEX	UT	\$4,134	\$0	\$0	\$0	\$0	\$4,134	\$0	\$0	\$0
9020000	CAEX	WA	\$779	\$0	\$0	\$779	\$0	\$0	\$0	\$0	\$0
9020000	CAEX	WYP	\$1,414	\$0	\$0	\$0	\$1,414	\$0	\$0	\$0	\$0
9020000	CAEX	WYU	\$192	\$0	\$0	\$0	\$0	\$192	\$0	\$0	\$0
9020000 Total			\$20,680	\$946	\$10,125	\$935	\$1,774	\$5,236	\$1,664	\$35	\$0
9030000	CAEX	CN	\$906	\$22	\$275	\$63	\$68	\$443	\$0	\$0	\$0
9030000	CAEX	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000 Total			\$906	\$22	\$275	\$63	\$68	\$444	\$35	\$0	\$0
9031000	CAEX	CN	\$3,746	\$93	\$1,136	\$260	\$279	\$1,834	\$144	\$0	\$0
9031000 Total			\$3,746	\$93	\$1,136	\$260	\$279	\$1,834	\$144	\$0	\$0
9032000	CAEX	CN	\$10,844	\$268	\$3,288	\$751	\$809	\$5,309	\$418	\$0	\$0
9032000	CAEX	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9032000	CAEX	OR	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9032000	CAEX	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000 Total			\$10,846	\$268	\$3,291	\$751	\$809	\$5,310	\$418	\$0	\$0
9033000	CAEX	CA	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CAEX	IDU	\$10,719	\$265	\$3,251	\$743	\$799	\$5,248	\$413	\$0	\$0
9033000	CAEX	OR	\$395	\$0	\$0	\$0	\$0	\$0	\$395	\$0	\$0
9033000	CAEX	OR	\$2,084	\$0	\$2,084	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CAEX	UT	\$3,877	\$0	\$0	\$0	\$0	\$3,877	\$0	\$0	\$0
9033000	CAEX	WA	\$736	\$0	\$736	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CAEX	WYP	\$462	\$0	\$462	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CAEX	WYU	\$78	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0
9033000 Total			\$18,576	\$490	\$5,334	\$1,479	\$1,340	\$9,125	\$808	\$0	\$0
9035000	CAEX	CA	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CAEX	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CAEX	OR	\$32	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CAEX	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
9035000	CAEX	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9035000	CAEX	WYP	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9035000	CAEX	WYU	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
9035000 Total			\$76	\$3	\$32	\$1	\$10	\$9	\$21	\$0	\$0
9036000	CAEX	CN	\$19,423	\$480	\$5,890	\$1,346	\$1,448	\$9,510	\$749	\$0	\$0
9036000	CAEX	OR	\$196	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CAEX	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000 Total			\$19,619	\$480	\$6,086	\$1,346	\$1,448	\$9,510	\$749	\$0	\$0
9040000	CAEX	CA	\$564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	CAEX	CN	\$11	\$3	\$8	\$1	\$1	\$5	\$0	\$0	\$0
9040000	CAEX	IDU	\$749	\$0	\$0	\$0	\$0	\$0	\$749	\$0	\$0
9040000	CAEX	OR	\$6,339	\$0	\$6,339	\$0	\$0	\$0	\$0	\$0	\$0
9040000	CAEX	UT	\$3,937	\$0	\$0	\$0	\$0	\$3,937	\$0	\$0	\$0
9040000	CAEX	WA	\$1,898	\$0	\$0	\$1,898	\$0	\$0	\$0	\$0	\$0
9040000	CAEX	WYP	\$636	\$0	\$0	\$0	\$0	\$636	\$0	\$0	\$0
9040000 Total			\$14,133	\$564	\$6,342	\$1,899	\$637	\$3,942	\$749	\$0	\$0
9042000	CAEX	CA	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	CAEX	IDU	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
9042000	CAEX	OR	\$36	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0
9042000	CAEX	UT	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0
9042000	CAEX	WA	\$21	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0
9042000	CAEX	WYP	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
9042000 Total			\$205	\$22	\$36	\$21	\$22	\$104	-\$1	\$0	\$0
9050000	CAEX	CN	\$135	\$3	\$41	\$9	\$10	\$66	\$5	\$0	\$0
9050000	CAEX	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
9050000	CAEX	UT	\$140	\$3	\$46	\$9	\$10	\$66	\$5	\$0	\$0
9050000 Total			\$280	\$3	\$92	\$18	\$20	\$132	\$10	\$5	\$0
9051000	CAEX	CN	\$2	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9070000	CSEX	CN	\$302	\$7	\$91	\$21	\$21	\$148	\$12	\$0	\$0
9070000 Total			\$302	\$7	\$91	\$21	\$21	\$148	\$12	\$0	\$0
9080000	CSEX	CA	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	CN	\$479	\$12	\$145	\$33	\$36	\$235	\$18	\$0	\$0
9080000	CSEX	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	OR	\$1,085	\$0	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	UT	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0
9080000	CSEX	WA	\$421	\$0	\$0	\$421	\$0	\$0	\$0	\$0	\$0
9080000	CSEX	WYP	\$421	\$0	\$0	\$0	\$0	\$421	\$0	\$0	\$0
9080000 Total			\$2,469	\$50	\$1,230	\$454	\$456	\$255	\$23	\$0	\$0
9081000	CSEX	CN	\$33	\$1	\$10	\$2	\$2	\$16	\$1	\$0	\$0
9081000	CSEX	UT	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9081000 Total			\$135								
9084000	Customer Service Expense	CA	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	Customer Service Expense	CN	\$244	\$6	\$74	\$17	\$0	\$119	\$0	\$0	\$0
9084000	Customer Service Expense	IDU	\$84	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0
9084000	Customer Service Expense	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
9084000	Customer Service Expense	UT	\$200	\$0	\$0	\$0	\$0	\$200	\$0	\$0	\$0
9084000	Customer Service Expense	WA	\$22	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0
9084000	Customer Service Expense	WYP	\$77	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$0
9084000 Total			\$771	\$100	\$74	\$39	\$95	\$319	\$93	\$0	\$50
9085000	Customer Service Expense	IDU	\$290	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0
9085000	Customer Service Expense	UT	\$21	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
9085000	Customer Service Expense	WYP	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0
9085000 Total			\$341	\$0	\$0	\$0	\$30	\$21	\$290	\$0	\$0
9085100	Customer Service Expense	CA	\$1,994	\$1,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	Customer Service Expense	IDU	\$4,875	\$0	\$0	\$0	\$0	\$0	\$4,875	\$0	\$0
9085100	Customer Service Expense	OR	\$24,562	\$0	\$24,562	\$0	\$0	\$0	\$0	\$0	\$0
9085100	Customer Service Expense	UT	\$44,539	\$0	\$0	\$0	\$0	\$44,539	\$0	\$0	\$0
9085100	Customer Service Expense	WA	\$10,089	\$0	\$0	\$10,089	\$0	\$0	\$0	\$0	\$0
9085100	Customer Service Expense	WYP	\$3,216	\$0	\$0	\$3,216	\$0	\$0	\$0	\$0	\$0
9085100 Total			\$89,275	\$1,994	\$24,562	\$10,089	\$3,216	\$44,539	\$4,875	\$0	\$0
9086000	Customer Service Expense	CN	\$693	\$17	\$210	\$48	\$52	\$340	\$27	\$0	\$0
9086000	Customer Service Expense	IDU	\$508	\$0	\$0	\$0	\$0	\$0	\$508	\$0	\$0
9086000	Customer Service Expense	OR	\$935	\$0	\$935	\$0	\$0	\$0	\$0	\$0	\$0
9086000	Customer Service Expense	UT	\$2,512	\$0	\$0	\$212	\$0	\$2,512	\$0	\$0	\$0
9086000	Customer Service Expense	WA	\$722	\$0	\$0	\$722	\$0	\$0	\$0	\$0	\$0
9086000	Customer Service Expense	WYP	\$5,582	\$17	\$1,146	\$260	\$773	\$2,852	\$534	\$0	\$0
9086000 Total			\$27,747	\$17	\$1,146	\$260	\$773	\$2,852	\$534	\$0	\$0
9089500	Customer Service Expense	OTHER	\$2,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,747
9089500 Total			\$2,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,747
9089600	Customer Service Expense	OTHER	\$1,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,836
9089600 Total			\$1,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,836
9090000	Customer Service Expense	CA	\$93	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	Customer Service Expense	CN	\$1,682	\$42	\$513	\$117	\$126	\$829	\$65	\$0	\$0
9090000	Customer Service Expense	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0
9090000	Customer Service Expense	OR	\$675	\$0	\$675	\$0	\$0	\$0	\$0	\$0	\$0
9090000	Customer Service Expense	UT	\$368	\$0	\$0	\$0	\$0	\$368	\$0	\$0	\$0
9090000	Customer Service Expense	WA	\$112	\$0	\$0	\$112	\$0	\$0	\$0	\$0	\$0
9090000	Customer Service Expense	WYP	\$302	\$0	\$0	\$302	\$0	\$0	\$0	\$0	\$0
9090000 Total			\$3,284	\$135	\$1,188	\$229	\$428	\$1,197	\$118	\$0	\$0
9100000	Customer Service Expense	CN	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
9100000 Total			\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
9101000	Customer Service Expense	CN	\$201	\$5	\$61	\$14	\$15	\$98	\$8	\$0	\$0
9101000 Total			\$201	\$5	\$61	\$14	\$15	\$98	\$8	\$0	\$0
9200000	Administrative & General Expense	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	Administrative & General Expense	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0
9200000	Administrative & General Expense	SO	\$74,784	\$1,520	\$17,905	\$5,023	\$11,382	\$34,224	\$4,508	\$222	\$0
9200000	Administrative & General Expense	UT	\$562	\$0	\$0	\$0	\$0	\$562	\$0	\$0	\$0
9200000	Administrative & General Expense	WA	\$1,018	\$0	\$0	\$1,018	\$0	\$0	\$0	\$0	\$0
9200000 Total			\$74,368	\$1,490	\$17,975	\$4,005	\$11,382	\$34,786	\$4,508	\$222	\$0
9210000	Administrative & General Expense	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	Administrative & General Expense	CN	\$179	\$4	\$54	\$12	\$13	\$68	\$7	\$0	\$0
9210000	Administrative & General Expense	IDU	\$26	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0
9210000	Administrative & General Expense	OR	\$84	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0
9210000	Administrative & General Expense	SO	\$9,206	\$167	\$1,965	\$551	\$1,249	\$3,755	\$495	\$24	\$0
9210000	Administrative & General Expense	UT	\$126	\$0	\$0	\$0	\$0	\$126	\$0	\$0	\$0
9210000 Total			\$12	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	AGEX	WYP	\$55	\$0	\$0	\$0	\$55	\$0	\$0	\$0	\$0
9210000	AGEX	WYU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
9210000 Total			\$67	\$0	\$0	\$0	\$67	\$0	\$0	\$0	\$0
9220000	AGEX	SO	\$8,707	\$178	\$2,103	\$576	\$1,328	\$3,969	\$528	\$24	\$0
9220000	AGEX	CA	\$27,129	\$851	\$6,495	\$1,822	\$4,129	\$12,415	\$1,635	\$81	\$0
9220000 Total			\$35,836	\$1,029	\$8,690	\$3,648	\$5,257	\$24,884	\$3,163	\$105	\$0
9230000	AGEX	IDU	\$306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	AGEX	OR	\$147	\$0	\$147	\$0	\$0	\$0	\$0	\$0	\$0
9230000	AGEX	SO	\$5,562	\$113	\$1,532	\$374	\$946	\$2,545	\$335	\$17	\$0
9230000	AGEX	UT	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	AGEX	WA	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	AGEX	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9230000	AGEX	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9230000 Total			\$6,028	\$113	\$1,532	\$374	\$948	\$2,545	\$335	\$17	\$0
9239990	AGEX	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AGEX	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AGEX	SO	\$7,210	\$147	\$1,726	\$484	\$1,097	\$3,299	\$435	\$21	\$0
9239990 Total			\$7,211	\$147	\$1,727	\$484	\$1,097	\$3,299	\$435	\$21	\$0
9240000	AGEX	SO	\$66	\$1	\$16	\$4	\$10	\$30	\$4	\$0	\$0
9240000 Total			\$67	\$1	\$16	\$4	\$10	\$30	\$4	\$0	\$0
9241000	AGEX	IDU	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$0
9241000	AGEX	OR	\$5,277	\$0	\$5,277	\$0	\$0	\$0	\$0	\$0	\$0
9241000	AGEX	UT	\$2,152	\$0	\$0	\$0	\$0	\$2,152	\$0	\$0	\$0
9241000	AGEX	WYP	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0
9241000 Total			\$5,793	\$0	\$5,277	\$0	\$350	\$2,152	\$0	\$0	\$0
9242000	AGEX	OR	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9242000 Total			\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9243000	AGEX	SO	\$8,654	\$176	\$2,072	\$561	\$1,317	\$3,960	\$522	\$26	\$0
9243000 Total			\$8,654	\$176	\$2,072	\$561	\$1,317	\$3,960	\$522	\$26	\$0
9250000	AGEX	SO	\$49,733	\$1,011	\$11,907	\$581	\$1,317	\$3,960	\$522	\$26	\$0
9250000 Total			\$49,733	\$1,011	\$11,907	\$581	\$1,317	\$3,960	\$522	\$26	\$0
9251000	AGEX	OR	\$801	\$0	\$801	\$0	\$0	\$0	\$0	\$0	\$0
9251000 Total			\$801	\$0	\$801	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	CA	\$344	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	IDU	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	OR	\$1,555	\$0	\$1,555	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	SO	\$1,642	\$33	\$393	\$110	\$250	\$751	\$99	\$5	\$0
9280000	AGEX	UT	\$1,709	\$0	\$0	\$0	\$0	\$1,709	\$0	\$0	\$0
9280000	AGEX	WA	\$1,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	WYP	\$1,082	\$0	\$0	\$0	\$1,082	\$0	\$0	\$0	\$0
9280000 Total			\$7,703	\$377	\$1,949	\$1,234	\$1,332	\$2,461	\$346	\$5	\$0
9282000	AGEX	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	AGEX	IDU	\$546	\$0	\$0	\$0	\$0	\$0	\$546	\$0	\$0
9282000	AGEX	OR	\$3,148	\$0	\$3,148	\$0	\$0	\$0	\$0	\$0	\$0
9282000	AGEX	UT	\$1,536	\$0	\$0	\$0	\$0	\$4,536	\$0	\$0	\$0
9282000	AGEX	WA	\$575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	AGEX	WYP	\$1,416	\$0	\$0	\$0	\$1,416	\$0	\$0	\$0	\$0
9282000 Total			\$10,225	\$5	\$3,148	\$575	\$1,416	\$4,536	\$546	\$0	\$0
9282990	AGEX	SO	\$6	\$6	\$1	\$1	\$0	\$3	\$3	\$0	\$0
9282990	AGEX	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
9282990	AGEX	WA	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282990	AGEX	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9282990 Total			\$11	\$0	\$1	\$1	\$2	\$5	\$3	\$0	\$0
9283000	AGEX	CAGE	\$203	\$0	\$0	\$0	\$49	\$135	\$18	\$0	\$0
9283000	AGEX	CAGW	\$2,680	\$121	\$1,942	\$0	\$957	\$0	\$0	\$0	\$0
9283000	AGEX	SG	\$2,164	\$35	\$555	\$173	\$337	\$930	\$126	\$8	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9230000 Total			\$5,027	\$156	\$2,497	\$770	\$386	\$1,065	\$144	\$10	\$0
AGEX	Administrative & General Expense	SO	-\$4,832	-\$98	-\$1,157	-\$325	-\$735	-\$2,211	-\$291	-\$14	\$0
AGEX	Administrative & General Expense	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9290000 Total			-\$4,830	-\$98	-\$1,157	-\$325	-\$735	-\$2,210	-\$291	-\$14	\$0
AGEX	Administrative & General Expense	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
9301000 Total			\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
AGEX	Administrative & General Expense	CA	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
AGEX	Administrative & General Expense	OR	\$72	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	SO	\$7,140	\$145	\$1,709	\$480	\$1,087	\$3,267	\$430	\$21	\$0
AGEX	Administrative & General Expense	UT	\$36	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0
AGEX	Administrative & General Expense	WA	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	WYP	\$65	\$0	\$0	\$65	\$0	\$0	\$0	\$0	\$0
9302000 Total			\$7,339	\$160	\$1,782	\$483	\$1,151	\$3,304	\$439	\$21	\$0
AGEX	Administrative & General Expense	CA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
AGEX	Administrative & General Expense	OR	\$1,101	\$0	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	SO	\$5,569	\$113	\$1,333	\$374	\$648	\$2,549	\$336	\$17	\$0
AGEX	Administrative & General Expense	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
AGEX	Administrative & General Expense	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	WYP	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
9310000 Total			\$6,720	\$115	\$2,434	\$379	\$886	\$2,553	\$337	\$17	\$0
AGEX	Administrative & General Expense	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	CN	\$103	\$3	\$31	\$7	\$6	\$50	\$4	\$0	\$0
AGEX	Administrative & General Expense	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	OR	\$57	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	SO	\$21,238	\$432	\$5,085	\$1,426	\$3,232	\$9,719	\$1,280	\$63	\$0
AGEX	Administrative & General Expense	UT	\$62	\$0	\$0	\$0	\$0	\$62	\$0	\$0	\$0
AGEX	Administrative & General Expense	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	WYP	\$29	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0
AGEX	Administrative & General Expense	WYU	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
9350000 Total			\$21,518	\$437	\$5,173	\$1,442	\$3,279	\$9,832	\$1,293	\$63	\$0
Grand Total			\$1,836,753	\$61,376	\$795,313	\$235,918	\$155,333	\$516,601	\$64,756	\$2,822	\$4,634



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	3102000	CAGE	\$857	\$0	\$0	\$0	\$205	\$570	\$77	\$0	\$0
4030000	3102000	JBG	\$4	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3110000	CAGE	\$15,232	\$0	\$0	\$0	\$3,642	\$10,131	\$1,370	\$90	\$0
4030000	3110000	CAGW	\$1,115	\$51	\$814	\$250	\$0	\$0	\$0	\$0	\$0
4030000	3110000	JBG	\$2,221	\$98	\$1,565	\$481	\$19	\$52	\$7	\$0	\$0
4030000	3120000	CAGE	\$75,603	\$0	\$0	\$0	\$18,076	\$50,282	\$6,802	\$444	\$0
4030000	3120000	CAGW	\$2,022	\$92	\$1,476	\$454	\$0	\$0	\$0	\$0	\$0
4030000	3120000	JBG	\$13,759	\$604	\$9,695	\$2,979	\$115	\$321	\$43	\$3	\$0
4030000	3140000	CAGE	\$17,481	\$0	\$0	\$0	\$4,179	\$11,626	\$1,573	\$103	\$0
4030000	3140000	CAGW	\$1,648	\$75	\$1,203	\$370	\$0	\$0	\$0	\$0	\$0
4030000	3140000	JBG	\$4,116	\$181	\$2,900	\$891	\$34	\$96	\$13	\$1	\$0
4030000	3150000	CAGE	\$6,611	\$0	\$0	\$0	\$1,581	\$4,397	\$595	\$39	\$0
4030000	3150000	CAGW	\$341	\$16	\$249	\$76	\$0	\$0	\$0	\$0	\$0
4030000	3150000	JBG	\$880	\$39	\$620	\$190	\$7	\$20	\$3	\$0	\$0
4030000	3157000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3157000	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3160000	CAGE	\$836	\$0	\$0	\$0	\$200	\$556	\$75	\$5	\$0
4030000	3160000	CAGW	\$41	\$2	\$30	\$9	\$0	\$0	\$0	\$0	\$0
4030000	3160000	JBG	\$77	\$3	\$54	\$17	\$1	\$2	\$0	\$0	\$0
4030000	3302000	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3302000	CAGW	\$88	\$4	\$65	\$20	\$0	\$0	\$0	\$0	\$0
4030000	3302000	JBG	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3304000	CAGE	\$2	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3304000	CAGW	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3305000	CAGE	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3310000	CAGE	\$182	\$0	\$0	\$0	\$44	\$121	\$16	\$1	\$0
4030000	3310000	CAGW	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3310000	JBG	\$106	\$0	\$0	\$0	\$25	\$71	\$10	\$1	\$0
4030000	3311000	CAGE	\$1,421	\$65	\$1,038	\$319	\$0	\$0	\$0	\$0	\$0
4030000	3312000	CAGE	\$10	\$0	\$0	\$0	\$3	\$7	\$1	\$0	\$0
4030000	3312000	CAGW	\$1,343	\$61	\$980	\$301	\$0	\$0	\$0	\$0	\$0
4030000	3313000	CAGE	\$70	\$0	\$0	\$0	\$17	\$47	\$6	\$0	\$0
4030000	3313000	CAGW	\$294	\$13	\$215	\$66	\$0	\$0	\$0	\$0	\$0
4030000	3320000	CAGE	\$577	\$0	\$0	\$0	\$138	\$384	\$52	\$3	\$0
4030000	3320000	CAGW	\$45	\$2	\$33	\$10	\$0	\$0	\$0	\$0	\$0
4030000	3321000	CAGE	\$1,384	\$2	\$0	\$0	\$331	\$921	\$125	\$8	\$0
4030000	3321000	CAGW	\$6,345	\$289	\$4,633	\$1,423	\$0	\$0	\$0	\$0	\$0
4030000	3322000	CAGE	\$16	\$0	\$0	\$0	\$4	\$11	\$1	\$0	\$0
4030000	3323000	CAGE	\$329	\$15	\$240	\$74	\$0	\$0	\$0	\$0	\$0
4030000	3323000	CAGW	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3323000	JBG	\$2	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3330000	CAGE	\$1,113	\$0	\$0	\$0	\$266	\$740	\$100	\$7	\$0
4030000	3330000	CAGW	\$2,544	\$116	\$1,857	\$571	\$0	\$0	\$0	\$0	\$0
4030000	3340000	CAGE	\$333	\$0	\$0	\$0	\$80	\$221	\$30	\$2	\$0
4030000	3340000	CAGW	\$2,422	\$10	\$1,768	\$543	\$0	\$0	\$0	\$0	\$0
4030000	3347000	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3347000	CAGW	\$149	\$7	\$108	\$33	\$0	\$0	\$0	\$0	\$0
4030000	3350000	CAGE	\$0	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
4030000	3351000	CAGW	\$47	\$2	\$35	\$11	\$0	\$0	\$0	\$0	\$0
4030000	3353000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3360000	CAGE	\$46	\$0	\$0	\$0	\$11	\$30	\$4	\$0	\$0
4030000	3360000	CAGW	\$432	\$20	\$315	\$97	\$0	\$0	\$0	\$0	\$0
4030000	3410000	CAGE	\$3,268	\$0	\$0	\$0	\$78	\$2,173	\$294	\$19	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	3410000	CAGW	\$1,762	\$0	\$1,287	\$395	\$0	\$0	\$0	\$0	\$0
4030000	3420000	CAGE	\$256	\$0	\$0	\$0	\$61	\$170	\$23	\$0	\$0
4030000	3420000	CAGW	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3430000	CAGE	\$57,597	\$0	\$0	\$0	\$13,754	\$38,260	\$5,175	\$338	\$0
4030000	3430000	CAGW	\$34,024	\$1,548	\$24,843	\$1,633	\$0	\$0	\$0	\$0	\$0
4030000	3440000	CAGE	\$6,032	\$0	\$0	\$0	\$1,442	\$4,012	\$543	\$35	\$0
4030000	3440000	CAGW	\$3,995	\$192	\$2,917	\$896	\$0	\$0	\$0	\$0	\$0
4030000	3450000	CAGE	\$5,285	\$0	\$0	\$0	\$1,263	\$3,515	\$475	\$31	\$0
4030000	3450000	CAGW	\$2,778	\$126	\$2,028	\$623	\$0	\$0	\$0	\$0	\$0
4030000	3460000	CAGE	\$237	\$0	\$0	\$0	\$57	\$158	\$21	\$1	\$0
4030000	3460000	CAGW	\$120	\$5	\$87	\$27	\$0	\$0	\$0	\$0	\$0
4030000	3502000	CAGE	\$1,613	\$0	\$0	\$0	\$386	\$1,073	\$145	\$9	\$0
4030000	3502000	CAGW	\$332	\$15	\$242	\$74	\$0	\$0	\$0	\$0	\$0
4030000	3502000	JBG	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4030000	3502000	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3520000	CAGE	\$1,585	\$0	\$0	\$0	\$379	\$1,054	\$143	\$9	\$0
4030000	3520000	CAGW	\$455	\$21	\$332	\$102	\$0	\$0	\$0	\$0	\$0
4030000	3520000	JBG	\$15	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4030000	3520000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3530000	CAGE	\$19,537	\$0	\$0	\$0	\$4,671	\$12,994	\$1,758	\$15	\$0
4030000	3530000	CAGW	\$6,367	\$290	\$4,649	\$1,428	\$0	\$0	\$0	\$0	\$0
4030000	3530000	JBG	\$285	\$12	\$201	\$62	\$0	\$7	\$1	\$0	\$0
4030000	3534000	CAGE	\$1,378	\$0	\$0	\$0	\$330	\$917	\$124	\$8	\$0
4030000	3534000	CAGW	\$768	\$35	\$561	\$172	\$0	\$0	\$0	\$0	\$0
4030000	3534000	JBG	\$138	\$6	\$97	\$30	\$1	\$3	\$0	\$0	
4030000	3537000	CAGE	\$446	\$0	\$0	\$0	\$107	\$297	\$40	\$3	\$0
4030000	3537000	CAGW	\$181	\$8	\$132	\$41	\$0	\$0	\$0	\$0	\$0
4030000	3537000	JBG	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3540000	CAGE	\$36	\$1	\$9	\$3	\$6	\$15	\$2	\$0	\$0
4030000	3540000	CAGW	\$12,544	\$0	\$0	\$0	\$2,999	\$8,342	\$1,128	\$74	\$0
4030000	3540000	JBG	\$2,645	\$120	\$1,932	\$593	\$0	\$0	\$0	\$0	\$0
4030000	3540000	SG	\$182	\$8	\$128	\$39	\$2	\$4	\$1	\$0	\$0
4030000	3540000	SG	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3550000	CAGE	\$11,443	\$0	\$0	\$0	\$2,736	\$7,610	\$1,029	\$67	\$0
4030000	3550000	CAGW	\$5,833	\$265	\$4,259	\$1,309	\$0	\$0	\$0	\$0	\$0
4030000	3550000	SG	\$10	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
4030000	3560000	CAGE	\$13,792	\$0	\$0	\$0	\$3,298	\$9,173	\$1,241	\$81	\$0
4030000	3560000	CAGW	\$6,363	\$290	\$4,661	\$1,432	\$0	\$0	\$0	\$0	\$0
4030000	3560000	JBG	\$172	\$8	\$121	\$37	\$1	\$4	\$1	\$0	\$0
4030000	3560000	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3570000	CAGE	\$51	\$0	\$0	\$0	\$12	\$34	\$5	\$0	\$0
4030000	3570000	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3580000	CAGE	\$118	\$0	\$0	\$0	\$28	\$79	\$11	\$1	\$0
4030000	3580000	CAGW	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3590000	CAGE	\$67	\$0	\$0	\$0	\$16	\$45	\$6	\$0	\$0
4030000	3590000	CAGW	\$93	\$4	\$68	\$21	\$0	\$0	\$0	\$0	\$0
4030000	3590000	CA	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0
4030000	3602000	OR	\$73	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000	UT	\$178	\$0	\$0	\$0	\$0	\$178	\$0	\$0	\$0
4030000	3602000	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	3602000	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	3602000	WYU	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0
4030000	3610000	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4030000	3610000	OR	\$345	\$0	\$345	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	UT	\$724	\$0	\$0	\$0	\$0	\$724	\$0	\$0	\$0
4030000	3610000	WA	\$41	\$0	\$0	\$41	\$0	\$0	\$0	\$0	\$0
4030000	3610000	WYP	\$180	\$0	\$0	\$0	\$180	\$0	\$0	\$0	\$0
4030000	3610000	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4030000	3620000	CA	\$521	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	IDU	\$628	\$0	\$0	\$0	\$0	\$0	\$628	\$0	\$0
4030000	3620000	OR	\$4,317	\$4,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	UT	\$9,569	\$0	\$0	\$0	\$0	\$9,569	\$0	\$0	\$0
4030000	3620000	WA	\$954	\$0	\$0	\$954	\$0	\$0	\$0	\$0	\$0
4030000	3620000	WYP	\$2,326	\$0	\$0	\$0	\$2,326	\$0	\$0	\$0	\$0
4030000	3620000	WYU	\$234	\$0	\$0	\$0	\$234	\$0	\$0	\$0	\$0
4030000	3620000	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	3627000	OR	\$137	\$0	\$137	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	UT	\$196	\$0	\$0	\$0	\$0	\$196	\$0	\$0	\$0
4030000	3627000	WA	\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0
4030000	3627000	WYP	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
4030000	3627000	WYU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	CA	\$2,141	\$2,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	IDU	\$13,113	\$0	\$13,113	\$0	\$0	\$0	\$2,403	\$0	\$0
4030000	3640000	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	UT	\$11,448	\$0	\$0	\$0	\$0	\$11,448	\$0	\$0	\$0
4030000	3640000	WA	\$3,830	\$0	\$0	\$3,830	\$0	\$0	\$0	\$0	\$0
4030000	3640000	WYP	\$3,386	\$0	\$0	\$0	\$3,386	\$0	\$0	\$0	\$0
4030000	3640000	WYU	\$699	\$0	\$0	\$0	\$699	\$0	\$0	\$0	\$0
4030000	3650000	CA	\$1,022	\$1,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3650000	IDU	\$988	\$0	\$0	\$0	\$0	\$0	\$988	\$0	\$0
4030000	3650000	OR	\$7,150	\$0	\$7,150	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3650000	UT	\$6,705	\$0	\$0	\$0	\$0	\$6,705	\$0	\$0	\$0
4030000	3650000	WA	\$1,732	\$0	\$0	\$1,732	\$0	\$0	\$0	\$0	\$0
4030000	3650000	WYP	\$2,292	\$0	\$0	\$0	\$2,292	\$0	\$0	\$0	\$0
4030000	3650000	WYU	\$315	\$0	\$0	\$0	\$315	\$0	\$0	\$0	\$0
4030000	3660000	CA	\$477	\$477	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3660000	IDU	\$174	\$0	\$0	\$0	\$0	\$0	\$174	\$0	\$0
4030000	3660000	OR	\$2,236	\$0	\$2,236	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3660000	UT	\$3,950	\$0	\$0	\$0	\$0	\$3,950	\$0	\$0	\$0
4030000	3660000	WA	\$722	\$0	\$0	\$722	\$0	\$0	\$0	\$0	\$0
4030000	3660000	WYP	\$590	\$0	\$0	\$0	\$590	\$0	\$0	\$0	\$0
4030000	3660000	WYU	\$153	\$0	\$0	\$0	\$153	\$0	\$0	\$0	\$0
4030000	3670000	CA	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3670000	IDU	\$501	\$0	\$0	\$0	\$0	\$0	\$501	\$0	\$0
4030000	3670000	OR	\$3,897	\$0	\$3,897	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3670000	UT	\$11,128	\$0	\$0	\$0	\$0	\$11,128	\$0	\$0	\$0
4030000	3670000	WA	\$672	\$0	\$0	\$672	\$0	\$0	\$0	\$0	\$0
4030000	3670000	WYP	\$1,165	\$0	\$0	\$0	\$1,165	\$0	\$0	\$0	\$0
4030000	3670000	WYU	\$579	\$0	\$0	\$0	\$579	\$0	\$0	\$0	\$0
4030000	3680000	CA	\$1,226	\$1,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3680000	IDU	\$11,546	\$0	\$0	\$0	\$0	\$11,546	\$0	\$0	\$0
4030000	3680000	OR	\$11,443	\$0	\$11,443	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	3690000	UT	\$9,145	\$0	\$0	\$0	\$0	\$9,145	\$0	\$0	\$0
4030000	3680000	WA	\$2,876	\$0	\$0	\$2,876	\$0	\$0	\$0	\$0	\$0
4030000	3680000	WYP	\$2,570	\$0	\$0	\$0	\$2,570	\$0	\$0	\$0	\$0
4030000	3680000	WYU	\$396	\$0	\$0	\$0	\$396	\$0	\$0	\$0	\$0
4030000	3691000	CA	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3691000	IDU	\$134	\$134	\$0	\$0	\$0	\$0	\$134	\$0	\$0
4030000	3691000	OR	\$1,427	\$0	\$1,427	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3691000	UT	\$1,326	\$0	\$0	\$0	\$0	\$1,326	\$0	\$0	\$0
4030000	3691000	WA	\$429	\$0	\$0	\$429	\$0	\$0	\$0	\$0	\$0
4030000	3691000	WYP	\$263	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0
4030000	3691000	WYU	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0
4030000	3692000	CA	\$266	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3692000	IDU	\$457	\$0	\$0	\$0	\$0	\$0	\$457	\$0	\$0
4030000	3692000	OR	\$3,273	\$0	\$3,273	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3692000	UT	\$2,883	\$0	\$0	\$0	\$0	\$2,883	\$0	\$0	\$0
4030000	3692000	WA	\$865	\$0	\$0	\$865	\$0	\$0	\$0	\$0	\$0
4030000	3692000	WYP	\$768	\$0	\$0	\$0	\$768	\$0	\$0	\$0	\$0
4030000	3692000	WYU	\$244	\$0	\$0	\$0	\$244	\$0	\$0	\$0	\$0
4030000	3700000	CA	\$181	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3700000	IDU	\$432	\$0	\$0	\$0	\$0	\$0	\$432	\$0	\$0
4030000	3700000	OR	\$2,170	\$0	\$2,170	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3700000	UT	\$2,394	\$0	\$0	\$0	\$0	\$2,394	\$0	\$0	\$0
4030000	3700000	WA	\$438	\$0	\$0	\$438	\$0	\$0	\$0	\$0	\$0
4030000	3700000	WYP	\$424	\$0	\$0	\$0	\$424	\$0	\$0	\$0	\$0
4030000	3700000	WYU	\$78	\$0	\$0	\$0	\$78	\$0	\$0	\$0	\$0
4030000	3710000	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	IDU	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	OR	\$120	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	UT	\$269	\$0	\$0	\$0	\$0	\$269	\$0	\$0	\$0
4030000	3710000	WA	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
4030000	3710000	WYP	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0
4030000	3710000	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	3730000	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	OR	\$681	\$0	\$0	\$681	\$0	\$0	\$0	\$0	\$0
4030000	3730000	UT	\$1,029	\$0	\$0	\$0	\$0	\$1,029	\$0	\$0	\$0
4030000	3730000	WA	\$128	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0
4030000	3730000	WYP	\$217	\$0	\$0	\$0	\$217	\$0	\$0	\$0	\$0
4030000	3730000	WYU	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
4030000	3892000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	UT	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3892000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	CA	\$49	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	CAGE	\$91	\$0	\$0	\$0	\$22	\$61	\$8	\$1	\$0
4030000	3900000	CAGW	\$73	\$33	\$53	\$16	\$16	\$0	\$0	\$0	\$0
4030000	3900000	CN	\$174	\$4	\$53	\$12	\$13	\$85	\$7	\$0	\$0
4030000	3900000	IDU	\$216	\$0	\$0	\$0	\$0	\$0	\$216	\$0	\$0
4030000	3900000	JBG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	OR	\$648	\$0	\$648	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	SO	\$1,705	\$35	\$408	\$115	\$260	\$780	\$103	\$0	\$5



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	3900000	UT	\$876	\$0	\$0	\$0	\$0	\$876	\$0	\$0	\$0
4030000	3900000	WA	\$418	\$0	\$0	\$418	\$0	\$0	\$0	\$0	\$0
4030000	3900000	WYP	\$182	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0
4030000	3900000	WYU	\$106	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$0
4030000	3903000	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	CN	\$21	\$1	\$6	\$1	\$2	\$10	\$1	\$1	\$0
4030000	3903000	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
4030000	3903000	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	SO	\$37	\$1	\$9	\$2	\$6	\$17	\$2	\$2	\$0
4030000	3903000	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3903000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	CA	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	CAGE	\$63	\$0	\$0	\$0	\$20	\$55	\$8	\$0	\$0
4030000	3910000	CAGW	\$12	\$1	\$9	\$3	\$3	\$0	\$0	\$0	\$0
4030000	3910000	CN	\$128	\$3	\$39	\$9	\$10	\$62	\$5	\$5	\$0
4030000	3910000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	3910000	JBG	\$13	\$1	\$9	\$3	\$0	\$0	\$0	\$0	\$0
4030000	3910000	OR	\$91	\$0	\$91	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	SO	\$1,055	\$21	\$252	\$71	\$161	\$483	\$64	\$3	\$0
4030000	3910000	UT	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
4030000	3910000	WA	\$32	\$0	\$0	\$0	\$32	\$0	\$0	\$0	\$0
4030000	3910000	WYP	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0
4030000	3910000	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3912000	CA	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
4030000	3912000	CAGW	\$209	\$0	\$0	\$0	\$50	\$139	\$19	\$1	\$0
4030000	3912000	CN	\$79	\$4	\$58	\$18	\$18	\$0	\$0	\$0	\$0
4030000	3912000	IDU	\$1,280	\$32	\$388	\$89	\$95	\$626	\$49	\$0	\$0
4030000	3912000	JBG	\$128	\$0	\$0	\$0	\$0	\$0	\$128	\$0	\$0
4030000	3912000	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	SO	\$355	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	UT	\$8,670	\$176	\$2,076	\$582	\$1,319	\$3,968	\$523	\$26	\$0
4030000	3912000	WA	\$416	\$0	\$0	\$0	\$0	\$416	\$0	\$0	\$0
4030000	3912000	WYP	\$167	\$0	\$167	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	WYU	\$521	\$0	\$0	\$0	\$521	\$0	\$0	\$0	\$0
4030000	3913000	CA	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
4030000	3913000	CAGE	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	CAGW	\$90	\$0	\$0	\$0	\$22	\$60	\$8	\$1	\$0
4030000	3913000	CN	\$9	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3913000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	JBG	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
4030000	3913000	OR	\$23	\$1	\$16	\$5	\$0	\$1	\$0	\$0	\$0
4030000	3913000	SO	\$49	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	UT	\$166	\$3	\$40	\$11	\$25	\$76	\$10	\$0	\$0
4030000	3913000	WA	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
4030000	3913000	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	3913000	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	3930000	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	CAGE	\$172	\$172	\$0	\$0	\$41	\$114	\$15	\$1	\$0
4030000	3930000	CAGW	\$20	\$20	\$15	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	IDU	\$18	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0
4030000	3930000	JBG	\$29	\$29	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	OR	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	SO	\$16	\$16	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4030000	3930000	UT	\$152	\$152	\$0	\$0	\$0	\$152	\$0	\$0	\$0
4030000	3930000	WA	\$25	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0
4030000	3930000	WYP	\$51	\$51	\$0	\$0	\$51	\$0	\$0	\$0	\$0
4030000	3930000	WYU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	CAGW	\$911	\$911	\$0	\$0	\$218	\$606	\$82	\$5	\$0
4030000	3940000	IDU	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	JBG	\$150	\$150	\$7	\$106	\$32	\$1	\$3	\$0	\$0
4030000	3940000	OR	\$469	\$469	\$0	\$44	\$12	\$28	\$85	\$11	\$1
4030000	3940000	SO	\$185	\$185	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	UT	\$581	\$581	\$0	\$0	\$0	\$0	\$581	\$0	\$0
4030000	3940000	WA	\$105	\$105	\$0	\$0	\$105	\$0	\$0	\$0	\$0
4030000	3940000	WYP	\$184	\$184	\$0	\$0	\$184	\$0	\$0	\$0	\$0
4030000	3940000	WYU	\$23	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0
4030000	3950000	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	CAGE	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	CAGW	\$253	\$253	\$0	\$0	\$60	\$168	\$23	\$1	\$0
4030000	3950000	IDU	\$80	\$80	\$4	\$58	\$18	\$0	\$0	\$0	\$0
4030000	3950000	JBG	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	OR	\$113	\$113	\$1	\$13	\$4	\$0	\$0	\$0	\$0
4030000	3950000	SO	\$566	\$566	\$0	\$566	\$0	\$0	\$0	\$0	\$0
4030000	3950000	UT	\$281	\$281	\$6	\$67	\$19	\$43	\$129	\$17	\$1
4030000	3950000	WA	\$93	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	WYP	\$151	\$151	\$0	\$0	\$151	\$0	\$0	\$0	\$0
4030000	3950000	WYU	\$36	\$36	\$0	\$0	\$36	\$0	\$0	\$0	\$0
4030000	3970000	CA	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	CAGE	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	CAGW	\$3,553	\$3,553	\$0	\$0	\$850	\$2,363	\$320	\$21	\$0
4030000	3970000	IDU	\$1,312	\$1,312	\$60	\$958	\$294	\$0	\$0	\$0	\$0
4030000	3970000	JBG	\$3	\$3	\$35	\$8	\$9	\$57	\$4	\$0	\$0
4030000	3970000	OR	\$259	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	SO	\$79	\$79	\$3	\$55	\$17	\$1	\$2	\$0	\$0
4030000	3970000	UT	\$1,806	\$1,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	WA	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3970000	WYP	\$2,373	\$2,373	\$48	\$568	\$159	\$361	\$1,086	\$143	\$7
4030000	3970000	WYU	\$1,595	\$1,595	\$0	\$0	\$0	\$0	\$1,595	\$0	\$0
4030000	3970000	CA	\$614	\$614	\$0	\$0	\$614	\$0	\$0	\$0	\$0
4030000	3970000	CAGE	\$1,128	\$1,128	\$0	\$0	\$0	\$1,128	\$0	\$0	\$0
4030000	3970000	CAGW	\$211	\$211	\$0	\$0	\$0	\$211	\$0	\$0	\$0
4030000	3972000	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	CAGE	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	CAGW	\$93	\$93	\$0	\$0	\$0	\$22	\$62	\$8	\$1
4030000	3972000	IDU	\$36	\$36	\$26	\$8	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	3972000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0
4030000	3972000	JBG	\$30	\$1	\$10	\$3	\$0	\$0	\$0	\$0
4030000	3972000	OR	\$107	\$0	\$107	\$0	\$0	\$0	\$0	\$0
4030000	3972000	SO	\$38	\$1	\$9	\$3	\$6	\$17	\$2	\$0
4030000	3972000	UT	\$215	\$0	\$0	\$0	\$215	\$0	\$0	\$0
4030000	3972000	WA	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4030000	3972000	WYP	\$51	\$0	\$0	\$51	\$0	\$0	\$0	\$0
4030000	3972000	WYU	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4030000	3980000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	CAGE	\$81	\$0	\$0	\$0	\$19	\$54	\$7	\$0
4030000	3980000	CAGW	\$21	\$15	\$5	\$5	\$0	\$0	\$0	\$0
4030000	3980000	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0
4030000	3980000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0
4030000	3980000	JBG	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0
4030000	3980000	OR	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	SO	\$170	\$3	\$41	\$11	\$26	\$78	\$10	\$1
4030000	3980000	UT	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
4030000	3980000	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4030000	3980000	WYP	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	3980000	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000 Total			\$557,251	\$12,173	\$138,762	\$39,968	\$247,096	\$32,704	\$1,584	\$0
4032000	565131	CAGE	\$0	\$75	\$0	\$18	\$0	\$50	\$7	\$0
4032000	565131	JBG	\$35	\$24	\$24	\$8	\$0	\$1	\$0	\$0
4032000 Total			\$110	\$22	\$24	\$8	\$18	\$51	\$7	\$0
4033000	565133	CAGE	\$677	\$0	\$0	\$162	\$450	\$61	\$0	\$0
4033000	565133	CAGW	\$2,910	\$132	\$2,125	\$653	\$0	\$0	\$0	\$0
4033000 Total			\$3,587	\$132	\$2,125	\$653	\$162	\$450	\$61	\$0
4034000	565134	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0
4034000	565134	CAGW	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0
4034000 Total			\$20	\$1	\$10	\$3	\$1	\$4	\$1	\$0
4035000	565141	CAGE	\$233	\$0	\$0	\$0	\$56	\$156	\$21	\$0
4035000	565141	CAGW	\$88	\$3	\$50	\$15	\$0	\$0	\$0	\$0
4035000 Total			\$301	\$3	\$50	\$15	\$56	\$155	\$21	\$0
4036000	565161	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0
4036000	565161	IDU	\$28	\$0	\$0	\$0	\$0	\$0	\$28	\$0
4036000	565161	OR	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0
4036000	565161	UT	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0
4036000	565161	WA	\$44	\$0	\$0	\$44	\$0	\$0	\$0	\$0
4036000	565161	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0
4036000 Total			\$618	\$19	\$170	\$44	\$86	\$272	\$28	\$0
4037000	565201	CAGE	\$267	\$0	\$0	\$0	\$64	\$177	\$24	\$2
4037000	565201	CAGW	\$118	\$5	\$86	\$26	\$0	\$0	\$0	\$0
4037000 Total			\$385	\$5	\$86	\$26	\$64	\$177	\$24	\$2
4039999	565970	CAGE	-\$202	\$0	\$0	\$0	-\$48	-\$134	-\$18	\$0
4039999 Total			-\$202	\$0	\$0	\$0	-\$48	-\$134	-\$18	\$0
Grand Total			\$12,335	\$141,228	\$40,717	\$85,302	\$248,071	\$32,827	\$1,590	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC
4040000	AMOR LTD TRM PLNT	CAGE	\$507	\$0	\$0	\$0	\$0	\$100	\$22	\$46
4040000	AMOR LTD TRM PLNT	CAGW	\$10,363	\$472	\$7,566	\$2,325	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$511	\$0	\$0	\$0	\$462	\$100	\$22	\$46
4040000	AMOR LTD TRM PLNT	CAGW	\$208	\$14	\$223	\$68	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$43	\$1	\$10	\$3	\$26	\$5	\$1	\$3
4040000	AMOR LTD TRM PLNT	SO	\$10	\$2	\$1	\$1	\$6	\$1	\$1	\$1
4040000	AMOR LTD TRM PLNT	SO	\$435	\$9	\$104	\$29	\$265	\$55	\$12	\$26
4040000	AMOR LTD TRM PLNT	SO	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$4,862	\$120	\$1,474	\$337	\$2,743	\$321	\$41	\$188
4040000	AMOR LTD TRM PLNT	SO	\$5,851	\$119	\$1,401	\$393	\$3,568	\$734	\$156	\$353
4040000	AMOR LTD TRM PLNT	SO	\$315	\$6	\$75	\$21	\$192	\$40	\$8	\$19
4040000	AMOR LTD TRM PLNT	SO	\$73	\$1	\$17	\$5	\$45	\$9	\$2	\$4
4040000	AMOR LTD TRM PLNT	SO	\$144	\$3	\$34	\$10	\$88	\$18	\$4	\$9
4040000	AMOR LTD TRM PLNT	SO	\$5	\$0	\$1	\$0	\$3	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$0	\$0	\$2	\$1	\$5	\$1	\$0	\$1
4040000	AMOR LTD TRM PLNT	SO	\$80	\$2	\$19	\$5	\$49	\$10	\$2	\$5
4040000	AMOR LTD TRM PLNT	SO	\$313	\$6	\$75	\$21	\$191	\$39	\$8	\$19
4040000	AMOR LTD TRM PLNT	SO	\$89	\$2	\$21	\$6	\$54	\$11	\$2	\$5
4040000	AMOR LTD TRM PLNT	CAGW	\$6	\$0	\$4	\$1	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$707	\$32	\$516	\$159	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$431	\$20	\$315	\$97	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$6	\$0	\$0	\$0	\$6	\$1	\$0	\$1
4040000	AMOR LTD TRM PLNT	SO	\$536	\$11	\$128	\$36	\$327	\$67	\$14	\$32
4040000	AMOR LTD TRM PLNT	CAGE	\$253	\$0	\$0	\$0	\$229	\$50	\$11	\$23
4040000	AMOR LTD TRM PLNT	JBG	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$226	\$5	\$54	\$15	\$138	\$28	\$6	\$14
4040000	AMOR LTD TRM PLNT	CAGE	\$2,273	\$0	\$0	\$0	\$2,055	\$447	\$97	\$204
4040000	AMOR LTD TRM PLNT	CAGW	\$377	\$17	\$275	\$65	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$22	\$0	\$0	\$0	\$20	\$4	\$1	\$2
4040000	AMOR LTD TRM PLNT	SO	\$3,886	\$79	\$930	\$261	\$2,370	\$488	\$104	\$234
4040000	AMOR LTD TRM PLNT	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$447	\$11	\$135	\$31	\$252	\$30	\$4	\$17
4040000	AMOR LTD TRM PLNT	SO	\$527	\$11	\$126	\$35	\$322	\$66	\$14	\$32
4040000	AMOR LTD TRM PLNT	CN	\$564	\$4	\$171	\$39	\$318	\$37	\$5	\$22
4040000	AMOR LTD TRM PLNT	SO	\$218	\$5	\$66	\$15	\$123	\$14	\$2	\$8
4040000	AMOR LTD TRM PLNT	SO	\$1,539	\$31	\$368	\$103	\$938	\$193	\$41	\$93
4040000	AMOR LTD TRM PLNT	SO	\$1,007	\$20	\$241	\$68	\$614	\$126	\$27	\$61
4040000	AMOR LTD TRM PLNT	SO	\$245	\$5	\$59	\$16	\$149	\$31	\$7	\$15
4040000	AMOR LTD TRM PLNT	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAEE	\$57	\$0	\$0	\$0	\$51	\$12	\$3	\$5
4040000	AMOR LTD TRM PLNT	CAGE	\$239	\$0	\$0	\$0	\$216	\$47	\$10	\$22
4040000	AMOR LTD TRM PLNT	CAGW	\$24	\$1	\$18	\$5	\$20	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$10	\$0	\$3	\$1	\$6	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4040000	AMOR LTD TRM PLNT	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$5,330	\$86	\$1,367	\$426	\$3,120	\$681	\$149	\$309
4040000	AMOR LTD TRM PLNT	SO	\$365	\$7	\$87	\$25	\$223	\$46	\$10	\$22
4040000	AMOR LTD TRM PLNT	UT	\$13	\$0	\$0	\$13	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$14	\$0	\$0	\$0	\$13	\$3	\$1	\$1
4040000	AMOR LTD TRM PLNT	CAGW	\$2	\$0	\$2	\$1	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$48	\$1	\$12	\$3	\$29	\$6	\$1	\$3
4040000	AMOR LTD TRM PLNT	CAGE	\$13	\$0	\$0	\$13	\$2	\$3	\$1	\$1
4040000	AMOR LTD TRM PLNT	CAGW	\$266	\$12	\$195	\$60	\$0	\$0	\$0	\$0



Amortization Expense (Actuals)
Twelve Months Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC
4040000	AMOR LTD TRM PLNT		\$20	\$26	\$0	\$0	\$18	\$4	\$1	\$2
4040000	AMOR LTD TRM PLNT	CAGE	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$76	\$76	\$19	\$156	\$18	\$2	\$11	\$0
4040000	AMOR LTD TRM PLNT	OR	\$204	\$204	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,288	\$26	\$308	\$97	\$785	\$162	\$34	\$78
4040000	AMOR LTD TRM PLNT	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WA	\$163	\$0	\$0	\$163	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$398	\$0	\$0	\$0	\$398	\$398	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4040000 Total			\$46,144	\$1,184	\$16,725	\$4,980	\$21,205	\$4,554	\$825	\$1,956
4049000	AMR LTD TRM PLNT-OTH	OTHER	\$1,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4049000	AMR LTD TRM PLNT-OTH	CAGE	\$ (244)	\$0	\$0	\$0	-\$221	-\$48	-\$10	-\$22
4049000 Total			\$ (1,794)	\$0	\$0	\$0	-\$221	-\$48	-\$10	-\$22
4061000 Total			\$5,524	\$0	\$0	\$0	\$4,985	\$1,085	\$235	\$497
4070000	AMRT PRP LOSS/RCST	UT	\$402	\$0	\$0	\$0	\$402	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RCST	WYP	\$105	\$0	\$0	\$0	\$105	\$105	\$0	\$0
4070000 Total			\$507	\$0	\$0	\$0	\$507	\$105	\$0	\$0
4073000	REGULATORY DEBITS	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			\$50,382	\$1,184	\$16,725	\$4,980	\$26,485	\$5,696	\$1,050	\$2,431



Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	583451	SO	\$3,471	\$71	\$831	\$233	\$528	\$1,588	\$209	\$10	\$0
4081000	583501	SO	\$427	\$9	\$102	\$29	\$65	\$196	\$26	\$1	\$0
4081000	583750	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	584101	SO	\$9,396	\$191	\$2,250	\$631	\$1,430	\$4,300	\$566	\$28	\$0
4081000	584201	SO	\$10	\$0	\$2	\$1	\$2	\$5	\$1	\$0	\$0
4081000	584960	SO	-\$15,661	-\$318	-\$3,750	-\$1,052	-\$2,384	-\$7,167	-\$944	-\$47	\$0
4081000 Total			-\$2,357	-\$48	-\$564	-\$158	-\$359	-\$1,079	-\$142		-\$7
4081500	579000	GPS	\$116,246	\$2,363	\$27,832	\$7,807	\$17,692	\$53,199	\$7,007	\$345	\$0
4081500	579001	GPS	\$1,945	\$40	\$466	\$131	\$296	\$890	\$117	\$6	\$0
4081500 Total			\$118,192	\$2,403	\$28,298	\$7,938	\$17,988	\$54,090	\$7,124	\$351	\$0
4081800	578000	CA	\$1,241	\$1,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	OR	\$26,908	\$0	\$26,908	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	UT	\$218	\$0	\$0	\$0	\$0	\$218	\$0	\$0	\$0
4081800	578000	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4081800	578000	WYP	\$1,837	\$0	\$0	\$0	\$1,837	\$0	\$0	\$0	\$0
4081800 Total			\$30,204	\$1,241	\$26,908	\$1	\$1,837	\$218	\$0	\$0	\$0
4081900	583260	WA	\$11,678	\$0	\$0	\$11,678	\$0	\$0	\$0	\$0	\$0
4081900	583261	OR	\$838	\$0	\$838	\$0	\$0	\$0	\$0	\$0	\$0
4081900	583262	UT	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081900	583263	SE	\$231	\$4	\$56	\$18	\$40	\$98	\$15	\$1	\$0
4081900	583265	WA	\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
4081900	583266	SE	\$31	\$0	\$8	\$2	\$5	\$13	\$2	\$0	\$0
4081900	583267	WYP	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
4081900	583269	SE	\$164	\$3	\$40	\$13	\$28	\$70	\$10	\$1	\$0
4081900	583273	CAGE	\$1,390	\$0	\$0	\$0	\$332	\$925	\$125	\$8	\$0
4081900	584100	CAEE	\$412	\$0	\$0	\$0	\$106	\$264	\$39	\$2	\$0
4081900 Total			\$14,844	\$7	\$942	\$11,746	\$575	\$1,371	\$191	\$12	\$0
Grand Total			\$160,883	\$3,602	\$55,584	\$19,526	\$20,041	\$54,600	\$7,174	\$356	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	105127	SCHMDEXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	110200	CAEE	\$-3,015	\$0	\$0	\$0	\$-778	\$-1,933	\$-2,886	\$0	\$-17
SCHMAP	120101	BADDEBT	\$865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130100	SO	\$18	\$207	\$58	\$132	\$396	\$52	\$33	\$0	\$0
SCHMAP	130400	JBE	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130550	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130700	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130900	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	150505	SO	\$-20	\$-55	\$-1	\$-3	\$-9	\$-1	\$-1	\$0	\$0
SCHMAP	610106	JBE	\$17	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	7201051	OTHER	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920106	SO	\$-3	\$-3	\$-31	\$-20	\$-59	\$-68	\$0	\$0	\$0
SCHMAP	920145	JBE	\$16	\$190	\$54	\$-668	\$1,604	\$-245	\$-14	\$0	\$0
SCHMAT	105100	SO	\$3,840	\$2,177	\$594	\$1,343	\$4,046	\$533	\$26	\$0	\$0
SCHMAT	105120	SCHMDEXP	\$64,597	\$14,212	\$46,912	\$98,282	\$285,819	\$37,822	\$1,632	\$0	\$0
SCHMAT	105121	JBE	\$873	\$13,597	\$4,274	\$176	\$436	\$65	\$4	\$0	\$0
SCHMAT	105122	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105123	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105130	Sec. 481a Adj - Repair Deduction	\$42,046	\$1,455	\$11,429	\$2,681	\$4,403	\$20,116	\$1,962	\$0	\$0
SCHMAT	105137	CIAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105140	Auto Depreciation	\$37	\$291	\$68	\$112	\$512	\$50	\$0	\$0	\$0
SCHMAT	105142	Avoided Costs	\$1,070	\$37	\$68	\$112	\$8,322	\$25,417	\$3,243	\$168	\$0
SCHMAT	105145	Acquisition Adjustment Amort	\$52,721	\$939	\$11,404	\$3,228	\$8,322	\$25,417	\$3,243	\$0	\$0
SCHMAT	105146	Capitalization of Test Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105152	Gain / (Loss) on Prop. Disposition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105165	Coal Mine Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105170	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105180	Coal Mine Reopening Face (Extension)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105180	Steam Rts Blundell Goodmtn Bk Dappr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105205	Coal Mine Development-30% Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	Book Gain/Loss on Land Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105471	UT Kalamath Relicensing Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110100	Book Cost Depletion	\$35,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110100	Book Cost Depletion	\$2,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110105	SRC Book Depletion step up basis adj	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120105	SRC Book Cost Depletion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120205	Willow Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	145030	Trapper Mining Stock Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205025	Distribution O&M Amort of Writeoff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205100	PMI - Fuel Cost Adjustment	\$-8,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205411	Coal Pile Inventory Adjustment	\$0	\$0	\$0	\$0	\$-2,083	\$-5,178	\$-771	\$-444	\$0
SCHMAT	210000	PMI Sec 263A Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210100	PREPAID BEW 57 MEDICAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210105	Prepaid Taxes-OR PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210120	Self Insured Health Benefit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210130	Prepaid Taxes-UT PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210140	Prepaid Taxes-WY PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210180	Other Prepaids	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	220100	Prepaid Taxes-property taxes	\$-3,793	\$-77	\$-908	\$-255	\$-577	\$-1,736	\$-229	\$-11	\$0
SCHMAT	320110	Bad Debts Allowance - Cash Basis	\$-40	\$-40	\$-40	\$-40	\$-40	\$-40	\$-40	\$-40	\$-40
SCHMAT	320115	Transition Team Costs-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320140	Misc - Reg Assets/Reg Liab-Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320210	May 2000 Transition Plan Costs-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320220	Research & Exper. Sec. 174 Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320230	Glenrock Excluding Reclamation-UT rate o	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	330100	FAS 87/88 Writeoff-UT rate order	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415110	Def Reg Asset-Transmission Svc Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Schedule M (Actuals)
Twelve Months Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415200	Environmental Cleanup Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415201	Environmental Costs WA	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415500	Cholla PII Transp Costs-APS Amort	\$1,122	\$1,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415510	WY PSCAM Def Net Power Costs	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415515	WY PSCAM Def Net Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415540	IDALC Costs-Direct Access-CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415650	SB 1149-Related Reg Assets-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415680	OR Deferred Intervenor Funding Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415701	CA Deferred Intervenor Funding	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415702	CA Deferred Intervenor Funding	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415801	Contra RTO Grid West NLR Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415802	Contra RTO Grid West NLR w/o-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415803	WA RTO Grid West NLR w/o	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415804	RTO Grid West Notes Receivable-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415805	ID RTO Grid West NLR	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415822	Reg Asset - Pension MMT - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415828	Regulatory Asset - Post - Ret MMT - WY	\$279	\$279	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	\$-289	\$-289	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415850	UNRECOVERED PLAN F-POWERDALE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415852	Powerdate Decommissioning Reg Asset - ID	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415853	Powerdate Decommissioning Reg Asset - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415854	Powerdate Decommissioning Reg Asset - WA	\$284	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415855	CA - January 2010 Storm Costs	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415856	Powerdate Decommissioning Reg Asset - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415857	ID - Deferred Overburden Costs	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415858	WY - Deferred Overburden Costs	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415859	WY - Deferred Advertising Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415865	Reg Asset - UT MPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	\$108	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	\$687	\$687	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415870	Deferred Excess Net Power Costs-CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415871	Deferred Excess Net Power Costs-WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415872	Deferred Excess Net Power Costs-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415873	Deferred Excess Net Power Costs - WY 08	\$920	\$920	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415876	Deferred Excess Net Power Costs - OR	\$-61	\$-61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415880	Deferred UT Independent Evaluation Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	\$2,737	\$2,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415890	ID MEHC 2006 Transition Costs	\$-1,933	\$-1,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415891	WY - 2006 Transition Severance Costs	\$913	\$913	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415893	OR - MEHC Transition Service Costs	\$-9	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	\$3,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	\$1,376	\$1,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415900	OR SB 408 Recovery	\$355	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415911	Contra Reg Asset - Naughton Unit #3 - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR	\$2,045	\$2,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	\$629	\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	\$-3,014	\$-3,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	\$-1,113	\$-1,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425100	Deferred Regulatory Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425125	Deferred Coal Cost - Arch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenue	\$-33	\$-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425250	TGS Buyout SG	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT			\$-262	\$-262	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT			\$-101	\$-101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT			\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT			\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT			\$-45	\$-45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT			\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
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 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	425260	Lakeview Buyout-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425280	Joseph Settlement-SG	\$137	\$6	\$100	\$31	\$0	\$0	\$0	\$0	\$0
SCHMAT	425295	BPA Conservation Rate Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425360	Hermiston Swap	\$172	\$8	\$125	\$39	\$0	\$0	\$0	\$0	\$0
SCHMAT	425380	Idaho Customer Balancing Account	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,038
SCHMAT	430100	Customer Service / Weatherization	\$3,196	\$65	\$765	\$486	\$415	\$1,463	\$193	\$0	\$0
SCHMAT	430111	Reg Asset - SB 1149 Balance Releass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430112	Reg Asset - Other - Balance Releass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430113	Reg Asset - Def NPC Balance Releass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505115	Sales & Use Tax Accrual		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505125	PMI Accrued Royalties	-\$157	\$0	\$0	\$0	\$0	-\$41	-\$101	-\$15	-\$1
SCHMAT	505140	Purchase Card Trans Provision		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505150	Misc Current & Accrued Liability-SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505160	CA PUC Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505170	West Valley Contract Termination Fee Acc		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505200	Extraction Tax Paid / Accrued		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505400	Bonus Liability	-\$50	-\$1	-\$12	-\$3	-\$8	-\$23	-\$3	-\$3	-\$3
SCHMAT	505500	Federal Income Tax Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505510	PMI Vacation/Bonus Adjustment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505600	Sick Leave Vacation & Personal Time	-\$1,010	-\$21	-\$242	-\$68	-\$154	-\$462	-\$61	-\$3	-\$3
SCHMAT	505700	Accrued Retention Bonus		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	605100	Trojan Decommissioning Costs	-\$100	-\$5	-\$73	-\$22	\$0	\$0	\$0	\$0	\$0
SCHMAT	605301	Environmental Liability - Regulated	\$21,278	\$433	\$5,094	\$1,429	\$3,238	\$9,738	\$1,283	\$63	\$0
SCHMAT	605710	Reverse Accrued Final Reclamation	-\$902	\$0	\$0	\$0	-\$233	-\$578	-\$86	-\$5	\$0
SCHMAT	610000	Coal Mine Development-PMI	\$823	\$0	\$0	\$0	\$712	\$528	\$79	\$5	\$0
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610100	PMI Dev Cost Amort		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610111	PMI/Dev Gain/Loss on Assets Disposed		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610114	PMI EITF Pre-Stripping Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610115	PMI Overburden Removal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610130	SB1149 Costs, OR OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610135	781 Shopping Incentive, OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610140	Oregon Rate Refund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610141	WA Rate Refunds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610143	Reg Liability - WA Low Energy Program	\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610145	Reg Liab-OR Balance Consol	\$1,390	\$0	\$1,390	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610146	OR Reg Asset/Liability Consolidation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610148	Reg Liability - Def NPC Balance Releass	\$2,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,262
SCHMAT	610149	Property Insurance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705210	West Valley Lease Reduction - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705230	West Valley Lease Reduction - OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705231	West Valley Lease Reduction - CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705232	West Valley Lease Reduction - ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705233	West Valley Lease Reduction - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705234	West Valley Lease Reduction - UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705235	CA Alternative Rate for Energy Program(C	\$384	\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705240	A&G Credit-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705250	A&G Credit-OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705251	A&G Credit-CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705252	A&G Credit-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705253	A&G Credit-WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705254	March 2006 Transition Plan costs,WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705260	Reg Liability - Sale of renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705261	Reg Liability - Sale of REC's-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705262	Reg Liability - Sale of REC's-WA	-\$2,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,804
SCHMAT	705263	Reg Liab - OR Energy Conservation Charge		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705265	Reg Liability - OR 2010 Protocol Def	-\$2,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705301	Reg Liability-CA Gain on Sale of Asset		\$0	-\$2,210	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705305	Reg Liability - Sale of Renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705337	Regulatory Liability - Sale of Renewable	-\$21,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$21,511



Schedule M (Actuals)
 Twelve Months Ending - December 2012
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 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705400	OR	\$-801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705420	Reg Liability - OR Injuries & Damages Re	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434
SCHMAT	705430	Reg Liability - CA GHG Allowance Revenue	\$-6,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705453	Reg Liability - OR Property Insurance Re	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$0
SCHMAT	705455	Reg Liability - ID Property Insurance Re	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0
SCHMAT	705600	Reg Liability - WY Property Insurance Re	\$-361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705600	Reg Liability - Powderlade Decommissionin	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000
SCHMAT	715050	Reg Liability - OR 2012 GRG Giveback	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715050	Microsoft Software License Liability	\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715100	MCI FOG Wire Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715550	Misc. Deferred Credits	\$-670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-670
SCHMAT	720200	NW Power Act-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720300	Deferred Comp Plan Benefits-PPL	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
SCHMAT	720400	Pension / Retirement (Accrued / Prepaid)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720550	Suppl. Exec. Retirement Plan (SERP)	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
SCHMAT	740100	Accrued CIC Stanceance	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38
SCHMAT	910530	Post Merger Loss-Recquired Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910560	Injuries and Damages Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910560	SMUD Revenue Imputation-UT reg lab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910805	Wasatch workers comp reserve	\$-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-4
SCHMAT	910910	Bridger Coal Company Underground Mine Co	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	920110	PMIBridger Section 471 Adj	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	920110	PMIWy Extraction Tax	\$1,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,339
SCHMDP	105127	Book Depreciation Allocated to Medicare	\$817,523	\$18,424	\$198,253	\$63,954	\$113,729	\$338,832	\$44,418	\$2,069	\$38,143
SCHMDP	110200	Tax Depletion - Deer Creek	\$-49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-49
SCHMDP	120205	TAX PERCENTAGE DEPLETION - DEDUCTION	\$463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$463
SCHMDP	120400	Preferred Dividend - PPL	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
SCHMDP	120200	Trapper Mine Dividend Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130650	MEHC Insurance Services-Receiveable	\$2,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,022
SCHMDP	130600	Tax Exempt Interest (No AMT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130605	Tax Exempt Interest - CA IOU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130910	SPI 404(K) Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	305100	Amort of Projects-Klamath Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620100	2004 JCA-Qualified Prof Activities Deduc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620101	PMI 2004 JCA-Qualified Prof Activities D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	720105	MEDICARE SUBSIDY	\$-3,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-3,006
SCHMDP	910900	PMI Depletion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	910918	PMI Overriding Royalty	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
SCHMDP	920105	PMI Tax Exempt Interest Income	\$-185	\$-14	\$-162	\$-45	\$22	\$8	\$5	\$1	\$0
SCHMDT	104141	AFUDC - Equity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105101	Capitalized Labor Cost for Powerfax Inpu	\$863	\$18	\$207	\$58	\$131	\$395	\$52	\$3	\$0
SCHMDT	105122	Repair Deduction	\$136,512	\$2,194	\$35,026	\$10,911	\$21,262	\$58,663	\$7,924	\$531	\$0
SCHMDT	105125	Tax Depreciation	\$1,275,554	\$27,042	\$336,661	\$73,949	\$185,200	\$548,756	\$69,218	\$3,541	\$0
SCHMDT	105126	PMI Tax Depreciation	\$16,383	\$627	\$12,868	\$4,045	\$166	\$413	\$61	\$4	\$0
SCHMDT	105130	CIAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105137	Capitalized Depreciation	\$5,681	\$115	\$1,360	\$382	\$865	\$2,600	\$342	\$17	\$0
SCHMDT	105141	AFUDC	\$28,474	\$07	\$1,743	\$4,495	\$13,727	\$1,751	\$91	\$0	\$0
SCHMDT	105141	AFUDC - Equity	\$57,888	\$1,032	\$12,522	\$3,544	\$9,138	\$27,908	\$3,561	\$184	\$0
SCHMDT	105142	AFUDC - Equity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105143	Basis Intangible Difference	\$888	\$18	\$213	\$60	\$135	\$406	\$54	\$3	\$0
SCHMDT	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105152	Gain/Loss on Prop Dispositions	\$18,545	\$377	\$4,440	\$1,243	\$2,022	\$8,487	\$1,118	\$55	\$0
SCHMDT	105165	Coal Mine Development	\$5	\$5	\$75	\$24	\$53	\$132	\$20	\$1	\$0
SCHMDT	105170	Coal Mine Receiving Face (Extension)	\$1,899	\$30	\$462	\$145	\$326	\$810	\$121	\$7	\$0
SCHMDT	105171	PMI Coal Mine Receiving Face (Extension)	\$2,247	\$101	\$1,573	\$494	\$20	\$50	\$8	\$0	\$0
SCHMDT	105175	Removal Cost (net of salvage)	\$68,875	\$1,400	\$16,490	\$4,626	\$10,482	\$31,520	\$4,152	\$205	\$0
SCHMDT	105181	Stim Ris Blundell Geothermal Tax Depr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105185	Repair Allowance 3115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	105205	Coal Mine Development 30% Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105220	Cholla GE Safe Harbor Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105233	Cholla SHL-NOPA (Lease Amortization)	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105470	Book Gain/Loss on Land Sales	\$1,064	\$22	\$265	\$71	\$28	\$77	\$10	\$1	\$0
SCHMDT	110200	Depletion - Tax Percentage Deduction	\$3,780	\$0	\$0	\$0	\$0	\$2,423	\$64	\$3	\$0
SCHMDT	1102051	Tax Percentage Depletion - Deduction	\$168	\$3	\$41	\$13	\$29	\$72	\$61	\$21	\$0
SCHMDT	120105	Willow Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	145030	Distribution O&M Amort of Whiteoff	-\$3,113	-\$108	-\$846	-\$199	-\$326	-\$1,489	-\$145	\$0	\$0
SCHMDT	205025	PMI - Fuel Cost Adjustment	\$1,888	\$0	\$0	\$0	\$487	\$1,211	\$180	\$10	\$0
SCHMDT	205200	Coal M&S Inventory Write-Off	\$484	\$0	\$0	\$0	\$125	\$311	\$46	\$3	\$0
SCHMDT	205411	PMISEC 263A Adjustment	\$3,096	\$139	\$2,167	\$681	\$28	\$70	\$10	\$1	\$0
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Prepaid Taxes-OR PUC	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210105	Self Insured Health Benefit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210110	Prepaid Taxes-WA UTC	-\$80	\$0	\$0	\$0	\$0	-\$80	\$0	\$0	\$0
SCHMDT	210120	Prepaid Taxes-ID PUC	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0
SCHMDT	210130	Prepaid Taxes-WY PSC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210140	Prepaid Taxes-OR Property Taxes-GPS allo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210180	OTHER PREPAIDS	\$364	\$7	\$87	\$24	\$55	\$167	\$22	\$1	\$0
SCHMDT	210200	Prepaid Taxes-property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	220100	Bad Debts Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287296	Regulatory Liabilities - Interim Provisi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287616	Regulatory Assets - Interim Provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	305100	Amort of Projects-Klamath Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	310102	Fixed Asset-BookTax - IGC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320115	Misc - Reg Lib	-\$12	\$0	\$0	-\$3	-\$1	-\$6	-\$1	\$0	\$0
SCHMDT	320210	Research & Exper. Sec. 174 Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	\$615	\$10	\$156	\$49	\$96	\$264	\$36	\$2	\$0
SCHMDT	415110	Def Reg Asset-Transmission Svc Deposit	\$138	\$0	\$0	\$0	\$33	\$92	\$12	\$1	\$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTIE CREEK CONTRAC	\$11,198	\$28	\$2,881	\$752	\$1,704	\$5,124	\$675	\$33	\$0
SCHMDT	415500	Hazardous Waste Clean-up Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415501	Hazardous Waste Clean-up Costs-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415502	Reg Asset Utah ECAM	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
SCHMDT	415503	Cholla P11 Transact Costs- APS Amort - I	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415504	Cholla P11 Transact Costs- APS Amort - O	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415505	WY PCAM Def Net Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415701	CA Deferred Intervenor Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415703	Goodnow Hills Liquidation Damages - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415801	RTO Grid West NIR Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415803	RTO Grid West NIR Allowance w/o WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	OR RTO Grid West NIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG_WY	\$81	\$4	\$59	\$16	\$0	\$0	\$0	\$0	\$0
SCHMDT	415850	Unrecovered Plant Powerdale	-\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415855	Ca - January 2010 Storm Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415857	ID - Deferred Overburden Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415858	WY - Deferred Overburden Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415859	WY - Deferred Advertising Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415865	Reg Asset - Utah MPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	\$1,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,481



Schedule M (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
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FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415870	CA Def Excess NPC	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308
SCHMDT	415875	Deferred Excess Net Power Costs - UT	\$24,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,582
SCHMDT	415876	Deferred Excess Net Power Costs - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415880	UT Def Independent Evaluation Fee	-\$191	\$0	\$0	\$0	\$0	-\$191	\$0	\$0	\$0
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	-\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$681
SCHMDT	415892	Deferred Excess Net Power Costs - ID D9	-\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$132
SCHMDT	415893	OR - MEHC Transition Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415898	OR SB 408 Recovery	-\$6,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,920
SCHMDT	415900	Deferred Coal Costs - Naughton Contract	\$2,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,716
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
SCHMDT	425100	Deferred Regulatory Expense-IDI	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
SCHMDT	425110	Tenant Lease Allow-PSU Call Cntr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425205	Misc Def Dir-Prop Damage Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425210	Amount of Debt Disc & Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425295	BPA Conservation Rate Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425380	Idaho Customer Balancing Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425400	UT Kalamath Relicensing Costs	\$34,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,709
SCHMDT	425700	Trojan Special Assessment - DOE/IRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425800	Allowance for Doubtful A/C Grid West W/O	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430100	Customer Service / Weatherization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430110	Reg Asset balance reclass	\$1,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,390
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	\$4,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,300
SCHMDT	430112	Reg Asset - Other - Balance Reclass	\$2,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,262
SCHMDT	430113	Energy West Accrued Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505100	Sales & Use Tax Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505115	Accrued Royalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505125	Purchase Card Trans Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505140	Misc Current & Accrued Liability-SO	\$2,243	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$2,197
SCHMDT	505150	West Valley Contract Termination Fee Acc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505170	Bonus Liability	-\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$22
SCHMDT	505400	Vacation Accrual - PMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505510	PMI Bonus Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505520	IGC Vacation Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505600	Trojan Decommissioning Costs - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605101	Trojan Decommissioning Costs - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605102	Reverse Accrued Final Reclamation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605710	PMI Coal Mine Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610000	PMIDEVT COST AMORT	\$138	\$6	\$97	\$30	\$1	\$1	\$3	\$0	\$0
SCHMDT	610100	AMDEVT NOPAS 99-00 RAR	\$58	\$0	\$14	\$4	\$9	\$27	\$4	\$0	\$0
SCHMDT	610110	Phax NOPAS	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	\$123	\$6	\$86	\$27	\$1	\$1	\$3	\$0	\$0
SCHMDT	610114	PMI ETF Pre Stripping Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610130	781 Shopping Incentive -OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610135	SB1149 Costs -OR OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610140	OR Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610141	WA Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610142	Reg Liability - UT Home Energy Lifeline	-\$390	\$0	\$0	\$0	\$0	\$0	-\$390	\$0	\$0
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610145	Reg Liab-OR Balance Consol	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610146	OR Reg Asset/Liability Consolidation	-\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610149	Reg Liability - Def NPC Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610149	Oregon Gain on Sale of Halsey-OR	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
SCHMDT	705200	Property Insurance(Injuries & Damages)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705232	CA West Valley Lease Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705233	West Valley Lease Reduction - ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT 705234	West Valley Lease Reduction - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705235	UT West Valley Lease Reduction	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705250	A&G Credit - WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705251	A&G Credit - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705252	A&G Credit - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705253	A&G Credit - ID	ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705254	A&G Credit - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705261	Reg Liability - Sale of Renewable Energy	OTHER	\$1,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,937
SCHMDT 705265	Reg Liab - OR Energy Conservation Charge	OR	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705300	Reg Liability - Deferred Benefit - Arch S	CAFE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705305	Reg Liability-CA Gain on Sale of Asset	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705310	Reg Liability-UT Gain on Sale of Asset	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705320	Reg Liability-WY Gain on Sale of Asset	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705330	Reg Liability - Sale of Renewable Energy	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705337	Reg Liability - UT Property Insurance Re	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 705464	Microsoft Software License Liability	UT	-\$1,231	\$0	\$0	\$0	\$0	-\$1,231	\$0	\$0	\$0
SCHMDT 715050	University of WY Contract Amort	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 715050	Misc Deferred Credits	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 715900	Redding Renegotiated Contract	SO	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 720100	FAS 106 Accruals	SO	\$24	\$0	\$0	\$0	\$0	\$176	\$535	\$70	\$0
SCHMDT 720200	Deferred Comp Plan Benefits-PPL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 720400	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 720500	SUPPL EXEC. RETIREMENT PLAN (SERP)	SO	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 720550	Severance Accrual	SO	-\$266	\$0	\$0	\$0	\$0	-\$40	-\$122	-\$16	\$0
SCHMDT 740100	Accrued CIC Severance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 740240	Post Merger Loss-Reacquired Debt	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 910530	190 LEGAL RESERVE	SO	-\$725	\$0	\$0	\$0	\$0	-\$5,428	-\$16,315	-\$2,149	\$0
SCHMDT 910560	Injuries and Damages Reserve	OTHER	-\$35,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 910580	283SMUD REVENUE IMPUTATION-UT REG LIAB	SO	\$2,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,667
SCHMDT 910905	Wasach workers comp reserve	SO	\$348	\$7	\$83	\$23	\$53	\$159	\$21	\$1	\$0
SCHMDT 910925	PMI Underground Mine Cost Depletion	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 920110	CA Refund	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 920110	PMI WY Extraction Tax	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT Total			\$1,654,442	\$33,933	\$426,195	\$100,855	\$233,897	\$686,712	\$87,884	\$4,625	\$49,244
Grand Total			\$2,468,513	\$52,359	\$624,477	\$164,518	\$346,980	\$1,023,949	\$132,063	\$6,860	\$87,391
Total Schedule M Additions			\$815,256	\$18,440	\$198,444	\$63,708	\$113,061	\$337,228	\$44,174	\$2,054	\$38,147
Total Schedule M Deductions			\$1,654,257	\$33,919	\$426,033	\$100,809	\$233,919	\$686,720	\$87,890	\$4,626	\$49,244
Total Schedule M			-\$839,002	-\$15,479	-\$227,589	-\$37,101	-\$120,858	-\$349,492	-\$43,716	-\$2,572	-\$11,098



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - Dec. 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC
4091000	310310	Renewable Electricity Production Tax Cre	\$65,383	\$1,051	\$16,776	\$5,226	\$10,184	\$28,097	\$3,795	\$254
4091000	310311	Research & Experimentation Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310312	Mining Rescue Training Credit - Energy W	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310313	Mining Rescue Training Credit - PMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	600600	Fuel Tax Credit	\$17	\$0	\$4	\$1	\$3	\$7	\$0	\$0
4091000	900900	Foreign Tax Credit	\$3	\$0	\$1	\$1	\$2	\$2	\$0	\$0
4091000 Total			\$65,404	\$1,051	\$16,781	\$5,228	\$10,187	\$28,106	\$3,796	\$254
4091100	311311	Utah Renewable Energy Production Tax Cre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4191000	0	AFUDC - EQUITY	\$8,494	\$1,042	\$12,653	\$3,581	\$9,234	\$28,200	\$3,598	\$186
4191000 Total			\$8,494	\$1,042	\$12,653	\$3,581	\$9,234	\$28,200	\$3,598	\$186
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	\$313,871	\$5,593	\$67,893	\$19,217	\$49,547	\$151,317	\$19,305	\$999
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	\$32,407	\$577	\$7,010	\$1,984	\$5,116	\$15,623	\$1,993	\$103
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRBS FIXED	\$3,910	\$70	\$846	\$239	\$617	\$1,885	\$241	\$12
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	\$1,126	\$20	\$244	\$69	\$178	\$543	\$69	\$4
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	\$4,400	\$78	\$952	\$269	\$695	\$2,121	\$271	\$14
4270000 Total			\$355,714	\$6,338	\$76,944	\$21,779	\$56,153	\$171,489	\$21,879	\$1,132
4280000	586160	AMORTIZATION - DEBT DISCOUNT	\$978	\$17	\$212	\$60	\$154	\$471	\$60	\$3
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	\$2,858	\$51	\$618	\$175	\$451	\$1,378	\$176	\$9
4280000 Total			\$3,836	\$68	\$830	\$235	\$606	\$1,849	\$236	\$12
4281000	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$1,798	\$32	\$389	\$110	\$284	\$867	\$111	\$6
4281000 Total			\$1,798	\$32	\$389	\$110	\$284	\$867	\$111	\$6
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0
4290000 Total			\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0
4310000	0	INTEREST EXPENSE ON REG LIABILITIES	\$9,729	\$173	\$2,104	\$596	\$1,536	\$4,690	\$598	\$31
4310000 Total			\$9,729	\$173	\$2,104	\$596	\$1,536	\$4,690	\$598	\$31
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	\$2,497	\$44	\$540	\$153	\$394	\$1,204	\$154	\$8
4313000 Total			\$2,497	\$44	\$540	\$153	\$394	\$1,204	\$154	\$8
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	\$30,852	\$550	\$6,674	\$1,889	\$4,870	\$14,874	\$1,898	\$98
4320000	585851	Int Exp - AFUDC Calc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320000 Total			\$30,852	\$550	\$6,674	\$1,889	\$4,870	\$14,874	\$1,898	\$98
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$2,096	\$37	\$453	\$128	\$331	\$1,010	\$129	\$7
4320000 Total			\$2,096	\$37	\$453	\$128	\$331	\$1,010	\$129	\$7
Grand Total			\$220,910	\$4,051	\$45,151	\$12,302	\$35,010	\$109,926	\$13,814	\$657



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	CAIF	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTLL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	\$327	\$7	\$78	\$22	\$50	\$150	\$20	\$0	\$1
4101000	105121	282PMI Book Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105122	Repair Deduction	\$51,808	\$833	\$13,293	\$4,141	\$8,069	\$22,263	\$3,007	\$201	\$0
4101000	105126	Tax Depreciation	\$484,096	\$10,263	\$127,766	\$28,065	\$70,319	\$208,758	\$26,269	\$1,344	\$0
4101000	105137	282DIT PMIDepreciation-Tax	\$6,977	\$314	\$4,984	\$1,535	\$63	\$157	\$157	\$1	\$0
4101000	105141	Capitalized Depreciation	\$2,156	\$44	\$516	\$145	\$328	\$987	\$130	\$6	\$0
4101000	105142	AFUDC Debt	\$10,806	\$193	\$2,337	\$662	\$1,706	\$2,270	\$665	\$34	\$0
4101000	105143	AFUDC Equity	\$21,969	\$391	\$4,752	\$1,345	\$3,468	\$10,391	\$1,351	\$70	\$0
4101000	105144	282Basis Intangible Difference	\$337	\$7	\$81	\$23	\$51	\$154	\$20	\$0	\$0
4101000	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105148	Mine Safety Sec. 179E Election - PPW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105149	Mine Safety Sec. 179E Election - PMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105152	Gain / (Loss) on Prop. Disposition	\$7,038	\$143	\$1,685	\$473	\$1,071	\$3,221	\$424	\$21	\$0
4101000	105165	Coal Mine Development	\$117	\$29	\$29	\$9	\$20	\$50	\$7	\$0	\$0
4101000	105170	Coal Mine Extension	\$721	\$11	\$175	\$55	\$124	\$307	\$46	\$3	\$0
4101000	105171	PMI Coal Mine Extension Costs	\$653	\$38	\$597	\$188	\$6	\$19	\$3	\$0	\$0
4101000	105175	Cost of Removal	\$26,139	\$531	\$6,258	\$1,756	\$3,978	\$11,982	\$1,576	\$78	\$0
4101000	105203	Cholla SHL NOIPA (Lease Amortization)	\$44	\$0	\$0	\$0	\$10	\$29	\$4	\$0	\$0
4101000	105470	282Book Gain/Loss on Land Sales	\$8	\$8	\$97	\$27	\$61	\$185	\$24	\$1	\$0
4101000	110200	IGC Tax Percentage Depletion Deduct	\$1,435	\$0	\$0	\$0	\$370	\$920	\$137	\$8	\$0
4101000	110205	SRC Tax Percentage Depletion Deduct	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	120105	Tax Percentage Depletion - Deduction (BI)	\$64	\$0	\$0	\$0	\$16	\$41	\$6	\$0	\$0
4101000	145030	Willow Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205025	190Distribution O&M	\$(1,181)	\$(41)	\$(321)	\$(75)	\$(124)	\$(585)	\$55	\$0	\$0
4101000	205200	PMI Fuel Cost Adjustment	\$717	\$0	\$0	\$0	\$195	\$459	\$68	\$4	\$0
4101000	205411	M&S INVENTORY WRITE-OFF	\$194	\$0	\$0	\$0	\$47	\$18	\$18	\$1	\$0
4101000	210120	190PMISec263A	\$1,175	\$53	\$622	\$238	\$11	\$28	\$4	\$0	\$0
4101000	210120	283OR PUC Prepaid Taxes	\$33	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210130	283UT PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210180	283ID PUC Prepaid Taxes	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	287396	283Prepaid Membership Fees-EEI WSSC	\$33	\$33	\$33	\$9	\$21	\$63	\$8	\$0	\$0
4101000	287616	Regulatory Liabilities - Interim Provisi	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320210	Regulatory Assets - Interim Provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320230	190R&E Expense Sect17A Deduction	\$(5)	\$(5)	\$(1)	\$(1)	\$(1)	\$(2)	\$(2)	\$0	\$0
4101000	415110	LT Prepaid IBEW 67 Pension Contribution	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415120	190DEF REG ASSET-TRANSM S/C DEPOSIT	\$233	\$4	\$60	\$19	\$36	\$100	\$14	\$1	\$0
4101000	415300	190DEF REG ASSET-FOOTE CREEK CONTRACT	\$52	\$0	\$0	\$0	\$12	\$39	\$5	\$0	\$0
4101000	415406	283Hazardous Waste/Environmental Cleanup	\$4,250	\$86	\$1,017	\$285	\$647	\$1,945	\$256	\$13	\$0
4101000	415501	Reg Asset Utah ECOM	\$(7,305)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(7,305)
4101000	415502	Cholla PII Transact Costs-APS Amort - I	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4101000	415503	Cholla PII Transact Costs-APS Amort - O	\$20	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415507	Cholla PII Transact Costs-APS Amort - W	\$37	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	\$91	\$0	\$91	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liab BPA balancing accounts-OR	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$344
4101000	415701	CA Deferred Intervenor Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415850	Unrecovered Plant Powerdale	\$(13)	\$1	\$22	\$7	\$0	\$0	\$0	\$0	\$0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-in Tarif	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$562
4101000	415870	Deferred Excess Nat Power Costs CA	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Nat Power Costs - WY 09	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
4101000	415875	Deferred Excess Nat Power Costs - UT	\$9,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,329
4101000	415880	Deferred UT Independent Evaluation Fee	\$(72)	\$0	\$0	\$0	\$0	\$(72)	\$0	\$0	\$0
4101000	415882	Deferred of Renewable Energy Credit - WA	\$(259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(259)
4101000	415900	Deferred Excess Nat Power Costs - ID 09	\$(58)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(58)
4101000	415910	OR SB 408 Recovery	\$2,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,626
4101000	425100	Reg Asset - Naughton Unit #3 Costs	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4101000	425225	190Deferred Regulatory Expense-IDU	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054
4101000	425235	Duke/Hermiston Contract Renegotiation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425295	BPA Conservation Rate Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425400	UT Kalamath Relicensing Costs	\$13,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,173



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	430110	Reg Asset Balance Reclass	\$527	\$11	\$126	\$35	\$80	\$241	\$32	\$2	\$0
4101000	430111	Reg Assets - SB 1149 Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430112	Reg Asset - Other - Balance Reclass	\$1,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,643
4101000	430113	Reg Asset - Def NPC Balance Reclass	\$859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$859
4101000	505100	190Energy West Accrued Liabilities	\$851	\$17	\$204	\$57	\$120	\$390	\$51	\$3	\$0
4101000	505150	190Misc Current and Accrued Liability-SO	\$ (6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505510	190PMI Vacation Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	509600	190Vacation Sickleave & PT Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605101	Trojan Decommissioning Costs - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605102	Trojan Decommissioning Costs - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610100	283PMI AMORT DEVELOPMENT	\$53	\$22	\$37	\$12	\$11	\$11	\$11	\$0	\$0
4101000	6101001	190NOPA 103-99-00 RAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610111	283PMI SALE OF ASSETS	\$ (16)	\$ (11)	\$ (33)	\$ (3)	\$ (3)	\$ (10)	\$ (1)	\$0	\$0
4101000	610114	PMI ETF Pre stripping Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	\$ (148)	\$0	\$0	\$0	\$0	\$ (148)	\$0	\$0	\$0
4101000	610143	283Reg Liability-WA Low Energy Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610146	190OR Reg Asset/Liability Consol	\$ (34)	\$0	\$ (34)	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705200	190OR Gain on Sale of Halsey-OR	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
4101000	705210	190Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705261	Reg Liability - Sale of Renewable Energy	\$735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735
4101000	705265	Reg Liab - OR Energy Conservation Charge	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705300	Reg Liability - Deferred Benefit Arch S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705337	Reg Liability - Sale of Renewable Energy	\$ (467)	\$0	\$0	\$0	\$0	\$ (467)	\$0	\$0	\$0
4101000	705454	Reg Liability - UT Property Insurance Re	\$209	\$9	\$152	\$47	\$0	\$0	\$0	\$0	\$0
4101000	715800	190Redlining Contract	\$444	\$0	\$106	\$30	\$66	\$203	\$27	\$1	\$0
4101000	720200	190Deferred Compensation Payout	\$ (101)	\$0	\$ (101)	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910560	190Injuries & Damages	\$ (13,530)	\$ (275)	\$ (3,239)	\$ (909)	\$ (2,059)	\$ (6,192)	\$ (816)	\$ (40)	\$ (1,012)
4101000	910580	190Wasatch workers comp reserve	\$1,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,012
4101000 Total			\$627,859	\$12,875	\$161,707	\$38,264	\$88,776	\$260,034	\$33,356	\$1,756	\$18,689
4111000	100105	283FAS 109 Def Tax Liab WA-NJ/IL	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105100	190CAPITALIZED LABOR COSTS	\$ (3,355)	\$68	\$ (603)	\$ (225)	\$ (511)	\$ (1,535)	\$ (202)	\$ (10)	\$0
4111000	105151	Depreciation Flow-Through - CA	\$ (461)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105152	Depreciation Flow-Through - FERC	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105153	Depreciation Flow-Through - ID	\$ (980)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105154	Depreciation Flow-Through - OR	\$ (1,382)	\$0	\$ (1,382)	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105155	Depreciation Flow-Through - OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
4111000	105156	Depreciation Flow-Through - UT	\$ (4,255)	\$0	\$0	\$0	\$0	\$ (4,255)	\$0	\$0	\$0
4111000	105157	Depreciation Flow-Through - WY	\$723	\$0	\$0	\$723	\$0	\$0	\$0	\$0	\$0
4111000	105158	Depreciation Flow-Through - WYP	\$ (400)	\$0	\$0	\$0	\$ (400)	\$0	\$0	\$0	\$0
4111000	105159	Depreciation Flow-Through - WYU	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4111000	105120	Book Depreciation	\$ (245,770)	\$ (394)	\$ (61,753)	\$ (17,804)	\$ (37,209)	\$ (108,471)	\$ (14,354)	\$ (695)	\$0
4111000	105121	282D/T PMI/Depreciation-Book	\$ (7,372)	\$ (331)	\$ (5,160)	\$ (1,692)	\$ (87)	\$ (166)	\$ (25)	\$ (1)	\$0
4111000	105122	Repair Deduction	\$ (15,957)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105130	Sec 481a Adj. Repair Deduction	\$ (552)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105140	Highway Relocation	\$ (406)	\$ (14)	\$ (110)	\$ (1018)	\$ (1,671)	\$ (7,634)	\$ (744)	\$0	\$0
4111000	105142	Avoided Costs	\$ (20,008)	\$ (357)	\$ (4,328)	\$ (1,225)	\$ (3,158)	\$ (9,646)	\$ (1,237)	\$ (64)	\$0
4111000	105220	282C/HOLLA TAX LEASE	\$ (13,399)	\$0	\$0	\$0	\$ (129)	\$ (358)	\$ (46)	\$ (3)	\$0
4111000	105471	UT Kalamath Relicensing Costs	\$ (774)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	205100	283BOOK COST DEPLETION ADDBACK	\$ (1,440)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	205102	190COAL PILE INVENTORY	\$345	\$29	\$345	\$97	\$219	\$659	\$87	\$4	\$0
4111000	220100	283Prepaid Taxes-Property Taxes	\$1,299	\$53	\$578	\$174	\$60	\$367	\$68	\$0	\$0
4111000	2874941	190Idaho ITC Credits	\$ (59)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415500	283Cholla Pile Trans-APS Amort	\$ (20)	\$0	\$0	\$0	\$ (102)	\$ (283)	\$ (36)	\$ (3)	\$0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	\$ (10)	\$0	\$0	\$0	\$ (10)	\$0	\$0	\$0	\$0
4111000	415702	REG ASSET - LAKE SIDE LIQ. - WY	\$ (10)	\$0	\$0	\$0	\$ (10)	\$0	\$0	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415703	WYP	\$ (8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415704	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415705	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415803	WA	\$ (137)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415804	OR	\$ (137)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	IDU	\$ (107)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415822	WYP	\$ (107)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415829	UT	\$ (106)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415840	OTHER	\$ (110)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415850	CAGW	\$ (7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415852	OR	\$ (108)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415853	WA	\$ (25)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415855	WYP	\$ (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415857	OTHER	\$ (18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415858	WYP	\$ (41)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415859	OTHER	\$ (249)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415865	WA	\$ (23)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415867	UT	\$ (1,039)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415868	OTHER	\$ (734)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415873	OTHER	\$ (346)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415876	OR	\$ (1,139)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415880	CA	\$ (17)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415881	CAEE	\$ (622)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415883	OTHER	\$ (346)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415891	OTHER	\$ (346)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415893	OR	\$ (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415895	WA	\$ (1,139)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415896	CA	\$ (17)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415897	CAEE	\$ (622)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415898	OTHER	\$ (346)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415900	OTHER	\$ (776)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415911	OTHER	\$ (239)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415912	UT	\$ (1,144)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415913	WYP	\$ (422)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415914	IDU	\$ (422)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415915	CAEE	\$ (13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425100	SNPD	\$ (366)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425125	CAGE	\$ (6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425215	CAGE	\$ (52)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425250	CAGW	\$ (65)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425280	OTHER	\$ (394)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425380	SO	\$ (1,213)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430100	CAEE	\$ (19)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505400	SO	\$ (333)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505510	SO	\$ (8,075)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505600	TROJID	\$ (342)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605100	SO	\$ (812)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605301	CAEE	\$ (312)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605710	WA	\$ (527)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610000	OR	\$ (627)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610143	OR	\$ (146)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610146	OTHER	\$ (859)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610148	CA	\$ (146)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705240	OTHER	\$ (146)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705262	OTHER	\$ (146)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



PACIFICORP
A MEMORIAL ENERGY HOLDINGS COMPANY

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705283	Reg Liability - Sale of REC's-WA	\$1,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,064
4111000	705301	Reg Liability - OR 2010 Protocol Def	\$839	\$0	\$839	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705336	Reg Liability - Sale of Renewable Energy	\$8,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,164
4111000	705400	Reg Liability - OR Injuries & Damages Re	\$304	\$0	\$304	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	\$ (924)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (924)
4111000	705451	Reg Liability - OR Property Insurance Re	\$2,307	\$0	\$2,307	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705453	Reg Liability - ID Property Insurance Re	\$ (43)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (43)
4111000	705455	Reg Liability - WY Property Insurance Re	\$ (133)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (133)
4111000	705500	Reg Liability - Powerdale Decommissionin	\$137	\$0	\$0	\$0	\$0	\$137	\$0	\$0	\$0
4111000	705600	Reg Liability - OR 2012 GRC Giveback	\$ (6,452)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (6,452)
4111000	715105	MCI FOG Wire Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715170	190NW Power Act(BPA Regional Cris)-WA	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	\$ (13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (13)
4111000	740100	283Post Merger Debt Loss	\$ (66)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (66)
4111000	910905	283PMI BGC Underground Mine Cost Deplet	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
4111000	920110	190PMWY/Extraction Tax	\$ (508)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (508)
4111000	930100	190OR BETC Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	9301001	190OR BETC Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	999991	Deferred Income Tax Expense - State Tax	\$ (50)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (50)
4111000 Total			\$ (317,283)	\$ (7,467)	\$ (76,840)	\$ (23,232)	\$ (43,594)	\$ (133,010)	\$ (17,856)	\$ (788)	\$ (14,495)
Grand Total			\$310,576	\$5,408	\$84,868	\$15,032	\$45,182	\$127,623	\$15,600	\$967	\$4,194



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0									
4114000 Total		DGU	\$ (1,851)	\$0	\$0	\$0	-\$102	-\$1,533	-\$203	-\$13	\$0
Grand Total			\$ (1,851)	\$0	\$0	\$0	-\$102	-\$1,533	-\$203	-\$13	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	\$14,324	\$7,961	\$12,261	\$38,759	\$3,425	\$9,526	\$1,289	\$0	\$0
1010000	ELEC PLANT IN SERV	3020000	\$172,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3020000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3031040	\$20,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3031040	\$14,634	\$666	\$10,968	\$3,283	\$4,922	\$13,692	\$1,852	\$121	\$0
1010000	ELEC PLANT IN SERV	3031040	\$634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3031050	\$10,936	\$22	\$2,618	\$734	\$1,664	\$5,005	\$659	\$32	\$0
1010000	ELEC PLANT IN SERV	3031060	\$768	\$67	\$768	\$221	\$1,507	\$1,507	\$198	\$10	\$0
1010000	ELEC PLANT IN SERV	3031470	\$4,410	\$0	\$1,066	\$296	\$671	\$2,016	\$266	\$13	\$0
1010000	ELEC PLANT IN SERV	3031660	\$3,381	\$0	\$0	\$0	\$0	\$2,168	\$323	\$39	\$0
1010000	ELEC PLANT IN SERV	3031760	\$13,072	\$266	\$3,130	\$878	\$1,990	\$5,982	\$788	\$39	\$0
1010000	ELEC PLANT IN SERV	3031780	\$291	\$6	\$20	\$44	\$18	\$133	\$18	\$1	\$0
1010000	ELEC PLANT IN SERV	3031830	\$3,352	\$68	\$993	\$225	\$840	\$1,534	\$202	\$10	\$0
1010000	ELEC PLANT IN SERV	3032040	\$113,196	\$2,796	\$34,327	\$7,845	\$8,440	\$55,423	\$4,366	\$0	\$0
1010000	ELEC PLANT IN SERV	3032090	\$171,757	\$3,491	\$41,123	\$11,536	\$26,140	\$78,603	\$10,353	\$50	\$0
1010000	ELEC PLANT IN SERV	3032220	\$324	\$194	\$2,288	\$642	\$1,455	\$4,374	\$576	\$28	\$0
1010000	ELEC PLANT IN SERV	3032260	\$1,158	\$34	\$397	\$111	\$253	\$760	\$100	\$5	\$0
1010000	ELEC PLANT IN SERV	3032270	\$24	\$24	\$277	\$78	\$176	\$530	\$70	\$3	\$0
1010000	ELEC PLANT IN SERV	3032270	\$119	\$119	\$407	\$395	\$894	\$2,689	\$354	\$17	\$0
1010000	ELEC PLANT IN SERV	3032330	\$2,908	\$696	\$195	\$443	\$1,331	\$1,775	\$175	\$9	\$0
1010000	ELEC PLANT IN SERV	3032340	\$1,905	\$39	\$456	\$128	\$290	\$872	\$115	\$6	\$0
1010000	ELEC PLANT IN SERV	3032360	\$8,931	\$182	\$2,139	\$600	\$1,359	\$4,088	\$538	\$27	\$0
1010000	ELEC PLANT IN SERV	3032400	\$5,066	\$103	\$1,213	\$340	\$771	\$2,318	\$305	\$15	\$0
1010000	ELEC PLANT IN SERV	3032450	\$12,383	\$252	\$2,965	\$832	\$1,865	\$5,667	\$746	\$37	\$0
1010000	ELEC PLANT IN SERV	3032480	\$1,381	\$49	\$601	\$137	\$148	\$970	\$76	\$0	\$0
1010000	ELEC PLANT IN SERV	3032510	\$10,386	\$211	\$2,487	\$698	\$1,581	\$4,753	\$626	\$31	\$0
1010000	ELEC PLANT IN SERV	3032530	\$38	\$453	\$127	\$288	\$666	\$1,114	\$114	\$6	\$0
1010000	ELEC PLANT IN SERV	3032590	\$2,329	\$47	\$558	\$156	\$354	\$1,066	\$140	\$7	\$0
1010000	ELEC PLANT IN SERV	3032600	\$9,035	\$184	\$2,183	\$607	\$1,375	\$4,135	\$545	\$27	\$0
1010000	ELEC PLANT IN SERV	3032640	\$4,134	\$84	\$990	\$278	\$299	\$1,892	\$248	\$12	\$0
1010000	ELEC PLANT IN SERV	3032670	\$1,566	\$25	\$380	\$107	\$241	\$726	\$95	\$5	\$0
1010000	ELEC PLANT IN SERV	3032680	\$1,581	\$25	\$408	\$126	\$346	\$660	\$82	\$6	\$0
1010000	ELEC PLANT IN SERV	3032710	\$196	\$9	\$143	\$44	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032730	\$13,873	\$631	\$10,130	\$3,112	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032760	\$23,200	\$1,056	\$16,940	\$5,205	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032770	\$434	\$20	\$317	\$97	\$28	\$78	\$11	\$1	\$0
1010000	ELEC PLANT IN SERV	3032780	\$117	\$44	\$522	\$148	\$332	\$997	\$131	\$6	\$0
1010000	ELEC PLANT IN SERV	3032830	\$2,179	\$44	\$642	\$180	\$1,511	\$4,204	\$569	\$37	\$0
1010000	ELEC PLANT IN SERV	3032900	\$6,321	\$0	\$0	\$0	\$1,511	\$4,204	\$569	\$37	\$0
1010000	ELEC PLANT IN SERV	3032910	\$2	\$2	\$27	\$8	\$8	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032910	\$545	\$0	\$0	\$0	\$545	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032920	\$538	\$0	\$0	\$0	\$0	\$0	\$538	\$0	\$0
1010000	ELEC PLANT IN SERV	3032930	\$2,937	\$0	\$0	\$0	\$0	\$2,937	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032990	\$4,641	\$94	\$1,111	\$312	\$706	\$2,124	\$280	\$14	\$0
1010000	ELEC PLANT IN SERV	3033090	\$33,420	\$0	\$0	\$0	\$7,990	\$22,227	\$3,007	\$196	\$0
1010000	ELEC PLANT IN SERV	3033120	\$141	\$701	\$11,243	\$3,455	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033120	\$37,422	\$761	\$6,960	\$2,513	\$5,695	\$17,126	\$2,256	\$11	\$0
1010000	ELEC PLANT IN SERV	3033140	\$463	\$28	\$325	\$91	\$207	\$622	\$62	\$4	\$0
1010000	ELEC PLANT IN SERV	3033170	\$3,799	\$1,152	\$263	\$283	\$283	\$1,860	\$147	\$0	\$0
1010000	ELEC PLANT IN SERV	3033180	\$2,654	\$44	\$1,456	\$128	\$128	\$946	\$130	\$6	\$0
1010000	ELEC PLANT IN SERV	3033190	\$2,685	\$66	\$908	\$185	\$198	\$1,305	\$103	\$0	\$0
1010000	ELEC PLANT IN SERV	3033300	\$1,085	\$75	\$81	\$75	\$81	\$531	\$42	\$0	\$0
1010000	ELEC PLANT IN SERV	3033310	\$1,962	\$294	\$3,243	\$938	\$2,25	\$6,390	\$842	\$41	\$0
1010000	ELEC PLANT IN SERV	3033320	\$4,694	\$214	\$1,428	\$1,063	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033330	\$2,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033340	\$1,227	\$0	\$2,856	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033350	\$315	\$315	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033360	\$1,224	\$0	\$0	\$82	\$186	\$660	\$74	\$4	\$0
1010000	ELEC PLANT IN SERV	3033370	\$149	\$0	\$0	\$0	\$149	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033380	\$1,601	\$0	\$0	\$0	\$383	\$1,065	\$144	\$9	\$0
1010000	ELEC PLANT IN SERV	3034900	\$284	\$0	\$0	\$0	\$73	\$182	\$27	\$2	\$0
1010000	ELEC PLANT IN SERV	3034900	\$1,223	\$0	\$0	\$292	\$813	\$813	\$110	\$7	\$0
1010000	ELEC PLANT IN SERV	3034900	\$121	\$6	\$88	\$27	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$52	\$52	\$1	\$16	\$4	\$4	\$25	\$2	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$7	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$10	\$10	\$0	\$10	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$28,702	\$69,872	\$6,872	\$1,928	\$4,968	\$13,136	\$17,720	\$86	\$86
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$65	\$65	\$0	\$0	\$0	\$65	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$341	\$341	\$0	\$0	\$0	\$341	\$0	\$19	\$1
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$209	\$209	\$0	\$0	\$0	\$209	\$0	\$15	\$1
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$7	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$242	\$242	\$5	\$58	\$16	\$37	\$111	\$15	\$1
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$1,306	\$1,306	\$0	\$0	\$0	\$1,306	\$0	\$910	\$59
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$1,117	\$1,117	\$62	\$990	\$304	\$2,419	\$6,729	\$910	\$59
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$1,356	\$1,356	\$62	\$990	\$304	\$2,419	\$6,729	\$910	\$59
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$710	\$710	\$31	\$500	\$154	\$6	\$17	\$2	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$42,716	\$42,716	\$0	\$0	\$10,213	\$28,410	\$3,843	\$251	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$281	\$281	\$12	\$198	\$61	\$2	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$36,332	\$36,332	\$0	\$0	\$8,687	\$24,164	\$3,269	\$214	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$171	\$171	\$8	\$121	\$37	\$4	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$37	\$37	\$0	\$0	\$9	\$24	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$767,800	\$767,800	\$0	\$0	\$183,570	\$510,643	\$69,074	\$4,513	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$65,104	\$65,104	\$2,962	\$47,536	\$14,605	\$1,176	\$3,272	\$443	\$29
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$140,457	\$140,457	\$6,167	\$96,963	\$30,406	\$11,776	\$2,143,385	\$289,933	\$18,942
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$120,342	\$120,342	\$5,476	\$67,869	\$26,988	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$680,910	\$680,910	\$29,896	\$479,755	\$147,405	\$5,703	\$15,864	\$2,146	\$140
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$736,736	\$736,736	\$0	\$0	\$176,143	\$489,983	\$66,279	\$4,330	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$53,690	\$53,690	\$24,438	\$39,129	\$12,022	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$175,313	\$175,313	\$7,697	\$123,522	\$37,952	\$1,468	\$4,084	\$653	\$36
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$389,336	\$389,336	\$0	\$0	\$91,111	\$254,994	\$34,306	\$7,247	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$13,252	\$13,252	\$603	\$8,676	\$2,973	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$59,019	\$59,019	\$2,591	\$41,584	\$12,777	\$494	\$1,375	\$186	\$12
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$13	\$13	\$0	\$0	\$3	\$9	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$50	\$50	\$2	\$35	\$11	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$27,519	\$27,519	\$100	\$1,609	\$64	\$0	\$18,302	\$2,476	\$162
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$2,204	\$2,204	\$173	\$2,774	\$852	\$33	\$92	\$12	\$1
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$118	\$118	\$0	\$0	\$28	\$79	\$11	\$1	\$1
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$5,634	\$5,634	\$0	\$0	\$1,323	\$3,690	\$498	\$33	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$14,464	\$14,464	\$658	\$10,559	\$3,244	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$65	\$65	\$0	\$0	\$15	\$43	\$6	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$8,035	\$8,035	\$366	\$5,867	\$1,803	\$33	\$93	\$13	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$140	\$140	\$0	\$0	\$33	\$93	\$13	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$91	\$91	\$0	\$0	\$22	\$61	\$8	\$1	\$1
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$260	\$260	\$12	\$190	\$58	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$310	\$310	\$14	\$226	\$69	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$7,399	\$7,399	\$24	\$386	\$119	\$4,921	\$666	\$43	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$4,501	\$4,501	\$2	\$3	\$119	\$2,994	\$405	\$26	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$50,349	\$50,349	\$2,291	\$36,763	\$11,296	\$67	\$242	\$33	\$2
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$67,170	\$67,170	\$2,601	\$41,743	\$12,826	\$0	\$0	\$203	\$13
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$2,252	\$2,252	\$663	\$1,038	\$3,269	\$1,498	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$14,570	\$14,570	\$663	\$10,638	\$3,269	\$31	\$87	\$12	\$1
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$12,776	\$12,776	\$691	\$8,239	\$2,866	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$3,665	\$3,665	\$173	\$2,775	\$853	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$283,405	\$283,405	\$12,895	\$206,930	\$63,580	\$12,742	\$35,446	\$4,795	\$13
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$634	\$634	\$0	\$0	\$152	\$421	\$57	\$4	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$9,087	\$9,087	\$413	\$6,635	\$2,039	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$66	\$66	\$10	\$160	\$49	\$16	\$44	\$6	\$0
1010000	ELEC PLANT IN SERV										
1010000	MISC - MISCELLANEOUS		\$219	\$219	\$0	\$0	\$30	\$90	\$249	\$34	\$2



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3330000	\$40,378	\$0	\$0	\$17,726	\$9,654	\$26,854	\$3,633	\$237	\$0
1010000	ELEC PLANT IN SERV	3330000	\$79,014	\$3,595	\$57,693	\$11,726	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3340000	\$11,257	\$0	\$0	\$0	\$2,691	\$7,487	\$1,013	\$66	\$0
1010000	ELEC PLANT IN SERV	3340000	\$62,511	\$2,389	\$38,342	\$11,780	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3347000	\$46	\$0	\$0	\$0	\$11	\$30	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3347000	\$3,188	\$145	\$2,328	\$715	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3350000	\$170	\$0	\$0	\$0	\$41	\$113	\$15	\$1	\$0
1010000	ELEC PLANT IN SERV	3351000	\$2,177	\$99	\$1,590	\$468	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3353000	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3360000	\$1,786	\$0	\$0	\$0	\$427	\$1,188	\$161	\$10	\$0
1010000	ELEC PLANT IN SERV	3360000	\$15,176	\$691	\$11,081	\$3,405	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3401000	\$8,078	\$0	\$0	\$0	\$2,075	\$5,772	\$781	\$51	\$0
1010000	ELEC PLANT IN SERV	3401000	\$2,816	\$128	\$2,056	\$632	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3401000	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3403000	\$17,420	\$0	\$0	\$0	\$4,165	\$11,586	\$1,567	\$102	\$0
1010000	ELEC PLANT IN SERV	3403000	\$107,314	\$0	\$0	\$0	\$25,657	\$71,372	\$9,654	\$631	\$0
1010000	ELEC PLANT IN SERV	3410000	\$1,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3410000	\$2,580	\$41,397	\$12,719	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3420000	\$9,143	\$0	\$0	\$0	\$2,186	\$6,081	\$823	\$54	\$0
1010000	ELEC PLANT IN SERV	3420000	\$1,623	\$74	\$1,195	\$364	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3430000	\$1,555,901	\$42,896	\$688,210	\$211,453	\$371,994	\$1,034,768	\$139,974	\$9,145	\$0
1010000	ELEC PLANT IN SERV	3440000	\$209,133	\$0	\$0	\$0	\$50,001	\$139,089	\$18,814	\$1,229	\$0
1010000	ELEC PLANT IN SERV	3440000	\$143,158	\$6,514	\$104,528	\$32,116	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3450000	\$162,426	\$0	\$0	\$0	\$38,834	\$108,025	\$14,612	\$955	\$0
1010000	ELEC PLANT IN SERV	3450000	\$96,719	\$3,946	\$63,318	\$19,455	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3460000	\$8,087	\$0	\$0	\$0	\$1,929	\$5,365	\$726	\$47	\$0
1010000	ELEC PLANT IN SERV	3460000	\$4,359	\$198	\$3,183	\$978	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3500000	\$841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3500000	\$45,352	\$0	\$0	\$0	\$10,843	\$30,163	\$76	\$5	\$0
1010000	ELEC PLANT IN SERV	3501000	\$4,625	\$210	\$3,371	\$1,037,574	\$0	\$0	\$0	\$267	\$0
1010000	ELEC PLANT IN SERV	3501000	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	\$117,432	\$0	\$1	\$0,367	\$0	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	\$24,510	\$1,115	\$17,896	\$5,496,607	\$28,076	\$78,101	\$10,863	\$690	\$0
1010000	ELEC PLANT IN SERV	3502000	\$1,061	\$47	\$748	\$229,739	\$9	\$25	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	\$96	\$2	\$25	\$7,657	\$15	\$41	\$6	\$0	\$0
1010000	ELEC PLANT IN SERV	3520000	\$120,592	\$0	\$0	\$0	\$28,830	\$80,196	\$10,848	\$709	\$0
1010000	ELEC PLANT IN SERV	3520000	\$34,871	\$1,597	\$25,462	\$7,823,103	\$0	\$29	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3520000	\$1,241	\$54	\$874	\$268,653	\$10	\$29	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3530000	\$3	\$0	\$1	\$0,253	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3530000	\$1,115,319	\$0	\$0	\$0	\$286,657	\$741,768	\$100,338	\$6,555	\$0
1010000	ELEC PLANT IN SERV	3530000	\$385,554	\$16,633	\$266,912	\$2,008,870	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3530000	\$19,583	\$660	\$13,798	\$4,239,368	\$164	\$456	\$62	\$4	\$0
1010000	ELEC PLANT IN SERV	3534000	\$78,911	\$0	\$0	\$0	\$18,867	\$52,482	\$7,099	\$464	\$0
1010000	ELEC PLANT IN SERV	3534000	\$44,054	\$2,004	\$32,166	\$9,883,126	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3534000	\$7,978	\$350	\$5,621	\$1,727,203	\$67	\$186	\$25	\$2	\$0
1010000	ELEC PLANT IN SERV	3537000	\$11,819	\$0	\$0	\$0	\$2,826	\$7,861	\$1,063	\$69	\$0
1010000	ELEC PLANT IN SERV	3537000	\$4,805	\$219	\$3,509	\$1,078,018	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3537000	\$209	\$9	\$147	\$45,240	\$2	\$5	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3537000	\$952	\$15	\$244	\$76,103	\$148	\$409	\$55	\$4	\$0
1010000	ELEC PLANT IN SERV	3540000	\$900,408	\$0	\$0	\$0	\$191,866	\$532,329	\$72,007	\$4,704	\$0
1010000	ELEC PLANT IN SERV	3540000	\$169,726	\$7,723	\$123,927	\$38,076,587	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3540000	\$14,264	\$626	\$10,050	\$3,087,855	\$119	\$332	\$45	\$3	\$0
1010000	ELEC PLANT IN SERV	3540000	\$127	\$2	\$20	\$9,882	\$19	\$53	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV	3550000	\$434,174	\$0	\$0	\$0	\$103,806	\$298,759	\$39,060	\$2,552	\$0
1010000	ELEC PLANT IN SERV	3550000	\$722,499	\$10,124	\$162,490	\$49,915,833	\$0	\$284	\$38	\$0	\$0
1010000	ELEC PLANT IN SERV	3550000	\$682	\$0	\$170	\$52,890	\$103	\$284	\$38	\$0	\$0
1010000	ELEC PLANT IN SERV	3560000	\$610,793	\$0	\$0	\$0	\$146,032	\$406,272	\$54,949	\$1,590	\$0
1010000	ELEC PLANT IN SERV	3560000	\$282,869	\$12,872	\$206,554	\$63,463,4030	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3560000	\$7,618	\$334	\$5,369	\$1,049,18333	\$64	\$177	\$24	\$2	\$0
1010000	ELEC PLANT IN SERV	3560000	\$1,491	\$24	\$383	\$119,16399	\$232	\$641	\$97	\$18	\$0
1010000	ELEC PLANT IN SERV	3570000	\$3,106	\$0	\$0	\$0	\$743	\$2,066	\$279	\$18	\$0
1010000	ELEC PLANT IN SERV	3570000	\$162	\$7	\$118	\$36,38685	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3580000	\$7,177	\$0	\$0	\$0	\$1,716	\$4,773	\$646	\$42	\$0
1010000	ELEC PLANT IN SERV	3580000	\$3,000	\$14	\$219	\$67,41063	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3590000	\$4,852	\$0	\$0	\$0	\$1,160	\$3,227	\$436	\$29	\$0
1010000	ELEC PLANT IN SERV	3590000	\$6,719	\$306	\$4,906	\$1,507,3718	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3590000	\$16	\$0	\$4	\$1,26950	\$2	\$7	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1010000	ELEC PLANT IN SERV	3600000	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$168	\$0	\$168	\$0	\$0	\$168	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$766	\$766	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$297	\$297	\$0	\$0	\$0	\$0	\$0	\$297	\$0
1010000	ELEC PLANT IN SERV	3600000	\$8,862	\$8,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$24,801	\$24,801	\$0	\$0	\$0	\$24,801	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$693	\$693	\$1,258	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	\$968	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,096	\$0	\$0	\$0	\$0	\$0	\$1,096	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$4,348	\$0	\$4,348	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$9,573	\$0	\$9,573	\$0	\$0	\$9,573	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$252	\$0	\$0	\$252	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$1,969	\$0	\$0	\$1,969	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$2,650	\$0	\$0	\$2,650	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	\$4,120	\$4,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,167	\$0	\$0	\$0	\$0	\$0	\$2,167	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$21,795	\$0	\$21,795	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$45,070	\$0	\$45,070	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,389	\$0	\$2,389	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$9,732	\$0	\$9,732	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$901	\$0	\$901	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$21,855	\$21,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$28,526	\$0	\$28,526	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$209,672	\$0	\$209,672	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$428,150	\$0	\$428,150	\$0	\$0	\$428,150	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$46,744	\$0	\$46,744	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$109,822	\$0	\$109,822	\$0	\$109,822	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$10,945	\$0	\$10,945	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$5,624	\$5,624	\$0	\$0	\$0	\$5,624	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$919	\$0	\$919	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$1,962	\$1,962	\$0	\$0	\$1,962	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$56,362	\$56,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$70,496	\$0	\$0	\$0	\$0	\$0	\$70,496	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$331,984	\$331,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$323,818	\$0	\$0	\$0	\$0	\$323,818	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$92,487	\$0	\$92,487	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$102,269	\$0	\$102,269	\$0	\$102,269	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$21,141	\$21,141	\$0	\$0	\$21,141	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$32,791	\$32,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$34,739	\$0	\$34,739	\$0	\$0	\$0	\$34,739	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$237,002	\$0	\$237,002	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$212,533	\$0	\$212,533	\$0	\$0	\$212,533	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$58,551	\$0	\$58,551	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$84,540	\$0	\$84,540	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$11,614	\$0	\$11,614	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$15,952	\$15,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$7,981	\$0	\$7,981	\$0	\$0	\$0	\$0	\$7,981	\$0
1010000	ELEC PLANT IN SERV	3660000	\$85,598	\$0	\$85,598	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$171,432	\$0	\$171,432	\$0	\$0	\$171,432	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$16,328	\$0	\$16,328	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$15,253	\$0	\$15,253	\$0	\$15,253	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$3,985	\$0	\$3,985	\$0	\$3,985	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$17,154	\$17,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$24,740	\$24,740	\$0	\$0	\$0	\$0	\$24,740	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$159,258	\$159,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	UT	\$472,200	\$472,200	\$0	\$0	\$22,715	\$0	\$472,200	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$22,715	\$22,715	\$0	\$0	\$22,715	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$33,438	\$33,438	\$0	\$0	\$33,438	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$16,630	\$16,630	\$0	\$0	\$16,630	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$48,493	\$48,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$70,425	\$70,425	\$0	\$0	\$0	\$0	\$70,425	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$396,498	\$396,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$432,298	\$432,298	\$0	\$0	\$98,914	\$432,298	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$85,307	\$85,307	\$0	\$0	\$85,307	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$13,142	\$13,142	\$0	\$0	\$13,142	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$8,676	\$8,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$7,072	\$7,072	\$0	\$0	\$0	\$0	\$7,072	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$75,998	\$75,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$72,594	\$72,594	\$0	\$0	\$0	\$72,594	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$19,081	\$19,081	\$0	\$0	\$19,081	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$14,252	\$14,252	\$0	\$0	\$14,252	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,234	\$2,234	\$0	\$0	\$2,234	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$14,681	\$14,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$24,011	\$24,011	\$0	\$0	\$0	\$0	\$24,011	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$152,982	\$152,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$157,613	\$157,613	\$0	\$0	\$0	\$157,613	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$33,145	\$33,145	\$0	\$0	\$33,145	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$26,100	\$26,100	\$0	\$0	\$26,100	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$8,299	\$8,299	\$0	\$0	\$8,299	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$3,942	\$3,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$13,425	\$13,425	\$0	\$0	\$0	\$0	\$13,425	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$69,665	\$69,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$73,590	\$73,590	\$0	\$0	\$0	\$73,590	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$11,425	\$11,425	\$0	\$0	\$11,425	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$11,912	\$11,912	\$0	\$0	\$11,912	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,179	\$2,179	\$0	\$0	\$2,179	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$271	\$271	\$0	\$0	\$271	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$169	\$169	\$0	\$0	\$169	\$0	\$0	\$169	\$0
1010000	ELEC PLANT IN SERV	OR	\$2,512	\$2,512	\$0	\$0	\$2,512	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$4,419	\$4,419	\$0	\$0	\$0	\$4,419	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$518	\$518	\$0	\$0	\$518	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$786	\$786	\$0	\$0	\$786	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$151	\$151	\$0	\$0	\$151	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$682	\$682	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$618	\$618	\$0	\$0	\$0	\$0	\$618	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$22,298	\$22,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$23,731	\$23,731	\$0	\$0	\$0	\$23,731	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$4,046	\$4,046	\$0	\$0	\$4,046	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$7,770	\$7,770	\$0	\$0	\$7,770	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,235	\$2,235	\$0	\$0	\$2,235	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$93	\$93	\$0	\$0	\$0	\$0	\$93	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$228	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$1,441	\$1,441	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$434	\$434	\$0	\$0	\$434	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$636	\$636	\$0	\$0	\$636	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$78	\$78	\$0	\$0	\$78	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$653	\$653	\$0	\$0	\$653	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$44	\$44	\$0	\$0	\$44	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1,109	\$1,109	\$0	\$0	\$1,109	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$4,375	\$4,375	\$0	\$0	\$4,375	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$5,697	\$5,697	\$0	\$0	\$5,697	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$2,543	\$2,543	\$0	\$0	\$2,543	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$1,099	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$1,426	\$1,426	\$0	\$0	\$1,426	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$153	\$153	\$0	\$0	\$153	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$5	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$69	\$69	\$0	\$0	\$69	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$52	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$22	\$22	\$0	\$0	\$22	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,051	\$2,051	\$0	\$0	\$2,051	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$2,051	\$2,051	\$0	\$0	\$2,051	\$0	\$0	\$0	\$0



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$3,992	\$3,992	\$0	\$0	\$0	\$0	\$2,655	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$3,992	\$3,992	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1010000	ELEC PLANT IN SERV	CN	\$148	\$148	\$730	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CN	\$7,942	\$7,942	\$563	\$0	\$0	\$3,908	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$10,204	\$10,204	\$0	\$0	\$0	\$0	\$10,204	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$19	\$19	\$4	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$29,300	\$29,300	\$14	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$77,660	\$77,660	\$29,300	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$40,020	\$40,020	\$18,984	\$1,819	\$11,619	\$35,540	\$4,681	\$0	\$231
1010000	ELEC PLANT IN SERV	UT	\$10,995	\$10,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$6,604	\$6,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$2,920	\$2,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$369	\$369	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$3,401	\$3,401	\$1,031	\$236	\$254	\$1,665	\$131	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$4,766	\$4,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$16,362	\$16,362	\$333	\$3,917	\$1,099	\$2,490	\$7,488	\$986	\$49
1010000	ELEC PLANT IN SERV	SO	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$2,823	\$2,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$4,867	\$4,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$80	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CN	\$899	\$899	\$22	\$273	\$62	\$67	\$440	\$35	\$0
1010000	ELEC PLANT IN SERV	IDU	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0
1010000	ELEC PLANT IN SERV	OR	\$508	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$10,047	\$10,047	\$2,405	\$675	\$1,925	\$4,598	\$606	\$30	\$0
1010000	ELEC PLANT IN SERV	UT	\$180	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$301	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$2,049	\$2,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$224	\$224	\$10	\$164	\$0	\$490	\$184	\$12	\$0
1010000	ELEC PLANT IN SERV	CN	\$2,022	\$2,022	\$50	\$613	\$140	\$151	\$990	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$97	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$428	\$428	\$19	\$301	\$93	\$44	\$10	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,664	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$11,811	\$11,811	\$242	\$2,852	\$800	\$1,813	\$5,451	\$718	\$35
1010000	ELEC PLANT IN SERV	UT	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$536	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$460	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$168	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAEE	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,010	\$1,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$396	\$396	\$18	\$289	\$89	\$241	\$672	\$91	\$6
1010000	ELEC PLANT IN SERV	CN	\$6,372	\$6,372	\$157	\$1,932	\$442	\$475	\$3,120	\$246	\$0
1010000	ELEC PLANT IN SERV	IDU	\$616	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$6	\$6	\$4	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$86	\$86	\$19	\$60	\$11	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,786	\$1,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$42,544	\$42,544	\$665	\$10,186	\$2,867	\$6,475	\$19,470	\$2,565	\$126
1010000	ELEC PLANT IN SERV	UT	\$2,040	\$2,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$810	\$810	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$2,954	\$2,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$446	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$19	\$19	\$14	\$4	\$0	\$107	\$297	\$40	\$3
1010000	ELEC PLANT IN SERV	CN	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$356	\$356	\$7	\$65	\$24	\$54	\$163	\$21	\$1
1010000	ELEC PLANT IN SERV	SO	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3913000	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
1010000	OFFICE EQUIPMENT	3913000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$95	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$87	\$0	\$0	\$0	\$87	\$0	\$244	\$33	\$2
1010000	ELEC PLANT IN SERV	3920100	\$54	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$92	\$0	\$0	\$0	\$92	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$42	\$2	\$0	\$0	\$40	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$2,099	\$0	\$2,099	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$1,122	\$23	\$269	\$0	\$171	\$514	\$88	\$31	\$0
1010000	ELEC PLANT IN SERV	3920100	\$2,505	\$0	\$0	\$0	\$0	\$2,505	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$390	\$0	\$0	\$0	\$390	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$499	\$0	\$0	\$0	\$499	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$42	\$0	\$0	\$0	\$42	\$0	\$28	\$4	\$0
1010000	ELEC PLANT IN SERV	3920200	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$14	\$0
1010000	ELEC PLANT IN SERV	3920200	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$283	\$0	\$283	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$283	\$5	\$54	\$0	\$15	\$34	\$103	\$14	\$1
1010000	ELEC PLANT IN SERV	3920200	\$369	\$0	\$0	\$0	\$369	\$0	\$369	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$46	\$0	\$0	\$0	\$46	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	\$597	\$0	\$0	\$0	\$597	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$171	\$0	\$0	\$0	\$171	\$44	\$109	\$16	\$1
1010000	ELEC PLANT IN SERV	3920400	\$4,599	\$0	\$0	\$0	\$4,599	\$1,100	\$3,059	\$414	\$271
1010000	ELEC PLANT IN SERV	3920400	\$1,405	\$64	\$1,026	\$0	\$315	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,391	\$0	\$0	\$0	\$1,391	\$0	\$0	\$1,391	\$0
1010000	ELEC PLANT IN SERV	3920400	\$622	\$27	\$438	\$0	\$35	\$5	\$14	\$2	\$0
1010000	ELEC PLANT IN SERV	3920400	\$6,799	\$0	\$6,799	\$0	\$0	\$0	\$6,799	\$66	\$51
1010000	ELEC PLANT IN SERV	3920400	\$1,093	\$22	\$262	\$0	\$70	\$166	\$500	\$65	\$31
1010000	ELEC PLANT IN SERV	3920400	\$1,638	\$0	\$0	\$0	\$1,638	\$0	\$7,638	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,069	\$0	\$0	\$0	\$1,069	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$1,759	\$0	\$0	\$0	\$1,759	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920400	\$458	\$0	\$0	\$0	\$458	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$951	\$0	\$0	\$0	\$951	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$206	\$0	\$0	\$0	\$206	\$53	\$132	\$20	\$11
1010000	ELEC PLANT IN SERV	3920500	\$3,665	\$0	\$1,436	\$0	\$0	\$852	\$2,371	\$321	\$21
1010000	ELEC PLANT IN SERV	3920500	\$2,209	\$0	\$0	\$0	\$2,209	\$0	\$0	\$2,526	\$0
1010000	ELEC PLANT IN SERV	3920500	\$218	\$10	\$154	\$0	\$47	\$2	\$5	\$1	\$0
1010000	ELEC PLANT IN SERV	3920500	\$9,911	\$0	\$9,911	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$472	\$10	\$113	\$0	\$32	\$72	\$216	\$28	\$1
1010000	ELEC PLANT IN SERV	3920500	\$15,314	\$0	\$0	\$0	\$0	\$0	\$15,314	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$2,705	\$0	\$0	\$0	\$2,705	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$3,238	\$0	\$0	\$0	\$3,238	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920500	\$789	\$0	\$0	\$0	\$789	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$4	\$0	\$0	\$0	\$4	\$1	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$2,209	\$0	\$0	\$0	\$2,209	\$528	\$1,469	\$199	\$13
1010000	ELEC PLANT IN SERV	3920600	\$903	\$41	\$659	\$0	\$203	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$394	\$17	\$278	\$0	\$85	\$3	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV	3920600	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$28	\$1	\$27	\$0	\$2	\$4	\$13	\$2	\$0
1010000	ELEC PLANT IN SERV	3920600	\$125	\$0	\$0	\$0	\$0	\$0	\$125	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$489	\$0	\$0	\$0	\$489	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920600	\$49	\$0	\$0	\$0	\$49	\$13	\$31	\$5	\$0
1010000	ELEC PLANT IN SERV	3920600	\$1,864	\$0	\$0	\$0	\$1,864	\$40	\$1,231	\$167	\$11
1010000	ELEC PLANT IN SERV	3920600	\$243	\$11	\$177	\$0	\$64	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$927	\$0	\$0	\$0	\$927	\$0	\$0	\$927	\$0
1010000	ELEC PLANT IN SERV	3920900	\$100	\$4	\$22	\$0	\$96	\$1	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$3,294	\$0	\$1,294	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$521	\$11	\$26	\$0	\$35	\$90	\$241	\$32	\$2
1010000	ELEC PLANT IN SERV	3920900	\$5,216	\$0	\$0	\$0	\$0	\$0	\$5,216	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$710	\$0	\$0	\$0	\$710	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$2,072	\$0	\$0	\$0	\$2,072	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$327	\$0	\$0	\$0	\$327	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$66	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$66	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3921400	\$198	\$0	\$0	\$47	\$131	\$18	\$0	\$1	\$0
1010000	ELEC PLANT IN SERV	3921400	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921900	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3923000	\$3,076	\$63	\$237	\$207	\$468	\$1,408	\$165	\$9	\$0
1010000	ELEC PLANT IN SERV	3930000	\$201	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$3,969	\$23	\$0	\$0	\$949	\$2,640	\$357	\$23	\$0
1010000	ELEC PLANT IN SERV	3930000	\$499	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$679	\$30	\$0	\$0	\$6	\$16	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$2,815	\$0	\$2,815	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$318	\$6	\$76	\$21	\$48	\$146	\$19	\$1	\$0
1010000	ELEC PLANT IN SERV	3930000	\$3,397	\$0	\$0	\$0	\$0	\$3,397	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$1,055	\$0	\$0	\$0	\$1,055	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$48	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$754	\$754	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$19,617	\$0	\$0	\$0	\$4,690	\$13,047	\$1,885	\$115	\$0
1010000	ELEC PLANT IN SERV	3940000	\$2,331	\$106	\$1,702	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$1,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,234	\$142	\$2,278	\$0	\$27	\$75	\$10	\$1	\$0
1010000	ELEC PLANT IN SERV	3940000	\$10,700	\$0	\$10,700	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,776	\$77	\$904	\$0	\$575	\$1,228	\$228	\$11	\$0
1010000	ELEC PLANT IN SERV	3940000	\$2,747	\$0	\$0	\$0	\$0	\$12,747	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$2,817	\$0	\$0	\$0	\$2,817	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,878	\$0	\$0	\$0	\$3,878	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$505	\$0	\$0	\$0	\$505	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$485	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,507	\$69	\$1,100	\$0	\$1,158	\$3,222	\$436	\$28	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$373	\$16	\$263	\$81	\$3	\$9	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$5,300	\$108	\$2,750	\$0	\$807	\$2,426	\$319	\$16	\$0
1010000	ELEC PLANT IN SERV	3950000	\$7,643	\$0	\$1,269	\$0	\$0	\$7,643	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,919	\$0	\$0	\$0	\$1,919	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$2,767	\$0	\$0	\$0	\$2,767	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$614	\$0	\$0	\$0	\$614	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$1,161	\$1,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$229	\$0	\$0	\$0	\$55	\$152	\$21	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$155	\$7	\$13	\$35	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$1,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$7,391	\$0	\$7,391	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$84	\$2	\$20	\$6	\$13	\$39	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$6,222	\$0	\$0	\$0	\$0	\$6,222	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$1,767	\$0	\$0	\$0	\$1,767	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$3,064	\$0	\$0	\$0	\$3,064	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	\$489	\$0	\$0	\$0	\$489	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$173	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$124	\$0	\$0	\$0	\$30	\$83	\$11	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$833	\$0	\$833	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$1,740	\$0	\$0	\$0	\$0	\$1,740	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960700	\$0	\$205	\$0	\$0	\$205	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	\$0	\$210	\$0	\$0	\$210	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$1,536	\$1,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$1,178	\$1,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$67	\$67	\$49	\$15	\$82	\$783	\$106	\$71	\$0
1010000	ELEC PLANT IN SERV	3960800	\$2,890	\$2,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$12,923	\$12,923	\$0	\$0	\$0	\$0	\$2,830	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$148	\$148	\$25	\$10	\$22	\$68	\$9	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$3,490	\$3,490	\$0	\$0	\$0	\$16,646	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$4,255	\$4,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	\$1,101	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$660	\$660	\$0	\$0	\$0	\$1,835	\$248	\$16	\$0
1010000	ELEC PLANT IN SERV	3961000	\$368	\$368	\$83	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$113	\$113	\$369	\$4	\$0	\$12	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$413	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$31	\$31	\$7	\$0	\$0	\$14	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	\$3	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$35	\$35	\$0	\$0	\$0	\$9	\$22	\$3	\$0
1010000	ELEC PLANT IN SERV	3961100	\$21,016	\$21,016	\$0	\$0	\$5,025	\$13,977	\$1,891	\$124	\$0
1010000	ELEC PLANT IN SERV	3961100	\$549	\$549	\$25	\$401	\$123	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$6,398	\$6,398	\$281	\$4,508	\$1,385	\$54	\$149	\$20	\$1
1010000	ELEC PLANT IN SERV	3961100	\$928	\$928	\$0	\$928	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	\$815	\$815	\$17	\$195	\$55	\$124	\$373	\$49	\$2
1010000	ELEC PLANT IN SERV	3961100	\$164	\$164	\$0	\$0	\$0	\$1,824	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$929	\$929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$11	\$11	\$0	\$0	\$0	\$3	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV	3961200	\$6	\$6	\$164	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$1,957	\$1,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$303	\$303	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$221	\$221	\$4	\$3	\$15	\$31	\$101	\$13	\$1
1010000	ELEC PLANT IN SERV	3961200	\$13,500	\$13,500	\$0	\$0	\$0	\$13,500	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$1,908	\$1,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$3,690	\$3,690	\$0	\$0	\$3,690	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	\$787	\$787	\$0	\$0	\$787	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$529	\$529	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$10	\$10	\$0	\$0	\$3	\$6	\$1	\$1	\$0
1010000	ELEC PLANT IN SERV	3961300	\$3,274	\$3,274	\$0	\$0	\$783	\$2,177	\$295	\$19	\$0
1010000	ELEC PLANT IN SERV	3961300	\$52	\$52	\$841	\$259	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$1,062	\$1,062	\$0	\$0	\$0	\$0	\$1,062	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$835	\$835	\$181	\$598	\$181	\$7	\$19	\$3	\$0
1010000	ELEC PLANT IN SERV	3961300	\$1,700	\$1,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$3	\$3	\$31	\$9	\$20	\$59	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$4,033	\$4,033	\$0	\$0	\$0	\$4,033	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$935	\$935	\$0	\$0	\$935	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$1,070	\$1,070	\$0	\$0	\$1,070	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	\$648	\$648	\$0	\$0	\$0	\$648	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$3,312	\$3,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$148	\$148	\$0	\$0	\$38	\$95	\$14	\$1	\$0
1010000	ELEC PLANT IN SERV	3970000	\$80,883	\$80,883	\$0	\$0	\$19,338	\$53,793	\$7,276	\$475	\$0
1010000	ELEC PLANT IN SERV	3970000	\$29,296	\$29,296	\$1,333	\$21,391	\$6,572	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,855	\$2,855	\$11	\$966	\$213	\$1,398	\$110	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$6,823	\$6,823	\$0	\$0	\$0	\$6,823	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,688	\$2,688	\$114	\$1,823	\$560	\$8	\$0	\$1	\$0
1010000	ELEC PLANT IN SERV	3970000	\$44,457	\$44,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$139	\$139	\$2	\$2	\$2	\$80	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV	3970000	\$8,327	\$8,327	\$1,186	\$3,965	\$11	\$8,877	\$3,516	\$171	\$0
1010000	ELEC PLANT IN SERV	3970000	\$9,144	\$9,144	\$0	\$0	\$0	\$9,144	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$11,652	\$11,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$19,659	\$19,659	\$0	\$11,652	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$3,872	\$3,872	\$0	\$0	\$3,872	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$42	\$42	\$0	\$0	\$0	\$27	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$983	\$983	\$0	\$0	\$11	\$27	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$388	\$388	\$18	\$283	\$87	\$654	\$68	\$6	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated In Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3972000	\$290	\$7	\$0	\$0	\$0	\$0	\$0	\$290	\$0
1010000	ELEC PLANT IN SERV	3972000	\$153	\$7	\$108	\$33	\$0	\$1	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$1,395	\$0	\$1,395	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$417	\$8	\$1,000	\$28	\$63	\$0	\$191	\$25	\$1
1010000	ELEC PLANT IN SERV	3972000	\$2,432	\$0	\$0	\$0	\$0	\$2,432	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$477	\$0	\$0	\$477	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$555	\$0	\$0	\$0	\$555	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$163	\$0	\$0	\$0	\$163	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$1,952	\$0	\$2,78	\$0	\$0	\$1,052	\$142	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$381	\$5	\$95	\$15	\$16	\$105	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$101	\$4	\$71	\$22	\$1	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$1,082	\$0	\$1,082	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$60	\$60	\$199	\$450	\$1,354	\$178	\$9	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$666	\$0	\$0	\$0	\$0	\$666	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$206	\$0	\$206	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$182	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3992100	\$2,635	\$0	\$0	\$0	\$680	\$1,689	\$252	\$14	\$0
1010000	ELEC PLANT IN SERV	3992200	\$52,551	\$0	\$0	\$0	\$13,555	\$33,691	\$5,017	\$288	\$0
1010000	ELEC PLANT IN SERV	3994100	\$40,284	\$0	\$0	\$0	\$10,391	\$25,827	\$3,846	\$271	\$0
1010000	ELEC PLANT IN SERV	3994400	\$3,425	\$0	\$0	\$0	\$3,382	\$8,405	\$1,252	\$19	\$0
1010000	ELEC PLANT IN SERV	3994500	\$73,253	\$0	\$0	\$0	\$18,895	\$46,964	\$6,993	\$402	\$0
1010000	ELEC PLANT IN SERV	3994600	\$24,484	\$0	\$0	\$0	\$6,315	\$15,697	\$2,337	\$134	\$0
1010000	ELEC PLANT IN SERV	3994700	\$8,781	\$0	\$0	\$0	\$2,268	\$5,628	\$838	\$48	\$0
1010000	ELEC PLANT IN SERV	3994800	\$19,135	\$0	\$0	\$0	\$4,025	\$12,067	\$1,827	\$105	\$0
1010000	ELEC PLANT IN SERV	3994900	\$6,901	\$0	\$0	\$0	\$1,754	\$4,580	\$643	\$37	\$0
1010000	ELEC PLANT IN SERV	3995100	\$1,247	\$0	\$0	\$0	\$222	\$800	\$119	\$7	\$0
1010000	ELEC PLANT IN SERV	3995200	\$6,158	\$0	\$0	\$0	\$1,998	\$3,948	\$568	\$34	\$0
1010000	ELEC PLANT IN SERV	3996000	\$2,390	\$0	\$0	\$0	\$0	\$1,532	\$228	\$13	\$0
1010000	ELEC PLANT IN SERV	3996100	\$395	\$0	\$0	\$0	\$102	\$253	\$38	\$2	\$0
1010000	ELEC PLANT IN SERV	3997000	\$38,490	\$0	\$0	\$0	\$9,928	\$24,676	\$3,674	\$21	\$0
1010000 Total			\$23,101,941	\$469,728	\$5,528,899	\$1,551,286	\$3,516,564	\$10,573,028	\$1,392,749	\$68,687	\$0
1019000	ELEC PLT IN SERV, OTH	140109	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140109	\$4	\$4	\$3	\$1	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140139	\$9,667	\$0	\$0	\$0	\$2,311	\$6,429	\$870	\$57	\$0
1019000	ELEC PLT IN SERV, OTH	140139	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140149	\$2,479	\$0	\$0	\$0	\$693	\$1,649	\$223	\$15	\$0
1019000	ELEC PLT IN SERV, OTH	140149	\$96	\$0	\$1,536	\$472	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140169	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140169	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140169	\$684	\$0	\$684	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140169	\$1,460	\$0	\$0	\$0	\$0	\$1,460	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140169	\$105	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140169	\$419	\$0	\$0	\$0	\$419	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	140189	\$288	\$6	\$699	\$19	\$44	\$132	\$17	\$1	\$0
1019000	ELEC PLT IN SERV, OTH	141209	\$105	\$0	\$25	\$7	\$16	\$48	\$6	\$0	\$0
1019000	ELEC PLT IN SERV, OTH	3601900	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000 Total			\$17,662	\$454	\$2,315	\$604	\$3,386	\$9,727	\$1,103	\$73	\$0
1020000	ELEC PLT PUR OR SLD	0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000	ELEC PLT PUR OR SLD	0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000 Total			\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$603	\$603	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$5,694	\$5,694	\$0	\$0	\$0	\$0	\$1,039	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$10,377	\$10,377	\$0	\$0	\$0	\$10,377	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$1,329	\$1,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$2,919	\$2,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000 Total			\$603	\$5,604	\$0	\$0	\$0	\$10,377	\$1,039	\$0	\$0
1062000	TRAN COMP CONST NOT	0	\$12,095	\$12,095	\$0	\$0	\$0	\$2,892	\$1,048	\$71	\$0
1062000	TRAN COMP CONST NOT	0	\$3,670	\$3,670	\$167	\$0	\$0	\$0	\$0	\$0	\$0



PACIFICORP
A MIDAMERICA ENERGY HOLDINGS COMPANY

Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1062000	TRAN COMP CONST NOT	SG	\$173	\$3	\$44	\$14	\$27	\$74	\$70	\$1	\$0
1062000 Total	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	\$15,937	\$176	\$2,724	\$937	\$2,819	\$8,418	\$1,098	\$72	\$0
1063000	PROD COMP CONST NOT	SG	\$6,149	\$99	\$1,578	\$491	\$558	\$2,642	\$557	\$24	\$0
1063000 Total	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	\$6,149	\$99	\$1,578	\$491	\$558	\$2,642	\$557	\$24	\$0
1064000	GEN COMP CONST NOT	SO	\$7,875	\$160	\$1,885	\$529	\$1,199	\$3,604	\$475	\$23	\$0
1064000 Total	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$7,875	\$160	\$1,885	\$529	\$1,199	\$3,604	\$475	\$23	\$0
Grand Total			\$23,136,127	\$470,306	\$5,539,375	\$1,553,668,170	\$3,521,175	\$10,588,054	\$1,394,616	\$68,733	\$0



Capital Lease (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS		\$29,205	\$0	\$0	\$0	\$0	\$19,423	\$2,627	\$172	\$0
1011000	PRPTY UND CPTL LSS	CAPITAL LEASE COMMON	\$4,540	\$207	\$3,315	\$1,019	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	CAPITAL LEASE COMMON	\$5,882	\$0	\$5,882	\$0	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	CAPITAL LEASE COMMON	\$12,664	\$257	\$3,032	\$851	\$1,927	\$5,796	\$763	\$38	\$0
1011000	PRPTY UND CPTL LSS	CAPITAL LEASE COMMON	\$1,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	CAPITAL LEASE COMMON	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
1011000 Total			\$65,393	\$464	\$12,229	\$1,869	\$10,298	\$36,933	\$3,391	\$209	\$0
1110000	AC PR AMR EL PT SR	CAPITAL LEASE COMMON	\$5,006	\$0	\$0	\$0	\$1,197	\$3,329	\$450	\$29	\$0
1110000	AC PR AMR EL PT SR	CAPITAL LEASE COMMON	\$204	\$9	\$149	\$46	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAPITAL LEASE COMMON	\$2,410	\$0	\$2,410	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAPITAL LEASE COMMON	\$674	\$14	\$161	\$45	\$103	\$309	\$41	\$2	\$0
1110000	AC PR AMR EL PT SR	CAPITAL LEASE COMMON	\$1,882	\$0	\$0	\$0	\$0	\$1,882	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAPITAL LEASE COMMON	\$982	\$0	\$0	\$0	\$982	\$0	\$0	\$0	\$0
1110000 Total			\$9,810	\$4	\$2,398	\$1	\$2,076	\$4,903	\$410	\$27	\$0
1011500	CAP LEASES#ACCM AMRT	CAPITAL LEASE COMMON	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAPITAL LEASE COMMON	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAPITAL LEASE COMMON	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAPITAL LEASE COMMON	\$11	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAPITAL LEASE COMMON	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAPITAL LEASE COMMON	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1011500 Total			\$18	\$0	\$8	\$1	\$7	\$1	\$2	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$95	\$0	\$0	\$0	\$23	\$63	\$9	\$1	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$95	\$4	\$69	\$21	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$30	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$1,807	\$37	\$433	\$121	\$275	\$827	\$109	\$5	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$53	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0
1011950 Total			\$2,079	\$41	\$532	\$143	\$351	\$890	\$117	\$6	\$0
1119000	AC PR AMR EL PT SR-O	Other Intangible Assets- Non-Rec	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$30	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$190	\$3	\$49	\$15	\$30	\$81	\$11	\$1	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$1,807	\$37	\$433	\$121	\$275	\$827	\$109	\$5	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$53	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0
1119000 Total			\$2,079	\$40	\$571	\$137	\$358	\$908	\$120	\$6	\$0
Grand Total			\$55,565	\$467	\$9,803	\$1,861	\$6,221	\$32,049	\$2,982	\$182	\$0



Plant Held for Future Use (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE		\$8,923	\$0	\$0	\$0	\$2,133	\$5,935	\$803	\$52	\$0
1050000	EL PLT HLD FTR USE		\$2,675	\$0	\$0	\$0	\$640	\$1,779	\$241	\$16	\$0
1050000	EL PLT HLD FTR USE	CAGE	\$169	\$8	\$123	\$0	\$38	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	CAGW	\$156	\$0	\$0	\$0	\$37	\$104	\$14	\$1	\$0
1050000	EL PLT HLD FTR USE	CAGE	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	CA	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	OR	\$3,235	\$0	\$0	\$0	\$0	\$3,235	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	UT	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	OR	\$953	\$0	\$0	\$0	\$246	\$611	\$91	\$5	\$0
1050000	EL PLT HLD FTR USE	CAEE	\$321	\$321	\$4,377	\$38	\$3,056	\$11,664	\$1,148	\$74	\$0
1059000	EL PLT HLD FTR USE-O	CAEE	\$25,183	\$0	\$0	\$0	\$6,496	\$16,145	\$2,404	\$138	\$0
1059000	EL PLT HLD FTR USE-O	SE	\$338	\$5	\$82	\$26	\$58	\$144	\$21	\$1	\$0
1059000	EL PLT HLD FTR USE-O	CA	\$341	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1059000	EL PLT HLD FTR USE-O	CA	\$346	\$346	\$82	\$26	\$6,554	\$16,290	\$2,426	\$139	\$0
Grand Total			\$46,541	\$667	\$4,460	\$64	\$9,610	\$27,953	\$3,574	\$274	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Material & Supplies (Actuals)
Average of Monthly Averages Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVENTORY-CARBON	CAEE	\$2,442	\$0	\$0	\$0	\$630	\$1,566	\$233	\$13	\$0
1511100 Total			\$2,442	\$0	\$0	\$0	\$630	\$1,566	\$233	\$13	\$0
1511120	COAL INVENTORY-HUNTER	CAEE	\$74,435	\$0	\$0	\$0	\$19,199	\$47,722	\$7,106	\$408	\$0
1511120 Total			\$74,435	\$0	\$0	\$0	\$19,199	\$47,722	\$7,106	\$408	\$0
1511130	COAL INVENTORY-HUNTINGTON	CAEE	\$26,465	\$0	\$0	\$0	\$6,826	\$16,967	\$2,526	\$145	\$0
1511130 Total			\$26,465	\$0	\$0	\$0	\$6,826	\$16,967	\$2,526	\$145	\$0
1511140	COAL INVENTORY-JB	JBE	\$23,232	\$1,045	\$16,262	\$5,111	\$210	\$522	\$78	\$4	\$0
1511140 Total			\$23,232	\$1,045	\$16,262	\$5,111	\$210	\$522	\$78	\$4	\$0
1511160	COAL INVENTORY-NAU	CAEE	\$11,651	\$0	\$0	\$0	\$3,005	\$7,470	\$1,112	\$64	\$0
1511160 Total			\$11,651	\$0	\$0	\$0	\$3,005	\$7,470	\$1,112	\$64	\$0
1511170	COAL INVENTORY-CPP	CAEE	\$49,753	\$0	\$0	\$0	\$12,833	\$31,898	\$4,750	\$273	\$0
1511170 Total			\$49,753	\$0	\$0	\$0	\$12,833	\$31,898	\$4,750	\$273	\$0
1511180	COAL INVENTORY-WYODAK	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	COAL INVENTORY-CHOLLA	CAEE	\$9,934	\$0	\$0	\$0	\$2,562	\$6,369	\$948	\$55	\$0
1511200 Total			\$9,934	\$0	\$0	\$0	\$2,562	\$6,369	\$948	\$55	\$0
1511300	COAL INVENTORY-COLSTRIP	CAEW	\$1,342	\$63	\$974	\$306	\$0	\$0	\$0	\$0	\$0
1511300 Total			\$1,342	\$63	\$974	\$306	\$0	\$0	\$0	\$0	\$0
1511400	COAL INVENTORY-CRAG	CAEE	\$7,408	\$0	\$0	\$0	\$1,911	\$4,749	\$707	\$41	\$0
1511400 Total			\$7,408	\$0	\$0	\$0	\$1,911	\$4,749	\$707	\$41	\$0
1511500	COAL INV- DEER CREEK	CAEE	\$289	\$0	\$0	\$0	\$75	\$186	\$28	\$2	\$0
1511500 Total			\$289	\$0	\$0	\$0	\$75	\$186	\$28	\$2	\$0
1511600	COAL INVENTORY-DJ	CAEE	\$8,922	\$0	\$0	\$0	\$2,301	\$5,720	\$852	\$49	\$0
1511600 Total			\$8,922	\$0	\$0	\$0	\$2,301	\$5,720	\$852	\$49	\$0
1511700	COAL INVENTORY-RG	CAEE	\$34,937	\$0	\$0	\$0	\$9,012	\$22,399	\$3,335	\$192	\$0
1511700 Total			\$34,937	\$0	\$0	\$0	\$9,012	\$22,399	\$3,335	\$192	\$0
1511800	COAL INVENTORY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVENTORY-HAYDEN	CAEE	\$3,234	\$0	\$0	\$0	\$834	\$2,073	\$309	\$18	\$0
1511900 Total			\$3,234	\$0	\$0	\$0	\$834	\$2,073	\$309	\$18	\$0
1512000	NATURAL GAS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110	NATURAL GAS-HERMISTON	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150	NATURAL GAS-LITTLE MOUNTAIN	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160	NATURAL GAS-NAU	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BASIN	CAEE	\$3,352	\$0	\$0	\$0	\$865	\$2,149	\$320	\$18	\$0
1512180 Total			\$3,352	\$0	\$0	\$0	\$865	\$2,149	\$320	\$18	\$0
1512190	NATURAL GAS-CHEHALIS	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512190 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500	NATURAL GAS-CUR CR	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600	NATURAL GAS-LAKE SD	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700	NATURAL GAS-GADSBY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512800	OIL INVENTORY-B H&L	CAEE	\$253	\$0	\$0	\$0	\$65	\$162	\$24	\$1	\$0
1512800 Total			\$253	\$0	\$0	\$0	\$65	\$162	\$24	\$1	\$0
1514000	FUEL STK-FUEL OIL	CAEE	\$7,796	\$0	\$0	\$0	\$163	\$1,152	\$171	\$10	\$0
1514000 Total			\$7,796	\$0	\$0	\$0	\$163	\$1,152	\$171	\$10	\$0
1514000	FUEL STK-FUEL OIL	CAEW	\$531	\$25	\$385	\$121	\$0	\$0	\$0	\$0	\$0
1514000 Total			\$531	\$25	\$385	\$121	\$0	\$0	\$0	\$0	\$0
1514000	FUEL STK-FUEL OIL	JBE	\$1,688	\$76	\$1,182	\$371	\$15	\$38	\$6	\$0	\$0
1514000 Total			\$1,688	\$76	\$1,182	\$371	\$15	\$38	\$6	\$0	\$0
1514000	FUEL STK-FUEL OIL	JBE	\$4,015	\$101	\$1,566	\$492	\$479	\$1,190	\$177	\$10	\$0
1514000 Total			\$4,015	\$101	\$1,566	\$492	\$479	\$1,190	\$177	\$10	\$0
1514300	OIL INVENTORY-COLSTRIP	CAEW	\$147	\$7	\$107	\$34	\$0	\$0	\$0	\$0	\$0
1514300 Total			\$147	\$7	\$107	\$34	\$0	\$0	\$0	\$0	\$0
1514400	OIL INVENTORY-CRAG	CAEE	\$79	\$0	\$0	\$0	\$20	\$51	\$8	\$0	\$0
1514400 Total			\$79	\$0	\$0	\$0	\$20	\$51	\$8	\$0	\$0
1514400 Total			\$79	\$0	\$0	\$0	\$20	\$51	\$8	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Material & Supplies (Actuals)
Average of Monthly Averages Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Oil Inventory - Other	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1514800	0	OIL INVENTORY - OTHER	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total	0	OIL INVENTORY - HAYDEN	CAEE	\$73	\$0	\$0	\$0	\$0	\$19	\$47	\$0	\$0
1514900	0	OIL INVENTORY - HAYDEN	CAEE	\$73	\$0	\$0	\$0	\$0	\$19	\$47	\$0	\$0
1541000	0	MATERIAL CONTROL ADJUST	SO	\$148	\$3	\$3	\$0	\$23	\$68	\$9	\$0	\$0
1541000	1510	JIM BRIDGER STORE ROOM	CAGE	\$9,497	\$0	\$0	\$0	\$2,271	\$6,316	\$854	\$56	\$0
1541000	1510	JIM BRIDGER STORE ROOM	JBG	\$9,842	\$432	\$6,934	\$2,131	\$82	\$229	\$31	\$7	\$0
1541000	1515	DAVE JOHNSTON STORE ROOM	CAGE	\$9,710	\$0	\$0	\$0	\$2,322	\$6,458	\$874	\$57	\$0
1541000	1520	WYODAK STORE ROOM	CAGE	\$5,016	\$0	\$0	\$0	\$1,199	\$3,336	\$451	\$29	\$0
1541000	1525	GADSBY STORE ROOM	CAGE	\$4,283	\$0	\$0	\$0	\$1,024	\$2,849	\$385	\$25	\$0
1541000	1530	CARBON STORE ROOM	CAGE	\$3,920	\$0	\$0	\$0	\$937	\$2,607	\$353	\$23	\$0
1541000	1535	NAUGHTON STORE ROOM	CAGE	\$12,346	\$0	\$0	\$0	\$2,952	\$8,211	\$1,111	\$73	\$0
1541000	1540	HUNTINGTON STORE ROOM	CAGE	\$14,198	\$0	\$0	\$0	\$3,395	\$9,443	\$83	\$0	\$0
1541000	1545	HUNTER STORE ROOM	CAGE	\$21,145	\$0	\$0	\$0	\$5,055	\$14,063	\$1,902	\$124	\$0
1541000	1550	BLUNDELL STORE ROOM	CAGE	\$1,051	\$0	\$0	\$0	\$251	\$689	\$95	\$6	\$0
1541000	1560	WEST VALLEY GAS PLANT	CAGE	\$2,936	\$0	\$0	\$0	\$702	\$1,953	\$264	\$17	\$0
1541000	1565	CURRENT CREEK PLANT	CAGE	\$2,919	\$0	\$0	\$0	\$698	\$1,941	\$263	\$17	\$0
1541000	1570	LAKESIDE PLANT	CAGE	\$2,681	\$122	\$1,958	\$602	\$0	\$0	\$0	\$0	\$0
1541000	1580	CHEHALIS PLANT	CAGW	\$2	\$1	\$0	\$2	\$1	\$0	\$0	\$0	\$0
1541000	1675	HYDRO EAST - IDAHO	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	1680	HYDRO EAST - IDAHO	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	1700	LEANING JUMPER STOREROOM	CAGW	\$695	\$32	\$507	\$156	\$0	\$0	\$0	\$0	\$0
1541000	1705	GOODNOE HILLS WIND	CAGW	\$609	\$28	\$445	\$137	\$0	\$0	\$0	\$0	\$0
1541000	1715	MARENGO WIND	CAGW	\$566	\$26	\$413	\$127	\$0	\$0	\$0	\$0	\$0
1541000	1725	Clermont/Rolling Hills	CAGE	\$1,153	\$0	\$0	\$0	\$276	\$767	\$104	\$7	\$0
1541000	1730	Seven Mile Hill	CAGE	\$752	\$0	\$0	\$0	\$180	\$500	\$68	\$4	\$0
1541000	1740	High Plains/MGF adden	CAGE	\$415	\$0	\$0	\$0	\$99	\$276	\$22	\$1	\$0
1541000	1745	Dunlap Wind Project	CAGE	\$244	\$0	\$0	\$0	\$58	\$162	\$22	\$1	\$0
1541000	1799	WIND OFFICE	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2005	CASPER STORE ROOM	WYP	\$500	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0
1541000	2010	BUFFALO STORE ROOM	WYP	\$149	\$0	\$0	\$0	\$149	\$0	\$0	\$0	\$0
1541000	2015	DOUGLAS STORE ROOM	WYP	\$292	\$0	\$0	\$0	\$292	\$0	\$0	\$0	\$0
1541000	2020	CODY STORE ROOM	WYP	\$745	\$0	\$0	\$0	\$745	\$0	\$0	\$0	\$0
1541000	2030	WORLAND STORE ROOM	WYP	\$782	\$0	\$0	\$0	\$782	\$0	\$0	\$0	\$0
1541000	2035	RIVERTON STORE ROOM	WYP	\$373	\$0	\$0	\$0	\$373	\$0	\$0	\$0	\$0
1541000	2040	EVANSTON STORE ROOM	WYU	\$768	\$0	\$0	\$0	\$768	\$0	\$0	\$0	\$0
1541000	2045	KEMMERER STORE ROOM	WYU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	2050	PINEDALE STORE ROOM	WYU	\$611	\$0	\$0	\$0	\$611	\$0	\$0	\$0	\$0
1541000	2055	BIG PINEY STORE ROOM	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2060	ROCK SPRINGS STORE ROOM	WYP	\$1,405	\$0	\$0	\$0	\$1,405	\$0	\$0	\$0	\$0
1541000	2065	RAWLINS STORE ROOM	WYP	\$627	\$0	\$0	\$0	\$627	\$0	\$0	\$0	\$0
1541000	2070	LARAMIE STORE ROOM	WYP	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0
1541000	2075	REXBERG STORE ROOM	IDU	\$1,241	\$0	\$0	\$0	\$1,241	\$0	\$1,241	\$0	\$0
1541000	2085	SHELLY STORE ROOM	IDU	\$850	\$0	\$0	\$0	\$850	\$0	\$850	\$0	\$0
1541000	2090	PRESTON STORE ROOM	IDU	\$89	\$0	\$0	\$0	\$89	\$0	\$89	\$0	\$0
1541000	2095	LAVA HOT SPRINGS STORE ROOM	IDU	\$161	\$0	\$0	\$0	\$161	\$0	\$161	\$0	\$0
1541000	2100	BRIDGERLAND STORE ROOM	IDU	\$220	\$0	\$0	\$0	\$220	\$0	\$220	\$0	\$0
1541000	2110	TREMONTON STORE ROOM	UT	\$614	\$0	\$0	\$0	\$614	\$0	\$614	\$0	\$0
1541000	2205	OGDEN STORE ROOM	UT	\$224	\$0	\$0	\$0	\$224	\$0	\$224	\$0	\$0
1541000	2210	LAYTON STORE ROOM	UT	\$1,280	\$0	\$0	\$0	\$1,280	\$0	\$1,280	\$0	\$0
1541000	2215	SALT LAKE METRO STORE ROOM	UT	\$539	\$0	\$0	\$0	\$539	\$0	\$539	\$0	\$0
1541000	2220	SALT LAKE METRO STORE ROOM	UT	\$8,746	\$0	\$0	\$0	\$8,746	\$0	\$8,746	\$0	\$0
1541000	2225	SALT LAKE TOOL ROOM	UT	\$178	\$0	\$0	\$0	\$178	\$0	\$178	\$0	\$0
1541000	2230	JORDAN VALLEY STORE ROOM	UT	\$1,298	\$0	\$0	\$0	\$1,298	\$0	\$1,298	\$0	\$0
1541000	2235	PARK CITY STORE ROOM	UT	\$671	\$0	\$0	\$0	\$671	\$0	\$671	\$0	\$0
1541000	2240	TOOELE STORE ROOM	UT	\$451	\$0	\$0	\$0	\$451	\$0	\$451	\$0	\$0
1541000	2245	WASATCH RESTORATION CENTER	UT	\$474	\$0	\$0	\$0	\$474	\$0	\$474	\$0	\$0
1541000	2405	AMERICAN FORK STORE ROOM	UT	\$1,260	\$0	\$0	\$0	\$1,260	\$0	\$1,260	\$0	\$0
1541000	2410	SANTAQUIN STORE ROOM	UT	\$402	\$0	\$0	\$0	\$402	\$0	\$402	\$0	\$0
1541000	2415	DELTA STORE ROOM	UT	\$337	\$0	\$0	\$0	\$337	\$0	\$337	\$0	\$0
1541000	2420	VERNAL STORE ROOM	UT	\$609	\$0	\$0	\$0	\$609	\$0	\$609	\$0	\$0
1541000	2425	PRICE STORE ROOM	UT	\$723	\$0	\$0	\$0	\$723	\$0	\$723	\$0	\$0



PACIFICORP
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Material & Supplies (Actuals)
Average of Monthly Averages Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1545000	CR OFF-CENTRALIA	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA - WWP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR OBSOL & SURPL INV	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR OBSOL & SURPL INV	SB Asset # 120930	\$27	\$1	\$7	\$2	\$4	\$13	\$2	\$0	\$0
1549900	CR OBSOL & SURPL INV	INVENTORY RESERVE POWER SUPPLY	\$896	\$14	\$230	\$72	\$140	\$385	\$52	\$3	\$0
1549900	CR OBSOL & SURPL INV	INVENTORY RESERVE POWER SUPPLY	\$12	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1549900	CR OBSOL & SURPL INV	INVENTORY RESERVE POWER DELIVERY	\$2,496	\$86	\$679	\$159	\$261	\$1,194	\$116	\$0	\$0
1549900 Total			\$3,432	\$102	\$918	\$233	\$407	\$1,598	\$171	\$4	\$0
1630000	STORES EXPENSE UND	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1630000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531600	WORK CAP DEP-UAMIPS	CAEE	\$3,216	\$0	\$0	\$0	\$829	\$2,062	\$907	\$18	\$0
2531600 Total			\$3,216	\$0	\$0	\$0	\$829	\$2,062	\$907	\$18	\$0
2531700	WORKG CAP DEP-DG&T	CAEE	\$2,470	\$0	\$0	\$0	\$637	\$1,584	\$236	\$14	\$0
2531700 Total			\$2,470	\$0	\$0	\$0	\$637	\$1,584	\$236	\$14	\$0
2531800	WCD-PROVO-PINT M&S	CAGE	\$273	\$0	\$0	\$0	\$65	\$182	\$25	\$2	\$0
2531800 Total			\$273	\$0	\$0	\$0	\$65	\$182	\$25	\$2	\$0
Grand Total			\$4,56,674	\$3,030	\$57,411	\$13,120	\$94,279	\$250,903	\$36,082	\$1,848	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	0	SO	\$3	\$0	\$1	\$0	\$0	\$0	\$1	\$0	\$0
1430000 Total			\$3	\$0	\$1	\$0	\$0	\$0	\$1	\$0	\$0
1431000	0	SO	\$4,636	\$94	\$1,110	\$311	\$706	\$2,122	\$279	\$0	\$14
1431000 Total			\$4,636	\$94	\$1,110	\$311	\$706	\$2,122	\$279	\$0	\$14
1432600	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1432600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1433000	0	SO	\$19,945	\$405	\$4,775	\$1,340	\$3,036	\$9,128	\$1,202	\$59	\$0
1433000 Total			\$19,945	\$405	\$4,775	\$1,340	\$3,036	\$9,128	\$1,202	\$59	\$0
1436000	0	SO	\$30,050	\$611	\$7,195	\$2,018	\$4,573	\$13,752	\$1,811	\$89	\$0
1436000 Total			\$30,050	\$611	\$7,195	\$2,018	\$4,573	\$13,752	\$1,811	\$89	\$0
1437000	0	SO	\$2,862	\$58	\$685	\$192	\$436	\$1,310	\$172	\$9	\$0
1437000 Total			\$2,862	\$58	\$685	\$192	\$436	\$1,310	\$172	\$9	\$0
1437100	0	SO	-\$806	-\$16	-\$193	-\$54	-\$123	-\$369	-\$49	-\$2	\$0
1437100 Total			-\$806	-\$16	-\$193	-\$54	-\$123	-\$369	-\$49	-\$2	\$0
2300000	284915	CAEE	-\$2,530	\$0	\$0	\$0	-\$653	-\$1,622	-\$242	-\$14	\$0
2300000	284980	CAEE	-\$1,556	\$0	\$0	\$0	-\$401	-\$998	-\$149	-\$9	\$0
2300000 Total			-\$4,087	\$0	\$0	\$0	-\$1,054	-\$2,620	-\$390	-\$22	\$0
2320000	210412	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210460	CAEE	-\$2,842	\$0	\$0	\$0	-\$733	-\$1,822	-\$271	-\$16	\$0
2320000	210470	CAGE	-\$87	\$0	\$0	\$0	-\$21	-\$56	-\$8	-\$1	\$0
2320000	210643	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210648	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210651	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210656	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210674	CAEE	-\$66	\$0	\$0	\$0	-\$17	-\$43	-\$6	\$0	\$0
2320000	211103	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211106	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211107	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211108	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211110	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211111	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211112	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211116	SO	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
2320000	211149	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215077	SO	-\$458	-\$9	-\$110	-\$31	-\$70	-\$210	-\$28	-\$1	\$0
2320000	215078	SO	-\$1,281	-\$26	-\$307	-\$86	-\$195	-\$586	-\$77	-\$4	\$0
2320000	215081	SO	-\$3,034	-\$62	-\$726	-\$204	-\$462	-\$1,388	-\$183	-\$9	\$0
2320000	215082	SO	-\$70	-\$1	-\$17	-\$5	-\$11	-\$32	-\$4	\$0	\$0
2320000	215084	SO	-\$44	-\$1	-\$11	-\$3	-\$7	-\$20	-\$3	\$0	\$0
2320000	215085	SO	-\$6	\$0	-\$2	\$0	-\$1	-\$3	\$0	\$0	\$0
2320000	215086	SO	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215090	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215095	SO	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
2320000	215096	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215112	SO	-\$149	-\$3	-\$36	-\$10	-\$23	-\$68	-\$9	\$0	\$0
2320000	215116	SO	-\$60	-\$1	-\$14	-\$4	-\$9	-\$28	-\$4	\$0	\$0
2320000	215136	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	215198	SO	-\$95	-\$2	-\$23	-\$6	-\$15	-\$44	-\$6	\$0	\$0
2320000	215211	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215350	SO	\$15	\$0	\$3	\$1	\$2	\$7	\$1	\$0	\$0
2320000	215351	SO	\$3	\$0	\$1	\$0	\$2	\$0	\$0	\$0	\$0
2320000	215356	SO	-\$29	-\$1	-\$7	-\$2	-\$4	-\$13	-\$2	\$0	\$0
2320000	215357	SO	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
2320000	215425	OTHER	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$11
2320000	215725	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215901	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235195	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235502	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235504	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235511	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235513	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235516	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235529	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235554	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235561	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235599	SO	-\$15	\$0	-\$4	-\$1	-\$2	-\$7	-\$1	\$0	\$0
2320000	240330	SO	-\$106	-\$2	-\$25	-\$7	-\$16	-\$48	-\$6	\$0	\$0
2320000 Total			-\$6,336	-\$108	-\$1,276	-\$358	-\$1,582	-\$4,362	-\$607	-\$32	-\$11
2533000	288307	SE	-\$451	-\$7	-\$110	-\$34	-\$77	-\$192	-\$29	-\$2	\$0
2533000	289511	CAEE	-\$519	\$0	\$0	\$0	-\$134	-\$333	-\$50	-\$3	\$0
2533000	289517	CAEE	-\$5,143	\$0	\$0	\$0	-\$1,326	-\$3,297	-\$491	-\$28	\$0
2533000 Total			-\$6,113	-\$7	-\$110	-\$34	-\$1,538	-\$3,822	-\$569	-\$33	\$0
2541050	00111920	CAGE	-\$20	\$0	\$0	\$0	-\$5	-\$13	-\$2	\$0	\$0
2541050	111920	CAEE	\$20	\$0	\$0	\$0	\$5	\$13	\$2	\$0	\$0
2541050	288503	CAEE	-\$1,243	\$0	\$0	\$0	-\$321	-\$797	-\$119	-\$7	\$0
2541050 Total			-\$1,243	\$0	\$0	\$0	-\$320	-\$797	-\$119	-\$7	\$0
Grand Total			\$36,911	\$1,037	\$12,187	\$3,415	\$4,134	\$14,342	\$1,733	\$74	-\$11



PACIFICORP

A MIDAMERICAN ENERGY HOLDINGS COMPANY

Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
1140000	1140000	CAGE	\$159,176	\$0	\$0	\$0	\$38,057	\$105,863	\$14,320	\$936	\$0	\$0
1140000 Total		CAGE	\$159,176	\$0	\$0	\$0	\$38,057	\$105,863	\$14,320	\$936	\$0	\$0
1150000	1140000	CAGE	\$110,131	\$0	\$0	\$0	\$26,331	\$73,245	\$9,908	\$647	\$0	\$0
1150000 Total		CAGE	\$110,131	\$0	\$0	\$0	\$26,331	\$73,245	\$9,908	\$647	\$0	\$0
1651000	132000	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132001	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132002	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132004	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132005	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132006	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132007	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	SO	\$631	\$13	\$151	\$42	\$96	\$289	\$38	\$2	\$0	\$0
1651000	132009	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132010	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132012	SO	\$3,090	\$63	\$740	\$208	\$470	\$1,414	\$186	\$9	\$0	\$0
1651000	132013	SO	\$10	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0	\$0
1651000	132014	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132015	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132016	SO	\$435	\$9	\$104	\$29	\$66	\$199	\$26	\$1	\$0	\$0
1651000	132045	SO	\$411	\$8	\$98	\$28	\$63	\$188	\$25	\$1	\$0	\$0
1651000	132050	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132055	SO	\$416	\$8	\$99	\$28	\$63	\$190	\$25	\$1	\$0	\$0
1651000	132723	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000 Total		GPS	\$4,991	\$101	\$1,195	\$335	\$760	\$2,284	\$301	\$15	\$0	\$0
1652000	132101	GPS	\$3,356	\$89	\$1,043	\$293	\$663	\$1,993	\$263	\$13	\$0	\$0
1652000	132102	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132103	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132109	GPS	\$6	\$0	\$1	\$0	\$1	\$3	\$0	\$0	\$0	\$0
1652000	132110	GPS	\$49	\$1	\$12	\$3	\$7	\$23	\$3	\$0	\$0	\$0
1652000	132111	GPS	\$6	\$0	\$1	\$0	\$1	\$3	\$0	\$0	\$0	\$0
1652000	132200	SO	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
1652000	132915	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132924	SO	\$261	\$5	\$63	\$18	\$40	\$120	\$16	\$1	\$0	\$0
1652000 Total		SO	\$4,693	\$95	\$1,124	\$315	\$714	\$2,148	\$283	\$14	\$0	\$0
1652100	132040	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132095	CAGE	\$404	\$0	\$0	\$0	\$97	\$269	\$36	\$2	\$0	\$0
1652100	132097	OTHER	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0
1652100	132310	SO	\$112	\$2	\$27	\$8	\$17	\$51	\$7	\$0	\$0	\$0
1652100	132602	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132603	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
1652100	132604	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132605	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132606	SO	\$8	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0	\$0
1652100	132607	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132608	SG	\$33	\$1	\$8	\$3	\$5	\$14	\$2	\$0	\$0	\$0
1652100	132620	SG	\$725	\$12	\$186	\$58	\$113	\$312	\$42	\$3	\$0	\$0
1652100	132621	SG	\$123	\$2	\$31	\$10	\$19	\$63	\$7	\$0	\$0	\$0
1652100	132622	SG	\$71	\$1	\$18	\$6	\$11	\$30	\$4	\$0	\$0	\$0
1652100	132625	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132630	OTHER	\$366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132650	CAEE	\$2,174	\$0	\$0	\$0	\$638	\$1,586	\$236	\$14	\$0	\$0
1652100	132700	GPS	\$182	\$4	\$43	\$12	\$28	\$83	\$11	\$1	\$0	\$0
1652100	132701	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132705	SG	\$81	\$1	\$21	\$6	\$13	\$35	\$5	\$0	\$0	\$0
1652100	132735	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



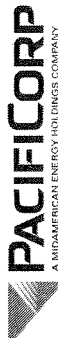
Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
1652100	PREPAID O&M WIND		\$572	\$26	\$418	\$128	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAID OUTAGE MAINTENANCE	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	Prepaid LGIA Transmission	SG	\$1,240	\$20	\$318	\$99	\$193	\$533	\$72	\$0	\$0	\$0
1652100	PREPAID BPA TRANS - WINE COUNTRY	CAGW	\$663	\$39	\$630	\$194	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAYMENTS - OTHER	CAEE	\$72	\$0	\$0	\$19	\$0	\$46	\$7	\$0	\$0	\$0
1652100	PREPAYMENTS - OTHER	SO	\$680	\$14	\$163	\$46	\$103	\$311	\$41	\$2	\$0	\$0
1652100	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,757	\$0	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,434	\$0	\$0	\$0	\$0	\$2,434	\$0	\$0	\$0	\$0
1652100	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$194	\$0	\$0	\$0	\$0	\$0	\$194	\$0	\$0	\$0
1652100	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$118	\$0	\$0	\$0	\$118	\$0	\$0	\$0	\$0	\$0
1652100	Prepaid OR Low Income Customer Assist	OTHER	\$391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391	\$0
1652100	Prepaid Licensing Fees	SO	\$333	\$7	\$80	\$22	\$51	\$152	\$20	\$1	\$0	\$0
1652100	Prepayments - Hardware & Software	SO	\$7,570	\$154	\$1,812	\$508	\$1,152	\$3,464	\$456	\$22	\$0	\$0
1652100	PREPAID ROYAL TIES	CAEE	\$953	\$0	\$0	\$0	\$220	\$547	\$81	\$5	\$0	\$0
1652100	PREPAID INSURANCE	CAEE	\$7	\$0	\$0	\$0	\$2	\$4	\$1	\$0	\$0	\$0
1652100	PREPAY - RECLASS TO LT	SO	-\$1,670	-\$34	-\$400	-\$12	-\$294	-\$764	-\$101	-\$5	\$0	\$0
1652100	LT PREPAY RECLASS	SO	\$1,677	\$34	\$402	\$113	\$295	\$767	\$101	\$5	\$0	\$0
1652100	PREPAYMENT-OTHER	CAEE	-\$4	\$0	\$0	\$0	-\$1	-\$3	\$0	\$0	\$0	\$0
1652100	PREPAYMENT-OTHER	CAEW	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1652100 Total			\$21,706	\$283	\$5,520	\$1,102	\$2,797	\$9,924	\$1,222	\$56	\$802	\$0
1655000	PREPAID - TAXES	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100	ACC. PROV. PROP. INS. - THERMAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	STORM REIMBURSEMENTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC. PROV. PROP. INS. - T&D LINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	Accum Prov For Prop Ins - Pac Power T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	Accum Prov For Prop Ins - RMP T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200		SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACCUM PROV - INJ & DAMAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC. PROV. I & D - EXCL. AUTO	SO	-\$13,679	-\$278	-\$3,275	-\$919	-\$2,082	-\$6,260	-\$825	-\$41	\$0	\$0
2282100 Total			-\$13,679	-\$278	-\$3,275	-\$919	-\$2,082	-\$6,260	-\$825	-\$41	\$0	\$0
2282200	ACC. PROV. I & D - AUTO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300	ACC. PROV. I&D - CONST.	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	ACC. PROV. TRANSITION PLAN SEVERANCE PAYMEN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	SUPPL. PENSION BENEFITS (RETIRES ALLOW)	SO	-\$2,339	-\$48	-\$560	-\$157	-\$356	-\$1,071	-\$141	-\$7	\$0	\$0
2283000 Total			-\$2,339	-\$48	-\$560	-\$157	-\$356	-\$1,071	-\$141	-\$7	\$0	\$0
2283400	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	Pension - Local 57	SO	-\$989	-\$20	-\$237	-\$66	-\$150	-\$452	-\$60	-\$3	\$0	\$0
2283500 Total			-\$989	-\$20	-\$237	-\$66	-\$150	-\$452	-\$60	-\$3	\$0	\$0
2284100	BLACK LUNG RESERVE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284100	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	CAGW	-\$1,476	-\$67	-\$1,078	-\$331	\$0	\$0	\$0	\$0	\$0	\$0
2284100 Total			-\$1,476	-\$67	-\$1,078	-\$331	\$0	\$0	\$0	\$0	\$0	\$0
2284200	DECOMMISSIONING LIABILITY	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-\$188	-\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-\$58	-\$58	\$0	\$0	\$0	\$0	-\$58	\$0	\$0	\$0
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-\$895	\$0	\$0	\$0	\$0	-\$895	\$0	\$0	\$0	\$0
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-\$337	\$0	\$0	-\$337	\$0	\$0	\$0	\$0	\$0	\$0
2530000 Total			-\$337	\$0	\$0	-\$337	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	\$0	-\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000 Total			-\$188	-\$139	-\$337	-\$139	-\$695	-\$64	-\$64	-\$58	-\$64	\$0
2532500	TIMBER REVENUES	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Fossil Rock Fuels Entries	CAEE	\$5,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	EMPLOYEE HOUSING SECURITY DEPOSITS	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Altraras CA Svc Center	SO	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - American Barrel (UT)	SO	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Astoria/Unocal (Downtown)	SO	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Astoria/Unocal (Downtown)	SO	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Astoria Young's Bay	SO	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Big Fork Hydro Plant (MT)	SO	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Bridger Coal Fuel Oil Spill	SO	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Bridger Coal Fuel Oil Spill	SO	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Bridger FGD Pond T Closure	SO	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Cedar Steam Plant (UT)	SO	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Cedar Steam Plant (UT)	SO	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Cline Falls - Hydro	SO	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Dave Johnston Oil Spill	SO	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Eugene MGP (60% PCRP)	SO	\$507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Everett MGP (73% PCRP)	SO	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Hunter Fuel Oil Spills	SO	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Hunter Fuel Oil Spills	SO	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Huntington Ash Landfill	SO	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Idaho Falls Pole Yard	SO	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Jordan Plant Substation	SO	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Little Mountain Gas Plant	SO	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Montague Ranch (CA)	SO	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Naughton FGD Pond Closure	SO	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Ogden MGP	SO	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Olympia MGP	SO	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Pendleton OR Svc Center	SO	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Portland Harbor Svc Chtrl	SO	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Powderdale Hydro Plant	SO	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Silver Bell/Talluride	SO	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Sunnyside WA Svc Center	SO	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Tacoma A. St. (25% PCRP)	SO	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Envir Liab - Wyodak Fuel Oil Spill	SO	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Govt Coal Lease Bonus Payment Liability	CAEW	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	CAEE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	SOFTWARE LICENSE PAYMENTS - MICROSOFT	CAEE	\$4,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	HERMISTON BREAKAGE FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	REDDING CONTRACT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	MCL-F.O.G. WIRE LEASE	SG	\$1,925	\$31	\$494	\$164	\$300	\$827	\$112	\$7	\$0	\$0
2539900	AMERICAN ELECTRIC POWER CRP	CAGE	\$1,047	\$17	\$268	\$84	\$163	\$450	\$61	\$4	\$0	\$0
2539900	AMERICAN ELECTRIC POWER CRP	SG	\$4,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	FOOTCREEK CONTRACT	SG	\$5,789	\$93	\$1,480	\$961	\$899	\$2,179	\$355	\$22	\$0	\$0
2539900	TRANSFORMER SECURITY DEPOSITS	CAGE	\$2,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	Accrued Right-of-Way Obligations	WYP	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900 Total			-\$17,081	-\$347	-\$4,509	-\$1,334	-\$2,676	-\$7,201	-\$960	-\$54	-\$54	\$0
2540000	Reg Liab Current - Blue Sky	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	Reg Liab Current - DSM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	Reg Liab Current - BPA Balancing Accts	OTHER	\$4,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
2540000	231070	Reg Liab Current - Asset Sale Givebacks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	231080	Reg Liab Current - REC Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	231100	Reg Liab Current - Other	-\$28,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288115	REG LIABILITY PROP INS RESERVE	-\$7,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288124	Reg Liability - OR 2010 Protocol Def	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288125	Powerdale Decom Costs Giveback - UT	-\$1,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288140	Reg Liability - WA A&G Credit	-\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288159	Regl - Blue Sky - Recd to Curr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288165	Regl - OR Energy	\$4,715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288175	Regl - Asset Sale Givebacks - Recd to Cu	-\$2,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288176	Reg Liability - RECs - UT - Amortz	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288177	Reg Liability # WA REC Deferral	-\$8,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288180	Reg Liability - Sale of REC's - OR	-\$16,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288195	Regl - REC Sales - Recd to Curr	\$1,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288250	Reg Liability - Tax Rev Req Adj - UT	\$28,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288295	Regl - BPA Balancing Accis - Recd to Curr	-\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	\$4,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288420	Reg Liab - CA GHG Allowance Revenues	-\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288425	Reg Liab - OR 2012 GRC Giveback	-\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288435	Regl - DSM - Recd to Curr	\$10,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288479	Reg Liability - Def NPC Balance Reclas	-\$2,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288714	Reg Liab - ID Property Insurance Reserve	-\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288715	Reg Liab - UT Property Insurance Reserve	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288716	Reg Liab - WY Property Insurance Reserve	-\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288995	Regl - Other - Recd to Curr	\$7,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000 Total			-\$34,386	\$0	-\$824	\$0	-\$447	-\$484	-\$145	\$0	-\$32,487	\$0
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	-\$3,240	-\$148	-\$2,363	-\$729	\$0	\$0	\$0	\$0	\$0	\$0
2541050 Total			-\$3,240	-\$148	-\$2,363	-\$729	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			\$4,446	-\$616	-\$6,326	-\$2,121	\$10,147	\$30,810	\$4,031	\$269	-\$31,748	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	INT FREE-PPL	OTHER	\$1,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,588
1242000	INT FREE-PPL	WA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total			\$1,596	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$1,588
1242300	IDAHO-UPL	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1242300 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1243200	INT BEARING VAR%-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	INT BEARING VAR%-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	INT BEARING VAR%-PPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	OTHER	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$66
1244100	ENERGY FINANSWER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	UT	\$176	\$0	\$0	\$0	\$0	\$176	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total			\$245	\$0	\$0	\$0	\$2	\$176	\$0	\$0	\$66
1244500	HOME COMFORT	CA	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	SO	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	WA	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500 Total			\$37	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244900	"FINANSWER 12,000"	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1244900	"FINANSWER 12,000"	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1244900	"FINANSWER 12,000"	WYU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900 Total			\$13	\$0	\$0	\$0	\$2	\$0	\$1	\$0	\$10
1245300	IRRIGATION FINANSWER	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSWER	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300 Total			\$40	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETRO ENERGY FINANS	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400	RETRO ENERGY FINANS	UT	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400 Total			\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1247000	ELI/GAWL SYSTEM	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0
1247000	ELI/GAWL SYSTEM	OTHER	\$6,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,999
1247000	ELI/GAWL SYSTEM	UT	\$4,618	\$0	\$0	\$0	\$0	\$4,618	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	WA	\$1,912	\$0	\$0	\$1,912	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	WYU	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1247000 Total			\$333	\$362	\$0	\$1,912	\$122	\$4,618	\$17	\$0	\$6,999
1247100	CSS/ELI SYSTEM	OTHER	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
1247100 Total			\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
1249000	ESC - RESERVE	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	ESC - RESERVE	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1249000	ESC - RESERVE	OTHER	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
1249000	ESC - RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	ESC - RESERVE	UT	\$107	\$0	\$0	\$0	\$0	\$107	\$0	\$0	\$0
1249000	ESC - RESERVE	WA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1249000	ESC - RESERVE	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000 Total			\$191	\$0	\$0	\$0	\$0	\$107	\$0	\$0	\$82
1822200	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVD PLANT - TROJAN-DR	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185805	UNRECOVD PLNT - TROJAN-WESTHOUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410	185825	Reg Asset - UT - Naughton U3 Costs	\$665	\$665	\$0	\$0	\$0	\$665	\$0	\$0	\$0
1822410	185826	Reg Asset - WY - Naughton U3 Costs	\$243	\$243	\$0	\$0	\$243	\$0	\$0	\$0	\$0
1822410 Total			\$909	\$909	\$0	\$0	\$243	\$665	\$0	\$0	\$0
1822600	187058	Trail Mountain Mine Closure Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	-\$10,608	\$0	\$0	\$0	-\$2,736	-\$6,801	-\$1,013	-\$58	\$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	\$10,608	\$166	\$2,577	\$810	\$1,820	\$4,523	\$674	\$39	\$0
1822600 Total			\$0	\$166	\$2,577	\$810	-\$916	-\$2,278	-\$339	-\$19	\$0
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	\$28	\$1	\$7	\$2	\$4	\$13	\$2	\$0	\$0
1823910	102193	UTAH METALS CLEANUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	DSM RETAIL MINOR SITES	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	102324	DSM RETAIL MINOR SITES	\$17	\$0	\$4	\$1	\$3	\$8	\$1	\$0	\$0
1823910	102325	ASTORIA YOUNGS BAY CLEANUP	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1823910	102326	UTAH METALS CLEANUP	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	102463	D-SM RETAIL MINOR SITES	\$38	\$1	\$9	\$3	\$6	\$18	\$2	\$0	\$0
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102467	THIRD WEST SUBSTATION CLEANUP	\$815	\$17	\$195	\$55	\$124	\$373	\$49	\$2	\$0
1823910	102477	SALT LAKE CITY AUTO	\$6	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
1823910	102570	D-SM RETAIL MINOR SITES	\$3,406	\$69	\$816	\$229	\$518	\$1,559	\$205	\$10	\$0
1823910	102571	SALT LAKE CITY AUTO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	102584	WASHINGTON NON-DEFERRED COSTS	-\$409	\$0	\$0	-\$409	\$0	\$0	\$0	\$0	\$0
1823910	102661	ASTORIA YOUNG BAY CLEANUP	\$680	\$14	\$163	\$46	\$104	\$311	\$41	\$2	\$0
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	\$671	\$14	\$161	\$45	\$102	\$307	\$40	\$2	\$0
1823910	103407	D-SM RETAIL MINOR SITES	\$44	\$1	\$10	\$3	\$7	\$20	\$3	\$0	\$0
1823910	103408	D-SM RETAIL MINOR SITES	\$572	\$12	\$137	\$38	\$87	\$262	\$34	\$2	\$0
1823910	103409	D-SM RETAIL MINOR SITES	\$227	\$5	\$54	\$15	\$35	\$104	\$14	\$1	\$0
1823910	103410	D-SM RETAIL MINOR SITES	\$356	\$7	\$85	\$24	\$54	\$163	\$21	\$1	\$0
1823910	103411	D-SM RETAIL MINOR SITES	\$499	\$10	\$120	\$34	\$76	\$229	\$30	\$1	\$0
1823910	103412	D-SM RETAIL MINOR SITES	\$623	\$13	\$149	\$42	\$95	\$285	\$38	\$2	\$0
1823910	103413	D-SM RETAIL MINOR SITES	\$712	\$14	\$170	\$48	\$108	\$326	\$43	\$2	\$0
1823910	103414	ASTORIA YOUNGS BAY CLEANUP	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	103415	ASTORIA YOUNGS BAY CLEANUP	\$57	\$1	\$14	\$4	\$9	\$26	\$3	\$0	\$0
1823910	103416	ASTORIA YOUNGS BAY CLEANUP	\$77	\$2	\$18	\$5	\$12	\$35	\$5	\$0	\$0
1823910	103417	ASTORIA YOUNGS BAY CLEANUP	-\$59	-\$1	-\$14	-\$4	-\$9	-\$27	-\$4	\$0	\$0
1823910	103418	ASTORIA YOUNGS BAY CLEANUP	\$69	\$1	\$16	\$5	\$10	\$32	\$4	\$0	\$0
1823910	103419	ASTORIA YOUNGS BAY CLEANUP	\$331	\$7	\$79	\$22	\$50	\$152	\$20	\$1	\$0
1823910	103420	ASTORIA YOUNGS BAY CLEANUP	\$64	\$1	\$15	\$4	\$10	\$29	\$4	\$0	\$0
1823910	103421	SILVER BELL MINE ENVIRONMENTAL REMED	\$131	\$3	\$31	\$9	\$20	\$60	\$8	\$0	\$0
1823910	103422	SILVER BELL MINE ENVIRONMENTAL REMED	\$56	\$1	\$14	\$4	\$9	\$26	\$3	\$0	\$0
1823910	103423	SILVER BELL MINE ENVIRONMENTAL REMED	\$73	\$1	\$18	\$5	\$11	\$34	\$4	\$0	\$0
1823910	103424	SILVER BELL MINE ENVIRONMENTAL REMED	\$51	\$1	\$12	\$3	\$8	\$23	\$3	\$0	\$0
1823910	103425	SILVER BELL MINE ENVIRONMENTAL REMED	\$70	\$1	\$17	\$5	\$11	\$32	\$4	\$0	\$0
1823910	103426	SILVER BELL MINE ENVIRONMENTAL REMED	\$289	\$6	\$69	\$19	\$44	\$132	\$17	\$1	\$0
1823910	103434	WASHINGTON NON-DEFERRED COSTS	-\$3	\$0	\$0	-\$3	\$0	\$0	\$0	\$0	\$0
1823910	103435	WASHINGTON NON-DEFERRED COSTS	-\$31	\$0	\$0	-\$31	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	103436	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103437	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103438	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103439	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103440	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103441	SO	\$28	\$28	\$1	\$7	\$2	\$4	\$13	\$2	\$0
1823910	103442	SO	\$41	\$41	\$1	\$10	\$3	\$6	\$19	\$2	\$0
1823910	103443	SO	\$70	\$70	\$1	\$17	\$5	\$11	\$32	\$4	\$0
1823910	103444	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103445	SO	\$15	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0
1823910	103446	SO	\$6	\$6	\$0	\$1	\$0	\$1	\$3	\$0	\$0
1823910	103447	SO	\$13	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0
1823910	103448	SO	\$4	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0
1823910	103449	SO	\$16	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0
1823910	103450	SO	\$14	\$14	\$0	\$3	\$1	\$2	\$6	\$1	\$0
1823910	103451	SO	\$3	\$3	\$0	\$1	\$0	\$1	\$1	\$0	\$0
1823910	103452	SO	\$8	\$8	\$0	\$2	\$1	\$1	\$4	\$0	\$0
1823910	103453	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	103454	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103455	SO	\$24	\$24	\$0	\$0	\$0	\$0	\$11	\$1	\$0
1823910	103456	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	103457	SO	\$24	\$24	\$0	\$6	\$2	\$4	\$11	\$1	\$0
1823910	103458	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	103459	SO	\$3	\$3	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	103460	SO	\$3	\$3	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	103461	SO	\$7	\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0
1823910	103462	SO	\$11	\$11	\$0	\$3	\$1	\$2	\$5	\$1	\$0
1823910	103464	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103465	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103466	SO	\$22	\$22	\$0	\$5	\$1	\$3	\$10	\$1	\$0
1823910	103467	SO	\$2	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0
1823910 Total			\$9,427	\$208	\$2,445	-\$100	\$1,554	\$4,674	\$616	\$30	\$0
1823920	102030	OTHER	\$4,666	\$4,666	\$0	\$0	\$0	\$0	\$0	\$0	\$4,666
1823920	102032	OTHER	\$23,380	\$23,380	\$0	\$0	\$0	\$0	\$0	\$0	\$23,380
1823920	102033	OTHER	\$7,529	\$7,529	\$0	\$0	\$0	\$0	\$0	\$0	\$7,529
1823920	102034	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102036	OTHER	\$788	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	102037	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102038	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102039	OTHER	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	102040	OTHER	\$6,524	\$6,524	\$0	\$0	\$0	\$0	\$0	\$0	\$6,524
1823920	102043	OTHER	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102044	OTHER	\$161	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$161
1823920	102045	OTHER	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102046	OTHER	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	102072	OTHER	\$1,183	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	102127	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102128	OTHER	\$67,475	\$67,475	\$0	\$0	\$0	\$0	\$0	\$0	\$67,475
1823920	102131	OTHER	\$1,280	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	102133	OTHER	\$1,353	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	102138	OTHER	\$4,202	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	102147	OTHER	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	102148	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102149	OTHER	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	102150	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	102158	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102159	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102160	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102161	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102185	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	102186	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102195	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	102196	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	102205	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	102206	OTHER	\$3,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,423
1823920	102208	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102209	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102210	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	102213	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	102214	OTHER	\$2,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,997
1823920	102215	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102223	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	102225	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	102226	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	102227	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	102228	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102229	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	102230	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	102231	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	102232	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102233	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823920	102236	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102237	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102238	WYP	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823920	102239	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102245	OTHER	-\$2,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,055
1823920	102327	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102328	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	102336	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102337	OTHER	\$3,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,681
1823920	102338	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	102339	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	102340	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	102341	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	102342	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
1823920	102343	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	102344	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	102345	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	102346	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	102347	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	102348	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Table with columns: Primary Account, Secondary Account, Alloc, Total, Calif, Oregon, Wash, Wyoming, Idaho, FERC, Other. Rows include various utility programs like Industrial Self-Direct, Energy Finanswer, and Commercial Finanswer.



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	102706	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	102707	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	102708	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	102709	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	102712	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	102713	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	102717	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102718	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	102719	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	102720	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	102721	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	102722	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	102723	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102725	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102759	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	102760	OTHER	\$6,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,301
1823920	102761	WYP	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823920	102767	OTHER	-\$26,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$26,734
1823920	102788	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102789	WYP	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102790	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102791	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102792	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102796	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102798	WYP	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102799	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102802	WYP	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	102803	WYP	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102804	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102805	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102806	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102807	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102819	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	102820	OTHER	\$983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$983
1823920	102821	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	102822	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	102823	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	102824	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102825	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	102826	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	102827	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	102828	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	102829	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	102830	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	102831	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	102833	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	102834	OTHER	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	102883	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102885	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102886	WYP	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102886	WYP	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Regulatory Assesits (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	102907	AIR CONDITIONING - UTAH 2008	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	102908	ENERGY FINANSWER - UTAH - 2008	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	102910	POWER FORWARD - UTAH 2008	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	102911	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102976	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817
1823920	102977	AIR CONDITIONING - UTAH - 2009	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	102978	ENERGY FINANSWER - UTAH - 2009	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	102979	INDUSTRIAL FINANSWER - UTAH - 2009	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
1823920	102980	LOW INCOME - UTAH - 2009	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	102981	POWER FORWARD - UTAH - 2009	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339
1823920	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
1823920	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$947
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	102996	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
1823920	102997	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
1823920	102998	LOW-INCOME WEATHERIZATION - WYOMING PPL	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823920	102999	COMMERCIAL FINANSWER EXPRESS - WY - 2009	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	103000	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	103001	SELF DIRECT - COMMERCIAL - WY - 2009	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Regulatory Assessts (Actuals)

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	103005	OTHER	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236
1823920	103006	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	103007	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	103008	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	103012	OTHER	\$3,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,880
1823920	103013	OTHER	\$2,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,663
1823920	103014	OTHER	\$3,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,110
1823920	103031	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571
1823920	103059	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103071	OTHER	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836
1823920	103072	OTHER	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
1823920	103073	OTHER	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,246
1823920	103074	OTHER	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524
1823920	103075	OTHER	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
1823920	103076	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	103077	OTHER	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370
1823920	103078	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	103079	OTHER	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330
1823920	103080	OTHER	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,605
1823920	103081	OTHER	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,107
1823920	103082	OTHER	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019
1823920	103083	OTHER	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$986
1823920	103085	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	103086	OTHER	\$16,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,876
1823920	103087	OTHER	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485
1823920	103089	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	103090	OTHER	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669
1823920	103092	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176
1823920	103093	OTHER	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740
1823920	103094	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	103095	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	103096	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	103097	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103098	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	103099	OTHER	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87
1823920	103100	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	103101	OTHER	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186
1823920	103102	OTHER	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1823920	103103	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103104	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103137	OTHER	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823920	103163	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103164	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	103165	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103166	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	103168	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103169	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	103181	OTHER	\$6,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,498
1823920	103182	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823920	103183	OTHER	\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	103184	OTHER	\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
1823920	103185	OTHER	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
1823920	103186	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103187	OTHER	\$1,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,880
1823920	103188	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	103189	OTHER	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823920	103190	OTHER	\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,071
1823920	103191	OTHER	\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,607
1823920	103192	OTHER	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
1823920	103193	OTHER	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	103195	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	103196	OTHER	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,360
1823920	103197	OTHER	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437
1823920	103199	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	103200	OTHER	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	103202	OTHER	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	103203	OTHER	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
1823920	103204	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	103205	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	103206	OTHER	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	103207	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	103208	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	103209	OTHER	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894
1823920	103210	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	103211	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	103212	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	103213	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103214	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	103277	OTHER	\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$385
1823920	103280	OTHER	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204
1823920	103291	OTHER	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	103292	OTHER	\$409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$409
1823920	103293	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	103295	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103299	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103300	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103301	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	103302	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
1823920	103308	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1823920	103309	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	103311	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103324	OTHER	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,920
1823920	103325	OTHER	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$556
1823920	103326	OTHER	\$1,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,966
1823920	103327	OTHER	\$1,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,293
1823920	103328	OTHER	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
1823920	103330	OTHER	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$630
1823920	103331	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	103332	OTHER	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181
1823920	103333	OTHER	\$1,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,029



Regulatory Assesses (Actuals)

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	103334	OTHER	\$2,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,576
1823920	103335	OTHER	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$592
1823920	103336	OTHER	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218
1823920	103337	OTHER	\$768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$768
1823920	103338	OTHER	\$5,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,562
1823920	103339	OTHER	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$843
1823920	103340	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103341	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	103342	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	103343	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	103344	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	103347	OTHER	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$456
1823920	103348	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	103349	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	103350	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	103351	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	103352	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	103353	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103354	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	103355	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
1823920	103356	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	103357	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	103358	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
1823920	103359	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103360	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103361	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103362	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1823920	103363	OTHER	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
1823920	103364	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103365	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103366	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	103367	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	103368	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	103369	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103493	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103496	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103497	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920 Total			-\$45,875	\$0	\$0	\$0	\$89	\$0	\$0	\$41	-\$46,005
1823930	101881	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101887	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101926	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	101927	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101928	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101929	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	101930	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101950	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101955	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
1823930	102062	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0
1823930	102063	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102064	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102065	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0



Regulatory Assessts (Actuals)

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	102066	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102079	IDU	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0
1823930	102180	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102181	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102182	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102183	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102184	IDU	\$53	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0
1823930	102204	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102216	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102217	IDU	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	102218	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102219	IDU	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$56	\$0
1823930	102220	IDU	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	102221	IDU	\$124	\$124	\$0	\$0	\$0	\$0	\$0	\$124	\$0
1823930	102222	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102263	IDU	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$84	\$0
1823930	102352	IDU	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$38	\$0
1823930	102353	IDU	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0
1823930	102354	IDU	\$78	\$78	\$0	\$0	\$0	\$0	\$0	\$78	\$0
1823930	102355	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102356	IDU	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$111	\$0
1823930	102358	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102519	IDU	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0
1823930	102520	IDU	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$27	\$0
1823930	102521	IDU	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$119	\$0
1823930	102522	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102523	IDU	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$175	\$0
1823930	102524	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102573	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102574	IDU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823930	102575	IDU	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0
1823930	102576	IDU	\$369	\$369	\$0	\$0	\$0	\$0	\$0	\$369	\$0
1823930	102577	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102578	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102579	IDU	\$143	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0
1823930	102580	IDU	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0
1823930	102581	IDU	\$47	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0
1823930	102582	IDU	\$246	\$246	\$0	\$0	\$0	\$0	\$0	\$246	\$0
1823930	102768	IDU	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0
1823930	102808	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102809	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	102810	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102811	OTHER	\$846	\$846	\$0	\$0	\$0	\$0	\$0	\$846	\$0
1823930	102812	OTHER	\$101	\$101	\$0	\$0	\$0	\$0	\$0	\$101	\$0
1823930	102813	OTHER	\$361	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0
1823930	102814	OTHER	\$123	\$123	\$0	\$0	\$0	\$0	\$0	\$123	\$0
1823930	102815	OTHER	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0
1823930	102816	OTHER	\$120	\$120	\$0	\$0	\$0	\$0	\$0	\$120	\$0
1823930	102817	OTHER	\$275	\$275	\$0	\$0	\$0	\$0	\$0	\$275	\$0
1823930	102818	OTHER	\$229	\$229	\$0	\$0	\$0	\$0	\$0	\$229	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	102896	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	102897	ENERGY FINANSWER - ID/UT 2008	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	102898	INDUSTRIAL FINANSWER - ID-UT 2008	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	102899	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	102900	LOW INCOME WEATHERIZATION - IDAHO 2008	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823930	102901	NEEA - IDAHO - 2008	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	102902	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102903	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	102904	INDUSTRIAL FINANSWER - IDAHO - 2008	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	102905	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	102957	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	102958	CATEGORY 1 - WYOMING - 2008	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	102959	CATEGORY 2 - WYOMING - 2008	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	102966	CATEGORY 3 - WYOMING - 2008	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	102967	ENERGY FINANSWER - ID/UT 2009	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309
1823930	102968	INDUSTRIAL FINANSWER - ID-UT 2009	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
1823930	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
1823930	102969	LOW INCOME WZ - ID-UT 2009	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$287
1823930	102970	NEEA - IDAHO - UTAH 2009	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
1823930	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823930	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807
1823930	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823930	103061	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	103062	ENERGY FINANSWER - ID/UT 2010	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322
1823930	103063	INDUSTRIAL FINANSWER - ID-UT 2010	\$4,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,283
1823930	103064	IRRIGATION INTERRUPTIBLE ID-UT 2010	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823930	103065	LOW INCOME WZ - ID-UT 2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103070	NEEA - IDAHO - UTAH 2010	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166
1823930	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513
1823930	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
1823930	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823930	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823930	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	103171	ENERGY FINANSWER - ID/UT 2011	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	103172	INDUSTRIAL FINANSWER - ID-UT 2011	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425
1823930	103174	LOW INCOME WZ - ID-UT 2011	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823930	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$632
1823930	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823930	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608
1823930	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$699
1823930	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823930	103312	ENERGY FINANSWER - ID 2012	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	103313	INDUSTRIAL FINANSWER - ID 2012	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	103314	IRRIGATION INTERRUPTIBLE - ID 2012	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
1823930	103315	LOW INCOME WZ - ID - 2012	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
1823930	103317	REFRIGERATOR RECYCLING PGM - ID 2012	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308
1823930	103318	COMMERCIAL FINANSWER EXPR - ID 2012	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823930	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
1823930	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assests (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	103321	OTHER	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$395
1823930	103322	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103323	OTHER	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	103396	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103397	OTHER	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	103398	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103400	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103403	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930 Total			\$27,598	\$0	\$0	\$0	\$0	\$0	\$2,510	\$0	\$25,088
1823940	102146	OTHER	\$4,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,142
1823940	102188	OTHER	-\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$680
1823940	102766	IDU	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1823940	103140	OTHER	-\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$72
1823940	103141	OTHER	-\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$37
1823940	103142	OTHER	-\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$63
1823940	103279	OTHER	-\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$19
1823940 Total			\$3,443	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$3,272
1823960	101684	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823960	101688	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101692	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823960	101696	UT	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1823960	101698	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101700	UT	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823960 Total			\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1823990	138010	OTHER	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235
1823990	138020	OTHER	\$3,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,729
1823990	138030	OTHER	\$2,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,104
1823990	138040	OTHER	\$2,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,151
1823990	138050	OTHER	\$60,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,592
1823990	138060	OTHER	\$978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$978
1823990	138070	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823990	138080	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823990	138090	OTHER	\$1,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,293
1823990	138190	OTHER	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$565
1823990	186090	OTHER	-\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$38
1823990	186095	OTHER	-\$3,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,729
1823990	186099	OTHER	\$11,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,153
1823990	186501	OTHER	-\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$329
1823990	186502	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	186504	IDU	\$204	\$0	\$0	\$0	\$0	\$0	\$204	\$0	\$0
1823990	186595	WA	\$497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$497
1823990	187028	OTHER	-\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$235
1823990	187051	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187058	CAGE	\$5,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,708
1823990	187059	WA	\$448	\$0	\$0	\$0	\$0	\$0	\$448	\$0	\$0
1823990	187070	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187070	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187080	UT	\$411	\$0	\$0	\$0	\$0	\$0	\$411	\$0	\$0



Regulatory Assessts (Actuals)

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	187091	Regulatory Asset - Federal Int Exp (WY)	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111
1823990	187092	Reg Asset - Federal Repair Interest (ID)	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57
1823990	187096	Reg Asset - Tax Rev Reg Adj-WY	\$71	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187214	OR - MEHC Transition Service Costs	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184
1823990	187215	CA - MEHC Transition Service Costs	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187221	Reg Asset - Tax Adj on PR Benefits - CA	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204
1823990	187222	Reg Asset - Tax Adj on PR Benefits - ID	\$533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533
1823990	187223	Reg Asset - Tax Adj on PR Benefits - OR	\$4,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,472
1823990	187224	Reg Asset - Tax Adj on PR Benefits - UT	\$3,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,888
1823990	187226	Reg Asset - Tax Adj on PR Benefits - WY	\$1,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,453
1823990	187245	RegA - Transition Severance - Recl to Cur	-\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$275
1823990	187255	RegA - BPA Balancing Accts - Recl to Cur	-\$978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$978
1823990	187300	CA - Jan 2010 Storm Costs	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823990	187350	ID - Deferred Overburden Costs	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823990	187351	WY - Deferred Overburden Costs	\$586	\$0	\$0	\$0	\$0	\$586	\$0	\$0	\$0
1823990	187365	Reg Asset - Naughton Unit #3 Costs	\$3,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,233
1823990	187367	Contra Reg Asset - Naughton U3 - OR	-\$1,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,107
1823990	187368	Contra Reg Asset - Naughton U3 - WA	-\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$335
1823990	187370	Reg Asset - OR Solar Feed-In Tariff	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$562
1823990	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	-\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$385
1823990	187372	Reg Asset - OR Solar Feed-In Tariff 2012	\$1,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,224
1823990	187373	Reg Asset - UT Solar Incentive Program	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
1823990	187380	RegA - Solar Feed-In - Recl to Curr	-\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$91
1823990	187385	UT-Klamath Hydro Relicensing Costs	-\$1,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,293
1823990	187390	RegA - Other - Recl to Curr	\$10,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,228
1823990	187495	Reg Asset - CA ECAC CY2012	-\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$565
1823990	187802	CONTRA REG ASSET - CA ECAC CY2012	\$345	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$345
1823990	187807	Reg Asset - ID ECAM Dec11-Nov12	-\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$39
1823990	187812	Reg Asset - ID ECAM Dec12-Nov13	\$9,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,786
1823990	187813	Reg Asset - ID ECAM Dec11-Nov12	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823990	187817	Contra Reg Asset - ID ECAM Dec12-Nov13	-\$1,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,004
1823990	187821	Contra Reg Asset - UT EBA Oct-Dec11	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
1823990	187822	Reg Asset - UT EBA Oct-Dec11	\$6,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,168
1823990	187823	Reg Asset - UT EBA Oct-Dec11	\$2,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,781
1823990	187832	Contra Reg Asset - UT EBA Oct-Dec11	-\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$706
1823990	187842	Reg Asset - WY ECAM CY2012	\$9,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,364
1823990	187862	Reg Asset - WY RRA CY2012	-\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$46
1823990	187872	Contra Reg Asset - WY ECAM CY2012	-\$936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$936
1823990	187881	Deferred Exc RECs in Rates-UT (2011-12)	\$293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293
1823990	187883	Deferred Exc RECs in Rates-WY (2011-12)	\$394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$394
1823990	187891	Deferral of Excess RECs in Rates - UT	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1823990	187892	Deferral of Excess RECs in Rates - WA	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$720
1823990	187893	Deferral of Excess RECs in Rates - WY	\$806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$806
1823990	187905	CA - DEF NET POWER COSTS	\$1,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,586
1823990	187911	REG ASSET - LAKE SIDE LIQ DAMAGES - WY	\$963	\$0	\$0	\$0	\$0	\$963	\$0	\$0	\$0
1823990	187913	Reg Asset - Goodnoe Hills Liq Damages -	\$457	\$0	\$0	\$0	\$0	\$457	\$0	\$0	\$0
1823990	187920	OR-RCAC REV REQUIREMENT	-\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10
1823990	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	\$10,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assests (Actuals)

Average of Monthly Averages Ending - December 2012

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	RegA - New Res/Renewables - Recl to Curr	OTHER	-\$2,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,151
1823990	OR SB 408 REG ASSET	OTHER	\$1,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452
1823990	RegA - OR SB 408 - Recl to Curr	OTHER	-\$2,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,104
1823990	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$39
1823990	Defd UT Ind Eval Fee	UT	-\$20	\$0	\$0	\$0	\$0	-\$20	\$0	\$0	\$0
1823990	CA DEFERRED INTERVENOR FUNDING	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823990	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$21
1823990	ID Deferred Intervenor Funding	IDU	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$71	\$0
1823990	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$21
1823990	Deferred Net Power Costs - WY 10	OTHER	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$434
1823990	Deferred Net Power Costs - WY 11	OTHER	\$26,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,785
1823990	Reg Asset - CA ECAC	OTHER	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170
1823990	Deferred Net Power Costs - ID 10	OTHER	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
1823990	Deferred Net Power Costs - ID 11	OTHER	\$10,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,272
1823990	"Reg Asset - ID ECAM Dec 10-Nov 11, Mnsant	OTHER	\$4,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,854
1823990	Utah ECAM Regulatory Asset	OTHER	\$302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$302
1823990	Deferred Net Power Costs - OR	OTHER	\$57,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,141
1823990	Contra Reg Asset - CA - Def NPC	OTHER	-\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$102
1823990	Contra Reg Asset - ID - Def NPC	OTHER	-\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$359
1823990	Contra Reg Asset - WY - Def NPC	OTHER	-\$2,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,213
1823990	Utah ECAM Regulatory Asset - Contra	OTHER	-\$931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$931
1823990	RegA - Def Net Power Costs - Recl to Cur	OTHER	-\$60,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$60,592
1823990	REG ASSET - Def NPC Balance Recl	OTHER	\$2,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,530
1823990	SEC 174 94-98 7.99-00 RAR	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	LABOR COSTS SETTLED TO CAPITAL	OTHER	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4
1823990 Total			\$192,687	\$20	\$0	\$11,445	\$3,441	\$4,186	\$788	\$34	\$172,773
1823993	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-\$274	\$0	-\$274	\$0	\$0	\$0	\$0	\$0	\$0
1823993 Total			-\$274	\$0	-\$274	\$0	\$0	\$0	\$0	\$0	\$0
1823995	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-\$168	\$0	\$0	\$0	\$0	\$0	-\$168	\$0	\$0
1823995 Total			-\$168	\$0	\$0	\$0	\$0	\$0	-\$168	\$0	\$0
1823999	DSM Regulatory Asses-Accruals	OTHER	\$7,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,214
1823999 Total			\$7,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,214
Grand Total			\$196,678	\$785	\$4,748	\$14,101	\$4,536	\$11,940	\$3,635	\$44	\$156,869



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	31020000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	31020000	JBG	-\$25,519	\$0	\$0	-\$6,101	-\$16,972	-\$2,296	-\$150	\$0
10800000	31030000	CAGE	-\$171	-\$8	-\$120	-\$37	-\$4	-\$1	\$0	\$0
10800000	31030000	JBG	\$15,060	\$0	\$0	-\$3,601	-\$10,016	-\$1,355	-\$89	\$0
10800000	31030000	JBG	-\$96	-\$4	\$68	\$21	-\$2	\$0	\$0	\$0
10800000	31100000	CAGE	-\$338,595	\$0	\$0	-\$80,953	-\$225,190	-\$30,461	-\$1,990	\$0
10800000	31100000	CAGW	\$37,261	\$1,693	\$27,199	\$8,357	\$0	\$0	\$0	\$0
10800000	31100000	JBG	-\$34,159	-\$3,695	-\$59,297	-\$16,219	-\$1,961	-\$265	-\$17	\$0
10800000	31200000	CAGE	-\$92,965	\$0	\$0	-\$23,404	-\$68,094	-\$8,931	-\$5,836	\$0
10800000	31200000	CAGW	\$67,641	\$3,078	\$46,388	\$15,175	\$0	\$0	\$0	\$0
10800000	31200000	JBG	-\$299,559	-\$13,153	-\$211,063	-\$64,849	-\$6,979	-\$944	-\$62	\$0
10800000	31400000	CAGE	-\$275,112	\$0	\$0	-\$65,775	-\$162,969	-\$24,750	-\$1,617	\$0
10800000	31400000	JBG	-\$3,074	-\$1,397	-\$22,419	-\$6,888	\$0	\$0	\$0	\$0
10800000	31400000	JBG	-\$73,047	-\$3,207	-\$51,468	-\$15,813	-\$1,702	-\$230	-\$15	\$0
10800000	31500000	CAGE	-\$153,231	\$0	\$0	-\$36,635	-\$101,909	-\$13,785	-\$901	\$0
10800000	31500000	CAGW	\$8,452	-\$385	\$6,171	-\$1,806	\$0	\$0	\$0	\$0
10800000	31500000	JBG	-\$34,025	-\$1,494	-\$23,973	-\$7,366	-\$793	-\$107	-\$7	\$0
10800000	31570000	CAGE	-\$2	\$0	-\$22	-\$7	-\$1	\$0	\$0	\$0
10800000	31570000	JBG	-\$32	-\$1	-\$22	-\$7	-\$1	\$0	\$0	\$0
10800000	31600000	CAGE	-\$11,191	\$0	\$0	-\$2,676	-\$7,443	-\$1,007	-\$66	\$0
10800000	31600000	CAGW	-\$1,393	-\$63	-\$1,017	-\$313	\$0	\$0	\$0	\$0
10800000	31600000	JBG	-\$2,069	-\$91	-\$1,458	-\$448	-\$48	-\$7	\$0	\$0
10800000	33020000	CAGE	-\$43	\$0	\$0	-\$10	-\$29	-\$4	\$0	\$0
10800000	33020000	JBG	-\$4,751	-\$216	-\$3,469	-\$1,066	-\$0	-\$0	-\$0	-\$0
10800000	33030000	CAGE	-\$114	\$0	\$0	-\$27	-\$76	-\$10	-\$1	\$0
10800000	33030000	JBG	-\$78	\$0	\$0	-\$19	-\$52	-\$7	\$0	\$0
10800000	33040000	CAGE	-\$170	-\$8	-\$124	-\$38	\$0	\$0	\$0	\$0
10800000	33040000	JBG	-\$206	-\$9	-\$151	-\$46	\$0	\$0	\$0	\$0
10800000	33100000	CAGE	-\$4,786	-\$1	-\$1	-\$1,144	-\$3,183	-\$431	-\$28	\$0
10800000	33100000	JBG	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	33110000	CAGE	-\$1,105	\$0	\$0	-\$264	-\$735	-\$99	-\$6	\$0
10800000	33110000	CAGW	-\$20,363	-\$927	-\$14,869	-\$4,588	-\$0	-\$0	-\$0	-\$0
10800000	33120000	CAGE	-\$7,639	-\$348	-\$5,578	-\$1,714	-\$34	-\$13	-\$1	\$0
10800000	33120000	JBG	-\$822	-\$205	-\$3,282	-\$1,008	-\$0	-\$0	-\$0	-\$0
10800000	33130000	CAGE	-\$4,495	-\$7	-\$118	-\$36	\$0	\$0	-\$0	-\$0
10800000	33200000	CAGE	-\$16,669	-\$162	-\$118	-\$36	\$0	\$0	-\$0	-\$0
10800000	33200000	JBG	-\$114,947	-\$5,230	-\$83,929	-\$25,787	-\$8,931	-\$1,208	-\$79	\$0
10800000	33200000	CAGW	-\$216	\$0	\$0	-\$52	-\$143	-\$19	-\$1	\$0
10800000	33200000	JBG	-\$2,578	-\$117	-\$1,882	-\$578	-\$17	-\$2	-\$0	-\$0
10800000	33230000	CAGE	-\$26	-\$3	-\$40	-\$12	\$0	\$0	\$0	\$0
10800000	33230000	JBG	-\$55	-\$3	-\$40	-\$12	\$0	\$0	\$0	\$0
10800000	33300000	CAGE	-\$11,188	\$0	\$0	-\$2,675	-\$7,441	-\$1,007	-\$66	\$0
10800000	33300000	JBG	-\$32,166	-\$1,464	-\$23,498	-\$7,216	\$0	\$0	\$0	\$0
10800000	33400000	CAGE	-\$1,359	\$0	\$0	-\$1,042	-\$2,899	-\$392	-\$28	\$0
10800000	33400000	JBG	-\$2,673	-\$571	-\$9,253	-\$2,843	\$0	\$0	\$0	\$0
10800000	33470000	CAGE	-\$24	\$0	\$0	-\$6	-\$16	-\$2	\$0	\$0
10800000	33470000	JBG	-\$1,657	-\$75	-\$1,210	-\$372	-\$69	-\$9	-\$1	\$0
10800000	33500000	CAGE	-\$104	\$0	\$0	-\$25	\$0	\$0	\$0	\$0
10800000	33510000	CAGW	-\$1,070	-\$49	-\$781	-\$240	\$0	\$0	\$0	\$0
10800000	33530000	CAGE	-\$4	-\$3	-\$3	-\$1	\$0	\$0	\$0	\$0
10800000	33600000	CAGE	-\$760	-\$66	-\$4,271	-\$1,312	-\$506	-\$668	-\$4	\$0
10800000	33600000	JBG	-\$5,850	\$0	\$0	-\$1,312	\$0	\$0	\$0	\$0
10800000	34030000	CAGE	\$15,102	\$0	\$0	-\$3,611	\$10,044	-\$1,359	-\$89	\$0
10800000	34100000	CAGW	-\$13,131	-\$597	-\$9,587	-\$2,946	-\$1,051	-\$142	-\$9	\$0
10800000	34200000	CAGE	-\$1,581	\$0	\$0	-\$378	-\$1,051	-\$142	-\$9	\$0
10800000	34200000	JBG	-\$361	-\$16	-\$264	-\$81	\$0	\$0	\$0	\$0
10800000	34300000	CAGE	-\$206,890	-\$16	-\$264	-\$81	\$0	\$0	\$0	\$0
10800000	34300000	JBG	-\$193,150	-\$8,788	-\$141,030	-\$43,332	-\$137,597	-\$18,613	-\$1,216	\$0
10800000	34400000	CAGE	-\$28,933	\$0	\$0	-\$6,917	-\$19,242	-\$2,603	-\$170	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3440000	CAGW	-\$5,570	-\$1,618	-\$25,972	-\$7,980	\$0	\$0	\$0	\$0	\$0
1080000	3450000	CAGE	\$21,351	\$0	\$0	-\$5,105	\$0	-\$14,200	-\$1,921	\$0	-\$125
1080000	3450000	CAGW	\$18,636	-\$848	-\$13,607	-\$4,181	\$0	\$0	\$0	\$0	\$0
1080000	3460000	CAGE	\$1,054	\$0	\$0	-\$252	\$0	-\$701	-\$95	\$0	-\$6
1080000	3460000	CAGW	\$1,054	\$0	-\$713	-\$219	\$0	\$0	\$0	\$0	\$0
1080000	3502000	CAGE	\$17,444	\$0	\$0	-\$41	\$0	-\$11,602	-\$1,569	\$0	-\$103
1080000	3502000	CAGW	\$11,197	-\$509	-\$8,175	-\$2,512	\$0	\$0	\$0	\$0	\$0
1080000	3502000	JBG	\$1,191	-\$52	-\$939	-\$258	\$0	-\$28	-\$4	\$0	\$0
1080000	3502000	SG	\$72	\$1	\$19	-\$6	\$0	-\$31	-\$4	\$0	\$0
1080000	3520000	CAGE	\$14,603	\$0	\$0	-\$3,491	\$0	-\$9,712	-\$1,314	\$0	-\$86
1080000	3520000	CAGW	\$5,476	-\$249	-\$3,999	-\$1,229	\$0	\$0	\$0	\$0	\$0
1080000	3520000	JBG	\$236	-\$10	-\$166	-\$51	\$0	-\$2	-\$1	\$0	\$0
1080000	3520000	SG	\$2	\$0	\$0	\$0	\$0	-\$6	-\$1	\$0	\$0
1080000	3530000	CAGE	\$180,453	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
1080000	3530000	CAGW	\$95,940	\$3,910	-\$62,750	-\$19,280	\$0	\$0	-\$16,234	\$0	-\$1,061
1080000	3530000	JBG	\$4,205	-\$185	-\$2,063	-\$910	\$0	\$0	-\$13	\$0	-\$1
1080000	3530000	CAGE	\$15,782	-\$290	-\$4,652	-\$1,429	\$0	\$0	-\$10,496	\$0	-\$93
1080000	3530000	CAGW	\$6,371	-\$290	-\$4,652	-\$1,429	\$0	\$0	-\$46	\$0	\$0
1080000	3530000	JBG	\$1,988	-\$87	-\$1,400	-\$430	\$0	-\$17	-\$6	\$0	\$0
1080000	3530000	CAGE	\$5,265	\$0	\$0	-\$479	\$0	-\$3,501	-\$474	\$0	-\$31
1080000	3530000	CAGW	\$2,136	-\$97	-\$1,559	-\$18	\$0	\$0	\$0	\$0	\$0
1080000	3530000	JBG	\$82	-\$4	-\$58	-\$1	\$0	-\$2	-\$2	\$0	-\$2
1080000	3530000	SG	\$579	\$9	-\$149	-\$46	\$0	-\$249	-\$34	\$0	-\$2
1080000	3540000	CAGE	\$118,165	\$0	\$0	\$0	\$0	\$0	-\$249	\$0	-\$2
1080000	3540000	CAGW	\$78,802	-\$3,596	-\$67,538	-\$17,678	\$0	\$0	-\$10,631	\$0	-\$695
1080000	3540000	JBG	\$14,999	-\$659	-\$10,569	-\$3,247	\$0	\$0	-\$47	\$0	-\$2
1080000	3540000	CAGE	\$94	-\$2	-\$24	-\$8	\$0	\$0	-\$5	\$0	\$0
1080000	3540000	CAGW	\$185,149	\$4,073	-\$66,359	-\$20,082	\$0	\$0	-\$123,138	\$0	-\$1,088
1080000	3540000	JBG	\$3,514	-\$138	-\$2,218	-\$662	\$0	\$0	-\$73	\$0	-\$1
1080000	3550000	CAGE	\$314	\$5	-\$81	-\$25	\$0	\$0	-\$135	\$0	-\$1
1080000	3550000	CAGW	\$231,951	-\$7,319	-\$117,443	-\$36,085	\$0	\$0	-\$154,264	\$0	-\$1,363
1080000	3550000	JBG	\$160,847	-\$785	-\$12,604	-\$3,873	\$0	\$0	-\$417	\$0	-\$4
1080000	3560000	CAGE	\$17,889	-\$4	-\$67	-\$21	\$0	-\$150	-\$56	\$0	-\$4
1080000	3560000	CAGW	\$611	-\$19	-\$14	-\$4	\$0	-\$146	-\$47	\$0	-\$1
1080000	3570000	CAGE	\$147	-\$1	-\$14	-\$4	\$0	\$0	\$0	\$0	\$0
1080000	3570000	CAGW	\$1,471	-\$39	-\$28	-\$9	\$0	-\$352	-\$978	\$0	-\$8
1080000	3580000	CAGE	\$39	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3590000	CAGE	\$1,381	-\$98	-\$1,571	-\$483	\$0	-\$330	-\$919	\$0	-\$8
1080000	3590000	CAGW	\$2,152	-\$98	-\$1,571	-\$483	\$0	\$0	\$0	\$0	\$0
1080000	3590000	JBG	\$1	\$0	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0
1080000	3590000	SG	\$13	\$0	\$0	-\$1	\$0	-\$5	-\$1	\$0	\$0
1080000	3602000	CA	\$539	-\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3602000	IDU	\$410	\$0	\$0	\$0	\$0	\$0	-\$410	\$0	\$0
1080000	3602000	OR	\$2,447	\$0	-\$2,447	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3602000	UT	\$2,524	\$0	\$0	-\$137	\$0	\$0	-\$2,387	\$0	\$0
1080000	3602000	WA	\$1,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3602000	WYP	\$656	\$0	\$0	-\$654	\$0	\$0	\$0	\$0	\$0
1080000	3610000	CA	\$3,875	\$0	\$0	\$0	\$0	\$0	-\$440	\$0	\$0
1080000	3610000	OR	\$3,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3610000	UT	\$493	\$0	\$0	\$0	\$0	\$0	-\$7,493	\$0	\$0
1080000	3610000	WA	\$642	\$0	\$0	-\$642	\$0	\$0	\$0	\$0	\$0
1080000	3610000	WYP	\$2,299	\$0	\$0	\$0	\$0	-\$2,299	\$0	\$0	\$0
1080000	3610000	CA	\$1,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3620000	IDU	\$4,371	\$4,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3620000	OR	\$8,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3620000	UT	\$58,708	\$0	-\$58,708	\$0	\$0	\$0	-\$8,331	\$0	\$0
1080000	3620000	WA	\$82,113	\$0	\$0	\$0	\$0	\$0	-\$82,113	\$0	\$0
1080000	3620000	WYP	\$15,003	\$0	\$0	-\$15,003	\$0	\$0	\$0	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

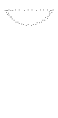
Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Station	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3620000	STATION EQUIPMENT	WYP	\$0	-\$38,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3620000	STATION EQUIPMENT	WYU	\$0	-\$2,596	\$0	\$0	-\$38,923	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT	CA	\$0	\$164	\$0	\$0	-\$2,596	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT	IDU	\$0	-\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT	OR	\$0	\$1,981	-\$1,981	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT	UT	\$0	-\$2,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT	WA	\$0	-\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT	WYP	\$0	\$1,661	\$0	\$0	-\$1,661	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT	WYU	\$0	-\$20	\$0	\$0	-\$20	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$0	-\$27,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$0	-\$44,231	\$0	\$0	\$0	\$0	-\$44,231	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$0	-\$219,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$0	\$50,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$0	\$38,501	\$0	\$0	-\$38,501	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$0	-\$8,402	\$0	\$0	-\$8,402	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$0	-\$12,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$0	-\$15,938	\$0	\$0	\$0	\$0	-\$15,938	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$0	\$132,635	-\$132,635	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$0	-\$76,453	\$0	\$0	\$0	-\$76,453	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$0	-\$29,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$0	-\$35,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$0	-\$4,614	\$0	\$0	-\$4,614	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	CA	\$0	-\$8,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	IDU	\$0	\$3,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	OR	\$0	-\$37,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	UT	\$0	-\$88,761	\$0	\$0	\$0	-\$88,761	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	WA	\$0	-\$10,938	\$0	\$0	-\$10,938	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	WYP	\$0	-\$7,510	\$0	\$0	-\$7,510	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	WYU	\$0	-\$2,540	\$0	\$0	-\$2,540	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$0	-\$14,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$0	-\$9,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$0	-\$62,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$0	\$167,445	\$0	\$0	\$0	-\$167,445	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$0	-\$9,501	\$0	\$0	-\$9,501	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$0	\$8,108	\$0	\$0	\$18,108	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$0	\$12,786	\$0	\$0	-\$12,786	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	CA	\$0	-\$22,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	IDU	\$0	-\$21,457	\$0	\$0	\$0	\$0	-\$21,457	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	OR	\$0	-\$175,610	-\$175,610	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	UT	\$0	-\$44,498	\$0	\$0	-\$44,498	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	WA	\$0	-\$28,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	WYP	\$0	\$4,493	\$0	\$0	-\$28,873	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	WYU	\$0	-\$3,578	\$0	\$0	-\$4,493	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	CA	\$0	-\$3,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	OR	\$0	-\$23,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	UT	\$0	-\$24,842	\$0	\$0	\$0	-\$24,842	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	WA	\$0	-\$7,026	\$0	\$0	-\$7,026	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	WYP	\$0	-\$4,132	\$0	\$0	-\$4,132	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	WYU	\$0	-\$685	\$0	\$0	-\$685	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	CA	\$0	-\$5,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	IDU	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	OR	\$0	-\$48,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	UT	\$0	\$33,608	\$0	\$0	\$0	-\$33,608	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WA	\$0	\$11,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WYP	\$0	-\$10,064	\$0	\$0	-\$10,064	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WYU	\$0	-\$2,300	\$0	\$0	-\$2,300	\$0	\$0	\$0	\$0
1080000	3700000	METERS	CA	\$0	-\$1,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	IDU	\$0	-\$6,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	OR	\$0	-\$33,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	UT	\$0	-\$23,819	\$0	\$0	\$0	-\$23,819	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	METERS	WA	\$1,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	METERS	WYP	\$1,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	METERS	WYU	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	INSTALL ON CUSTOMERS PREMISES	CA	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	INSTALL ON CUSTOMERS PREMISES	IDU	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	INSTALL ON CUSTOMERS PREMISES	OR	\$2,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	INSTALL ON CUSTOMERS PREMISES	UT	\$3,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	INSTALL ON CUSTOMERS PREMISES	WA	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	INSTALL ON CUSTOMERS PREMISES	WYP	\$928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	INSTALL ON CUSTOMERS PREMISES	WYU	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$8,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$11,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$2,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$2,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	LAND RIGHTS	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	LAND RIGHTS	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	LAND RIGHTS	UT	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	LAND RIGHTS	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	LAND RIGHTS	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	CA	\$838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	CAGE	\$1,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	CAGW	\$744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	CN	\$1,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	IDU	\$3,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	JBG	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	OR	\$6,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	SO	\$418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	UT	\$11,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	WA	\$5,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	WYP	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS	WYU	\$1,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	CA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	CAGE	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	CAGW	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	CN	\$676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	OR	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	SO	\$6,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	UT	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	WA	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	WYP	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	STRUCTURES AND IMPROVEMENTS - PANELS	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	CA	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	CAGE	\$1,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	CAGW	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	CN	\$1,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	IDU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	JBG	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	OR	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	SO	\$7,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	UT	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	WA	\$419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	WYP	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	OFFICE FURNITURE	WYU	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3912000	CN	\$3,951	\$98	\$1,198	\$274	\$295	\$1,934	\$152	\$0
1080000	3912000	IDU	\$371	\$0	\$0	\$0	\$0	\$0	\$371	\$0
1080000	3912000	JBG	\$43	\$2	\$30	\$9	\$0	\$1	\$0	\$0
1080000	3912000	OR	\$1,066	\$2	\$1,066	\$0	\$0	\$0	\$0	\$0
1080000	3912000	SO	\$21,829	\$444	\$5,226	\$1,466	\$9,990	\$0	\$1,316	\$65
1080000	3912000	UT	\$1,283	\$0	\$0	\$0	\$1,283	\$0	\$0	\$0
1080000	3912000	WA	\$441	\$0	\$0	\$441	\$0	\$0	\$0	\$0
1080000	3912000	WYP	\$1,295	\$0	\$0	\$0	\$1,295	\$0	\$0	\$0
1080000	3912000	WYU	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0
1080000	3913000	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3913000	CAGW	\$330	\$0	\$0	\$0	\$79	\$220	\$30	\$0
1080000	3913000	CN	\$2	\$1	\$10	\$3	\$0	\$0	\$0	\$0
1080000	3913000	IDU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1080000	3913000	JBG	\$5	\$0	\$4	\$1	\$0	\$0	\$1	\$0
1080000	3913000	OR	\$25	\$0	\$25	\$0	\$0	\$0	\$0	\$0
1080000	3913000	SO	\$135	\$3	\$32	\$9	\$62	\$0	\$38	\$0
1080000	3913000	UT	\$27	\$0	\$0	\$0	\$27	\$0	\$0	\$0
1080000	3913000	WA	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1080000	3913000	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1080000	3913000	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1080000	3920100	CA	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920100	CAGE	\$214	\$0	\$0	\$0	\$51	\$142	\$19	\$0
1080000	3920100	CAGW	\$23	\$1	\$17	\$5	\$0	\$0	\$0	\$0
1080000	3920100	IDU	\$185	\$0	\$0	\$0	\$0	\$0	\$185	\$0
1080000	3920100	JBG	\$22	\$1	\$15	\$5	\$1	\$0	\$0	\$0
1080000	3920100	OR	\$806	\$0	\$806	\$0	\$0	\$0	\$0	\$0
1080000	3920100	SO	\$527	\$11	\$126	\$35	\$80	\$241	\$32	\$0
1080000	3920100	UT	\$259	\$0	\$0	\$0	\$259	\$0	\$0	\$0
1080000	3920100	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0
1080000	3920100	WYP	\$173	\$0	\$0	\$0	\$173	\$0	\$0	\$0
1080000	3920100	WYU	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0
1080000	3920200	CAGE	\$24	\$0	\$0	\$0	\$6	\$16	\$2	\$0
1080000	3920200	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0
1080000	3920200	JBG	\$6	\$0	\$4	\$1	\$0	\$0	\$0	\$0
1080000	3920200	OR	\$135	\$0	\$135	\$0	\$0	\$0	\$0	\$0
1080000	3920200	SO	\$124	\$3	\$30	\$8	\$19	\$57	\$7	\$0
1080000	3920200	UT	\$177	\$0	\$0	\$0	\$177	\$0	\$0	\$0
1080000	3920200	WA	\$22	\$0	\$0	\$22	\$0	\$0	\$0	\$0
1080000	3920200	WYP	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$0
1080000	3920200	WYU	\$226	\$0	\$226	\$0	\$0	\$0	\$0	\$0
1080000	3920400	CA	\$68	\$0	\$0	\$0	\$18	\$44	\$6	\$0
1080000	3920400	CAGE	\$609	\$28	\$444	\$137	\$0	\$563	\$212	\$14
1080000	3920400	CAGW	\$727	\$0	\$0	\$0	\$0	\$0	\$727	\$0
1080000	3920400	IDU	\$291	\$13	\$208	\$83	\$2	\$7	\$1	\$0
1080000	3920400	JBG	\$2,549	\$0	\$2,549	\$0	\$0	\$0	\$0	\$0
1080000	3920400	OR	\$568	\$12	\$580	\$38	\$86	\$260	\$34	\$0
1080000	3920400	SO	\$3,925	\$0	\$3,925	\$0	\$0	\$3,925	\$0	\$0
1080000	3920400	UT	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920400	WA	\$661	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920400	WYP	\$176	\$0	\$0	\$0	\$176	\$0	\$0	\$0
1080000	3920400	WYU	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920500	CA	\$120	\$0	\$0	\$0	\$31	\$77	\$11	\$0
1080000	3920500	CAGE	\$1,438	\$0	\$0	\$0	\$344	\$957	\$129	\$8
1080000	3920500	CAGW	\$502	\$23	\$568	\$13	\$0	\$0	\$0	\$0
1080000	3920500	IDU	\$850	\$4	\$854	\$19	\$1	\$2	\$0	\$0
1080000	3920500	JBG	\$90	\$4	\$94	\$63	\$2	\$0	\$0	\$0
1080000	3920500	OR	\$3,100	\$0	\$3,100	\$0	\$0	\$0	\$0	\$0
1080000	3920500	SO	\$230	\$5	\$235	\$15	\$35	\$105	\$14	\$0
1080000	3920500	UT	\$5,404	\$0	\$5,404	\$0	\$5,404	\$0	\$0	\$0
1080000	3920500	WA	\$1,113	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	39205000	WYP	\$1,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39205000	WYU	\$247	\$0	\$0	\$0	\$247	\$0	\$0	\$0	\$0
10800000	39206000	CAEE	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
10800000	39206000	CAGE	\$919	\$0	\$0	\$0	\$0	\$0	\$611	\$83	\$0
10800000	39206000	CAGW	\$156	\$12	\$191	\$0	\$69	\$0	\$0	\$0	\$0
10800000	39206000	JBG	\$43	\$7	\$110	\$0	\$34	\$0	\$0	\$0	\$0
10800000	39206000	OR	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39206000	SO	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39206000	UT	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	CA	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	CAEE	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	CAGE	\$51	\$2	\$37	\$0	\$11	\$0	\$0	\$0	\$0
10800000	39209000	CAGW	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	IDU	\$24	\$1	\$17	\$0	\$5	\$0	\$0	\$0	\$0
10800000	39209000	JBG	\$643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	OR	\$227	\$5	\$54	\$0	\$15	\$0	\$0	\$0	\$0
10800000	39209000	SO	\$1469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	UT	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	WA	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39209000	WYP	\$688	\$0	\$0	\$0	\$688	\$0	\$0	\$0	\$0
10800000	39209000	WYU	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	CA	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	CAGE	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	CAGW	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	SO	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	UT	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	WA	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39214000	WYU	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39219000	CAGE	\$25	\$2	\$25	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39219000	OR	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39219000	SO	\$64	\$3	\$39	\$0	\$11	\$0	\$0	\$0	\$0
10800000	39219000	UT	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39219000	WA	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39219000	WYP	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39230000	SO	\$81	\$10	\$115	\$0	\$32	\$0	\$0	\$0	\$0
10800000	39300000	CA	\$120	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39300000	CAGE	\$357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39300000	CAGW	\$79	\$4	\$58	\$0	\$18	\$0	\$0	\$0	\$0
10800000	39300000	IDU	\$146	\$10	\$159	\$0	\$49	\$0	\$0	\$0	\$0
10800000	39300000	OR	\$224	\$0	\$1277	\$0	\$14	\$0	\$0	\$0	\$0
10800000	39300000	SO	\$204	\$4	\$49	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39300000	UT	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39300000	WA	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39300000	WYP	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39300000	WYU	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	CA	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	CAEE	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	CAGE	\$9198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	CAGW	\$1274	\$58	\$930	\$0	\$286	\$0	\$0	\$0	\$0
10800000	39400000	IDU	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	JBG	\$1527	\$67	\$1076	\$0	\$13	\$0	\$0	\$0	\$0
10800000	39400000	OR	\$4923	\$0	\$1923	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	SO	\$2240	\$46	\$536	\$0	\$150	\$0	\$0	\$0	\$0
10800000	39400000	UT	\$5133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	WA	\$1362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	WYP	\$1836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39400000	WYU	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3950000	CA	\$-272	\$-272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3950000	CAEE	\$-7	\$-7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3950000	CAGE	\$-2,337	\$-2,337	\$0	\$0	\$0	\$-559	\$-5	\$-210	\$0
1080000	3950000	CAGW	\$-163	\$-163	\$-531	\$0	\$0	\$-1,554	\$0	\$0	\$0
1080000	3950000	IDU	\$604	\$604	\$0	\$0	\$0	\$0	\$0	\$-604	\$0
1080000	3950000	JBG	\$-233	\$-233	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3950000	OR	\$5,070	\$5,070	\$-164	\$0	\$0	\$-5	\$0	\$0	\$0
1080000	3950000	SO	\$-2,521	\$-2,521	\$-604	\$0	\$-169	\$-1,154	\$-152	\$-7	\$0
1080000	3950000	UT	\$-3,436	\$-3,436	\$0	\$0	\$0	\$-3,436	\$0	\$0	\$0
1080000	3950000	WA	\$987	\$987	\$0	\$0	\$-987	\$0	\$0	\$0	\$0
1080000	3950000	WY	\$-1,522	\$-1,522	\$0	\$0	\$0	\$-1,522	\$0	\$0	\$0
1080000	3950000	WYU	\$467	\$467	\$0	\$0	\$-467	\$0	\$0	\$0	\$0
1080000	3960300	CA	\$-434	\$-434	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960300	CAGE	\$168	\$168	\$0	\$0	\$0	\$-40	\$-112	\$-15	\$0
1080000	3960300	CAGW	\$-5	\$-5	\$-73	\$0	\$-22	\$0	\$0	\$0	\$0
1080000	3960300	IDU	\$708	\$708	\$0	\$0	\$0	\$0	\$0	\$-708	\$0
1080000	3960300	OR	\$-2,149	\$-2,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960300	SO	\$-66	\$-66	\$-16	\$0	\$-4	\$-10	\$-30	\$-4	\$0
1080000	3960300	UT	\$-2,303	\$-2,303	\$0	\$0	\$0	\$-2,303	\$0	\$0	\$0
1080000	3960300	WA	\$660	\$660	\$0	\$0	\$-660	\$0	\$0	\$0	\$0
1080000	3960300	WY	\$928	\$928	\$0	\$0	\$0	\$-928	\$0	\$0	\$0
1080000	3960300	WYU	\$-215	\$-215	\$0	\$0	\$0	\$-215	\$0	\$0	\$0
1080000	3960700	CA	\$-81	\$-81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960700	CAGE	\$62	\$62	\$0	\$0	\$0	\$-15	\$-41	\$-6	\$0
1080000	3960700	IDU	\$-48	\$-48	\$0	\$0	\$0	\$0	\$0	\$-48	\$0
1080000	3960700	OR	\$260	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960700	UT	\$766	\$766	\$0	\$0	\$0	\$-766	\$0	\$0	\$0
1080000	3960700	WY	\$-70	\$-70	\$0	\$0	\$-76	\$0	\$0	\$0	\$0
1080000	3960700	WYU	\$-16	\$-16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960800	CA	\$-336	\$-336	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960800	CAGE	\$62	\$62	\$0	\$0	\$-62	\$0	\$0	\$-31	\$0
1080000	3960800	CAGW	\$-23	\$-23	\$-16	\$0	\$-5	\$-228	\$0	\$0	\$0
1080000	3960800	IDU	\$-338	\$-338	\$0	\$0	\$0	\$0	\$0	\$-338	\$0
1080000	3960800	OR	\$2,338	\$2,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960800	SO	\$-47	\$-47	\$-11	\$0	\$-3	\$-7	\$-21	\$-3	\$0
1080000	3960800	UT	\$3,304	\$3,304	\$0	\$0	\$0	\$-3,304	\$0	\$0	\$0
1080000	3960800	WA	\$685	\$685	\$0	\$0	\$-685	\$0	\$0	\$0	\$0
1080000	3960800	WY	\$-174	\$-174	\$0	\$0	\$0	\$-174	\$0	\$0	\$0
1080000	3960800	WYU	\$-149	\$-149	\$0	\$0	\$-105	\$-32	\$-11	\$-5	\$0
1080000	3961000	CAGE	\$858	\$858	\$0	\$0	\$0	\$-205	\$-571	\$-77	\$0
1080000	3961000	CAGW	\$-150	\$-150	\$-7	\$0	\$-34	\$0	\$0	\$0	\$0
1080000	3961000	JBG	\$-105	\$-105	\$-78	\$0	\$-32	\$-3	\$0	\$0	\$0
1080000	3961000	OR	\$-18	\$-18	\$0	\$0	\$-1	\$-3	\$-8	\$-1	\$0
1080000	3961000	SO	\$-1	\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961000	UT	\$-71	\$-71	\$0	\$0	\$0	\$-5	\$-14	\$-2	\$0
1080000	3961000	WA	\$5,179	\$5,179	\$0	\$0	\$0	\$-1,238	\$-3,414	\$-66	\$0
1080000	3961000	CAGE	\$-278	\$-278	\$-203	\$0	\$-62	\$0	\$0	\$0	\$0
1080000	3961000	CAGW	\$-42	\$-42	\$-682	\$0	\$-209	\$-8	\$-23	\$0	\$0
1080000	3961000	JBG	\$-80	\$-80	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961000	OR	\$-465	\$-465	\$-111	\$0	\$-31	\$-213	\$-28	\$-1	\$0
1080000	3961000	SO	\$-501	\$-501	\$0	\$0	\$0	\$0	\$-501	\$0	\$0
1080000	3961000	UT	\$-90	\$-90	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961200	CA	\$350	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961200	CAGE	\$-7	\$-7	\$0	\$0	\$0	\$-2	\$-4	\$-1	\$0
1080000	3961200	CAGW	\$52	\$52	\$38	\$0	\$12	\$0	\$0	\$0	\$0
1080000	3961200	IDU	\$-417	\$-417	\$0	\$0	\$0	\$0	\$0	\$-417	\$0
1080000	3961200	OR	\$-2,446	\$-2,446	\$0	\$0	\$-18	\$0	\$0	\$0	\$0
1080000	3961200	SO	\$-117	\$-117	\$-28	\$0	\$-8	\$-54	\$-7	\$0	\$0
1080000	3961200	UT	\$-4,112	\$-4,112	\$0	\$0	\$0	\$-4,112	\$0	\$0	\$0
1080000	3961200	WA	\$729	\$729	\$0	\$0	\$-729	\$0	\$0	\$0	\$0
1080000	3961200	WY	\$-737	\$-737	\$0	\$0	\$0	\$-737	\$0	\$0	\$0



PACIFICORP
A MIDAMERICAN ENERGY HOLDINGS COMPANY

Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3951200	WYU	\$104	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	CA	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	CAEE	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	CAGE	\$1,416	\$1,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	CAGW	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	IDU	\$218	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	JBG	\$198	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	OR	\$462	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	SO	\$120	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	WA	\$344	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	WYU	\$239	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	WYU	\$203	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	CA	\$894	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	CAEE	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	CAGE	\$16,916	\$16,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	CAGW	\$9,957	\$9,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	CA	\$179	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	IDU	\$292	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	JBG	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	OR	\$539	\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	SO	\$14,878	\$14,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	UT	\$9,258	\$9,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	WA	\$4,728	\$4,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	WYU	\$6,275	\$6,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	WYU	\$964	\$964	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	CA	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	CAEE	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	CAGE	\$148	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	CAGW	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	IDU	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	JBG	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	OR	\$305	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	UT	\$653	\$653	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	WA	\$184	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	WYU	\$169	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	WYU	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	CAEE	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	CAGE	\$567	\$567	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	CAGW	\$118	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	CN	\$129	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	IDU	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	JBG	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	OR	\$245	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	SO	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	UT	\$167	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	WA	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	WYU	\$109	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	WYU	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3982200	CAEE	\$7,895	\$7,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3990000	CAEE	\$8,053	\$8,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3994000	CAEE	\$6,634	\$6,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3994500	CAEE	\$3,398	\$3,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3994500	CAEE	\$4,042	\$4,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3994700	CAEE	\$1,254	\$1,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3994800	CAEE	\$9,717	\$9,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3994900	CAEE	\$2,103	\$2,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3995100	CAEE	\$752	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3995200	CAEE	\$3,068	\$3,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3996100	COMPUTERS - MAINFRAME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000 Total			-\$7,216,998	-\$183,644	-\$2,050,692	-\$566,725	-\$1,024,153	-\$2,951,835	-\$421,300	-\$18,649	\$0
1085000	144195	PRODUCTION PLANT - ACCUM DEPR-NON-CLASSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144135	PRODUCTION PLANT - ACCUM DEPR-NON-CLASSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144135	PRODUCTION PLANT - ACCUM DEPR-NON-CLASSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144145	TRANSMISSION PLANT ACCUM DEPR-NON-CLASSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144145	TRANSMISSION PLANT ACCUM DEPR-NON-CLASSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144205	GENERAL PLANT - ACCUM DEPR-NON-CLASS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144205	GENERAL PLANT - ACCUM DEPR-NON-CLASS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145139	PRODUCTION PLANT - ACCUM DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145139	PRODUCTION PLANT - ACCUM DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145139	PRODUCTION PLANT - ACCUM DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR-NON-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR-NON-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000 Total			\$15,578	\$48	\$1,300	\$294	\$3,304	\$9,488	\$1,072	\$71	\$0
Grand Total			-\$7,201,421	-\$183,596	-\$2,049,392	-\$566,430	-\$1,020,850	-\$2,942,347	-\$420,228	-\$18,578	\$0



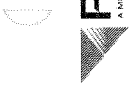
Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC
1110000	AC PR AMR EL PT SR	JBG	\$ (7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	OR	\$ (6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$ (13,813)	\$222	\$3,541	\$1,104	\$2,151	\$5,936	\$802	\$54
1110000	AC PR AMR EL PT SR	SO	\$ (1,219)	\$25	\$202	\$82	\$185	\$653	\$73	\$4
1110000	AC PR AMR EL PT SR	UT	\$ (42)	\$0	\$0	\$0	\$0	\$42	\$0	\$0
1110000	AC PR AMR EL PT SR	WA	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$ (158)	\$0	\$0	\$0	\$0	\$158	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$ (5)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGE	\$ (71)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	\$ (475)	\$22	\$347	\$107	\$17	\$47	\$6	\$0
1110000	AC PR AMR EL PT SR	CAGE	\$ (283)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CA	\$ (285)	\$285	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CN	\$ (1,335)	\$77	\$951	\$217	\$234	\$1,535	\$121	\$0
1110000	AC PR AMR EL PT SR	OR	\$ (3,796)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$ (12,261)	\$249	\$2,936	\$824	\$1,866	\$5,611	\$739	\$36
1110000	AC PR AMR EL PT SR	OR	\$ (13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	UT	\$ (1541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WA	\$ (4,280)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$ (41)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYU	\$ (41)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000 Total			\$ (499,700)	\$11,682	\$151,299	\$42,437	\$63,813	\$204,416	\$25,023	\$1,031
1119000	AC PR AMR EL PT SR-O	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	OR	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	SG	\$190	\$3	\$49	\$15	\$30	\$81	\$11	\$1
1119000	AC PR AMR EL PT SR-O	SO	\$1,807	\$37	\$433	\$121	\$275	\$827	\$109	\$5
1119000	AC PR AMR EL PT SR-O	WYP	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000 Total			\$2,079	\$11,642	\$150,788	\$42,300	\$63,455	\$203,507	\$26,120	\$1,025
Grand Total			\$ (497,621)	\$22,324	\$162,087	\$84,737	\$127,268	\$427,923	\$51,143	\$2,056



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
1901000	287239	OR	\$875	\$0	\$975	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287302	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287303	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287304	OR	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287309	OR	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287310	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1901000	287311	OTHER	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973
1901000	287323	OTHER	\$86	\$2	\$2	\$6	\$21	\$13	\$39	\$5	\$0	\$0
1901000	287324	OTHER	\$3,644	\$72	\$72	\$949	\$238	\$29	\$1,622	\$214	\$11	\$0
1901000	287325	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287326	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287327	JBE	\$899	\$18	\$18	\$11	\$11	\$2	\$5	\$1	\$0	\$0
1901000	287328	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287329	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287332	JBE	\$15,015	\$305	\$3,595	\$1,008	\$2,285	\$6,872	\$905	\$45	\$0	\$0
1901000	287333	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287337	SG	\$547	\$3	\$3	\$17	\$33	\$91	\$12	\$1	\$0	\$0
1901000	287338	SG	\$547	\$23	\$140	\$44	\$65	\$235	\$32	\$2	\$0	\$0
1901000	287340	BADDEBT	\$223	\$223	\$731	\$731	\$251	\$1,541	\$285	\$2	\$0	\$0
1901000	287341	OTHER	\$2,639	\$54	\$632	\$177	\$402	\$1,208	\$159	\$8	\$0	\$0
1901000	287343	CAGE	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287344	CAGW	\$826	\$38	\$603	\$85	\$185	\$0	\$14	\$1	\$0	\$0
1901000	287345	CAGW	\$826	\$38	\$603	\$85	\$185	\$0	\$14	\$1	\$0	\$0
1901000	287347	SNPD	\$956	\$30	\$233	\$0	\$0	\$90	\$409	\$40	\$0	\$0
1901000	287348	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287349	SNP	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287354	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287354	CAEE	\$1,663	\$34	\$398	\$112	\$253	\$257	\$38	\$2	\$0	\$0
1901000	287357	SE	\$4,587	\$93	\$1,098	\$208	\$688	\$2,099	\$277	\$14	\$0	\$0
1901000	287363	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287364	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287370	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287371	OTHER	\$1,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287372	OR	\$1,975	\$0	\$1,975	\$0	\$0	\$0	\$0	\$0	\$0	\$1,975
1901000	287373	OR	\$1,632	\$31	\$307	\$103	\$233	\$201	\$71	\$2	\$5	\$0
1901000	287378	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287379	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287383	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287389	OR	\$3,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287393	OR	\$26	\$1	\$9	\$28	\$2	\$2	\$14	\$1	\$0	\$0
1901000	287396	OTHER	\$1,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287401	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287402	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287413	SG	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287414	SE	\$20	\$20	\$311	\$98	\$220	\$546	\$91	\$5	\$0	\$0
1901000	287415	SE	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287417	OTHER	\$4,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,430
1901000	287429	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287430	CAGW	\$64	\$0	\$0	\$0	\$0	\$16	\$41	\$6	\$0	\$0
1901000	287431	CA	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
1901000	287432	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287435	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287437	OTHER	\$75,982	\$1,545	\$18,192	\$5,103	\$11,564	\$34,772	\$4,690	\$236	\$0	\$0
1901000	287441	TROJD	\$1,916	\$88	\$1,398	\$431	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287442	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287446	CAEE	\$2,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287449	OTHER	\$26,690	\$543	\$6,300	\$1,793	\$4,069	\$12,214	\$1,099	\$79	\$0	\$0
1901000	287453	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287456	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287457	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287458	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287467	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287473	OTHER	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287474	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287475	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287476	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287477	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287478	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287479	CAGE	\$37,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287482	CAEE	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287489	SG	\$5,176	\$83	\$1,328	\$414	\$806	\$2,224	\$300	\$20	\$0	\$0



Deferred Income Tax Balance (Actuals)
 Averages of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
2831000	GCC - BONUS LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	ELECTRIC MUTUAL INS RECEIVABLE - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 701 CA Deferred Intervenor Fund	\$12	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 702 Reg Asset-Lake Side Lig. Dam	\$368	\$368	\$368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 873 Deferred Excess NPC-WA Hydro	\$179	\$179	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 425 126 Deferred Coal Cost Arch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 822 Reg Asst UT	\$3,261	\$3,261	\$3,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,261
2831000	DTL 415 820 Contra Pens Reg Asst MMT &	\$2,606	\$2,606	\$2,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 822 Reg Asst - Pension MMT UT	\$620	\$620	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 824 Contra Pens Reg Asst MMT &	\$236	\$236	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 825 Contra Pens Reg Asst CTG_W	\$296	\$296	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 827 Reg Asst - FAS 153 Post - R	\$496	\$496	\$496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 829 Reg Asst - Post - Ret MMT_U	\$610	\$610	\$610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 831 Reg Asst - Post - Ret MMT_C	\$45	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 840 Reg Asst - Deferred OR Ind	\$290	\$290	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 301 Environmental Clean-up Acct	\$13,693	\$13,693	\$13,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 874 Deferred Net Power Costs-WY	\$8,686	\$8,686	\$8,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,693
2831000	DTL 415 882 Deferred Net Power Costs - I	\$1,728	\$1,728	\$1,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 430 100 Weatherization	\$35	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL Interim provision reg assets/Liab	\$929	\$929	\$929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 300 Environmental Clean-up Acct	\$9,223	\$9,223	\$9,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 500 Cholla Pll Transact Costs AP	\$2,279	\$2,279	\$2,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 570 Trail Mountain Mine Closure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 580 Trail Mountain Unrecovered In	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 510 WA Disallowed Colstrip 3 Whi	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 680 Deferred Intervenor Funding	\$22	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 205 100 IDAHO DEFERRED REGULATORY EX	\$5	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 425 250 TGS Buyout	\$22	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 425 280 Joseph Settlement	\$14	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 425 300 Mead Phoenix Availability&Tr	\$315	\$315	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 210 100 Prepaid Taxes - OR PUC	\$73	\$73	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 210 120 Prepaid Taxes - UT PUC	\$875	\$875	\$875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 210 130 Prepaid Taxes - ID PUC	\$91	\$91	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 210 160 Prepaid Taxes - OR Property	\$31	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 330 100 PollutionControlFacility(BK/	\$65	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 320 210 R & E - Sec 174 Deduction	\$417	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 425 360 Idaho Customer Balancing Acc	\$113	\$113	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 610 065N 99-00 RAR	\$113	\$113	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 610 005N SEC 174	\$113	\$113	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 610 100 COAL MINE DEVT PMI	\$5,993	\$5,993	\$5,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 210 200 PREPAID PROPERTY TAXES	\$122	\$122	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 610 111 PMI GAIN/LOSS ON ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 610 115 PMI OVERBURDEN REMOVAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 505 510 PMI VAC ACCRUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 205 411 PMI SEC 263A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL PMI PP&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL PMI MISC TIMING DIFFERENCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 705 240 CA Energy Program	\$113	\$113	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 425 310 Hydro Releasing Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 605 710 Reverse Accrued Final Reclam	\$289	\$289	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 896 WA - Chetals Plant Rev Req	\$1,614	\$1,614	\$1,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 120 205 TRAPPER MINE-EQUITY EARNINGS	\$16	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 505 800 State Tax Ded on Fed TR	\$831	\$831	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 850 Unrec Pll	\$831	\$831	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 870 Def CA	\$13	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 880 Def UT	\$13	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 900 OR SB RE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 895 OR - RCAC SEP-DEC 07	\$4	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 855 Reg Asset-CA Jan10 Storm Cos	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 857 Reg Asset-ID-Def Overburden	\$70	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 883 OR MEHC Transition Service C	\$266	\$266	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)

Average of Monthly Averages Ending - December 2012
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
2831000	DTL 415 851 Powerdale Decom Cost Amort-C	CA	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 852 Powerdale Decom Cost Amort-I	IDU	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 854 Powerdale Decom Cost Amort-W	WA	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 858 Reg Asset-WY Def Overburden	WYP	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 866 Reg Asset-OR Solar Feed-in T	OTHER	\$544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 720 841 RA Tax Adj on PR Benefit-CA	OTHER	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 720 842 RA Tax Adj on PR Benefit-ID	OTHER	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 720 843 RA Tax Adj on PR Benefit-OR	OTHER	\$1,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 720 844 RA Tax Adj on PR Benefit-UT	OTHER	\$1,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 720 846 RA Tax Adj on PR Benefit-WY	OTHER	\$551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 406 RA Utah ECAM	SE	\$25,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 898 Deferred Coal Cost Naughton	CA	\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 897 Transition Severance Cost CA	CA	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 705 RA # Tax Rev Reg Adj-WY	WYU	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 876 Deferred Net Power Costs-OR	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 430 116 RA Fed Int Exp (ID)	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 867 Reg Asset - CA Solar Feed-in	OTHER	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 881 Def of Excess REC's WA	OTHER	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 882 Def of Excess REC's WA	OTHER	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 883 Def of Excess REC's WY	OTHER	\$605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 910 Naughton Unit #3 Costs	CAGE	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 912 OR-Contria Reg A Naughton #3	OR	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 913 WA-Contria Reg A Naughton #3	WA	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 875 Def Net Power Cost - UT	OTHER	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 425 400 RA - UT Klamath Reallocating	OTHER	\$3,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 430 112 Reg Asset - Other - Balance	OTHER	\$233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL - REG-ASSET FEDERAL INT EXP	UT	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 501 Cholla Plant Transaction Cos	IDU	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 502 Cholla Plant Transaction Cos	OR	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 503 Cholla Plant Transaction Cos	WA	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL Reg Asset Federal Int Exp (WY)	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	\$2,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 914 RA UT Naughton U3 Cost	UT	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 915 RA WY Naughton U3 Cost	WYP	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL 415 868 RA UT Solar Incentive Prog	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	DTL - PwI Def Tax	SE	\$108,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	Grand Total		\$3,440,934	\$76,128	\$929,871	\$216,626	\$472,041	\$1,452,249	\$190,475	\$2,042	\$80	\$46,897



Investment Tax Credit Balance (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	ITC84	-\$339	-\$11	-\$241	-\$48	-\$37	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$553	-\$30	-\$374	-\$74	-\$64	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$851	-\$46	-\$876	-\$114	-\$99	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC86	-\$884	-\$42	-\$926	-\$116	-\$137	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC88	-\$151	-\$6	-\$145	-\$23	-\$25	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC89	-\$344	-\$17	-\$327	-\$53	-\$71	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC90	-\$246	-\$4	-\$242	-\$10	-\$43	-\$116	-\$34	\$0	\$0
2551000 Total	JIM BRIDGER RETROFIT ITC - PPL		-\$3,368	-\$157	-\$2,088	-\$436	-\$476	-\$116	-\$34	-\$34	\$0
Grand Total			-\$3,368	-\$157	-\$2,088	-\$436	-\$476	-\$116	-\$34	-\$34	\$0



Customer Advances (Actuals)
 Average of Monthly Averages Ending - December 2012
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	0	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	210550	CAGE	-\$2,996	\$0	\$0	\$0	-\$716	-\$1,993	-\$270	\$0	\$0
2520000	210550	IDU	-\$186	\$0	\$0	\$0	\$0	\$0	-\$186	\$0	\$0
2520000	210550	OR	-\$2,527	\$0	-\$2,527	\$0	\$0	\$0	\$0	\$0	\$0
2520000	210550	SG	-\$40	-\$1	-\$10	\$0	-\$6	-\$17	-\$2	\$0	\$0
2520000	210550	UT	-\$1,190	\$0	\$0	\$0	\$0	-\$1,190	\$0	\$0	\$0
2520000	210550	WA	-\$10	\$0	\$0	-\$10	\$0	\$0	\$0	\$0	\$0
2520000	210550	WYP	-\$100	\$0	\$0	\$0	-\$100	\$0	\$0	\$0	\$0
2520000	210550	WYU	-\$977	\$0	\$0	\$0	-\$977	\$0	\$0	\$0	\$0
2520000	210552	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	210553	CAGE	-\$2,642	\$0	\$0	\$0	-\$632	-\$1,757	-\$238	\$0	\$0
2520000	285460	CAGE	-\$11,241	\$0	\$0	\$0	-\$2,688	-\$7,476	-\$1,011	-\$66	\$0
2520000	285460	SG	\$227	\$4	\$58	\$18	\$35	\$98	\$13	\$1	\$0
2520000 Total			-\$21,681	\$3	-\$2,479	\$5	-\$5,084	-\$12,335	-\$1,693	-\$98	\$0
2521000	0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			-\$21,681	\$3	-\$2,479	\$5	-\$5,084	-\$12,335	-\$1,693	-\$98	\$0

