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Exh. MGW-2 Docket UE-19___ Witness: Michael G. Wilding

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BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

| WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, | Docket UE-19 |
|--|--------------|
| V. | |
| PACIFICORP dba PACIFIC POWER & LIGHT COMPANY | |
| Respondent. | |

PACIFICORP EXHIBIT OF MICHAEL G. WILDING

Washington Inter-Jurisdictional Allocation Methodology

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding

Introduction

PacifiCorp d/b/a Pacific Power and Light Company (PacifiCorp or Company), Staff of the Washington and Utilities and Transportation Commission (Staff), Public Counsel Unit of the Washington State Attorney General's Office (Public Counsel) and Packaging Corporation of America (PCA), have executed this agreement (the Parties or, individually, a Party) enter into this Memorandum of Understanding (Agreement) to acknowledge their support for certain adjustments to the West Control Area Inter-Jurisdictional Allocation Methodology (WCA).

Background

PacifiCorp is a multi-jurisdictional electric utility that provides services in six states (California, Idaho, Oregon, Utah, Wyoming, and Washington). Staff is participating in PacifiCorp's Multi-State Process (MSP), working towards the Company's goal of developing a common cost allocation methodology amongst these six states. Currently, Washington uses the WCA for determining which costs are eligible for recovery in rates from customers in Washington.¹

As approved by the Washington Utilities and Transportation Commission (Commission), the WCA isolates the costs and revenues associated with assets located in the Company's west "control area" or "PacifiCorp West Balancing Authority Area" (PACW), and allocates to Washington a proportionate share of the costs and revenues based primarily on Washington's relative contribution to demand and energy requirements. The WCA includes loads, generation and transmission assets, and wholesale contracts for facilities located in California, Oregon, and Washington. It also includes transmission and generation assets located outside of California, Oregon, and Washington that are electrically located in PACW. The WCA excludes all loads and assets located within PacifiCorp's East Balancing Authority Area (PACE).

In the context of inter-jurisdictional cost allocation, the Commission will consider a resource to be used and useful to Washington customers² if the resource "provides quantifiable direct or indirect benefits to Washington [ratepayers] commensurate with its costs." To modify the WCA methodology, "any changes should be considered in the context of an overall review of that methodology." Additionally, Parties must demonstrate that "any changes proposed more closely aligns with the allocation of costs based on causation[.]" Finally, "the party advocating for the change must make a detailed a persuasive showing demonstrating that the proposed change is appropriate."

¹ Prior to the WCA methodology being approved in Docket UE-061546, PacifiCorp proposed the Revised Protocol as its cost allocation methodology in Docket UE-050684. The Revised Protocol presented costs as an integrated six-state system. The Commission rejected the Revised Protocol because there was not sufficient evidence in the record that the methodology complied with the legal requirements in RCW 80.04.250. *See generally* UE-050684, Order 04. ² *See* RCW 80.04.250

³ Docket UE-050684, Order 04 ¶ 68.

⁴ Docket UE-130043, Order 05 ¶ 92-94.

⁵ *Id*.

⁶ Id.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 2 of 7

Foundation for this Agreement

In this memorandum of understanding, the Parties agree to support certain modifications to the WCA in the Company's forthcoming rate case provided the Company can demonstrate that the modifications within this agreement provide beneficial resources to Washington customers that are *used and useful*. In particular, the Parties agree to support these modifications if PacifiCorp can demonstrate these modifications provide quantifiable direct or indirect benefits to Washington customers, and that these benefits are commensurate with their costs. The Parties agree to work collaboratively with PacifiCorp as they make this demonstration. However, as the party advocating for these changes, PacifiCorp bears the legal and factual burden to sufficiently demonstrate that these modifications better align the cost allocation methodology with the principles described above in its forthcoming general rate case.

This demonstration may include the following benefits:

- A diverse generation portfolio, including an increase in high capacity renewable generation.
- Over 170 interconnections with other BAAs and transmission operators providing access to market hubs for wholesale energy transactions (e.g., Mid-C, COB, Mona, Four-Corners and Palo Verde).
- Greater Energy Imbalance Market (EIM) benefits.
- Efficiencies, such as retail load characteristics and variable resource diversity, which
 minimize operational costs and reduce the need to build for reserves and blackstart
 capability for each state.
- Washington recently enacted Senate Bill 5116, the Clean Energy Transformation Act
 (CETA) which, among other things, requires the elimination of coal-fired resources from
 PacifiCorp's electric rates by December 31, 2025. PacifiCorp's proposed modification to
 the WCA will facilitate a reasonable path towards PacifiCorp's compliance with CETA.⁸

Based on this understanding, the Parties agree to the following:

Agreement

1. Implementation. This Agreement includes modifications to the WCA subject to approval by the Commission.

⁷ The Commission has stated that <u>one way</u> the Company can demonstrate this is "through <u>historical system operation or modeling of the system showing that Eastside plant costs added to Washington rates would be offset by reductions to other cost categories (e.g., power costs), such that overall costs to Washington ratepayers would be no more than without the Eastside resources." Docket UE-050684, Order 04 ¶ 69 (emphasis added).</u>

⁸ CETA also sets a policy of 100 percent clean energy by 2045. RCW 19.405.050. Additionally, CETA establishes an interim target of 100 percent greenhouse gas (GHG) neutral by 2030, and allows utilities to meet this requirement through 80 percent non-emitting energy and an alternative compliance option, including up to 20 percent unbundled renewable energy credits. RCW 19.405.040.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 3 of 7

- 1.1. PacifiCorp will file a rate case that allows for rates to go into effect (after suspension) on or before January 1, 2021. This rate case will use this MOU as the basis for any proposed modifications to the WCA.
- 2. Prudence. The proposed allocation of a particular expense or investment under this Agreement is not intended to and will not prejudge, or prevent any party from taking a position on, the prudence of those costs or the extent to which any particular cost may be reflected in rates. Nothing in this Agreement is intended to abrogate the Commission's right or obligation to: (1) determine fair, just, and reasonable rates based upon applicable laws and the record established in rate proceedings conducted by the Commission; (2) consider the impact of changes in laws, regulations, or circumstances on interjurisdictional allocation policies and procedures when determining fair, just, and reasonable rates; or (3) establish different allocation policies and procedures for purposes of allocating costs and revenues to different customers or customer classes.
- **3. Quantification and Analytical Support.** The Parties agree to work collaboratively and in good faith to agree on the quantification and analytical support necessary for the Company to meet its legal and factual burden.
 - **3.1.** This analysis should be substantially completed before the filing of the general rate case referenced in section 1.1 and with enough time to reasonably allow parties to review the analysis.
 - **3.2.** Before the general rate case referenced in section 1.1 is filed, if a Party determines that the Company's quantification and analytical support does not demonstrate that the Company can meet its legal and factual burden, Parties have the option to withdraw their support from this agreement.
 - **3.3.** After the general rate case referenced in section 1.1 is filed, if a Party determines that this agreement does not result in fair, just and reasonable rates for Washington customers, a party may withdraw from this agreement. The withdrawing Party must provide testimony in the general rate case explaining why this agreement does not result in fair, just and reasonable rates for Washington Customers.
 - **3.4.** In the event of a Party's withdrawal, the remaining Parties may continue to support this Agreement for approval in any proceeding before the Commission.
- **4. System Transmission.** The Parties agree that all existing system transmission octs and benefits will be allocated using the System Generation (SG) factor as specified in Attachment 1.
 - **4.1. Rate Impacts:** To mitigate the immediate overall rate impact to Washington customers in the rate case referenced in Section 1.1, Parties agree to support the framework of the following phase-in approach:

⁹ Existing transmission includes any transmission asset that is in service as of December 31, 2019.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 4 of 7

- **4.1.1.** An incremental allocation of one-third of existing transmission costs and benefits, which are not currently allocated to Washington under the current WCA methodology, will be included in the rate case referenced in Section 1.1.
- **4.1.2.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a separate tariff rider with a rate effective date on or before January 1, 2022.
- **4.1.3.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a general rate case or through an amendment to the separate tariff rider set forth in Section 4.1.2 with a rate effective date on or before January 1, 2023.
 - **4.1.3.1.** The incremental allocation in 4.1.3 will exclude the costs and benefits of all transmission-voltage, radial lines connecting resources not otherwise included in Washington rates to PacifiCorp's interconnected, network transmission system. If PacifiCorp is required to include a portion of a transmission line in its interconnected, network transmission system for open access transmission service due to a subsequent generation or load interconnection, PacifiCorp may request to include such portion of the assets in a subsequent rate case.
- **4.1.4.** The separate tariff rider described above will remain in place until the fully allocated cost of transmission costs as described in Section 4 is included in rates through a general rate case.
- **4.2. New Transmission.** Any new transmission¹⁰ incremental to the existing transmission described and included in Section 3, will be system-allocated using the SG factor as specified in Attachment 1.
 - **4.2.1.** Similar to the methodology outlined in 4.1.3.1, Transmission which can be demonstrated to be used primarily for the transmission of power from generation assets which are not assigned to Washington under the WCA, as modified by this Agreement, will be excluded from this and any other allocation to Washington.
- **4.3. Analytical Support.** As a part of the analytical support in Section 4, the Company will quantify the differences between total depreciation and ADIT balances using a WCA Allocation of transmission and the system allocation above.

¹⁰ "New" shall constitute assets used and useful for Washington customers after December 31, 2019.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 5 of 7

- **5.** Non-Emitting Resources. The Parties agree that all existing and new non-emitting resources will be dynamically allocated using the SG Factor specified in Attachment 1.
 - **5.1. Assignment.** If by December 31, 2023, none of the Parties to this agreement have signed a new cost allocation methodology with the Company, then the Company agrees to engage in collaborative conversations with the Parties and other interested Washington stakeholders to explore the following:
 - 5.1.1. An Assignment method for new resources for the purposes of the WCA; and,
 - **5.1.2.** A methodology to allocate fixed shares of existing non-emitting resources.
- **6. Net Power Costs (NPC).** Forecasted NPC for ratemaking purposes will be consistent with Sections 1,4,5,6, and 7 of this agreement. Additionally, Washington customers will receive all direct and indirect benefits associated with their proportional system-allocated share of existing transmission, including Energy Imbalance Market benefits.
 - **6.1. Actual NPC.** Actual NPC for ratemaking purposes will include only the generation resources included in Washington rates and will be calculated using a spreadsheet.
 - **6.2. Qualifying Facilities.** The costs and benefits of Power Purchase Agreements for Qualifying Facilities (QF PPAs) will continue to be situs assigned to the state having jurisdiction over the QF PPA for cost responsibility, renewable energy credit assignment and resource planning.
- 7. Accelerated Depreciation. PacifiCorp and Staff agree to support a final depreciation date of December 31, 2023, for Bridger Units 1-4, Colstrip 4 and any transmission assets associated solely with the interconnection of these units to the transmission network. This date does not represent a date of estimated closure, changes in operations, or the end of the assignment to Washington of either benefits or costs associated with these plants. Public Counsel and PCA reserve the right to make a recommendation on the depreciation for Bridger Units 1-4, Colstrip, and any transmission assets associated solely with the interconnection of these units to the transmission network in PacifiCorp's forthcoming general rate case.
 - 7.1. Capital Investments. Washington will continue to be allocated a WCA share of ongoing capital investments expenses for these plants, excluding incremental capital investments that are made primarily for the purpose of extending the life of these plants. Incremental capital investments that are made primarily for the purpose of extending the life of these plants includes, but is not limited to, those associated with achieving compliance with environmental requirements or those necessitated by catastrophic failure.
 - **7.2. Deadline for Removal.** Consistent with RCW 19.405.030, PacifiCorp will remove from Washington rates all costs and benefits associated with Bridger units 1-4 and Colstrip unit 4 no later than December 31, 2025.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 6 of 7

- **7.3. Resource Flexibility.** The dates articulated in this section are agreed upon by parties to facilitate the removal of coal from Washington Rates by 2025, and provide the flexibility that may allow for early compliance with CETA.
- **8. Decommissioning Cost.** Washington will continue to be allocated ongoing and expected decommissioning expenses for a WCA share of Jim Bridger Units 1-4 and Colstrip Unit 4.
 - **8.1.** Colstrip Engineering Study. The Company will provide by March 30, 2020, an independent engineering study of estimated decommissioning costs for Colstrip.
 - **8.2. Jim Bridger Engineering Study.** The Company will provide by January 15, 2020, an independent engineering study of estimated decommissioning costs for Jim Bridger.
 - **8.3.** Cost Assignment. To facilitate the allocation of decommissioning costs, Parties agree to support a system allocation of the costs associated with an independent engineering study in 8.1 and 8.2.
- 9. This agreement proposes modifications to the WCA, which serves as the basis for allocating costs in Washington. PacifiCorp will allocate costs based on the WCA consistent with the modifications in this Agreement for ratemaking purposes in Washington unless a different cost allocation method is approved by the Commission.
- 10. Each Party to this Agreement represents that they are signing this Agreement in good faith and that they intend to abide by the terms of this Agreement.
- 11. This Agreement may be executed in counterparts and each signed counterpart constitutes an original document.
- 12. Attachment 1 contains updated allocation factors consistent with this Agreement.
- **13.** This Agreement is entered into by each Party on the date entered below such Party's signature.

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The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7 $\,$

| PACIFICORP | STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION | | |
|-----------------------------------|---|--|--|
| By: | By: | | |
| Title: VICE PRESIDENT, REGULATION | Title: | | |
| Date: November 22, 2019 | Date: | | |
| PUBLIC COUNSEL | PACKAGING CORPORATION OF AMERICA | | |
| By: | By: | | |
| Title: | Title: | | |
| Date: | Date: | | |

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7 $\,$

| PACIFICORP | STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION |
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| Ву: | By: Mak Visconi |
| Title: | Title: Dinator, Regulatory Services Date: Nov. 22, 2019 |
| Date: | Date: Nrv. 22, 2019 |
| PUBLIC COUNSEL | PACKAGING CORPORATION OF AMERICA |
| Ву: | By: |
| Title: | Title: |
| Date: | Date: |

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The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7 $\,$

| PACIFICORP | STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION |
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| By: | Ву: |
| Title: VICE PRESIDENT, REGULATION | Title: |
| Date: November 22,2019 | Date: |
| PUBLIC COUNSEL | PACKAGING CORPORATION OF |
| | AMERICA |
| Ву: | By: |
| Title: | Title: Attorney |
| Date: | Date: 11/22/19 |

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Exhibit MGW-2 Page 10 of 31

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7

| PACIFICORP | STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION |
|-------------------------------------|---|
| Ву: | Ву: |
| Title: | Title: |
| Date: | Date: |
| PUBLIC COUNSEL | PACKAGING CORPORATION OF AMERICA |
| Ву: | Ву: |
| Title: _ Assistant Attorney General | Title: |
| Date: 11/21/2019 | Date: |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|---|------------------------------------|--|--|
| Sales to Ultimate Customers | | | |
| 440 | Residential Sales | s | S |
| 442 | Commercial & Industrial Sales | S | S |
| 444 | Public Street & Highway Lighting | S | S |
| 445 | Other Sales to Public Authority | S | S |
| 448 | Interdepartmental | S | S |
| 447 | Sales for Resale-Non NPC | S | S |
| 447NPC | Sales for Resale-NPC | SG SE CAGW CAGE CAEW CAEE | SG SE CAGW CAGE CAEW CAEE |
| 449 | Provision for Rate Refund | S | S |
| Other Electric Operating Revenue 450 | Forfeited Discounts & Interest | s so | S SO |
| 451 | Misc Electric Revenue | s so | S SO |
| 453 | Water Sales | CAGW CAGE JBG SG | SG SG JBG SG |
| 454 | Rent of Electric Property | S CAGW CAGE JBG SG SO | S CAGW CAGE JBG SG SO |
| 456 | Other Electric Revenue | S CAGE CAGW SO SG SG WRG WRG WRE CAEW SE | S CAGE CAGW SO SG JBG WRG WRE CAEW SE |
| Miscellaneous Revenues 41160 | Gain on Sale of Utility Plant - CR | S SG SO | S SG SO |

| EEDC ACCOUNT | DECCRIPTION | WCA FACTOR | Modified Factors |
|------------------------|--|-------------|------------------|
| FERC ACCOUNT 41170 | DESCRIPTION | WCA FACTOR | Modified Factors |
| 411/0 | Loss on Sale of Utility Plant | S | S |
| | | CAGW | CAGW |
| | | | |
| | | CAGE | CAGE |
| | | | |
| 4118 | Gain from Emission Allowances | | |
| 1110 | Can non Employ Alovances | S | S |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | SE | SE |
| | | | |
| 41181 | Gain from Disposition of NOX Credits | | |
| | | SE | SE |
| | | | |
| 421 | (Gain) / Loss on Sale of Utility Plant | S | S |
| | | CN | CN |
| | | SO | SO |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | CAGE | CAGE |
| Miscellaneous Expenses | | | |
| 4311 | Interest on Customer Deposits | | |
| | | S | S |
| | | | |
| Steam Power Generation | | | |
| 500 | Operation Supervision & Engineering | | |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | Geotherma | | SG |
| | | JBG | JBG |
| | | | |
| 501 | Fuel Related | SE | SE |
| | | CAEW | CAEW |
| | | CAEE | CAEV |
| | | JBE | JBE |
| | | JDC | JUL |
| 501NPC | Fuel Related | | |
| | | SE | SE |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | JBE | JBE |
| | | | |
| 502 | Steam Expenses | | |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE JBG | CAGE JBG |
| | Geotherma | | SG |
| | Geotherma | CAGE | - 30 |
| 503 | Steam From Other Sources | | |
| | | SE | SE |
| | | CAEW | CAEW |
| | Geotherma | CAEE | SE |
| <u> </u> | | <u> </u> | |
| 503NPC | Steam From Other Sources | | |
| | | SE | SE |
| | | CAEW | CAEW |
| | Geotherma | CAEE | SE |
| | | ļ | |
| 505 | Electric Expenses | SG | SG |
| | | CAGW | CAGW |
| | | CAGW | CAGW |
| | | JBG | JBG |
| | Geotherma | | SG |
| | Geotherma | . GIGE | 50 |
| 506 | Misc. Steam Expense | | |
| | bright life | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| | Geotherma | CAGE | SG |
| | | | |

| FERC ACCOUNT | DESCRIPTION | | WCA FACTOR | Modified Factors |
|--|---|------------|--|--|
| 507 | Rents | | WCATACION | Piodified I actors |
| 30, | iveries | | SG | SG |
| | | | | |
| | | | CAGW | CAGW |
| | | | CAGE | CAGE |
| | | | JBG | JBG |
| | | Geothermal | CAGE | SG |
| | | | | |
| 510 | Maint Supervision & Engineering | | SG | SG |
| | | | | |
| | | | CAGW | CAGW |
| | | | CAGE | CAGE |
| | | | JBG | JBG |
| | | Geothermal | CAGE | SG |
| | | | | |
| 511 | Maintenance of Structures | | SG | SG |
| | | | | |
| | | | CAGW | CAGW |
| | | | CAGE | CAGE |
| | | | JBG | JBG |
| | | Geothermal | CAGE | SG |
| | | | | |
| 512 | Maintenance of Boiler Plant | | | |
| 1 | | | SG | SG |
| | | | CAGW | CAGW |
| | | | CAGE | CAGE |
| | | | 1BG | JBG |
| | | Geothermal | CAGE | SG |
| | | Geothermal | CAGE | 56 |
| 513 | Maintenance of Electric Plant | | | |
| | | | SG | SG |
| i | | | CAGW | CAGW |
| i | | | | |
| | | | CAGE | CAGE |
| i | | | JBG | JBG |
| 1 | | Geothermal | CAGE | SG |
| | | | | |
| 514 | Maintenance of Misc. Steam Plant | | | |
| | | | SG | SG |
| i | | | CAGW | CAGW |
| i | | | CAGE | CAGE |
| i | | | JBG | JBG |
| 1 | | Geothermal | CAGE | SG |
| l | | Georgenidi | | 30 |
| Nuclear Power Generation | | | | |
| 517 | Operation Super & Engineering | | | |
| t = | operation super & Engineering | | | |
| | operation super a Engineering | | SG | SG |
| | | | SG | SG |
| 518 | Nuclear Fuel Expense | | | |
| | | | SG SE | SG SE |
| 518 | Nuclear Fuel Expense | | | |
| | | | SE | SE |
| 518 | Nuclear Fuel Expense | | | |
| 518 | Nuclear Fuel Expense Coolants and Water | | SE | SE |
| 518 | Nuclear Fuel Expense | | SE SG | SE SG |
| 518 519 520 | Nuclear Fuel Expense Coolants and Water Steam Expenses | | SE | SE |
| 518 | Nuclear Fuel Expense Coolants and Water | | SE SG SG | SE SG SG |
| 518 519 520 | Nuclear Fuel Expense Coolants and Water Steam Expenses | | SE SG | SE SG |
| 518 519 520 523 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses | | SE SG SG | SE SG SG |
| 518 519 520 | Nuclear Fuel Expense Coolants and Water Steam Expenses | | SE SG SG SG | SE SG SG SG |
| 518 519 520 523 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses | | SE SG SG | SE SG SG |
| 518 519 520 523 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses | | SE SG SG SG | SE SG SG SG |
| 518 519 520 523 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses | | SE SG SG SG SG | SE |
| 518 519 520 523 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses | | SE SG SG SG | SE SG SG SG |
| 518 519 520 523 524 528 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering | | SE SG SG SG SG | SE |
| 518 519 520 523 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses | | SE SG SG SG SG SG SG | SE SG SG SG SG SG SG SG |
| 518 519 520 523 524 528 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering | | SE SG SG SG SG | SE |
| 518 519 520 523 524 528 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures | | SE SG SG SG SG SG SG | SE SG SG SG SG SG SG SG |
| 518 519 520 523 524 528 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering | | SE SG SG SG SG SG SG SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 |
| 518 519 520 523 524 528 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures | | SE SG SG SG SG SG SG | SE SG SG SG SG SG SG SG |
| 518 519 520 523 524 528 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures | | SE SG SG SG SG SG SG SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 |
| 518 519 520 523 524 528 529 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super 8. Engineering Maintenance of Structures Maintenance of Reactor Plant | | SE SG SG SG SG SG SG SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 |
| 518 519 520 523 524 528 529 530 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant | | \$E | SE SG |
| 518 519 520 523 524 528 529 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super 8. Engineering Maintenance of Structures Maintenance of Reactor Plant | | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 | SE |
| 518 519 520 523 524 528 529 530 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant | | \$E | SE SG |
| 518 519 520 523 524 528 529 530 531 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant | | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 | SE SG |
| 518 519 520 523 524 528 529 530 531 532 Hydraulic Power Generation | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear | | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 | SE SG |
| 518 519 520 523 524 528 529 530 531 | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant | | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 | SE SG |
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| 518 519 520 523 524 528 529 530 531 532 Hydraulic Power Generation | Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear | | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 | SE SG |

| | 1 | | |
|------------------------|------------------------------------|--------------|------------------|
| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
| 536 | Water For Power | CAGW | SG |
| | | | |
| | | CAGE | SG |
| 537 | Hydraulic Expenses | | |
| 337 | Trydradiic Expenses | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 538 | Electric Expenses | | |
| | | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 539 | Misc. Hydro Expenses | 0.000 | |
| | | CAGW CAGE | SG SG |
| | | CAGE | 56 |
| 540 | Rents (Hydro Generation) | | |
| 340 | Rents (riyuro Generation) | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 541 | Maint Supervision & Engineering | | |
| | | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 542 | Maintenance of Structures | C4.00 | |
| | | CAGW CAGE | SG SG |
| | | CAGE | 56 |
| 543 | Maintenance of Dams & Waterways | | |
| 545 | Prairie lance of Danis & Waterways | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 544 | Maintenance of Electric Plant | | |
| | | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 545 | Maintenance of Misc. Hydro Plant | 0.000 | |
| | | CAGW CAGE | SG SG |
| | | CAGE | 56 |
| Other Power Generation | | | |
| 546 | Operation Super & Engineering | | |
| | | SG | SG |
| | | SE | SE |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW CAGE | SG SG |
| | East Wind | CAGE | 56 |
| 547 | Fuel | | |
| - | | SE | SE |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | | |
| 547NPC | Fuel-NPC | | |
| | | SE | SE |
| | | CAEW CAEE | CAEW CAEE |
| | | CHEE | CAEE |
| 548 | Generation Expense | | |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | S | S |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| 549 | Miscellaneous Other | | |
| 373 | Priscentificus Other | S | s |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| 550 | | | |
| 550 | Maint Supervision & Engineering | S | S |
| | | S SG | S SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| | I | | |

| | 1 | | Modified Factors |
|----------------------|--------------------------------------|------------|------------------|
| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
| 551 | Maint Supervision & Engineering | SG | SG |
| | | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| rea. | | | |
| 552 | Maintenance of Structures | SG | SG |
| | | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| | | | |
| 553 | Maint of Generation & Electric Plant | | |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| | | | |
| 554 | Maintenance of Misc. Other | | |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| | <u> </u> | | |
| Other Power Supply | | | |
| 555 | Purchased Power | | |
| | | S | S |
| | | CAGW | CAGW |
| | | CAEW | CAEW |
| | | | 1 |
| 555NPC | Purchased Power-NPC | | |
| | | S | S |
| | | SG | SG |
| | | SE | SE |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | CMEE | CALL |
| 556 | System Control & Load Dispatch | | |
| 330 | System Condor & Load Dispatch | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| | 14/a-4.14/fd | CAGW | SG |
| | West Wind East Wind | CAGE | SG |
| | East Wind | CAGE | 30 |
| 557 | Othor Evenonous | | |
| 337 | Other Expenses | s | s |
| | | SG | SG |
| | | SO SO | SO SO |
| | | CAGE | CAGE |
| | | TROJP | TROJP |
| | | CAGW | CAGW |
| | | JBG | JBG |
| | | JBG IBF | JBE |
| | | CAGW | SG |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | 56 |
| Transmission Expense | + | | |
| панэннээнин схренэе | | | |
| | | | 1 |
| | | | |
| | | | |
| 560 | Operation Supervision & Engineering | | 1 |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| | | | |
| 561 | Load Dispatching | | |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| 1 | Existing Transmission | CAGE | SG |
| Ì | New West Side Transmission | CAGW | SG |
| Ì | New East Side Transmission | CAGE | SG |
| | New Last Side Transmission | _ 100 | 30 |
| | 1 | i | i . |

| | T | | |
|--------------|--|--------------|------------------|
| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
| 562 | Station Expense | SG | SG |
| | Evicting Transmission | JBG | SG |
| | Existing Transmission Existing Transmission | CAGW | SG |
| | Existing Transmission Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| | New East Side Pransingsion | | |
| 563 | Overhead Line Expense | | |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW CAGE | SG SG |
| | New East Side Transmission | CAGE | 30 |
| 564 | Underground Line Expense | | |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| 565 | Transmission of Electricity by Others | | |
| === | The second of th | SG | SG |
| | 1 | SE | SE |
| | 1 | CAGW | SG |
| | | CAGE | SG |
| | 1 | CAEW | SE |
| | 1 | CAEE | SE |
| | | | |
| 565NPC | Transmission of Electricity by Others-NPC | 60 | 60 |
| | 1 | SG SE | SG SE |
| | | CAGW | SG |
| | | CAGE | SG |
| | | CAEW | SE |
| | 1 | CAEE | SE |
| | | JILL | JL JL |
| 566 | Misc. Transmission Expense | | |
| | 1 | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| 567 | Rents - Transmission | | |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| 568 | Maint Supervision & Engineering | | |
| 300 | Tours Supervision of Engineering | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| rco. | Malabassas of Charles | | |
| 569 | Maintenance of Structures | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission Existing Transmission | CAGW | SG |
| | Existing Transmission Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| | | | |
| 570 | Maintenance of Station Equipment | | |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE CAGW | SG |
| | New West Side Transmission | CAGW CAGE | SG SG |
| | New East Side Transmission | CAGE | SG |
| 571 | Maintenance of Overhead Lines | | |
| - | 2000 | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| 1 | New East Side Transmission | CAGE | SG |
| İ | | | l |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|----------------------|--|------------|------------------|
| 572 | Maintenance of Underground Lines | | |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| | | | |
| 573 | Maint of Misc. Transmission Plant | | |
| | | SG | SG |
| | Existing Transmission | JBG | SG |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| | | | |
| Distribution Expense | | | |
| 580 | Operation Supervision & Engineering | S | |
| | | SNPD | S SNPD |
| | | SNPD | SNPD |
| E04 | 1.00 | | |
| 581 | Load Dispatching | S | S |
| | | SNPD | SNPD |
| | | SNPD | SNPD |
| 582 | Station Evacues | | |
| 302 | Station Expense | S | S |
| | | SNPD | SNPD |
| | | JINFU | JITE |
| 583 | Overhead Line Expenses | | - |
| 583 | Overnead Line Expenses | S | S |
| | | SNPD | SNPD |
| | | SIND | SIVID |
| 584 | Hadararound Lina Europea | | |
| 304 | Underground Line Expense | S | S |
| | | SNPD | SNPD |
| | | SIND | SIVID |
| 585 | Street Lighting & Signal Systems | | |
| 363 | Suleet Lighting & Signal Systems | S | S |
| | | SNPD | SNPD |
| | | Sitt 5 | 5111 5 |
| 586 | Meter Expenses | | |
| 300 | Pieter Expenses | S | S |
| | | SNPD | SNPD |
| | | | **** = |
| 587 | Customer Installation Expenses | | |
| | | S | S |
| | | SNPD | SNPD |
| | | | |
| 588 | Misc. Distribution Expenses | | |
| | , and the second | S | S |
| | | SNPD | SNPD |
| | | | |
| 589 | Rents | | |
| | | S | S |
| | | SNPD | SNPD |
| | | | |
| 590 | Maint Supervision & Engineering | | |
| | | S | S |
| | | SNPD | SNPD |
| | | | |
| 591 | Maintenance of Structures | | |
| | | S | S |
| | | SNPD | SNPD |
| F03 | Malakanana of Challes Fo. 1 | | |
| 592 | Maintenance of Station Equipment | S | S |
| | | S SNPD | S SNPD |
| | | SNPD | SNPD |
| 593 | Maintenance of Overhead Lines | | |
| 555 | Maintenance of Overhead Lines | S | S |
| | | SNPD | SNPD |
| | | 5.47 0 | 5141 D |
| 594 | Maintenance of Underground Lines | | |
| | c. or onderground times | S | s |
| | | SNPD | SNPD |
| | | | |
| 595 | Maintenance of Line Transformers | | |
| | | S | S |
| | | SNPD | SNPD |
| | | | |
| 596 | Maint of Street Lighting & Signal Sys. | | |
| | | S | S |
| | | SNPD | SNPD |
| | | | |
| 597 | Maintenance of Meters | | |
| | | S | S |
| | | SNPD | SNPD |
| | | | |
| | | | |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|----------------------------------|-----------------------------------|-------------------------|--|
| 598 | Maint of Misc. Distribution Plant | | |
| | | S SNPD | S SNPD |
| Customer Accounts Expense | | | |
| 901 | Supervision | S CN | S CN |
| 902 | Meter Reading Expense | | |
| | | S CN | S CN |
| 903 | Customer Receipts & Collections | | |
| | | S CN | S CN |
| 904 | Uncollectible Accounts | _ | _ |
| | | S CN | S CN |
| 905 | Misc. Customer Accounts Expense | | |
| | | S CN CAGE CAGW | S CN CAGE CAGW SG |
| Customer Service Expense | | | |
| 907 | Supervision | | |
| | | S CN | S CN |
| 908 | Customer Assistance | | _ |
| | | S CN | S CN |
| 909 | Informational & Instructional Adv | S | S |
| | | CN | CN |
| | | CAGE | CAGE |
| | | CAGW | CAGW SG |
| 212 | W. a. i. | | |
| 910 | Misc. Customer Service | S CN | S CN |
| Sales Expense | | | |
| 911 | Supervision | S CN | S CN |
| | | | |
| 912 | Demonstration & Selling Expense | s | S |
| | | CN | CN |
| 913 | Advertising Expense | | |
| | | S CN | S CN |
| 916 | Misc. Sales Expense | | 1 |
| | | S CN | S CN |
| Administrative & General Expense | | | |
| 920 | Administrative & General Salaries | S | S |
| | | CN SO | CN SO |
| 921 | Office Supplies & expenses | | 1 |
| | · | S | S |
| | | CN SO | CN SO |
| 922 | A&G Expenses Transferred | | |
| | | S CN SO | S CN SO |
| 923 | Outside Services | | |
| 525 | SJENC JEI VICES | S | S |
| | | CAGW SO | CAGW SO |
| | | SG | SG |
| | | JBG | JBG |
| | | | 1 |

| | | WCA FACTOR | Maralliffe of Frankers |
|----------------------|-------------------------------|------------|------------------------|
| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
| 924 | Property Insurance | S | s |
| | | CAGW | CAGW |
| | | SO | SO |
| | | JBG | JBG |
| | | טפר | SG |
| | | | |
| 925 | Injuries & Damages | | _ |
| | | S SO | S SO |
| | | 30 | 50 |
| 926 | Employee Pensions & Benefits | | |
| | | S | S |
| | | CN | CN |
| | | SO | SO |
| 927 | Franchise Requirements | | |
| | | S | S |
| | | SO | SO |
| | | | |
| 928 | Regulatory Commission Expense | S | S |
| | | CN | CN |
| | | SO | SO |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | SG | SG |
| | | JBG | JBG |
| | | | |
| 929 | Duplicate Charges | S | S |
| | | CAGW | CAGW |
| | | CAGW | CAGW |
| | | JBG | JBG |
| | | SG | SG |
| | | SNPD | SNPD |
| | | SO | SO |
| | | JBG | JBG |
| | | | |
| 930 | Misc General Expenses | | |
| | | S CAGE | S CAGE |
| | | SO | SO |
| | | CN | CN |
| | | GV. | SG |
| | | | |
| 931 | Rents | | |
| | | S | S |
| | | SO | SO |
| 935 | Maintenance of General Plant | | |
| | | S | S |
| | | CN | CN |
| | | SO | SO |
| Depreciation Expense | | | |
| 403SP | Steam Depreciation | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| | Geothermal | CAGE | SG |
| 403NP | Nuclear Depreciation | | |
| TOJN | nucical Depreciation | SG | SG |
| | | | |
| 403HP | Hydro Depreciation | | |
| | | CAGW | SG |
| | | CAGE | SG |
| 403OP | Other Production Depreciation | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | | SG |
| | East Wind | CAGE | SG |
| | | | |
| | | | |
| | | | |
| 403TP | Transmission Depreciation | | |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | Existing Transmission | JBG | SG |
| | | SG | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| | 1 | | |

| Section Sect | FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|--|--------------|--|------------|------------------|
| March Marc | 403 | | | |
| Section Sect | 360 | | S | S |
| Section Sect | 361 | | S | |
| Social State Soci | 362 | | | |
| Part | 363 | | | |
| 25 | 364 | | | |
| 100 | 365 | | | |
| 1977 Wilder S S S S S S S S S | 366 | | | |
| 1988 Use Trans | 367 | | | |
| Section Sect | | | | |
| 270 Meders S S S S S S S S S | | | | |
| 1972 Loss Clus Prem | | | | |
| 1972 Luese Property S S S | | | | |
| Several Lighting S S S | | | | |
| | | | | |
| S S S S S S S S S S | 3,3 | Social Lighting | - | _ |
| S S S S S S S S S S | 403GP | General Depreciation | | |
| SE SE CN CN CN CN CN CN SG SG SG SG SG SG SG S | 10301 | oched Sepredatori | S | s |
| ON CN SG SG SG SG SG SG SG S | | | | |
| SG SG SG SG CACM | | | | |
| SO CAGN CA | | | | |
| CACM | | | | |
| CACE CACE BBG BBG BBG BBG BBG BBG CAEE | | | | |
| BBG BBG BBG BBG BBG BBG BBG BBE CAEE CAEE CAEE CAEE | | | | |
| BBE CAEE CAEE | | | | |
| CAEE CAEE | | | | |
| | | | | |
| Maining Depreciation | | | CHEE | CAEE |
| Maining Depreciation | 403GV0 | General Vehicles | | |
| Mining Depreciation | | Tomato | SG | SG |
| CAEE CAEE | | | | |
| CAEE CAEE | 403MP | Mining Depreciation | | Ì |
| Experimental Plant Depreciation SG SG | | | CAEE | CAEE |
| SG SG SG | | | | <u> </u> |
| ARIO Depreciation S S S | 403EP | Experimental Plant Depreciation | | |
| Amort ization Expense 404GP Amort of LT Plant - Capital Lease Gen S S S S S S S S S S S S S S S S S S S | | | SG | SG |
| Amort ization Expense 404GP Amort of LT Plant - Capital Lease Gen S S S S S S S S S S S S S S S S S S S | | | | |
| ### Amort cf LT Plant - Capital Lease Gen #### Amort of LT Plant - Capital Lease Gen S | 4031 | ARO Depreciation | | |
| ### ### ### ### ### ### ### ### ### ## | | | S | S |
| ### ### ### ### ### ### ### ### ### ## | | | | |
| S S S S S S S S S S | | | | |
| SG SO SO SO CN CAGW CAEW CAGW CAG | 404GP | Amort of LT Plant - Capital Lease Gen | | |
| Amort of LT Plant - Cap Lease Steam | | | | |
| CA | | | | |
| Amort of LT Plant - Cap Lesse Steam | | | | |
| Amort of LT Plant - Cap Lease Steam | | | | |
| ### Amort of LT Plant - Cap Lease Steam SG | | | | |
| SG | | | CAGE | CAGE |
| SG | 404CD | Amost of LT Dignt Con Longo Storm | | |
| CAGW CAGE | 1015 | Amort of ET Plant - Cap Lease Steam | SG | SG |
| CAGE CAGE CAGE SG | | | | |
| Amort of LT Plant - Intangible Plant S S S S S S S S S | | | | |
| Amort of LT Plant - Intangible Plant S | | Geothermal | | |
| S | | Geottlettilal | CAGE | 30 |
| S | 404IP | Amort of LT Plant - Intangible Plant | | |
| SO | | | S | s |
| CN | | | | |
| CAGW CAGE CAGE JBG JBG JBG JBG CAEW CAEE CAEE CAEE | | | | |
| CAGE CAGE JBG JBG JBG JBG CAEW CAEW | | | | |
| Amort of LT Plant - Mining Plant | | | | |
| CAEW CAEW CAEE | | | | |
| CAEE CAEE CAEE | | | | |
| Amort of LT Plant - Mining Plant CAEE CAEE 4040P Amort of LT Plant - Other Plant CAGE CAGE 404HP Amortization of Other Electric Plant CAGW CAGE CAGE Amortization of Other Electric Plant S S S 406 Amortization of Plant Acquisition Adj S S CAGW CAGE CAGE CAGE SG 407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S S S S S S S S S | | | | |
| CAEE CAEE | | | | |
| CAEE CAEE | 404MP | Amort of LT Plant - Mining Plant | | |
| CAGE CAGE | | · | CAEE | CAEE |
| CAGE CAGE | | | | |
| ### 404HP Amortization of Other Electric Plant CAGW SG CAGE SG CAGW CAGE CAGW CAGW CAGE CAGE CAGE SG CAGW CAGW CAGE CAGE CAGW CAGW CAGE CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGE CAGW CAGE CAGE CAGE CAGE | 404OP | Amort of LT Plant - Other Plant | | |
| CAGW SG SG | | | CAGE | CAGE |
| CAGW SG SG | | | | |
| CAGE SG | 404HP | Amortization of Other Electric Plant | C4.000 | |
| Amortization of Other Electric Plant S S | | | | |
| S S | | | CAGE | 36 |
| S S | 405 | Amortization of Other Flectric Plant | | |
| Amortization of Plant Acquisition Adj S CAGW CAGE CAGE CAGE SG 407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S CAGW CAGE SG SG S S S S S S S S S S S S S S S S | 100 | sense and on or other Electric Fiding | S | S |
| S | | | - | 1 |
| S | 406 | Amortization of Plant Acquisition Adj | | |
| CAGW CAGW CAGW CAGE CAGE SG | | 1 | S | S |
| CAGE CAGE SG | | | | |
| SG SG | | | CAGE | |
| 407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S S S S S S S S S S | | | | |
| S S SO SO SE SE CAGW CAGW CAGE CAGE SG SG | | | | |
| SO SO SE SE CAGW CAGW CAGE CAGE SG SG SG | 407 | Amort of Prop Losses, Unrec Plant, etc | | |
| SE SE CAGW CAGW CAGE CAGE SG SG | | | | |
| SE SE CAGW CAGW CAGE CAGE SG SG | | | | |
| CAGW CAGW CAGE CAGE SG SG SG | | | | |
| CAGE CAGE SG SG | | | | |
| SG SG | | | | |
| | | | | |
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| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|------------------------|--|---|--|
| axes Other Than Income | | | |
| 408 | Taxes Other Than Income | | |
| | | S | S |
| | | GPS | GPS |
| | 1 | SO or | SO of |
| | 1 | SE | SE |
| | | SG | SG |
| | | CAGE | CAGE |
| | | EXCTAX | EXCTAX |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | JBG | JBG |
| | | CAGW | CAGW |
| | | | |
| Deferred ITC | | | |
| 1140 | Deferred Investment Tax Credit - Fed | | |
| | | CAGE | CAGE |
| 1141 | 26 17 1 17 2 17 11 | | |
| 1141 | Deferred Investment Tax Credit - Idaho | CAGE | CAGE |
| | | O loc | CHOL |
| nterest Expense | | | |
| 27 | Interest on Long-Term Debt | | |
| | | S | S |
| | | SNP | SNP |
| | | | |
| 28 | Amortization of Debt Disc & Exp | | |
| | | SNP | SNP |
| | 1 | 1 | |
| 29 | Amortization of Premium on Debt | | |
| | 1 | SNP | SNP |
| | | | |
| 31 | Other Interest Expense | | |
| | 1 | OTH | OTH |
| | 1 | SNP | SNP |
| | | | |
| 32 | AFUDC - Borrowed | 010 | 01:0 |
| | | SNP | SNP |
| | | | |
| | Total Elec. Interest Deductions for Tax | | |
| | | | |
| | Non-Utility Portion of Interest | | |
| | 1 | NUTIL | NUTIL |
| | | | ļ |
| Interest & Dividends | Interest 9. Dividends | 1 | |
| 119 | Interest & Dividends | SNP | SNP |
| | 1 | SINP | SINP |
| Deferred Income Taxes | 1 | + | 1 |
| 11010 | Deferred Income Tax - Federal-DR | 1 | |
| 1010 | beleffed income rax - redefair bix | s | S |
| | | TROJD | TROJD |
| | | | CIAC |
| | | CIAC | |
| | | SO | SO |
| | | SNP | SNP |
| | | | |
| | | SE | SE |
| | | SE SG | SG |
| | | | |
| | | SG GPS | SG GPS |
| | | SG GPS BADDEBT | SG GPS BADDEBT |
| | | SG GPS BADDEBT TAXDEPR | SG GPS BADDEBT TAXDEPR |
| | | SG GPS BADDEBT TAXDEPR CAEW | SG GPS BADDEBT TAXDEPR CAEW |
| | | SG GPS BADDEBT TAXDEPR CAEW CN | SG GPS BADDEBT TAXDEPR CAEW CN |
| | | SG GPS BADDEBT TAXDEPR CAEW CN JBE | SG GPS BADDEBT TAXDEPR CAEW CN JBE |
| | | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW |
| | | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGGE |
| | | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG |
| | | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE |
| | | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG |
| 1110 | Submed forms Tay Endered (S) | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE |
| 11110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD | SG GPS BADDEBT TAXDEPR CAEW CN JIBE CAGW CAGE JBG CAEE SNPD |
| 11110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD |
| 11110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD | SG GPS BADDEBT TAXDEPR CAEW CAGW CAGE JBE CAGW CAGE JBG CAEE SNPD |
| 11110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMOEXP |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMIDEXP SNP SG | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMOEXP SNP SG SNPD |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO | SG GPS BADDEBT TAXDEPR CAEW CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SG SNPD SO |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SNP SNP SNP SG SNPD SO TAXDEPR |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG | SG GPS BADDEBT TAXDEPR CAEW CN IBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SG SNPD SG SNPD SG TAXDEPR JBG BADDEBT |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNP SO TAXDEPR JBG BADDEBT GPS |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT |
| 11110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SO TAXDEPR JBG BADDEBT GPS SOCT JBE | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE BADDEBT GPS SGCT JBE |
| 21110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S GLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S GLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLIAC SCHMDEXP SNP SNP SO TAXDEPR JBG BADDEBT GPS SSCCT JBE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGW CAGG CAGW CAGG CAGW CAGG CAGW CAGG CAGW CAGG CAGG | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SNP SO SO TAXDEPR JBG SO TAXDEPR JBG GS SNPD SO TAXDEPR JBG AGE SCT JBE CAGW CAGE |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT JBE CAGW CAGE SCHOOLE | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD SC CIAC SCHMDEXP SNP SG SNP SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SNP SO TAXDEPR JBG SO TAXDEPR JBG SO TAXDEPR JBG SO TAXDEPR JBG SGCT JBE SGCT JBE SGCT SGCT SBE SGCT SE |
| 11110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAGW CAGE SCCT CAGE CAGW CAGE SE CAGW CAGE SE CAEE | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SG SNPD SND SND SG SNPD SND SND SG SNPD SND SND SND SND SND SND SND SND SND SN |
| 1110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG |
| 11110 | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAGW CAGE SCCT CAGE CAGW CAGE SE CAGW CAGE SE CAEE | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SG SNPD SND SND SG SNPD SND SND SG SNPD SND SND SND SND SND SND SND SND SND SN |
| | Deferred Income Tax - Federal-CR | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG |
| schedule M. Additions | | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG |
| Schedule M Additions | Deferred Income Tax - Federal-CR Additions - Flow Through | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID | SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|--|-----------------------------|------------------|------------------|
| SCHMAP | Additions - Permanent | | |
| | | S BADDEBT | S BADDEBT |
| | | JBE | JBE |
| | | SCHMDEXP CAEE | SCHMDEXP CAEE |
| | | CAEL | CAGW |
| | | CAGE | CAGE |
| | | SNP SO | SNP SO |
| | | - | SG |
| | | | SE |
| SCHMAT | Additions - Temporary | | , |
| | | S JBE | S JBE |
| | | CIAC | CIAC |
| | | SNP TROJD | SNP TROJD |
| | | CN | CN |
| | | SE SG | SE SG |
| | | GPS | GPS |
| | | SO SNPD | SO SNPD |
| | | JBG | JBG |
| | | BADDEBT | BADDEBT |
| | | CAGW CAGE | CAGW CAGE |
| | | CAEW | CAEW |
| | | CAEE SCHMDEXP | CAEE SCHMDEXP |
| Cabadula M Baduatiana | | | |
| Schedule M Deductions SCHMDF | Deductions - Flow Through | | |
| | | S CAGW | S CAGW |
| | | CAGE | CAGE |
| | | DGP | DGP |
| | | DGU | DGU SG |
| SCHMDP | Deductions - Permanent | | |
| Schilor | Deductions - remainent | S | S |
| | | SE CAEW | SE CAEW |
| | | CAEE | CAEE |
| | | SNP JBE | SNP JBE |
| | | SCHMDEXP | SCHMDEXP |
| | | SO | SO |
| SCHMDT | Deductions - Temporary | | |
| | | S BADDEBT | S BADDEBT |
| | | CN | CN |
| | | SNP SNPD | SNP SNPD |
| | | JBE | JBE |
| | | SE | SE |
| | | SG GPS | SG GPS |
| | | SO | SO |
| | | TAXDEPR CAGW | TAXDEPR CAGW |
| | | CAGE | CAGE |
| | | JBG CAEE | JBG CAEE |
| | | TROJD | TROJD |
| 40911 | State Income Taxes | | |
| | | IBT IBT | IBT IBT |
| | | CAGE | CAGE |
| | | IBT | IBT |
| *No state income taxes are allocated to WA | | | |
| Adjustments to Calculated Tax: | | | |
| 40910 40910 | | SE JBE | SE JBE |
| 40910 | | SO | SO |
| 40910 | | SG | SG |
| 40910 40910 | | CAGW CAEE | CAGW CAEE |
| Steam Production Plant | _ | | |
| 310 | Land and Land Rights | | |
| | | CAGW CAGE | CAGW CAGE |
| | | JBG | JBG |
| | Geothermal | CAGE | SG |
| 311 | Structures and Improvements | | |
| | | CAGW CAGE | CAGW CAGE |
| | | JBG | JBG |
| | Geothermal | CAGE | SG |
| | | | L |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|---|---|--|---|
| 312 | Boiler Plant Equipment | | |
| | | CAGW CAGE | CAGW CAGE |
| | | JBG | JBG |
| | | S | S |
| | Geothermal | CAGE | SG |
| 314 | Turbogenerator Units | | |
| 51. | raroogaratato onto | CAGW | CAGW |
| | | CAGE | CAGE |
| | Carthanna | JBG CAGE | JBG SG |
| | Geothermal | CAGE | 30 |
| 315 | Accessory Electric Equipment | | |
| | | CAGW | CAGW |
| | | JBG CAGE | JBG CAGE |
| | Geothermal | CAGE | SG |
| | | | |
| 316 | Misc Power Plant Equipment | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| | Geothermal | CAGE | SG |
| 317 | Steam Plant ARO | | |
| | | S | S |
| | | | |
| SP | Unclassified Steam Plant - Account 300 | CAGW | CAGW |
| | | CAGE | CAGE |
| | | SG | SG |
| Muslony Dradust's Plant | | | 1 |
| Nuclear Production Plant 320 | Land and Land Rights | | |
| | | SG | SG |
| | | | |
| 321 | Structures and Improvements | | |
| 321 | Structures and Improvements | SG | SG |
| | | | |
| 222 | | | |
| 322 | Reactor Plant Equipment | SG | SG |
| | | | |
| | | | |
| 323 | Turbogenerator Units | SG | SG |
| | | 30 | 30 |
| | | | |
| 324 | Land and Land Rights | 66 | |
| | | SG | SG |
| | | | |
| 325 | Misc. Power Plant Equipment | 66 | 22 |
| | | SG | SG |
| NP | Unclassified Nuclear Plant - Acct 300 | | |
| | | SG | SG |
| Hydraulic Plant | | | |
| 330 | Land and Land Rights | | |
| | | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 331 | Structures and Improvements | | |
| | | CAGW CAGE | SG SG |
| | | CHUL | - 30 |
| 332 | Reservoirs, Dams & Waterways | | |
| | | | |
| | | CAGW | SG SG |
| | | CAGW CAGE | SG |
| 333 | Water Wheel, Turbines, & Generators | CAGE | SG |
| 333 | Water Wheel, Turbines, & Generators | CAGE | SG SG |
| 333 | Water Wheel, Turbines, & Generators | CAGE | SG |
| | | CAGE CAGW CAGE | SG SG SG |
| | Water Wheel, Turbines, & Generators Accessory Electric Equipment | CAGE CAGW CAGE | SG SG SG |
| | | CAGE CAGW CAGE | SG SG SG |
| 334 | Accessory Electric Equipment | CAGE CAGW CAGE | SG SG SG |
| 334 | | CAGE CAGW CAGE CAGW CAGE | 5G |
| 334 | Accessory Electric Equipment | CAGE CAGW CAGE CAGW CAGE | 5G 5G 5G 5G |
| 334 335 | Accessory Electric Equipment Misc. Power Plant Equipment | CAGE CAGW CAGE CAGW CAGE | 5G |
| 334 335 | Accessory Electric Equipment | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | 56 56 56 56 56 56 56 |
| 334 335 | Accessory Electric Equipment Misc. Power Plant Equipment | CAGE CAGW CAGE CAGW CAGE CAGW CAGE | \$G |
| 334 335 | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | 5G 5 |
| 334 335 | Accessory Electric Equipment Misc. Power Plant Equipment | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | 5G 5 |
| 334 335 336 337 | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 |
| 334 335 336 337 | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | 5G 5 |
| 334 335 336 337 | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 334 335 336 | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | \$G |
| 335 336 337 HP Other Production Plant | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300 | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 335 336 337 HP Other Production Plant | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | 56 56 56 56 56 56 56 56 56 |
| 335 336 337 HP Other Production Plant | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300 | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 335 336 337 HP Other Production Plant | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300 | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S CAGW CAGE S CAGW CAGE | \$G |
| 333 334 335 336 337 HP Other Production Plant 340 | Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300 | CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S CAGW CAGE | \$G |

| FERC ACCOUNT 341 | DESCRIPTION Structures and Improvements | WCA FACTOR | Modified Factors |
|--------------------|--|---|---|
| 341 | Structures and Improvements | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| 342 | Fuel Holders, Producers & Accessories | | |
| 372 | r del Holders, Froducers & Accessories | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| 343 | Prime Movers | | |
| | Time Hovers | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| 344 | Generators | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW CAGE | SG SG |
| | East Wind | CAGE | 30 |
| 345 | Accessory Electric Plant | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG SG |
| | East Wind | CAGE | 36 |
| 346 | Misc. Power Plant Equipment | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind East Wind | CAGW CAGE | SG SG |
| | East Wind | CAGE | - 30 |
| 347 | Other Production ARO | | |
| | | S | S |
| 00 | Unclassified Other Prod Plant-Acct 300 | | |
| OP | Unclassified Other Prod Plant-Acct 300 | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW | SG |
| | East Wind | CAGE | SG |
| Experimental Plant | | | |
| 103 | Experimental Plant | | |
| | | DGP | DGP |
| Transmission Plant | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 350 | Land and Land Rights | | |
| | Existing Transmission | CAGW | SG SC |
| | Existing Transmission Existing Transmission | CAGE | SG |
| | Existing Transmission Existing Transmission Existing Transmission | | |
| | Existing Transmission Existing Transmission | CAGE JBG CAGW CAGE | SG SG SG SG |
| | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission | CAGE JBG CAGW | SG SG SG |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission | CAGE JBG CAGW CAGE | SG SG SG SG |
| | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements | CAGE JBG CAGW CAGE | SG SG SG SG |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE | SG SG SG SG SG SG |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG | 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG | 56 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG | 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 |
| 350 352 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE | 56 56 56 56 56 56 56 56 56 56 |
| 350 352 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE | 56 56 56 56 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JCG CAGW CAGE CAGW CAGE | 56 56 56 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE | 56 56 56 56 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW | 56 56 56 56 56 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW | 56 56 56 56 56 56 56 56 56 56 56 56 |
| 350 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW | 56 56 56 56 56 56 56 56 56 56 56 56 |
| 352 353 | Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission New West Side Transmission New East Side Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE JBG CAGW CAGE JBG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Towers and Fixtures Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 | Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Towers and Fixtures Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Towers and Fixtures Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 | Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Tran | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE | 56 56 56 56 56 56 56 56 56 56 |
| 352 353 354 | Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New Exist Side Transmission New Exist Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New Exist Side Transmission Existing Transmission New Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New Exist Side Transmission New Exist Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New Exist Side Transmission Existing Transmission New Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG JBG SG CAGW CAGE JBG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG SG CAGW CAGE JBG SG SG SG SG SG SG SG SG SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Risting Transmission New West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Risting Transmission New West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Review Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Review Existing Transmission Review Existing Transmission New East Side Transmission New East Side Transmission Review Existing Transmission Existing Transmission Existing Transmission Review Existing Transmission New East Side Transmission Review Existing Transmission Review Existing Transmission Existing Transmission Existing Transmission Existing Transmission Review Existing Transmission Existing Transmission Review Existing Transmission Review Existing Transmission Review Existing Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |
| 352 353 354 | Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission | CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG | \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$ |

| FERC ACCOUNT 357 | DESCRIPTION Underground Conduit | WCA FACTOR | Modified Factors |
|--------------------|--|--------------|------------------|
| 537 | Underground Conduit Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | Existing Transmission | JBG | SG |
| | | SG | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| 358 | Underground Conductors | | |
| | Existing Transmission | CAGW | SG |
| | Existing Transmission | CAGE | SG |
| | Existing Transmission | JBG | SG |
| | New West Side Transmission | SG CAGW | SG SG |
| | New East Side Transmission | CAGE | SG |
| | | | |
| 359 | Roads and Trails | CAGW | |
| | Existing Transmission Existing Transmission | CAGE | SG SG |
| | Existing Transmission | JBG | SG |
| | | SG | SG |
| | New West Side Transmission | CAGW | SG |
| | New East Side Transmission | CAGE | SG |
| | | | |
| | | | |
| | | | |
| TP | Unclassified Trans Plant - Acct 300 | | |
| | | SG | SG |
| | | CAGW CAGE | SG SG |
| | | CAGE | 30 |
| TS0 | Unclassified Trans Sub Plant - Acct 300 | | |
| | | SG | SG |
| Distribution Bloom | | | |
| Distribution Plant | Land and Land Bloke | | |
| 360 | Land and Land Rights | S | S |
| | | · - | - |
| 361 | Structures and Improvements | | |
| | | S | S |
| 362 | Station Equipment | | |
| 362 | Station Equipment | S | S |
| | | - | - |
| 363 | Storage Battery Equipment | | |
| | | S | S |
| 364 | Poles, Towers & Fixtures | | |
| 304 | roles, Towers & Fixtures | S | S |
| | | | |
| 365 | Overhead Conductors | | |
| | | S | S |
| 366 | Underground Conduit | | |
| 300 | onderground Conduit | S | S |
| | | | |
| 367 | Underground Conductors | | _ |
| | | S | S |
| 368 | Line Transformers | | |
| | | S | S |
| | | | |
| 369 | Services | S | S |
| | | 3 | 3 |
| 370 | Meters | | |
| | | S | S |
| 274 | Tankellaklara an Cork | | |
| 371 | Installations on Customers' Premises | S | S |
| | | 3 | 3 |
| 372 | Leased Property | | |
| | | S | S |
| 272 | Street Lights | | |
| 373 | Street Lights | S | S |
| | | | |
| DP | Unclassified Dist Plant - Acct 300 | | |
| | | S | S |
| | | | |
| DS0 | Unclassified Dist Sub Plant - Acct 300 | | |
| | | S | S |
| | | | |
| General Plant | Land and Land Dight- | | |
| 389 | Land and Land Rights | S | S |
| | | CN | CN |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | SO JBG | SO JBG |
| | | , ,,,, | 330 |
| 390 | Structures and Improvements | | |
| | | S | S |
| | | CAEE | CAEE |
| | | CN SG | CN SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| | | SO | SO CE |
| | | | SE |
| | i | l | ı |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|--------------|--|---|--|
| 391 | Office Furniture & Equipment | | |
| | | S CN SG SE SO CAGW CAGE JBG JBE CAGE | S CN SG SE SO CAGW CAGE JBG JBE CAGE |
| 392 | Transportation Equipment | S SO SG CN SE CAGW CAGE JBG CAEW CAEE | S SO SG CN SE CAGW CAGE JBG CAEW |
| 393 | Stores Equipment | S SO SG CAGW CAGE JBG CAGE | S SO SG CAGW CAGE JBG CAGE |
| 394 | Tools, Shop & Garage Equipment | S SG SO SE CAGW CAGE JBG CAEW CAEE | S SG SO SE CAGW CAGE JBG CAEW CAEE |
| 395 | Laboratory Equipment | S SO SE SG CAGW CAGE JBG CAEW CAEE | S SO SE SG CAGW CAGE JBG CAEW |
| 396 | Power Operated Equipment | S SG SO SE CAGW CAGE JBG CAEW CAEE | S SG SO SE CAGW CAGE JBG CAEW CAEE |
| 397 | Communication Equipment | S SO ON SG SE CAGW CAGE JBG CAEW CAGE | S SO CN SG SE SE CAGW CAGE JBG CAEW CAGE |
| 398 | Misc. Equipment | S CN SO SE SG CAGW CAGE JBG CAEW CAGE CAGE JBG CAEW | S CN SO SE SG CAGW CAGE JBG CAEW CAEE CAGE |
| 399 | Coal Mine | CAEE | CAEE |
| 399L | WIDCO Capital Lease Remove Capital Leases | SE | SE |
| 1011390 | General Capital Leases | CAGW CAGE | CAGW CAGE SG |
| | Remove Capital Leases | | |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|-------------------------|---|--------------|------------------|
| 1011392 | General Vehicles Capital Leases | | |
| | Remove Capital Leases | SO | SO |
| GP | Unclassified Gen Plant - Acct 300 | | |
| GP | Unclassified Gen Plant - Acct 300 | s | S |
| | | SO | SO |
| | | CN | CN |
| | | SG | SG |
| | | CAGE CAGW | CAGE CAGW |
| | | | |
| 399G | Unclassified Gen Plant - Acct 300 | s | s |
| | | SO SC | SO |
| | | SG | SG |
| Intangible Plant 301 | Organization | | |
| 301 | Organizacion | S | S |
| 302 | Franchise & Consent | | |
| | | S | S |
| | | SG | SG |
| | | CAGW CAGE | CAGW CAGE |
| 202 | | | |
| 303 | Miscellaneous Intangible Plant | s | s |
| | | SG | SG |
| | | SO | SO |
| | | SE | SE CN |
| | | CN CAGW | CN CAGW |
| | | JBG | JBG |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | CAGE | CAGE |
| 303 | Less Non-Utility Plant | S | s |
| | | 5 | 5 |
| IP | Unclassified Intangible Plant - Acct 300 | S | s |
| | | SG | SG |
| | | SO | SO |
| Rate Base Additions | | | |
| 105 | Plant Held For Future Use | s | S |
| | | SG | SG |
| | | SE | SE |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | CAEE | CAEE |
| 114 | Electric Plant Acquisition Adjustments | S | S |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| 115 | Accum Provision for Asset Acquisition Adjustments | | |
| | | S | S |
| | | SG CAGW | SG CAGW |
| | | CAGE | CAGE |
| 120 | Nuclear Fuel | | |
| | | SE | SE |
| 124 | Weatherization | 1 | |
| | | s so | S SO |
| | | 30 | 5.0 |
| 182W | Weatherization | S | S |
| | | | Ĭ |
| 186W | Weatherization | s | S |
| 151 | Eugl Stock | ļ | |
| 151 | Fuel Stock | CAEW | CAEW |
| | | JBE | JBE |
| | | CAEE | CAEE |
| 152 | Fuel Stock - Undistributed | | - |
| | | SE | SE CAEW |
| | | CAEW CAEE | CAEW CAEE |
| 25216 | DCGT Working Control Co. | | |
| 25316 | DG&T Working Capital Deposit | CAEE | CAEE |
| 25217 | DCOT Western Control 2 | | |
| 25317 | DG&T Working Capital Deposit | CAEE | CAEE |
| 25319 | Provo Working Capital Deposit | 1 | |
| | From Working Capital Deposit | CAEE | CAEE |
| | | | |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|-------------------------------|---|-------------|------------------|
| 154 | Materials and Supplies | s | S |
| | | SG | SG |
| | | SE | SE |
| | | SO | SO |
| | | SNPPS | SNPPS |
| | | SNPPH | SNPPH |
| | | SNPD | SNPD |
| | | SNPT | SNPT |
| | | JBE SNPP | JBE SNPP |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | | |
| 163 | Stores Expense Undistributed | SO | SO |
| | | | |
| 25318 | Provo Working Capital Deposit | CAGE | CAGE |
| | | J 102 | |
| 165 | Prepayments | s | s |
| | | GPS | GPS |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | SE | SE |
| | | SO | SO |
| 182M | Misc Regulatory Assets | | |
| | | S | S |
| | | SG | SG |
| | | CAGE | CAGE |
| | | CAGW | CAGW |
| | | JBG | JBG SE |
| | | SE CAEW | CAEW |
| | | CAEE | CAEE |
| | | SO | SO |
| | | | |
| 186M | Misc Deferred Debits | S | s |
| | | CAEW | CAEW |
| | | CAEE | CAEE |
| | | SG | SG |
| | | SO | SO |
| | | SE | SE |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBE | JBE |
| | | EXCTAX | EXCTAX |
| Working Capital CWC | Cash Working Capital | | |
| c.i.c | Cash Working Capital | S | S |
| owc | Other Work. Cap. | | |
| 131 | Cash | SNP | SNP |
| 135 | Working Funds | SG | SG |
| 141 | Other A/R | SO | SO |
| 143 | Other A/R | SO | SO |
| 232 | A/P | SE | SE |
| 232 | A/P | SO | SO |
| 232 | A/P | CAEE | CAEE |
| 232 | A/P | CAGE | CAGE |
| 232 | A/P Othor Mcc Df Crd | S SE | S SE |
| 2533 2533 | Other Msc. Df. Crd. Other Msc. Df. Crd. | CAEW | CAEW |
| 2533 | Other Msc. Df. Crd. Other Msc. Df. Crd. | CAEE | CAEV |
| 230 | Asset Retir. Oblig. | SE | SE |
| 230 | Asset Retir. Oblig. Asset Retir. Oblig. | CAEW | CAEW |
| 230 | Asset Retir. Oblig. | CAEE | CAEE |
| 230 | Asset Retir. Oblig. | S | S |
| 254105 | ARO Reg Liability | S | S |
| 254105 | ARO Reg Liability | SE | SE |
| 254105 | ARO Reg Liability | CAGE | CAGE |
| 254105 | ARO Reg Liability | CAEE | CAEE |
| 2533 | Cholla Reclamation | CAEE | CAEE |
| Miscellaneous Rate Base | | | |
| 18221 | Unrec Plant & Reg Study Costs | S | S |
| | | - | - |
| 18222 | Nuclear Plant - Trojan | | _ |
| | | S TROJP | S TROJP |
| | | TROJD | TROJD |
| TOTAL RATE BASE ADDITIONS | | | |
| 235 | Customer Service Deposits | | |
| | | S | S |
| | | CN | CN |
| 2281 | Prop Ins | SO | SO |
| 2282 | Inj & Dam | SO | SO |
| 2283 | Pen & Ben | SO - | SO |
| 2283 | Pen & Ben | S | S |
| 254 | Ins Prov | SO | SO |
| | 1 | l | 1 |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|--------------|--|----------------|------------------|
| 22841 | Accum Misc Oper Provisions - Other | s | S |
| | | CAGW | CAGW |
| | | | SG |
| 22842 | | TROJD | TROJD |
| 22842 | Prv-Trojan ARO | TROJP | TROJP |
| 254105 | ARO | S | S |
| 254 254 | Regulatory Liability Regulatory Liability | CAEE SE | CAEE SE |
| 254 | Regulatory Elability | S | S |
| 252 | Customer Advances for Construction | | |
| 232 | customer Advances for construction | S | S |
| | | SG CAGE | SG CAGE |
| | | CAGE | CAGE |
| | | CN | CN |
| 25398 | SO2 Emissions | | |
| | | S | S |
| 25399 | Other Deferred Credits | | |
| | | S GPS | S GPS |
| | | SO | SO |
| | | CAGW | CAGW |
| | | CAGE SG | CAGE SG |
| | | CAEW | CAEW |
| | | CAEE SE | CAEE SE |
| | | JE. | JE. |
| 190 | Accumulated Deferred Income Taxes | s | s |
| | | CN | CN |
| | | SO | SO |
| | | IBT BADDEBT | IBT BADDEBT |
| | | TROJD | TROJD |
| | | SG | SG |
| | | SE SNP | SE SNP |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | CAEW CAEE | CAEW CAEE |
| | | JBE | JBE |
| | | SNPD | SNPD |
| 281 | Accumulated Deferred Income Taxes | | |
| | | S | S SG |
| | | SG CAGW | CAGW |
| | | CAGE | CAGE |
| | | SNPT | SNPT |
| 282 | Accumulated Deferred Income Taxes | s | s |
| | | CIAC | CIAC |
| | | DITBAL | DITBAL |
| | | JBE SO | JBE SO |
| | | SNPD | SNPD |
| | | SNP | SNP |
| | | CAGW CAGE | CAGW CAGE |
| | | SE | SE |
| | | CAEE CN | CAEE CN |
| | | JBG | JBG |
| | | SG | SG |
| 283 | Accumulated Deferred Income Taxes | | |
| | | S SG | S SG |
| | | SE SE | SE SE |
| | | SO | SO |
| | | GPS SNP | GPS SNP |
| | | TROJD | TROJD |
| | | CAGW | CAGW |
| | | CAGE CAEW | CAGE CAEW |
| | | CAEE | CAEE |
| | | JBE SGCT | JBE SGCT |
| 255 | Accumulated Investment Tax Credit | | |
| | A CHOICE THE SUBSTITUTE TO A CHOICE | S | S |
| | | ITC84 ITC85 | ITC84 ITC85 |
| | | ITC86 | ITC86 |
| | | ITC88 | ITC88 |
| | | ITC89 ITC90 | ITC89 ITC90 |
| | | SG | SG |
| | | | |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|---|--|--------------|------------------|
| Production Plant Accumulated Depreciation | | | |
| 108SP | Steam Prod Plant Accumulated Depr | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| | Geothermal | CAGE | SG |
| 108NP | Nuclear Prod Plant Accumulated Depr | | |
| IOSNP | Nuclear Prod Plant Accumulated Depr | SG | SG |
| | | | |
| 108HP | Hydraulic Prod Plant Accum Depr | | |
| | West Hydro | CAGW | SG |
| | East Hydro | CAGE | SG |
| 108OP | Other Production Plant - Accum Depr | | |
| 1000 | outer Frontaction Figure Account Sept | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | West Wind | CAGW CAGE | SG SG |
| | East Wind | CAGE | 56 |
| 108EP | Experimental Plant - Accum Depr | | |
| | | SG | SG |
| | | | |
| Transmission Plant Accumulated Depreciation | | | |
| | | | |
| | | | |
| 108TP | Transmission Plant Accumulated Depr | | |
| | 1 | CAGW | SG |
| | | CAGE | SG |
| | | JBG SG | SG |
| | New West Side Transmission | SG CAGW | SG SG |
| | New East Side Transmission | CAGE | SG |
| | | | |
| Distribution Plant Accumulated Depreciation | | | |
| 108360 | Land and Land Rights | c | c |
| | | S | S |
| 108361 | Structures and Improvements | | |
| | | S | S |
| | | | |
| 108362 | Station Equipment | S | |
| | | 5 | S |
| 108363 | Storage Battery Equipment | | |
| | 4. | S | S |
| | | | |
| 108364 | Poles, Towers & Fixtures | s | S |
| | | 5 | 5 |
| 108365 | Overhead Conductors | | |
| | | S | S |
| | | | |
| 108366 | Underground Conduit | S | S |
| | | 3 | , |
| 108367 | Underground Conductors | | |
| | | S | S |
| 100000 | | | |
| 108368 | Line Transformers | S | S |
| | | J | |
| 108369 | Services | | |
| | | S | S |
| 109270 | Motors | | |
| 108370 | Meters | s | s |
| | | · - | Ī - |
| 108371 | Installations on Customers' Premises | | |
| | | S | S |
| 108372 | Leased Property | | |
| 2003, 2 | Ecosod Floperty | s | s |
| | | | |
| 108373 | Street Lights | | |
| | | S | S |
| 108D00 | Unclassified Dist Plant - Acct 300 | | |
| | Oncedastrica Disc Figure * MCCC 300 | s | s |
| | | | |
| 108DS | Unclassified Dist Sub Plant - Acct 300 | | |
| | | S | S |
| 108DP | Unclassified Dist Sub Plant - Acct 300 | | |
| 1 | 100.000 | S | S |
| | | | |
| General Plant Accumulated Depreciation | | | |
| 108GP | General Plant Accumulated Depr | S | s |
| | | SG | SG |
| | | CN | CN |
| | | SO | SO |
| | | SE | SE |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | JBG | JBG |
| 108MP | Mining Plant Accumulated Depr. | | |
| | | CAEE | CAEE |
| | | | |
| 108MP | Less Centralia Situs Depreciation | | |
| | | S | S |
| | I | | l |

| FERC ACCOUNT | DESCRIPTION | WCA FACTOR | Modified Factors |
|--|---------------------------------------|------------|------------------|
| 1081390 | Accum Depr - Capital Lease | | |
| | | SO | SO |
| | | | |
| 1081399 | Accum Depr - Capital Lease | | |
| | | S | S |
| | | | |
| | Remove Capital Leases | | |
| | · · | | |
| Accumulated Provision for Amortization | | | |
| 111SP | Accum Prov for Amort-Steam | | |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | SG | SG |
| | Geotherma | CAGE | SG |
| | | | |
| 111GP | Accum Prov for Amort-General | | |
| | | S | S |
| | | CN | CN |
| | | SG | SG |
| | | SO | SO |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | | |
| 111HP | Accum Prov for Amort-Hydro | | |
| | | SG | SG |
| | | CAGW | SG |
| | | CAGE | SG |
| | | | |
| 111IP | Accum Prov for Amort-Intangible Plant | | |
| | | S | S |
| | | CAEE | CAEE |
| | | SE | SE |
| | | SG | SG |
| | | CAGW | CAGW |
| | | CAGE | CAGE |
| | | CN | CN |
| | | JBG | JBG |
| | | SO | SO |
| ***** | AL AND DE L | | |
| 111IP | Less Non-Utility Plant | OTH | OTH |
| | | UIH | OIH |
| ****** | | | |
| 111390 | Accum Amtr - Capital Lease | S | S |
| | | SG | SG |
| | | CAGE | CAGE |
| | | CAGE | CAGE |
| | | SO | SO |
| | | 50 | 50 |
| İ | i . | 1 | 1 |