

Washington

West Control Area (WCA) Allocation Handbook



West Control Area Interjurisdictional Allocation Methodology

Overview

PacifiCorp employs the West Control Area (WCA) interjurisdictional methodology for the purpose of allocating its costs to customers in the state of Washington. This method was adopted by the Washington Utilities and Transportation Commission in Docket No. UE-061546. In its Final Order, the Commission stated, “We approve PacifiCorp’s proposed West Control Area (WCA) interjurisdictional cost-allocation for Washington modified by ... Staff’s adjustments We approve the Company’s recommended five-year trial period and Staff’s recommended “oversight committee.” We reject all other proposed modifications to the WCA.” (Order 08, p. 13, par. 43)

The west control area consists of PacifiCorp’s California, Oregon and Washington jurisdictions. Generation and transmission resources assigned to the west control area consist of company-owned resources located within the west control area or with physical capability to deliver energy into the west control area. Generation resources located within the west control area consist of the west-side hydroelectric resources and the Hermiston and Chehalis generating stations. The Colstrip and Jim Bridger generating stations are also assigned to the west control area, though not located within it, because transmission capability exists to deliver their output into the west control area. Additionally, wholesale purchase contracts such as the Bonneville Power Administration (BPA) peak purchase and Mid-Columbia hydro contracts are assigned to the west control area. The WCA method identifies the costs associated with these resources, purchases and sales, and allocates them to Washington based on Washington’s relative contribution to the west control area’s energy usage.

Purpose of this handbook

This allocation handbook illustrates how the WCA factors are calculated and how they are used in determining Washington's revenue requirement. Below, the Energy Allocation Notes provide general explanations on methods of allocation. Part II of the handbook explains each factor in detail, how it is calculated, and gives a brief description of the types of costs allocated on each factor. Data in Part II used to demonstrate the calculation of factors correlates with the June 2008 Washington General Rate Case. Part III is a list of PacifiCorp's accounts that shows which factors are used to allocate the costs of those accounts.

Energy Allocation Notes

I. Classification of Resource Costs

All resource fixed costs, wholesale contracts and short-term purchases and sales are classified as 75 percent demand-related, 25 percent energy-related. All costs associated with fuel, non-firm purchases and sales are classified as 100 percent energy-related.

II. Allocation of Resource Costs and Wholesale Revenues

Generation and transmission resources are assigned to either the east or west control area. The factors used to allocate these costs are the Control Area Generation East (CAGE) and Control Area Generation West (CAGW) factors. Certain generation and transmission expenses such as administration and engineering cannot be assigned to specific resources. These costs are allocated using the System Generation (SG) factor. Control area fuel-related costs and non-firm sales and purchase are allocated using the control area energy factors; Control Area Energy West

(CAEW) and Control Area Energy East (CAEE). The factors used to allocate costs associated with the Jim Bridger plant are weighted to reflect the fact that the total output of the plant cannot be delivered to the west control area. Resource and fixed costs related to the Jim Bridger Plant are allocated using the Jim Bridger Generation (JBG) factor. Fuel-related costs associated with the Jim Bridger Plant are allocated using the Jim Bridger Energy (JBE) factor. The factors used to allocate wheeling revenues are based on the control area allocation of net transmission plant. Firm wheeling revenues are allocated using the Wheeling Revenue – Generation (WRG) factor. Non-firm wheeling revenues are allocated using the Wheeling Revenue – Energy (WRE) factor.

III. Assignment of Distribution Costs

All distribution-related expenses and investments that can be identified with a specific state are directly assigned to the state in which they are located. Certain distribution costs such as administration and engineering that cannot be assigned to a specific state are allocated using the System Net Plant Distribution (SNPD) factor.

IV. Allocation of Administrative and General Costs

Administrative and general expenses are allocated on the following factors: state-specific – Situs (S), customer-related – Customer Number (CN) and general administrative and general expenses – System Overhead (SO). General and Intangible plant are allocated on the following factors: state-specific – Situs; customer-related – CN; generation and transmission – SG, CAGW, JBG, CAGE; fuel-related – SE, CAEW, JBE, CAEE; general office – SO.

WCA Allocation Handbook - PacifiCorp Part II

i) SYSTEM ENERGY (SE)

MONTH	West			East				Total System Load
	CA	OR	WA	WY	UT	ID	FERC	
Jul-07	90,740	1,310,422	372,375	769,612	2,263,480	416,339	23,363	5,246,331
Aug-07	93,851	1,326,842	388,959	777,939	2,273,648	343,264	22,946	5,227,450
Sep-07	75,633	1,193,766	357,721	736,742	1,889,098	306,551	17,370	4,576,880
Oct-07	79,912	1,241,976	365,634	759,608	1,857,974	279,603	15,753	4,600,459
Nov-07	79,361	1,305,429	382,577	765,957	1,935,210	273,540	15,460	4,757,533
Dec-07	93,640	1,454,823	445,841	835,284	2,114,463	286,678	17,669	5,248,398
Jan-08	90,756	1,488,727	431,716	852,631	2,118,329	311,699	17,982	5,311,839
Feb-08	87,218	1,319,652	385,123	799,658	1,945,661	269,614	15,327	4,822,252
Mar-08	87,601	1,289,012	363,931	815,088	1,878,656	270,675	15,947	4,720,910
Apr-08	71,555	1,189,482	333,294	783,514	1,809,359	266,615	15,905	4,469,724
May-08	86,792	1,194,550	325,350	794,764	1,906,498	309,673	15,295	4,632,922
Jun-08	88,521	1,180,562	329,857	798,519	2,006,419	399,453	18,056	4,821,388
Load Curtailment	-	-	-	-	-	-	-	0
Total	1,025,581	15,495,242	4,482,377	9,489,318	23,998,795	3,733,703	211,072	58,436,087

*This table uses data from the June 2008 General Rate Case

SE	1.76%	26.52%	7.67%	16.24%	41.07%	6.39%	0.36%
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System Energy (SE) is based on each state's annual energy (Mwh) as a percentage of total system annual (Mwh). The SE factor is used to allocate fuel and non-firm energy-related costs that are general in nature and cannot be assigned to a control area.

SE (WA) = 4,482,377 divided by the sum of the Total energy for all states = 7.67%.

ii) SYSTEM CAPACITY (SC)

MONTH	West			East				TOTAL SYSTEM PEAK
	CA	OR	WA	WY	UT	ID	FERC	
Jul-07	160	2,605	734	1,150	4,213	695	43	9,600
Aug-07	165	2,352	738	1,129	4,154	591	43	9,172
Sep-07	129	1,901	653	1,124	3,761	486	37	8,092
Oct-07	132	2,241	701	1,045	2,652	370	23	7,164
Nov-07	142	2,344	702	1,178	3,478	460	29	8,335
Dec-07	156	2,542	785	1,226	3,461	433	30	8,634
Jan-08	181	2,963	873	1,182	3,341	480	27	9,047
Feb-08	165	2,457	692	1,229	3,428	455	25	8,452
Mar-08	153	2,363	667	1,129	2,909	446	25	7,692
Apr-08	146	2,384	586	1,098	2,807	424	28	7,473
May-08	158	2,052	615	1,105	3,745	496	35	8,205
Jun-08	154	2,285	688	1,222	3,991	559	41	8,939
Load Curtailment	0	0	0	0	0	0	0	0
Total	1,842	28,489	8,435	13,817	41,939	5,896	387	100,805

*This table uses data from the June 2008 General Rate Case

SC 1.83% 28.26% **8.37%** 13.71% 41.60% 5.85% 0.38%

System Capacity (SC) is based on each state's contribution to the total system's 12 monthly coincidental peaks (MW). The SC factor is not used to allocate any costs. It is used to develop the capacity weighting for the System Generation (SG) factor below.

SC (WA) = 8,435 divided by the sum of all states = 8.37%.

iii) SYSTEM GENERATION (SG)

System Generation (SG) is calculated using the SE and SC factors [i & ii above]. It is based on a 75% capacity weighting (SC) and 25% energy weighting (SE). SG is used to allocate generation and transmission related costs that cannot be assigned to a specific control area.

SG (WA) = (8.37% x 75%) + (7.67% x 25%) = 8.193%.

iv) SITUS (S)

Situs (S) directly assigns 100% of the costs to one state. This factor is used to assign general business revenues, miscellaneous revenues, distribution costs, customer-related costs that can be identified with a specific state.

v) SYSTEM OVERHEAD (SO)

West			East				JURISDICTION'S TOTAL GROSS PLANT
CA	OR	WA	WY	UT	ID	FERC	
366,045,750	4,186,838,008	1,119,315,048	2,143,868,912	6,872,136,894	933,684,066	10,925,467	15,632,814,146
2.3415%	26.7824%	7.1600%	13.7139%	43.9597%	5.9726%	0.0699%	

System Overhead (SO) is based on the allocation of total gross plant. The SO factor is calculated by dividing the gross plant allocated to each state (excluding SO allocated plant) by total Company gross plant. The SO factor is used to allocate general and intangible plant and administrative & general expenses.

SO (WA) = 1,119,315,408 divided by 15,632,814,146 = 7.160%.

vi) CUSTOMER NUMBER (CN)

West			East				TOTAL # OF ELECTRIC CUSTOMERS
CA	OR	WA	WY	UT	ID	FERC	
45,011	552,622	125,678	132,189	779,184	69,440	-	1,704,124
2.6413%	32.4285%	7.3749%	7.7570%	45.7234%	4.0748%	0.0000%	

The Customer Number (CN) is based on each state's number of customers compared to total company customers. The CN factor is used to allocate customer-related plant and expenses.

CN (WA) = 125,678 divided by 1,704,124 = 7.375%.

vii) WEST CONTROL AREA - COINCIDENTAL PEAKS

MONTH	WEST			
	CA	OR	WA	WCA
Jul-07	160.4	2,604.7	732.3	3,497.3
Aug-07	158.1	2,479.3	779.6	3,417.1
Sep-07	131.3	2,256.3	670.8	3,058.4
Oct-07	131.9	2,241.2	700.8	3,073.9
Nov-07	152.5	2,465.2	706.0	3,323.7
Dec-07	169.2	2,722.7	783.0	3,674.9
Jan-08	180.5	2,975.0	865.9	4,021.3
Feb-08	159.5	2,664.4	712.2	3,536.1
Mar-08	153.6	2,400.1	672.0	3,225.6
Apr-08	146.3	2,384.2	586.4	3,116.8
May-08	160.1	2,066.7	622.7	2,849.6
Jun-08	153.9	2,285.0	687.9	3,126.8
Total Coincidental Peak	1,857.4	29,544.7	8,519.4	39,921.5
State Percentages	4.65%	74.01%	21.34%	100.00%

West Control Area - Coincidental Peak is based on each WCA state's contribution to the control area 12 monthly coincidental peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation West (CAGW) factor below.

viii) EAST CONTROL AREA - COINCIDENTAL PEAKS

MONTH	East				ECA
	WY	UT	ID	FERC	
Jul-07	1,150.1	4,212.7	695.4	43.2	6,101.3
Aug-07	1,128.8	4,153.8	591.3	43.3	5,917.1
Sep-07	1,124.4	3,760.7	486.3	37.0	5,408.5
Oct-07	1,044.6	2,651.8	370.2	23.3	4,089.9
Nov-07	1,178.0	3,478.3	460.2	29.3	5,145.9
Dec-07	1,226.0	3,461.2	433.1	29.6	5,149.8
Jan-08	1,182.0	3,340.8	480.5	27.2	5,030.5
Feb-08	1,229.1	3,428.5	454.9	25.3	5,137.8
Mar-08	1,129.2	2,908.5	446.2	25.4	4,509.3
Apr-08	1,097.8	2,807.5	423.6	27.6	4,356.4
May-08	1,104.9	3,744.6	495.6	35.2	5,380.2
Jun-08	1,221.8	3,991.0	558.7	41.0	5,812.5
Total Coincidental Peak	13,816.7	41,939.3	5,896.0	387.4	62,039.3
State Percentages	22.27%	67.60%	9.50%	0.62%	100.00%

East Control Area - Coincidental Peak is based on each ECA state's contribution to the control area 12 monthly coincidental peaks (MW). This factor is not used to allocate any costs. It is used to develop the capacity weighting for the Control Area Generation East (CAGE) factor below.

ix) CONTROL AREA ENERGY WEST (CAEW)

MONTH	WEST			
	CA	OR	WA	WCA
Jul-07	90,740	1,310,422	372,375	1,773,537
Aug-07	93,851	1,326,842	388,959	1,809,653
Sep-07	75,633	1,193,766	357,721	1,627,119
Oct-07	79,912	1,241,976	365,634	1,687,522
Nov-07	79,361	1,305,429	382,577	1,767,366
Dec-07	93,640	1,454,823	445,841	1,994,305
Jan-08	90,756	1,488,727	431,716	2,011,199
Feb-08	87,218	1,319,652	385,123	1,791,993
Mar-08	87,601	1,289,012	363,931	1,740,544
Apr-08	71,555	1,189,482	333,294	1,594,331
May-08	86,792	1,194,550	325,350	1,606,692
Jun-08	88,521	1,180,562	329,857	1,598,940
Load Curtailment	-	-	-	-
Total	1,025,581	15,495,242	4,482,377	21,003,200
CAEW	4.8830%	73.7756%	21.3414%	100.0000%

Control Area Energy West (CAEW) is based on each WCA state's annual energy (Mwh) as a percentage of the west control area's annual energy (Mwh). The CAEW factor is used to allocate fuel and non-firm energy-related costs that are assigned to the west control area.

CAEW (WA) = 4,482,377 divided by 21,003,200 = 21.341%.

x) CONTROL AREA ENERGY EAST (CAEE)

MONTH	EASTERN DIVISION				East-side Total
	UT	ID	WY	FERC	
Jul-07	2,263,480	416,339	769,612	23,363	3,472,794
Aug-07	2,273,648	343,264	777,939	22,946	3,417,797
Sep-07	1,889,098	306,551	736,742	17,370	2,949,761
Oct-07	1,857,974	279,603	759,608	15,753	2,912,938
Nov-07	1,935,210	273,540	765,957	15,460	2,990,168
Dec-07	2,114,463	286,678	835,284	17,669	3,254,093
Jan-08	2,118,329	311,699	852,631	17,982	3,300,641
Feb-08	1,945,661	269,614	799,658	15,327	3,030,259
Mar-08	1,878,656	270,675	815,088	15,947	2,980,366
Apr-08	1,809,359	266,615	783,514	15,905	2,875,394
May-08	1,906,498	309,673	794,764	15,295	3,026,230
Jun-08	2,006,419	399,453	798,519	18,056	3,222,447
Load Curtailment	-	-	-	-	-
Total	23,998,795	3,733,703	9,489,318	211,072	37,432,888
CAEE	64.1115%	9.9744%	25.3502%	0.5639%	100.00%

Control Area Energy East (CAEE) is based on each ECA state's annual energy (Mwh) as a percentage of the east control area's annual energy (Mwh). The CAEE factor is used to allocate fuel and non-firm energy-related costs that are assigned to the east control area.

x) CONTROL AREA GENERATION EAST (CAGE)

Control Area Generation East (CAGE) is calculated using the ECA Coincidental Peak and CAEE factors [viii & x above]. It is based on a 75% capacity weighting (ECA 12 CP) and 25% energy weighting (CAEE). CAGE is used to allocate generation and transmission related costs that are assigned to the east control area.

xii) CONTROL AREA GENERATION WEST (CAGW)

Control Area Generation West (CAGW) is calculated using the WCA Coincidental Peak and CAEW factors [vii & ix above]. It is based on a 75% capacity weighting (WCA 12 CP) and 25% energy weighting (CAEW). CAGW is used to allocate generation and transmission related costs that are assigned to the west control area.

$$\text{CAGW (WA)} = (21.34\% \times 75\%) + (21.34\% \times 25\%) = 21.341\%.$$

xiii) GROSS PLANT SYSTEM (GPS)

	WEST			EAST				TOTAL
	CA	OR	WA	WY	UT	ID	FERC	
PRODUCTION PLANT	100,254,373	1,573,960,336	454,224,400	1,057,511,303	3,092,973,451	435,270,463	6,474,649	6,720,668,974
TRANSMISSION PLANT	48,069,090	754,420,702	217,786,007	423,176,128	1,237,489,539	174,214,028	2,715,906	2,857,871,402
DISTRIBUTION PLANT	194,776,024	1,554,531,721	362,602,555	480,485,464	2,038,924,168	242,738,243	-	4,874,058,175
GENERAL PLANT	21,358,119	261,857,965	73,199,139	202,386,508	545,722,542	87,666,905	1,852,357	1,194,043,535
INTANGIBLE PLANT	16,761,606	215,621,621	57,901,202	69,177,946	241,893,521	32,497,840	335,442	634,189,177
TOTAL GROSS PLANT	381,219,212	4,360,392,345	1,165,713,304	2,232,737,348	7,157,003,221	972,387,479	11,378,354	16,280,831,263
GPS	2.3415%	26.7824%	7.1600%	13.7139%	43.9597%	5.9726%	0.0699%	100.0000%

Gross Plant System (GPS) is based on the allocation of total gross plant. The GPS factor is calculated by dividing the gross plant allocated to each state by total Company gross plant. The GPS factor is used to allocate property taxes.

GPS (WA) = 1,165,713,304 divided by 16,280,831,263 = 7.160%.

xiv) SYSTEM NET PLANT (SNP)

	WEST			EAST				
ASSETS DEPRECIATION AND AMORTIZATION	CA	OR	WA	WY	UT	ID	FERC	TOTAL
PRODUCTION PLANT	(39,309,807)	(617,151,779)	(178,101,699)	(450,904,704)	(1,318,791,665)	(185,591,735)	(2,760,203)	(2,792,611,592)
TRANSMISSION PLANT	(21,159,325)	(332,042,770)	(95,866,018)	(143,838,212)	(420,569,804)	(59,225,175)	(957,080)	(1,073,658,384)
DISTRIBUTION PLANT	(84,510,216)	(652,694,592)	(155,264,998)	(198,795,844)	(650,024,130)	(103,744,995)	-	(1,845,034,774)
GENERAL PLANT	(8,803,976)	(101,112,600)	(28,272,294)	(94,050,918)	(238,712,515)	(39,642,271)	(1,040,474)	(511,635,047)
INTANGIBLE PLANT	(9,368,119)	(115,242,581)	(30,283,796)	(44,185,213)	(156,881,096)	(20,396,320)	(242,128)	(376,599,254)
TOTAL ACCUM. DEP & AMORTIZATION	(163,151,443)	(1,818,244,321)	(487,788,805)	(931,774,892)	(2,784,979,210)	(408,600,495)	(4,999,885)	(6,599,539,051)
NET PLANT	218,067,769	2,542,148,024	677,924,500	1,300,962,457	4,372,024,011	563,786,983	6,378,468	9,681,292,212
SYSTEM NET PLANT FACTOR (SNP)	2.252%	26.258%	7.002%	13.438%	45.160%	5.823%	0.066%	100.000%

System Net Plant (SNP) factor is based on the allocation of total net plant. The SNP factor is calculated by dividing the net plant allocated to each state by the total company net plant. The SNP factor is used to allocate interest expense and certain income tax related items.

SNP (WA) = (WA Gross Plant, 1,165,713,304 (xiii) less WA Accum. Depr., 487,788,805 (xiv)) divided by (Total Co. Gross Plant, 16,280,831,263 (xiii) less Total Co. Accum. Depr., 6,599,539,051 (xiv)) = 7.002%.

xv) SYSTEM NET PLANT DISTRIBUTION (SNPD)

DISTRIBUTION :	WEST			EAST				TOTAL
	CA	OR	WA	WY	UT	ID	FERC	
TOTAL NET DISTRIBUTION PLANT	110,265,809	901,837,128	207,337,557	281,689,621	1,388,900,038	138,993,248	-	3,029,023,400
SYSTEM NET PLANT DISTRIBUTION	3.6403%	29.7732%	6.8450%	9.2997%	45.8531%	4.5887%	0.0000%	100.0000%

System Net Plant Distribution (SNPD) factor is based on the allocation of net distribution plant. The SNPD factor is calculated by dividing net distribution plant allocated to each state by the total company net disribution plant. The SNPD factor is used to allocate distribution related expenses that cannot be directly assigned to a specific state.

SNPD (WA) = 207,337,557 divided by 3,029,023,400 = 6.8450%

xvi) CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

Contributions in Aid of Construction (CIAC) factor is based on the allocation of net distribution plant. The CIAC factor is calculated by dividing net distribution plant allocated to each state by the total company net distribution plant. The CIAC factor is used to allocate a Schedule M item related to contributions received in aid of construction.

CIAC (WA) = 6.8450%

xvii) SYSTEM NET PLANT TRANSMISSION (SNPT)

		CA	OR	WA	WY	UT	ID	FERC	TOTAL
TRANSMISSION PLANT	DGP	2,263,119	35,530,273	10,253,559	487,585	1,426,073	200,689	2,985	50,164,282
	DGU	0	0	0	0	0	0	0	0
	CAGW	45,025,369	706,884,327	203,997,305	0	0	0	0	955,907,001
	CAGE	0	0	0	416,501,314	1,218,169,730	171,431,349	2,549,603	1,808,651,997
	SG	780,602	12,006,102	3,535,144	6,187,229	17,893,736	2,581,991	163,318	43,148,122
	TOTAL	48,069,090	754,420,702	217,786,007	423,176,128	1,237,489,539	174,214,028	2,715,906	2,857,871,402
LESS ACCUMULATED DEPRECIATION	DGP	0	0	0	0	0	0	0	0
	JBG	(2,067,199)	(32,454,388)	(9,365,900)	(445,374)	(1,302,616)	(183,315)	(2,726)	(45,821,519)
	CAGW	(18,615,601)	(292,259,156)	(84,342,060)	0	0	0	0	(395,216,817)
	CAGE	0	0	0	(139,615,793)	(408,343,808)	(57,465,662)	(854,655)	(606,279,918)
	SG	(476,525)	(7,329,225)	(2,158,058)	(3,777,045)	(10,923,380)	(1,576,198)	(99,699)	(26,340,129)
	TOTAL	(21,159,325)	(332,042,770)	(95,866,018)	(143,838,212)	(420,569,804)	(59,225,175)	(957,080)	(1,073,658,384)
TOTAL NET TRANSMISSION PLANT		26,909,765	422,377,933	121,919,990	279,337,916	816,919,735	114,988,854	1,758,826	1,784,213,018
SYSTEM NET PLANT TRANSMISSION (SNPT)		1.5082%	23.6731%	6.8333%	15.6561%	45.7860%	6.4448%	0.0986%	100.0000%

System Net Plant Transmission (SNPT) factor is based on the allocation of net transmission plant. The SNPT factor is calculated by dividing net transmission plant allocated to each state by the total company net transmission plant. The SNPT factor is not used to directly allocate any costs. It is used in the calculation of the Wheeling Revenue - Generation (WRG) and Wheeling Revenue - Energy (WRE) factors (see xx and xxi below).

SNPT (WA) = 121,919,990 divided by 1,784,213,018 = 6.833%

xviii) JIM BRIDGER GENERATION (JBG)

Jim Bridger Generation (JBG) factor is based on two other factors; CAGW [xi above] and Jim Bridger's WCA transmission capacity. Jim Bridger's WCA transmission capacity at June 2008 is 95.78 %. The transmission capacity is calculated by dividing Jim Bridger's WCA transmission capacity by the Jim Bridger plant nameplate capacity (see calculation below). The JBG factor is used to allocate production and transmission plant and operating costs associated with the Jim Bridger plant.

$$\text{JBG (WA)} = \text{CAGW of } 21.341\% \times 95.78\% = 20.44\%$$

Results of Operations

--- based on transmission capability

Full Jim Bridger	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Bridger to West Capacity	1,335	1,335	1,335	1,335	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,335
=MIN(Bridger/Idaho Capacity , Idaho to West												
Ratio =Bridger to West Capacity / 1,413	94.46%	94.46%	94.46%	94.46%	96.72%	96.72%	96.72%	96.72%	96.72%	96.72%	96.72%	94.46%

Average 95.78%

NAMEPLATE CAPACITY (MW)	
JB-1	353.3
JB-2	353.3
JB-3	353.3
JB-4	353.3
Total	1,413

xix) JIM BRIDGER ENERGY (JBE)

Jim Bridger Energy (JBE) factor is based on two other factors; CAEW [viii above] and Jim Bridger's WCA transmission capacity (see calculation above). The JBE factor is used to allocate fuel related costs associated with the Jim Bridger plant.

$$\text{JBE (WA)} = \text{CAEW of } 21.341\% \times 95.78\% = 20.44\%$$

xx) WHEELING REVENUE - GENERATION (WRG)

Wheeling Revenue Generation (WRG) factor is based on two other factors; CAGW (xii above) and SNPT for the WCA states (Oregon, Washington and California (see xv above)). The WRG factor is used to allocate firm wholesale wheeling revenues.

WRG (WA) = CAGW of 21.341% x SNPT of 32.015% (sum of CA, OR, WA) = 6.832%.

xxi) WHEELING REVENUE - ENERGY (WRE)

Wheeling Revenue Energy (WRE) factor is based on two other factors; CAEW (ix above) and SNPT for the WCA states (Oregon, Washington and California (see xv above)). The WRE factor is used to allocate non-firm wholesale wheeling revenues.

WRE (WA) = CAEW of 21.341% x SNPT of 32.015% (sum of CA, OR, WA) = 6.832%.

xxii) BAD DEBT EXPENSES

WEST			EAST				TOTAL
CA	OR	WA	WY	UT	ID	FERC	
(39,515)	4,629,862	1,625,241	624,677	4,032,627	354,407	0	11,227,299
-0.3520%	41.2375%	14.4758%	5.5639%	35.9180%	3.1567%	0.0000%	

Bad Debt Expense (BADDEBT) factor is based on balances in FERC Account 904. The BADDEBT factor is calculated by dividing each state's account 904 balance by the total account 904 balance. This factor is used to allocate only the situs portion of deferred federal income taxes relating to unrecoverable customer account balances. WA's percentage in the June 2008 General Rate Case was 14.476%.

xxiii) TROJAN DECOMMISSIONING ALLOCATOR (TROJD)

Account 228.42	FACTORS	CA	OR	WA	TOTAL
Plant - Premerger	CAGW	340,118	5,339,751	1,540,980	7,220,849
Plant - Postmerger	CAGW	69,352	1,088,808	314,215	1,472,376
Storage Facility	CAEW	85,111	1,285,928	371,986	1,743,025
Transition Costs	SNNP	166,318	2,611,142	753,540	3,531,000
Total Acct 228.42		660,900	10,325,628	2,980,722	13,967,250
Transition Costs	SNNP	5,307	83,326	24,047	112,680
Storage Facility	CAEW	45,995	694,930	201,025	941,950
December 1993 Adj.		51,303	778,255	225,072	1,054,630
Adjusted Acct 228.42		712,203	11,103,884	3,205,794	15,021,880
TROJD		4.7411%	73.9181%	21.3408%	100.0000%

Trojan Decommissioning Allocator (TROJD) was created in order to allocate the costs of decommissioning the Trojan Nuclear Plant which closed in 1993. This factor is calculated by dividing each WCA states' portion of the decommissioning costs by the WCA total in account 228.42. WA's percentage in the June 2008 General Rate Case was 21.341%.

xxiv) ACCUMULATED INVESTMENT TAX CREDIT (ITC)

- a) 1984 (ITC 84)
- c) 1986 (ITC 86)
- d) 1988 (ITC 88)
- e) 1989 (ITC 89)
- f) 1990 (ITC 90)

Accumulated Investment Tax Credit (ITC) ITC 84, ITC 85, ITC 86, ITC 88, ITC 89 & ITC 90 are the factors used to allocate the Rate Base Reduction called Unamortized ITC (Investment Tax Credit) in FERC Account 255. These are static factors that were calculated in the year the ITC originated and do not change.

	CA	OR	WA	WY	NON-UTILITY
ITC84	3.29%	70.98%	14.18%	10.95%	0.61%
ITC85	5.42%	67.69%	13.36%	11.61%	1.92%
ITC86	4.79%	64.61%	13.13%	15.50%	1.98%
ITC88	4.27%	61.20%	14.96%	16.71%	2.86%
ITC89	4.88%	56.36%	15.27%	20.68%	2.82%
ITC90	1.50%	15.94%	3.91%	3.81%	0.39%

xxv) DEFERRED INCOME TAX EXPENSE (DITEXP)

		CA	OR	WA	WY	UT	ID	FERC	NON-UTILITY	TOTAL
Pacific Division										
Production	S	(63,688)	(834,174)	(228,758)	(332,334)	(65,729)	0	0		(1,524,682)
Transmission	S	(22,972)	(123,720)	(85,308)	(38,762)	(9,308)	0	0		(280,071)
Distribution	S	(237,181)	(1,844,438)	(377,225)	(555,133)	8,796	1,008	0		(3,004,172)
General	S	(4,161)	(4,224)	(9,416)	(2,097)	3,094	(558)	(5)		(17,367)
Mining Plant	S	0	0	0	0	0	0	0	1,785,563	1,785,563
Non-Utility	NUTIL	0	543	4,881	0	0	0	0		5,424
Total Pacific Division		(328,002)	(2,806,013)	(695,826)	(928,325)	(63,147)	450	(5)	1,785,563	(3,035,305)
Utah Division										
Production	S	0	0	0	(396,933)	(6,722,381)	(1,139,654)	(47,460)		(8,306,428)
Transmission	S	0	0	0	(120,021)	(3,076,741)	(338,633)	(13,572)		(3,548,968)
Distribution	S	392	3,424	797	(249,465)	(4,964,251)	(696,552)	0		(5,905,655)
General	S	(1,428)	(7,959)	(4,650)	(325)	(194,847)	3,019	24		(206,164)
Mining Plant	S	0	0	0	0	0	0	0		0
Non-Utility	NUTIL	0	0	0	0	0	0	0		0
Total Utah Division		(1,036)	(4,534)	(3,853)	(766,744)	(14,958,220)	(2,171,820)	(61,008)	0	(17,967,215)
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)										
Prod / Other Prod	S	709,643	10,750,823	3,248,662	5,483,945	15,827,273	2,547,443	149,411	0	38,717,200
Cholla Unit 4	S	176,193	2,765,066	0	1,412,391	3,656,576	491,471	35,297	784,064	9,321,057
Gadsby Unit 4, 5 & 6	S	(201)	(3,952)	0	(1,991)	(7,532)	(629)	(67)	(1,183)	(15,554)
Hydro-PPL	S	17,076	277,673	88,994	157,000	431,919	77,647	4,937	0	1,055,247
Hydro-UPL	S	2,246	40,824	11,258	21,723	60,302	9,575	612	0	146,541
Transmission	S	291,987	5,566,181	1,373,183	2,751,536	7,548,274	1,020,963	71,647	0	18,623,771
Distribution	S	1,378,265	11,280,542	2,436,224	3,167,405	16,651,998	1,804,735	0	0	36,719,168
General/ Intangibles	S	(184,180)	(2,104,758)	(506,353)	(695,720)	(2,685,154)	(317,263)	(7,599)	(2,072)	(6,503,099)
Mining	S	(34,308)	(673,496)	(137,896)	(332,143)	(757,728)	(79,144)	(5,362)	0	(2,020,078)
WCA - CAEE 2007+	S	14,583	424,600	0	247,381	449,639	52,900	5,738	124,398	1,319,238
WCA - CAGE 2007+	S	226,468	3,082,906	0	1,603,250	4,761,663	490,262	42,737	882,639	11,089,925
WCA - CAGW 2007+	S	405,232	6,357,169	4,287,965	3,271,984	9,174,500	1,308,734	88,947	(3,102,203)	21,792,327
WCA - General 2007+	S	198,749	2,872,100	469,770	1,294,972	3,150,131	469,325	13,402	25,497	8,493,945
WCA - JBG 2007+	S	13,137	229,460	63,470	118,917	267,801	19,162	3,174	(106,705)	608,415
Non Utility	NUTIL	0	0	0	0	0	0	0	90,123	90,123
Total PC (Post Merger)		3,214,889	40,865,138	11,335,276	18,500,649	58,529,660	7,895,182	402,877	(1,305,443)	139,438,226
Total Deferred Taxes		2,885,851	38,054,591	10,635,597	16,805,579	43,508,293	5,723,811	341,864	480,121	118,435,707
Percentage of Total (DITEXP)		2.4366%	32.1310%	8.9801%	14.1896%	36.7358%	4.8328%	0.2886%	0.4054%	100.0000%

Deferred Income Tax Expenses (DITEXP) is generated by the Company's tax model, "Power Tax" based on state allocations of property-related deferred tax expenses. This factor is used only for allocating property-related deferred tax expense calculated in adjustments.

xxvi) DEFERRED INCOME TAX BALANCES (DITBAL)

		CA	OR	WA	WY	UT	ID	FERC	NON-UTILITY	TOTAL
Pacific Division										
Production	S	1977198.105	29809312.86	7648909.075	13014030.95	2345290.05	0	0	0	54,794,741
Transmission	S	907,843	13,034,827	3,492,837	5,380,342	1,005,454	0	0	0	23,821,304
Distribution	S	4,148,742	30,111,734	6,604,614	9,080,225	(2,394)	(274)	0	0	49,942,647
General	S	(119)	(461,297)	(260)	(168,127)	(79,867)	(23)	(240)	0	(709,933)
Mining Plant	S	0	0	0	0	0	0	0	(8,157,167)	(8,157,167)
Non-Utility Plant	NUTIL	0	543	4,881	0	0	0	0	0	5,424
										-
Total Pacific Division		7,033,664	72,495,119	17,750,981	27,306,472	3,268,484	(297)	(240)	(8,157,167)	119,697,016
Utah Division										
Production	S	0	0	0	5,222,159	77,114,438	15,402,896	688,294	0	98,427,787
Transmission	S	0	0	0	2,288,905	48,515,811	6,756,931	309,851	0	57,871,498
Distribution	S	(128)	(1,120)	(261)	2,908,473	46,683,852	7,820,932	0	0	57,411,749
General	S	2,730	(72,416)	8,491	(207,108)	263,710	(422,525)	(6,662)	0	(433,780)
Mining Plant	S	0	0	0	0	0	0	0	0	-
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	-
Total Utah Division		2,602	(73,536)	8,230	10,212,430	172,577,811	29,558,234	991,483	0	213,277,254
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)										
Prod / Other Prod	S	6,265,165	98,921,350	25,762,690	46,933,954	126,736,951	17,305,319	1,130,792	0	323,056,221
Cholla Unit 4	S	(592,046)	(7,657,407)	(2,990,632)	(3,014,460)	(8,655,562)	(1,194,688)	(48,476)	701,863	(23,451,408)
Gadsby Unit 4, 5 & 6	S	(373)	(7,511)	0	(3,778)	(12,407)	(520)	(125)	(2,249)	(26,963)
Hydro-PPL	S	676,772	11,229,325	2,716,767	4,897,423	13,583,748	1,622,675	99,050	0	34,825,759
Hydro-UPL	S	194,782	2,693,283	759,276	1,130,418	3,133,191	406,791	20,956	0	8,338,698
Transmission	S	4,018,506	55,644,636	14,512,577	24,664,448	73,697,796	10,201,246	525,363	0	183,264,573
Distribution	S	13,194,794	93,851,952	18,176,900	25,187,866	140,821,158	16,415,322	0	0	307,647,992
General/ Intangibles	S	3,508,965	45,930,336	12,465,993	19,355,268	53,238,397	7,817,775	209,312	17,277	142,543,323
Mining	S	221,280	5,268,290	972,889	2,898,578	5,871,130	695,924	58,422	0	15,986,512
WCA - CAEE 2007+	S	18,108	621,657	0	361,282	613,735	66,101	8,366	183,188	1,872,438
WCA - CAGE 2007+	S	292,357	3,576,277	0	1,849,726	5,907,180	426,967	48,554	1,025,334	13,126,396
WCA - CAGW 2007+	S	563,796	8,832,865	5,462,882	4,508,781	12,657,558	1,718,364	122,456	(4,212,239)	29,654,463
WCA - General 2007+	S	263,007	3,843,184	578,824	1,729,177	4,170,092	617,519	17,825	42,515	11,262,143
WCA - JBG 2007+	S	15,692	289,324	40,405	148,824	335,185	12,060	3,945	(131,853)	713,582
Non Utility	NUTIL	0	0	0	0	0	0	0	(637,648)	(637,648)
Total Post Merger (Vintages beginning 2006 and forward)		28,640,805	323,037,563	78,458,569	130,647,506	432,098,154	56,110,855	2,196,440	(3,013,813)	1,048,176,079
Total Deferred Taxes		35,677,071	395,459,146	96,217,781	168,166,407	607,944,448	85,668,792	3,187,683	(11,170,979)	1,381,150,349
Percentage of Total (DITBAL)		2.5831%	28.6326%	6.9665%	12.1758%	44.0173%	6.2027%	0.2308%	-0.8088%	100.0000%

Deferred Income Tax Balance (DITBAL) is generated by the Company's tax model, "Power Tax" based on state allocations of property-related deferred tax balances. This factor is used to allocate property related deferred income tax balances.

xxvii) TAX DEPRECIATION (TAXDEPR)

	CA	OR	WA	WY	UT	ID	FERC	NON-UTILITY	TOTAL
Production_SG	4,275,958	65,766,655	19,364,701	33,892,209	98,017,753	14,143,549	894,618		236,355,442
Production_CAGW	(40,824)	(640,929)	(184,963)	-	-	-	0		(866,717)
Production_CAGE	-	-	-	4,490,939	13,134,954	1,848,464	27,491		19,501,849
Production_JBG	126,329	1,983,333	572,363	27,217	79,605	11,203	167		2,800,218
Acquisition Adjustment, CAGE	-	-	-	1,586,528	4,640,227	653,013	9,712		6,889,480
Transmission_SG	1,618,763	24,897,495	7,330,958	12,830,683	37,106,898	5,354,369	338,678		89,477,844
Transmission_CAGW	180,302	2,830,682	816,897	-	-	-	-		3,827,880
Transmission_CAGE	-	-	-	3,102,689	9,074,645	1,277,062	18,993		13,473,389
Transmission_JBG	522	8,202	2,367	113	329	46	1		11,581
Distribution	7,844,619	64,159,224	14,750,576	20,040,190	98,810,246	9,888,370	-		215,493,225
Mining	-	-	-	1,920,182	4,856,202	755,522	42,711		7,574,616
General	2,080,048	23,791,627	6,360,486	12,182,494	39,050,786	5,305,642	62,084		88,833,166
NUTIL	-	-	-	27,987	81,856	11,520	171		121,535
Total Tax Depreciation	16,085,717	182,796,289	49,013,384	90,101,230	304,853,501	39,248,758	1,394,625	0	683,493,505
Percentage of Total (TAXDEPR)	2.353%	26.744%	7.171%	13.182%	44.602%	5.742%	0.204%	0	100.000%

Tax Depreciation (TAXDEPR) is based on the state allocation of functional property-related tax depreciation. This factor is used to allocate the Schedule M adjustment for property-related tax depreciation.

xxviii) SCHEDULE M DEPRECIATION EXPENSES (SCHMDEXP)

		<u>CA</u>	<u>OR</u>	<u>WA</u>	<u>WY</u>	<u>UT</u>	<u>ID</u>	<u>FERC</u>	<u>TOTAL</u>
Depreciation Expense :									
Steam	Acct 403.1	1,367,420	21,468,071	6,195,396	22,404,496	65,527,955	9,221,659	137,149	126,322,146
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	432,197	6,785,352	1,958,161	643,207	1,881,231	264,743	3,937	11,968,828
Other	Acct 403.4	998,627	15,678,141	4,524,500	4,857,076	14,205,821	1,999,166	29,732	42,293,063
Transmission	Acct 403.5	986,768	15,481,167	4,470,702	8,669,816	25,348,436	3,570,014	58,503	58,585,407
Distribution	Acct 403.6	6,621,127	44,719,579	11,062,987	13,626,538	51,471,111	6,431,972	0	133,933,315
General	Acct 403.7&8	770,527	10,799,577	3,111,770	5,811,507	15,515,673	2,390,517	19,025	38,418,596
Mining	Acct 403.9	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0
Total Depreciation Expense :		11,176,667	114,931,886	31,323,517	56,012,641	173,950,226	23,878,070	248,347	411,521,355
Schedule M Depreciation Factor		2.7159%	27.9285%	7.6116%	13.6111%	42.2700%	5.8024%	0.0603%	100.0000%

Schedule M Depreciation Expenses (SCHMDEXP) is based on the book depreciation per state as a percentage of total Company book depreciation. This factor is used to allocate the Schedule M for book depreciation.

WCA Allocation Handbook - PacifiCorp Part III
Allocation Factor Applied to each Component of Revenue Requirement

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Sales to Ultimate Customers		
440	Residential Sales	S
442	Commercial & Industrial Sales	S SE SG
444	Public Street & Highway Lighting	S SO
445	Other Sales to Public Authority	S
448	Interdepartmental	S SO
447	Sales for Resale	S SG SE CAGW CAGE
449	Provision for Rate Refund	S SG
Other Electric Operating Revenues		
450	Forfeited Discounts & Interest	S SO
451	Misc Electric Revenue	S SG SO
453	Water Sales	CAGW CAGE JBG SG

FERC Account	Description	Allocation Factor
454	Rent of Electric Property	S CAGW CAGE JBG SG SO
456	Other Electric Revenue	S CAGE CAGW SO SG JBG WRG WRE CAEW CAEE
Miscellaneous Revenues		
41160	Gain on Sale of Utility Plant - CR	S SG SO
41170	Loss on Sale of Utility Plant	S CAGW CAGE SG
4118	Gain from Emission Allowances	S CAEW CAEE SE
41181	Gain from Disposition of NOX Credits	SE
421	(Gain) / Loss on Sale of Utility Plant	S CN SO CAGW CAGE SG

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Miscellaneous Expenses		
4311	Interest on Customer Deposits	S
Steam Power Generation		
500	Operation Supervision & Engineering	SG CAGW CAGE JBG
501	Fuel Related	SE CAGW CAGE CAEE JBE JBG
502	Steam Expenses	SG CAGW CAGE JBG
503	Steam From Other Sources	SE CAEW CAEE
505	Electric Expenses	SG CAGW CAGE JBG
506	Misc. Steam Expense	SG SE CAGW CAGE JBG
507	Rents	SG CAGW CAGE JBG
510	Maint Supervision & Engineering	SG CAGW CAGE JBG

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
511	Maintenance of Structures	SG CAGW CAGE JBG
512	Maintenance of Boiler Plant	SG CAGW CAGE JBG
513	Maintenance of Electric Plant	SG CAGW CAGE JBG
514	Maintenance of Misc. Steam Plant	SG CAGW CAGE JBG
Nuclear Power Generation		
517	Operation Super & Engineering	SG
518	Nuclear Fuel Expense	SE
519	Coolants and Water	SG
520	Steam Expenses	SG
523	Electric Expenses	SG
524	Misc. Nuclear Expenses	SG
528	Maintenance Super & Engineering	SG
529	Maintenance of Structures	SG
530	Maintenance of Reactor Plant	SG
531	Maintenance of Electric Plant	SG
532	Maintenance of Misc Nuclear	SG
Hydraulic Power Generation		
535	Operation Super & Engineering	CAGW CAGE
536	Water For Power	CAGW CAGE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
537	Hydraulic Expenses	CAGW CAGE
538	Electric Expenses	CAGW CAGE
539	Misc. Hydro Expenses	CAGW CAGE
540	Rents (Hydro Generation)	CAGW CAGE
541	Maint Supervision & Engineering	CAGW CAGE
542	Maintenance of Structures	CAGW CAGE
543	Maintenance of Dams & Waterways	CAGW CAGE
544	Maintenance of Electric Plant	CAGW CAGE
545	Maintenance of Misc. Hydro Plant	CAGW CAGE
Other Power Generation		
546	Operation Super & Engineering	SG SE CAGW CAGE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
547	Fuel	SE CAEW CAEE
548	Generation Expense	SG CAGW CAGE
549	Miscellaneous Other	SG CAGW CAGE
550	Maint Supervision & Engineering	SG CAGW CAGE
551	Maint Supervision & Engineering	SG CAGW CAGE
552	Maintenance of Structures	SG CAGW CAGE
553	Maint of Generation & Electric Plant	SG CAGW CAGE
554	Maintenance of Misc. Other	SG CAGW CAGE
Other Power Supply		
555	Purchased Power	S SG SE CAGW CAGE CAEW CAEE
556	System Control & Load Dispatch	SG CAGW CAGE
557	Other Expenses	S SG SE CAGE TROJP CAGW JBG CAEW CAEE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Transmission Expense		
560	Operation Supervision & Engineering	SG JBG CAGW CAGE
561	Load Dispatching	SG CAGW CAGE
562	Station Expense	SG JBG CAGW CAGE
563	Overhead Line Expense	SG CAGW CAGE
564	Underground Line Expense	SG CAGW CAGE
565	Transmission of Electricity by Others	SG SE CAGW CAGE CAEW CAEE
566	Misc. Transmission Expense	SG CAGW CAGE
567	Rents - Transmission	SG CAGW CAGE
568	Maint Supervision & Engineering	SG CAGW CAGE
569	Maintenance of Structures	SG CAGW CAGE
570	Maintenance of Station Equipment	SG JBG CAGW CAGE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
571	Maintenance of Overhead Lines	SG JBG CAGW CAGE
572	Maintenance of Underground Lines	SG CAGW CAGE
573	Maint of Misc. Transmission Plant	SG CAGW CAGE
Distribution Expense		
580	Operation Supervision & Engineering	S SNPD
581	Load Dispatching	S SNPD
582	Station Expense	S SNPD
583	Overhead Line Expenses	S SNPD
584	Underground Line Expense	S SNPD
585	Street Lighting & Signal Systems	S SNPD
586	Meter Expenses	S SNPD
587	Customer Installation Expenses	S SNPD
588	Misc. Distribution Expenses	S SNPD
589	Rents	S SNPD
590	Maint Supervision & Engineering	S SNPD
591	Maintenance of Structures	S SNPD
592	Maintenance of Station Equipment	S SNPD

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
593	Maintenance of Overhead Lines	S SNPD
594	Maintenance of Underground Lines	S SNPD
595	Maintenance of Line Transformers	S SNPD
596	Maint of Street Lighting & Signal Sys.	S SNPD
597	Maintenance of Meters	S SNPD
598	Maint of Misc. Distribution Plant	S SNPD
Customer Accounts Expense		
901	Supervision	S CN
902	Meter Reading Expense	S CN
903	Customer Receipts & Collections	S CN
904	Uncollectible Accounts	S SG CN
905	Misc. Customer Accounts Expense	S CN
Customer Service Expense		
907	Supervision	S CN
908	Customer Assistance	S CN
909	Informational & Instructional Adv	S CN
910	Misc. Customer Service	S CN
Sales Expense		
911	Supervision	S CN

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
912	Demonstration & Selling Expense	S CN
913	Advertising Expense	S CN
916	Misc. Sales Expense	S CN
Administrative & General Expense		
920	Administrative & General Salaries	S CN SO
921	Office Supplies & expenses	S CN SO
922	A&G Expenses Transferred	S CN SO
923	Outside Services	S CN SO
924	Property Insurance	SO
925	Injuries & Damages	SO
926	Employee Pensions & Benefits	S CN SO
927	Franchise Requirements	S SO
928	Regulatory Commission Expense	S CN SO CAGW CAGE SG
929	Duplicate Charges	S SO
930	Misc General Expenses	S CN SO
931	Rents	S SO

FERC Account	Description	Allocation Factor
935	Maintenance of General Plant	S CN SO
Depreciation Expense		
403SP	Steam Depreciation	SG CAGW CAGE JBG S
403NP	Nuclear Depreciation	
403HP	Hydro Depreciation	CAGW CAGE
403OP	Other Production Depreciation	SG CAGW CAGE
403TP	Transmission Depreciation	CAGW CAGE JBG SG
403	Distribution Depreciation	
360	Land & Land Rights	S
361	Structures	S
362	Station Equipment	S
363	Storage Battery Equipment	S
364	Poles & Towers	S
365	OH Conductors	S
366	UG Conduit	S
367	UG Conductor	S
368	Line Trans	S
369	Services	S
370	Meters	S
371	Inst Cust Prem	S
372	Leased Property	S
373	Street Lighting	S
403GP	General Depreciation	S SE CN SG SO CAGW CAGE JBG CAEW CAEE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
403GV0	General Vehicles	SG
403MP	Mining Depreciation	CAEE
403EP	Experimental Plant Depreciation	SG
4031	ARO Depreciation	S
Amortization Expense		
404GP	Amort of LT Plant - Capital Lease Gen	S SG SO CN CAGW CAGE
404SP	Amort of LT Plant - Cap Lease Steam	SG
404IP	Amort of LT Plant - Intangible Plant	S SE SG SO CN CAGW CAGE JBG CAEW CAEE
404MP	Amort of LT Plant - Mining Plant	SE
404OP	Amort of LT Plant - Other Plant	CAGE
404HP	Amortization of Other Electric Plant	CAGW CAGE SG
405	Amortization of Other Electric Plant	S
406	Amortization of Plant Acquisition Adj	S CAGW CAGE SG SO

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
407	Amort of Prop Losses, Unrec Plant, etc	S SO SE CAGW CAGE CAEW CAEE SG TROJP
Taxes Other Than Income		
408	Taxes Other Than Income	S GPS SO SE SG DGP CAEW CAEE
Deferred ITC		
41140	Deferred Investment Tax Credit - Fed	CAGE
41141	Deferred Investment Tax Credit - Idaho	CAGE
Interest Expense		
427	Interest on Long-Term Debt	S SNP
428	Amortization of Debt Disc & Exp	SNP
429	Amortization of Premium on Debt	SNP
431	Other Interest Expense	OTH SO SNP
432	AFUDC - Borrowed	SNP
	Total Elec. Interest Deductions for Tax	
	Non-Utility Portion of Interest	
	427	NUTIL
	428	NUTIL
	429	NUTIL
	431	NUTIL
Interest & Dividends		
419	Interest & Dividends	S SNP

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Deferred Income Taxes		
41010	Deferred Income Tax - Federal-DR	S TROJD SO SNP SE SG GPS DITEXP BADDEBT CN JBE CAGW CAGE CAEW CAEE SNPD
41110	Deferred Income Tax - Federal-CR	S SE SNP SG GPS SO SNPD CN BADDEBT DITEXP TROJD JBE CAGW CAGE CAEW CAEE
Schedule M Additions		
SCHMAF	Additions - Flow Through	S SNP SO SE TROJP
SCHMAP	Additions - Permanent	S BADDEBT JBE CAEW CAEE CAGW CAGE SNP SO
SCHMAT	Additions - Temporary	S JBE CIAC SNP TROJD SE SG GPS SO SNPD CN BADDEBT CAGW CAGE CAEW CAEE SCHMDEXP

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Schedule M Deductions		
SCHMDF	Deductions - Flow Through	S CAGW CAGE
SCHMDP	Deductions - Permanent	S SE CAEW CAEE SNP JBE SG SO
SCHMDT	Deductions - Temporary	S BADDEBT CN SNP SNPD JBE SE SG GPS SO TAXDEPR CAGW CAGE CAEW CAEE TROJD
40911	State Income Taxes	S
		*No state income taxes are allocated to WA.
Adjustments to Calculated Tax:		
40910 40910 40910 40910 FITOTH 40910	Energy Cred. Energy Cred. Energy Cred. DMD FIT True-up IRS Settle	SE CAGW CAEE SG OTH S

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Steam Production Plant		
310	Land and Land Rights	SG CAGW CAGE JBG S
311	Structures and Improvements	SG CAGW CAGE JBG
312	Boiler Plant Equipment	SG CAGW CAGE JBG S
314	Turbogenerator Units	SG CAGW CAGE JBG
315	Accessory Electric Equipment	SG CAGW CAGE JBG
316	Misc Power Plant Equipment	SG CAGW CAGE JBG
317	Steam Plant ARO	S
SP	Unclassified Steam Plant - Account 300	CAGW SG
Nuclear Production Plant		
320	Land and Land Rights	SG
321	Structures and Improvements	SG
322	Reactor Plant Equipment	SG

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
323	Turbogenerator Units	SG
324	Land and Land Rights	SG
325	Misc. Power Plant Equipment	SG
NP	Unclassified Nuclear Plant - Acct 300	SG
Hydraulic Plant		
330	Land and Land Rights	CAGW CAGE
331	Structures and Improvements	CAGW CAGE
332	Reservoirs, Dams & Waterways	CAGW CAGE
333	Water Wheel, Turbines, & Generators	CAGW CAGE
334	Accessory Electric Equipment	CAGW CAGE
335	Misc. Power Plant Equipment	CAGW CAGE
336	Roads, Railroads & Bridges	CAGW CAGE
337	Hydro Plant ARO	S
HP	Unclassified Hydro Plant - Acct 300	S CAGW CAGE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Other Production Plant		
340	Land and Land Rights	SG CAGW CAGE
341	Structures and Improvements	SG CAGW CAGE
342	Fuel Holders, Producers & Accessories	SG CAGW CAGE
343	Prime Movers	S SG CAGW CAGE
344	Generators	S SG CAGW CAGE
345	Accessory Electric Plant	SG CAGW CAGE
346	Misc. Power Plant Equipment	SG CAGW CAGE
347	Other Production ARO	S
OP	Unclassified Other Prod Plant-Acct 300	S SG CAGW CAGE
Experimental Plant		
103	Experimental Plant	
Transmission Plant		
350	Land and Land Rights	CAGW CAGE JBG SG

FERC Account	Description	Allocation Factor
352	Structures and Improvements	S CAGW CAGE JBG SG
353	Station Equipment	CAGW CAGE JBG SG
354	Towers and Fixtures	CAGW CAGE JBG SG
355	Poles and Fixtures	CAGW CAGE JBG SG
356	Clearing and Grading	CAGW CAGE JBG SG
357	Underground Conduit	CAGW CAGE SG
358	Underground Conductors	CAGW CAGE SG
359	Roads and Trails	CAGW CAGE SG
TP	Unclassified Trans Plant - Acct 300	SG CAGW CAGE
TS0	Unclassified Trans Sub Plant - Acct 300	SG

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Distribution Plant		
360	Land and Land Rights	S
361	Structures and Improvements	S
362	Station Equipment	S
363	Storage Battery Equipment	S
364	Poles, Towers & Fixtures	S
365	Overhead Conductors	S
366	Underground Conduit	S
367	Underground Conductors	S
368	Line Transformers	S
369	Services	S
370	Meters	S
371	Installations on Customers' Premises	S
372	Leased Property	S
373	Street Lights	S
DP	Unclassified Dist Plant - Acct 300	S
DS0	Unclassified Dist Sub Plant - Acct 300	S

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
General Plant		
389	Land and Land Rights	S CN SG CAGW CAGE SO
390	Structures and Improvements	S CN SG CAGW CAGE JBG SO
391	Office Furniture & Equipment	S CN SG SE SO CAGW CAGE JBG CAEW CAEE
392	Transportation Equipment	S SO SG CN SE CAGW CAGE JBG CAEW CAEE
393	Stores Equipment	S SO SG CAGW CAGE JBG CAGE

FERC Account	Description	Allocation Factor
394	Tools, Shop & Garage Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE
395	Laboratory Equipment	S SO SE SG CAGW CAGE JBG CAEW CAEE
396	Power Operated Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE
397	Communication Equipment	S SO CN SG SE CAGW CAGE JBG CAEW CAEE
398	Misc. Equipment	S CN SO SE SG CAGW CAGE JBG CAEW CAEE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
399	Coal Mine	JBE CAEW CAEE
MP	Coal Mine	JBE
399L	WIDCO Capital Lease Remove Capital Leases	SE
1011390	General Capital Leases Remove Capital Leases	S CAGW CAGE SO
1011392	General Vehicles Capital Leases Remove Capital Leases	SO
GP	Unclassified Gen Plant - Acct 300	S SO CN SG
399G	Unclassified Gen Plant - Acct 300	S SO SG
Intangible Plant		
301	Organization	S SO CAGW CAGE SG
302	Franchise & Consent	S SG CAGW CAGE
303	Miscellaneous Intangible Plant	S SG SO SE CN CAGW CAGE JBG CAEW CAEE
303	Less Non-Utility Plant	S
IP	Unclassified Intangible Plant - Acct 300	S SG SO

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
Rate Base Additions		
105	Plant Held For Future Use	S SG SE CAGW CAGE CAEW CAEE
114	Electric Plant Acquisition Adjustments	S SG CAGW CAGE
115	Accum Provision for Asset Acquisition Adjustments	S SG CAGW CAGE
120	Nuclear Fuel	SE
124	Weatherization	S SO
182W	Weatherization	S SG SO
186W	Weatherization	S CN SG SO
151	Fuel Stock	SE CAEW CAEE JBE
152	Fuel Stock - Undistributed	SE CAEW CAEE
25316	DG&T Working Capital Deposit	SE CAEW CAEE
25317	DG&T Working Capital Deposit	SE CAEW CAEE

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
25319	Provo Working Capital Deposit	SE CAEW CAEE
154	Materials and Supplies	S SG SE SO SNPD SNPT CAGE CAGW JBG CAEW CAEE
163	Stores Expense Undistributed	SO
25318	Provo Working Capital Deposit	SNPPS CAGW CAGE
165	Prepayments	S GPS SG CAGW CAGE CAEW CAEE SE SO
182M	Misc Regulatory Assets	S SG CAGE CAGW CAEE SE CAEW SO

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
186M	Misc Deferred Debits	S CAEW CAEE SG SO SE CAGW CAGE
Working Capital		
CWC	Cash Working Capital	S SO SE
OWC 131 135 141 143 232 232 232 253 2533 2533 2533 2533 230 230 230 230 254105 254105 254105 254105 2533	Other Work. Cap. Cash Working Funds Other A/R Other A/R A/P A/P A/P Deferred Hedge Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Other Msc. Df. Crd. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. Asset Retir. Oblig. ARO Reg Liability ARO Reg Liability ARO Reg Liability ARO Reg Liability Cholla Reclamation	SNP SG SO SO S SO CAEE SE S SE CAEW CAEE SE CAEW CAEE S S SE CAEW CAEE CAEE
Miscellaneous Rate Base		
18221	Unrec Plant & Reg Study Costs	S
18222	Nuclear Plant - Trojan	S TROJP TROJD
1869	Misc Deferred Debits-Trojan	S
Rate Base Deductions		
235	Customer Service Deposits	S CN

FERC Account	Description	Allocation Factor
2281	Property Insurance	SO
2282	Injury & Damages	SO
2283	Pension & Benefits	SO
2283	Pension & Benefits	S
254	Insurance Provision	SO
22844	Accum Hydro Relicensing Obligation	S SG
22842	Prv-Trojan	TROJD
230	ARO	TROJP
254105	ARO	TROJP
254		S
252	Customer Advances for Construction	S SG CAGE SO CN
25398	SO2 Emissions	S
25399	Other Deferred Credits	S GPS SO CAGW CAGE SG CAEW CAEE SE
190	Accumulated Deferred Income Taxes	S CN SO BADDEBT TROJD SG SE SNP CAGW CAGE CAEW CAEE JBE SNPD
281	Accumulated Deferred Income Taxes	S SG CAGW CAGE SNPT

FERC Account	Description	Allocation Factor
282	Accumulated Deferred Income Taxes	S DITBAL DGP SO SNP CAGW CAGE CAEW CAEE SE JBE SG
283	Accumulated Deferred Income Taxes	S SG SE SO GPS SNP TROJD SNPD CAGW CAGE CAEW CAEE JBE
255	Accumulated Investment Tax Credit	S ITC84 ITC85 ITC86 ITC88 ITC89 ITC90 CAGE
Production Plant Accumulated Depreciation		
108SP	Steam Prod Plant Accumulated Depr	S SG CAGW CAGE JBG

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
108NP	Nuclear Prod Plant Accumulated Depr	SG
108HP	Hydraulic Prod Plant Accum Depr	S CAGW CAGE
108OP	Other Production Plant - Accum Depr	S SG CAGW CAGE
108EP	Experimental Plant - Accum Depr	SG
Transmission Plant Accumulated Depreciation		
108TP	Transmission Plant Accumulated Depr	CAGW CAGE JBG SG
108360	Land and Land Rights	S
108361	Structures and Improvements	S
108362	Station Equipment	S
108363	Storage Battery Equipment	S
108364	Poles, Towers & Fixtures	S
108365	Overhead Conductors	S

<u>FERC Account</u>	<u>Description</u>	<u>Allocation Factor</u>
108366	Underground Conduit	S
108367	Underground Conductors	S
108368	Line Transformers	S
108369	Services	S
108370	Meters	S
108371	Installations on Customers' Premises	S
108372	Leased Property	S
108373	Street Lights	S
108D00	Unclassified Dist Plant - Acct 300	S
108DS	Unclassified Dist Sub Plant - Acct 300	S
108DP	Unclassified Dist Sub Plant - Acct 300	S
108GP	General Plant Accumulated Depr	S SG CN SO SE CAGW CAGE JBG CAEW CAEE
108MP	Mining Plant Accumulated Depr.	S CAEW CAEE SE

FERC Account	Description	Allocation Factor
108MP	Less Centralia Situs Depreciation	S
1081390	Accum Depr - Capital Lease	SO
1081399	Accum Depr - Capital Lease Remove Capital Leases	S SE
111SP	Accum Prov for Amort-Steam	CAGW CAGE SG
111GP	Accum Prov for Amort-General	S CN SG SO CAGW CAGE CAEW CAEE SE
111HP	Accum Prov for Amort-Hydro	SG CAGW CAGE
111IP	Accum Prov for Amort-Intangible Plant	S CAEW CAEE SE SG CAGW CAGE CN JBG SO
111IP	Less Non-Utility Plant	OTH
111390	Accum Amtr - Capital Lease	S SG SO