

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)
TRANSPORTATION COMMISSION,)
Complainant,)
v.)
PACIFICORP D/B/A PACIFIC)
POWER & LIGHT COMPANY,)
Respondent.)
_____)

Docket No. UE-111190

EXHIBIT NO. ____ (DWS-6)

ICNU REVENUE REQUIREMENT SUMMARY

January 13, 2012

PacifiCorp
Washington General Rate Case - December 2010
ICNU Results of Operations Summary

	(1) (From RAM - Results Tab)	(2)	(3) (1) + (2)	(4)	(5) (3) + (4)	(6)	(7) (5) + (6)	
	Unadjusted Results	Restating Adjustments	Total Restated Actual Results	Proforma Adjustments	Total Normalized Results	Price Change	Results with Price Change	
Operating Revenues:								
General Business Revenues	256,639,553	16,233,190	272,872,743	33,183,479	306,056,223	(807,724)	305,248,499	-0.3%
Interdepartmental	-	-	-	-	-	-	-	
Special Sales	74,513,001	941,248	75,454,249	(33,733,520)	41,720,729	-	41,720,729	
Other Operating Revenues	25,032,634	(9,224,242)	15,808,392	(7,914,206)	7,894,185	-	7,894,185	
Total Operating Revenues	356,185,188	7,950,196	364,135,384	(8,464,247)	355,671,137	(807,724)	354,863,413	
Operating Expenses:								
Steam Production	54,286,270	(1,565,216)	52,721,054	1,407,802	54,128,856	(13,754,933)	54,128,856	
Nuclear Production	-	-	-	-	-	-	-	
Hydro Production	7,051,085	7,512	7,058,597	(229,180)	6,829,417	-	6,829,417	
Other Power Supply	118,807,032	9,517,862	128,324,894	(19,995,413)	108,329,480	-	108,329,480	
Transmission	29,119,799	(71,947)	29,047,852	(3,764,609)	25,283,243	-	25,283,243	
Distribution	11,983,586	(21,040)	11,962,546	365,621	12,328,167	-	12,328,167	
Customer Accounting	8,088,803	(17,799)	8,071,005	(1,107,199)	6,963,806	(4,095)	6,959,711	
Customer Service & Info Sales	9,439,582	(8,808,315)	631,267	-	631,267	-	631,267	
Administrative & General	10,269,547	117,451	10,386,997	(771,363)	9,615,634	-	9,615,634	
Total O&M Expenses	249,045,704	(841,493)	248,204,211	(24,094,341)	224,109,870	(4,095)	224,105,775	
Depreciation	37,836,762	(426,874)	37,409,888	(361,953)	37,047,935	-	37,047,935	
Amortization	4,000,829	(174,729)	3,826,101	(402,432)	3,423,669	-	3,423,669	
Taxes Other Than Income	17,194,582	(46,288)	17,148,294	1,741,720	18,890,014	(32,899)	18,857,116	
Income Taxes - Federal	(13,444,798)	2,035,642	(11,409,156)	3,807,757	(7,601,399)	(269,755)	(7,871,155)	
Income Taxes - State	-	-	-	-	-	-	-	
Income Taxes - Def Net	22,579,758	(1,287,872)	21,291,886	974,091	22,265,977	-	22,265,977	
Investment Tax Credit Adj.	-	-	-	-	-	-	-	
Misc Revenue & Expense	(384,318)	(685,916)	(1,070,234)	15,952	(1,054,282)	-	(1,054,282)	
Total Operating Expenses:	316,828,520	(1,427,530)	315,400,990	(18,319,206)	297,081,784	(306,749)	296,775,035	
Operating Rev For Return:	39,356,668	9,377,726	48,734,394	9,854,958	58,589,352	(500,974)	58,088,378	
Rate Base:								
Electric Plant In Service	1,463,726,642	31,647,607	1,495,374,248	(15,715,509)	1,479,658,740	-	1,479,658,740	
Plant Held for Future Use	37,964	-	37,964	-	37,964	-	37,964	
Misc Deferred Debits	21,830,245	(2,373,510)	19,456,735	(3,261,121)	16,195,615	-	16,195,615	
Elec Plant Acq Adj	-	-	-	-	-	-	-	
Nuclear Fuel	-	-	-	-	-	-	-	
Prepayments	2,240,510	(2,240,510)	(0)	-	(0)	-	(0)	
Fuel Stock	4,907,986	(4,907,986)	(0)	-	(0)	-	(0)	
Material & Supplies	7,435,681	(7,435,681)	(0)	-	(0)	-	(0)	
Working Capital	3,098,081	(3,098,081)	-	-	-	-	-	
Weatherization	2,010,464	-	2,010,464	-	2,010,464	-	2,010,464	
Misc Rate Base	102,469	(102,469)	(0)	-	(0)	-	(0)	
Total Electric Plant:	1,505,390,042	11,489,370	1,516,879,411	(18,976,629)	1,497,902,782	-	1,497,902,782	
Rate Base Deductions:								
Accum Prov For Deprec	(533,422,816)	(10,099,131)	(543,521,946)	15,685,303	(527,836,644)	-	(527,836,644)	
Accum Prov For Amort	(36,329,778)	-	(36,329,778)	-	(36,329,778)	-	(36,329,778)	
Accum Def Income Tax	(172,602,483)	311,143	(172,291,340)	(21,662)	(172,313,002)	-	(172,313,002)	
Unamortized ITC	(876,653)	103,982	(772,671)	-	(772,671)	-	(772,671)	
Customer Adv For Const	(752)	(293,988)	(294,740)	-	(294,740)	-	(294,740)	
Customer Service Deposits	-	(3,291,206)	(3,291,206)	-	(3,291,206)	-	(3,291,206)	
Misc Rate Base Deductions	(4,646,784)	(1,978,325)	(6,625,109)	56,207	(6,568,902)	-	(6,568,902)	
Total Rate Base Deductions	(747,879,265)	(15,247,525)	(763,126,790)	15,719,848	(747,406,942)	-	(747,406,942)	
Total Rate Base:	757,510,777	(3,758,155)	753,752,621	(3,256,781)	750,495,841	-	750,495,841	
Return on Rate Base	5.20%	1.27%	6.47%	1.34%	7.81%	-0.07%	7.74%	
Return on Equity	4.61%	2.59%	7.20%	2.73%	9.93%	-0.13%	9.80%	
Estimated Price Change	31,076,643	(15,588,745)	15,487,898	(16,295,621)	(807,724)	-	-	
TAX CALCULATION:								
Operating Revenue	48,491,628	10,125,496	58,617,124	14,636,807	73,253,931	(770,730)	72,483,201	
Other Deductions	-	-	-	-	-	-	-	
Interest (AFUDC)	(5,402,817)	239,226	(5,163,591)	-	(5,163,591)	-	(5,163,591)	
Interest	22,961,344	(992,772)	21,968,572	(94,921)	21,873,652	-	21,873,652	
Schedule "M" Additions	69,682,520	(4,945,929)	64,736,590	682,548	65,419,139	-	65,419,139	
Schedule "M" Deductions	126,084,594	116,993	126,201,587	1,375,958	127,577,545	-	127,577,545	
Income Before Tax	(25,468,974)	5,816,120	(19,652,854)	14,038,317	(5,614,537)	(770,730)	(6,385,267)	
State Income Taxes	-	-	-	-	-	-	-	
Taxable Income	(25,468,974)	5,816,120	(19,652,854)	14,038,317	(5,614,537)	(770,730)	(6,385,267)	
Federal Income Taxes Before Credit	(8,914,141)	2,035,642	(6,878,499)	4,913,411	(1,965,088)	(269,755)	(2,234,843)	
Energy Tax Credits	(4,530,658)	-	(4,530,658)	(1,105,654)	(5,636,311)	-	(5,636,311)	
Federal Income Taxes	(13,444,798)	2,035,642	(11,409,156)	3,807,757	(7,601,399)	(269,755)	(7,871,155)	

PacifiCorp
Washington General Rate Case - December 2010
ICNU Adjustment Comparison

Description	Adj. No.	ICNU		ICNU	PacifiCorp's	Difference
		Impact	Net Rate Base Impact	Revenue Requirement	Revenue Requirement	
A	B	C	D	E	F	G
1 Per Books		\$ 39,356,668	\$ 757,510,777	\$ 31,076,643	31,076,643	\$ (0)
2 Adjustments						
3 REVENUE						
4 Temperature Normalization	3.1	2,065,366	-	\$ (3,330,000)	(3,330,000)	\$ -
5 Revenue Normalizing	3.2	9,163,677	-	\$ (14,774,644)	(11,774,350)	\$ (3,000,293)
6 Effective Price Change	3.3	21,569,261	-	\$ (34,776,231)	(34,776,231)	\$ -
7 SO2 Emission Allowances	3.4	425,744	(1,995,224)	\$ (935,418)	(935,418)	\$ -
8 REC Revenues	3.5	(5,352,010)	-	\$ 8,629,073	8,629,073	\$ -
9 Wheeling Revenue	3.6	602,352	-	\$ (971,176)	(180,985)	\$ (790,191)
10 Ancillary Revenue	3.7	654,923	-	\$ (1,055,935)	1,162,561	\$ (2,218,496)
11						
12 O & M						
13 Miscellaneous General Expense	4.1	86,025	-	\$ (138,699)	(4,188)	\$ (134,511)
14 Wage & Employee Benefits Annualization	4.2	70,898	-	\$ (114,309)	(114,309)	\$ (0)
15 Wage & Employee Benefits - Pro Forma	4.3	-	-	\$ -	321,340	\$ (321,340)
16 AMR Savings	4.4	722,908	7,282,596	\$ (256,735)	(256,735)	\$ (0)
17 Remove Non-Recurring Entries	4.5	(61,217)	56,245	\$ 105,719	105,719	\$ (0)
18 Pension & Post-retirement Curtailment	4.6	32,799	(1,087,280)	\$ (188,566)	(188,566)	\$ 0
19 DSM Revenue & Expense Removal	4.7	714,065	-	\$ (1,151,290)	(1,151,290)	\$ (0)
20 Inverted rates Advertising	4.8	(2,385)	-	\$ 3,845	3,845	\$ 0
21 MEHC Transition Cost Amortization	4.9	92,445	(79,631)	\$ (158,988)	(158,988)	\$ 0
22 Affiliate Management Fee	4.10	9,369	-	\$ (15,105)	(15,105)	\$ (0)
23 Insurance Expense	4.11	(166,295)	-	\$ 268,118	511,530	\$ (243,412)
24 Advertising Expense	4.12	(28,305)	-	\$ 45,636	45,636	\$ (0)
25 Memberships & Subscriptions	4.13	(886)	-	\$ 1,428	1,428	\$ (0)
26 Regulatory Commission Expense	4.14					\$ -
27 POWER COSTS						
28 Net Power Costs Restating	5.1	1,059,368	-	\$ (1,708,024)	(1,708,024)	\$ 0
29 Net Power Costs Pro Forma	5.1.1	(8,868,110)	-	\$ 14,298,098	21,470,157	\$ (7,172,059)
30 James River Royalty Offset	5.2	715,349	-	\$ (1,153,360)	(1,153,360)	\$ (0)
31 BPA Residential Exchange	5.3	(5,703,247)	-	\$ 9,195,374	9,195,374	\$ (0)
32 Colstrip #3 Removal	5.4	305,299	(8,629,459)	\$ (1,569,125)	(1,569,125)	\$ (0)
33						
34 DEPRECIATION/AMORTIZATION						
35 Hydro Decommissioning	6.1	(78,583)	273,210	\$ 160,794	160,794	\$ (0)
36						
37 TAX ADJUSTMENTS						
38 Interest True Up	7.1	(380,692)	-	\$ 613,792	613,792	\$ 0
39 Renewable Energy Tax Credit	7.2	786,766	-	\$ (1,268,507)	(1,268,507)	\$ (0)
40 Malin Midpoint Adjustment	7.3	296,779	(222,584)	\$ (506,275)	(506,275)	\$ 0
41 WA Public Utility Tax Adj.	7.4	(1,132,118)	-	\$ 1,825,320	1,825,320	\$ 0
42 AFUDC - Equity	7.5	83,729	-	\$ (134,997)	(134,997)	\$ 0
43 WA Flow-Through	7.6	-	(2,089,738)	\$ (260,783)	(260,783)	\$ (0)
44 WA Flow-Through (cont.)	7.6.1	(396,344)	-	\$ 639,027	639,027	\$ 0
45 Remove Deferred State Tax Expense	7.7	1,877,339	953,690	\$ (2,907,830)	(2,907,830)	\$ 0
46 ADIT Balance	7.8	(20,913)	(773,349)	\$ (62,790)	(62,790)	\$ (0)
47						
48 RATE BASE						
49 Customer Service Deposits	8.1	(6,548)	(3,291,206)	\$ (400,160)	(400,160)	\$ 0
50 Jim Bridger Mine Rate Base Adjustment	8.2	-	32,582,683	\$ 4,066,072	4,066,072	\$ (0)
51 Environmental Remediation	8.3	(220,086)	(97,121)	\$ 342,726	342,726	\$ (0)
52 Customer Advances for Construction	8.4	-	(293,988)	\$ (36,687)	(36,687)	\$ (0)
53 Removal of Colstrip #4 AFUDC	8.5	17,991	(423,016)	\$ (81,795)	(81,795)	\$ (0)
54 Miscellaneous Rate Base Adj.	8.6	-	(17,300,210)	\$ (2,158,935)	(2,158,935)	\$ (0)
55 Miscellaneous Rate Base Adj. (cont.)	8.6.1	-	(3,225,576)	\$ (402,527)	(402,527)	\$ (0)
56 Miscellaneous Rate Base Adj. (cont.)	8.6.2	(71,785)	-	\$ 115,739	115,739	\$ (0)
57 Powerdale Hydro Removal	8.7	299,506	(315,734)	\$ (522,296)	(522,296)	\$ (0)
58 Regulatory Asset Amortization	8.8	(1,935,443)	(1,356,953)	\$ 2,951,186	2,951,186	\$ 0
59 Trojan Unrecovered Plant Adjustment	8.9	166,474	1,078,475	\$ (133,821)	(133,821)	\$ (0)
60 Condit Hydro Removal	8.10	59,960	(36,215)	\$ (101,194)	(101,194)	\$ 0
61 Production Factor	9.1/9.1.1	1,779,258	(8,024,551)	\$ (3,870,109)	(3,995,477)	\$ 125,368
62		19,232,684	(7,014,936)	(31,884,366)	(18,129,429)	(13,754,937)
63						
64 Total Adjusted		\$ 58,589,352	\$ 750,495,841	\$ (807,724)	\$ 12,947,214	\$ (13,754,937)
65						
66 Conversion Factor					0.62023	
67 Percentage Increase in Revenues				-0.27%		
68						

PacifiCorp
Washington General Rate Case - December 2010
Summary of ICNU Restating and Pro Forma Adjustments

Description	ICNU Total Adjustments	ICNU Restating Adjustment Total	ICNU ProForma Adjustment Total
Operating Revenues:			
General Business Revenues	13,055,704	13,055,704	-
Interdepartmental	-	-	-
Special Sales	(33,733,520)	-	(33,733,520)
Other Operating Revenues	1,849,879	-	1,849,879
Total Operating Revenues	(18,827,938)	13,055,704	(31,883,642)
Operating Expenses:			
Steam Production	1,407,802	-	1,407,802
Nuclear Production	-	-	-
Hydro Production	(121,903)	-	(121,903)
Other Power Supply	(19,995,413)	-	(19,995,413)
Transmission	(3,829,778)	(15)	(3,829,763)
Distribution	365,573	(48)	365,621
Customer Accounting	(1,002)	(1,002)	-
Customer Service & Info Sales	247	247	-
Administrative & General	(898,648)	(131,529)	(767,119)
Total O&M Expenses	(23,073,122)	(132,346)	(22,940,776)
Depreciation	(299,560)	-	(299,560)
Amortization	-	-	-
Taxes Other Than Income	-	-	-
Income Taxes - Federal	1,276,962	3,938,348	(2,661,386)
Income Taxes - State	-	-	-
Income Taxes - Def Net	-	-	-
Investment Tax Credit Adj.	-	-	-
Misc Revenue & Expense	15,952	-	15,952
Total Operating Expenses:	(22,079,768)	3,806,001	(25,885,770)
Operating Rev For Return:	3,251,831	9,249,703	(5,997,872)
Rate Base:			
Electric Plant In Service	(12,145,578)	-	(12,145,578)
Plant Held for Future Use	-	-	-
Misc Deferred Debits	(6,730)	-	(6,730)
Elec Plant Acq Adj	-	-	-
Nuclear Fuel	-	-	-
Prepayments	-	-	-
Fuel Stock	-	-	-
Material & Supplies	-	-	-
Working Capital	-	-	-
Weatherization	-	-	-
Misc Rate Base	-	-	-
Total Electric Plant:	(12,152,308)	-	(12,152,308)
Rate Base Deductions:			
Accum Prov For Deprec	4,071,551	-	4,071,551
Accum Prov For Amort	-	-	-
Accum Def Income Tax	-	-	-
Unamortized ITC	-	-	-
Customer Adv For Const	-	-	-
Customer Service Deposits	-	-	-
Misc Rate Base Deductions	56,207	-	56,207
Total Rate Base Deductions	4,127,758	-	4,127,758
Total Rate Base:	(8,024,551)	-	(8,024,551)
Estimated Return on Equity Impact	1.00%	2.49%	-1.52%
Estimated Price Change	(6,244,347)	(14,913,343)	8,668,996
TAX CALCULATION:			
Operating Revenue	4,528,793	13,188,050	(8,659,258)
Other Deductions	-	-	-
Interest (AFUDC)	-	-	-
Interest	-	-	-
Schedule "M" Additions	(1,935,628)	(1,935,628)	-
Schedule "M" Deductions	-	-	-
Income Before Tax	2,593,165	11,252,422	(8,659,258)
State Income Taxes	-	-	-
Taxable Income	2,593,165	11,252,422	(8,659,258)
Federal Income Taxes Before Credits	907,608	3,938,348	(3,030,740)
Energy Tax Credits	-	-	-
Federal Income Taxes	907,608	3,938,348	(3,030,740)

PacifiCorp
Washington General Rate Case - December 2010
Summary of ICNU Total Adjustments

Description	ICNU Total Adjustments	Revenue Adjustments			Operations and Maintenance				Production Factor	
		Revenue Normalization (Restating)	Wheeling Revenue Adjustment (Pro Forma)	Ancillary Revenue - WA (Pro Forma)	4.1 Miscellaneous General Expense Adjustment (Restating)	4.3 General Wage Increase (Pro Forma)	4.11 Insurance Expense (Pro Forma)	5.1.1 Net Power Costs (Pro Forma)	9.1 Production Factor Adjustment (Pro Forma)	9.1.1 (Cont) Production Factor Adjustment (Pro Forma)
Operating Revenues:										
General Business Revenues	13,055,704	13,055,704	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-
Special Sales	(33,733,520)	-	-	-	-	-	(32,991,267)	-	(742,253)	-
Other Operating Revenues	1,849,879	-	861,543	1,007,574	-	-	-	-	(19,237)	-
Total Operating Revenues	(18,827,938)	13,055,704	861,543	1,007,574	-	-	(32,991,267)	-	(761,490)	-
Operating Expenses:										
Steam Production	1,407,802	-	-	-	-	-	2,371,723	(230,396)	(733,525)	-
Nuclear Production	-	-	-	-	-	-	-	-	-	-
Hydro Production	(121,903)	-	-	-	-	-	-	(121,903)	-	-
Other Power Supply	(19,995,413)	-	-	-	-	-	82,851	(18,150,819)	(153,790)	(1,773,656)
Transmission	(3,829,778)	-	(65,153)	-	(15)	160,518	(3,568,926)	-	(356,201)	-
Distribution	365,573	-	-	-	(48)	365,621	-	-	-	-
Customer Accounting	(1,002)	-	-	-	(1,002)	-	-	-	-	-
Customer Service & Info Sales	247	-	-	-	247	-	-	-	-	-
Administrative & General	(898,648)	-	-	-	(131,529)	-	(767,119)	-	-	-
Total O&M Expenses	(23,073,122)	-	(65,153)	-	(132,346)	-	(158,129)	(19,348,022)	(506,089)	(2,863,382)
Depreciation	(299,560)	-	-	-	-	-	-	(299,560)	-	-
Amortization	-	-	-	-	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
Income Taxes - Federal	1,276,962	3,892,027	324,344	352,651	46,321	-	324,424	(4,775,136)	281,977	830,355
Income Taxes - State	-	-	-	-	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-
Misc Revenue & Expense	15,952	-	-	-	-	-	-	-	-	15,952
Total Operating Expenses:	(22,079,768)	3,892,027	259,190	352,651	(86,025)	-	166,295	(24,123,158)	(523,672)	(2,017,076)
Operating Rev For Return:	3,251,831	9,163,677	602,352	654,923	86,025	-	(166,295)	(8,868,110)	523,672	1,255,586
Rate Base:										
Electric Plant In Service	(12,145,578)	-	-	-	-	-	-	(11,114,449)	(1,031,129)	-
Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-
Misc Deferred Debits	(6,730)	-	-	-	-	-	-	-	(6,730)	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-	-	-	-	-
Total Electric Plant:	(12,152,308)	-	-	-	-	-	-	(11,114,449)	(1,037,859)	-
Rate Base Deductions:										
Accum Prov For Deprac	4,071,551	-	-	-	-	-	-	3,603,237	468,314	-
Accum Prov For Amort	-	-	-	-	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-	-	-	-	-
Misc Rate Base Deductions	56,207	-	-	-	-	-	-	-	-	56,207
Total Rate Base Deductions	4,127,758	-	-	-	-	-	-	3,603,237	524,521	-
Total Rate Base:	(8,024,551)	-	-	-	-	-	-	(7,511,213)	(513,338)	-
Estimated Return on Equity Impact	1.00%	2.46%	0.16%	0.18%	0.02%	0.00%	-0.04%	-2.38%	0.25%	0.34%
Estimated Price Change	(6,244,347)	(14,774,644)	(971,176)	(1,055,935)	(138,699)	-	268,118	14,298,098	(1,781,662)	(2,088,448)
TAX CALCULATION:										
Operating Revenue	4,528,793	13,055,704	926,696	1,007,574	132,346	-	158,129	(13,643,246)	805,649	2,085,940
Other Deductions	-	-	-	-	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Schedule "M" Additions	(2,349,898)	(1,935,628)	-	-	-	-	(414,270)	-	-	-
Schedule "M" Deductions	(1,183,066)	-	-	-	-	-	(1,183,066)	-	-	-
Income Before Tax	3,361,961	11,120,076	926,696	1,007,574	132,346	-	926,925	(13,643,246)	805,649	2,085,940
State Income Taxes	-	-	-	-	-	-	-	-	-	-
Taxable Income	3,361,961	11,120,076	926,696	1,007,574	132,346	-	926,925	(13,643,246)	805,649	2,085,940
Federal Income Taxes Before Credits	1,176,686	3,892,027	324,344	352,651	46,321	-	324,424	(4,775,136)	281,977	730,079
Energy Tax Credits	100,276	-	-	-	-	-	-	-	-	100,276
Federal Income Taxes	1,276,962	3,892,027	324,344	352,651	46,321	-	324,424	(4,775,136)	281,977	830,355

**PacifiCorp
Washington General Rate Case - December 2010
ICNU 3.1 - Revenue Normalizing Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
Adjustment to Income:						
Residential	440	RES	8,263,145	WA	Situs	8,263,145
Commercial	442	RES	1,073,318	WA	Situs	1,073,318
Industrial ¹	442	RES	812,232	WA	Situs	812,232
Public Street & Highway	444	RES	44,129	WA	Situs	44,129
ICNU Net Irrigation Revenue	442		406,531			406,531
ICNU Net Commercial Revenue	442		2,456,349			2,456,349
Total Type 1			<u>13,055,704</u>			<u>13,055,704</u>

¹ Includes Irrigation

Adjustment to Tax:						
Schedule M Addition-WA Hydro Def NPC	SCHMAT	RES	(1,694,391)	WA	Situs	(1,694,391)
Schedule M Addition-BPA NW Pwr WA	SCHMAT	RES	(579,420)	OTHER	0.0000%	-
Schedule M - WA Low Energy Program	SCHMAT	RES	(241,237)	WA	Situs	(241,237)

PacifiCorp
Washington General Rate Case - December 2010
ICNU 3.6 - Wheeling Revenue Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Washington ALLOCATED</u>
Adjustment to Revenues:						
Other Electric Revenues	456	RES	200,609	WRG	5.9772%	11,991
Other Electric Revenues	456	PRO	(477,466)	WRG	5.9772%	(28,539)
Other Electric Revenues	456	PRO	2,090,000	WRE	5.9374%	124,091
ICNU OATT Rate Increase Adjustment			12,580,370		5.9772%	751,952
Total Wheeling Revenue Adjustment			<u>14,393,513</u>			<u>859,495</u>
Wheeling Imbalance Expense	566	RES	(800,275)	SG	8.1414%	(65,153)
Adjustment Detail:						
Actual Wheeling Revenues 12 ME Dec 2010			67,812,115			
Total Adjustments			<u>14,393,513</u>			
Normalized Wheeling Revenues			<u>82,205,628</u>			

**PacifiCorp
Washington General Rate Case - December 2010
ICNU 3.7 - Ancillary Services Revenue**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
Adjustment to Revenue:						
Ancillary Contract Expiration	456	PRO	4,483,245	CAGW	22.474%	\$1,007,574
 As Filed:						
Adjustment to Revenue:						
Ancillary Contract Expiration	456	PRO	(4,935,950)	CAGW	22.474%	-\$1,109,315
Difference:			9,419,195			\$2,116,889
WA Impact with revenue sensitive:						\$2,218,500

**PacifiCorp
Washington General Rate Case - December 2010
ICNU 4.1 - Miscellaneous General Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
Adjustment to Expense:						
Non-utility Flights	921	RES	(3,260)	SO	7.2044%	(235)
Non-utility Flights	901	RES	(991)	CN	7.0289%	(70)
Non-utility Flights	560	RES	(185)	SG	8.1414%	(15)
Non-utility Flights	580	RES	(726)	SNPD	6.5496%	(48)
Customer Accounts	903	RES	(13,262)	CN	7.0289%	(932)
Advertising Expense	909	RES	15,727	CN	7.0289%	1,105
Advertising Expense	909	RES	3,571	IDU	0.0000%	-
Advertising Expense	909	RES	(84,093)	OR	0.0000%	-
Office Supplies & Exp	921	RES	(26,841)	SO	7.2044%	(1,934)
Outside Services	923	RES	(1,360)	SO	7.2044%	(98)
ICNU Outside Services Adjustment	923					(128,350)
Miscellaneous General Expense	930	RES	(12,950)	IDU	0.0000%	-
Miscellaneous General Expense	930	RES	(38,850)	OR	0.0000%	-
Miscellaneous General Expense	930	RES	(148,553)	UT	0.0000%	-
Miscellaneous General Expense	930	RES	(639)	SO	7.2044%	(46)
Centennial Expenses	909	RES	(12,212)	CN	7.0289%	(858)
Centennial Expenses	921	RES	(11,443)	SO	7.2044%	(824)
Centennial Expenses	931	RES	(583)	SO	7.2044%	(42)
Total Miscellaneous General Expense Removal			<u><u>(336,649)</u></u>			<u><u>(132,346)</u></u>

PacifiCorp
Washington General Rate Case - December 2010
ICNU 4.3 - General Wage Increase - Pro Forma Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Washington ALLOCATED</u>
Adjustment to Expense:						
Steam Operations	500	PRO	619,307	CAGE	0.000%	Do Not Allow
Steam Operations	500	PRO	16	CAGW	22.474%	Do Not Allow
Steam Operations	500	PRO	81,096	JBG	21.560%	Do Not Allow
Steam Operations	500	PRO	359	SG	8.141%	Do Not Allow
Fuel Related - Non-NPC	501	PRO	17,278	CAEE	0.000%	Do Not Allow
Fuel Related - Non-NPC	501	PRO	15,315	CAGE	0.000%	Do Not Allow
Fuel Related - Non-NPC	501	PRO	(15,794)	JBE	21.416%	Do Not Allow
Fuel Related - Non-NPC	501	PRO	(1,159)	SE	7.687%	Do Not Allow
Steam Maintenance	512	PRO	298,580	CAGE	0.000%	Do Not Allow
Steam Maintenance	512	PRO	(535)	CAGW	22.474%	Do Not Allow
Steam Maintenance	512	PRO	174,044	JBG	21.560%	Do Not Allow
Hydro Operations	535	PRO	62,635	CAGE	0.000%	Do Not Allow
Hydro Operations	535	PRO	79,512	CAGW	22.474%	Do Not Allow
Hydro Maintenance	545	PRO	10,636	CAGE	0.000%	Do Not Allow
Hydro Maintenance	545	PRO	20,851	CAGW	22.474%	Do Not Allow
Other Operations	548	PRO	48,066	CAGE	0.000%	Do Not Allow
Other Operations	548	PRO	16,254	CAGW	22.474%	Do Not Allow
Other Operations	548	PRO	11,736	SG	8.141%	Do Not Allow
Other Maintenance	553	PRO	17,924	CAGE	0.000%	Do Not Allow
Other Maintenance	553	PRO	4,770	CAGW	22.474%	Do Not Allow
Other Expenses	557	PRO	82,359	CAGE	0.000%	Do Not Allow
Other Expenses	557	PRO	1,307	CAGW	22.474%	Do Not Allow
Other Expenses	557	PRO	17,205	JBG	21.560%	Do Not Allow
Other Expenses	557	PRO	212,783	SG	8.141%	Do Not Allow
Transmission Operations	560	PRO	22,088	CAGE	0.000%	Do Not Allow
Transmission Operations	560	PRO	7,777	CAGW	22.474%	Do Not Allow
Transmission Operations	560	PRO	21	JBG	21.560%	Do Not Allow
Transmission Operations	560	PRO	106,402	SG	8.141%	Do Not Allow
Transmission Maintenance	571	PRO	15,804	CAGE	0.000%	Do Not Allow
Transmission Maintenance	571	PRO	26,217	CAGW	22.474%	Do Not Allow
Transmission Maintenance	571	PRO	277	JBG	21.560%	Do Not Allow
Transmission Maintenance	571	PRO	28,374	SG	8.141%	Do Not Allow
Distribution Operations	580	PRO	202,977	WA	Situs	Do Not Allow
Distribution Operations	580	PRO	285,909	SNPD	6.550%	Do Not Allow
Distribution Maintenance	593	PRO	478,967	WA	Situs	Do Not Allow
Distribution Maintenance	593	PRO	75,655	SNPD	6.550%	Do Not Allow
Customer Accounts	903	PRO	346,444	CN	7.029%	Do Not Allow
Customer Accounts	903	PRO	217,830	WA	Situs	Do Not Allow
Customer Services	908	PRO	30,974	CN	7.029%	Do Not Allow
Customer Services	908	PRO	361	OTHER	0.000%	Do Not Allow
Customer Services	908	PRO	43,927	WA	Situs	Do Not Allow
Administrative & General	920	PRO	27,221	WA	Situs	Do Not Allow
Administrative & General	920	PRO	1,015,618	SO	7.204%	Do Not Allow
Administrative & General	935	PRO	186	WA	Situs	Do Not Allow
Administrative & General	935	PRO	23,613	SO	7.204%	Do Not Allow
			<u>4,731,186</u>			

NOTE: Do not include - out of test period.

PacifiCorp
Washington General Rate Case - December 2010
ICNU 4.11 - Insurance Expense

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Captive Liability Insurance Expense	925	PRO	(1,584,944)	SO	7.204%	(114,185)	4.11.1
<u>Include Liability Insurance Expense in Pro Forma Period:</u>							
Liability Insurance:							
January 2011 to March 21, 2011							
Captive Liability Insurance Premiums	925	PRO	-	SO	7.204%	-	4.11.1
March 22, 2011 to December 2011							
Self-insured Liability Expense	925	PRO	630,899	SO	7.204%	45,452	4.11.1
Total Liability Insurance Expense			<u>630,899</u>			<u>45,452</u>	
<u>Remove Property Insurance Expense from Base Period:</u>							
Property Insurance							
Captive Insurance Premiums	924	PRO	(5,560,493)	SO	7.204%	(400,599)	4.11.2
Self-Insured Property Damage Expense	924	PRO	(8,644,574)	SO	7.204%	(622,787)	4.11.2
Total Property Insurance Expense			<u>(14,205,067)</u>			<u>(1,023,386)</u>	
<u>Include Property Insurance Expense in Pro Forma Period:</u>							
Property Insurance:							
January 2011 to March 21, 2011							
Captive Property Insurance Premiums	924	PRO	-	SO	7.204%	-	4.11.2
Self-insured Property Damage Expense	924	PRO	-	SO	7.204%	-	4.11.2
March 22, 2011 to December 2011							
Property Insurance - Transmission	924	PRO	-	CAGW	22.474%	-	4.11.2
Property Insurance - Washington Distribution	924	PRO	325,000	WA	Situs	325,000	4.11.2
Property Insurance - Non-T&D	924	PRO	-	CAGW	22.474%	-	4.11.2
Total Property Insurance Expense			<u>325,000</u>			<u>325,000</u>	
<u>Transfer Expense due to change in deductible</u>							
Transfer to System Transmission Maintenance	571	PRO	714,234	CAGW	22.474%	160,518	4.11.3
Transfer to Washington Distribution Maintenance	593	PRO	365,621	WA	Situs	365,621	4.11.3
Transfer to System Non-T&D Maintenance	553	PRO	368,650	CAGW	22.474%	82,851	4.11.3
			<u>1,448,504</u>			<u>608,990</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAP	PRO	(5,750,263)	SO	7.204%	(414,270)	4.11.4
Schedule M Adjustment	SCHMDP	PRO	(16,311,944)	SO	7.204%	(1,175,173)	4.11.4
Schedule M Adjustment	SCHMDT	PRO	(109,564)	SO	7.204%	(7,893)	4.11.4

PacifiCorp
Washington General Rate Case - December 2010
ICNU 4.11.1 - Insurance Expense
Liability Insurance Expense

Third Party Liability Insurance Expense - Captive portion

A portion of third party liability will be covered by captive insurance through March 21, 2011, replaced by self-insurance thereafter.

	<u>Total</u>	
<u>1. Captive Liability Insurance</u>		
Actual captive liability premium CY 2010	1,584,944	Ref 4.11
Portion CY 2011 covered by captive insurance	<u>0.00%</u>	
Captive liability insurance expense CY 2011		- Ref 4.11

2. Self Insured Liability Insurance. Based on a 3 Year Average

<u>Year</u>	<u>Amount</u>	
2008	65,407	
2009	1,500,000	
2010	<u>327,289</u>	
3 year total	1,892,696	
Annual average claim accruals	630,899	
Portion of year self-insured	<u>100.00%</u>	
Self Insured expense in CY 2011		<u>630,899</u> Ref 4.11
Total CY 2011		<u><u>630,899</u></u>

PacifiCorp
Washington General Rate Case - December 2010
ICNU 4.11.2 - Insurance Expense
Property damage not covered by Commercial Insurance

Commercial insurance covers a portion of non-T&D property damage above a deductible. Up through March 21, 2011, captive insurance covered a portion and the rest is self-insured. After March 21, 2011, all property damage not covered by commercial insurance will be self-insured.

	<u>Total</u>	
Actual captive property insurance premium CY 2010	5,560,493	Ref 4.11
Actual self-insured property provision CY 2010	<u>8,644,574</u>	Ref 4.11
Total Company	<u><u>14,205,067</u></u>	
Through March 21, 2011 (21.92%)		
Captive premium	1,218,738	Ref 4.11
Self-insurance expense	<u>1,894,701</u>	Ref 4.11
	3,113,439	

Following the termination of the captive insurance coverage on March 21, 2011, the insurance accrual will be based on the average of damages occurring in the last 3.75 years, after applying a deductible.

	<u>Actual Losses (after deductible)</u>		
	WCA System Transmission Losses	Washington Distribution Losses	WCA System Non-T&D Losses
<i>Deductible</i>	<i>\$1,000,000</i>	<i>\$250,000</i>	<i>\$1,000,000</i>
Apr 2007 - Mar 2008	255,868	1,118,802	-
Apr 2008 - Mar 2009	110,715	65,731	5,410,474
Apr 2009 - Mar 2010	-	2,382	847,444
Apr 2010 - Dec 2010	-	-	122
Total	<u>366,583</u>	<u>1,186,915</u>	<u>6,258,040</u>
Annual Average	\$97,755	\$316,511	\$1,668,811
ICNU ACCRUAL	-	<u>325,000</u>	-
	Ref 4.11	Ref 4.11	Ref 4.11

PacifiCorp
Washington General Rate Case - December 2010
ICNU 4.11.3 - Insurance Expense
Transfer to O&M

Annual Losses Above Deductible

	WCA System Transmission Losses	Washington Distribution Losses	WCA System Non- T&D Losses
Current Plan Structure:			
Apr 2007 - Mar 2008	1,426,203	1,493,728	199,641
Apr 2008 - Mar 2009	335,571	425,221	6,593,230
Apr 2009 - Mar 2010	1,058,872	246,685	847,444
April 2010 - Dec 2010	224,732	392,443	122
ICNU ADJUSTMENT	(367,000)	(1,187,000)	(6,258,000)
Total	2,678,377	1,371,078	1,382,437
Annual Average	\$ 714,234	\$ 365,621	\$ 368,650
<i>Per Event Deductible</i>	\$ 25,000	\$ 25,000	\$ 25,000

	WCA System Transmission Losses	Washington Distribution Losses	WCA System Non- T&D Losses
New Plan Structure:			
Apr 2007 - Mar 2008			
Apr 2008 - Mar 2009			
Apr 2009 - Mar 2010			
April 2010 - Dec 2010			
Annual Average			
Difference			
ICNU ANNUAL ACCRUAL			
ICNU TOTAL SELF INSURANCE COST	\$ 714,234	\$ 365,621	\$ 368,650
	Ref 4.11	Ref 4.11	Ref 4.11
<i>Per Event Deductible (Covered by O&M)</i>	\$ 1,000,000	\$ 250,000	\$ 1,000,000

PacifiCorp
Washington General Rate Case - December 2010
ICNU 4.11.4 - Insurance Expense

Tax Support

A portion of third party liability will be covered by captive insurance through March 21, 2011, replaced by self-insurance thereafter.

1. Permanent Schedule M Addition for Tax

	Total
Remove Permanent Schedule M Addition in base period CY 2010	(6,969,001)
Include Permanent Schedule M in test period 1/1/2011-3/21/2011 related to Third party Liability	-
Include Permanent Schedule M in test period 1/1/2011-3/21/2011 related to Property Damage	1,218,738
Net Permanent Schedule M Addition Adjustment for Captive liability insurance premium adjustment	(5,750,263)
	Ref. 4.11

2. Permanent Schedule M Deduction for Tax

FERC A/C	SCH M #	Year			
4099200	130560	2008	MEHC Insurance Services - Receivable - Sch M Deduction	SO	5,460,079
4099200	130560	2009	MEHC Insurance Services - Receivable - Sch M Deduction	SO	20,310,554
4099200	130560	2010	MEHC Insurance Services - Receivable - Sch M Deduction	SO	16,311,944
			3 Yr Average		14,027,526
			MEHC Insurance Services - Receivable		0.00%
			MEHC Insurance Services - Receivable		-
			MEHC Insurance Services - Receivable Adjustment at 3/21/2011		16,311,944

3. Temporary Schedule M Deduction for Tax

FERC ACCT	SAP ACCT	DESCRIPTION	ALLOCATION	TOTAL CO. AMT
4099300	705210	Property Insurance(Injuries & Damages)	SO	\$109,564

Ref. 4.11

PacifiCorp
Washington General Rate Case - December 2010
ICNU 5.1.1 - Net Power Costs - Pro forma

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Normalizing Adjustment:						
Sales for Resale (Account 447)						
Firm Sales	447NPC	PRO	(146,796,164)	CAGW	22.4742%	(32,991,267)
Non-Firm Sales	447NPC	PRO	-	CAEW	22.3245%	-
Total Sales for Resale			<u>(146,796,164)</u>			<u>(32,991,267)</u>
Purchased Power (Account 555)						
Firm Demand	555NPC	PRO	(45,060,804)	CAGW	22.4742%	(10,127,056)
Firm Energy	555NPC	PRO	(21,253,061)	CAEW	22.3245%	(4,744,630)
WA Qualifying Facilities	555NPC	PRO	(1,017,028)	WA	100.0000%	(1,017,028)
Other Generation Expenses	555NPC	PRO	(9,772,402)	CAGW	22.4742%	(2,196,270)
Total Purchased Power			<u>(77,103,295)</u>			<u>(18,084,984)</u>
Wheeling (Account 565)						
Firm	565NPC	PRO	(15,880,102)	CAGW	22.4742%	(3,568,926)
Non Firm	565NPC	PRO	-	CAEW	22.3245%	-
Total Wheeling Expense			<u>(15,880,102)</u>			<u>(3,568,926)</u>
Fuel Expense (Accounts 501 and 547)						
Fuel Consumed - Coal	501NPC	PRO	10,623,879	CAEW	22.3245%	2,371,723
Fuel Consumed - Natural Gas	547NPC	PRO	(294,901)	CAEW	22.3245%	(65,835)
Total Fuel and Other Expense			<u>10,328,978</u>			<u>2,305,888</u>
Total Net Power Cost Adjustment - Pro forma			<u>64,141,746</u>			<u>13,643,246</u>

PacifiCorp
Washington General Rate Case - December 2010
ICNU 9.1 - Production Factor Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Washington ALLOCATED</u>
Electric Plant In Service						
Steam Production	310	PRO	(17,747,924)	JBG	21.5595%	(3,826,364)
Steam Production	310	PRO	(38,267)	SG	8.1414%	(3,115)
Steam Production	310	PRO	(2,311,511)	CAGW	22.4742%	(519,494)
Steam Production	310	PRO	7,394	WA	100.0000%	7,394
Hydro Production	330	PRO	(8,652,491)	CAGW	22.4742%	(1,944,578)
Other Production	340	PRO	(21,483,707)	CAGW	22.4742%	(4,828,292)
			<u>(50,226,506)</u>			<u>(11,114,449)</u>
Depreciation Reserve						
Steam Production	108SP	PRO	1,110,037	CAGW	22.4742%	249,472
Steam Production	108SP	PRO	8,600,245	JBG	21.5595%	1,854,170
Hydro Production	108HP	PRO	3,501,846	CAGW	22.4742%	787,012
Other Production	108OP	PRO	3,170,669	CAGW	22.4742%	712,582
			<u>16,382,798</u>			<u>3,603,237</u>
Depreciation Expense						
Steam Production	403SP	PRO	(57,508)	CAGW	22.4742%	(12,924)
Steam Production	403SP	PRO	(351,810)	JBG	21.5595%	(75,849)
Hydro Production	403HP	PRO	(195,783)	CAGW	22.4742%	(44,001)
Other Production	403OP	PRO	(742,124)	CAGW	22.4742%	(166,786)
			<u>(1,347,225)</u>			<u>(299,560)</u>
Operating Expenses (Excluding Net Power Costs)						
Steam Production	501	PRO	1,486	SE	7.6865%	114
Steam Production	501	PRO	(17,336)	JBE	21.4158%	(3,713)
Steam Production	500	PRO	(1,179)	SG	8.1414%	(96)
Steam Production	500	PRO	(139,422)	CAGW	22.4742%	(31,334)
Steam Production	500	PRO	(906,179)	JBG	21.5595%	(195,368)
Hydro Production	535	PRO	(542,415)	CAGW	22.4742%	(121,903)
Other Production	546	PRO	(24,220)	SG	8.1414%	(1,972)
Other Production	546	PRO	(395,205)	CAGW	22.4742%	(88,819)
Purchased Power Non-NPC	555	PRO	-	WA	100.0000%	-
System Control	556	PRO	(15,338)	SG	8.1414%	(1,249)
Other Power Supply	557	PRO	1,696	WA	100.0000%	1,696
Other Power Supply	557	PRO	(666,492)	SG	8.1414%	(54,262)
Other Power Supply	557	PRO	(2,815)	CAGW	22.4742%	(633)
Other Power Supply	557	PRO	(39,666)	JBG	21.5595%	(8,552)
			<u>(2,747,084)</u>			<u>(506,089)</u>
Net Power Costs						
Sales for Resale	447NPC	PRO	(3,302,689)	CAGW	22.4742%	(742,253)
Purchased Power	555NPC	PRO	(4,956,215)	CAGW	22.4742%	(1,113,870)
Purchased Power	555NPC	PRO	(49,269)	CAEW	22.3245%	(10,999)
Purchased Power	555NPC	PRO	(27,113)	WA	100.0000%	(27,113)
Wheeling Expenses	565NPC	PRO	(1,584,935)	CAGW	22.4742%	(356,201)
Wheeling Expenses	565NPC	PRO	-	CAEW	22.3245%	-
Fuel Expenses	501NPC	PRO	(3,285,747)	CAEW	22.3245%	(733,525)
Fuel Expenses	547NPC	PRO	(2,784,723)	CAEW	22.3245%	(621,674)
			<u>(9,385,313)</u>			<u>(2,121,129)</u>
James River Royalty Offset						
Other Electric Revenue	456	PRO	(85,598)	CAGW	22.4742%	(19,237)
Jim Bridger Mine Rate Base						
Coal Mine	399	PRO	(4,814,792)	JBE	21.4158%	(1,031,129)
Misc. Deferred Debits	186M	PRO	(31,427)	JBE	21.4158%	(6,730)
Mining Plant Accum. Depr.	108MP	PRO	2,186,763	JBE	21.4158%	468,314
			<u>(2,659,457)</u>			<u>(569,545)</u>
SO2 Emission Allowance Sales						
Gain from Emission Sales	4118	PRO	-	SE	7.6865%	-
Gain from Emission Sales	4118	PRO	15,952	WA	100.0000%	15,952
Regulatory Deferred Sales	25398	PRO	56,207	WA	100.0000%	56,207
Renewable Energy Tax Credits						
Federal Taxes	40910	PRO	445,005	CAGW	22.4742%	100,011
Federal Taxes	40910	PRO	291	SE	7.6865%	22
Federal Taxes	40910	PRO	482	JBE	21.4158%	103
Federal Taxes	40910	PRO	518	SO	7.2044%	37
Federal Taxes	40910	PRO	1,244	SG	8.1414%	101
			<u>447,540</u>			<u>100,276</u>
Renewable Energy Credit Sales						
Other Electric Revenue	456	PRO	-	SG	8.1414%	-