



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

April 29, 2014

***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  
Executive Director and Secretary

**RE: Pacific Power & Light Company's Commission Basis Report for period ending  
December 2013**

In compliance with WAC 480-100-257, Pacific Power & Light Company submits three copies of the 2013 Commission Basis Report for the period ended December 2013. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2013, 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.

Informal questions may be directed to Gary Tawwater, Manager, Regulatory Affairs, at (503) 813-6805.

Sincerely,

R. Bryce Dalley  
Vice President, Regulation

Enclosures



*Washington Jurisdiction*  
**RESULTS OF OPERATIONS**

For Period Ended  
December 31, 2013



PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended December 2013

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	317,700,180	3,905,479	321,605,659	-	321,605,659	12,769,595	334,375,254
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	18,487,997	49,115,714	67,603,712	-	67,603,712	-	-
5 Other Operating Revenues	11,424,456	(5,625,377)	5,799,079	449,017	6,248,096	-	-
6 Total Operating Revenues	347,612,633	47,395,817	395,008,449	449,017	395,457,466	-	-
7							
8 Operating Expenses:							
9 Steam Production	59,484,322	2,343,667	61,827,988	89,483	61,917,471	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	7,355,376	(28,190)	7,327,186	41,386	7,368,572	-	-
12 Other Power Supply	94,996,039	34,773,731	129,769,770	49,935	129,819,705	-	-
13 Transmission	27,085,771	303,886	27,389,657	25,796	27,415,453	-	-
14 Distribution	12,193,373	(371,810)	11,821,563	102,627	11,924,190	-	-
15 Customer Accounting	6,347,128	402,257	6,749,385	55,559	6,804,944	78,022	6,882,967
16 Customer Service & Info	11,445,807	(10,683,513)	762,293	8,525	770,819	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	13,226,426	(1,123,134)	12,103,293	137,207	12,240,499	-	-
19 Total O&M Expenses	232,134,241	25,616,894	257,751,135	510,518	258,261,653	-	-
20 Depreciation	42,465,252	624,998	43,090,250	502,299	43,592,549	-	-
21 Amortization	5,034,157	-	5,034,157	82,362	5,116,519	-	-
22 Taxes Other Than Income	21,700,554	(41,073)	21,659,481	(251,643)	21,407,838	520,106	21,927,944
23 Income Taxes - Federal	1,000,694	7,197,843	8,198,537	(2,779,560)	5,418,977	4,260,013	9,678,990
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	4,870,545	(1,187,449)	3,683,096	2,803,865	6,486,960	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	17,412	(3,490)	13,922	(776,049)	(762,127)	-	-
28 Total Operating Expenses:	307,222,855	32,207,723	339,430,578	91,792	339,522,370	4,858,141	344,380,511
29							
30 Operating Rev For Return:	40,389,778	15,188,094	55,577,872	357,225	55,935,097	7,911,453	63,846,550
31							
32 Rate Base:							
33 Electric Plant In Service	1,647,982,661	63,205,959	1,711,188,620	40,424,582	1,751,613,202	-	-
34 Plant Held for Future Use	234,062	-	234,062	-	234,062	-	-
35 Misc Deferred Debits	13,696,536	(5,468,735)	8,227,801	(202,652)	8,025,149	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,743,279	(1,743,279)	(0)	-	(0)	-	-
39 Fuel Stock	6,914,149	(6,914,149)	(0)	-	(0)	-	-
40 Material & Supplies	6,926,885	(6,926,885)	0	-	0	-	-
41 Working Capital	2,438,704	28,579,779	31,018,483	-	31,018,483	-	-
42 Weatherization Loans	1,932,316	-	1,932,316	-	1,932,316	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,681,868,591	70,732,691	1,752,601,282	40,221,931	1,792,823,213	-	1,792,823,213
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(609,540,662)	(28,541,078)	(638,081,741)	(698,510)	(638,780,250)	-	-
48 Accum Prov For Amort	(46,230,330)	(38,827)	(46,269,157)	-	(46,269,157)	-	-
49 Accum Def Income Tax	(231,233,127)	(13,490,872)	(244,724,000)	(1,961,300)	(246,685,300)	-	-
50 Unamortized ITC	(248,421)	1,646	(246,775)	-	(246,775)	-	-
51 Customer Adv For Const	(7,410)	(481,414)	(488,824)	-	(488,824)	-	-
52 Customer Service Deposits	-	(3,361,134)	(3,361,134)	-	(3,361,134)	-	-
53 Misc Rate Base Deductions	(6,352,268)	(83,643)	(6,435,911)	(402,746)	(6,838,657)	-	-
54							
55 Total Rate Base Deductions	(893,612,219)	(45,995,323)	(939,607,542)	(3,062,556)	(942,670,097)	-	(942,670,097)
56							
57 Total Rate Base:	788,256,372	24,737,369	812,993,740	37,159,375	850,153,115	-	850,153,115
58							
59 Return on Rate Base	5.12%	-	6.84%	-	6.58%	-	7.51%
60 Return on Equity	4.95%	3.27%	6.22%	-0.49%	7.73%	-	9.50%
61							
62 TAX CALCULATION:							
63 Operating Revenue	46,261,017	21,198,488	67,459,504	381,529	67,841,034	12,171,467	80,012,501
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)	-	(3,560,992)	-	(3,560,992)
66 Interest	21,485,186	(1,028,030)	20,457,156	935,032	21,392,188	-	21,392,188
67 Schedule "M"	(9,707,042)	181,759	(9,525,283)	(7,388,098)	(16,913,381)	-	(16,913,381)
68 Income Before Tax	18,629,780	22,408,276	41,038,057	(7,941,600)	33,096,456	12,171,467	45,267,923
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	18,629,780	22,408,276	41,038,057	(7,941,600)	33,096,456	12,171,467	45,267,923
72							
73 Federal Income Taxes + Other	1,000,694	7,197,843	8,198,537	(2,779,560)	5,418,977	4,260,013	9,678,990

PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended December 2013

	(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	317,700,180	3,905,479	321,605,659	-	321,605,659	-	321,605,659
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	18,487,997	49,115,714	67,603,712	-	67,603,712	-	67,603,712
5 Other Operating Revenues	11,424,456	(5,625,377)	5,799,079	-	5,799,079	449,017	6,248,096
6 Total Operating Revenues	347,612,633	47,395,817	395,008,449	-	395,008,449	449,017	395,457,466
7							
8 Operating Expenses:							
9 Steam Production	59,484,322	2,343,667	61,827,988	-	61,827,988	89,483	61,917,471
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	7,355,376	(28,190)	7,327,186	-	7,327,186	41,386	7,368,572
12 Other Power Supply	94,996,039	34,773,731	129,769,770	-	129,769,770	49,935	129,819,705
13 Transmission	27,085,771	303,886	27,389,657	-	27,389,657	25,796	27,415,453
14 Distribution	12,193,373	(371,810)	11,821,563	-	11,821,563	102,627	11,924,190
15 Customer Accounting	6,347,128	402,257	6,749,385	-	6,749,385	55,559	6,804,944
16 Customer Service & Info	11,445,807	(10,683,513)	762,293	-	762,293	8,525	770,819
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	13,226,426	(1,123,134)	12,103,293	-	12,103,293	137,207	12,240,499
19 Total O&M Expenses	232,134,241	25,616,894	257,751,135	-	257,751,135	510,518	258,261,653
20 Depreciation	42,465,252	624,988	43,090,250	-	43,090,250	502,299	43,592,549
21 Amortization	5,034,157	-	5,034,157	-	5,034,157	82,362	5,116,519
22 Taxes Other Than Income	21,700,554	(41,073)	21,659,481	-	21,659,481	(251,643)	21,407,838
23 Income Taxes - Federal	1,000,694	7,197,843	8,198,537	-	8,198,537	(2,779,560)	5,418,977
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	4,870,545	(1,187,449)	3,683,096	-	3,683,096	2,803,865	6,486,960
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	17,412	(3,490)	13,922	-	13,922	(776,049)	(762,127)
28 Total Operating Expenses:	307,222,855	32,207,723	339,430,578	-	339,430,578	91,792	339,522,370
29							
30 Operating Rev For Return:	40,389,778	15,188,094	55,577,872	-	55,577,872	357,225	55,935,097
31							
32 Rate Base:							
33 Electric Plant In Service	1,647,982,661	63,205,959	1,711,188,620	-	1,711,188,620	40,424,582	1,751,613,202
34 Plant Held for Future Use	234,062	-	234,062	-	234,062	-	234,062
35 Misc Deferred Debits	13,696,536	(5,468,735)	8,227,801	-	8,227,801	(202,652)	8,025,149
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,743,279	(1,743,279)	(0)	-	(0)	-	(0)
39 Fuel Stock	6,914,149	(6,914,149)	(0)	-	(0)	-	(0)
40 Material & Supplies	6,926,885	(6,926,885)	0	-	0	-	0
41 Working Capital	2,438,704	28,579,779	31,018,483	-	31,018,483	-	31,018,483
42 Weatherization	1,932,316	-	1,932,316	-	1,932,316	-	1,932,316
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,681,868,591	70,732,691	1,752,601,282	-	1,752,601,282	40,221,931	1,792,823,213
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(609,540,662)	(28,541,078)	(638,081,741)	-	(638,081,741)	(698,510)	(638,780,250)
48 Accum Prov For Amort	(46,230,330)	(38,827)	(46,269,157)	-	(46,269,157)	-	(46,269,157)
49 Accum Def Income Tax	(231,233,127)	(13,490,872)	(244,724,000)	-	(244,724,000)	(1,961,300)	(246,685,300)
50 Unamortized ITC	(248,421)	1,646	(246,775)	-	(246,775)	-	(246,775)
51 Customer Adv For Const	(7,410)	(481,414)	(488,824)	-	(488,824)	-	(488,824)
52 Customer Service Deposits	-	(3,361,134)	(3,361,134)	-	(3,361,134)	-	(3,361,134)
53 Misc Rate Base Deductions	(6,352,268)	(83,643)	(6,435,911)	-	(6,435,911)	(402,746)	(6,838,657)
54							
55 Total Rate Base Deductions	(893,612,219)	(45,995,323)	(939,607,542)	-	(939,607,542)	(3,062,556)	(942,670,097)
56							
57 Total Rate Base:	788,256,372	24,737,369	812,993,740	-	812,993,740	37,159,375	850,153,115
58							
59 Return on Rate Base	5.12%		6.84%		6.84%		6.58%
60 Return on Equity	4.95%	3.265%	8.22%	0.00%	8.22%	-0.49%	7.73%
61							
62 TAX CALCULATION:							
63 Operating Revenue	46,261,017	21,198,488	67,459,504	-	67,459,504	381,529	67,841,034
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)	-	(3,560,992)	-	(3,560,992)
66 Interest	21,485,186	(1,028,030)	20,457,156	-	20,457,156	935,032	21,392,188
67 Schedule "M" Additions	62,962,240	722,835	63,685,075	-	63,685,075	300,791	63,985,865
68 Schedule "M" Deductions	72,669,282	541,076	73,210,358	-	73,210,358	7,688,889	80,899,246
69 Income Before Tax	18,629,780	22,408,276	41,038,057	-	41,038,057	(7,941,600)	33,096,456
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	18,629,780	22,408,276	41,038,057	-	41,038,057	(7,941,600)	33,096,456
73							
74 Federal Income Taxes + Other	1,000,694	7,197,843	8,198,537	-	8,198,537	(2,779,560)	5,418,977

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	3,905,479	3,905,479	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	49,115,714	-	-	49,115,714	-	-	-
5 Other Operating Revenues	(5,176,360)	(2,018,245)	(158,115)	-	-	-	(3,000,000)
6 Total Operating Revenues	47,844,834	1,887,234	(158,115)	49,115,714	-	-	(3,000,000)
7							
8 Operating Expenses:							
9 Steam Production	2,433,149	-	86,662	2,396,809	(50,322)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	13,196	-	37,013	-	(16,833)	-	(6,984)
12 Other Power Supply	34,823,666	-	(61,380)	34,894,113	(9,067)	-	-
13 Transmission	329,682	(112,130)	136,423	310,073	(4,684)	-	-
14 Distribution	(269,183)	-	(250,549)	-	(18,634)	-	-
15 Customer Accounting	457,817	-	467,921	-	(10,104)	-	-
16 Customer Service & Info	(10,674,988)	-	(10,673,440)	-	(1,548)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(985,927)	-	(1,133,727)	-	(20,966)	-	168,766
19 Total O&M Expenses	26,127,412	(112,130)	(11,391,077)	37,600,995	(132,158)	-	161,782
20 Depreciation	1,127,298	-	-	(428,046)	1,428,608	-	126,735
21 Amortization	82,362	-	-	-	-	-	82,362
22 Taxes Other Than Income	(292,716)	-	-	(41,073)	-	(251,643)	-
23 Income Taxes: Federal	4,418,283	699,097	3,511,529	4,071,768	(131,172)	(524,429)	(3,208,508)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,616,416	295,256	-	113,105	(349,784)	(954,593)	2,512,431
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(779,539)	(776,049)	(7,660)	-	-	-	4,169
28 Total Operating Expenses:	32,299,515	106,174	(7,887,208)	41,316,748	815,494	(1,730,665)	(321,029)
29							
30 Operating Rev For Return:	15,545,319	1,781,059	7,729,093	7,798,966	(815,494)	1,730,665	(2,678,971)
31							
32 Rate Base:							
33 Electric Plant In Service	103,630,541	-	-	(28,327,256)	-	-	131,957,797
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,671,386)	-	-	-	-	-	(5,671,386)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,743,279)	-	-	-	-	-	(1,743,279)
39 Fuel Stock	(6,914,149)	-	-	-	-	-	(6,914,149)
40 Material & Supplies	(6,926,885)	-	-	-	-	-	(6,926,885)
41 Working Capital	28,579,779	-	-	-	-	-	28,579,779
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	110,954,822	-	-	(28,327,256)	-	-	139,281,878
45							
46 Deductions:							
47 Accum Prov For Deprec	(29,239,588)	-	-	18,631,294	(8,112,984)	-	(39,757,898)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-	-
49 Accum Def Income Tax	(15,452,172)	152,821	-	1,126,971	381,853	(11,026,521)	(6,087,296)
50 Unamortized ITC	1,646	-	-	1,646	-	-	-
51 Customer Adv For Const	(481,414)	-	-	-	-	-	(481,414)
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-	(3,361,134)
53 Miscellaneous Deductions	(466,388)	(402,746)	-	-	-	-	(83,643)
54							
55 Total Deductions:	(49,057,878)	(249,925)	-	19,759,911	(7,769,959)	(11,026,521)	(49,771,384)
56							
57 Total Rate Base:	61,896,744	(249,925)	-	(8,567,345)	(7,769,959)	(11,026,521)	89,510,494
58							
59							
60 Estimated ROE impact	2.78%	0.43%	1.87%	2.01%	-0.10%	0.56%	-1.58%
61 Estimated Price Change	(17,588,368)	(2,905,058)	(12,475,334)	(13,626,622)	374,417	(4,130,025)	15,174,254
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	21,580,017	2,775,412	11,240,622	11,983,839	(1,296,451)	251,643	(3,375,048)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(92,998)	-	-	-	-	(92,998)	-
70 Schedule "M" Additions	1,023,625	58	47,838	(52,188)	1,049,794	-	(21,878)
72 Schedule "M" Deductions	8,229,964	778,052	1,255,521	298,029	128,121	-	5,770,241
73 Income Before Tax	14,466,676	1,997,419	10,032,939	11,633,622	(374,777)	344,641	(9,167,167)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	14,466,676	1,997,419	10,032,939	11,633,622	(374,777)	344,641	(9,167,167)
78							
79 Federal Income Taxes	4,418,283	699,097	3,511,529	4,071,768	(131,172)	(524,429)	(3,208,508)

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	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	3,905,479	3,905,479	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	49,115,714	-	-	49,115,714	-	-	-
5 Other Operating Revenues	(5,625,377)	(2,467,262)	(158,115)	-	-	-	(3,000,000)
6 Total Operating Revenues	47,395,817	1,438,217	(158,115)	49,115,714	-	-	(3,000,000)
7							
8 Operating Expenses:							
9 Steam Production	2,343,667	-	(2,821)	2,396,809	(50,322)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(28,190)	-	(4,373)	-	(16,833)	-	(6,984)
12 Other Power Supply	34,773,731	-	(111,315)	34,894,113	(9,067)	-	-
13 Transmission	303,886	(112,130)	110,627	310,073	(4,684)	-	-
14 Distribution	(371,810)	-	(353,176)	-	(18,634)	-	-
15 Customer Accounting	402,257	-	412,361	-	(10,104)	-	-
16 Customer Service & Info	(10,683,513)	-	(10,681,965)	-	(1,548)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,123,134)	-	(1,270,933)	-	(20,966)	-	168,766
19 Total O&M Expenses	25,616,894	(112,130)	(11,901,595)	37,600,995	(132,158)	-	161,782
20 Depreciation	624,998	-	-	(428,046)	1,428,608	-	(375,564)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(41,073)	-	-	(41,073)	-	-	-
23 Income Taxes: Federal	7,197,843	542,621	3,690,210	4,071,768	(86,330)	(285,243)	(735,183)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,187,449)	-	-	113,105	(398,407)	(954,593)	52,446
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(3,490)	-	(7,660)	-	-	-	4,169
28 Total Operating Expenses:	32,207,723	430,492	(8,219,044)	41,316,748	811,713	(1,239,836)	(892,350)
29							
30 Operating Rev For Return:	15,188,094	1,007,725	8,060,930	7,798,966	(811,713)	1,239,836	(2,107,650)
31							
32 Rate Base:							
33 Electric Plant In Service	63,205,959	-	-	(28,327,256)	-	-	91,533,215
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,468,735)	-	-	-	-	-	(5,468,735)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,743,279)	-	-	-	-	-	(1,743,279)
39 Fuel Stock	(6,914,149)	-	-	-	-	-	(6,914,149)
40 Material & Supplies	(6,926,885)	-	-	-	-	-	(6,926,885)
41 Working Capital	28,579,779	-	-	-	-	-	28,579,779
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	70,732,691	-	-	(28,327,256)	-	-	99,059,947
45							
46 Deductions:							
47 Accum Prov For Deprec	(28,541,078)	-	-	18,631,294	(7,916,774)	-	(39,255,599)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-	-
49 Accum Def Income Tax	(13,490,872)	-	-	1,126,971	398,407	(11,026,521)	(3,989,729)
50 Unamortized ITC	1,646	-	-	1,646	-	-	-
51 Customer Adv For Const	(481,414)	-	-	-	-	-	(481,414)
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-	(3,361,134)
53 Miscellaneous Deductions	(83,643)	-	-	-	-	-	(83,643)
54							
55 Total Deductions:	(45,995,323)	-	-	19,759,911	(7,557,194)	(11,026,521)	(47,171,518)
56							
57 Total Rate Base:	24,737,369	-	-	(8,567,345)	(7,557,194)	(11,026,521)	51,868,429
58							
59							
60 Estimated ROE impact	3.27%	0.24%	1.95%	2.01%	-0.10%	0.44%	-1.08%
61 Estimated Price Change	(21,516,129)	(1,626,544)	(13,010,943)	(13,626,622)	394,106	(3,337,790)	9,691,665
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	21,198,488	1,550,346	11,751,140	11,983,839	(1,296,451)	-	(2,790,387)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,028,030)	-	-	-	-	(1,028,030)	-
70 Schedule "M" Additions	722,835	-	47,838	(52,188)	1,049,794	-	(322,610)
72 Schedule "M" Deductions	541,076	-	1,255,521	298,029	-	-	(1,012,474)
73 Income Before Tax	22,408,276	1,550,346	10,543,457	11,633,622	(246,656)	1,028,030	(2,100,523)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	22,408,276	1,550,346	10,543,457	11,633,622	(246,656)	1,028,030	(2,100,523)
78							
79 Federal Income Taxes	7,197,843	542,621	3,690,210	4,071,768	(86,330)	(285,243)	(735,183)

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	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	-	-	-	-	-	-	-
5 Other Operating Revenues	449,017	449,017	-	-	-	-	-
6 Total Operating Revenues	449,017	449,017	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	89,483	-	89,483	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	41,386	-	41,386	-	-	-	-
12 Other Power Supply	49,935	-	49,935	-	-	-	-
13 Transmission	25,796	-	25,796	-	-	-	-
14 Distribution	102,627	-	102,627	-	-	-	-
15 Customer Accounting	55,559	-	55,559	-	-	-	-
16 Customer Service & Info	8,525	-	8,525	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	137,207	-	137,207	-	-	-	-
19 Total O&M Expenses	510,518	-	510,518	-	-	-	-
20 Depreciation	502,299	-	-	-	-	-	502,299
21 Amortization	82,362	-	-	-	-	-	82,362
22 Taxes Other Than Income	(251,643)	-	-	-	-	(251,643)	-
23 Income Taxes: Federal	(2,779,560)	156,475	(178,681)	-	(44,842)	(239,186)	(2,473,326)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,803,865	295,256	-	-	48,623	-	2,459,985
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(776,049)	(776,049)	-	-	-	-	-
28 Total Operating Expenses:	91,792	(324,317)	331,837	-	3,781	(490,829)	571,321
29							
30 Operating Rev For Return:	357,225	773,334	(331,837)	-	(3,781)	490,829	(571,321)
31							
32 Rate Base:							
33 Electric Plant In Service	40,424,582	-	-	-	-	-	40,424,582
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(202,652)	-	-	-	-	-	(202,652)
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:	40,221,931	-	-	-	-	-	40,221,931
45							
46 Deductions:							
47 Accum Prov For Deprec	(698,510)	-	-	-	(196,210)	-	(502,299)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,961,300)	152,821	-	-	(16,555)	-	(2,097,566)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	(402,746)	-	-	-	-	-
54							
55 Total Deductions:	(3,062,556)	(249,925)	-	-	(212,765)	-	(2,599,866)
56							
57 Total Rate Base:	37,159,375	(249,925)	-	-	(212,765)	-	37,622,065
58							
59							
60 Estimated ROE impact	-0.49%	0.19%	-0.08%	0.00%	0.00%	0.12%	-0.70%
61 Estimated Price Change	3,927,761	(1,278,515)	535,609	-	(19,688)	(792,235)	5,482,589
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	381,529	1,225,066	(510,518)	-	-	251,643	(584,661)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	935,032	-	-	-	-	935,032	-
70 Schedule "M" Additions	300,791	58	-	-	-	-	300,732
72 Schedule "M" Deductions	7,688,889	778,052	-	-	128,121	-	6,782,715
73 Income Before Tax	(7,941,600)	447,072	(510,518)	-	(128,121)	(683,389)	(7,066,644)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(7,941,600)	447,072	(510,518)	-	(128,121)	(683,389)	(7,066,644)
78							
79 Federal Income Taxes	(2,779,560)	156,475	(178,681)	-	(44,842)	(239,186)	(2,473,326)





**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2013
FILE:	WA JAM 12 ME December 2013 Results
PREPARED BY:	Revenue Requirement Department
DATE:	April 25, 2014
TIME:	10:42:26 AM
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	1.614
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	47.35%	5.31%	2.52%
PREFERRED	0.22%	5.47%	0.01%
COMMON	52.44%	9.50%	4.98%
	<u>100.00%</u>		<u>7.51%</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 2013 West Control Area  
AMA

## RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,644,073,132	4,326,372,953	317,700,180	3,905,479	321,605,659
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	91,822,374	73,334,376	18,487,997	49,115,714	67,603,712
5 Other Operating Revenues	2.4	183,500,845	172,076,389	11,424,456	(5,176,360)	6,248,096
6 Total Operating Revenues	2.4	4,919,396,351	4,571,783,718	347,612,633	47,844,834	395,457,466
7						
8 Operating Expenses:						
9 Steam Production	2.6	521,348,340	461,864,018	59,484,322	2,433,149	61,917,471
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	40,607,575	33,252,199	7,355,376	13,196	7,368,572
12 Other Power Supply	2.10	492,689,982	397,693,943	94,996,039	34,823,666	129,819,705
13 Transmission	2.12	155,194,006	128,108,235	27,085,771	329,682	27,415,453
14 Distribution	2.13	208,439,397	196,246,024	12,193,373	(269,183)	11,924,190
15 Customer Accounts	2.14	87,534,326	81,187,198	6,347,128	457,817	6,804,944
16 Customer Service	2.14	116,604,669	105,158,862	11,445,807	(10,674,988)	770,819
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	175,836,600	162,610,173	13,226,426	(985,927)	12,240,499
19						
20 Total O & M Expenses	2.16	1,798,254,894	1,566,120,653	232,134,241	26,127,412	258,261,653
21						
22 Depreciation	2.18	581,390,974	538,925,722	42,465,252	1,127,298	43,592,549
23 Amortization Expense	2.19	53,011,726	47,977,569	5,034,157	82,362	5,116,519
24 Taxes Other Than Income	2.19	169,647,183	147,946,629	21,700,554	(292,716)	21,407,838
25 Income Taxes - Federal	2.22	410,322,889	409,322,195	1,000,694	4,418,283	5,418,977
26 Income Taxes - State	2.22	64,354,855	64,354,855	0	0	0
27 Income Taxes - Def Net	2.21	221,276,245	216,405,700	4,870,545	1,616,416	6,486,960
28 Investment Tax Credit Adj.	2.20	(1,812,064)	(1,812,064)	0	0	0
29 Misc Revenue & Expense	2.6	72,571	55,159	17,412	(779,539)	(762,127)
30						
31 Total Operating Expenses	2.22	3,296,519,272	2,989,296,417	307,222,855	32,299,515	339,522,370
32						
33 Operating Revenue for Return		1,622,877,079	1,582,487,301	40,389,778	15,545,319	55,935,097
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	24,044,326,862	22,396,344,201	1,647,982,661	103,630,541	1,751,613,202
37 Plant Held for Future Use	2.33	51,195,004	50,960,942	234,062	0	234,062
38 Misc Deferred Debits	2.35	323,331,154	309,634,619	13,696,536	(5,671,386)	8,025,149
39 Elec Plant Acq Adj	2.33	43,594,768	43,594,768	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	36,114,665	34,371,386	1,743,279	(1,743,279)	(0)
42 Fuel Stock	2.34	259,269,758	252,355,609	6,914,149	(6,914,149)	(0)
43 Material & Supplies	2.34	209,824,297	202,897,413	6,926,885	(6,926,885)	0
44 Working Capital	2.35	19,936,757	17,498,053	2,438,704	28,579,779	31,018,483
45 Weatherization Loans	2.34	(6,830,993)	(6,763,309)	1,932,316	0	1,932,316
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		24,980,762,273	23,298,893,682	1,681,868,591	110,954,622	1,792,823,213
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(7,586,608,274)	(6,977,067,611)	(609,540,662)	(29,239,588)	(638,780,250)
52 Accum Prov For Amort	2.41	(507,613,708)	(461,383,378)	(46,230,330)	(38,827)	(46,269,157)
53 Accum Def Income Taxes	2.37	(3,767,311,557)	(3,536,078,430)	(231,233,127)	(15,452,172)	(246,685,300)
54 Unamortized ITC	2.37	(1,971,761)	(1,723,340)	(248,421)	1,646	(246,775)
55 Customer Adv for Const	2.36	(22,257,345)	(22,249,935)	(7,410)	(481,414)	(488,824)
56 Customer Service Deposits	2.36	0	0	0	(3,361,134)	(3,361,134)
57 Misc. Rate Base Deductions	2.36	(125,224,369)	(118,872,100)	(6,352,268)	(486,388)	(6,838,657)
58						
59 Total Rate Base Deductions		(12,010,987,014)	(11,117,374,795)	(893,612,219)	(49,057,878)	(942,670,097)
60						
61 Total Rate Base		12,969,775,259	12,181,518,887	788,256,372	61,896,744	850,153,115
62						
63 Return on Rate Base				5.12%		6.58%
64						
65 Return on Equity				4.95%		7.73%
66 Net Power Costs		580,267,027		133,180,611		121,665,891
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				6,359,167		6,858,512
69 Rate Base Decrease				(73,180,331)		(62,755,658)





DECEMBER 2013 West Control Area									
AMA									
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering							
240		P	SG		28,134	25,910	2,224	25	2,249
241		P	CAGW		42,090	32,373	9,716	9	9,726
242		P	CAGE		3,402,402	3,402,402	-	-	-
243		P	JBG		14,619,097	11,263,446	3,355,651	12,711	3,368,362
244		P	CAGE		-	-	-	-	-
245				B2	18,091,723	14,724,131	3,367,592	12,745	3,380,337
246									
247	501	Fuel Related							
248		P	SE		106,198	98,159	8,039	(13,579)	(5,540)
249		P	SE		-	-	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,697,750	1,305,826	391,924	-	391,924
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		15,974,568	15,974,568	-	-	-
255		P	JBE		(99,849)	(77,271)	(22,578)	14,526	(8,053)
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	17,678,667	17,301,283	377,385	947	378,332
259									
260	501NPC	Fuel Related							
261			SE		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			CAGW		-	-	-	-	-
265			CAGE		-	-	-	-	-
266			CAEW		195,794,943	151,268,485	44,526,458	2,396,809	46,923,268
267			CAEE		-	-	-	-	-
268			JBE		-	-	-	-	-
269			CAEE		-	-	-	-	-
270			JBG		-	-	-	-	-
271				B2	195,794,943	151,268,485	44,526,458	2,396,809	46,923,268
272									
273		Total Fuel Related							
274					213,473,611	168,569,768	44,903,843	2,397,756	47,301,599
275	502	Steam Expenses							
276		P	SG		-	-	-	-	-
277		P	CAGW		868,394	667,926	200,468	-	200,468
278		P	CAGE		38,853,097	38,853,097	-	-	-
279		P	JBG		4,195,088	3,232,152	962,936	-	962,936
280		P	CAGE		-	-	-	-	-
281				B2	43,916,579	42,753,176	1,163,404	-	1,163,404
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		-	-	-	-	-
293				B2	-	-	-	-	-
294									
295	505	Electric Expenses							
296		P	SG		-	-	-	-	-
297		P	CAGW		46,461	35,736	10,726	-	10,726
298		P	CAGE		3,899,694	3,899,694	-	-	-
299		P	JBG		2,941	2,266	675	-	675
300		P	CAGE		-	-	-	-	-
301				B2	3,949,096	3,937,695	11,400	-	11,400
302									
303	506	Misc. Steam Expense							
304		P	SG		-	-	-	-	-
305		P	SE		-	-	-	-	-
306		P	CAGW		1,171,506	901,065	270,441	-	270,441
307		P	CAGE		64,703,432	64,703,432	-	-	-
308		P	JBG		(10,856,643)	(8,364,622)	(2,492,022)	(2,678)	(2,494,700)
309		P	CAGE		-	-	-	-	-
310				B2	55,018,295	57,239,876	(2,221,581)	(2,678)	(2,224,259)

DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				WASHINGTON	
AMA	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
311											
312	507	Rents									
313		P	SG		-	-	-	-	-	-	
314		P	CAGW		20,596	15,842	4,755	-	4,755	-	
315		P	CAGE		113,197	113,197	-	-	-	-	
316		P	JBG		362,252	279,101	83,151	-	83,151	-	
317		P	CAGE		-	-	-	-	-	-	
318				B2	496,045	408,140	87,906	-	87,906	-	
319											
320	510	Maint Supervision & Engineering									
321		P	SG		-	-	-	-	-	-	
322		P	CAGW		247,232	190,159	57,073	-	57,073	-	
323		P	CAGE		6,461,485	6,461,485	-	-	-	-	
324		P	JBG		622,763	479,815	142,948	-	142,948	-	
325		P	CAGE		-	-	-	-	-	-	
326				B2	7,331,480	7,131,458	200,021	-	200,021	-	
327											
328											
329											
330	511	Maintenance of Structures									
331		P	SG		-	-	-	-	-	-	
332		P	CAGW		370,814	285,212	85,602	-	85,602	-	
333		P	CAGE		18,580,401	18,580,401	-	-	-	-	
334		P	JBG		11,044,905	8,509,670	2,535,235	-	2,535,235	-	
335		P	CAGE		-	-	-	-	-	-	
336				B2	29,996,120	27,375,263	2,620,837	-	2,620,837	-	
337											
338	512	Maintenance of Boiler Plant									
339		P	SG		-	-	-	(24,557)	(24,557)	-	
340		P	CAGW		2,694,697	2,072,629	622,068	(478)	621,589	-	
341		P	CAGE		73,858,928	73,858,928	-	-	-	-	
342		P	JBG		26,652,581	20,534,778	6,117,803	50,361	6,168,165	-	
343		P	CAGE		-	-	-	-	-	-	
344				B2	103,206,206	96,466,335	6,739,871	25,326	6,765,197	-	
345											
346	513	Maintenance of Electric Plant									
347		P	SG		-	-	-	-	-	-	
348		P	CAGW		538,267	414,009	124,258	-	124,258	-	
349		P	CAGE		22,635,728	22,635,728	-	-	-	-	
350		P	JBG		7,917,751	6,100,320	1,817,432	-	1,817,432	-	
351		P	CAGE		-	-	-	-	-	-	
352				B2	31,091,746	29,150,056	1,941,690	-	1,941,690	-	
353											
354	514	Maintenance of Misc. Steam Plant									
355		P	SG		-	-	-	-	-	-	
356		P	CAGW		347,859	267,556	80,303	-	80,303	-	
357		P	CAGE		11,863,410	11,863,410	-	-	-	-	
358		P	JBG		2,566,169	1,977,133	589,036	-	589,036	-	
359		P	CAGE		-	-	-	-	-	-	
360				B2	14,777,438	14,108,100	669,339	-	669,339	-	
361											
362											
				B2	521,348,340	461,864,018	59,484,322	2,433,149	61,917,471	-	

DECEMBER 2013 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON	
						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		<b>Total Nuclear Power Generation</b>			-	-	-	-	-
411					-	-	-	-	-









DECEMBER 2013 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
640	Summary of Production Expense by Factor									
641	S					867,460	525,152	342,308	-	342,308
642	SG					51,362,610	47,302,022	4,060,588	(361,747)	3,698,841
643	SE					106,198	98,159	8,039	(13,579)	(5,540)
644	JBG					59,300,749	45,688,922	13,611,827	64,681	13,676,508
645	TROJP					-	-	-	-	-
646	JBE					(90,905)	(70,349)	(20,556)	14,526	(6,030)
647	DGP					-	-	-	-	-
648	DEU					-	-	-	-	-
649	DEP					-	-	-	-	-
650	CAGW					304,376,373	234,111,435	70,264,938	31,385,473	101,650,411
651	CAGE					299,247,741	299,247,741	-	-	-
652	CAEW					323,501,102	249,932,510	73,568,592	6,180,657	79,749,250
653	CAEE					15,974,568	15,974,568	-	-	-
654	SNPPS					-	-	-	-	-
655	SNPPO					-	-	-	-	-
656	DGU					-	-	-	-	-
657	MC					-	-	-	-	-
658	SSGCT					-	-	-	-	-
659	SSECT					-	-	-	-	-
660	SSGC					-	-	-	-	-
661	SSGCH					-	-	-	-	-
662	SSECH					-	-	-	-	-
663	Total Production Expense by Factor				B2	1,054,645,896	892,810,160	161,835,736	37,270,012	199,105,748
664	560	Operation Supervision & Engineering								
665	T	SG				4,908,707	4,520,638	388,069	13,735	401,804
666	T	JBG				-	-	-	81	81
667	T	CAGW				683,104	525,410	157,694	1,965	159,658
668	T	CAGE				639,898	639,898	-	-	-
669					B2	6,231,709	5,685,947	545,763	15,780	561,543
670										
671	561	Load Dispatching								
672	T	SG				8,152,540	7,508,022	644,518	-	644,518
673	T	CAGW				310,089	238,505	71,584	-	71,584
674	T	CAGE				1,114,579	1,114,579	-	-	-
675					B2	9,577,208	8,861,107	716,101	-	716,101
676	562	Station Expense								
677	T	SG				990,804	912,473	78,330	-	78,330
678	T	JBG				42,374	32,647	9,726	-	9,726
679	T	CAGW				436,088	335,418	100,670	-	100,670
680	T	CAGE				1,560,328	1,560,328	-	-	-
681					B2	3,029,593	2,840,866	188,727	-	188,727
682										
683	563	Overhead Line Expense								
684	T	SG				-	-	-	-	-
685	T	CAGW				14,128	10,866	3,261	-	3,261
686	T	CAGE				339,161	339,161	-	-	-
687					B2	353,289	350,027	3,261	-	3,261
688										
689	564	Underground Line Expense								
690	T	SG				-	-	-	-	-
691	T	CAGW				-	-	-	-	-
692	T	CAGE				-	-	-	-	-
693					B2	-	-	-	-	-
694										
695	565	Transmission of Electricity by Others								
696	T	SG				-	-	-	-	-
697	T	SE				-	-	-	-	-
698	T	CAGW				-	-	-	-	-
699	T	CAGE				-	-	-	-	-
700	T	CAEW				-	-	-	-	-
701	T	CAEE				-	-	-	-	-
702					B2	-	-	-	-	-
703										
704	565NPC	Transmission of Electricity by Others-NPC								
705		SG				-	-	-	-	-
706		SE				-	-	-	-	-
707		CAGW				93,706,178	72,074,214	21,631,964	310,073	21,942,037
708		CAGE				-	-	-	-	-
709		CAEW				-	-	-	-	-
710		CAEE				-	-	-	-	-
711					B2	93,706,178	72,074,214	21,631,964	310,073	21,942,037
712										
713	Total Transmission of Electricity by Others					93,706,178	72,074,214	21,631,964	310,073	21,942,037
714										
715	566	Misc. Transmission Expense								
716	T	SG				3,313,028	3,051,109	261,919	(117,377)	144,542
717	T	CAGW				593,446	456,449	136,996	-	136,996
718	T	CAGE				256,169	256,169	-	-	-
719	0	S				-	-	-	-	-
720					B2	4,162,643	3,763,728	398,915	(117,377)	281,538
721										
722	567	Rents - Transmission								
723	T	SG				(110)	(101)	(9)	-	(9)
724	T	CAGW				1,380,768	1,062,019	318,749	-	318,749
725	T	CAGE				1,374,558	1,374,558	-	-	-
726					B2	2,755,216	2,436,476	318,740	-	318,740
727										











DECEMBER 2013 West Control Area						UNADJUSTED RESULTS				WASHINGTON	
AMA						UNADJUSTED RESULTS				WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT		FUNC	FACTOR								
1043	931	Rents									
1044		PTD	S		942,874	942,619	256	-	256		
1045		PTD	SO		5,375,725	5,007,276	368,449	-	368,449		
1046				B2	6,318,600	5,949,895	368,704	-	368,704		
1047											
1048	935	Maintenance of General Plant									
1049		G	S		135,860	135,364	496	(0)	496		
1050		CUST	CN		56,126	52,243	3,882	-	3,882		
1051		G	SO		21,010,099	19,570,080	1,440,019	2,013	1,442,031		
1052				B2	21,202,085	19,757,688	1,444,397	2,012	1,446,409		
1053											
1054		<b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b>		B2	<b>175,836,600</b>	<b>162,610,173</b>	<b>13,226,426</b>	<b>(985,927)</b>	<b>12,240,499</b>		
1055											
1056		Summary of A&G Expense by Factor									
1057		S			25,953,274	23,349,582	2,603,693	(664,805)	1,938,888		
1058		SO			145,409,059	135,442,816	9,966,243	(1,675,335)	8,290,908		
1059		SG			1,955,593	1,800,989	154,604	391,012	545,616		
1060		CN			240,389	223,761	16,629	(108)	16,521		
1061		CAGW			2,102,059	1,616,801	485,258	964,114	1,449,371		
1062		CAGE			176,225	176,225	-	-	-		
1063		Total A&G Expense by Factor		B2	175,836,600	162,610,173	13,226,426	(985,122)	12,241,304		
1064											
1065		<b>TOTAL O&amp;M EXPENSE</b>		B2	<b>1,798,254,894</b>	<b>1,566,120,653</b>	<b>232,134,241</b>	<b>26,127,412</b>	<b>258,261,653</b>		



DECEMBER 2013 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA	FERC	BUS	WCA							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1143	403GV0	General Vehicles								
1144		G-SG	SG		-	-	-	-	-	
1145					-	-	-	-	-	
1146					-	-	-	-	-	
1147	403MP	Mining Depreciation								
1148		P	CAEE		-	-	-	-	-	
1149				B3	-	-	-	-	-	
1150					-	-	-	-	-	
1151	403EP	Experimental Plant Depreciation								
1152		P	DGP		-	-	-	-	-	
1153		P	SG		-	-	-	-	-	
1154					-	-	-	-	-	
1155	4031	ARO Depreciation								
1156			S		-	-	-	-	-	
1157					-	-	-	-	-	
1158					-	-	-	-	-	
1159					-	-	-	-	-	
1160					-	-	-	-	-	
1161					-	-	-	-	-	
1162					-	-	-	-	-	
1163					-	-	-	-	-	
1164					-	-	-	-	-	
1165					-	-	-	-	-	
1166					-	-	-	-	-	
1167					-	-	-	-	-	
1168					-	-	-	-	-	
1169					-	-	-	-	-	
1170					-	-	-	-	-	
1171					-	-	-	-	-	
1172					-	-	-	-	-	
1173					-	-	-	-	-	
1174					-	-	-	-	-	
1175					-	-	-	-	-	
1176					-	-	-	-	-	
1177					-	-	-	-	-	
1178	404GP	Amort of LT Plant - Capital Lease Gen								
1179		I-SITUS	S		806,165	733,867	72,298	-	72,298	
1180		I-SG	SG		-	-	-	-	-	
1181		PTD	SO		743,700	692,727	50,973	-	50,973	
1182		I-DGU	DGU		-	-	-	-	-	
1183		CUST	CN		72,112	67,123	4,988	-	4,988	
1184		I-SG	CAGW		-	-	-	-	-	
1185		I-SG	CAGE		-	-	-	-	-	
1186		I-DGP	DGP		-	-	-	-	-	
1187					-	-	-	-	-	
1188				B4	1,621,977	1,493,718	128,259	-	128,259	
1189	404SP	Amort of LT Plant - Cap Lease Steam								
1190		P	SG		-	-	-	-	-	
1191		P	DGP		-	-	-	-	-	
1192					-	-	-	-	-	
1193					-	-	-	-	-	
1194	404IP	Amort of LT Plant - Intangible Plant								
1195		I-SITUS	S		1,099,792	1,099,792	-	-	-	
1196		P	SE		-	-	-	-	-	
1197		I-SG	SG		4,956,611	4,564,755	391,856	-	391,856	
1198		PTD	SO		16,434,797	15,308,367	1,126,430	-	1,126,430	
1199		CUST	CN		3,802,204	3,539,192	263,012	-	263,012	
1200		I-SG	CAGW		-	-	-	-	-	
1201		I-SG	CAGE		-	-	-	-	-	
1202		I-DGP	DGP		-	-	-	-	-	
1203		I-SG	CAGE		-	-	-	-	-	
1204		I-SG	CAGE		-	-	-	-	-	
1205		I-SG	CAGW		13,259,224	10,198,347	3,060,877	-	3,060,877	
1206		I-SG	CAGE		3,933,864	3,933,864	-	-	-	
1207		P	JBG		1,919	1,478	440	-	440	
1208		P	CAEW		-	-	-	-	-	
1209		P	CAEE		50,367	50,367	-	-	-	
1210		I-DGU	DGU		-	-	-	-	-	
1211				B4	43,538,777	38,696,161	4,842,616	-	4,842,616	
1212					-	-	-	-	-	
1213	404MP	Amort of LT Plant - Mining Plant								
1214		P	SE		-	-	-	-	-	
1215					-	-	-	-	-	
1216					-	-	-	-	-	





DECEMBER 2013 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1373	41110	Deferred Income Tax - Federal-CR							
1374		GP	S		(1,941,603)	(1,704,809)	(236,794)	(806,735)	(1,043,529)
1375		DPW	CIAC		(18,522,494)	(17,359,220)	(1,163,274)	-	(1,163,274)
1376		GP	SCHMDEXP		(255,836,257)	(237,149,777)	(18,686,480)	-	(18,686,480)
1377		GP	SNP		(20,221,043)	(18,963,148)	(1,257,895)	33,355	(1,224,540)
1378		PT	SG		123	113	10	(10)	-
1379		PT	SNPD		(574,059)	(538,006)	(36,053)	(9,282)	(45,335)
1380		LABOR	SO		3,514,141	3,273,284	240,857	(12,218)	228,639
1381		IBT	TAXDEPR		-	-	-	-	-
1382		CUST	JBG		-	-	-	-	-
1383		CUST	BADDEBT		708,014	623,507	84,507	(84,507)	-
1384		GP	GPS		642,537	598,498	44,039	(44,039)	-
1385		P	SGCT		-	-	-	-	-
1386		P	JBE		(7,092,764)	(5,488,925)	(1,603,839)	(57,219)	(1,661,058)
1387		PT	CAGW		(117,297)	(90,219)	(27,078)	(4,180)	(31,257)
1388		PT	CAGE		(970,212)	(970,212)	-	-	-
1389		P	SE		-	-	-	-	-
1390		P	CAEE		(2,452,245)	(2,452,245)	-	-	-
1391				B7	(302,863,159)	(280,221,159)	(22,642,000)	(984,835)	(23,626,835)
1392									
1393		<b>TOTAL DEFERRED INCOME TAXES</b>		B7	<b>221,276,245</b>	<b>216,405,700</b>	<b>4,870,545</b>	<b>1,616,416</b>	<b>6,486,960</b>
1394	SCHMAF	Additions - Flow Through							
1395		SCHMAF	S		-	-	-	-	-
1396		SCHMAF	SNP		-	-	-	-	-
1397		SCHMAF	SO		-	-	-	-	-
1398		SCHMAF	SE		-	-	-	-	-
1399		SCHMAF	TROJP		-	-	-	-	-
1400		SCHMAF	DGP		-	-	-	-	-
1401				B6	-	-	-	-	-
1402									
1403	SCHMAF	Additions - Permanent							
1404		P	S		1,561	1,561	-	-	-
1405		P	BADDEBT		-	-	-	-	-
1406		P	JBE		62,389	48,281	14,108	-	14,108
1407		P	SCHMDEXP		31,811	29,488	2,324	-	2,324
1408		P	CAEE		(786,386)	(786,386)	-	-	-
1409		P	CAGW		-	-	-	-	-
1410		P	CAGE		-	-	-	-	-
1411		LABOR	SNP		-	-	-	-	-
1412		SCHMAP-SO	SO		978,697	911,617	67,079	-	67,079
1413									
1414				B6	288,072	204,562	83,510	-	83,510
1415									
1416	SCHMAT	Additions - Temporary							
1417		SCHMAT-SITUS	S		(2,736,682)	(6,549,930)	3,813,248	(2,221,038)	1,592,210
1418		P	JBE		18,814,368	14,560,002	4,254,366	(28,449)	4,225,917
1419		DPW	CIAC		48,806,340	45,741,140	3,065,200	-	3,065,200
1420		SCHMAT-SNP	SNP		53,281,974	49,967,451	3,314,523	-	3,314,523
1421		P	TROJD		-	-	-	-	-
1422		P	CN		-	-	-	(10,728)	(10,728)
1423		SCHMAT-SE	SE		-	-	-	(9,580)	(9,580)
1424		P	SG		(324)	(298)	(26)	(44,317)	(44,342)
1425		SCHMAT	GPS		(1,693,070)	(1,577,028)	(116,042)	-	(116,042)
1426		SCHMAT-SO	SO		(9,259,685)	(8,625,032)	(634,653)	(110,458)	(745,111)
1427		SCHMAT-SNP	SNPD		1,512,633	1,417,635	94,998	(6,590)	88,409
1428		P	JBG		-	-	-	1,953,580	1,953,580
1429		CUST	BADDEBT		(1,865,600)	(1,642,925)	(222,675)	-	(222,675)
1430		P	CAGW		309,074	237,725	71,349	1,501,203	1,572,552
1431		P	CAGE		3,177,899	3,177,899	-	-	-
1432		SCHMAT-SE	CAEW		-	-	-	-	-
1433		SCHMAT-SE	CAEE		4,296,512	4,296,512	-	-	-
1434		BOOKDEPR	SCHMDEXP		674,122,571	624,884,131	49,238,440	-	49,238,440
1435				B6	788,766,010	725,887,280	62,878,730	1,023,625	63,902,355
1436									
1437		<b>TOTAL SCHEDULE - M ADDITIONS</b>		B6	<b>789,054,082</b>	<b>726,091,842</b>	<b>62,962,240</b>	<b>1,023,625</b>	<b>63,985,865</b>
1438									
1439	SCHMDF	Deductions - Flow Through							
1440		SCHMDF	S		-	-	-	-	-
1441		SCHMDF	CAGW		-	-	-	-	-
1442		SCHMDF	CAGE		-	-	-	-	-
1443		SCHMDF	DGP		-	-	-	-	-
1444		SCHMDF	DGU		-	-	-	-	-
1445				B6	-	-	-	-	-

DECEMBER 2013 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1446	SCHMDF	Deductions - Permanent							
1447		SCHMDP	S		-	-	-	-	-
1448		P	SE		-	-	-	-	-
1449		P	CAEW		-	-	-	-	-
1450		P	CAEE		475,313	475,313	-	-	-
1451		PTD	SNP		353,861	331,848	22,013	-	22,013
1452		SCHMDP	JBE		-	-	-	-	-
1453		P	SCHMDEXP		(24,404)	(22,621)	(1,782)	-	(1,782)
1454		SCHMDP-SO	SO		(129,380)	(120,513)	(8,868)	8,868	(0)
1455				B6	675,390	664,027	11,363	8,868	20,230
1456									
1457	SCHMDT	Deductions - Temporary							
1458		GP	S		51,378,067	51,093,033	285,034	1,063,496	1,348,530
1459		CUST	BADDEBT		-	-	-	-	-
1460		CUST	CN		28,090	26,147	1,943	-	1,943
1461		SCHMDT-SNP	SNP		86,409,730	81,034,421	5,375,309	-	5,375,309
1462		DPW	SNPD		(576,968)	(540,733)	(36,235)	-	(36,235)
1463		P	JBE		16,378,346	12,674,821	3,703,525	(430,749)	3,272,776
1464		P	SE		1,424,809	1,316,954	107,855	-	107,855
1465		SCHMDT-SG	SG		101,464,811	93,443,280	8,021,531	-	8,021,531
1466		SCHMDT-GPS	GPS		45,324,335	42,217,834	3,106,501	-	3,106,501
1467		SCHMDT-SO	SO		(11,027,089)	(10,271,299)	(755,790)	975,209	219,419
1468		TAXDEPR	TAXDEPR		1,090,720,929	1,038,037,670	52,683,259	-	52,683,259
1469		SCHMDT-SG	CAGW		714,700	549,712	164,988	6,479,098	6,644,085
1470		SCHMDT-SG	CAGE		371,948	371,948	-	-	-
1471		P	JBG		-	-	-	134,044	134,044
1472		P	CAEE		(1,488,508)	(1,488,508)	-	-	-
1473		P	TROJD		-	-	-	-	-
1474				B6	1,381,123,200	1,308,465,281	72,657,919	8,221,097	80,879,016
1475									
1476		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,381,798,590	1,309,129,308	72,669,282	8,229,964	80,899,246
1477									
1478		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(592,744,508)	(583,037,466)	(9,707,042)	(7,206,339)	(16,913,381)
1479									
1480									
1481	40911	State Income Taxes							
1482		IBT	IBT		64,354,855	64,354,855	-	-	-
1483		Credits	IBT		-	-	-	-	-
1484			CAGE		-	-	-	-	-
1485			IBT		-	-	-	-	-
1486		TOTAL STATE TAXES		B6	64,354,855	64,354,855	-	-	-
1487									
1488									
1489		Calculation of Taxable Income:							
1490		Operating Revenues			4,919,396,351	4,571,783,718	347,612,633	47,844,834	395,457,466
1491		Operating Deductions:							
1492		O & M Expenses			1,798,254,894	1,566,120,653	232,134,241	26,127,412	258,261,653
1493		Depreciation Expense			581,390,974	538,925,722	42,465,252	1,127,298	43,592,549
1494		Amortization Expense			53,011,726	47,977,569	5,034,157	82,362	5,116,519
1495		Taxes Other Than Income			169,647,183	147,946,629	21,700,554	(292,716)	21,407,838
1496		Interest & Dividends (AFUDC-Equity)			(57,244,026)	(53,683,034)	(3,560,992)	-	(3,560,992)
1497		Misc Revenue & Expense			72,571	55,159	17,412	(779,539)	(762,127)
1498		Total Operating Deductions			2,545,133,321	2,247,342,697	297,790,625	26,264,816	324,055,441
1499		Other Deductions:							
1500		Interest Deductions			345,380,918	323,895,731	21,485,186	(92,998)	21,392,188
1501		Interest on PCRBS			-	-	-	-	-
1502		Schedule M Adjustments			(592,744,508)	(583,037,466)	(9,707,042)	(7,206,339)	(16,913,381)
1503									
1504		Income Before State Taxes			1,436,137,604	1,417,507,824	18,629,780	14,466,676	33,096,456
1505									
1506		State Income Taxes			64,354,855	64,354,855	-	-	-
1507									
1508		Total Taxable Income			1,371,782,749	1,353,152,968	18,629,780	14,466,676	33,096,456
1509									
1510		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1511									
1512		Federal Income Tax - Calculated			480,123,962	473,603,539	6,520,423	5,063,337	11,583,760
1513									
1514		Adjustments to Calculated Tax:							
1515		40910 Fed. Credit	P	SE	(13,961)	(12,904)	(1,057)	-	(1,057)
1516		40910 Fed. Credit	P	JBE	(37,540)	(29,051)	(8,489)	-	(8,489)
1517		40910 Fed. Credit	P	SO	(1,561)	(1,454)	(107)	-	(107)
1518		40910 Fed. Credit	P	SG	(69,697,276)	(64,187,199)	(5,510,077)	5,496,654	(13,422)
1519		40910 Fed. Credit		CAGW	-	-	-	(6,141,708)	(6,141,708)
1520		40910 Fed. Credit		CAEE	(50,735)	(50,735)	-	-	-
1521		FEDERAL INCOME TAX			410,322,889	409,322,195	1,000,694	4,418,283	5,418,977
1522									
1523		TOTAL OPERATING EXPENSES			3,296,519,272	2,989,296,417	307,222,855	32,299,515	339,522,370





DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1601	Summary of Steam Production Plant by Factor										
1602	S				-	-	-	(360,049)	(360,049)		
1603	JBG				1,083,823,019	835,043,502	248,779,517	5,619,758	254,399,275		
1604	JBE				-	-	-	-	-		
1605	SG				1,382,648	1,273,339	109,308	296,474	405,782		
1606	CAGW				257,059,749	197,717,800	59,341,949	(27,970,027)	31,371,922		
1607	CAGE				5,353,711,822	5,353,711,822	-	-	-		
1608	SSGCH				-	-	-	-	-		
1609	Total Steam Production Plant by Factor					B8	6,695,977,238	6,387,746,463	308,230,775	(22,413,844)	285,816,931
1610	320	Land and Land Rights									
1611		P		DGP	-	-	-	-	-		
1612		P		SG	-	-	-	-	-		
1613					-	-	-	-	-		
1614					-	-	-	-	-		
1615	321	Structures and Improvements									
1616		P		DGP	-	-	-	-	-		
1617		P		SG	-	-	-	-	-		
1618					-	-	-	-	-		
1619					-	-	-	-	-		
1620	322	Reactor Plant Equipment									
1621		P		DGP	-	-	-	-	-		
1622		P		SG	-	-	-	-	-		
1623					-	-	-	-	-		
1624					-	-	-	-	-		
1625	323	Turbogenerator Units									
1626		P		DGP	-	-	-	-	-		
1627		P		SG	-	-	-	-	-		
1628					-	-	-	-	-		
1629					-	-	-	-	-		
1630	324	Land and Land Rights									
1631		P		DGP	-	-	-	-	-		
1632		P		SG	-	-	-	-	-		
1633					-	-	-	-	-		
1634					-	-	-	-	-		
1635	325	Misc. Power Plant Equipment									
1636		P		DGP	-	-	-	-	-		
1637		P		SG	-	-	-	-	-		
1638					-	-	-	-	-		
1639					-	-	-	-	-		
1640					-	-	-	-	-		
1641	NP	Unclassified Nuclear Plant - Acct 300									
1642		P		SG	-	-	-	-	-		
1643					-	-	-	-	-		
1644					-	-	-	-	-		
1645					-	-	-	-	-		
1646	<b>Total Nuclear Production Plant</b>										
1647					-	-	-	-	-		
1648					-	-	-	-	-		
1649					-	-	-	-	-		
1650	Summary of Nuclear Production Plant by Factor										
1651		DGP			-	-	-	-	-		
1652		DGU			-	-	-	-	-		
1653		SG			-	-	-	-	-		
1654					-	-	-	-	-		
1655	Total Nuclear Plant by Factor										
1656					-	-	-	-	-		
1657	330	Land and Land Rights									
1658		P		DGP	-	-	-	-	-		
1659		P		DGU	-	-	-	-	-		
1660		P		CAGW	25,372,749	19,515,479	5,857,270	(630)	5,856,640		
1661		P		CAGE	5,952,224	5,952,224	-	-	-		
1662		P		CAGW	-	-	-	-	-		
1663		P		CAGE	-	-	-	-	-		
1664					-	-	-	-	-		
1665					-	-	-	-	-		
1666	331	Structures and Improvements									
1667		P		DGP	-	-	-	-	-		
1668		P		DGU	-	-	-	-	-		
1669		P		CAGW	171,445,567	131,867,554	39,578,013	1,232,804	40,810,817		
1670		P		CAGE	15,109,476	15,109,476	-	-	-		
1671		P		CAGW	-	-	-	-	-		
1672		P		CAGE	-	-	-	-	-		
1673					-	-	-	-	-		
1674					-	-	-	-	-		
					B8	186,555,042	146,977,029	39,578,013	1,232,804	40,810,817	



DECEMBER 2013 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1755	341	Structures and Improvements							
1756		P	SG		-	-	-	-	-
1757		P	DGU		-	-	-	-	-
1758		P	CAGW		57,107,502	43,924,300	13,183,201	70,102	13,253,304
1759		P	CAGE		107,543,110	107,543,110	-	-	-
1760		P	CAGE		-	-	-	-	-
1761				B8	164,650,612	151,467,410	13,183,201	70,102	13,253,304
1762									
1763	342	Fuel Holders, Producers & Accessories							
1764		P	SG		-	-	-	-	-
1765		P	DGU		-	-	-	-	-
1766		P	CAGW		1,622,667	1,248,076	374,591	-	374,591
1767		P	CAGE		9,158,637	9,158,637	-	-	-
1768		P	CAGE		-	-	-	-	-
1769				B8	10,781,304	10,406,713	374,591	-	374,591
1770									
1771	343	Prime Movers							
1772		P	S		-	-	-	-	-
1773		P	DGU		-	-	-	-	-
1774		P	SG		-	-	-	-	-
1775		P	CAGW		945,432,827	727,180,740	218,252,087	2,260,663	220,512,750
1776		P	CAGE		1,586,942,771	1,586,942,771	-	-	-
1777		P	CAGE		-	-	-	-	-
1778				B8	2,532,375,597	2,314,123,510	218,252,087	2,260,663	220,512,750
1779									
1780	344	Generators							
1781		P	S		-	-	-	-	-
1782		P	DGU		-	-	-	-	-
1783		P	SG		-	-	-	-	-
1784		P	CAGW		138,805,022	106,762,042	32,042,981	(2,001,970)	30,041,011
1785		P	CAGE		198,625,119	198,625,119	-	-	-
1786		P	CAGE		-	-	-	-	-
1787				B8	337,430,141	305,387,160	32,042,981	(2,001,970)	30,041,011
1788									
1789	345	Accessory Electric Plant							
1790		P	SG		-	-	-	-	-
1791		P	DGU		-	-	-	-	-
1792		P	CAGW		87,007,305	66,921,769	20,085,537	66,496	20,152,033
1793		P	CAGE		162,373,518	162,373,518	-	-	-
1794		P	CAGE		-	-	-	-	-
1795				B8	249,380,824	229,295,287	20,085,537	66,496	20,152,033
1796									
1797									
1798									
1799	346	Misc. Power Plant Equipment							
1800		P	SG		-	-	-	-	-
1801		P	DGU		-	-	-	-	-
1802		P	CAGW		4,129,459	3,176,178	953,281	(23,334)	929,947
1803		P	CAGE		8,086,592	8,086,592	-	-	-
1804				B8	12,216,051	11,262,770	953,281	(23,334)	929,947
1805									
1806	347	Other Production ARO							
1807		P	S		-	-	-	-	-
1808					-	-	-	-	-
1809					-	-	-	-	-
1810	OP	Unclassified Other Prod Plant-Acct 300							
1811		P	S		-	-	-	-	-
1812		P	SG		(135)	(125)	(11)	(246)	(257)
1813		P	CAGW		-	-	-	-	-
1814		P	CAGE		25,833	25,833	-	-	-
1815					25,698	25,709	(11)	(246)	(257)
1816									
1817				B8	3,335,956,454	3,050,414,709	285,541,746	371,711	285,913,457
1818									
1819									
1820		S			74,986	74,986	-	-	-
1821		DGU			-	-	-	-	-
1822		SG			(135)	(125)	(11)	(246)	(257)
1823		CAGW			1,236,920,817	951,379,061	285,541,756	371,957	285,913,713
1824		CAGE			2,098,960,786	2,098,960,786	-	-	-
1825		SSGCT			-	-	-	-	-
1826				B8	3,335,956,454	3,050,414,709	285,541,746	371,711	285,913,457
1827									
1828									
1829	103	Experimental Plant							
1830		P	DGP		-	-	-	-	-
1831					-	-	-	-	-
1832					-	-	-	-	-
1833				B8	10,922,449,975	10,161,463,037	760,986,937	666,818	761,653,755













DECEMBER 2013 West Control Area										
AMA										
FERC	BUS	WCA				UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2203	Summary of General Plant by Factor									
2204	S				566,285,595	520,119,684	46,165,911	(937)	46,164,975	
2205	JBG				19,615,373	15,112,882	4,502,491	95,949	4,598,440	
2206	JBE				1,277	989	289	69,500,506	69,500,794	
2207	SG				138,684	127,720	10,964	-	10,964	
2208	SO				259,604,545	241,811,417	17,793,128	1,079,047	18,872,176	
2209	SE				-	-	-	-	-	
2210	CN				23,492,030	21,867,003	1,625,028	(40,017)	1,585,011	
2211	DEU				-	-	-	-	-	
2212	CAGW				55,000,962	42,304,053	12,696,909	1,015,418	13,712,327	
2213	CAGE				194,753,831	194,753,831	-	-	-	
2214	CAEW				-	-	-	-	-	
2215	CAEE				301,027,178	301,027,178	-	-	-	
2216	SSGCT				-	-	-	-	-	
2217	SSGCH				-	-	-	-	-	
2218	Less Capital Leases					(42,633,178)	(41,470,936)	(1,162,242)	-	(1,162,242)
2219	Total General Plant by Factor					1,377,286,299	1,295,653,821	81,632,478	71,649,966	153,282,445
2220	301	Organization								
2221		I-SITUS	S		-	-	-	-	-	
2222		PTD	SO		-	-	-	-	-	
2223		I-SG	CAGW		-	-	-	-	-	
2224		I-SG	CAGE		-	-	-	-	-	
2225		I-SG	SG		-	-	-	-	-	
2226					-	-	-	-	-	
2227	302	Franchise & Consent								
2228		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-	
2229		I-SG	SG		-	-	-	-	-	
2230		I-SG	CAGW		-	-	-	-	-	
2231		I-SG	CAGE		-	-	-	-	-	
2232		I-SG	CAGW		-	-	-	-	-	
2233		I-SG	CAGE		179,523,710	138,080,867	41,442,843	709	41,443,552	
2234		I-DGP	DGP		14,386,054	14,386,054	-	-	-	
2235		I-DGU	DGU		-	-	-	-	-	
2236					-	-	-	-	-	
2237					-	-	-	-	-	
2238	303	Miscellaneous Intangible Plant								
2239		I-SITUS	S		13,788,102	12,283,447	1,504,655	3,393	1,508,049	
2240		I-SG	SG		1,581,458	1,456,432	125,026	(13)	125,013	
2241		PTD	SO		359,480,215	334,841,673	24,638,542	(111,286)	24,527,256	
2242		P	SE		-	-	-	-	-	
2243		CUST	CN		123,570,796	115,022,962	8,547,834	60,287	8,608,121	
2244		I-SG	CAGW		77,347,614	59,492,005	17,855,608	466,732	18,322,340	
2245		I-SG	CAGE		68,936,168	68,936,168	-	-	-	
2246		P	JBG		38,851	29,933	8,918	-	8,918	
2247		P	CAEW		-	-	-	-	-	
2248		P	CAEE		3,679,668	3,679,668	-	-	-	
2249		I-SG	CAGE		-	-	-	-	-	
2250		I-SG	CAGE		-	-	-	-	-	
2251					-	-	-	-	-	
2252	303	Less Non-Utility Plant								
2253		I-SITUS	S		-	-	-	-	-	
2254					-	-	-	-	-	
2255	IP	Unclassified Intangible Plant - Acct 300								
2256		I-SITUS	S		-	-	-	-	-	
2257		I-SG	SG		-	-	-	-	-	
2258		I-DGU	DGU		-	-	-	-	-	
2259		PTD	SO		(105,010)	(97,813)	(7,197)	7,197	-	
2260					(105,010)	(97,813)	(7,197)	7,197	-	
2261					-	-	-	-	-	
2262		<b>TOTAL INTANGIBLE PLANT</b>			<b>811,146,409</b>	<b>717,030,181</b>	<b>94,116,229</b>	<b>427,020</b>	<b>94,543,248</b>	
2263										
2264	Summary of Intangible Plant by Factor									
2265		S			(17,293,113)	(18,797,768)	1,504,655	3,393	1,508,049	
2266		JBG			38,851	29,933	8,918	-	8,918	
2267		JBE			-	-	-	-	-	
2268		SG			1,581,458	1,456,432	125,026	(13)	125,013	
2269		SO			359,375,205	334,743,860	24,631,345	(104,089)	24,527,256	
2270		CN			123,570,796	115,022,962	8,547,834	60,287	8,608,121	
2271		CAGW			256,871,323	197,572,872	59,298,451	467,441	59,765,892	
2272		CAGE			83,322,222	83,322,222	-	-	-	
2273		CAEW			-	-	-	-	-	
2274		CAEE			3,679,668	3,679,668	-	-	-	
2275		SSGCT			-	-	-	-	-	
2276		SSGCH			-	-	-	-	-	
2277		SE			-	-	-	-	-	
2278					-	-	-	-	-	
2279		Total Intangible Plant by Factor			811,146,409	717,030,181	94,116,229	427,020	94,543,248	
2280	Summary of Unclassified Plant (Account 106)									
2281		DP			15,803,466	14,548,525	1,254,941	840,019	2,094,960	
2282		DS0			-	-	-	-	-	
2283		GP			4,814,072	4,484,119	329,953	28,207	358,161	
2284		HP			-	-	-	-	-	
2285		NP			-	-	-	-	-	
2286		OP			25,698	25,709	(11)	(246)	(257)	
2287		TP			135,972,639	135,003,099	969,540	1,644,273	2,613,813	
2288		TS0			-	-	-	-	-	
2289		IP			(105,010)	(97,813)	(7,197)	7,197	-	
2290		MP			-	-	-	-	-	
2291		SP			249,476	140,168	109,308	296,474	405,782	
2292		Total Unclassified Plant by Factor			156,760,341	154,103,807	2,656,534	2,815,924	5,472,459	
2293		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>			<b>24,044,326,862</b>	<b>22,396,344,201</b>	<b>1,647,982,661</b>	<b>103,630,541</b>	<b>1,751,613,202</b>	





DECEMBER 2013 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2435	165	Prepayments								
2436		DMSC	S		9,115,783	9,115,783	-	-	-	
2437		GP	GPS		4,703,258	4,380,900	322,358	(322,358)	0	
2438		PT	SG		1,711,837	1,576,504	135,333	(135,333)	-	
2439		PT	CAGW		871,363	670,210	201,153	(201,153)	(0)	
2440		PT	CAGE		451,530	451,530	-	-	-	
2441		P	CAEW		4,055	3,133	922	(922)	-	
2442		P	CAEE		3,448,227	3,448,227	-	-	-	
2443		P	SE		-	-	-	-	-	
2444		PTD	SO		15,808,611	14,725,099	1,083,512	(1,083,512)	(0)	
2445		<b>Total Prepayments</b>		B15	<b>36,114,665</b>	<b>34,371,386</b>	<b>1,743,279</b>	<b>(1,743,279)</b>	<b>(0)</b>	
2446										
2447	182M	Misc Regulatory Assets								
2448		P	S		218,018,515	210,906,664	7,111,851	783,938	7,895,789	
2449		DEFSG	SG		-	-	-	-	-	
2450		P	CAGE		-	-	-	-	-	
2451		P	CAGE		4,583,236	4,583,236	-	-	-	
2452		P	CAGW		-	-	-	10,295	10,295	
2453		DEFSG	JBG		-	-	-	-	-	
2454		P	SE		10,608,209	9,805,189	803,019	(803,019)	-	
2455		P	CAEW		-	-	-	-	-	
2456		P	CAEE		(10,608,209)	(10,608,209)	-	-	-	
2457		T	SO		12,931,800	12,045,462	886,337	(866,248)	20,089	
2458				B11	<b>235,533,550</b>	<b>226,732,343</b>	<b>8,801,207</b>	<b>(875,034)</b>	<b>7,926,173</b>	
2459										
2460	186M	Misc Deferred Debits								
2461		LABOR	S		16,919,224	16,919,224	-	-	-	
2462		P	CAEW		-	-	-	-	-	
2463		P	CAEE		-	-	-	-	-	
2464		P	SG		17,229,599	15,867,473	1,362,125	(1,362,125)	(0)	
2465		LABOR	SO		146,720	136,664	10,056	(10,056)	0	
2466		P	SE		-	-	-	-	-	
2467		P	CAGW		15,261,705	11,738,558	3,523,147	(3,523,147)	-	
2468		DEFSG	CAGE		23,095,834	23,095,834	-	-	-	
2469		P	CAEW		-	-	-	-	-	
2470		P	CAEE		15,144,522	15,144,522	-	-	-	
2471		P	JBE		-	-	-	98,976	98,976	
2472		GP	EXCTAX		-	-	-	-	-	
2473		<b>Total Misc. Deferred Debits</b>		B11	<b>87,797,604</b>	<b>82,902,276</b>	<b>4,895,328</b>	<b>(4,796,352)</b>	<b>98,976</b>	
2474										
2475		Working Capital								
2476	CWC	Cash Working Capital								
2477		CWC	S		-	-	-	31,018,483	31,018,483	
2478		CWC	SO		-	-	-	-	-	
2479		CWC	SE		-	-	-	-	-	
2480				B14	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,018,483</b>	<b>31,018,483</b>	
2481										
2482	OWC	Other Work. Cap.								
2483	131	Cash	GP		-	-	-	-	-	
2484	135	Working Funds	GP		-	-	-	-	-	
2485	141	Other A/R	GP		-	-	-	-	-	
2486	143	Other A/R	PTD		42,209,225	39,316,231	2,892,993	(2,892,993)	-	
2487	232	A/P	PTD		0	0	0	-	0	
2488	232	A/P	P		(6,628,149)	(6,173,860)	(454,289)	454,289	-	
2489	232	A/P	P		(2,354,376)	(2,354,376)	-	-	-	
2490	232	A/P	T		(77,171)	(77,171)	-	-	-	
2491	232	A/P	P		(63,788)	(63,788)	-	-	-	
2492	2533	Other Misc. Df. Crd	P		-	-	-	-	-	
2493	2533	Other Misc. Df. Crd	P		-	-	-	-	-	
2494	2533	Other Misc. Df. Crd	P		(5,847,337)	(5,847,337)	-	-	-	
2495	230	Asset Retir. Oblig.	P		-	-	-	-	-	
2496	230	Asset Retir. Oblig.	P		-	-	-	-	-	
2497	230	Asset Retir. Oblig.	P		(6,288,130)	(6,288,130)	-	-	-	
2498	230	Asset Retir. Oblig.	P		-	-	-	-	-	
2499	254105	ARO Reg Liability	P		-	-	-	-	-	
2500	254105	ARO Reg Liability	P		-	-	-	-	-	
2501	254105	ARO Reg Liability	P		(19,803)	(19,803)	-	-	-	
2502	254105	ARO Reg Liability	P		(993,714)	(993,714)	-	-	-	
2503	2533	Cholla Reclamation	P		-	-	-	-	-	
2504				B14	<b>19,936,757</b>	<b>17,498,053</b>	<b>2,438,704</b>	<b>(2,438,704)</b>	<b>0</b>	
2505										
2506		<b>Total Working Capital</b>			<b>19,936,757</b>	<b>17,498,053</b>	<b>2,438,704</b>	<b>28,579,779</b>	<b>31,018,483</b>	







DECEMBER 2013 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT		FUNC	FACTOR					ADJUSTMENT		
2733	108363	Storage Battery Equipment								
2734		DPW	S		-	-	-	-	-	
2735				B17	-	-	-	-	-	
2736										
2737	108364	Poles, Towers & Fixtures								
2738		DPW	S		(594,799,166)	(541,684,442)	(53,114,724)	(1,767,221)	(54,881,945)	
2739				B17	(594,799,166)	(541,684,442)	(53,114,724)	(1,767,221)	(54,881,945)	
2740										
2741	108365	Overhead Conductors								
2742		DPW	S		(319,686,591)	(289,145,520)	(30,541,071)	2,012,128	(28,528,943)	
2743				B17	(319,686,591)	(289,145,520)	(30,541,071)	2,012,128	(28,528,943)	
2744										
2745	108366	Underground Conduit								
2746		DPW	S		(136,124,156)	(124,608,372)	(11,515,783)	2,799,763	(8,716,020)	
2747				B17	(136,124,156)	(124,608,372)	(11,515,783)	2,799,763	(8,716,020)	
2748										
2749	108367	Underground Conductors								
2750		DPW	S		(311,987,142)	(301,823,473)	(10,163,669)	(30,739)	(10,194,409)	
2751				B17	(311,987,142)	(301,823,473)	(10,163,669)	(30,739)	(10,194,409)	
2752										
2753	108368	Line Transformers								
2754		DPW	S		(409,045,783)	(362,188,933)	(46,856,850)	(3,083,904)	(49,940,754)	
2755				B17	(409,045,783)	(362,188,933)	(46,856,850)	(3,083,904)	(49,940,754)	
2756										
2757	108369	Services								
2758		DPW	S		(200,629,122)	(180,881,375)	(19,747,747)	(2,050,474)	(21,798,221)	
2759				B17	(200,629,122)	(180,881,375)	(19,747,747)	(2,050,474)	(21,798,221)	
2760										
2761	108370	Meters								
2762		DPW	S		(73,995,610)	(71,727,615)	(2,267,995)	(509,360)	(2,777,356)	
2763				B17	(73,995,610)	(71,727,615)	(2,267,995)	(509,360)	(2,777,356)	
2764										
2765										
2766										
2767	108371	Installations on Customers' Premises								
2768		DPW	S		(7,696,192)	(7,405,092)	(291,099)	(67,084)	(358,184)	
2769				B17	(7,696,192)	(7,405,092)	(291,099)	(67,084)	(358,184)	
2770										
2771	108372	Leased Property								
2772		DPW	S		-	-	-	-	-	
2773				B17	-	-	-	-	-	
2774										
2775	108373	Street Lights								
2776		DPW	S		(27,762,613)	(25,480,628)	(2,281,985)	426,187	(1,855,798)	
2777				B17	(27,762,613)	(25,480,628)	(2,281,985)	426,187	(1,855,798)	
2778										
2779	108D00	Unclassified Dist Plant - Acct 300								
2780		DPW	S		-	-	-	-	-	
2781					-	-	-	-	-	
2782										
2783	108DS	Unclassified Dist Sub Plant - Acct 300								
2784		DPW	S		-	-	-	-	-	
2785					-	-	-	-	-	
2786										
2787	108DP	Unclassified Dist Sub Plant - Acct 300								
2788		DPW	S		4,512,239	4,378,016	134,223	60,332	194,555	
2789					4,512,239	4,378,016	134,223	60,332	194,555	
2790										
2791										
2792				B17	(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,349,500)	(198,095,114)	
2793										
2794		Summary of Distribution Plant Depr by Factor								
2795		S			(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,349,500)	(198,095,114)	
2796										
2797		Total Distribution Depreciation by Factor		B17	(2,330,903,923)	(2,137,158,309)	(193,745,614)	(4,349,500)	(198,095,114)	



DECEMBER 2013 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2798	108GP	General Plant Accumulated Depr								
2799		G-SITUS	S		(179,093,541)	(159,246,150)	(19,847,392)	(680,114)	(20,527,506)	
2800		G-DGP	DGP		-	-	-	-	-	
2801		G-DGU	DGU		-	-	-	-	-	
2802		G-SG	SG		-	-	-	(7)	(7)	
2803		CUST	CN		(7,952,658)	(7,402,545)	(550,114)	3,421	(546,693)	
2804		PTD	SO		(85,579,375)	(79,713,820)	(5,865,555)	6,135	(5,859,420)	
2805		P	SE		-	-	-	-	-	
2806		G-SG	CAGW		(18,107,627)	(13,927,502)	(4,180,125)	(1,610)	(4,181,735)	
2807		G-SG	CAGE		(52,038,679)	(52,038,679)	-	-	-	
2808		P	JBG		(5,125,631)	(3,949,099)	(1,176,531)	8,325	(1,168,206)	
2809		P	CAEW		-	-	-	-	-	
2810		P	CAEE		(321,645)	(321,645)	-	-	-	
2811		G-SG	CAGE		-	-	-	-	-	
2812		G-SG	CAGE		-	-	-	-	-	
2813				B17	(348,219,156)	(316,599,439)	(31,619,717)	(663,849)	(32,283,566)	
2814										
2815										
2816	108MP	Mining Plant Accumulated Depr.								
2817		P	S		-	-	-	-	-	
2818		P	CAEW		-	-	-	-	-	
2819		P	CAEE		(167,796,146)	(167,796,146)	-	-	-	
2820		P	JBE		-	-	-	(39,255,599)	(39,255,599)	
2821				B17	(167,796,146)	(167,796,146)	-	(39,255,599)	(39,255,599)	
2822	108MP	Less Centralia Situs Depreciation								
2823		P	S		-	-	-	-	-	
2824				B17	(167,796,146)	(167,796,146)	-	(39,255,599)	(39,255,599)	
2825										
2826	1081390	Accum Depr - Capital Lease								
2827		PTD	SO		-	-	-	-	-	
2828					-	-	-	-	-	
2829					-	-	-	-	-	
2830		Remove Capital Leases								
2831					-	-	-	-	-	
2832					-	-	-	-	-	
2833	1081399	Accum Depr - Capital Lease								
2834		P	S		-	-	-	-	-	
2835		P	SE		-	-	-	-	-	
2836					-	-	-	-	-	
2837					-	-	-	-	-	
2838		Remove Capital Leases								
2839					-	-	-	-	-	
2840					-	-	-	-	-	
2841					-	-	-	-	-	
2842		<b>TOTAL GENERAL PLANT ACCUM DEPR</b>			B17	<b>(516,015,302)</b>	<b>(484,395,585)</b>	<b>(31,619,717)</b>	<b>(39,919,448)</b>	<b>(71,539,165)</b>
2843										
2844										
2845										
2846		Summary of General Depreciation by Factor								
2847		S			(179,093,541)	(159,246,150)	(19,847,392)	(680,114)	(20,527,506)	
2848		DGP			-	-	-	-	-	
2849		DGU			-	-	-	-	-	
2850		SE			-	-	-	-	-	
2851		SO			(85,579,375)	(79,713,820)	(5,865,555)	6,135	(5,859,420)	
2852		CN			(7,952,658)	(7,402,545)	(550,114)	3,421	(546,693)	
2853		SG			-	-	-	(7)	(7)	
2854		DEU			-	-	-	-	-	
2855		CAGW			(18,107,627)	(13,927,502)	(4,180,125)	(1,610)	(4,181,735)	
2856		CAGE			(52,038,679)	(52,038,679)	-	-	-	
2857		CAEW			-	-	-	-	-	
2858		CAEE			(168,117,791)	(168,117,791)	-	-	-	
2859		SSGCT			-	-	-	-	-	
2860		JBG			(5,125,631)	(3,949,099)	(1,176,531)	8,325	(1,168,206)	
2861		Remove Capital Leases								
2862				B17	(516,015,302)	(484,395,585)	(31,619,717)	(663,849)	(32,283,566)	
2863										
2864										
2865		<b>TOTAL ACCUM DEPR - PLANT IN SERV</b>			B17	<b>(7,586,608,274)</b>	<b>(6,977,067,611)</b>	<b>(609,540,662)</b>	<b>(29,239,588)</b>	<b>(638,780,250)</b>
2866	111SP	Accum Prov for Amort-Steam								
2867		P	CAGW		-	-	-	-	-	
2868		P	CAGW		-	-	-	-	-	
2869		P	CAGE		-	-	-	-	-	
2870		P	SG		-	-	-	-	-	
2871					-	-	-	-	-	
2872					-	-	-	-	-	
2873					-	-	-	-	-	

DECEMBER 2013 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2874	111GP	Accum Prov for Amort-General							
2875		G-SITUS	S		(10,079,156)	(8,832,671)	(1,246,485)	(38,827)	(1,285,312)
2876		CUST	CN		(3,124,068)	(2,907,965)	(216,103)	-	(216,103)
2877		I-SG	SG		-	-	-	-	-
2878		PTD	SO		(12,569,650)	(11,708,134)	(861,516)	-	(861,516)
2879		I-SG	CAGW		(23,670)	(18,206)	(5,464)	-	(5,464)
2880		I-SG	CAGE		-	-	-	-	-
2881		P	CAEW		-	-	-	-	-
2882		P	CAEE		-	-	-	-	-
2883		P	SE		-	-	-	-	-
2884				B18	(25,796,544)	(23,466,977)	(2,329,567)	(38,827)	(2,368,395)
2885									
2886									
2887	111HP	Accum Prov for Amort-Hydro							
2888		P	DGP		-	-	-	-	-
2889		P	DGU		-	-	-	-	-
2890		P	SG		-	-	-	-	-
2891		P	CAGW		(747,929)	(575,271)	(172,659)	-	(172,659)
2892		P	CAGE		-	-	-	-	-
2893		P	CAGE		-	-	-	-	-
2894				B18	(747,929)	(575,271)	(172,659)	-	(172,659)
2895									
2896									
2897	111IP	Accum Prov for Amort-Intangible Plant							
2898		I-SITUS	S		7,359,596	7,359,596	-	-	-
2899		I-DGP	DGP		-	-	-	-	-
2900		I-DGU	DGU		-	-	-	-	-
2901		P	CAEW		-	-	-	-	-
2902		P	CAEE		(2,110,285)	(2,110,285)	-	-	-
2903		P	SE		-	-	-	-	-
2904		I-SG	SG		(15,731,562)	(14,487,868)	(1,243,694)	-	(1,243,694)
2905		I-SG	CAGW		-	-	-	-	-
2906		I-SG	CAGE		-	-	-	-	-
2907		CUST	CN		(109,355,585)	(101,791,068)	(7,564,517)	-	(7,564,517)
2908		P	CAGE		-	-	-	-	-
2909		P	CAGE		-	-	-	-	-
2910		I-SG	CAGW		(70,497,482)	(54,223,219)	(16,274,263)	-	(16,274,263)
2911		I-SG	CAGE		(18,718,439)	(18,718,439)	-	-	-
2912		PTD	JBG		(11,579)	(8,921)	(2,658)	-	(2,658)
2913		PTD	SO		(272,003,898)	(253,360,926)	(18,642,972)	-	(18,642,972)
2914				B18	(481,069,235)	(437,341,131)	(43,728,104)	-	(43,728,104)
2915	111IP	Less Non-Utility Plant							
2916		NUTIL	OTH		-	-	-	-	-
2917				B18	(481,069,235)	(437,341,131)	(43,728,104)	-	(43,728,104)
2918									
2919	111390	Accum Amtr - Capital Lease							
2920		G-SITUS	S		178,986	178,986	-	-	-
2921		G-SITUS	SG		910,304	838,338	71,966	-	71,966
2922		P	CAGE		(218,515)	(218,515)	-	-	-
2923		PTD	CAGW		(9,526)	(7,327)	(2,199)	598,688	596,489
2924		PTD	SO		8,702,866	8,106,377	596,489	-	596,489
2925					9,564,115	8,897,859	666,256	598,688	1,264,944
2926									
2927		Remove Capital Lease Amtr							
2928					(9,564,115)	(8,897,859)	(666,256)	(598,688)	(1,264,944)
2929									
2930				B18	(507,613,708)	(461,383,378)	(46,230,330)	(38,827)	(46,269,157)
2931									
2932									
2933									
2934		Summary of Amortization by Factor							
2935		S			(2,540,574)	(1,294,090)	(1,246,485)	(38,827)	(1,285,312)
2936		DGP			-	-	-	-	-
2937		DGU			-	-	-	-	-
2938		SE			-	-	-	-	-
2939		SO			(275,870,682)	(256,962,684)	(18,907,999)	-	(18,907,999)
2940		CN			(112,479,653)	(104,699,033)	(7,780,620)	-	(7,780,620)
2941		SSGCT			-	-	-	-	-
2942		JBG			(11,579)	(8,921)	(2,658)	-	(2,658)
2943		CAGW			(71,278,608)	(54,824,023)	(16,454,585)	598,688	(15,855,897)
2944		CAGE			(18,936,954)	(18,936,954)	-	-	-
2945		CAEW			-	-	-	-	-
2946		CAEE			(2,110,285)	(2,110,285)	-	-	-
2947		SG			(14,821,258)	(13,649,530)	(1,171,728)	-	(1,171,728)
2948		Less Capital Lease							
2949				B18	(507,613,708)	(461,383,378)	(46,230,330)	(58,827)	(46,269,157)



	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	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(2,018,245)	-	-	-	-	(2,253,339)	235,094
6 Total Operating Revenues	1,887,234	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	235,094
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(112,130)	-	-	-	-	-	(112,130)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(112,130)	-	-	-	-	-	(112,130)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	699,097	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	295,256	-	-	-	295,256	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(776,049)	-	-	-	(776,049)	-	-
28 Total Operating Expenses:	106,174	(1,992,466)	(2,599,655)	5,959,039	(481,473)	(788,669)	9,399
29							
30 Operating Rev For Return:	1,781,059	(3,700,295)	(4,827,930)	11,066,786	481,473	(1,464,670)	225,695
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	152,821	-	-	-	152,821	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	-	-	-	(402,746)	-	-
54							
55 Total Deductions:	(249,925)	-	-	-	(249,925)	-	-
56							
57 Total Rate Base:	(249,925)	-	-	-	(249,925)	-	-
58							
59							
60 Estimated ROE impact	0.434%	-0.895%	-1.168%	2.677%	0.120%	-0.354%	0.055%
61 Estimated Price Change	(2,905,058)	5,972,552	7,792,640	(17,862,620)	(807,429)	2,364,088	(364,289)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,775,412	(5,692,761)	(7,427,584)	17,025,825	776,049	(2,253,339)	347,223
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	58	-	-	-	58	-	-
71 Schedule "M" Deductions	778,052	-	-	-	778,052	-	-
72 Income Before Tax	1,997,419	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,997,419	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)	347,223
77							
78 Federal Income Taxes	699,097	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)	121,528

	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	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(2,467,262)	-	-	-	-	(2,253,339)	(213,923)
6 Total Operating Revenues	1,438,217	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	(213,923)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(112,130)	-	-	-	-	-	(112,130)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(112,130)	-	-	-	-	-	(112,130)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	542,621	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(35,628)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	430,492	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(147,757)
29							
30 Operating Rev For Return:	1,007,725	(3,700,295)	(4,827,930)	11,066,786	-	(1,464,670)	(66,166)
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	0.244%	-0.895%	-1.168%	2.677%	0.000%	-0.354%	-0.016%
61 Estimated Price Change	(1,626,544)	5,972,552	7,792,640	(17,862,620)	-	2,364,088	106,797
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,550,346	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	(101,794)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,550,346	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	(101,794)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,550,346	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)	(101,794)
77							
78 Federal Income Taxes	542,621	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)	(35,628)

	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	449,017	-	-	-	-	-	449,017
6 Total Operating Revenues	449,017	-	-	-	-	-	449,017
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	156,475	-	-	-	(681)	-	157,156
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	295,256	-	-	-	295,256	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(776,049)	-	-	-	(776,049)	-	-
28 Total Operating Expenses:	(324,317)	-	-	-	(481,473)	-	157,156
29							
30 Operating Rev For Return:	773,334	-	-	-	481,473	-	291,861
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	152,821	-	-	-	152,821	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	-	-	-	(402,746)	-	-
54							
55 Total Deductions:	(249,925)	-	-	-	(249,925)	-	-
56							
57 Total Rate Base:	(249,925)	-	-	-	(249,925)	-	-
58							
59							
60 Estimated ROE impact	0.185%	0.000%	0.000%	0.000%	0.117%	0.000%	0.068%
61 Estimated Price Change	(1,278,515)	-	-	-	(807,429)	-	(471,086)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,225,066	-	-	-	776,049	-	449,017
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	58	-	-	-	58	-	-
71 Schedule "M" Deductions	778,052	-	-	-	778,052	-	-
72 Income Before Tax	447,072	-	-	-	(1,945)	-	449,017
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	447,072	-	-	-	(1,945)	-	449,017
77							
78 Federal Income Taxes	156,475	-	-	-	(681)	-	157,156

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(3,644,018)	WA	Situs	(3,644,018)	3.1.1
Commercial	442	RES	(1,236,605)	WA	Situs	(1,236,605)	3.1.1
Industrial <sup>1</sup>	442	RES	(812,138)	WA	Situs	(812,138)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(5,692,761)</u>			<u>(5,692,761)</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This restating adjustment normalizes residential revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature 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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(3,295,454)	WA	Situs	(3,295,454)	3.1.1
Commercial	442	RES	(2,623,432)	WA	Situs	(2,623,432)	3.1.1
Industrial <sup>1</sup>	442	RES	(1,528,200)	WA	Situs	(1,528,200)	3.1.1
Public Street & Highway	444	RES	19,502	WA	Situs	19,502	3.1.1
			<u>(7,427,584)</u>			<u>(7,427,584)</u>	

<sup>1</sup>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 2013 are normalized by removing Schedule 191 (System Benefits Charge) -\$11,140,249, SMUD -\$310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period -\$169,064 and tolerance adjustment -\$8,153.



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	7,595,104	WA	Situs	7,595,104	3.1.1
Commercial	442	RES	6,067,369	WA	Situs	6,067,369	3.1.1
Industrial <sup>1</sup>	442	RES	3,363,359	WA	Situs	3,363,359	3.1.1
Public St. & Hwy	444	RES	(8)	WA	Situs	(8)	3.1.1
			<u>17,025,825</u>			<u>17,025,825</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This restating adjustment annualizes the \$17 million rate increase ordered in rate case Docket No. UE-130043, effective December 11, 2013.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs <sup>2</sup>	Revenues in Tab 2	Normalizing Adjustments <sup>1</sup>	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Price Change	Total Annualized Adjustments	Total Washington Revenue
Residential	\$134,480,730	\$5,924,530	\$140,405,260	(\$3,295,454)	(\$3,644,018)	(\$6,939,472)	\$133,465,788	\$7,595,104	\$7,595,104	\$141,060,893
Commercial	\$114,230,629	\$468,916	\$114,699,546	(\$2,623,432)	(\$1,236,605)	(\$3,860,037)	\$110,839,509	\$6,067,369	\$6,067,369	\$116,906,878
Industrial	\$48,088,590	\$20,381	\$48,108,971	(\$1,198,978)	\$0	(\$1,198,978)	\$46,909,993	\$2,672,679	\$2,672,679	\$49,582,672
Irrigation	\$12,823,929	\$528,244	\$13,352,172	(\$329,222)	(\$812,138)	(\$1,141,360)	\$12,210,812	\$690,680	\$690,680	\$12,901,492
Public St & Hwy	\$1,134,230	\$0	\$1,134,230	\$19,502	\$0	\$19,502	\$1,153,731	(\$8)	(\$8)	\$1,153,723
Total Washington	\$310,758,108	\$6,942,071	\$317,700,179	(\$7,427,584)	(\$5,692,761)	(\$13,120,346)	\$304,579,833	\$17,025,825	\$17,025,825	\$321,605,658
Source / Formula	305 Report		A + B		Customer Info. Services Table 3	D + E	C + E	Table 3	H	G + I

<sup>1</sup> Adjustments back out Schedule 191 (System Benefits Charge) -\$11,140,249, SMUD -\$310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period -\$169,064 and tolerance adjustment -\$8,153.

<sup>2</sup> Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues and BPA Residential Exchange Credits

	KWhs		
	A	B	C
	Total kWhs	Total Adjustments <sup>1</sup> kWhs	Total Adjusted KWhs
Residential	1,626,261,175	(45,379,056)	1,580,882,119
Commercial	1,503,695,878	(22,311,365)	1,481,384,513
Industrial	792,482,358	(2,411,070)	790,071,288
Irrigation	161,182,919	(12,649,552)	148,533,367
Public St & Hwy	9,065,642	224,504	9,290,146
Total Washington	4,092,687,972	(82,526,539)	4,010,161,433
Source / Formula	305 Report	Table 2	A + B

<sup>1</sup> Temperature normalization -79,391,667 kWh, and Out of Period -3,141,513 and tolerance adjustment 6,641.



PacificCorp  
Washington Results of Operations - December 2013  
Summary of Revenue Adjustments

	Average Customers	Average Customers	Unbilled Adjustment	Normalized Adjustments	Temporarily Adjustments	Total Adjustments	Adjusted kWhs	Booked Revenues	Reversing Adjustments	Annualized Adjustments	Total Adjustments	Adjusted Revenue
	Actual	Actual						\$	\$	\$	\$	\$
02OAL1015N	56	0	56	142,800	-2,383	0	4,378	\$18,974	\$137	\$0	\$137	\$10,011
Subtotal	56	0	56	142,800	-2,383	0	4,378	\$18,974	\$137	\$0	\$137	\$10,011
AGA	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chetells Deferral	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
BPA Balancing Acc	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
SMUD	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>668</b>	<b>-35</b>	<b>631</b>	<b>792,482,238</b>	<b>0</b>	<b>-2,411,070</b>	<b>790,071,268</b>	<b>\$48,098,960</b>	<b>-\$1,178,597</b>	<b>\$2,072,879</b>	<b>\$1,494,082</b>	<b>\$48,592,672</b>
<b>Irrigation</b>												
02AFSV0040	5,073	30	5,043	155,921,248	-204,809	-36,787	12,854,378	\$12,183,856	\$643,774	\$685,625	\$21,661	\$12,204,516
02AFSV045X	187	18	205	5,473,573	-2,181	17	-2,174	\$463,189	-\$18,643	\$25,248	\$8,603	\$481,773
Subtotal	5,260	-13	5,247	161,394,821	-212,000	-36,750	148,533,367	\$12,646,025	-\$660,417	\$690,860	\$30,264	\$12,696,289
AGA	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Irrigation Demand C	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chetells Deferral	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Centella Refund	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
BPA Balancing Acc	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
BPA Adjustment Ft	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>5,260</b>	<b>-13</b>	<b>5,247</b>	<b>161,394,821</b>	<b>0</b>	<b>-36,750</b>	<b>148,533,367</b>	<b>\$12,646,025</b>	<b>-\$613,117</b>	<b>\$690,860</b>	<b>\$77,563</b>	<b>\$12,801,492</b>
<b>Public Street &amp; Highway Lighting</b>												
02COSL0052	15	0	15	219,884	-21,520	-3	-21,523	\$37,773	-\$4,261	\$0	-\$4,261	\$33,512
02CUL055F	112	0	112	3,235,098	-338,731	225,547	1,121,883	\$232,145	-\$16,969	-\$0	-\$16,969	\$215,207
02CUL055M	105	0	105	1,152,002	-112,850	19	-112,831	\$81,827	-\$10,604	\$0	-\$10,604	\$71,022
02HPSV0051	160	3	163	3,526,557	-345,552	6,791	-339,861	\$697,460	-\$76,480	\$1	-\$76,479	\$620,981
02HPSV0057	42	-8	34	1,939,253	-189,147	-6,850	-196,997	\$241,434	-\$28,524	\$0	-\$28,524	\$212,910
02CFR0012	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Sub Total	434	-5	429	10,073,642	-1,008,000	224,504	-783,496	\$1,280,738	-\$137,088	-\$8	-\$137,106	\$1,143,632
AGA	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chetells Deferral	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Centella Refund	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>434</b>	<b>-5</b>	<b>429</b>	<b>10,073,642</b>	<b>0</b>	<b>224,504</b>	<b>9,290,146</b>	<b>\$1,143,230</b>	<b>-\$137,522</b>	<b>-\$8</b>	<b>-\$137,463</b>	<b>\$1,153,723</b>
<b>Total</b>	<b>132,773</b>	<b>101</b>	<b>132,776</b>	<b>4,092,987,272</b>	<b>0</b>	<b>-3,134,811</b>	<b>79,991,897</b>	<b>\$10,768,098</b>	<b>-\$5,178,275</b>	<b>\$7,025,835</b>	<b>\$10,847,550</b>	<b>\$27,686,888</b>

1. Temperature normalization  
2. Remove Schedule 99 (BPA), Schedule 101 (System Benefits Charge), SMUD, Revenue Accounting Adjustments, Chetells Deferral, DSM, Blue Sky, Out-of-Period and Tolerance Adjustment.

Residuals  
Washington Results of Operations - December 2013  
Summary of Revenue Adjustments

Residuals	Booked Revenue:			Restating			Annualized			Total		
	Unbilled Adjustment	Normalization	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Increase	Rate Change	Total Annualized Adj.	Restating and Annualized Adj.	Total Adjustments	Adjusted Revenue
02GNS00016	\$128,918,933	\$-337,238	\$-4,286,500	\$6,412,876	\$-3,706,336	\$128,789,325	0.00%	\$7,238,160	\$7,238,160	\$134,027,485	\$5,088,982	\$139,116,467
02RES000017	\$5,466,981	\$-11,315	\$-210,311	\$273,123	\$-118,870	\$5,407,299	0.00%	\$207,033	\$207,033	\$5,709,302	\$338,720	\$6,048,022
02RES000018	\$708,014	\$-432	\$-5,683	\$0,998	\$7,648	\$702,347	0.00%	\$9,840	\$9,840	\$213,187	\$6,173	\$219,360
02NET000019	\$38,022	\$-81	\$-1,123	\$1,795	\$0	\$36,813	0.00%	\$1,940	\$1,940	\$41,554	\$2,531	\$44,085
02NET000020	\$15,471	\$0	\$-4,951	\$5,672	\$0	\$11,111	0.00%	\$116,982	\$116,982	\$116,982	\$1,111	\$118,093
02GNS00024	\$1,638	\$-1,638	\$0	\$0	\$0	\$0	0.00%	\$38,431	\$38,431	\$38,431	\$0	\$38,431
Subtotal	\$135,530,327	\$-230,695	\$-5,020,354	\$6,732,154	\$-3,844,016	\$133,311,033	0.00%	\$7,595,104	\$7,595,104	\$140,906,137	\$5,236,201	\$146,142,338
02OALTOHR	\$152,183	\$-315	\$-2,000	\$4,323	\$0	\$153,171	0.00%	\$0	\$0	\$153,171	\$1,409	\$154,580
Subtotal	\$152,183	\$-315	\$-2,000	\$4,323	\$0	\$153,171	0.00%	\$0	\$0	\$153,171	\$1,409	\$154,589
AGA	\$763	\$0	\$0	\$0	\$0	\$763	0.00%	\$0	\$0	\$763	\$0	\$763
Chehalis Deferral	\$1,320,000	\$103,791	\$-1,482,468	\$167,917	\$-882,502	\$40,201,913	0.00%	\$2,451,639	\$2,451,639	\$42,653,552	\$485,798	\$43,139,350
Rev Adjustment	\$5,189,008	\$-389	\$-5,040	\$4	\$4	\$5,184,007	0.00%	\$7,408	\$7,408	\$5,191,415	\$1,963	\$5,193,378
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
DSM	\$4,039,763	\$-4,039,763	\$0	\$0	\$-4,039,763	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$44,670	\$-44,670	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
BPA Balancing Account	\$769,277	\$-769,277	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
SMUD	\$128,745	\$-128,745	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Unbilled Rev	\$281,000	\$0	\$0	\$0	\$281,000	\$0	0.00%	\$0	\$0	\$281,000	\$0	\$281,000
Total	\$134,460,730	\$-53,338,124	\$5,867,201	\$3,844,018	\$-1,014,842	\$133,495,788	0.00%	\$7,595,104	\$7,595,104	\$141,090,892	\$6,960,193	\$148,051,085
Comment												
02GNS00024	\$46,252,756	\$-103,791	\$-1,482,468	\$167,917	\$-882,502	\$46,201,913	0.00%	\$2,451,639	\$2,451,639	\$48,653,552	\$485,798	\$49,139,350
02GNS0024F	\$162,205	\$-389	\$-5,040	\$4	\$4	\$166,831	0.00%	\$7,408	\$7,408	\$174,239	\$1,963	\$176,202
02GNS024FP	\$12,853	\$282	\$-957	\$1,870	\$0	\$12,228	0.00%	\$3,888	\$3,888	\$17,116	\$4,592	\$21,708
Subtotal	\$46,532,865	\$-109,462	\$-1,488,474	\$169,791	\$-882,502	\$46,562,218	0.00%	\$2,462,855	\$2,462,855	\$49,025,153	\$492,289	\$49,517,442
02GNS00026	\$59,057,834	\$138,476	\$-1,08,078	\$271,516	\$-567,983	\$58,441,311	0.00%	\$3,014,171	\$3,014,171	\$61,455,482	\$272,150	\$61,727,632
Subtotal	\$59,057,834	\$138,476	\$-1,08,078	\$271,516	\$-567,983	\$58,441,311	0.00%	\$3,014,171	\$3,014,171	\$61,455,482	\$272,150	\$61,727,632
02LGSV048T	\$11,404,983	\$27,264	\$-87,005	\$0	\$-106,120	\$10,889,223	0.00%	\$590,245	\$590,245	\$11,476,468	\$89,855	\$11,566,323
Subtotal	\$11,404,983	\$27,264	\$-87,005	\$0	\$-106,120	\$10,889,223	0.00%	\$590,245	\$590,245	\$11,476,468	\$89,855	\$11,566,323
02OALTOHR	\$28,870	\$-64	\$-4,594	\$2,904	\$0	\$28,316	0.00%	\$18	\$18	\$28,334	\$2,947	\$31,281
02RCPL0054	\$325,988	\$-768	\$-5,951	\$2,304	\$0	\$321,573	0.00%	\$19	\$19	\$321,592	\$-1,026	\$320,566
Subtotal	\$325,988	\$-768	\$-5,951	\$2,304	\$0	\$321,573	0.00%	\$19	\$19	\$321,592	\$-1,026	\$320,566
AGA	\$415,441	\$0	\$0	\$0	\$0	\$415,441	0.00%	\$0	\$0	\$415,441	\$0	\$415,441
Chehalis Deferral	\$1,020,000	\$103,791	\$-1,482,468	\$167,917	\$-882,502	\$40,201,913	0.00%	\$2,451,639	\$2,451,639	\$42,653,552	\$485,798	\$43,139,350
Rev Adjustment	\$5,189,008	\$-389	\$-5,040	\$4	\$4	\$5,184,007	0.00%	\$7,408	\$7,408	\$5,191,415	\$1,963	\$5,193,378
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
DSM	\$3,879,692	\$-3,879,692	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$21,052	\$-21,052	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
BPA Balancing Acct	\$69,277	\$-69,277	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
SMUD	\$128,745	\$-128,745	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Unbilled Rev	\$277,000	\$0	\$0	\$0	\$277,000	\$0	0.00%	\$0	\$0	\$277,000	\$0	\$277,000
Total	\$114,750,923	\$-52,635,059	\$60,864	\$1,238,835	\$-3,991,121	\$113,819,529	0.00%	\$6,087,369	\$6,087,369	\$119,906,898	\$2,679,249	\$122,586,147

PacificCorp  
Washington Results of Operations - December 2013  
Summary of Revenue Adjustments

	Booked Revenues		Unbilled Adjustment		BPA Adjustment		Resisting Adjustment		Total Restating Adj.		Total Adj. Rev.	Annualized Adj.	Total Annualized Restating and Annualized Adj.	Total Adjustments	Adjusted Revenue
<b>Industrial</b>															
02GNS/0024	\$1,068,288	\$34,132	-\$109,840	\$8,427	\$0	-\$195,854	\$1,530,735	\$98,092	\$96,092	\$0	\$1,618,827	\$98,092	\$1,618,827	-\$47,491	\$1,618,827
02GNS/024F	\$7,854	\$170	\$49	\$0	\$0	\$219	\$7,635	\$198	\$198	\$0	\$7,833	\$198	\$7,833	\$21	\$7,833
02GNS/24F	\$2,803	\$561	\$39	\$39	\$0	\$51	\$2,551	\$113	\$113	\$0	\$2,664	\$113	\$2,664	\$62	\$2,664
Subtotal	\$1,078,945	\$484,364	-\$109,877	\$8,467	\$0	-\$195,824	\$1,541,121	\$98,403	\$96,403	\$0	\$1,629,524	\$98,403	\$1,629,524	-\$47,421	\$1,629,524
02LGSV/0036	\$8,188,440	\$172,172	-\$309,419	\$14,546	\$0	-\$487,048	\$7,771,395	\$418,797	\$418,797	\$0	\$8,140,192	\$418,797	\$8,140,192	-\$49,248	\$8,140,192
Subtotal	\$8,188,440	\$172,172	-\$309,419	\$14,546	\$0	-\$487,048	\$7,771,395	\$418,797	\$418,797	\$0	\$8,140,192	\$418,797	\$8,140,192	-\$49,248	\$8,140,192
02PRS/477M	\$266,793	\$6,188	-\$9,092	\$0	\$0	\$15,250	\$27,513	\$14,615	\$14,615	\$0	\$292,128	\$14,615	\$292,128	-\$635	\$292,128
02GSO/048T	\$14,570,169	\$307,474	-\$482,412	\$0	\$0	-\$789,885	\$13,789,284	\$771,989	\$771,989	\$0	\$14,691,152	\$771,989	\$14,691,152	-\$18,017	\$14,691,152
02GSO/048S	\$25,031,130	\$829,379	-\$814,102	\$0	\$0	\$1,059,851	\$24,380,029	\$1,378,899	\$1,378,899	\$0	\$24,980,684	\$1,378,899	\$24,980,684	-\$80,488	\$24,980,684
Subtotal	\$19,968,062	\$839,040	-\$1,453,976	\$0	\$0	-\$2,741,916	\$17,928,468	\$2,165,478	\$2,165,478	\$0	\$19,153,946	\$2,165,478	\$19,153,946	-\$108,138	\$19,153,946
02OALT/018N	\$18,874	-\$424	\$443	\$118	\$0	\$137	\$19,011	\$19,011	\$0	\$0	\$19,011	\$19,011	\$19,011	\$137	\$19,011
Subtotal	\$18,874	-\$424	\$443	\$118	\$0	\$137	\$19,011	\$19,011	\$0	\$0	\$19,011	\$19,011	\$19,011	\$137	\$19,011
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral Rev Adjustment	-\$510,000	\$0	\$510,000	\$0	\$0	\$510,000	\$0	\$0	\$0	\$0	\$510,000	\$0	\$510,000	\$0	\$510,000
DSM	\$1,895,181	\$1,895,181	\$0	\$0	\$0	\$1,895,181	\$0	\$0	\$0	\$0	\$1,895,181	\$0	\$1,895,181	\$0	\$1,895,181
BPA Balancing Acct	\$1,698,434	-\$1,698,434	\$0	\$0	\$0	-\$1,698,434	\$0	\$0	\$0	\$0	-\$1,698,434	\$0	-\$1,698,434	\$0	-\$1,698,434
SMUD	\$82,750	\$82,750	\$0	\$0	\$0	\$82,750	\$0	\$0	\$0	\$0	\$82,750	\$0	\$82,750	\$0	\$82,750
Subtotal	\$852,435	-\$852,435	\$0	\$0	\$0	-\$852,435	\$0	\$0	\$0	\$0	-\$852,435	\$0	-\$852,435	\$0	-\$852,435
Unbilled Rev	-\$1,046,000	\$1,046,000	\$0	\$0	\$0	\$1,046,000	\$0	\$0	\$0	\$0	\$1,046,000	\$0	\$1,046,000	\$0	\$1,046,000
Total	\$49,098,590	\$0	-\$1,198,878	\$20,381	\$0	-\$1,179,597	\$46,999,693	\$2,672,679	\$2,672,679	\$0	\$49,592,672	\$2,672,679	\$49,592,672	\$1,494,082	\$49,592,672
<b>Irrigation</b>															
02AFSV/0040	\$12,162,856	-\$31,874	-\$440,312	\$640,650	-\$812,138	-\$643,774	\$11,530,082	\$665,435	\$665,435	\$0	\$12,204,516	\$665,435	\$12,204,516	\$21,661	\$12,204,516
02AFSV/040X	\$453,160	-\$1,128	-\$1,516	\$0	\$0	\$15,843	\$436,527	\$35,438	\$35,438	\$0	\$461,773	\$35,438	\$461,773	\$9,503	\$461,773
Subtotal	\$12,616,016	-\$32,992	-\$441,828	\$640,650	-\$812,138	-\$627,931	\$11,970,609	\$690,890	\$690,890	\$0	\$12,666,289	\$690,890	\$12,666,289	\$30,264	\$12,666,289
AGA	\$235,203	\$0	\$0	\$0	\$0	\$235,203	\$0	\$0	\$0	\$0	\$235,203	\$0	\$235,203	\$0	\$235,203
Ingration Demand Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral Rev Adjustment	-\$120,000	\$0	\$120,000	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$0	\$120,000	\$0	\$120,000
DSM	\$457,544	\$457,544	\$0	\$0	\$0	\$457,544	\$0	\$0	\$0	\$0	\$457,544	\$0	\$457,544	\$0	\$457,544
BPA Balancing Acct	\$459,938	-\$459,938	\$0	\$0	\$0	-\$459,938	\$0	\$0	\$0	\$0	-\$459,938	\$0	-\$459,938	\$0	-\$459,938
SMUD	\$81,145	\$81,145	\$0	\$0	\$0	\$81,145	\$0	\$0	\$0	\$0	\$81,145	\$0	\$81,145	\$0	\$81,145
BPA Adjustment Fee	\$31,077	-\$31,077	\$0	\$0	\$0	-\$31,077	\$0	\$0	\$0	\$0	-\$31,077	\$0	-\$31,077	\$0	-\$31,077
Unbilled Rev	-\$33,000	\$33,000	\$0	\$0	\$0	\$33,000	\$0	\$0	\$0	\$0	\$33,000	\$0	\$33,000	\$0	\$33,000
Total	\$12,823,929	\$0	-\$129,307	\$578,329	-\$812,138	-\$613,117	\$12,210,817	\$690,890	\$690,890	\$0	\$12,901,402	\$690,890	\$12,901,402	\$77,593	\$12,901,402
<b>Public Street &amp; Highway Lighting</b>															
02CSSL/0052	\$37,779	-\$5,060	-\$901	\$0	\$0	\$4,261	\$33,512	\$0	\$0	\$0	\$33,512	\$0	\$33,512	-\$4,281	\$33,512
02CSSL/0053	\$2,519,460	-\$4,755	-\$3,147	\$0	\$0	\$10,854	\$2,509,460	\$0	\$0	\$0	\$2,509,460	\$0	\$2,509,460	\$16,905	\$2,509,460
02CSSL/035M	\$89,977	\$89,977	\$0	\$0	\$0	\$89,977	\$0	\$0	\$0	\$89,977	\$0	\$89,977	\$0	\$89,977	
02HPS/0051	\$897,450	-\$87,823	-\$8,657	\$0	\$0	\$780,960	\$800,000	\$1	\$1	\$0	\$780,961	\$1	\$780,961	-\$18,905	\$780,961
02M/SI/0057	\$241,434	-\$23,254	-\$5,270	\$0	\$0	\$238,910	\$212,910	\$0	\$0	\$0	\$212,910	\$0	\$212,910	-\$28,524	\$212,910
02CFR/012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total	\$1,250,238	-\$120,000	-\$11,686	\$0	\$0	\$137,068	\$1,153,040	-\$8	-\$8	\$0	\$1,153,032	-\$8	\$1,153,032	-\$137,108	\$1,153,032
AGA	\$81	\$0	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$0	\$81	\$0	\$81	\$0	\$81
Chehalis Deferral Rev Adjustment	-\$50,000	\$0	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000
DSM	\$27,450	\$27,450	\$0	\$0	\$0	\$27,450	\$0	\$0	\$0	\$0	\$27,450	\$0	\$27,450	\$0	\$27,450
Subtotal	\$26,881	-\$26,881	\$0	\$0	\$0	-\$26,881	\$0	\$0	\$0	\$0	-\$26,881	\$0	-\$26,881	\$0	-\$26,881
Unbilled Rev	-\$128,000	\$128,000	\$0	\$0	\$0	\$128,000	\$0	\$0	\$0	\$0	\$128,000	\$0	\$128,000	\$0	\$128,000
Total	\$1,134,230	\$0	-\$19,502	\$0	\$0	\$19,502	\$1,153,231	-\$8	-\$8	\$0	\$1,153,223	-\$8	\$1,153,223	\$19,463	\$1,153,223
Washington Total	\$310,753,103	\$0	-\$7,482,007	\$5,995,604	-\$5,892,761	-\$6,176,273	\$309,579,833	\$17,025,825	\$17,025,825	\$0	\$321,665,658	\$17,025,825	\$321,665,658	\$10,847,550	\$321,665,658

1 Adjustments back out Schedule 191 (System Benefits Charge) \$11,140,248; SMUD \$10,860; Chehalis Deferral \$3,000,000; Revenue Accounting Adjustments \$11,878,340.

DSM \$49,877,686; Blue Sky \$54,423 Out of Period; \$ 69,064 and Tolerance Adjustment -\$81,154.

2 Inland \$17.0 million into increase effective December 11, 2013.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Operating Income:</b>							
Remove 12 ME Dec 2013 Allowance Sales	4118	PRO	26,461	SE	7.570%	2,003	3.4.2
Add 12 ME Dec 2014 Amortization	4118	PRO	(778,052)	WA	Situs	(778,052)	3.4.2
			<u>(751,591)</u>			<u>(776,049)</u>	
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	PRO	(402,746)	WA	Situs	(402,746)	3.4.3
<b>Adjustment to Tax:</b>							
Accum Deferred Income Taxes	190	PRO	152,821	WA	Situs	152,821	3.4.3
Schedule M Additions	SCHMAT	PRO	58	WA	Situs	58	3.4.2
Schedule M Deduction	SCHMDT	PRO	778,052	WA	Situs	778,052	3.4.2
DIT Expense	41110	PRO	(22)	WA	Situs	(22)	3.4.3
DIT Expense	41010	PRO	295,278	WA	Situs	295,278	3.4.3

**Description of Adjustment**

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2013. 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 Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.



PacifiCorp  
 Washington Results of Operations - December 2013  
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Bag Unamort Balance	Unrealized Gain		D.I.T. Expense	Accumulated	
		Sales To Date	Dec-14					SCHMAT	SCHMDT		Deferred Income Tax	Deferred Income Tax
Apr 1995 Sale	Apr-95	2,294,650	2,294,650	(0)	7,651	0	7,651	0	2,804	2,863	(11)	(11)
May 1995 Sale	May-95	25,252	25,252	122	122	0	122	0	46	46	(0)	(0)
Jun 1995 Sale	Jun-95	1,986,300	1,986,300	(0)	6,035	0	6,035	0	2,290	2,295	(5)	(5)
Jul 1995 Sale	Jul-95	2,746,523	2,746,523	0	18,326	0	18,326	0	6,955	6,942	(13)	(13)
Sep 1995 Sale	Sep-95	3,674	3,674	(0)	47	0	47	0	18	18	(0)	(0)
Oct 1995 Sale	Oct-95	14,096	14,096	0	152	0	152	0	58	57	(0)	(0)
Dec 1995 Sale	Dec-95	5,374	5,374	0	61	0	61	0	23	23	(0)	(0)
Feb 1996 Sale	Feb-96	1,315,000	1,315,000	0	18,980	0	18,980	0	7,203	7,196	(7)	(7)
Mar 1996 Sale	Mar-96	2,096,250	2,096,250	0	32,603	0	32,603	0	12,373	12,362	(11)	(11)
Apr 1996 Sale	Apr-96	268,000	268,000	0	4,463	0	4,463	0	1,664	1,662	(1)	(1)
Jun 1996 Sale	Jun-96	150,288	150,288	0	2,837	0	2,837	0	1,077	1,076	(1)	(1)
Jul 1996 Sale	Jul-96	1,265,449	1,265,449	0	25,318	0	25,318	0	9,608	9,601	(7)	(7)
Aug 1996 Sale	Aug-96	3,308	3,308	0	82	0	82	0	31	31	(0)	(0)
Sep 1996 Sale	Sep-96	1,800,000	1,800,000	(0)	35,552	0	35,552	0	13,492	13,483	(9)	(9)
Dec 1996 Sale	Dec-96	(927,450)	(927,450)	(0)	(23,686)	0	(23,686)	0	(6,989)	(6,984)	5	5
Feb 1997 Sale	Feb-97	6,083,388	6,083,388	(0)	168,971	0	168,971	0	64,126	64,091	(35)	(35)
Apr 1997 Sale	Apr-97	1,898,800	1,898,800	0	47,654	0	47,654	0	18,085	18,076	(9)	(9)
May 1997 Sale	May-97	1,100,000	1,100,000	0	34,226	0	34,226	0	12,689	12,682	(7)	(7)
Jun 1997 Sale	Jun-97	2,182,250	2,182,250	0	70,305	0	70,305	0	26,668	26,668	(13)	(13)
Jul 1997 Sale	Jul-97	1,175,500	1,175,500	(0)	39,170	0	39,170	0	14,865	14,858	(7)	(7)
Sep 1997 Sale	Sep-97	2,070,215	2,070,215	0	73,613	0	73,613	0	27,937	27,924	(13)	(13)
Oct 1997 Sale	Oct-97	(225,898)	(225,898)	0	(6,283)	0	(6,283)	0	(3,143)	(3,142)	1	1
Nov 1997 Sale	Nov-97	2,852,500	2,852,500	0	107,788	0	107,788	0	40,899	40,881	(18)	(18)
Dec 1997 Sale	Dec-97	3,600,000	3,600,000	0	136,124	0	136,124	0	51,660	51,638	(22)	(22)
Jan 1998 Sale	Jan-98	1,165,289	1,165,289	0	46,607	0	46,607	0	17,688	17,680	(8)	(8)
Feb 1998 Sale	Feb-98	945,000	945,000	0	38,850	0	38,850	0	14,744	14,738	(6)	(6)
Mar 1998 Sale	Mar-98	2,875,000	2,875,000	0	121,395	0	121,395	0	46,071	46,052	(19)	(19)
Apr 1998 Sale	Apr-98	6,262,308	6,262,308	(0)	271,355	0	271,355	0	102,941	102,941	(41)	(41)
May 1998 Sale	May-98	271,483	271,483	0	12,073	0	12,073	0	4,562	4,560	(2)	(2)
Jun 1998 Sale	Jun-98	5,701	5,701	(0)	257	0	257	0	98	97	(0)	(0)
Aug 1998 Sale	Aug-98	4,049	4,049	0	207	0	207	0	79	79	(0)	(0)
Jun 1999 Sale	Jun-99	426,713	426,713	0	25,119	0	25,119	0	9,533	9,530	(3)	(3)
Jul 1999 Sale	Jul-99	7,655	7,655	(0)	447	0	447	0	170	170	(0)	(0)
Aug 1999 Sale	Aug-99	27,204	27,204	0	1,666	0	1,666	0	632	632	(0)	(0)
Sep 1999 Sale	Sep-99	1,743	1,743	(0)	101	0	101	0	38	38	(0)	(0)
Jun 2000 Sale	Jun-00	468,302	468,302	(0)	35,996	0	35,996	0	13,661	13,657	(4)	(4)
Aug 2000 Sale	Aug-00	2,202,000	2,202,000	0	163,934	0	163,934	0	62,215	62,197	(18)	(18)
Sep 2000 Sale	Sep-00	2,269,500	2,269,500	0	171,481	0	171,481	0	65,070	65,060	(10)	(10)
Oct 2000 Sale	Oct-00	2,341,624	2,341,624	0	176,525	0	176,525	0	68,112	68,112	(19)	(19)
Nov 2000 Sale	Nov-00	2,178,932	2,178,932	(0)	169,476	0	169,476	0	64,318	64,300	(18)	(18)
Dec 2000 Sale	Dec-00	1,329,249	1,329,249	0	104,857	0	104,857	0	39,784	39,783	(1)	(1)
Jan 2001 Sale	Jan-01	5,095,500	5,095,500	0	405,233	0	405,233	0	153,790	153,747	(43)	(43)
Mar 2001 Sale	Mar-01	2,400	2,400	0	204	0	204	0	78	78	(0)	(0)
May 2001 Sale	May-01	602,638	602,638	0	50,889	0	50,889	0	19,313	19,308	(5)	(5)
Jun 2001 Sale	Jun-01	32,161	32,161	0	2,745	0	2,745	0	1,042	1,041	(0)	(0)
Jul 2001 Sale	Jul-01	43,171	43,171	(0)	3,738	0	3,738	0	1,419	1,418	(0)	(0)

PacifiCorp  
 Washington Results of Operations - December 2013  
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain		Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	
		Dec-14	Dec-13					12 Months Ended Dec-14	12 Months Ended Dec-13			Dec-14	Dec-13
December 2001 Adjust		(2,111,256)	(2,111,256)	0	(194,707)	0	(194,707)	0	(194,707)	0	(73,893)	(73,893)	10
May 2002 Sale		10,485	10,485	(0)	(0)	1,030	1,030	0	1,030	0	301	301	(0)
Jun 2002 Sale		519,013	519,013	(0)	(0)	51,332	51,332	0	51,332	0	19,481	19,481	(5)
Jul 2002 Sale		28,130	28,130	0	0	2,818	2,818	0	2,818	0	1,089	1,089	(0)
Nov 2002 Sale		9,132	9,132	(0)	(0)	949	949	0	949	0	300	300	(0)
Jul 2003 Sale		575,605	575,605	(0)	(0)	65,232	65,232	0	65,232	0	24,756	24,756	(0)
Oct 2003 Sale		9,431	9,431	(0)	(0)	1,106	1,106	0	1,106	0	420	420	0
May 2004 Sale		827,812	827,812	(0)	(0)	103,016	103,016	0	103,016	0	39,086	39,086	0
Jun 2004 Sale		80,369	80,369	0	0	10,087	10,087	0	10,087	0	3,832	3,832	(0)
May 2005 Sale		2,065,357	2,065,357	(0)	(0)	284,583	284,583	0	284,583	0	107,664	107,664	(0)
Jun 2005 Sale		200,914	200,914	0	0	27,907	27,907	0	27,907	0	10,591	10,591	(0)
Dec 2005 Sale		13,955,500	13,955,500	0	0	2,031,739	2,031,739	0	2,031,739	0	771,065	771,065	0
Feb 2006 Sale		12,995,000	12,995,000	0	0	1,920,376	1,920,376	0	1,920,376	0	728,802	728,802	(0)
May 2006 Sale		2,392,408	2,392,408	(0)	(0)	361,521	361,521	0	361,521	0	137,201	137,201	(0)
Jun 2006 Sale		232,244	232,244	0	0	35,355	35,355	0	35,355	0	13,418	13,418	0
Mar 2007 Sale		2,325,500	2,325,500	0	0	376,760	376,760	0	376,760	0	142,884	142,884	(0)
Apr 2007 Sale		3,727,548	3,727,548	(0)	(0)	608,830	608,830	0	608,830	0	231,057	231,057	0
May 2007 Sale		2,897,500	2,897,500	(0)	(0)	476,479	476,479	0	476,479	0	180,829	180,829	0
Oct 2007 Sale		2,872,500	2,872,500	0	0	488,327	488,327	0	488,327	0	185,325	185,325	0
Dec 2007 Sale		2,843,450	2,843,450	0	0	489,705	489,705	0	489,705	0	185,848	185,848	(0)
Apr 2008 Sale		1,192,027	1,192,027	0	0	210,593	210,593	0	210,593	0	79,922	79,922	0
Oct 2008 Sale		149,500	149,500	0	0	27,407	27,407	0	27,407	0	10,401	10,401	0
Nov 2008 Sale		1,393,500	1,393,500	0	0	257,022	257,022	0	257,022	0	97,543	97,543	(0)
Dec 2008 Sale		2,154,000	2,154,000	0	0	390,686	390,686	0	390,686	0	151,685	151,685	(0)
Jan 2009 Sale		194,500	194,500	0	0	36,306	36,306	0	36,306	0	13,778	13,778	(0)
Apr 2009 Sale		173,141	173,141	0	0	32,897	32,897	0	32,897	0	12,485	12,485	(0)
Jun 2009 Sale		1,017,500	1,017,500	0	0	195,586	195,586	0	195,586	0	74,227	74,227	0
Aug 2009 Sale		1,455,000	1,455,000	0	0	282,917	282,917	0	282,917	0	107,370	107,370	0
Sep 2009 Sale		950,750	950,750	0	0	185,924	185,924	0	185,924	0	70,560	70,560	0
Feb 2010 Sale		402,500	395,792	6,708	6,708	80,500	80,500	0	80,500	0	30,551	30,551	2,546
Mar 2010 Sale		1,647,551	1,592,693	54,858	54,858	329,510	384,429	0	329,510	0	125,052	145,895	20,842
Apr 2010 Sale		372,500	363,875	18,625	18,625	74,500	93,125	0	74,500	0	28,273	35,342	7,068
Aug 2010 Sale		395,000	348,917	46,083	46,083	79,000	125,093	0	79,000	0	29,081	47,470	17,489
Feb 2011 Sale		78,000	61,100	16,900	16,900	15,000	32,500	0	15,000	0	5,920	12,334	6,414
Mar 2011 Sale		41,737	31,698	9,739	9,739	5,347	15,986	0	5,347	0	3,168	6,864	3,696
Apr 2011 Sale		4,505	3,378	1,126	1,126	901	2,027	0	901	0	342	760	427
Jun 2011 Sale		40,509	29,031	11,477	11,477	5,102	19,579	0	5,102	0	3,075	7,439	4,356
Apr 2012 Sale		1,814	668	1,146	1,146	363	1,179	0	363	0	138	447	310
Aug 2012 Sale		26,000	12,567	13,433	13,433	5,200	18,633	0	5,200	0	1,973	7,072	5,098
Dec 2012 Sale		22,074	9,197	12,876	12,876	4,415	17,291	0	4,415	0	1,675	6,662	4,887
Feb 2013 Sale		9,775	3,747	6,028	6,028	1,955	7,983	0	1,955	0	742	3,030	2,288
Apr 2013 Sale		736	258	478	478	147	628	0	147	0	56	237	182
Sep 2013 Sale		18,950	4,253	14,697	14,697	3,100	14,897	0	3,100	0	1,211	5,650	4,439
Forecast Sale		900	120	780	780	120	900	0	900	0	(286)	0	286
Totals		119,027,209	118,815,523	211,680	11,956,688	11,956,688	12,197,654	0	900	0	4,548,705	4,028,745	76,850
		26,461	6,401%	Washington Weighted % -	6,401%	6,401%	6,401%	0	6,401%	0	6,401%	6,401%	6,401%
		770,922	770,922	770,922	770,922	770,922	770,922	0	770,922	0	285,236	285,236	285,236

Acton Sales 12 ME December 2013  
 Ref: 3.4

Description	Date Booked	Beginning of the Period		Ending of the Period		Current Period Amortization	End Unamort Balance	Bag Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated	
		Dec-13	Dec-14	Dec-13	Dec-14							Deferred Income Tax	Accumulated Deferred Income Tax
Washington Results of Operations - December 2013													
SO2 Emission Allowance Sales													
		Dec-14	Dec-14	Dec-14	Dec-14	12 Months Ended	Dec-14	Dec-13	12 Months Ended	12 Months Ended	12 Months Ended	Dec-13	Dec-14
		Sales To Date		Amortization		Amortization	Balance	Balance	SCHMAT	SCHMDT	Expense	Income Tax	Income Tax
		Beginning Balance		Total Co.		Beginning Balance	Washington Weighted %	Washington Weighted %	4,540,136		Beginning Balance	Total Co.	WA/Porton
		Jan-14	12,197,654	781,734	781,734	781,734			8,491%		Jan-14	4,628,745	300,446
		Feb-14	11,198,738	726,897	726,897	726,897			8,491%		Feb-14	4,246,654	275,840
		Mar-14	10,199,863	682,060	682,060	682,060			295,276	Ref. 3.4	Mar-14	3,870,563	251,233
		Apr-14	9,200,977	637,223	637,223	637,223					Apr-14	3,491,472	220,627
		May-14	8,202,091	592,386	592,386	592,386					May-14	3,116,381	177,994
		Jun-14	7,203,205	547,549	547,549	547,549			(842)		Jun-14	2,743,826	128,223
		Jul-14	6,204,320	502,712	502,712	502,712			6,481%	Ref. 3.4	Jul-14	2,364,500	152,829
		Aug-14	5,205,434	457,875	457,875	457,875					Aug-14	1,975,433	128,223
		Sep-14	4,206,548	413,038	413,038	413,038					Sep-14	1,586,337	103,616
		Oct-14	3,207,662	368,201	368,201	368,201					Oct-14	1,217,240	79,009
		Nov-14	2,208,776	323,364	323,364	323,364					Nov-14	838,143	54,403
		Dec-14	1,209,890	278,527	278,527	278,527					Ending Balance	459,042	29,766
			Ending Balance	13,740	13,740	13,740					Average of Monthly Averages	79,650	5,165
			Average of Monthly Averages	6,204,802	402,746	402,746						2,354,397	152,821
													Ref. 3.4

Note: Washington's share of emission allowance sales is based on allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip generation plants.

**PacifiCorp**  
**Washington Results of Operations - December 2013**  
**SO2 Emission Allowance Sales**  
 SAP Account 301947 - Actuals for 12 Months Ended December 2013

Year	Month	Amount	Accumulated Amount	
2013	1	-	-	
2013	2	9,775	9,775	
2013	3	-	9,775	
2013	4	736	10,511	
2013	5	0	10,511	
2013	6		10,511	
2013	7		10,511	
2013	8		10,511	
2013	9	15,950	26,461	
2013	10		26,461	
2013	11		26,461	
2013	12		<b>26,461</b>	<b>Ref 3.4.3</b>

**GL Account Balance**  
**Account Number 301947**

**Calendar year 2013**

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2		9,775.00	9,775.00-	9,775.00-
3				9,775.00-
4		735.97	735.97-	10,510.97-
5		0.14	0.14-	10,511.11-
6				10,511.11-
7	0.01	0.01		10,511.11-
8				10,511.11-
9		15,950.00	15,950.00-	26,461.11-
10				26,461.11-
11				26,461.11-
12				26,461.11-
13				26,461.11-
14				26,461.11-
15				26,461.11-
16				26,461.11-
Total	0.01	26,461.12	26,461.11-	26,461.11-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove December 2013 Booked Revenues (Including Accruals)	456	RES	(7,601,287)	SG	7.906%	(600,937)	3.5.1
Remove December 2013 REC Deferrals	456	RES	(20,901,329)	SG	7.906%	(1,652,402)	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 2013 and deferrals related to renewable energy credits and renewable energy attributes.

PacifiCorp  
 Washington Results of Operations - December 2013  
 REC & REA Revenues  
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-13	(93,587)	9,633,478	(9,637,605)	(97,714)
February-13	(84,812)	93,587	(93,587)	(84,812)
March-13	(166,458)	84,812	(84,812)	(166,458)
April-13	(202,640)	166,458	(162,264)	(198,446)
May-13	-	202,640	(206,624)	(3,984)
June-13	(70,644)	-	(15,207)	(85,851)
July-13	(689,221)	70,644	(70,644)	(689,221)
August-13	(767,456)	689,221	(689,521)	(767,756)
September-13	(871,200)	767,456	(780,566)	(884,309)
October-13	(771,380)	871,200	(871,331)	(771,511)
November-13	(2,155,483)	771,380	(765,080)	(2,149,183)
December-13	(1,699,750)	2,155,483	(2,157,776)	(1,702,043)
<b>12 ME December 2013 Total</b>	<b>(7,572,629)</b>	<b>15,506,357</b>	<b>(15,535,015)</b>	<b>(7,601,287)</b>

Ref 3.5

**REC Deferrals Included in Unadjusted Results:**

FERC Account 4562700  
 Amount Yr. Ended December 2013 (20,901,329) Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	RES	(4,480,007)	WRG	4.775%	(213,923)	3.6.4
Other Electric Revenues	456	PRO	9,403,371	WRG	4.775%	449,017	3.6.4
Total Wheeling Revenue Adjustment			<u>4,923,365</u>			<u>235,094</u>	
Wheeling Imbalance Expense	566	RES	(1,418,333)	SG	7.906%	(112,130)	3.6.5
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME December 2013			85,492,935				B1
Total Adjustments			<u>4,923,365</u>				3.6.4
Normalized Wheeling Revenues 12 ME December 2013			<u>90,416,300</u>				3.6.4

**Description of Adjustment**

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2014 by adjusting the actual revenues for the 12 months ended December 31, 2013 for restating and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

Customer	Network 301912	Transmission Refunds 301913	Pt-to-Pt 302980	Resales 302981	Use of Facilities RP 302831	Resales 302981	Resales 302962	Unauthorized Use 302962	Deferral Fees 302983
Alpentel Energy Deferral Fee	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	(14,528)	1,149	-	-	-	-	-	-	-
Bear Energy	-	-	-	-	-	-	-	-	-
Black Hills, Inc.	(1,218,192)	302,140	(1,318,046)	-	-	65	-	-	-
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	(65)	-	-
Bonneville Power Administration	-	-	-	-	-	-	-	-	-
Bonneville Power Administration	(680,628)	323,464	(1,950,720)	-	-	-	-	(5,930)	-
Cargill Power Markets, LLC	-	-	-	(11,207)	-	-	2,024	-	-
Chigroup Energy	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-
Constellation	-	-	-	(1,208)	-	-	(669)	-	-
Coral Power/Shell	-	-	-	-	-	-	-	-	-
Cowlitz County PUD	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	280,415	-	-	-	-	-	-	-
Eagle Energy Partners	-	-	-	-	-	-	-	-	-
Endure Energy, LLC	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	(81,000)
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	-
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-
Flathead Electric	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	(24,279)	100,188	(760,828)	-	-	-	-	(5,173)	-
Idaho Power Company	-	102,394	(842,430)	-	-	-	-	-	-
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	-	-	-
Integrus	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	-	-	-	-	(33,088)	-
Los Angeles Dept Water & Power	-	-	-	-	-	-	-	-	-
Macquarie Energy, LLC	-	-	-	(9,879)	-	-	(782)	-	-
Moon Lake Electric Association	-	-	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	-	-	-
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	-	-	-
NextEra Energy Resources, LLC	-	304,687	(2,396,313)	-	-	-	-	(1,992)	-
Pacific Gas & Electric Company	-	-	-	-	-	-	-	-	-
PacifiCorp Merchant (Business Unit transfer)	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-	-
Powder River Energy Corp.	-	-	-	-	-	-	-	-	-
Powder River Energy Corp.	-	-	-	-	-	-	-	-	-
Powerex Corporation	-	604,664	(7,053,294)	-	-	-	-	-	-
PPL Energy Plus, LLC	-	-	-	-	-	-	-	-	-
Public Service Company of Colorado	-	-	-	-	-	-	-	-	-
Puget Sound Energy	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	-	-	-	-
Cryg Energy, Inc ( Raser Power Systems LLC/Intermountain)	-	36,727	(289,978)	-	-	-	-	-	-
Sacramento Municipal Utility District	-	-	(134,789)	-	-	-	-	-	-
Salt River Project	-	-	-	-	-	-	-	-	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-
Seattle City Light	-	3,426	-	-	-	-	-	-	-
Sempra Energy Solutions LLC	(384,796)	43,586	-	-	-	-	-	-	-
Sempra Energy Trading Corp.	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	(6,265)	-	-	-	-
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	-	-	-	-	(7,715)	-
Southern California PPA	-	-	-	-	-	-	-	(8,695)	-
State of South Dakota	-	13,367	(105,437)	-	-	-	-	-	-
Tenaska Power Services Co	-	-	-	-	-	(3,653)	3,080	-	-
The Energy Authority	-	-	-	-	-	-	-	-	-
TransAlta Energy	-	-	-	-	-	-	-	-	-
Tri-State Generation and Trans.	(34,086)	21,807	-	-	-	-	-	-	-
Utah Associated Municipal Power Systems	-	708,203	-	-	-	-	-	-	-
US Bureau of Reclamation	(6,965)	708	-	-	-	-	-	-	-
Utah Municipal Power Agency	-	299,434	-	-	-	-	-	-	-
WAPA Folsom	-	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	-	-
Western Area Power Administration	(34,107)	3,802	-	-	-	-	-	-	-
Western Area Power Administration	-	-	-	-	-	-	-	-	-
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	-	-	-	-	-	-	-	-
Accruals and Adjustments	(3,109)	-	(500,476)	-	(6,265)	-	-	-	(484,418)
<b>Actual Totals</b>	<b>(2,400,689)</b>	<b>3,148,164</b>	<b>(15,382,310)</b>	<b>(22,293)</b>	<b>(12,530)</b>	<b>(3,589)</b>	<b>3,589</b>	<b>(108,594)</b>	<b>(565,418)</b>

Type	Description								
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	3,109	-	500,476	22,293	-	3,589	(3,589)	-
RES	Remove refunds. Transmission reserve amounts covering 2012 as out of period.	(20,288)	(3,148,164)	(1,008)	-	-	-	-	-
RES	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	-	-	-	-
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	1,437,190	-	-	-	-	-	-
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate	-	-	-	-	-	-	-	-
PRO	transmission rate change	(318,087)	-	(1,538,484)	-	-	-	-	-
PRO	Additional point-to-point service added for Malin capacity.	-	-	(5,631,490)	-	-	-	-	-
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	(714,185)	-	-	(15,274)	-	-
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	(721,030)	-	-	-	-	-
PRO	Decreased point-to-point capacity for S.Dakota	-	-	(65,814)	-	-	-	-	-
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-	565,418
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	33,088	-
RES	Reverse unreserved use charges: Iberdrola.	-	-	-	-	-	-	51,173	-
RES	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	1,992	-
RES	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	-	-	7,715	-
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	8,695	-
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	5,930	-
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-
RES	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	-	-	-	-
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-	-
PRO	Increase in 5 and 6 revenues based on rate change June 2014	-	-	-	-	-	-	-	-
RES	Remove additional schedule 6 refunds	-	-	-	-	-	-	-	-
RES	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	-	-
PRO	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	-	-	-	-
PRO	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	-	-
PRO	Rounding	(23)	-	-	-	-	-	-	-
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-
	<b>Test Period Incremental Adjustments</b>	<b>(335,268)</b>	<b>(1,710,973)</b>	<b>(8,071,534)</b>	<b>22,293</b>	<b>-</b>	<b>3,589</b>	<b>(18,863)</b>	<b>108,594</b>
	<b>Accum Test Period Totals</b>	<b>(2,735,958)</b>	<b>1,437,190</b>	<b>(23,453,844)</b>	<b>-</b>	<b>(12,530)</b>	<b>-</b>	<b>(15,274)</b>	<b>-</b>
RES	Type 1 adjustments (Normalize for out of period and one-time adjustments)	(17,169)	(3,148,164)	499,466	22,293	-	3,589	(3,589)	108,594
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(318,110)	1,437,190	(8,571,002)	-	-	-	(15,274)	-
	<b>Total</b>	<b>(335,268)</b>	<b>(1,710,973)</b>	<b>(8,071,534)</b>	<b>22,293</b>	<b>-</b>	<b>3,589</b>	<b>(18,863)</b>	<b>108,594</b>



Customer	Legacy Contracts 301916	Legacy Contracts 301917	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Sch 6-Supp 301952	Ancillary Sch 6-Supp 301953	Ancillary Sch 2-Reactive 301962
Alpentel Energy Deferral Fee	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	-	-	-	-	-	-	-	-	(77)
Bear Energy	-	-	-	-	-	-	-	-	-
Black Hills, Inc.	-	-	-	(30,937)	(20,580)	-	-	-	(1,715)
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	(375)	(9,795)	-	-	-	(189)
Bonneville Power Administration	(4,931,925)	-	-	-	-	-	-	-	-
Bonneville Power Administration	-	(978,564)	-	(28,707)	(87,088)	(1,171,506)	(49,329)	-	65,797
Cargill Power Markets, LLC	-	-	-	(858,180)	(16,945)	-	-	-	7,338
Citigroup Energy	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-
Constellation	-	-	-	(1,745)	0	-	14,494	-	15,449
Coral Power/Shell	-	-	-	(50,258)	(98,817)	-	-	-	(2,399)
Cowlitz County PUD	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	(2,551,974)	-	(453)	-	-	(463,943)	-	76,504
Eagle Energy Partners	-	-	-	-	-	-	-	-	609
Endure Energy, LLC	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	1
Fall River Rural Electric Cooperative	-	-	-	-	-	(151,308)	-	-	-
Fiathead Electric	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	(36,182)	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	-	-	-	(1,568,784)	(176,733)	-	(111,991)	-	9,198
Idaho Power Company	-	-	-	(81,421)	(32,941)	(90,108)	-	-	7,199
Idaho Power - Power Supply Merchant	-	-	-	(617)	-	-	-	-	(28)
Integrus	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	(903,476)	(111,701)	-	-	-	(1,132)
Los Angeles Dept Water & Power	-	-	-	(3)	(28,307)	-	-	-	328
Macquarie Energy, LLC	-	-	-	(70,706)	(3,629)	-	-	-	(1,898)
Moon Lake Electric Association	-	(19,262)	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	-	(1,382,494)	(85,697)	-	-	-	(10,442)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-
Nevada	-	-	-	(9,878)	-	-	-	-	(220)
NextEra Energy Resources, LLC	-	-	-	(21,407)	-	-	(32,356)	-	(15,764)
Pacific Gas & Electric Company	-	-	-	-	-	(14,771,951)	-	-	5
PacifiCorp Merchant (Business Unit transfer)	-	-	-	-	-	-	1,128,361	(1,128,361)	874,141
Portland General Electric	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	(54,421)	(3,067)	(3,314)	-	-	(1,248)
Powder River Energy Corp	-	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	(965)	-	-	-
Powerex Corporation	-	-	-	(3,761,011)	(962,254)	-	(11,706)	-	(9,086)
PPL Energy Plus, LLC	-	-	-	(4,701)	(17,618)	-	-	-	277
Public Service Company of Colorado	-	-	-	-	(2,469)	-	-	-	(53)
Puget Sound Energy	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	(3,910)	(21,465)	-	-	-	3,489
Cryg Energy, Inc ( Reser Power Systems LLC/Intermountain)	-	-	-	-	-	-	(19,018)	-	(20)
Sacramento Municipal Utility District	-	-	-	-	-	-	-	-	(2,867)
Salt River Project	-	-	-	(870)	(6,108)	-	-	-	(148)
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-
Seattle City Light	-	-	-	-	-	-	-	-	624
Sempra Energy Solutions LLC	-	-	-	-	-	-	-	-	(246)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	(87,415)	(5,184)	(66,919)	-	-	122
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	(2,410,478)	-	(271,951)	(176,472)	-	(5,936)
Southern California PPA	-	-	-	-	-	-	-	-	-
State of South Dakota	-	-	-	-	-	-	-	-	(10)
Tenaska Power Services Co	-	-	-	(1,884)	(251,189)	-	-	-	(2,864)
The Energy Authority	-	-	-	(5,453)	-	-	-	-	(18)
TransAlta Energy	-	-	-	(66,574)	(986)	-	-	-	209
Tri-State Generation and Trans	(111,612)	-	-	-	(94,288)	-	-	-	6,765
Utah Associated Municipal Power Systems	-	(11,051,423)	-	(16,609)	-	-	(256,499)	-	9,873
US Bureau of Reclamation	(12,543)	(29,562)	-	-	-	-	-	-	16
Utah Municipal Power Agency	-	(2,872,955)	-	-	-	-	(31,651)	-	33,427
WAPA Folsom	-	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	(119,700)	-	-	-
Western Area Power Administration	(1,000)	-	-	-	-	-	-	-	143
Western Area Power Administration	-	(2,848,318)	-	(13,556)	-	-	-	-	3,114
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	-	(3,307,777)	-	-	-	-	-	-
Accruals and Adjustments	(22,925)	(342,695)	-	87,948	(256,608)	(117,435)	12,112	391,987	84,116
<b>Actual Totals</b>	<b>(5,080,005)</b>	<b>(20,494,783)</b>	<b>(3,307,777)</b>	<b>(11,552,664)</b>	<b>(2,181,279)</b>	<b>(16,802,739)</b>	<b>(0,00)</b>	<b>(736,374.05)</b>	<b>1,142,368</b>

Type	Description								
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	-	342,695	-	-	-	(3,882)	(12,112)	(84,116)
RES	Remove refunds, transmission reserve amounts covering 2012 as out of period.	-	447,751	3,307,777	-	-	-	-	(935,161)
RES	Tri-State-termination of legacy agreement October 2014.	17,966	-	-	-	-	-	-	-
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	-	-
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change	-	(1,605,899)	-	-	-	-	-	-
PRO	Additional point-to-point service added for Malin capacity.	-	-	-	-	-	-	-	-
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	-	-	-	-
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	-	-	-	-
PRO	Decreased point-to-point capacity for S.Dakota	-	-	-	-	-	-	-	-
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Iberdrola.	-	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	-	-
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-
RES	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	-	-	253,544	-
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	(404,100)	-
PRO	Increase in 5 and 6 revenues based on rate change June 2014	-	-	-	-	-	-	(52,239)	-
RES	Remove additional schedule 6 refunds.	-	-	-	-	-	-	(2,788)	-
RES	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	258,499	-
PRO	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	44,000	-	-	-
PRO	Estimated increase in use of facilities charge for transmission.	-	-	-	-	(16,237)	-	-	-
PRO	Rounding	-	-	-	-	-	-	-	-
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-
	<b>Test Period Incremental Adjustments</b>	17,966	(815,453)	3,307,777	-	-	23,881	(12,112)	52,917
	<b>Accum Test Period Totals</b>	<b>(5,062,039)</b>	<b>(21,310,236)</b>	<b>-</b>	<b>(11,552,664)</b>	<b>(2,181,279)</b>	<b>(16,778,858)</b>	<b>(12,112)</b>	<b>(683,457)</b>
RES	Type 1 adjustments (Normalize for out of period and one-time adjustments)	17,966	790,446	3,307,777	-	-	(3,882)	(12,112)	105,156
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	(1,605,899)	-	-	-	27,763	-	(52,239)
	<b>Total</b>	<b>17,966</b>	<b>(815,453)</b>	<b>3,307,777</b>	<b>-</b>	<b>-</b>	<b>23,881</b>	<b>(12,112)</b>	<b>52,917</b>

Customer	Ancillary Sch 2-Reactive 301963	Sch 2-Reactive Refund Reserve 305920	Ancillary Sch 3a 301964	Ancillary Sch 3a 301974	Ancillary Sch 3a Reserve 305931	Misc. Primary Delivery/ Distribution Metering 301966	Ancillary Schedule 1 Scheduling 301967	Schedule 1 Refund Reserve 305910
Alpental Energy Deferral Fee	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	-	-	-	-	-	(23,764)	(328)	-
Bear Energy	-	-	-	-	-	-	-	-
Black Hills, Inc.	-	-	(749)	-	-	-	(58,329)	-
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	(222)	-
Bonneville Power Administration	-	-	-	-	-	-	-	-
Bonneville Power Administration	-	-	(5,097)	-	-	(253,041)	(42,641)	-
Cargill Power Markets, LLC	-	-	29	-	-	-	(19,102)	-
Calgroup Energy	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-
Constellation	-	-	29,637	-	-	-	58	-
Coral Power/Shell	-	-	(562)	-	-	-	(3,175)	-
Cowlitz County PUD	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	-	-	-	-	(63,229)	(140,146)	-
Eagle Energy Partners	-	-	-	-	-	-	5	-
Endure Energy, LLC	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-
Flathead Electric	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	-	-	(288,813)	-	-	-	(57,871)	-
Idaho Power Company	-	-	-	-	-	-	(19,967)	-
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	(15)	-
Intagrys	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	(75,828)	-	-	-	(22,578)	-
Los Angeles Dept Water & Power	-	-	-	-	-	-	(618)	-
Macquarie Energy, LLC	-	-	-	-	-	-	(1,850)	-
Moon Lake Electric Association	-	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	(9,973)	-	-	-	(32,963)	-
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	(240)	-
NextEra Energy Resources, LLC	-	-	(206,744)	-	-	-	(54,566)	-
Pacific Gas & Electric Company	-	-	-	-	-	-	0	-
PacifiCorp Merchant (Business Unit transfer)	(964,897)	-	1,029,641	(1,029,641)	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	(1,290)	-
Powder River Energy Corp	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-
Powerex Corporation	-	-	(4,574)	-	-	-	(272,335)	-
PPL Energy Plus, LLC	-	-	-	-	-	-	(472)	-
Public Service Company of Colorado	-	-	-	-	-	-	(50)	-
Puget Sound Energy	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	-	(538)	-
Cryg Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	-	(21,187)	-	-	-	(6,493)	-
Sacramento Municipal Utility District	-	-	-	-	-	-	(2,816)	-
Salt River Project	-	-	(782)	-	-	-	(145)	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-
Seattle City Light	-	-	1,197	-	-	-	5	-
Sempra Energy Solutions LLC	-	-	-	-	-	-	(8,423)	-
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	-	(1,919)	-
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	(189,944)	-	-	-	(54,049)	-
Southern California PPA	-	-	-	-	-	-	-	-
State of South Dakota	-	-	-	-	-	-	(2,361)	-
Tenaska Power Services Co	-	-	58	-	-	-	(5,444)	-
The Energy Authority	-	-	-	-	-	-	(130)	-
TransAlta Energy	-	-	9	-	-	-	(3,728)	-
Tri-State Generation and Trans.	-	-	-	-	-	-	(2,906)	-
Utah Associated Municipal Power Systems	-	-	111	-	-	(79,427)	(245,516)	-
US Bureau of Reclamation	-	-	-	-	-	(9,664)	(152)	-
Utah Municipal Power Agency	-	-	-	-	-	-	(63,393)	-
WAPA Folsom	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	-
Western Area Power Administration	-	-	-	-	-	(43,062)	(739)	-
Western Area Power Administration	-	-	(12)	-	-	-	(275)	-
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	(1,142,363)	-	-	(289,157)	-	-	(20,146)
Accruals and Adjustments	73,951	-	32,741	(34,989)	-	-	(6,520)	-
<b>Actual Totals</b>	<b>(890,946)</b>	<b>(1,142,363)</b>	<b>289,157</b>	<b>(1,064,630)</b>	<b>(289,157)</b>	<b>(472,186)</b>	<b>(1,134,235)</b>	<b>(20,146)</b>

Type	Description							
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	-	-	-	-	-	-	-
RES	Remove refunds, transmission reserve amounts covering 2012 as out of period.	-	-	-	-	-	-	-
RES	Tri-State-termination of Iesacy agreement October 2014.	-	1,142,363	(280,134)	-	289,157	3,136	20,146
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	-
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change.	-	-	-	-	-	-	-
PRO	Additional point-to-point service added for Malin capacity.	-	-	-	-	-	(108,048)	-
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	-	(14,081)	-
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	-	(14,081)	-
PRO	Decreased point-to-point capacity for S. Dakota	-	-	-	-	-	-	-
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Iberdrola	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: NextEra	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Southern California Edison	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	-
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-
RES	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	-	-	-
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-
PRO	Increase in 5 and 6 revenues based on rate change June 2014.	-	-	-	-	-	-	-
RES	Remove additional schedule 6 refunds	-	-	-	-	-	-	-
RES	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	-
PRO	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	-	-	-
PRO	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	-
PRO	Rounding	-	-	-	-	-	-	-
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-
	<b>Test Period Incremental Adjustments</b>	-	1,142,363	(280,134)	-	289,157	(133,073)	20,146
	<b>Accum Test Period Totals</b>	<b>(890,946)</b>	<b>-</b>	<b>9,023</b>	<b>(1,064,630)</b>	<b>-</b>	<b>(472,186)</b>	<b>(1,267,312)</b>
RES	Type 1 adjustments (Normalize for out of period and one-time adjustments)	-	1,142,363	(280,134)	-	289,157	3,136	20,146
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	-	-	-	-	(136,211)	-
	<b>Total</b>	<b>-</b>	<b>1,142,363</b>	<b>(280,134)</b>	<b>-</b>	<b>289,157</b>	<b>(133,073)</b>	<b>20,146</b>

Customer	Ancillary Schedule 3 Regulation/ Trans. 301968	Ancillary Schedule 3 Regulation/ C&T 301969	Ancillary Schedule 3 Reserve Refund Est 305930	Ancillary Sch 5-Spin 301972	Ancillary Sch 5-Spin 301973	Penalties 505961	Penalties 505963	Total
Alpental Energy Deferral Fee	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	(1,314)	-	-	-	-	-	-	(38,662)
Bear Energy	-	-	-	-	-	-	-	-
Black Hills, Inc.	-	-	-	-	-	-	-	(2,346,344)
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	-	(10,646)
Bonneville Power Administration	-	-	-	-	-	-	-	(4,931,625)
Bonneville Power Administration	(52,073)	(95,796)	-	(49,734)	-	(5,888)	-	(5,047,480)
Cargill Power Markets, LLC	-	-	-	-	-	-	-	(696,042)
Citigroup Energy	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-
Constellation	-	-	-	18,940	-	-	-	74,957
Coral Power/Shell	-	-	-	-	-	-	-	(195,214)
Cowlitz County FUD	-	-	-	-	-	-	-	-
Dessert Generation & Transmission Cooperative	(524,644)	-	-	(1,935,352)	-	(303,056)	-	(5,425,878)
Eagle Energy Partners	-	-	-	-	-	-	-	614
Endure Energy, LLC	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	(81,000)
Eugene Water & Electric Board	-	-	-	-	-	-	-	1
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	(151,308)
Flathead Electric	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	(36,182)
Gila River Power, LP	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	(2,862)	-	-	(127,385)	-	-	(4,049)	(3,095,382)
Idaho Power Company	-	-	-	-	-	-	-	(957,274)
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	-	(661)
Integrus	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	-	-	(2,079)	(22)	(1,149,603)
Los Angeles Dept Water & Power	-	-	-	-	-	-	-	(28,596)
Macquarie Energy, LLC	-	-	-	-	-	-	-	(88,744)
Moon Lake Electric Association	-	-	-	-	-	-	-	(19,262)
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	-	(1,521,768)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	-	(10,339)
NextEra Energy Resources, LLC	-	-	-	(30,402)	-	-	(409,205)	(2,864,066)
Pacific Gas & Electric Company	-	-	-	-	-	-	-	(14,771,946)
PacifiCorp Merchant (Business Unit transfer)	2,434,325	(2,434,325)	-	2,779,520	(2,779,520)	-	-	(90,756)
Portland General Electric	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	(63,340)
Powder River Energy Corp	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	(365)
Powerex Corporation	-	-	-	(13,428)	-	-	-	(11,483,022)
PPL Energy Plus, LLC	-	-	-	-	-	-	-	(22,415)
Public Service Company of Colorado	-	-	-	-	-	-	-	(2,571)
Rainier Sound Energy	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	-	-	(22,424)
Crys Energy, Inc. ( Raser Power Systems LLC/Intermountain)	-	-	-	(20,439)	-	-	(1,547)	(321,955)
Sacramento Municipal Utility District	-	-	-	-	-	-	-	(140,472)
Salt River Project	-	-	-	-	-	-	-	(8,054)
San Diego Gas and Electric	-	-	-	-	-	-	-	-
Seattle City Light	-	-	-	-	-	-	-	5,252
Sempra Energy Solutions LLC	(30,030)	-	-	-	-	(8,096)	-	(388,005)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	-	-	(169,581)
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	(195,122)	-	-	(391,150)	(3,702,819)
Southern California PPA	-	-	-	-	-	-	(339)	(9,034)
State of South Dakota	-	-	-	-	-	-	-	(94,440)
Tenaska Power Services Co	-	-	-	-	-	-	-	(271,918)
The Energy Authority	-	-	-	-	-	-	-	(5,600)
TransAlta Energy	-	-	-	-	-	-	-	(171,069)
Tri-State Generation and Trans	5,128	-	-	-	-	(17,988)	-	(227,181)
Utah Associated Municipal Power Systems	(1,052,062)	-	-	(258,499)	-	(267,748)	-	(12,513,566)
US Bureau of Reclamation	(486)	-	-	-	-	-	-	(58,674)
Utah Municipal Power Agency	(228,584)	-	-	(181,955)	-	(79,974)	-	(3,125,651)
WAPA Folsom	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	(116,700)
Western Area Power Administration	-	-	-	-	-	-	-	(74,663)
Western Area Power Administration	-	-	-	-	-	-	-	(2,859,048)
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	-	(662,862)	-	-	-	-	(6,422,305)
Accruals and Adjustments	115,465	(54,659)	-	13,855	443,945.61	-	-	(575,676)
<b>Actual Totals</b>	<b>662,862</b>	<b>(2,584,780)</b>	<b>(662,862)</b>	<b>(0)</b>	<b>(2,335,575)</b>	<b>(684,829)</b>	<b>(806,313)</b>	<b>(85,492,935)</b>

Type	Description							
RES	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	(115,465)	-	-	-	-	-	652,998
RES	Remove refunds: transmission reserve amounts covering 2012 as out of period.	(604,074)	-	662,862	-	-	-	884,387
RES	Tri-State termination of legacy agreement October 2014.	-	-	-	-	-	-	17,966
PRO	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	1,437,190
PRO	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change.	-	-	-	-	-	-	(3,462,469)
PRO	Additional point-to-point service added for Malin capacity.	-	-	-	-	-	-	(5,639,538)
PRO	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	-	-	(743,640)
PRO	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	-	-	(735,111)
PRO	Decreased point-to-point capacity for S. Dakota	-	-	-	-	-	-	(65,814)
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	565,416
RES	Reverse unreserved use charges: JPM	-	-	-	-	-	-	33,088
RES	Reverse unreserved use charges: Iberdrola	-	-	-	-	-	-	51,173
RES	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	1,992
RES	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	-	-	7,715
RES	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	8,695
RES	Reverse unreserved use charges: BPA	-	-	-	-	-	-	5,930
RES	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-
RES	Remove schedules 5 and 6 charges covering 2012	-	-	-	-	853,649	-	1,107,199
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	(467,801)	-	(861,900)
PRO	Increase in 5 and 6 revenues based on rate change June 2014.	-	-	-	-	(169,591)	-	(221,830)
RES	Remove additional schedule 6 refunds	-	-	-	-	-	-	(2,785)
RES	Remove settlement of reserves relating to periods prior to 2012	-	-	-	258,499	-	-	516,998
PRO	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	-	-	44,000
PRO	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	(16,237)
PRO	Rounding	-	-	-	-	-	-	(23)
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	684,829	806,313
		(719,539)	-	662,862	-	484,757	684,829	806,313
	<b>Test Period Incremental Adjustments</b>	<b>(719,539)</b>	<b>-</b>	<b>662,862</b>	<b>-</b>	<b>484,757</b>	<b>684,829</b>	<b>806,313</b>
	<b>Accum Test Period Totals</b>	<b>(56,676)</b>	<b>(2,584,780)</b>	<b>-</b>	<b>(0)</b>	<b>(1,850,818)</b>	<b>-</b>	<b>(90,416,300)</b>
RES	Type 1 adjustments (Normalize for out of period and one-time adjustments)	(719,539)	-	662,862	-	654,347	684,829	806,313
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	-	-	-	(169,591)	-	(5,403,371)
	<b>Total</b>	<b>(719,539)</b>	<b>-</b>	<b>662,862</b>	<b>-</b>	<b>484,757</b>	<b>684,829</b>	<b>806,313</b>

PacifiCorp  
 Washington Results of Operations - December 2013  
 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-13	16,277	79,483	95,761
Feb-13	6,663	41,001	47,663
Mar-13	37,563	53,014	90,578
Apr-13	66,342	85,069	151,412
May-13	21,182	81,623	102,805
Jun-13	25,367	33,447	58,814
Jul-13	86,046	66,293	152,339
Aug-13	116,718	84,814	201,532
Sep-13	92,370	73,540	165,911
Oct-13	107,661	77,809	185,470
Nov-13	26,084	40,350	66,433
Dec-13	43,188	56,427	99,615
	<u>645,462</u>	<u>772,871</u>	<u>1,418,333</u>
			<b>Ref. 3.6</b>



	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(158,115)	-	-	-	(158,115)	-
6 Total Operating Revenues	(158,115)	-	-	-	(158,115)	-
7						
8 Operating Expenses:						
9 Steam Production	86,662	-	(8,712)	89,483	-	(2,678)
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	37,013	-	(4,029)	41,386	-	-
12 Other Power Supply	(61,380)	(571)	(4,862)	49,935	(5,011)	-
13 Transmission	136,423	-	(2,512)	25,796	-	-
14 Distribution	(250,549)	(125)	(9,992)	102,627	-	-
15 Customer Accounting	467,921	(1,703)	(5,411)	55,559	-	-
16 Customer Service & Info	(10,673,440)	(2,911)	(830)	8,525	(330)	(10,677,589)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(1,133,727)	(9,144)	(11,243)	115,471	-	-
19 Total O&M Expenses	(11,391,077)	(14,454)	(47,592)	488,782	(5,341)	(2,678)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,511,529	7,740	16,657	(171,074)	1,869	(54,403)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(7,660)	(7,660)	-	-	-	-
28 Total Operating Expenses:	(7,887,208)	(14,374)	(30,934)	317,709	(3,471)	(57,081)
29						
30 Operating Rev For Return:	7,729,093	14,374	30,934	(317,709)	3,471	(101,034)
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	1.870%	0.003%	0.007%	-0.077%	0.001%	-0.024%
61 Estimated Price Change	(12,475,334)	(23,201)	(49,931)	512,805	(5,603)	163,076
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	11,240,622	22,114	47,592	(488,782)	5,341	(155,437)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	47,838	-	-	-	-	47,838
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-
72 Income Before Tax	10,032,939	22,114	47,592	(488,782)	5,341	(155,437)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	10,032,939	22,114	47,592	(488,782)	5,341	(155,437)
77						
78 Federal Income Taxes	3,511,529	7,740	16,657	(171,074)	1,869	(54,403)

	4.7	4.8	4.9	4.10	4.11	4.11.1	0
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	(Cont.) Legal Expenses	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	-	-	-	-	8,569	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(343)	-	-
12 Other Power Supply	(39,319)	-	-	-	(61,551)	-	-
13 Transmission	118,385	-	-	-	(5,247)	-	-
14 Distribution	(313,797)	-	-	-	(29,261)	-	-
15 Customer Accounting	-	-	-	422,425	(2,949)	-	-
16 Customer Service & Info	-	(305)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,536,346)	(97)	1,497	-	825,130	(518,994)	-
19 Total O&M Expenses	(1,771,078)	(402)	1,497	422,425	734,347	(518,994)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	180,445	141	(524)	(147,849)	(257,021)	181,648	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,590,633)	(261)	973	274,576	477,325	(337,346)	-
29							
30 Operating Rev For Return:	1,590,633	261	(973)	(274,576)	(477,325)	337,346	-
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	0.385%	0.000%	0.000%	-0.066%	-0.115%	0.082%	0.000%
61 Estimated Price Change	(2,567,400)	(422)	1,570	443,187	770,439	(544,502)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,771,078	402	(1,497)	(422,425)	(734,347)	518,994	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-	-
72 Income Before Tax	515,557	402	(1,497)	(422,425)	(734,347)	518,994	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	515,557	402	(1,497)	(422,425)	(734,347)	518,994	-
77							
78 Federal Income Taxes	180,445	141	(524)	(147,849)	(257,021)	181,648	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(158,115)	-	-	-	(158,115)	-
6 Total Operating Revenues	(158,115)	-	-	-	(158,115)	-
7						
8 Operating Expenses:						
9 Steam Production	(2,821)	-	(8,712)	-	(2,678)	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(4,373)	-	(4,029)	-	-	-
12 Other Power Supply	(111,315)	(571)	(4,862)	-	(5,011)	-
13 Transmission	110,627	-	(2,512)	-	-	-
14 Distribution	(353,176)	(125)	(9,992)	-	-	-
15 Customer Accounting	412,361	(1,703)	(5,411)	-	-	-
16 Customer Service & Info	(10,681,965)	(2,911)	(830)	-	(330)	(10,677,589)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(1,270,933)	(9,144)	(11,243)	-	-	-
19 Total O&M Expenses	(11,901,595)	(14,454)	(47,592)	-	(5,341)	(2,678)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,690,210	7,740	16,657	-	1,869	(54,403)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(7,660)	(7,660)	-	-	-	-
28 Total Operating Expenses:	(8,219,044)	(14,374)	(30,934)	-	(3,471)	(57,081)
29						
30 Operating Rev For Return:	8,060,930	14,374	30,934	-	3,471	(101,034)
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	1.950%	0.003%	0.007%	0.000%	0.001%	-0.024%
61 Estimated Price Change	(13,010,943)	(23,201)	(49,931)	-	(5,603)	163,076
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	11,751,140	22,114	47,592	-	5,341	(155,437)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	47,838	-	-	-	-	-
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-
72 Income Before Tax	10,543,457	22,114	47,592	-	5,341	(155,437)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	10,543,457	22,114	47,592	-	5,341	(155,437)
77						
78 Federal Income Taxes	3,690,210	7,740	16,657	-	1,869	(54,403)



	4.7	4.8	4.9	4.10	4.11	4.11.1	0
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	(Cont.) Legal Expenses	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	-	-	-	-	8,569	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(343)	-	-
12 Other Power Supply	(39,319)	-	-	-	(61,551)	-	-
13 Transmission	118,385	-	-	-	(5,247)	-	-
14 Distribution	(313,797)	-	-	-	(29,261)	-	-
15 Customer Accounting	-	-	-	422,425	(2,949)	-	-
16 Customer Service & Info	-	(305)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,558,082)	(97)	1,497	-	825,130	(518,994)	-
19 Total O&M Expenses	(1,792,813)	(402)	1,497	422,425	734,347	(518,994)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	188,052	141	(524)	(147,849)	(257,021)	181,648	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,604,761)	(261)	973	274,576	477,325	(337,346)	-
29							
30 Operating Rev For Return:	1,604,761	261	(973)	(274,576)	(477,325)	337,346	-
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	0.388%	0.000%	0.000%	-0.066%	-0.115%	0.082%	0.000%
61 Estimated Price Change	(2,590,204)	(422)	1,570	443,187	770,439	(544,502)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,792,813	402	(1,497)	(422,425)	(734,347)	518,994	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	1,255,521	-	-	-	-	-	-
72 Income Before Tax	537,292	402	(1,497)	(422,425)	(734,347)	518,994	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	537,292	402	(1,497)	(422,425)	(734,347)	518,994	-
77							
78 Federal Income Taxes	188,052	141	(524)	(147,849)	(257,021)	181,648	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
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	89,483	-	89,483	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	41,386	-	41,386	-	-	-
12 Other Power Supply	49,935	-	49,935	-	-	-
13 Transmission	25,796	-	25,796	-	-	-
14 Distribution	102,627	-	102,627	-	-	-
15 Customer Accounting	55,559	-	55,559	-	-	-
16 Customer Service & Info	8,525	-	8,525	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	137,207	-	115,471	-	-	-
19 Total O&M Expenses	510,518	-	488,782	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(178,681)	-	(171,074)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	331,837	-	317,709	-	-	-
29						
30 Operating Rev For Return:	(331,837)	-	(317,709)	-	-	-
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	-0.078%	0.000%	0.000%	-0.075%	0.000%	0.000%
61 Estimated Price Change	535,609	-	512,805	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(510,518)	-	(488,782)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(510,518)	-	(488,782)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(510,518)	-	(488,782)	-	-	-
77						
78 Federal Income Taxes	(178,681)	-	(171,074)	-	-	-

	4.7	4.8	4.9	4.10	4.11	4.11.1	0
	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectible Expense	Legal Expenses	(Cont.) Legal Expenses	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	21,736	-	-	-	-	-	-
19 Total O&M Expenses	21,736	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(7,607)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	14,128	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(14,128)	-	-	-	-	-	-
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	-0.003%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	22,804	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(21,736)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(21,736)	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(21,736)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(7,607)	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	RES	(278,673)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	286,366	SO	6.854%	19,627	
Gain on Property Sales	421	RES	16,760	UT	Situs	-	
Gain on Property Sales	421	RES	(24,453)	CAGW	23.085%	(5,645)	
			<u>-</u>			<u>13,982</u>	4.1.1
Loss on Property Sales	421	RES	(5,798)	CN	6.917%	(401)	
Loss on Property Sales	421	RES	10,195	OR	Situs	-	
Loss on Property Sales	421	RES	(309,908)	SO	6.854%	(21,241)	
Loss on Property Sales	421	RES	6,003	CAGE	0.000%	-	
Loss on Property Sales	421	RES	299,508	NUTIL	0.000%	-	
			<u>-</u>			<u>(21,642)</u>	4.1.1
<b>Adjustment to Expense:</b>							
Non-utility Flights	921	RES	(7,047)	SO	6.854%	(483)	
Non-utility Flights	557	RES	(7,223)	SG	7.906%	(571)	
Non-utility Flights	580	RES	(1,990)	SNPD	6.280%	(125)	
Miscellaneous	909	RES	(1,589)	CN	6.917%	(110)	
DSM	909	RES	(60,596)	CN	6.917%	(4,192)	
Blue Sky	909	RES	20,097	CN	6.917%	1,390	
Blue Sky	909	RES	9,798	OR	Situs	-	
Blue Sky	903	RES	(24,626)	CN	6.917%	(1,703)	
Blue Sky	903	RES	(46,199)	OR	Situs	-	
Blue Sky	929	RES	40,931	SO	6.854%	2,805	
Charitable Donations and Sponsorships	921	RES	(6,014)	SO	6.854%	(412)	
Employee Expenses	921	RES	(613)	SO	6.854%	(42)	
Legislative & Lobbyist	921	RES	(5,577)	SO	6.854%	(382)	
Blue Sky	921	RES	(355)	SO	6.854%	(24)	
Miscellaneous	923	RES	(118,207)	SO	6.854%	(8,102)	
Intercompany SERP Costs	923	RES	(154,730)	SO	6.854%	(10,605)	
Property Insurance	924	RES	118,207	SO	6.854%	8,102	
Total Miscellaneous General Expense Removal			<u>(245,735)</u>			<u>(14,454)</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.

Pacificorp  
Washington Results of Operations - December 2013  
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>			
Gain on Property Sales	421	CAGE	278,673
Gain on Property Sales	421	SO	(286,366)
Gain on Property Sales	421	UT	(16,760)
Gain on Property Sales	421	CAGW	24,453
Loss on Property Sales	421	CN	5,798
Loss on Property Sales	421	OR	(10,195)
Loss on Property Sales	421	SO	309,908
Loss on Property Sales	421	CAGE	(6,003)
Loss on Property Sales	421	NUTIL	(299,508)
			<u>-</u>
<b>Non-utility Flights</b>			
Office Supplies and Expenses	921	SO	7,047
Other Expenses	557	SG	7,223
Operation Supervision & Engineering	580	SNPD	1,990
			<u>16,260</u>
<b>FERC 909 - Informational &amp; Instructional Advertising</b>			
Miscellaneous	909	CN	1,589
DSM	909	CN	60,596
Blue Sky	909	CN	(20,097)
Blue Sky	909	OR	(9,798)
Blue Sky	903	CN	24,626
Blue Sky	903	OR	46,199
Blue Sky	929	SO	(40,931)
			<u>62,185</u>
<b>FERC 921 - Office Supplies &amp; Expenses</b>			
Charitable Donations and Sponsorships	921	SO	6,014
Employee Expenses	921	SO	613
Legislative & Lobbyist	921	SO	5,577
Blue Sky	921	SO	355
			<u>12,559</u>
<b>FERC 923 - Outside Services</b>			
Miscellaneous	923	SO	118,207
Intercompany SERP Costs	923	SO	154,730
			<u>272,938</u>
<b>FERC 924 - Property Insurance</b>			
Miscellaneous	924	SO	(118,207)
<b>FERC 928 - Regulatory Commission Expense</b>			
No items to re-classify	928	-	-
			<u>-</u>
<b>FERC 930 - Misc General Expense</b>			
EDCU, UT Sports Authority Rent Contribution	930	UT	-
Sponsorships	930	SO	-
			<u>-</u>
<b>TOTAL MISC GENERAL EXPENSE REMOVED</b>			
			<u>245,735</u>
			Ref 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	(108,784)	CAGE	0.000%	-	
Steam Operations	500	RES	(6)	CAGW	23.085%	(1)	
Steam Operations	500	RES	(7,477)	JBG	22.954%	(1,716)	
Steam Operations	500	RES	(42)	SG	7.906%	(3)	
Fuel Related - Non-NPC	501	RES	(1,583)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(982)	JBE	22.612%	(222)	
Fuel Related - Non-NPC	501	RES	(447)	SE	7.570%	(34)	
Steam Maintenance	512	RES	(44,698)	CAGE	0.000%	-	
Steam Maintenance	512	RES	280	CAGW	23.085%	65	
Steam Maintenance	512	RES	(29,625)	JBG	22.954%	(6,800)	
Hydro Operations	535	RES	(9,363)	CAGE	0.000%	-	
Hydro Operations	535	RES	(12,362)	CAGW	23.085%	(2,854)	
Hydro Maintenance	545	RES	(1,852)	CAGE	0.000%	-	
Hydro Maintenance	545	RES	(5,093)	CAGW	23.085%	(1,176)	
Other Operations	548	RES	(6,306)	CAGE	0.000%	-	
Other Operations	548	RES	(2,358)	CAGW	23.085%	(544)	
Other Operations	548	RES	(2,914)	SG	7.906%	(230)	
Other Operations	548	RES	(5)	OR	Situs	-	
Other Maintenance	553	RES	(2,078)	CAGE	0.000%	-	
Other Maintenance	553	RES	(1,207)	CAGW	23.085%	(279)	
Other Power Supply Expenses	557	RES	(15,098)	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	(211)	CAGW	23.085%	(49)	
Other Power Supply Expenses	557	RES	(2,521)	JBG	22.954%	(579)	
Other Power Supply Expenses	557	RES	(40,236)	SG	7.906%	(3,181)	
Transmission Operations	560	RES	(6,272)	CAGE	0.000%	-	
Transmission Operations	560	RES	(1,149)	CAGW	23.085%	(265)	
Transmission Operations	560	RES	(47)	JBG	22.954%	(11)	
Transmission Operations	560	RES	(23,459)	SG	7.906%	(1,855)	
Transmission Maintenance	571	RES	1,305	CAGE	0.000%	-	
Transmission Maintenance	571	RES	(1,291)	CAGW	23.085%	(298)	
Transmission Maintenance	571	RES	(131)	JBG	22.954%	(30)	
Transmission Maintenance	571	RES	(666)	SG	7.906%	(53)	
Distribution Operations	580	RES	(37,222)	WA	Situs	(2,849)	
Distribution Operations	580	RES	(47,046)	SNPD	6.280%	(2,955)	
Distribution Maintenance	593	RES	(0)	OTHER	0.000%	-	
Distribution Maintenance	593	RES	(61,041)	WA	Situs	(3,609)	
Distribution Maintenance	593	RES	(9,217)	SNPD	6.280%	(579)	
Customer Accounts	903	RES	(52,642)	CN	6.917%	(3,641)	
Customer Accounts	903	RES	(30,409)	WA	Situs	(1,768)	
Customer Services	908	RES	(3,859)	CN	6.917%	(267)	
Customer Services	908	RES	(103)	OTHER	0.000%	-	
Customer Services	908	RES	(9,529)	WA	Situs	(563)	
Administrative & General	920	RES	(3,673)	WA	Situs	(875)	
Administrative & General	920	RES	(147,295)	SO	6.854%	(10,096)	
Administrative & General	935	RES	50	WA	Situs	0	
Administrative & General	935	RES	(3,965)	SO	6.854%	(272)	
			<u>(732,632)</u>			<u>(47,589)</u>	4.3.2

**Description of Adjustment:**

This adjustment annualizes the wage increases that occurred during the 12 months ended December 2013 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#
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	1,117,312	CAGE	0.000%	-	
Steam Operations	500	PRO	57	CAGW	23.085%	13	
Steam Operations	500	PRO	76,798	JBG	22.954%	17,628	
Steam Operations	500	PRO	432	SG	7.906%	34	
Fuel Related - Non-NPC	501	PRO	16,255	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	10,083	JBE	22.612%	2,280	
Fuel Related - Non-NPC	501	PRO	4,594	SE	7.570%	348	
Steam Maintenance	512	PRO	459,089	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(2,873)	CAGW	23.085%	(663)	
Steam Maintenance	512	PRO	304,275	JBG	22.954%	69,843	
Hydro Operations	535	PRO	96,171	CAGE	0.000%	-	
Hydro Operations	535	PRO	126,967	CAGW	23.085%	29,310	
Hydro Maintenance	545	PRO	19,026	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	52,312	CAGW	23.085%	12,076	
Other Operations	548	PRO	64,772	CAGE	0.000%	-	
Other Operations	548	PRO	24,219	CAGW	23.085%	5,591	
Other Operations	548	PRO	29,927	SG	7.906%	2,366	
Other Operations	548	PRO	53	OR	Situs	-	
Other Maintenance	553	PRO	21,347	CAGE	0.000%	-	
Other Maintenance	553	PRO	12,392	CAGW	23.085%	2,861	
Other Power Supply Expenses	557	PRO	155,067	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	2,172	CAGW	23.085%	501	
Other Power Supply Expenses	557	PRO	25,898	JBG	22.954%	5,945	
Other Power Supply Expenses	557	PRO	413,264	SG	7.906%	32,672	
Transmission Operations	560	PRO	64,421	CAGE	0.000%	-	
Transmission Operations	560	PRO	11,802	CAGW	23.085%	2,725	
Transmission Operations	560	PRO	487	JBG	22.954%	112	
Transmission Operations	560	PRO	240,943	SG	7.906%	19,048	
Transmission Maintenance	571	PRO	(13,404)	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	13,260	CAGW	23.085%	3,061	
Transmission Maintenance	571	PRO	1,347	JBG	22.954%	309	
Transmission Maintenance	571	PRO	6,845	SG	7.906%	541	
Distribution Operations	580	PRO	382,301	WA	Situs	29,263	
Distribution Operations	580	PRO	483,205	SNPD	6.280%	30,347	
Distribution Maintenance	593	PRO	0	OTHER	0.000%	-	
Distribution Maintenance	593	PRO	626,947	WA	Situs	37,071	
Distribution Maintenance	593	PRO	94,664	SNPD	6.280%	5,945	
Customer Accounts	903	PRO	540,684	CN	6.917%	37,401	
Customer Accounts	903	PRO	312,325	WA	Situs	18,158	
Customer Services	908	PRO	39,638	CN	6.917%	2,742	
Customer Services	908	PRO	1,060	OTHER	0.000%	-	
Customer Services	908	PRO	97,869	WA	Situs	5,783	
Administrative & General	920	PRO	37,729	WA	Situs	8,990	
Administrative & General	920	PRO	1,512,858	SO	6.854%	103,690	
Administrative & General	935	PRO	(511)	WA	Situs	(0)	
Administrative & General	935	PRO	40,726	SO	6.854%	2,791	
			<u>7,524,805</u>			<u>488,782</u>	4.3.2

**Description of Adjustment:**

This adjustment recognizes wage increases that have occurred, or are projected to occur during the 12 months ending December 2014 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

**PacifiCorp**  
**Washington Results of Operations - December 2013**  
**General Wage Increase Adjustment**

This adjustment has been prepared on a basis consistent with that used in the last Washington General Rate Case, UE-130043.

The unadjusted, restated (12 months ended December 2013), and pro forma period (12 months ending December 2014) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2013 total labor related expenses are identified on page 4.3.2.
2. Actual December 2013 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated December 2013 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2014 (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 calculated by escalating the base period amount by the non-union wage increase percentage. 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. Payroll taxes have been updated as result of the labor calculations in parts 2, 3 and 4 above. These payroll tax calculations can be found on page 4.3.6.
6. SERP related expenses are removed from the test period through the restating portion of this adjustment as reflected on page 4.3.2.



PacifiCorp  
 Washington Results of Operations - December 2013  
 General Wage Increase Adjustment

Account	Description	12 Months Ended December 2013	Restatement 12 Months Ended December 2013	Restating Adjustment	Pro Forma 12 Months Ended December 2014	Pro Forma Adjustment	Ref.
5001XX	Regular Ordinary Time	418,484,505	420,390,005	1,905,500	428,563,350	8,173,345	
5002XX	Overtime	47,577,347	47,793,982	216,636	48,723,207	929,225	
5003XX	Premium Pay	6,421,641	6,450,881	29,240	6,576,301	125,420	
	<b>Subtotal for Escalation</b>	<b>472,483,493</b>	<b>474,634,868</b>	<b>2,151,376</b>	<b>483,862,858</b>	<b>9,227,989</b>	4.3.3&4
500410	Annual Incentive Plan	32,835,738	32,835,738	-	33,656,632	820,893	
580500	Payroll Tax Expense	36,019,228	36,172,822	153,594	36,891,767	718,945	4.3.6
580700	Payroll Tax Expense-Unemployment	3,860,621	3,860,621	-	3,860,621	-	
	<b>Total Payroll Taxes</b>	<b>39,879,849</b>	<b>40,033,443</b>	<b>153,594</b>	<b>40,752,388</b>	<b>718,945</b>	
501115	SERP Plan	3,353,350	-	(3,353,350)	-	-	
50112X	Medical	56,560,311	56,560,311	-	56,560,311	-	
5011XX	Pension	39,131,821	39,131,821	-	39,131,821	-	
50115X	Post Retirement	2,703,322	2,703,322	-	2,703,322	-	
5012XX	Stock/401(k)/ESOP	32,696,587	32,696,587	-	32,696,587	-	
xxxxx	All Other Labor and Benefit Items	22,003,924	22,003,924	-	22,003,924	-	
	<b>Other Labor</b>	<b>156,449,316</b>	<b>153,095,965</b>	<b>(3,353,350)</b>	<b>153,095,965</b>	<b>-</b>	
	<b>Total Labor</b>	<b>701,648,396</b>	<b>700,600,015</b>	<b>(1,048,380)</b>	<b>711,367,843</b>	<b>10,767,827</b>	4.3.7
	Non-Utility and Capitalized Labor	211,320,424	211,004,676	(315,748)	214,247,699	3,243,023	4.3.7
	<b>Total Utility Labor</b>	<b>490,327,972</b>	<b>489,595,339</b>	<b>(732,632)</b>	<b>497,120,144</b>	<b>7,524,805</b>	4.3.7

Page 4.2

Page 4.3

Labor (12 months ended December 2013)														
Acct	Account Desc.	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
5001XX	Reg/Overtime	37,134	33,331	33,734	34,805	36,842	36,513	34,904	33,603	33,708	36,953	33,708	34,558	418,485
5002XX	Overtime	3,149	2,863	3,163	3,478	4,366	3,117	4,723	4,787	5,071	3,939	4,229	4,229	47,577
5003XX	Premium Pay	356	334	363	455	577	852	771	643	557	560	560	504	6,422
<b>Grand Total</b>		<b>40,639</b>	<b>36,518</b>	<b>37,260</b>	<b>38,939</b>	<b>41,805</b>	<b>41,948</b>	<b>40,398</b>	<b>39,032</b>	<b>42,581</b>	<b>38,207</b>	<b>39,291</b>	<b>39,291</b>	<b>472,483</b>

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

Labor (12 months ended 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	Total
2	Officer/Exempt	15,918	14,796	15,379	14,865	16,711	13,932	15,953	15,651	14,267	16,354	15,079	15,162	184,067
3	IBEW 125	2,732	2,378	2,422	2,589	2,727	2,465	2,890	2,721	3,143	2,876	2,557	2,607	32,109
4	IBEW 659	3,433	2,785	2,806	3,208	3,590	3,063	3,544	3,570	3,531	3,778	3,140	3,118	39,566
5	UWUA 197	164	137	128	149	147	144	189	154	145	190	148	140	1,814
8	UWUA 127	3,883	3,424	3,766	4,110	3,962	3,401	3,855	3,751	3,964	4,823	4,324	4,324	46,904
9	IBEW 57 WY	48	41	55	54	62	46	59	51	37	38	43	40	573
11	IBEW 57 PD	8,358	7,385	7,270	8,117	8,383	7,427	9,244	8,189	8,189	8,447	7,771	7,827	97,011
12	IBEW 57 PS	3,984	3,620	3,461	3,927	4,060	3,550	3,726	3,796	3,715	3,675	3,726	3,932	45,445
13	PCCC Non-Exempt	726	679	638	651	693	631	693	668	697	702	652	694	8,083
15	IBEW 57 CT	226	226	237	253	243	253	357	300	324	340	353	337	3,597
18	Non-Exempt	1,120	1,048	1,088	1,116	1,168	1,050	1,186	1,143	1,020	1,158	1,095	1,112	13,314
<b>Grand Total</b>		<b>40,639</b>	<b>36,518</b>	<b>37,260</b>	<b>38,939</b>	<b>41,805</b>	<b>41,948</b>	<b>40,398</b>	<b>39,032</b>	<b>42,581</b>	<b>38,207</b>	<b>39,291</b>	<b>39,291</b>	<b>472,483</b>

Restatement Increase														
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	Total
2	Officer/Exempt	2.22%												
3	IBEW 125		2.00%											
4	IBEW 659			2.00%										
5	UWUA 197				2.00%									
8	UWUA 127										2.00%			
9	IBEW 57 WY							2.00%						
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt	2.22%												
15	IBEW 57 CT		1.25%											
18	Non-Exempt	2.22%												

December 2013 Restated Labor														
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	Total
2	Officer/Exempt	15,918	14,796	15,379	14,865	16,711	13,932	15,953	15,651	14,267	16,354	15,079	15,162	184,067
3	IBEW 125	2,787	2,378	2,422	2,589	2,727	2,465	2,890	2,721	3,143	2,876	2,557	2,607	32,164
4	IBEW 659	3,502	2,841	2,862	3,272	3,590	3,063	3,544	3,570	3,531	3,778	3,140	3,118	36,811
5	UWUA 197	167	139	130	152	150	144	189	154	145	190	148	140	1,829
8	UWUA 127	3,960	3,492	3,841	4,192	4,041	3,469	3,832	3,826	4,043	4,823	4,324	4,324	47,586
9	IBEW 57 WY	49	41	56	55	63	47	59	51	37	38	43	40	579
11	IBEW 57 PD	8,498	7,507	7,390	8,251	8,521	7,550	9,244	8,189	8,189	8,447	7,771	7,827	97,786
12	IBEW 57 PS	4,050	3,679	3,518	3,990	4,127	3,608	3,000	3,796	3,715	3,675	3,726	3,932	45,816
13	PCCC Non-Exempt	726	679	638	651	693	631	693	668	697	702	652	694	8,083
15	IBEW 57 CT	226	226	237	253	243	253	357	300	324	340	353	337	3,601
18	Non-Exempt	1,120	1,048	1,088	1,116	1,168	1,050	1,186	1,143	1,020	1,158	1,095	1,112	13,314
<b>Grand Total</b>		<b>41,051</b>	<b>36,828</b>	<b>37,572</b>	<b>39,287</b>	<b>42,094</b>	<b>36,213</b>	<b>41,926</b>	<b>40,473</b>	<b>39,112</b>	<b>42,581</b>	<b>38,207</b>	<b>39,291</b>	<b>474,635</b>

Ref. 4.3.2

**Pro Forma Increase to December 2014**

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
3	IBEW 125		2.00%										
4	IBEW 659			2.00%									
5	UJWUA 197					2.00%							
8	UJWUA 127						2.75%						
9	IBEW 57 WY												
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.50%		1.65%									
15	IBEW 57 CT												
18	Non-Exempt	2.50%											

**Pro Forma Labor December 2014**

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2	Officer/Exempt	16,316	15,166	15,764	15,236	17,120	14,251	16,352	16,042	14,623	16,763	15,456	15,541	188,688
3	IBEW 125	2,787	2,426	2,471	2,641	2,782	2,515	2,948	2,776	3,208	2,933	2,776	2,659	32,751
4	IBEW 659	3,502	2,841	2,862	3,272	3,682	3,124	3,614	3,641	3,602	3,854	3,202	3,181	40,358
5	UJWUA 197	167	139	130	152	150	146	172	157	148	194	151	143	1,850
8	UJWUA 127	3,960	3,492	3,841	4,192	4,041	3,469	3,932	3,826	4,043	4,920	3,715	4,410	47,842
9	IBEW 57 WY	49	41	56	55	63	47	60	53	47	39	44	41	567
11	IBEW 57 PD	8,496	7,657	7,537	8,416	8,692	7,701	9,429	8,765	8,353	8,616	7,927	7,983	99,572
12	IBEW 57 PS	4,050	3,753	3,589	3,968	4,209	3,660	3,978	3,872	3,769	3,953	3,801	4,010	46,651
13	PCCC Non-Exempt	744	696	654	668	669	647	710	684	715	720	660	660	8,285
15	IBEW 57 CT	276	226	241	257	348	258	363	305	340	346	350	343	3,652
18	Non-Exempt	1,148	1,074	1,126	1,144	1,197	1,077	1,216	1,172	1,045	1,187	1,122	1,139	13,646
<b>Grand Total</b>		<b>41,496</b>	<b>37,512</b>	<b>38,271</b>	<b>40,001</b>	<b>42,942</b>	<b>36,945</b>	<b>42,774</b>	<b>41,293</b>	<b>39,892</b>	<b>43,523</b>	<b>39,054</b>	<b>40,161</b>	<b>483,863</b>

PacifiCorp  
 Washington Results of Operations - December 2013  
 General Wage Increase Adjustment

Labor Increases - Jan 2013 through December 2014

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 Ending Dec 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					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD							1.65%					
12	IBEW 57 PS							1.65%					
13	PCCC Non-Exempt	2.22%											
15	IBEW 57 CT		1.25%										
18	Non-Exempt	2.22%											

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12 Months Ending Dec 2014

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.75%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.50%											
15	IBEW 57 CT			1.65%									
18	Non-Exempt	2.50%											

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- (1) Projected labor increases supported by planning targets.
- (2) Labor increases supported by union contracts/actual increases
- (3) Overall actual

PacifiCorp  
 Washington Results of Operations - December 2013  
 General Wage Increase Adjustment  
 Payroll Tax Adjustment Calculation

	Line No.	Ref	SOCIAL SEC	MEDICARE	TOTAL FICA TAX	Ref
<b>FICA Calculated on Dec 2013 Restatement Labor</b>						
Restated Wages Adjustment	a		2,151,376	2,151,376		4.3.2
Restated Incentive Adjustment	b		-	-		4.3.2
	c	a + b	2,151,376	2,151,376		
Percentage of eligible wages below limit	d		91.76%	97.08%		
Increase below limit	e	c * d	1,974,185	2,088,544		
Rate below limit	f		6.20%	1.45%		
Tax on increase below limit	g	e * f	122,399	30,284		
Percentage of eligible wages above limit	h		8.24%	2.92%		
Increase above limit	i	c * h	177,191	62,832		
Rate above limit	j		-	1.45%		
Tax on increase above limit	k	i * j	-	911		
<b>Total FICA Tax on Restatement Labor</b>		g + k	<b>122,399</b>	<b>31,195</b>	<b>153,594</b>	4.3.2
<b>FICA Calculated on Dec 2014 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	l		9,227,989	9,227,989		4.3.2
Pro Forma Incentive Adjustment	m		820,893	820,893		4.3.2
	n		10,048,883	10,048,883		
Percentage of eligible wages below limit	o		92.01%	97.03%		
Increase below limit	p	n * o	9,245,738	9,750,626		
Rate below limit	q		6.20%	1.45%		
Tax on increase below limit	r	p * q	573,236	141,384		
Percentage of eligible wages above limit	s		7.99%	2.97%		
Increase above limit	t	n * s	803,145	298,257		
Rate above limit	u		-	1.45%		
Tax on increase above limit	v	t * u	-	4,325		
<b>Total FICA Tax on Pro Forma Labor</b>		r + v	<b>573,236</b>	<b>145,709</b>	<b>718,945</b>	4.3.2

**PacifiCorp**  
**Washington Results of Operations - December 2013**  
**General Wage Increase Adjustment**  
Adjustment by FERC Account - Total Company

Total Company Basis						
Indicator	Actual		Restating Adjustment	Restatement		Pro Forma Adjustment
	12 Months Ended December 2013	% Of Total		12 Months Ended December 2013	12 Months Ending December 2014	
500CAGE	72,805,759	10.38%	(108,784)	72,696,975	1,117,312	73,814,286
500JBG	5,004,257	0.71%	(7,477)	4,996,780	76,798	5,073,578
500SG	28,134	0.00%	(42)	28,092	432	28,524
501CAEE	1,059,195	0.15%	(1,583)	1,057,612	16,255	1,073,867
501JBE	657,036	0.09%	(982)	656,054	10,083	666,137
501SE	299,330	0.04%	(447)	298,883	4,594	303,477
500CAGW	3,701	0.00%	(6)	3,696	57	3,752
512CAGE	29,914,945	4.26%	(44,698)	29,870,247	459,089	30,329,336
512JBG	19,827,025	2.83%	(29,625)	19,797,400	304,275	20,101,675
512CAGW	(187,198)	-0.03%	280	(186,918)	(2,873)	(189,791)
535CAGE	6,266,650	0.89%	(9,363)	6,257,287	96,171	6,353,458
535CAGW	8,273,337	1.18%	(12,362)	8,260,975	126,967	8,387,942
545CAGW	3,408,722	0.49%	(5,093)	3,403,629	52,312	3,455,941
545CAGE	1,239,753	0.18%	(1,852)	1,237,900	19,026	1,256,926
548CAGE	4,220,656	0.60%	(6,306)	4,214,349	64,772	4,279,121
548CAGW	1,578,132	0.22%	(2,358)	1,575,774	24,219	1,599,992
548OR	3,463	0.00%	(5)	3,458	53	3,511
548SG	1,950,082	0.28%	(2,914)	1,947,169	29,927	1,977,096
553CAGE	1,390,973	0.20%	(2,078)	1,388,894	21,347	1,410,241
553CAGW	807,494	0.12%	(1,207)	806,287	12,392	818,680
557SG	26,928,953	3.84%	(40,236)	26,888,717	413,264	27,301,981
557CAGE	10,104,432	1.44%	(15,098)	10,089,335	155,067	10,244,402
557CAGW	141,507	0.02%	(211)	141,295	2,172	143,467
557JBG	1,687,549	0.24%	(2,521)	1,685,027	25,898	1,710,925
560CAGE	4,197,786	0.60%	(6,272)	4,191,513	64,421	4,255,935
560CAGW	769,066	0.11%	(1,149)	767,917	11,802	779,719
560SG	15,700,223	2.24%	(23,459)	15,676,765	240,943	15,917,708
560JBG	31,740	0.00%	(47)	31,692	487	32,179
571CAGE	(873,428)	-0.12%	1,305	(872,123)	(13,404)	(885,527)
571CAGW	864,074	0.12%	(1,291)	862,783	13,260	876,043
571JBG	87,786	0.01%	(131)	87,655	1,347	89,002
571SG	446,033	0.06%	(666)	445,367	6,845	452,212
580ID	1,421,176	0.20%	(2,123)	1,419,053	21,810	1,440,863
580OR	9,308,199	1.33%	(13,908)	9,294,291	142,848	9,437,139
580SNPD	31,486,401	4.49%	(47,046)	31,439,355	483,205	31,922,560
580UT	8,995,076	1.28%	(13,440)	8,981,636	138,043	9,119,679
580WA	1,906,825	0.27%	(2,849)	1,903,976	29,263	1,933,239
580WYP	2,283,018	0.33%	(3,411)	2,279,606	35,036	2,314,643
580CA	847,559	0.12%	(1,266)	846,293	13,007	859,300
580WYU	149,500	0.02%	(223)	149,277	2,294	151,571
593CA	1,676,878	0.24%	(2,506)	1,674,372	25,734	1,700,106
593WYU	969,677	0.14%	(1,449)	968,228	14,881	983,109
593MT	-	0.00%	-	-	-	-
593OR	11,523,388	1.64%	(17,218)	11,506,170	176,843	11,683,013
593SNPD	6,168,451	0.88%	(9,217)	6,159,234	94,664	6,253,898
593UT	17,650,696	2.52%	(26,373)	17,624,323	270,876	17,895,199
593WA	2,415,628	0.34%	(3,609)	2,412,019	37,071	2,449,090
593WYP	3,929,219	0.56%	(5,871)	3,923,348	60,300	3,983,648
593ID	2,687,345	0.38%	(4,015)	2,683,330	41,241	2,724,571
593OTHER	0	0.00%	(0)	0	0	0
903CN	35,231,804	5.02%	(52,642)	35,179,162	540,684	35,719,846
903ID	1,567,423	0.22%	(2,342)	1,565,081	24,054	1,589,135
903OR	9,163,493	1.31%	(13,692)	9,149,801	140,627	9,290,428
903CA	934,232	0.13%	(1,396)	932,837	14,337	947,174
903UT	5,661,589	0.81%	(8,459)	5,653,130	86,885	5,740,015
903WA	1,183,229	0.17%	(1,768)	1,181,462	18,158	1,199,620
903WYP	1,649,963	0.24%	(2,465)	1,647,498	25,321	1,672,819
903WYU	197,643	0.03%	(286)	197,357	2,941	194,298
908CN	2,582,866	0.37%	(3,859)	2,579,007	39,638	2,618,645
908OR	1,772,662	0.25%	(2,649)	1,770,013	27,204	1,797,217
908CA	40,353	0.01%	(60)	40,293	619	40,912
908ID	372,042	0.05%	(556)	371,486	5,710	377,196
908OTHER	69,094	0.01%	(103)	68,991	1,060	70,051
908UT	2,658,041	0.38%	(3,972)	2,654,069	40,792	2,694,861
908WA	376,861	0.05%	(663)	376,298	5,783	382,081
908WYP	1,157,324	0.16%	(1,729)	1,155,594	17,761	1,173,355
920CA	42,701	0.01%	(64)	42,638	655	43,293
920OR	599,153	0.09%	(895)	598,258	9,195	607,452
920SO	98,580,207	14.05%	(147,295)	98,432,912	1,512,858	99,945,770
920UT	886,908	0.13%	(1,328)	885,580	13,642	901,222
920WA	585,783	0.08%	(875)	584,907	8,990	593,897
920ID	164,586	0.02%	(246)	164,340	2,526	166,866
920WYP	177,364	0.03%	(265)	177,099	2,722	179,821
935CA	(13,685)	0.00%	20	(13,664)	(210)	(13,874)
935ID	(118)	0.00%	0	(118)	(2)	(119)
935OR	1,626	0.00%	(2)	1,623	25	1,648
935SO	2,653,756	0.38%	(3,965)	2,649,791	40,726	2,690,517
935UT	(15,150)	0.00%	23	(15,128)	(233)	(15,360)
935WA	(30)	0.00%	0	(30)	(0)	(30)
935WYP	(6,007)	0.00%	9	(5,998)	(92)	(6,090)
935WYU	55	0.00%	(0)	55	1	55
<b>Utility Labor</b>	<b>490,327,972</b>	<b>69.88%</b>	<b>(732,632)</b>	<b>489,595,339</b>	<b>7,524,805</b>	<b>497,120,144</b>
<b>Non-Utility/Capital</b>	<b>211,320,424</b>	<b>30.12%</b>	<b>(315,748)</b>	<b>211,004,676</b>	<b>3,243,023</b>	<b>214,247,699</b>
<b>Total</b>	<b>701,648,396</b>	<b>100.00%</b>	<b>(1,048,380)</b>	<b>700,600,015</b>	<b>10,767,827</b>	<b>711,367,843</b>

PacifiCorp  
Washington Results of Operations - December 2013  
General Wage Increase Adjustment  
Adjustment by FERC Account - WA Allocated

WA Allocated							
Indicator	WA %	Actual	% Of Total	Restating Adjustment	Restatement	Pro Forma Adjustment	Pro Forma
		12 Months Ended December 2013			12 Months Ended December 2013		12 Months Ending December 2014
500CAGE	0.0000%	-	0.00%	-	-	-	-
500JBG	22.9539%	1,148,672	3.61%	(1,716)	1,146,955	17,628	1,164,583
500SG	7.9057%	2,224	0.01%	(3)	2,221	34	2,255
501CAEE	0.0000%	-	0.00%	-	-	-	-
501JBE	22.6123%	148,571	0.47%	(222)	148,349	2,280	150,629
501SE	7.5698%	22,659	0.07%	(34)	22,625	348	22,973
500CAGW	23.0849%	854	0.00%	(1)	853	13	866
512CAGE	0.0000%	-	0.00%	-	-	-	-
512JBG	22.9539%	4,551,073	14.22%	(6,800)	4,544,273	69,843	4,614,116
512CAGW	23.0849%	(43,214)	-0.14%	65	(43,150)	(663)	(43,813)
535CAGE	0.0000%	-	0.00%	-	-	-	-
535CAGW	23.0849%	1,909,890	6.00%	(2,854)	1,907,037	29,310	1,936,347
545CAGW	23.0849%	786,900	2.47%	(1,176)	785,724	12,076	797,800
545CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGW	23.0849%	364,310	1.14%	(544)	363,766	5,591	369,356
548OR	0.0000%	-	0.00%	-	-	-	-
548SG	7.9057%	154,168	0.48%	(230)	153,938	2,366	156,304
553CAGE	0.0000%	-	0.00%	-	-	-	-
553CAGW	23.0849%	186,409	0.59%	(279)	186,131	2,861	188,991
557SG	7.9057%	2,128,930	6.68%	(3,181)	2,125,749	32,672	2,158,420
557CAGE	0.0000%	-	0.00%	-	-	-	-
557CAGW	23.0849%	32,667	0.10%	(49)	32,618	501	33,119
557JBG	22.9539%	387,358	1.22%	(579)	386,779	5,945	392,724
560CAGE	0.0000%	-	0.00%	-	-	-	-
560CAGW	23.0849%	177,538	0.56%	(265)	177,273	2,725	179,997
560SG	7.9057%	1,241,217	3.90%	(1,855)	1,239,362	19,048	1,258,411
560JBG	22.9539%	7,285	0.02%	(11)	7,275	112	7,386
571CAGE	0.0000%	-	0.00%	-	-	-	-
571CAGW	23.0849%	199,470	0.63%	(298)	199,172	3,061	202,234
571JBG	22.9539%	20,150	0.06%	(30)	20,120	309	20,430
571SG	7.9057%	35,262	0.11%	(53)	35,209	541	35,751
580IDU	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.2803%	1,977,450	6.21%	(2,955)	1,974,495	30,347	2,004,842
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	1,906,825	5.99%	(2,849)	1,903,976	29,263	1,933,239
580WYP	0.0000%	-	0.00%	-	-	-	-
580CA	0.0000%	-	0.00%	-	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-	-
593CA	0.0000%	-	0.00%	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-
593OR	0.0000%	-	0.00%	-	-	-	-
593SNPD	6.2803%	387,399	1.22%	(579)	386,820	5,945	392,765
593UT	0.0000%	-	0.00%	-	-	-	-
593WA	100.0000%	2,415,628	7.58%	(3,609)	2,412,019	37,071	2,449,090
593WYP	0.0000%	-	0.00%	-	-	-	-
593IDU	0.0000%	-	0.00%	-	-	-	-
593OTHER	0.0000%	-	0.00%	-	-	-	-
903CN	6.9174%	2,437,110	7.65%	(3,641)	2,433,468	37,401	2,470,869
903IDU	0.0000%	-	0.00%	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-
903WA	100.0000%	1,183,229	3.72%	(1,768)	1,181,462	18,158	1,199,620
903WYP	0.0000%	-	0.00%	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-
908CN	6.9174%	178,666	0.56%	(267)	178,399	2,742	181,141
908OR	0.0000%	-	0.00%	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-
908IDU	0.0000%	-	0.00%	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-
908WA	100.0000%	376,861	1.18%	(563)	376,298	5,783	382,081
908WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	6.8539%	6,756,624	21.21%	(10,096)	6,746,528	103,690	6,850,219
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	585,783	1.84%	(875)	584,907	8,990	593,897
920IDU	0.0000%	-	0.00%	-	-	-	-
920WYP	0.0000%	-	0.00%	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-
935IDU	0.0000%	-	0.00%	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-
935SO	6.8539%	181,887	0.57%	(272)	181,615	2,791	184,406
935UT	0.0000%	-	0.00%	-	-	-	-
935WA	100.0000%	(30)	0.00%	0	(30)	(0)	(30)
935WYP	0.0000%	-	0.00%	-	-	-	-
935WYU	0.0000%	-	0.00%	-	-	-	-
<b>Utility Labor</b>		<b>31,849,826</b>	<b>100.00%</b>	<b>(47,589)</b>	<b>31,802,237</b>	<b>488,782</b>	<b>32,291,019</b>
Non-Utility/Capital		-	0.00%	-	-	-	-
<b>Total</b>		<b>31,849,826</b>	<b>100.00%</b>	<b>(47,589)</b>	<b>31,802,237</b>	<b>488,782</b>	<b>32,291,019</b>

	<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>
<b>Adjustment to Expense:</b>							
Other Purchased Power	557	RES	(63,386)	SG	7.906%	(5,011)	4.4.1
Other Purchased Power	557	RES	(5,007,706)	CAGE	0.000%	-	4.4.1
Other Purchased Power	557	RES	5,071,093	ID	Situs	-	4.4.1
Advertising	909	RES	(4,765)	CN	6.917%	(330)	4.4.1
Advertising	909	RES	4,765	ID	Situs	-	4.4.1
			-			(5,341)	

**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. Allocation of class 1 DSM programs continues to be reviewed by the MSP standing committee.



PacifiCorp  
Washington Results of Operations - December 2013  
Irrigation Load Control

	<u>FERC Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	CAGE	5,007,706	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	63,386	Ref. 4.4
Irrigation Load Control Program Costs	909	CN	4,765	Ref. 4.4
			<u>5,075,857</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
1) Jim Bridger Notice of Violation	506	RES	(11,667)	JBG	22.954%	(2,678)	4.5.1
2) BPA Billing Dispute Settlement	456	RES	(2,000,000)	SG	7.906%	(158,115)	4.5.1

**Description of Adjustment**

A variety of accounting entries were made to expense accounts during the 12 months ended December 2013 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.

## Washington Results of Operations - December 2013

## Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	2/15/2013	<b>Jim Bridger Plant Notice of Violation:</b> Wyoming Department of Environmental Quality / Air Quality Division issued a Notice of Violation back in April 2012, alleging that PacifiCorp violated Air Quality Rules and our permit (MD-12186) by failing to comply with the sulfuric acid mist emission limit for Unit 2 of the Jim Bridger plant. Both these payments were a result of a settlement reached prior to litigation, between the DEQ/AQD and the company totaling \$17,500.	506	JBG	11,667	Ref 4.5
2	11/30/2013	<b>BPA Billing Dispute Settlement:</b> PacifiCorp reached a settlement with BPA (Bonneville Power Administration) regarding several billing disputes under the South Idaho Exchange Agreement, and indirectly, the BPA General Transfer Agreement.	456	SG	2,000,000	Ref 4.5
<b>Total</b>					<b>2,011,667</b>	

	<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>
<b>Adjustment to Expense:</b>							
Remove DSM Amortization Expense	908	RES	(911,468)	CA	Situs	-	
	908	RES	(3,769,945)	ID	Situs	-	
	908	RES	(26,447,000)	OR	Situs	-	
	908	RES	(47,956,612)	UT	Situs	-	
	908	RES	(10,677,589)	WA	Situs	(10,677,589)	
	908	RES	(5,269,750)	WY-All	Situs	-	
			<u>(95,032,363)</u>			<u>(10,677,589)</u>	4.6.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	RES	697,970	SO	6.854%	47,838	
Schedule M Adjustment	SCHMDT	RES	743,447	OR	Situs	-	

**Description of Adjustment**

This adjustment removes 12 months ended December 2013 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2013 revenues are removed through the revenue adjustments in Adjustment 3.2. DSM program costs are recovered in each state through separate tariff riders.

PacifiCorp  
Washington Results of Operations - December 2013  
DSM Expense Removal

**Remove DSM Amortization Expense:**

<u>FERC Account</u>	<u>Description</u>	<u>Allocation</u>	<u>DSM Amortization</u>	
908	CA Amortization Expense	CA	911,468	
908	ID Amortization Expense	ID	3,769,945	
908	OR Amortization Expense	OR	26,447,000	
908	UT Amortization Expense	UT	47,956,612	
908	WA Amortization Expense	WA	10,677,589	
908	WY Amortization Expense	WY	5,269,750	
			<u>95,032,363</u>	<b>Ref. 4.6</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adj. Liability Ins. expense to 6-year avg.	925	RES	(22,732,661)	SO	6.854%	(1,558,082)	4.7.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	512,827	CAGW	23.085%	118,385	4.7.2
Property Insurance - WA Distribution	593	RES	(313,797)	WA	Situs	(313,797)	4.7.2
Property Insurance - Non-T&D	553	RES	(170,326)	CAGW	23.085%	(39,319)	4.7.2
Adj. Liability Ins. Prem. to expected level	925	PRO	463,011	SO	6.854%	31,734	4.7.3
Adj. Property Ins. Prem. to expected level	924	PRO	(145,885)	SO	6.854%	(9,999)	4.7.3
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDP	RES	129,380	SO	6.854%	8,868	
Schedule M Adjustment - Inj. & Damages	SCHMDT	RES	18,188,871	SO	6.854%	1,246,653	

**Description of Adjustment**

Consistent with the Company's previous Results of Operations (UE- 111190), the Company has replaced the base period liability and property damage expense with a six-year average.

PacifiCorp  
 Washington Results of Operations - December 2013  
 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>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
2008	8,469,504		-	8,469,504
2009	4,487,483		-	4,487,483
2010	4,831,787		-	4,831,787
2011	2,901,323		-	2,901,323
2012	47,059,248	(16,200,000)	-	30,859,248
2013	32,552,817	(27,688,053)	-	4,864,764
	Six-year average			9,402,351
	Amount in base period			32,135,013
	<b>Adjustment</b>			<b><u>(22,732,661)</u></b>
				<b>Ref 4.7</b>

PacifiCorp  
 Washington Results of Operations - December 2013  
 Insurance Expense  
 Property Damage Based on a six-year average

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&amp;D</u>
<u>Six-year average</u>			
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
Apr 2012 - Mar 2013	657,774	269,611	147,728
6-Year Average	654,050	630,826	285,285
<u>Actual 12 Months Ended December 2013</u>			
Jan 2013 - Dec 2013	967,848	117,999	455,611
Difference in six-year average and 12 ME Dec 2012	<b>(313,797)</b>	<b>512,827</b>	<b>(170,326)</b>
	Ref 4.7	Ref 4.7	Ref 4.7

\* 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.



PacifiCorp  
 Results of Operations - December 2013  
 Insurance Expense  
 Adjust Base Period Insurance Premiums to Expected Future Level

Adjusting the insurance premiums in the base period to the renewed amount effective October, 1, 2013

	Premium Renewal Oct 2013	Included in Results 12 Mo Ended		Adjustment
		Oct 2013	Dec 2013	
Liability Insurance Premium	2,016,416	1,553,405	463,011 Ref 4.7	
Property Insurance Premium	6,336,732	6,482,617	(145,885) Ref 4.7	

Insurance Renewal 10/1/2013

	<u>Policy Effective Date</u>	<u>Policy Limit</u>	<u>Coverage</u>	<u>Self-Insured Retention</u>	<u>Premium allocated to PacifiCorp Electric</u>
General Liability Insurance	10/1/13 - 10/1/14	425,000,000	All liability losses	10,000,000	2,016,416
Property Insurance	10/1/13 - 10/1/14	400,000,000	Property/Boiler Machinery	7,500,000	6,336,732

	<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>
<b>Adjustment to Expense:</b>							
Advertising Expense - Removal	909	RES	(19,401)	CN	6.917%	(1,342)	4.8.1
Advertising Expense - Removal	930	RES	(1,410)	SO	6.854%	(97)	4.8.1
Advertising Expense - Reallocation	909	RES	(41,147)	CN	6.917%	(2,846)	4.8.1
Washington Advertising Expense	909	RES	3,883	WA	Situs	3,883	4.8.1
Oregon Advertising Expense	909	RES	1,320	OR	Situs	-	4.8.1
California Advertising Expense	909	RES	83	CA	Situs	-	4.8.1
Idaho Advertising Expense	909	RES	7,897	ID	Situs	-	4.8.1
Wyoming Advertising Expense	909	RES	8,921	WY-ALL	Situs	-	4.8.1
Utah Advertising Expense	909	RES	19,043	UT	Situs	-	4.8.1
			<u>(20,811)</u>			<u>(402)</u>	

**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 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

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

<b>TYPE</b>	<b>FERC Acct</b>	<b>GL Acct</b>	<b>GL Acct description</b>	<b>Factor</b>	<b>Total Company</b>	
RES	9090000	530022	Informational Advertising Services	CN	19,401	Ref 4.8
RES	9301000	519000	Advertising Services	SO	1,410	Ref 4.8
					<u>20,811</u>	

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

<b>TYPE</b>	<b>FERC Acct</b>	<b>GL Acct</b>	<b>GL Acct description</b>	<b>Factor</b>	<b>Total Company</b>	
RES	9090000	530022	Informational Advertising Services	CN	41,147	Ref 4.8
					<u>41,147</u>	

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

<b>TYPE</b>	<b>FERC Acct</b>	<b>GL Acct</b>	<b>GL Acct description</b>	<b>Factor</b>	<b>Total Company</b>	
RES	9090000	530022	Informational Advertising Services	WA	3,883	Ref 4.8
RES	9090000	530022	Informational Advertising Services	OR	1,320	Ref 4.8
RES	9090000	530022	Informational Advertising Services	CA	83	Ref 4.8
RES	9090000	530022	Informational Advertising Services	IDU	7,897	Ref 4.8
RES	9090000	530022	Informational Advertising Services	WYP	8,921	Ref 4.8
RES	9090000	530022	Informational Advertising Services	UT	19,043	Ref 4.8
					<u>41,147</u>	

	<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>
<b>Adjustment to Expense:</b>							
Remove Memberships As Booked	930	RES	(290,103)	SO	6.854%	(19,883)	4.9.2
Total			<u>(290,103)</u>			<u>(19,883)</u>	
Add Back Memberships on State Specific Factors	930	RES	10,105	CA	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	176,933	OR	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	21,380	WA	Situs	21,380	4.9.2
Add Back Memberships on State Specific Factors	930	RES	51,458	UT	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	2,449	ID	Situs	-	
Add Back Memberships on State Specific Factors	930	RES	27,779	WY-ALL	Situs	-	
Total			<u>290,103</u>			<u>21,380</u>	
			<u>-</u>			<u>1,497</u>	

**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 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.





	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	RES	422,425	WA	Situs	422,425	4.10.1

**Description of Adjustment**

This adjusts the Company's actual December 2013 uncollectible accounts to a four year average by applying the four year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four year average uncollectable rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Uncollectible Expense

	2010	2011	2012	2013	4 year Average
1 Revenue	256,639,553	279,564,147	300,010,989	317,700,180	288,478,717
2 Uncollectible Expense	1,561,038	2,024,432	1,919,394	1,541,438	1,761,575
3 Uncollectible % ( Line 2 / Line 1)	0.6083%	0.7241%	0.6398%	0.4852%	0.6106%
4 Normalized Revenue					321,605,659 Ref. 3.1.1
5 Normalized Uncollectible Expense (Line 3 * Line 4)					1,963,863
6 Per Books Uncollectible Expense					1,541,438 Ref. 2.14
7 <b>Adjustment to Uncollectible Expense</b>					<b>422,425 Ref 4.10</b>



	<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>
<b>Adjustment to Expense:</b>							
Reallocate Per Books Legal Expenses							
	418	RES	(6,263)	NUTIL	0.000%	-	
	426	RES	(57,309)	NUTIL	0.000%	-	
	501	RES	(33,798)	CAEE	0.000%	-	
	501	RES	56,967	JBE	22.612%	12,881	
	501	RES	(56,967)	SE	7.570%	(4,312)	
	501	RES	368	WY-ALL	Situs	-	
	506	RES	7,348	CAGE	0.000%	-	
	506	RES	26,082	WY-ALL	Situs	-	
	539	RES	(1,488)	CAGW	23.085%	(343)	
	557	RES	13,701	CA	Situs	-	
	557	RES	2,492,057	CAGE	0.000%	-	
	557	RES	1,239,023	CAGW	23.085%	286,027	
	557	RES	204,631	OR	Situs	-	
	557	RES	(4,396,538)	SG	7.906%	(347,578)	
	557	RES	8,186	UT	Situs	-	
	557	RES	42,848	WY-ALL	Situs	-	
	566	RES	17,233	CAGE	0.000%	-	
	566	RES	(66,374)	SG	7.906%	(5,247)	
	566	RES	30,719	UT	Situs	-	
	566	RES	6,209	WY-ALL	Situs	-	
	588	RES	(465,920)	SNPD	6.280%	(29,261)	
	588	RES	462,610	UT	Situs	-	
	588	RES	2,774	WY-ALL	Situs	-	
	905	RES	1,807	CAGE	0.000%	-	
	905	RES	(42,635)	CN	6.917%	(2,949)	
	905	RES	288	WY-ALL	Situs	-	
	923	RES	(2,170)	CA	Situs	-	
	923	RES	26,488	CAGE	0.000%	-	
	923	RES	841,032	CAGW	23.085%	194,151	
	923	RES	(37,753)	OR	Situs	-	
	923	RES	(875,953)	SO	6.854%	(60,037)	
	923	RES	8,433	UT	Situs	-	
	923	RES	(78,839)	WA	Situs	(78,839)	
	928	RES	(29,216)	CA	Situs	-	
	928	RES	(74,290)	OR	Situs	-	
	928	RES	(57,900)	UT	Situs	-	
	929	RES	(949,496)	CA	Situs	-	
	929	RES	(364,327)	CAGE	0.000%	-	
	929	RES	3,335,352	CAGW	23.085%	769,962	
	929	RES	(1,560)	CN	6.917%	(108)	

**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.

	<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>
<b>Adjustment to Expense:</b>							
Reallocate Per Books Legal Expenses							
	929	RES	(227,826)	NUTIL	0.000%	-	
	929	RES	(391,297)	OR	Situs	-	
	929	RES	4,945,933	SG	7.906%	391,012	
	929	RES	(12,821)	SNPD	6.280%	(805)	
	929	RES	(4,309,549)	SO	6.854%	(295,374)	
	929	RES	(563,855)	UT	Situs	-	
	929	RES	(613,827)	WA	Situs	(613,827)	
	929	RES	(52,119)	WY-ALL	Situs	-	
			<u>0</u>			<u>215,352</u>	4.11.2

**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
418	NUTIL	(14,382)	(20,645)	(6,263)
426	NUTIL	339,523	282,215	(57,309)
501	CAEE	33,798	-	(33,798)
501	JBE	-	56,967	56,967
501	SE	56,967	-	(56,967)
501	WYP	-	368	368
506	CAGE	(7,348)	-	7,348
506	WYP	-	26,082	26,082
537	CAGW	20,645	20,645	-
539	CAGW	1,488	-	(1,488)
549	CAGW	1,167	1,167	-
557	CA	-	13,701	13,701
557	CAGE	156,515	2,648,572	2,492,057
557	CAGW	-	1,239,023	1,239,023
557	OR	-	204,631	204,631
557	SG	9,130,004	4,733,466	(4,396,538)
557	UT	-	8,186	8,186
557	WYP	-	42,848	42,848
560	SG	27,190	27,190	-
561	SG	4,758	4,758	-
566	CAGE	-	17,233	17,233
566	SG	66,374	(0)	(66,374)
566	UT	-	30,719	30,719
566	WYP	-	6,209	6,209
571	CAGE	0	0	(0)
580	SNPD	6,225	6,225	-
581	SNPD	203	203	-
588	SNPD	478,742	12,821	(465,920)
588	UT	-	462,610	462,610
588	WYP	-	2,774	2,774
593	SNPD	0	0	-
903	CN	15,512	15,512	-
905	CAGE	-	1,807	1,807
905	CN	44,195	1,560	(42,635)
905	WYP	-	288	288
908	CN	472	472	-
923	CA	820,048	817,878	(2,170)
923	CAGE	-	26,488	26,488
923	CAGW	-	841,032	841,032
923	OR	40,372	2,619	(37,753)
923	SO	2,394,683	1,518,731	(875,953)
923	UT	-	8,433	8,433
923	WA	105,316	26,477	(78,839)
928	CA	487,339	458,123	(29,216)
928	OR	489,612	415,322	(74,290)
928	SO	1,320,065	1,320,065	-
928	UT	111,807	53,908	(57,900)
928	WA	1,067,813	1,067,813	-
928	WYP	3,646	3,646	-
929	CA	-	(949,496)	(949,496)
929	CAGE	-	(364,327)	(364,327)
929	CAGW	-	3,335,352	3,335,352
929	CN	-	(1,560)	(1,560)
929	NUTIL	-	(227,826)	(227,826)
929	OR	-	(391,297)	(391,297)
929	SG	-	4,945,933	4,945,933
929	SNPD	-	(12,821)	(12,821)
929	SO	-	(4,309,549)	(4,309,549)
929	UT	-	(563,855)	(563,855)
929	WA	-	(613,827)	(613,827)
929	WYP	-	(52,119)	(52,119)
<b>Total</b>		<b>17,202,748</b>	<b>17,202,748</b>	<b>-</b>



		5.1	5.2	0	0	0	0
	Total Normalized	Net Power Costs - Restating	Colstrip #3 Removal				
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	49,115,714	49,115,714	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	49,115,714	49,115,714	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	2,396,809	2,396,809	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	34,894,113	34,894,113	-	-	-	-	-
13 Transmission	310,073	310,073	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	37,600,995	37,600,995	-	-	-	-	-
20 Depreciation	(428,046)	-	(428,046)	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(41,073)	-	(41,073)	-	-	-	-
23 Income Taxes: Federal	4,071,768	4,030,152	41,616	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	113,105	-	113,105	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	41,316,748	41,631,146	(314,399)	-	-	-	-
29							
30 Operating Rev For Return:	7,798,966	7,484,568	314,399	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(28,327,256)	-	(28,327,256)	-	-	-	-
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:	(28,327,256)	-	(28,327,256)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	18,631,294	-	18,631,294	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,126,971	-	1,126,971	-	-	-	-
50 Unamortized ITC	1,646	-	1,646	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	19,759,911	-	19,759,911	-	-	-	-
56							
57 Total Rate Base:	(8,567,345)	-	(8,567,345)	-	-	-	-
58							
59							
60 Estimated ROE impact	2.015%	1.811%	0.184%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(13,626,622)	(12,080,652)	(1,545,971)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	11,983,839	11,514,720	469,119	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-	-
71 Schedule "M" Deductions	298,029	-	298,029	-	-	-	-
72 Income Before Tax	11,633,622	11,514,720	118,902	-	-	-	-
73							
74 State income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	11,633,622	11,514,720	118,902	-	-	-	-
77							
78 Federal Income Taxes	4,071,768	4,030,152	41,616	-	-	-	-

	5.1	5.2	0	0	0	0
	Net Power Costs -					
Total Normalized	Restating	Colstrip #3 Removal	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	49,115,714	49,115,714	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	49,115,714	49,115,714	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,396,809	2,396,809	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	34,894,113	34,894,113	-	-	-	-
13 Transmission	310,073	310,073	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	37,600,995	37,600,995	-	-	-	-
20 Depreciation	(428,046)	-	(428,046)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(41,073)	-	(41,073)	-	-	-
23 Income Taxes: Federal	4,071,768	4,030,152	41,616	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	113,105	-	113,105	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	41,316,748	41,631,146	(314,399)	-	-	-
29						
30 Operating Rev For Return:	7,798,966	7,484,568	314,399	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,327,256)	-	(28,327,256)	-	-	-
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:	(28,327,256)	-	(28,327,256)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	18,631,294	-	18,631,294	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,126,971	-	1,126,971	-	-	-
50 Unamortized ITC	1,646	-	1,646	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	19,759,911	-	19,759,911	-	-	-
56						
57 Total Rate Base:	(8,567,345)	-	(8,567,345)	-	-	-
58						
59						
60 Estimated ROE impact	2.015%	1.811%	0.184%	0.000%	0.000%	0.000%
61 Estimated Price Change	(13,626,622)	(12,080,652)	(1,545,971)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	11,983,839	11,514,720	469,119	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	298,029	-	298,029	-	-	-
72 Income Before Tax	11,633,622	11,514,720	118,902	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	11,633,622	11,514,720	118,902	-	-	-
77						
78 Federal Income Taxes	4,071,768	4,030,152	41,616	-	-	-

	5.1	5.2	0	0	0	0
	Net Power Costs -					
Total Normalized	Restating	Colstrip #3 Removal	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%
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>
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	RES	726,051	CAGW	23.085%	167,608	5.1.2
Post-Merger Firm Sales	447NPC	RES	212,035,299	CAGW	23.085%	48,948,106	5.1.2
Non-Firm Sales	447NPC	RES	-	CAEW	22.741%	-	5.1.2
Total Sales for Resale			<u>212,761,350</u>			<u>49,115,714</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	23.085%	-	5.1.2
Existing Firm Energy	555NPC	RES	-	CAEW	22.741%	-	5.1.2
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.2
Post-Merger Firm Energy	555NPC	RES	133,771,133	CAGW	23.085%	30,880,913	5.1.2
Other Generation Expenses	555NPC	RES	993,512	CAGW	23.085%	229,351	5.1.2
Total Purchased Power			<u>134,764,646</u>			<u>31,110,264</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	RES	-	CAGW	23.085%	-	5.1.2
Post Merger Firm	565NPC	RES	1,343,185	CAGW	23.085%	310,073	5.1.2
Non Firm	565NPC	RES	-	CAEW	22.741%	-	5.1.2
Total Wheeling Expense			<u>1,343,185</u>			<u>310,073</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	RES	10,539,422	CAEW	22.741%	2,396,809	5.1.2
Fuel Consumed - Natural Gas	547NPC	RES	16,638,610	CAEW	22.741%	3,783,848	5.1.2
Total Fuel and Other Expense			<u>27,178,031</u>			<u>6,180,657</u>	
<b>Total Net Power Cost Adjustment - Restating</b>			<u>(49,475,487)</u>			<u>(11,514,720)</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 2013.



PacifiCorp  
Washington Results of Operations - December 2013  
Net Power Costs - West Control Area

Description	FERC Account	(2) WCA Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended December 2013		(5) (3) * (4)		(6) RESTATED NPC 12 Months Ended December 2013		(7) (3) * (6)		(8) (6) - (4) RESTATING ADJUSTMENT 12 Months Ended December 2013		(9) (7) - (5)	
				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	23.0849%	12,238,749	2,825,301			12,964,800	2,992,909			726,051	167,608		
Post-Merger Firm Sales	447NPC	CAGW	23.0849%	67,848,272	15,662,696			279,883,571	64,610,802			212,035,299	48,948,106		
Non-Firm Sales	447NPC	CAEW	22.7414%	-	-			-	-			-	0		
Total Sales for Resale				80,087,021	18,487,997			292,848,371	67,603,712			212,761,350	49,115,714		
Purchased Power (Account 555)															
Existing Firm Demand - Pacific	555NPC	CAGW	23.0849%	(746,202)	(172,260)			(746,202)	(172,260)			-	-		
Existing Firm Energy	555NPC	CAEW	22.7414%	(1,674,303)	(380,759)			(1,674,303)	(380,759)			-	-		
WA Qualifying Facilities	555NPC	WA	100.0000%	439,314	439,314			439,314	439,314			-	-		
Post-Merger Firm Energy	555NPC	CAGW	23.0849%	243,453,657	56,200,998			377,224,790	87,081,911			133,771,133	30,880,913		
Other Generation Expenses	555NPC	CAGW	23.0849%	-	-			993,512	229,351			993,512	229,351		
Total Purchased Power				241,472,466	56,087,293			376,237,112	87,197,557			134,764,646	31,110,264		
Wheeling (Account 565)															
Existing Firm - Pacific	565NPC	CAGW	23.0849%	22,134,537	5,109,733			22,134,537	5,109,733			-	0		
Post Merger Firm	565NPC	CAGW	23.0849%	71,571,640	16,522,231			72,914,826	16,832,304			1,343,185	310,073		
Non Firm	565NPC	CAEW	22.7414%	-	-			-	-			-	0		
Total Wheeling Expense				93,706,178	21,631,964			95,049,363	21,942,037			1,343,185	310,073		
Fuel Expense (Accounts 501 and 547)															
Fuel Consumed - Coal	501NPC	CAEW	22.7414%	195,794,943	44,526,458			206,334,365	46,923,268			10,539,422	2,396,809		
Fuel Consumed - Natural Gas	547NPC	CAEW	22.7414%	129,380,461	29,422,893			146,019,071	33,206,741			16,638,610	3,783,848		
Total Fuel and Other Expense				325,175,405	73,949,351			352,353,436	80,130,009			27,178,031	6,180,657		
<b>Total Net Power Cost</b>				<b>530,267,027</b>	<b>133,180,611</b>			<b>530,791,540</b>	<b>121,665,891</b>			<b>(49,475,487)</b>	<b>(11,514,720)</b>		
				Ref. 5.1.3	Ref. 2.2			Ref. 5.1.4	Ref. 5.1						
				Line 66											

**PacifiCorp**

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending  
 12 months ended December 2013

	Merged CY 2013	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	12,238,749	12,238,749			
Post Merger	67,848,272				67,848,272
<b>TOTAL SPECIAL SALES</b>	<b>80,087,021</b>	<b>12,238,749</b>	<b>-</b>	<b>-</b>	<b>67,848,272</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	(2,636,945)	(791,084)	(1,845,862)		
Misc/Pacific	216,441	44,882	171,559		
Q.F. Contracts/PPL	439,314	-	-		439,314
<b>Pacific Sub Total</b>	<b>(1,981,191)</b>	<b>(746,202)</b>	<b>(1,674,303)</b>	<b>-</b>	<b>439,314</b>
BPA Reserve Purchase	53,259				53,259
Combine Hills Wind p160595	3,947,242				3,947,242
Georgia-Pacific Camas	5,427,199				5,427,199
Hermiston Purchase p99563	98,993,463				98,993,463
Seasonal Purchased Power					
Short Term Firm Purchases	135,032,493				135,032,493
<b>New Firm Sub Total</b>	<b>243,453,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,453,657</b>
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>241,472,466</b>	<b>(746,202)</b>	<b>(1,674,303)</b>	<b>-</b>	<b>243,892,971</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	22,134,537	22,134,537			
Post Merger	71,571,640				71,571,640
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>93,706,178</b>	<b>22,134,537</b>	<b>-</b>	<b>-</b>	<b>71,571,640</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	3,117,037			3,117,037	
Chehalis	68,275,000			68,275,000	
Hermiston	61,105,462			61,105,462	
Jim Bridger	192,677,906			192,677,906	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>325,175,405</b>	<b>-</b>	<b>-</b>	<b>325,175,405</b>	<b>-</b>
<b>NET POWER COST</b>	<b>580,267,027</b>	<b>9,149,586</b>	<b>(1,674,303)</b>	<b>325,175,405</b>	<b>247,616,339</b>

**PacifiCorp**

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending

12 months ended December 2013

	Merged 01/13-12/13	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	279,883,571				279,883,571
<b>TOTAL SPECIAL SALES</b>	<b>292,848,371</b>	<b>12,964,800</b>	<b>-</b>	<b>-</b>	<b>279,883,571</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-			
Mid Columbia	(2,636,945)	(791,084)	(1,845,862)		
Misc/Pacific	216,441	44,882	171,559		
Q.F. Contracts/PPL	439,314	-	-		439,314
<b>Pacific Sub Total</b>	<b>(1,981,191)</b>	<b>(746,202)</b>	<b>(1,674,303)</b>	<b>-</b>	<b>439,314</b>
Blanding Purchase p379174	-				-
BPA Reserve Purchase	53,259				53,259
Chehalis Station Service	-				-
Combine Hills Wind p160595	3,947,242				3,947,242
Georgia-Pacific Camas	5,427,199				5,427,199
Hermiston Purchase p99563	96,760,117				96,760,117
Morgan Stanley p189046	-				-
Roseburg Forest Products p312292	-				-
TransAlta p371343/s371344	-				-
Short Term Firm Purchases	271,036,972				271,036,972
<b>New Firm Sub Total</b>	<b>377,224,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>377,224,790</b>
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>375,243,599</b>	<b>(746,202)</b>	<b>(1,674,303)</b>	<b>-</b>	<b>377,664,104</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	22,134,537	22,134,537			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	72,914,826				72,914,826
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>95,049,363</b>	<b>22,134,537</b>	<b>-</b>	<b>-</b>	<b>72,914,826</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	9,272,400			9,272,400	
Chehalis	86,609,414			86,609,414	
Jim Bridger	197,159,016			197,159,016	
Hermiston	59,409,657			59,409,657	
Ramp Loss	(97,051)			(97,051)	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>352,353,436</b>	<b>-</b>	<b>-</b>	<b>352,353,436</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Wind Integration Charge	993,512			993,512	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>993,512</b>	<b>-</b>	<b>-</b>	<b>993,512</b>	<b>-</b>
<b>NET POWER COST</b>	<b>530,791,540</b>	<b>8,423,536</b>	<b>(1,674,303)</b>	<b>353,346,948</b>	<b>170,695,359</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	23.085%	(386,972)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(177,925)	CAGW	23.085%	(41,074)	5.2.2
Taxes Other	408	RES	(599,266)	GPS	6.854%	(41,073)	5.2.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,291,015	CAGW	23.085%	298,029	5.2.2
Deferred Income Tax Expense	41010	RES	489,953	CAGW	23.085%	113,105	5.2.2
<b>Adjustment to Rate Base:</b>							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	23.085%	(25,458,704)	5.2.2
Post-merger Plant	312	RES	(12,426,102)	CAGW	23.085%	(2,868,551)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	78,598,399	CAGW	23.085%	18,144,351	5.2.2
Post-merger Depreciation Reserve	108SP	RES	2,109,362	CAGW	23.085%	486,944	5.2.2
Deferred Income Tax Balance	282	RES	4,881,855	CAGW	23.085%	1,126,971	5.2.2
Deferred ITC	255	RES	12,318	ITC85	13.360%	1,646	5.2.2
<b>Remove Base Data:</b>							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.2.3

**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**  
**Washington Results of Operations - December 2013**  
**Removal of Colstrip #3**  
Property Tax Calculation

	Dec-13	Ref.
Total Colstrip Property Taxes	1,477,000	
Colstrip #3 as a percentage of Total Colstrip NBV	40.5732%	
Property Tax expense to remove	<u>599,266</u>	5.2

Total Colstrip Book Value	227,060,755
Colstrip Book Reserve	<u>(123,540,719)</u>
Total Colstrip NBV	<u>103,520,036</u>
Colstrip Unit 3 Book Value	122,709,102
Colstrip Unit 3 Book Reserve	<u>(80,707,761)</u>
Colstrip Unit 3 NBV	<u>42,001,341</u>
Colstrip Unit 3 NBV %	40.5732%

PacifiCorp  
 Washington Results of Operations - December 2013  
 Removal of Colstrip #3

	<u>Year-End Balance</u>	<u>Ref.</u>
Depreciation Exp- Pre Merger	(1,676,302)	5.2
Depreciation Exp - Post Merger	<u>(177,925)</u>	5.2
	(1,854,226)	
Plant - Pre Merger	110,283,000	5.2
Plant - Post Merger	<u>12,426,102</u>	5.2
	122,709,102	
Depreciation Reserve - Pre Merger	(78,598,399)	5.2
Depreciation Res - Post Merger	<u>(2,109,362)</u>	5.2
	(80,707,761)	
ADIT Balance	(4,881,855)	5.2
Deferred ITC	(12,318)	5.2
Tax Depreciation	(563,211)	
Deferred Income Tax Expense	(489,953)	5.2

PacifiCorp  
Washington Results of Operations - December 2013  
Removal of Colstrip #3  
Actual Tax Data

FERC	Description	Amount	Factor
SCHMAT	WA Disallowed Colstrip #3-Write-off	52,188	WA

Ref 5.2





	6.1	6.2	6.2.1	6.2.2	6.3	6.3.1
		Depreciation & Amortization Reserve to December 2013 Balance	(Cont.) Depr & Amort Res to December 2013 Balance	(Cont. 2) Depr & Amort Res to December 2013 Balance	Depreciation Study	(cont.) Depreciation Study
	Total Normalized Hydro Decommissioning					
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	(50,322)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(16,833)	-	-	-	-	-
12 Other Power Supply	(9,067)	-	-	-	-	-
13 Transmission	(4,684)	-	-	-	-	-
14 Distribution	(18,634)	-	-	-	-	-
15 Customer Accounting	(10,104)	-	-	-	-	-
16 Customer Service & Info	(1,548)	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(20,966)	-	-	-	-	-
19 Total O&M Expenses	(132,158)	-	-	-	-	-
20 Depreciation	1,428,608	-	-	-	1,428,608	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(131,172)	(44,842)	-	-	(500,013)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(349,784)	48,623	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	815,494	3,781	-	-	928,596	-
29						
30 Operating Rev For Return:	(815,494)	(3,781)	-	-	(928,596)	-
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	(8,112,984)	(196,210)	(327,834)	(5,224,303)	(936,028)	(1,428,608)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-
49 Accum Def Income Tax	381,853	(16,555)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(7,769,959)	(212,765)	(327,834)	(5,224,303)	(974,856)	(1,428,608)
56						
57 Total Rate Base:	(7,769,959)	(212,765)	(327,834)	(5,224,303)	(974,856)	(1,428,608)
58						
59						
60 Estimated ROE impact	-0.102%	0.002%	0.004%	0.065%	0.012%	-0.225%
61 Estimated Price Change	374,417	(19,688)	(39,739)	(633,274)	(118,169)	1,498,823
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,296,451)	-	-	-	(1,428,608)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,049,794	-	-	-	-	-
71 Schedule "M" Deductions	128,121	128,121	-	-	-	-
72 Income Before Tax	(374,777)	(128,121)	-	-	(1,428,608)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(374,777)	(128,121)	-	-	(1,428,608)	-
77						
78 Federal Income Taxes	(131,172)	(44,842)	-	-	(500,013)	-

	6.3.2	6.4	6.4.1	6.4.2	0	0	0
	(cont. 2) Depreciation Study	Vehicle Depreciation - Depreciation Study	(cont.) Vehicle Depreciation - Depreciation Study	(cont. 2) Vehicle Depreciation - Depreciation Study	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	-	(16,248)	(34,074)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	(7,515)	(9,318)	-	-	-	-
12 Other Power Supply	-	(9,067)	-	-	-	-	-
13 Transmission	-	(4,684)	-	-	-	-	-
14 Distribution	-	(18,634)	-	-	-	-	-
15 Customer Accounting	-	(10,088)	(16)	-	-	-	-
16 Customer Service & info	-	(1,548)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(20,966)	-	-	-	-	-
19 Total O&M Expenses	-	(88,749)	(43,409)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	500,013	31,062	15,193	(132,585)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(542,171)	-	-	143,764	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(42,158)	(57,687)	(28,216)	11,179	-	-	-
29							
30 Operating Rev For Return:	42,158	57,687	28,216	(11,179)	-	-	-
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	542,171	-	-	(143,764)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	542,171	-	-	(143,764)	-	-	-
56							
57 Total Rate Base:	542,171	-	-	(143,764)	-	-	-
58							
59							
60 Estimated ROE impact	0.003%	0.014%	0.007%	-0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	(2,326)	(93,111)	(45,542)	617	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	88,749	43,409	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,428,608	-	-	(378,814)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,428,608	88,749	43,409	(378,814)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,428,608	88,749	43,409	(378,814)	-	-	-
77							
78 Federal Income Taxes	500,013	31,062	15,193	(132,585)	-	-	-

	6.1	6.2	6.2.1	6.2.2	6.3	6.3.1
	Hydro	Depreciation & Amortization Reserve to December 2013 Balance	(Cont.) Depr & Amort Res to December 2013 Balance	(Cont. 2) Depr & Amort Res to December 2013 Balance	Depreciation Study	(cont.) Depreciation Study
	Total Normalized Decommissioning					
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	(50,322)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(16,833)	-	-	-	-	-
12 Other Power Supply	(9,067)	-	-	-	-	-
13 Transmission	(4,684)	-	-	-	-	-
14 Distribution	(18,634)	-	-	-	-	-
15 Customer Accounting	(10,104)	-	-	-	-	-
16 Customer Service & Info	(1,548)	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(20,966)	-	-	-	-	-
19 Total O&M Expenses	(132,158)	-	-	-	-	-
20 Depreciation	1,428,608	-	-	-	1,428,608	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(86,330)	-	-	-	(500,013)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(398,407)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	811,713	-	-	-	928,596	-
29						
30 Operating Rev For Return:	(811,713)	-	-	-	(928,596)	-
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	(7,916,774)	-	(327,834)	(5,224,303)	(936,026)	(1,428,608)
48 Accum Prov For Amort	(38,827)	-	-	-	(38,827)	-
49 Accum Def Income Tax	398,407	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(7,557,194)	-	(327,834)	(5,224,303)	(974,856)	(1,428,608)
56						
57 Total Rate Base:	(7,557,194)	-	(327,834)	(5,224,303)	(974,856)	(1,428,608)
58						
59						
60 Estimated ROE impact	-0.104%	0.000%	0.004%	0.065%	0.012%	-0.225%
61 Estimated Price Change	394,106	-	(39,739)	(633,274)	(118,169)	1,498,823
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,296,451)	-	-	-	(1,428,608)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,049,794	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(246,656)	-	-	-	(1,428,608)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(246,656)	-	-	-	(1,428,608)	-
77						
78 Federal Income Taxes	(86,330)	-	-	-	(500,013)	-

	6.3.2	6.4	6.4.1	6.4.2	0	0	0
	(cont. 2) Depreciation Study	Vehicle Depreciation - Depreciation Study	(cont.) Vehicle Depreciation - Depreciation Study	(cont. 2) Vehicle Depreciation - Depreciation Study	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	-	(16,248)	(34,074)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	(7,515)	(9,318)	-	-	-	-
12 Other Power Supply	-	(9,067)	-	-	-	-	-
13 Transmission	-	(4,684)	-	-	-	-	-
14 Distribution	-	(18,634)	-	-	-	-	-
15 Customer Accounting	-	(10,088)	(16)	-	-	-	-
16 Customer Service & Info	-	(1,548)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(20,966)	-	-	-	-	-
19 Total O&M Expenses	-	(88,749)	(43,409)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	500,013	31,062	15,193	(132,585)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(542,171)	-	-	143,764	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(42,158)	(57,687)	(28,216)	11,179	-	-	-
29							
30 Operating Rev For Return:	42,158	57,687	28,216	(11,179)	-	-	-
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	542,171	-	-	(143,764)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	542,171	-	-	(143,764)	-	-	-
56							
57 Total Rate Base:	542,171	-	-	(143,764)	-	-	-
58							
59							
60 Estimated ROE impact	0.003%	0.014%	0.007%	-0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	(2,326)	(93,111)	(45,542)	617	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	88,749	43,409	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,428,608	-	-	(378,814)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,428,608	88,749	43,409	(378,814)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,428,608	88,749	43,409	(378,814)	-	-	-
77							
78 Federal Income Taxes	500,013	31,062	15,193	(132,585)	-	-	-

	6.1	6.2	6.2.1	6.2.2	6.3	6.3.1
		Depreciation & Amortization Reserve to December 2013 Balance	(Cont.) Depr & Amort Res to December 2013 Balance	(Cont. 2) Depr & Amort Res to December 2013 Balance	Depreciation Study	(cont.) Depreciation Study
	Total Normalized Hydro Decommissioning					
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	(44,842)	(44,842)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	48,623	48,623	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	3,781	3,781	-	-	-	-
29						
30 Operating Rev For Return:	(3,781)	(3,781)	-	-	-	-
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	(196,210)	(196,210)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(16,555)	(16,555)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(212,765)	(212,765)	-	-	-	-
56						
57 Total Rate Base:	(212,765)	(212,765)	-	-	-	-
58						
59						
60 Estimated ROE impact	0.003%	0.003%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(19,688)	(19,688)	-	-	-	-
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	128,121	128,121	-	-	-	-
72 Income Before Tax	(128,121)	(128,121)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(128,121)	(128,121)	-	-	-	-
77						
78 Federal Income Taxes	(44,842)	(44,842)	-	-	-	-

	6.3.2	6.4	6.4.1	6.4.2	0	0	0
	(cont. 2) Depreciation Study	Vehicle Depreciation - Depreciation Study	(cont.) Vehicle Depreciation - Depreciation Study	(cont. 2) Vehicle Depreciation - Depreciation Study	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>
<b>Adjustment to Reserve</b>							
Depreciation Reserve	108HP	PRO	(849,952)	CAGW	23.085%	(196,210)	6.1.1
Depreciation Reserve	108HP	PRO	153,602	CAGE	0.000%	-	6.1.1
			<u>(696,350)</u>			<u>(196,210)</u>	6.1.1

<b>Adjustment to Tax</b>							
Schedule M Deduction	SCHMDT	PRO	555,000	CAGW	23.085%	128,121	6.1.2
Deferred Income Tax Expense	41010	PRO	210,628	CAGW	23.085%	48,623	6.1.2
ADIT Average Balance	282	PRO	(71,712)	CAGW	23.085%	(16,555)	6.1.2

**Adjustment to Dec 2014 AMA Balance for Projected Spend / Accrual Detail:**

December 2013 Reserve Balance			758,090				6.1.1
December 2014 AMA Reserve Balance			61,740				6.1.1
Total Adjustment to AMA Reserve			<u>(696,350)</u>				6.1.1

**Description of Adjustment**

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2014. 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.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Hydro Decommissioning  
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-12	392,296	(297,898)	2,977,013
January-13	222,464	(297,898)	2,901,579
February-13	138,116	(297,898)	2,741,797
March-13	273,334	(297,898)	2,717,233
April-13	240,864	(297,898)	2,660,199
May-13	65,119	940,108	3,665,425
June-13	124,674	(185,352)	3,604,747
July-13	(171,464)	(185,352)	3,247,930
August-13	179,988	(185,352)	3,242,576
September-13	114,637	(185,352)	3,171,860
October-13	89,699	(185,352)	3,076,208
November-13	346,521	(185,352)	3,237,377
December-13	5,836	(185,352)	3,057,860
<b>Dec-13 YE Balance</b>			<b>3,057,860</b>

West Side	Spend	Accruals	Balance
January-14	23,000	(173,152)	2,907,708
February-14	23,000	(173,152)	2,757,557
March-14	33,000	(173,152)	2,617,405
April-14	23,000	(173,152)	2,467,253
May-14	28,000	(173,152)	2,322,101
June-14	50,000	(173,152)	2,198,950
July-14	38,000	(173,152)	2,063,798
August-14	28,000	(173,152)	1,918,646
September-14	28,000	(173,152)	1,773,494
October-14	33,000	(173,152)	1,633,343
November-14	78,000	(173,152)	1,538,191
December-14	170,000	(173,152)	1,535,039

West Side	Total Spend	Total Accruals	Dec 2014 AMA Balance
12 ME Dec 2014	555,000	(2,077,621)	2,207,908
		<b>Adjustment to Reserve</b>	<b>(849,952)</b>

Ref 6.1

East Side	Spend	Accruals	Balance
December-12	-	-	(273,942)
January-13	-	-	(273,942)
February-13	-	-	(273,942)
March-13	-	-	(273,942)
April-13	-	-	(273,942)
May-13	-	(1,238,006)	(1,511,948)
June-13	-	(112,546)	(1,624,494)
July-13	-	(112,546)	(1,737,040)
August-13	-	(112,546)	(1,849,586)
September-13	-	(112,546)	(1,962,132)
October-13	-	(112,546)	(2,074,678)
November-13	-	(112,546)	(2,187,224)
December-13	-	(112,546)	(2,299,770)
<b>Dec-13 YE Balance</b>			<b>(2,299,770)</b>

East Side	Spend	Accruals	Balance
January-14	-	25,600	(2,274,170)
February-14	-	25,600	(2,248,569)
March-14	-	25,600	(2,222,969)
April-14	-	25,600	(2,197,369)
May-14	-	25,600	(2,171,768)
June-14	-	25,600	(2,146,168)
July-14	-	25,600	(2,120,568)
August-14	-	25,600	(2,094,967)
September-14	-	25,600	(2,069,367)
October-14	-	25,600	(2,043,767)
November-14	-	25,600	(2,018,166)
December-14	-	25,600	(1,992,566)

East Side	Total Spend	Total Accruals	Dec 2014 AMA Balance
12 ME Dec 2014	-	307,204	(2,146,168)
		<b>Adjustment to Reserve</b>	<b>153,602</b>

Ref 6.1

Total Resources	Spend	Accruals	Balance
December-12	392,296	(297,898)	2,703,071
January-13	222,464	(297,898)	2,627,636
February-13	138,116	(297,898)	2,467,855
March-13	273,334	(297,898)	2,443,291
April-13	240,864	(297,898)	2,386,256
May-13	65,119	(297,898)	2,153,477
June-13	124,674	(297,898)	1,980,253
July-13	(171,464)	(297,898)	1,510,890
August-13	179,988	(297,898)	1,392,990
September-13	114,637	(297,898)	1,209,728
October-13	89,699	(297,898)	1,001,530
November-13	346,521	(297,898)	1,050,153
December-13	5,836	(297,898)	758,090
<b>Dec-13 YE Balance</b>			<b>758,090</b>

Ref 6.1

Total Resources	Spend	Accruals	Balance
January-14	23,000	(147,551)	633,539
February-14	23,000	(147,551)	508,987
March-14	33,000	(147,551)	394,436
April-14	23,000	(147,551)	269,884
May-14	28,000	(147,551)	150,333
June-14	50,000	(147,551)	52,782
July-14	38,000	(147,551)	(58,770)
August-14	28,000	(147,551)	(176,321)
September-14	28,000	(147,551)	(295,873)
October-14	33,000	(147,551)	(410,424)
November-14	78,000	(147,551)	(479,975)
December-14	170,000	(147,551)	(457,527)

Total Resources	Total Spend	Total Accruals	Dec 2014 AMA Balance
12 ME Dec 2014	555,000	(1,770,617)	61,740
		<b>Adjustment to Reserve</b>	<b>(696,350)</b>

Ref 6.1

Ref 6.1



PacifiCorp  
 Washington Results of Operations - December 2013  
 Hydro Decommissioning

Tax Schedule M Deduction	(555,000)	Ref. 6.1.1, To Ref 6.1
Deferred Inc Tax Exp	210,628	Ref 6.1
ADIT AMA Bal	(71,712)	Ref 6.1

West Side Spend		
	<u>Per 6.1.1</u>	<u>ADIT Bal</u>
January-14	23,000	(8,729)
February-14	23,000	(17,458)
March-14	33,000	(29,982)
April-14	23,000	(38,711)
May-14	28,000	(49,337)
June-14	50,000	(68,313)
July-14	38,000	(82,734)
August-14	28,000	(93,360)
September-14	28,000	(103,986)
October-14	33,000	(116,510)
November-14	78,000	(146,112)
December-14	170,000	(210,629)

Accumulated Deferred Income Tax AMA Balance (71,712)

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	108360	RES	(121,878)	CA	Situs	-	6.2.3
	108360	RES	(90,785)	ID	Situs	-	6.2.3
	108360	RES	(219,370)	OR	Situs	-	6.2.3
	108360	RES	157,821	UT	Situs	-	6.2.3
	108360	RES	(11,593)	WA	Situs	(11,593)	6.2.3
	108360	RES	(122,758)	WY-ALL	Situs	-	6.2.3
	108360	RES	(76,970)	WY-ALL	Situs	-	6.2.3
	108361	RES	(170,570)	CA	Situs	-	6.2.3
	108361	RES	(97,257)	ID	Situs	-	6.2.3
	108361	RES	(1,248,885)	OR	Situs	-	6.2.3
	108361	RES	(903,054)	UT	Situs	-	6.2.3
	108361	RES	(165,281)	WA	Situs	(165,281)	6.2.3
	108361	RES	(310,264)	WY-ALL	Situs	-	6.2.3
	108361	RES	(31,022)	WY-ALL	Situs	-	6.2.3
	108362	RES	(1,080,779)	CA	Situs	-	6.2.3
	108362	RES	(2,317,827)	ID	Situs	-	6.2.3
	108362	RES	(6,850,560)	OR	Situs	-	6.2.3
	108362	RES	(4,695,349)	UT	Situs	-	6.2.3
	108362	RES	(1,845,519)	WA	Situs	(1,845,519)	6.2.3
	108362	RES	7,335,197	WY-ALL	Situs	-	6.2.3
	108362	RES	454,711	WY-ALL	Situs	-	6.2.3
	108364	RES	(1,197,171)	CA	Situs	-	6.2.3
	108364	RES	11,678,153	ID	Situs	-	6.2.3
	108364	RES	8,693,890	OR	Situs	-	6.2.3
	108364	RES	50,645,941	UT	Situs	-	6.2.3
	108364	RES	(3,086,594)	WA	Situs	(3,086,594)	6.2.3
	108364	RES	(12,200,131)	WY-ALL	Situs	-	6.2.3
	108364	RES	(3,046,154)	WY-ALL	Situs	-	6.2.3
	108365	RES	(2,926,024)	CA	Situs	-	6.2.3
	108365	RES	404,906	ID	Situs	-	6.2.3
	108365	RES	22,013,299	OR	Situs	-	6.2.3
	108365	RES	3,583,788	UT	Situs	-	6.2.3
	108365	RES	2,012,128	WA	Situs	2,012,128	6.2.3
	108365	RES	5,406,521	WY-ALL	Situs	-	6.2.3
	108365	RES	632,742	WY-ALL	Situs	-	6.2.3
	108366	RES	(1,005,541)	CA	Situs	-	6.2.3
	108366	RES	(539,437)	ID	Situs	-	6.2.3
	108366	RES	2,332,771	OR	Situs	-	6.2.3
	108366	RES	(8,802,631)	UT	Situs	-	6.2.3
	108366	RES	2,799,763	WA	Situs	2,799,763	6.2.3
	108366	RES	585,069	WY-ALL	Situs	-	6.2.3
	108366	RES	196,566	WY-ALL	Situs	-	6.2.3
	108367	RES	3,814,230	CA	Situs	-	6.2.3
	108367	RES	(2,118,091)	ID	Situs	-	6.2.3
	108367	RES	(4,855,415)	OR	Situs	-	6.2.3
	108367	RES	(19,011,434)	UT	Situs	-	6.2.3
	108367	RES	(30,739)	WA	Situs	(30,739)	6.2.3

**Description of Adjustment**

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	108367	RES	304,725	WY-ALL	Situs	-	6.2.4
	108367	RES	283,372	WY-ALL	Situs	-	6.2.4
	108368	RES	(1,420,649)	CA	Situs	-	6.2.4
	108368	RES	(3,323,607)	ID	Situs	-	6.2.4
	108368	RES	(18,479,788)	OR	Situs	-	6.2.4
	108368	RES	(14,912,801)	UT	Situs	-	6.2.4
	108368	RES	(3,083,904)	WA	Situs	(3,083,904)	6.2.4
	108368	RES	(3,907,433)	WY-ALL	Situs	-	6.2.4
	108368	RES	(624,328)	WY-ALL	Situs	-	6.2.4
	108369	RES	2,817,933	CA	Situs	-	6.2.4
	108369	RES	(3,401,109)	ID	Situs	-	6.2.4
	108369	RES	(22,559,156)	OR	Situs	-	6.2.4
	108369	RES	(19,840,915)	UT	Situs	-	6.2.4
	108369	RES	(2,050,474)	WA	Situs	(2,050,474)	6.2.4
	108369	RES	(351,757)	WY-ALL	Situs	-	6.2.4
	108369	RES	(70,647)	WY-ALL	Situs	-	6.2.4
	108370	RES	(351,916)	CA	Situs	-	6.2.4
	108370	RES	(2,633,724)	ID	Situs	-	6.2.4
	108370	RES	2,051,313	OR	Situs	-	6.2.4
	108370	RES	(6,649,211)	UT	Situs	-	6.2.4
	108370	RES	(509,360)	WA	Situs	(509,360)	6.2.4
	108370	RES	(457,914)	WY-ALL	Situs	-	6.2.4
	108370	RES	(180,051)	WY-ALL	Situs	-	6.2.4
	108371	RES	25,023	CA	Situs	-	6.2.4
	108371	RES	(23,630)	ID	Situs	-	6.2.4
	108371	RES	516,884	OR	Situs	-	6.2.4
	108371	RES	(111,565)	UT	Situs	-	6.2.4
	108371	RES	(67,084)	WA	Situs	(67,084)	6.2.4
	108371	RES	96,906	WY-ALL	Situs	-	6.2.4
	108371	RES	20,396	WY-ALL	Situs	-	6.2.4
	108373	RES	51,410	CA	Situs	-	6.2.4
	108373	RES	13,129	ID	Situs	-	6.2.4
	108373	RES	(236,706)	OR	Situs	-	6.2.4
	108373	RES	(897,971)	UT	Situs	-	6.2.4
	108373	RES	426,187	WA	Situs	426,187	6.2.4
	108373	RES	(301,032)	WY-ALL	Situs	-	6.2.4
	108373	RES	(101,381)	WY-ALL	Situs	-	6.2.4
			<u>(56,372,424)</u>			<u>(5,612,469)</u>	
	108DP	RES	601,799	CA	Situs	-	6.2.4
	108DP	RES	181,495	ID	Situs	-	6.2.4
	108DP	RES	246,594	OR	Situs	-	6.2.4
	108DP	RES	(1,187,953)	UT	Situs	-	6.2.4
	108DP	RES	60,332	WA	Situs	60,332	6.2.4
	108DP	RES	10,574	WY-ALL	Situs	-	6.2.4
	108DP	RES	(90,784)	WY-ALL	Situs	-	6.2.4
	108GP	RES	(148,619)	CA	Situs	-	6.2.4

**Description of Adjustment**

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance.

Adjustment to Rate Base	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	108GP	RES	(44,751)	CAEE	0.000%	-	6.2.5
	108GP	RES	(2,271,916)	CAGE	0.000%	-	6.2.5
	108GP	RES	(387,633)	CAGW	23.085%	-	6.2.5
	108GP	RES	1,355,349	CN	6.917%	-	6.2.5
	108GP	RES	(493,476)	ID	Situs	-	6.2.5
	108GP	RES	(296,713)	JBG	22.954%	-	6.2.5
	108GP	RES	(4,860,287)	OR	Situs	-	6.2.5
	108GP	RES	(7,786,688)	SO	6.854%	-	6.2.5
	108GP	RES	(2,476,146)	UT	Situs	-	6.2.5
	108GP	RES	(936,028)	WA	Situs	(936,028)	6.2.5
	108GP	RES	(1,810,836)	WY-ALL	Situs	-	6.2.5
	108GP	RES	(149,130)	WY-ALL	Situs	-	6.2.5
	108HP	RES	(1,171,593)	CAGE	0.000%	-	6.2.5
	108HP	RES	(7,162,472)	CAGW	23.085%	-	6.2.5
	108MP	RES	(2,572,935)	CAEE	0.000%	-	6.2.5
	108OP	RES	(24,599,685)	CAGE	0.000%	-	6.2.5
	108OP	RES	(19,262,810)	CAGW	23.085%	-	6.2.5
	108SP	RES	(46,703,373)	CAGE	0.000%	-	6.2.5
	108SP	RES	(2,814,722)	CAGW	23.085%	-	6.2.5
	108SP	RES	(1,603,646)	JBG	22.954%	-	6.2.5
	108TP	RES	(27,719,686)	CAGE	0.000%	-	6.2.5
	108TP	RES	(8,786,844)	CAGW	23.085%	-	6.2.5
	108TP	RES	(1,127,974)	JBG	22.954%	-	6.2.5
	108TP	RES	289,867	SG	7.906%	-	6.2.5
	111GP	RES	(43,593)	CA	Situs	-	6.2.5
	111GP	RES	188,008	CN	6.917%	-	6.2.5
	111GP	RES	(154,782)	OR	Situs	-	6.2.5
	111GP	RES	6,127,801	SO	6.854%	-	6.2.5
	111GP	RES	(364)	UT	Situs	-	6.2.5
	111GP	RES	(38,827)	WA	Situs	(38,827)	6.2.5
	111GP	RES	(98,696)	WY-ALL	Situs	-	6.2.5
	111GP	RES	(30,862)	CAGW	23.085%	-	6.2.5
	111GP	RES	(42,858)	ID	Situs	-	6.2.5
	111GP	RES	(317)	WY-ALL	Situs	-	6.2.5
	111HP	RES	(137,041)	CAGW	23.085%	-	6.2.5
	111IP	RES	(148,840)	CAEE	0.000%	-	6.2.5
	111IP	RES	(1,933,042)	CAGE	0.000%	-	6.2.5
	111IP	RES	(5,649,846)	CAGW	23.085%	-	6.2.5
	111IP	RES	(1,327,723)	CN	6.917%	-	6.2.5
	111IP	RES	(10,583)	ID	Situs	-	6.2.5
	111IP	RES	(961)	JBG	22.954%	-	6.2.5
	111IP	RES	(8,762)	OR	Situs	-	6.2.5
	111IP	RES	512,459	SG	7.906%	-	6.2.5
	111IP	RES	(7,404,352)	SO	6.854%	-	6.2.5
	111IP	RES	(10,341)	UT	Situs	-	6.2.5
	111IP	RES	(80,878)	WY-ALL	Situs	-	6.2.5
			<u>(174,015,090)</u>			<u>(914,523)</u>	
			<u>(230,387,514)</u>			<u>(6,526,993)</u>	6.2.5

**Description of Adjustment**

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance.

## Washington Results of Operations - December 2013

## Depreciation &amp; Amortization Reserve to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108360	CA	108360CA	(554,624)	(676,502)	(121,878)	Ref 6.2
108360	ID	108360ID	(435,464)	(526,249)	(90,785)	Ref 6.2
108360	OR	108360OR	(2,527,720)	(2,747,090)	(219,370)	Ref 6.2
108360	UT	108360UT	(2,755,493)	(2,597,672)	157,821	Ref 6.2
108360	WA	108360WA	(141,813)	(153,406)	(11,593)	Ref 6.2
108360	WYP	108360WYP	(1,079,275)	(1,202,033)	(122,758)	Ref 6.2
108360	WYU	108360WYU	(615,086)	(692,056)	(76,970)	Ref 6.2
108361	CA	108361CA	(730,674)	(901,244)	(170,570)	Ref 6.2
108361	ID	108361ID	(475,067)	(572,324)	(97,257)	Ref 6.2
108361	OR	108361OR	(4,256,627)	(5,505,512)	(1,248,885)	Ref 6.2
108361	UT	108361UT	(8,242,531)	(9,145,585)	(903,054)	Ref 6.2
108361	WA	108361WA	(683,301)	(848,582)	(165,281)	Ref 6.2
108361	WYP	108361WYP	(2,500,217)	(2,810,480)	(310,264)	Ref 6.2
108361	WYU	108361WYU	(200,451)	(231,474)	(31,022)	Ref 6.2
108362	CA	108362CA	(4,849,034)	(5,929,813)	(1,080,779)	Ref 6.2
108362	ID	108362ID	(9,082,622)	(11,400,450)	(2,317,827)	Ref 6.2
108362	OR	108362OR	(63,241,450)	(70,092,010)	(6,850,560)	Ref 6.2
108362	UT	108362UT	(90,507,881)	(95,203,230)	(4,695,349)	Ref 6.2
108362	WA	108362WA	(16,273,798)	(18,119,318)	(1,845,519)	Ref 6.2
108362	WYP	108362WYP	(41,792,595)	(34,457,398)	7,335,197	Ref 6.2
108362	WYU	108362WYU	(2,744,063)	(2,289,352)	454,711	Ref 6.2
108364	CA	108364CA	(29,370,601)	(30,567,772)	(1,197,171)	Ref 6.2
108364	ID	108364ID	(45,821,867)	(34,143,714)	11,678,153	Ref 6.2
108364	OR	108364OR	(229,767,391)	(221,073,502)	8,693,890	Ref 6.2
108364	UT	108364UT	(186,385,471)	(135,739,529)	50,645,941	Ref 6.2
108364	WA	108364WA	(53,114,724)	(56,201,318)	(3,086,594)	Ref 6.2
108364	WYP	108364WYP	(41,301,680)	(53,501,811)	(12,200,131)	Ref 6.2
108364	WYU	108364WYU	(9,037,433)	(12,083,586)	(3,046,154)	Ref 6.2
108365	CA	108365CA	(13,461,533)	(16,387,556)	(2,926,024)	Ref 6.2
108365	ID	108365ID	(16,406,441)	(16,001,536)	404,906	Ref 6.2
108365	OR	108365OR	(137,293,109)	(115,279,810)	22,013,299	Ref 6.2
108365	UT	108365UT	(79,978,823)	(76,395,035)	3,583,788	Ref 6.2
108365	WA	108365WA	(30,541,071)	(28,528,943)	2,012,128	Ref 6.2
108365	WYP	108365WYP	(37,182,762)	(31,776,241)	5,406,521	Ref 6.2
108365	WYU	108365WYU	(4,822,851)	(4,190,109)	632,742	Ref 6.2
108366	CA	108366CA	(8,658,274)	(9,663,814)	(1,005,541)	Ref 6.2
108366	ID	108366ID	(3,237,809)	(3,777,246)	(539,437)	Ref 6.2
108366	OR	108366OR	(39,880,752)	(37,547,981)	2,332,771	Ref 6.2
108366	UT	108366UT	(62,222,370)	(71,025,001)	(8,802,631)	Ref 6.2
108366	WA	108366WA	(11,515,783)	(8,716,020)	2,799,763	Ref 6.2
108366	WYP	108366WYP	(7,941,125)	(7,356,056)	585,069	Ref 6.2
108366	WYU	108366WYU	(2,668,043)	(2,471,477)	196,566	Ref 6.2
108367	CA	108367CA	(15,083,663)	(11,269,432)	3,814,230	Ref 6.2
108367	ID	108367ID	(10,391,139)	(12,509,229)	(2,118,091)	Ref 6.2
108367	OR	108367OR	(66,351,016)	(71,206,431)	(4,855,415)	Ref 6.2
108367	UT	108367UT	(177,396,123)	(196,407,557)	(19,011,434)	Ref 6.2
108367	WA	108367WA	(10,163,669)	(10,194,409)	(30,739)	Ref 6.2

Washington Results of Operations - December 2013  
 Depreciation & Amortization Reserve to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108367	WYP	108367WYP	(19,265,713)	(18,960,987)	304,725	Ref 6.2.1
108367	WYU	108367WYU	(13,335,820)	(13,052,448)	283,372	Ref 6.2.1
108368	CA	108368CA	(23,998,886)	(25,419,535)	(1,420,649)	Ref 6.2.1
108368	ID	108368ID	(22,445,843)	(25,769,450)	(3,323,607)	Ref 6.2.1
108368	OR	108368OR	(184,440,315)	(202,920,103)	(18,479,788)	Ref 6.2.1
108368	UT	108368UT	(96,124,258)	(111,037,059)	(14,912,801)	Ref 6.2.1
108368	WA	108368WA	(46,856,850)	(49,940,754)	(3,083,904)	Ref 6.2.1
108368	WYP	108368WYP	(30,389,993)	(34,297,426)	(3,907,433)	Ref 6.2.1
108368	WYU	108368WYU	(4,789,639)	(5,413,967)	(624,328)	Ref 6.2.1
108369	CA	108369CA	(10,000,079)	(7,182,146)	2,817,933	Ref 6.2.1
108369	ID	108369ID	(11,038,159)	(14,439,268)	(3,401,109)	Ref 6.2.1
108369	OR	108369OR	(77,767,767)	(100,326,922)	(22,559,156)	Ref 6.2.1
108369	UT	108369UT	(63,666,899)	(83,507,814)	(19,840,915)	Ref 6.2.1
108369	WA	108369WA	(19,747,747)	(21,798,221)	(2,050,474)	Ref 6.2.1
108369	WYP	108369WYP	(15,221,564)	(15,573,321)	(351,757)	Ref 6.2.1
108369	WYU	108369WYU	(3,186,906)	(3,257,553)	(70,647)	Ref 6.2.1
108370	CA	108370CA	(1,847,035)	(2,198,950)	(351,916)	Ref 6.2.1
108370	ID	108370ID	(6,883,669)	(9,517,393)	(2,633,724)	Ref 6.2.1
108370	OR	108370OR	(33,990,769)	(31,939,456)	2,051,313	Ref 6.2.1
108370	UT	108370UT	(26,342,077)	(32,991,288)	(6,649,211)	Ref 6.2.1
108370	WA	108370WA	(2,267,995)	(2,777,356)	(509,360)	Ref 6.2.1
108370	WYP	108370WYP	(1,967,623)	(2,425,537)	(457,914)	Ref 6.2.1
108370	WYU	108370WYU	(696,443)	(876,493)	(180,051)	Ref 6.2.1
108371	CA	108371CA	(222,129)	(197,106)	25,023	Ref 6.2.1
108371	ID	108371ID	(119,974)	(143,604)	(23,630)	Ref 6.2.1
108371	OR	108371OR	(2,562,037)	(2,045,153)	516,884	Ref 6.2.1
108371	UT	108371UT	(3,412,475)	(3,524,040)	(111,565)	Ref 6.2.1
108371	WA	108371WA	(291,099)	(358,184)	(67,084)	Ref 6.2.1
108371	WYP	108371WYP	(936,586)	(839,680)	96,906	Ref 6.2.1
108371	WYU	108371WYU	(151,892)	(131,496)	20,396	Ref 6.2.1
108373	CA	108373CA	(590,367)	(538,958)	51,410	Ref 6.2.1
108373	ID	108373ID	(433,659)	(420,530)	13,129	Ref 6.2.1
108373	OR	108373OR	(9,422,228)	(9,658,934)	(236,706)	Ref 6.2.1
108373	UT	108373UT	(11,349,149)	(12,247,120)	(897,971)	Ref 6.2.1
108373	WA	108373WA	(2,281,985)	(1,855,798)	426,187	Ref 6.2.1
108373	WYP	108373WYP	(2,774,473)	(3,075,505)	(301,032)	Ref 6.2.1
108373	WYU	108373WYU	(910,750)	(1,012,131)	(101,381)	Ref 6.2.1
108DP	CA	108DPCA	56,926	658,725	601,799	Ref 6.2.1
108DP	ID	108DPID	(27,117)	154,378	181,495	Ref 6.2.1
108DP	OR	108DPOR	956,852	1,203,446	246,594	Ref 6.2.1
108DP	UT	108DPUT	3,145,515	1,957,562	(1,187,953)	Ref 6.2.1
108DP	WA	108DPWA	134,223	194,555	60,332	Ref 6.2.1
108DP	WYP	108DPWYP	(10,574)	-	10,574	Ref 6.2.1
108DP	WYU	108DPWYU	256,414	165,630	(90,784)	Ref 6.2.1
108GP	CA	108GPCA	(4,745,444)	(4,894,062)	(148,619)	Ref 6.2.1

## Washington Results of Operations - December 2013

## Depreciation &amp; Amortization Reserve to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Reference
108GP	CAEE	108GPCAEE	(321,645)	(366,396)	(44,751)	Ref 6.2.2
108GP	CAGE	108GPCAGE	(52,038,679)	(54,310,595)	(2,271,916)	Ref 6.2.2
108GP	CAGW	108GPCAGW	(18,107,627)	(18,495,259)	(387,633)	Ref 6.2.2
108GP	CN	108GPCN	(7,952,658)	(6,597,309)	1,355,349	Ref 6.2.2
108GP	ID	108GPID	(11,935,901)	(12,429,377)	(493,476)	Ref 6.2.2
108GP	JBG	108GPJBG	(5,125,631)	(5,422,344)	(296,713)	Ref 6.2.2
108GP	OR	108GPOR	(53,200,837)	(58,061,124)	(4,860,287)	Ref 6.2.2
108GP	SO	108GPSO	(85,579,375)	(93,366,063)	(7,786,688)	Ref 6.2.2
108GP	UT	108GPUT	(64,115,174)	(66,591,320)	(2,476,146)	Ref 6.2.2
108GP	WA	108GPWA	(19,847,392)	(20,783,420)	(936,028)	Ref 6.2.2
108GP	WYP	108GPWYP	(20,255,487)	(22,066,323)	(1,810,836)	Ref 6.2.2
108GP	WYU	108GPWYU	(4,993,307)	(5,142,437)	(149,130)	Ref 6.2.2
108HP	CAGE	108HPCAGE	(53,945,156)	(55,116,749)	(1,171,593)	Ref 6.2.2
108HP	CAGW	108HPCAGW	(218,862,089)	(226,024,560)	(7,162,472)	Ref 6.2.2
108MP	CAEE	108MPCAEE	(167,796,146)	(170,369,081)	(2,572,935)	Ref 6.2.2
108OP	CAGE	108OPCAGE	(331,299,559)	(355,899,243)	(24,599,685)	Ref 6.2.2
108OP	CAGW	108OPCAGW	(300,962,779)	(320,225,588)	(19,262,810)	Ref 6.2.2
108SP	CAEE	108SPCAEE	-	-	-	Ref 6.2.2
108SP	CAGE	108SPCAGE	(1,863,555,865)	(1,910,259,238)	(46,703,373)	Ref 6.2.2
108SP	CAGW	108SPCAGW	(149,321,294)	(152,136,016)	(2,814,722)	Ref 6.2.2
108SP	JBG	108SPJBG	(495,622,223)	(497,225,869)	(1,603,646)	Ref 6.2.2
108TP	CAGE	108TPCAGE	(822,748,433)	(850,468,119)	(27,719,686)	Ref 6.2.2
108TP	CAGW	108TPCAGW	(457,031,165)	(465,818,009)	(8,786,844)	Ref 6.2.2
108TP	JBG	108TPJBG	(44,991,963)	(46,119,937)	(1,127,974)	Ref 6.2.2
108TP	SG	108TPSG	(1,348,524)	(1,058,657)	289,867	Ref 6.2.2
111GP	CA	111GPCA	(340,405)	(383,998)	(43,593)	Ref 6.2.2
111GP	CN	111GPCN	(3,124,068)	(2,936,060)	188,008	Ref 6.2.2
111GP	OR	111GPOR	(3,928,302)	(4,083,083)	(154,782)	Ref 6.2.2
111GP	SO	111GPSO	(12,569,650)	(6,441,849)	6,127,801	Ref 6.2.2
111GP	UT	111GPUT	(13,576)	(13,940)	(364)	Ref 6.2.2
111GP	WA	111GPWA	(1,246,485)	(1,285,312)	(38,827)	Ref 6.2.2
111GP	WYP	111GPWYP	(4,467,655)	(4,566,351)	(98,696)	Ref 6.2.2
111GP	CAGW	111GPCAGW	(23,670)	(54,532)	(30,862)	Ref 6.2.2
111GP	ID	111GPID	(43,070)	(85,928)	(42,858)	Ref 6.2.2
111GP	WYU	111GPWYU	(39,663)	(39,980)	(317)	Ref 6.2.2
111HP	CAGE	111HPCAGE	-	-	-	Ref 6.2.2
111HP	CAGW	111HPCAGW	(747,929)	(884,970)	(137,041)	Ref 6.2.2
111IP	CAEE	111IPCAEE	(2,110,285)	(2,259,125)	(148,840)	Ref 6.2.2
111IP	CAGE	111IPCAGE	(18,718,439)	(20,651,481)	(1,933,042)	Ref 6.2.2
111IP	CAGW	111IPCAGW	(61,677,574)	(67,327,420)	(5,649,846)	Ref 6.2.2
111IP	CN	111IPCN	(109,355,585)	(110,683,308)	(1,327,723)	Ref 6.2.2
111IP	ID	111IPID	(806,654)	(817,237)	(10,583)	Ref 6.2.2
111IP	JBG	111IPJBG	(11,579)	(12,540)	(961)	Ref 6.2.2
111IP	OR	111IPOR	(77,036)	(85,798)	(8,762)	Ref 6.2.2
111IP	SG	111IPSG	(15,731,562)	(15,219,103)	512,459	Ref 6.2.2
111IP	SO	111IPSO	(272,003,898)	(279,408,250)	(7,404,352)	Ref 6.2.2
111IP	UT	111IPUT	(55,201)	(65,542)	(10,341)	Ref 6.2.2
111IP	WA	111IPWA	-	-	-	Ref 6.2.2
111IP	WYP	111IPWYP	(521,421)	(602,299)	(80,878)	Ref 6.2.2
Total			(8,094,221,982)	(8,324,609,496)	(230,387,514)	Ref 6.2 - 6.2.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Depreciation Expense	403SP	RES	124,034,791	CAGE	0.000%	-	
Depreciation Expense	403SP	RES	1,918,347	CAGW	23.085%	442,848	
Depreciation Expense	403SP	RES	8,438,486	JBG	22.954%	1,936,961	
Depreciation Expense	403HP	RES	3,968,953	CAGE	0.000%	-	
Depreciation Expense	403HP	RES	8,297,298	CAGW	23.085%	1,915,422	
Depreciation Expense	403OP	RES	(6,351,059)	CAGE	0.000%	-	
Depreciation Expense	403OP	RES	(3,213,505)	CAGW	23.085%	(741,834)	
Depreciation Expense	403TP	RES	(5,071,177)	CAGE	0.000%	-	
Depreciation Expense	403TP	RES	(2,212,453)	CAGW	23.085%	(510,742)	
Depreciation Expense	403TP	RES	(30,611)	JBG	22.954%	(7,026)	
Depreciation Expense	403TP	RES	(6,620)	SG	7.906%	(523)	
Depreciation Expense	403364	RES	-	CA	Situs	-	
Depreciation Expense	403364	RES	357,056	ID	Situs	-	
Depreciation Expense	403364	RES	(5,725,866)	OR	Situs	-	
Depreciation Expense	403364	RES	3,439,724	UT	Situs	-	
Depreciation Expense	403364	RES	(1,319,373)	WA	Situs	(1,319,373)	
Depreciation Expense	403364	RES	438,218	WY-ALL	Situs	-	
Depreciation Expense	403364	RES	102,735	WY-ALL	Situs	-	
Depreciation Expense	403GP	RES	(5,692)	CA	Situs	-	
Depreciation Expense	403GP	RES	279	CAEE	0.000%	-	
Depreciation Expense	403GP	RES	(78,908)	CAGE	0.000%	-	
Depreciation Expense	403GP	RES	4,641	CAGW	23.085%	1,071	
Depreciation Expense	403GP	RES	(49,458)	CN	6.917%	(3,421)	
Depreciation Expense	403GP	RES	(1,330)	ID	Situs	-	
Depreciation Expense	403GP	RES	(36,269)	JBG	22.954%	(8,325)	
Depreciation Expense	403GP	RES	21,027	OR	Situs	-	
Depreciation Expense	403GP	RES	88	SG	7.906%	7	
Depreciation Expense	403GP	RES	(299,697)	SO	6.854%	(20,541)	
Depreciation Expense	403GP	RES	(172,824)	UT	Situs	-	
Depreciation Expense	403GP	RES	(255,914)	WA	Situs	(255,914)	
Depreciation Expense	403GP	RES	(336,404)	WY-ALL	Situs	-	
Depreciation Expense	403GP	RES	(94,352)	WY-ALL	Situs	-	
			<u>125,760,132</u>			<u>1,428,608</u>	6.3.3

**Description of Adjustment**

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.



	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Reserve:</b>							
Depreciation Reserve	108SP	RES	(124,034,791)	CAGE	0.000%	-	
Depreciation Reserve	108SP	RES	(1,918,347)	CAGW	23.085%	(442,848)	
Depreciation Reserve	108SP	RES	(8,438,486)	JBG	22.954%	(1,936,961)	
Depreciation Reserve	108HP	RES	(3,968,953)	CAGE	0.000%	-	
Depreciation Reserve	108HP	RES	(8,297,298)	CAGW	23.085%	(1,915,422)	
Depreciation Reserve	108OP	RES	6,351,059	CAGE	0.000%	-	
Depreciation Reserve	108OP	RES	3,213,505	CAGW	23.085%	741,834	
Depreciation Reserve	108TP	RES	5,071,177	CAGE	0.000%	-	
Depreciation Reserve	108TP	RES	2,212,453	CAGW	23.085%	510,742	
Depreciation Reserve	108TP	RES	30,611	JBG	22.954%	7,026	
Depreciation Reserve	108TP	RES	6,620	SG	7.906%	523	
Depreciation Reserve	108364	RES	-	CA	Situs	-	
Depreciation Reserve	108364	RES	(357,056)	ID	Situs	-	
Depreciation Reserve	108364	RES	5,725,866	OR	Situs	-	
Depreciation Reserve	108364	RES	(3,439,724)	UT	Situs	-	
Depreciation Reserve	108364	RES	1,319,373	WA	Situs	1,319,373	
Depreciation Reserve	108364	RES	(438,218)	WY-ALL	Situs	-	
Depreciation Reserve	108364	RES	(102,735)	WY-ALL	Situs	-	
Depreciation Reserve	108GP	RES	5,692	CA	Situs	-	
Depreciation Reserve	108GP	RES	(279)	CAEE	0.000%	-	
Depreciation Reserve	108GP	RES	78,908	CAGE	0.000%	-	
Depreciation Reserve	108GP	RES	(4,641)	CAGW	23.085%	(1,071)	
Depreciation Reserve	108GP	RES	49,458	CN	6.917%	3,421	
Depreciation Reserve	108GP	RES	1,330	ID	Situs	-	
Depreciation Reserve	108GP	RES	36,269	JBG	22.954%	8,325	
Depreciation Reserve	108GP	RES	(21,027)	OR	Situs	-	
Depreciation Reserve	108GP	RES	(88)	SG	7.906%	(7)	
Depreciation Reserve	108GP	RES	299,697	SO	6.854%	20,541	
Depreciation Reserve	108GP	RES	172,824	UT	Situs	-	
Depreciation Reserve	108GP	RES	255,914	WA	Situs	255,914	
Depreciation Reserve	108GP	RES	336,404	WY-ALL	Situs	-	
Depreciation Reserve	108GP	RES	94,352	WY-ALL	Situs	-	
			<u>(125,760,132)</u>			<u>(1,428,608)</u>	

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Tax Adjustment:</b>							
Schedule M Additions	SCHMAT	RES	116,502,601	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	RES	4,794,328	CAGW	23.085%	1,106,765	
Schedule M Additions	SCHMAT	RES	8,371,606	JBG	22.954%	1,921,609	
Schedule M Additions	SCHMAT	RES	(6,531)	SG	7.906%	(516)	
Schedule M Additions	SCHMAT	RES	(5,692)	CA	Situs	-	
Schedule M Additions	SCHMAT	RES	355,727	ID	Situs	-	
Schedule M Additions	SCHMAT	RES	(5,704,839)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	3,266,900	UT	Situs	-	
Schedule M Additions	SCHMAT	RES	(1,575,287)	WA	Situs	(1,575,287)	
Schedule M Additions	SCHMAT	RES	101,814	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	RES	8,383	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	RES	279	CAEE	0.000%	-	
Schedule M Additions	SCHMAT	RES	(299,697)	SO	6.854%	(20,541)	
Schedule M Additions	SCHMAT	RES	(49,458)	CN	6.917%	(3,421)	
			<u>125,760,132</u>			<u>1,428,608</u>	
Deferred Income Tax Expense	41010	RES	(44,213,902)	CAGE	0.000%	-	
Deferred Income Tax Expense	41010	RES	(1,819,495)	CAGW	23.085%	(420,028)	
Deferred Income Tax Expense	41010	RES	(3,177,108)	JBG	22.954%	(729,270)	
Deferred Income Tax Expense	41010	RES	2,479	SG	7.906%	196	
Deferred Income Tax Expense	41010	RES	2,160	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(135,002)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	2,165,044	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(1,239,821)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	597,837	WA	Situs	597,837	
Deferred Income Tax Expense	41010	RES	(38,639)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	(3,181)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	(106)	CAEE	0.000%	-	
Deferred Income Tax Expense	41010	RES	113,738	SO	6.854%	7,796	
Deferred Income Tax Expense	41010	RES	18,770	CN	6.917%	1,298	
			<u>(47,727,226)</u>			<u>(542,171)</u>	
Deferred Income Tax Balance	282	RES	44,213,902	CAGE	0.000%	-	
Deferred Income Tax Balance	282	RES	1,819,495	CAGW	23.085%	420,028	
Deferred Income Tax Balance	282	RES	3,177,108	JBG	22.954%	729,270	
Deferred Income Tax Balance	282	RES	(2,479)	SG	7.906%	(196)	
Deferred Income Tax Balance	282	RES	(2,160)	CA	Situs	-	
Deferred Income Tax Balance	282	RES	135,002	ID	Situs	-	
Deferred Income Tax Balance	282	RES	(2,165,044)	OR	Situs	-	
Deferred Income Tax Balance	282	RES	1,239,821	UT	Situs	-	
Deferred Income Tax Balance	282	RES	(597,837)	WA	Situs	(597,837)	
Deferred Income Tax Balance	282	RES	38,639	WY-ALL	Situs	-	
Deferred Income Tax Balance	282	RES	3,181	WY-ALL	Situs	-	
Deferred Income Tax Balance	282	RES	106	CAEE	0.000%	-	
Deferred Income Tax Balance	282	RES	(113,738)	SO	6.854%	(7,796)	
Deferred Income Tax Balance	282	RES	(18,770)	CN	6.917%	(1,298)	
			<u>47,727,226</u>			<u>542,171</u>	

This adjustment normalizes the depreciation reserve to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp  
Washington Results of Operations - December 2013  
Depreciation Study

Function	Account	Factor	December 2013 DEPE	Ordered Rate	Existing Rate	Rate % Change	DEPE Adjustment	Adjusted DEPE	Accum. Depreciation
DSTP	403364	CA	6,746,440	2.893%	2.893%	0.000%	-	6,746,440	0
DSTP	403364	ID	7,613,345	2.694%	2.574%	4.690%	357,056	7,970,401	(357,056)
DSTP	403364	OR	51,535,567	2.520%	2.834%	-11.111%	(5,725,866)	45,809,700	5,725,866
DSTP	403364	UT	62,795,734	2.606%	2.470%	5.478%	3,439,724	66,235,458	(3,439,724)
DSTP	403364	WA	13,079,161	2.795%	3.108%	-10.088%	(1,319,373)	11,759,788	1,319,373
DSTP	403364	WYP	14,987,435	2.922%	2.839%	2.924%	438,218	15,425,653	(438,218)
DSTP	403364	WYU	3,063,714	3.071%	2.972%	3.353%	102,735	3,166,449	(102,735)
GNLP	403GP	CA	337,308	2.284%	2.323%	-1.687%	(5,692)	331,616	5,692
GNLP	403GP	CAEE	25,402	3.265%	3.230%	1.096%	279	25,681	(279)
GNLP	403GP	CAGE	5,844,899	3.428%	3.474%	-1.350%	(78,908)	5,765,992	78,908
GNLP	403GP	CAGW	1,824,832	3.947%	3.937%	0.254%	4,641	1,829,473	(4,641)
GNLP	403GP	CN	1,471,484	6.512%	6.738%	-3.361%	(49,458)	1,422,025	49,458
GNLP	403GP	ID	877,452	2.330%	2.334%	-0.152%	(1,330)	876,122	1,330
GNLP	403GP	JBE	214	20.000%	20.000%	0.000%	-	214	0
GNLP	403GP	JBG	450,619	2.235%	2.430%	-8.049%	(36,269)	414,350	36,269
GNLP	403GP	OR	4,388,458	2.614%	2.601%	0.479%	21,027	4,409,485	(21,027)
GNLP	403GP	SG	1,493	4.300%	4.060%	5.911%	88	1,581	(88)
GNLP	403GP	SO	14,591,752	5.965%	6.091%	-2.054%	(299,697)	14,292,055	299,697
GNLP	403GP	UT	4,720,174	2.194%	2.277%	-3.661%	(172,824)	4,547,350	172,824
GNLP	403GP	WA	1,506,691	2.849%	3.432%	-16.985%	(255,914)	1,250,777	255,914
GNLP	403GP	WYP	2,399,669	3.242%	3.770%	-14.019%	(336,404)	2,063,265	336,404
GNLP	403GP	WYU	461,923	2.340%	2.941%	-20.426%	(94,352)	367,571	94,352
HYDP	403HP	CAGE	6,252,401	4.147%	2.537%	63.479%	3,968,953	10,221,355	(3,968,953)
HYDP	403HP	CAGW	19,333,378	2.581%	1.806%	42.917%	8,297,298	27,630,676	(8,297,298)
OTHP	403OP	CAGE	73,259,937	3.175%	3.476%	-8.669%	(6,351,059)	66,908,878	6,351,059
OTHP	403OP	CAGW	42,831,021	3.194%	3.453%	-7.503%	(3,213,505)	39,617,516	3,213,505
STMP	403SP	CAGE	119,400,065	4.520%	2.217%	103.882%	124,034,791	243,434,855	(124,034,791)
STMP	403SP	CAGW	5,184,016	2.755%	2.011%	37.005%	1,918,347	7,102,364	(1,918,347)
STMP	403SP	JBG	21,568,918	2.773%	1.993%	39.123%	8,438,486	30,007,404	(8,438,486)
TRNP	403TP	CAGE	69,869,549	1.713%	1.847%	-7.258%	(5,071,177)	64,798,372	5,071,177
TRNP	403TP	CAGW	24,030,995	1.800%	1.982%	-9.207%	(2,212,453)	21,818,542	2,212,453
TRNP	403TP	JBG	882,716	1.689%	1.749%	-3.468%	(30,611)	852,104	30,611
TRNP	403TP	SG	54,213	1.863%	2.123%	-12.211%	(6,620)	47,593	6,620
			581,390,974				125,760,132	707,151,106	(125,760,132)
							Ref 6.3	Ref 6.3.1	Ref 6.3.1

SCHMAT 125,760,132 Ref 6.3.2  
41010 (47,727,228) Ref 6.3.2  
282 47,727,228 Ref 6.3.2

SCHMDEXP  
DITEXP  
DITBAL

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	(202,872)	CAGE	0.000%	-	
Steam Operations	500	RES	(10)	CAGW	23.085%	(2)	
Steam Operations	500	RES	(13,944)	JBG	22.954%	(3,201)	
Steam Operations	500	RES	(78)	SG	7.906%	(6)	
Fuel Related - Non-NPC	501	RES	(2,951)	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(1,831)	JBE	22.612%	(414)	
Fuel Related - Non-NPC	501	RES	(834)	SE	7.570%	(63)	
Steam Maintenance	512	RES	(83,357)	CAGE	0.000%	-	
Steam Maintenance	512	RES	(55,248)	JBG	22.954%	(12,681)	
Steam Maintenance	512	RES	522	CAGW	23.085%	120	
Hydro Operations	535	RES	(17,462)	CAGE	0.000%	-	
Hydro Operations	535	RES	(23,053)	CAGW	23.085%	(5,322)	
Hydro Maintenance	545	RES	(9,498)	CAGW	23.085%	(2,193)	
Hydro Maintenance	545	RES	(3,455)	CAGE	0.000%	-	
Other Operations	548	RES	(11,761)	CAGE	0.000%	-	
Other Operations	548	RES	(4,397)	CAGW	23.085%	(1,015)	
Other Operations	548	RES	(5,434)	SG	7.906%	(430)	
Other Operations	549	RES	(10)	OR	Situs	-	
Other Maintenance	553	RES	(3,876)	CAGE	0.000%	-	
Other Maintenance	553	RES	(2,250)	CAGW	23.085%	(519)	
Other Expenses	557	RES	(75,037)	SG	7.906%	(5,932)	
Other Expenses	557	RES	(28,156)	CAGE	0.000%	-	
Other Expenses	557	RES	(394)	CAGW	23.085%	(91)	
Other Expenses	557	RES	(4,702)	JBG	22.954%	(1,079)	
Transmission Operations	560	RES	(11,697)	CAGE	0.000%	-	
Transmission Operations	560	RES	(2,143)	CAGW	23.085%	(495)	
Transmission Operations	560	RES	(43,748)	SG	7.906%	(3,459)	
Transmission Operations	560	RES	(88)	JBG	22.954%	(20)	
Transmission Maintenance	571	RES	2,434	CAGE	0.000%	-	
Transmission Maintenance	571	RES	(2,408)	CAGW	23.085%	(556)	
Transmission Maintenance	571	RES	(1,243)	SG	7.906%	(98)	
Transmission Maintenance	571	RES	(245)	JBG	22.954%	(56)	
Distribution Operations	580	RES	(69,415)	WA	Situs	(5,313)	
Distribution Operations	580	RES	(87,736)	SNPD	6.280%	(5,510)	
Distribution Maintenance	593	RES	(113,836)	WA	Situs	(6,731)	
Distribution Maintenance	593	RES	(17,188)	SNPD	6.280%	(1,079)	
Customer Accounts	903	RES	(98,173)	CN	6.917%	(6,791)	
Customer Accounts	903	RES	(56,709)	WA	Situs	(3,297)	
Customer Services	908	RES	(7,197)	CN	6.917%	(498)	
Customer Services	908	RES	(17,963)	WA	Situs	(1,050)	
Administrative & General	920	RES	(6,851)	WA	Situs	(1,632)	
Administrative & General	920	RES	(274,692)	SO	6.854%	(18,827)	
Administrative & General	935	RES	93	WA	Situs	-	
Administrative & General	935	RES	(7,395)	SO	6.854%	(507)	
			<u>(1,366,288)</u>			<u>(88,749)</u>	6.4.3

**Description of Adjustment**

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Customer Accounts	903	RES	(237)	CN	6.917%	(16)	
Fuel Related - Non-NPC	501	RES	(125,723)	SE	7.570%	(9,517)	
Steam Maintenance	512	RES	(310,625)	SG	7.906%	(24,557)	
Hydro Operations	535	RES	(80,225)	SG	7.906%	(6,342)	
Hydro Operations	535	RES	(37,644)	SG	7.906%	(2,976)	
			<u>(554,455)</u>			<u>(43,409)</u>	6.4.3
Total Vehicle Depreciation			<u>(1,920,743)</u>			<u>(132,158)</u>	

**Description of Adjustment**

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Tax Adjustment:</b>							
Schedule M Additions	SCHMAT	RES	(360,201)	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	RES	(43,633)	CAGW	23.085%	(10,073)	
Schedule M Additions	SCHMAT	RES	(74,227)	JBG	22.954%	(17,038)	
Schedule M Additions	SCHMAT	RES	(1,831)	JBE	22.612%	(414)	
Schedule M Additions	SCHMAT	RES	(436,165)	SG	7.906%	(34,482)	
Schedule M Additions	SCHMAT	RES	(80,225)	SG	7.906%	(6,342)	
Schedule M Additions	SCHMAT	RES	(37,644)	SG	7.906%	(2,976)	
Schedule M Additions	SCHMAT	RES	(10)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	(264,680)	WA	Situs	(264,680)	
Schedule M Additions	SCHMAT	RES	(104,924)	SNPD	6.280%	(6,590)	
Schedule M Additions	SCHMAT	RES	(2,951)	CAEE	0.000%	-	
Schedule M Additions	SCHMAT	RES	(126,558)	SE	7.570%	(9,580)	
Schedule M Additions	SCHMAT	RES	(282,086)	SO	6.854%	(19,334)	
Schedule M Additions	SCHMAT	RES	(105,607)	CN	6.917%	(7,305)	
			<u>(1,920,743)</u>			<u>(378,814)</u>	6.4.1
Deferred Income Tax Expense	41010	RES	136,700	CAGE	0.000%	-	
Deferred Income Tax Expense	41010	RES	16,559	CAGW	23.085%	3,823	
Deferred Income Tax Expense	41010	RES	28,170	JBG	22.954%	6,466	
Deferred Income Tax Expense	41010	RES	695	JBE	22.612%	157	
Deferred Income Tax Expense	41010	RES	165,529	SG	7.906%	13,086	
Deferred Income Tax Expense	41010	RES	30,446	SG	7.906%	2,407	
Deferred Income Tax Expense	41010	RES	14,286	SG	7.906%	1,129	
Deferred Income Tax Expense	41010	RES	4	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	100,449	WA	Situs	100,449	
Deferred Income Tax Expense	41010	RES	39,820	SNPD	6.280%	2,501	
Deferred Income Tax Expense	41010	RES	1,120	CAEE	0.000%	-	
Deferred Income Tax Expense	41010	RES	48,030	SE	7.570%	3,636	
Deferred Income Tax Expense	41010	RES	107,055	SO	6.854%	7,337	
Deferred Income Tax Expense	41010	RES	40,079	CN	6.917%	2,772	
			<u>728,941</u>			<u>143,764</u>	
Deferred Income Tax Balance	282	RES	(136,700)	CAGE	0.000%	-	
Deferred Income Tax Balance	282	RES	(16,559)	CAGW	23.085%	(3,823)	
Deferred Income Tax Balance	282	RES	(28,170)	JBG	22.954%	(6,466)	
Deferred Income Tax Balance	282	RES	(695)	JBE	22.612%	(157)	
Deferred Income Tax Balance	282	RES	(165,529)	SG	7.906%	(13,086)	
Deferred Income Tax Balance	282	RES	(30,446)	SG	7.906%	(2,407)	
Deferred Income Tax Balance	282	RES	(14,286)	SG	7.906%	(1,129)	
Deferred Income Tax Balance	282	RES	(4)	OR	Situs	-	
Deferred Income Tax Balance	282	RES	(100,449)	WA	Situs	(100,449)	
Deferred Income Tax Balance	282	RES	(39,820)	SNPD	6.280%	(2,501)	
Deferred Income Tax Balance	282	RES	(1,120)	CAEE	0.000%	-	
Deferred Income Tax Balance	282	RES	(48,030)	SE	7.570%	(3,636)	
Deferred Income Tax Balance	282	RES	(107,055)	SO	6.854%	(7,337)	
Deferred Income Tax Balance	282	RES	(40,079)	CN	6.917%	(2,772)	
			<u>(728,941)</u>			<u>(143,764)</u>	

**Description of Adjustment**

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Vehicle Depreciation - Depreciation Study

Factor	Vehicle Balance	Annual Depreciation Existing Rates	Annual Depreciation Ordered Rates	Variance	
CA	6,725,994	444,749	337,290	(107,459)	
CAEE	474,862	28,653	22,134	(6,519)	
CAGE	42,696,894	2,439,437	1,995,911	(443,526)	
CAGW	7,694,075	475,853	404,850	(71,004)	
IDU	13,637,691	699,016	594,777	(104,239)	
JBG	11,144,164	602,713	551,792	(50,921)	
OR	55,750,948	3,372,256	3,266,837	(105,419)	
SO	8,407,109	441,557	333,215	(108,342)	
UT	79,033,073	5,171,218	4,063,657	(1,107,562)	
WA	12,324,451	867,818	678,631	(189,186)	
WYP	20,485,488	1,295,541	1,115,751	(179,789)	
WYU	4,785,336	288,998	253,381	(35,618)	
<b>Total</b>	<b>263,160,083</b>	<b>16,127,808</b>	<b>13,618,225</b>	<b>(2,509,582)</b>	
			Labor Pool Allocation	77.91%	(1,955,128)
			Direct Allocation	22.09%	<b>(554,455)</b> Ref 6.4.1
					<u>(2,509,582)</u>
			Labor Pool Allocation	77.91%	(1,955,128)
			Capital/Non Utility		(588,840)
					<u>(1,366,288)</u> Ref 6.4





	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 - AMA to YE	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	(251,643)	-	515,798	-	-	39,804	-
23 Income Taxes: Federal	(524,429)	32,549	(180,529)	(645,054)	-	(13,931)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(954,593)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,730,665)	32,549	335,269	(645,054)	-	25,873	-
29							
30 Operating Rev For Return:	1,730,665	(32,549)	(335,269)	645,054	-	(25,873)	-
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	(11,026,521)	-	-	-	(1,637,024)	-	(9,662,969)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(11,026,521)	-	-	-	(1,637,024)	-	(9,662,969)
56							
57 Total Rate Base:	(11,026,521)	-	-	-	(1,637,024)	-	(9,662,969)
58							
59							
60 Estimated ROE impact	0.563%	-0.008%	-0.081%	0.156%	0.020%	-0.006%	0.121%
61 Estimated Price Change	(4,130,025)	52,537	541,149	(1,041,165)	(198,435)	41,760	(1,171,316)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	251,643	-	(515,798)	-	-	(39,804)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(92,998)	(92,998)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	344,641	92,998	(515,798)	-	-	(39,804)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	344,641	92,998	(515,798)	-	-	(39,804)	-
77							
78 Federal Income Tax - Calculated	120,624	32,549	(180,529)	-	-	(13,931)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(645,054)	-	-	(645,054)	-	-	-
81 Federal Income Taxes	(524,429)	32,549	(180,529)	(645,054)	-	(13,931)	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax 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	-	-	(807,244)	-	-	-	-
23 Income Taxes: Federal	-	-	282,536	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(407,649)	(546,944)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(407,649)	(546,944)	(524,709)	-	-	-	-
29							
30 Operating Rev For Return:	407,649	546,944	524,709	-	-	-	-
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	-	273,472	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	273,472	-	-	-	-	-
56							
57 Total Rate Base:	-	273,472	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.099%	0.129%	0.127%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(657,976)	(849,659)	(846,919)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	807,244	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	807,244	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	807,244	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	282,536	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	282,536	-	-	-	-

	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 - AMA to YE	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	(285,243)	359,811	-	(645,054)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(954,593)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,239,836)	359,811	-	(645,054)	-	-	-
29							
30 Operating Rev For Return:	1,239,836	(359,811)	-	645,054	-	-	-
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	(11,026,521)	-	-	-	(1,637,024)	-	(9,662,969)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(11,026,521)	-	-	-	(1,637,024)	-	(9,662,969)
56							
57 Total Rate Base:	(11,026,521)	-	-	-	(1,637,024)	-	(9,662,969)
58							
59							
60 Estimated ROE impact	0.443%	-0.087%	0.000%	0.156%	0.020%	0.000%	0.121%
61 Estimated Price Change	(3,337,790)	580,761	-	(1,041,165)	(198,435)	-	(1,171,316)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,028,030)	(1,028,030)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,028,030	1,028,030	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,028,030	1,028,030	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	359,811	359,811	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(645,054)	-	-	(645,054)	-	-	-
81 Federal Income Taxes	(285,243)	359,811	-	(645,054)	-	-	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax 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	(407,649)	(546,944)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(407,649)	(546,944)	-	-	-	-	-
29							
30 Operating Rev For Return:	407,649	546,944	-	-	-	-	-
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	-	273,472	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	273,472	-	-	-	-	-
56							
57 Total Rate Base:	-	273,472	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.099%	0.129%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(657,976)	(849,659)	-	-	-	-	-
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 - AMA to YE	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	(251,643)	-	515,798	-	-	39,804	-
23 Income Taxes: Federal	(239,186)	(327,261)	(180,529)	-	-	(13,931)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(490,829)	(327,261)	335,269	-	-	25,873	-
29							
30 Operating Rev For Return:	490,829	327,261	(335,269)	-	-	(25,873)	-
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	0.115%	0.077%	-0.079%	0.000%	0.000%	-0.006%	0.000%
61 Estimated Price Change	(792,235)	(528,224)	541,149	-	-	41,760	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	251,643	-	(515,798)	-	-	(39,804)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	935,032	935,032	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(683,389)	(935,032)	(515,798)	-	-	(39,804)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(683,389)	(935,032)	(515,798)	-	-	(39,804)	-
77							
78 Federal Income Tax - Calculated	(239,186)	(327,261)	(180,529)	-	-	(13,931)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(239,186)	(327,261)	(180,529)	-	-	(13,931)	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax 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	-	-	(807,244)	-	-	-	-
23 Income Taxes: Federal	-	-	282,536	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(524,709)	-	-	-	-
29							
30 Operating Rev For Return:	-	-	524,709	-	-	-	-
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%	0.123%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	(846,919)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	807,244	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	807,244	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	807,244	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	282,536	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	282,536	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Restating	427	RES	(1,028,483)	WA	Situs	(1,028,483)	Below
Other Interest Expense - Pro forma	427	PRO	935,032	WA	Situs	935,032	Below
			<u>(93,451)</u>			<u>(93,451)</u>	2.20
<b>Adjustment Detail:</b>							
Restating:							
Jurisdiction Specific Adjusted Rate Base						812,975,758	1.0
Weighted Cost of Debt:						2.516%	2.1
Trued-up Interest Expense						<u>20,456,704</u>	1.0
Unadjusted Interest Expense						21,485,186	2.20
Restating Interest True-up Adjustment						<u>(1,028,483)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						850,135,133	2.2
Weighted Cost of Debt:						2.516%	2.1
Trued-up Interest Expense						<u>21,391,736</u>	2.20
Restated Interest Expense						<u>20,456,704</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>935,032</u>	1.0

**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>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	PRO	7,525,571	GPS	6.8539%	515,798	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.



Washington Results of Operations - December 2013  
 Estimated Property Tax Expense for December 2014  
 Property Tax Adjustment Summary

<b>FERC Account</b>	<b>G/L Account</b>	<b>Co. Code</b>	<b>Total</b>	<b>Ref</b>
408.15	579000	1000	122,642,429	
<b>Total Accrued Property Tax - 12 Months End. December 2013</b>			<u>122,642,429</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2014			130,168,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2013			<u>(122,642,429)</u>	
<b>Incremental Adjustment to Property Taxes</b>			<u><u>7,525,571</u></u>	<b>7.2</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
FED Renewable Energy Tax Credit	40910	RES	(26,604,888)	CAGW	23.0849%	(6,141,708)	7.3.1
<b>Remove from Base Period:</b>							
FED Renewable Energy Tax Credit	40910	RES	69,527,495	SG	7.9057%	5,496,654	7.3.2

**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 normalizing net power cost study.

## Washington General Rate Case - December 2013

## Renewable Energy Tax Credit Calculation

## WCA

Description	<u>FED</u> Amount
<u>Hydro</u>	
JC Boyle	8,389,675
Factor (inflated tax per unit)	0.011
	92,286
<u>Wind/Geothermal</u>	
Goodnoe KWh	266,886,999
Leaning Juniper 1 KWh	301,502,066
Leaning Juniper Indemnity	3,971,000
Marengo I KWh	393,135,919
Marengo II KWh	187,225,822
Total KWh Production	1,152,721,806
Factor (inflated tax per unit)	0.023
	26,512,602

Total            **26,604,888**    Ref 7.3

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PacifiCorp  
Washington Results of Operations - December 2013  
Renewable Energy Tax Credit  
Base Period Tax Credits

Page 7.3.2

FERC	Description	Factor	Amount
4091000	Renewable Electricity Production Tax Credit	CAGW	(69,527,495) Ref 7.3

	<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>
<b>Adjustment to Tax:</b>							
ADIT Balance - AMA	282	RES	3,576,942,530	DITBAL	6.0535%	216,529,781	7.4.1
Cholla SHL - AMA	190	RES	(38,122,398)	CAGE	0.0000%	-	7.4.1
Accel Amort of Pollution Cntrl Facilities	281	RES	216,305,188	SG	7.9057%	17,100,498	7.4.1
California - YE	282	RES	(85,738,973)	CA	Situs	-	7.4.1
Idaho - YE	282	RES	(219,454,595)	ID	Situs	-	7.4.1
Other - YE	282	RES	(60,335,534)	OTHER	0.0000%	-	7.4.1
Oregon - YE	282	RES	(1,051,950,277)	OR	Situs	-	7.4.1
Utah - YE	282	RES	(1,701,422,089)	UT	Situs	-	7.4.1
Washington - YE	282	RES	(236,299,981)	WA	Situs	(236,299,981)	7.4.1
Wyoming - YE	282	RES	(548,332,958)	WY-ALL	Situs	-	7.4.1
Repair Deduction - YE	282	RES	10,812,249	SG	7.9057%	854,787	7.4.1
PP&E Adjustment - YE - SNP	282	RES	51,689	SNP	6.2207%	3,215	7.4.1
PP&E Adjustment - YE - CIAC	282	RES	78,518	CIAC	6.2803%	4,931	7.4.1
PP&E Adjustment - YE - JBG	282	RES	6,078	JBG	22.9539%	1,395	7.4.1
PP&E Adjustment - YE - SNPD	282	RES	323,229	SNPD	6.2803%	20,300	7.4.1
PP&E Adjustment - YE - SO	282	RES	(141,882)	SO	6.8539%	(9,725)	7.4.1
Accum Def Inc Tax Balance - Klamath	282	RES	683,450	CAGW	23.0849%	157,774	7.4.1
			<u>(136,595,756)</u>			<u>(1,637,024)</u>	

**Description of Adjustment**

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

Book Tax Difference		Total Company			
Description	#	Unadjusted	Adjustment	Adjusted Utility	WCA Factor
Cholla SHL (Tax Int. - Tax Rent)	105.221	38,122,398	(38,122,398)	-	CAGE
Accelerated Pollution Control Facilities Depreciation	105.128	(216,305,189)	216,305,189	-	SG
30% capitalized labor costs for Power tax input	105.100	30,364,198	(30,364,198)	-	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,415,889	(2,415,889)	-	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(82,733,798)	82,733,798	-	DITBAL
Book Depreciation	105.120	1,943,151,244	(1,943,151,244)	-	DITBAL
Repair Deduction	105.122	(270,059,824)	270,059,824	-	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(212,894,912)	212,894,912	-	DITBAL
Tax Depreciation	105.125	(5,082,989,471)	5,082,989,471	-	DITBAL
Fixed Assets - State Modification	105.129	10,325,938	(10,325,938)	-	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(3,614,077)	3,614,077	-	DITBAL
CIAC	105.130	224,932,748	(224,932,748)	-	DITBAL
Safe Harbor Lease Rate Differential	105.135	236,783	(236,783)	-	DITBAL
Capitalized Depreciation	105.137	(16,280,955)	16,280,955	-	DITBAL
Reimbursements	105.140	29,870,265	(29,870,265)	-	DITBAL
AFUDC - Debt	105.141a	(212,128,711)	212,128,711	-	DITBAL
AFUDC - Equity	105.141b	(48,474,432)	48,474,432	-	DITBAL
Avoided Costs	105.142	191,420,420	(191,420,420)	-	DITBAL
Capitalization of Test Energy	105.146	1,457,691	(1,457,691)	-	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	-	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(431,863)	431,863	-	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(86,647,439)	86,647,439	-	DITBAL
Coal Mine Development	105.165	(4,885,203)	4,885,203	-	DITBAL
Coal Mine Extension	105.170	(5,669,955)	5,669,955	-	DITBAL
Removal Costs	105.175	(188,840,804)	188,840,804	-	DITBAL
Book Gain/Loss on Land Sales	105.470	317,661	(317,661)	-	DITBAL
R & E - Sec.174 Deduction	320.210	(11,916,233)	11,916,233	-	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	216,305,189	(216,305,189)	-	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(85,738,973)	(85,738,973)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(219,454,595)	(219,454,595)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(60,335,534)	(60,335,534)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,051,950,277)	(1,051,950,277)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,701,422,089)	(1,701,422,089)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(236,299,981)	(236,299,981)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(548,332,958)	(548,332,958)	WYP
PP&E Adjustment - YE - SNP	**	0	51,689	51,689	SNP
PP&E Adjustment - YE - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - SNPD	**	0	323,229	323,229	SNPD
PP&E Adjustment - YE - SO	**	0	(141,882)	(141,882)	SO
Accum Def Inc Tax Balance - Klamath - AMA	**	0	683,450	683,450	CAGW
		(3,755,125,320)	(147,408,005)	(3,902,533,325)	

Ref. 7.4

Repair Deduction	***	0	10,812,249	10,812,249	SG
		(3,755,125,320)	(136,595,756)	(3,891,721,076)	

Ref. 7.4

\*\*Derived from jurisdictional reports from the Company's tax fixed asset system. Please refer to the Company's electronic workpapers for more detailed support for this adjustment.

\*\*\*Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	PRO	39,804	WA	Situs	39,804	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 2014 authorized credit amount, per a July 26, 2013 letter from the Washington Department of Revenue.

## WA Low Income Tax Credit

<u>Description of Tax Credit</u>	<u>Period Used</u>	<u>Amount</u>	<u>Ref #</u>
Fiscal Year 2014 and Expires June 30, 2014		222,651	7.5.3
Fiscal Year 2014 and Expires June 30, 2014	July - Dec, 2013	<u>(174,573)</u>	
Fiscal Year 2014 and Expires June 30, 2014	Jan., 2014	48,078	
Fiscal 2013 and Expires June 30, 2013	Jan. 2013	<u>(87,882)</u>	
<i>Change in Credit available for Proforma period:</i>		<u>(39,804)</u>	7.5





July 26, 2013

DAVID HIPPS  
PACIFICORP  
ATTN: TAX DEPT  
825 NE MULTNOMAH ST #1900  
PORTLAND, OR 97232-2135

**2014 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit  
Certificate Enclosed**

Tax Registration Number:

Dear DAVID HIPPS,

**Your Public Utility Tax Credit Application for LIHEAP has been approved**

- Your approved credit amount is **\$222,650.71**.
- You may take this credit on your July 2013 thru June 2014 returns.
- Any unused credit expires on June 30, 2014 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



July 26, 2012

DAVID HIPPS  
PACIFICORP  
ATTN: TAX DEPT  
825 NE MULTNOMAH ST #1900  
PORTLAND, OR 97232-2135

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

Tax Registration Number: [REDACTED]

Dear DAVID HIPPS,

**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, appearing to read "Sheri Rufener".

Sheri Rufener  
Excise Tax Examiner  
Taxpayer Account Administration

Enclosure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Accum Def Inc Tax Balance	190	RES	(4,237,590)	BADDEBT	11.9358%	(505,791)	
Accum Def Inc Tax Balance	190	RES	(719,571)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	-	CAEW	22.7414%	-	
Accum Def Inc Tax Balance	190	RES	(88,108)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(534,906)	CAGW	23.0849%	(123,482)	
Accum Def Inc Tax Balance	190	RES	-	CN	6.9174%	-	
Accum Def Inc Tax Balance	190	RES	(20,353,137)	JBE	22.6123%	(4,602,317)	
Accum Def Inc Tax Balance	190	RES	(1,045,217)	SE	7.5698%	(79,121)	
Accum Def Inc Tax Balance	190	RES	(5,808,656)	SG	7.9057%	(459,217)	
Accum Def Inc Tax Balance	190	RES	-	SNPD	6.2803%	-	
Accum Def Inc Tax Balance	190	RES	(45,140,552)	SO	6.8539%	(3,093,904)	
Accum Def Inc Tax Balance	190	RES	(1,925,357)	TROJD	23.0235%	(443,284)	
Accum Def Inc Tax Balance	190	RES	(9,109)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,868,925)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(186,421)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(30,275,486)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(585,625)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(196,083)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(1,437,017)	WA	Situs	(1,437,017)	
Total Account 190			<u>(115,411,760)</u>			<u>(10,744,134)</u>	7.6.2
Accum Def Inc Tax Balance	282	RES	5,590,202	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	(13,399,273)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	(14,384,740)	SO	6.8539%	(985,921)	
Total Account 282			<u>(22,193,811)</u>			<u>(985,921)</u>	7.6.3
Accum Def Inc Tax Balance	283	RES	1,495,653	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,560,977	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,750,389	CAGW	23.0849%	404,075	
Accum Def Inc Tax Balance	283	RES	7,701,812	GPS	6.8539%	527,877	
Accum Def Inc Tax Balance	283	RES	3,344,054	SNP	6.2207%	208,024	
Accum Def Inc Tax Balance	283	RES	11,317,077	SO	6.8539%	775,665	
Accum Def Inc Tax Balance	283	RES	377,411	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	183,969	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	(1,136,309)	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	91,186,468	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	3,003,780	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	151,444	WA	Situs	151,444	
Accum Def Inc Tax Balance	283	RES	1,089,877	WY-ALL	Situs	-	
Total Account 283			<u>123,026,602</u>			<u>2,067,086</u>	7.6.3
Net Change to Rate Base Tax Accounts			<u>(14,578,969)</u>			<u>(9,662,969)</u>	

**Description of Adjustment**

This restating adjustment reflects the removal of the December 2013 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#
<b>Adjustment to Expense:</b>							
Deferred Income Tax Expense	41010	RES	292,874	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(89,180)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(208,729)	CAGW	23.0849%	(48,185)	
Deferred Income Tax Expense	41010	RES	(510,383)	JBE	22.6123%	(115,409)	
Deferred Income Tax Expense	41010	RES	(1,726)	CAEW	22.7414%	(393)	
Deferred Income Tax Expense	41010	RES	6,398,941	SO	6.8539%	438,579	
Deferred Income Tax Expense	41010	RES	33,043	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(16,670)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	49,700	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(20,041,134)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(265,737)	SG	7.9057%	(21,008)	
Deferred Income Tax Expense	41010	RES	218,965	SNPD	6.2803%	13,752	
Deferred Income Tax Expense	41010	RES	628,064	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(108,173)	WA	Situs	(108,173)	
Deferred Income Tax Expense	41010	RES	(43,322)	WY-ALL	Situs	-	
Total 41010			<u>(13,663,467)</u>			<u>159,163</u>	7.6.4
Deferred Income Tax Expense	41110	RES	(708,014)	BADDEBT	11.9358%	(84,507)	
Deferred Income Tax Expense	41110	RES	2,452,246	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	117,296	CAGW	23.0849%	27,078	
Deferred Income Tax Expense	41110	RES	(642,537)	GPS	6.8539%	(44,039)	
Deferred Income Tax Expense	41110	RES	(253,043)	JBE	22.6123%	(57,219)	
Deferred Income Tax Expense	41110	RES	(123)	SG	7.9057%	(10)	
Deferred Income Tax Expense	41110	RES	536,191	SNP	6.2207%	33,355	
Deferred Income Tax Expense	41110	RES	(147,790)	SNPD	6.2803%	(9,282)	
Deferred Income Tax Expense	41110	RES	(47,848)	SO	6.8539%	(3,279)	
Deferred Income Tax Expense	41110	RES	(236,048)	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	47,286	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	1,158,798	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	(3,739,919)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	807,588	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(428,908)	WA	Situs	(428,908)	
Deferred Income Tax Expense	41110	RES	(270,651)	WY-ALL	Situs	-	
Total 41110			<u>(923,631)</u>			<u>(566,812)</u>	7.6.4
Net Deferred Tax Expense Change			<u>(14,587,098)</u>			<u>(407,649)</u>	

**Description of Adjustment**

This restating adjustment reflects the removal of the December 2013 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.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Flow-through Adjustment

Accumulated Deferred Income Tax Balance

	Factor		Total Company	
			Unadjusted	Flow-through Adj
190	CA	190CA	9,109	(9,109)
	FERC	190FERC	0	0
	IDU	190IDU	186,421	(186,421)
	OR	190OR	2,868,925	(2,868,925)
	OTHER	190OTHER	30,275,486	(30,275,486)
	UT	190UT	585,625	(585,625)
	WA	190WA	1,437,017	(1,437,017)
	WYP	190WYP	196,083	(196,083)
	WYU	190WYU	0	0
	<b>S</b>	<b>S</b>	<b>35,558,666</b>	<b>(35,558,666)</b>
	BADDEBT	190BADDEBT	4,237,590	(4,237,590)
	CAEE	190CAEE	719,571	(719,571)
	CAGE	190CAGE	38,210,506	(88,108)
	CAGW	190CAGW	534,906	(534,906)
	CIAC	190CIAC	0	0
	CN	190CN	0	0
	DITBAL	190DITBAL	0	0
	GPS	190GPS	0	0
	IBT	190IBT	0	0
	JBE	190JBE	(15,680,524)	(20,353,137)
	NREG	190NREG	502,267,687	0
	SCHMDEXP	190SCHMDEXP	0	0
	SE	190SE	1,045,217	(1,045,217)
	SG	190SG	5,808,656	(5,808,656)
	SGCT	190SGCT	0	0
SNP	190SNP	0	0	
SNPD	190SNPD	0	0	
SO	190SO	45,140,552	(45,140,552)	
SSGCH	190SSGCH	0	0	
TAXDEPR	190TAXDEPR	0	0	
TROJD	190TROJD	1,925,357	(1,925,357)	
		<b>619,768,184</b>	<b>(115,411,760)</b>	
281	CA	281CA	1,203,977,702	0
	FERC	281FERC	0	0
	IDU	281IDU	0	0
	OR	281OR	0	0
	OTHER	281OTHER	0	0
	UT	281UT	0	0
	WA	281WA	0	0
	WYP	281WYP	0	0
	WYU	281WYU	0	0
	<b>S</b>	<b>S</b>	<b>0</b>	<b>0</b>
	BADDEBT	281BADDEBT	0	0
	CIAC	281CIAC	0	0
	CN	281CN	0	0
	DITBAL	281DITBAL	0	0
	GPS	281GPS	0	0
	IBT	281IBT	0	0
	NREG	281NREG	0	0
	SCHMDEXP	281SCHMDEXP	0	0
	SE	281SE	0	0
	SG	281SG	(216,305,189)	0
	SGCT	281SGCT	0	0
	SNP	281SNP	0	0
	SNPD	281SNPD	0	0
	SO	281SO	0	0
	SSGCH	281SSGCH	0	0
TAXDEPR	281TAXDEPR	0	0	
TROJD	281TROJD	0	0	
		<b>(216,305,189)</b>	<b>0</b>	
CA	282CA	0	0	
FERC	282FERC	0	0	
IDU	282IDU	0	0	
OR	282OR	0	0	
OTHER	282OTHER	13,399,273	(13,399,273)	
UT	282UT	0	0	
WA	282WA	0	0	
WYP	282WYP	0	0	
WYU	282WYU	0	0	
<b>S</b>	<b>S</b>	<b>13,399,273</b>	<b>(13,399,273)</b>	

Ref 7.6

PacifiCorp  
 Washington Results of Operations - December 2013  
 Flow-through Adjustment

Accumulated Deferred Income Tax Balance

Factor		Total Company			
282	BADDEBT	282BADDEBT	0	0	
	CAEE	282CAEE	(5,590,202)	5,590,202	
	CAGE	282CAGE	(3,993,654)	0	
	CAGW	282CAGW	0	0	
	CIAC	282CIAC	0	0	
	CN	282CN	0	0	
	DITBAL	282DITBAL	(3,576,942,541)	0	
	GPS	282GPS	0	0	
	IBT	282IBT	0	0	
	JBG	282JBG	0	0	
	JBE	282JBE	0	0	
	NREG	282NREG	(314,593,778)	0	
	SCHMDEXP	282SCHMDEXP	0	0	
	SE	282SE	0	0	
	SG	282SG	0	0	
	SGCT	282SGCT	0	0	
	SNP	282SNP	0	0	
	SNPD	282SNPD	0	0	
	SO	282SO	14,384,740	(14,384,740)	
	SSGCH	282SSGCH	0	0	
TAXDEPR	282TAXDEPR	0	0		
TROJD	282TROJD	0	0		
		<b>(3,873,336,162)</b>	<b>(22,193,811)</b>	Ref 7.6	
283	CA	283CA	(377,411)	377,411	
	FERC	283FERC	0	0	
	IDU	283IDU	(183,969)	183,969	
	OR	283OR	1,136,309	(1,136,309)	
	OTHER	283OTHER	(90,853,147)	91,186,468	
	UT	283UT	(3,003,780)	3,003,780	
	WA	283WA	(2,783,429)	151,444	
	WYP	283WYP	(1,089,877)	1,089,877	
	WYU	283WYU	0	0	
	<b>S</b>	<b>S</b>	<b>(97,155,304)</b>	<b>94,856,640</b>	
	BADDEBT	283BADDEBT	0	0	
	CAEE	283CAEE	(1,495,653)	1,495,653	
	CAGE	283CAGE	(2,560,977)	2,560,977	
	CAGW	283CAGW	(2,689,142)	1,750,389	
	CIAC	283CIAC	0	0	
	CN	283CN	0	0	
	DITBAL	283DITBAL	0	0	
	GPS	283GPS	(7,701,812)	7,701,812	
	IBT	283IBT	0	0	
	NREG	283NREG	(596,342,520)	0	
SCHMDEXP	283SCHMDEXP	0	0		
SE	283SE	0	0		
SG	283SG	0	0		
SGCT	283SGCT	0	0		
SNP	283SNP	(3,344,054)	3,344,054		
SNPD	283SNPD	0	0		
SO	283SO	(11,317,077)	11,317,077		
SSGCH	283SSGCH	0	0		
TAXDEPR	283TAXDEPR	0	0		
TROJD	283TROJD	0	0		
		<b>(722,606,539)</b>	<b>123,026,602</b>	Ref 7.6	
		<b>(4,192,479,706)</b>	<b>(14,578,969)</b>		
255	ITC84	255ITC84	0	0	
	ITC85	255ITC85	(711,107)	0	
	ITC86	255ITC86	(631,989)	0	
	ITC88	255ITC88	(120,400)	0	
	ITC89	255ITC89	(284,276)	0	
	ITC90	255ITC90	(216,989)	0	
	IDU	255IDU	(36,462)	0	
	SO	255SO	0	0	
	SG	255SG	(7,001)	0	
NREG	255NREG	(31,411,977)	0		
		<b>(33,420,201)</b>	<b>0</b>		

PacifiCorp  
Washington Results of Operations - December 2013  
Flow-through Adjustment  
Deferred Income Tax Expense Summary

Factor		Total Company		
		Unadjusted	Flow-Through Adj	
Debits	CA	41010CA	(33,043)	33,043
	FERC	41010FERC	0	0
	IDU	41010IDU	16,670	(16,670)
	OR	41010OR	(49,700)	49,700
	OTHER	41010OTHER	20,041,134	(20,041,134)
	UT	41010UT	(628,064)	628,064
	WA	41010WA	108,173	(108,173)
	WYP	41010WYP	43,322	(43,322)
	WYU	41010WYU	0	0
			<b>19,498,492</b>	<b>(19,498,492)</b>
	BADDEBT	41010BADDEBT	0	0
	CAEE	41010CAEE	(251,045)	292,874
	CAEW	41010CAEW	1,726	(1,726)
	CAGE	41010CAGE	141,158	(89,180)
	CAGW	41010CAGW	271,236	(208,729)
	CIAC	41010CIAC	0	0
	CN	41010CN	0	0
	GPS	41010GPS	17,201,038	0
	IBT	41010IBT	0	0
	JBG	41010JBG	0	0
	JBE	41010JBE	5,965,603	(510,383)
	NREG	41010NREG	(29,254,769)	0
	SCHMDEXP	41010SCHMDEXP	0	0
	SE	41010SE	475,287	0
	SG	41010SG	38,506,910	(265,737)
SGCT	41010SGCT	0	0	
SNP	41010SNP	32,793,356	0	
SNPD	41010SNPD	(218,965)	218,965	
SO	41010SO	(4,184,890)	6,398,941	
SSGCH	41010SSGCH	0	0	
TAXDEPR	41010TAXDEPR	413,939,500	0	
TROJD	41010TROJD	0	0	
		<b>494,884,637</b>	<b>(13,663,467)</b>	
Credits	CA	41110CA	(100,248)	(236,048)
	FERC	41110FERC	0	0
	IDU	41110IDU	(813,482)	47,286
	OR	41110OR	(2,340,932)	1,158,798
	OTHER	41110OTHER	3,745,498	(3,739,919)
	UT	41110UT	(2,723,885)	807,588
	WA	41110WA	(236,795)	(428,908)
	WYP	41110WYP	552,436	(270,651)
	WYU	41110WYU	(24,200)	0
	<b>S</b>	<b>S</b>	<b>(1,941,608)</b>	<b>(2,661,854)</b>
	BADDEBT	41110BADDEBT	708,014	(708,014)
	CAEE	41110CAEE	(2,452,246)	2,452,246
	CAGE	41110CAGE	(970,213)	431,845
	CAGW	41110CAGW	(117,296)	117,296
	CIAC	41110CIAC	(18,522,494)	0
	CN	41110CN	0	0
	GPS	41110GPS	642,537	(642,537)
	IBT	41110IBT	0	0
	JBE	41110JBE	(7,092,764)	(253,043)
	NREG	41110NREG	11,832,532	0
	SCHMDEXP	41110SCHMDEXP	(255,836,257)	0
	SE	41110SE	0	0
	SG	41110SG	123	(123)
	SGCT	41110SGCT	0	0
	SNP	41110SNP	(20,221,042)	536,191
SNPD	41110SNPD	(574,059)	(147,790)	
SO	41110SO	3,514,143	(47,848)	
SSGCH	41110SSGCH	0	0	
TAXDEPR	41110TAXDEPR	0	0	
TROJD	41110TROJD	0	0	
		<b>(291,030,630)</b>	<b>(923,631)</b>	
		<b>203,854,007</b>	<b>(14,587,098)</b>	

Ref 7.6

Ref 7.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Def Inc Tax Expense	41110	RES	(546,944)	WA	Situs	(546,944)	7.7.1
ADIT Balance	283	RES	273,472	WA	Situs	273,472	7.7.1

**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.



Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		7,033,908	
Less: Pension Curtailment which is not in Rate Base			7,033,908
Def State Tax Rate in the Combined Deferred Tax Rate	2.951%		
Combined Deferred Tax Rate	37.951%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		7.775816%	7.775816%
Portion of Total Deferred Income Tax Expense related to State		546,944	546,944
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(546,944)	273,472

Ref. 7.7

Ref. 7.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	PRO	(807,244)	WA	Situs	(807,244)	Below

Calculation:

Base period WA Public Utility Tax for calendar year ended December 2013		13,264,318	Tab B5
Normalized Revenues from Page 3.1.1	\$321,605,658		
WA Public Utility Tax Rate	3.87340%		
Normalized WA Public Utility Tax	<u>12,457,074</u>	12,457,074	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues		<u>(807,244)</u>	

**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.



	8.1	8.2	8.3	8.4	8.4.1	8.5	
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	(cont.) Pro Forma	Miscellaneous	
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Major Plant	Rate Base	
			Construction		Additions		
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	(6,984)	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	168,766	-	168,766	-	-	-	
19 Total O&M Expenses	161,782	168,766	-	-	-	-	
20 Depreciation	126,735	-	-	502,299	-	-	
21 Amortization	82,362	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(3,208,508)	138,615	(49,695)	(175,805)	(2,211,453)	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	2,512,431	-	52,446	-	2,397,918	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	4,169	-	-	-	-	-	
28 Total Operating Expenses:	(321,029)	138,615	171,517	326,495	186,465	-	
29							
30 Operating Rev For Return:	(2,678,971)	(138,615)	(171,517)	(326,495)	(186,465)	-	
31							
32 Rate Base:							
33 Electric Plant In Service	131,957,797	69,500,553	-	40,424,582	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(5,671,386)	98,976	130,637	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(1,743,279)	-	-	-	-	(1,541,203)	
39 Fuel Stock	(6,914,149)	-	-	-	-	(6,914,149)	
40 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885)	
41 Working Capital	28,579,779	-	-	-	-	(2,438,704)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	139,281,878	69,599,529	130,637	40,424,582	-	(17,820,941)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(39,757,898)	(39,255,599)	-	(502,299)	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(6,087,296)	(3,609,058)	(380,671)	-	(2,397,918)	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(481,414)	-	-	(481,414)	-	-	
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-	
53 Miscellaneous Deductions	(83,643)	-	-	-	-	-	
54							
55 Total Deductions:	(49,771,384)	(42,864,657)	(380,671)	(481,414)	(2,397,918)	-	
56							
57 Total Rate Base:	89,510,494	26,734,872	(250,034)	(481,414)	39,922,283	(17,820,941)	
58							
59							
60 Estimated ROE impact	-1.578%	-0.353%	-0.038%	0.006%	-0.546%	-0.015%	0.226%
61 Estimated Price Change	15,174,254	3,464,456	246,532	(58,356)	5,366,246	10,300	(2,160,201)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,375,048)	-	(168,766)	-	(502,299)	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(21,878)	(28,035)	(294,575)	-	502,299	-	
71 Schedule "M" Deductions	5,770,241	(424,077)	(321,354)	-	6,820,737	-	
72 Income Before Tax	(9,167,167)	396,042	(141,987)	-	(502,299)	(6,318,438)	
73							
74 State income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(9,167,167)	396,042	(141,987)	-	(502,299)	(6,318,438)	
77							
78 Federal Income Taxes	(3,208,508)	138,615	(49,695)	-	(175,805)	(2,211,453)	

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11
	(cont.) Miscellaneous Rate Base	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals
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	-	-	-	-	-	-	(6,984)
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	-	-	-	-	-	-	(6,984)
20 Depreciation	-	-	(17,991)	-	-	-	(357,574)
21 Amortization	-	82,362	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(86,068)	-	99,762	(1,459)	(1,050,000)	127,595
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	62,067	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	4,169	-	-
28 Total Operating Expenses:	-	58,361	(17,991)	99,762	2,710	(1,050,000)	(236,963)
29							
30 Operating Rev For Return:	-	(58,361)	17,991	(99,762)	(2,710)	(1,950,000)	236,963
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(360,049)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,698,348)	(202,652)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(202,075)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(5,900,423)	(202,652)	(360,049)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	300,352	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	(3,361,134)	-	-
53 Miscellaneous Deductions	-	-	-	(83,643)	-	-	-
54							
55 Total Deductions:	-	300,352	-	(83,643)	(3,361,134)	-	-
56							
57 Total Rate Base:	(5,900,423)	97,700	(360,049)	(83,643)	(3,361,134)	-	-
58							
59							
60 Estimated ROE impact	0.074%	-0.015%	0.009%	-0.023%	0.041%	-0.472%	0.057%
61 Estimated Price Change	(715,232)	106,042	(72,682)	150,884	(403,052)	3,147,446	(382,475)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(82,362)	17,991	-	(4,169)	(3,000,000)	364,558
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(201,567)	-	-	-	-	-
71 Schedule "M" Deductions	-	(38,022)	17,991	(285,034)	-	-	-
72 Income Before Tax	-	(245,907)	-	285,034	(4,169)	(3,000,000)	364,558
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(245,907)	-	285,034	(4,169)	(3,000,000)	364,558
77							
78 Federal Income Taxes	-	(86,068)	-	99,762	(1,459)	(1,050,000)	127,595

	8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
	Adjust Plant to December 2013 Balances	(cont.) Adjust Plant to December 2013 Balance	(cont. 2) Adjust Plant to December 2013 Balance	(cont. 3) Adjust Plant to December 2013 Balance	(cont. 4) Adjust Plant to December 2013 Balance	(cont. 5) Adjust Plant to December 2013 Balance	(cont. 6) Adjust Plant to December 2013 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	-	-	-	-	-	-	-
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	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
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:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
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:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
58							
59							
60 Estimated ROE impact	-0.114%	-0.043%	-0.052%	-0.018%	-0.002%	-0.011%	-0.035%
61 Estimated Price Change	1,130,457	423,589	508,836	178,554	23,098	108,505	341,338
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	-	-	-	-	-	-	-

	8.13	0	0
	Investor Supplied Working Capital	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	31,018,483	-
42	Weatherization Loans	-	-
43	Misc Rate Base	-	-
44	Total Electric Plant:	31,018,483	-
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:	31,018,483	-
58			
59			
60	Estimated ROE impact	-0.370%	0.000%
61	Estimated Price Change	3,759,968	-
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	8.4.1	8.5	
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base	
	Total Normalized						
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	(6,984)	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	168,766	168,766	-	-	-	-	
19 Total O&M Expenses	161,782	168,766	-	-	-	-	
20 Depreciation	(375,564)	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(735,183)	138,615	(49,695)	-	-	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	52,446	-	52,446	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	4,169	-	-	-	-	-	
28 Total Operating Expenses:	(892,350)	138,615	171,517	-	-	-	
29							
30 Operating Rev For Return:	(2,107,650)	(138,615)	(171,517)	-	-	-	
31							
32 Rate Base:							
33 Electric Plant In Service	91,533,215	69,500,553	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(5,468,735)	98,976	130,637	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(1,743,279)	-	-	-	-	(1,541,203)	
39 Fuel Stock	(6,914,149)	-	-	-	-	(6,914,149)	
40 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885)	
41 Working Capital	28,579,779	-	-	-	-	(2,436,704)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	99,059,947	69,599,529	130,637	-	-	(17,820,941)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(39,255,599)	(39,255,599)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(3,989,729)	(3,609,058)	(380,671)	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(481,414)	-	-	(481,414)	-	-	
52 Customer Service Deposits	(3,361,134)	-	-	-	-	-	
53 Miscellaneous Deductions	(83,643)	-	-	-	-	-	
54							
55 Total Deductions:	(47,171,518)	(42,864,657)	(380,671)	(481,414)	-	-	
56							
57 Total Rate Base:	51,888,429	26,734,872	(250,034)	(481,414)	-	(17,820,941)	
58							
59							
60 Estimated ROE impact	-1.082%	-0.353%	-0.038%	0.006%	0.000%	0.000%	0.226%
61 Estimated Price Change	9,691,665	3,464,456	246,532	(58,356)	-	-	(2,160,201)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,790,387)	-	(168,766)	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(322,610)	(28,035)	(294,575)	-	-	-	
71 Schedule "M" Deductions	(1,012,474)	(424,077)	(321,354)	-	-	-	
72 Income Before Tax	(2,100,523)	396,042	(141,987)	-	-	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(2,100,523)	396,042	(141,987)	-	-	-	
77							
78 Federal Income Taxes	(735,183)	138,615	(49,695)	-	-	-	



	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11
	(cont.) Miscellaneous Rate Base	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals
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	-	-	-	-	-	-	(6,984)
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	-	-	-	-	-	-	(6,984)
20 Depreciation	-	-	(17,991)	-	-	-	(357,574)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	99,762	(1,459)	(1,050,000)	127,595
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	4,169	-	-
28 Total Operating Expenses:	-	-	(17,991)	99,762	2,710	(1,050,000)	(236,963)
29							
30 Operating Rev For Return:	-	-	17,991	(99,762)	(2,710)	(1,950,000)	236,963
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(360,049)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,698,348)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(202,075)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(5,900,423)	-	(360,049)	-	-	-	-
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	-	-	-	-	(3,361,134)	-	-
53 Miscellaneous Deductions	-	-	-	(83,643)	-	-	-
54							
55 Total Deductions:	-	-	-	(83,643)	(3,361,134)	-	-
56							
57 Total Rate Base:	(5,900,423)	-	(360,049)	(83,643)	(3,361,134)	-	-
58							
59							
60 Estimated ROE impact	0.074%	0.000%	0.009%	-0.023%	0.041%	-0.472%	0.057%
61 Estimated Price Change	(715,232)	-	(72,682)	150,864	(403,052)	3,147,446	(382,475)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	17,991	-	(4,169)	(3,000,000)	364,558
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	17,991	(285,034)	-	-	-
72 Income Before Tax	-	-	-	285,034	(4,169)	(3,000,000)	364,558
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	285,034	(4,169)	(3,000,000)	364,558
77							
78 Federal Income Taxes	-	-	-	99,762	(1,459)	(1,050,000)	127,595

	8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
	Adjust Plant to December 2013 Balances	(cont.) Adjust Plant to December 2013 Balance	(cont. 2) Adjust Plant to December 2013 Balance	(cont. 3) Adjust Plant to December 2013 Balance	(cont. 4) Adjust Plant to December 2013 Balance	(cont. 5) Adjust Plant to December 2013 Balance	(cont. 6) Adjust Plant to December 2013 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	-	-	-	-	-	-	-
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	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
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:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
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:	9,325,893	3,494,472	4,197,729	1,473,013	190,553	895,127	2,815,924
58							
59							
60 Estimated ROE impact	-0.114%	-0.043%	-0.052%	-0.018%	-0.002%	-0.011%	-0.035%
61 Estimated Price Change	1,130,457	423,569	508,836	178,554	23,098	108,505	341,338
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	-	-	-	-	-	-	-

	8.13	0	0
	Investor Supplied Working Capital	0	0
1	Operating Revenues:		
2	General Business Revenues	-	-
3	Interdepartmental	-	-
4	Special Sales	-	-
5	Other Operating Revenues	-	-
6	Total Operating Revenues	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>
29			
30	Operating Rev For Return:	<u>-</u>	<u>-</u>
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	31,018,483	-
42	Weatherization Loans	-	-
43	Misc Rate Base	-	-
44	Total Electric Plant:	<u>31,018,483</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>
56			
57	Total Rate Base:	<u>31,018,483</u>	<u>-</u>
58			
59			
60	Estimated ROE impact	-0.370%	0.000%
61	Estimated Price Change	3,759,966	-
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	<u>-</u>	<u>-</u>
73			
74	State Income Taxes	-	-
75			
76	Taxable Income	<u>-</u>	<u>-</u>
77			
78	Federal Income Taxes	<u>-</u>	<u>-</u>

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	502,299	-	-	502,299	-	-
21 Amortization	82,362	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(2,473,326)	-	-	(175,805)	(2,211,453)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	2,459,985	-	-	-	2,397,918	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	571,321	-	-	326,495	186,465	-
29						
30 Operating Rev For Return:	(571,321)	-	-	(326,495)	(186,465)	-
31						
32 Rate Base:						
33 Electric Plant In Service	40,424,582	-	-	40,424,582	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(202,652)	-	-	-	-	-
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:	40,221,931	-	-	40,424,582	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(502,299)	-	-	(502,299)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,097,566)	-	-	-	(2,397,918)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(2,599,866)	-	-	(502,299)	(2,397,918)	-
56						
57 Total Rate Base:	37,622,065	-	-	39,922,283	(2,397,918)	-
58						
59						
60 Estimated ROE impact	-0.704%	0.000%	0.000%	0.000%	-0.683%	-0.005%
61 Estimated Price Change	5,482,589	-	-	-	5,366,246	10,300
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(584,661)	-	-	(502,299)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	300,732	-	-	-	502,299	-
71 Schedule "M" Deductions	6,782,715	-	-	-	6,820,737	-
72 Income Before Tax	(7,066,644)	-	-	(502,299)	(6,318,438)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(7,066,644)	-	-	(502,299)	(6,318,438)	-
77						
78 Federal Income Taxes	(2,473,326)	-	-	(175,805)	(2,211,453)	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.11
	(cont.) Miscellaneous Rate Base	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Reg Asset Amortization	Misc. Asset Sales and Removals
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	-	82,362	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(86,068)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	62,067	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	58,361	-	-	-	-	-
29							
30 Operating Rev For Return:	-	(58,361)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(202,652)	-	-	-	-	-
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:	-	(202,652)	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	300,352	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	300,352	-	-	-	-	-
56							
57 Total Rate Base:	-	97,700	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.015%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	106,042	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(82,362)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(201,567)	-	-	-	-	-
71 Schedule "M" Deductions	-	(38,022)	-	-	-	-	-
72 Income Before Tax	-	(245,907)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(245,907)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(86,068)	-	-	-	-	-

	8.12	8.12.1	8.12.2	8.12.3	8.12.4	8.12.5	8.12.6
	Adjust Plant to December 2013 Balances	(cont.) Adjust Plant to December 2013 Balance	(cont. 2) Adjust Plant to December 2013 Balance	(cont. 3) Adjust Plant to December 2013 Balance	(cont. 4) Adjust Plant to December 2013 Balance	(cont. 5) Adjust Plant to December 2013 Balance	(cont. 6) Adjust Plant to December 2013 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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

	8.13	0	0
	Investor Supplied		
	Working Capital	0	0
1	Operating Revenues:		
2	General Business Revenues	-	-
3	Interdepartmental	-	-
4	Special Sales	-	-
5	Other Operating Revenues	-	-
6	Total Operating Revenues	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>
29			
30	Operating Rev For Return:	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>
56			
57	Total Rate Base:	<u>-</u>	<u>-</u>
58			
59			
60	Estimated ROE impact	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	<u>-</u>	<u>-</u>
73			
74	State income Taxes	-	-
75			
76	Taxable Income	<u>-</u>	<u>-</u>
77			
78	Federal income Taxes	<u>-</u>	<u>-</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Coal Mine	399	RES	305,716,950	JBE	22.612%	69,129,708	8.1.1
Misc. Deferred Debits	186M	RES	654,382	JBE	22.612%	147,971	8.1.1
Mining Plant Accumulated Depr.	108MP	RES	(170,046,514)	JBE	22.612%	(38,451,469)	8.1.1
<b>December 2013 AMA Balance</b>			<u>136,324,818</u>			<u>30,826,210</u>	
<b>Adjustment to December 2013 YE Balance:</b>							
Coal Mine	399	RES	1,640,011	JBE	22.612%	370,845	Below
Misc. Deferred Debits	186M	RES	(216,672)	JBE	22.612%	(48,995)	Below
Mining Plant Accumulated Depr.	108MP	RES	(3,556,156)	JBE	22.612%	(804,130)	Below
			<u>(2,132,816)</u>			<u>(482,279)</u>	
<b>Adjustment to Tax</b>							
Add Back YE ADIT Balance to Dec 2013	190	RES	(15,960,580)	JBE	22.612%	(3,609,058)	8.1.2
Schedule M Adjustment	SCHMAT	RES	(123,982)	JBE	22.612%	(28,035)	8.1.2
Schedule M Adjustment	SCHMDT	RES	(1,904,930)	JBE	22.612%	(430,749)	8.1.2
Schedule M Adjustment	SCHMDT	RES	97,347	SO	6.854%	6,672	
<b>December 2013 YE Balance:</b>							
Coal Mine			307,356,962				8.1.1
Misc. Deferred Debits			437,710				8.1.1
Mining Plant Accumulated Depr.			(173,602,670)				8.1.1
			<u>134,192,001</u>				

**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  
 Washington Results of Operations - December 2013  
 Bridger Mine Rate Base  
 (000's)

Bridger Total Description	FERC Account	Actual												AMA Balance		
		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	
Structure, Equipment, Mine Dev.	399	455,659	456,430	456,455	457,928	460,494	458,671	460,757	461,129	461,208	457,982	458,993	456,511	461,035	458,575	Ref. 8.1
Deferred Long Wall Costs	186M	1,076	743	650	385	497	1,507	1,592	1,473	1,347	1,041	854	824	657	982	Ref. 8.1
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(243,515)	(246,168)	(248,735)	(251,183)	(253,753)	(255,215)	(257,499)	(260,048)	(262,598)	(256,538)	(257,984)	(259,156)	(260,404)	(255,070)	Ref. 8.1
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		213,220	211,005	208,369	207,130	207,238	204,963	204,851	202,554	199,957	202,485	199,862	198,179	201,288	204,487	
PacifiCorp Share (66.67%)		142,147	140,670	138,912	138,087	138,159	136,642	136,567	135,036	133,304	134,990	133,242	132,119	134,192	136,325	Ref. 8.1

## PacifiCorp

## Washington Results of Operations - December 2013

## Bridger Mine Rate Base

FERC	Co Code	Description	Factor	Balance
190	2020	ADIT Balances - Bridger Coal Mine	JBE	(15,686,783)
190	1000	PMI - Mine Safety Sec 179E	JBE	(82,930)
190	1000	State Modifications - Removed	JBE	(293,641)
Federal Effect of State Modification rem				102,774
Total Account 190				<u>(15,960,580)</u>

FERC	Secondary	Description	Factor	Balance
4098300	505125	PMI Accrued Royalties	CAEE	1,118
4098300	610000	Coal Mine Development-PMI	CAEE	(125,100)
Total SCHMAT reallocated to JBE				<u>(123,982)</u>

4099300	205025	PMI - Fuel Cost Adjustment	CAEE	(1,250,360)
4099300	505510	Vacation Accrual - PMI	CAEE	4,548
4099300	610111	Bridger Coal Company Gain/Loss on Assets	CAEE	(659,118)
Total SCHMDT reallocated to JBE				<u>(1,904,930)</u>

4099300	210185	Prepaid Aircraft Maintenance Costs	CAGE	97,347
Total SCHMDT reallocated to SO				<u>97,347</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Remove Environ Cost Amort as Booked	925	RES	(2,474,315)	SO	6.854%	(169,588)	8.2.1
Add back Third West Amortization	925	RES	343,657	SO	6.854%	23,554	8.2.1
Add Minor Remediation Projects Cost	925	RES	4,592,979	SO	6.854%	314,800	8.2.1
<b>Total</b>			<u>2,462,321</u>			<u>168,766</u>	8.2.1
<b>Adjustment to Rate Base:</b>							
Remove Environ Reg Asset as Booked	182M	RES	(12,931,800)	SO	6.854%	(886,337)	8.2.1
Remove Environ Reg Asset as Booked	182M	RES	996,885	WA	Situs	996,885	8.2.1
Add back Third West Regulatory Asset	182M	RES	293,102	SO	6.854%	20,089	8.2.1
			<u>(11,641,812)</u>			<u>130,637</u>	
<b>Adjustment to Tax</b>							
Schedule M Adjustment	SCHMDT	RES	(4,688,608)	SO	6.854%	(321,354)	
Schedule M Adjustment	SCHMAT	RES	(2,281,625)	SO	6.854%	(156,381)	
Schedule M Adjustment	SCHMAT	RES	(161,748)	WA	Situs	(161,748)	
Def Inc Tax Expense	41110	RES	61,385	WA	Situs	61,385	
ADIT Balance	283	RES	(373,047)	WA	Situs	(373,047)	
Schedule M Adjustment - Third West	SCHMAT	RES	343,657	SO	6.854%	23,554	
Def Inc Tax Expense - Third West	41110	RES	(130,421)	SO	6.854%	(8,939)	
ADIT Balance - Third West	283	RES	(111,235)	SO	6.854%	(7,624)	

**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 10-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**  
**Washington Results of Operations - December 2013**  
**Environmental Remediation**

Page 8.2.1

**Detail of Adjustment to Amortization Expense:**

Remove All Booked Environmental Amortization - GL 566700 & 566710	(2,474,315)	Ref 8.2
Add Third West Amortization	343,657	Ref 8.2
Add back minor remediation projects from GL 566700 & 566710	4,592,979	Ref 8.2
Adjustment to Acct 925	<u>2,462,321</u>	Ref 8.2

**Detail of Adjustment to Rate Base:**

Remove Actual FERC Acct 1823910 - December 2013 WA AMA Balance - SO	(12,931,800)	B-16 pg. 2-3
Remove Actual FERC Acct 1823910 - December 2013 WA AMA Balance - WA	996,885	B-16 pg. 3
Add Third West - Average of Monthly Averages (12 Months Ended December 2013)	293,102	Ref 8.2

PacifiCorp  
 Washington Results of Operations - December 2013  
 Environmental Remediation

Amortization 12ME December 2013

343,657 Ref 8.2.1

Description	Date	Amortization	Balance	
3rd West Sub. Clean-up	Mar-05		4,291,773	
	Apr-05		4,291,773	
	May-05		4,291,773	
	Jun-05		4,291,773	
	Jul-05	(1,212,815)	3,078,958	
	Aug-05	357,615	3,436,573	
Transfers Activity	Sep-05		3,436,573	
	Oct-05		3,436,573	
	Nov-05		3,436,573	
	Dec-05		3,436,573	
	Jan-06		3,436,573	
	Feb-06		3,436,573	
	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  
 Washington Results of Operations - December 2013  
 Environmental Remediation

Amortization 12ME December 2013

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 2013 AMA ADIT - AMA Bal
			293,102 (111,235)
			Ref 8.2

PacifiCorp  
Washington Results of Operations - December 2013  
Environmental Remediation

Internal Order	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>Non-PERCO</b>												
<b>Total Environmental Expense</b>												
<b>Detail By Project:</b>												
Astoria Youngs Bay Cleanup	4,339	204,721	5,560	5,891	2,153	14,007	13,965	10,119	810	11,620	1,057	3,306
Silver Bell Tailings Cost Increase	35,463	192,983	17,113	4,304	21,374	154,773	284,118	20,791	5,597	343,787	-	31,912
**spill cleanup -- Pacific Power	79,667	120,339	(43,299)	92,447	15,765	29,482	59,305	103,730	79,092	67,037	84,664	33,209
**spill cleanup -- Rocky Mountain	650	37,909	26,397	143,893	31,606	3,710	72,862	13,821	49,012	98,233	101,268	47,521
Rich Manufacturing	870	-	-	3,154	-	-	-	1,086	-	-	-	304
American Barrel	5,889	567	8,024	22,152	14,352	444	5,792	3,495	9,029	1,633	-	1,874
Astoria/Uncol	3,999	1,213	5,186	5,237	6,178	1,395	1,631	1,164	819	1,769	9,717	12,032
Big Fork Hydro Plant	162	-	2,996	279	3,372	(462)	5,313	4,419	1,404	14,782	579	3,588
Bridger Coal Fuel Oil Spill	2,887	-	5,610	4,258	2,271	3,602	12,209	1,451	1,871	20,755	202	405
Bridger FGD Pond 1 Closure	978	390	894	6,814	40,901	(11,268)	(18,517)	41,986	3,580	78,982	5,007	(27,658)
Bridger Plant Oil Spills	12,770	-	10,273	9,519	6,853	(4,420)	(6,490)	14,694	2,258	18,463	-	(5,668)
Cedat Steam Plant	-	-	-	-	648	-	-	648	648	1,144	-	-
Dave Johnston Oil Spill	14,333	-	17,131	2,281	5,433	137	3,643	10,349	162	39,160	-	3,268
Eugene MGP	1,877	325	3,040	809	-	1,125	1,367	224	640	948	665	939
Everett MGP	-	15	133	30	60	-	-	-	-	268,333	(268,274)	-
Hunter Fuel Oil Spills	-	-	-	-	-	-	-	-	-	-	950	(145)
Huntington Ash Landfill	1,282	902	1,679	3,672	12,233	292	843	349	849	6,318	496	12,804
Idaho Falls Pole Yard	47,833	13,868	18,364	5,343	5,030	5,193	9,828	40,495	2,701	10,242	13,675	11,954
Jordan Plant Substation	-	-	-	-	-	-	-	3,121	2,744	3,787	-	1,755
Little Mountain Gas Plant	-	36	771	-	-	-	-	799	845	556	3,054	324
Montaige Ranch	7,875	246	4,886	179	4,729	8,699	7,255	3,879	-	90	-	-
Naughton FGD Pond Closure	-	-	-	405	8,329	3,564	1,784	2,838	7,399	17,184	-	2,991
Ogden MGP	22,983	785	10,519	25,784	18,964	11,363	22,887	1,580	4,317	18,211	1,962	3,295
Olympia MGP	-	22	45	134	-	-	-	-	-	59,184	(59,050)	-
Portland Harbor Source Control	38,297	37,732	86,756	57,959	73,554	107,705	77,919	93,488	21,176	68,842	52,435	36,100
Tacoma A St.	-	6	11	34	22	-	-	-	-	91,599	(91,554)	-
Wyodak Fuel Oil Spill	-	-	4,285	5,148	387	(1,107)	2,660	1,050	3,357	3,072	-	(614)
Clire Falls MGP	407720	5,843	162	1,296	49,204	486	1,603	31,654	-	-	-	-
Geneva Rock BLDG - Hunter Plant	407842	-	-	-	-	-	-	-	-	-	1,053	672
<b>Total</b>	<b>287,636</b>	<b>618,002</b>	<b>186,535</b>	<b>401,020</b>	<b>323,517</b>	<b>328,719</b>	<b>559,977</b>	<b>407,229</b>	<b>198,308</b>	<b>1,245,733</b>	<b>(137,876)</b>	<b>174,177</b>

\*\* 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 2013 4,592,979  
Ref 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>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	RES	(45,322)	CA	Situs	-	
Customer Advances	252	RES	3,717,193	OR	Situs	-	
Customer Advances	252	RES	(151,254)	WA	Situs	(151,254)	
Customer Advances	252	RES	(123,469)	ID	Situs	-	
Customer Advances	252	RES	(3,150,001)	UT	Situs	-	
Customer Advances	252	RES	(875,588)	WY-All	Situs	-	
Customer Advances	252	RES	0	CN	6.917%	0	
Customer Advances	252	RES	(4,176,221)	SG	7.906%	(330,161)	
Customer Advances	252	RES	4,804,663	CAGE	0.000%	-	
Customer Advances	252	RES	-	CAGW	23.085%	-	
			<u>0</u>			<u>(481,414)</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.



Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(4,216)	(49,538)	(45,322)	Ref. 8.3
252OR	(4,346,480)	(629,287)	3,717,193	Ref. 8.3
252WA	(26,498)	(177,752)	(151,254)	Ref. 8.3
252IDU	(17,101)	(140,571)	(123,469)	Ref. 8.3
252UT	(1,544,784)	(4,694,785)	(3,150,001)	Ref. 8.3
252WYP	(51,873)	(1,260,723)	(1,208,850)	Ref. 8.3
252WYU	(333,262)	-	333,262	Ref. 8.3
252CN	(0)	-	0	Ref. 8.3
252SG	241,446	(3,934,774)	(4,176,221)	Ref. 8.3
252CAGE	(16,174,577)	(11,369,914)	4,804,663	Ref. 8.3
252CAGW	-	-	-	Ref. 8.3
<b>Total</b>	<b>(22,257,345)</b>	<b>(22,257,345)</b>	<b>0</b>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Production	312	PRO	11,092,551	JBG	22.954%	2,546,172	
Steam Production	312	PRO	250,000	CAGW	23.085%	57,712	
Hydro Production	332	PRO	74,403,588	CAGW	23.085%	17,175,983	
Transmission	355	PRO	3,359,989	JBG	22.954%	771,248	
Transmission	355	PRO	19,538,850	CAGW	23.085%	4,510,521	
General	397	PRO	4,414,551	SO	6.854%	302,570	
General	397	PRO	1,418,281	CAGW	23.085%	327,409	
Distribution	360	PRO	14,732,967	WA	Situs	14,732,967	
<b>Total Rate Base</b>			<u>129,210,776</u>			<u>40,424,582</u>	8.4.2
<b>Adjustment to Reserve:</b>							
Accumulated Reserve	108SP	PRO	(192,234)	JBG	22.954%	(44,125)	
Accumulated Reserve	108HP	PRO	(6,026)	CAGW	23.085%	(1,391)	
Accumulated Reserve	108HP	PRO	(1,277,596)	CAGW	23.085%	(294,932)	
Accumulated Reserve	108TP	PRO	(21,278)	JBG	22.954%	(4,884)	
Accumulated Reserve	108TP	PRO	(109,541)	CAGW	23.085%	(25,287)	
<b>Accumulated Reserve</b>	108GP	PRO	(210,180)	SO	6.854%	(14,406)	
Accumulated Reserve	108GP	PRO	(2,332)	CAGW	23.085%	(538)	
<b>Accumulated Reserve</b>	108360	PRO	(116,736)	WA	Situs	(116,736)	
Total Accumulated Reserve			<u>(1,935,923)</u>			<u>(502,299)</u>	8.4.3
<b>Adjustment to Expense:</b>							
Depreciation Expense	403SP	PRO	192,234	JBG	22.954%	44,125	
Depreciation Expense	403SP	PRO	6,026	CAGW	23.085%	1,391	
Depreciation Expense	403HP	PRO	1,277,596	CAGW	23.085%	294,932	
Depreciation Expense	403TP	PRO	21,278	JBG	22.954%	4,884	
<b>Depreciation Expense</b>	403TP	PRO	109,541	CAGW	23.085%	25,287	
Depreciation Expense	403GP	PRO	210,180	SO	6.854%	14,406	
Depreciation Expense	403GP	PRO	2,332	CAGW	23.085%	538	
Depreciation Expense	403360	PRO	116,736	WA	Situs	116,736	
Total Depreciation Expense			<u>1,935,923</u>			<u>502,299</u>	8.4.3

**Description of Adjustment**

This adjustment places into rate base west side plant additions greater than \$250 thousand on a Washington-allocated basis from January 2014 to December 2014 on a year-end rate base balance. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Schedule M Adjust	SCHMAT	PRO	213,512	JBG	22.954%	49,009	
Schedule M Adjust	SCHMDT	PRO	583,970	JBG	22.954%	134,044	
Def Inc Tax Expense	41010	PRO	140,590	JBG	22.954%	32,271	
YE ADIT	282	PRO	(140,590)	JBG	22.954%	(32,271)	
Schedule M Adjust	SCHMAT	PRO	1,395,496	CAGW	23.085%	322,149	
Schedule M Adjust	SCHMDT	PRO	26,385,095	CAGW	23.085%	6,090,969	
Def Inc Tax Expense	41010	PRO	9,483,806	CAGW	23.085%	2,189,326	
YE ADIT	282	PRO	(9,483,806)	CAGW	23.085%	(2,189,326)	
Schedule M Adjust	SCHMAT	PRO	116,736	WA	Situs	116,736	
Schedule M Adjust	SCHMDT	PRO	552,487	WA	Situs	552,487	
Def Inc Tax Expense	41010	PRO	165,380	WA	Situs	165,380	
YE ADIT	282	PRO	(165,380)	WA	Situs	(165,380)	
Schedule M Adjust	SCHMAT	PRO	210,180	SO	6.854%	14,406	
Schedule M Adjust	SCHMDT	PRO	630,839	SO	6.854%	43,237	
Def Inc Tax Expense	41010	PRO	159,641	SO	6.854%	10,942	
YE ADIT	282	PRO	(159,641)	SO	6.854%	(10,942)	

**Description of Adjustment**

This adjustment places into rate base west side plant additions greater than \$250 thousand on a Washington-allocated basis from January 2014 to December 2014 on a year-end rate base balance. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Major Plant Additions

Project Description	Account	Factor	In-Service Date	Jan 14 - Dec 14 Plant Additions
<b>Transmission</b>				
Alvey Series Cap Controls - Payment to BPA	355	CAGW	Feb-14	1,184,713
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	CAGW	Dec-14	6,381,000
Knott Sub Install 115-12.5 kV Transformer - Transmission Portion	355	CAGW	Oct-14	3,400,000
Line 3 Convert to 115kV - Phase 1 and 2	355	CAGW	Oct-14	2,835,843
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	355	CAGW	Feb-14	3,737,294
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	CAGW	Nov-14	2,000,000
U2 GSU Transformer Upgrade Replacement	355	JBG	Aug-14	3,359,989
<b>Transmission Total</b>				<b>22,898,839</b>
<b>Steam Production</b>				
JB New Sewage Treatment Plant or Lagoon	312	JBG	May-14	1,315,211
JB U1 Burners - Major 14	312	JBG	May-14	1,438,405
JB U1 Pendant Plat Lower Replacement 14	312	JBG	May-14	2,448,968
JB U1 Replace Cooling Tower 13/14	312	JBG	May-14	5,889,967
Colstrip 4: Generator Repair CY13 & CY14	312	CAGW	Feb-14	250,000
<b>Steam Production Total</b>				<b>11,342,551</b>
<b>Hydro Production</b>				
ILR 4.3 Merwin Upstream Collect & Trans	332	CAGW	Mar-2014	49,333,266
ILR 6.2 Merwin Flow Controls	332	CAGW	Oct-2014	2,296,706
ILR 8.7 Speelyai Hatchery Water Intake	332	CAGW	Oct-2014	2,002,024
INU 10.6 Aquatic Connectivity 14	332	CAGW	Nov-2014	1,333,292
Merwin 1 TIV Overhaul	332	CAGW	Aug-2014	1,241,748
Merwin 3 TIV Overhaul	332	CAGW	Sep-2014	1,242,975
Soda Springs Screen Upgrade	332	CAGW	Jan-2014	3,030,066
Swift 1 Spare Generator Windings	332	CAGW	Jul-2014	1,632,114
Swift 11 Generator Rewind	332	CAGW	Sep-2014	3,450,962
Swift Main Net Modifications	332	CAGW	Oct-2014	2,655,774
Swift Side Nets Replacement	332	CAGW	Mar-2014	3,458,441
Yale Upper Rock Block Stabilization	332	CAGW	Oct-2014	2,726,219
<b>Hydro Production Total</b>				<b>74,403,588</b>
<b>General Plant</b>				
Call Center ACD Replacement Project	397	SO	Mar-2014	4,414,551
Replace 6GHz MW radios Starvout to Fort Rock phase 2	397	CAGW	Dec-2014	1,418,281
<b>General Plant Total</b>				<b>5,832,832</b>
<b>Distribution Plant</b>				
Orchard and Wiley Substation Capacity Relief (Clinton Feeder)	360	WA	Apr-2014	880,000
Replace Spare 116-13.0kV 25 MVA w/ LTC - Yakima	360	WA	Oct-2014	655,000
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	360	WA	Dec-2014	4,547,967
Union Gap - Add 230 - 115kV Capacity - TPL002	360	WA	Aug-2014	8,650,000
<b>Distribution Plant Total</b>				<b>14,732,967</b>
<b>Total Capital Additions</b>				<b>129,210,776</b>

Ref 8.4

PacifiCorp  
Washington Results of Operations - December 2013  
Major Plant Additions

Depreciation Expense		Plant Account	Depreciation Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Description							
<b>Plant:</b>							
Steam Production	312	403SP	JBG	2.773%	11,092,551	192,234	
Steam Production	312	403SP	CAGW	2.755%	250,000	6,026	
Hydro Production	332	403HP	CAGW	2.581%	74,403,588	1,277,596	
Transmission	355	403TP	JBG	1.689%	3,359,989	21,278	
Transmission	355	403TP	CAGW	1.800%	19,538,850	109,541	
General	397	403GP	SO	6.014%	4,414,551	210,180	
General	397	403GP	CAGW	3.947%	1,418,281	2,332	
Distribution	360	403360	WA	2.795%	14,732,967	116,736	
<b>Total Plant</b>					<b>129,210,776</b>	<b>1,935,923</b>	

Ref 8.4

Incremental Accumulated Reserve		Plant Account	Reserve Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Description							
<b>Plant:</b>							
Steam Production	312	108SP	JBG	2.773%	11,092,551	(192,234)	
Steam Production	312	108SP	CAGW	2.755%	250,000	(6,026)	
Hydro Production	332	108HP	CAGW	2.581%	74,403,588	(1,277,596)	
Transmission	355	108TP	JBG	1.689%	3,359,989	(21,278)	
Transmission	355	108TP	CAGW	1.800%	19,538,850	(109,541)	
General	397	108GP	SO	6.014%	4,414,551	(210,180)	
General	397	108GP	CAGW	3.947%	1,418,281	(2,332)	
Distribution	360	108360	WA	2.795%	14,732,967	(116,736)	
<b>Total Plant</b>					<b>129,210,776</b>	<b>(1,935,923)</b>	

Ref 8.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
<b>Current Assets:</b>							
Other A/R	OWC143	RES	(42,209,225)	SO	6.854%	(2,892,993)	
Accounts Payable	OWC232	RES	6,628,149	SO	6.854%	454,289	
Accounts Payable	OWC232	RES	2,354,376	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	77,171	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	53,033	OR	Situs	-	
Other Msc. Df. Crd.	OWC2533	RES	5,847,337	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	6,288,130	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	993,714	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(19,947,512)</u>			<u>(2,438,704)</u>	8.5.2
<b>Materials and Supplies:</b>							
Fuel Stock and Materials & Supplies	151	RES	(235,090,252)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,167,697)	CAEW	22.741%	(492,964)	
Fuel Stock and Materials & Supplies	151	RES	(28,396,835)	JBE	22.612%	(6,421,184)	
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.570%	-	
			<u>(265,654,785)</u>			<u>(6,914,149)</u>	8.5.2
Fuel Stock and Materials & Supplies	154	RES	(102,361,109)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(9,814,233)	WY-All	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,272,890)	WY-All	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(6,011,962)	JBG	22.954%	(1,379,979)	
Fuel Stock and Materials & Supplies	154	RES	(29,052,284)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(6,570,976)	CAGW	23.085%	(1,516,902)	
Fuel Stock and Materials & Supplies	154	RES	(1,384,856)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(4,070,974)	WA	Situs	(4,070,974)	
Fuel Stock and Materials & Supplies	154	RES	(4,986,587)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	1,954,894	SNPD	6.280%	122,774	
Fuel Stock and Materials & Supplies	154	RES	(94,252)	SO	6.854%	(6,460)	
Fuel Stock and Materials & Supplies	154	RES	(7,109,974)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(953,022)	SG	7.906%	(75,343)	
			<u>(210,097,297)</u>			<u>(6,926,885)</u>	8.5.2
<b>Prepayments:</b>							
Prepaid Insurance	165	RES	(5,286,999)	SO	6.854%	(362,367)	
Prepaid Taxes	165	RES	(4,565,170)	GPS	6.854%	(312,894)	
Prepaid Taxes	165	RES	(305,496)	SO	6.854%	(20,938)	
Prepayments - Other	165	RES	(10,216,116)	SO	6.854%	(700,206)	
Prepayments - Other	165	RES	(1,711,837)	SG	7.906%	(135,333)	
Prepayments - Other	165	RES	(138,088)	GPS	6.854%	(9,464)	
Prepayments - Other	165	RES	(2,749,236)	UT	Situs	-	
Prepayments - Other	165	RES	(214,356)	ID	Situs	-	

**Description of Adjustment**

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ending December 2013.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
<b>Prepayments (cont):</b>							
Prepayments - Other	165	RES	(1,759,158)	OR	Situs	-	
Prepayments - Other	165	RES	(127,145)	WY-All	Situs	-	
Prepayments - Other	165	RES	(451,530)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(3,448,227)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.741%	(922)	
Prepayments - Other	165	RES	(871,363)	CAGW	23.085%	(201,153)	
			<u>(31,848,776)</u>			<u>(1,743,279)</u>	8.5.2
<b>Miscellaneous Deferred Debits:</b>							
Miscellaneous Deferred Debits	186M	RES	(17,229,599)	SG	7.906%	(1,362,125)	
Miscellaneous Deferred Debits	186M	RES	(146,720)	SO	6.854%	(10,056)	
Miscellaneous Deferred Debits	186M	RES	(15,144,522)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,261,705)	CAGW	23.085%	(3,523,147)	
Miscellaneous Deferred Debits	186M	RES	(23,095,834)	CAGE	0.000%	-	
			<u>(70,878,380)</u>			<u>(4,895,328)</u>	8.5.2
<b>Miscellaneous Rate Base:</b>							
Miscellaneous Rate Base	182M	RES	-	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	WA	Situs	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(4,583,236)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	83,320	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	219,737	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.570%	(803,019)	
Miscellaneous Rate Base	182M	RES	(2,194,327)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(2,655,794)	WY-All	Situs	-	
Miscellaneous Rate Base	182M	RES	(53,082)	WY-All	Situs	-	
Miscellaneous Rate Base	182W	RES	(2,442,147)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	-	UT	Situs	-	
Miscellaneous Rate Base	182W	RES	(62,252)	WY-All	Situs	-	
Miscellaneous Rate Base	182W	RES	-	WY-All	Situs	-	
			<u>(11,687,781)</u>			<u>(803,019)</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 2013.

Description	Account	Factor	Booked	Ref.
			December 2013 AMA Balance	
<b>Current Assets:</b>				
Other A/R	143	SO	42,209,225	
Accounts Payable	232	SO	(6,628,149)	
Accounts Payable	232	CAEE	(2,354,376)	
Accounts Payable	232	CAGE	(77,171)	
Accounts Payable	232	OR	(53,033)	
Other Msc. Df. Crd.	2533	CAEE	(5,847,337)	
Asset Retir. Oblig.	230	CAEE	(6,288,130)	
ARO Reg Liability	254105	CAEE	(993,714)	
ARO Reg Liability	254105	CAGE	(19,803)	
<b>Total Current Assets</b>			<u><u>19,947,512</u></u>	Ref. 8.5
<b>Materials and Supplies</b>				
Fuel Stock	151	CAEE	235,090,252	
Fuel Stock	151	CAEW	2,167,697	
Fuel Stock	151	JBE	28,396,835	
Fuel Stock	151	SE	-	
			<u><u>265,654,785</u></u>	Ref. 8.5
Materials and Supplies	154	CAGE	102,361,109	
Materials and Supplies	154	WY-ALL	9,814,233	
Materials and Supplies	154	WY-ALL	1,272,890	
Materials and Supplies	154	JBG	6,011,962	
Materials and Supplies	154	OR	29,052,284	
Materials and Supplies	154	UT	38,369,072	
Materials and Supplies	154	CAGW	6,570,976	
Materials and Supplies	154	CA	1,384,856	
Materials and Supplies	154	WA	4,070,974	
Materials and Supplies	154	ID	4,986,587	
Materials and Supplies	154	SNPD	(1,954,894)	
Materials and Supplies	154	SO	94,252	
Materials and Supplies	154	SNPPS	-	
Materials and Supplies	154	CAEE	7,109,974	
Materials and Supplies	154	SG	953,022	
			<u><u>210,097,297</u></u>	Ref. 8.5
<b>Prepayments:</b>				
Prepaid Insurance	165	SO	5,286,999	
Prepaid Taxes	165	GPS	4,565,170	
Prepaid Taxes	165	SO	305,496	
Prepayments - Coal	165	CAEE	-	
Prepayments - Other	165	SO	10,216,116	
Prepayments - Other	165	SG	1,711,837	
Prepayments - Other	165	GPS	138,088	
Prepayments - Other	165	UT	2,749,236	
Prepayments - Other	165	ID	214,366	
Prepayments - Other	165	OR	1,759,158	
Prepayments - Other	165	WY-ALL	127,145	
Prepayments - Other	165	CAGE	451,530	
Prepayments - Other	165	CAEE	3,448,227	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	871,363	
<b>Total Prepayments</b>			<u><u>31,848,776</u></u>	Ref. 8.5.1
<b>Miscellaneous Deferred Debits:</b>				
Miscellaneous Deferred Debits	186M	SG	17,229,599	
Miscellaneous Deferred Debits	186M	SO	146,720	
Miscellaneous Deferred Debits	186M	CAEE	15,144,522	
Miscellaneous Deferred Debits	186M	CAGW	15,261,705	
Miscellaneous Deferred Debits	186M	CAGE	23,095,834	
<b>Total Miscellaneous Deferred Debits</b>			<u><u>70,878,380</u></u>	Ref. 8.5.1
<b>Miscellaneous Rate Base:</b>				
Miscellaneous Rate Base	182M	CA	-	
Miscellaneous Rate Base	182M	WA	-	
Miscellaneous Rate Base	182M	CAEE	(10,608,209)	
Miscellaneous Rate Base	182M	CAGE	4,583,236	
Miscellaneous Rate Base	182M	IDU	(83,320)	
Miscellaneous Rate Base	182M	OR	(219,737)	
Miscellaneous Rate Base	182M	SE	10,608,209	
Miscellaneous Rate Base	182M	UT	2,194,327	
Miscellaneous Rate Base	182M	WYP	2,655,794	
Miscellaneous Rate Base	182M	WYU	53,082	
Miscellaneous Rate Base	182W	IDU	2,442,147	
Miscellaneous Rate Base	182W	UT	-	
Miscellaneous Rate Base	182W	WYP	62,252	
Miscellaneous Rate Base	182W	WYU	-	
<b>Total Miscellaneous Rate Base</b>			<u><u>11,687,781</u></u>	Ref. 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>
<b>Decommissioning Reg Asset:</b>							
Decomm Reg Asset Amortization	407	PRO	356,778	CAGW	23.085%	82,362	8.6.2
Powerdale Decomm Reg Asset	182M	PRO	44,597	CAGW	23.085%	10,295	8.6.2
Regulatory Offset	182M	PRO	-	CAGW	23.085%	-	8.6.2
Remove Booked Regulatory Asset	182M	PRO	(212,947)	WA	Situs	(212,947)	B-16, Pg 11
<b>Adjustment to Tax:</b>							
Schedule M Deduction	SCHMAT	PRO	356,778	CAGW	23.085%	82,362	8.6.1
Deferred Inc Tax Expense	41110	PRO	(135,401)	CAGW	23.085%	(31,257)	8.6.1
Accum Def Inc Tax Balance	283	PRO	(16,925)	CAGW	23.085%	(3,907)	8.6.1
Schedule M - Unrecovered Plant	SCHMDT	PRO	(164,704)	CAGW	23.085%	(38,022)	8.6.3
Deferred Inc Tax Expense	41010	PRO	(62,507)	CAGW	23.085%	(14,430)	8.6.3
AMA Accum Def Inc Tax Balance	283	PRO	938,753	CAGW	23.085%	216,710	8.6.3
Schedule M - Decommissioning	SCHMAT	PRO	(283,929)	WA	Situs	(283,929)	8.6.3
Deferred Inc Tax Expense	41110	PRO	107,754	WA	Situs	107,754	8.6.3
AMA Accum Def Inc Tax Balance	283	PRO	87,549	WA	Situs	87,549	8.6.3

**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 2013 operating expense and asset balance associated with the decommissioning of Powerdale and imputes the 12 months ending December 2014 amortization expense and asset balances.

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

	Total	Ref
December 2014 AMA Balance	44,597	8.6.2

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	164,704	4,275,723
12 ME Dec 2014	-	-

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
12/31/2012	7,360	4,111,019	(164,704)	(157,842)	
1/31/2013	13,725	4,124,744	(150,979)	(144,116)	
2/28/2013	13,725	4,138,470	(137,254)	(130,391)	
3/31/2013	13,725	4,152,195	(123,528)	(116,666)	
4/30/2013	13,725	4,165,920	(109,803)	(102,940)	
5/31/2013	13,725	4,179,646	(96,078)	(89,215)	
6/30/2013	13,725	4,193,371	(82,352)	(75,490)	
7/31/2013	13,725	4,207,096	(68,627)	(61,764)	
8/31/2013	13,725	4,220,822	(54,901)	(48,039)	
9/30/2013	13,725	4,234,547	(41,176)	(34,313)	
10/31/2013	13,725	4,248,272	(27,451)	(20,588)	
11/30/2013	13,725	4,261,998	(13,725)	(6,863)	
12/31/2013	13,725	4,275,723	-	-	
1/31/2014	-	4,275,723	-	-	
2/28/2014	-	4,275,723	-	-	Adjustment for Tax: SCHMAT 356,778 Amortization SCHMDT - Cash Spend Net SCHMAT 356,778 Ref 8.6
3/31/2014	-	4,275,723	-	-	
4/30/2014	-	4,275,723	-	-	Deferred Tax Exp (135,401) Ref 8.6
5/31/2014	-	4,275,723	-	-	ADIT Bal Reg Offset -
6/30/2014	-	4,275,723	-	-	ADIT Bal Decomm (16,925) Net AMA ADIT Bal (16,925) Ref 8.6
7/31/2014	-	4,275,723	-	-	
8/31/2014	-	4,275,723	-	-	
9/30/2014	-	4,275,723	-	-	
10/31/2014	-	4,275,723	-	-	
11/30/2014	-	4,275,723	-	-	
12/31/2014	-	4,275,723	-	-	
December 31, 2014 Average of the Monthly Averages				-	Ref 8.6

	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
Aug-13	118,926		832,482
Sep-13	118,926		713,556
Oct-13	118,926		594,630
Nov-13	118,926		475,704
Dec-13	118,926		356,778
Jan-14	118,926		237,852
Feb-14	118,926		118,926
Mar-14	118,926		0
Apr-14	-		0
May-14	-		0
Jun-14	-		0
Jul-14	-		0
Aug-14	-		0
Sep-14	-		0
Oct-14	-		0
Nov-14	-		0
Dec-14	-		0
	4,281,334		

12 ME December 2014 Amort      356,778  
 Ref 8.6

Reg Asset AMA December 2014      44,597  
 Ref 8.6

FERC	SAP	Description	Factor	Amount	
4099300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	164,704	Ref 8.6
4101000	415850	UNRECOVERED PLANT-POWERDALE	CAGW	62,507	Ref 8.6
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	283,929	Ref 8.6
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	(107,754)	Ref 8.6
2831000	287779	DTL 415.850 Unrec Plt	CAGW	(938,753)	Ref 8.6
2831000	287866	DTL 415.854 Powerdale Decommissioning	WA	(87,549)	Ref 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.7.2
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.7.2
<b>Adjustment to Rate Base:</b>							
Remove Unamortized YE Balance	312	RES	(360,049)	WA	Situs	(360,049)	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.

Depreciation Schedule - Colstrip #4 AFUDC

		Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	Ref #	12 Month Rolling Exp/Sch M.
Total Company Balance			(7,772,000)					
Allocation Factor			1A - DGP	15.2289%				
WA Balance			<u>(1,183,589)</u>					
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)
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)

## 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	Ref #	12 Month Rolling Exp/Sch M.
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)		(17,991)
Jan-13		(1,499)	(376,540)	(385,535)	(1,499)		(17,991)
Feb-13		(1,499)	(375,041)	(384,036)	(1,499)		(17,991)
Mar-13		(1,499)	(373,542)	(382,537)	(1,499)		(17,991)
Apr-13		(1,499)	(372,042)	(381,038)	(1,499)		(17,991)
May-13		(1,499)	(370,543)	(379,538)	(1,499)		(17,991)
Jun-13		(1,499)	(369,044)	(378,039)	(1,499)		(17,991)
Jul-13		(1,499)	(367,545)	(376,540)	(1,499)		(17,991)
Aug-13		(1,499)	(366,045)	(375,041)	(1,499)		(17,991)
Sep-13		(1,499)	(364,546)	(373,542)	(1,499)		(17,991)
Oct-13		(1,499)	(363,047)	(372,042)	(1,499)		(17,991)
Nov-13		(1,499)	(361,548)	(370,543)	(1,499)		(17,991)
Dec-13		(1,499)	<b>(360,049)</b>	<b>(369,044)</b>	<b>(1,499)</b>	<b>Ref 8.7</b>	<b>(17,991)</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
ARO/Reg Liab Diff - Trojan - WA Portion	254105	RES	(83,643)	WA	Situs	(83,643)	8.8.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	RES	(285,034)	WA	Situs	(285,034)	8.8.2

**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.



PacifiCorp  
Washington Results of Operations - December 2013  
Trojan Removal Adjustment  
Adjustment Summary

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SAP Account	FERC Account	Description	Factor	Total Per Books Rate Base AMA	Adjustment	Ref
Rate Base 288906	254.105	ARO/Reg Liab Diff - Trojan - WA Portion	WA	83,643	(83,643)	8.8

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Washington Results of Operations - December 2013

Trojan Removal Adjustment

Actual Tax Data

FERC	SAP	Description	Factor	Year End Balance	
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	285,034	Ref 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>
<b>Adjustment to Expense</b>							
WA Customer Service Deposit Interest	4311	RES	4,169	WA	Situs	4,169	8.9.1
<b>Adjustment to Rate Base</b>							
WA Customer Service Deposits	235	RES	(3,361,134)	WA	Situs	(3,361,134)	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  
 Washington Results of Operations - December 2013  
 Customer Service Deposits

Customer Service Deposits - Interest Expense  
 GL 585100

<u>Month</u>	<u>Amount</u>	
Jan-13	882	
Feb-13	235	
Mar-13	378	
Apr-13	341	
May-13	335	
Jun-13	373	
Jul-13	345	
Aug-13	283	
Sep-13	455	
Oct-13	283	
Nov-13	464	
Dec-13	331	
<b>Feb13 to Dec13</b>	<b>3,822</b>	
<b>Annualized</b>	<b>4,169</b>	Ref. 8.9

Customer Service Deposits - Balances  
 GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Dec-12	3,450,162	
Jan-13	3,467,839	
Feb-13	3,442,274	
Mar-13	3,395,653	
Apr-13	3,341,290	
May-13	3,426,456	
Jun-13	3,396,126	
Jul-13	3,318,426	
Aug-13	3,294,464	
Sep-13	3,290,963	
Oct-13	3,277,961	
Nov-13	3,286,745	
Dec-13	3,340,652	
<b>AMA Balance</b>	<b>3,361,134</b>	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>
<b>Adjustment to Expense:</b>							
Add: Base Period Amort Expense	456	RES	(3,000,000)	WA	Situs	(3,000,000)	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 for the 12 months ended December 2013.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Regulatory Asset Amortization  
 Chehalis - WA - Account 187921

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>YE Balance Dec-13</u>	<u>AMA Balance Dec-13</u>
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
<b>Base period Amortization =</b>		<b>(3,000,000)</b>	<b>Ref 8.10</b>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Remove St. Anthony EPIS - Hydro	332	RES	(2,098)	CAGE	0.000%	-	8.11.1
Remove St. Anthony EPIS - Trans	353	RES	-	CAGE	0.000%	-	8.11.1
Remove St. Anthony EPIS - Dist	361	RES	-	ID	Situs	-	8.11.1
			<u>(2,098)</u>				
<b>Adjustment to Depreciation Reserve:</b>							
Remove St. Anthony Dep. Res. - Hydr	108HP	RES	-	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Res. - Trans	108TP	RES	-	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Res. - Dist	108361	RES	-	ID	Situs	-	8.11.1
			<u>-</u>				
<b>Adjustment to Depreciation Expense:</b>							
Remove Condit Dep. Exp. - Hydro	403HP	RES	(1,548,951)	CAGW	23.085%	(357,574)	8.11.1
Remove St. Anthony Dep. Exp. - Hydr	403HP	RES	(32,788)	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Exp. - Trans	403TP	RES	(1,667)	CAGE	0.000%	-	8.11.1
Remove St. Anthony Dep. Exp. - Dist	403361	RES	(89)	ID	Situs	-	8.11.1
			<u>(34,544)</u>				
<b>Adjustment to Expense:</b>							
Remove Condit O&M Expense	539	RES	(30,255)	CAGW	23.085%	(6,984)	8.11.1
Remove St. Anthony O&M Expense	539	RES	(38,860)	CAGE	0.000%	-	8.11.1
Remove Snake Creek O&M Expense	539	RES	(852)	CAGE	0.000%	-	8.11.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment - St. Anthony	SCHMAT	RES	(32,788)	CAGE	0.000%	-	
Schedule M Adjustment - St. Anthony	SCHMAT	RES	(1,667)	CAGE	0.000%	-	
Schedule M Adjustment - St. Anthony	SCHMAT	RES	(89)	ID	Situs	-	
Deferred Income Tax Expense - St.	41110	RES	12,443	CAGE	0.000%	-	
Deferred Income Tax Expense - St.	41110	RES	633	CAGE	0.000%	-	
Deferred Income Tax Expense - St.	41110	RES	34	ID	Situs	-	
ADIT - St. Anthony	282	RES	(6,222)	CAGE	0.000%	-	
ADIT - St. Anthony	282	RES	(317)	CAGE	0.000%	-	
ADIT - St. Anthony	282	RES	(17)	ID	Situs	-	

**Description of Adjustment**

This adjusts the Company's filing for various assets that were sold or removed, including the sale of Snake Creek hydroelectric plant to Heber Light and Power Company, the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the decommissioning of the Condit hydroelectric plant, and the sale of St. Anthony Hydro plant in Idaho.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Misc Asset Sales and Removals

Rate Base:	December 2013		
	Balance	Adjustment	
<b>St. Anthony Hydro Project</b>			
EPIS - Hydro	2,098	(2,098)	Ref. 8.11
EPIS - Trans	-	-	Ref. 8.11
EPIS - Dist	-	-	Ref. 8.11
Dep. Res. - Hydro	-	-	Ref. 8.11
Dep. Res. - Trans	-	-	Ref. 8.11
Dep. Res. - Dist	-	-	Ref. 8.11

Depreciation Expense:	December 2013		
	Balance	Adjustment	
<b>Condit Hydroelectric Project</b>			
Depreciation Expense - Hydro	1,548,951	(1,548,951)	Ref. 8.11
<b>St. Anthony Hydro Project</b>			
Depreciation Expense - Hydro	32,788	(32,788)	Ref. 8.11
Depreciation Expense - Trans	1,667	(1,667)	Ref. 8.11
Depreciation Expense - Dist	89	(89)	Ref. 8.11

O&M Expense:	December 2013		
	Balance	Adjustment	
<b>Condit Hydroelectric Project</b>			
O&M Expense	30,255	(30,255)	Ref. 8.11
<b>St. Anthony Hydro Project</b>			
O&M Expense	38,860	(38,860)	Ref. 8.11
<b>Snake Creek</b>			
O&M Expense	852	(852)	Ref. 8.11



Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	302	RES	191	CAGE	0.000%	-	8.12.7
	302	RES	3,073	CAGW	23.085%	709	8.12.7
	303	RES	580	CA	Situs	-	8.12.7
	303	RES	7,895	CAEE	0.000%	-	8.12.7
	303	RES	(78,805)	CAGE	0.000%	-	8.12.7
	303	RES	2,021,807	CAGW	23.085%	466,732	8.12.7
	303	RES	871,530	CN	6.917%	60,287	8.12.7
	303	RES	8,682	OR	Situs	-	8.12.7
	303	RES	(159)	SG	7.906%	(13)	8.12.7
	303	RES	(1,623,686)	SO	6.854%	(111,286)	8.12.7
	303	RES	(668)	UT	Situs	-	8.12.7
	303	RES	3,393	WA	Situs	3,393	8.12.7
	310	RES	1,089	CAGE	0.000%	-	8.12.7
	310	RES	414,240	CAGW	23.085%	95,627	8.12.7
	311	RES	4,259,874	CAGE	0.000%	-	8.12.7
	311	RES	518,644	CAGW	23.085%	119,728	8.12.7
	311	RES	(676,310)	JBG	22.954%	(155,239)	8.12.7
	312	RES	6,387,652	CAGE	0.000%	-	8.12.7
	312	RES	564,003	CAGW	23.085%	130,199	8.12.7
	312	RES	4,746,521	JBG	22.954%	1,089,511	8.12.7
	314	RES	(4,891,250)	CAGE	0.000%	-	8.12.7
	314	RES	735,142	CAGW	23.085%	169,707	8.12.7
	314	RES	8,969,790	JBG	22.954%	2,058,915	8.12.7
	315	RES	2,531,450	CAGE	0.000%	-	8.12.7
	315	RES	2,393	CAGW	23.085%	552	8.12.7
	315	RES	281,707	JBG	22.954%	64,663	8.12.7
	316	RES	(866,039)	CAGE	0.000%	-	8.12.7
	316	RES	(936,964)	CAGW	23.085%	(216,297)	8.12.7
	316	RES	68,558	JBG	22.954%	15,737	8.12.7
	330	RES	(5,529)	CAGE	0.000%	-	8.12.7
	330	RES	(2,729)	CAGW	23.085%	(630)	8.12.7
	331	RES	343,706	CAGE	0.000%	-	8.12.7
	331	RES	5,340,307	CAGW	23.085%	1,232,804	8.12.7
	332	RES	(438,790)	CAGE	0.000%	-	8.12.7
	332	RES	16,141,856	CAGW	23.085%	3,726,329	8.12.7
	333	RES	(221,454)	CAGE	0.000%	-	8.12.7
	333	RES	678,889	CAGW	23.085%	156,721	8.12.7
	334	RES	(106,981)	CAGE	0.000%	-	8.12.7
	334	RES	1,115,888	CAGW	23.085%	257,602	8.12.7
	335	RES	(440)	CAGE	0.000%	-	8.12.7
	335	RES	922	CAGW	23.085%	213	8.12.7
	336	RES	205,730	CAGE	0.000%	-	8.12.7
	336	RES	692,790	CAGW	23.085%	159,930	8.12.7

**Description of Adjustment**

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

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

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>						
340	RES	(291)	CAGE	0.000%	-	8.12.7
341	RES	435,147	CAGE	0.000%	-	8.12.7
341	RES	303,673	CAGW	23.085%	70,102	8.12.8
342	RES	336,037	CAGE	0.000%	-	8.12.8
343	RES	23,268,503	CAGE	0.000%	-	8.12.8
343	RES	9,792,826	CAGW	23.085%	2,260,663	8.12.8
344	RES	(15,830,328)	CAGE	0.000%	-	8.12.8
344	RES	(8,672,211)	CAGW	23.085%	(2,001,970)	8.12.8
345	RES	(14,432)	CAGE	0.000%	-	8.12.8
345	RES	288,050	CAGW	23.085%	66,496	8.12.8
346	RES	26,563	CAGE	0.000%	-	8.12.8
346	RES	(101,080)	CAGW	23.085%	(23,334)	8.12.8
350	RES	12,925,900	CAGE	0.000%	-	8.12.8
350	RES	222,788	CAGW	23.085%	51,430	8.12.8
352	RES	6,746,905	CAGE	0.000%	-	8.12.8
352	RES	1,555,207	CAGW	23.085%	359,018	8.12.8
352	RES	27,301	JBG	22.954%	6,267	8.12.8
353	RES	29,667,881	CAGE	0.000%	-	8.12.8
353	RES	2,878,742	CAGW	23.085%	664,554	8.12.8
353	RES	165,517	JBG	22.954%	37,993	8.12.8
354	RES	149,392,670	CAGE	0.000%	-	8.12.8
354	RES	158,715	CAGW	23.085%	36,639	8.12.8
355	RES	8,036,409	CAGE	0.000%	-	8.12.8
355	RES	5,081,112	CAGW	23.085%	1,172,969	8.12.8
355	RES	(47)	JBG	22.954%	(11)	8.12.8
356	RES	88,926,456	CAGE	0.000%	-	8.12.8
356	RES	2,824,216	CAGW	23.085%	651,967	8.12.8
356	RES	5,002	JBG	22.954%	1,148	8.12.8
356	RES	1,826	SG	7.906%	144	8.12.8
357	RES	13,590	CAGW	23.085%	3,137	8.12.8
358	RES	1,775	CAGW	23.085%	410	8.12.8
359	RES	104,620	CAGW	23.085%	24,151	8.12.8
		<u>365,637,537</u>			<u>12,707,667</u>	
360	RES	3,126	CA	Situs	-	8.12.8
360	RES	32,318	ID	Situs	-	8.12.8
360	RES	84,332	OR	Situs	-	8.12.8
360	RES	744,691	UT	Situs	-	8.12.8
360	RES	112,698	WA	Situs	112,698	8.12.8
360	RES	(967)	WY-ALL	Situs	-	8.12.8
360	RES	117,018	WY-ALL	Situs	-	8.12.8
361	RES	130,462	CA	Situs	-	8.12.9
361	RES	(5,766)	ID	Situs	-	8.12.9
361	RES	620,645	OR	Situs	-	8.12.9
361	RES	2,737,089	UT	Situs	-	8.12.9

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

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

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	361	RES	8,770	WA	Situs	8,770	8.12.8
	361	RES	369,843	WY-ALL	Situs	-	8.12.8
	361	RES	193,002	WY-ALL	Situs	-	8.12.8
	362	RES	279,183	CA	Situs	-	8.12.8
	362	RES	32,261	ID	Situs	-	8.12.9
	362	RES	6,073,963	OR	Situs	-	8.12.9
	362	RES	3,567,663	UT	Situs	-	8.12.9
	362	RES	540,047	WA	Situs	540,047	8.12.9
	362	RES	(273,829)	WY-ALL	Situs	-	8.12.9
	362	RES	24,611	WY-ALL	Situs	-	8.12.9
	364	RES	1,977,583	CA	Situs	-	8.12.9
	364	RES	1,465,394	ID	Situs	-	8.12.9
	364	RES	4,642,919	OR	Situs	-	8.12.9
	364	RES	4,739,669	UT	Situs	-	8.12.9
	364	RES	1,173,389	WA	Situs	1,173,389	8.12.9
	364	RES	2,439,470	WY-ALL	Situs	-	8.12.9
	364	RES	1,270,288	WY-ALL	Situs	-	8.12.9
	365	RES	575,356	CA	Situs	-	8.12.9
	365	RES	238,886	ID	Situs	-	8.12.9
	365	RES	2,105,706	OR	Situs	-	8.12.9
	365	RES	1,925,214	UT	Situs	-	8.12.9
	365	RES	762,668	WA	Situs	762,668	8.12.9
	365	RES	1,470,951	WY-ALL	Situs	-	8.12.9
	365	RES	296,722	WY-ALL	Situs	-	8.12.9
	366	RES	158,064	CA	Situs	-	8.12.9
	366	RES	94,301	ID	Situs	-	8.12.9
	366	RES	582,868	OR	Situs	-	8.12.9
	366	RES	1,996,213	UT	Situs	-	8.12.9
	366	RES	85,927	WA	Situs	85,927	8.12.9
	366	RES	1,343,034	WY-ALL	Situs	-	8.12.9
	366	RES	132,294	WY-ALL	Situs	-	8.12.9
	367	RES	322,247	CA	Situs	-	8.12.9
	367	RES	284,789	ID	Situs	-	8.12.9
	367	RES	1,624,418	OR	Situs	-	8.12.9
	367	RES	4,909,224	UT	Situs	-	8.12.9
	367	RES	243,795	WA	Situs	243,795	8.12.9
	367	RES	1,525,520	WY-ALL	Situs	-	8.12.9
	367	RES	193,052	WY-ALL	Situs	-	8.12.9
	368	RES	605,242	CA	Situs	-	8.12.9
	368	RES	1,216,441	ID	Situs	-	8.12.9
	368	RES	3,389,115	OR	Situs	-	8.12.9
	368	RES	8,319,241	UT	Situs	-	8.12.9
	368	RES	1,383,133	WA	Situs	1,383,133	8.12.9
	368	RES	1,896,135	WY-ALL	Situs	-	8.12.9
	368	RES	277,806	WY-ALL	Situs	-	8.12.9

**Description of Adjustment**

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

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

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	369	RES	237,323	CA	Situs	-	8.12.9
	369	RES	823,903	ID	Situs	-	8.12.9
	369	RES	4,112,291	OR	Situs	-	8.12.9
	369	RES	5,789,767	UT	Situs	-	8.12.9
	369	RES	1,008,165	WA	Situs	1,008,165	8.12.10
	369	RES	940,762	WY-ALL	Situs	-	8.12.10
	369	RES	331,275	WY-ALL	Situs	-	8.12.10
	370	RES	25,493	CA	Situs	-	8.12.10
	370	RES	(5,114)	ID	Situs	-	8.12.10
	370	RES	153,231	OR	Situs	-	8.12.10
	370	RES	401,158	UT	Situs	-	8.12.10
	370	RES	30,259	WA	Situs	30,259	8.12.10
	370	RES	66,942	WY-ALL	Situs	-	8.12.10
	370	RES	(8,282)	WY-ALL	Situs	-	8.12.10
	371	RES	(32)	CA	Situs	-	8.12.10
	371	RES	811	ID	Situs	-	8.12.10
	371	RES	5,675	OR	Situs	-	8.12.10
	371	RES	(15,583)	UT	Situs	-	8.12.10
	371	RES	(1,268)	WA	Situs	(1,268)	8.12.10
	371	RES	3,380	WY-ALL	Situs	-	8.12.10
	373	RES	2,503	CA	Situs	-	8.12.10
	373	RES	6,490	ID	Situs	-	8.12.10
	373	RES	118,793	OR	Situs	-	8.12.10
	373	RES	(301,026)	UT	Situs	-	8.12.10
	373	RES	30,310	WA	Situs	30,310	8.12.10
	373	RES	164,319	WY-ALL	Situs	-	8.12.10
	373	RES	571	WY-ALL	Situs	-	8.12.10
	389	RES	1,912,236	SO	6.854%	131,063	8.12.10
	389	RES	(333)	WY-ALL	Situs	-	8.12.10
			<u>86,892,254</u>			<u>5,508,955</u>	
	390	RES	237,337	CA	Situs	-	8.12.10
	390	RES	26,421	CAGE	0.000%	-	8.12.10
	390	RES	162	CAGW	23.085%	37	8.12.10
	390	RES	(205,142)	CN	6.917%	-	8.12.10
	390	RES	181,498	ID	Situs	-	8.12.10
	390	RES	127,368	OR	Situs	-	8.12.10
	390	RES	1,691,599	SO	6.854%	-	8.12.10
	390	RES	466,396	UT	Situs	-	8.12.10
	390	RES	274,447	WA	Situs	274,447	8.12.10
	390	RES	230,538	WY-ALL	Situs	-	8.12.10
	390	RES	158,263	WY-ALL	Situs	-	8.12.10

**Description of Adjustment**

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

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

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	391	RES	(18,936)	CA	Situs	-	8.12.10
	391	RES	3,811	CAEE	0.000%	-	8.12.10
	391	RES	(309,265)	CAGE	0.000%	-	8.12.10
	391	RES	(11,708)	CAGW	23.085%	(2,703)	8.12.10
	391	RES	(1,113,638)	CN	6.917%	(77,034)	8.12.10
	391	RES	(15,039)	ID	Situs	-	8.12.10
	391	RES	(208)	JBE	22.612%	(47)	8.12.10
	391	RES	(105,213)	JBG	22.954%	(24,150)	8.12.10
	391	RES	(164,444)	OR	Situs	-	8.12.10
	391	RES	2,166,053	SO	6.854%	148,460	8.12.10
	391	RES	(418,541)	UT	Situs	-	8.12.11
	391	RES	(102,214)	WA	Situs	(102,214)	8.12.11
	391	RES	(49,027)	WY-ALL	Situs	-	8.12.11
	391	RES	(11,109)	WY-ALL	Situs	-	8.12.11
	392	RES	100,538	CA	Situs	-	8.12.11
	392	RES	(772)	CAEE	0.000%	-	8.12.11
	392	RES	(107,369)	CAGE	0.000%	-	8.12.11
	392	RES	124,373	CAGW	23.085%	28,711	8.12.11
	392	RES	2,928	ID	Situs	-	8.12.11
	392	RES	394,752	OR	Situs	-	8.12.11
	392	RES	(29,931)	SO	6.854%	(2,051)	8.12.11
	392	RES	690,139	UT	Situs	-	8.12.11
	392	RES	106,476	WA	Situs	106,476	8.12.11
	392	RES	104,593	WY-ALL	Situs	-	8.12.11
	392	RES	31,067	WY-ALL	Situs	-	8.12.11
	393	RES	(485)	CA	Situs	-	8.12.11
	393	RES	17,561	CAGE	0.000%	-	8.12.11
	393	RES	56,376	CAGW	23.085%	13,014	8.12.11
	393	RES	(107)	ID	Situs	-	8.12.11
	393	RES	12,944	OR	Situs	-	8.12.11
	393	RES	49,458	UT	Situs	-	8.12.11
	393	RES	1	WA	Situs	1	8.12.11
	393	RES	(533)	WY-ALL	Situs	-	8.12.11
	393	RES	(228)	WY-ALL	Situs	-	8.12.11
	394	RES	26,739	CA	Situs	-	8.12.11
	394	RES	185,731	CAGE	0.000%	-	8.12.11
	394	RES	292,560	CAGW	23.085%	67,537	8.12.11
	394	RES	56,065	ID	Situs	-	8.12.11
	394	RES	23,904	JBG	22.954%	5,487	8.12.11
	394	RES	127,883	OR	Situs	-	8.12.11
	394	RES	4,050	SO	6.854%	278	8.12.11
	394	RES	430,249	UT	Situs	-	8.12.11
	394	RES	15,825	WA	Situs	15,825	8.12.11
	394	RES	120,129	WY-ALL	Situs	-	8.12.11
	394	RES	(832)	WY-ALL	Situs	-	8.12.11
	395	RES	319	CA	Situs	-	8.12.11
	395	RES	91,865	CAGE	0.000%	-	8.12.11
	395	RES	55,015	CAGW	23.085%	12,700	8.12.11
	395	RES	17,248	ID	Situs	-	8.12.11
	395	RES	(6,486)	JBG	22.954%	(1,489)	8.12.11
	395	RES	66,371	OR	Situs	-	8.12.11
	395	RES	25,571	SO	6.854%	1,753	8.12.11
	395	RES	9,831	UT	Situs	-	8.12.11

**Description of Adjustment**

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

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

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>						
395	RES	(9,327)	WA	Situs	(9,327)	8.12.11
395	RES	(9,852)	WY-ALL	Situs	-	8.12.11
395	RES	(2,681)	WY-ALL	Situs	-	8.12.11
396	RES	286,313	CA	Situs	-	8.12.12
396	RES	75,369	CAGE	0.000%	-	8.12.12
396	RES	(4,902)	CAGW	23.085%	(1,132)	8.12.12
396	RES	258,149	ID	Situs	-	8.12.12
396	RES	172,429	JBG	22.954%	39,579	8.12.12
396	RES	6,292	OR	Situs	-	8.12.12
396	RES	85,462	SO	6.854%	5,857	8.12.12
396	RES	1,833,556	UT	Situs	-	8.12.12
396	RES	(224,750)	WA	Situs	(224,750)	8.12.12
396	RES	(56,108)	WY-ALL	Situs	-	8.12.12
396	RES	(2,415)	WY-ALL	Situs	-	8.12.12
397	RES	347,744	CA	Situs	-	8.12.12
397	RES	33,894	CAEE	0.000%	-	8.12.12
397	RES	6,698,660	CAGE	0.000%	-	8.12.12
397	RES	2,458,512	CAGW	23.085%	567,545	8.12.12
397	RES	535,143	CN	6.917%	37,018	8.12.12
397	RES	479,275	ID	Situs	-	8.12.12
397	RES	318,640	JBG	22.954%	73,140	8.12.12
397	RES	2,576,954	OR	Situs	-	8.12.12
397	RES	6,737,985	SO	6.854%	461,817	8.12.12
397	RES	1,961,763	UT	Situs	-	8.12.12
397	RES	(61,633)	WA	Situs	(61,633)	8.12.12
397	RES	1,772,827	WY-ALL	Situs	-	8.12.12
397	RES	61,088	WY-ALL	Situs	-	8.12.12
		<u>32,461,612</u>			<u>1,353,152</u>	
398	RES	131,008	CAGE	0.000%	-	8.12.12
398	RES	9,957	CAGW	23.085%	2,299	8.12.12
398	RES	(506)	ID	Situs	-	8.12.12
398	RES	14,734	JBG	22.954%	3,382	8.12.12
398	RES	(488)	OR	Situs	-	8.12.12
398	RES	15,950	SO	6.854%	1,093	8.12.12
398	RES	1,367	UT	Situs	-	8.12.12
398	RES	239	WA	Situs	239	8.12.12
398	RES	13,675	WY-ALL	Situs	-	8.12.12
398	RES	5,903	WY-ALL	Situs	-	8.12.12
399	RES	2,004,371	CAEE	0.000%	-	8.12.12

**Description of Adjustment**

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

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

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	DP	RES	5,019,518	CA	Situs	-	8.12.12
	DP	RES	656,824	ID	Situs	-	8.12.12
	DP	RES	2,839,081	OR	Situs	-	8.12.12
	DP	RES	3,186,844	UT	Situs	-	8.12.12
	DP	RES	840,019	WA	Situs	840,019	8.12.12
	DP	RES	(1,311,975)	WY-ALL	Situs	-	8.12.12
	GP	RES	411,547	SO	6.854%	28,207	8.12.12
	IP	RES	105,010	SO	6.854%	7,197	8.12.12
	OP	RES	(25,833)	CAGE	0.000%	-	8.12.12
	OP	RES	(3,114)	SG	7.906%	(246)	8.12.12
	SP	RES	(79,833)	CAGE	0.000%	-	8.12.12
	SP	RES	3,750,115	SG	7.906%	296,474	8.12.13
	TP	RES	(92,566,522)	CAGE	0.000%	-	8.12.13
	TP	RES	7,164,597	CAGW	23.085%	1,653,939	8.12.13
	TP	RES	(122,269)	SG	7.906%	(9,666)	8.12.13
			<u>(67,939,782)</u>			<u>2,822,937</u>	
			<u>417,051,622</u>			<u>22,392,711</u>	

**Description of Adjustment**

This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End.

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

PacifiCorp  
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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
302	CAGE	302CAGE	14,386,054	14,386,245	191	8.12
302	CAGW	302CAGW	179,523,710	179,526,783	3,073	8.12
303	CA	303CA	360,316	360,896	580	8.12
303	CAEE	303CAEE	3,679,668	3,687,563	7,895	8.12
303	CAGE	303CAGE	68,936,168	68,857,363	(78,805)	8.12
303	CAGW	303CAGW	77,347,614	79,369,421	2,021,807	8.12
303	CN	303CN	123,570,796	124,442,327	871,530	8.12
303	OR	303OR	4,288,402	4,297,084	8,682	8.12
303	SG	303SG	1,581,458	1,581,299	(159)	8.12
303	SO	303SO	359,480,215	357,856,529	(1,623,686)	8.12
303	UT	303UT	3,020,797	3,020,129	(668)	8.12
303	WA	303WA	1,504,655	1,508,049	3,393	8.12
310	CAGE	310CAGE	90,653,416	90,654,504	1,089	8.12
310	CAGW	310CAGW	1,373,863	1,788,103	414,240	8.12
311	CAGE	311CAGE	800,680,922	804,940,796	4,259,874	8.12
311	CAGW	311CAGW	65,815,395	66,334,039	518,644	8.12
311	JBG	311JBG	139,304,632	138,628,322	(676,310)	8.12
312	CAGE	312CAGE	3,291,970,798	3,298,358,450	6,387,652	8.12
312	CAGW	312CAGW	121,077,913	121,641,916	564,003	8.12
312	JBG	312JBG	689,197,275	693,943,796	4,746,521	8.12
314	CAGE	314CAGE	739,715,056	734,823,807	(4,891,250)	8.12
314	CAGW	314CAGW	54,227,848	54,962,990	735,142	8.12
314	JBG	314JBG	190,049,248	199,019,038	8,969,790	8.12
315	CAGE	315CAGE	404,302,088	406,833,538	2,531,450	8.12
315	CAGW	315CAGW	13,305,775	13,308,168	2,393	8.12
315	JBG	315JBG	60,023,909	60,305,617	281,707	8.12
316	CAGE	316CAGE	27,522,713	26,656,674	(866,039)	8.12
316	CAGW	316CAGW	1,258,954	321,990	(936,964)	8.12
316	JBG	316JBG	4,086,030	4,154,588	68,558	8.12
330	CAGE	330CAGE	5,952,224	5,946,696	(5,529)	8.12
330	CAGW	330CAGW	25,372,749	25,370,020	(2,729)	8.12
331	CAGE	331CAGE	15,109,476	15,453,181	343,706	8.12
331	CAGW	331CAGW	171,445,567	176,785,874	5,340,307	8.12
332	CAGE	332CAGE	91,117,557	90,678,768	(438,790)	8.12
332	CAGW	332CAGW	364,488,981	380,630,837	16,141,856	8.12
333	CAGE	333CAGE	40,414,747	40,193,293	(221,454)	8.12
333	CAGW	333CAGW	79,930,838	80,609,727	678,889	8.12
334	CAGE	334CAGE	11,543,439	11,436,458	(106,981)	8.12
334	CAGW	334CAGW	63,796,743	64,912,631	1,115,888	8.12
335	CAGE	335CAGE	170,140	169,700	(440)	8.12
335	CAGW	335CAGW	2,188,831	2,189,753	922	8.12
336	CAGE	336CAGE	1,862,825	2,068,555	205,730	8.12
336	CAGW	336CAGW	17,122,167	17,814,956	692,790	8.12
340	CAGE	340CAGE	26,205,206	26,204,915	(291)	8.12.1
341	CAGE	341CAGE	107,543,110	107,978,257	435,147	8.12.1



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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
341	CAGW	341CAGW	57,107,502	57,411,174	303,673	8.12.1
342	CAGE	342CAGE	9,158,637	9,494,674	336,037	8.12.1
343	CAGE	343CAGE	1,586,942,771	1,610,211,273	23,268,503	8.12.1
343	CAGW	343CAGW	945,432,827	955,225,652	9,792,826	8.12.1
344	CAGE	344CAGE	198,625,119	182,794,791	(15,830,328)	8.12.1
344	CAGW	344CAGW	138,805,022	130,132,811	(8,672,211)	8.12.1
345	CAGE	345CAGE	162,373,518	162,359,087	(14,432)	8.12.1
345	CAGW	345CAGW	87,007,305	87,295,356	288,050	8.12.1
346	CAGE	346CAGE	8,086,592	8,113,155	26,563	8.12.1
346	CAGW	346CAGW	4,129,459	4,028,379	(101,080)	8.12.1
350	CAGE	350CAGE	181,337,175	194,263,075	12,925,900	8.12.1
350	CAGW	350CAGW	29,979,987	30,202,775	222,788	8.12.1
352	CAGE	352CAGE	135,568,269	142,315,174	6,746,905	8.12.1
352	CAGW	352CAGW	38,865,128	40,420,335	1,555,207	8.12.1
352	JBG	352JBG	1,369,597	1,396,898	27,301	8.12.1
353	CAGE	353CAGE	1,301,524,228	1,331,192,109	29,667,881	8.12.1
353	CAGW	353CAGW	432,853,442	435,732,184	2,878,742	8.12.1
353	JBG	353JBG	31,502,802	31,668,318	165,517	8.12.1
354	CAGE	354CAGE	870,073,281	1,019,465,951	149,392,670	8.12.1
354	CAGW	354CAGW	171,674,161	171,832,877	158,715	8.12.1
355	CAGE	355CAGE	450,233,995	458,270,404	8,036,409	8.12.1
355	CAGW	355CAGW	232,843,213	237,924,325	5,081,112	8.12.1
355	JBG	355JBG	3,991	3,944	(47)	8.12.1
356	CAGE	356CAGE	655,932,538	744,858,994	88,926,456	8.12.1
356	CAGW	356CAGW	289,235,427	292,059,643	2,824,216	8.12.1
356	JBG	356JBG	7,618,347	7,623,350	5,002	8.12.1
356	SG	356SG	1,497,039	1,498,865	1,826	8.12.1
357	CAGW	357CAGW	220,599	234,189	13,590	8.12.1
358	CAGW	358CAGW	321,159	322,933	1,775	8.12.1
359	CAGW	359CAGW	6,950,609	7,055,229	104,620	8.12.1
360	CA	360CA	1,709,394	1,712,520	3,126	8.12.1
360	ID	360ID	1,461,996	1,494,314	32,318	8.12.1
360	OR	360OR	13,613,951	13,698,282	84,332	8.12.1
360	UT	360UT	37,039,326	37,784,016	744,691	8.12.1
360	WA	360WA	1,568,033	1,680,731	112,698	8.12.1
360	WYP	360WYP	2,603,174	2,602,207	(967)	8.12.1
360	WYU	360WYU	2,939,494	3,056,512	117,018	8.12.1
361	CA	361CA	4,326,437	4,456,899	130,462	8.12.1
361	ID	361ID	2,169,280	2,163,513	(5,766)	8.12.1
361	OR	361OR	23,153,759	23,774,404	620,645	8.12.1
361	UT	361UT	48,015,884	50,752,973	2,737,089	8.12.1
361	WA	361WA	2,490,393	2,499,162	8,770	8.12.2
361	WYP	361WYP	10,473,289	10,843,133	369,843	8.12.2
361	WYU	361WYU	2,616,797	2,809,799	193,002	8.12.2
362	CA	362CA	22,845,903	23,125,086	279,183	8.12.2

PacifiCorp  
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 Adjust Plant to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
362	ID	362ID	29,160,119	29,192,380	32,261	8.12.2
362	OR	362OR	217,774,666	223,848,630	6,073,963	8.12.2
362	UT	362UT	449,726,027	453,293,690	3,567,663	8.12.2
362	WA	362WA	48,858,679	49,398,726	540,047	8.12.2
362	WYP	362WYP	112,143,261	111,869,433	(273,829)	8.12.2
362	WYU	362WYU	10,275,836	10,300,447	24,611	8.12.2
364	CA	364CA	57,935,003	59,912,586	1,977,583	8.12.2
364	ID	364ID	73,573,055	75,038,449	1,465,394	8.12.2
364	OR	364OR	340,073,487	344,716,405	4,642,919	8.12.2
364	UT	364UT	331,777,189	336,516,858	4,739,669	8.12.2
364	WA	364WA	94,489,562	95,662,951	1,173,389	8.12.2
364	WYP	364WYP	106,645,379	109,084,849	2,439,470	8.12.2
364	WYU	364WYU	23,109,288	24,379,576	1,270,288	8.12.2
365	CA	365CA	33,270,174	33,845,530	575,356	8.12.2
365	ID	365ID	35,143,892	35,382,778	238,886	8.12.2
365	OR	365OR	240,302,016	242,407,722	2,105,706	8.12.2
365	UT	365UT	216,029,922	217,955,136	1,925,214	8.12.2
365	WA	365WA	59,812,283	60,574,951	762,668	8.12.2
365	WYP	365WYP	86,519,668	87,990,619	1,470,951	8.12.2
365	WYU	365WYU	12,840,526	13,137,248	296,722	8.12.2
366	CA	366CA	16,239,841	16,397,905	158,064	8.12.2
366	ID	366ID	8,486,230	8,580,532	94,301	8.12.2
366	OR	366OR	86,760,864	87,343,732	582,868	8.12.2
366	UT	366UT	175,582,048	177,578,261	1,996,213	8.12.2
366	WA	366WA	16,563,197	16,649,124	85,927	8.12.2
366	WYP	366WYP	16,670,233	18,013,267	1,343,034	8.12.2
366	WYU	366WYU	4,092,042	4,224,336	132,294	8.12.2
367	CA	367CA	17,718,128	18,040,375	322,247	8.12.2
367	ID	367ID	25,339,428	25,624,217	284,789	8.12.2
367	OR	367OR	162,740,162	164,364,580	1,624,418	8.12.2
367	UT	367UT	482,640,524	487,549,748	4,909,224	8.12.2
367	WA	367WA	23,160,055	23,403,850	243,795	8.12.2
367	WYP	367WYP	35,718,997	37,244,518	1,525,520	8.12.2
367	WYU	367WYU	17,043,244	17,236,296	193,052	8.12.2
368	CA	368CA	49,235,459	49,840,701	605,242	8.12.2
368	ID	368ID	72,430,881	73,647,322	1,216,441	8.12.2
368	OR	368OR	404,083,196	407,472,311	3,389,115	8.12.2
368	UT	368UT	446,464,672	454,783,913	8,319,241	8.12.2
368	WA	368WA	101,289,340	102,672,472	1,383,133	8.12.2
368	WYP	368WYP	89,383,492	91,279,628	1,896,135	8.12.2
368	WYU	368WYU	13,826,863	14,104,669	277,806	8.12.2
369	CA	369CA	23,851,324	24,088,647	237,323	8.12.3
369	ID	369ID	32,521,258	33,345,160	823,903	8.12.3
369	OR	369OR	236,157,381	240,269,671	4,112,291	8.12.3
369	UT	369UT	240,976,988	246,766,755	5,789,767	8.12.3

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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
369	WA	369WA	53,891,111	54,899,276	1,008,165	8.12.3
369	WYP	369WYP	42,384,350	43,325,112	940,762	8.12.3
369	WYU	369WYU	11,135,688	11,466,963	331,275	8.12.3
370	CA	370CA	4,051,324	4,076,818	25,493	8.12.3
370	ID	370ID	13,589,528	13,584,414	(5,114)	8.12.3
370	OR	370OR	59,701,132	59,854,364	153,231	8.12.3
370	UT	370UT	74,299,603	74,700,761	401,158	8.12.3
370	WA	370WA	11,477,247	11,507,506	30,259	8.12.3
370	WYP	370WYP	12,021,207	12,088,149	66,942	8.12.3
370	WYU	370WYU	2,155,632	2,147,350	(8,282)	8.12.3
371	CA	371CA	270,711	270,679	(32)	8.12.3
371	ID	371ID	168,243	169,054	811	8.12.3
371	OR	371OR	2,540,291	2,545,967	5,675	8.12.3
371	UT	371UT	4,389,798	4,374,216	(15,583)	8.12.3
371	WA	371WA	514,980	513,712	(1,268)	8.12.3
371	WYP	371WYP	794,212	797,592	3,380	8.12.3
373	CA	373CA	701,694	704,197	2,503	8.12.3
373	ID	373ID	633,735	640,226	6,490	8.12.3
373	OR	373OR	22,569,836	22,688,629	118,793	8.12.3
373	UT	373UT	22,545,078	22,244,051	(301,026)	8.12.3
373	WA	373WA	4,131,477	4,161,786	30,310	8.12.3
373	WYP	373WYP	7,929,909	8,094,228	164,319	8.12.3
373	WYU	373WYU	2,235,547	2,236,118	571	8.12.3
389	SO	389SO	5,679,841	7,592,077	1,912,236	8.12.3
389	WYP	389WYP	1,468,445	1,468,113	(333)	8.12.3
390	CA	390CA	2,636,736	2,874,072	237,337	8.12.3
390	CAGE	390CAGE	3,994,218	4,020,639	26,421	8.12.3
390	CAGW	390CAGW	3,252,459	3,252,622	162	8.12.3
390	CN	390CN	11,209,086	11,003,944	(205,142)	8.12.3
390	ID	390ID	10,479,935	10,661,432	181,498	8.12.3
390	OR	390OR	34,653,270	34,780,638	127,368	8.12.3
390	SO	390SO	93,950,673	95,642,272	1,691,599	8.12.3
390	UT	390UT	41,643,769	42,110,165	466,396	8.12.3
390	WA	390WA	13,360,953	13,635,400	274,447	8.12.3
390	WYP	390WYP	10,948,600	11,179,139	230,538	8.12.3
390	WYU	390WYU	3,370,734	3,528,997	158,263	8.12.3
391	CA	391CA	283,200	264,265	(18,936)	8.12.4
391	CAEE	391CAEE	46,276	50,087	3,811	8.12.4
391	CAGE	391CAGE	3,476,493	3,167,228	(309,265)	8.12.4
391	CAGW	391CAGW	852,621	840,913	(11,708)	8.12.4
391	CN	391CN	8,059,562	6,945,924	(1,113,638)	8.12.4
391	ID	391ID	662,331	647,293	(15,039)	8.12.4
391	JBE	391JBE	1,277	1,070	(208)	8.12.4
391	JBG	391JBG	586,576	481,364	(105,213)	8.12.4
391	OR	391OR	3,325,310	3,160,866	(164,444)	8.12.4
391	SO	391SO	62,999,714	65,165,767	2,166,053	8.12.4

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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
391	UT	391UT	2,692,319	2,273,778	(418,541)	8.12.4
391	WA	391WA	1,180,059	1,077,845	(102,214)	8.12.4
391	WYP	391WYP	2,855,019	2,805,992	(49,027)	8.12.4
391	WYU	391WYU	117,591	106,482	(11,109)	8.12.4
392	CA	392CA	2,149,254	2,249,792	100,538	8.12.4
392	CAEE	392CAEE	430,602	429,830	(772)	8.12.4
392	CAGE	392CAGE	13,264,003	13,156,634	(107,369)	8.12.4
392	CAGW	392CAGW	5,133,579	5,257,952	124,373	8.12.4
392	ID	392ID	5,247,138	5,250,066	2,928	8.12.4
392	OR	392OR	22,501,132	22,895,884	394,752	8.12.4
392	SO	392SO	7,064,222	7,034,291	(29,931)	8.12.4
392	UT	392UT	32,191,962	32,882,102	690,139	8.12.4
392	WA	392WA	4,880,899	4,987,375	106,476	8.12.4
392	WYP	392WYP	7,669,557	7,774,150	104,593	8.12.4
392	WYU	392WYU	1,457,835	1,488,902	31,067	8.12.4
393	CA	393CA	231,454	230,969	(485)	8.12.4
393	CAGE	393CAGE	4,023,347	4,040,908	17,561	8.12.4
393	CAGW	393CAGW	639,449	695,826	56,376	8.12.4
393	ID	393ID	425,539	425,432	(107)	8.12.4
393	OR	393OR	3,002,451	3,015,395	12,944	8.12.4
393	UT	393UT	3,458,291	3,507,748	49,458	8.12.4
393	WA	393WA	744,851	744,852	1	8.12.4
393	WYP	393WYP	1,045,201	1,044,668	(533)	8.12.4
393	WYU	393WYU	40,239	40,011	(228)	8.12.4
394	CA	394CA	764,546	791,285	26,739	8.12.4
394	CAGE	394CAGE	18,965,383	19,151,114	185,731	8.12.4
394	CAGW	394CAGW	2,584,065	2,876,626	292,560	8.12.4
394	ID	394ID	1,956,320	2,012,385	56,065	8.12.4
394	JBG	394JBG	3,206,453	3,230,357	23,904	8.12.4
394	OR	394OR	10,649,733	10,777,617	127,883	8.12.4
394	SO	394SO	3,765,994	3,770,043	4,050	8.12.4
394	UT	394UT	12,629,602	13,059,851	430,249	8.12.4
394	WA	394WA	2,894,250	2,910,075	15,825	8.12.4
394	WYP	394WYP	3,871,864	3,991,993	120,129	8.12.4
394	WYU	394WYU	485,631	484,798	(832)	8.12.4
395	CA	395CA	482,580	482,899	319	8.12.4
395	CAGE	395CAGE	4,930,130	5,021,996	91,865	8.12.4
395	CAGW	395CAGW	1,554,388	1,609,403	55,015	8.12.4
395	ID	395ID	1,363,979	1,381,227	17,248	8.12.4
395	JBG	395JBG	224,848	218,362	(6,486)	8.12.4
395	OR	395OR	9,076,794	9,143,165	66,371	8.12.4
395	SO	395SO	5,153,190	5,178,761	25,571	8.12.4
395	UT	395UT	7,558,228	7,568,059	9,831	8.12.4
395	WA	395WA	1,676,971	1,667,644	(9,327)	8.12.5
395	WYP	395WYP	2,559,196	2,549,344	(9,852)	8.12.5
395	WYU	395WYU	552,002	549,321	(2,681)	8.12.5

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Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
396	CA	396CA	4,189,890	4,476,203	286,313	8.12.5
396	CAGE	396CAGE	29,464,890	29,540,259	75,369	8.12.5
396	CAGW	396CAGW	2,441,026	2,436,124	(4,902)	8.12.5
396	ID	396ID	8,129,476	8,387,625	258,149	8.12.5
396	JBG	396JBG	9,486,707	9,659,135	172,429	8.12.5
396	OR	396OR	32,848,772	32,855,063	6,292	8.12.5
396	SO	396SO	1,287,356	1,372,818	85,462	8.12.5
396	UT	396UT	44,317,415	46,150,971	1,833,556	8.12.5
396	WA	396WA	7,561,825	7,337,076	(224,750)	8.12.5
396	WYP	396WYP	12,767,446	12,711,338	(56,108)	8.12.5
396	WYU	396WYU	3,298,849	3,296,434	(2,415)	8.12.5
397	CA	397CA	4,760,398	5,108,142	347,744	8.12.5
397	CAEE	397CAEE	281,676	315,570	33,894	8.12.5
397	CAGE	397CAGE	91,677,388	98,376,048	6,698,660	8.12.5
397	CAGW	397CAGW	34,346,160	36,804,671	2,458,512	8.12.5
397	CN	397CN	2,878,392	3,413,535	535,143	8.12.5
397	ID	397ID	9,041,489	9,520,764	479,275	8.12.5
397	JBG	397JBG	3,800,095	4,118,736	318,640	8.12.5
397	OR	397OR	51,406,209	53,983,163	2,576,954	8.12.5
397	SO	397SO	67,582,310	74,320,295	6,737,985	8.12.5
397	UT	397UT	50,321,200	52,282,963	1,961,763	8.12.5
397	WA	397WA	12,557,992	12,496,359	(61,633)	8.12.5
397	WYP	397WYP	23,722,623	25,495,450	1,772,827	8.12.5
397	WYU	397WYU	4,847,695	4,908,782	61,088	8.12.5
398	CAGE	398CAGE	1,726,886	1,857,894	131,008	8.12.5
398	CAGW	398CAGW	384,152	394,109	9,957	8.12.5
398	ID	398ID	52,709	52,203	(506)	8.12.5
398	JBG	398JBG	103,485	118,219	14,734	8.12.5
398	OR	398OR	1,084,255	1,083,767	(488)	8.12.5
398	SO	398SO	2,874,037	2,889,987	15,950	8.12.5
398	UT	398UT	922,985	924,352	1,367	8.12.5
398	WA	398WA	209,285	209,523	239	8.12.5
398	WYP	398WYP	176,664	190,338	13,675	8.12.5
398	WYU	398WYU	11,422	17,325	5,903	8.12.5
399	CAEE	399CAEE	300,207,386	302,211,757	2,004,371	8.12.5
DP	CA	DPCA	1,260,829	6,280,347	5,019,518	8.12.6
DP	ID	DPID	980,784	1,637,608	656,824	8.12.6
DP	OR	DPOR	3,964,245	6,803,326	2,839,081	8.12.6
DP	UT	DPUT	4,578,458	7,765,302	3,186,844	8.12.6
DP	WA	DPWA	1,254,941	2,094,960	840,019	8.12.6
DP	WYU	DPWYU	3,764,209	2,452,234	(1,311,975)	8.12.6
GP	SO	GPSO	4,814,072	5,225,619	411,547	8.12.6
IP	SO	IPSO	(105,010)	-	105,010	8.12.6
OP	CAGE	OPCAGE	25,833	-	(25,833)	8.12.6
OP	SG	OPSG	(135)	(3,249)	(3,114)	8.12.6
SP	CAGE	SPCAGE	(1,133,172)	(1,213,005)	(79,833)	8.12.6

PacifiCorp  
Washington Results of Operations - December 2013  
Adjust Plant to December 2013 Balance

Account	Factor	Indicator	Dec 2013 AMA	Dec 2013 YE	Adjustment	Ref
SP	SG	SPSG	1,382,648	5,132,763	3,750,115	8.12.6
TP	CAGE	TPCAGE	131,692,354	39,125,832	(92,566,522)	8.12.6
TP	CAGW	TPCAGW	4,158,017	11,322,614	7,164,597	8.12.6
TP	SG	TPSG	122,269	-	(122,269)	8.12.6
		Total	<u>24,017,204,455</u>	<u>24,434,256,077</u>	<u>417,051,622</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Investor Supplied Working Capital	CWC	RES	31,018,483	WA	Situs	31,018,483	8.13.1

**Description of Adjustment**

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

PacifiCorp  
 Washington Results of Operations - December 2013  
 Investor Supplied Working Capital

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment allocation %	WA ISWC
UE - 130043 Approved methodology:	2,123,630,260	1,567,865,838	13,954,117,248	14,495,407,271	541,290,024	5.73%	31,018,483

Ref. 8.13







PacifiCorp  
Washington Results of Operations - December 2013  
Historical Factors

West Control Area	DESCRIPTION	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
FACTOR													
S	System Generation	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SG	System Capacity	1.5307%	24.9057%	43.4943%	7.9057%	5.9474%	13.0798%	13.0798%	15.8533%	0.4000%	0.0000%	0.0000%	10.7
SE	Control Area Energy - West	1.5072%	25.1379%	8.0177%	43.7529%	5.7921%	2.6918%	12.9880%	15.3499%	0.4112%	0.0000%	0.0000%	10.9
CAEW	Control Area Energy - East	4.5280%	72.7209%	7.5995%	42.5985%	6.4134%	3.1088%	14.2553%	17.3841%	0.3596%	0.0000%	0.0000%	10.9
CARE	System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
SO	System Plant System	2.0334%	23.8175%	6.8335%	45.3031%	6.6668%	4.6399%	21.3819%	8.1515%	0.5540%	0.0000%	0.0000%	10.11
SNP	System Plant Distribution	2.0334%	23.8175%	6.8335%	45.3031%	6.6668%	4.6399%	21.3819%	8.1515%	0.5540%	0.0000%	0.0000%	10.11
SNPD	System Plant Distribution	3.6526%	26.7665%	6.2074%	48.2384%	21.63%	2.6285%	12.5114%	10.1500%	0.3534%	0.0000%	0.0000%	10.11
CAGW	Control Area Generation - West	4.1159%	72.5001%	23.6943%	48.0945%	4.6975%	1.7685%	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.10
CAGE	Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
JBG	Jim Bridger Generation	4.3903%	72.0887%	27.8539%	66.7491%	9.0294%	4.1253%	19.4984%	23.6246%	0.5698%	0.0000%	0.0000%	10.12
JBE	Jim Bridger Energy	4.5023%	72.3179%	27.8539%	66.7491%	9.0294%	4.1253%	19.4984%	23.6246%	0.5698%	0.0000%	0.0000%	10.12
WRG	Wheeling Revenue - Generation	0.9132%	14.9965%	4.7751%	52.9422%	7.1617%	3.2119%	15.4660%	18.7379%	0.0031%	0.0000%	0.0000%	10.12
WRE	Wheeling Revenue - Energy	0.9366%	15.0442%	4.7940%	50.6070%	7.6248%	3.6960%	16.9460%	20.6440%	0.4394%	0.0000%	0.0000%	10.12
CN	Customer - System	2.4450%	39.3944%	6.9174%	48.8652%	3.8721%	0.8410%	6.5340%	7.4760%	0.0000%	0.0000%	0.0000%	10.12
CIAC	Customer - System	3.4525%	29.7868%	6.2805%	48.0645%	4.6975%	1.7685%	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.12
BADDEBIT	Bad Debt Expense	4.7200%	40.9637%	11.9365%	27.7611%	8.6540%	0.0011%	5.9642%	5.9654%	0.0000%	0.0000%	0.0000%	10.13
ITC84	Accumulated Investment Tax Credit 1984	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
ITC85	Accumulated Investment Tax Credit 1985	5.2200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
ITC86	Accumulated Investment Tax Credit 1986	4.7890%	64.6080%	13.1200%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
ITC88	Accumulated Investment Tax Credit 1988	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
ITC89	Accumulated Investment Tax Credit 1989	4.8806%	56.3556%	15.2666%	46.9355%	0.0000%	20.6776%	20.6776%	29.6776%	0.0000%	0.0000%	2.8172%	Fixed
ITC90	Accumulated Investment Tax Credit 1990	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8054%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
OTHER	Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
NUJTL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
SNPT	System Net Transmission Plant	0.9132%	14.9965%	4.7751%	52.9422%	7.1617%	3.2119%	15.4660%	18.7379%	0.0000%	0.0000%	0.0000%	10.12
TROJIP	Trojan Plant Allocator	4.4322%	72.5351%	23.0227%	62.9420%	0.0000%	0.0000%	0.0000%	0.0000%	0.4734%	0.0000%	0.0000%	10.13
TROJDP	Trojan Decommissioning Allocator	4.4352%	72.5413%	23.0235%	62.9420%	0.0000%	0.0000%	0.0000%	0.0000%	0.4734%	0.0000%	0.0000%	10.13
DITEXP	DTI Expense	1.9742%	27.3995%	3.2100%	41.7695%	0.0000%	2.6300%	12.1179%	14.7695%	0.0000%	0.0000%	0.0000%	10.14
DLTBAL	DTI Balance	2.1844%	28.9484%	0.0358%	43.3103%	5.6195%	2.4407%	1.0367%	14.7695%	0.2584%	0.0000%	0.0000%	10.14
DLTDEF	DTI Deferral	2.1844%	28.9484%	0.0358%	43.3103%	5.6195%	2.4407%	1.0367%	14.7695%	0.2584%	0.0000%	0.0000%	10.14
SCMIDEXP	SCMIDAT Depreciation Expense	2.1557%	24.7362%	7.3941%	44.1439%	5.9807%	2.6245%	12.5303%	15.1632%	0.2897%	0.0000%	0.0000%	10.15

PacifiCorp  
 Washington Results of Operations - December 2013  
 CP ALLOCATION FACTOR

75.00% Demand Percentage  
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-13	132.8	2,143.9	693.4	-	1,070.4	3,540.3	456.4	242.4	31.2	8,310.8
Feb-13	148.1	2,157.8	733.2	-	1,066.8	3,240.6	452.4	235.9	26.2	8,061.0
Mar-13	134.0	2,318.4	675.8	-	1,037.6	3,025.6	388.3	233.6	25.0	7,838.2
Apr-13	132.7	2,049.3	592.8	-	943.2	2,954.4	405.0	224.5	27.6	7,329.5
May-13	120.7	1,753.3	524.7	-	1,020.3	3,660.8	534.5	196.9	36.2	7,847.5
Jun-13	131.2	1,947.6	659.5	-	1,126.6	4,078.7	555.9	218.1	45.0	8,762.7
Jul-13	145.6	2,239.2	726.6	-	1,117.4	4,382.6	601.8	222.7	48.0	9,484.1
Aug-13	143.4	2,328.0	701.5	-	1,062.9	4,040.3	454.8	205.1	44.5	8,980.5
Sep-13	108.3	1,831.2	656.5	-	1,025.0	4,015.2	487.2	199.5	43.7	8,366.6
Oct-13	95.8	1,682.2	557.4	-	999.8	3,880.8	507.4	227.2	24.5	7,975.1
Nov-13	124.8	2,375.4	744.9	-	1,062.2	3,216.8	438.6	206.5	26.2	8,195.4
Dec-13	117.2	2,247.6	731.0	-	1,123.4	3,605.6	495.1	242.7	32.2	8,594.8
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,534.6	25,074.0	7,997.4	-	12,655.8	43,641.9	5,777.4	2,655.0	410.2	99,746.3
System Capacity Factor	1.5385%	25.1378%	8.0177%	0.0000%	12.6880%	43.7529%	5.7921%	2.6618%	0.4112%	100.0000%

PacifiCorp  
 Washington Results of Operations - December 2013  
 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-13	82,342	1,364,656	457,598	-	736,243	2,187,933	298,340	159,622	18,757	5,305,490
Feb-13	68,444	1,180,945	375,302	-	672,415	1,904,304	265,055	148,957	15,342	4,630,764
Mar-13	71,468	1,212,096	366,137	-	707,707	2,018,128	264,453	167,355	15,964	4,823,308
Apr-13	69,940	1,102,581	329,870	-	659,663	1,885,462	274,518	152,162	15,944	4,490,140
May-13	79,476	1,113,553	329,151	-	688,027	1,986,171	366,915	154,151	17,133	4,734,576
Jun-13	81,874	1,091,386	333,063	-	698,778	2,087,631	449,125	148,010	20,276	4,910,142
Jul-13	86,135	1,194,012	362,966	-	716,303	2,364,069	432,543	149,070	23,801	5,328,899
Aug-13	78,535	1,191,299	375,293	-	724,598	2,314,699	329,773	139,298	22,820	5,176,315
Sep-13	68,989	1,092,816	344,562	-	642,658	2,016,788	278,689	144,179	18,324	4,607,005
Oct-13	66,535	1,175,455	366,984	-	719,312	2,072,046	281,921	150,532	16,181	4,848,966
Nov-13	65,076	1,222,832	387,817	-	711,642	2,065,372	247,202	149,090	15,750	4,864,781
Dec-13	71,832	1,364,237	444,410	-	746,401	2,250,866	301,281	174,615	18,102	5,371,745
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	890,647	14,305,867	4,473,152	-	8,423,745	25,153,470	3,789,816	1,837,042	218,393	59,092,131
System Energy Factor	1.5072%	24.2094%	7.5698%	0.0000%	14.2553%	42.5665%	6.4134%	3.1088%	0.3696%	100.0000%
System Generation (75% SC, 25% SE)	1.5307%	24.9057%	7.9057%	0.0000%	13.0798%	43.4563%	5.9474%	2.7735%	0.4008%	100.0000%
Control Area Factors										
Control Area Energy - West CAEW	4.5280%	72.7306%	22.7414%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East CAEE	0.0000%	0.0000%	0.0000%	0.0000%	21.3679%	63.8049%	9.6133%	4.6599%	0.5540%	100.0000%

PacifiCorp  
 Washington Results of Operations - December 2013  
 COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage  
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,623	26,851	8,601	37,075	12,770	45,821	5,977	2,670	413	67,652
Total Coin. Peak	1,623	26,851	8,601	37,075	12,770	45,821	5,977	2,670	413	67,652
West. Control CP Factor	4.3774%	72.4232%	23.1994%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Control CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	18.8766%	67.7305%	8.8348%	3.9469%	0.6111%	100.0000%
Control Area Generation Factors										
Control Area Generation - West	4.4150%	72.5001%	23.0849%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CAGW										
Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	19.4994%	66.7491%	9.0294%	4.1252%	0.5969%	100.0000%
CAGE										

PacifiCorp  
 Washington Results of Operations - December 2013  
 JAM INPUT TEMPLATE  
 COINCIDENT PEAKS

			METERED LOADS (CP)										
Month	Day	Time	Non-FERC						FERC		NET UT	Total	
			CA	OR	WA	E. WY	Total UT	ID	W. WY	UT			
Jan-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825	
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052	
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780	
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338	
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106	
Jun-13	28	16	135	2,148	690	1,138	4,872	631	219	45	4,827	9,833	
Jul-13	2	16	152	2,445	830	1,133	4,968	659	223	48	4,920	10,410	
Aug-13	6	16	143	2,279	736	1,078	4,482	578	206	44	4,438	9,502	
Sep-13	4	16	109	1,847	718	1,041	4,359	515	200	44	4,316	8,789	
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095	
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213	
Dec-13	9	18	159	2,752	812	1,151	3,848	484	247	32	3,815	9,451	
			1,596	26,324	8,280	12,787	45,725	6,013	2,669	410	45,315	103,393	

(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-13	14	18	-	-	-	-	-	-	-	-	-	-
Feb-13	11	8	-	-	-	-	-	-	-	-	-	-
Mar-13	4	8	-	-	-	-	-	-	-	-	-	-
Apr-13	9	8	-	-	-	-	-	-	-	-	-	-
May-13	14	16	-	-	-	-	-	-	-	-	-	-
Jun-13	28	16	-	-	-	-	(226)	-	-	-	(226)	(226)
Jul-13	2	16	-	-	-	-	(145)	-	-	-	(145)	(145)
Aug-13	6	16	-	-	-	-	(251)	(72)	-	-	(251)	(323)
Sep-13	4	16	-	-	-	-	(155)	-	-	-	(155)	(155)
Oct-13	1	20	-	-	-	-	-	-	-	-	-	-
Nov-13	22	8	-	-	-	-	-	-	-	-	-	-
Dec-13	9	18	-	-	-	-	(115)	-	-	-	(115)	(115)
			-	-	-	-	(892)	(72)	-	-	(892)	(964)

= equals

			COINCIDENT 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-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106
Jun-13	28	16	135	2,148	690	1,138	4,646	631	219	45	4,601	9,607
Jul-13	2	16	152	2,445	830	1,133	4,823	659	223	48	4,775	10,265
Aug-13	6	16	143	2,279	736	1,078	4,231	507	206	44	4,187	9,179
Sep-13	4	16	109	1,847	718	1,041	4,205	515	200	44	4,161	8,634
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213
Dec-13	9	18	159	2,752	812	1,151	3,732	484	247	32	3,700	9,336
			1,596	26,324	8,280	12,787	44,833	5,941	2,669	410	44,423	102,429

+ 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-13	14	18	-	-	-	-	-	-	-	-	-	-
Feb-13	11	8	-	-	-	-	-	-	-	-	-	-
Mar-13	4	8	-	-	-	-	-	-	-	-	-	-
Apr-13	9	8	-	-	-	-	-	-	-	-	-	-
May-13	14	16	-	-	-	-	-	-	-	-	-	-
Jun-13	28	16	-	-	-	-	-	-	-	-	-	-
Jul-13	2	16	-	-	-	-	-	-	-	-	-	-
Aug-13	6	16	-	-	-	-	-	-	-	-	-	-
Sep-13	4	16	-	-	-	-	-	-	-	-	-	-
Oct-13	1	20	-	-	-	-	-	-	-	-	-	-
Nov-13	22	8	-	-	-	-	-	-	-	-	-	-
Dec-13	9	18	-	-	-	-	-	27	-	-	-	27
			-	-	-	-	-	27	-	-	-	27



PacifiCorp  
 Washington Results of Operations - December 2013  
 JAM INPUT TEMPLATE  
 COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106
Jun-13	28	16	135	2,148	690	1,138	4,646	631	219	45	4,601	9,607
Jul-13	2	16	152	2,445	830	1,133	4,823	659	223	48	4,775	10,265
Aug-13	6	16	143	2,279	736	1,078	4,231	507	206	44	4,187	9,179
Sep-13	4	16	109	1,847	718	1,041	4,205	515	200	44	4,161	8,634
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213
Dec-13	9	18	159	2,752	812	1,151	3,732	511	247	32	3,700	9,363
			1,596	26,324	8,280	12,787	44,833	5,968	2,669	410	44,422.86	102,457

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-13	14	18	(12)	(262)	(23)	(20)	(162)	(32)	(3)	-	(162)	(514)
Feb-13	11	8	2	(60)	36	10	10	9	2	-	10	9
Mar-13	4	8	3	25	19	(3)	13	1	(0)	-	13	59
Apr-13	9	8	5	17	16	(32)	(5)	(5)	(5)	-	(5)	(9)
May-13	14	16	(1)	23	2	(4)	(229)	(49)	(0)	-	(229)	(258)
Jun-13	28	16	(3)	(201)	(30)	(12)	(522)	(75)	(0)	-	(522)	(844)
Jul-13	2	16	(6)	(206)	(103)	(16)	(392)	(58)	(1)	-	(392)	(781)
Aug-13	6	16	1	49	(34)	(15)	(146)	(52)	(1)	-	(146)	(198)
Sep-13	4	16	(0)	(16)	(61)	(16)	(146)	(28)	(1)	-	(146)	(267)
Oct-13	1	20	(0)	(15)	6	10	775	104	0	-	775	881
Nov-13	22	8	(8)	(98)	(30)	(8)	118	10	(1)	-	118	(17)
Dec-13	9	18	(41)	(504)	(81)	(27)	(95)	(16)	(4)	-	(95)	(768)
			(61)	(1,250)	(282)	(131)	(781)	(191)	(14)	-	(781)	(2,710)

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-13	14	18	133	2,144	693	1,070	3,572	456	242	31	3,540	8,311
Feb-13	11	8	148	2,158	733	1,067	3,267	452	236	26	3,241	8,061
Mar-13	4	8	134	2,318	676	1,038	3,051	388	234	25	3,026	7,838
Apr-13	9	8	133	2,049	593	943	2,982	405	225	28	2,954	7,330
May-13	14	16	121	1,753	525	1,020	3,697	535	197	36	3,661	7,847
Jun-13	28	16	131	1,948	659	1,127	4,124	556	218	45	4,079	8,763
Jul-13	2	16	146	2,239	727	1,117	4,431	602	223	48	4,383	9,484
Aug-13	6	16	143	2,328	702	1,063	4,085	455	205	44	4,040	8,980
Sep-13	4	16	108	1,831	656	1,025	4,059	487	200	44	4,015	8,367
Oct-13	1	20	96	1,682	557	1,000	3,905	507	227	24	3,881	7,975
Nov-13	22	8	125	2,375	745	1,062	3,243	439	206	26	3,217	8,195
Dec-13	9	18	117	2,248	731	1,123	3,638	495	243	32	3,606	8,595
			1,535	25,074	7,997	12,656	44,052	5,777	2,655	410	43,642	99,746

SC Factor	1.5385%	25.1378%	8.0177%	12.6880%		5.7921%	2.6618%	0.4112%	43.7529%	100.0000%
SG Factor	1.5307%	24.9057%	7.9057%	13.0798%		5.9474%	2.7735%	0.4008%	43.4563%	100.0000%

PacifiCorp  
Washington Results of Operations - December 2013  
JAM INPUT TEMPLATE  
ENERGY

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2013	1	88,949	1,463,096	465,313	739,018	2,320,367	313,221	160,046	18,757	2,301,610	5,550,011
2013	2	71,598	1,196,694	362,259	677,461	1,974,337	265,787	149,722	15,342	1,958,995	4,697,858
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050
2013	4	68,392	1,085,757	321,570	668,496	1,879,080	271,529	153,544	15,944	1,863,136	4,448,368
2013	5	78,909	1,102,696	334,792	684,196	2,006,142	360,692	153,610	17,133	1,989,009	4,721,036
2013	6	82,444	1,103,566	340,454	702,469	2,283,566	465,724	148,063	20,276	2,263,290	5,126,286
2013	7	89,644	1,269,772	416,455	725,492	2,640,032	483,826	149,455	23,801	2,616,231	5,774,676
2013	8	79,211	1,218,304	400,200	734,350	2,568,627	377,393	139,660	22,820	2,545,807	5,517,746
2013	9	68,863	1,100,862	359,288	642,627	2,101,704	290,290	143,884	18,324	2,083,380	4,707,518
2013	10	63,809	1,153,451	357,448	724,116	2,015,035	271,608	151,372	16,181	1,998,854	4,736,839
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	244,955	149,058	15,750	2,029,355	4,835,892
2013	12	85,281	1,514,191	471,154	755,476	2,336,279	309,252	175,950	18,102	2,318,177	5,647,582
		913,052	14,636,039	4,572,411	8,473,713	26,188,661	3,917,130	1,841,854	218,393	25,970,269	60,542,860

(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
2013	1	-	-	-	-	(11,986)	-	-	-	(11,986)	(11,986)
2013	2	-	-	-	-	-	-	-	-	-	-
2013	3	-	-	-	-	-	-	-	-	-	-
2013	4	-	-	-	-	-	-	-	-	-	-
2013	5	-	-	-	-	-	-	-	-	-	-
2013	6	-	-	-	-	(3,650)	-	-	-	(3,650)	(3,650)
2013	7	-	-	-	-	(9,537)	-	-	-	(9,537)	(9,537)
2013	8	-	-	-	-	(11,631)	-	-	-	(11,631)	(11,631)
2013	9	-	-	-	-	(4,733)	-	-	-	(4,733)	(4,733)
2013	10	-	-	-	-	-	-	-	-	-	-
2013	11	-	-	-	-	-	-	-	-	-	-
2013	12	-	-	-	-	(8,915)	-	-	-	(8,915)	(8,915)
		-	-	-	-	(50,452)	-	-	-	(50,452)	(50,452)

= 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
2013	1	88,949	1,463,096	465,313	739,018	2,308,381	313,221	160,046	18,757	2,289,624	5,538,025
2013	2	71,598	1,196,694	362,259	677,461	1,974,337	265,787	149,722	15,342	1,958,995	4,697,858
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050
2013	4	68,392	1,085,757	321,570	668,496	1,879,080	271,529	153,544	15,944	1,863,136	4,448,368
2013	5	78,909	1,102,696	334,792	684,196	2,006,142	360,692	153,610	17,133	1,989,009	4,721,036
2013	6	82,444	1,103,566	340,454	702,469	2,279,915	465,724	148,063	20,276	2,259,640	5,122,635
2013	7	89,644	1,269,772	416,455	725,492	2,630,495	483,826	149,455	23,801	2,606,694	5,765,139
2013	8	79,211	1,218,304	400,200	734,350	2,556,996	377,393	139,660	22,820	2,534,176	5,506,115
2013	9	68,863	1,100,862	359,288	642,627	2,096,972	290,290	143,884	18,324	2,078,648	4,702,785
2013	10	63,809	1,153,451	357,448	724,116	2,015,035	271,608	151,372	16,181	1,998,854	4,736,839
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	244,955	149,058	15,750	2,029,355	4,835,892
2013	12	85,281	1,514,191	471,154	755,476	2,327,364	309,252	175,950	18,102	2,309,262	5,638,666
		913,052	14,636,039	4,572,411	8,473,713	26,138,210	3,917,130	1,841,854	218,393	25,919,817	60,492,409

+ 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
2013	1	-	-	-	-	272	77	-	-	272	350
2013	2	-	-	-	-	308	152	-	-	308	459
2013	3	-	-	-	-	-	-	-	-	-	-
2013	4	-	-	-	-	26	252	-	-	26	277
2013	5	-	-	-	-	415	173	-	-	415	588
2013	6	-	-	-	-	614	316	-	-	614	931
2013	7	-	-	-	-	546	326	-	-	546	871
2013	8	-	-	-	-	829	453	-	-	829	1,282
2013	9	-	-	-	-	-	21	-	-	-	21
2013	10	-	-	-	-	22	-	-	-	22	22
2013	11	-	-	-	-	-	73	-	-	-	73
2013	12	-	-	-	-	-	244	-	-	-	244
		-	-	-	-	3,032	2,086	-	-	3,032	5,118

PacifiCorp  
 Washington Results of Operations - December 2013  
 JAM INPUT TEMPLATE  
 ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2013	1	88,949	1,463,096	465,313	739,018	2,308,653	313,299	160,046	18,757	2,289,897	5,538,375
2013	2	71,598	1,196,694	362,259	677,461	1,974,644	265,939	149,722	15,342	1,959,303	4,698,317
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050
2013	4	68,392	1,085,757	321,570	668,496	1,879,106	271,780	153,544	15,944	1,863,162	4,448,645
2013	5	78,909	1,102,696	334,792	684,196	2,006,556	360,865	153,610	17,133	1,989,424	4,721,624
2013	6	82,444	1,103,566	340,454	702,469	2,280,530	466,041	148,063	20,276	2,260,254	5,123,566
2013	7	89,644	1,269,772	416,455	725,492	2,631,041	484,151	149,455	23,801	2,607,240	5,766,010
2013	8	79,211	1,218,304	400,200	734,350	2,557,826	377,845	139,660	22,820	2,535,005	5,507,397
2013	9	68,863	1,100,862	359,288	642,627	2,096,972	290,311	143,884	18,324	2,078,648	4,702,806
2013	10	63,809	1,153,451	357,448	724,116	2,015,057	271,608	151,372	16,181	1,998,876	4,736,861
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	245,028	149,058	15,750	2,029,355	4,835,965
2013	12	85,281	1,514,191	471,154	755,476	2,327,364	309,496	175,950	18,102	2,309,262	5,638,911
		913,052	14,636,039	4,572,411	8,473,713	26,141,241	3,919,216	1,841,854	218,393	25,922,849	60,497,526

+ plus

Temperature Adjustment for Energy

		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2013	1	(6,608)	(98,440)	(7,715)	(2,776)	(101,964)	(14,959)	(424)		(101,964)	(232,885)
2013	2	(3,155)	(15,749)	13,043	(5,046)	(54,998)	(883)	(765)		(54,998)	(67,554)
2013	3	1,685	15,319	10,967	(882)	15,704	1,599	(134)		15,704	44,258
2013	4	1,548	16,824	8,300	(8,833)	22,300	2,738	(1,382)		22,300	41,495
2013	5	567	10,857	(5,641)	3,830	(3,253)	6,050	541		(3,253)	12,952
2013	6	(570)	(12,180)	(7,391)	(3,690)	(172,624)	(16,915)	(54)		(172,624)	(213,424)
2013	7	(3,509)	(75,760)	(53,489)	(9,189)	(243,171)	(51,608)	(385)		(243,171)	(437,111)
2013	8	(675)	(27,005)	(24,908)	(9,752)	(220,307)	(48,073)	(362)		(220,307)	(331,082)
2013	9	126	(8,046)	(14,726)	31	(61,859)	(11,622)	296		(61,859)	(95,801)
2013	10	2,726	22,004	9,536	(4,804)	73,170	10,313	(839)		73,170	112,105
2013	11	(1,093)	(8,041)	(492)	219	36,017	2,174	32		36,017	28,816
2013	12	(13,449)	(149,954)	(26,744)	(9,074)	(58,395)	(8,215)	(1,335)		(58,395)	(267,166)
		(22,405)	(330,172)	(99,259)	(49,967)	(769,379)	(129,401)	(4,812)	-	(769,379)	(1,405,395)

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2013	1	82,342	1,364,656	457,598	736,243	2,206,690	298,340	159,622	18,757	2,187,933	5,305,490
2013	2	68,444	1,180,945	375,302	672,415	1,919,646	265,055	148,957	15,342	1,904,304	4,630,764
2013	3	71,468	1,212,096	366,137	707,707	2,034,092	264,453	167,355	15,964	2,018,128	4,823,308
2013	4	69,940	1,102,581	329,870	659,663	1,901,406	274,518	152,162	15,944	1,885,462	4,490,140
2013	5	79,476	1,113,553	329,151	688,027	2,003,303	366,915	154,151	17,133	1,986,171	4,734,576
2013	6	81,874	1,091,386	333,063	698,778	2,107,906	449,125	148,010	20,276	2,087,631	4,910,142
2013	7	86,135	1,194,012	362,966	716,303	2,387,870	432,543	149,070	23,801	2,364,069	5,328,899
2013	8	78,535	1,191,299	375,293	724,598	2,337,519	329,773	139,298	22,820	2,314,699	5,176,315
2013	9	68,989	1,092,816	344,562	642,658	2,035,112	278,689	144,179	18,324	2,016,788	4,607,005
2013	10	66,535	1,175,455	366,984	719,312	2,088,227	281,921	150,532	16,181	2,072,046	4,848,966
2013	11	65,076	1,222,832	387,817	711,642	2,081,122	247,202	149,090	15,750	2,065,372	4,864,781
2013	12	71,832	1,364,237	444,410	746,401	2,268,968	301,281	174,615	18,102	2,250,866	5,371,745
		890,647	14,305,867	4,473,152	8,423,745	25,371,862	3,789,816	1,837,042	218,393	25,153,470	59,092,131

SE Factor	1.5072%	24.2094%	7.5698%	14.2553%		6.4134%	3.1088%	0.3696%	42.5665%	100.0000%
CAEW Factor	4.5280%	72.7306%	22.7414%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	21.3679%		9.6133%	4.6599%	0.5540%	63.8049%	100.0000%



PacifiCorp  
 Washington Results of Operations - December 2013  
 JAM INPUT TEMPLATE  
 WEST CONTROL AREA COINCIDENT PEAKS

			= equals									
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment									
			Non-FERC					FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-13	15	8	172	2,630	792	1,090	3,733	489	245	31	3,702	9,152
Feb-13	20	8	148	2,259	694	1,131	3,462	418	240	26	3,436	8,351
Mar-13	4	8	131	2,294	657	1,057	3,231	430	238	26	3,205	8,037
Apr-13	17	8	132	2,076	624	957	3,031	426	219	27	3,004	7,464
May-13	1	8	128	1,958	582	1,024	3,926	584	197	36	3,890	8,400
Jun-13	6	18	134	2,109	689	1,096	4,862	762	217	46	4,816	9,869
Jul-13	2	17	146	2,454	829	1,129	5,123	674	220	49	5,074	10,575
Aug-13	6	18	143	2,318	753	1,067	4,644	564	204	41	4,602	9,692
Sep-13	12	17	128	2,176	764	1,085	4,561	492	210	46	4,516	9,416
Oct-13	29	8	114	2,176	642	990	3,130	404	227	24	3,106	7,684
Nov-13	22	8	133	2,474	775	1,069	3,460	442	216	28	3,432	8,568
Dec-13	9	8	182	2,980	886	1,151	3,848	484	247	32	3,815	9,776
			1,690	27,903	8,685	12,847	47,011	6,168	2,679	413	46,597.89	106,983

			+ plus									
			Adjustment for Coincident System Peaks Temperature Adjustment									
			Non-FERC					FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-13	15	8	(20)	(269)	(4)	(20)	(162)	(32)	(3)	-	(162)	(511)
Feb-13	20	8	(8)	(6)	105	1	8	1	0	-	8	102
Mar-13	4	8	3	25	19	(3)	14	2	(0)	-	14	60
Apr-13	17	8	4	12	25	1	162	27	0	-	162	231
May-13	1	8	4	59	38	(4)	(229)	(49)	(0)	-	(229)	(182)
Jun-13	6	18	(2)	(65)	(20)	4	(491)	(73)	0	-	(491)	(647)
Jul-13	2	17	(6)	(207)	(103)	(16)	(377)	(68)	(1)	-	(377)	(777)
Aug-13	6	18	1	49	(35)	(15)	(190)	(51)	(1)	-	(190)	(242)
Sep-13	12	17	(5)	(89)	(74)	(9)	(241)	(43)	(0)	-	(241)	(462)
Oct-13	29	8	17	83	83	10	775	104	0	-	775	1,072
Nov-13	22	8	(8)	(98)	(30)	1	50	8	0	-	50	(76)
Dec-13	9	8	(48)	(548)	(89)	(27)	(95)	(16)	(4)	-	(95)	(824)
			(67)	(1,053)	(84)	(76)	(777)	(191)	(9)	-	(777)	(2,256)

			= equals									
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
			Non-FERC					FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-13	15	8	152	2,361	787	1,070	3,572	456	242	31	3,540	8,641
Feb-13	20	8	140	2,254	799	1,132	3,470	419	240	26	3,443	8,453
Mar-13	4	8	134	2,318	676	1,054	3,245	432	237	26	3,219	8,097
Apr-13	17	8	136	2,088	648	958	3,193	453	219	27	3,166	7,695
May-13	1	8	132	2,016	620	1,020	3,697	535	197	36	3,661	8,218
Jun-13	6	18	132	2,044	669	1,100	4,371	689	217	46	4,325	9,221
Jul-13	2	17	141	2,247	726	1,114	4,746	606	219	49	4,697	9,798
Aug-13	6	18	144	2,367	717	1,052	4,453	513	203	41	4,412	9,450
Sep-13	12	17	123	2,087	690	1,076	4,320	449	209	46	4,275	8,954
Oct-13	29	8	131	2,259	725	1,000	3,905	507	227	24	3,881	8,755
Nov-13	22	8	125	2,375	745	1,070	3,510	450	216	28	3,482	8,491
Dec-13	9	8	135	2,434	797	1,123	3,753	468	243	32	3,721	8,953
			1,623	26,851	8,601	12,770	46,235	5,977	2,670	413	45,821	104,727

CACW	4.3774%	72.4232%	23.1994%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	18.8766%		8.8348%	3.9469%	0.6111%	67.7305%		100.0000%
CAGW	4.4150%	72.5001%	23.0849%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
CAGE	0.0000%	0.0000%	0.0000%	19.4994%		9.0294%	4.1252%	0.5969%	66.7491%		100.0000%

	TOTAL	California	Oregon	Washington	Montana	Wyv-PP&L	Utah	Idaho-UP&L	Wyv-UP&L	FERC	OTHER	NON-UTILITY
TOTAL GROSS PLANT (LESS SO FACTOR)	23,425,347,112	469,304,907	5,578,812,467	1,605,558,188	0	2,933,270,631	10,729,535,379	1,421,825,351	615,973,693	71,066,497		
SO	100.0000%	2.0034%	23.8153%	6.8539%	0.0000%	12.5218%	45.8031%	6.0696%	2.6295%	0.3034%		
SYSTEM OVERHEAD FACTOR (SO)												
<b>GROSS PLANT:</b>												
PRODUCTION PLANT	10,922,449,975	145,540,554	2,390,021,449	760,986,937	0	1,487,012,006	5,090,218,011	688,573,250	314,582,360	45,515,377		
TRANSMISSION PLANT	5,007,893,963	55,797,611	916,255,384	291,745,720	0	730,087,302	2,499,138,342	338,069,927	154,452,603	22,346,974		
DISTRIBUTION PLANT	5,925,550,316	233,416,222	1,813,434,965	419,501,297	0	523,287,174	2,534,065,516	295,658,430	106,186,692	0		
GENERAL PLANT	1,377,286,299	25,002,951	292,425,441	81,632,478	0	188,444,462	635,008,615	98,418,105	42,866,562	3,467,666		
INTANGIBLE PLANT	811,146,409	21,948,249	314,086,980	94,116,229	0	71,946,975	254,616,814	38,675,248	14,141,629	1,614,286		
TOTAL GROSS PLANT	24,044,326,862	481,705,587	5,726,224,239	1,647,982,661	0	3,010,777,919	11,013,047,298	1,459,394,959	632,249,876	72,944,322		
GF&S	100.0000%	2.0034%	23.8153%	6.8539%	0.0000%	12.5218%	45.8031%	6.0696%	2.6295%	0.3034%		
<b>GROSS PLANT-SYSTEM FACTOR</b>												
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT	(3,414,316,893)	(51,333,739)	(842,961,252)	(268,408,852)	0	(439,051,989)	(1,502,932,276)	(203,307,113)	(92,882,896)	(13,438,771)		
TRANSMISSION PLANT	(1,326,120,095)	(22,173,847)	(364,117,943)	(115,939,137)	0	(160,657,526)	(546,933,915)	(74,392,490)	(33,987,717)	(4,917,510)		
DISTRIBUTION PLANT	(2,330,903,923)	(109,309,972)	(850,544,329)	(193,745,614)	0	(202,364,180)	(805,238,034)	(126,798,929)	(42,902,964)	0		
GENERAL PLANT	(541,811,847)	(8,348,617)	(100,710,511)	(33,949,285)	0	(83,824,214)	(256,522,228)	(39,228,270)	(17,688,957)	(1,539,865)		
INTANGIBLE PLANT	(481,069,235)	(11,476,900)	(153,130,599)	(43,728,104)	0	(47,995,401)	(189,968,397)	(24,379,246)	(9,378,930)	(1,011,659)		
	(8,094,221,992)	(202,642,975)	(2,311,464,634)	(655,770,992)	0	(933,893,310)	(3,304,584,852)	(468,105,949)	(196,841,466)	(20,907,803)		
NET PLANT	15,950,104,869	279,062,612	3,414,759,605	982,211,669	0	2,076,884,609	7,708,452,446	991,289,010	435,408,410	52,036,520		
SNP	100.0000%	1.7486%	21.4090%	6.2207%	0.0000%	13.0211%	48.3285%	6.2148%	2.7298%	0.3262%		
<b>SYSTEM NET PLANT FACTOR (SNP)</b>												
<b>DISTRIBUTION:</b>												
DISTRIBUTION PLANT - PACIFIC	2,989,639,678	233,416,222	1,813,434,965	419,501,297	0	523,287,174	0	0	0	0		
LESS ACCUMULATED DEPRECIATION	(1,355,964,096)	(109,309,972)	(850,544,329)	(183,745,614)	0	(202,364,180)	0	0	0	0		
	1,633,675,582	124,106,249	962,890,636	235,755,683	0	320,922,994	0	0	0	0		
DNDP	100.0000%	7.5967%	58.9401%	13.8189%	0.0000%	19.6442%	0.0000%	0.0000%	0.0000%	0.0000%		
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC</b>												
DISTRIBUTION PLANT - UTAH	2,935,910,638	0	0	0	0	0	2,534,065,516	295,658,430	106,186,692	0		
LESS ACCUMULATED DEPRECIATION	(974,939,827)	0	0	0	0	0	(805,238,034)	(126,798,929)	(42,902,964)	0		
	1,960,970,811	0	0	0	0	0	1,728,827,482	168,859,601	63,283,729	0		
DNDU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.1618%	8.6110%	3.2272%	0.0000%		
<b>DIVISION NET PLANT DISTRIBUTION UTAH</b>												
TOTAL NET DISTRIBUTION PLANT	3,594,646,393	124,106,249	962,890,656	225,755,683	0	320,922,994	1,728,827,482	168,859,601	63,283,729	0		
DNDP & SNPD	100.0000%	3.4525%	26.7865%	6.2803%	0.0000%	8.9279%	48.0945%	4.8975%	1.7605%	0.0000%		
<b>SYSTEM NET PLANT DISTRIBUTION</b>												

Jim Bridger Plant Allocation:  
West Control Area  
East Control Area

99.43%
0.57%

TOTAL California Oregon Washington Montana Wyo-PP&L Utah Idaho-UP&L Wyo-UP&L FERC OTHER NON-UTILITY

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
JBG	4.3900%	72.0877%	22.9539%	0.0000%	0.1107%	0.3789%	0.0512%	0.0234%	0.0034%		
JBE	4.5023%	72.3179%	22.8123%	0.0000%	0.1213%	0.3621%	0.0546%	0.0284%	0.0031%		
<b>TRANSMISSION:</b>											
TRANSMISSION PLANT											
JBG	55,819,918	40,239,837	12,812,841	0	61,766	211,433	28,601	13,067	1,891		
DGU	0	0	0	0	0	0	0	0	0		
CAGW	1,207,101,741	875,149,766	278,658,056	0	0	0	0	0	0		
CAGE	3,741,495,966	0	0	0	729,570,850	2,497,416,266	337,034,578	154,343,123	22,331,149		
SG	3,476,239	865,781	274,522	0	454,687	1,510,644	206,747	96,414	13,933		
	5,007,893,863	916,255,394	291,745,720	0	730,097,302	2,499,138,342	338,069,927	154,452,603	22,346,974		

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0		
JBG	(44,991,963)	(1,975,137)	(10,327,405)	0	(49,765)	(170,419)	(23,053)	(10,532)	(1,524)		
CAGW	(467,031,165)	(331,347,975)	(105,505,122)	0	0	0	0	0	0		
CAGE	(822,748,433)	0	0	0	(180,431,357)	(549,177,478)	(74,289,234)	(33,539,783)	(4,910,581)		
SG	(1,348,524)	(335,859)	(106,611)	0	(176,385)	(586,018)	(80,203)	(37,401)	(5,405)		
	(1,326,120,085)	(664,117,943)	(115,939,137)	0	(160,657,526)	(549,933,915)	(74,392,460)	(33,987,717)	(4,917,510)		

TOTAL NET TRANSMISSION PLANT

SNPT	3,661,773,778	552,137,442	175,806,582	0	569,429,776	1,949,204,427	263,677,437	120,464,886	17,429,464		
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SYSTEM NET PLANT TRANSMISSION

WRG	100.0000%	0.9132%	14.9965%	0.0000%	15.4662%	52.9420%	7.1617%	3.2719%	0.4734%		
WRE	100.0000%	0.9132%	14.9965%	0.0000%	15.4660%	52.9422%	7.1617%	3.2719%	0.4734%		
	100.0000%	0.9366%	15.0442%	0.0000%	16.9480%	50.6070%	7.6248%	3.6860%	0.4394%		

Total Electric Billings

CN	1,919,575	46,934	593,443	0	127,362	838,550	74,328	16,144	0		
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Customer System factor - CN

	2.4480%	30.3944%	6.9174%	0.0000%	6.6349%	48.8952%	3.8721%	0.8410%	0.0000%		
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CIAC

Contributions in Aid of Construction

	Customer Adv. Received	Factor %
Oregon	26.8	26.7868%
Washington - Other	6.3	6.2603%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	4.7	4.6975%
Montana	-	0.0000%
Wyoming PPL	8.9	8.9278%
Wyoming UPL	1.8	1.7605%
California	3.5	3.4525%
Utah	48.1	48.0945%
Total	100	100.0000%

PacifiCorp  
Washington Results of Operations - December 2013

	TOTAL	California	Oregon	Washington	Montana	Wyo-PF&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	12,924,355	610,033	5,294,295	1,542,029	0	770,840	3,587,940	1,118,474	145	0	0	0
<b>BADDEBT</b>	100.0000%	4.7200%	40.9637%	11.9358%	0.0000%	5.9642%	27.7611%	8.6540%	0.0011%	0.0000%	0.0000%	0.0000%
<b>Account 182.22</b>												
Pre-merger (101)	17,094,202	754,714	12,393,311	3,946,177	0	0	0	0	0	0	0	0
(108) CAGW	(8,434,030)	(372,365)	(6,114,679)	(1,946,986)	0	0	0	0	0	0	0	0
Post-merger (101)	3,485,613	153,891	2,527,072	804,650	0	0	0	0	0	0	0	0
(108) CAGW	(240,609)	(10,623)	(174,442)	(55,544)	0	0	0	0	0	0	0	0
(107) CAGW	1,778,549	78,523	1,289,450	410,576	0	0	0	0	0	0	0	0
(120) CAEW	1,975,759	89,463	1,436,981	449,315	0	0	0	0	0	0	0	0
(228) CAGW	7,220,849	318,803	5,235,122	1,666,925	0	0	0	0	0	0	0	0
(228) CAGW	1,472,376	65,006	1,067,474	339,896	0	0	0	0	0	0	0	0
(228) SNNP	3,531,000	155,895	2,559,978	815,127	0	0	0	0	0	0	0	0
(228) CAEW	1,743,025	78,925	1,267,713	396,388	0	0	0	0	0	0	0	0
Total Acct 182.22	29,626,734	1,312,231	21,487,979	6,826,523	0	0	0	0	0	0	0	0
Revised Study (228)	112,680	4,975	81,693	26,012	0	0	0	0	0	0	0	0
941,950	841,950	42,652	685,086	214,212	0	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	47,627	766,779	240,224	0	0	0	0	0	0	0	0
Adjusted Acct 182.22	30,681,364	1,359,858	22,254,758	7,066,748	0	0	0	0	0	0	0	0
<b>TROJP</b>	100.0000%	4.4322%	72.5351%	23.0327%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
<b>Account 228.42</b>												
Plant - Premerger	7,220,849	318,803	5,235,122	1,666,925	0	0	0	0	0	0	0	0
- Postmerger	1,472,376	65,006	1,067,474	339,896	0	0	0	0	0	0	0	0
Storage Facility	1,743,025	78,925	1,267,713	396,388	0	0	0	0	0	0	0	0
Transition Costs	3,531,000	155,895	2,559,978	815,127	0	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	618,628	10,130,286	3,218,336	0	0	0	0	0	0	0	0
Transition Costs	112,680	4,975	81,693	26,012	0	0	0	0	0	0	0	0
Storage Facility	941,950	42,652	685,086	214,212	0	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	47,627	766,779	240,224	0	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,880	666,254	10,897,065	3,458,561	0	0	0	0	0	0	0	0
<b>TROJD</b>	100.0000%	4.4352%	72.5413%	23.0235%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>DIUEXP:</b>												
Pre-Merger - PPL	(1,956,402)	(60,295)	(417,111)	(228,745)	0	(260,185)	(90,066)	0	0	0	0	0
Prod / Hydro	(699,861)	(26,627)	(376,521)	(102,071)	0	(164,942)	(29,800)	0	0	0	0	0
Transmission	(3,922,740)	(223,755)	(2,577,335)	(555,880)	0	(765,750)	0	0	0	0	0	0
Distribution	54,047	65	34,496	85	0	12,227	6,984	6	17	0	0	0
General	721	12	187	57	0	101	297	41	24	2	0	0
Mining	3,387,251	0	0	0	0	0	0	0	0	0	0	3,387,251
Melin	(388)	0	(39)	(349)	0	0	0	0	0	0	0	0
Non-Utility												
Total PPL	(2,237,372)	(310,620)	(3,336,323)	(686,903)	0	(1,178,448)	(112,575)	47	181	19	0	3,387,251



PacificCorp  
Washington Results of Operations - December 2013

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Midco-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL												
Prod / Hydro	(4,823,168)	0	0	0	0	0	(3,707,663)	(609,239)	(270,040)	(36,226)	0	0
Transmission	(2,083,110)	0	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	(5,457,960)	15	31	134	0	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	(59,061)	(539)	(349)	(1,669)	0	(324)	(68,257)	21,820	9,908	349	0	0
Mining	1,919	32	496	152	0	269	791	109	63	7	0	0
Total UPL	(12,421,380)	(492)	281	(1,436)	0	(25)	(10,186,954)	(1,590,928)	(593,259)	(46,517)	0	0
Post-Merger (Vintage beginning 2008 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	22,041,634	372,693	6,013,248	1,919,172	0	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Chula Unit 4	3,422,708	57,585	973,127	0	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gaddy Unit 4, 5 & 6	1,465,964	23,515	374,158	0	0	155,202	685,807	65,398	27,891	6,637	0	127,366
Hydro-PPL	77,410	(631)	3,732	9,340	0	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	309,559	5,214	65,691	26,009	0	38,973	128,143	15,816	8,560	1,133	0	0
Transmission	13,008,951	184,063	3,876,777	1,066,791	0	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	87,154,330	2,895,544	24,981,969	5,828,589	0	6,355,775	41,301,473	4,318,693	1,511,951	0	0	156
General/Intangibles	3,104,242	59,632	837,050	26,411	0	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	(979,619)	(8,749)	(382,296)	(32,229)	0	(172,141)	(340,946)	(18,572)	(3,475)	0	0	0
WCA - CAEE 2007+	7,799,227	107,703	2,029,405	0	0	1,100,941	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	564,417,269	9,781,268	154,878,752	11,222,486	0	70,704,915	234,453,239	28,167,740	15,099,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	50,474,433	867,789	13,963,087	11,222,486	0	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA CAGW 2007+ -Merrigo	0	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	0	0	0	0	0	0	0	0	0	0	0	0
WCA - Genera 2007+	23,000,572	556,083	7,031,086	2,078,958	0	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	16,198,410	291,155	4,501,126	3,398,213	0	2,054,780	817,511	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0	0
Non-Utility	26,426	0	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger	787,408,056	15,103,064	215,054,452	25,493,720	0	94,819,956	333,076,941	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	24,805,331	0	93,641,482	322,777,412	38,139,056	20,464,759	2,491,912	0	43,899,950

Percentage of Total (DITEXP)

	100.0000%	1.9142%	27.3900%	3.2100%	0.0000%	12.1179%	41.7695%	4.9385%	2.6509%	0.3225%	0.0000%	5.6810%
Pre-Merger - PPL												
Prod / Hydro	50,411,255	1,755,061	27,569,947	7,041,070	0	11,770,614	1,934,583	0	0	0	0	0
Transmission	19,036,184	726,510	10,351,974	2,836,749	0	4,286,780	834,171	0	0	0	0	0
Distribution	28,095,301	2,819,780	15,950,666	4,484,789	0	4,840,666	0	0	0	0	0	0
General	(411,679)	486	(270,951)	1,011	0	(97,596)	(44,004)	460	(996)	(119)	0	0
Mining	3,218	52	816	250	0	465	1,337	192	105	11	0	0
Metro	1,455,480	0	0	0	0	0	0	0	0	0	0	1,455,480
Non-Utility	1,443	0	0	0	0	0	0	0	0	0	0	1,443
Total PPL	98,591,202	5,301,889	54,002,412	14,363,869	0	20,740,349	2,776,067	652	(851)	(108)	0	1,456,923
Pre-Merger - UPL												
Prod / Hydro	79,690,475	0	0	0	0	0	61,680,547	12,288,467	4,158,692	582,769	0	0
Transmission	44,907,006	0	0	0	0	0	37,770,134	5,181,522	1,722,621	232,729	0	0
Distribution	35,495,137	0	0	0	0	0	28,696,533	4,939,843	1,839,781	0	0	0
General	(602,134)	(6)	(84,201)	31	0	(33,300)	(248,264)	(304,824)	(126,767)	(4,801)	0	0
Mining	8,554	139	2,169	666	0	1,209	3,553	511	278	29	0	0
Total UPL	158,239,038	131	(82,032)	697	0	(32,081)	127,902,503	22,124,519	7,594,585	790,726	0	0

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod/Other Prod	506,770,581	6,288,966	146,714,479	40,639,676	0	64,305,164	205,315,623	27,244,863	11,451,179	1,810,999	0	0
Cholla Unit 4	18,957,388	234,608	3,885,754	0	0	2,244,477	7,302,592	649,141	807,907	53,480	0	3,719,519
Gateway Unit 4, 5 & 6	4,574,265	74,790	1,169,207	0	0	588,785	1,992,715	260,545	120,650	18,312	0	369,061
Hydro-PP&L	42,012,620	807,416	12,540,244	3,482,569	0	5,366,975	16,652,851	2,150,406	894,115	185,144	0	0
Hydro-UP&L	12,638,450	260,018	3,797,283	1,191,172	0	1,551,080	4,992,020	647,503	37,717	262,657	0	0
Transmission	265,556,116	5,102,972	78,037,131	21,315,901	0	33,017,841	107,436,214	14,211,468	5,572,769	862,792	0	0
Distribution	765,883,105	28,864,851	220,179,288	48,245,279	0	58,965,001	359,119,586	38,569,265	11,933,343	0	0	6,482
General Intangibles	94,034,300	2,332,666	30,006,860	7,198,451	0	11,529,106	35,628,851	5,286,242	1,966,822	185,265	0	7
Mining	9,672,047	159,851	2,921,479	721,562	0	1,476,018	3,771,836	550,078	235,845	36,378	0	0
WCA - CAEE 2007+	26,496,663	386,127	6,830,593	1,499,723	0	3,884,368	10,833,969	1,499,723	855,651	84,021	0	2,132,201
WCA - CAGE 2007+	1,377,303,339	22,983,887	366,531,719	0	0	178,280,543	575,171,111	75,639,877	38,632,663	5,220,235	0	114,863,504
WCA - CAGW 2007+	349,330,381	5,885,200	96,251,063	75,252,618	0	45,713,622	147,180,578	19,505,488	9,541,613	1,352,840	0	(51,352,641)
WCA - CAGW 2007+ -Marengo	0	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+ -Goodnoe	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	126,629,853	2,864,591	36,917,638	8,053,241	0	15,493,524	51,941,695	6,929,388	3,212,263	308,241	0	1,109,282
WCA - JBG 2007+	76,234,284	1,292,952	20,662,746	15,945,343	0	9,994,941	32,225,352	4,185,607	2,171,939	292,553	0	(10,537,139)
OREGON EXTRA BOOK DEPR	(28,418,588)	0	(28,418,588)	0	0	0	0	0	0	0	0	0
Non-Utility	(1,431,673)	0	0	0	0	0	0	0	0	0	0	(1,431,673)
Total Post Merger	3,646,644,161	80,436,655	998,029,896	221,935,414	0	432,351,345	1,558,614,923	197,329,422	87,679,616	10,387,977	0	56,878,613
Total Deferred Taxes	3,903,534,401	85,738,975	1,051,950,276	236,299,980	0	453,059,603	1,690,243,493	219,454,593	95,273,350	11,178,995	0	60,335,546
Percentage of Total (DITBAL)	100.0000%	2.1664%	26.9487%	6.0535%	0.0000%	11.6064%	43.3003%	5.6219%	2.4407%	0.2864%	0.0000%	1.5457%

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total Schedule M Differences (FwvsrTax)	1,094,663,934	22,568,828	282,899,308	52,873,711	0	130,753,754	483,976,995	61,126,316	27,466,374	3,262,919	0	29,735,729
Total	1,094,663,934	22,568,828	282,899,308	52,873,711	0	130,753,754	483,976,995	61,126,316	27,466,374	3,262,919	0	29,735,729
TAX/DEPR Factor	100.0000%	2.0617%	25.8435%	4.8301%	0.0000%	11.9446%	44.2124%	5.6840%	2.5091%	0.2891%	0.0000%	2.7164%

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense:												
Steam	146,152,999	1,175,747	19,307,163	6,147,629	0	23,306,213	79,760,211	10,792,159	4,930,506	713,371	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	25,865,779	853,575	14,016,715	4,463,088	0	1,219,183	4,173,424	564,554	257,922	37,318	0	0
Other	116,090,957	1,891,003	31,062,526	9,887,492	0	14,285,279	48,900,375	6,614,932	3,022,098	437,253	0	0
Transmission	94,837,473	1,100,557	18,072,332	5,754,431	0	13,632,240	46,664,223	6,312,477	2,683,949	417,264	0	0
Distribution	159,821,398	6,746,440	51,535,567	13,079,161	0	14,987,435	62,795,734	7,613,345	3,063,714	0	0	0
General	38,902,369	766,000	9,959,149	3,133,450	0	5,470,293	16,043,117	2,350,612	1,100,434	79,315	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense:	581,390,974	12,533,321	143,943,451	42,465,252	0	72,900,644	258,357,094	34,248,078	15,258,624	1,684,520	0	0
SCHMDXDP	100.0000%	2.1557%	24.7585%	7.3041%	0.0000%	12.5390%	44.4378%	5.8907%	2.6245%	0.2897%	0.0000%	0.0000%







Electric Operations Revenue (Actuals)

Twelve Months Ending December 31, 2013  
All Amounts are in Millions of Dollars  
(Allocated in Thousands)

Table with columns: Primary Account, Secondary Account, Alloc, Total, Calif, Oregon, Wash, In-PPL, Mont, Wyoming, Wv-PPL, Utah, Idaho, Wv-IPL, FERC, Other. Rows include various revenue categories like Commercial Sales, Industrial Sales, Public Street and Highway Lighting, and Irrigation Revenue.













**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	CAGE	\$2,741	\$0	\$0	\$0	\$0	\$650	\$1,831	\$244	\$16
5000000	OPER SUPV & ENG	CAGW	\$42	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
5000000	OPER SUPV & ENG	JBG	\$14,515	\$637	\$10,464	\$3,332	\$5,332	\$20	\$55	\$7	\$0
5000000	OPER SUPV & ENG	SG	\$28	\$0	\$7	\$2	\$2	\$4	\$12	\$2	\$0
<b>5000000 Total</b>			<b>\$17,325</b>	<b>\$639</b>	<b>\$10,501</b>	<b>\$3,344</b>	<b>\$674</b>	<b>\$1,898</b>	<b>\$252</b>	<b>\$17</b>	<b>\$0</b>
5001000	OPER SUPV & ENG	CAGE	\$662	\$0	\$0	\$0	\$0	\$167	\$442	\$39	\$4
5001000	OPER SUPV & ENG	JBG	\$104	\$5	\$75	\$24	\$24	\$157	\$443	\$59	\$4
<b>5001000 Total</b>			<b>\$766</b>	<b>\$5</b>	<b>\$75</b>	<b>\$24</b>	<b>\$24</b>	<b>\$157</b>	<b>\$443</b>	<b>\$59</b>	<b>\$4</b>
5010000	FUEL CONSUMED	CAEE	\$297	\$0	\$0	\$0	\$0	\$77	\$189	\$29	\$2
5010000	FUEL CONSUMED	SE	\$234	\$4	\$57	\$18	\$18	\$100	\$15	\$15	\$1
<b>5010000 Total</b>			<b>\$531</b>	<b>\$4</b>	<b>\$57</b>	<b>\$18</b>	<b>\$18</b>	<b>\$118</b>	<b>\$209</b>	<b>\$44</b>	<b>\$3</b>
5012000	FUEL HAND-COAL	CAEE	\$8,596	\$0	\$0	\$0	\$2,222	\$5,466	\$821	\$47	\$0
5012000	FUEL HAND-COAL	CAGW	\$1,648	\$68	\$1,122	\$357	\$0	\$0	\$0	\$0	\$0
5012000	FUEL HAND-COAL	JBE	\$1,693	\$76	\$1,226	\$383	\$3	\$6	\$0	\$0	\$0
5012000	FUEL HAND-COAL	SE	\$128	-\$2	-\$10	-\$22	-\$22	-\$54	-\$8	\$0	\$0
<b>5012000 Total</b>			<b>\$8,261</b>	<b>-\$10</b>	<b>-\$134</b>	<b>-\$36</b>	<b>\$2,197</b>	<b>\$5,368</b>	<b>\$811</b>	<b>\$47</b>	<b>\$0</b>
5013000	START UP FUEL - GAS	CAEE	\$420	\$0	\$0	\$0	\$0	\$109	\$268	\$40	\$2
<b>5013000 Total</b>			<b>\$420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$109</b>	<b>\$268</b>	<b>\$40</b>	<b>\$2</b>	<b>\$0</b>
5014000	FUEL CONSUMED-DIESEL	CAEE	\$2	\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$0
<b>5014000 Total</b>			<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5014500	START UP FUEL-DIESEL	CAEE	\$5,976	\$0	\$0	\$0	\$1,555	\$3,813	\$574	\$33	\$0
5014500	START UP FUEL-DIESEL	CAGW	\$150	\$7	\$109	\$35	\$0	\$0	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	JBE	\$1,291	\$63	\$1,006	\$315	\$2	\$5	\$0	\$0	\$0
<b>5014500 Total</b>			<b>\$7,517</b>	<b>\$69</b>	<b>\$1,115</b>	<b>\$349</b>	<b>\$1,557</b>	<b>\$3,818</b>	<b>\$575</b>	<b>\$33</b>	<b>\$0</b>
5015000	FUEL CONS-RES DISP	CAEE	\$744	\$0	\$0	\$0	\$194	\$46	\$194	\$72	\$4
5015000	FUEL CONS-RES DISP	JBE	\$204	\$9	\$148	\$46	\$46	\$1	\$1	\$0	\$0
<b>5015000 Total</b>			<b>\$948</b>	<b>\$9</b>	<b>\$148</b>	<b>\$46</b>	<b>\$194</b>	<b>\$476</b>	<b>\$194</b>	<b>\$72</b>	<b>\$4</b>
501NPC	Net Power Cost Expense	CAEW	\$195,795	\$8,866	\$142,403	\$44,526	\$0	\$0	\$0	\$0	\$0
<b>501NPC Total</b>			<b>\$195,795</b>	<b>\$8,866</b>	<b>\$142,403</b>	<b>\$44,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5020000	STEAM EXPENSES	CAGE	\$22,420	\$0	\$0	\$0	\$5,319	\$1,976	\$1,992	\$133	\$0
5020000	STEAM EXPENSES	CAGW	\$668	\$38	\$630	\$200	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	JBG	\$4,195	\$184	\$3,024	\$963	\$6	\$16	\$2	\$2	\$0
<b>5020000 Total</b>			<b>\$27,484</b>	<b>\$223</b>	<b>\$3,654</b>	<b>\$1,163</b>	<b>\$5,324</b>	<b>\$1,992</b>	<b>\$1,994</b>	<b>\$134</b>	<b>\$0</b>
5022000	STM EXP - FLYASH	CAGE	\$1,552	\$0	\$0	\$0	\$0	\$368	\$1,036	\$138	\$9
<b>5022000 Total</b>			<b>\$1,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$368</b>	<b>\$1,036</b>	<b>\$138</b>	<b>\$9</b>	<b>\$0</b>
5023000	STM EXP BOTTOM ASH	CAGE	\$251	\$0	\$0	\$0	\$0	\$60	\$22	\$22	\$1
<b>5023000 Total</b>			<b>\$251</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60</b>	<b>\$22</b>	<b>\$22</b>	<b>\$1</b>
5024000	STM EXP SCRUBBER	CAGE	\$250	\$0	\$0	\$0	\$0	\$59	\$167	\$22	\$1
<b>5024000 Total</b>			<b>\$250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59</b>	<b>\$167</b>	<b>\$22</b>	<b>\$1</b>
5029000	STM EXP - OTHER	CAGE	\$14,380	\$0	\$0	\$0	\$0	\$3,411	\$9,606	\$1,278	\$86
<b>5029000 Total</b>			<b>\$14,380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,411</b>	<b>\$9,606</b>	<b>\$1,278</b>	<b>\$86</b>	<b>\$0</b>
5050000	ELECTRIC EXPENSES	CAGE	\$3,898	\$0	\$0	\$0	\$0	\$925	\$2,604	\$346	\$23
5050000	ELECTRIC EXPENSES	CAGW	\$46	\$2	\$34	\$11	\$0	\$0	\$0	\$0	\$0
5050000	ELECTRIC EXPENSES	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5050000 Total</b>			<b>\$3,945</b>	<b>\$2</b>	<b>\$34</b>	<b>\$11</b>	<b>\$925</b>	<b>\$2,604</b>	<b>\$346</b>	<b>\$23</b>	<b>\$0</b>
5051000	ELEC EXP GENERAL	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
5051000	ELEC EXP GENERAL	JBG	\$3	\$0	\$2	\$1	\$1	\$0	\$0	\$0	\$0
<b>5051000 Total</b>			<b>\$4</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5060000	MISC STEAM PWR EXP	CAGE	\$64,293	\$0	\$0	\$0	\$15,252	\$42,945	\$5,713	\$383	\$0
5060000	MISC STEAM PWR EXP	CAGW	\$1,172	\$52	\$849	\$270	\$0	\$0	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	JBG	\$8,711	\$382	\$6,280	\$2,000	\$12	\$33	\$4	\$4	\$0
<b>5060000 Total</b>			<b>\$74,176</b>	<b>\$434</b>	<b>\$7,129</b>	<b>\$2,270</b>	<b>\$15,264</b>	<b>\$44,978</b>	<b>\$5,717</b>	<b>\$383</b>	<b>\$0</b>
5061000	MISC STM EXP - CON	CAGE	\$946	\$0	\$0	\$0	\$0	\$224	\$632	\$84	\$6
5061000	MISC STM EXP - CON	JBG	\$93	\$4	\$67	\$21	\$21	\$0	\$0	\$0	\$0
<b>5061000 Total</b>			<b>\$1,039</b>	<b>\$4</b>	<b>\$67</b>	<b>\$21</b>	<b>\$21</b>	<b>\$225</b>	<b>\$632</b>	<b>\$84</b>	<b>\$6</b>
5061100	MISC STM EXP PLCLU	CAGE	\$94	\$0	\$0	\$0	\$0	\$22	\$63	\$8	\$1
5061100	MISC STM EXP PLCLU	JBG	\$653	\$29	\$470	\$150	\$1	\$22	\$0	\$0	\$0
<b>5061100 Total</b>			<b>\$746</b>	<b>\$29</b>	<b>\$470</b>	<b>\$150</b>	<b>\$1</b>	<b>\$23</b>	<b>\$65</b>	<b>\$9</b>	<b>\$1</b>
5061300	MISC STM EXP COMPT	CAGE	\$348	\$0	\$0	\$0	\$0	\$83	\$232	\$31	\$2
5061300	MISC STM EXP COMPT	JBG	\$185	\$8	\$133	\$42	\$42	\$1	\$0	\$0	\$0



**PACIFICORP**  
A MIDAMERICAN ENERGY HOLDINGS COMPANY

**Operations & Maintenance Expense (Actuals)**  
Twelve Months Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061300 Total			\$533	\$8	\$133	\$42	\$83	\$233	\$31	\$2	\$0
5061400	MISC STM EXP OFFIC	CAGE	\$1,861	\$0	\$0	\$0	\$442	\$1,243	\$165	\$11	\$0
5061400	MISC STM EXP OFFIC	JBG	\$1,153	\$51	\$831	\$265	\$265	\$4	\$4	\$1	\$0
5061400 Total			\$3,015	\$51	\$831	\$265	\$443	\$1,248	\$166	\$11	\$0
5061500	MISC STM EXP COMM	CAGE	\$310	\$0	\$0	\$0	\$74	\$207	\$28	\$2	\$0
5061500 Total			\$310	\$0	\$0	\$0	\$74	\$207	\$28	\$2	\$0
5061600	MISC STM EXP FIRE	CAGE	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061600	MISC STM EXP FIRE	JBG	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061600 Total			\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5062000	MISC STM - ENVRMNT	CAGE	\$1,634	\$0	\$0	\$0	\$388	\$1,092	\$145	\$10	\$0
5062000	MISC STM - ENVRMNT	JBG	\$1,649	\$15	\$11	\$11	\$3	\$3	\$0	\$0	\$0
5062000 Total			\$3,283	\$15	\$22	\$22	\$391	\$1,095	\$145	\$10	\$0
5063000	MISC STEAM JVA CR	CAGE	\$10,850	\$0	\$0	\$0	\$-2,974	\$-1,247	\$-864	\$-365	\$0
5063000	MISC STEAM JVA CR	JBG	\$-24,169	\$-1,061	\$-17,423	\$-5,548	\$-33	\$-92	\$-12	\$-1	\$0
5063000 Total			-\$13,319	-\$1,061	-\$17,423	-\$5,548	-\$33	-\$92	-\$12	-\$1	\$0
5064000	MISC STM EXP RCRT	CAGE	\$21	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5064000 Total			\$21	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5065000	MISC STM EXP - SEC	CAGE	\$424	\$0	\$0	\$0	\$101	\$283	\$38	\$3	\$0
5065000	MISC STM EXP - SEC	JBG	\$78	\$3	\$67	\$18	\$0	\$0	\$0	\$0	\$0
5065000 Total			\$502	\$3	\$67	\$18	\$101	\$283	\$38	\$3	\$0
5066000	MISC STM EXP - SFTY	CAGE	\$1,362	\$0	\$0	\$0	\$323	\$910	\$121	\$8	\$0
5066000	MISC STM EXP - SFTY	JBG	\$98	\$4	\$71	\$23	\$0	\$0	\$0	\$0	\$0
5066000 Total			\$1,460	\$4	\$71	\$23	\$323	\$910	\$121	\$8	\$0
5067000	MISC STM EXP TRNG	CAGE	\$1,495	\$0	\$0	\$0	\$355	\$999	\$133	\$9	\$0
5067000	MISC STM EXP TRNG	JBG	\$2,314	\$102	\$1,668	\$531	\$3	\$9	\$1	\$1	\$0
5067000 Total			\$3,809	\$102	\$1,668	\$531	\$358	\$1,007	\$134	\$9	\$0
5068000	MISC STM EXP WTSPY	CAGE	\$160	\$0	\$0	\$0	\$38	\$107	\$14	\$1	\$0
5068000	MISC STM EXP WTSPY	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5068000 Total			\$160	\$0	\$0	\$0	\$38	\$107	\$14	\$1	\$0
5069000	MISC STM EXP MISC	CAGE	\$2,604	\$0	\$0	\$0	\$618	\$1,740	\$231	\$15	\$0
5069000	MISC STM EXP MISC	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5069000 Total			\$2,605	\$0	\$1	\$0	\$618	\$1,740	\$231	\$15	\$0
5070000	RENTS (STEAM GEN)	CAGE	\$113	\$0	\$0	\$0	\$27	\$76	\$30	\$1	\$0
5070000	RENTS (STEAM GEN)	JBG	\$21	\$16	\$261	\$83	\$0	\$1	\$0	\$0	\$0
5070000	RENTS (STEAM GEN)	JBG	\$496	\$17	\$276	\$88	\$27	\$77	\$10	\$1	\$0
5070000 Total			\$3,820	\$17	\$276	\$88	\$27	\$77	\$10	\$1	\$0
5100000	MNT SUPERV & ENG	CAGE	\$247	\$1	\$179	\$0	\$57	\$0	\$0	\$0	\$0
5100000	MNT SUPERV & ENG	JBG	\$623	\$27	\$449	\$143	\$1	\$2	\$0	\$0	\$0
5100000 Total			\$4,690	\$38	\$628	\$200	\$907	\$2,554	\$940	\$23	\$0
5101000	MNTNCE SUPVSN & ENG	CAGE	\$2,641	\$0	\$0	\$0	\$627	\$1,764	\$235	\$16	\$0
5101000	MNT OF STRUCTURES	JBG	\$2,737	\$0	\$0	\$0	\$649	\$1,828	\$243	\$16	\$0
5101000	MNT OF STRUCTURES	JBG	\$371	\$16	\$269	\$86	\$0	\$0	\$0	\$0	\$0
5101000	MNT OF STRUCTURES	JBG	\$616	\$27	\$444	\$141	\$1	\$2	\$0	\$0	\$0
5101000 Total			\$3,725	\$43	\$713	\$227	\$650	\$1,831	\$244	\$16	\$0
5110000	MNT OF STRUCTURES	CAGE	\$6,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	JBG	\$537	\$24	\$387	\$123	\$1,603	\$4,514	\$601	\$40	\$0
5110000 Total			\$7,295	\$24	\$387	\$123	\$1,604	\$4,514	\$601	\$40	\$0
5111000	MNT STRCT PMP PLNT	CAGE	\$646	\$0	\$0	\$0	\$153	\$432	\$57	\$4	\$0
5111000	MNT STRCT PMP PLNT	JBG	\$1,270	\$56	\$915	\$291	\$2	\$5	\$1	\$1	\$0
5111000 Total			\$1,916	\$56	\$915	\$291	\$155	\$436	\$58	\$4	\$0
5111200	MNT STRCT WASTE WT	CAGE	\$606	\$0	\$0	\$0	\$144	\$405	\$54	\$4	\$0
5111200	MNT STRCT WASTE WT	JBG	\$192	\$8	\$138	\$44	\$0	\$0	\$0	\$0	\$0
5111200 Total			\$798	\$8	\$138	\$44	\$144	\$405	\$54	\$4	\$0
5112000	STRUCTURAL SYSTEMS	CAGE	\$3,674	\$0	\$0	\$0	\$972	\$2,454	\$326	\$22	\$0
5112000	STRUCTURAL SYSTEMS	JBG	\$6,541	\$287	\$4,715	\$1,501	\$9	\$9	\$3	\$0	\$0
5112000 Total			\$10,215	\$287	\$4,715	\$1,501	\$880	\$2,479	\$330	\$22	\$0
5114000	MNT OF STRCT CATH	CAGE	\$49	\$0	\$0	\$0	\$12	\$33	\$4	\$0	\$0
5114000 Total			\$49	\$0	\$0	\$0	\$12	\$33	\$4	\$0	\$0



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5116000	MNT STRCT DAM RVR	STEX							\$312	\$41	\$0
5116000 Total		CAGE	\$467	\$0	\$0	\$0	\$0	\$111	\$312	\$41	\$0
5117000	MNT STRCT FIRE PRT	STEX	\$760	\$0	\$0	\$0	\$0	\$180	\$508	\$68	\$0
5117000	MNT STRCT FIRE PRT	STEX	\$731	\$22	\$527	\$168	\$168	\$3	\$3	\$0	\$0
5117000 Total		JBG	\$1,492	\$32	\$527	\$168	\$168	\$181	\$111	\$68	\$0
5118000	MNT STRCT-GROUNDS	STEX	\$474	\$0	\$0	\$0	\$0	\$173	\$317	\$42	\$0
5118000	MNT STRCT-GROUNDS	STEX	\$608	\$27	\$438	\$140	\$140	\$1	\$2	\$0	\$0
5118000 Total		JBG	\$1,082	\$27	\$438	\$140	\$140	\$113	\$119	\$42	\$0
5119000	MNT OF STRCT-HVAC	STEX	\$2,214	\$0	\$0	\$0	\$0	\$525	\$1,479	\$197	\$13
5119000	MNT OF STRCT-HVAC	STEX	\$650	\$24	\$396	\$126	\$126	\$1	\$2	\$0	\$0
5119000 Total		JBG	\$2,764	\$24	\$396	\$126	\$126	\$526	\$1,481	\$197	\$13
5119900	MNT OF STRCT-MISC	STEX	\$193	\$0	\$0	\$0	\$0	\$46	\$129	\$17	\$0
5119900 Total		CAGE	\$193	\$0	\$0	\$0	\$0	\$46	\$129	\$17	\$0
5120000	MANT OF BOILR PLNT	STEX	\$14,129	\$0	\$0	\$0	\$0	\$3,382	\$9,738	\$1,255	\$84
5120000	MANT OF BOILR PLNT	STEX	\$2,695	\$119	\$1,954	\$622	\$622	\$0	\$0	\$0	\$0
5120000	MANT OF BOILR PLNT	STEX	\$631	\$28	\$455	\$145	\$145	\$1	\$2	\$0	\$0
5120000 Total		JBG	\$17,454	\$147	\$2,408	\$767	\$767	\$3,353	\$9,440	\$1,256	\$84
5121000	MNT BOILR-AIR HTR	STEX	\$3,125	\$137	\$2,253	\$717	\$717	\$4	\$12	\$2	\$0
5121000 Total		JBG	\$3,125	\$137	\$2,253	\$717	\$717	\$4	\$12	\$2	\$0
5121100	MNT BOILR-CHEM FD	STEX	\$140	\$0	\$0	\$0	\$0	\$33	\$83	\$12	\$0
5121100	MNT BOILR-CHEM FD	STEX	\$56	\$2	\$41	\$13	\$13	\$0	\$0	\$0	\$0
5121100 Total		JBG	\$196	\$2	\$41	\$13	\$13	\$33	\$83	\$12	\$0
5121200	MNT BOILR-CL HANDL	STEX	\$4,463	\$0	\$0	\$0	\$1,059	\$2,981	\$397	\$12	\$0
5121200	MNT BOILR-CL HANDL	STEX	\$2,417	\$106	\$1,742	\$555	\$555	\$3	\$9	\$1	\$0
5121200 Total		JBG	\$6,879	\$106	\$1,742	\$555	\$1,062	\$2,990	\$398	\$27	\$0
5121400	MNT BOIL-DEMIMERLZ	STEX	\$448	\$0	\$0	\$0	\$106	\$299	\$40	\$3	\$0
5121400	MNT BOIL-DEMIMERLZ	STEX	\$114	\$5	\$92	\$26	\$26	\$4	\$12	\$2	\$0
5121400 Total		JBG	\$562	\$5	\$92	\$26	\$26	\$107	\$300	\$40	\$0
5121500	MNT BOIL-EXTRO STM	STEX	\$126	\$0	\$0	\$0	\$30	\$84	\$11	\$1	\$0
5121500	MNT BOIL-EXTRO STM	STEX	\$157	\$7	\$113	\$36	\$36	\$0	\$0	\$0	\$0
5121500 Total		JBG	\$284	\$7	\$113	\$36	\$36	\$85	\$11	\$1	\$0
5121500 Total		JBG	\$284	\$7	\$113	\$36	\$36	\$85	\$11	\$1	\$0
5121600	MNT BOILR-FLYASH	STEX	\$3,230	\$0	\$0	\$0	\$166	\$2,158	\$287	\$19	\$0
5121600	MNT BOILR-FLYASH	STEX	\$809	\$36	\$583	\$186	\$186	\$1	\$3	\$0	\$0
5121600 Total		JBG	\$4,039	\$36	\$583	\$186	\$186	\$167	\$2,161	\$287	\$19
5121700	MNT BOIL-FUEL OIL	STEX	\$372	\$0	\$0	\$0	\$88	\$248	\$33	\$2	\$0
5121700	MNT BOIL-FUEL OIL	STEX	\$161	\$7	\$116	\$37	\$37	\$1	\$1	\$0	\$0
5121700 Total		JBG	\$533	\$7	\$116	\$37	\$37	\$88	\$249	\$33	\$2
5121800	MNT BOIL-FEEDWATR	STEX	\$2,392	\$0	\$0	\$0	\$0	\$587	\$1,598	\$213	\$14
5121800	MNT BOIL-FEEDWATR	STEX	\$2,088	\$92	\$1,505	\$479	\$479	\$3	\$8	\$1	\$0
5121800 Total		JBG	\$4,480	\$92	\$1,505	\$479	\$479	\$570	\$1,606	\$214	\$14
5121900	MNT BOIL-FRZ-PRTEC	STEX	\$40	\$0	\$0	\$0	\$9	\$26	\$4	\$0	\$0
5121900 Total		CAGE	\$40	\$0	\$0	\$0	\$9	\$26	\$4	\$0	\$0
5122000	MNT BOILR-AUX SYST	STEX	\$1,333	\$0	\$0	\$0	\$316	\$690	\$118	\$8	\$0
5122000	MNT BOILR-AUX SYST	STEX	\$92	\$4	\$67	\$21	\$21	\$0	\$0	\$0	\$0
5122000 Total		JBG	\$1,425	\$4	\$67	\$21	\$21	\$690	\$118	\$8	\$0
5122100	MNT BOILR-MAIN STM	STEX	\$95	\$0	\$0	\$0	\$0	\$212	\$598	\$79	\$5
5122100	MNT BOILR-MAIN STM	STEX	\$108	\$5	\$78	\$25	\$25	\$0	\$0	\$0	\$0
5122100 Total		JBG	\$1,002	\$5	\$78	\$25	\$25	\$212	\$598	\$80	\$5
5122200	MNT BOIL-PLVRZD CL	STEX	\$8,180	\$0	\$0	\$0	\$1,941	\$5,464	\$727	\$49	\$0
5122200	MNT BOIL-PLVRZD CL	STEX	\$2,191	\$96	\$1,579	\$503	\$503	\$8	\$1	\$0	\$0
5122200 Total		JBG	\$10,371	\$96	\$1,579	\$503	\$1,941	\$5,472	\$728	\$49	\$0
5122300	MNT BOIL-PRECIPBAG	STEX	\$908	\$0	\$0	\$0	\$215	\$606	\$81	\$5	\$0
5122300	MNT BOIL-PRECIPBAG	STEX	\$1,381	\$61	\$995	\$317	\$317	\$5	\$1	\$0	\$0
5122300 Total		JBG	\$2,289	\$61	\$995	\$317	\$317	\$612	\$81	\$5	\$0
5122400	MNT BOIL-PRTRT WTR	STEX	\$367	\$0	\$0	\$0	\$87	\$245	\$33	\$2	\$0
5122400	MNT BOIL-PRTRT WTR	STEX	\$96	\$4	\$69	\$22	\$22	\$0	\$0	\$0	\$0
5122400 Total		JBG	\$463	\$4	\$69	\$22	\$22	\$246	\$33	\$2	\$0
5122500	MNT BOIL-RV OSMMSIS	STEX	\$77	\$0	\$0	\$0	\$18	\$52	\$7	\$0	\$0
5122500	MNT BOIL-RV OSMMSIS	STEX	\$135	\$6	\$97	\$31	\$31	\$0	\$0	\$0	\$0



**PACIFICORP**  
A MIDAMERICAN ENERGY HOLDINGS COMPANY

**Operations & Maintenance Expense (Actuals)**  
Twelve Months Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
51225000 Total			\$212	\$6	\$97	\$31	\$19	\$52	\$7	\$0	\$0
5122600	MNT BOIL-RHEAT ST	CAGE	\$344	\$0	\$0	\$0	\$0	\$82	\$31	\$0	\$0
5122600	MNT BOIL-RHEAT ST	JBG	\$13	\$1	\$9	\$3	\$0	\$0	\$0	\$0	\$0
5122600 Total			\$356	\$1	\$9	\$3	\$0	\$82	\$31	\$0	\$0
5122800	MNT BOIL-SOOTBLWG	CAGE	\$1,616	\$0	\$0	\$0	\$0	\$390	\$1,099	\$146	\$10
5122800	MNT BOIL-SOOTBLWG	JBG	\$826	\$36	\$596	\$190	\$0	\$1	\$3	\$0	\$0
5122800 Total			\$2,472	\$36	\$596	\$190	\$0	\$392	\$1,102	\$147	\$10
5122900	MNT BOIL-SCRUBBER	CAGE	\$7,223	\$0	\$0	\$0	\$0	\$1,714	\$4,825	\$642	\$43
5122900	MNT BOIL-SCRUBBER	JBG	\$2,798	\$123	\$2,017	\$642	\$4	\$11	\$0	\$0	\$0
5122900 Total			\$10,021	\$123	\$2,017	\$642	\$1,717	\$4,835	\$643	\$43	\$0
5123000	MNT BOIL-BOTM ASH	CAGE	\$1,282	\$0	\$0	\$0	\$0	\$2,860	\$980	\$25	\$0
5123000	MNT BOIL-BOTM ASH	JBG	\$1,818	\$80	\$1,311	\$417	\$2	\$7	\$1	\$0	\$0
5123000 Total			\$6,100	\$80	\$1,311	\$417	\$1,018	\$2,867	\$981	\$26	\$0
5123100	MNT BOIL-WTR TRTMT	CAGE	\$504	\$0	\$0	\$0	\$0	\$120	\$337	\$45	\$3
5123200	MNT BOIL-ONTL SUPT	CAGE	\$355	\$48	\$792	\$252	\$0	\$84	\$237	\$32	\$2
5123200	MNT BOIL-ONTL SUPT	JBG	\$1,098	\$48	\$792	\$252	\$1	\$4	\$1	\$0	\$0
5123200 Total			\$1,453	\$48	\$792	\$252	\$86	\$241	\$32	\$2	\$0
5123300	MAINT GEO GATH SYS	CAGE	\$147	\$0	\$0	\$0	\$0	\$35	\$98	\$13	\$1
5123300 Total			\$147	\$0	\$0	\$0	\$0	\$35	\$98	\$13	\$1
5123400	MAINT OF BOILERS	CAGE	\$1,351	\$0	\$0	\$0	\$0	\$321	\$903	\$120	\$8
5123400	MAINT OF BOILERS	JBG	\$631	\$28	\$455	\$145	\$1	\$2	\$0	\$0	\$0
5123400 Total			\$1,982	\$28	\$455	\$145	\$321	\$905	\$120	\$120	\$8
5124000	MNT BOIL-CONTROLS	CAGE	\$870	\$0	\$0	\$0	\$0	\$206	\$581	\$77	\$5
5124000	MNT BOIL-CONTROLS	JBG	\$256	\$11	\$185	\$59	\$0	\$1	\$1	\$0	\$0
5124000 Total			\$1,126	\$11	\$185	\$59	\$207	\$582	\$77	\$5	\$0
5125000	MNT BOILER-DRAFT	CAGE	\$1,248	\$0	\$0	\$0	\$0	\$236	\$634	\$111	\$7
5125000	MNT BOILER-DRAFT	JBG	\$1,205	\$53	\$868	\$277	\$2	\$5	\$1	\$0	\$0
5125000 Total			\$2,453	\$53	\$868	\$277	\$298	\$638	\$112	\$7	\$0
5126000	MNT BOILER-FIRESIDE	CAGE	\$759	\$0	\$0	\$0	\$0	\$180	\$507	\$67	\$5
5126000	MNT BOILER-FIRESIDE	JBG	\$90	\$4	\$65	\$21	\$0	\$0	\$0	\$0	\$0
5126000 Total			\$849	\$4	\$65	\$21	\$180	\$507	\$67	\$5	\$0
5127000	MNT BLR-BEARNG WTR	CAGE	\$108	\$0	\$0	\$0	\$0	\$26	\$72	\$10	\$1
5127000	MNT BLR-BEARNG WTR	JBG	\$179	\$8	\$129	\$41	\$0	\$1	\$0	\$0	\$0
5127000 Total			\$288	\$8	\$129	\$41	\$26	\$73	\$10	\$1	\$0
5128000	MNT BOILER WTR/STMD	CAGE	\$1,939	\$0	\$0	\$0	\$0	\$460	\$1,294	\$172	\$12
5128000	MNT BOILER WTR/STMD	JBG	\$4,164	\$183	\$3,002	\$956	\$6	\$6	\$16	\$2	\$0
5128000 Total			\$6,102	\$183	\$3,002	\$956	\$465	\$1,310	\$174	\$12	\$0
5129000	MNT BOIL-COMP AIR	CAGE	\$478	\$0	\$0	\$0	\$0	\$113	\$319	\$42	\$3
5129000	MNT BOILER-MISC	CAGE	\$372	\$0	\$0	\$0	\$0	\$88	\$248	\$33	\$0
5129000	MNT BOILER-MISC	JBG	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
5129000 Total			\$386	\$1	\$10	\$3	\$88	\$248	\$33	\$2	\$0
5130000	MAINT ELEC PLANT	CAGE	\$3,234	\$0	\$0	\$0	\$0	\$767	\$2,160	\$287	\$19
5130000	MAINT ELEC PLANT	JBG	\$538	\$24	\$390	\$124	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	JBG	\$10	\$22	\$368	\$117	\$1	\$2	\$0	\$0	\$0
5130000 Total			\$4,282	\$46	\$758	\$241	\$768	\$2,162	\$288	\$19	\$0
5131000	MAINT ELEC AC	CAGE	\$11,378	\$0	\$0	\$0	\$0	\$2,699	\$7,600	\$1,011	\$68
5131000	MAINT ELEC AC	JBG	\$3,679	\$162	\$2,652	\$844	\$5	\$14	\$2	\$2	\$0
5131000 Total			\$15,057	\$162	\$2,652	\$844	\$2,704	\$7,614	\$1,013	\$68	\$0
5131100	MAINT LUBE-OIL SYS	CAGE	\$334	\$0	\$0	\$0	\$0	\$79	\$223	\$30	\$2
5131100	MAINT LUBE-OIL SYS	JBG	\$271	\$12	\$195	\$62	\$1	\$1	\$0	\$0	\$0
5131100 Total			\$605	\$12	\$195	\$62	\$80	\$224	\$30	\$2	\$0
5131300	MAINT PREVENT ROUT	CAGE	\$10	\$0	\$0	\$0	\$0	\$2	\$7	\$1	\$0
5131300	MAINT PREVENT ROUT	JBG	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
5131300 Total			\$20	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
5131400	MAINT MAIN TURBINE	CAGE	\$2,694	\$0	\$0	\$0	\$0	\$615	\$1,732	\$230	\$15
5131400	MAINT MAIN TURBINE	JBG	\$1,440	\$63	\$1,038	\$330	\$2	\$2	\$5	\$1	\$0
5131400 Total			\$4,033	\$63	\$1,038	\$330	\$617	\$1,738	\$231	\$15	\$0
5132000	MAINT ALARMS/INFO	CAGE	\$1,080	\$0	\$0	\$0	\$0	\$266	\$722	\$96	\$6
5132000	MAINT ALARMS/INFO	JBG	\$455	\$20	\$328	\$104	\$1	\$2	\$0	\$0	\$0
5132000 Total			\$455	\$20	\$328	\$104	\$1	\$2	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**  
Twelve Months Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5132000 Total			\$1,535	\$20	\$328	\$104	\$257	\$723	\$96	\$6	\$0
5133000	MAINT/AIR-COOL-CON	CAGE	\$229	\$0	\$0	\$0	\$0	\$153	\$0	\$0	\$0
5133000 Total			\$229	\$0	\$0	\$0	\$0	\$153	\$0	\$0	\$0
5134000	MAINT/COMPNT COOL	CAGE	\$202	\$0	\$0	\$0	\$0	\$48	\$18	\$18	\$0
5134000	MAINT/COMPNT COOL	JBG	\$13	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5134000 Total			\$215	\$1	\$0	\$0	\$0	\$48	\$18	\$18	\$0
5135000	MAINT/COMPNT AUXIL	CAGE	\$984	\$0	\$0	\$0	\$233	\$657	\$87	\$6	\$0
5135000	MAINT/COMPNT AUXIL	JBG	\$144	\$6	\$104	\$33	\$0	\$1	\$0	\$0	\$0
5135000 Total			\$1,128	\$6	\$104	\$33	\$234	\$658	\$87	\$6	\$0
5137000	MAINT-COOLING TOWR	CAGE	\$1,711	\$0	\$0	\$0	\$0	\$1,143	\$152	\$10	\$0
5137000	MAINT-COOLING TOWR	JBG	\$559	\$25	\$403	\$128	\$1	\$2	\$0	\$0	\$0
5137000 Total			\$2,270	\$25	\$403	\$128	\$407	\$1,145	\$152	\$10	\$0
5138000	MAINT-CIRCUL WATER	CAGE	\$647	\$0	\$0	\$0	\$163	\$432	\$57	\$4	\$0
5138000	MAINT-CIRCUL WATER	JBG	\$873	\$30	\$485	\$194	\$1	\$3	\$0	\$0	\$0
5138000 Total			\$1,520	\$30	\$485	\$194	\$164	\$435	\$58	\$4	\$0
5139000	MAINT-ELECT - DC	CAGE	\$212	\$0	\$0	\$0	\$0	\$19	\$19	\$1	\$0
5139000	MAINT-ELECT - DC	JBG	\$175	\$8	\$126	\$40	\$0	\$0	\$0	\$0	\$0
5139000 Total			\$386	\$8	\$126	\$40	\$0	\$19	\$19	\$1	\$0
5139900	MNT ELEC PLT-MISC	CAGE	\$20	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5139900 Total			\$20	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5140000	MAINT MISC STM PLN	CAGE	\$6,006	\$0	\$0	\$0	\$1,425	\$4,012	\$534	\$36	\$0
5140000	MAINT MISC STM PLN	CAGW	\$348	\$15	\$252	\$80	\$0	\$0	\$0	\$0	\$0
5140000	MAINT MISC STM PLN	JBG	\$1,098	\$48	\$792	\$252	\$0	\$4	\$1	\$0	\$0
5140000 Total			\$7,452	\$64	\$1,044	\$332	\$1,426	\$4,016	\$534	\$36	\$0
5141000	MISC STM-COMP AIR	CAGE	\$2,224	\$0	\$0	\$0	\$528	\$1,486	\$198	\$13	\$0
5141000	MISC STM-COMP AIR	JBG	\$306	\$13	\$221	\$70	\$0	\$1	\$0	\$0	\$0
5141000 Total			\$2,530	\$13	\$221	\$70	\$528	\$1,487	\$198	\$13	\$0
5142000	MISC STM PLT-CONSU	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
5142000 Total			\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
5143000	MISC STM PLT-LAB	CAGE	\$190	\$0	\$0	\$0	\$45	\$121	\$17	\$1	\$0
5143000	MISC STM PLT-LAB	JBG	\$170	\$7	\$123	\$39	\$0	\$0	\$0	\$0	\$0
5143000 Total			\$359	\$7	\$123	\$39	\$45	\$121	\$17	\$1	\$0
5145000	MAINT MISC-SM TOOL	CAGE	\$278	\$0	\$0	\$0	\$66	\$186	\$25	\$2	\$0
5145000	MAINT MISC-SM TOOL	JBG	\$77	\$3	\$55	\$18	\$0	\$0	\$0	\$0	\$0
5145000 Total			\$355	\$3	\$55	\$18	\$66	\$186	\$25	\$2	\$0
5146000	MAINT/PAGING SYS	CAGE	\$132	\$0	\$0	\$0	\$31	\$88	\$12	\$1	\$0
5146000	MAINT/PAGING SYS	JBG	\$29	\$1	\$21	\$7	\$0	\$0	\$0	\$0	\$0
5146000 Total			\$161	\$1	\$21	\$7	\$31	\$88	\$12	\$1	\$0
5147000	MAINT/PLANT EQUIP	CAGE	\$1,943	\$0	\$0	\$0	\$461	\$1,298	\$173	\$12	\$0
5147000	MAINT/PLANT EQUIP	JBG	\$697	\$31	\$502	\$160	\$1	\$3	\$0	\$0	\$0
5147000 Total			\$2,640	\$31	\$502	\$160	\$462	\$1,301	\$173	\$12	\$0
5148000	MAINT/PLT-VEHICLES	CAGE	\$960	\$0	\$0	\$0	\$233	\$655	\$87	\$6	\$0
5148000	MAINT/PLT-VEHICLES	JBG	\$411	\$18	\$296	\$94	\$1	\$2	\$0	\$0	\$0
5148000 Total			\$1,391	\$18	\$296	\$94	\$233	\$656	\$87	\$6	\$0
5149000	MAINT MISC-OTHER	CAGE	\$105	\$0	\$0	\$0	\$25	\$70	\$9	\$1	\$0
5149000	MAINT MISC-OTHER	JBG	\$222	\$10	\$160	\$51	\$0	\$1	\$0	\$0	\$0
5149000 Total			\$327	\$10	\$160	\$51	\$25	\$71	\$9	\$1	\$0
5350000	OPER SUPERV & ENG	CAGE	\$515	\$0	\$0	\$0	\$122	\$344	\$46	\$3	\$0
5350000	OPER SUPERV & ENG	CAGW	\$7,037	\$311	\$5,102	\$1,625	\$0	\$0	\$0	\$0	\$0
5350000 Total			\$7,552	\$311	\$5,102	\$1,625	\$122	\$344	\$46	\$3	\$0
5360000	WATER FOR POWER	CAGE	\$70	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5360000	WATER FOR POWER	CAGW	\$177	\$8	\$128	\$41	\$0	\$0	\$0	\$0	\$0
5360000 Total			\$198	\$8	\$128	\$41	\$5	\$14	\$2	\$0	\$0
5370000	HYDRAULIC EXPENSES	CAGE	\$89	\$0	\$0	\$0	\$21	\$60	\$8	\$1	\$0
5370000	HYDRAULIC EXPENSES	CAGW	\$2,530	\$112	\$1,835	\$584	\$0	\$0	\$0	\$0	\$0
5370000 Total			\$2,441	\$112	\$1,835	\$584	\$21	\$60	\$8	\$1	\$0
5371000	HYDRO/FISH & WILD	CAGE	\$99	\$0	\$0	\$0	\$24	\$66	\$9	\$1	\$0
5371000	HYDRO/FISH & WILD	CAGW	\$89	\$4	\$65	\$21	\$0	\$0	\$0	\$0	\$0
5371000 Total			\$188	\$4	\$65	\$21	\$24	\$66	\$9	\$1	\$0
5374000	HYDRO/JOH REC FAC	CAGE	\$36	\$0	\$0	\$0	\$8	\$24	\$3	\$0	\$0
5374000 Total			\$36	\$0	\$0	\$0	\$8	\$24	\$3	\$0	\$0



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5374000	HYDRO/OTH REC FAC	CAGW	\$263	\$12	\$191	\$61	\$8	\$24	\$0	\$0	\$0
<b>5374000 Total</b>			<b>\$263</b>	<b>\$12</b>	<b>\$191</b>	<b>\$61</b>	<b>\$8</b>	<b>\$24</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5379000	HYDRO EXPENSE-OTH	CAGE	\$232	\$0	\$0	\$0	\$65	\$155	\$21	\$0	\$0
5379000	HYDRO EXPENSE-OTH	CAGW	\$848	\$37	\$615	\$196	\$55	\$155	\$21	\$0	\$0
<b>5379000 Total</b>			<b>\$1,081</b>	<b>\$37</b>	<b>\$615</b>	<b>\$196</b>	<b>\$55</b>	<b>\$155</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>
5390000	MISC HYD PWR GEN EX	CAGE	\$5,468	\$0	\$0	\$0	\$1,297	\$3,652	\$486	\$33	\$0
5390000	MISC HYD PWR GEN EX	CAGW	\$11,662	\$515	\$8,455	\$2,692	\$1,297	\$3,652	\$486	\$33	\$0
<b>5390000 Total</b>			<b>\$17,130</b>	<b>\$515</b>	<b>\$8,455</b>	<b>\$2,692</b>	<b>\$1,297</b>	<b>\$3,652</b>	<b>\$486</b>	<b>\$33</b>	<b>\$0</b>
5400000	RENTS (HYDRO GEN)	CAGE	\$8	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0
5400000	RENTS (HYDRO GEN)	CAGW	\$1,068	\$47	\$774	\$246	\$2	\$5	\$1	\$0	\$0
<b>5400000 Total</b>			<b>\$1,076</b>	<b>\$47</b>	<b>\$774</b>	<b>\$246</b>	<b>\$2</b>	<b>\$5</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5410000	MNT SUPERV & ENG	CAGW	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5410000 Total</b>			<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5420000	MAINT OF STRUCTURE	CAGE	\$325	\$0	\$0	\$0	\$77	\$217	\$29	\$2	\$0
5420000	MAINT OF STRUCTURE	CAGW	\$831	\$37	\$603	\$192	\$77	\$217	\$29	\$2	\$0
<b>5420000 Total</b>			<b>\$1,156</b>	<b>\$37</b>	<b>\$603</b>	<b>\$192</b>	<b>\$77</b>	<b>\$217</b>	<b>\$29</b>	<b>\$2</b>	<b>\$0</b>
5430000	MNT DAMS & WTR SYS	CAGE	\$444	\$0	\$0	\$0	\$105	\$297	\$39	\$3	\$0
5430000	MNT DAMS & WTR SYS	CAGW	\$1,848	\$82	\$1,340	\$427	\$105	\$297	\$39	\$3	\$0
<b>5430000 Total</b>			<b>\$2,292</b>	<b>\$82</b>	<b>\$1,340</b>	<b>\$427</b>	<b>\$105</b>	<b>\$297</b>	<b>\$39</b>	<b>\$3</b>	<b>\$0</b>
5440000	MAINT OF ELEC PLNT	CAGE	\$159	\$0	\$0	\$0	\$38	\$106	\$14	\$1	\$0
5440000	MAINT OF ELEC PLNT	CAGW	\$40	\$2	\$29	\$9	\$38	\$106	\$14	\$1	\$0
<b>5440000 Total</b>			<b>\$199</b>	<b>\$2</b>	<b>\$29</b>	<b>\$9</b>	<b>\$38</b>	<b>\$106</b>	<b>\$14</b>	<b>\$1</b>	<b>\$0</b>
5441000	PRIME MOVERS & GEN	CAGE	\$456	\$0	\$0	\$0	\$108	\$305	\$41	\$3	\$0
5441000	PRIME MOVERS & GEN	CAGW	\$1,283	\$57	\$930	\$296	\$108	\$305	\$41	\$3	\$0
<b>5441000 Total</b>			<b>\$1,740</b>	<b>\$57</b>	<b>\$930</b>	<b>\$296</b>	<b>\$108</b>	<b>\$305</b>	<b>\$41</b>	<b>\$3</b>	<b>\$0</b>
5442000	ACCESS ELEC EQUIP	CAGE	\$857	\$0	\$0	\$0	\$27	\$76	\$10	\$1	\$0
5442000	ACCESS ELEC EQUIP	CAGW	\$970	\$38	\$621	\$198	\$27	\$76	\$10	\$1	\$0
<b>5442000 Total</b>			<b>\$1,827</b>	<b>\$38</b>	<b>\$621</b>	<b>\$198</b>	<b>\$27</b>	<b>\$76</b>	<b>\$10</b>	<b>\$1</b>	<b>\$0</b>
5450000	MNT MISC HYDRO PLT	CAGE	\$71	\$0	\$0	\$0	\$17	\$47	\$6	\$0	\$0
5450000	MNT MISC HYDRO PLT	CAGW	\$482	\$21	\$349	\$111	\$17	\$47	\$6	\$0	\$0
<b>5450000 Total</b>			<b>\$553</b>	<b>\$21</b>	<b>\$349</b>	<b>\$111</b>	<b>\$17</b>	<b>\$47</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
5451000	MNT-FISHW/LD/LIFE	CAGW	\$937	\$41	\$690	\$216	\$0	\$0	\$0	\$0	\$0
<b>5451000 Total</b>			<b>\$937</b>	<b>\$41</b>	<b>\$690</b>	<b>\$216</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5454000	MAINT-OTH REC FAC	CAGE	\$20	\$0	\$0	\$0	\$5	\$13	\$2	\$0	\$0
5454000	MAINT-OTH REC FAC	CAGW	\$18	\$1	\$13	\$4	\$5	\$13	\$2	\$0	\$0
<b>5454000 Total</b>			<b>\$37</b>	<b>\$1</b>	<b>\$13</b>	<b>\$4</b>	<b>\$5</b>	<b>\$13</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5455000	MAINT-RDS/TRAIL/BR	CAGE	\$521	\$0	\$0	\$0	\$24	\$48	\$46	\$3	\$0
5455000	MAINT-RDS/TRAIL/BR	CAGW	\$624	\$28	\$452	\$144	\$24	\$48	\$46	\$3	\$0
<b>5455000 Total</b>			<b>\$1,145</b>	<b>\$28</b>	<b>\$452</b>	<b>\$144</b>	<b>\$24</b>	<b>\$48</b>	<b>\$46</b>	<b>\$3</b>	<b>\$0</b>
5459000	MAINT HYDRO-OTHER	CAGE	\$487	\$0	\$0	\$0	\$116	\$326	\$43	\$3	\$0
5459000	MAINT HYDRO-OTHER	CAGW	\$1,267	\$56	\$918	\$292	\$116	\$326	\$43	\$3	\$0
<b>5459000 Total</b>			<b>\$1,754</b>	<b>\$56</b>	<b>\$918</b>	<b>\$292</b>	<b>\$116</b>	<b>\$326</b>	<b>\$43</b>	<b>\$3</b>	<b>\$0</b>
5460000	OPER SUPERV & ENG	CAGE	\$256	\$0	\$0	\$0	\$61	\$171	\$23	\$2	\$0
5460000	OPER SUPERV & ENG	CAGW	\$192	\$8	\$139	\$44	\$61	\$171	\$23	\$2	\$0
<b>5460000 Total</b>			<b>\$449</b>	<b>\$8</b>	<b>\$139</b>	<b>\$44</b>	<b>\$61</b>	<b>\$171</b>	<b>\$23</b>	<b>\$2</b>	<b>\$0</b>
547NFC	Net Power Cost Expense	CAEW	\$129,380	\$5,858	\$94,099	\$29,423	\$0	\$0	\$0	\$0	\$0
<b>547NFC Total</b>			<b>\$129,380</b>	<b>\$5,858</b>	<b>\$94,099</b>	<b>\$29,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5480000	GENERATION EXP	CAGE	\$5,291	\$0	\$0	\$0	\$1,255	\$3,334	\$470	\$31	\$0
5480000	GENERATION EXP	CAGW	\$9,115	\$402	\$6,609	\$2,104	\$1,255	\$3,334	\$470	\$31	\$0
<b>5480000 Total</b>			<b>\$14,406</b>	<b>\$402</b>	<b>\$6,609</b>	<b>\$2,104</b>	<b>\$1,255</b>	<b>\$3,334</b>	<b>\$470</b>	<b>\$31</b>	<b>\$0</b>
5490000	MIS OTH PWR GEN EX	CAGE	\$4,961	\$0	\$0	\$0	\$860	\$441	\$30	\$0	\$0
5490000	MIS OTH PWR GEN EX	CAGW	\$3,726	\$164	\$2,701	\$860	\$860	\$441	\$30	\$0	\$0
5490000	MIS OTH PWR GEN EX	OR	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	SG	\$1,845	\$28	\$460	\$146	\$283	\$602	\$110	\$7	\$0
<b>5490000 Total</b>			<b>\$10,582</b>	<b>\$193</b>	<b>\$3,211</b>	<b>\$1,006</b>	<b>\$1,469</b>	<b>\$4,116</b>	<b>\$551</b>	<b>\$37</b>	<b>\$0</b>
5500000	RENTS (OTHER GEN)	CAGE	\$2,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	CAGW	\$1,715	\$76	\$1,244	\$396	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	OR	\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	SG	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$1	\$0
<b>5500000 Total</b>			<b>\$4,650</b>	<b>\$76</b>	<b>\$1,649</b>	<b>\$397</b>	<b>\$600</b>	<b>\$1,688</b>	<b>\$225</b>	<b>\$15</b>	<b>\$0</b>



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5520000	MAINT OF STRUCTURE		\$2,979	\$0	\$0	\$0	\$707	\$0	\$1,990	\$265	\$18
5520000	MAINT OF STRUCTURE	OPEX	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520000	MAINT OF STRUCTURE	OPEX	\$3,029	\$36	\$2	\$36	\$12	\$0	\$1,990	\$265	\$18
5530000	MINT GEN & ELEC PLT		\$11,195	\$0	\$0	\$0	\$2,656	\$0	\$7,478	\$995	\$67
5530000	MINT GEN & ELEC PLT	OPEX	\$6,416	\$283	\$4,653	\$1,462	\$0	\$0	\$0	\$0	\$0
5530000	MINT GEN & ELEC PLT	OPEX	\$17,614	\$283	\$4,653	\$1,462	\$2,656	\$0	\$7,478	\$995	\$67
5540000	MINT MSC OTH PWR GN		\$2,739	\$0	\$0	\$0	\$650	\$0	\$1,830	\$243	\$16
5540000	MINT MSC OTH PWR GN	OPEX	\$375	\$17	\$272	\$87	\$0	\$0	\$0	\$0	\$0
5540000	MINT MSC OTH PWR GN	OPEX	\$3,114	\$17	\$272	\$87	\$650	\$0	\$1,830	\$243	\$16
5546000	MISC PLANT EQUIP		\$7	\$0	\$0	\$0	\$2	\$2	\$5	\$1	\$0
5546000	MISC PLANT EQUIP	OPEX	\$7	\$0	\$0	\$0	\$2	\$2	\$5	\$1	\$0
5552200	OR REC Compliance		\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
5552200	OR REC Compliance	OTHER	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
555NPC			\$1,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555NPC		CAEW	\$1,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555NPC		WA	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555NPC		CAGW	\$242,707	\$10,716	\$175,963	\$56,029	\$0	\$0	\$0	\$0	\$0
555NPC		CAGW	\$241,472	\$10,640	\$174,745	\$56,087	\$0	\$0	\$0	\$0	\$0
5560000	SYS CTRL & LD DISP		\$1,440	\$22	\$359	\$114	\$228	\$626	\$86	\$6	\$0
5560000	SYS CTRL & LD DISP	SG	\$1,440	\$22	\$359	\$114	\$228	\$626	\$86	\$6	\$0
5570000	OTHER EXPENSES		\$15,057	\$0	\$0	\$0	\$0	\$3,572	\$10,058	\$1,338	\$80
5570000	OTHER EXPENSES	CAGE	\$15,057	\$0	\$0	\$0	\$0	\$3,572	\$10,058	\$1,338	\$80
5570000	OTHER EXPENSES	CAGW	\$169	\$7	\$123	\$39	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	JBE	\$9	\$6	\$2	\$2	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	JBG	\$2,174	\$95	\$1,567	\$499	\$3	\$8	\$0	\$1	\$0
5570000	OTHER EXPENSES	SG	\$48,040	\$735	\$11,965	\$3,798	\$7,616	\$20,876	\$2,857	\$193	\$0
5570000	OTHER EXPENSES	SG	\$65,449	\$839	\$13,661	\$4,338	\$11,191	\$30,942	\$4,196	\$282	\$0
5570000	OTHER EXPENSES	CAGE	\$1,122	\$0	\$0	\$0	\$266	\$100	\$7	\$0	\$0
5578000	OTH EXP-CHOLLA REG		\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	OR	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	WA	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	WA	\$939	\$0	\$54	\$0	\$266	\$150	\$67	\$7	\$0
5600000	OPER SUPRVY & ENG		\$640	\$0	\$0	\$0	\$152	\$427	\$57	\$4	\$0
5600000	OPER SUPRVY & ENG	CAGE	\$640	\$0	\$0	\$0	\$152	\$427	\$57	\$4	\$0
5600000	OPER SUPRVY & ENG	CAGW	\$683	\$30	\$495	\$158	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPRVY & ENG	SG	\$4,909	\$75	\$1,223	\$398	\$778	\$2,133	\$292	\$20	\$0
5600000	OPER SUPRVY & ENG	SG	\$6,232	\$105	\$1,718	\$546	\$930	\$2,561	\$349	\$23	\$0
5612000	LD - MONITOR & OPER		\$18	\$13	\$13	\$4	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	CAGW	\$18	\$13	\$13	\$4	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	SG	\$7,201	\$110	\$1,794	\$569	\$1,142	\$3,129	\$428	\$29	\$0
5612000	LD - MONITOR & OPER	SG	\$7,219	\$111	\$1,806	\$573	\$1,142	\$3,129	\$428	\$29	\$0
5614000	SCHED, SYS CTR & DSP		\$293	\$13	\$212	\$68	\$0	\$0	\$0	\$0	\$0
5614000	SCHED, SYS CTR & DSP	CAGW	\$293	\$13	\$212	\$68	\$0	\$0	\$0	\$0	\$0
5615000	REL PLAN & STDS DEV		\$1,115	\$0	\$0	\$0	\$264	\$744	\$99	\$7	\$0
5615000	REL PLAN & STDS DEV	CAGE	\$1,115	\$0	\$0	\$0	\$264	\$744	\$99	\$7	\$0
5615000	REL PLAN & STDS DEV	SG	\$90	\$1	\$22	\$7	\$14	\$39	\$5	\$0	\$0
5616000	TRANS SVC STUDIES		\$861	\$13	\$215	\$68	\$137	\$374	\$51	\$3	\$0
5616000	TRANS SVC STUDIES	SG	\$861	\$13	\$215	\$68	\$137	\$374	\$51	\$3	\$0
5617000	GEN INTERCONCT STUD		\$1,560	\$0	\$0	\$0	\$370	\$1,042	\$139	\$9	\$0
5617000	GEN INTERCONCT STUD	CAGE	\$1,560	\$0	\$0	\$0	\$370	\$1,042	\$139	\$9	\$0
5620000	STATION EXP(TRANS)		\$436	\$19	\$316	\$101	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	CAGW	\$436	\$19	\$316	\$101	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	JBG	\$42	\$2	\$31	\$10	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	SG	\$991	\$15	\$247	\$78	\$157	\$431	\$59	\$4	\$0
5620000	STATION EXP(TRANS)	SG	\$3,030	\$36	\$593	\$169	\$527	\$1,473	\$198	\$13	\$0
5630000	OVERHEAD LINE EXP		\$339	\$14	\$10	\$3	\$80	\$227	\$30	\$2	\$0
5630000	OVERHEAD LINE EXP	CAGE	\$339	\$14	\$10	\$3	\$80	\$227	\$30	\$2	\$0
5630000	OVERHEAD LINE EXP	CAGW	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
5630000	OVERHEAD LINE EXP	SG	\$353	\$1	\$10	\$3	\$80	\$227	\$30	\$2	\$0
565NPC			\$93,706	\$4,137	\$67,937	\$21,632	\$0	\$0	\$0	\$0	\$0
565NPC		CAGW	\$93,706	\$4,137	\$67,937	\$21,632	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE		\$256	\$0	\$0	\$0	\$61	\$171	\$23	\$2	\$0
5660000	MISC TRANS EXPENSE	CAGE	\$256	\$0	\$0	\$0	\$61	\$171	\$23	\$2	\$0
5660000	MISC TRANS EXPENSE	CAGW	\$593	\$26	\$430	\$137	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	SG	\$3,313	\$51	\$825	\$525	\$525	\$1,440	\$197	\$13	\$0
5660000	MISC TRANS EXPENSE	SG	\$4,163	\$77	\$1,255	\$399	\$399	\$1,611	\$220	\$15	\$0
5670000	RENTS-TRANSMISSION		\$1,375	\$0	\$0	\$0	\$326	\$918	\$122	\$8	\$0
5670000	RENTS-TRANSMISSION	CAGE	\$1,375	\$0	\$0	\$0	\$326	\$918	\$122	\$8	\$0
5670000	RENTS-TRANSMISSION	CAGW	\$1,381	\$61	\$1,001	\$319	\$0	\$0	\$0	\$0	\$0





**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5670000	RENTS-TRANSMISSION										
	TNEX										
<b>5670000 Total</b>											
5680000	MNT SUPERV & ENG										
	TNEX										
5680000	MNT SUPERV & ENG										
	TNEX										
5680000	MNT SUPERV & ENG										
	TNEX										
<b>5680000 Total</b>											
5690000	MAINT OF STRUCTURE										
	TNEX										
5690000	MAINT OF STRUCTURE										
	TNEX										
5690000	MAINT-COMP HW TRANS										
	TNEX										
<b>5690000 Total</b>											
5691000	MAINT-COMP SW TRANS										
	TNEX										
<b>5691000 Total</b>											
5692000	MAINT-COMP SW TRANS										
	TNEX										
<b>5692000 Total</b>											
5693000	MAINT-COM EQP TRANS										
	TNEX										
5693000	MAINT-COM EQP TRANS										
	TNEX										
<b>5693000 Total</b>											
5700000	MAINT STATION EIP										
	TNEX										
5700000	MAINT STATION EIP										
	TNEX										
5700000	MAINT STATION EIP										
	TNEX										
<b>5700000 Total</b>											
5710000	MAINT OVHD LINES										
	TNEX										
5710000	MAINT OVHD LINES										
	TNEX										
5710000	MAINT OVHD LINES										
	TNEX										
<b>5710000 Total</b>											
5720000	MNT UNDERGRD LINES										
	TNEX										
5720000	MNT UNDERGRD LINES										
	TNEX										
<b>5720000 Total</b>											
5730000	MNT MSC TRANS PLNT										
	TNEX										
5730000	MNT MSC TRANS PLNT										
	TNEX										
<b>5730000 Total</b>											
5800000	OPER SUPERV & ENG										
	DNEX										
5800000	OPER SUPERV & ENG										
	DNEX										
5800000	OPER SUPERV & ENG										
	DNEX										
5800000	OPER SUPERV & ENG										
	DNEX										
<b>5800000 Total</b>											
5810000	LOAD DISPATCHING										
	DNEX										
5810000	LOAD DISPATCHING										
	DNEX										
<b>5810000 Total</b>											
5820000	STATION EXP(DIST)										
	DNEX										
5820000	STATION EXP(DIST)										
	DNEX										
5820000	STATION EXP(DIST)										
	DNEX										
<b>5820000 Total</b>											
5830000	OVHD LINE EXPENSES										
	DNEX										
5830000	OVHD LINE EXPENSES										
	DNEX										
5830000	OVHD LINE EXPENSES										
	DNEX										
5830000	OVHD LINE EXPENSES										
	DNEX										
5830000	OVHD LINE EXPENSES										
	DNEX										
5830000	OVHD LINE EXPENSES										
	DNEX										
<b>5830000 Total</b>											
5840000	UDRGRND LINE EXP										
	DNEX										
<b>5840000 Total</b>											



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5840000 Total</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	DNEX	\$202	\$202	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	SNPD	\$54	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	CA	\$228	\$228	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	IDU	\$372	\$372	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	OR	\$2,886	\$2,886	\$2,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	SNPD	\$392	\$392	\$392	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	UT	\$2,046	\$2,046	\$2,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	WA	\$538	\$538	\$538	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	WYP	\$509	\$509	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	WYU	\$103	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5860000 Total</b>		<b>\$7,073</b>	<b>\$7,073</b>	<b>\$7,073</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5870000	CA	\$536	\$536	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	IDU	\$575	\$575	\$575	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	OR	\$4,352	\$4,352	\$4,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	SNPD	\$3,827	\$3,827	\$3,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	UT	\$938	\$938	\$938	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	WA	\$789	\$789	\$789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	WYP	\$81	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	WYU	\$81	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5870000 Total</b>		<b>\$11,097</b>	<b>\$11,097</b>	<b>\$11,097</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5880000	CA	\$28	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	IDU	\$40	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	OR	\$371	\$371	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	SNPD	\$4,440	\$4,440	\$4,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	UT	\$60	\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	WA	\$48	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	WYP	\$29	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	WYU	\$63	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5880000 Total</b>		<b>\$4,752</b>	<b>\$4,752</b>	<b>\$4,752</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5890000	CA	\$101	\$101	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	IDU	\$59	\$59	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	OR	\$2,004	\$2,004	\$2,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	SNPD	\$93	\$93	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	UT	\$663	\$663	\$663	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	WA	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	WYP	\$655	\$655	\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	WYU	\$92	\$92	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5890000 Total</b>		<b>\$3,699</b>	<b>\$3,699</b>	<b>\$3,699</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5900000	CA	\$51	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	IDU	\$141	\$141	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	OR	\$906	\$906	\$906	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	SNPD	\$3,469	\$3,469	\$3,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	UT	\$1,206	\$1,206	\$1,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	WA	\$142	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	WYP	\$272	\$272	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	WYU	\$171	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5900000 Total</b>		<b>\$6,187</b>	<b>\$6,187</b>	<b>\$6,187</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5910000	CA	\$41	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	IDU	\$82	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	OR	\$530	\$530	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	SNPD	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	UT	\$617	\$617	\$617	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	WA	\$107	\$107	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	WYP	\$225	\$225	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	WYU	\$58	\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5910000 Total</b>		<b>\$1,711</b>	<b>\$1,711</b>	<b>\$1,711</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5920000	CA	\$428	\$428	\$428	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	IDU	\$927	\$927	\$927	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	OR	\$3,004	\$3,004	\$3,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	SNPD	\$508	\$508	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	UT	\$66	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	WA	\$3,493	\$3,493	\$3,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	WYP	\$743	\$743	\$743	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5920000	MAINT STAT EQUIP		\$1,405	\$0	\$0	\$0	\$1,405	\$0	\$0	\$0	\$0
<b>5920000 Total</b>			<b>\$1,405</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,405</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5930000	MAINT OVHD LINES	CA	\$11,897	\$493	\$3,512	\$863	\$1,607	\$4,406	\$1,016	\$0	\$0
5930000	MAINT OVHD LINES	IDU	\$6,496	\$6,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	OR	\$5,022	\$0	\$0	\$0	\$0	\$0	\$5,022	\$0	\$0
5930000	MAINT OVHD LINES	SNPD	\$32,008	\$0	\$32,008	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	UT	\$1,476	\$51	\$395	\$93	\$198	\$710	\$69	\$0	\$0
5930000	MAINT OVHD LINES	WA	\$32,403	\$0	\$0	\$0	\$0	\$32,403	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WY	\$4,716	\$0	\$0	\$4,716	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	CA	\$6,777	\$0	\$0	\$0	\$6,777	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WYU	\$1,124	\$0	\$0	\$0	\$1,124	\$0	\$0	\$0	\$0
<b>5930000 Total</b>			<b>\$90,023</b>	<b>\$6,547</b>	<b>\$32,403</b>	<b>\$4,809</b>	<b>\$8,059</b>	<b>\$33,113</b>	<b>\$5,092</b>	<b>\$0</b>	<b>\$0</b>
5931000	MAINT OHL LINES-LB P	CA	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT OHL LINES-LB P	IDU	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0	\$0
5931000	MAINT OHL LINES-LB P	OR	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT OHL LINES-LB P	UT	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
5931000	MAINT OHL LINES-LB P	WA	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
5931000	MAINT OHL LINES-LB P	WY	\$48	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0
5931000	MAINT OHL LINES-LB P	WYU	\$72	\$14	\$68	\$28	\$48	\$17	\$61	\$0	\$0
<b>5931000 Total</b>			<b>\$214</b>	<b>\$14</b>	<b>\$68</b>	<b>\$28</b>	<b>\$48</b>	<b>\$17</b>	<b>\$61</b>	<b>\$0</b>	<b>\$0</b>
5940000	MAINT UJGRND LINES	CA	\$458	\$458	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UJGRND LINES	IDU	\$678	\$0	\$0	\$0	\$0	\$0	\$678	\$0	\$0
5940000	MAINT UJGRND LINES	OR	\$5,988	\$0	\$5,988	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UJGRND LINES	SNPD	\$39	\$1	\$10	\$2	\$4	\$19	\$2	\$0	\$0
5940000	MAINT UJGRND LINES	UT	\$11,301	\$0	\$0	\$0	\$0	\$11,301	\$0	\$0	\$0
5940000	MAINT UJGRND LINES	WA	\$941	\$0	\$0	\$941	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UJGRND LINES	WY	\$1,724	\$0	\$0	\$1,724	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UJGRND LINES	WYU	\$234	\$0	\$0	\$234	\$0	\$0	\$0	\$0	\$0
<b>5940000 Total</b>			<b>\$21,364</b>	<b>\$459</b>	<b>\$5,999</b>	<b>\$943</b>	<b>\$1,963</b>	<b>\$11,320</b>	<b>\$660</b>	<b>\$0</b>	<b>\$0</b>
5950000	MAINT LINE TRNSFRM	SNPD	\$1,026	\$35	\$275	\$64	\$110	\$493	\$48	\$0	\$0
5950000	MAINT LINE TRNSFRM	WY	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
<b>5950000 Total</b>			<b>\$1,024</b>	<b>\$35</b>	<b>\$275</b>	<b>\$64</b>	<b>\$108</b>	<b>\$493</b>	<b>\$48</b>	<b>\$0</b>	<b>\$0</b>
5960000	MNT STR LGHT-SIG S	CA	\$102	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	IDU	\$160	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$0
5960000	MNT STR LGHT-SIG S	OR	\$1,058	\$0	\$1,058	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	UT	\$1,659	\$0	\$0	\$0	\$0	\$1,659	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WA	\$191	\$0	\$0	\$191	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WY	\$333	\$0	\$0	\$333	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WYU	\$88	\$0	\$0	\$88	\$0	\$0	\$0	\$0	\$0
<b>5960000 Total</b>			<b>\$3,592</b>	<b>\$102</b>	<b>\$1,058</b>	<b>\$191</b>	<b>\$421</b>	<b>\$1,659</b>	<b>\$160</b>	<b>\$0</b>	<b>\$0</b>
5970000	MNT OF METERS	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	IDU	\$355	\$0	\$0	\$0	\$0	\$0	\$355	\$0	\$0
5970000	MNT OF METERS	OR	\$1,138	\$0	\$1,138	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	SNPD	\$1,633	\$63	\$401	\$115	\$196	\$822	\$86	\$0	\$0
5970000	MNT OF METERS	UT	\$2,470	\$0	\$0	\$0	\$0	\$2,470	\$0	\$0	\$0
5970000	MNT OF METERS	WA	\$326	\$0	\$0	\$326	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WY	\$381	\$0	\$0	\$381	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYU	\$123	\$0	\$0	\$123	\$0	\$0	\$0	\$0	\$0
<b>5970000 Total</b>			<b>\$6,667</b>	<b>\$102</b>	<b>\$1,629</b>	<b>\$442</b>	<b>\$701</b>	<b>\$3,352</b>	<b>\$441</b>	<b>\$0</b>	<b>\$0</b>
5980000	MNT MISC DIST PLNT	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	IDU	\$49	\$0	\$0	\$0	\$0	\$0	\$49	\$0	\$0
5980000	MNT MISC DIST PLNT	OR	\$184	\$0	\$184	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	SNPD	\$1,728	\$60	\$463	\$108	\$185	\$831	\$81	\$0	\$0
5980000	MNT MISC DIST PLNT	UT	\$657	\$0	\$0	\$0	\$0	\$657	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WA	\$26	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WY	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYU	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
<b>5980000 Total</b>			<b>\$3,404</b>	<b>\$143</b>	<b>\$647</b>	<b>\$135</b>	<b>\$561</b>	<b>\$1,787</b>	<b>\$131</b>	<b>\$0</b>	<b>\$0</b>
9010000	SUPRV (CUST ACCT)	CA	\$2,440	\$60	\$742	\$169	\$182	\$1,193	\$94	\$0	\$0
9010000	SUPRV (CUST ACCT)	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	OR	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
<b>9010000 Total</b>			<b>\$2,442</b>	<b>\$60</b>	<b>\$742</b>	<b>\$169</b>	<b>\$184</b>	<b>\$1,193</b>	<b>\$93</b>	<b>\$0</b>	<b>\$0</b>
9020000	METER READING EXP	CA	\$860	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	CAEX	\$2,144	\$52	\$652	\$148	\$160	\$1,048	\$83	\$0	\$0
9020000	METER READING EXP	CAEX	\$1,569	\$0	\$0	\$0	\$0	\$0	\$1,569	\$0	\$0
9020000	METER READING EXP	CAEX	\$8,968	\$0	\$8,968	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$3,707	\$0	\$0	\$0	\$0	\$3,707	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$793	\$0	\$0	\$793	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$1,498	\$0	\$0	\$0	\$1,498	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	\$123	\$0	\$0	\$0	\$0	\$123	\$0	\$0	\$0
<b>9020000 Total</b>			<b>\$19,662</b>	<b>\$912</b>	<b>\$9,620</b>	<b>\$941</b>	<b>\$1,782</b>	<b>\$4,759</b>	<b>\$1,652</b>	<b>\$0</b>	<b>\$0</b>
9030000	CUST RCRD/COLL EXP	CAEX	\$922	\$23	\$280	\$64	\$69	\$451	\$36	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9030000 Total</b>			<b>\$922</b>	<b>\$23</b>	<b>\$280</b>	<b>\$64</b>	<b>\$69</b>	<b>\$451</b>	<b>\$36</b>	<b>\$0</b>	<b>\$0</b>
9031000	CUST RCRD/CUST SYS	CAEX	\$2,905	\$71	\$883	\$201	\$217	\$1,420	\$112	\$0	\$0
9031000	CUST RCRD/CUST SYS	CAEX	\$2,905	\$71	\$883	\$201	\$217	\$1,420	\$112	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	\$10,600	\$259	\$3,222	\$733	\$792	\$5,183	\$410	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	\$-4	\$0	\$0	\$0	\$0	\$-4	\$0	\$0	\$0
<b>9032000 Total</b>			<b>\$10,602</b>	<b>\$259</b>	<b>\$3,228</b>	<b>\$733</b>	<b>\$792</b>	<b>\$5,179</b>	<b>\$410</b>	<b>\$0</b>	<b>\$0</b>
9033000	CUST ACCTG/COLL	CAEX	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$10,610	\$259	\$3,225	\$734	\$793	\$5,188	\$411	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$402	\$0	\$0	\$0	\$0	\$0	\$402	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$2,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$3,720	\$0	\$0	\$0	\$0	\$3,720	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$624	\$0	\$0	\$624	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$517	\$0	\$0	\$0	\$517	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	\$137	\$0	\$0	\$0	\$137	\$0	\$0	\$0	\$0
<b>9033000 Total</b>			<b>\$18,498</b>	<b>\$544</b>	<b>\$5,430</b>	<b>\$1,358</b>	<b>\$1,447</b>	<b>\$9,307</b>	<b>\$813</b>	<b>\$0</b>	<b>\$0</b>
9035000	CUST ACCTG/REQ	CAEX	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$33	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
<b>9035000 Total</b>			<b>\$63</b>	<b>\$5</b>	<b>\$33</b>	<b>\$3</b>	<b>\$5</b>	<b>\$17</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
9036000	CUST ACCTG/COMMON	CAEX	\$19,197	\$469	\$5,835	\$1,328	\$1,435	\$9,386	\$743	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	\$201	\$0	\$201	\$0	\$0	\$0	\$0	\$0	\$0
<b>9036000 Total</b>			<b>\$19,398</b>	<b>\$469</b>	<b>\$6,036</b>	<b>\$1,328</b>	<b>\$1,435</b>	<b>\$9,386</b>	<b>\$743</b>	<b>\$0</b>	<b>\$0</b>
9040000	UNCOLLECT ACCOUNTS	CAEX	\$695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$17	\$0	\$5	\$1	\$1	\$8	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$1,118	\$0	\$0	\$0	\$0	\$0	\$1,118	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$5,221	\$0	\$5,221	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$3,527	\$0	\$0	\$0	\$0	\$3,527	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$1,525	\$0	\$0	\$1,525	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$787	\$0	\$0	\$0	\$787	\$0	\$0	\$0	\$0
<b>9040000 Total</b>			<b>\$12,790</b>	<b>\$95</b>	<b>\$5,227</b>	<b>\$1,526</b>	<b>\$788</b>	<b>\$3,535</b>	<b>\$1,118</b>	<b>\$0</b>	<b>\$0</b>
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$-17	\$0	\$0	\$0	\$-17	\$0	\$0	\$0	\$0
<b>9042000 Total</b>			<b>\$134</b>	<b>\$15</b>	<b>\$68</b>	<b>\$16</b>	<b>\$-17</b>	<b>\$53</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9050000	MISC CUST ACCT EXP	CAEX	\$116	\$3	\$35	\$6	\$9	\$37	\$4	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	\$118	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
<b>9050000 Total</b>			<b>\$234</b>	<b>\$3</b>	<b>\$37</b>	<b>\$6</b>	<b>\$9</b>	<b>\$37</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
9070000	SUPRV (CUST SERV)	CSEX	\$331	\$8	\$101	\$23	\$25	\$162	\$13	\$0	\$0
9070000	SUPRV (CUST SERV)	CSEX	\$36	\$8	\$101	\$23	\$25	\$162	\$13	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$351	\$9	\$107	\$24	\$26	\$171	\$14	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$858	\$0	\$858	\$0	\$0	\$0	\$0	\$0	\$0
<b>9080000 Total</b>			<b>\$1,227</b>	<b>\$9</b>	<b>\$965</b>	<b>\$24</b>	<b>\$26</b>	<b>\$171</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>



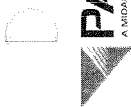
**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9080000	CUST ASST EXP	WA	\$0	\$212	\$0	\$0	\$212	\$0	\$0	\$0	\$0
9080000	CUST ASST EXP	WYP	\$0	\$523	\$0	\$0	\$523	\$0	\$0	\$0	\$0
<b>9080000 Total</b>			<b>\$2,002</b>	<b>\$45</b>	<b>\$45</b>	<b>\$965</b>	<b>\$236</b>	<b>\$191</b>	<b>\$16</b>	<b>\$16</b>	<b>\$0</b>
9081000	CUST ASST EXP-GENL	CN	\$41	\$12	\$0	\$0	\$3	\$20	\$0	\$0	\$0
9081000	CUST ASST EXP-GENL	UT	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0	\$0
<b>9081000 Total</b>			<b>\$171</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9084000	DSM DIRECT	CA	\$35	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CN	\$140	\$3	\$43	\$10	\$10	\$68	\$5	\$5	\$0
9084000	DSM DIRECT	IDU	\$51	\$0	\$0	\$0	\$0	\$0	\$51	\$0	\$0
9084000	DSM DIRECT	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
9084000	DSM DIRECT	UT	\$93	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0
9084000	DSM DIRECT	WA	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	WYP	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
<b>9084000 Total</b>			<b>\$513</b>	<b>\$58</b>	<b>\$43</b>	<b>\$43</b>	<b>\$26</b>	<b>\$161</b>	<b>\$56</b>	<b>\$56</b>	<b>\$110</b>
9085000	DSM AMORT	IDU	\$239	\$0	\$0	\$0	\$0	\$0	\$239	\$0	\$0
9085000	DSM AMORT	WYP	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
<b>9085000 Total</b>			<b>\$283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24</b>	<b>\$0</b>	<b>\$259</b>	<b>\$0</b>	<b>\$0</b>
9085100	DSM AMORT-SBG/ECC	CA	\$911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBG/ECC	IDU	\$3,770	\$0	\$0	\$0	\$0	\$0	\$3,770	\$0	\$0
9085100	DSM AMORT-SBG/ECC	OR	\$26,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBG/ECC	UT	\$47,957	\$0	\$0	\$0	\$0	\$47,957	\$0	\$0	\$0
9085100	DSM AMORT-SBG/ECC	WA	\$10,678	\$0	\$0	\$0	\$0	\$10,678	\$0	\$0	\$0
9085100	DSM AMORT-SBG/ECC	WYP	\$5,270	\$0	\$0	\$0	\$5,270	\$0	\$0	\$0	\$0
<b>9085100 Total</b>			<b>\$93,032</b>	<b>\$911</b>	<b>\$26,447</b>	<b>\$10,678</b>	<b>\$5,270</b>	<b>\$47,957</b>	<b>\$3,770</b>	<b>\$0</b>	<b>\$0</b>
9086000	CUST SERV	CN	\$771	\$19	\$234	\$53	\$0	\$377	\$0	\$0	\$0
9086000	CUST SERV	IDU	\$392	\$0	\$0	\$0	\$0	\$0	\$392	\$0	\$0
9086000	CUST SERV	OR	\$1,005	\$0	\$1,005	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	UT	\$2,711	\$0	\$0	\$0	\$0	\$2,711	\$0	\$0	\$0
9086000	CUST SERV	WA	\$185	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	WYP	\$725	\$0	\$0	\$0	\$725	\$0	\$0	\$0	\$0
<b>9086000 Total</b>			<b>\$5,789</b>	<b>\$19</b>	<b>\$1,240</b>	<b>\$238</b>	<b>\$725</b>	<b>\$3,088</b>	<b>\$422</b>	<b>\$0</b>	<b>\$0</b>
9089500	BLUE SKY EXPENSE	OTHER	\$4,499	\$0	\$0	\$0	\$0	\$0	\$4,499	\$0	\$0
<b>9089500 Total</b>			<b>\$4,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,499</b>	<b>\$0</b>	<b>\$0</b>
9089600	SOLAR FEED-IN EXP	OTHER	\$4,383	\$0	\$0	\$0	\$0	\$0	\$4,383	\$0	\$0
<b>9089600 Total</b>			<b>\$4,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,383</b>	<b>\$0</b>	<b>\$0</b>
9090000	INFOR/INSTRCT ADV	CA	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CN	\$1,853	\$45	\$563	\$128	\$139	\$906	\$72	\$0	\$0
9090000	INFOR/INSTRCT ADV	IDU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0
9090000	INFOR/INSTRCT ADV	OR	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	UT	\$688	\$0	\$0	\$0	\$0	\$688	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	WA	\$106	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	WYP	\$174	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0
<b>9090000 Total</b>			<b>\$3,485</b>	<b>\$135</b>	<b>\$1,090</b>	<b>\$234</b>	<b>\$313</b>	<b>\$1,594</b>	<b>\$120</b>	<b>\$0</b>	<b>\$0</b>
9100000	MISC CUST SERV/INF	CN	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
<b>9100000 Total</b>			<b>\$2</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9101000	MISC CUST SERV/INF	CN	\$115	\$3	\$35	\$8	\$9	\$56	\$4	\$0	\$0
<b>9101000 Total</b>			<b>\$115</b>	<b>\$3</b>	<b>\$35</b>	<b>\$8</b>	<b>\$9</b>	<b>\$56</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
9200000	ADMIN & GEN SALARY	CA	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	OR	\$822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	SO	\$77,089	\$1,544	\$18,359	\$5,284	\$11,718	\$35,327	\$4,624	\$233	\$0
9200000	ADMIN & GEN SALARY	UT	\$62	\$0	\$0	\$0	\$0	\$62	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9200000 Total</b>			<b>\$76,755</b>	<b>\$1,470</b>	<b>\$17,537</b>	<b>\$5,284</b>	<b>\$11,718</b>	<b>\$35,889</b>	<b>\$4,624</b>	<b>\$233</b>	<b>\$0</b>
9210000	OFFICE SUPPL & EXP	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	CN	\$184	\$5	\$56	\$13	\$14	\$90	\$7	\$0	\$0
9210000	OFFICE SUPPL & EXP	IDU	\$27	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0
9210000	OFFICE SUPPL & EXP	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	SO	\$7,981	\$160	\$1,901	\$547	\$1,213	\$3,657	\$479	\$24	\$0
9210000	OFFICE SUPPL & EXP	UT	\$119	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
<b>9210000 Total</b>			<b>\$34</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 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	OFFICE SUPPL & EXP	WYU	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000 Total	AGEX	WYU	\$8,364	\$1,967	\$1,967	\$561	\$1,267	\$3,867	\$513	\$0	\$0
9220000	A&G EXP TRANSF-CR	SO	-\$29,239	-\$586	-\$6,963	-\$2,004	-\$4,444	-\$13,399	-\$1,754	-\$88	\$0
9220000 Total	AGEX	SO	-\$29,239	-\$586	-\$6,963	-\$2,004	-\$4,444	-\$13,399	-\$1,754	-\$88	\$0
9230000	OUTSIDE SERVICES	CA	\$826	\$826	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	OR	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	SO	\$7,279	\$1,146	\$1,734	\$499	\$1,106	\$3,336	\$437	\$22	\$0
9230000	OUTSIDE SERVICES	UT	\$28	\$28	\$0	\$0	\$0	\$28	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WA	\$105	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000 Total	AGEX	WYP	\$8,280	\$972	\$1,774	\$604	\$1,108	\$3,364	\$437	\$22	\$0
9239990	AFIL SERV EMPLOYED	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFIL SERV EMPLOYED	OR	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFIL SERV EMPLOYED	SO	\$8,199	\$1,953	\$562	\$1,246	\$3,757	\$492	\$25	\$0	\$0
9239990 Total	AGEX	SO	\$8,202	\$1,956	\$562	\$1,246	\$3,757	\$492	\$25	\$0	\$0
9240000	PROP INSURANCE - SYS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9240000 Total	AGEX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR'L SITUS	IDU	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$0
9241000	PROP INS-ACCR'L SITUS	OR	\$5,277	\$0	\$5,277	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR'L SITUS	UT	\$2,152	\$0	\$0	\$0	\$0	\$2,152	\$0	\$0	\$0
9241000	PROP INS-ACCR'L SITUS	WYP	\$350	\$0	\$0	\$0	\$0	\$350	\$0	\$0	\$0
9241000 Total	AGEX	WYP	\$7,893	\$0	\$5,277	\$0	\$0	\$350	\$2,152	\$0	\$0
9242000	PROP INS-CLAIM SITUS	OR	-\$58	-\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9242000 Total	AGEX	OR	-\$58	-\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9243000	PROP INS - PREMIUMS	SO	\$5,983	\$120	\$1,425	\$410	\$909	\$2,742	\$359	\$18	\$0
9243000 Total	AGEX	SO	\$120	\$1,425	\$410	\$909	\$2,742	\$359	\$18	\$0	\$0
9250000	INJURIES & DAMAGES	SO	\$36,423	\$730	\$8,674	\$2,496	\$5,536	\$16,692	\$2,185	\$110	\$0
9250000 Total	AGEX	SO	\$730	\$8,674	\$2,496	\$5,536	\$16,692	\$2,185	\$110	\$0	\$0
9251000	INJURIES & DAMAGES	OR	-\$272	\$0	-\$272	\$0	\$0	\$0	\$0	\$0	\$0
9251000 Total	AGEX	OR	-\$272	\$0	-\$272	\$0	\$0	\$0	\$0	\$0	\$0
9260000	REGULATORY COM EXP	CA	\$539	\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9260000	REGULATORY COM EXP	IDU	\$229	\$229	\$0	\$0	\$0	\$0	\$229	\$0	\$0
9260000	REGULATORY COM EXP	OR	\$1,220	\$0	\$1,220	\$0	\$0	\$0	\$0	\$0	\$0
9260000	REGULATORY COM EXP	SO	\$2,295	\$46	\$546	\$157	\$349	\$1,052	\$138	\$7	\$0
9260000	REGULATORY COM EXP	UT	\$1,284	\$0	\$0	\$0	\$0	\$1,284	\$0	\$0	\$0
9260000	REGULATORY COM EXP	WA	\$1,883	\$0	\$0	\$0	\$0	\$1,883	\$0	\$0	\$0
9260000	REGULATORY COM EXP	WYP	\$228	\$0	\$0	\$0	\$0	\$228	\$0	\$0	\$0
9260000 Total	AGEX	WYP	\$7,676	\$885	\$1,766	\$2,040	\$576	\$2,325	\$367	\$7	\$0
9280000	REG COMM EXPENSE	CA	\$62	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REG COMM EXPENSE	IDU	\$583	\$0	\$0	\$0	\$0	\$0	\$583	\$0	\$0
9280000	REG COMM EXPENSE	OR	\$3,221	\$0	\$3,221	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REG COMM EXPENSE	SO	\$4,859	\$0	\$0	\$0	\$0	\$4,859	\$0	\$0	\$0
9280000	REG COMM EXPENSE	UT	\$606	\$0	\$0	\$0	\$0	\$606	\$0	\$0	\$0
9280000	REG COMM EXPENSE	WA	\$1,526	\$0	\$0	\$0	\$0	\$1,526	\$0	\$0	\$0
9280000	REG COMM EXPENSE	WYP	\$62	\$3,221	\$62	\$606	\$1,526	\$4,859	\$583	\$0	\$0
9280000 Total	AGEX	WYP	\$10,856	\$62	\$3,221	\$606	\$1,526	\$4,859	\$583	\$0	\$0
9282990	Reg Commis Exp-Affil	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282990	Reg Commis Exp-Affil	WA	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282990 Total	AGEX	WA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9283000	FERC FILING FEE	CAGW	\$176	\$176	\$0	\$0	\$42	\$118	\$16	\$1	\$0
9283000	FERC FILING FEE	SG	\$2,102	\$93	\$1,524	\$485	\$310	\$850	\$116	\$8	\$0
9283000	FERC FILING FEE	AGEX	\$1,956	\$30	\$487	\$155	\$310	\$650	\$116	\$8	\$0
9283000 Total	AGEX	AGEX	\$4,234	\$123	\$2,011	\$640	\$352	\$968	\$132	\$9	\$0
9290000	DUPLICATE CHRGS-CR	SO	-\$4,313	-\$86	-\$1,027	-\$296	-\$656	-\$1,976	-\$259	-\$13	\$0
9290000 Total	AGEX	SO	-\$4,313	-\$86	-\$1,027	-\$296	-\$656	-\$1,976	-\$259	-\$13	\$0
9301000	GEN ADVERTISING EXP	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9301000 Total	AGEX	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9302000	MISC GEN EXP-OTHER	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	IDU	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$0
9302000	MISC GEN EXP-OTHER	OR	\$61	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	SO	\$147	\$1,744	\$502	\$1,113	\$3,356	\$439	\$22	\$0	\$0
9302000 Total	AGEX	SO	\$7,324	\$1,744	\$502	\$1,113	\$3,356	\$439	\$22	\$0	\$0



**PACIFICORP**  
A MIDAMERICAN ENERGY HOLDINGS COMPANY

**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9302000	MISC GEN EXP-OTHER	UT	\$44	\$0	\$0	\$0	\$0	\$0	\$44	\$0	\$0
9302000	MISC GEN EXP-OTHER	WA	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	WYP	\$71	\$0	\$0	\$0	\$71	\$0	\$0	\$0	\$0
<b>9302000 Total</b>			<b>\$7,526</b>	<b>\$152</b>	<b>\$1,806</b>	<b>\$508</b>	<b>\$1,184</b>	<b>\$3,401</b>	<b>\$453</b>	<b>\$22</b>	<b>\$0</b>
9310000	RENTS (A&G)	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	OR	\$915	\$0	\$915	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	SO	\$5,376	\$108	\$1,280	\$3,689	\$817	\$2,464	\$322	\$16	\$0
9310000	RENTS (A&G)	UT	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WYP	\$23	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0
<b>9310000 Total</b>			<b>\$6,319</b>	<b>\$108</b>	<b>\$2,195</b>	<b>\$3,689</b>	<b>\$840</b>	<b>\$2,467</b>	<b>\$324</b>	<b>\$16</b>	<b>\$0</b>
9350000	MAINT GENERAL PLNT	CA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	CN	\$56	\$1	\$17	\$4	\$4	\$27	\$2	\$0	\$0
9350000	MAINT GENERAL PLNT	IDU	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0
9350000	MAINT GENERAL PLNT	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	SO	\$21,010	\$421	\$5,004	\$1,440	\$3,194	\$9,628	\$1,260	\$64	\$0
9350000	MAINT GENERAL PLNT	UT	\$77	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYP	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYU	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
<b>9350000 Total</b>			<b>\$21,202</b>	<b>\$420</b>	<b>\$5,031</b>	<b>\$1,444</b>	<b>\$3,232</b>	<b>\$9,732</b>	<b>\$1,278</b>	<b>\$64</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$1,798,252</b>	<b>\$65,573</b>	<b>\$773,732</b>	<b>\$232,134</b>	<b>\$151,891</b>	<b>\$507,951</b>	<b>\$65,067</b>	<b>\$2,754</b>	<b>\$9,150</b>







**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	\$62	\$0	\$0	\$0	\$204	\$576	\$77	\$5	\$0
4030000	DEPN EXPENSE-ELECT	3102000	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3109000	\$16,076	\$0	\$0	\$0	\$3,214	\$10,736	\$1,428	\$96	\$0
4030000	DEPN EXPENSE-ELECT	3110000	\$1,125	\$0	\$816	\$260	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3110000	\$2,203	\$97	\$1,688	\$506	\$3	\$8	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3120000	\$77,329	\$0	\$0	\$0	\$18,345	\$51,653	\$6,871	\$460	\$0
4030000	DEPN EXPENSE-ELECT	3120000	\$2,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3120000	\$13,923	\$611	\$10,037	\$469	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3140000	\$17,166	\$0	\$0	\$3,196	\$19	\$53	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3140000	\$1,660	\$0	\$1,203	\$383	\$0	\$0	\$1,525	\$102	\$0
4030000	DEPN EXPENSE-ELECT	3140000	\$4,463	\$196	\$3,217	\$1,024	\$6	\$17	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3150000	\$7,121	\$0	\$248	\$0	\$1,689	\$4,797	\$635	\$42	\$0
4030000	DEPN EXPENSE-ELECT	3150000	\$894	\$39	\$644	\$205	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3157000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$23	\$1	\$17	\$5	\$0	\$0	\$74	\$5	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$80	\$4	\$57	\$18	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3302000	\$88	\$4	\$64	\$20	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3302000	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3304000	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3305000	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3310000	\$182	\$0	\$0	\$0	\$43	\$121	\$16	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3310000	\$37	\$2	\$27	\$9	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3311000	\$123	\$0	\$0	\$0	\$29	\$82	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3311000	\$1,488	\$66	\$1,078	\$343	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3312000	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3312000	\$1,876	\$83	\$1,360	\$433	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3313000	\$70	\$0	\$0	\$0	\$17	\$47	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3313000	\$315	\$14	\$229	\$73	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3320000	\$570	\$0	\$0	\$0	\$135	\$361	\$51	\$3	\$0
4030000	DEPN EXPENSE-ELECT	3320000	\$45	\$2	\$33	\$10	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3321000	\$1,744	\$0	\$0	\$0	\$414	\$1,165	\$155	\$10	\$0
4030000	DEPN EXPENSE-ELECT	3321000	\$7,569	\$335	\$5,502	\$1,762	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3322000	\$15	\$0	\$0	\$0	\$4	\$10	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3322000	\$314	\$14	\$228	\$72	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3330000	\$1,113	\$0	\$0	\$0	\$264	\$743	\$99	\$7	\$0
4030000	DEPN EXPENSE-ELECT	3330000	\$2,589	\$114	\$1,877	\$598	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3340000	\$338	\$0	\$0	\$0	\$80	\$226	\$30	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3340000	\$2,775	\$123	\$2,012	\$641	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3347000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3347000	\$142	\$6	\$103	\$33	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3350000	\$47	\$2	\$34	\$11	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3350000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3360000	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3360000	\$470	\$21	\$341	\$109	\$11	\$32	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3410000	\$3,255	\$0	\$0	\$0	\$75	\$2,181	\$260	\$19	\$0
4030000	DEPN EXPENSE-ELECT	3410000	\$1,774	\$78	\$1,286	\$410	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3420000	\$256	\$0	\$0	\$61	\$0	\$171	\$23	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3420000	\$41	\$2	\$30	\$9	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3430000	\$68,312	\$0	\$0	\$0	\$13,834	\$38,950	\$5,181	\$347	\$0
4030000	DEPN EXPENSE-ELECT	3430000	\$34,119	\$1,506	\$24,736	\$7,876	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3440000	\$5,765	\$0	\$0	\$0	\$1,368	\$3,851	\$512	\$34	\$0
4030000	DEPN EXPENSE-ELECT	3440000	\$3,890	\$172	\$2,820	\$898	\$0	\$0	\$0	\$0	\$0



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**Depreciation Expense (Actuals)**  
Twelve Months Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3450000	\$0	\$5,276	\$0	\$0	\$1,252	\$3,524	\$469	\$31	\$0
4030000	DEPN EXPENSE-ELECT	3450000	\$2,788	\$123	\$2,022	\$644	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3460000	\$237	\$0	\$0	\$0	\$56	\$158	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3460000	\$1,113	\$5	\$82	\$26	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$1,809	\$0	\$0	\$0	\$429	\$1,208	\$161	\$11	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$337	\$15	\$245	\$78	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$1,783	\$0	\$0	\$0	\$423	\$1,191	\$158	\$11	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$507	\$22	\$368	\$117	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$16	\$1	\$11	\$4	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3520000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$21,134	\$292	\$4,798	\$1,528	\$0	\$5,014	\$14,117	\$1,878	\$126
4030000	DEPN EXPENSE-ELECT	3530000	\$6,619	\$292	\$4,798	\$1,528	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$298	\$13	\$215	\$68	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3534000	\$1,446	\$0	\$0	\$0	\$343	\$966	\$129	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3534000	\$837	\$37	\$607	\$193	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3534000	\$193	\$8	\$139	\$44	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$459	\$0	\$0	\$0	\$109	\$307	\$41	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$191	\$8	\$138	\$44	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$8	\$6	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$36	\$1	\$9	\$3	\$3	\$6	\$16	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$13,620	\$0	\$0	\$0	\$3,231	\$9,097	\$1,210	\$81	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$2,684	\$119	\$1,946	\$620	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$182	\$8	\$131	\$42	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$11,868	\$0	\$0	\$0	\$2,815	\$7,927	\$1,055	\$71	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$6,105	\$270	\$4,426	\$1,409	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$10	\$0	\$2	\$1	\$2	\$4	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$14,813	\$0	\$0	\$0	\$3,514	\$9,894	\$1,316	\$88	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$6,517	\$288	\$4,725	\$1,504	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$172	\$8	\$124	\$39	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$5	\$5	\$1	\$1	\$1	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3570000	\$51	\$0	\$0	\$0	\$12	\$34	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3570000	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3580000	\$118	\$0	\$0	\$0	\$28	\$79	\$10	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3580000	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3590000	\$67	\$0	\$0	\$0	\$16	\$45	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3590000	\$87	\$4	\$70	\$22	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3590000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$75	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$219	\$0	\$0	\$0	\$0	\$219	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$52	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$88	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$367	\$0	\$367	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$771	\$0	\$0	\$0	\$0	\$771	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$194	\$0	\$0	\$0	\$194	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3610000	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$540	\$40	\$0	\$0	\$0	\$49	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$634	\$0	\$0	\$0	\$0	\$0	\$634	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$4,409	\$0	\$4,409	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$9,996	\$0	\$0	\$0	\$0	\$9,996	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$979	\$0	\$0	\$979	\$0	\$0	\$0	\$0	\$0



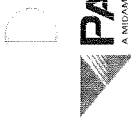
**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3620000	\$2,335	\$0	\$0	\$0	\$2,335	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3620000	\$214	\$0	\$0	\$0	\$0	\$214	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$141	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$208	\$0	\$0	\$0	\$0	\$208	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3627000	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3640000	\$2,202	\$2,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3640000	\$2,510	\$0	\$0	\$0	\$0	\$0	\$2,510	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3640000	\$13,429	\$0	\$13,429	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3640000	\$3,912	\$0	\$0	\$3,912	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3640000	\$3,527	\$0	\$0	\$3,527	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3640000	\$771	\$0	\$0	\$0	\$771	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3650000	\$1,038	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3650000	\$999	\$0	\$0	\$0	\$0	\$0	\$999	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3650000	\$7,246	\$0	\$7,246	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3650000	\$6,806	\$0	\$0	\$0	\$0	\$6,806	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3650000	\$1,774	\$0	\$0	\$1,774	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3650000	\$352	\$0	\$0	\$0	\$352	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3650000	\$485	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3660000	\$185	\$185	\$0	\$0	\$0	\$0	\$185	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3660000	\$2,264	\$0	\$2,264	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3660000	\$4,035	\$0	\$0	\$4,035	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3660000	\$731	\$0	\$0	\$731	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3660000	\$643	\$0	\$0	\$0	\$643	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3660000	\$158	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3670000	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3670000	\$513	\$0	\$0	\$0	\$0	\$0	\$513	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3670000	\$3,979	\$0	\$3,979	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3670000	\$11,353	\$0	\$0	\$0	\$0	\$11,353	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3670000	\$683	\$0	\$0	\$683	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3670000	\$1,244	\$0	\$0	\$0	\$1,244	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3670000	\$594	\$0	\$0	\$0	\$594	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3680000	\$1,244	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3680000	\$1,591	\$0	\$0	\$1,591	\$0	\$0	\$1,591	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3680000	\$11,658	\$0	\$11,658	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3680000	\$2,948	\$0	\$0	\$2,948	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3680000	\$2,690	\$0	\$0	\$0	\$2,690	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3680000	\$418	\$0	\$0	\$0	\$418	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3691000	\$158	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3691000	\$139	\$0	\$0	\$0	\$0	\$0	\$139	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3691000	\$1,474	\$0	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3691000	\$1,363	\$0	\$0	\$0	\$0	\$1,363	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3691000	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3691000	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3692000	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3692000	\$479	\$0	\$0	\$0	\$0	\$0	\$479	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3692000	\$3,373	\$0	\$3,373	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3692000	\$3,039	\$0	\$0	\$0	\$0	\$3,039	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3692000	\$892	\$0	\$0	\$892	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3692000	\$814	\$0	\$0	\$0	\$814	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3692000	\$259	\$0	\$0	\$0	\$259	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$186	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$437	\$0	\$0	\$0	\$0	\$0	\$437	\$0	\$0



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3700000	\$2,171	\$0	\$2,171	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$2,416	\$0	\$0	\$0	\$0	\$2,416	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$440	\$0	\$0	\$0	\$440	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$428	\$0	\$0	\$0	\$0	\$428	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$77	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3700000	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$122	\$0	\$122	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$267	\$0	\$0	\$0	\$0	\$267	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$47	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3710000	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$689	\$0	\$689	\$0	\$0	\$0	\$0	\$31	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$977	\$0	\$0	\$0	\$0	\$977	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$130	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$222	\$0	\$0	\$0	\$0	\$222	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3730000	\$63	\$0	\$0	\$0	\$0	\$63	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3892000	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$91	\$0	\$0	\$0	\$0	\$91	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$73	\$0	\$0	\$0	\$0	\$73	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$175	\$4	\$53	\$0	\$12	\$13	\$85	\$7	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$217	\$0	\$0	\$0	\$0	\$0	\$217	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$641	\$0	\$641	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$1,694	\$34	\$403	\$116	\$0	\$258	\$776	\$102	\$5
4030000	DEPN EXPENSE-ELECT	3900000	\$914	\$0	\$0	\$0	\$0	\$914	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$419	\$0	\$0	\$0	\$419	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$170	\$0	\$0	\$0	\$0	\$170	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$119	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$74	\$0	\$0	\$0	\$0	\$74	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$130	\$3	\$39	\$9	\$10	\$63	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$90	\$0	\$0	\$0	\$0	\$90	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$1,027	\$21	\$245	\$70	\$156	\$471	\$62	\$3	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$27	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$9	\$0	\$0	\$0	\$0	\$9	\$6	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$301	\$0	\$0	\$0	\$0	\$71	\$201	\$27	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$53	\$2	\$38	\$12	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$1,037	\$25	\$315	\$72	\$78	\$507	\$40	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$117	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$48	\$2	\$34	\$11	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$231	\$0	\$291	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	\$6,364	\$168	\$1,997	\$575	\$1,274	\$3,842	\$503	\$25	\$0



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	UT	\$415	\$0	\$0	\$0	\$0	\$415	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$139	\$0	\$0	\$139	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$468	\$0	\$0	\$0	\$468	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$60	\$0	\$0	\$0	\$14	\$40	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	-\$10	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$16	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$16	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$74	\$1	\$18	\$5	\$11	\$34	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$170	\$0	\$0	\$0	\$40	\$114	\$15	\$0	\$1
4030000	DEPN EXPENSE-ELECT	CAGW	\$12	\$1	\$9	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$29	\$1	\$21	\$7	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$146	\$0	\$146	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$1	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$155	\$0	\$0	\$0	\$0	\$155	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$31	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$45	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$972	\$0	\$0	\$0	\$207	\$362	\$77	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	-\$6	\$0	-\$4	-\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$86	\$86	\$0	\$0	\$0	\$0	\$86	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$149	\$7	\$108	\$34	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$438	\$0	\$0	\$0	\$0	\$438	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$183	\$4	\$44	\$13	\$28	\$64	\$11	\$1	\$1
4030000	DEPN EXPENSE-ELECT	UT	\$567	\$0	\$0	\$0	\$0	\$567	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$179	\$0	\$0	\$0	\$179	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$294	\$74	\$3	\$54	\$17	\$196	\$26	\$2	\$2
4030000	DEPN EXPENSE-ELECT	IDU	\$70	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$11	\$0	\$8	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$499	\$0	\$499	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$270	\$5	\$64	\$18	\$41	\$124	\$16	\$1	\$1
4030000	DEPN EXPENSE-ELECT	UT	\$367	\$0	\$0	\$0	\$0	\$367	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$84	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$132	\$0	\$0	\$0	\$132	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$176	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$8	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$3,925	\$0	\$0	\$0	\$931	\$2,622	\$349	\$23	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$1,510	\$67	\$1,095	\$349	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$117	\$3	\$36	\$8	\$9	\$67	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$334	\$6	\$93	\$30	\$0	\$0	\$334	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,982	\$0	\$1,982	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$2,745	\$55	\$654	\$188	\$417	\$1,258	\$165	\$8	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$1,970	\$0	\$0	\$0	\$0	\$1,970	\$0	\$0	\$0



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3970000	\$624	\$0	\$0	\$0	\$624	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$1,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3970000	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$89	\$4	\$65	\$21	\$49	\$139	\$19	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$52	\$2	\$38	\$12	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$44	\$1	\$11	\$3	\$7	\$20	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$231	\$0	\$0	\$0	\$0	\$231	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3972000	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$19	\$1	\$13	\$4	\$21	\$58	\$8	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$56	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$158	\$3	\$38	\$11	\$24	\$72	\$9	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$46	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3980000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000 Total			\$574,413	\$12,424	\$142,510	\$42,011	\$87,218	\$255,192	\$33,406	\$1,652	\$0
4032000	DEPR - STEAM	565131	\$9	\$0	\$0	\$0	\$2	\$0	\$6	\$1	\$0
4032000	DEPR - STEAM	565131	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4032000 Total			\$11	\$0	\$1	\$0	\$2	\$6	\$1	\$0	\$0
4033000	DEPR - HYDRO	565133	\$2,026	\$0	\$0	\$0	\$0	\$481	\$1,353	\$180	\$12
4033000	DEPR - HYDRO	565133	\$1,550	\$688	\$1,124	\$358	\$0	\$0	\$0	\$0	\$0
4033000 Total			\$3,576	\$688	\$1,124	\$358	\$481	\$1,353	\$180	\$12	\$0
4034000	DEPR - OTHER	565134	\$15	\$0	\$0	\$0	\$0	\$4	\$10	\$1	\$0
4034000	DEPR - OTHER	565134	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
4034000 Total			\$22	\$0	\$5	\$2	\$0	\$4	\$10	\$1	\$0
4035000	DEPR-TRANSMISSION	565141	\$2,701	\$0	\$0	\$0	\$0	\$641	\$1,804	\$240	\$16
4035000	DEPR-TRANSMISSION	565141	\$129	\$6	\$93	\$30	\$0	\$0	\$0	\$0	\$0
4035000 Total			\$2,829	\$6	\$93	\$30	\$641	\$1,804	\$240	\$16	\$0
4036000	DEPR-DISTRIBUTION	565161	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	\$138	\$0	\$138	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	\$194	\$0	\$0	\$0	\$0	\$194	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	\$42	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0
4036000 Total			\$545	\$30	\$138	\$42	\$117	\$194	\$24	\$0	\$0
4037000	DEPR - GENERAL	565201	\$133	\$0	\$0	\$0	\$0	\$89	\$12	\$1	\$0
4037000	DEPR - GENERAL	565201	\$99	\$4	\$72	\$23	\$0	\$0	\$0	\$0	\$0
4037000 Total			\$231	\$4	\$72	\$23	\$31	\$89	\$12	\$1	\$0
4039999	DEPR EXP-ELEC, OTH	565970	\$237	\$0	\$0	\$0	\$-56	\$-158	\$-21	\$-1	\$0
4039999 Total			\$-237	\$0	\$0	\$0	\$-56	\$-158	\$-21	\$-1	\$0
Grand Total			\$551,391	\$12,533	\$143,943	\$42,465	\$88,437	\$258,490	\$33,842	\$1,680	\$0





**Amortization Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	CAGE	\$510	\$0	\$0	\$0	\$121	\$341	\$45	\$3	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$11,271	\$498	\$6,172	\$2,602	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	UT	\$3,602	\$0	\$0	\$0	\$0	-\$3,602	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$446	\$0	\$0	\$0	\$106	\$286	\$40	\$3	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$305	\$13	\$221	\$70	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$43	\$1	\$3	\$3	\$7	\$20	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$2	\$2	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$417	\$8	\$99	\$29	\$63	\$191	\$25	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$3,104	\$76	\$943	\$215	\$232	\$1,518	\$120	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$6,057	\$121	\$1,443	\$415	\$921	\$2,776	\$363	\$18	\$0
4040000	AMOR LTD TRM PLNT	SO	\$249	\$5	\$69	\$17	\$38	\$114	\$15	\$1	\$0
4040000	AMOR LTD TRM PLNT	SO	\$73	\$1	\$17	\$5	\$11	\$33	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$18	\$0	\$4	\$0	\$3	\$8	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$71	\$1	\$17	\$5	\$11	\$33	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$313	\$6	\$75	\$21	\$48	\$143	\$19	\$1	\$0
4040000	AMOR LTD TRM PLNT	SO	\$89	\$2	\$21	\$6	\$14	\$41	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$707	\$31	\$512	\$163	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$431	\$19	\$312	\$99	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$6	\$0	\$0	\$0	\$2	\$4	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$336	\$11	\$128	\$37	\$91	\$246	\$32	\$2	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$254	\$0	\$0	\$0	\$60	\$169	\$23	\$0	\$0
4040000	AMOR LTD TRM PLNT	JBG	\$2	\$0	\$1	\$15	\$34	\$104	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	SO	\$226	\$5	\$54	\$15	\$34	\$104	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$2,651	\$0	\$0	\$0	\$629	\$1,771	\$236	\$16	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$445	\$20	\$323	\$103	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$4,490	\$80	\$1,069	\$308	\$693	\$2,058	\$269	\$14	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$64	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$276	\$7	\$84	\$19	\$21	\$135	\$11	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$256	\$6	\$78	\$18	\$19	\$125	\$10	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$154	\$4	\$47	\$11	\$12	\$75	\$6	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,851	\$33	\$393	\$113	\$251	\$757	\$99	\$5	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,468	\$29	\$350	\$101	\$223	\$673	\$88	\$4	\$0
4040000	AMOR LTD TRM PLNT	SO	\$245	\$5	\$58	\$17	\$37	\$112	\$15	\$1	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAEE	\$50	\$0	\$0	\$0	\$13	\$32	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$304	\$0	\$0	\$0	\$70	\$196	\$36	\$2	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$31	\$1	\$22	\$7	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$4,957	\$76	\$1,234	\$392	\$786	\$2,154	\$295	\$20	\$0
4040000	AMOR LTD TRM PLNT	SO	\$236	\$5	\$56	\$16	\$36	\$108	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$47	\$0	\$0	\$0	\$11	\$32	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$13	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$34	\$1	\$25	\$8	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$232	\$5	\$55	\$16	\$35	\$106	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$274	\$12	\$199	\$63	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CA	\$78	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$72	\$2	\$22	\$5	\$5	\$35	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$67	\$0	\$0	\$0	\$0	\$67	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$305	\$0	\$305	\$0	\$0	\$0	\$0	\$0	\$0





**Amortization Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	SO	\$744	\$15	\$177	\$51	\$113	\$341	\$45	\$2	\$0
4040000	AMOR LTD TRM PLNT	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$72	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$283	\$0	\$0	\$0	\$283	\$0	\$0	\$0	\$0
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OTHER	\$41,251	\$1,190	\$16,638	\$5,034	\$5,144	\$11,203	\$1,944	\$97	\$0
4049000	AMR LTD TRM PLNT-OTH	CAGE	\$4,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,483
4049000	AMR LTD TRM PLNT-OTH	CAGE	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
4061000	AMORTIZATION JO BILL CREDIT	CAGE	\$4,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,183
4061000	AMORTIZATION JO BILL CREDIT	CAGE	\$5,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,211
4061000	AMORTIZATION JO BILL CREDIT	CAGE	\$5,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,211
4070000	AMRT PRP LOSS/RGST	UT	\$1,808	\$0	\$0	\$0	\$0	\$1,808	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RGST	WYP	\$558	\$0	\$0	\$0	\$0	\$558	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RGST	WYP	\$2,366	\$0	\$0	\$0	\$0	\$2,366	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$2,071	\$0	\$0	\$0	\$0	\$0	\$2,071	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$20,530	\$0	\$20,530	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$5,967	\$0	\$0	\$5,967	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$168	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$1,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$481	\$0	\$0	\$481	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$1,143	\$0	\$0	\$0	\$0	\$0	\$1,143	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$721	\$0	\$721	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$528	\$0	\$0	\$528	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$32,657	\$0	\$22,258	\$6,997	\$0	\$0	\$3,403	\$0	\$0
4074200	Reg Credits-BPA Exch	OR	\$22,258	\$0	\$22,258	\$0	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	WA	\$6,996	\$0	\$0	\$6,996	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	IDU	\$3,403	\$0	\$0	\$0	\$0	\$0	\$3,403	\$0	\$0
4074200	Reg Credits-BPA Exch	IDU	\$32,657	\$0	\$22,258	\$6,996	\$0	\$0	\$3,403	\$0	\$0
4074200	Reg Credits-BPA Exch	IDU	\$53,012	\$1,190	\$16,638	\$5,034	\$6,867	\$16,292	\$2,381	\$127	\$4,483
Grand Total			\$53,012	\$1,190	\$16,638	\$5,034	\$6,867	\$16,292	\$2,381	\$127	\$4,483





**Taxes Other Than Income (Actuals)**  
 Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	SO	\$2,958,156	\$59,264	\$704,493	\$202,750	\$450	\$1,356	\$177	\$9	\$0
4081000	TAX OTH INC-U OP I	SO	\$310,972	\$6,230	\$74,059	\$21,314	\$47	\$143	\$19	\$1	\$0
4081000	TAX OTH INC-U OP I	SO	\$8,134,014	\$162,957	\$1,937,138	\$657,500	\$1,236	\$3,728	\$488	\$25	\$0
4081000	TAX OTH INC-U OP I	SO	\$13,917,086	\$278,824	\$3,314,489	\$953,896	\$2,115	\$6,378	\$835	\$42	\$0
<b>4081000 Total</b>			<b>\$2,914,344</b>	<b>-\$50,373</b>	<b>-\$398,798</b>	<b>-\$172,332</b>	<b>-\$382</b>	<b>-\$1,192</b>	<b>-\$151</b>	<b>-\$68</b>	<b>\$0</b>
4081500	PROPERTY TAXES	GPS	\$122,642,429	\$2,457,026	\$29,207,640	\$8,405,833	\$18,642	\$56,203	\$7,356	\$371	\$0
4081500	PROPERTY TAXES	GPS	\$2,089,190	\$41,855	\$497,547	\$143,192	\$318	\$957	\$125	\$6	\$0
<b>4081500 Total</b>			<b>\$124,731,619</b>	<b>\$2,498,881</b>	<b>\$29,705,187</b>	<b>\$8,549,025</b>	<b>\$18,959</b>	<b>\$57,160</b>	<b>\$7,482</b>	<b>\$377</b>	<b>\$0</b>
4081800	FRANCHISE TAXES	CA	\$1,202,546	\$1,202,546	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
4081800	FRANCHISE TAXES	OR	\$27,490,971	\$0,000	\$27,490,971	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
4081800	FRANCHISE TAXES	WYP	\$1,886,074	\$0,000	\$0,000	\$0,000	\$1,886	\$0,000	\$0,000	\$0,000	\$0,000
<b>4081800 Total</b>			<b>\$30,579,591</b>	<b>\$1,202,546</b>	<b>\$27,490,971</b>	<b>\$0,000</b>	<b>\$1,886</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>
4081900	MISC TAXES - OTHER	WA	\$13,264,318	\$0,000	\$0,000	\$13,264,318	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
4081900	MISC TAXES - OTHER	OR	\$688,598	\$0,000	\$888,598	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
4081900	MISC TAXES - OTHER	UT	\$0,934	\$0,000	\$0,000	\$0,000	\$0,000	\$1	\$0	\$0	\$0
4081900	MISC TAXES - OTHER	SE	\$185,637	\$2,798	\$44,942	\$14,052	\$32	\$79	\$12	\$1	\$0
4081900	MISC TAXES - OTHER	WA	\$32,684	\$0,000	\$0,000	\$32,684	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
4081900	MISC TAXES - OTHER	SE	\$35,280	\$0,532	\$8,541	\$2,671	\$6	\$15	\$2	\$0	\$0
4081900	MISC TAXES - OTHER	WYP	\$70,239	\$0,000	\$0,000	\$0,000	\$70	\$0,000	\$0,000	\$0,000	\$0,000
4081900	MISC TAXES - OTHER	SE	\$133,899	\$2,018	\$32,416	\$10,136	\$23	\$57	\$9	\$0	\$0
4081900	MISC TAXES - OTHER	CAGE	\$1,813,575	\$0,000	\$0,000	\$0,000	\$430	\$1,211	\$161	\$11	\$0
4081900	MISC TAXES - OTHER	CAGEE	\$425,154	\$0,000	\$0,000	\$0,000	\$111	\$271	\$41	\$2	\$0
<b>4081900 Total</b>			<b>\$16,850,317</b>	<b>\$5,348</b>	<b>\$974,496</b>	<b>\$13,323,861</b>	<b>\$673</b>	<b>\$1,635</b>	<b>\$225</b>	<b>\$14</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$189,647,183</b>	<b>\$3,656,403</b>	<b>\$57,571,856</b>	<b>\$21,700,554</b>	<b>\$21,136</b>	<b>\$57,642</b>	<b>\$7,556</b>	<b>\$384</b>	<b>\$0</b>



### Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Califf	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	-\$69,527	-\$1,004	-\$17,316	-\$5,497	-\$11,022	-\$30,214	-\$4,135	-\$279	\$0
4091000	310311	Research & Experimentation Credit	-\$170	-\$3	-\$42	-\$13	-\$74	-\$10	-\$1	\$0	\$0
4091000	310312	Mining Rescue Training Credit - Energy W	-\$51	\$0	\$0	\$0	-\$13	-\$32	-\$5	\$0	\$0
4091000	310313	Mining Rescue Training Credit - PMI	-\$38	-\$2	-\$27	-\$8	\$0	\$0	\$0	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	606000	Fuel Tax Credit	-\$14	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0
4091000	909900	Foreign Tax Credit	-\$2	-\$2	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
<b>4091000 Total</b>			<b>-\$69,801</b>	<b>-\$1,069</b>	<b>-\$17,389</b>	<b>-\$5,520</b>	<b>-\$11,065</b>	<b>-\$30,327</b>	<b>-\$4,151</b>	<b>-\$280</b>	<b>\$0</b>
4091100	311311	Utah Renewable Energy Production Tax Cre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4091100 Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4191000	0	AFUDC - EQUITY	-\$57,244	-\$1,002	-\$12,255	-\$3,561	-\$9,047	-\$27,680	-\$3,513	-\$186	\$0
<b>4191000 Total</b>			<b>-\$57,244</b>	<b>-\$1,002</b>	<b>-\$12,255</b>	<b>-\$3,561</b>	<b>-\$9,047</b>	<b>-\$27,680</b>	<b>-\$3,513</b>	<b>-\$186</b>	<b>\$0</b>
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	\$315,649	\$5,523	\$67,577	\$19,636	\$49,885	\$152,629	\$19,373	\$1,027	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	\$31,614	\$553	\$6,768	\$1,967	\$4,996	\$15,287	\$1,940	\$103	\$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRBS FIXED	\$1,150	\$20	\$246	\$72	\$182	\$556	\$71	\$4	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	\$704	\$12	\$151	\$44	\$111	\$341	\$43	\$2	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	\$6,827	\$119	\$1,462	\$425	\$1,079	\$3,301	\$419	\$22	\$0
<b>4270000 Total</b>			<b>\$355,945</b>	<b>\$6,228</b>	<b>\$76,204</b>	<b>\$22,142</b>	<b>\$56,254</b>	<b>\$172,114</b>	<b>\$21,646</b>	<b>\$1,158</b>	<b>\$0</b>
4280000	586180	AMORTIZATION - DEBT DISCOUNT	\$1,016	\$18	\$217	\$63	\$161	\$491	\$62	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	\$2,873	\$50	\$615	\$179	\$454	\$1,389	\$176	\$9	\$0
<b>4280000 Total</b>			<b>\$3,889</b>	<b>\$68</b>	<b>\$833</b>	<b>\$242</b>	<b>\$615</b>	<b>\$1,880</b>	<b>\$239</b>	<b>\$13</b>	<b>\$0</b>
4281000	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$1,421	\$25	\$304	\$88	\$225	\$687	\$87	\$5	\$0
<b>4281000 Total</b>			<b>\$1,421</b>	<b>\$25</b>	<b>\$304</b>	<b>\$88</b>	<b>\$225</b>	<b>\$687</b>	<b>\$87</b>	<b>\$5</b>	<b>\$0</b>
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	-\$11	-\$1	-\$2	-\$1	-\$2	-\$5	-\$1	\$0	\$0
<b>4290000 Total</b>			<b>-\$11</b>	<b>\$0</b>	<b>-\$2</b>	<b>-\$1</b>	<b>-\$2</b>	<b>-\$5</b>	<b>-\$1</b>	<b>\$0</b>	<b>\$0</b>
4310000	0	INTEREST EXPENSE ON REG LIABILITIES	\$11,567	\$202	\$2,476	\$720	\$1,828	\$5,593	\$710	\$38	\$0
<b>4310000 Total</b>			<b>\$11,567</b>	<b>\$202</b>	<b>\$2,476</b>	<b>\$720</b>	<b>\$1,828</b>	<b>\$5,593</b>	<b>\$710</b>	<b>\$38</b>	<b>\$0</b>
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	\$1,828	\$32	\$391	\$114	\$289	\$884	\$112	\$6	\$0
<b>4313000 Total</b>			<b>\$1,828</b>	<b>\$32</b>	<b>\$391</b>	<b>\$114</b>	<b>\$289</b>	<b>\$884</b>	<b>\$112</b>	<b>\$6</b>	<b>\$0</b>
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	-\$30,184	-\$528	-\$6,462	-\$1,878	-\$4,770	-\$14,595	-\$1,852	-\$98	\$0
4320000	585851	Int Exp - AFUDC Calc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$925	\$16	\$196	\$58	\$146	\$447	\$57	\$3	\$0
<b>4320000 Total</b>			<b>-\$29,259</b>	<b>-\$512</b>	<b>-\$6,266</b>	<b>-\$1,820</b>	<b>-\$4,624</b>	<b>-\$14,148</b>	<b>-\$1,796</b>	<b>-\$95</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$218,336</b>	<b>\$3,972</b>	<b>\$44,298</b>	<b>\$12,404</b>	<b>\$34,472</b>	<b>\$108,998</b>	<b>\$15,533</b>	<b>\$658</b>	<b>\$0</b>





**PACIFICORP**  
A MIDAMERICAN ENERGY HOLDINGS COMPANY

**Schedule M (Actuals)**  
Twelve Months Ending - December 2013  
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
4098200	105105	30% Capitalized labor costs for Power/Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	105127	Book Depr Allocated to Medicare and M&E	\$32	\$1	\$8	\$2	\$5	\$14	\$2	\$2	\$0
4098200	110200	Tax Percentage Depletion - Deer Creek	-\$837	\$0	\$0	\$0	-\$218	-\$534	-\$80	\$0	\$0
4098200	120101	Other AIR Bad Debt Write-offs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	130100	Non - Deductible Expenses	\$865	\$17	\$206	\$52	\$131	\$396	\$52	\$3	\$0
4098200	130400	PMINon-deductible Exp	\$11	\$0	\$8	\$2	\$0	\$0	\$0	\$0	\$0
4098200	130550	MEHC Insurance Services-Premium	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	130550	Mining Rescue Training Credit Addback	\$51	\$0	\$0	\$0	\$13	\$32	\$5	\$0	\$0
4098200	130900	Non - Deductible Executive Comp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	505505	Income Tax Interest	\$114	\$2	\$27	\$8	\$17	\$52	\$7	\$0	\$0
4098200	610106	PMIFuel Tax Cr	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	7201051	Contra Medicare Subsidy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	920106	PMI Dividend Received Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098200	920145	PMI Mining Rescue Training Credit Addbac	\$38	\$2	\$27	\$8	\$0	\$0	\$0	\$0	\$0
<b>4098200 Total</b>			<b>\$288</b>	<b>\$23</b>	<b>\$286</b>	<b>\$84</b>	<b>-\$51</b>	<b>-\$39</b>	<b>-\$15</b>	<b>-\$28</b>	<b>\$0</b>
4098300	105100	Capitalized Labor Costs	-\$9,134	-\$183	-\$2,175	-\$626	-\$1,388	-\$4,186	-\$548	-\$28	\$0
4098300	105120	Book Depreciation	\$674,123	\$14,532	\$166,902	\$49,238	\$102,543	\$299,719	\$39,240	\$1,948	\$0
4098300	105121	PMI/Book Depreciation	\$19,356	\$871	\$13,998	\$4,377	\$29	\$70	\$11	\$1	\$0
4098300	105122	Repair Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105123	Sec. 481a Adj - Repair Deduction	\$48,806	\$1,685	\$13,074	\$3,065	\$5,217	\$23,473	\$2,293	\$0	\$0
4098300	105130	CIAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105137	Auto Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105140	Highway relocation	\$1,902	\$66	\$509	\$119	\$203	\$915	\$89	\$0	\$0
4098300	105142	Avoided Costs	\$51,869	\$908	\$11,105	\$3,227	\$8,197	\$25,081	\$3,183	\$169	\$0
4098300	105145	Acquisition Adjustment Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105146	Capitalization of Test Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105152	Gain 7 (Loss) on Prop. Disposition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105165	Coal Mine Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105170	Coal Mine Recessing Face (Extension)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105205	Coal Mine Development-30%Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105470	Book Gain/Loss on Land Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	105471	UT - Kalamath Relicensing Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	110100	Book Cost Depletion	\$1,582	\$0	\$0	\$0	\$412	\$1,009	\$152	\$0	\$0
4098300	110105	SRC Book Cost Depletion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	1101051	Willow Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	120105	Trepper Mining Stock Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	205025	PMI - Fuel Cost Adjustment	\$1,215	\$0	\$0	\$0	\$316	\$775	\$117	\$7	\$0
4098300	205100	ERC (Emission Reduction Credit) Impairme	\$2,040	\$0	\$0	\$0	\$484	\$1,363	\$181	\$12	\$0
4098300	205411	PMI Sec 263A Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210000	PREPAID JBEW 57 MEDICAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210100	Prepaid Taxes-OR PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210105	Self Insured Health Benefit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210120	Prepaid Taxes-UT PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210130	Prepaid Taxes-ID PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210140	Other Prepaids	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	210180	Prepaid Taxes-property taxes	-\$1,693	-\$34	-\$403	-\$116	-\$267	-\$776	-\$102	-\$5	\$0
4098300	220100	Bad Debts Allowance - Cash Basis	-\$1,866	-\$88	-\$764	-\$223	-\$111	-\$518	-\$161	\$0	\$0
4098300	320115	Transition Team Costs-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320140	May 2000 Transition Plan Costs-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320210	Research & Exper. Sec. 174 Amort.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320220	Glennock Excluding Reclamation-UT rate 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	320230	FAS 87/88 Writeoff-UT rate order	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	330100	Amort. Pollution Control Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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**Schedule M (Actuals)**  
Twelve Months Ending - December 2013  
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
4098300	415110	Def Reg Asset-Transmission Svc Deposit			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415120	Def Reg Asset-Foote Creek Contract			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415300	Environmental Cleanup Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415301	Environmental Costs WA	\$162		\$0	\$162	\$0	\$0	\$0	\$0	\$0
4098300	415406	Reg Asset Utah ECAM			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415500	Cholla PIT Transact Costs-APS Amort	\$1,122		\$0	\$0	\$0	\$1,122	\$0	\$0	\$16,111
4098300	415510	WA Disallowed Colstrip #3 Write-off	\$52		\$0	\$0	\$0	\$52	\$150	\$100	\$7
4098300	415555	WY PCAM Def Net Power Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415640	IDAI Costs-Direct Access-CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415650	SB 1149-Related Reg Assets-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415660	OR Deferred Intervenor Funding Grants			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415700	Reg Liability BPA balancing accounts-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415701	CA Deferred Intervenor Funding			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415702	Reg Asset - Lake Side Liq.	\$27		\$0	\$0	\$0	\$27	\$0	\$0	\$0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	\$21		\$0	\$0	\$0	\$21	\$0	\$0	\$0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	-\$62		\$0	\$0	\$0	-\$62	\$0	\$0	\$0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	\$31		\$0	\$0	\$0	\$31	\$0	\$0	\$0
4098300	415801	Contra RTO Grid West N/R Allowance			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415802	Contra RTO Grid West N/R w/o-WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415803	WA RTO Grid West N/R w/o			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415804	RTO Grid West Notes Receivable-OR	-\$6		\$0	-\$6	\$0	\$0	\$0	\$0	\$0
4098300	415805	ID RTO Grid West N/R			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415806	Reg Asset - Pension MMT -UT	\$283		\$0	\$0	\$0	\$283	\$0	\$0	\$0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415829	Reg Asset - Post - Ret MMT -UT	\$279		\$0	\$0	\$0	\$279	\$0	\$0	\$0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	\$97		\$0	\$0	\$0	\$97	\$0	\$0	\$97
4098300	415850	UNRECOVERED PLANT -POWERDALE			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	\$11		\$0	\$0	\$0	\$11	\$0	\$0	\$0
4098300	415853	Powerdale Decommissioning Reg Asset - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	\$284		\$0	\$0	\$0	\$284	\$0	\$0	\$0
4098300	415855	CA - January 2010 Storm Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415856	Powerdale Decommissioning Reg Asset - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415857	ID - Deferred Overburden Costs	-\$15		\$0	\$0	\$0	\$0	\$0	\$0	-\$15
4098300	415858	WY - Deferred Overburden Costs	-\$27		\$0	\$0	\$0	-\$27	\$0	\$0	\$0
4098300	415859	WY - Deferred Advertising Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415865	Reg Asset - UT IMPA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415868	Reg Asset - UT - Solar Incentive Program			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415870	Deferred Excess Net Power Costs-CA	-\$354		\$0	\$0	\$0	-\$354	\$0	\$0	-\$354
4098300	415871	Deferred Excess Net Power Costs-WY	-\$867		\$0	\$0	\$0	-\$867	\$0	\$0	-\$867
4098300	415872	Deferred Excess Net Power Costs-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415875	Deferred Excess Net Power Costs - WY 08			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415876	Deferred Excess Net Power Costs - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415880	Deferred UT Independent Evaluation Fee			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415881	Deferral of Renewable Energy Credit - UT	-\$15,756		\$0	\$0	\$0	-\$15,756	\$0	\$0	-\$15,756
4098300	415883	Deferral of Renewable Energy Credit - WY	\$1,801		\$0	\$0	\$0	\$1,801	\$0	\$0	\$1,801
4098300	415890	ID MEHC 2006 Transition Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415891	OR - 2006 Transition Severance Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415893	OR - MEHC Transition Service Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415895	OR RCAC Sept-Dec 07 deferred			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415896	WA - Chehalis Plant Revenue Requirement	\$3,000		\$0	\$0	\$0	\$3,000	\$0	\$0	\$0
4098300	415897	Reg Asset MEHC Transition Service Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415898	Deferred Coal Costs - Naughton Contract	\$1,376		\$0	\$0	\$0	\$1,376	\$0	\$0	\$0
4098300	415900	OR SB 408 Recovery			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415902	Reg Asset - UT REC's in Rates - Current	-\$3,138		\$0	\$0	\$0	-\$3,138	\$0	\$0	-\$3,138
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	-\$629		\$0	\$0	\$0	-\$629	\$0	\$0	-\$629
4098300	415914	Reg Asset - UT - Naughton U3 Costs	\$1,808		\$0	\$0	\$0	\$1,808	\$0	\$0	\$0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	\$558		\$0	\$0	\$0	\$558	\$0	\$0	\$0



**Schedule M (Actuals)**  
Twelve Months Ending - December 2013  
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
4098300	425100	Deferred Regulatory Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	\$7		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425125	Deferred Coal Cost - Aich			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425205	Misc Def Dr-Prop Damage Repairs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425215	Unearned Joint Use Pole Contact Revenue	-\$389		-\$104	-\$24	-\$42	-\$187	-\$18	\$0	\$0
4098300	425250	TGS Buyout-SG			\$0	\$4	\$0	\$10	\$1	\$0	\$0
4098300	425260	Lakeview Buyout-SG			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425280	Joseph Settlement-SG			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425295	BPA Conservation Rate Credit	\$137		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	425360	Hermiston Swap			\$0	\$124	\$0	\$0	\$0	\$0	\$0
4098300	425380	Idaho Customer Balancing Account	\$172		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	430100	Customer Service / Weatherization	\$267		\$0	\$0	\$0	\$0	\$0	\$0	\$257
4098300	430111	Reg Asset - SB 1149 Balance Reclass	-\$698		-\$14	-\$166	-\$48	-\$320	-\$42	-\$2	\$0
4098300	430112	Reg Asset - Other - Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	430113	Reg Asset - Def NPC Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	430117	Reg Asset - Current DSM	\$1,530		\$0	\$0	\$0	\$0	\$0	\$0	\$1,530
4098300	505125	Sales & Use Tax Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	505140	PMI Accrued Royalties	\$1		\$0	\$0	\$0	\$0	\$1	\$0	\$0
4098300	505160	Purchase Card Trans Provision			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	505170	CA PUC Fee			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	505200	West Valley Contract Termination Fee Acc			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	505400	Extraction Tax Paid / Accrued			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	505500	Bonus Liability	-\$91		-\$2	-\$22	-\$6	-\$14	-\$42	-\$5	\$0
4098300	505510	Federal Income Tax Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	505600	PMI Vacation/Bonus Adjustment	-\$1,422		-\$28	-\$339	-\$97	-\$216	-\$652	-\$85	-\$4
4098300	605700	Accrued Retention Bonus			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	605710	Environmental Liability - Regulated	\$2,282		\$46	\$543	\$168	\$347	\$1,046	\$137	\$7
4098300	610000	Reverse Accrued Final Reclamation	\$247		\$0	\$0	\$64	\$158	\$24	\$1	\$0
4098300	610005	Coal Mine Development-PMI	-\$125		\$0	\$0	-\$33	-\$80	-\$12	-\$1	\$0
4098300	610100	Sec 174 94-98 7 99-00 RAR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610111	PMI Devt Cost Amort			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610114	PMI EITF Pre-Stripping Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610130	PMI Overburden Removal			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610135	781 Shopping Incentive OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610140	SB1149 Costs OR OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610141	Oregon Rate Refund			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610142	WA Rate Refunds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610143	Reg Liability - UT Home Energy Lifeline	\$315		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610144	Reg Liability - WA Low Energy Program	-\$2,228		\$0	\$0	\$0	\$0	\$0	\$0	-\$2,228
4098300	610145	Reg Liability - CA California Alternativ			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610146	Reg Lab-OR Balance Consol			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610148	OR Reg Asset/Liability Consolidation			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	610149	Reg Liability - Def NPC Balance Reclass	-\$2,857		\$0	\$0	\$0	\$0	\$0	\$0	-\$2,857
4098300	705210	Reg Liability - SB 1149 Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705230	Property Insurance			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705231	West Valley Lease Reduction - WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705232	West Valley Lease Reduction - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705233	West Valley Lease Reduction - CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705234	West Valley Lease Reduction - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705235	West Valley Lease Reduction - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705240	West Valley Lease Reduction - UT			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705241	CA Alternative Rate for Energy Program(C	-\$622		-\$622	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705250	Reg Liability - CA California Alternativ	\$896		\$0	\$0	\$0	\$0	\$0	\$0	\$896
4098300	705251	A&G Credit-WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705252	A&G Credit-CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705253	A&G Credit-ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705254	A&G Credit-WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Schedule M (Actuals)**  
 Twelve Months Ending - December 2013  
 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
4098300	705260	March 2006 Transition Plan costs-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705261	Reg Liability - Sale of renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705262	Reg Liability - Sale of REC's-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4098300	705263	Reg Liability - Sale of REC's-WA									
4098300	705265	Reg Liab - OR Energy Conservation Charge									
4098300	705301	Reg Liability - OR 2010 Protocol Def									
4098300	705305	Reg Liability-CA Gain on Sale of Asset									
4098300	705336	Reg Liability - Sale of Renewable Energy									
4098300	705337	Regulatory Liability - Sale of Renewable									
4098300	705400	Reg Liability - OR Injuries & Damages Re									
4098300	705420	Reg Liability - CA GHG Allowance Revenue									
4098300	705451	Reg Liability - OR Property Insurance Re									
4098300	705453	Reg Liability - ID Property Insurance Re									
4098300	705455	Reg Liability - WY Property Insurance Re									
4098300	705500	Reg Liability - Powderdale Decommissionin									
4098300	705514	Regulatory Liability - OR Deferred Exces									
4098300	705518	Regulatory Liability - WA Deferred Exces									
4098300	705522	Regulatory Liability - UT REC's in Rates									
4098300	705523	Regulatory Liability - WA REC's in Rates									
4098300	705526	Regulatory Liability - CA Solar Feed-in									
4098300	705530	Regulatory Liability - UT Solar Feed-in									
4098300	705536	Regulatory Liability - CA GreenHouse Gas									
4098300	705600	Reg Liability - OR 2012 GRC Giveback									
4098300	715050	Reg Liability - Current Reclass - Other									
4098300	715100	Microsoft Software License Liability									
4098300	715100	MCI FOG Wire Lease									
4098300	715105	MCI FOG Wire Lease									
4098300	715350	Misc. Deferred Credits									
4098300	715720	NW Power Act-WA									
4098300	720200	Deferred Comp Plan Benefits-PPL									
4098300	720300	Pension / Retirement (Accrued / Prepaid)									
4098300	720400	Suppl. Exec. Retirement Plan (SERP)									
4098300	720500	Accrued CIC Severance									
4098300	740100	Post Merger Loss-Reacquired Debt									
4098300	910530	Injuries and Damages Reserve									
4098300	910560	SHAUD Revenue Imputations-UT reg liab									
4098300	910905	Bridger Coal Company Underground Mine Co									
4098300	910910	Phitbinder Section 471 Adj									
4098300	920110	PMI/WY Extraction Tax									
<b>4098300 Total</b>				<b>\$785,766</b>	<b>\$17,133</b>	<b>\$205,299</b>	<b>\$62,879</b>	<b>\$115,752</b>	<b>\$351,206</b>	<b>\$44,886</b>	<b>-\$10,621</b>
4099200	105127	Book Depreciation Allocated to Medicare									
4099200	110200	Tax Depletion - Deer Creek									
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION									
4099200	120100	Preferred Dividend - PPL									
4099200	120200	Trapper Mine Dividend Deduction									
4099200	130560	MEHC Insurance Services-Receiveable									
4099200	130600	Tax Exempt Interest ( No AMT)									
4099200	130605	Tax Exempt Interest - CA IOU									
4099200	130910	SPI 404(R) Contribution									
4099200	305100	Amort of Projects-Klamath Engineering									
4099200	620100	2004 JCA-Qualified Prod Activities Deduc									
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D									
4099200	720105	MEDICARE SUBSIDY									
4099200	910900	PhitDepletion									
4099200	910918	PMI Overriding Royalty									
4099200	920105	PMI Tax Exempt Interest Income									
<b>4099200 Total</b>				<b>\$3</b>	<b>\$39</b>	<b>\$11</b>	<b>\$156</b>	<b>\$404</b>	<b>\$58</b>	<b>\$3</b>	<b>\$0</b>
4099300	105101	Capitalized Labor Cost for Powertrax Inpu									
4099300	105122	Repair Deduction									
4099300	105125	Tax Depreciation									
<b>4099300 Total</b>				<b>\$1,090,721</b>	<b>\$22,488</b>	<b>\$281,880</b>	<b>\$52,688</b>	<b>\$157,650</b>	<b>\$482,234</b>	<b>\$5,993</b>	<b>\$3,251</b>



**Schedule M (Actuals)**  
 Twelve Months Ending - December 2013  
 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
4099300	105126	PMT Tax Depreciation	\$15,033	\$677	\$10,872	\$3,399	\$22	\$54	\$8	\$0	\$0
4099300	105130	CIAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	105137	Capitalized Depreciation	\$5,834	\$117	\$1,389	\$400	\$887	\$2,674	\$350	\$18	\$0
4099300	1051411	AFUDC - Equity	\$29,227	\$511	\$6,257	\$1,818	\$4,619	\$14,133	\$1,794	\$95	\$0
4099300	1051412	AFUDC - Equity	\$57,183	\$1,000	\$12,242	\$3,557	\$9,037	\$27,650	\$3,509	\$186	\$0
4099300	105143	Basis Ineligible Difference	\$93	\$2	\$22	\$6	\$14	\$43	\$6	\$0	\$0
4099300	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	105148	Mine Safety Sec. 179E Election - PPW	\$110	\$0	\$0	\$0	\$29	\$70	\$11	\$1	\$0
4099300	105149	Mine Safety Sec. 179E Election - PMI	\$293	\$13	\$212	\$66	\$0	\$1	\$0	\$0	\$0
4099300	105152	Gain(Loss) on Prop Dispositions	\$2,579	\$62	\$614	\$177	\$392	\$1,182	\$155	\$8	\$0
4099300	105165	Coal Mine Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	105170	Coal Mine Receding Face (Extension)	\$1,282	\$19	\$303	\$95	\$217	\$533	\$80	\$5	\$0
4099300	105171	Removal Cost (net of salvage)	\$2,112	\$95	\$1,527	\$478	\$33	\$8	\$1	\$0	\$0
4099300	105175	PMI Coal Mine Receding Face (Extension)	\$42,756	\$857	\$10,183	\$2,930	\$6,499	\$19,594	\$2,565	\$129	\$0
4099300	105181	Stm Ris Blundell Geothermal Tax Depr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	105185	Repair Allowance 3115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	105200	Coal Mine Development 30% Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	105220	Cholla GE Safe Harbor Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	1052303	Cholla SHL-NOPA (Lease Amortization)	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	105470	Book Gain/Loss on Land Sales	-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
4099300	110200	Depletion - Tax Percentage Deduction	\$172	\$3	\$42	\$13	\$30	\$73	\$11	\$1	\$0
4099300	1102051	Willow Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	120105	PMI - Fuel Cost Adjustment	-\$1,250	\$0	\$0	\$0	-\$325	-\$798	-\$120	\$0	\$0
4099300	205025	Coal M&S Inventory Write-Off	\$306	\$0	\$0	\$0	\$80	\$195	\$29	\$2	\$0
4099300	205200	PMISEC 263A Adjustment	\$102	\$5	\$74	\$23	\$0	\$0	\$0	\$0	\$0
4099300	205411	PREPAID IBEW 57 MEDICAL	-\$4	\$0	-\$4	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210000	Prepaid Taxes-OR PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210100	Self Insured Health Benefit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210105	Prepaid Taxes-WA UTC	\$403	\$0	\$0	\$0	\$0	\$403	\$0	\$0	\$0
4099300	210110	Prepaid Taxes-UT UTC	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210120	Prepaid Taxes-ID PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210130	Prepaid Taxes-WY PSC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210140	Prepaid Taxes-CA Property Taxes-GPS allo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	210180	OTHER PREPAIDS	-\$1,890	-\$38	-\$450	-\$130	-\$287	-\$668	-\$113	-\$6	\$0
4099300	210185	Prepaid Aircraft Maintenance Costs	\$97	\$0	\$0	\$0	\$23	\$68	\$0	\$1	\$0
4099300	210200	Prepaid Taxes-property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	220100	Bad Debts Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	287396	Regulatory Liabilities - Interim Provisi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	287616	Regulatory Assets - Interim Provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	305100	Amort of Projects-Klamath Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	310102	Fixed Asset-Book/Tax - IGC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	320115	Misc - Reg Liab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	320210	Research & Exper. Sec. 174 Amort.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	320220	Glennrock Excluding Reclamation-UT rate o	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	320290	LI Prepaid IBEW 57 Pension Contribution	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415110	Def Reg Asset-Transmission Svc Deposit	\$700	\$11	\$174	\$55	\$111	\$304	\$42	\$3	\$0
4099300	415120	DEFERRED REG ASSET - FOOTIE CREEK CONTRAC	\$138	\$0	\$0	\$0	\$33	\$92	\$12	\$1	\$0
4099300	415200	Hazardous Waste Clean-up Costs	\$4,689	\$94	\$1,117	\$321	\$713	\$2,149	\$281	\$14	\$0
4099300	415301	Hazardous Waste Clean-up Costs-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415406	Reg Asset Utah ECAM	-\$4,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,539
4099300	415501	Cholla PIT Transact Costs- APS Amort - I	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0
4099300	415502	Cholla PIT Transact Costs- APS Amort - O	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415555	WY PCAM Def Net Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415655	CA GHG Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415680	Deferred Intervenor Funding Grants-OR	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415700	Reg Liability BPA balancing accounts-OR	\$1,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,581
4099300	415701	CA Deferred Intervenor Funding	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415703	Goodwin Hills Liquidation Damages - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Schedule M (Actuals)**  
 Twelve Months Ending - December 2013  
 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
4099300	415705	Reg Liability - Tax Revenue Adjustment -			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415750	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415801	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415803	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415804	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415821	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415845	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415850	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415851	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415852	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415853	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415854	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415855	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415856	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415857	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415858	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415859	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415865	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415866	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415869	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415870	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415874	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415875	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415876	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415878	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415879	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415880	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415882	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415883	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415884	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415885	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415886	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415888	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415892	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415893	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415896	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415897	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415898	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415900	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415901	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415904	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415905	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415906	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415907	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415908	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415910	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	415917	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425100	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425102	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425104	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425110	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425205	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425210	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425215	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425225	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425295	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425380	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425400	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425700	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	425800	Reg Assets BPA balancing accounts-IDU			\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Schedule M (Actuals)**  
 Twelve Months Ending - December 2013  
 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
4099300	430100	Customer Service / Weatherization			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	430110	Reg Asset - Balance Reclass		\$-698	\$-166	\$-48	\$-106	\$-320	\$-42	\$0	\$0
4099300	430111	Reg Asset - SB 1149 Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	430112	Reg Asset - Other - Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	430113	Reg Asset - Def NPC Balance Reclass		\$-5,635	\$0	\$0	\$0	\$0	\$0	\$0	\$-5,635
4099300	505100	Energy West Accrued Liabilities		\$-2,857	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,857
4099300	505115	Sales & Use Tax Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505125	Accrued Royalties			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505140	Purchase Card Trans Provision			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505170	West Valley Contract Termination Fee Acc			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505400	Bonus Liability			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505510	Vacation Accrual - PMI		\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	505520	PMI Bonus Accrual			\$0	\$0	\$1	\$3	\$0	\$0	\$0
4099300	505600	IGC Vacation Accrual			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	605101	Trojan Decommissioning Costs - WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	605102	Trojan Decommissioning Costs - OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	605103	ARO/Reg Diff - Trojan - WA		\$285	\$0	\$285	\$0	\$0	\$0	\$0	\$0
4099300	605110	Reverse Accrued Final Reclamation			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610000	PMI Coal Mine Development			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610100	Reverse Accrued Final Reclamation			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	6101001	PMIDEVT COST AMORT		\$-161	\$-116	\$-36	\$0	\$-31	\$0	\$0	\$0
4099300	6101001	AMORT NOPAS 99-00 RAR		\$53	\$13	\$4	\$8	\$24	\$3	\$0	\$0
4099300	610110	Plax NOPAs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610111	Bridger Coal Company Gain/Loss on Assets			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610114	PMI ETF Pre Stripping Costs		\$-659	\$0	\$0	\$-172	\$-421	\$-63	\$0	\$0
4099300	610130	781 Shopping Incentive, OR		\$-1,001	\$-45	\$-724	\$-11	\$-4	\$-4	\$0	\$0
4099300	610135	SB 1149 Costs, OR OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610140	OR Rate Refunds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610141	WA Rate Refunds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610142	Reg. Liability - UT Home Energy Lifeline		\$-998	\$0	\$0	\$0	\$-998	\$0	\$0	\$0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610145	Reg. Liability - WA Low Energy Program			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610146	OR Reg Asset/Liability Consolidation		\$345	\$0	\$345	\$0	\$0	\$0	\$0	\$0
4099300	610148	Reg. Liability - Def NPC Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	610149	Reg. Liability - SB 1149 Balance Reclass			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705200	Oregon Gain on Sale of Halsey-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705210	Property Insurance(Injuries & Damages)			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705232	CA West Valley Lease Reduction			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705233	West Valley Lease Reduction - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705234	West Valley Lease Reduction - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705235	A&G Credit - WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705250	A&G Credit - WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705251	A&G Credit-OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705252	A&G Credit-CA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705253	A&G Credit - ID			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705254	A&G Credit - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705261	Reg. Liability - Sale of Renewable Energy		\$607	\$0	\$0	\$0	\$0	\$0	\$0	\$607
4099300	705265	Reg. Liab - OR Energy Conservation Charge		\$-743	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705300	Reg. Liability - Deferred Benefit, Arch S			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705305	Reg. Liability-CA Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705310	Reg. Liability-UT Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705320	Reg. Liability-ID Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705330	Reg. Liability-WY Gain on Sale of Asset			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705337	Reg. Liability - Sale of Renewable Energy			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705454	Reg. Liability - UT Property Insurance Re		\$-1,750	\$0	\$0	\$0	\$-1,750	\$0	\$0	\$0
4099300	705534	Regulatory Liability - OR Asset Sale Gal		\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
4099300	705537	Regulatory Liability - Other Reg Liabli		\$26,735	\$0	\$0	\$0	\$0	\$0	\$0	\$26,735
4099300	705700	Reg. Liability - Current Reclass - Other			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	705755	Reg. Liability - Non current Reclass - Ot		\$-124	\$0	\$0	\$0	\$0	\$0	\$0	\$-124
4099300	715050	Microsoft Software License Liability			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	715100	University of WY Contract Amort.			\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Schedule M (Actuals)**  
 Twelve Months Ending - December 2013  
 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
4099300	715350	Misc Deferred Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	715800	Reidding Renegotiated Contract	\$550	\$24	\$399	\$127	\$0	\$0	\$0	\$0	\$0
4099300	720100	FAS 106 Accruals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	720200	Deferred Comp Plan Benefits-PPL	-\$1,005	-\$20	-\$239	-\$69	-\$153	-\$460	-\$60	-\$33	\$0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	720400	SUPPL_EXEC - RETIREMENT PLAN (SERP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	720500	Severance Accrual	\$87	\$2	\$21	\$6	\$13	\$40	\$5	\$0	\$0
4099300	720550	Accrued CIC Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	740100	Post Merger Loss-Reacquired Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	910240	190LEGAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	910530	Injuries and Damages Reserve	-\$18,189	-\$364	-\$4,322	-\$1,247	-\$2,765	-\$8,935	-\$1,091	-\$55	\$0
4099300	910560	283SMUD REVENUE IMPUTATION-LIUT REG LIAB	\$2,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,292
4099300	910905	PMI Underground Mine Cost Depletion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	910925	CA Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4099300	920110	PMI WY Extraction Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4099300 Total</b>			<b>\$1,381,123</b>	<b>\$26,924</b>	<b>\$346,249</b>	<b>\$72,658</b>	<b>\$192,632</b>	<b>\$81,872</b>	<b>\$74,309</b>	<b>\$4,042</b>	<b>\$52,808</b>
<b>Grand Total</b>			<b>\$2,170,853</b>	<b>\$44,083</b>	<b>\$551,873</b>	<b>\$135,632</b>	<b>\$308,490</b>	<b>\$833,444</b>	<b>\$119,238</b>	<b>\$6,176</b>	<b>\$42,289</b>
<b>Total Schedule M Additions</b>			<b>\$789,054</b>	<b>\$17,133</b>	<b>\$205,299</b>	<b>\$62,962</b>	<b>\$115,752</b>	<b>\$351,206</b>	<b>\$44,886</b>	<b>\$2,131</b>	<b>-\$10,521</b>
<b>Total Schedule M Deductions</b>			<b>\$1,381,799</b>	<b>\$26,927</b>	<b>\$346,268</b>	<b>\$72,669</b>	<b>\$192,789</b>	<b>\$82,276</b>	<b>\$74,368</b>	<b>\$4,046</b>	<b>\$52,808</b>
<b>Total Schedule M</b>			<b>-\$592,745</b>	<b>-\$83,794</b>	<b>-\$140,989</b>	<b>-\$9,707</b>	<b>-\$77,036</b>	<b>-\$231,070</b>	<b>-\$29,482</b>	<b>-\$1,915</b>	<b>-\$63,329</b>



**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ending - December 2013  
 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
4091000	310310	Renewable Electricity Production Tax Cre	\$69,527	-\$1,064	-\$17,316	-\$5,497	-\$11,022	-\$30,214	-\$4,135	-\$279	\$0
4091000	310311	Research & Experimentation Credit	\$170	-\$3	-\$42	-\$13	-\$27	-\$74	-\$10	-\$1	\$0
4091000	310312	Mining Rescue Training Credit - Energy W	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310313	Mining Rescue Training Credit - PMI	\$38	-\$2	-\$27	-\$8	\$0	\$0	\$0	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	606600	Fuel Tax Credit	\$14	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0
4091000	900900	Foreign Tax Credit	\$2	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
<b>4091000 Total</b>			<b>-\$69,801</b>	<b>-\$1,069</b>	<b>-\$17,389</b>	<b>-\$5,520</b>	<b>-\$11,065</b>	<b>-\$30,327</b>	<b>-\$4,151</b>	<b>-\$280</b>	<b>\$0</b>
4091100	311311	Utah Renewable Energy Production Tax Cre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4091100 Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4191000	0	AFUDC - EQUITY	\$57,244	-\$1,002	-\$12,255	-\$3,561	-\$9,047	-\$27,680	-\$3,513	-\$186	\$0
<b>4191000 Total</b>			<b>-\$57,244</b>	<b>-\$1,002</b>	<b>-\$12,255</b>	<b>-\$3,561</b>	<b>-\$9,047</b>	<b>-\$27,680</b>	<b>-\$3,513</b>	<b>-\$186</b>	<b>\$0</b>
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	\$315,649	\$5,523	\$67,577	\$19,636	\$49,885	\$152,629	\$19,373	\$1,027	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	\$31,614	\$553	\$6,768	\$1,967	\$4,986	\$15,287	\$1,940	\$103	\$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRB5 FIXED	\$1,150	\$20	\$246	\$72	\$182	\$556	\$71	\$4	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRB5 VARIA	\$704	\$12	\$151	\$44	\$111	\$341	\$43	\$2	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	\$6,827	\$119	\$1,462	\$425	\$1,079	\$3,301	\$419	\$22	\$0
<b>4270000 Total</b>			<b>\$355,945</b>	<b>\$6,228</b>	<b>\$76,204</b>	<b>\$22,142</b>	<b>\$56,254</b>	<b>\$172,114</b>	<b>\$21,846</b>	<b>\$1,158</b>	<b>\$0</b>
4280000	586160	AMORTIZATION - DEBT DISCOUNT	\$1,016	\$18	\$217	\$63	\$161	\$491	\$62	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	\$2,873	\$50	\$615	\$179	\$454	\$1,389	\$176	\$9	\$0
<b>4280000 Total</b>			<b>\$3,889</b>	<b>\$68</b>	<b>\$833</b>	<b>\$242</b>	<b>\$615</b>	<b>\$1,880</b>	<b>\$239</b>	<b>\$13</b>	<b>\$0</b>
4281000	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$1,421	\$25	\$304	\$88	\$225	\$687	\$87	\$5	\$0
<b>4281000 Total</b>			<b>\$1,421</b>	<b>\$25</b>	<b>\$304</b>	<b>\$88</b>	<b>\$225</b>	<b>\$687</b>	<b>\$87</b>	<b>\$5</b>	<b>\$0</b>
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	\$11	-\$1	-\$2	-\$1	-\$2	-\$5	-\$1	\$0	\$0
<b>4290000 Total</b>			<b>-\$11</b>	<b>\$0</b>	<b>-\$2</b>	<b>-\$1</b>	<b>-\$2</b>	<b>-\$5</b>	<b>-\$1</b>	<b>\$0</b>	<b>\$0</b>
4310000	0		\$11,567	\$202	\$2,476	\$720	\$1,828	\$5,593	\$710	\$38	\$0
<b>4310000 Total</b>			<b>\$11,567</b>	<b>\$202</b>	<b>\$2,476</b>	<b>\$720</b>	<b>\$1,828</b>	<b>\$5,593</b>	<b>\$710</b>	<b>\$38</b>	<b>\$0</b>
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	\$1,828	\$32	\$391	\$114	\$289	\$884	\$112	\$6	\$0
<b>4313000 Total</b>			<b>\$1,828</b>	<b>\$32</b>	<b>\$391</b>	<b>\$114</b>	<b>\$289</b>	<b>\$884</b>	<b>\$112</b>	<b>\$6</b>	<b>\$0</b>
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	\$30,184	-\$528	-\$6,462	-\$1,878	-\$4,770	-\$14,595	-\$1,852	-\$88	\$0
4320000	585851	Int Exp - AFUDC Calc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$925	\$16	\$198	\$58	\$146	\$447	\$57	\$3	\$0
<b>4320000 Total</b>			<b>-\$29,259</b>	<b>-\$512</b>	<b>-\$6,264</b>	<b>-\$1,820</b>	<b>-\$4,624</b>	<b>-\$14,148</b>	<b>-\$1,796</b>	<b>-\$95</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$218,336</b>	<b>\$3,972</b>	<b>\$44,298</b>	<b>\$12,404</b>	<b>\$34,472</b>	<b>\$108,998</b>	<b>\$13,533</b>	<b>\$658</b>	<b>\$0</b>





**Deferred Income Tax Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 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	1001005	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051001	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105121	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105122	SG	\$38,241	\$585	\$9,524	\$3,023	\$6,063	\$16,618	\$2,274	\$0	\$0
4101000	105125	TAXDEPR	\$413,939	\$8,534	\$106,976	\$19,994	\$59,830	\$183,013	\$23,114	\$1,234	\$0
4101000	105126	JBE	\$5,705	\$257	\$4,126	\$1,290	\$8	\$21	\$3	\$0	\$0
4101000	105137	SO	\$2,214	\$44	\$527	\$152	\$937	\$1,015	\$133	\$7	\$0
4101000	105141	SNP	\$11,092	\$194	\$2,375	\$690	\$1,753	\$5,303	\$681	\$36	\$0
4101000	1051411	AFUDC Debt	\$21,701	\$380	\$4,646	\$1,350	\$3,430	\$10,493	\$1,332	\$71	\$0
4101000	105143	SO	\$35	\$1	\$8	\$2	\$5	\$16	\$2	\$0	\$0
4101000	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105148	CAEE	\$42	\$0	\$0	\$0	\$11	\$27	\$4	\$0	\$0
4101000	105149	Mine Safety Sec. 179E Election - PPW	\$111	\$5	\$80	\$25	\$0	\$0	\$0	\$0	\$0
4101000	105152	JBE	\$979	\$20	\$233	\$67	\$149	\$448	\$69	\$3	\$0
4101000	105165	Gain / (Loss) on Prop. Disposition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105170	Coal Mine Development	\$475	\$7	\$115	\$36	\$83	\$202	\$30	\$2	\$0
4101000	105171	SE	\$801	\$36	\$580	\$181	\$1	\$3	\$0	\$0	\$0
4101000	105175	PMI Coal Mine Extension Costs	\$16,226	\$325	\$3,864	\$1,112	\$2,466	\$7,436	\$973	\$49	\$0
4101000	1052203	Cost of Removal	\$52	\$0	\$0	\$0	\$12	\$35	\$5	\$0	\$0
4101000	105470	Cholla SHL NOPA (Lease Amortization)	\$-4	\$0	\$-1	\$0	\$0	\$-2	\$0	\$0	\$0
4101000	110200	282Book Gain/Loss on Land Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	110205	IGC Tax Percentage Depletion Deduct	\$65	\$0	\$0	\$0	\$17	\$42	\$0	\$0	\$0
4101000	1102051	SRC Tax Percentage Depletion Deduct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	120105	Tax Percentage Depletion - Deduction (BI)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205025	Willow Wind Account Receivable	\$-475	\$0	\$0	\$0	\$-124	\$-303	\$-46	\$-33	\$0
4101000	205200	PMI-Fuel Cost Adjustment	\$116	\$0	\$0	\$0	\$30	\$74	\$11	\$1	\$0
4101000	205411	M&S INVENTORY WRITE-OFF	\$39	\$2	\$28	\$9	\$9	\$0	\$0	\$0	\$0
4101000	210100	190PMISec263A	\$-2	\$0	\$-2	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283OR PUC Prepaid Taxes	\$153	\$0	\$0	\$0	\$0	\$153	\$0	\$0	\$0
4101000	210130	283UT PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210140	283ID PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210180	283WY PSC Prepaid Taxes	\$-14	\$-14	\$-171	\$-49	\$-109	\$-329	\$-43	\$-2	\$0
4101000	210185	283Prepaid Membership Fees-EEIWSGCC	\$37	\$0	\$0	\$0	\$0	\$25	\$3	\$0	\$0
4101000	287396	Prepaid Aircraft Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	287616	Regulatory Liabilities - Interim Provisi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	30210	Regulatory Assets - Interim Provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	30290	190R&E Expense Sec74 Deduction	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
4101000	415110	LT Prepaid IBEW 87 Pension Contribution	\$266	\$4	\$66	\$21	\$42	\$115	\$16	\$1	\$0
4101000	415120	190DEF REG ASSET-TRANSM SVC DEPOSIT	\$62	\$0	\$0	\$0	\$12	\$35	\$5	\$0	\$0
4101000	415300	190DEF REG ASSET-FOOTE CREEK CONTRACT	\$1,779	\$36	\$424	\$122	\$270	\$815	\$107	\$5	\$0
4101000	415406	283Hazardous Waste/Environmental Cleanup	\$-1,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,722
4101000	415501	Reg Asset,Utah ECAM	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415502	Cholla PII Transact Costs- APS Amort - I	\$20	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415655	CA GHG Allowance	\$83	\$0	\$83	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415701	CA Deferred Intervenor Funding	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	\$63	\$3	\$45	\$14	\$0	\$0	\$0	\$0	\$3
4101000	415850	Unrecovered Plant Powerdale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	\$-738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	\$933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-738
4101000	415870	Reg Asset - CA Deferred Net Power Costs	\$-36	\$-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs CA	\$-7,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415875	Deferred Excess Net Power Costs - WY 09	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415878	Deferred Excess Net Power Costs - UT	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415879	Reg Asset - WY Liquidation Damages N2	\$-4	\$-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415880	Deferred UT Independent Evaluation Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Deferred Income Tax Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 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	415882	Deferral of Renewable Energy Credit - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415883	Deferral of Renewable Energy Credit - WY	\$805	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$805
4101000	415884	Reg Asset - Current Reclass - Other	-\$22,542	-\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	-\$22,542
4101000	415885	Reg Asset - Noncurrent Reclass - Other	\$22,589	\$22,589	\$0	\$0	\$0	\$0	\$0	\$0	\$22,589
4101000	415886	Reg Asset - ID Deferred Excess Net Power	\$5,318	\$5,318	\$0	\$0	\$0	\$0	\$0	\$0	\$5,318
4101000	415888	Reg Asset - UT Deferred Excess Net Power	\$13,393	\$13,393	\$0	\$0	\$0	\$0	\$0	\$0	\$13,393
4101000	415892	Deferred Excess Net Power Costs - ID 09	-\$4,793	-\$4,793	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,793
4101000	415900	OR SB 408 Recovery	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4101000	415901	Reg Asset - WY Deferred Excess Net Power	\$8,792	\$8,792	\$0	\$0	\$0	\$0	\$0	\$0	\$8,792
4101000	415904	Reg Asset - WY REC's in Rates - Current	\$1,392	\$1,392	\$0	\$0	\$0	\$0	\$0	\$0	\$1,392
4101000	415905	Reg Asset - OR REC's in Rates - Current	\$157	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$157
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	\$1,262	\$1,262	\$0	\$0	\$0	\$0	\$0	\$0	\$1,262
4101000	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	\$1,054	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054
4101000	415917	Reg Asset - Naughton Unit #3 Costs	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$39
4101000	425100	190Deferred Regulatory Expense-1DU	-\$5	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	-\$5
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	\$2,694	\$2,694	\$0	\$0	\$0	\$0	\$0	\$0	\$2,694
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	\$107	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$107
4101000	425215	283Unearned Joint Use Pole Contact Revnu	-\$8	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	-\$8
4101000	425225	Duke/Hermiston Contract Renegotiation	-\$219	-\$219	\$0	\$0	\$0	\$0	\$0	\$0	-\$219
4101000	425295	BPA Conservation Rate Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425400	UT Kalamath Relicensing Costs	-\$1,023	-\$1,023	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,023
4101000	430110	Reg Asset Balance Reclass	-\$265	-\$265	\$0	\$0	\$0	\$0	\$0	\$0	-\$265
4101000	430111	Reg Assets - SB 1149 Balance Reclass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430112	Reg Asset - Other - Balance Reclass	-\$2,138	-\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,138
4101000	430113	Reg Asset - Def NPC Balance Reclass	-\$1,084	-\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,084
4101000	505100	190Energy West Accrued Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505510	190PMI Vacation/Bonus	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
4101000	505600	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	605103	ARO/Reg Diff - Trojan - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610100	283PMI AMORT DEVELOPMENT	-\$3	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
4101000	6101001	190NOPA 103-99-00 RAR	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
4101000	610111	PMI ETF Pre stripping Cost	-\$191	-\$191	\$0	\$0	\$0	\$0	\$0	\$0	-\$191
4101000	610114	283Reg Liability-UT Home Energy Lifeline	-\$380	-\$380	\$0	\$0	\$0	\$0	\$0	\$0	-\$380
4101000	610142	283Reg Liability-WA Low Energy Program	-\$379	-\$379	\$0	\$0	\$0	\$0	\$0	\$0	-\$379
4101000	610146	190OR Reg Asset/Liability Consol	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$131
4101000	705200	190OR Gain on Sale of Halsey-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705210	190Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705261	Reg Liability - Sale of Renewable Energy	\$230	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$230
4101000	705265	Reg Liab - OR Energy Conservation Charge	-\$282	-\$282	\$0	\$0	\$0	\$0	\$0	\$0	-\$282
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705454	Reg Liability - UT Property Insurance Re	-\$664	-\$664	\$0	\$0	\$0	\$0	\$0	\$0	-\$664
4101000	705534	Regulatory Liability - OR Asset Sale Gain	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
4101000	705537	Regulatory Liability - Other Reg Liabili	\$10,146	\$10,146	\$0	\$0	\$0	\$0	\$0	\$0	\$10,146
4101000	705755	Reg Liability - Current Reclass - Other	\$47	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47
4101000	705755	Reg Liability - Non current Reclass - Ot	\$151	\$151	\$48	\$0	\$0	\$0	\$0	\$0	\$151
4101000	715800	190Reading Contract	-\$381	-\$381	\$0	\$0	\$0	\$0	\$0	\$0	-\$381
4101000	720200	190Deferred Compensation Payout	-\$8	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	-\$8
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720500	190Severance	\$33	\$33	\$2	\$0	\$0	\$0	\$0	\$0	\$33
4101000	910530	190Injuries & Damages	-\$6,903	-\$6,903	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,903
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	\$670	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$670
4101000 Total			\$524,139	\$10,205	\$131,206	\$27,513	\$73,175	\$220,893	\$28,227	\$1,536	\$20,041



**Deferred Income Tax Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 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	100105	283FAS 109 Def Tax Lib WA-NUTIL	\$568	\$568	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105100	190CAPITALIZED LABOR COSTS	\$3,466	\$3,466	\$69	\$626	\$527	\$1,988	\$208	\$0	\$0
4111000	1051151	Depreciation Flow-Through - CA	\$-336	\$-336	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051152	Depreciation Flow-Through - FERC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051163	Depreciation Flow-Through - ID	\$-766	\$-766	\$0	\$0	\$0	\$0	\$-766	\$0	\$0
4111000	1051164	Depreciation Flow-Through - OR	\$0	\$0	\$-1,182	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051165	Depreciation Flow-Through - OTHER	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4111000	1051166	Depreciation Flow-Through - UT	\$-1,916	\$-1,916	\$0	\$0	\$0	\$-1,916	\$0	\$0	\$0
4111000	1051167	Depreciation Flow-Through - WA	\$642	\$642	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051158	Depreciation Flow-Through - WY	\$282	\$282	\$0	\$0	\$282	\$0	\$0	\$0	\$0
4111000	1051159	Depreciation Flow-Through - WYU	\$-24	\$-24	\$0	\$0	\$-24	\$0	\$0	\$0	\$0
4111000	105120	Book Depreciation	\$-5,515	\$-5,515	\$-63,341	\$-18,686	\$-38,916	\$-113,746	\$-14,892	\$0	\$0
4111000	105121	282DIT PMID Depreciation-Book	\$-331	\$-331	\$-5,312	\$-1,661	\$-11	\$-27	\$-4	\$0	\$0
4111000	105122	Repair Deduction	\$-7,346	\$-7,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105123	Sec 481a Adj- Repair Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105130	CIAC	\$-18,522	\$-18,522	\$-639	\$-1,163	\$-1,990	\$-8,908	\$-870	\$0	\$0
4111000	105140	Highway Relocation	\$-722	\$-722	\$-25	\$-193	\$-45	\$-77	\$-347	\$-34	\$0
4111000	105142	Avoided Costs	\$-19,685	\$-19,685	\$-344	\$-4,214	\$-1,225	\$-3,111	\$-9,518	\$-1,208	\$0
4111000	105220	282CHOLLA TAX LEASE	\$-538	\$-538	\$0	\$0	\$0	\$-128	\$-360	\$-48	\$0
4111000	105471	UT Kalamath Relicensing Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	110100	283BOOK COST DEPLETION ADDBACK	\$-600	\$-600	\$0	\$0	\$0	\$-156	\$-383	\$-58	\$0
4111000	205100	190COAL PILE INVENTORY	\$461	\$461	\$0	\$0	\$0	\$-120	\$-294	\$-44	\$0
4111000	205210	ERC (Emission Reduction Credit) Impairme	\$-774	\$-774	\$0	\$0	\$-202	\$-494	\$-74	\$0	\$0
4111000	210200	283Prepaid Taxes-Property Taxes	\$643	\$643	\$153	\$44	\$98	\$294	\$39	\$2	\$0
4111000	220100	190Bad Debt Allowance	\$708	\$708	\$33	\$290	\$42	\$197	\$61	\$0	\$0
4111000	2874941	190Idaho ITC Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	\$-61	\$-61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415406	Reg Asset Utah ECAM	\$-6,114	\$-6,114	\$0	\$0	\$0	\$0	\$0	\$0	\$-6,114
4111000	415600	283Chelle Pil Trans-APS Amort	\$-426	\$-426	\$0	\$0	\$0	\$-101	\$-285	\$-38	\$0
4111000	415810	283WA DISALLOWED COLSTRIP#3 WRITE-OFF	\$-20	\$-20	\$0	\$0	\$-20	\$0	\$0	\$0	\$0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	\$-10	\$-10	\$0	\$0	\$-10	\$0	\$0	\$0	\$0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	\$-8	\$-8	\$0	\$0	\$0	\$-8	\$0	\$0	\$0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	\$23	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	\$-12	\$-12	\$0	\$0	\$-12	\$0	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415804	RTO Grid West Notes Receivable-OR	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415822	Reg Asset - Pension MMT - UT	\$-107	\$-107	\$0	\$0	\$0	\$-107	\$0	\$0	\$0
4111000	415828	Reg Asset Post Retirement MMT - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415829	Reg Asset - Post - Ret MMT - UT	\$-106	\$-106	\$0	\$0	\$0	\$-106	\$0	\$0	\$-37
4111000	415840	Reg Asset-Deferred OR Independent Evalua	\$-37	\$-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415850	Unrecovered Plant-Powderale	\$-4	\$-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415852	Powderale Decommissioning Reg Asset - ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415853	Powderale Decommissioning Reg Asset - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415854	Powderale Decommissioning Reg Asset - WA	\$-108	\$-108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415855	CA - January 2010 Storm Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415856	Powderale Decommissioning Reg Asset - WY	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415857	ID - Deferred Overburden Costs	\$10	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0
4111000	415858	WY - Deferred Overburden Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415859	WY - Deferred Advertising Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415865	Reg Asset - UT MPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	\$134	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$134
4111000	415868	Reg Asset - UT - Solar Incentive Program	\$329	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$329
4111000	415876	Deferred Excess Net PowerCosts - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415880	Deferred UT Independent Evaluation Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415881	Deferral of Renewable Energy Credit - UT	\$5,980	\$5,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415883	Deferral of Renewable Energy Credit - WY	\$-683	\$-683	\$0	\$0	\$0	\$0	\$0	\$0	\$-683
4111000	415890	ID MEHC 2006 Transition Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415891	WY - 2006 Transition Severance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Deferred Income Tax Expense (Actuals)**  
 Twelve Months Ending - December 2013  
 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	415893	OR - MEHC Transition Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415895	OR RCAC SEP-DEC 07 DEFERRED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415896	WA - Chehalis Plant Revenue Requirement	-\$1,139								
4111000	415897	Reg Asset MEHC Transition Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	-\$522								
4111000	415900	OR SB 409 Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415902	Reg Asset - UT REC's in Rates - Current	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	\$1,191								
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	\$776								
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	\$239								
4111000	415914	Reg Asset - UT - Naughton U3 Costs	-\$686								
4111000	415915	Reg Asset - WY - Naughton U3 Costs	-\$212								
4111000	425100	Deferred Regulatory Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	-\$3								
4111000	425125	Deferred Coal Cost - Arch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	\$148								
4111000	425250	283TGS BUYOUT-SG	-\$6								
4111000	425280	283JOSEPH SETTLEMENT-SG	-\$2								
4111000	425360	190Hermiston Swap	-\$3								
4111000	425380	190Idaho Customer Bal Acct	-\$98								
4111000	430100	283Weatherization	\$5								
4111000	430117	Reg Asset - Current DSM	-\$581								
4111000	505115	283Sales & Use Tax Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505125	190Accrued Royalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505400	190Bonus Liability	\$35								
4111000	505510	190PTV/ Vacation Bonus	\$1								
4111000	505600	190Vacation Sickleave & PT Accrual	\$540								
4111000	605301	Environmental Liability - Regulated	-\$866								
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	\$17								
4111000	610000	283PWI Development Costs	\$4								
4111000	610143	283Reg Liability-WA Low Energy Program	\$2								
4111000	610144	Reg Liability - CA California Alternativ	-\$120								
4111000	610145	190Reg Liab OR Balance Consol	\$846								
4111000	610146	OR Reg Asset/Liability Consolidation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610148	Reg Liability - Def NPC Balance Reclas	\$1,084								
4111000	705240	283CA Alternative Rate for Energy Progra	\$236								
4111000	705241	Reg Liability - CA California Alternativ	-\$340								
4111000	705262	Reg Liability - Sale of REC's-ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705301	Reg Liability - OR 2010 Protocol Def	\$84								
4111000	705336	Reg Liability - Sale of Renewable Energy	\$939								
4111000	705420	Reg Liability - OR Injuries & Damages Re	\$103								
4111000	705451	Reg Liability - CA GHG Allowance Revenue	\$924								
4111000	705453	Reg Liability - OR Property Insurance Re	-\$1,349								
4111000	705455	Reg Liability - WY Property Insurance Re	-\$43								
4111000	705463	Reg Liability - WY Property Insurance Re	\$502								
4111000	705514	Reg Liability - Powertdale Decommissionin	\$68								
4111000	705518	Regulatory Liability - WA Deferred Exces	-\$43								
4111000	705622	Regulatory Liability - UT RECS in Rates	-\$577								
4111000	705623	Regulatory Liability - WA RECS in Rates	-\$359								
4111000	705526	Regulatory Liability - CA Solar Feed-in	-\$47								
4111000	705530	Regulatory Liability - UT Solar Feed-in	-\$2,270								
4111000	705536	Regulatory Liability - CA GreenHouse Gas	-\$3,456								
4111000	705600	Reg Liability - OR 2012 GRC Giveback	\$6,162								
4111000	705700	Reg Liability - Current Reclas - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715105	MCI FOG Wire Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	\$348								
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	\$74	\$1	\$18	\$5	\$11	\$34	\$4	\$0	\$0



**PACIFICORP**  
A MIDAMERICAN ENERGY HOLDINGS COMPANY

**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2013

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

FERC Account	FERC Secondary Acct	283 Post Merger Debt Loss	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	740100	263Pml BCC Underground Mine Cost Deplet	SNP	-\$536	-\$9	-\$115	-\$33	-\$85	-\$259	-\$33	-\$2	\$0
4111000	910905	190PMLWYExtractionTax	JBE	\$576	\$26	\$417	\$130	\$1	\$2	\$0	\$0	\$0
4111000	920110	190OR BETC Credit	CAGW	-\$371	-\$17	-\$268	-\$84	-\$1	-\$1	\$0	\$0	\$0
4111000	930100	190OR BETC Credit	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	9301001	190OR BETC Credit	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	999991	Deferred Income Tax Expense - State Tax	OTHER	-\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$253
4111000 Total				-\$302,863	-\$6,836	-\$79,061	-\$22,642	-\$43,829	-\$135,569	-\$17,859	-\$812	\$3,745
Grand Total				\$221,276	\$3,369	\$52,145	\$4,871	\$29,346	\$85,423	\$10,368	\$724	\$23,787



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - December 2013  
 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	DGU	-\$1,812	\$0	\$0	\$0	-\$96	-\$1,498	-\$205	-\$14	\$0
<b>4114000 Total</b>			<b>-\$1,812</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$96</b>	<b>-\$1,498</b>	<b>-\$205</b>	<b>-\$14</b>	<b>\$0</b>
<b>Grand Total</b>			<b>-\$1,812</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$96</b>	<b>-\$1,498</b>	<b>-\$205</b>	<b>-\$14</b>	<b>\$0</b>





**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV			\$14,386	\$0	\$0	\$0	\$0	\$0	\$1,278	\$6
1010000	ELEC PLANT IN SERV			\$7,926	\$130,155	\$41,443	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$179,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$32,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$32,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
1010000	ELEC PLANT IN SERV			\$18,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$14,622	\$10,601	\$3,375	\$0	\$0	\$0	\$1,009	\$0
1010000	ELEC PLANT IN SERV			\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$219	\$2,604	\$750	\$1,662	\$5,011	\$656	\$33	\$0
1010000	ELEC PLANT IN SERV			\$3,203	\$784	\$226	\$1,509	\$1,509	\$197	\$10	\$0
1010000	ELEC PLANT IN SERV			\$4,410	\$88	\$302	\$2,021	\$2,021	\$285	\$13	\$0
1010000	ELEC PLANT IN SERV			\$3,424	\$0	\$0	\$691	\$2,185	\$329	\$19	\$0
1010000	ELEC PLANT IN SERV			\$13,072	\$3,113	\$896	\$1,987	\$5,991	\$784	\$40	\$0
1010000	ELEC PLANT IN SERV			\$281	\$69	\$44	\$44	\$133	\$17	\$1	\$0
1010000	ELEC PLANT IN SERV			\$113,773	\$2,782	\$4,580	\$8,506	\$55,029	\$4,405	\$0	\$0
1010000	ELEC PLANT IN SERV			\$173,311	\$3,472	\$41,274	\$11,879	\$26,344	\$79,422	\$10,396	\$524
1010000	ELEC PLANT IN SERV			\$1,660	\$33	\$114	\$252	\$176	\$100	\$5	\$0
1010000	ELEC PLANT IN SERV			\$1,158	\$276	\$79	\$93	\$531	\$69	\$4	\$0
1010000	ELEC PLANT IN SERV			\$5,877	\$118	\$403	\$993	\$2,093	\$353	\$18	\$0
1010000	ELEC PLANT IN SERV			\$2,968	\$692	\$131	\$290	\$1,333	\$174	\$9	\$0
1010000	ELEC PLANT IN SERV			\$1,905	\$38	\$454	\$131	\$973	\$114	\$0	\$0
1010000	ELEC PLANT IN SERV			\$8,683	\$179	\$2,127	\$1,359	\$4,093	\$586	\$27	\$0
1010000	ELEC PLANT IN SERV			\$9,605	\$192	\$658	\$1,400	\$4,402	\$776	\$28	\$0
1010000	ELEC PLANT IN SERV			\$1,981	\$48	\$92	\$46	\$988	\$77	\$0	\$0
1010000	ELEC PLANT IN SERV			\$8,683	\$179	\$2,127	\$1,359	\$4,093	\$586	\$27	\$0
1010000	ELEC PLANT IN SERV			\$1,892	\$37	\$461	\$130	\$967	\$113	\$6	\$0
1010000	ELEC PLANT IN SERV			\$2,355	\$71	\$661	\$358	\$1,079	\$141	\$7	\$0
1010000	ELEC PLANT IN SERV			\$0,035	\$81	\$2,152	\$1,373	\$4,141	\$642	\$7	\$0
1010000	ELEC PLANT IN SERV			\$4,134	\$83	\$985	\$628	\$1,865	\$248	\$13	\$0
1010000	ELEC PLANT IN SERV			\$1,566	\$324	\$378	\$241	\$677	\$95	\$5	\$0
1010000	ELEC PLANT IN SERV			\$196	\$142	\$45	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$13,873	\$613	\$3,203	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$23,200	\$10,058	\$5,356	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$1,024	\$16,200	\$100	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$434	\$315	\$0	\$28	\$78	\$10	\$1	\$0
1010000	ELEC PLANT IN SERV			\$2,177	\$0	\$0	\$331	\$998	\$131	\$71	\$0
1010000	ELEC PLANT IN SERV			\$44	\$519	\$149	\$407	\$1,228	\$161	\$58	\$0
1010000	ELEC PLANT IN SERV			\$2,680	\$4	\$638	\$1500	\$4,223	\$562	\$38	\$0
1010000	ELEC PLANT IN SERV			\$6,323	\$2	\$28	\$9	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$39	\$28	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$545	\$0	\$0	\$545	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$3,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$2,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$4,641	\$93	\$318	\$705	\$2,037	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$40,432	\$0	\$0	\$9,592	\$2,127	\$278	\$14	\$0
1010000	ELEC PLANT IN SERV			\$19,358	\$655	\$4,469	\$0	\$27,007	\$3,593	\$241	\$0
1010000	ELEC PLANT IN SERV			\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$71	\$0	\$0	\$0	\$71	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$7,432	\$8,912	\$2,480	\$5,683	\$17,178	\$2,480	\$12	\$0
1010000	ELEC PLANT IN SERV			\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$3,809	\$3	\$155	\$263	\$1,958	\$147	\$0	\$0
1010000	ELEC PLANT IN SERV			\$43	\$153	\$148	\$327	\$987	\$129	\$7	\$0
1010000	ELEC PLANT IN SERV			\$2,871	\$70	\$873	\$199	\$1,404	\$111	\$0	\$0
1010000	ELEC PLANT IN SERV			\$1,085	\$27	\$530	\$81	\$531	\$42	\$0	\$0
1010000	ELEC PLANT IN SERV			\$14,803	\$3,525	\$1,015	\$2,250	\$6,784	\$888	\$45	\$0
1010000	ELEC PLANT IN SERV			\$5,211	\$230	\$1,203	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$3,728	\$0	\$3,728	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$1,505	\$0	\$1,505	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$1,224	\$25	\$291	\$196	\$561	\$73	\$4	\$0
1010000	ELEC PLANT IN SERV			\$158	\$0	\$0	\$380	\$1,069	\$142	\$10	\$0
1010000	ELEC PLANT IN SERV			\$1,601	\$0	\$0	\$67	\$163	\$25	\$1	\$0
1010000	ELEC PLANT IN SERV			\$256	\$0	\$0	\$0	\$256	\$133	\$9	\$0
1010000	ELEC PLANT IN SERV			\$1,492	\$0	\$0	\$354	\$997	\$133	\$9	\$0
1010000	ELEC PLANT IN SERV			\$155	\$7	\$119	\$36	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$61	\$11	\$19	\$4	\$5	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV			\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$30	\$0	\$30	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$28,472	\$530	\$6,304	\$1,814	\$4,024	\$12,131	\$1,588	\$80
1010000	ELEC PLANT IN SERV			\$61	\$0	\$0	\$0	\$61	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$342	\$0	\$0	\$342	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV			\$718	\$0	\$0	\$170	\$480	\$64	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Hydro Plant Intangibles	Albac	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	HYDRO PLANT INTANGIBLES	\$198	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA NUCLEAR SYSTEM 191 Sys	\$102	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OUTLASS INTERFACE	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND & LAND RIGHTS	\$1,180	\$1,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$1,306	\$1,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$10,104	\$10,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$13,744	\$13,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$710	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$42,874	\$42,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$281	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$36,332	\$36,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	FEE LAND - LEASED	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$60,681	\$60,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$65,815	\$65,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$3,291,971	\$3,291,971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$121,078	\$121,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$689,197	\$689,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$739,715	\$739,715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$190,049	\$190,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$404,289	\$404,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$13,306	\$13,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$59,974	\$59,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$7,529	\$7,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$1,250	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$4,086	\$4,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND AND LAND RIGHTS	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$5,539	\$5,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$16,771	\$16,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$8,035	\$8,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS	\$91	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS	\$257	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND RIGHTS - FISHWILDLIFE	\$310	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$7,378	\$7,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$2,270	\$2,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$5,110	\$5,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$364	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$88,680	\$88,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$2,258	\$2,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$15,449	\$15,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$13,062	\$13,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS - DAMS & WATERWAYS	\$25,454	\$25,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS - DAMS & WATERWAYS	\$8,082	\$8,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS - DAMS & WATERWAYS	\$81,112	\$81,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS - DAMS & WATERWAYS	\$606	\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS - DAMS & WATERWAYS	\$9,329	\$9,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS - DAMS & WATERWAYS	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	RESERVOIRS - DAMS & WATERWAYS	\$214	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER WHEELS, TURB & GENERATORS*	\$40,415	\$40,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$79,031	\$79,031	\$3,529	\$3,529	\$18,452	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$11,488	\$11,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$60,633	\$60,633	\$2,677	\$2,677	\$13,997	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP - SUPP & ALARM	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP - SUPP & ALARM	\$3,164	\$3,164	\$140	\$140	\$730	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISC POWER PLANT EQUIP	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISC POWER PLANT EQUIP - PRODUCTION	\$2,182	\$2,182	\$96	\$96	\$1,582	\$504	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	MISC POWER PLANT EQUIP - RECREATION	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ROADS, RAILROADS & BRIDGES*	\$1,863	\$1,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ROADS, RAILROADS & BRIDGES*	\$17,122	\$17,122	\$756	\$756	\$12,114	\$3,053	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$8,785	\$8,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$2,816	\$2,816	\$124	\$124	\$2,042	\$650	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WATER RIGHTS - OTHER PRODUCTION	\$17,420	\$17,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	\$107,543	\$107,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	\$57,108	\$57,108	\$41,403	\$41,403	\$13,183	\$0	\$0	\$0	\$0	\$0





**PACIFICORP**  
A NUCLEAR ENERGY FINANCIAL COMPANY

**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Asset	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,823	\$1,736	\$1,736	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,586,843	\$1,586,843	\$1,586,843	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$965,433	\$41,741	\$685,440	\$218,252	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$198,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$138,805	\$6,128	\$100,634	\$32,043	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$162,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$87,007	\$3,841	\$63,080	\$20,086	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$8,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$4,129	\$162	\$2,994	\$953	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$46,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$5,011	\$231	\$3,833	\$1,157	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$133,824	\$1,102	\$18,102	\$5,764	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$24,969	\$1,102	\$18,102	\$5,764	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$1,061	\$47	\$65	\$244	\$1	\$4	\$1	\$1	\$0
1010000	ELEC PLANT IN SERV	SG	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$135,568	\$1,716	\$28,177	\$9,972	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$38,865	\$1,716	\$28,177	\$9,972	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$1,370	\$90	\$67	\$314	\$2	\$2	\$1	\$1	\$0
1010000	ELEC PLANT IN SERV	SG	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,206,691	\$16,772	\$275,423	\$87,696	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$379,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CG	\$70,745	\$69	\$14,996	\$4,446	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CG	\$1,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$7,097	\$11	\$24,332	\$11,050	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$11,046	\$436	\$7,463	\$2,536	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$12,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$5,053	\$233	\$3,664	\$1,167	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CG	\$952	\$15	\$237	\$75	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$870,073	\$17,579	\$124,464	\$39,631	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$14,264	\$626	\$10,283	\$3,274	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$124	\$21	\$31	\$10	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$450,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$232,843	\$10,280	\$168,812	\$63,752	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$662	\$10	\$165	\$52	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$665,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$289,235	\$12,770	\$209,696	\$66,770	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$7,618	\$334	\$5,692	\$1,749	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$1,497	\$23	\$34	\$118	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$3,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$221	\$10	\$160	\$51	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$221	\$4	\$238	\$4	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$6,952	\$397	\$5,930	\$1,606	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$1729	\$729	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$9,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$25,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$1,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$4,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$11,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$1,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$2,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$4,326	\$4,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 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	9610000	\$2,169	\$0	\$0	\$0	\$0	\$0	\$0	\$2,169	\$0
1010000	ELEC PLANT IN SERV	3610000	\$23,154	\$0	\$0	\$23,154	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$48,016	\$0	\$0	\$0	\$0	\$48,016	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,490	\$0	\$0	\$2,490	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$10,473	\$0	\$0	\$0	\$10,473	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	\$2,617	\$0	\$0	\$0	\$2,617	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$22,629	\$22,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$28,772	\$0	\$0	\$0	\$0	\$0	\$28,772	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$214,236	\$0	\$0	\$214,236	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$443,782	\$0	\$0	\$0	\$0	\$443,782	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$47,939	\$0	\$0	\$47,939	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$110,185	\$0	\$0	\$0	\$110,185	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	\$10,142	\$0	\$0	\$0	\$10,142	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$389	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$3,539	\$0	\$0	\$3,539	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$5,944	\$0	\$0	\$5,944	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$919	\$0	\$0	\$919	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$1,958	\$0	\$0	\$1,958	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	\$134	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$7,935	\$57,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$73,573	\$0	\$0	\$0	\$0	\$0	\$0	\$73,573	\$0
1010000	ELEC PLANT IN SERV	3640000	\$349,073	\$0	\$0	\$349,073	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$34	\$0	\$0	\$0	\$0	\$33,177	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$94,490	\$0	\$0	\$94,490	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$106,645	\$0	\$0	\$0	\$106,645	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	\$23,109	\$0	\$0	\$0	\$23,109	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$33,270	\$33,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$35,144	\$0	\$0	\$0	\$0	\$0	\$35,144	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$240,302	\$0	\$0	\$240,302	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$216,030	\$0	\$0	\$0	\$0	\$216,030	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$59,812	\$0	\$0	\$59,812	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$86,520	\$0	\$0	\$86,520	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	\$12,841	\$0	\$0	\$12,841	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$16,240	\$16,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$8,486	\$0	\$0	\$0	\$0	\$0	\$8,486	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$86,761	\$0	\$0	\$86,761	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$175,582	\$0	\$0	\$175,582	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$16,670	\$0	\$0	\$16,670	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	\$4,092	\$0	\$0	\$4,092	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$25,339	\$0	\$0	\$25,339	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$162,740	\$0	\$0	\$162,740	\$0	\$0	\$0	\$25,339	\$0
1010000	ELEC PLANT IN SERV	3670000	\$482,641	\$0	\$0	\$482,641	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$23,160	\$0	\$0	\$23,160	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$35,719	\$0	\$0	\$35,719	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$19,232	\$0	\$0	\$19,232	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$49,232	\$49,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$72,431	\$0	\$0	\$0	\$0	\$0	\$0	\$72,431	\$0
1010000	ELEC PLANT IN SERV	3680000	\$404,083	\$0	\$0	\$404,083	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$446,465	\$0	\$0	\$446,465	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$101,289	\$0	\$0	\$101,289	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$89,363	\$0	\$0	\$89,363	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$13,827	\$0	\$0	\$13,827	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$8,864	\$8,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$7,319	\$0	\$0	\$7,319	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$78,502	\$0	\$0	\$78,502	\$0	\$0	\$0	\$7,319	\$0
1010000	ELEC PLANT IN SERV	3691000	\$19,693	\$0	\$0	\$19,693	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$14,710	\$0	\$0	\$14,710	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	\$2,323	\$0	\$0	\$2,323	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$14,988	\$14,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$25,202	\$0	\$0	\$25,202	\$0	\$0	\$0	\$25,202	\$0
1010000	ELEC PLANT IN SERV	3692000	\$157,655	\$0	\$0	\$157,655	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$166,341	\$0	\$0	\$166,341	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$34,198	\$0	\$0	\$34,198	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$27,674	\$0	\$0	\$27,674	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	\$6,813	\$0	\$0	\$6,813	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$4,051	\$4,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$13,590	\$0	\$0	\$13,590	\$0	\$0	\$0	\$0	\$13,590
1010000	ELEC PLANT IN SERV	3700000	\$59,701	\$0	\$0	\$59,701	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Allocation	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3700000	\$14,300	\$0	\$0	\$0	\$0	\$0	\$14,300	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$11,477	\$0	\$0	\$0	\$11,477	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$12,021	\$0	\$0	\$0	\$12,021	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$2,156	\$0	\$0	\$0	\$0	\$2,156	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$168	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$2,540	\$0	\$0	\$2,540	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$4,390	\$0	\$0	\$0	\$4,390	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$515	\$0	\$0	\$0	\$515	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$794	\$0	\$0	\$0	\$0	\$794	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$152	\$0	\$0	\$0	\$0	\$152	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	\$702	\$702	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	\$634	\$0	\$0	\$0	\$0	\$0	\$634	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	\$22,570	\$0	\$0	\$22,570	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	\$22,545	\$0	\$0	\$0	\$0	\$22,545	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	\$4,131	\$0	\$0	\$0	\$4,131	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	\$7,930	\$0	\$0	\$0	\$0	\$7,930	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	\$2,236	\$0	\$0	\$0	\$0	\$2,236	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$93	\$0	\$0	\$0	\$0	\$0	\$93	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,441	\$0	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$434	\$0	\$0	\$0	\$0	\$434	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$636	\$0	\$0	\$0	\$0	\$0	\$636	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,139	\$0	\$0	\$0	\$0	\$0	\$1,139	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$43	\$0	\$0	\$0	\$0	\$0	\$43	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,100	\$0	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$4,376	\$0	\$0	\$0	\$0	\$0	\$4,376	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$5,680	\$0	\$0	\$0	\$0	\$0	\$5,680	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,14	\$0	\$0	\$0	\$0	\$0	\$1,14	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$2,543	\$0	\$0	\$0	\$0	\$0	\$2,543	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,099	\$0	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,416	\$0	\$0	\$0	\$0	\$1,416	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$221	\$0	\$0	\$0	\$0	\$221	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,879	\$1,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$3,993	\$0	\$0	\$0	\$0	\$0	\$3,993	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$3,252	\$144	\$2,358	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$7,993	\$195	\$2,429	\$553	\$0	\$598	\$3,908	\$310	\$0
1010000	ELEC PLANT IN SERV	3800000	\$10,244	\$0	\$0	\$0	\$0	\$0	\$10,244	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$19	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$28,948	\$0	\$28,948	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$77,238	\$1,547	\$18,394	\$5,294	\$17,740	\$0	\$35,994	\$4,633	\$234
1010000	ELEC PLANT IN SERV	3800000	\$41,029	\$0	\$0	\$0	\$0	\$0	\$41,029	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$8,210	\$0	\$0	\$0	\$0	\$0	\$8,210	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$3,315	\$0	\$0	\$0	\$0	\$0	\$3,315	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$757	\$0	\$0	\$0	\$0	\$0	\$757	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$3,216	\$79	\$0	\$0	\$222	\$240	\$1,872	\$125	\$0
1010000	ELEC PLANT IN SERV	3800000	\$236	\$0	\$0	\$0	\$0	\$0	\$236	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$5,707	\$0	\$0	\$5,707	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$16,716	\$335	\$3,981	\$0	\$1,146	\$2,641	\$7,660	\$1,003	\$61
1010000	ELEC PLANT IN SERV	3800000	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$2,337	\$0	\$0	\$0	\$2,337	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$4,738	\$0	\$0	\$0	\$0	\$4,738	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$56	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,439	\$0	\$0	\$1,439	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$204	\$0	\$0	\$148	\$47	\$192	\$1,254	\$99	\$0
1010000	ELEC PLANT IN SERV	3800000	\$52	\$0	\$0	\$79	\$177	\$192	\$52	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$207	\$9	\$0	\$150	\$48	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$1,592	\$0	\$0	\$1,592	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$404	\$0	\$0	\$4,798	\$1,351	\$5,062	\$9,232	\$1,208	\$0
1010000	ELEC PLANT IN SERV	3800000	\$466	\$0	\$0	\$0	\$0	\$0	\$466	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$526	\$0	\$0	\$0	\$0	\$0	\$526	\$0	\$0
1010000	ELEC PLANT IN SERV	3800000	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - December 2013

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Albca	Calif	Oreoson	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CA	\$104	\$64	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAEE	\$46	\$0	\$0	\$0	\$2	\$0	\$4	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$150	\$0	\$0	\$0	\$366	\$1,092	\$133	\$0
1010000	ELEC PLANT IN SERV	CAGY	\$503	\$22	\$116	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CN	\$5,484	\$1,668	\$0	\$0	\$410	\$2,884	\$213	\$0
1010000	ELEC PLANT IN SERV	CU	\$598	\$0	\$0	\$0	\$0	\$0	\$598	\$0
1010000	ELEC PLANT IN SERV	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$234	\$10	\$169	\$54	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,571	\$0	\$1,571	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$42,154	\$845	\$10,039	\$2,889	\$6,407	\$19,317	\$2,528	\$128
1010000	ELEC PLANT IN SERV	UT	\$2,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$715	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$2,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$88	\$0	\$0	\$0	\$88	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$537	\$0	\$0	\$0	\$127	\$359	\$48	\$3
1010000	ELEC PLANT IN SERV	CAGY	\$145	\$6	\$105	\$33	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CN	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$12	\$0	\$104	\$0	\$0	\$0	\$12	\$0
1010000	ELEC PLANT IN SERV	JBG	\$145	\$6	\$162	\$33	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$701	\$14	\$167	\$48	\$107	\$271	\$42	\$0
1010000	ELEC PLANT IN SERV	SO	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$355	\$0	\$0	\$0	\$84	\$237	\$32	\$2
1010000	ELEC PLANT IN SERV	IDU	\$64	\$2	\$38	\$12	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JBG	\$364	\$0	\$0	\$0	\$0	\$0	\$364	\$0
1010000	ELEC PLANT IN SERV	OR	\$42	\$2	\$30	\$10	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,946	\$0	\$1,946	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$165	\$23	\$277	\$80	\$177	\$534	\$70	\$4
1010000	ELEC PLANT IN SERV	WA	\$334	\$0	\$0	\$0	\$2,524	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$488	\$0	\$0	\$334	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$26	\$0	\$0	\$0	\$488	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$42	\$0	\$0	\$0	\$26	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$11	\$1	\$0	\$0	\$10	\$28	\$4	\$0
1010000	ELEC PLANT IN SERV	JBG	\$249	\$1	\$8	\$3	\$0	\$0	\$11	\$0
1010000	ELEC PLANT IN SERV	OR	\$246	\$5	\$249	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$286	\$0	\$58	\$17	\$37	\$113	\$15	\$1
1010000	ELEC PLANT IN SERV	UT	\$53	\$0	\$0	\$0	\$0	\$268	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$563	\$563	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$191	\$0	\$0	\$0	\$0	\$122	\$16	\$1
1010000	ELEC PLANT IN SERV	CAGY	\$153	\$0	\$0	\$0	\$0	\$3,168	\$71	\$28
1010000	ELEC PLANT IN SERV	CN	\$1,368	\$0	\$1,368	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$819	\$71	\$448	\$142	\$1	\$2	\$1,298	\$0
1010000	ELEC PLANT IN SERV	JBG	\$6,531	\$0	\$6,531	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,064	\$21	\$253	\$73	\$162	\$488	\$54	\$3
1010000	ELEC PLANT IN SERV	SO	\$7,554	\$0	\$0	\$0	\$0	\$7,554	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$1,630	\$0	\$0	\$0	\$1,630	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$393	\$0	\$0	\$0	\$393	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$930	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$206	\$0	\$0	\$0	\$53	\$131	\$20	\$1
1010000	ELEC PLANT IN SERV	CAGE	\$3,616	\$0	\$0	\$0	\$688	\$2,145	\$321	\$22
1010000	ELEC PLANT IN SERV	CAGY	\$2,342	\$103	\$1,098	\$641	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$2,512	\$0	\$0	\$0	\$0	\$0	\$2,512	\$0
1010000	ELEC PLANT IN SERV	JBG	\$218	\$10	\$157	\$50	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$9,974	\$0	\$9,974	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$492	\$10	\$117	\$34	\$75	\$225	\$30	\$11
1010000	ELEC PLANT IN SERV	UT	\$15,429	\$0	\$0	\$0	\$0	\$15,429	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$2,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$3,216	\$0	\$0	\$0	\$2,622	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$703	\$0	\$0	\$0	\$0	\$2,218	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGY	\$2,194	\$0	\$0	\$0	\$0	\$1	\$2	\$0
1010000	ELEC PLANT IN SERV	CN	\$903	\$40	\$855	\$209	\$0	\$1,068	\$195	\$13
1010000	ELEC PLANT IN SERV	CAGY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920900	\$924	\$76	\$94	\$94	\$94	\$1	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$125	\$0	\$0	\$0	\$0	\$0	\$125	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$484	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$1,831	\$1,831	\$0	\$0	\$0	\$434	\$1,223	\$163	\$11
1010000	ELEC PLANT IN SERV	3920900	\$247	\$247	\$11	\$179	\$57	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$923	\$923	\$0	\$0	\$0	\$0	\$0	\$923	\$0
1010000	ELEC PLANT IN SERV	3920900	\$100	\$100	\$4	\$72	\$23	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$3,280	\$3,280	\$0	\$3,280	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$620	\$620	\$12	\$148	\$43	\$64	\$284	\$37	\$2
1010000	ELEC PLANT IN SERV	3920900	\$5,207	\$5,207	\$0	\$0	\$0	\$5,207	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$687	\$687	\$0	\$0	\$687	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$2,086	\$2,086	\$0	\$0	\$0	\$2,086	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$320	\$320	\$0	\$0	\$0	\$320	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920900	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$218	\$218	\$0	\$0	\$0	\$218	\$0	\$19	\$11
1010000	ELEC PLANT IN SERV	3921400	\$55	\$55	\$2	\$40	\$13	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$70	\$0
1010000	ELEC PLANT IN SERV	3921400	\$294	\$294	\$0	\$294	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$188	\$188	\$0	\$0	\$0	\$188	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$47	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$8	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$73	\$73	\$0	\$0	\$0	\$73	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921400	\$101	\$101	\$4	\$72	\$23	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$881	\$881	\$8	\$0	\$26	\$58	\$175	\$23	\$1
1010000	ELEC PLANT IN SERV	3921600	\$879	\$879	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3921600	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3923000	\$3,076	\$3,076	\$62	\$733	\$211	\$468	\$1,110	\$185	\$9
1010000	ELEC PLANT IN SERV	3930000	\$231	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$4,023	\$4,023	\$0	\$0	\$0	\$954	\$2,687	\$357	\$24
1010000	ELEC PLANT IN SERV	3930000	\$639	\$639	\$28	\$464	\$148	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$426	\$426	\$0	\$0	\$0	\$0	\$0	\$426	\$0
1010000	ELEC PLANT IN SERV	3930000	\$703	\$703	\$31	\$507	\$161	\$1	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$3,002	\$3,002	\$0	\$3,002	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$319	\$319	\$6	\$76	\$22	\$48	\$146	\$19	\$1
1010000	ELEC PLANT IN SERV	3930000	\$348	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$745	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$1,045	\$1,045	\$0	\$0	\$0	\$1,045	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3930000	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$765	\$765	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$18,965	\$18,965	\$0	\$0	\$0	\$4,499	\$12,098	\$1,685	\$113
1010000	ELEC PLANT IN SERV	3940000	\$2,584	\$2,584	\$114	\$1,973	\$67	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$326	\$326	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$10,650	\$10,650	\$0	\$10,650	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,766	\$3,766	\$25	\$897	\$258	\$572	\$1,276	\$226	\$11
1010000	ELEC PLANT IN SERV	3940000	\$12,630	\$12,630	\$0	\$0	\$0	\$0	\$12,630	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$2,894	\$2,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$3,872	\$3,872	\$0	\$0	\$0	\$3,872	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3940000	\$466	\$466	\$0	\$0	\$0	\$466	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$483	\$483	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$4,950	\$4,950	\$0	\$0	\$0	\$1,170	\$3,293	\$438	\$29
1010000	ELEC PLANT IN SERV	3950000	\$1,554	\$1,554	\$69	\$1,127	\$359	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,364	\$1,364	\$0	\$0	\$0	\$0	\$0	\$1,364	\$0
1010000	ELEC PLANT IN SERV	3950000	\$225	\$225	\$10	\$162	\$52	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$5167	\$5,167	\$0	\$9,077	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$5163	\$5,163	\$103	\$1,227	\$353	\$783	\$2,362	\$309	\$16
1010000	ELEC PLANT IN SERV	3950000	\$1,677	\$1,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$1,677	\$1,677	\$0	\$0	\$1,677	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3950000	\$552	\$552	\$0	\$0	\$0	\$552	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960000	\$1,130	\$1,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960000	\$229	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960000	\$1953	\$1,953	\$7	\$113	\$36	\$54	\$153	\$20	\$1
1010000	ELEC PLANT IN SERV	3960000	\$6,900	\$6,900	\$0	\$0	\$0	\$0	\$0	\$1,953	\$0
1010000	ELEC PLANT IN SERV	3960000	\$6,900	\$6,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 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	559	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	637	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,876	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	3,312	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	4,469	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,124	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,171	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,718	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	2,051	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,543	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,176	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	67	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	12,942	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	12,942	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	3,245	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	4,283	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,115	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	3,688	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	5,413	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	10	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	32	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	91,942	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	5,619	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	8,110	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	9,928	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,824	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,164	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	8,843	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	11	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,143	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	2,002	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	5	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	13,772	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,782	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	3,734	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	896	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	5,011	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	10	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	3,239	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,168	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,860	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,676	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,227	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	4,106	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	8,609	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	1,070	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	6,648	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	4,471	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	2,201	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	89,362	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	3,366	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	70	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	8,702	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	3,316	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	4,874	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	139	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	87,095	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	11,875	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	22,867	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	4,711	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0
1010000	ELEC PLANT IN SERV	289	\$14	\$1	\$1	\$1	\$1	\$1	\$1	\$4	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alaska	California	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	\$0	\$82	\$0	\$0	\$0	\$1	\$5	\$8	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,205	\$0	\$0	\$544	\$0	\$1,533	\$204	\$14
1010000	ELEC PLANT IN SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$0	\$43	\$711	\$226	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$340	\$0	\$0	\$0	\$0	\$0	\$340	\$0
1010000	ELEC PLANT IN SERV	\$0	\$484	\$21	\$48	\$111	\$1	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,612	\$0	\$2,612	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$487	\$10	\$116	\$33	\$74	\$223	\$29	\$1
1010000	ELEC PLANT IN SERV	\$0	\$2,437	\$0	\$0	\$0	\$0	\$2,437	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$683	\$0	\$0	\$683	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$836	\$0	\$0	\$836	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,727	\$0	\$0	\$410	\$1,153	\$153	\$10	\$0
1010000	ELEC PLANT IN SERV	\$0	\$384	\$17	\$279	\$89	\$16	\$106	\$8	\$0
1010000	ELEC PLANT IN SERV	\$0	\$216	\$5	\$66	\$15	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$53	\$5	\$75	\$24	\$0	\$0	\$53	\$0
1010000	ELEC PLANT IN SERV	\$0	\$103	\$5	\$1,094	\$24	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,084	\$5	\$1,094	\$197	\$437	\$1,317	\$172	\$0
1010000	ELEC PLANT IN SERV	\$0	\$923	\$0	\$984	\$0	\$0	\$923	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$209	\$0	\$0	\$209	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$177	\$0	\$0	\$177	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$215	\$0	\$0	\$215	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,551	\$0	\$0	\$1,898	\$1,891	\$653	\$791	\$0
1010000	ELEC PLANT IN SERV	\$0	\$3,206	\$0	\$0	\$11,266	\$27,693	\$4,157	\$240	\$0
1010000	ELEC PLANT IN SERV	\$0	\$14,061	\$0	\$0	\$3,660	\$8,972	\$1,352	\$78	\$0
1010000	ELEC PLANT IN SERV	\$0	\$3,425	\$0	\$0	\$891	\$2,185	\$329	\$16	\$0
1010000	ELEC PLANT IN SERV	\$0	\$24,486	\$0	\$0	\$19,390	\$47,532	\$7,162	\$413	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,487	\$0	\$0	\$6,373	\$15,924	\$2,354	\$136	\$0
1010000	ELEC PLANT IN SERV	\$0	\$116	\$0	\$0	\$2,373	\$5,916	\$876	\$51	\$0
1010000	ELEC PLANT IN SERV	\$0	\$20,168	\$0	\$0	\$5,249	\$12,868	\$677	\$112	\$0
1010000	ELEC PLANT IN SERV	\$0	\$0	\$0	\$0	\$1,832	\$4,480	\$677	\$39	\$0
1010000	ELEC PLANT IN SERV	\$0	\$0	\$0	\$0	\$336	\$823	\$124	\$7	\$0
1010000	ELEC PLANT IN SERV	\$0	\$1,200	\$0	\$0	\$1,603	\$3,929	\$592	\$34	\$0
1010000	ELEC PLANT IN SERV	\$0	\$6,188	\$0	\$0	\$621	\$1,523	\$229	\$13	\$0
1010000	ELEC PLANT IN SERV	\$0	\$2,367	\$0	\$0	\$109	\$267	\$40	\$2	\$0
1010000	ELEC PLANT IN SERV	\$0	\$418	\$0	\$0	\$38,732	\$24,713	\$3,723	\$215	\$0
1010000 Total		\$23,887,567	\$480,144	\$5,717,749	\$1,645,326	\$3,619,082	\$10,924,405	\$1,429,274	\$71,946	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$17	\$1	\$12	\$4	\$5	\$14	\$2	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$47	\$1	\$11	\$3	\$7	\$21	\$3	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$1,133	\$0	\$0	\$269	\$757	\$101	\$7	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$2,167	\$0	\$0	\$519	\$1,461	\$194	\$13	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$1,986	\$0	\$1,440	\$459	\$0	\$0	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$3,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$138	\$0	\$0	\$138	\$0	\$0	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$246	\$0	\$0	\$246	\$0	\$0	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$199	\$4	\$47	\$14	\$81	\$12	\$1	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$105	\$2	\$25	\$1	\$5	\$6	\$0	\$0
1019000	ELEC PLANT IN SERV-OTH	\$0	\$10,230	\$153	\$2,482	\$617	\$1,104	\$5,559	\$293	\$21
1020000	ELEC PLANT PUR OR SOLD	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1020000	ELEC PLANT PUR OR SOLD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000	ELEC PLANT PUR OR SOLD	\$0	\$26	\$0	\$0	\$0	\$6	\$17	\$2	\$0
1020000 Total		\$0	\$52	\$0	\$0	\$0	\$6	\$17	\$2	\$0
1061000	DIST COMP CONST NOT	\$0	\$1,320	\$1,320	\$0	\$0	\$0	\$0	\$956	\$0
1061000	DIST COMP CONST NOT	\$0	\$946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	\$0	\$4,932	\$0	\$4,932	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	\$0	\$7,740	\$0	\$0	\$0	\$0	\$7,740	\$0	\$0
1061000	DIST COMP CONST NOT	\$0	\$1,363	\$0	\$0	\$1,363	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	\$0	\$4,021	\$0	\$0	\$4,021	\$0	\$0	\$0	\$0
1061000 Total		\$0	\$20,361	\$1,320	\$4,932	\$1,363	\$4,021	\$7,740	\$956	\$0
1062000	TRAN COMP CONST NOT	\$0	\$33,901	\$0	\$0	\$31,765	\$89,441	\$11,898	\$797	\$0
1062000	TRAN COMP CONST NOT	\$0	\$6,127	\$271	\$4,442	\$1,415	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

Average of Monthly Averages Ending - December 2013

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

Primary Account	Secondary Account	Alto	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1062000	TRAN COMP CONST NOT	SG	\$122	\$2	\$30	\$10	\$19	\$53	\$7	\$0	\$0
1062000	TRAN COMP CONST NOT	SG	\$140,150	\$272	\$4,473	\$1,424	\$31,783	\$89,494	\$11,995	\$797	\$0
1063000	PROD COMP CONST NOT	SG	\$1,383	\$21	\$44	\$109	\$219	\$601	\$82	\$8	\$0
1063000	PROD COMP CONST NOT	SG	\$1,683	\$21	\$44	\$109	\$219	\$601	\$82	\$8	\$0
1064000	GEN COMP CONST NOT	SD	\$9,070	\$102	\$1,207	\$348	\$771	\$2,323	\$304	\$18	\$0
1064000	GEN COMP CONST NOT	SD	\$9,070	\$102	\$1,207	\$348	\$771	\$2,323	\$304	\$18	\$0
<b>Grand Total</b>			<b>\$27,044,327</b>	<b>\$481,795</b>	<b>\$5,725,224</b>	<b>\$1,647,963</b>	<b>\$3,956,780</b>	<b>\$11,016,961</b>	<b>\$1,442,730</b>	<b>\$72,743</b>	<b>\$0</b>







**Capital Lease (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 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	\$6,928	\$19,508	\$2,595	\$174	\$0
1011000	PRPTY UND CPTL LSS	CAP LEASE COMMON	\$4,540	\$200	\$3,292	\$1,048	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	CAP LEASE COMMON	\$5,614	\$0	\$5,614	\$0	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	CAP LEASE COMMON	\$12,664	\$254	\$3,016	\$868	\$1,925	\$5,803	\$760	\$38	\$0
1011000	PRPTY UND CPTL LSS	CAP LEASE COMMON	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	CAP LEASE COMMON	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
1011000 Total			\$65,125	\$454	\$11,922	\$1,916	\$10,241	\$37,025	\$3,355	\$212	\$0
1011500	CAP LEASES#ACCM AMRT	CAP LEASE COMMON	\$5,521	\$0	\$0	\$0	\$-1,310	\$-3,688	\$-491	\$-33	\$0
1011500	CAP LEASES#ACCM AMRT	CAP LEASE COMMON	\$-271	\$-12	\$-197	\$-63	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAP LEASE COMMON	\$-2,550	\$0	\$-2,550	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAP LEASE COMMON	\$124	\$2	\$29	\$8	\$19	\$57	\$7	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAP LEASE COMMON	\$-3,135	\$0	\$0	\$0	\$0	\$-3,135	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	CAP LEASE COMMON	\$-1,160	\$0	\$0	\$0	\$-1,160	\$0	\$0	\$0	\$0
1011500 Total			\$-12,512	\$-9	\$-2,717	\$-54	\$-2,450	\$-6,766	\$-483	\$-32	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$-454	\$0	\$0	\$0	\$-108	\$-304	\$-40	\$-3	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$-456	\$-20	\$-330	\$-105	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$-142	\$0	\$-142	\$0	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$-8,673	\$-174	\$-2,066	\$-594	\$-1,318	\$-3,975	\$-620	\$-26	\$0
1011950	CAP LEASES#ACCM AMRT	Capital Leases - Accumulated Amortizatio	\$-255	\$0	\$0	\$0	\$-255	\$0	\$0	\$0	\$0
1011950 Total			\$-9,980	\$-194	\$-2,538	\$-700	\$-1,681	\$-4,278	\$-561	\$-29	\$0
1110000	AC PR AMR EL PT SR	CAP LEASE COMMON	\$-219	\$0	\$0	\$0	\$-32	\$-146	\$-19	\$-1	\$0
1110000	AC PR AMR EL PT SR	CAP LEASE COMMON	\$-10	\$0	\$-7	\$-2	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAP LEASE COMMON	\$-108	\$0	\$-108	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAP LEASE COMMON	\$30	\$1	\$7	\$2	\$4	\$14	\$2	\$0	\$0
1110000	AC PR AMR EL PT SR	CAP LEASE COMMON	\$-66	\$0	\$0	\$0	\$0	\$-66	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAP LEASE COMMON	\$-44	\$0	\$0	\$0	\$-44	\$0	\$0	\$0	\$0
1110000 Total			\$-416	\$0	\$-107	\$0	\$-91	\$-198	\$-18	\$-1	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$910	\$14	\$227	\$72	\$144	\$396	\$54	\$4	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$8,673	\$174	\$2,066	\$594	\$1,318	\$3,975	\$620	\$26	\$0
1119000	AC PR AMR EL PT SR-O	Capital Leases - Accumulated Amortizatio	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
1119000 Total			\$9,980	\$188	\$2,434	\$666	\$1,717	\$4,370	\$574	\$30	\$0
Grand Total			\$52,197	\$439	\$8,994	\$1,828	\$7,736	\$30,153	\$2,868	\$179	\$0





**Plant Held for Future Use (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 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	\$2,117	\$5,960	\$793	\$53	\$0
1050000	EL PLT HLD FTR USE	CAGE	\$2,773	\$0	\$0	\$0	\$668	\$1,852	\$246	\$17	\$0
1050000	EL PLT HLD FTR USE	CAGE	\$169	\$7	\$122	\$39	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	CAGE	\$640	\$0	\$0	\$0	\$152	\$428	\$57	\$4	\$0
1050000	EL PLT HLD FTR USE	CA	\$683	\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	OR	\$746	\$746	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	UT	\$4,847	\$0	\$0	\$0	\$0	\$4,847	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	OR	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	CAEE	\$953	\$0	\$0	\$0	\$248	\$608	\$92	\$5	\$0
1050000	EL PLT HLD FTR USE	CAEE	\$23,243	\$691	\$4,377	\$39	\$3,175	\$13,695	\$1,188	\$79	\$0
1059000	EL PLT HLD FTR USE-O	CAEE	\$25,375	\$0	\$0	\$0	\$6,605	\$16,191	\$2,439	\$141	\$0
1059000	EL PLT HLD FTR USE-O	SE	\$2,577	\$39	\$624	\$195	\$447	\$1,097	\$165	\$10	\$0
1059000	EL PLT HLD FTR USE-O	SE	\$27,952	\$39	\$624	\$195	\$7,052	\$17,288	\$2,605	\$150	\$0
<b>Grand Total</b>			<b>\$51,195</b>	<b>\$730</b>	<b>\$5,000</b>	<b>\$234</b>	<b>\$10,227</b>	<b>\$30,983</b>	<b>\$3,792</b>	<b>\$229</b>	<b>\$0</b>





**Deferred Debits (Actuals)**

Average of Monthly Averages Ending - December 2013

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DR-OTH WIP	EMISSION REDUCTION CREDITS PURCHASED	\$2,548	\$0	\$0	\$0	\$663	\$1,626	\$245	\$14	\$0
1861000	MS DEF DR-OTH WIP	ERCs - Impairment Reserve	\$65	\$0	\$0	\$0	\$22	\$54	\$8	\$0	\$0
1861000 Total	185017		\$2,483	\$0	\$0	\$0	\$641	\$1,572	\$237	\$14	\$0
1861200	FINANCING COSTS DEFR	FINANCING COST DEFERRED	\$1,453	\$3	\$34	\$10	\$22	\$66	\$9	\$0	\$0
1861200	FINANCING COSTS DEFR	DEFERRED - S-3 SHELF REGISTRATION COSTS	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	UNAMORTIZED CREDIT AGREEMENT COSTS	\$2,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,753
1861200	FINANCING COSTS DEFR	UNAMORTIZED PCRB LOC/SBPA COSTS	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282
1861200	FINANCING COSTS DEFR	UNAMORTIZED PCRB MADE CONVERSION COSTS	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$193
1861200	FINANCING COSTS DEFR	UNAMORTIZED '94 SERIES RESTRUCTURING COS	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$708
1861200 Total	185030		\$4,083	\$3	\$35	\$10	\$22	\$67	\$9	\$0	\$3,936
1865000	DEF COAL MINE COSTS	Deferred Longwall Costs	\$1,290	\$0	\$0	\$0	\$336	\$823	\$124	\$7	\$0
1865000	DEF COAL MINE COSTS	DEFERRED COAL COSTS - WYODAK SETTLEMENT	\$3,184	\$0	\$0	\$0	\$829	\$2,032	\$306	\$18	\$0
1865000	DEF COAL MINE COSTS	Deferred Coal Costs - Naughton Contract	\$4,817	\$0	\$0	\$0	\$1,254	\$3,073	\$463	\$27	\$0
1865000	DEF COAL MINE COSTS	LT Prepaid Coal Costs	\$2,917	\$0	\$0	\$0	\$759	\$1,861	\$280	\$16	\$0
1865000	DEF COAL MINE COSTS	ColoWyo Royalty Reduction Receivable	\$388	\$0	\$0	\$0	\$101	\$248	\$37	\$2	\$0
1865000 Total	184425		\$12,596	\$0	\$0	\$0	\$3,278	\$8,037	\$1,211	\$70	\$0
1867000	MISC DF DR-BAL TRAN	DEFERRED CHARGES	\$86	\$0	\$0	\$0	\$22	\$55	\$8	\$0	\$0
1867000 Total	134300		\$86	\$0	\$0	\$0	\$22	\$55	\$8	\$0	\$0
1868000	MISC DF DR-OTH-CST	LAKE SIDE MAINT. PREPAYMENT - CURRENT	\$2,250	\$0	\$0	\$0	\$534	\$1,503	\$200	\$13	\$0
1868000	MISC DF DR-OTH-CST	TGS BUYOUT	\$102	\$0	\$0	\$0	\$24	\$68	\$9	\$1	\$0
1868000	MISC DF DR-OTH-CST	LAKEVIEW BUYOUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	BUFFALO SETTLEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	JOSEPH SETTLEMENT	\$630	\$10	\$157	\$60	\$100	\$274	\$37	\$3	\$0
1868000	MISC DF DR-OTH-CST	TRI-STATE FIRM WHEELING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	\$12,812	\$196	\$3,191	\$1,013	\$2,031	\$5,968	\$762	\$51	\$0
1868000	MISC DF DR-OTH-CST	LACOMB IRRIGATION	\$392	\$6	\$98	\$31	\$62	\$171	\$23	\$2	\$0
1868000	MISC DF DR-OTH-CST	BOGUS CREEK	\$1,097	\$17	\$273	\$87	\$174	\$477	\$65	\$4	\$0
1868000	MISC DF DR-OTH-CST	POINT-TO-POINT TRANS RESERVATIONS	\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
1868000	MISC DF DR-OTH-CST	JIM BOYD HYDRO BUYOUT	\$2,249	\$34	\$560	\$178	\$357	\$978	\$134	\$9	\$0
1868000	MISC DF DR-OTH-CST	BPA LT TRANSMISSION PREPAID	\$48	\$1	\$12	\$4	\$8	\$21	\$3	\$0	\$0
1868000	MISC DF DR-OTH-CST	LT Prepaid RECs for RPS (OR)	\$6,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,774
1868000	MISC DF DR-OTH-CST	LT LAKE SIDE MAINT PREPAYMENT	\$128	\$0	\$0	\$0	\$3,798	\$10,695	\$1,423	\$95	\$0
1868000	MISC DF DR-OTH-CST	LT CHEHALIS CSA MAINT. PREPAYMENT	\$16,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	LT Current Creek CSA Maint Prepayment	\$11,298	\$499	\$8,191	\$2,608	\$933	\$2,627	\$349	\$23	\$0
1868000	MISC DF DR-OTH-CST	DEFERRED MONTANA COLSTRIP PLANT COSTS	\$3,933	\$0	\$0	\$0	\$8,027	\$22,397	\$3,008	\$202	\$6,902
1868000 Total	185362		\$57,751	\$763	\$12,483	\$3,970	\$8,027	\$22,397	\$3,008	\$202	\$6,902
1868200	MISC DEF COST MT GEN		\$775	\$0	\$0	\$0	\$184	\$518	\$69	\$5	\$0
1868200 Total	184441		\$775	\$0	\$0	\$0	\$184	\$518	\$69	\$5	\$0
1869000	MISC DF DR-OTH-NC	FIRTH COGENERATION BUYOUT	\$3,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	HERMISTON SWAP	\$175	\$2,873	\$915	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	LT Prepaid IBEW 57 Pension Contribution	\$6,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,081
1869000 Total	185380		\$10,045	\$175	\$2,873	\$915	\$0	\$0	\$0	\$0	\$6,081
Grand Total			\$87,798	\$940	\$15,381	\$4,895	\$12,175	\$32,645	\$4,542	\$291	\$16,919











**Material & Supplies (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	1545	CAGE	\$22,983	\$0	\$0	\$0	\$5,452	\$15,352	\$2,042	\$137	\$0
1541000	1550	CAGE	\$1,093	\$0	\$0	\$0	\$0	\$730	\$97	\$0	\$0
1541000	1560	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1565	CAGE	\$3,222	\$0	\$0	\$0	\$0	\$2,152	\$286	\$19	\$0
1541000	1570	CAGE	\$3,057	\$0	\$0	\$0	\$725	\$2,042	\$272	\$18	\$0
1541000	1580	CAGW	\$2,965	\$131	\$2,150	\$684	\$0	\$0	\$0	\$0	\$0
1541000	1675	CAGE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1541000	1680	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	1700	CAGW	\$694	\$30	\$485	\$154	\$0	\$0	\$0	\$0	\$0
1541000	1705	CAGW	\$694	\$31	\$503	\$160	\$0	\$0	\$0	\$0	\$0
1541000	1715	CAGW	\$810	\$36	\$588	\$187	\$0	\$0	\$0	\$0	\$0
1541000	1725	CAGE	\$1,175	\$0	\$0	\$0	\$279	\$785	\$104	\$7	\$0
1541000	1730	CAGE	\$70	\$0	\$0	\$0	\$0	\$183	\$515	\$68	\$5
1541000	1740	CAGE	\$434	\$0	\$0	\$0	\$103	\$290	\$39	\$3	\$0
1541000	1745	CAGE	\$680	\$0	\$0	\$0	\$161	\$454	\$60	\$4	\$0
1541000	1799	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2005	WYP	\$452	\$0	\$0	\$0	\$452	\$0	\$0	\$0	\$0
1541000	2010	WYP	\$156	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$0
1541000	2015	WYP	\$314	\$0	\$0	\$0	\$314	\$0	\$0	\$0	\$0
1541000	2020	WYP	\$691	\$0	\$0	\$0	\$691	\$0	\$0	\$0	\$0
1541000	2030	WYP	\$726	\$0	\$0	\$0	\$726	\$0	\$0	\$0	\$0
1541000	2035	WYP	\$418	\$0	\$0	\$0	\$418	\$0	\$0	\$0	\$0
1541000	2040	WYU	\$687	\$0	\$0	\$0	\$687	\$0	\$0	\$0	\$0
1541000	2045	WYU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	2050	WYU	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
1541000	2060	WYP	\$1,453	\$0	\$0	\$0	\$1,453	\$0	\$0	\$0	\$0
1541000	2065	WYP	\$619	\$0	\$0	\$0	\$619	\$0	\$0	\$0	\$0
1541000	2070	WYP	\$370	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0
1541000	2075	IDU	\$1,196	\$0	\$0	\$0	\$0	\$0	\$1,196	\$0	\$0
1541000	2085	IDU	\$610	\$0	\$0	\$0	\$0	\$0	\$810	\$0	\$0
1541000	2090	IDU	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2095	IDU	\$159	\$0	\$0	\$0	\$0	\$0	\$158	\$0	\$0
1541000	2100	IDU	\$212	\$0	\$0	\$0	\$0	\$0	\$212	\$0	\$0
1541000	2110	UT	\$466	\$0	\$0	\$0	\$0	\$466	\$0	\$0	\$0
1541000	2205	UT	\$215	\$0	\$0	\$0	\$0	\$215	\$0	\$0	\$0
1541000	2210	UT	\$1,211	\$0	\$0	\$0	\$0	\$1,211	\$0	\$0	\$0
1541000	2215	UT	\$559	\$0	\$0	\$0	\$0	\$559	\$0	\$0	\$0
1541000	2220	UT	\$8,654	\$0	\$0	\$0	\$0	\$8,654	\$0	\$0	\$0
1541000	2225	UT	\$64	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0
1541000	2230	UT	\$889	\$0	\$0	\$0	\$0	\$889	\$0	\$0	\$0
1541000	2235	UT	\$716	\$0	\$0	\$0	\$0	\$716	\$0	\$0	\$0
1541000	2245	UT	\$393	\$0	\$0	\$0	\$0	\$393	\$0	\$0	\$0
1541000	2245	UT	\$416	\$0	\$0	\$0	\$0	\$416	\$0	\$0	\$0
1541000	2405	UT	\$1,373	\$0	\$0	\$0	\$0	\$1,373	\$0	\$0	\$0
1541000	2410	UT	\$490	\$0	\$0	\$0	\$0	\$490	\$0	\$0	\$0
1541000	2415	UT	\$340	\$0	\$0	\$0	\$0	\$340	\$0	\$0	\$0
1541000	2420	UT	\$649	\$0	\$0	\$0	\$0	\$649	\$0	\$0	\$0
1541000	2425	UT	\$702	\$0	\$0	\$0	\$0	\$702	\$0	\$0	\$0
1541000	2430	UT	\$636	\$0	\$0	\$0	\$0	\$636	\$0	\$0	\$0
1541000	2435	UT	\$167	\$0	\$0	\$0	\$0	\$167	\$0	\$0	\$0
1541000	2445	UT	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0
1541000	2450	UT	\$925	\$0	\$0	\$0	\$0	\$925	\$0	\$0	\$0
1541000	2455	UT	\$289	\$0	\$0	\$0	\$0	\$289	\$0	\$0	\$0
1541000	2460	UT	\$445	\$0	\$0	\$0	\$0	\$445	\$0	\$0	\$0
1541000	2620	CAGW	\$1,223	\$54	\$886	\$282	\$0	\$0	\$0	\$0	\$0
1541000	2630	CAGW	\$210	\$9	\$152	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2635	WA	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2640	OR	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2645	OR	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2650	OR	\$199	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0



**Material & Supplies (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	OR	\$7,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$1,091	\$0	\$1,091	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$638	\$0	\$638	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$898	\$0	\$898	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$274	\$0	\$274	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$223	\$0	\$223	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$2,163	\$0	\$2,163	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$685	\$0	\$685	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$733	\$0	\$733	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$868	\$0	\$868	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$1,985	\$0	\$1,985	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$119	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$721	\$0	\$721	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$390	\$0	\$390	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$34	\$3	\$34	\$0	\$10	\$22	\$66	\$9	\$0
1541000	PLNT M&S STK CNTRL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$104	\$4	\$28	\$7	\$11	\$50	\$5	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$176	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$5,705	\$0	\$5,705	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$4,742	\$0	\$4,742	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$3,957	\$0	\$3,957	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$2,533	\$0	\$0	\$0	\$0	\$0	\$2,533	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$3,003	\$0	\$0	\$0	\$0	\$3,003	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$4,616	\$0	\$0	\$0	\$4,616	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$15,655	\$0	\$0	\$0	\$15,655	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SNPD	\$118	\$4	\$32	\$7	\$13	\$11	\$57	\$6	\$0
1541000	PLNT M&S STK CNTRL	UT	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000 Total			\$203,246	\$2,115	\$40,969	\$7,861	\$34,293	\$103,747	\$13,680	\$592	\$0
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$126	\$19	\$0	\$1
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$126	\$19	\$0	\$1
1541500	OTHER M&S	CAGE	\$7	\$0	\$0	\$0	\$2	\$5	\$0	\$0	\$0
1541500	OTHER M&S	SO	\$138	\$3	\$33	\$9	\$21	\$63	\$8	\$0	\$0
1541500 Total			\$145	\$3	\$33	\$9	\$23	\$68	\$9	\$0	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$4,690	\$0	\$0	\$0	\$1,113	\$3,133	\$417	\$28	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$3,830	\$168	\$2,761	\$879	\$5	\$15	\$2	\$0	\$0
1541900	PLNT M&S GEN JV CUT	SG	\$1,380	\$21	\$344	\$109	\$219	\$600	\$82	\$6	\$0
1541900	PLNT M&S GEN JV CUT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900 Total			\$2,240	\$147	\$2,417	\$770	\$1,326	\$3,718	\$497	\$33	\$0
154200	M&S OPR SUP DC MIN	CAEE	\$7,110	\$0	\$0	\$0	\$1,851	\$4,537	\$684	\$39	\$0
154200 Total			\$7,110	\$0	\$0	\$0	\$1,851	\$4,537	\$684	\$39	\$0
1549900	CR OBSOLESURPL INV	SO	\$27	\$1	\$7	\$2	\$4	\$13	\$2	\$0	\$0
1549900	CR OBSOLESURPL INV	SG	\$427	\$7	\$106	\$34	\$68	\$185	\$25	\$0	\$0
1549900	CR OBSOLESURPL INV	SNPD	\$12	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1549900	CR OBSOLESURPL INV	SNPD	\$177	\$75	\$583	\$137	\$233	\$1,047	\$102	\$0	\$0
1549900 Total			\$643	\$82	\$699	\$173	\$206	\$1,251	\$130	\$2	\$0
2531600	WORK CAP DEP-UAMPS	CAEE	\$3,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531600 Total			\$3,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531700	WORK CAP DEP-DC&T	CAEE	\$2,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531700 Total			\$2,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531800	WCD-PROVO-PLNT M&S	CAGE	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531800 Total			\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			\$469,094	\$3,265	\$59,999	\$13,841	\$96,690	\$256,664	\$36,716	\$1,919	\$0





**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - December 2013  
 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	\$3	\$1	\$0	\$0	\$0	\$1	\$0	\$0
1430000 Total	0	SO	\$3	\$3	\$1	\$0	\$0	\$0	\$1	\$0	\$0
1431000	0	SO	\$4,636	\$93	\$1,104	\$318	\$705	\$2,125	\$278	\$14	\$0
1431000 Total	0	SO	\$4,636	\$93	\$1,104	\$318	\$705	\$2,125	\$278	\$14	\$0
1431200	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1431200 Total	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1432600	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1432600 Total	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1433000	0	SO	\$19,763	\$396	\$4,707	\$1,355	\$3,004	\$9,057	\$1,185	\$60	\$0
1433000 Total	0	SO	\$19,763	\$396	\$4,707	\$1,355	\$3,004	\$9,057	\$1,185	\$60	\$0
1436000	0	SO	\$15,930	\$319	\$3,794	\$1,092	\$2,421	\$7,300	\$955	\$48	\$0
1436000 Total	0	SO	\$15,930	\$319	\$3,794	\$1,092	\$2,421	\$7,300	\$955	\$48	\$0
1437000	0	SO	\$2,571	\$52	\$612	\$176	\$391	\$1,178	\$154	\$8	\$0
1437000 Total	0	SO	\$2,571	\$52	\$612	\$176	\$391	\$1,178	\$154	\$8	\$0
1437100	0	SO	\$694	\$14	\$165	\$48	\$106	\$318	\$42	\$2	\$0
1437100 Total	0	SO	\$694	\$14	\$165	\$48	\$106	\$318	\$42	\$2	\$0
2300000	284915	CAEE	\$4,484	\$0	\$0	\$0	\$1,167	\$2,861	\$431	\$25	\$0
2300000	284980	CAEE	\$1,804	\$0	\$0	\$0	\$469	\$1,151	\$173	\$10	\$0
2300000 Total	284980	CAEE	\$6,288	\$0	\$0	\$0	\$1,637	\$4,012	\$604	\$35	\$0
2320000	210412	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210460	CAEE	\$2,354	\$0	\$0	\$0	\$613	\$1,502	\$226	\$13	\$0
2320000	210470	CAGE	\$0	\$0	\$0	\$0	\$18	\$52	\$7	\$0	\$0
2320000	210643	CAEE	\$77	\$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	210655	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211110	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211116	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211149	SO	\$11	\$3	\$1	\$1	\$2	\$5	\$1	\$0	\$0
2320000	215077	SO	\$393	\$8	\$94	\$27	\$60	\$180	\$24	\$1	\$0
2320000	215078	SO	\$1,276	\$26	\$304	\$87	\$194	\$585	\$77	\$4	\$0
2320000	215080	SO	\$3,275	\$66	\$780	\$224	\$498	\$1,501	\$196	\$10	\$0
2320000	215081	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215082	SO	\$47	\$1	\$11	\$3	\$7	\$22	\$3	\$0	\$0
2320000	215084	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
2320000	215085	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
2320000	215086	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215090	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215096	SO	\$6	\$1	\$1	\$0	\$1	\$3	\$0	\$0	\$0
2320000	215112	SO	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215116	SO	\$21	\$5	\$1	\$1	\$3	\$10	\$1	\$0	\$0
2320000	215136	SO	\$57	\$1	\$14	\$4	\$9	\$26	\$3	\$0	\$0
2320000	215198	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215211	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215350	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
2320000	215351	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215356	SO	\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
2320000	215357	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215421	OR	\$53	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215425	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215725	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215901	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235185	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



**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	235511									
	Incentive Plan - Power Supply										
2320000	ACCOUNTS PAYABLE	235513									
	Incentive Plan - W&T										
2320000	ACCOUNTS PAYABLE	235516									
	GUL Cash Fund (Mer Life)										
2320000	ACCOUNTS PAYABLE	235529									
	Met Pay										
2320000	ACCOUNTS PAYABLE	235554									
	Continuation Pay										
2320000	ACCOUNTS PAYABLE	235561									
	International Assign Adj										
2320000	ACCOUNTS PAYABLE	235599									
	Safety Award										
2320000	ACCOUNTS PAYABLE	240330									
	PROVISION FOR WORKERS' COMPENSATION										
<b>2320000 Total</b>			<b>-\$9,123</b>	<b>-\$133</b>	<b>-\$1,632</b>	<b>-\$454</b>	<b>-\$1,639</b>	<b>-\$4,591</b>	<b>-\$631</b>	<b>-\$34</b>	<b>-\$11</b>
2533000	O DEF CR-MISC PPL	289511									
	DESERET MINE RECLAMATION										
2533000	ACCOUNTS PAYABLE	289517									
	TRAPPER MINE FINAL RECLAMATION										
<b>2533000 Total</b>			<b>-\$5,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,522</b>	<b>-\$3,731</b>	<b>-\$662</b>	<b>-\$32</b>	<b>\$0</b>
2541050	FAST143 ARO REG LIAB	00111920									
	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC										
2541050	ACCOUNTS PAYABLE	111920									
	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC										
2541050	ACCOUNTS PAYABLE	288503									
	ARO/REG DIFF - DEER CREEK MINE RECLAMA										
<b>2541050 Total</b>			<b>-\$1,014</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$263</b>	<b>-\$647</b>	<b>-\$97</b>	<b>-\$6</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$19,937</b>	<b>\$713</b>	<b>\$8,421</b>	<b>\$2,439</b>	<b>\$1,355</b>	<b>\$6,361</b>	<b>\$637</b>	<b>\$21</b>	<b>-\$11</b>





A MIDAMERICAN ENERGY HOLDINGS COMPANY

**Miscellaneous Rate Base (Actuals)**

Average of Monthly Averages Ending - December 2013

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ		\$159,176	\$0	\$0	\$0	\$37,761	\$106,323	\$14,144	\$947	\$0
1140000	11400000	CAGE	\$159,176	\$0	\$0	\$0	\$37,761	\$106,323	\$14,144	\$947	\$0
1150000	Ac Prov EI PI Acq Ad		\$-115,581	\$0	\$0	\$0	\$-27,419	\$-77,204	\$-10,270	\$-688	\$0
1150000	11400000	CAGE	\$-115,581	\$0	\$0	\$0	\$-27,419	\$-77,204	\$-10,270	\$-688	\$0
1651000	PREPAY-INSURANCE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132001	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132002	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132004	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132005	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132006	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132007	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	SO	\$781	\$16	\$186	\$54	\$119	\$358	\$47	\$2	\$0
1651000	132009	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132010	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132012	SO	\$2,964	\$99	\$706	\$203	\$451	\$1,358	\$178	\$9	\$0
1651000	132013	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132015	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132016	SO	\$457	\$9	\$109	\$31	\$70	\$210	\$27	\$1	\$0
1651000	132045	SO	\$451	\$9	\$107	\$31	\$69	\$207	\$27	\$1	\$0
1651000	132050	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132055	SO	\$634	\$13	\$151	\$43	\$96	\$290	\$38	\$2	\$0
1651000	1651000	SO	\$5,287	\$106	\$1,259	\$362	\$804	\$2,423	\$317	\$16	\$0
1652000	PREPAY-TAXES		\$4,507	\$90	\$1,073	\$309	\$685	\$2,065	\$270	\$14	\$0
1652000	132101	GPS	\$4,507	\$90	\$1,073	\$309	\$685	\$2,065	\$270	\$14	\$0
1652000	132102	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132103	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132109	GPS	\$6	\$1	\$1	\$1	\$1	\$3	\$0	\$0	\$0
1652000	132110	GPS	\$46	\$1	\$11	\$3	\$7	\$21	\$3	\$0	\$0
1652000	132111	GPS	\$7	\$1	\$2	\$0	\$1	\$3	\$0	\$0	\$0
1652000	132200	SO	\$24	\$0	\$6	\$2	\$4	\$11	\$1	\$0	\$0
1652000	132910	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132924	SO	\$282	\$8	\$67	\$19	\$43	\$129	\$17	\$1	\$0
1652000	1652000	SO	\$4,871	\$98	\$1,160	\$334	\$740	\$2,232	\$292	\$15	\$0
1652100	PREPAY-OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132040	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132095	CAGE	\$447	\$0	\$0	\$0	\$106	\$298	\$40	\$3	\$0
1652100	132097	OTHER	\$4,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,077
1652100	132310	SO	\$106	\$2	\$25	\$7	\$16	\$49	\$6	\$0	\$0
1652100	132320	SO	\$148	\$3	\$35	\$10	\$23	\$68	\$9	\$0	\$0
1652100	132602	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132603	CAGE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1652100	132606	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132607	SG	\$15	\$2	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1652100	132608	SG	\$788	\$12	\$189	\$60	\$120	\$329	\$45	\$3	\$0
1652100	132621	SG	\$93	\$23	\$7	\$7	\$15	\$40	\$6	\$0	\$0
1652100	132622	SG	\$62	\$1	\$15	\$5	\$10	\$27	\$4	\$0	\$0
1652100	132625	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132650	OTHER	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189
1652100	132650	CAGE	\$2,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132700	GPS	\$3	\$3	\$3	\$9	\$21	\$63	\$6	\$0	\$0
1652100	132701	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132705	SG	\$65	\$1	\$16	\$5	\$10	\$28	\$4	\$0	\$0
1652100	132740	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132750	CAGW	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
1652100	132755	SG	\$13	\$3	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1652100	132825	SG	\$706	\$11	\$176	\$56	\$112	\$307	\$42	\$3	\$0
1652100	132831	CAGW	\$663	\$38	\$626	\$199	\$0	\$0	\$0	\$0	\$0
1652100	132900	CAGE	\$72	\$0	\$0	\$0	\$19	\$46	\$7	\$0	\$0
1652100	132900	SO	\$879	\$18	\$209	\$60	\$134	\$403	\$53	\$3	\$0
1652100	132901	OR	\$1,759	\$0	\$1,759	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132903	UT	\$2,749	\$0	\$0	\$0	\$0	\$2,749	\$0	\$0	\$0





**Miscellaneous Rate Base (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER		\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$214	\$0
1652100	PREPAY - OTHER		\$127	\$0	\$0	\$0	\$127	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER		\$180	\$4	\$43	\$0	\$12	\$82	\$11	\$11	\$0
1652100	PREPAY - OTHER		\$9,826	\$177	\$2,102	\$605	\$1,342	\$4,045	\$529	\$27	\$0
1652100	PREPAY - OTHER		\$657	\$0	\$0	\$0	\$223	\$547	\$82	\$0	\$0
1652100	PREPAY - OTHER		\$76	\$0	\$0	\$0	\$20	\$48	\$7	\$0	\$0
1652100	PREPAY - OTHER		\$2,474	\$50	\$689	\$170	\$376	\$1,134	\$148	\$7	\$0
1652100	PREPAY - OTHER		\$2,550	\$51	\$607	\$175	\$388	\$1,168	\$153	\$8	\$0
1652100	PREPAY - OTHER		\$4	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1652100	PREPAY - OTHER		\$4	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER		\$25,957	\$772	\$5,286	\$1,047	\$2,977	\$10,740	\$1,309	\$60	\$4,266
1655000	PREPAY-COAL MIN EX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000	PROP INS-THERMAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2811100	ACC. PROV. PROP. INS. - THERMAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2811200	ACC. PROV. PROP. INS. - T&D LINES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2812100	STORM REIMBURSEMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2812100	Accum Prov For Prop Ins - RMP T&D		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2812100	ACC. PROV. I & D - EXCL. AUTO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821100	ACC. PROV. I & D - AUTO		\$49,005	\$982	\$11,671	\$3,359	\$7,449	\$22,457	\$2,939	\$148	\$0
2822200	ACC. PROV. I & D - AUTO		\$49,005	\$982	\$11,671	\$3,359	\$7,449	\$22,457	\$2,939	\$148	\$0
2822300	ACC. PROV. I&D - CONST.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2823000	CONTRA REG ASSET - TRANSITION PLAN SEVER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2830000	PENBENFT-SICK		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2830000	PENBENFT-SICK		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2830000	PENBENFT-SICK		\$2,336	\$47	\$556	\$160	\$355	\$1,071	\$140	\$7	\$0
2830000	POST-RETIREMENT BEN		\$2,336	\$47	\$556	\$160	\$355	\$1,071	\$140	\$7	\$0
2834000	PENSIONS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2835000	PENSIONS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2835000	PENSIONS		\$972	\$19	\$231	\$67	\$148	\$445	\$58	\$3	\$0
2835000	PENSIONS		\$972	\$19	\$231	\$67	\$148	\$445	\$58	\$3	\$0
2841100	AC MIS OP PR-OTHER		\$1,470	\$65	\$1,066	\$339	\$0	\$0	\$0	\$0	\$0
2841100	AC MIS OP PR-OTHER		\$1,470	\$65	\$1,066	\$339	\$0	\$0	\$0	\$0	\$0
2842000	ACC. PROV. DECOM-TRJN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2842000	ACC. PROV. DECOM-TRJN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS		\$199	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS		\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS		\$1,067	\$1,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS		\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS		\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS		\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS		\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
2530000	OTHER DEF CREDITS		\$2,556	\$199	\$1,067	\$375	\$140	\$717	\$58	\$0	\$1
2539000	OTH DEF CR - OTHER		\$5,006	\$199	\$1,067	\$375	\$140	\$717	\$58	\$0	\$1
2539000	OTH DEF CR - OTHER		\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539000	OTH DEF CR - OTHER		\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539000	OTH DEF CR - OTHER		\$46	\$1	\$11	\$3	\$7	\$21	\$3	\$0	\$0
2539000	OTH DEF CR - OTHER		\$262	\$25	\$301	\$87	\$192	\$579	\$76	\$4	\$0
2539000	OTH DEF CR - OTHER		\$1,185	\$24	\$282	\$81	\$180	\$543	\$71	\$4	\$0
2539000	OTH DEF CR - OTHER		\$410	\$38	\$39	\$28	\$62	\$188	\$25	\$1	\$0
2539000	OTH DEF CR - OTHER		\$58	\$1	\$11	\$4	\$9	\$27	\$3	\$0	\$0
2539000	OTH DEF CR - OTHER		\$685	\$14	\$163	\$47	\$104	\$314	\$41	\$2	\$0
2539000	OTH DEF CR - OTHER		\$652	\$15	\$182	\$52	\$116	\$350	\$46	\$2	\$0
2539000	OTH DEF CR - OTHER		\$496	\$10	\$118	\$34	\$75	\$227	\$30	\$2	\$0
2539000	OTH DEF CR - OTHER		\$70	\$1	\$17	\$5	\$11	\$32	\$4	\$0	\$0
2539000	OTH DEF CR - OTHER		\$129	\$3	\$31	\$8	\$20	\$59	\$8	\$0	\$0
2539000	OTH DEF CR - OTHER		\$917	\$16	\$216	\$63	\$139	\$420	\$55	\$3	\$0



**Miscellaneous Rate Base (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	SO	\$-308	\$-6	\$-73	\$-21	\$-47	\$-141	\$-18	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-444	\$-9	\$-106	\$-106	\$-67	\$-203	\$-27	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-69	\$-1	\$-16	\$-5	\$-10	\$-31	\$-4	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-31	\$-1	\$-7	\$-2	\$-5	\$-14	\$-2	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-235	\$-5	\$-56	\$-16	\$-36	\$-108	\$-14	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-179	\$-18	\$-218	\$-63	\$-139	\$-419	\$-65	\$-3	\$0
2539900	OTH DEF CR - OTHER	SO	\$-123	\$-4	\$-43	\$-12	\$-27	\$-82	\$-11	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-265	\$-5	\$-93	\$-18	\$-40	\$-121	\$-16	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-424	\$-8	\$-101	\$-29	\$-64	\$-194	\$-25	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-1,821	\$-36	\$-434	\$-125	\$-277	\$-835	\$-109	\$-6	\$0
2539900	OTH DEF CR - OTHER	SO	\$-96	\$-2	\$-23	\$-7	\$-15	\$-44	\$-6	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-19	\$0	\$-5	\$-1	\$-3	\$-9	\$-1	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-729	\$-155	\$-1,841	\$-530	\$-1,175	\$-3,542	\$-464	\$-23	\$0
2539900	OTH DEF CR - OTHER	SO	\$-908	\$-18	\$-216	\$-62	\$-138	\$-416	\$-54	\$-3	\$0
2539900	OTH DEF CR - OTHER	SO	\$-48	\$-1	\$-12	\$-6	\$-7	\$-22	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-181	\$-4	\$-43	\$-12	\$-28	\$-83	\$-11	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-166	\$-15	\$-182	\$-53	\$-116	\$-351	\$-46	\$-2	\$0
2539900	OTH DEF CR - OTHER	SO	\$-60	\$-1	\$-14	\$-4	\$-9	\$-28	\$-4	\$0	\$0
2539900	OTH DEF CR - OTHER	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	CAEE	\$5,006	\$0	\$0	\$0	\$1,303	\$3,194	\$481	\$28	\$0
2539900	OTH DEF CR - OTHER	SG	\$-1,375	\$-21	\$-342	\$-109	\$-218	\$-598	\$-82	\$-6	\$0
2539900	OTH DEF CR - OTHER	SG	\$-1,023	\$-16	\$-255	\$-81	\$-162	\$-444	\$-61	\$-4	\$0
2539900	OTH DEF CR - OTHER	CAGE	\$5,063	\$0	\$0	\$0	\$1,201	\$3,382	\$450	\$30	\$0
2539900	OTH DEF CR - OTHER	SG	\$-769	\$-88	\$-1,437	\$-456	\$-915	\$-2,507	\$-343	\$-23	\$0
2539900	OTH DEF CR - OTHER	CAGE	\$-224	\$0	\$0	\$0	\$-853	\$-149	\$-20	\$0	\$0
2539900	OTH DEF CR - OTHER	CAGE	\$-571	\$0	\$0	\$0	\$-135	\$-381	\$-51	\$-3	\$0
2539900	OTH DEF CR - OTHER	WYP	\$-1,459	\$0	\$0	\$0	\$-1,459	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	WYP	\$-2,120	\$-577	\$-7,213	\$-2,136	\$-5,047	\$-10,663	\$-1,411	\$-73	\$0
2540000	REGULATORY LIAB	OTHER	\$6,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,740
2540000	REGULATORY LIAB	OTHER	\$9,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,690
2540000	REGULATORY LIAB	OTHER	\$4,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,931
2540000	REGULATORY LIAB	OTHER	\$-785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-785
2540000	REGULATORY LIAB	OTHER	\$-1,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,169
2540000	REGULATORY LIAB	OTHER	\$-2,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,603
2540000	REGULATORY LIAB	OTHER	\$-7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-7
2540000	REGULATORY LIAB	OTHER	\$-7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-7,000
2540000	REGULATORY LIAB	OTHER	\$-14,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-14,948
2540000	REGULATORY LIAB	OTHER	\$3,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,066
2540000	REGULATORY LIAB	OTHER	\$-10,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-10,729
2540000	REGULATORY LIAB	OTHER	\$-461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-461
2540000	REGULATORY LIAB	OR	\$66	\$0	\$66	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	UT	\$-45	\$0	\$0	\$0	\$0	\$-45	\$0	\$0	\$0
2540000	REGULATORY LIAB	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$6,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,740
2540000	REGULATORY LIAB	OTHER	\$2,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,388
2540000	REGULATORY LIAB	OTHER	\$-163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-163
2540000	REGULATORY LIAB	OTHER	\$-7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-7
2540000	REGULATORY LIAB	OTHER	\$-746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-746
2540000	REGULATORY LIAB	OTHER	\$-13,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-13,806
2540000	REGULATORY LIAB	OTHER	\$7,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,508
2540000	REGULATORY LIAB	OTHER	\$-826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-826
2540000	REGULATORY LIAB	UT	\$-18	\$0	\$0	\$0	\$0	\$-18	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$2,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,603
2540000	REGULATORY LIAB	OTHER	\$-300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-300
2540000	REGULATORY LIAB	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-7,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-7,427







**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	OTHER	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,519
1242000	PAC PWR-INT FREE LN	WA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1242000 Total</b>			<b>\$1,527</b>								<b>\$1,519</b>
1243200	OR-VAR WEATHER LOANS	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1243200 Total</b>			<b>\$0</b>								<b>\$0</b>
1244100	ENERGY FINANSWER	OTHER	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1244100	ENERGY FINANSWER	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WA	\$102	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1244100 Total</b>			<b>\$142</b>					<b>\$102</b>			<b>\$39</b>
1244500	HOME COMFORT	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	OTHER	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	SO	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	WA	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	WA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1244500 Total</b>			<b>\$57</b>								<b>\$6</b>
1244900	FINANSWER 12.000	OTHER	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1244900	FINANSWER 12.000	UT	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12.000	WYU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1244900 Total</b>			<b>\$5</b>								<b>\$3</b>
1245300	IRRIGATION FINANSW	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSW	OTHER	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1245300 Total</b>			<b>\$40</b>								<b>\$0</b>
1245400	RETROFIT ENGY FINANS	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400	RETROFIT ENGY FINANS	UT	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1245400 Total</b>			<b>\$8</b>								<b>\$4</b>
1247000	ELIGAWL LOANS (CSS)	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	IDU	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	OTHER	\$6,999	\$6,999	\$0	\$0	\$0	\$0	\$0	\$0	\$6,999
1247000	ELIGAWL LOANS (CSS)	UT	\$4,604	\$4,604	\$0	\$0	\$0	\$4,604	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	WA	\$1,911	\$1,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	WYP	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	WYU	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1247000 Total</b>			<b>\$16</b>	<b>\$362</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,604</b>	<b>\$17</b>	<b>\$0</b>	<b>\$6,999</b>
1247100	CSS/ELI SYSTEM	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
<b>1247100 Total</b>			<b>\$13</b>								<b>\$13</b>
1249000	RESV UNCOLL ESCAWZ	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESCAWZ	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESCAWZ	OTHER	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1249000	RESV UNCOLL ESCAWZ	UT	\$57	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$57
1249000	RESV UNCOLL ESCAWZ	WA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESCAWZ	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1249000 Total</b>			<b>\$144</b>								<b>\$86</b>
1822000	UNRECOVER-TROJAN	TROUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822000	UNRECOVER-TROJAN	TROUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822000	UNRECOVER-TROJAN	TROUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822000	UNRECOVER-TROJAN	TROUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1822000 Total</b>			<b>\$0</b>								<b>\$0</b>
1822410	UNRECOV PLANT-NAUGHT	UT	\$2,109	\$2,109	\$0	\$0	\$0	\$0	\$2,109	\$0	\$0
1822410	UNRECOV PLANT-NAUGHT	WYP	\$834	\$834	\$0	\$0	\$0	\$834	\$0	\$0	\$0
<b>1822410 Total</b>			<b>\$2,943</b>					<b>\$2,943</b>			<b>\$0</b>
1822600	UNRECOVER-TRAIL MTN	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	CAEE	\$10,608	\$10,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	SE	\$10,608	\$10,608	\$160	\$2,568	\$803	\$1,842	\$4,516	\$680	\$39
<b>1822600 Total</b>			<b>\$0</b>	<b>\$160</b>	<b>\$2,568</b>	<b>\$803</b>	<b>\$1,842</b>	<b>\$2,253</b>	<b>\$339</b>	<b>\$680</b>	<b>\$20</b>
1823150	FAS143 ARO REG ASSET	OTHER	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
<b>1823150 Total</b>			<b>\$33</b>								<b>\$33</b>
1823910	ENVIR CST UNDR AMORT	SO	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	SO	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	SO	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	SO	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823910 Total</b>			<b>\$450</b>						<b>\$206</b>		<b>\$1</b>



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVR CST UNDR AMORT	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$12	\$0	\$0	\$1	\$2	\$2	\$6	\$1	\$0
1823910	ENVR CST UNDR AMORT	SO	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$75	\$0	\$18	\$0	\$5	\$34	\$5	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$2,066	\$42	\$497	\$143	\$317	\$966	\$125	\$6	\$0
1823910	ENVR CST UNDR AMORT	SO	\$410	\$8	\$36	\$28	\$62	\$188	\$25	\$1	\$0
1823910	ENVR CST UNDR AMORT	SO	\$968	\$13	\$159	\$46	\$102	\$306	\$40	\$2	\$0
1823910	ENVR CST UNDR AMORT	SO	\$962	\$19	\$229	\$66	\$146	\$441	\$58	\$3	\$0
1823910	ENVR CST UNDR AMORT	SO	\$1,416	\$24	\$291	\$84	\$186	\$560	\$73	\$4	\$0
1823910	ENVR CST UNDR AMORT	SO	\$2	\$0	\$337	\$97	\$215	\$849	\$95	\$4	\$0
1823910	ENVR CST UNDR AMORT	SO	\$103	\$2	\$24	\$7	\$16	\$47	\$6	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$144	\$3	\$34	\$10	\$22	\$66	\$9	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$114	\$2	\$27	\$8	\$17	\$52	\$7	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$135	\$3	\$32	\$9	\$21	\$62	\$8	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$669	\$13	\$157	\$45	\$100	\$302	\$40	\$2	\$0
1823910	ENVR CST UNDR AMORT	SO	\$84	\$7	\$64	\$24	\$36	\$161	\$21	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$237	\$5	\$56	\$16	\$16	\$109	\$14	\$1	\$0
1823910	ENVR CST UNDR AMORT	SO	\$106	\$2	\$25	\$7	\$7	\$49	\$6	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$141	\$3	\$34	\$10	\$21	\$65	\$8	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$99	\$2	\$24	\$7	\$15	\$46	\$6	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$140	\$3	\$33	\$10	\$21	\$64	\$8	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$1,683	\$34	\$401	\$115	\$256	\$771	\$101	\$5	\$0
1823910	ENVR CST UNDR AMORT	WA	\$85	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$56	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$76	\$0	\$0	\$76	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$73	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$106	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$438	\$0	\$0	\$438	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$47	\$1	\$11	\$3	\$7	\$21	\$3	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$62	\$1	\$15	\$4	\$9	\$29	\$4	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$125	\$2	\$30	\$9	\$19	\$57	\$7	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$72	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	WA	\$102	\$2	\$24	\$2	\$15	\$47	\$6	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$41	\$1	\$10	\$3	\$6	\$19	\$2	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$51	\$1	\$12	\$4	\$8	\$24	\$3	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$41	\$1	\$10	\$3	\$6	\$19	\$2	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$104	\$2	\$25	\$7	\$16	\$47	\$6	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$5	\$2	\$18	\$5	\$12	\$35	\$5	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$46	\$2	\$11	\$3	\$7	\$21	\$3	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$88	\$2	\$21	\$6	\$13	\$40	\$5	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$33	\$0	\$33	\$1	\$2	\$6	\$1	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$23	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$36	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$251	\$5	\$60	\$17	\$38	\$115	\$15	\$1	\$0
1823910	ENVR CST UNDR AMORT	SO	\$3	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$3	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$24	\$0	\$6	\$2	\$4	\$11	\$3	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$212	\$4	\$51	\$15	\$32	\$97	\$13	\$1	\$0
1823910	ENVR CST UNDR AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$8	\$1	\$2	\$1	\$1	\$4	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$498	\$10	\$119	\$34	\$76	\$228	\$30	\$2	\$0
1823910	ENVR CST UNDR AMORT	SO	\$16	\$4	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1823910	ENVR CST UNDR AMORT	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823910	ENVR CST UNDR AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	SO	\$259	\$1,988	\$3,080	\$1,111	\$1,966	\$5,926	\$776	\$39	\$53
1823920	DSR COSTS AMORTIZED	OTHER	\$5,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,021
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WASHINGTON	\$25,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,420
1823920	DSR COSTS AMORTIZED	OTHER	\$8,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,244
1823920	DSR COSTS AMORTIZED	LOW INCOME - WASHINGTON	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED		\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - WASHINGTON	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - WASHINGTO	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - WA	\$7,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,804
1823920	DSR COSTS AMORTIZED	NEEA - WASHINGTON	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	ENERGY CODE DEVELOPMENT	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED	HOME COMFORT - WASHINGTON	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	WEATHERIZATION - WASHINGTON	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED	HASSLE FREE	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	COMPACT FLUORESCENT LAMPS - WASHINGTON	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED	RESIDENTIAL PROGRAM RESEARCH - WA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	WA REVENUE RECOVERY - SBC OFF-SET	-\$78,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$78,395
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH 2001/2002	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH 2001/2002	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	DSR COSTS AMORTIZED	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	DSR COSTS AMORTIZED	COMMERCIAL SMALL RETROFIT - UT 2001/2002	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - UT 2002	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYP - 2002	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	DSR COSTS AMORTIZED	WEB AUDIT PILOT - WA	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	APPLIANCE REBATE - WA	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	POWER FORWARD UT 2002	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL PGM - RESIDENTIAL - UT	\$3,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,579
1823920	DSR COSTS AMORTIZED	SCHOOL ENERGY EDUCATION - WA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UT 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	HASSLE FREE EFFICIENCY - IDU 2003	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - UT 2003	\$3,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,223
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING - WYP 2003	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL - RESIDENTIAL UT 2003	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UT 2003	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - UT 2003	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	COMPACT FLUORESCENT LAMP (CFL) - UT 2002	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UT 2003	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - UT 2003	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UT 2003	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823920	DSR COSTS AMORTIZED	COMPACT FLUORESCENT LAMPS - WYP 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYP 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WYP 2003	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	SELF AUDIT - WYOMING - PPL 2003	-\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$59
1823920	DSR COSTS AMORTIZED	CA REVENUE RECOVERY - BALANCING ACCT	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT UT 2003	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT UT 2003	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2004	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - UT 2004	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UT 2004	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - UT 2004	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
1823920	DSR COSTS AMORTIZED	COMPACT FLUORESCENT LAMPS (CFL) UT 2004	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UT 2004	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$562
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UT 2004	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - UT 2004	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT - UT 2004	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UT 2004	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UT 2004	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UT 2004	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - IDU/UT 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$3	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$7	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$561	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$8,106	\$8,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$2,842	\$2,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$446	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	-\$366,623	-\$366,623	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$3,306	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$3,060	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$2,347	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$223	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,476	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$3,485	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$944	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,967	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$421	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$105	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$3,752	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$8,624	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,499	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$2,187	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$2,748	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$122	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$1,848	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$2,469	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$586	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$211	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$241	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$7,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,538
1823920	DSR COSTS AMORTIZED	WYP	\$5	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	-\$31,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$31,193
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$4	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$5,982	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	DSR COSTS AMORTIZED	OTHER	\$963	\$963	\$0	\$0	\$0	\$0	\$0	\$0	\$963
1823920	DSR COSTS AMORTIZED	OTHER	\$1,952	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	DSR COSTS AMORTIZED	OTHER	\$3,369	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	DSR COSTS AMORTIZED	OTHER	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$3,399	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	DSR COSTS AMORTIZED	OTHER	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	OTHER	\$1,936	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	DSR COSTS AMORTIZED	OTHER	\$3,277	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	DSR COSTS AMORTIZED	OTHER	\$968	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	DSR COSTS AMORTIZED	OTHER	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED	OTHER	\$277	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	DSR COSTS AMORTIZED	OTHER	\$5,034	\$5,034	\$0	\$0	\$0	\$0	\$0	\$0	\$5,034
1823920	DSR COSTS AMORTIZED	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$3	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$3	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$4	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$1,664	\$1,664	\$0	\$0	\$0	\$1,664	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$7,175	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	DSR COSTS AMORTIZED	OTHER	\$528	\$528	\$0	\$0	\$0	\$0	\$0	\$0	\$528
1823920	DSR COSTS AMORTIZED	OTHER	\$3,466	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	DSR COSTS AMORTIZED	OTHER	\$4,289	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	DSR COSTS AMORTIZED	OTHER	\$127	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	DSR COSTS AMORTIZED	OTHER	\$126	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED	OTHER	\$3,791	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	DSR COSTS AMORTIZED	OTHER	\$1,133	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	DSR COSTS AMORTIZED	OTHER	\$1,053	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	\$762	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	DSR COSTS AMORTIZED	OTHER	\$7,817	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$9,817	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817
1823920	DSR COSTS AMORTIZED	OTHER	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	DSR COSTS AMORTIZED	OTHER	\$2,532	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	DSR COSTS AMORTIZED	OTHER	\$5,215	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102981	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102981	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102982	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102983	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102984	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102985	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102986	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102987	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102988	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102990	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102991	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102992	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102995	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102996	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102997	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102998	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102999	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103000	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103001	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103003	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103004	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103006	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103007	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103008	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103012	\$5,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103013	\$4,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103014	\$4,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103031	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103071	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103072	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103073	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103074	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103075	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103076	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103077	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103078	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103079	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103080	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103081	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103082	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103083	\$988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103085	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103086	\$15,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103087	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103089	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103090	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103092	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103093	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103094	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103095	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103096	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103097	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103098	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103099	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103100	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103101	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103102	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103103	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103104	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103137	\$724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED			\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER		\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER		\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	OTHER		\$5,486	\$0	\$0	\$0	\$0	\$0	\$0	\$5,486
1823920	DSR COSTS AMORTIZED	OTHER		\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823920	DSR COSTS AMORTIZED	OTHER		\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647
1823920	DSR COSTS AMORTIZED	OTHER		\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
1823920	DSR COSTS AMORTIZED	OTHER		\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$255
1823920	DSR COSTS AMORTIZED	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER		\$1,880	\$0	\$0	\$0	\$0	\$0	\$0	\$1,880
1823920	DSR COSTS AMORTIZED	OTHER		\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED	OTHER		\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823920	DSR COSTS AMORTIZED	OTHER		\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$3,071
1823920	DSR COSTS AMORTIZED	OTHER		\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$4,607
1823920	DSR COSTS AMORTIZED	OTHER		\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
1823920	DSR COSTS AMORTIZED	OTHER		\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	DSR COSTS AMORTIZED	OTHER		\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED	OTHER		\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	\$11,360
1823920	DSR COSTS AMORTIZED	OTHER		\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437
1823920	DSR COSTS AMORTIZED	OTHER		\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED	OTHER		\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	DSR COSTS AMORTIZED	OTHER		\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	DSR COSTS AMORTIZED	OTHER		\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
1823920	DSR COSTS AMORTIZED	OTHER		\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED	OTHER		\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	DSR COSTS AMORTIZED	OTHER		\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	DSR COSTS AMORTIZED	OTHER		\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	OTHER		\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	DSR COSTS AMORTIZED	OTHER		\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$894
1823920	DSR COSTS AMORTIZED	OTHER		\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$85
1823920	DSR COSTS AMORTIZED	OTHER		\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	DSR COSTS AMORTIZED	OTHER		\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	OTHER		\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED	OTHER		\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$576
1823920	DSR COSTS AMORTIZED	OTHER		\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$382
1823920	DSR COSTS AMORTIZED	OTHER		\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	DSR COSTS AMORTIZED	OTHER		\$1,247	\$0	\$0	\$0	\$0	\$0	\$0	\$1,247
1823920	DSR COSTS AMORTIZED	OTHER		\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	OTHER		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	OTHER		\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	OTHER		\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	DSR COSTS AMORTIZED	OTHER		\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$179
1823920	DSR COSTS AMORTIZED	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER		\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$110
1823920	DSR COSTS AMORTIZED	OTHER		\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$179
1823920	DSR COSTS AMORTIZED	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER		\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$576
1823920	DSR COSTS AMORTIZED	OTHER		\$794	\$0	\$0	\$0	\$0	\$0	\$0	\$794
1823920	DSR COSTS AMORTIZED	OTHER		\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470
1823920	DSR COSTS AMORTIZED	OTHER		\$6,899	\$0	\$0	\$0	\$0	\$0	\$0	\$6,899
1823920	DSR COSTS AMORTIZED	OTHER		\$2,935	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
1823920	DSR COSTS AMORTIZED	OTHER		\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$177
1823920	DSR COSTS AMORTIZED	OTHER		\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$172
1823920	DSR COSTS AMORTIZED	OTHER		\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$429
1823920	DSR COSTS AMORTIZED	OTHER		\$6,221	\$0	\$0	\$0	\$0	\$0	\$0	\$6,221
1823920	DSR COSTS AMORTIZED	OTHER		\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED	OTHER		\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED	OTHER		\$2,097	\$0	\$0	\$0	\$0	\$0	\$0	\$2,097
1823920	DSR COSTS AMORTIZED	OTHER		\$11,113	\$0	\$0	\$0	\$0	\$0	\$0	\$11,113



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED		\$1,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,836
1823920	DSR COSTS AMORTIZED	OTHER									\$0
1823920	DSR COSTS AMORTIZED	COMMERCIAL DIRECT INSTALL - UT 2012									\$0
1823920	DSR COSTS AMORTIZED	COMMERCIAL CURTAILMENT - UT 2012									\$0
1823920	DSR COSTS AMORTIZED	ENERGY STORAGE DEMO PROJECT - UT 2012		\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	AGRICULTURAL FINANSWER EXPRESS - UTAH -		\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED	HOME ENERGY REPORTING - UT 2012		\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$534
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER-WY-2012 CAT3		\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WY-2012 CAT3		\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$606
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING-WY-2012 CAT1		\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$169
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENT PROG Y-2012 CAT1		\$904	\$0	\$0	\$0	\$0	\$0	\$0	\$904
1823920	DSR COSTS AMORTIZED	LOW-INCOME WEATHERZTN - WY 2012 CAT1		\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP WY-2012 CAT3		\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP WY-2012 CAT3		\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$170
1823920	DSR COSTS AMORTIZED	OTHER		\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL - WY-2012 CAT3		\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	OTHER		\$1,203	\$0	\$0	\$0	\$0	\$0	\$0	\$1,203
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP WY-2012 CAT2		\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$68
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2		\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WY 2012 CAT2		\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$205
1823920	DSR COSTS AMORTIZED	OTHER		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL WY-2012 CAT2		\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823920	DSR COSTS AMORTIZED	PORTFOLIO WY-2012 CAT1		\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$155
1823920	DSR COSTS AMORTIZED	OUTREACH AND COMMUNICATION WATTSMT WY-2		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	AGRICULTURAL FINANSWER EXP WY-2012 CAT2		\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	AGRICULTURAL FINANSWER EXP WY-2012 CAT3		\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	OTHER		\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	COMMERCIAL CURTAILMENT - OR 2012		\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	U of Utah Student Energy Sponsorship-UT		\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	PORTFOLIO - IDAHO		\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED	PORTFOLIO - UTAH		\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE - 2013		\$3,015	\$0	\$0	\$0	\$0	\$0	\$0	\$3,015
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20		\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH - 2013		\$590	\$0	\$0	\$0	\$0	\$0	\$0	\$590
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2013		\$1,088	\$0	\$0	\$0	\$0	\$0	\$0	\$1,088
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2013		\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2013		\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$706
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM-UTAH - 2013		\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2013		\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$197
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2013		\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$557
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20		\$3,884	\$0	\$0	\$0	\$0	\$0	\$0	\$3,884
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20		\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$658
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20		\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2013		\$8,166	\$0	\$0	\$0	\$0	\$0	\$0	\$8,166
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2013		\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$675
1823920	DSR COSTS AMORTIZED	OUTREACH and COMMUNICATIONS - UT 2013		\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	AGRICULTURAL FINANSWER EXPRESS - UTAH -		\$451	\$0	\$0	\$0	\$0	\$0	\$0	\$451
1823920	DSR COSTS AMORTIZED	HOME ENERGY REPORTING - UT 2013		\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH -		\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER-WY-2013 CAT3		\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$381
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WY-2013 CAT3		\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING-WY-2013 CAT1		\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$340
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENT PROG Y-2013 CAT1		\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	LOW-INCOME WEATHERZTN - WY 2013 CAT1		\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP WY-2013 CAT3		\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP WY-2013 CAT3		\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$563
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL - WY-2013 CAT3		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	OTHER		\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP - WY-2013 CAT2		\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2		\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WY 2013 CAT2		\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$26
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WY 2013 CAT2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Central Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED	OTHER	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	OTHER	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED	OTHER	\$159	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$159
1823920	DSR COSTS AMORTIZED	OTHER	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	-\$48,281	-\$48,281	\$0	\$0	\$62	\$0	\$33	\$0	-\$48,376
1823930	DSR COSTS NOT AMORT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	IDU	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823930	DSR COSTS NOT AMORT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	IDU	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$32
1823930	DSR COSTS NOT AMORT	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT	IDU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	DSR COSTS NOT AMORT	IDU	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823930	DSR COSTS NOT AMORT	IDU	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823930	DSR COSTS NOT AMORT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	IDU	\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823930	DSR COSTS NOT AMORT	IDU	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$29
1823930	DSR COSTS NOT AMORT	IDU	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823930	DSR COSTS NOT AMORT	IDU	\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823930	DSR COSTS NOT AMORT	IDU	\$87	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$87
1823930	DSR COSTS NOT AMORT	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT	IDU	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	DSR COSTS NOT AMORT	IDU	\$97	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$97
1823930	DSR COSTS NOT AMORT	IDU	\$143	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT	IDU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	DSR COSTS NOT AMORT	IDU	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$144
1823930	DSR COSTS NOT AMORT	IDU	\$361	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	DSR COSTS NOT AMORT	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT	IDU	\$143	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT	IDU	\$47	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT	IDU	\$246	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$246
1823930	DSR COSTS NOT AMORT	IDU	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823930	DSR COSTS NOT AMORT	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	DSR COSTS NOT AMORT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	OTHER	\$846	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$846



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102812	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	DSR COSTS NOT AMORT	102813	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	DSR COSTS NOT AMORT	102814	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	DSR COSTS NOT AMORT	102815	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	DSR COSTS NOT AMORT	102816	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	DSR COSTS NOT AMORT	102817	OTHER	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$273
1823930	DSR COSTS NOT AMORT	102818	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	DSR COSTS NOT AMORT	102896	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	DSR COSTS NOT AMORT	102897	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	DSR COSTS NOT AMORT	102898	OTHER	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	DSR COSTS NOT AMORT	102899	OTHER	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	DSR COSTS NOT AMORT	102900	OTHER	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823930	DSR COSTS NOT AMORT	102901	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	DSR COSTS NOT AMORT	102902	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT	102903	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	DSR COSTS NOT AMORT	102904	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	DSR COSTS NOT AMORT	102905	OTHER	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	DSR COSTS NOT AMORT	102957	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	DSR COSTS NOT AMORT	102958	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	DSR COSTS NOT AMORT	102959	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	DSR COSTS NOT AMORT	102966	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	DSR COSTS NOT AMORT	102967	OTHER	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$309
1823930	DSR COSTS NOT AMORT	102968	OTHER	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
1823930	DSR COSTS NOT AMORT	102969	OTHER	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$198
1823930	DSR COSTS NOT AMORT	102970	OTHER	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$287
1823930	DSR COSTS NOT AMORT	102971	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT	102972	OTHER	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$190
1823930	DSR COSTS NOT AMORT	102973	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823930	DSR COSTS NOT AMORT	102974	OTHER	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$807
1823930	DSR COSTS NOT AMORT	102975	OTHER	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823930	DSR COSTS NOT AMORT	103061	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT	103062	OTHER	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$222
1823930	DSR COSTS NOT AMORT	103063	OTHER	\$4,283	\$0	\$0	\$0	\$0	\$0	\$0	\$4,283
1823930	DSR COSTS NOT AMORT	103064	OTHER	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823930	DSR COSTS NOT AMORT	103065	OTHER	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$166
1823930	DSR COSTS NOT AMORT	103066	OTHER	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$513
1823930	DSR COSTS NOT AMORT	103067	OTHER	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$107
1823930	DSR COSTS NOT AMORT	103068	OTHER	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823930	DSR COSTS NOT AMORT	103070	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823930	DSR COSTS NOT AMORT	103170	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	DSR COSTS NOT AMORT	103171	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT	103172	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	DSR COSTS NOT AMORT	103173	OTHER	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$425
1823930	DSR COSTS NOT AMORT	103174	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823930	DSR COSTS NOT AMORT	103176	OTHER	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$632
1823930	DSR COSTS NOT AMORT	103177	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823930	DSR COSTS NOT AMORT	103178	OTHER	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$508
1823930	DSR COSTS NOT AMORT	103179	OTHER	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$699
1823930	DSR COSTS NOT AMORT	103180	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823930	DSR COSTS NOT AMORT	103312	OTHER	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$303
1823930	DSR COSTS NOT AMORT	103313	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$44
1823930	DSR COSTS NOT AMORT	103314	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$296
1823930	DSR COSTS NOT AMORT	103315	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823930	DSR COSTS NOT AMORT	103317	OTHER	\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$706
1823930	DSR COSTS NOT AMORT	103318	OTHER	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$226
1823930	DSR COSTS NOT AMORT	103319	OTHER	\$847	\$0	\$0	\$0	\$0	\$0	\$0	\$847
1823930	DSR COSTS NOT AMORT	103320	OTHER	\$789	\$0	\$0	\$0	\$0	\$0	\$0	\$789
1823930	DSR COSTS NOT AMORT	103321	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	103322	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823930	DSR COSTS NOT AMORT	103323	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	DSR COSTS NOT AMORT	103388	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823930	DSR COSTS NOT AMORT	103634	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823930	DSR COSTS NOT AMORT	103635	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	OTHER	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$178
1823930	DSR COSTS NOT AMORT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	DSR COSTS NOT AMORT	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823930	DSR COSTS NOT AMORT	OTHER	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
1823930	DSR COSTS NOT AMORT	OTHER	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
1823930	DSR COSTS NOT AMORT	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823930	DSR COSTS NOT AMORT	OTHER	\$357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357
1823930	DSR COSTS NOT AMORT	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823930 Total		OTHER	\$30,819	\$0	\$0	\$0	\$0	\$0	\$2,243	\$0	\$28,575
1823940	DSR CARRYING CHARGES	OTHER	\$2,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,942
1823940	DSR CARRYING CHARGES	OTHER	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680
1823940	DSR CARRYING CHARGES	IDU	\$166	\$0	\$0	\$0	\$0	\$166	\$0	\$0	\$0
1823940	DSR CARRYING CHARGES	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823940	DSR CARRYING CHARGES	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823940	DSR CARRYING CHARGES	OTHER	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
1823940	DSR CARRYING CHARGES	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823940 Total		OTHER	\$2,936	\$0	\$0	\$0	\$0	\$166	\$0	\$0	\$2,071
1823990	OTHER REG ASSET-N CST	OTHER	\$1,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295
1823990	OTHER REG ASSET-N CST	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$2,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,519
1823990	OTHER REG ASSET-N CST	OTHER	\$61,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,478
1823990	OTHER REG ASSET-N CST	OTHER	\$1,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,695
1823990	OTHER REG ASSET-N CST	OTHER	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
1823990	OTHER REG ASSET-N CST	OTHER	\$2,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,444
1823990	OTHER REG ASSET-N CST	OTHER	\$726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$726
1823990	OTHER REG ASSET-N CST	OTHER	\$1,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295
1823990	OTHER REG ASSET-N CST	OTHER	\$9,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,963
1823990	OTHER REG ASSET-N CST	OTHER	\$737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$737
1823990	OTHER REG ASSET-N CST	IDU	\$192	\$0	\$0	\$0	\$0	\$0	\$182	\$0	\$0
1823990	OTHER REG ASSET-N CST	WA	\$213	\$0	\$0	\$213	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$3,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,576
1823990	OTHER REG ASSET-N CST	OTHER	\$2,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,519
1823990	OTHER REG ASSET-N CST	OTHER	\$4,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,583
1823990	OTHER REG ASSET-N CST	WA	\$396	\$0	\$0	\$0	\$1,087	\$3,061	\$407	\$27	\$0
1823990	OTHER REG ASSET-N CST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	WVU	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
1823990	OTHER REG ASSET-N CST	OTHER	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322
1823990	OTHER REG ASSET-N CST	OTHER	\$4,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,087
1823990	OTHER REG ASSET-N CST	OTHER	\$978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$978
1823990	OTHER REG ASSET-N CST	OTHER	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
1823990	OTHER REG ASSET-N CST	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823990	OTHER REG ASSET-N CST	OTHER	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
1823990	OTHER REG ASSET-N CST	WYP	\$427	\$0	\$0	\$0	\$427	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823990	OTHER REG ASSET-N CST	OTHER	\$1,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,992
1823990	OTHER REG ASSET-N CST	OTHER	\$1,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,448
1823990	OTHER REG ASSET-N CST	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823990	OTHER REG ASSET-N CST	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823990	OTHER REG ASSET-N CST	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823990	OTHER REG ASSET-N CST	OTHER	\$1,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260
1823990	OTHER REG ASSET-N CST	OTHER	\$1,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,935
1823990	OTHER REG ASSET-N CST	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823990	OTHER REG ASSET-N CST	OTHER	\$3,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,662
1823990	OTHER REG ASSET-N CST	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823990	OTHER REG ASSET-N CST	OTHER	\$1,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,469
1823990	OTHER REG ASSET-N CST	OTHER	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364
1823990	OTHER REG ASSET-N CST	OTHER	\$10,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,112



**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHER REG ASSET-N CST	UT	\$23,261	\$0	\$0	\$0	\$0	\$23,261	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$2,448	\$2,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$562	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$164	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$1,291	\$1,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$1,019	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$130	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$105	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$4,596	\$4,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$340	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$8,179	\$8,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$7,952	\$7,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$333	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$454	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$16,716	\$16,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$6,534	\$6,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$7,534	\$7,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$2,556	\$2,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$10,809	\$10,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$1,250	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$739	\$739	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$16,890	\$16,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$5,149	\$5,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$4,965	\$4,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$507	\$507	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$1,276	\$1,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$536	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$149	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$285	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$629	\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$1,563	\$1,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$1,176	\$1,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$936	\$936	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$436	\$436	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$204	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$7,500	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$461	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$163	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$660	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$15,595	\$15,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$321	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$657	\$657	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$4,033	\$4,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$274	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$38,339	\$38,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$92	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Regulatory Assets (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHER REG ASSET-N CST	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$40
1823990	OTHER REG ASSET-N CST	OTHER	-\$26,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$26,772
1823990	OTHER REG ASSET-N CST	OTHER	\$1,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,384
1823990	OTHER REG ASSET-N CST	OTHER	\$1,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,436
1823990	OTHER REG ASSET-N CST	OTHER	-\$7,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,584
1823990	OTHER REG ASSET-N CST	OTHER	-\$16,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,415
1823990	OTHER REG ASSET-N CST	OTHER	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
1823990	OTHER REG ASSET-N CST	OTHER	-\$9,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,271
1823990	OTHER REG ASSET-N CST	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823990	OTHER REG ASSET-N CST	OTHER	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$54
<b>1823990 Total</b>			<b>\$220,923</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,109</b>	<b>\$2,962</b>	<b>\$26,408</b>	<b>\$651</b>	<b>\$27</b>	<b>\$192,767</b>
1823983	OTH REG ASSET-NON CO	OR	-\$220	\$0	-\$220	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823983 Total</b>			<b>-\$220</b>	<b>\$0</b>	<b>-\$220</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823995	OTH REG ASSET-NON CO	IDU	-\$135	\$0	\$0	\$0	\$0	\$0	-\$135	\$0	\$0
<b>1823995 Total</b>			<b>-\$135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$135</b>	<b>\$0</b>	<b>\$0</b>
1823989	REGULATORY ASST-OTH	OTHER	\$6,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,839
<b>1823989 Total</b>			<b>\$6,839</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,839</b>
<b>Grand Total</b>			<b>\$228,703</b>	<b>\$808</b>	<b>\$5,427</b>	<b>\$10,734</b>	<b>\$5,027</b>	<b>\$36,834</b>	<b>\$3,411</b>	<b>\$47</b>	<b>\$166,415</b>





**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	1102000	\$25,547	\$0	\$0	\$0	\$0	\$6,298	\$17,732	\$2,359	\$158
1080000	AC PR DPR EL PL SR	3102000	\$169	\$7	\$122	\$39	\$0	\$0	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR	3103000	\$15,060	\$0	\$0	\$0	\$3,573	\$10,059	\$1,338	\$0	\$0
1080000	AC PR DPR EL PL SR	3103000	\$96	\$4	\$70	\$22	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3110000	\$345,785	\$1,683	\$27,639	\$8,801	\$92,031	\$230,971	\$30,725	\$0	\$0
1080000	AC PR DPR EL PL SR	3110000	\$83,123	\$3,646	\$59,669	\$19,063	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3110000	\$1,029,164	\$3,669	\$50,390	\$16,045	\$244,150	\$887,443	\$91,446	\$0	\$0
1080000	AC PR DPR EL PL SR	3120000	\$305,229	\$13,999	\$220,035	\$70,062	\$411	\$1,157	\$154	\$0	\$0
1080000	AC PR DPR EL PL SR	3140000	\$32,273	\$1,425	\$23,398	\$7,450	\$66,271	\$186,595	\$24,822	\$1,663	\$0
1080000	AC PR DPR EL PL SR	3140000	\$157,235	\$3,116	\$51,166	\$16,292	\$86	\$269	\$36	\$2	\$0
1080000	AC PR DPR EL PL SR	3150000	\$8,652	\$382	\$6,273	\$1,997	\$37,301	\$105,027	\$13,971	\$936	\$0
1080000	AC PR DPR EL PL SR	3150000	\$34,024	\$1,494	\$24,527	\$7,810	\$46	\$129	\$17	\$1	\$0
1080000	AC PR DPR EL PL SR	3157000	\$32	\$1	\$23	\$7	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3160000	\$11,527	\$0	\$0	\$0	\$2,734	\$7,699	\$1,024	\$0	\$0
1080000	AC PR DPR EL PL SR	3160000	\$70	\$34	\$558	\$178	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3160000	\$2,047	\$90	\$1,476	\$470	\$3	\$8	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3160000	\$33	\$3	\$209	\$3,438	\$8	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3302000	\$4,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3303000	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3304000	\$81	\$7	\$122	\$39	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3304000	\$168	\$7	\$147	\$47	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3305000	\$203	\$9	\$147	\$47	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3310000	\$4,733	\$1	\$24	\$8	\$1,123	\$3,162	\$421	\$0	\$0
1080000	AC PR DPR EL PL SR	3310000	\$34	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3310000	\$1,121	\$0	\$0	\$0	\$2,695	\$749	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR	3311000	\$20,167	\$917	\$15,056	\$4,84	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3312000	\$32	\$0	\$0	\$0	\$2	\$3	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3312000	\$9,319	\$4,11	\$6,736	\$2,61	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3313000	\$866	\$0	\$0	\$0	\$235	\$606	\$81	\$0	\$0
1080000	AC PR DPR EL PL SR	3313000	\$4,592	\$20	\$3,300	\$1,051	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3320000	\$19,582	\$0	\$0	\$0	\$3,993	\$11,243	\$1,496	\$100	\$0
1080000	AC PR DPR EL PL SR	3320000	\$12,258	\$0	\$148	\$47	\$2,900	\$8,166	\$1,066	\$73	\$0
1080000	AC PR DPR EL PL SR	3321000	\$17,537	\$5,366	\$88,114	\$28,057	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3322000	\$12,926	\$196	\$2,238	\$713	\$46	\$19	\$17	\$0	\$0
1080000	AC PR DPR EL PL SR	3322000	\$3,087	\$136	\$2,238	\$713	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3323000	\$28	\$0	\$0	\$0	\$7	\$19	\$2	\$0	\$0
1080000	AC PR DPR EL PL SR	3323000	\$55	\$2	\$40	\$13	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3323000	\$11,266	\$0	\$0	\$0	\$2,673	\$7,526	\$1,001	\$67	\$0
1080000	AC PR DPR EL PL SR	3324000	\$4,148	\$1,608	\$24,758	\$7,883	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3324000	\$14,466	\$625	\$10,256	\$3,266	\$986	\$2,776	\$3,969	\$25	\$0
1080000	AC PR DPR EL PL SR	3324000	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR	3324000	\$1,815	\$80	\$1,316	\$419	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3351000	\$105	\$49	\$803	\$256	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3351000	\$1,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3351000	\$607	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3360000	\$6,083	\$269	\$4,410	\$1,404	\$192	\$539	\$72	\$5	\$0
1080000	AC PR DPR EL PL SR	3403000	\$16,693	\$0	\$0	\$0	\$3,960	\$11,150	\$1,483	\$99	\$0
1080000	AC PR DPR EL PL SR	3403000	\$14,759	\$652	\$10,700	\$3,407	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3410000	\$1,659	\$0	\$0	\$0	\$394	\$1,108	\$147	\$10	\$0
1080000	AC PR DPR EL PL SR	3420000	\$396	\$17	\$287	\$91	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3420000	\$256,383	\$0	\$0	\$0	\$60,822	\$171,254	\$22,781	\$1,526	\$0
1080000	AC PR DPR EL PL SR	3430000	\$225,816	\$9,970	\$163,717	\$52,129	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3440000	\$30,556	\$1,670	\$27,416	\$8,730	\$7,249	\$20,410	\$2,715	\$182	\$0
1080000	AC PR DPR EL PL SR	3440000	\$37,816	\$836	\$15,363	\$4,892	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3450000	\$21,191	\$936	\$15,363	\$4,892	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3460000	\$1,170	\$44	\$714	\$227	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3460000	\$885	\$44	\$714	\$227	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3502000	\$19,167	\$0	\$0	\$0	\$4,547	\$12,803	\$1,703	\$114	\$0
1080000	AC PR DPR EL PL SR	3502000	\$11,469	\$66	\$8,315	\$2,648	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3502000	\$1,216	\$53	\$877	\$279	\$2	\$5	\$1	\$0	\$0



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3520000	\$-73	\$-1	\$-18	\$-6	\$-12	\$-32	\$-4	\$0	\$0
1080000	AC PR DPR EL PL SR	3520000	\$16,598	\$266	\$4,367	\$1,391	\$3,938	\$11,087	\$1,475	\$0	\$99
1080000	AC PR DPR EL PL SR	3520000	\$6,024	\$266	\$1,391	\$184	\$559	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3520000	\$2	\$11	\$184	\$559	\$0	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3520000	\$2	\$0	\$0	\$0	\$46,044	\$128,645	\$17,246	\$1,155	\$0
1080000	AC PR DPR EL PL SR	3530000	\$194,031	\$3,959	\$65,005	\$20,698	\$1,018	\$6	\$17	\$2	\$0
1080000	AC PR DPR EL PL SR	3530000	\$89,661	\$195	\$3,197	\$1,018	\$6	\$11,154	\$1,484	\$99	\$0
1080000	AC PR DPR EL PL SR	3534000	\$16,698	\$4,434	\$3,197	\$1,018	\$6	\$11,154	\$1,484	\$99	\$0
1080000	AC PR DPR EL PL SR	3534000	\$2,714	\$299	\$4,311	\$1,564	\$3	\$8	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR	3534000	\$2,109	\$93	\$1,520	\$484	\$3	\$3	\$8	\$0	\$0
1080000	AC PR DPR EL PL SR	3537000	\$5,431	\$97	\$1,596	\$508	\$0	\$3	\$8	\$0	\$0
1080000	AC PR DPR EL PL SR	3537000	\$2,202	\$97	\$1,596	\$508	\$0	\$3	\$8	\$0	\$0
1080000	AC PR DPR EL PL SR	3537000	\$86	\$4	\$62	\$20	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3540000	\$586	\$9	\$146	\$46	\$93	\$255	\$35	\$2	\$0
1080000	AC PR DPR EL PL SR	3540000	\$132,161	\$0	\$0	\$0	\$31,353	\$88,278	\$11,743	\$787	\$0
1080000	AC PR DPR EL PL SR	3540000	\$81,432	\$3,595	\$9,038	\$18,799	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3540000	\$19,287	\$676	\$11,093	\$3,532	\$21	\$58	\$8	\$1	\$0
1080000	AC PR DPR EL PL SR	3550000	\$95	\$1	\$24	\$8	\$15	\$41	\$6	\$1	\$0
1080000	AC PR DPR EL PL SR	3550000	\$93,682	\$4,136	\$67,920	\$21,626	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3550000	\$2,269	\$144	\$2,357	\$750	\$4	\$12	\$2	\$0	\$0
1080000	AC PR DPR EL PL SR	3550000	\$318	\$5	\$79	\$25	\$50	\$138	\$19	\$1	\$0
1080000	AC PR DPR EL PL SR	3560000	\$243,683	\$0	\$0	\$0	\$57,809	\$162,771	\$21,652	\$1,450	\$0
1080000	AC PR DPR EL PL SR	3560000	\$165,450	\$7,305	\$119,951	\$38,194	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3560000	\$12,234	\$900	\$13,145	\$4,185	\$25	\$89	\$9	\$1	\$0
1080000	AC PR DPR EL PL SR	3560000	\$261	\$4	\$85	\$21	\$41	\$114	\$16	\$1	\$0
1080000	AC PR DPR EL PL SR	3570000	\$656	\$0	\$0	\$0	\$186	\$428	\$86	\$4	\$0
1080000	AC PR DPR EL PL SR	3570000	\$21	\$1	\$16	\$5	\$3	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3580000	\$1,573	\$0	\$0	\$0	\$73	\$1,051	\$40	\$9	\$0
1080000	AC PR DPR EL PL SR	3580000	\$43	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3590000	\$1,450	\$8	\$0	\$0	\$344	\$968	\$128	\$9	\$0
1080000	AC PR DPR EL PL SR	3590000	\$2,247	\$80	\$1,629	\$519	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3590000	\$5	\$1	\$1	\$1	\$2	\$6	\$1	\$1	\$0
1080000	AC PR DPR EL PL SR	3590000	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$2,528	\$0	\$2,528	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$2,755	\$0	\$0	\$0	\$0	\$2,755	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$1,078	\$0	\$0	\$0	\$142	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3610000	\$615	\$0	\$0	\$0	\$615	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3610000	\$731	\$731	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3610000	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3610000	\$4,257	\$0	\$4,257	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3610000	\$683	\$0	\$0	\$683	\$0	\$8,243	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3610000	\$2,500	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$200	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$4,681	\$4,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$8,829	\$8,829	\$0	\$0	\$0	\$0	\$8,829	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$61,283	\$0	\$61,283	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$87,979	\$0	\$87,979	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$15,633	\$0	\$15,633	\$0	\$40,168	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$40,168	\$0	\$40,168	\$0	\$2,720	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$720	\$0	\$720	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3620000	\$168	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$254	\$0	\$0	\$0	\$0	\$0	\$254	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$1,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$2,529	\$0	\$0	\$0	\$0	\$2,529	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$1,624	\$0	\$0	\$0	\$1,624	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3627000	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$29,371	\$29,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$45,822	\$0	\$0	\$0	\$0	\$0	\$45,822	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$229,767	\$0	\$229,767	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$186,385	\$0	\$186,385	\$0	\$0	\$186,385	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$53,115	\$0	\$53,115	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$41,302	\$0	\$41,302	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3640000	\$9,037	\$0	\$9,037	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**  
Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3650000	\$0	-\$13,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$0	\$16,406	\$0	\$0	\$0	\$0	-\$16,406	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$0	-\$137,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$0	-\$179,979	\$0	\$0	\$0	-\$79,979	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$0	-\$30,541	\$0	\$0	\$30,541	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$0	-\$37,183	\$0	\$0	\$37,183	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3650000	\$0	-\$4,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$0	-\$8,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$0	-\$3,238	\$0	\$0	\$0	\$0	\$1,238	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$0	-\$39,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$0	-\$62,222	\$0	\$0	\$0	-\$62,222	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$0	-\$11,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$0	-\$7,941	\$0	\$0	-\$7,941	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3660000	\$0	-\$2,668	\$0	\$0	-\$2,668	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$0	-\$15,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$0	-\$10,391	\$0	\$0	\$0	\$0	-\$10,391	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$0	-\$66,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$0	-\$177,396	\$0	\$0	\$0	-\$177,396	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$0	-\$10,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$0	-\$19,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3670000	\$0	-\$13,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$0	-\$23,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$0	-\$184,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$0	-\$96,124	\$0	\$0	\$0	-\$96,124	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$0	-\$46,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3680000	\$0	-\$30,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$4,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$3,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$3,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$28,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$2,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$4,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$7,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$4,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$6,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$7,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$52,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$37,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$12,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$10,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3690000	\$0	-\$2,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$0	-\$1,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$0	-\$6,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$0	-\$33,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$0	-\$26,342	\$0	\$0	\$0	-\$26,342	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$0	-\$1,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	\$0	-\$696	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3710000	\$0	-\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3710000	\$0	-\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3710000	\$0	-\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3710000	\$0	-\$3,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3710000	\$0	-\$937	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3710000	\$0	-\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3710000	\$0	-\$590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3720000	\$0	-\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3720000	\$0	-\$9,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3720000	\$0	-\$2,282	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3720000	\$0	-\$11,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3720000	\$0	-\$2,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3720000	\$0	-\$911	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3820000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3820000	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3820000	\$0	-\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3820000	\$0	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3820000	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$0	-\$607	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$0	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3900000	\$1,482	\$0	\$0	\$0	\$351	\$590	\$132	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$797	\$578	\$184	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$1,936	\$588	\$134	\$145	\$0	\$946	\$75	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$4,155	\$0	\$0	\$0	\$0	\$0	\$4,155	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$6,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$21,448	\$430	\$6,386	\$1,470	\$3,260	\$9,829	\$1,287	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$12,120	\$0	\$0	\$0	\$0	\$12,120	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$5,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	\$1,300	\$0	\$0	\$0	\$1,300	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3903000	\$1,482	\$0	\$0	\$0	\$1,482	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$118	\$85	\$27	\$179	\$0	\$505	\$67	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$1,754	\$43	\$533	\$121	\$131	\$858	\$68	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$127	\$6	\$92	\$29	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$13,702	\$275	\$3,263	\$939	\$2,063	\$6,279	\$822	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$194	\$0	\$0	\$0	\$0	\$194	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$298	\$13	\$216	\$95	\$0	\$393	\$11	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$426	\$84	\$1,041	\$27	\$86	\$1,674	\$30	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$95	\$3	\$47	\$12	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$761	\$40	\$781	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$2,103	\$40	\$5,247	\$1,339	\$3,413	\$10,289	\$1,347	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$1,103	\$0	\$0	\$0	\$0	\$1,103	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$238	\$0	\$0	\$0	\$1,238	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3912000	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$85	\$4	\$61	\$20	\$0	\$247	\$33	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$497	\$10	\$118	\$34	\$75	\$228	\$30	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3913000	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$228	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$192	\$1	\$19	\$6	\$0	\$152	\$20	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$802	\$0	\$802	\$5	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$616	\$12	\$147	\$42	\$84	\$282	\$37	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$1,343	\$0	\$0	\$0	\$0	\$1,343	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$156	\$0	\$0	\$156	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920100	\$192	\$0	\$0	\$0	\$0	\$192	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920200	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920200	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920200	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920200	\$34	\$3	\$34	\$10	\$22	\$66	\$9	\$0	\$0
1080000	AC PR DPR EL PL SR	3920200	\$149	\$0	\$0	\$0	\$0	\$149	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920200	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$89	\$192	\$0	\$0	\$0	\$23	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920400	\$2,582	\$0	\$0	\$0	\$0	\$613	\$1,725	\$229	\$15
1080000	AC PR DPR EL PL SR	3920400	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$2,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$4,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920400	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$1,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$1,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$1,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920500	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	\$992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920600	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	\$621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	\$1,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	\$1,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3920900	\$727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921400	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	\$457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3921900	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3923000	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$1,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3930000	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3940000	\$398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



A MIDAMERICAN ENERGY HOLDINGS COMPANY

Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - December 2013
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Table with columns: Primary Account, Secondary Account, Alloc, Total, Calif, Oregon, Wash, Wyoming, Utah, Idaho, FERC, Other. Rows list various equipment types and their allocated values across different states.





**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

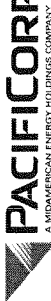
Primary Account	Secondary Account	Alloc.	Calif.	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	1080000	\$-773	\$0	\$0	\$-773	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	\$-820	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961200	\$-124	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$-140	\$-140	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$-7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$1,479	\$19	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$112	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$369	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3961300	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$1,019	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$20,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$11,334	\$500	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$694	\$17	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$1,552	\$34	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$769	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$16,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$11,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$5,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$7,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3970000	\$1,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3972000	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$619	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$1,692	\$34	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3982000	\$39,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3992200	\$26,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3994100	\$7,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3994400	\$1,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3994400	\$36,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3994400	\$7,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3994700	\$1,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3994800	\$2,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3994900	\$10,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3995100	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3995200	\$3,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3995200	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3995100	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3995700	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	144135	\$190,748	\$2,154,593	\$610,859	\$1,070,555	\$3,113,288	\$438,389	\$19,816	\$0
1085000	AC PR DPR-ACCRUAL	144135	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144135	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	141135		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	141145		-\$163	\$0	\$0	-\$39	-\$109	\$0	\$14	\$0
1085000	AC PR DPR-ACCRUAL	141145		-\$11	\$0	-\$8	-\$3	\$0	\$0	\$0	-\$1
1085000	AC PR DPR-ACCRUAL	141145		-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165		-\$2	\$0	\$0	\$0	\$0	\$0	-\$2	\$0
1085000	AC PR DPR-ACCRUAL	144165		-\$11	\$0	-\$11	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165		-\$16	\$0	\$0	-\$4	-\$16	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165		-\$4	\$0	\$0	-\$4	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165		-\$11	\$0	\$0	-\$11	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205		\$20	\$0	-\$5	-\$1	-\$3	\$0	-\$1	\$0
1085000	AC PR DPR-ACCRUAL	145135		-\$1,277	\$0	\$0	-\$303	-\$853	\$0	-\$14	-\$8
1085000	AC PR DPR-ACCRUAL	145135		\$3,107	\$137	\$2,253	\$717	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145139		\$1,117	\$0	\$0	\$265	\$746	\$99	\$0	\$7
1085000	AC PR DPR-ACCRUAL	145139		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145149		\$2,209	\$0	\$0	\$524	\$1,476	\$196	\$0	\$13
1085000	AC PR DPR-ACCRUAL	145149		\$1,986	\$88	\$1,440	\$459	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169		\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169		-\$25	\$0	\$0	\$0	\$0	-\$25	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169		\$968	\$0	\$968	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169		\$3,162	\$0	\$0	\$0	\$3,162	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169		\$138	\$0	\$0	\$138	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169		\$256	\$0	\$0	\$256	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145189		\$173	\$3	\$41	\$12	\$26	\$79	\$10	\$1
1085000	AC PR DPR-ACCRUAL	145209		\$11,639	\$0	\$2	\$1	\$2	\$5	\$1	\$0
1085000	AC PR DPR-ACCRUAL	145209		\$285	\$4,679	\$285	\$1,218	\$717	\$150	\$12	\$0
Grand Total				-\$7,586,608	-\$2,149,463	-\$609,541	-\$1,069,838	-\$3,108,820	-\$438,239	-\$19,805	\$0





**Amortization Reserve (Actuals)**  
Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	CAGE	FRANCHISES AND CONSENTS	-\$5,692	\$0	\$0	\$0	-\$3,802	-\$506	\$0	-\$34
1110000	AC PR AMR EL PT SR	CAGW	FRANCHISES AND CONSENTS	-\$42,843	-\$1,892	-\$9,890	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	UT	FRANCHISES AND CONSENTS	\$0	\$0	\$0	\$0	\$8,820	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	IDU	FRANCHISES AND CONSENTS	-\$605	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGE	FRANCHISES AND CONSENTS	-\$3,594	\$0	\$0	\$0	-\$2,401	-\$193	\$0	-\$21
1110000	AC PR AMR EL PT SR	CAGW	INTANGIBLE PLANT	-\$3,611	-\$159	-\$834	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	OR	INTANGIBLE PLANT	-\$68	\$0	-\$68	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	REGIONAL CONST MGMT SYS	-\$10,831	-\$217	-\$2,579	-\$1,646	-\$4,963	-\$650	-\$33	\$0
1110000	AC PR AMR EL PT SR	SO	FUEL MGMT SYSTEM	-\$3,292	-\$66	-\$784	-\$226	-\$1,509	-\$197	-\$10	\$0
1110000	AC PR AMR EL PT SR	SO	AUTOMATE POLE CARD SYSTEM	-\$4,410	-\$88	-\$1,050	-\$302	-\$2,021	-\$265	-\$13	\$0
1110000	AC PR AMR EL PT SR	CAEE	RILDA CANYON ROAD IMPROVEMENTS	\$0	\$0	\$0	\$0	-\$1,272	-\$192	-\$11	\$0
1110000	AC PR AMR EL PT SR	SO	DISTRIBUTION AUTOMATION PILOT	-\$12,872	-\$258	-\$3,066	-\$882	-\$5,899	-\$772	-\$39	\$0
1110000	AC PR AMR EL PT SR	SO	RECORD CENTER MGMT SOFTWARE	-\$286	-\$6	-\$68	-\$20	-\$43	-\$131	-\$17	\$0
1110000	AC PR AMR EL PT SR	CN	CUSTOMER SERVICE SYSTEM	-\$101,033	-\$2,470	-\$6,989	-\$7,553	-\$49,400	-\$3,912	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	SAP	-\$134,206	-\$2,689	-\$1,961	-\$9,198	-\$61,502	-\$8,050	-\$406	\$0
1110000	AC PR AMR EL PT SR	SO	ENTERPRISE DATA W/HSE - BI RPTG TOOL	-\$1,660	\$33	-\$252	-\$114	-\$532	-\$100	-\$5	\$0
1110000	AC PR AMR EL PT SR	SO	DWHS - DATA WAREHOUSE	-\$1,158	\$23	-\$78	\$0	-\$69	-\$69	-\$4	\$0
1110000	AC PR AMR EL PT SR	SO	ENTERPRISE DATA WAREHOUSE	-\$5,778	-\$116	-\$1,376	-\$396	-\$878	-\$347	-\$17	\$0
1110000	AC PR AMR EL PT SR	SO	FACILITY PRO METER READING SYST - HRP REP	-\$2,908	-\$58	-\$692	-\$199	-\$442	-\$174	-\$9	\$0
1110000	AC PR AMR EL PT SR	SO	2002 GRID NET POWER COST MODELING	-\$1,798	-\$36	-\$428	-\$123	-\$824	-\$108	-\$8	\$0
1110000	AC PR AMR EL PT SR	SO	MID OFFICE IMPROVEMENT PROJECT	-\$9,594	-\$129	-\$2,285	-\$612	-\$1,358	-\$536	-\$27	\$0
1110000	AC PR AMR EL PT SR	SO	OUTAGE CALL HANDLING INTEGRATION	-\$1,981	-\$48	-\$602	-\$137	-\$439	-\$575	-\$29	\$0
1110000	AC PR AMR EL PT SR	CN	OPERATIONS MAPPING SYSTEM	-\$10,365	-\$208	-\$2,469	-\$137	-\$1,448	-\$869	-\$77	\$0
1110000	AC PR AMR EL PT SR	SO	POLE ATTACHMENT MGMT SYSTEM	-\$1,892	-\$38	-\$451	-\$130	-\$1,576	-\$622	-\$31	\$0
1110000	AC PR AMR EL PT SR	SO	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	-\$2,329	\$47	-\$555	-\$160	-\$867	-\$114	-\$6	\$0
1110000	AC PR AMR EL PT SR	SO	SINGLE PERSON SCHEDULING	-\$8,788	-\$176	-\$2,093	-\$602	-\$4,027	-\$527	-\$27	\$0
1110000	AC PR AMR EL PT SR	SO	TIBCO SOFTWARE	-\$3,953	\$79	-\$941	-\$271	-\$601	-\$181	-\$237	\$0
1110000	AC PR AMR EL PT SR	SO	C&T OFFICIAL RECORD INFO SYSTEM	-\$1,886	\$32	-\$378	-\$109	-\$241	-\$95	-\$5	\$0
1110000	AC PR AMR EL PT SR	SG	TRANSMISSION WHOLESALE BILLING SYSTEM	-\$1,561	-\$24	-\$394	-\$126	-\$687	-\$84	-\$6	\$0
1110000	AC PR AMR EL PT SR	CAGW	ROUGE RIVER HYDRO INTANGIBLES	-\$47	-\$2	-\$34	-\$11	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	-\$12,136	-\$536	-\$8,799	-\$2,802	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	SWIFT 2 IMPROVEMENTS	-\$3,824	-\$169	-\$2,773	-\$893	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	NORTH UMPQUA - SETTLEMENT AGREEMENT	-\$58	-\$3	-\$42	-\$13	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGE	BEAR RIVER SETTLEMENT AGREEMENT	-\$31	\$0	-\$31	\$0	-\$21	-\$3	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	VCPRO - VISUALCOMPUTERPRO XEROX CUST STM	-\$2,179	-\$44	-\$519	-\$331	-\$926	-\$131	-\$7	\$0
1110000	AC PR AMR EL PT SR	SO	WEB SOFTWARE	-\$1,803	-\$36	-\$429	-\$124	-\$826	-\$108	-\$5	\$0
1110000	AC PR AMR EL PT SR	JBG	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	-\$12	-\$1	\$0	-\$3	-\$482	-\$64	-\$4	\$0
1110000	AC PR AMR EL PT SR	SO	PDM - FILENET PR DOCUMENT MANAGEMENT (E	-\$4,292	-\$86	-\$1,022	-\$294	-\$652	-\$1,967	-\$13	\$0
1110000	AC PR AMR EL PT SR	CAGE	STEAM PLANT INTANGIBLE ASSETS	-\$7,137	\$0	\$0	\$0	-\$1,693	-\$4,767	-\$42	\$0
1110000	AC PR AMR EL PT SR	CAGW	STEAM PLANT INTANGIBLE ASSETS	-\$4,019	-\$177	-\$2,914	-\$928	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	UT	STEAM PLANT INTANGIBLE ASSETS	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGE	RANGER EMIS/SCADA SYSTEM	-\$88	\$0	\$0	\$0	-\$21	-\$59	-\$8	\$0
1110000	AC PR AMR EL PT SR	SO	RANGER EMIS/SCADA SYSTEM	-\$28,020	-\$561	-\$6,673	-\$1,920	-\$4,259	-\$1,681	-\$85	\$0
1110000	AC PR AMR EL PT SR	WYP	GTX VERSION 7 SOFTWARE	-\$288	\$0	\$0	\$0	-\$288	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CN	HPOV - HP OpenView Software	-\$2,658	-\$65	-\$808	-\$184	-\$199	-\$1,300	-\$103	\$0
1110000	AC PR AMR EL PT SR	CN	ITRON METER READING SOFTWARE	-\$2,154	-\$43	-\$513	-\$148	-\$327	-\$987	-\$79	\$0
1110000	AC PR AMR EL PT SR	CN	SECID - CUSTOMER WEB LOGIN	-\$631	-\$64	-\$800	-\$182	-\$1,287	-\$197	-\$40	\$0
1110000	AC PR AMR EL PT SR	SO	C&T - ENERGY TRADING SYSTEM	-\$5,112	-\$102	-\$1,217	-\$71	-\$77	-\$504	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	CAS - CONTROL AREA SCHEDULING (TRANS)	-\$3,870	-\$171	-\$2,106	-\$893	-\$777	-\$2,343	-\$307	-\$15
1110000	AC PR AMR EL PT SR	SO	DSM REPORTING & TRACKING SOFTWARE	-\$867	-\$17	-\$206	-\$59	-\$132	-\$62	-\$3	\$0
1110000	AC PR AMR EL PT SR	WYP	DISTRIBUTION INTANGIBLES	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGE	MISCELLANEOUS SMALL SOFTWARE PACKAGES	-\$354	\$0	\$0	\$0	-\$64	-\$236	-\$31	\$0
1110000	AC PR AMR EL PT SR	CAEE	MIS - MISCELLANEOUS	-\$116	\$0	\$0	\$0	-\$30	-\$74	-\$11	\$0
1110000	AC PR AMR EL PT SR	CAGW	MIS - MISCELLANEOUS	-\$547	\$0	\$0	\$0	-\$130	-\$365	-\$49	\$0
1110000	AC PR AMR EL PT SR	CN	MIS - MISCELLANEOUS	-\$22	-\$1	-\$7	-\$2	-\$2	-\$11	\$0	\$0
1110000	AC PR AMR EL PT SR	IDU	MIS - MISCELLANEOUS	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0
1110000	AC PR AMR EL PT SR	JBG	MIS - MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	OR	MIS - MISCELLANEOUS	-\$9	\$0	-\$9	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	MIS - MISCELLANEOUS	-\$14,150	-\$217	-\$3,524	-\$1,119	-\$2,243	-\$6,149	-\$842	-\$57



A MIDAMERICAN ENERGY HOLDINGS COMPANY

**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	SO	\$822	\$16	\$196	\$56	\$125	\$377	\$49	\$2	\$0
1110000	AC PR AMR EL PT SR	UT	\$50	\$0	\$0	\$0	\$0	\$50	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$226	\$0	\$0	\$0	\$226	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGE	\$654	\$0	\$0	\$0	\$131	\$370	\$49	\$3	\$0
1110000	AC PR AMR EL PT SR	CAGW	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$3	\$0	\$39	\$11	\$25	\$75	\$10	\$0	\$0
1110000	AC PR AMR EL PT SR	CA	\$164	\$3	\$542	\$173	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CA	\$340	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CAGW	\$24	\$1	\$17	\$5	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	CN	\$3,124	\$76	\$950	\$216	\$234	\$1,528	\$121	\$0	\$0
1110000	AC PR AMR EL PT SR	IDU	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	OR	\$3,928	\$0	\$3,928	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$12,570	\$252	\$2,993	\$862	\$1,911	\$5,760	\$754	\$38	\$0
1110000	AC PR AMR EL PT SR	UT	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WA	\$1,246	\$0	\$0	\$1,246	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$4,468	\$0	\$0	\$0	\$4,468	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYU	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
1110000 Total			\$507,661	\$12,181	\$161,572	\$46,234	\$64,184	\$197,363	\$25,079	\$1,047	\$0
1119000	AC PR AMR EL PT SR-O	Other Intangible Assets-Non-Rec	\$47	\$1	\$11	\$3	\$7	\$21	\$3	\$0	\$0
1119000 Total			\$507,614	\$12,180	\$161,561	\$46,230	\$64,177	\$197,342	\$25,076	\$1,047	\$0
Grand Total			\$507,614	\$12,180	\$161,561	\$46,230	\$64,177	\$197,342	\$25,076	\$1,047	\$0





**Deferred Income Tax Balance (Actuals)**  
Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Control Area  
(Abbreviated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	DTA 705 514 RL OR Def NPC - Current	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
1901000	ACCUM DEF INC TAX	DTA 705 518 RL WA Def NPC - Current	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1901000	ACCUM DEF INC TAX	DTA 705 522 RL UT RECS in Rate - Current	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239
1901000	ACCUM DEF INC TAX	DTA 705 526 RL WA RECS in Rate - Current	\$2,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,823
1901000	ACCUM DEF INC TAX	DTA 705 526 RL CA Solar Feed-in Tariff - C	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1901000	ACCUM DEF INC TAX	DTA 705 536 RL CA GHG RL - C	\$929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$929
1901000	ACCUM DEF INC TAX	DTA 705 537 RL Other Reg Liabilities - C	\$1,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871
1901000	ACCUM DEF INC TAX	DTA 205 100 Coal Pile Inventory Adjust	\$917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$917
1901000	ACCUM DEF INC TAX	DTA 415 700 RL - BPA Balancing Act ID	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1901000	ACCUM DEF INC TAX	DTA 425 381 RL - BPA Balancing Act OR	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91
1901000	ACCUM DEF INC TAX	DTA 505 125 Accrued Royalties	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1901000	ACCUM DEF INC TAX	DTA 610 144 Reg Liability Current - DSM	\$1,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,962
1901000	ACCUM DEF INC TAX	DTA NOL Carryforward State Current	\$2,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,148
1901000	ACCUM DEF INC TAX	DTA 105 154 Section 383 capital loss CF	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1901000	ACCUM DEF INC TAX	DTA 205 025 PML Fuel Cost Adjustment	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1901000	ACCUM DEF INC TAX	DTA 205 200 M&S Inventory Write-off	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116
1901000	ACCUM DEF INC TAX	DTA 220 100 Bad Debts Allowance - Cash	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
1901000	ACCUM DEF INC TAX	DTA 505 112 Sales & Use Tax Audit Exp	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1901000	ACCUM DEF INC TAX	DTA 505 160 CA PUC Fee	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1901000	ACCUM DEF INC TAX	DTA 505 400 Accrued Bonus	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
1901000	ACCUM DEF INC TAX	DTA 505 600 Accrued Vacation	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
1901000	ACCUM DEF INC TAX	DTA 610 143 RL - WA Low Energy Program	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133
1901000	ACCUM DEF INC TAX	DTA 705 268 RL - OR Energy Conservy Chrg	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261
1901000	ACCUM DEF INC TAX	DTA 705 600 RL - OR 2012 GRG Giveback	\$377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377
1901000	ACCUM DEF INC TAX	DTA 720 500 Accrued Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-AMORT OF DEBT DISC & EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-OBSOLETE MINE INVENTORY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-DEFERRED COMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-DEF INC TAX INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-BAD DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	*ADIT-SICK LEAVE, VACATION & PT**	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	*ADIT-SICK LEAVE, VACATION & PT-STATE**	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-SERP UTILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	CHALLENGE CONTRACT AMORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	TROJAN ADDITIONAL DECOMMISSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-MISC DEF TAX DEBITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-MISC DEF REG ASSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-NONCASH PENSION/INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-UTILITY ASSET WRITE DOWN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-BONUS ACCRUALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-BONUS LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-GLENROCK 263A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	SEC 174 R&E EXPEND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	SEC 174 R&E EXPEND STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-SEVERANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-UTAH RELOCATION-FED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	ADIT-UTAH RELOCATION-STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	PML-VACATION/BONUS ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	PML-RENT EXP (SAFE HARBOR LEASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	PML-SEC 263A ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	PML-RECL TRUST EARN-INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	PML-WAY EXTRACTION TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	PML-VACATION/BONUS ADJ-STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	PML-RECL TRUST EARN-INT STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	CMC-ACCRUED FINAL RECLAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	CMC-AMORT OVERBURDEN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	DTA 605 103 ARO/Reg Diff - Trojan - WA	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
1901000	ACCUM DEF INC TAX	DTA 705 515 RL OR Def NPC - Noncurrent	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1901000	ACCUM DEF INC TAX	DTA 705 700 RL - CURRENT RECLASS-OTHER	\$1,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,714
1901000	ACCUM DEF INC TAX	DTA 705 755 RL-NONCURRENT RECLASS-OTHER	\$-984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-984
1901000	ACCUM DEF INC TAX	DTA 705 420 RL - CA GHG Allowance Rev	\$736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$736
1901000	ACCUM DEF INC TAX	DTA 705 600 RL - OR 2012 GRG Giveback	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
1901000	ACCUM DEF INC TAX	DTA 605 301 Environmental Liab- Reg	\$1,261	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$1,261
1901000	ACCUM DEF INC TAX	DTA 705 301 Reg Lia - OR 2012 Def	\$-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-8
1901000	ACCUM DEF INC TAX	DTA 705 500 Reg Lia-PD/Decom Costs - UT	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23



**Deferred Income Tax Balance (Actuals)**  
Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif.	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCU DEF INC TAX	287252	\$2,468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,468
1901000	ACCU DEF INC TAX	287255	OR	OR	OR	OR	OR	OR	OR	OR	\$0
1901000	ACCU DEF INC TAX	287255	OR	-116	0	-423	0	0	0	0	\$0
1901000	ACCU DEF INC TAX	287257	IDU	395	0	0	0	0	0	0	\$95
1901000	ACCU DEF INC TAX	287258	UT	552	0	0	0	0	552	0	0
1901000	ACCU DEF INC TAX	287259	WYP	196	0	0	0	196	0	0	0
1901000	ACCU DEF INC TAX	287261	UT	11	0	0	0	0	11	0	0
1901000	ACCU DEF INC TAX	287271	OTHER	341	0	0	0	0	0	0	341
1901000	ACCU DEF INC TAX	287281	OTHER	27	0	0	0	0	0	0	27
1901000	ACCU DEF INC TAX	287285	OTHER	342	0	0	0	0	0	0	342
1901000	ACCU DEF INC TAX	287298	OTHER	250	0	0	0	0	0	0	250
1901000	ACCU DEF INC TAX	287309	OR	624	0	0	0	0	624	0	0
1901000	ACCU DEF INC TAX	287314	OR	36	0	0	0	0	0	0	36
1901000	ACCU DEF INC TAX	287323	OTHER	538	0	0	0	0	0	0	538
1901000	ACCU DEF INC TAX	287324	SO	13	0	44	0	0	0	0	11
1901000	ACCU DEF INC TAX	287326	SO	136	63	477	215	477	1437	188	99
1901000	ACCU DEF INC TAX	287327	SO	888	18	55	22	3	10	1	33
1901000	ACCU DEF INC TAX	287332	SO	10,084	202	2,401	1,535	4,621	605	31	30
1901000	ACCU DEF INC TAX	287337	SG	371	92	28	25	161	22	11	11
1901000	ACCU DEF INC TAX	287338	BADDEBT	282	54	65	21	114	16	1	1
1901000	ACCU DEF INC TAX	287341	SO	1,091	146	1,266	999	184	257	0	0
1901000	ACCU DEF INC TAX	287343	SO	18,669	174	4,446	1,280	858	1,120	0	0
1901000	ACCU DEF INC TAX	287344	GAGE	98	24	368	123	21	98	0	1
1901000	ACCU DEF INC TAX	287349	GAGE	315	24	16	10	32	30	0	0
1901000	ACCU DEF INC TAX	287357	OTHER	69	0	0	0	0	0	0	69
1901000	ACCU DEF INC TAX	287370	OR	2,485	0	46	0	0	0	0	2,485
1901000	ACCU DEF INC TAX	287371	OR	113	0	0	0	0	0	0	113
1901000	ACCU DEF INC TAX	287378	OTHER	179	0	0	0	0	0	0	179
1901000	ACCU DEF INC TAX	287413	OTHER	187	0	0	0	0	0	0	187
1901000	ACCU DEF INC TAX	287415	OTHER	471	0	0	0	0	0	0	471
1901000	ACCU DEF INC TAX	287417	OTHER	161	0	0	0	0	0	0	161
1901000	ACCU DEF INC TAX	287418	CAGE	51	0	0	0	0	0	0	51
1901000	ACCU DEF INC TAX	287430	CAGE	6	0	0	0	0	0	0	6
1901000	ACCU DEF INC TAX	287433	OTHER	26	0	0	0	0	0	0	26
1901000	ACCU DEF INC TAX	287441	TROID	925	85	1,397	443	0	0	0	0
1901000	ACCU DEF INC TAX	287442	OTHER	372	0	0	0	0	0	0	372
1901000	ACCU DEF INC TAX	287445	OTHER	101	0	0	0	0	0	0	101
1901000	ACCU DEF INC TAX	287453	OTHER	164	0	0	0	0	0	0	164
1901000	ACCU DEF INC TAX	287474	OTHER	761	0	0	0	0	0	0	761
1901000	ACCU DEF INC TAX	287475	OTHER	666	0	0	0	0	0	0	666
1901000	ACCU DEF INC TAX	287476	OTHER	807	0	0	0	0	0	0	807
1901000	ACCU DEF INC TAX	287477	OTHER	18	0	0	0	0	0	0	18
1901000	ACCU DEF INC TAX	287478	OTHER	72	0	0	0	0	0	0	72
1901000	ACCU DEF INC TAX	287479	OTHER	33,122	18	292	91	9,044	3,387	227	0
1901000	ACCU DEF INC TAX	287482	JIBE	404	0	0	0	0	0	0	404
1901000	ACCU DEF INC TAX	287489	SG	176	79	1,289	409	24	24	0	0
1901000	ACCU DEF INC TAX	287491	SG	13,641	19,432	4,858	17,666	151,403	7,138	395	30,275
1901090	FAS109 DEF TAX ASS	287374	WA	1,469	0	0	0	0	0	0	1,469
1901090	AC DEF TAX-ACCL AM	287960	SG	3,311	32	53,672	17,100	34,292	893,988	32,865	0
2811000	AC DEF INCTX-PROPT	287704	SO	12,566	25	239	86	191	576	867	0
2820000	AC DEF TAX-UTILITY	287001	SE	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287003	ADIT DEVELOPMENT 30% AMORT	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287007	ADIT AMORT LTD TERM PLT	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287008	ACCU DEFERRED INC TAX - ADRLF	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287011	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (BOOK) - STATE	0	0	0	0	0	0	0	0
2820000	AC DEF TAX-UTILITY	287039	JIBE	0	0	0	0	0	0	0	0





**Deferred Income Tax Balance (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX UTILITY	OTHER	\$13,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,399
2821000	AC DEF TAX UTILITY	DITBAL	\$3,576,943	\$78,566	\$963,938	\$216,530	\$502,456	\$1,548,828	\$201,094	\$10,243	\$0
2821000	AC DEF TAX UTILITY	CAGE	\$3,994	\$0	\$0	\$0	\$0	\$2,668	\$395	\$24	\$0
2821000	AC DEF TAX UTILITY	OTHER	\$1,144	\$0	\$0	\$0	\$0	\$298	\$110	\$6	\$0
2821000	AC DEF TAX UTILITY	CAEE	\$4,872	\$0	\$0	\$0	\$0	\$3,108	\$468	\$27	\$0
2821000	AC DEF TAX UTILITY	SO	\$233	\$5	\$55	\$16	\$35	\$107	\$14	\$1	\$0
2821000	AC DEF TAX UTILITY	CAEE	\$23,705	\$475	\$5,645	\$1,625	\$3,603	\$10,871	\$271	\$72	\$0
2821000	AC DEF TAX UTILITY	DITL - Fixed Assets - State Modifications	\$8,297	\$166	\$1,976	\$569	\$1,261	\$3,802	\$498	\$25	\$0
2821000	AC DEF TAX UTILITY	SO	\$3,576,943	\$78,566	\$963,938	\$216,530	\$502,456	\$1,548,828	\$201,094	\$10,243	\$0
2821000	AC DEF IN TX UTILITY	OTHER	\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545
2831000	AC DEF IN TX UTILITY	OTHER	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
2831000	AC DEF IN TX UTILITY	OTHER	\$2,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,878
2831000	AC DEF IN TX UTILITY	OTHER	\$6,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,230
2831000	AC DEF IN TX UTILITY	OTHER	\$3,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,518
2831000	AC DEF IN TX UTILITY	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
2831000	AC DEF IN TX UTILITY	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
2831000	AC DEF IN TX UTILITY	OTHER	\$487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487
2831000	AC DEF IN TX UTILITY	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
2831000	AC DEF IN TX UTILITY	OTHER	\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
2831000	AC DEF IN TX UTILITY	OTHER	\$956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$956
2831000	AC DEF IN TX UTILITY	CAEE	\$4	\$0	\$0	\$0	\$0	\$1	\$3	\$0	\$0
2831000	AC DEF IN TX UTILITY	IDU	\$140	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	OR	\$374	\$0	\$0	\$0	\$0	\$374	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	UT	\$23	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0
2831000	AC DEF IN TX UTILITY	IDU	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	WYP	\$3	\$3	\$37	\$11	\$23	\$70	\$3	\$0	\$0
2831000	AC DEF IN TX UTILITY	SO	\$154	\$0	\$355	\$160	\$384	\$1,068	\$140	\$7	\$0
2831000	AC DEF IN TX UTILITY	GPS	\$2,331	\$11	\$0	\$0	\$0	\$21	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
2831000	AC DEF IN TX UTILITY	SNP	\$14	\$14	\$16	\$48	\$72	\$76	\$8	\$3	\$0
2831000	AC DEF IN TX UTILITY	ADIT MISC. CONTRACTS/DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ADIT MISC. DEF. CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ADIT OTHER W/LINE 8 DIFFS - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ACCUM DIT - FAS 106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ACCUM DIT - FAS 159	\$618	\$618	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ACCUM DIT - COAL PILE INVENTORY	\$618	\$618	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ACCUM DIT - CAL & OREGON PROP TAX - FED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	DIT - POST MERGER DEBT LOST - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ACCUM DIT - WEATHERIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ADIT - PREPAID TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ADIT - TRUSTING + EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ADIT - ENVIRONMENTAL CLEANUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ADIT - EXTRACTION TAX - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	ADIT - EXTRACTION TAX - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	R&E - BSIP - SAP WRITE OFF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	PMI - MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	GCC - BONUS LIABILITY	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	WYU	\$356	\$356	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	OTHER	\$3,527	\$3,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	OR	\$2,142	\$2,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	UT	\$490	\$490	\$0	\$0	\$0	\$490	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	CA	\$184	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	OR	\$408	\$408	\$408	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	UT	\$462	\$462	\$0	\$0	\$0	\$462	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	CA	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	OTHER	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17
2831000	AC DEF IN TX UTILITY	WA	\$373	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	OTHER	\$9,979	\$9,979	\$0	\$0	\$0	\$0	\$0	\$0	\$9,979
2831000	AC DEF IN TX UTILITY	OTHER	\$6,826	\$6,826	\$0	\$0	\$0	\$0	\$0	\$0	\$6,826
2831000	AC DEF IN TX UTILITY	WYP	\$156	\$156	\$166	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTILITY	SO	\$63	\$63	\$152	\$216	\$189	\$1,447	\$189	\$10	\$0
2831000	AC DEF IN TX UTILITY	SO	\$13,276	\$13,276	\$266	\$910	\$2,018	\$6,084	\$796	\$40	\$0
2831000	AC DEF IN TX UTILITY	CAGE	\$1,766	\$1,766	\$0	\$0	\$419	\$1,190	\$157	\$11	\$0



**Deferred Income Tax Balance (Actuals)**  
Average of Monthly Averages Ending - December 2013  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Albco	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000 AC DEF IN TX UTIL	287639 DTL 415 510 WA Deallocated Colstrip 3-WY		\$-151	\$0	\$0	\$-151	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287640 DTL 415 860 Deferred Intermoven Funding	OR	\$-257	\$0	\$257	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287647 DTL 425 100 IDAHO DEFERRED REGULATORY EX	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287650 DTL 205 100 Coal Pile Inventory Adjustme	CAGE	\$-249	\$0	\$0	\$-249	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287655 DTL 425 260 TGS Buyout	CAGW	\$-39	\$0	\$0	\$-39	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287656 DTL 425 260 Joseph Settlement	CAGW	\$-242	\$11	\$176	\$-348	\$26	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287661 DTL 425 360 Hermsdorf Swap	CAGW	\$-1,508	\$67	\$1,083	\$-348	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287662 DTL 210 100 Prepaid Taxes - OR PUC	OR	\$-605	\$0	\$605	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287664 DTL 210 100 Prepaid Taxes - UT PUC	UT	\$-781	\$0	\$0	\$781	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287665 DTL 210 130 Prepaid Taxes - ID PUC	IDU	\$62	\$0	\$0	\$62	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287669 DTL 210 180 PRE MEM	SNP	\$-1,041	\$21	\$248	\$-871	\$477	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287675 DTL 740 100 Post Merger Loss-Realloc Debt	IDU	\$-2,561	\$45	\$548	\$-1,959	\$1,238	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287685 DTL 425 380 Idaho Customer Balancing Acc	IDU	\$-37	\$0	\$0	\$37	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287708 DTL 210 200 PREPAID PROPERTY TAXES	GPS	\$-5,371	\$108	\$1,279	\$-3,968	\$816	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287747 DTL 705 240 CA Energy Program	CA	\$87	\$87	\$0	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287750 DTL 425 310 Hydro Releasing Obligation	OTHER	\$-9,032	\$0	\$0	\$0	\$0	\$0	\$0	\$9,032
2831000 AC DEF IN TX UTIL	287760 DTL 415 896 WA - Chehalis Plant Rev Req	WA	\$-2,917	\$0	\$0	\$2,917	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287770 DTL 120 205 TRAPPER MINE-EQUITY EARNINGS	OTHER	\$-1,619	\$0	\$0	\$0	\$0	\$0	\$0	\$1,619
2831000 AC DEF IN TX UTIL	287772 DTL 505 800 State Tax Ded on Fed TR	OTHER	\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
2831000 AC DEF IN TX UTIL	287779 DTL 415 850 Unrec PR	CAGW	\$-939	\$41	\$681	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287781 DTL 415 870 Def CA	OTHER	\$-796	\$0	\$0	\$0	\$0	\$0	\$0	\$796
2831000 AC DEF IN TX UTIL	287783 DTL 415 880 Def UT	UT	\$45	\$0	\$0	\$45	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287784 DTL 415 900 OR SB RE	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
2831000 AC DEF IN TX UTIL	287785 DTL 415 857 Reg Assmt-ID-Def Overburden	OTHER	\$-62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
2831000 AC DEF IN TX UTIL	287861 DTL 415 852 Powerdale Decom Cost Amort-I	IDU	\$-73	\$0	\$0	\$0	\$0	\$0	\$0	\$73
2831000 AC DEF IN TX UTIL	287864 DTL 415 854 Powerdale Decom Cost Amort-W	WA	\$-88	\$0	\$0	\$0	\$0	\$0	\$0	\$88
2831000 AC DEF IN TX UTIL	287868 DTL 415 858 Reg Assmt-WY Def Overburden	WYP	\$-169	\$0	\$0	\$0	\$0	\$0	\$0	\$169
2831000 AC DEF IN TX UTIL	287871 DTL 415 866 Reg Assmt-OR Solar Feed-In T	OTHER	\$-76	\$0	\$0	\$0	\$0	\$0	\$0	\$76
2831000 AC DEF IN TX UTIL	287872 DTL 720 841 RA Tax Adj on PR Benefit-CA	OTHER	\$-28	\$0	\$0	\$0	\$0	\$0	\$0	\$28
2831000 AC DEF IN TX UTIL	287873 DTL 720 842 RA Tax Adj on PR Benefit-ID	OTHER	\$-122	\$0	\$0	\$0	\$0	\$0	\$0	\$122
2831000 AC DEF IN TX UTIL	287874 DTL 720 843 RA Tax Adj on PR Benefit-OR	OTHER	\$-391	\$0	\$0	\$0	\$0	\$0	\$0	\$391
2831000 AC DEF IN TX UTIL	287875 DTL 720 844 RA Tax Adj on PR Benefit-UT	OTHER	\$-307	\$0	\$0	\$0	\$0	\$0	\$0	\$307
2831000 AC DEF IN TX UTIL	287877 DTL 720 846 RA Tax Adj on PR Benefit-WY	OTHER	\$-1,048	\$0	\$0	\$0	\$0	\$0	\$0	\$1,048
2831000 AC DEF IN TX UTIL	287878 DTL 415 898 RA Utah C&M	UT	\$1,048	\$0	\$0	\$0	\$0	\$0	\$0	\$1,048
2831000 AC DEF IN TX UTIL	287881 DTL 415 899 RA Utah C&M	UT	\$1,861	\$0	\$0	\$0	\$0	\$0	\$0	\$1,861
2831000 AC DEF IN TX UTIL	287884 DTL 415 898 Def Coal Cost Naughton	C&M	\$-22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
2831000 AC DEF IN TX UTIL	287885 DTL 415 709 RA # Tax Rev Ret Adj-WY	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
2831000 AC DEF IN TX UTIL	287886 DTL 415 698 Deferred Net Power Costs-OR	OTHER	\$2,856	\$0	\$0	\$0	\$0	\$0	\$0	\$2,856
2831000 AC DEF IN TX UTIL	287887 DTL 415 867 Reg Assmt - G BEG-UT	OTHER	\$-1,447	\$0	\$0	\$0	\$0	\$0	\$0	\$1,447
2831000 AC DEF IN TX UTIL	287889 DTL 415 880 Def of Excess BEG-UT	OTHER	\$-756	\$0	\$0	\$0	\$0	\$0	\$0	\$756
2831000 AC DEF IN TX UTIL	287893 DTL 415 910 Nav. Unit #3 Costs	C&M	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$550
2831000 AC DEF IN TX UTIL	287894 DTL 415 912 OR-Contra Reg A Naughton #3	OR	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$169
2831000 AC DEF IN TX UTIL	287895 DTL 415 913 WA-Contra Reg A Naughton #3	WA	\$4,237	\$0	\$0	\$0	\$0	\$0	\$0	\$4,237
2831000 AC DEF IN TX UTIL	287896 DTL 415 875 Der Net Power Cost - UT	OTHER	\$-12,729	\$0	\$0	\$0	\$0	\$0	\$0	\$12,729
2831000 AC DEF IN TX UTIL	287897 DTL 425 400 RA - UT Klammath Releasing	UT	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$77
2831000 AC DEF IN TX UTIL	287899 DTL 415 878 RA-UT Lig Damages	UT	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
2831000 AC DEF IN TX UTIL	287903 DTL 415 879 RA-Lig Damages N2-WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287904 DTL 415 845 RA-ORS#94 Disk Safety/Surch	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287916 DTL 705 455 RL - WY Property Ins Res	WYP	\$-111	\$0	\$0	\$11	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287917 DTL 705 451 RL - OR Property Ins Res	OR	\$-86	\$0	\$0	\$86	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287918 DTL 705 400 RL - OR Injury & Damage Res	OR	\$-145	\$0	\$0	\$145	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287919 DTL 425 105 RA-OR Asset Sale Gain GB NC	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287942 DTL 430 112 Reg Asset - Other - Balance	OTHER	\$-812	\$0	\$0	\$0	\$0	\$0	\$0	\$812
2831000 AC DEF IN TX UTIL	287943 DTL 430 113 Reg Asset - Def NPC Balance	OTHER	\$-511	\$0	\$0	\$0	\$0	\$0	\$0	\$511
2831000 AC DEF IN TX UTIL	287944 DTL - REG ASSET FEDERAL INT EXP	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287947 DTL 415 501 Cholla Plant Transaction Cos	IDU	\$62	\$0	\$0	\$62	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287948 DTL 415 502 Cholla Plant Transaction Cos	OR	\$85	\$0	\$0	\$85	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287967 DTL LLT Prepaid BEW 57 Pension Contribut	OTHER	\$-2,301	\$0	\$0	\$0	\$0	\$0	\$0	\$2,301
2831000 AC DEF IN TX UTIL	287968 DTL LLT Prepaid BEW 57 Pension Contribut	OTHER	\$-330	\$0	\$0	\$330	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287971 DTL 415 915 RA WY Naughton US Cost	WYP	\$-330	\$0	\$0	\$330	\$0	\$0	\$0	\$0
2831000 AC DEF IN TX UTIL	287975 DTL 415 868 RA UT Solar Incentive Prog	OTHER	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$333
2831000 AC DEF IN TX UTIL	287976 DTL 415 655 RA - CA GHG Allowances	OTHER	\$-940	\$0	\$0	\$0	\$0	\$0	\$0	\$940
2831000 AC DEF IN TX UTIL	287977 DTL 415 884 RA - CURRENT RECLASS-OTHER	OTHER	\$5,481	\$0	\$0	\$0	\$0	\$0	\$0	\$5,481
2831000 AC DEF IN TX UTIL	287978 DTL 415 885 RANONCURRENT RECLASS-OTHER	OTHER	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
2831000 AC DEF IN TX UTIL	287978 DTL 415 906 RA OR REGs In Rate - NC	OTHER	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
2831000 AC DEF IN TX UTIL	287979 DTL 415 917 RA - Naughton US Costs - CA	OTHER	\$-126,264	\$936	\$6,059	\$4,916	\$5,506	\$16,001	\$1,901	\$90,853
<b>2831000 Grand Total</b>			<b>-\$3,767,312</b>	<b>-\$81,160</b>	<b>-\$1,001,012</b>	<b>-\$231,233</b>	<b>-\$224,804</b>	<b>-\$1,607,067</b>	<b>-\$208,751</b>	<b>-\$10,918</b>



**Investment Tax Credit Balance (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$197	-\$11	-\$133	-\$26	-\$23	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$515	-\$28	-\$348	-\$69	-\$60	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC86	-\$632	-\$30	-\$408	-\$83	-\$98	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC88	-\$120	-\$5	-\$74	-\$18	-\$20	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC89	-\$284	-\$14	-\$160	-\$43	-\$59	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC90	-\$217	-\$3	-\$35	-\$8	-\$38	-\$102	-\$30	\$0	\$0
2551000	ACC DEF ITC - FED	SG	-\$7	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0
<b>2551000 Total</b>			<b>-\$1,972</b>	<b>-\$91</b>	<b>-\$1,160</b>	<b>-\$248</b>	<b>-\$298</b>	<b>-\$105</b>	<b>-\$31</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>			<b>-\$1,972</b>	<b>-\$91</b>	<b>-\$1,160</b>	<b>-\$248</b>	<b>-\$298</b>	<b>-\$105</b>	<b>-\$31</b>	<b>\$0</b>	<b>\$0</b>





**Customer Advances (Actuals)**  
 Average of Monthly Averages Ending - December 2013  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CA	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$4,305	-\$4,305	\$0	-\$1,140	-\$3,209	-\$427	-\$29	\$0	\$0
2520000	CUST ADV CONSTRUCT	IDU	-\$17	-\$17	\$0	\$0	\$0	\$0	-\$17	\$0	\$0
2520000	CUST ADV CONSTRUCT	OR	-\$4,346	-\$4,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	SG	-\$19	-\$19	\$0	-\$2	-\$3	-\$8	-\$1	\$0	\$0
2520000	CUST ADV CONSTRUCT	UT	-\$1,545	-\$1,545	\$0	\$0	\$0	-\$1,545	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WA	-\$26	-\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WYP	-\$52	-\$52	\$0	-\$52	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WYU	-\$333	-\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$780	-\$780	\$0	-\$185	-\$521	-\$69	-\$5	\$0	\$0
2520000	CUST ADV CONSTRUCT	CAGE	-\$10,590	-\$10,590	\$0	-\$2,512	-\$7,074	-\$941	-\$63	\$0	\$0
2520000	CUST ADV CONSTRUCT	SG	\$261	\$261	\$4	\$65	\$21	\$41	\$113	\$15	\$1
2520000 Total			-\$22,257	-\$22,257	\$1	-\$4,286	-\$7	-\$4,184	-\$1,440	-\$95	\$0
2521000	CUST ADV CONST-UPL	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUS ADV CONT REFUND	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			-\$22,257	-\$22,257	-\$1	-\$4,286	-\$7	-\$4,184	-\$1,440	-\$95	\$0

