**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY, Respondent.	DOCKET UE-191024, UE-190750, UE-190929, UE-190981, UE-180778 (Consolidated) **REVISED AND AMENDED SETTLEMENT STIPULATION**

1 PacifiCorp d/b/a Pacific Power & Light Company (PacifiCorp or Company); Staff of the Washington Utilities and Transportation Commission (Staff); Packaging Corporation of America (PCA), the Public Counsel Unit of the Attorney General's Office (Public Counsel), The Energy Project (TEP), and Walmart, Inc. (Walmart) submit this Settlement stipulation for PacifiCorp's General Rate Case for approval from the Washington Utilities and Transportation Commission (Commission). The parties to this proceeding, PacifiCorp, Staff, Public Counsel, PCA, TEP, and Walmart (collectively, the "Parties," and individually "Party") have reached a Settlement Stipulation (Stipulation) resolving all the issues in this proceeding.

2 This Stipulation is being filed with the Commission as a full settlement of the issues in this consolidated proceeding in accordance with WAC 480-07-730(1), with the exception of Docket UE-180778, which is the subject of a separate settlement stipulation.[1] The Stipulation consists of this document, entitled "Settlement Stipulation".

[1] The settlement for that proceeding is filed separately.

The Parties understand that the Stipulation is not binding on the Commission or any Party unless the Commission approves it.[2]

I. RECITALS

3 On December 13, 2019, PacifiCorp filed a general rate case with the Commission requesting an increase in revenues of approximately $3.1 million from Washington operations, offset by the approximately $7.1 million proposed amortization of certain tax reform benefits, resulting in an overall price reduction of approximately 1.1 percent, or $4.0 million.

4 The filing was based on an historical twelve-month period ended June 30, 2019, adjusted for known and measurable changes. In particular, net power costs reflected the normalized pro forma costs for the 12-month period ending December 31, 2021, the rate effective period in this case, scaled back to the historical test period using the production factor.[3]

5 On January 9, 2020, the Commission issued an order suspending PacifiCorp's tariffs and allowing parties to conduct discovery consistent with the Commission's procedural rules.[4] On February 3, 2020, the Commission issued a Pre-Hearing Conference Order that set a procedural schedule, which allowed for the filing of Supplemental Testimony updating PacifiCorp's revenue requirement on April 1, 2020, based on decommissioning studies that were currently ongoing at the time.[5] The Pre-Hearing Conference Order also approved the interventions of PCA, TEP, and Walmart,

[2] The exception is that before the Commission's approval of the Stipulation, the Parties agree to support approval of the Stipulation by the Commission.
[3] The production factor is the ratio of the loads in the historical test period to the loads in the forecast period.
[4] Order 01 (Jan. 9, 2020).
[5] Order 03 at Appendix B (Feb. 3, 2020).

and granted consolidation of Dockets UE-190750, UE-190929, UE-190981, and UE-180778.

6 On March 13, 2020, the Commission issued an order that among other rulings, directed PacifiCorp to file supplemental testimony on the Colstrip coal supply agreement, also on April 1, 2020.[6] PacifiCorp filed supplemental testimony on April 1, 2020. This supplemental testimony identified an increase in revenues of approximately $29.8 million from Washington operations, offset by approximately $18.8 million proposed amortization of certain tax reform benefits, resulting in an overall price increase of approximately 3.2 percent, or $11.0 million.

7 The Parties have conducted extensive discovery in this proceeding. The Parties held an initial settlement conference on April 30, 2020, and held subsequent meetings on May 18, 2020, and May 28, 2020. The Parties presented proposals and counter-proposals which culminated in this settlement. Staff notified the administrative law judge on May 29, 2020, that an agreement had been reached.

8 This settlement is a comprehensive resolution of this consolidated proceeding, except for the issues in Docket UE-180778, which are addressed in a separate stipulation. The terms of the settlement are set forth in the following Stipulation, which the Parties have entered into voluntarily to resolve matters in dispute in the interests of expediting the orderly disposition of this proceeding. The Parties intend to file the Stipulation with the Commission and request Commission approval of the Stipulation.

[6] Order 05 at ¶11 (Mar. 13, 2020).

II. AGREEMENT

A. Rate Decrease and Rate Effective Date

9 The Parties agree that PacifiCorp shall be authorized to implement rate changes based on a revenue requirement decrease of $5.61 million, netted against a transmission adjustment of $5.4 million, for a total decrease of PacifiCorp's annual revenues from Washington customers of $0.21 million (or a 0.06 percent rate decrease). This amount also includes an approximate $1.48 million revenue requirement reduction resulting from modifications to PacifiCorp's depreciation rates, as agreed to in the separate stipulation filed in Docket UE-180778. Under Schedule 197, the Stipulation provides for a five-year amortization of the remaining tax credit balances, which is an $11.94 million tax credit annually.[7] Offset by the expiration on January 1, 2021, of the approximate $8 million currently being passed back to customers through Schedule 197, this results in a total decrease of $4.15 million for customers (1.18 percent rate decrease) in 2021 and no rate change in 2022 and 2023, subject to the results of the updates and additional proceedings agreed to in this Stipulation. Appendix A reflects the calculation of this rate change. The Parties agree that the rate change identified herein will be effective with service on and after January 1, 2021. The suspension period in this case ends on December 31, 2020.

10 As shown in Appendix A and detailed below, the Parties agree that the proposed $4.15 million rate decrease reflects specific updates and adjustments to the Company's filed case, as well as an additional non-specific adjustment related to a compromise of issues on which resolution could not be reached.

[7] Schedule 197 currently credits approximately $8 million to customers. This credit expires on January 1, 2021.

B. Rate Plan

11 PacifiCorp accepts a 3-year rate plan from 2021 to 2023, with no base rate changes through 2023, except as specifically provided for in this Stipulation. To implement the rate plan, the Company agrees not to file a general rate case for rates that would be effective before January 1, 2024. However, consistent with Section II.(E) below, PacifiCorp will file a Power Cost Only Rate Case (PCORC) in 2021 to update its net power cost (NPC) baseline to reflect the day-ahead dispatch expected to occur beginning January 2021.

12 The base rates resulting from the settlement, effective January 1, 2021, include production related plant that will be in service during the latter half of 2020. The intent of this settlement and the rate plan is to provide rate stability, through a rate decrease in 2021, and no change in base rates in years 2022 and 2023, subject to the results of the updates and additional proceedings agreed to in this Stipulation. Nothing in this settlement precludes PacifiCorp or other parties from seeking deferred accounting for unanticipated costs or revenues during the rate plan period; PacifiCorp may also seek deferred accounting as appropriate under Washington's emissions performance standard, RCW 80.80.060(6) during the rate plan period. No party waives its rights to substantively object to any such deferred accounting filing.

C. Rate of Return

13 For purposes of this settlement and rate plan, the Parties agree to maintain the current authorized capital structure and cost of equity that were previously approved for

PacifiCorp in Docket UE-152253, which supports a rate of return of 7.17 percent.[8] The Parties agree to update the cost of long-term debt to 4.92 percent.

D. Pro Forma Major Capital Additions

14 The Parties agree to a limited-issue rate filing in 2021 for review of the major capital additions included in this case that are placed in service after May 1, 2020.[9] Rates based on the costs and benefits of the following assets are subject to refund pending review in the limited-issue filing:

- Ekola Wind Project
- TB Flats Wind Project
- Cedar Spring I Wind Project
- Cedar Springs III Wind Project
- Pryor Mountain Wind Project
- Dunlap Wind Repowering Project
- Foote Creek I Wind Repowering Project
- Aeolus to Bridger/Anticline 500kv Transmission Line Sequence 4
- Associated 230kv network upgrades

15 In the limited-issue filing, the Company will demonstrate the prudency and actual costs of major production and transmission related assets placed in service between May 2020 and the filing in 2021. The Commission will set final rates based on its review of prudence and actual project costs, which may be higher or lower than what was filed in this case. The Parties agree to support a procedural schedule that will provide for issuance of a decision by the Commission in no less than 6 months and no more than 7 months following the filing.

[8] PacifiCorp's previously authorized return on equity was 9.5 percent, with an authorized capital structure of Long-Term Debt at 50.88 percent, Common Stock Equity at 49.10 percent, and Preferred Stock at 0.02 percent.

[9] Consistent with this Stipulation's general provision on "No Precedent", the Parties specifically agree that the handling of pro forma capital additions as specified in this stipulation is non-precedential, and that this stipulation does not bind any party to a specific position on how proforma capital additions should be handled in any future rate proceeding.

16 The Parties agree there will be no further incorporation of capital additions into rates through 2023. PacifiCorp may include in the limited-issue filing in 2021 any unanticipated capital additions placed into service prior to the filing, which if found prudent by the Commission, will be recovered in rates as a part of the Company's next general rate case. Any such unanticipated capital additions will be excluded from the calculation of the Company's baseline NPC in the PCORC specified below, unless the Company is allowed to defer the revenue requirement associated with unanticipated capital additions until its next rate case, in which case the associated benefits will be included in baseline NPC.

E. Net Power Costs

17 Parties agree that the NPC baseline will be updated based on a nodal dispatch through a PCORC filed in 2021. The only effect from this PCORC on rates will be a change in the NPC baseline which could be higher or lower. The prudence of any costs associated with nodal dispatch and modeling nodal dispatch will also be subject to review in the PCORC. For the purposes of NPC baseline until the baseline is revised in the PCORC in 2021, the parties agree to the following provisions below.

1. Energy Imbalance Market

18 Energy Imbalance Market (EIM) forecast costs (normally included in NPC) and benefits will be included in base NPC and actual EIM costs and benefits will flow through PacifiCorp's power cost adjustment mechanism (PCAM). Non-NPC EIM costs will be moved to base rates as per the Commission's final order in Docket UE-152253.[10] The Parties agree not to oppose a Staff or Generic Commission investigation into the

[10] *WUTC v. Pacific Power & Light Co., a division of PacifiCorp*, Docket No. UE-152253, Order 12 at ¶14 (Sept. 1, 2016).

modeling of EIM benefits. This agreement does not bind any party to a specific approach, calculation, or method for determining or modeling EIM benefits.

2. Production Tax Credits

19 Production tax credits (PTCs) will be credited to customers in a manner that matches the costs in the PCAM without running through the mechanism; differences between the actual and projected PTCs will not flow through the PCAM deferral account. Instead, these amounts will receive separate accounting treatment and be trued up on an annual basis. In accordance with the Parties' intent to align costs and benefits, PTCs associated with the pro forma capital additions identified in Section II.(D) are subject to refund. The Parties agree that this settlement does not foreclose any Party from taking any position on expiring PTCs.

3. Baseline

20 The revenue requirement in this Settlement Stipulation includes a NPC baseline of approximately $102 million, representing an approximate $10.5 million reduction from the baseline included in PacifiCorp's April 1, 2020 filing. The NPC baseline will be updated on October 15, 2020 (October Update). Except as explicitly stated below, the October Update will be calculated in the same manner as the baseline that was used to derive the revenue requirement in this settlement. The October Update must be based on the most recent Official Forward Price Curve (OFPC) available (September 2020 OFPC) and treat EIM costs consistent with Section II.(E)(1) above. This update will also include: a black box adjustment reducing NPC by $1,357,952, line loss savings of 11.5 aMW, and reliability cost savings of 36.5 aMW for the Energy Vision 2020 additions (Ekola, TB Flats, and Cedar Springs), if beneficial to Washington customers.

21 If necessary and to the extent possible, deviations in the positive direction (increase in rates) from the NPC baseline estimated in this settlement as a result of the October Update will be reflected in the deferral account for the PCAM.

4. Colstrip Unit 4

22 The Parties support deferred accounting treatment for major maintenance expenses at Colstrip Unit 4 through 2020 and early 2021. This deferral can be reviewed for prudency as a part of the 2021 PCORC and prudent expenses can be recovered in rates as part of the Company's next general rate case, notwithstanding the limitations specified above.

F. WIJAM MOU & 2020 Protocol

23 The Parties support the implementation of the Washington Interjurisdictional Allocation Methodology Memorandum of Understanding (WIJAM MOU)[11] and 2020 Protocol[12] according to their relevant terms and conditions.

1. Transmission Adjustment

24 The WIJAM MOU originally outlined a three-year phase-in approach to including these costs in Washington's rates through a combination of an update to the revenue requirement in this case and a separate tariff rider, the System Transmission Adjustment. However, this settlement eliminates the three-year phase-in and provides for an allocation of PacifiCorp's System Transmission costs in base rates on January 1, 2021.Consistent with the WIJAM MOU, before December 31, 2023, the Company will need to present a method for excluding the costs and benefits of all transmission-voltage, radial lines

[11] Wilding, Exh. MGW-2.
[12] Lockey, Exh. EL-3.

connecting resources not otherwise included in Washington rates to PacifiCorp's interconnected, network transmission system.[13]

2. Accelerated Depreciation

25 The Parties' stipulated revenue requirement includes the acceleration of depreciation for Colstrip Unit 4 and the Jim Bridger Plant to year-end 2023. Once Colstrip Unit 4 or the Jim Bridger Plant facilities are removed from the Company's revenue requirement, PacifiCorp will not seek to recover additional investments in those facilities in Washington rates.

3. Decommissioning and Remediation

26 The Parties' stipulated revenue requirement includes the recovery of additional Decommissioning & Remediation (D&R) costs[14] over 10 years (2021 through 2030) in the amount of $10,867,247 (total company) and other plant-related closure costs in the amount of $6,283,189 (total company) per year for Colstrip Unit 4 and the Jim Bridger Plant. Parties agree to the decommissioning balancing account as proposed in Exhibit MGW-1CT, where Washington's share of the costs are recorded in a balancing account that is reflected as a reduction to rate base. Parties agree to use the D&R cost estimates provided in PacifiCorp's April 1, 2020 supplemental filing for purposes of setting rates in this proceeding only, but take no position on the accuracy of this estimate overall or of the individual D&R components. Parties further agree that these estimates are not precedential in any way, and reserve all rights to challenge future decommissioning cost

[13] WIJAM MOU at 4.1.3.1. Staff anticipates this process being collaborative. However, if it need be it can be subject to adjudication as a part of the compliance with this docket or in a future general rate case.
[14] The additional decommissioning and remediation is based on the Decommissioning Studies issued in January and March 2020 as compared to the level of decommissioning and remediation originally included in the Company's 2018 Depreciation Study.

estimates in subsequent general rate cases or other proceedings in which such costs are at issue.

4. Bridger Coal Company

27 The Company's current baseline NPC include $18,753,699 (total company) of contributions to the Bridger Coal Company (BCC) Reclamation Trust Fund through fuels costs for the Jim Bridger Plant. The Parties' stipulated revenue requirement also includes recovery of additional, incremental reclamation and depreciation over 10 years (2021 through 2030) in the amount of $11,815,290 per year (total company), for Bridger Mine reclamation and depreciation costs beyond 2023. As with the D&R costs above, Washington's share of these costs will be recorded in a balancing account that will be part of rate base.

28 PacifiCorp agrees to hold a workshop during the fall of 2020 on BCC costs, which will include, but not be limited to: (1) customers' historical contribution to BCC costs; (2) how BCC costs are reflected in Washington rates and in what amount; and (3) the estimated remaining contribution of Washington customers to these costs. PacifiCorp agrees to provide presentation materials and work papers relevant to the workshop at least two weeks prior to the workshop. PacifiCorp further agrees to track customers' contribution to BCC costs over the period of the rate plan in a manner that allows Parties to review these contributions in PacifiCorp's next general rate case.

G. Rate Spread

29 The Parties agree that the rate decrease under this settlement will be spread to all rate schedules, other than street lighting, on an equal percentage of revenue basis. Street lighting schedules will be set at their cost of service as specified in the initial application.

Appendix B to this Stipulation shows the results of the agreed rate spread by rate schedule.

H. Rate Design

30 Appendix B demonstrates the Parties' agreed upon rate design, shows the monthly impact of the rate change on residential customers, and contains the workpapers reflecting the rates designed to collect the revenue requirement specified in this settlement.

1. Residential Rate Design

31 The Parties agree that the Company's residential basic charge will be set at $7.75 and the inclining block tiered energy charge rate structure will be flattened by 25 percent.

2. Non-Residential Rate Design

32 All of the Company's changes for non-residential rate design proposed in the Company's initial filing are implemented, except that the relationship between the first and second block energy charges on Schedule 36 are maintained and the billing determinants used to set rates for Schedule 48T – Dedicated Facilities are re-calculated to be based upon calendar year 2019 information.

3. Pilot Programs

33 The Parties support the Company's proposed pilot programs identified in its December 13, 2019 filing. As part of PacifiCorp's pilot program to remove fees associated with payment methods, all paystation fees will be eliminated. Staff and interested Parties will work with the Company over the next few months to develop a Monitoring and Reporting plan for these pilot programs. At a minimum, the Monitoring and Reporting plan will include the impacts on low-income and other vulnerable

customers. The Company will host a regional meeting by June 30, 2021, on emerging technologies that may help it meet its future resource adequacy needs.

I. Low Income Programs

34 The Parties agree to the formation of an Advisory Group for the LIBA Program consisting of PacifiCorp, The Energy Project, Public Counsel, Commission Staff, NW Energy Coalition, and agency representatives and other interested stakeholders. The first meeting will be held within 60 days of the final order adopting this Stipulation, with quarterly meetings thereafter. The Advisory Group will have the following goals:

- Keep customers connected to electric service;
- Provide assistance to more customers than are currently served;
- Lower the energy burden of LIBA Program participants;
- Collect data necessary to assess LIBA Program effectiveness;
- Inform ongoing policy discussions.

35 The LIBA Advisory Group will specifically review: (1) the sufficiency of funding levels and other mechanisms to expand access to bill assistance, and (2) the possibility of increasing the size of the first energy block to 800 or 1000 kWh in order to create an initial "lifeline" block.

36 The Parties agree that the LIBA Advisory Group will use best efforts to develop a bill discount proposal for the LIBA program with equitable impacts across usage levels, with the Advisory Group process to be completed within one year of the final order adopting this Stipulation.

37 The Company agrees to file annual reports of the LIBA program status with the Commission, with content comparable to the PSE HELP and Avista LIRAP annual reports where applicable. The first report will be filed one year after the final order adopting this Stipulation, with subsequent reports due 120 days after the end of the

program year. The Company agrees to provide a draft report to the LIBA Advisory Group for comment before filing the first annual report.

.

J. Disconnection Practices

1. Disconnection Data Reporting

38 PacifiCorp agrees to continue to provide its current monthly State of Washington Low-income Data Tracking report and to include the following information on disconnections, credit, and collection data, in the LIBA program annual report:

- Total disconnections for all purposes
- Total disconnections of residential customers for non-payment
- Total disconnections of LIBA and LIHEAP participants for non-payment
- Total remote disconnection, if any, for non-payment
- Total remote disconnection of LIBA and LIHEAP customers for non-payment if any
- Total disconnections of customers with a medical emergency verified at the premises within the previous two years
- Number of payments, amount received, and mode of payment (cash, check, electronic, etc.) received during a field/premise visit to the service address, made by the customer to prevent disconnection
- Number of free and fee-paid pay stations
- Number and nature of customer complaints related to disconnection
- Number of deferred payment plans and the amount deferred
- Arrearage amounts

2. Disconnection Reduction Plan

39 In consultation with the LIBA Advisory Group, PacifiCorp agrees to develop a Disconnection Reduction Plan and to file the Plan with the Commission within one year of the final order adopting this Stipulation.

3. Premise Visits

40 Consistent with Commission regulations, PacifiCorp agrees to continue premise visits to residential service addresses to disconnect service for non-payment. PacifiCorp

will accept payment, including cash payment, at the service address during the premise visit to allow the residential customer to avoid disconnection.

K. Additional Provisions

1. Renewable Energy Credits

41 The Parties agree with the Company's proposed treatment for Renewable Energy Credits (RECs).[15] However, the $300,000 REC one-time purchase should be amortized and tracked for true-up in the existing mechanism over three years.

2. Decoupling

42 The Parties agree to the proposed changes to the decoupling mechanism as specified in PacifiCorp's initial filing.[16]

3. Idaho Asset Exchange

43 The Parties agree that the investments related to the Idaho Asset Exchange[17] are prudent and deem the requirements from Docket UE-152253 to have been satisfied.

4. Investor Supplied Working Capital

44 Work papers related to Investor Supplied Working Capital (ISWC) in future rate cases will use the format provided in the Company's 2nd Supplemental Response to UTC Data Request No. 81.[18] Specifically, ISWC will reflect AMA account balances, by subaccount, in one of the following categories: current assets, current liabilities, average invested capital, and investments. The ISWC presentation will then categorize the investment AMA amounts as Washington, Other States, or Non-Operating/Other. Then,

[15] Lockey, Exh. EL-1T at 34-36.
[16] Meredith, Exh. RMM-1T at 61-64.
[17] Vail, Exh. RAV-1T at 11-15.
[18] Attached as Appendix C.

it will multiply ISWC by the percentage of the total investment representing Washington, to calculate ISWC for Washington.

5. Tax Normalization

45 Parties agree that the Company will use a normalized method of accounting for all temporary book-tax differences, with the exception of equity AFUDC, on a prospective basis beginning January 1, 2021.

L. General Provisions

46 Comprehensive Settlement**.** The agreement above includes specific items reflected in the Company's revenue requirement. This Stipulation resolves all the disputed issues in this proceeding and acts as a modification to PacifiCorp's proposed filing on the issues included in this Stipulation. While certain adjustments were specifically addressed in the settlement, they are being accepted only as part of a comprehensive settlement stipulation that resolves all issues associated with the Company's initial filing. As such, they should be viewed in the broader context of the total settlement stipulation.

47 Discovery. The Parties agree to suspend all discovery in this proceeding pending filing and consideration of this Stipulation. In the event the case resumes, the Parties agree to work cooperatively to develop a new schedule taking into consideration the delay associated with this settlement.

48 Public Interest. The Parties agree that this Stipulation is in the public interest and will produce rates for the Company that are fair, just, reasonable, and sufficient.

49 Binding on Parties. The Parties agree to support this Stipulation as a settlement of the contested issues between them in this consolidated proceeding, except for the issues

raised in Docket UE-180778, which are the subject of a separate settlement stipulation. The Parties understand that this Stipulation is not binding on the Commission or any Party unless the Commission approves it.[19] If approved by the Commission, the Parties shall take all actions necessary, as appropriate, to carry out this Stipulation.

50 Integrated Agreement. The Parties agree that this Stipulation represents the entire agreement of the Parties, and supersedes all prior oral and written agreements on the issues addressed. The Parties have negotiated this Stipulation as an integrated document to be effective upon execution and Commission approval. Accordingly, the Parties recommend that the Commission adopt this Stipulation in its entirety.

51 Procedure for Supporting Stipulation. The Parties shall cooperate in submitting this Stipulation promptly to the Commission for acceptance, and cooperate in supporting this Stipulation throughout the Commission's consideration of this Stipulation. In particular, each Party shall cooperate in developing testimony and offering to present one or more witnesses to testify in support of the Stipulation, , as described in WAC 480-07-740(2)(a) and (3)(a)-(b). If necessary, each Party will provide a witness to sponsor and support this Stipulation at a Commission hearing. If the Commission decides to hold such a hearing, each Party will recommend that the Commission issue an order adopting the Stipulation. No Party to this Stipulation or their agents, employees, consultants, or attorneys will engage in advocacy contrary to the Commission's adoption of this Stipulation.

52 Reservation of Rights. If the Commission accepts the Stipulation with new conditions, or approves the resolution of this proceeding through provisions that are

[19] The exception is that prior to the Commission's approval of the Stipulation, the Parties agree to support the Stipulation before the Commission.

different than recommended in this Stipulation, WAC 480-07-750(2)(b) shall apply. Consistent with WAC 480-07-750(2)(b)(ii), each Party reserves the right, upon written notice to the Commission and all Parties within seven (7) days of the Commission's order, to state its rejection of the conditions. Otherwise, pursuant to WAC 480-07-750(2)(b)(i), each Party will notify the Commission within seven (7) days of the Commission's order that it accepts the conditions. If the Commission rejects this Stipulation, WAC 480-07-750(2)(c) shall apply. In the event that the Commission rejects this Stipulation or if any Party rejects a proposed new condition, the Parties will: (1) request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of the case consistent with WAC 480-07-750(2)(c); and (2) cooperate in the development of a schedule that concludes the proceeding on the earliest possible date, taking into account the needs of the Parties in participating in hearings and preparing briefs.

53 Advance Review of News Releases. The Parties agree: (1) to provide each other the right to review in advance of publication any and all announcements or news releases that any Party intends to make about the Stipulation (with the right of review to include a reasonable opportunity to request changes to the text of such announcements), and (2) to include in any news release or announcement a statement that the Staff's recommendation to approve the settlement is not binding on the Commission itself.

54 No Precedent. The Parties have entered into the Stipulation to avoid further expense, inconvenience, uncertainty, and delay of continuing litigation. The Parties recognize that the Stipulation represents a compromise of the Parties' positions. As such, conduct, statements, and documents disclosed during negotiations of the Stipulation shall

not be admissible as evidence in this or any other proceeding. By executing this Stipulation, no Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding.

55 Execution. The Parties may execute the Stipulation in counterparts and as executed shall constitute one agreement. Copies sent by facsimile or electronic mail are as effective as original documents.

56 Effective date. The effective date of the Stipulation is the date of the Commission order approving it.

This STIPULATION is entered into by each Party as of the date entered below.
DATED: November 6, 2020.

ROBERT W. FERGUSON
Attorney General

Jennifer Cameron-Rulkowski
Assistant Attorney General
Counsel for the Washington Utilities and Transportation Commission Staff

Dated: _____, 2020

PACIFICORP

Etta Lockey
Vice President, Regulation
Pacific Power

Dated: _____, 2020

ROBERT W. FERGUSON
Attorney General

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's Office

Dated: November 6, 2020

PACKAGING CORPORATION OF AMERICA

Tyler Pepple
Davison Van Cleve
Counsel for Packaging Corporation of America

Dated: _____, 2020

THE ENERGY PROJECT

Simon ffitch
Counsel for The Energy Project

Dated: _____, 2020

WALMART, Inc.

Vicki Baldwin
Parsons Behle & Latimer
Counsel for Walmart

Dated: _____, 2020

This STIPULATION is entered into by each Party as of the date entered below.
DATED: November 6, 2020.

ROBERT W. FERGUSON
Attorney General

Jennifer Cameron-Rulkowski
Assistant Attorney General
Counsel for the Washington Utilities and Transportation Commission Staff

Dated: _____, 2020

PACIFICORP

Etta Lockey
Vice President, Regulation
Pacific Power

Dated: November 5, 2020

ROBERT W. FERGUSON
Attorney General

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's Office

Dated: _____, 2020

PACKAGING CORPORATION OF AMERICA

Tyler Pepple
Davison Van Cleve
Counsel for Packaging Corporation of America

Dated: _____, 2020

THE ENERGY PROJECT

Simon ffitch
Counsel for The Energy Project

Dated: _____, 2020

WALMART, Inc.

Vicki Baldwin
Parsons Behle & Latimer
Counsel for Walmart

Dated: _____, 2020

This STIPULATION is entered into by each Party as of the date entered below.
DATED: November 6, 2020.

ROBERT W. FERGUSON
Attorney General

Jennifer Cameron-Rulkowski
Assistant Attorney General
Counsel for the Washington Utilities and Transportation Commission Staff

Dated: Nov. 5, 2020

PACIFICORP

Etta Lockey
Vice President, Regulation
Pacific Power

Dated: _____, 2020

ROBERT W. FERGUSON
Attorney General

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's Office

Dated: _____, 2020

PACKAGING CORPORATION OF AMERICA

Tyler Pepple
Davison Van Cleve
Counsel for Packaging Corporation of America

Dated: _____, 2020

THE ENERGY PROJECT

Simon ffitch
Counsel for The Energy Project

Dated: _____, 2020

WALMART, Inc.

Vicki Baldwin
Parsons Behle & Latimer
Counsel for Walmart

Dated: _____, 2020

This STIPULATION is entered into by each Party as of the date entered below.
DATED: November 6, 2020.

ROBERT W. FERGUSON
Attorney General

Jennifer Cameron-Rulkowski
Assistant Attorney General
Counsel for the Washington Utilities and Transportation Commission Staff

Dated: _____, 2020

PACIFICORP

Etta Lockey
Vice President, Regulation
Pacific Power

Dated: _____, 2020

ROBERT W. FERGUSON
Attorney General

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's Office

Dated: _____, 2020

PACKAGING CORPORATION OF AMERICA

Tyler Pepple

Tyler Pepple
Davison Van Cleve
Counsel for Packaging Corporation of America

Dated: 11/5/20, 2020

THE ENERGY PROJECT

Simon ffitch
Counsel for The Energy Project

Dated: _____, 2020

WALMART, Inc.

Vicki Baldwin
Parsons Behle & Latimer
Counsel for Walmart

Dated: _____, 2020

This STIPULATION is entered into by each Party as of the date entered below.
DATED: November 6, 2020.

ROBERT W. FERGUSON
Attorney General

Jennifer Cameron-Rulkowski
Assistant Attorney General
Counsel for the Washington Utilities and Transportation Commission Staff

Dated: _____, 2020

PACIFICORP

Etta Lockey
Vice President, Regulation
Pacific Power

Dated: _____, 2020

ROBERT W. FERGUSON
Attorney General

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's Office

Dated: _____, 2020

PACKAGING CORPORATION OF AMERICA

Tyler Pepple
Davison Van Cleve
Counsel for Packaging Corporation of America

Dated: _____, 2020

THE ENERGY PROJECT

Simon ffitch
Counsel for The Energy Project

Dated: November 5, 2020

WALMART, Inc.

Vicki Baldwin
Parsons Behle & Latimer
Counsel for Walmart

Dated: _____, 2020

This STIPULATION is entered into by each Party as of the date entered below.
DATED: November 6, 2020.

ROBERT W. FERGUSON
Attorney General

Jennifer Cameron-Rulkowski
Assistant Attorney General
Counsel for the Washington Utilities and Transportation Commission Staff

Dated: _____, 2020

PACIFICORP

Etta Lockey
Vice President, Regulation
Pacific Power

Dated: _____, 2020

ROBERT W. FERGUSON
Attorney General

Nina Suetake
Assistant Attorney General
Public Counsel Unit of the Attorney General's Office

Dated: _____, 2020

PACKAGING CORPORATION OF AMERICA

Tyler Pepple
Davison Van Cleve
Counsel for Packaging Corporation of America

Dated: _____, 2020

THE ENERGY PROJECT

Simon ffitch
Counsel for The Energy Project

Dated: _____, 2020

WALMART, Inc.

Vicki Baldwin
Parsons Behle & Latimer
Counsel for Walmart

Dated: November 5, 2020

Appendix A

PacifiCorp
Washington General Rate Case - June 2019 Base Period
UE-191024
Final Settlement Agreement
($millions)

Filed Price Increase	**$**	**29.80**
Settlement Adjustments:		
Cost of Capital		(7.57)
Decommissioning Through 2030		(14.20)
October Net Power Cost Update - Estimate		(10.50)
Depreciation Study Stipulation		(1.48)
Other Adjustments		(1.66)
Rate Case Increase/(Decrease)		**(5.61)**
Transmission System Adjustment		5.40
Total Rate Case Increase/(Decrease)		**(0.21)**
Expiration of Federal Tax Act Adjust (Sch 197)		8.00
Amortization of Remaining TCJA Tax Benefits (Sch 197)		(11.94)
Total Rate Decrease, January 1, 2021		**(4.15)**

Appendix B

PACIFIC POWER & LIGHT COMPANY

TABLE A. PRESENT AND PROPOSED RATES
PACIFIC POWER & LIGHT COMPANY
ESTIMATED EFFECT OF PROPOSED RATE CHANGE
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
IN WASHINGTON
12 MONTHS ENDED JUNE 2019

Line No.	Description	Curr. Sch. No.	Prop. Sch. No.	Avg. Cust.	MWH	Present Base Revenues ($000)	Proposed Base Revenues ($000)	Proposed Base Increase ($000)	Proposed Base Increase %	Proposed FTAA ($000)	Proposed FTAA %	Proposed Net Decrease ($000)	Proposed Net Decrease %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (8)/(6)	(10)	(11) (10)/(6)	(14)	(15) (12)/(6)
	Residential												
1	Residential Service	16/17/18	16/17/18	107,790	1,524,718	$148,285	$148,456	$171	0.12%	($5,475)	-3.69%	($5,304)	-3.58%
2	**Total Residential**			107,790	1,524,718	$148,285	$148,456	$171	0.12%	($5,475)	-3.69%	($5,304)	-3.58%
	Commercial & Industrial												
3	Small General Service	24	24	19,929	554,739	$52,501	$52,559	$58	0.11%	($1,671)	-3.18%	($1,613)	-3.07%
4	Partial Requirements Service	33	33	0	0	$0	$0	$0	0.10%	$0	0.00%	$0	0.00%
5	Large General Service <1,000 kW	36	36	1,076	950,741	$76,248	$76,325	$77	0.10%	($2,422)	-3.18%	($2,345)	-3.08%
6	Agricultural Pumping Service	40	40	5,136	164,796	$15,165	$15,182	$17	0.11%	($508)	-3.35%	($491)	-3.24%
7	Partial Requirements Service => 1,000 kW	47	47	1	2,679	$385	$396	$11	2.77%	($6)	-1.45%	$5	1.32%
8	Large General Service => 1,000 kW	48	48	64	400,186	$29,166	$29,191	$25	0.09%	($832)	-2.85%	($807)	-2.77%
8	Large General Service => 30,000 kW	48	48	1	471,255	$27,842	$27,876	$34	0.12%	($980)	-3.52%	($946)	-3.40%
9	Recreational Field Lighting	54	54	27	285	$26	$17	($10)	-37.39%	($1)	-4.08%	($11)	-41.47%
10	**Total Commercial & Industrial**			26,234	2,544,681	$201,332	$201,545	$213	0.11%	($6,421)	-3.19%	($6,208)	-3.08%
	Public Street Lighting												
11	Outdoor Area Lighting Service	15	15	2,324	3,038	$462	$277	($185)	-40.02%	($11)	-2.49%	($196)	-42.50%
12	Street Lighting Service	51	51	244	3,719	$814	$565	($249)	-30.64%	($14)	-1.73%	($264)	-32.36%
13	Street Lighting Service	52	51	14	145	$31	$21	($10)	-32.28%	($1)	-1.77%	($11)	-34.05%
14	Street Lighting Service	53	53	233	3,796	$272	$168	($104)	-38.26%	($14)	-5.27%	($119)	-43.53%
15	Street Lighting Service	57	51	32	1,509	$194	$148	($47)	-24.06%	($6)	-2.94%	($52)	-27.00%
16	**Total Public Street Lighting**			2,846	12,207	$1,774	$1,179	($595)	-33.56%	($46)	-2.60%	($641)	-36.16%
17	**Total Sales to Standard Tariff Customers**			136,870	4,081,607	$351,391	$351,180	($212)	-0.06%	($11,942)	-3.40%	($12,154)	-3.46%
18	Total AGA					$728	$728						
19	**Total Sales to Ultimate Consumers**			136,870	4,081,607	$352,119	$351,907	($212)	-0.06%	($11,942)	-3.40%	($12,154)	-3.45%

PACIFIC POWER & LIGHT COMPANY
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019
(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
	Actual	Price	Dollars	Price	Dollars
SCHEDULE 15					
Outdoor Area Lighting Service-Grand Combined					
Mercury Vapor Lamp Charges					
7,000 Lumens	24,390	$11.24	$274,141	$7.92	$193,179
21,000 Lumens	3,826	$21.37	$81,752	$8.91	$34,103
55,000 Lumens	442	$44.25	$19,548	$10.48	$4,628
High Pressure Sodium Vapor Lamp Charges					
5,800 Lumens	2,265	$12.77	$28,927	$7.92	$17,942
22,000 Lumens	1,884	$18.76	$35,351	$8.91	$16,798
50,000 Lumens	571	$30.28	$17,284	$10.48	$5,979
Pole Charges	497	$1.00	$497	$0.00	$0
Total Bills	27,886				
Subtotal	3,029,771		$457,500		$272,629
Unbilled	7,938		$4,499		$4,499
Total	3,037,709		$461,999		$277,128
SCHEDULE 16/18					
Residential Service-Combined					
Basic Charge	1,293,476	$7.75	$10,024,443	$7.75	$10,024,442
1st 600 kWh	675,973,717	6.717 ¢	$45,405,155	7.276 ¢	$49,183,849
All addt'l kWh	869,356,278	10.613 ¢	$92,264,783	10.198 ¢	$88,656,954
kW demand	4,989	$1.78	$8,880	$1.78	$8,880
Minimum kW Charge	696	$3.50	$2,436	$3.50	$2,436
Subtotal	1,545,329,995		$147,705,538		$147,876,403
Unbilled	(20,611,783)		$579,427		$579,427
Total	1,524,718,212		$148,284,965		$148,455,830
SCHEDULE 16					
Residential Service					
Basic Charge	1,217,911	$7.75	$9,438,807	$7.75	$9,438,807
1st 600 kWh	638,778,486	6.717 ¢	$42,906,751	7.276 ¢	$46,477,523
All addt'l kWh	815,713,649	10.613 ¢	$86,571,690	10.198 ¢	$83,186,478
kW demand	0	$1.78	$0	$1.78	$0
Minimum kW Charge	0	$3.50	$0	$3.50	$0
kW demand in minimum	0	($1.78)	$0	($1.78)	$0
Subtotal	1,454,492,135		$138,917,248		$139,102,808
Unbilled	(19,398,897)		$545,023		$545,023
Total	1,435,093,238		$139,462,271		$139,647,831
SCHEDULE 17					
Residential Service					
Basic Charge	60,732	$7.75	$470,674	$7.75	$470,674
1st 600 kWh	32,494,683	6.717 ¢	$2,182,668	7.276 ¢	$2,364,313
All addt'l kWh	43,594,753	10.613 ¢	$4,626,711	10.198 ¢	$4,445,793
kW demand	0	$1.78	$0	$1.78	$0
Minimum kW Charge	0	$3.50	$0	$3.50	$0
kW demand in minimum	0	($1.78)	$0	($1.78)	$0
Subtotal	76,089,437		$7,280,053		$7,280,780
Unbilled	(1,022,509)		$28,655		$28,655
Total	75,066,927		$7,308,708		$7,309,435

PACIFIC POWER & LIGHT COMPANY
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019
(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
SCHEDULE 24					
Small General Service-Grand Combined					
Seasonal					
Single Phase	3	$119.88	$360	$118.32	$355
Three Phase	75	$178.68	$13,343	$176.40	$13,172
Load Size > 15 kW	2,454	$12.48	$30,627	$12.48	$30,627
Basic Charge					
Single Phase	173,160	$9.99	$1,729,872	$9.86	$1,707,361
Three Phase	68,177	$14.89	$1,015,159	$14.70	$1,002,205
Load Size > 15 kW	1,269,889	$1.04	$1,320,685	$1.04	$1,320,685
Total Basic Charges	241,338				
Total Bills	239,144				
All kW >15	793,943	$3.80	$3,016,983	$3.81	$3,024,924
1st 1,000 kWh	136,614,733	10.878 ¢	$14,860,950	10.899 ¢	$14,889,641
Next 8,000 kWh	291,321,756	7.514 ¢	$21,889,917	7.374 ¢	$21,482,065
All additional kWh	122,057,287	6.472 ¢	$7,899,548	6.853 ¢	$8,364,586
Excess Kvar	121,030	58.00 ¢	$70,197	58.00 ¢	$70,197
Discounts		-1.0%		-1.0%	
Single Phase	84	$9.99	($8)	$9.86	($8)
Three Phase	104	$14.89	($16)	$14.70	($16)
Load Size > 15 kW	5,541	$1.04	($58)	$1.04	($58)
All kW	1,992	$3.80	($76)	$3.81	($76)
1st 1,000 kWh	149,223	10.878 ¢	($162)	10.899 ¢	($163)
Next 8,000 kWh	626,125	7.514 ¢	($470)	7.374 ¢	($462)
All additional kWh	362,541	6.472 ¢	($234)	6.853 ¢	($249)
Excess Kvar	1,170	58.00 ¢	($6)	58.00 ¢	($6)
High Voltage Charge	156	$60.00	$9,356	$60.00	$9,356
Load Size Discount	5,455	(30.00) ¢	($1,637)	(30.00) ¢	($1,637)
Subtotal	549,993,776		$51,854,330		$51,912,499
Unbilled	4,745,356		$646,735		$646,735
Total	554,739,132		$52,501,065		$52,559,234

PACIFIC POWER & LIGHT COMPANY
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019
(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
SCHEDULE 33					
Partial Requirements Service					
Basic Charge					
<=100 kW	0	$268.00	$0	$248.00	$0
101 - 300 kW	0	$100.00	$0	$93.00	$0
>300 kW	0	$200.00	$0	$185.00	$0
Total Basic Charges	0				
101 - 300 kW	0	$1.83	$0	$1.80	$0
>300 kW	0	$1.50	$0	$1.48	$0
Demand Charges					
All kW	0	$5.60	$0	$6.30	$0
Energy Charges					
1st 40,000 kWh	0	5.912 ¢	$0	5.748 ¢	$0
All additional kWh	0	5.410 ¢	$0	5.246 ¢	$0
Excess Kvar	0	58.0 ¢	$0	58.0 ¢	$0
Excess Kvarh	0	0.06 ¢	$0	0.06 ¢	$0
Discounts		-1.0%		-1.0%	
<=100 kW	0	$268.00	$0	$248.00	$0
101 - 300 kW	0	$100.00	$0	$93.00	$0
>300 kW	0	$200.00	$0	$185.00	$0
101 - 300 kW	0	$1.83	$0	$1.80	$0
>300 kW	0	$1.50	$0	$1.48	$0
All kW	0	$5.60	$0	$6.30	$0
1st 40,000 kWh	0	5.912 ¢	$0	0.000 ¢	$0
All additional kWh	0	5.410 ¢	$0	5.246 ¢	$0
Excess kVar	0	58.00 ¢	$0	58.00 ¢	$0
Excess kVarh	0	0.06 ¢	$0	0.06 ¢	$0
High Voltage Charge--Primary	0	$60.00	$0	$60.00	$0
Load Size Discount - Primary	0	(30.00) ¢	$0	(30.00) ¢	$0
Standby kW	0	$2.80	$0	$3.15	$0
Overrun kW	0	$22.40	$0	$25.20	$0
Overrun kWh	0	23.648 ¢	$0	20.984 ¢	$0
Subtotal	0		$0		$0
Unbilled	0		$0		$0
Total	0		$0		$0
SCHEDULE 36					
Large General Service < 1,000 kW-Grand Combined					
Basic Charge					
<=100 kW	198	$268.00	$52,992	$248.00	$49,038
101 - 300 kW	8,799	$100.00	$879,930	$93.00	$818,335
>300 kW	3,916	$200.00	$783,267	$185.00	$724,522
Total Basic Charges	12,913				
101 - 300 kW	1,525,092	$1.83	$2,790,918	$1.80	$2,745,165
>300 kW	1,976,417	$1.50	$2,964,626	$1.48	$2,925,098
Demand Charges					
All kW	2,609,944	$5.60	$14,615,686	$6.30	$16,442,646
Minimum kW	4,789	$5.60	$26,817	$6.30	$30,170
Energy Charges					
1st 40,000 kWh	409,227,417	5.912 ¢	$24,193,525	5.748 ¢	$23,522,392
All additional kWh	531,898,153	5.410 ¢	$28,775,691	5.246 ¢	$27,903,377
Excess Kvar	440,924	58.00 ¢	$255,735	58.00 ¢	$255,735
Discounts		-1.0%		-1.0%	
<=100 kW	60	$268.00	$0	$248.00	$0
101 - 300 kW	5,896	$100.00	($51)	$93.00	($47)
>300 kW	39,349	$200.00	($120)	$185.00	($111)
101 - 300 kW	27,373	$1.83	($108)	$1.80	($106)
>300 kW	737	$1.50	($590)	$1.48	($582)
All kW	3,473,060	$5.60	($1,533)	$6.30	($1,724)
Minimum kW	6,930,058	$5.60	($41)	$6.30	($46)
1st 40,000 kWh	6,802	5.912 ¢	($2,053)	5.748 ¢	($1,996)
All additional kWh	104	5.410 ¢	($3,749)	5.246 ¢	($3,636)
Excess Kvar	46,478	58.00 ¢	($39)	58.00 ¢	($39)
High Voltage Charge	3,473,060	$60.00	$6,240	$60.00	$6,240
Load Size Discount	6,930,058	(30.00) ¢	($13,943)	(30.00) ¢	($13,943)
Subtotal	941,125,570		$75,323,200		$75,400,488
Unbilled	9,615,691		$924,430		$924,430
Total	950,741,261		$76,247,630		$76,324,918

PACIFIC POWER & LIGHT COMPANY
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019
(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
SCHEDULE 40					
Agricultural Pumping Service-Grand Combined					
Annual Load Size Charge					
Single Phase Bills	1,004	$0.00	$0	$0.00	$0
Three Phase Bills					
< 51 kW	3,685	$0.00	$0	$0.00	$0
< 301 kW	434	$379.00	$164,608	$449.00	$195,011
> 300 kW	12	$1,539.00	$18,932	$1,825.00	$22,450
Total Bills	5,136				
Monthly Bills	29,199				
Customer Count	20,744				
Annual Load Size kW Charge					
Single Phase kW	3,761	$26.63	$100,163	$31.58	$118,781
Three Phase kW					
< 51 kW	53,906	$26.63	$1,435,506	$31.58	$1,702,339
< 301 kW	42,010	$18.53	$778,449	$21.97	$922,965
> 300 kW	4,740	$14.49	$68,680	$17.18	$81,431
Single Phase Minimum Bills	526	$79.89	$41,993	$94.74	$49,798
Three Phase <51kW Minimum Bills	989	$159.78	$158,037	$189.48	$187,413
KW in Minimum					
Single Phase kW	499	($26.63)	($13,290)	($31.58)	($15,760)
Three Phase <51kW, kW	1,532	($26.63)	($40,784)	($31.58)	($48,365)
Energy Charges	0				
All kWh	156,050,798	7.203 ¢	$11,240,339	6.891 ¢	$10,753,460
Excess Kvar	66,643	58.00 ¢	$38,653	58.00 ¢	$38,653
Discounts		-1.0%		-1.0%	
Single Phase	0	$0.00	$0	$0.00	$0
Three Phase					
< 51 kW	1	$0.00	$0	$0.00	$0
< 301 kW	0	$379.00	$0	$449.00	$0
> 300 kW	0	$1,539.00	$0	$1,825.00	$0
Single Phase	0	$26.63	$0	$31.58	$0
Three Phase					
< 51 kW	39	$26.63	($10)	$31.58	($12)
< 301 kW	0	$18.53	$0	$21.97	$0
> 300 kW	0	$14.49	$0	$17.18	$0
Single Phase Min	0	$79.89	$0	$94.74	$0
Three Phase <51kW Min	0	$159.78	$0	$189.48	$0
KW in Minimum					
Single Phase kW	0	($26.63)	$0	($31.58)	$0
Three Phase <51kW, kW	0	($26.63)	$0	($31.58)	$0
Energy Charges					
All kWh	9,458	7.203 ¢	($7)	6.891 ¢	($7)
Excess Kvar	0	58.00 ¢	$0	58.00 ¢	$0
High Voltage Charge	12	$60.00	$720	$60.00	$720
Load Size Discount	468	(30.00) ¢	($140)	(30.00) ¢	($140)
Subtotal	156,050,798		$13,991,849		$14,008,737
Unbilled	8,745,000		$1,173,000		$1,173,000
Total	164,795,798		$15,164,849		$15,181,737
SCHEDULE 47T					
Large Partial Requirements Service - Secondary					
Basic Charge					
<=3000 kW	12	$1,442.00	$17,304	$1,313.00	$15,756
>3000 kW	0	$1,743.00	$0	$1,587.00	$0
Total Basic Charges	12				
<=3000 kW variable	27,697	$1.15	$31,852	$1.22	$33,790
>3000 kW variable	0	$1.03	$0	$1.09	$0
All kW-On-Peak Current	20,184	$8.16	$164,701	$8.70	$0
All kW-On-Peak Proposed	20,115			$8.73	$175,601
Energy Charges					
All kWh	2,630,000	4.852 ¢	$127,608	4.742 ¢	$0
On Peak kWh	1,034,755	0.000 ¢	$0	5.308 ¢	$54,925
Off Peak kWh	1,595,245	0.000 ¢	$0	4.375 ¢	$69,792
Excess Kvar	12,558	$0.57	$7,158	$0.57	$7,158
Standby kW	3,816	$4.08	$15,569	$4.35	$16,600
Overrun kW	563	$32.64	$18,376	$34.80	$19,592
Overrun kWh	625	19.408 ¢	$121	21.232 ¢	$133
Subtotal	2,630,000		$382,689		$393,347
Unbilled	49,158		$2,313		$2,313
Total	2,679,158		$385,002		$395,660

	Units	Present			Proposed		
SCHEDULE 48T							
Large General Service 1,000 kW and over-Grand Combined							
Basic Charge							
<=3000 kW	774			$1,120,335			$1,019,996
>3000 kW	12			$34,188			$35,988
Total Basic Charges	786						
<=3000 kW variable	1,121,158			$1,171,938			$1,242,181
>3000 kW variable	686,556			$178,505			$178,505
All kW-On-Peak Current	1,593,413			$12,808,336			$0
All kW-On-Peak Proposed	1,584,894			$0			$13,984,002
Energy Charges							
All kWh	858,139,786			$41,165,340			$0
On Peak kWh	339,453,752			$0			$17,767,079
Off Peak kWh	518,686,034			$0			$22,310,453
Excess Kvar	179,017			$101,516			$101,516
Subtotal	858,139,786			$56,580,158			$56,639,720
Unbilled	13,301,071			$427,250			$427,250
Total	871,440,857			$57,007,409			$57,066,971
SCHEDULE 48T							
Large General Service 1,000 kW and over-Combined							
Basic Charge							
<=3000 kW	774			$1,120,335			$1,019,996
>3000 kW	0			$0			$0
Total Basic Charges	774						
<=3000 kW variable	1,121,158			$1,171,938			$1,242,181
>3000 kW variable	0			$0			$0
All kW-On-Peak Current	909,773			$7,393,907			$0
All kW-On-Peak Proposed	901,614						$7,882,312
Energy Charges							
All kWh	394,620,594			$19,111,097			$0
On Peak kWh	155,748,767			$0			$8,251,161
Off Peak kWh	238,871,827			$0			$10,426,744
Excess Kvar	160,351			$91,250			$91,250
Subtotal	394,620,594			$28,888,527			$28,913,644
Unbilled	5,564,970			$276,990			$276,990
Total	400,185,564			$29,165,517			$29,190,634
SCHEDULE 48T							
Large General Service 1,000 kW and over-Secondary Combined							
Basic Charge							
<=3000 kW	642	$1,442.00		$925,371	$1,313.00		$842,588
>3000 kW	0	$1,743.00		$0	$1,587.00		$0
Total Basic Charges	642						
<=3000 kW variable	915,203	$1.15		$1,052,484	$1.22		$1,116,548
>3000 kW variable	0	$1.03		$0	$1.09		$0
All kW-On-Peak Current	744,007	$8.16		$6,071,094	$8.70		$0
All kW-On-Peak Proposed	741,361				$8.73		$6,472,083
Energy Charges							
All kWh	328,149,971	4.852	¢	$15,921,837	4.742	¢	$0
On Peak kWh	129,108,340			$0	5.308		$6,853,071
Off Peak kWh	199,041,630			$0	4.375		$8,708,071
Excess Kvar	145,335	$0.57		82,841	$0.57		82,841
Subtotal	328,149,971			$24,053,627			$24,075,202
Unbilled	4,944,666			$214,530			$214,530
Total	333,094,636			$24,268,157			$24,289,732
SCHEDULE 48T							
Large General Service 1,000 kW and over-Primary-Combined							
Basic Charge							
<=3000 kW	132	$1,477.00		$194,964	$1,344.00		$177,408
>3000 kW	0	$1,777.00		$0	$1,618.00		$0
Total Basic Charges	132						
<=3000 kW variable	205,955	$0.58		$119,454	$0.61		$125,633
>3000 kW variable	0	$0.47		$0	$0.50		$0
All kW-On-Peak Current	165,766	$7.98		$1,322,813	$8.51		$0
All kW-On-Peak Proposed	160,253				$8.80		$1,410,229
Energy Charges							
All kWh	66,470,623	4.798	¢	$3,189,260	4.689	¢	$0
On Peak kWh	26,640,427	0.000	¢	$0	5.248	¢	$1,398,090
Off Peak kWh	39,830,196	0.000	¢	$0	4.315	¢	$1,718,673
Excess Kvar	15,016	$0.56		$8,409	$0.56		$8,409
Subtotal	66,470,623			$4,834,900			$4,838,442
Unbilled	620,304			$62,460			$62,460
Total	67,090,927			$4,897,360			$4,900,902

PACIFIC POWER & LIGHT COMPANY
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019
(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
SCHEDULE 48T					
Large General Service 30,000 kW and over-Primary Dedicated Facilities					
Basic Charge					
<=30000 kW	0		$0		$0
>30000 kW	12	$2,849.00	$34,188	$2,999.00	$35,988
Total Basic Charges	12				
<=3000 kW variable	0		$0		$0
>30000 kW variable	686,556	$0.26	$178,505	$0.26	$178,505
All kW-On-Peak Current	683,640	$7.92	$5,414,429	$8.93	$0
All kW-On-Peak Proposed	683,280			$8.93	$6,101,690
Energy Charges					
All kWh	463,519,193	4.758 ¢	$22,054,243	4.617 ¢	$0
On Peak kWh	183,704,985	0.000 ¢	$0	5.180 ¢	$9,515,918
Off Peak kWh	279,814,208	0.000 ¢	$0	4.247 ¢	$11,883,709
Excess Kvar	18,666	$0.55	$10,266	0.55	$10,266
Subtotal	463,519,193		$27,691,631		$27,726,076
Unbilled	7,736,101		$150,261		$150,261
Total	471,255,293		$27,841,892		$27,876,337

* 12-months ended December 31, 2019.

SCHEDULE 51					
Street Lighting Service Company-Owned					
High Pressure Sodium Vapor					
Per Lamp Charges					
5,800 Lumens	11,400	$8.93	$101,802	$8.38	$95,558
9,500 Lumens	17,310	$10.72	$185,565	$9.00	$155,838
9,500 Lumens-Decorative Series	0	$34.03	$0	$0.00	$0
9,500 Lumens-Decorative Series 2	0	$26.46	$0	$0.00	$0
16,000 Lumens	1,066	$13.69	$14,588	$9.27	$9,874
16,000-Lumens Decorative Series	48	$35.25	$1,692	$16.58	$796
16,000-Lumens Decorative Series	0	$27.72	$0	$0.00	$0
22,000 Lumens	16,338	$15.63	$255,355	$9.57	$156,372
27,500 Lumens	1,995	$19.80	$39,507	$10.15	$20,261
50,000 Lumens	2,707	$26.16	$70,813	$12.38	$33,507
LED					
4,600 Lumens	42	$7.95	$335	$8.38	$353
5,600 Lumens	1,941	$9.86	$19,134	$9.00	$17,470
8,400 Lumens	386	$12.43	$4,802	$9.27	$3,580
9,800 Lumens	31	$12.87	$395	$9.57	$294
17,100 Lumens	1,920	$20.67	$39,694	$10.15	$19,500
22,100 Lumens	711	$26.09	$18,546	$12.38	$8,799
LED - Customer Funded Conversion					
4,600 Lumens	2,512	$6.50	$16,326	$4.13	$10,377
5,600 Lumens	1,225	$6.97	$8,538	$4.46	$5,468
8,400 Lumens	21	$7.97	$168	$4.71	$99
9,800 Lumens	1,848	$8.13	$15,022	$4.97	$9,187
17,100 Lumens	164	$10.56	$1,734	$5.30	$870
22,100 Lumens	648	$12.09	$7,838	$6.47	$4,196
Total Bills	2,928				
Subtotal	3,621,950		$801,854		$552,399
Unbilled	97,339		$12,386		$12,386
Total	3,719,289		$814,240		$564,785

SCHEDULE 52					
Company-Owned Street Lighting Service					
Operation, Maintenance, Depreciation & Fixed Costs			$18,087		
Dusk to Dawn kWh	140,860	8.752 ¢	$12,328	0.000 ¢	$0
Dusk to Midnight kWh	0	9.794 ¢	$0	0.000 ¢	$0
Total Customers	14				
Subtotal	140,860		$30,415		$20,442
Unbilled	3,830		$476		$476
Total	144,690		$30,891		$20,919

PACIFIC POWER & LIGHT COMPANY
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019
(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
SCHEDULE 53					
Customer-Owned Street Lighting Service - Grand Combined					
Operation, Maintenance, Depreciation & Fixed Costs			$1,694		$0
Non-Listed Lumen-Energy Only	1,847,419		$133,291		$82,008
Listed Lumen-Energy Only	1,848,478		$133,337		$82,056
Total Bills	2,792				
Subtotal	3,695,897		$268,322		$164,064
Unbilled	100,238		$4,167		$4,167
Total	3,796,135		$272,489		$168,231
SCHEDULE 53F					
Customer-Owned Street Lighting Service					
Operation, Maintenance, Depreciation & Fixed Costs			$1,694		$0
High Pressure Sodium Vapor					
5,800 Lumens-Energy Only	4,224	$2.24	$9,462	$0.00	$0
9,500 Lumens-Energy Only	7,629	$3.17	$24,183	$0.00	$0
16,000 Lumens-Energy Only	60	$4.62	$277	$0.00	$0
22,000 Lumens-Energy Only	8,114	$6.13	$49,737	$0.00	$0
27,500 Lumens-Energy Only	3,745	$8.30	$31,086	$0.00	$0
50,000 Lumens-Energy Only	1,464	$12.70	$18,593	$0.00	$0
Metal Halide					
9,000 Lumens-Energy Only	0	$2.81	$0	$0.00	$0
12,000 Lumens-Energy Only	0	$4.91	$0	$0.00	$0
19,500 Lumens-Energy Only	0	$6.78	$0	$0.00	$0
32,000 Lumens-Energy Only	0	$10.75	$0	$0.00	$0
107,800 Lumens-Energy Only	0	$25.54	$0	$0.00	$0
		$0.00			
Non-Listed Lumen-Energy Only	1,109,400	7.215 ¢	$80,043	4.439 ¢	$49,247
Listed Lumen-Energy Only-above	1,848,478			4.439 ¢	$82,056
Total Bills	1,443				
Subtotal	2,957,878		$215,074		$131,303
Unbilled	80,210		$3,338		$3,338
Total	3,038,088		$218,412		$134,641
*Included in Generation Price					
SCHEDULE 53M					
Customer-Owned Street Lighting Service					
Operation, Maintenance, Depreciation & Fixed Costs			$0		$0
Option A (Co. O&M) kWh	0	7.215 ¢	$0	4.439 ¢	$0
Option B (Cust. O&M) kWh	738,019	7.215 ¢	$53,248	4.439 ¢	$32,761
Total Bills	1,349				
Subtotal	738,019		$53,248		$32,761
Unbilled	20,028		$829		$829
Total	758,047		$54,077		$33,590
*Included in Generation Price					
SCHEDULE 54					
Recreational Field Lighting					
Basic Charge 1 Phase	144	$3.90	$562	$7.03	$1,012
Basic Charge 3 Phase	180	$7.00	$1,260	$12.65	$2,277
Total Bills	324				
All kWh	282,712	8.582 ¢	$24,262	4.689 ¢	$13,257
Subtotal	282,712		$26,084		$16,546
Unbilled	2,569		$345		$345
Total	285,281		$26,429		$16,891

PACIFIC POWER & LIGHT COMPANY
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019
(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
SCHEDULE 57					
Mercury Vapor Street Lighting Service					
Overhead System on Wood Poles					
Horizontal Lamp Charges					
7,000 Lumens	11,338	$10.29	$116,663	$8.38	$95,034
21,000 Lumens	922	$18.83	$17,366	$9.57	$8,827
55,000 Lumens	0	$38.08	$0	$12.38	$0
Vertical Lamp Charges					
7,000 Lumens	3,195	$9.65	$30,834	$8.38	$26,783
21,000 Lumens	0	$17.57	$0	$9.57	$0
Overhead System on Metal Poles					
Horizontal Lamp Charges					
7,000 Lumens	409	$13.44	$5,497	$8.38	$3,428
21,000 Lumens	359	$22.57	$8,108	$9.57	$3,438
55,000 Lumens	0	$41.85	$0	$12.38	$0
Vertical Lamp Charges					
7,000 Lumens	0	$12.72	$0	$8.38	$0
21,000 Lumens	0	$21.34	$0	$9.57	$0
Underground System					
Horizontal Lamp Charges					
7,000 Lumens	0	$13.43	$0	$8.38	$0
21,000 Lumens	0	$21.83	$0	$9.57	$0
55,000 Lumens	0	$41.13	$0	$12.38	$0
Vertical Lamp Charges					
7,000 Lumens	0	$12.72	$0	$8.38	$0
21,000 Lumens	0	$20.60	$0	$9.57	$0
Post 1977 System					
7,000 Lumens	180	$10.75	$1,937	$8.38	$1,510
21,000 Lumens	582	$18.82	$10,944	$9.57	$5,566
55,000 Lumens	0	$40.20	$0	$12.38	$0
Total Bills	386				
NPC-Base - All kWh *	1,469,704	0.000 ¢		0.000 ¢	$0
Subtotal	1,469,704		$191,349		$144,586
Unbilled	39,593		$2,971		$2,971
Total	1,509,297		$194,320		$147,557
*Included in Generation Price					
Washington TOTALS	4,081,606,819		$351,391,288		$351,179,860
AGA			$727,802		$727,802
Washington TOTALS with AGA	**4,081,606,819**		**$ 352,119,090**		**$ 351,907,663**

PACIFIC POWER & LIGHT COMPANY
Monthly Billing Comparison
Schedule 16 - Residential Service

		Monthly Billing [1]			
				Total Change	
kWh		Present	Proposed	$	%
50		$11.51	$11.73	$0.22	1.91%
100		$14.53	$14.97	$0.44	3.03%
150		$17.55	$18.21	$0.66	3.76%
200		$20.57	$21.45	$0.88	4.28%
300		$26.61	$27.94	$1.33	5.00%
400		$32.65	$34.42	$1.77	5.42%
500		$38.70	$40.90	$2.20	5.68%
600		$44.74	$47.38	$2.64	5.90%
700		$54.67	$56.79	$2.12	3.88%
800		$64.61	$66.19	$1.58	2.45%
900		$74.55	$75.59	$1.04	1.40%
1,000		$84.48	$85.00	$0.52	0.62%
1,100		$94.42	$94.40	($0.02)	-0.02%
1,200	*	$104.36	$103.81	($0.55)	-0.53%
1,300		$114.30	$113.21	($1.09)	-0.95%
1,400		$124.23	$122.61	($1.62)	-1.30%
1,500		$134.17	$132.02	($2.15)	-1.60%
1,600		$144.11	$141.42	($2.69)	-1.87%
2,000		$183.85	$179.04	($4.81)	-2.62%
2,600		$243.48	$235.46	($8.02)	-3.29%

Notes:
* Average Washington Customer
[1] Includes SBC Charge, Low Income Charge, BPA Credit and Proposed FTAA.

PACIFIC POWER & LIGHT COMPANY
Monthly Billing Comparison
Schedule 17 - Residential Service
0 - 75% of Federal Poverty Level

		Monthly Billing [1]			
				Total Change	
kWh		Present	Proposed	$	%
50		$10.77	$10.99	$0.22	2.04%
100		$13.79	$14.23	$0.44	3.19%
150		$16.81	$17.47	$0.66	3.93%
200		$19.83	$20.71	$0.88	4.44%
300		$25.87	$27.20	$1.33	5.14%
400		$31.91	$33.68	$1.77	5.55%
500		$37.96	$40.16	$2.20	5.80%
600		$44.00	$46.64	$2.64	6.00%
700		$45.03	$47.14	$2.11	4.69%
800		$46.06	$47.64	$1.58	3.43%
900		$47.10	$48.14	$1.04	2.21%
1,000		$48.13	$48.64	$0.51	1.06%
1,100		$49.16	$49.14	($0.02)	-0.04%
1,200	*	$50.19	$49.64	($0.55)	-1.10%
1,300		$51.23	$50.14	($1.09)	-2.13%
1,400		$52.26	$50.64	($1.62)	-3.10%
1,500		$53.29	$51.14	($2.15)	-4.03%
1,600		$54.33	$51.64	($2.69)	-4.95%
2,000		$58.46	$53.64	($4.82)	-8.24%
2,600		$64.66	$56.64	($8.02)	-12.40%

Notes:
* Schedule 17 Washington Customer Average Monthly Usage
[1] Includes SBC Charge, BPA Credit, Proposed FTAA and Low Income Credit @0-75% FPL.

PACIFIC POWER & LIGHT COMPANY
Monthly Billing Comparison
Schedule 17 - Residential Service
76 - 100% of Federal Poverty Level

		Monthly Billing [1]			
				Total Change	
kWh		Present	Proposed	$	%
50		$10.77	$10.99	$0.22	2.04%
100		$13.79	$14.23	$0.44	3.19%
150		$16.81	$17.47	$0.66	3.93%
200		$19.83	$20.71	$0.88	4.44%
300		$25.87	$27.20	$1.33	5.14%
400		$31.91	$33.68	$1.77	5.55%
500		$37.96	$40.16	$2.20	5.80%
600		$44.00	$46.64	$2.64	6.00%
700		$47.94	$50.06	$2.12	4.42%
800		$51.89	$53.47	$1.58	3.04%
900		$55.84	$56.89	$1.05	1.88%
1,000		$59.79	$60.30	$0.51	0.85%
1,100		$63.74	$63.72	($0.02)	-0.03%
1,200	*	$67.68	$67.13	($0.55)	-0.81%
1,300		$71.63	$70.55	($1.08)	-1.51%
1,400		$75.58	$73.96	($1.62)	-2.14%
1,500		$79.53	$77.38	($2.15)	-2.70%
1,600		$83.48	$80.79	($2.69)	-3.22%
2,000		$99.27	$94.45	($4.82)	-4.86%
2,600		$122.96	$114.94	($8.02)	-6.52%

Notes:
* Schedule 17 Washington Customer Average Monthly Usage
[1] Includes SBC Charge, BPA Credit, Proposed FTAA and Low Income Credit @76-100% FPL.

PACIFIC POWER & LIGHT COMPANY
Monthly Billing Comparison
Schedule 17 - Residential Service
101 - 150% of Federal Poverty Level

		Monthly Billing [1]			
				Total Change	
kWh		Present	Proposed	$	%
50		$10.77	$10.99	$0.22	2.04%
100		$13.79	$14.23	$0.44	3.19%
150		$16.81	$17.47	$0.66	3.93%
200		$19.83	$20.71	$0.88	4.44%
300		$25.87	$27.20	$1.33	5.14%
400		$31.91	$33.68	$1.77	5.55%
500		$37.96	$40.16	$2.20	5.80%
600		$44.00	$46.64	$2.64	6.00%
700		$50.19	$52.30	$2.11	4.20%
800		$56.38	$57.96	$1.58	2.80%
900		$62.58	$63.62	$1.04	1.66%
1,000		$68.77	$69.28	$0.51	0.74%
1,100		$74.96	$74.94	($0.02)	-0.03%
1,200	*	$81.15	$80.60	($0.55)	-0.68%
1,300		$87.35	$86.26	($1.09)	-1.25%
1,400		$93.54	$91.92	($1.62)	-1.73%
1,500		$99.73	$97.58	($2.15)	-2.16%
1,600		$105.93	$103.24	($2.69)	-2.54%
2,000		$130.70	$125.88	($4.82)	-3.69%
2,600		$167.86	$159.84	($8.02)	-4.78%

Notes:
* Schedule 17 Washington Customer Average Monthly Usage
[1] Includes SBC Charge, BPA Credit, Proposed FTAA and Low Income Credit @101-150% FPL.

PACIFIC POWER & LIGHT COMPANY

Pacific Power & Light Company
Monthly Billing Comparison
Schedule 24 - Small General Service

kW Load Size/ Demand	kWh	Monthly Billing *				Percent Difference	
		Present Price Schedule 24		Proposed Price Schedule 24			
		Single Phase	Three Phase	Single Phase	Three Phase	Single Phase	Three Phase
15	5,000	$425	$430	$415	$419	-2.45%	-2.44%
	7,500	$615	$620	$599	$603	-2.66%	-2.65%
	10,000	$794	$799	$777	$782	-2.15%	-2.15%
25	3,750	$378	$383	$371	$376	-1.94%	-1.93%
	5,000	$473	$478	$463	$468	-2.18%	-2.17%
	10,000	$843	$848	$826	$831	-2.02%	-2.01%
50	7,500	$784	$789	$768	$773	-2.04%	-2.04%
	10,000	$964	$969	$947	$952	-1.74%	-1.74%
	20,000	$1,619	$1,624	$1,631	$1,636	0.71%	0.71%
75	25,000	$2,068	$2,073	$2,094	$2,099	1.25%	1.25%
	37,500	$2,887	$2,892	$2,948	$2,953	2.12%	2.12%
	50,000	$3,706	$3,711	$3,803	$3,808	2.61%	2.60%
100	25,000	$2,189	$2,194	$2,215	$2,220	1.20%	1.19%
	37,500	$3,008	$3,013	$3,070	$3,075	2.05%	2.04%
	50,000	$3,827	$3,832	$3,924	$3,929	2.53%	2.53%

Notes:

* Includes SBC Charge, Low Income Charge and Proposed FTAA.

PACIFIC POWER & LIGHT COMPANY

Pacific Power & Light Company
Monthly Billing Comparison
Schedule 36 - Large General Service < 1,000 kW

kW Load Size/ Demand	kWh	Monthly Billing * Present Schedule 36	Monthly Billing * Proposed Schedule 36	Percent Difference
100	25,000	$2,360.64	$2,350.39	-0.43%
	37,500	$3,108	$3,068	-1.30%
	50,000	$3,805	$3,735	-1.85%
200	60,000	$5,111	$5,093	-0.34%
	100,000	$7,302	$7,188	-1.56%
	140,000	$9,492	$9,282	-2.22%
300	90,000	$7,497	$7,474	-0.31%
	150,000	$10,783	$10,616	-1.55%
	210,000	$14,069	$13,757	-2.22%
400	120,000	$9,851	$9,819	-0.33%
	200,000	$14,233	$14,008	-1.58%
	280,000	$18,614	$18,196	-2.24%
600	180,000	$14,557	$14,516	-0.28%
	300,000	$21,130	$20,800	-1.56%
	420,000	$27,702	$27,083	-2.24%
800	240,000	$19,263	$19,214	-0.26%
	400,000	$28,027	$27,592	-1.55%
	560,000	$36,790	$35,969	-2.23%
1000	300,000	$23,970	$23,912	-0.24%
	500,000	$34,924	$34,384	-1.55%
	700,000	$45,878	$44,856	-2.23%

Notes:

* Includes SBC Charge, Low Income Charge and Proposed FTAA.

PACIFIC POWER & LIGHT COMPANY

Pacific Power & Light Company
Billing Comparison
Schedule 40 - Agricultural Pumping Service

kW Load Size/ Demand	kWh	Present Price Schedule 40 * Present Schedule 40 ** Monthly Bill	Present Price Schedule 40 * Annual Load Size Charge	Proposed Price Schedule 40 * Proposed Schedule 40 ** Monthly Bill	Proposed Price Schedule 40 * Annual Load Size Charge	Percent Difference Monthly ** Bill	Percent Difference Annual Load Size Charge
Single Phase							
10	2,000	$130.70	$282	$122.38	$331	-6.37%	17.56%
	3,000	$196	$282	$184	$331	-6.37%	17.56%
	5,000	$327	$282	$306	$331	-6.37%	17.56%
Three Phase							
20	4,000	$261	$548	$245	$647	-6.37%	18.06%
	6,000	$392	$548	$367	$647	-6.37%	18.06%
	10,000	$654	$548	$612	$647	-6.37%	18.06%
100	20,000	$1,307	$2,248	$1,224	$2,662	-6.37%	18.42%
	30,000	$1,961	$2,248	$1,836	$2,662	-6.37%	18.42%
	50,000	$3,268	$2,248	$3,060	$2,662	-6.37%	18.42%
300	60,000	$3,921	$5,954	$3,671	$7,056	-6.37%	18.51%
	90,000	$5,882	$5,954	$5,507	$7,056	-6.37%	18.51%
	150,000	$9,803	$5,954	$9,179	$7,056	-6.37%	18.51%

Notes:

* Includes SBC Charge BPA Credit, Low Income charge and Proposed FTAA.

** Does not include November Load Size Charge.

PACIFIC POWER & LIGHT COMPANY

Pacific Power & Light Company
Monthly Billing Comparison
Schedule 48T - Large General Service - Secondary
1,000 kW and Over

kW Load Size/ Demand	kWh	Monthly Billing * Present Price Schedule 48T	Monthly Billing * Proposed Price Schedule 48T	Percent Difference
1,000	300,000	$25,731	$25,732	0.00%
	500,000	$35,545	$35,206	-0.95%
	700,000	$45,359	$44,680	-1.50%
2,000	600,000	$49,762	$49,893	0.26%
	1,000,000	$69,390	$68,841	-0.79%
	1,400,000	$89,018	$87,790	-1.38%
4,000	1,200,000	$97,645	$97,969	0.33%
	2,000,000	$136,901	$135,866	-0.76%
	2,800,000	$176,157	$173,763	-1.36%
6,000	1,800,000	$145,467	$146,032	0.39%
	3,000,000	$204,351	$202,877	-0.72%
	4,200,000	$263,235	$259,722	-1.33%

Notes:

* Includes SBC Charge, Low Income Charge and Proposed FTAA.

PACIFIC POWER & LIGHT COMPANY

Pacific Power & Light Company
Monthly Billing Comparison
Schedule 48T - Large General Service - Primary
1,000 kW and Over

kW Load Size/ Demand	kWh	Monthly Billing * Present Price Schedule 48T	Monthly Billing * Proposed Price Schedule 48T	Percent Difference
1,000	300,000	$24,854	$25,063	0.84%
	500,000	$34,560	$34,431	-0.37%
	700,000	$44,266	$43,799	-1.05%
2,000	600,000	$47,973	$48,525	1.15%
	1,000,000	$67,385	$67,261	-0.18%
	1,400,000	$86,797	$85,997	-0.92%
4,000	1,200,000	$94,071	$95,283	1.29%
	2,000,000	$132,895	$132,754	-0.11%
	2,800,000	$171,719	$170,226	-0.87%
6,000	1,800,000	$140,089	$141,986	1.35%
	3,000,000	$198,325	$198,193	-0.07%
	4,200,000	$256,561	$254,401	-0.84%

Notes:

* Includes SBC Charge, Low Income Charge and Proposed FTAA.

PACIFIC POWER & LIGHT COMPANY

Pacific Power & Light Company
Monthly Billing Comparison
Schedule 48T - Large General Service - Primary
30,000 kW and Over
Served by Dedicated Facilities

kW Load Size/ Demand	kWh	Monthly Billing * Present Price Schedule 48T	Monthly Billing * Proposed Price Schedule 48T	Percent Difference
30,000	9,000,000	$681,677	$693,367	1.71%
	15,000,000	$970,457	$969,640	-0.08%
	21,000,000	$1,259,237	$1,245,913	-1.06%
40,000	12,000,000	$907,867	$923,403	1.71%
	20,000,000	$1,292,907	$1,291,768	-0.09%
	28,000,000	$1,677,947	$1,660,132	-1.06%
50,000	15,000,000	$1,134,057	$1,153,440	1.71%
	25,000,000	$1,615,357	$1,613,896	-0.09%
	35,000,000	$2,096,657	$2,074,351	-1.06%
60,000	18,000,000	$1,360,247	$1,383,477	1.71%
	30,000,000	$1,937,807	$1,936,023	-0.09%
	42,000,000	$2,515,367	$2,488,570	-1.07%

Notes:

* Includes SBC Charge, Low Income Charge and Proposed FTAA.

PACIFIC POWER & LIGHT COMPANY

Pacific Power & Light Company
Calculation of Costs Included
in the Residential Basic Charge

Description	Residential Schedule 16
UNITS	
Average Customers	107,790
DISTRIBUTION-TRANSFORMER	
Revenue Requirement	$3,715,508
Per Customer-Month	$2.87
DISTRIBUTION-METER	
Revenue Requirement	$928,698
Per Customer-Month	$0.72
DISTRIBUTION-SERVICE	
Revenue Requirement	$3,100,806
Per Customer-Month	$2.40
CUSTOMER-TOTAL	
Revenue Requirement	$6,364,064
Per Customer-Month	$4.92
Basic Charge Justified by Cost	$10.91
Proposed Basic Charge	$7.75

: POWER & LIGHT CO

PACIFIC POWER & LIGHT COMPANY
CALCULATION OF PROPOSED SCHEDULE 19 PRICES
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019

	Units Actual	Proposed Schedule 16 Price		Proposed Schedule 16 Revenue	Proposed Schedule 19 Price		Proposed Schedule 19 Revenue
Basic Charge	1,293,476	$7.75		$10,024,442	$7.75		$10,024,442
Time of Use Metering Fee					**$2.00**		
1st 600 kWh	675,973,717	7.276	¢	$49,183,848		¢	$0
All addt'l kWh	869,356,278	10.198	¢	$88,656,953		¢	$0
On-Peak kWh	653,895,009		¢	$0	**11.980**	¢	$78,334,495
Off-Peak kWh	891,434,986		¢	$0	**6.675**	¢	$59,506,306
kW demand	4,989	$1.78		$8,880	$1.78		$8,880
Minimum kW Charge	696	$3.50		$2,436	$3.50		$2,436
kW demand in minimum	89	($1.78)		($158)	($1.78)		($158)
Subtotal	1,545,329,995			$147,876,401			$147,876,401
Unbilled	(19,398,897)			$ 545,023			$545,023
Total	1,525,931,098			$148,421,424			$148,421,424

POWER & LIGHT C **PACIFIC POWER & LIGHT COMPANY**

CALCULATION OF PROPOSED SCHEDULE 40 TIME OF USE PILOT PRICES

STATE OF WASHINGTON

12 MONTHS ENDED JUNE 2019

	Units	Proposed		Proposed	
	Actual	Price	Dollars	Price	Dollars
SCHEDULE 40					
Agricultural Pumping Service-Grand Combined					
Annual Load Size Charge					
Single Phase Bills	1,004	$0.00	$0	$0.00	$0
Three Phase Bills				$0.00	
< 51 kW	3,685	$0.00	$0	$0.00	$0
< 301 kW	434	$449.00	$195,011	$449.00	$195,011
> 300 kW	12	$1,825.00	$22,450	$1,825.00	$22,450
Total Bills	5,136				
Monthly Bills	29,199				
Customer Count	20,744				
Annual Load Size kW Charge					
Single Phase kW	3,761	$31.58	$118,781	$31.58	$118,781
Three Phase kW					
< 51 kW	53,906	$31.58	$1,702,338	$31.58	$1,702,338
< 301 kW	42,010	$21.97	$922,964	$21.97	$922,964
> 300 kW	4,740	$17.18	$81,431	$17.18	$81,431
Single Phase Minimum Bills	526	$94.74	$49,798	$94.74	$49,798
Three Phase <51kW Minimum Bi	989	$189.48	$187,413	$189.48	$187,413
KW in Minimum					
Single Phase kW	499	($31.58)	($15,760)	($31.58)	($15,760)
Three Phase <51kW, kW	1,532	($31.58)	($48,365)	($31.58)	($48,365)
Time of Use Metering Fee				$2.00	
Energy Charges					
All kWh	156,050,798	6.891 ¢	$10,753,460	6.891 ¢	$10,753,460
On Peak kWh	40,963,996	0.000 ¢	$0	10.541 ¢	$4,318,015
Off Peak kWh	115,086,801	0.000 ¢	$0	5.609 ¢	$6,455,219
Excess Kvar	66,643	58.00 ¢	$38,653	58.00 ¢	$38,653
Discounts		-1.0%		-1.0%	
Single Phase	0	$0.00	$0	$0.00	$0
Three Phase					
< 51 kW	1	$0.00	$0	$0.00	$0
< 301 kW	0	$449.00	$0	$449.00	$0
> 300 kW	0	$1,825.00	$0	$1,825.00	$0
Single Phase	0	$31.58	$0	$31.58	$0
Three Phase					
< 51 kW	39	$31.58	($12)	$31.58	($12)
< 301 kW	0	$21.97	$0	$21.97	$0
> 300 kW	0	$17.18	$0	$17.18	$0
Single Phase Min	0	$94.74	$0	$94.74	$0
Three Phase <51kW Min	0	$189.48	$0	$189.48	$0
KW in Minimum					
Single Phase kW	0	($31.58)	$0	($31.58)	$0
Three Phase <51kW, kW	0	($31.58)	$0	($31.58)	$0
Energy Charges					
All kWh	9,458	6.891 ¢	($7)	6.891 ¢	($7)
On Peak kWh	2,483	0.000 ¢	$0	10.541 ¢	($3)
Off Peak kWh	6,975	0.000 ¢	$0	5.609 ¢	($4)
Excess Kvar	0	58.00 ¢	$0	58.00 ¢	$0
High Voltage Charge	12	$60.00	$720	$60.00	$720
Load Size Discount	468	(30.00) ¢	($140)	(30.00) ¢	($140)
Subtotal	156,050,798		$14,008,736		$14,028,509
Unbilled	8,745,000		$1,173,000		$1,173,000
Total	164,795,798		$15,181,736		$15,201,509

PACIFIC POWER & LIGHT COMPANY
CALCULATION OF PROPOSED SCHEDULE 29 PRICES
STATE OF WASHINGTON
12 MONTHS ENDED JUNE 2019

Excludes the effect of Unbilled, Temp Normalization, kVAR, and Primary Voltage Metering and Delivery Adjustments (Discounts)

SCHEDULE 24
Small General Service <100 kW - Grand Combined

	Units	Proposed Price		Annual Revenue
Seasonal				
Single Phase	3	$118.32		$355
Three Phase	75	$176.40		$13,172
Load Size > 15 kW	2,454	$12.48		$30,627
Basic Charge				
Single Phase	173,160	$9.86		$1,707,361
Three Phase	68,177	$14.70		$1,002,205
Load Size > 15 kW	1,269,889	$1.04		$1,320,685
Total Basic Charges	241,338			
Total Bills				
All kW >15	793,943	$3.81		$3,024,924
1st 1,000 kWh	136,614,733	10.899	¢	$14,889,640
Next 8,000 kWh	291,321,756	7.374	¢	$21,482,066
All additional kWh	122,057,287	6.853	¢	$8,364,586
Total kWh	549,993,776			
All kW	1,946,327			

SCHEDULE 29
Optional General Service <1,000 kW

	Units	Proposed Price		Annual Revenue
Basic Charge	255,183	**$17.00**		$4,338,110
1st 50 kWh per kW	227,813,540	**19.250**	¢	$43,854,106
All additional kWh	1,263,305,806	**7.778**	¢	$98,259,926
Off-Peak kWh credit	1,042,929,516	**-1.866**	¢	($19,459,282)
		Schedule 29 Total		**$126,992,861**
		Remaining + On-Pk + Off-Pk		$78,800,644

SCHEDULE 36
Large General Service >100 kW; < 1,000 kW - Grand Combined

	Units	Present Price		Annual Revenue
Basic Charge				
<=100 kW	198	$248.00		$49,038
101 - 300 kW	8,799	$93.00		$818,335
>300 kW	3,916	$185.00		$724,522
Total Basic Charges				
101 - 300 kW	1,525,092	$1.80		$2,745,165
>300 kW	1,976,417	$1.48		$2,925,098
Demand Charges				
All kW	2,609,944	$6.30		$16,442,646
Minimum kW	4,789	$6.30		$30,170
Energy Charges				
1st 40,000 kWh	409,227,417	5.748	¢	$23,522,392
All additional kWh	531,898,153	5.246	¢	$27,903,377
Total kWh	941,125,570			

Schedule 24 + Schedule 36 Grand Total **$126,996,364**

PACIFIC POWER & LIGHT COMPANY

Washington Decoupling Mechanism Calculation

Line No.		Base for 1/1/21		Calendar Year 2021												
		ACTUAL 12 mo ending	Jun-2019	Deferral Year 4						Deferral Year 5						
			Calculation	January	February	March	April	May	June	July	August	September	October	November	December	Total
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SCH. 16 - Residential					**202101**	**202102**	**202103**	**202104**	**202105**	**202106**	**202107**	**202108**	**202109**	**202110**	**202111**	**202112**	
(1)	Avg Customers	107,790		107,535	107,656	107,793	107,753	107,643	107,581	107,013	106,899	106,973	107,080	107,372	107,473	1,288,771
(2)	Decoupled Revenue per Customer	$939.65		***$107.99***	***$111.88***	***$113.54***	***$65.89***	***$51.67***	***$56.07***	***$65.23***	***$78.67***	***$59.75***	***$51.30***	***$70.73***	***$106.93***	*$939.65*
(3)	Allowed Decoupled Revenue	$ 101,284,511	(1)*(2)	$ 11,613,013	$ 12,044,293	$ 12,238,666	$ 7,099,971	$ 5,562,066	$ 6,031,933	$ 6,980,397	$ 8,410,155	$ 6,391,389	$ 5,493,010	$ 7,594,509	$ 11,491,967	$ 100,951,368
(4)	305 Revenues w/o BPA			$ 20,316,193	$ 15,104,786	$ 14,929,632	$ 10,585,339	$ 8,772,773	$ 8,838,231	$ 11,273,760	$ 12,845,243	$ 10,835,951	$ 8,838,947	$ 12,316,598	$ 18,094,244	$ 152,751,697
	Less:															
(5)	Surcharge/Surcredit Revenues (Sch 93, 191, 197)			$ 752,847	$ 571,625	$ 565,476	$ 307,063	$ 152,447	$ 152,132	$ 414,954	$ 483,635	$ 429,577	$ 351,807	$ 473,769	$ 675,694	$ 5,331,025
(6)	Basic Charge Revenues	$7.75		$ 833,599	$ 834,537	$ 835,599	$ 835,289	$ 834,436	$ 833,955	$ 829,552	$ 828,669	$ 829,242	$ 830,072	$ 832,335	$ 833,118	$ 9,990,402
(7)	PCAM Revenues	$0.02436		$ 4,851,979	$ 3,684,033	$ 3,644,402	$ 2,678,022	$ 2,300,195	$ 2,302,056	$ 2,880,029	$ 3,245,692	$ 2,768,632	$ 2,267,425	$ 3,053,370	$ 4,354,740	$ 38,030,576
(8)	305 Net Adjustments			$ 6,438,425	$ 5,090,195	$ 5,045,477	$ 3,820,373	$ 3,287,078	$ 3,288,143	$ 4,124,536	$ 4,557,996	$ 4,027,451	$ 3,449,303	$ 4,359,474	$ 5,863,552	$ 53,352,003
(9)	Actual Decoupled Revenues		(4)-(8)	$ 13,877,768	$ 10,014,592	$ 9,884,155	$ 6,764,966	$ 5,485,694	$ 5,550,087	$ 7,149,224	$ 8,287,248	$ 6,808,500	$ 5,389,644	$ 7,957,124	$ 12,230,692	$ 99,399,694
(10)	**Deferral - (Surcharge)/Sur-credit**		(3)-(9)	$ (2,264,755)	$ 2,029,701	$ 2,354,510	$ 335,005	$ 76,371	$ 481,846	$ (168,827)	$ 122,907	$ (417,111)	$ 103,366	$ (362,615)	$ (738,725)	$ 1,551,675
(11)	**Interest on Deferral***			$ (6,748)	$ (4,147)	$ 11,530	$ 9,374	$ 1,454	$ 1,179	$ (397)	$ (507)	$ (388)	$ (1,646)	$ (358)	$ (3,296)	**$ 6,052**
(12)	**Current Period Cumulative Deferral**		(10)+(11)	**$ (2,271,503)**	**$ 2,025,555**	**$ 2,366,041**	**$ 344,379**	**$ 77,825**	**$ 483,025**	**$ (169,224)**	**$ 122,401**	**$ (417,498)**	**$ 101,720**	**$ (362,973)**	**$ (742,021)**	**$ 1,557,727**
(13)	Actual kWh	1,605,346,949		199,165,773	151,223,495	149,596,723	109,928,411	94,419,235	94,495,604	118,220,473	133,230,327	113,647,797	$ 93,074,052	125,335,807	178,754,914	1,561,092,611
SCH. 24 - Small General Service (<100 kW)																
(1)	Avg Customers	20,111		19,697	19,752	19,756	19,805	19,841	19,852	19,538	19,542	19,543	19,591	19,648	19,681	236,246
(2)	Decoupled Revenue per Customer	$ 1,806.03		***$161.76***	***$159.36***	***$163.08***	***$129.94***	***$125.20***	***$139.98***	***$154.85***	***$177.47***	***$156.21***	***$135.64***	***$136.68***	***$165.87***	*$1,806.03*
(3)	Allowed Decoupled Revenue	$ 36,321,881	(1)*(2)	$ 3,186,102	$ 3,147,591	$ 3,221,781	$ 2,573,386	$ 2,484,135	$ 2,778,887	$ 3,025,487	$ 3,468,039	$ 3,052,852	$ 2,657,308	$ 2,685,445	$ 3,264,570	$ 35,545,584
(4)	305 Revenues w/o BPA			$ 4,993,240	$ 4,440,002	$ 4,338,059	$ 3,877,449	$ 4,121,330	$ 4,356,153	$ 4,499,311	$ 4,936,513	$ 4,688,792	$ 4,141,805	$ 4,255,913	$ 4,788,431	$ 53,436,998
	Less:															
(5)	Surcharge/Surcredit Revenues (Sch 93, 191, 197)			$ 196,124	$ 169,680	$ 164,996	$ 145,353	$ 153,760	$ 166,940	$ 166,563	$ 191,205	$ 186,477	$ 157,445	$ 159,649	$ 186,578	$ 2,044,769
(6)	Basic Charge Revenues	$11.28		222,246	222,867	222,912	223,465	223,871	223,995	220,452	220,497	220,508	221,050	221,693	222,065	$ 2,665,620
(7)	PCAM Revenues	$0.02436		$ 1,270,713	$ 1,099,375	$ 1,069,030	$ 941,759	$ 996,231	$ 1,081,625	$ 1,162,673	$ 1,297,364	$ 1,208,612	$ 1,020,090	$ 1,034,386	$ 1,208,863	$ 13,390,722
(8)	305 Net Adjustments			$ 1,689,083	$ 1,491,922	$ 1,456,937	$ 1,310,577	$ 1,373,862	$ 1,472,560	$ 1,549,688	$ 1,709,066	$ 1,615,596	$ 1,398,585	$ 1,415,728	$ 1,617,506	$ 18,101,111
(9)	Actual Decoupled Revenues		(4)-(8)	$ 3,304,157	$ 2,948,081	$ 2,881,122	$ 2,566,872	$ 2,747,468	$ 2,883,593	$ 2,949,622	$ 3,227,447	$ 3,073,196	$ 2,743,221	$ 2,840,185	$ 3,170,925	$ 35,335,887
(10)	**Deferral - (Surcharge)/Sur-credit**		(3)-(9)	$ (118,056)	$ 199,511	$ 340,659	$ 6,514	$ (263,333)	$ (104,706)	$ 75,865	$ 240,592	$ (20,344)	$ (85,912)	$ (154,739)	$ 93,646	$ 209,696
(11)	**Interest on Deferral***			$ 123	$ (60)	$ 1,331	$ 1,277	$ (471)	$ (1,170)	$ 178	$ 923	$ 1,041	$ (280)	$ (736)	$ (489)	**$ 1,668**
(12)	**Current Period Cumulative Deferral**		(10)+(11)	**$ (117,933)**	**$ 199,451**	**$ 341,990**	**$ 7,791**	**$ (263,804)**	**$ (105,876)**	**$ 76,043**	**$ 241,515**	**$ (19,303)**	**$ (86,192)**	**$ (155,475)**	**$ 93,157**	**$ 211,364**
(13)	Actual kWh	555,348,075		52,160,685	45,127,553	43,881,915	38,657,669	40,893,641	44,398,942	47,725,824	53,254,670	49,611,517	$ 41,873,032	42,459,851	49,621,822	549,667,121
SCH. 36 - Large General Service (>100 kW, <1,000 kW)																
(1)	Avg Customers	1,076		1,094	1,077	1,076	1,068	1,068	1,069	1,103	1,097	1,095	1,093	1,095	1,095	13,030
(2)	Decoupled Revenue per Customer	$ 47,896.01		***$4,022.54***	***$3,810.71***	***$3,760.21***	***$3,486.00***	***$3,471.02***	***$3,748.38***	***$3,915.43***	***$4,208.90***	***$4,461.39***	***$4,446.89***	***$4,263.45***	***$4,301.08***	*$47,896.01*
(3)	Allowed Decoupled Revenue	$ 51,541,563	(1)*(2)	$ 4,400,662	$ 4,104,139	$ 4,045,983	$ 3,723,053	$ 3,707,053	$ 4,007,015	$ 4,318,720	$ 4,617,163	$ 4,885,221	$ 4,860,455	$ 4,668,478	$ 4,709,680	$ 52,047,623
(4)	305 Revenues w/o BPA			$ 6,689,762	$ 6,175,374	$ 5,805,471	$ 5,448,985	$ 6,261,016	$ 6,235,221	$ 6,233,023	$ 6,670,800	$ 7,031,527	$ 6,929,959	$ 6,950,498	$ 7,058,003	$ 77,489,640
	Less:															
(5)	Surcharge/Surcredit Revenues (Sch 93, 191, 197)			$ 264,052	$ 237,697	$ 221,618	$ 205,320	$ 236,242	$ 237,289	$ 227,364	$ 252,397	$ 275,390	$ 269,587	$ 272,444	$ 282,280	$ 2,981,680
(6)	Basic Charge Revenues	$125.60		137,401	135,266	135,141	134,136	134,136	134,262	138,532	137,778	137,527	137,276	137,527	137,527	$ 1,636,510
(7)	PCAM Revenues	$0.02436		$ 1,997,732	$ 1,798,344	$ 1,676,692	$ 1,553,390	$ 1,787,335	$ 1,795,254	$ 1,852,483	$ 1,997,000	$ 2,084,890	$ 2,039,608	$ 2,061,227	$ 2,135,644	$ 22,779,599
(8)	305 Net Adjustments			$ 2,399,185	$ 2,171,308	$ 2,033,451	$ 1,892,846	$ 2,157,714	$ 2,166,804	$ 2,218,378	$ 2,387,175	$ 2,497,807	$ 2,446,471	$ 2,471,198	$ 2,555,451	$ 27,397,789
(9)	Actual Decoupled Revenues		(4)-(8)	$ 4,290,577	$ 4,004,066	$ 3,772,020	$ 3,556,139	$ 4,103,302	$ 4,068,416	$ 4,014,645	$ 4,283,624	$ 4,533,720	$ 4,483,488	$ 4,479,300	$ 4,502,552	$ 50,091,851
(10)	**Deferral - (Surcharge)/Sur-credit**		(3)-(9)	$ 110,084	$ 100,073	$ 273,963	$ 166,914	$ (396,249)	$ (61,401)	$ 304,075	$ 333,539	$ 351,501	$ 376,966	$ 189,178	$ 207,128	$ 1,955,772
(11)	**Interest on Deferral***			$ 949	$ 532	$ 855	$ 1,326	$ (114)	$ (1,580)	$ 715	$ 2,216	$ 2,302	$ 2,440	$ 2,133	$ 1,327	**$ 13,100**
(12)	**Current Period Cumulative Deferral**		(10)+(11)	**$ 111,033**	**$ 100,605**	**$ 274,819**	**$ 168,240**	**$ (396,363)**	**$ (62,981)**	**$ 304,790**	**$ 335,755**	**$ 353,803**	**$ 379,406**	**$ 191,311**	**$ 208,455**	**$ 1,968,873**
(13)	Actual kWh	948,798,187		82,003,606	73,819,069	68,825,457	63,764,106	73,367,181	73,692,218	76,041,378	81,973,561	85,581,318	83,722,566	84,609,968	87,664,662	935,065,090
SCH. 40 - Irrigation																
(1)	Avg Customers	5,136		5,154	5,156	5,148	5,168	5,174	5,184	5,185	5,192	5,180	5,178	5,170	5,162	62,051
(2)	Decoupled Revenue per Customer	$ 2,098.36		***$6.52***	***$7.09***	***$13.10***	***$34.93***	***$164.76***	***$326.55***	***$419.40***	***$481.21***	***$365.68***	***$217.92***	***$52.73***	***$8.47***	*$2,098.36*
(3)	Allowed Decoupled Revenue	$ 10,776,515	(1)*(2)	$ 33,604	$ 36,543	$ 67,417	$ 180,540	$ 852,483	$ 1,692,810	$ 2,174,567	$ 2,498,444	$ 1,894,216	$ 1,128,387	$ 272,635	$ 43,727	$ 10,875,375
(4)	305 Revenues w/o BPA			$ 45,759	$ 41,210	$ 92,521	$ 315,255	$ 985,223	$ 1,945,150	$ 2,222,940	$ 2,633,638	$ 2,267,436	$ 1,153,723	$ 3,033,603	$ 375,380	$ 15,111,836
	Less:															
(5)	Surcharge/Surcredit Revenues (Sch 93, 191, 197)			$ 2,121	$ 1,903	$ 4,269	$ 20,311	$ 83,012	$ 168,180	$ 98,974	$ 120,494	$ 107,693	$ 53,806	$ 30,964	$ 6,054	$ 697,782
(6)	Basic Charge Revenues	$6.34		$ 32,662	$ 32,674	$ 32,624	$ 32,750	$ 32,788	$ 32,852	$ 32,858	$ 32,902	$ 32,826	$ 32,814	$ 32,763	$ 32,712	$ 393,225
(7)	PCAM Revenues	$0.02436		$ 14,557	$ 13,062	$ 29,292	$ 98,014	$ 300,716	$ 595,926	$ 730,652	$ 866,710	$ 742,370	$ 369,224	$ 212,491	$ 41,544	$ 4,014,558
(8)	305 Net Adjustments			$ 49,340	$ 47,640	$ 66,184	$ 151,075	$ 416,516	$ 796,958	$ 862,484	$ 1,020,106	$ 882,890	$ 455,844	$ 276,218	$ 80,310	$ 5,105,565
(9)	Actual Decoupled Revenues		(4)-(8)	$ (3,581)	$ (6,430)	$ 26,337	$ 164,180	$ 568,707	$ 1,148,192	$ 1,360,456	$ 1,613,531	$ 1,384,546	$ 697,879	$ 2,757,385	$ 295,070	$ 10,006,271
(10)	**Deferral - (Surcharge)/Sur-credit**		(3)-(9)	$ 37,185	$ 42,973	$ 41,081	$ 16,360	$ 283,776	$ 544,619	$ 814,111	$ 884,913	$ 509,670	$ 430,508	$ (2,484,750)	$ (251,342)	$ 869,104
(11)	**Interest on Deferral***			$ (880)	$ 191	$ 229	$ 183	$ 602	$ 2,060	$ 1,913	$ 5,915	$ 5,155	$ 3,285	$ (3,639)	$ (11,763)	**$ 3,252**
(12)	**Current Period Cumulative Deferral**		(10)+(11)	**$ 36,305**	**$ 43,164**	**$ 41,310**	**$ 16,543**	**$ 284,378**	**$ 546,678**	**$ 816,024**	**$ 890,828**	**$ 514,826**	**$ 433,793**	**$ (2,488,388)**	**$ (263,106)**	**$ 872,355**
(13)	Actual kWh	158,421,913		597,557	536,180	1,202,404	4,023,306	12,343,908	24,461,792	29,992,057	35,577,002	30,473,062	15,156,032	8,722,390	1,705,305	164,790,995
	Current Period Cumulative Deferral			**$ (2,242,098)**	**$ 2,368,774**	**$ 3,024,159**	**$ 536,954**	**$ (297,963)**	**$ 860,846**	**$ 1,027,633**	**$ 1,590,499**	**$ 431,828**	**$ 828,728**	**$ (2,815,526)**	**$ (703,515)**	**$ 4,610,319**
*Monthly FERC rate				0.0036	0.0033	0.0036	0.0037	0.0038	0.0037	0.0047	0.0047	0.0045	0.0045	0.0045	0.0045	

PACIFIC POWER & LIGHT COMPANY

PACIFIC POWER & LIGHT COMPANY
ESTIMATED EFFECT OF PROPOSED RATES FOR SCHEDULE 197
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
IN WASHINGTON
12 MONTHS ENDED JUNE 2019

Line No.	Description	Curr. Sch. No.	Prop. Sch. No.	Avg. Cust.	MWH	Present Base Revenues ($000)	Rate Base F101 %	Present FTAA Revenues ($000)	Present FTAA Rate (cents/kWh)	Proposed FTAA Revenues ($000)	Proposed FTAA Rate (cents/kWh)	Change Revenues ($000)	Change %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) (10)/(8)	(13) (12)/(6)
	Residential												
1	Residential Service	16/17/18	16/17/18	107,790	1,524,718	$148,285	45.87%	($3,675)	(0.241)	($5,475)	(0.359)	($1,800)	-1.21%
2	**Total Residential**			107,790	1,524,718	$148,285	45.87%	($3,675)		($5,475)		($1,800)	-1.21%
	Commercial & Industrial												
3	Small General Service	24	24	19,929	554,739	$52,501	14.00%	($1,126)	(0.203)	($1,671)	(0.301)	($545)	-1.04%
4	Partial Requirements Service	33	33	0	0	$0	0.00%	$0	(0.178)	$0	(0.255)	$0	-0.96%
5	Large General Service <1,000 kW	36	36	1,076	950,741	$76,248	20.30%	($1,692)	(0.178)	($2,422)	(0.255)	($730)	-0.96%
6	Agricultural Pumping Service	40	40	5,136	164,796	$15,165	4.26%	($336)	(0.204)	($508)	(0.308)	($172)	-1.13%
7	Partial Requirements Service => 1,000 kW	47	47	1	2,679	$385	0.00%	($4)	(0.148)	($6)	(0.208)	($2)	-0.42%
8	Large General Service => 1,000 kW	48	48	64	400,186	$29,166	8.15%	($592)	(0.148)	($832)	(0.208)	($240)	-0.82%
8	Large General Service => 30,000 kW	48	48	1	471,255	$27,842	7.05%	($697)	(0.148)	($980)	(0.208)	($283)	-1.02%
9	Recreational Field Lighting	54	54	27	285	$26	0.01%	($1)	(0.298)	($1)	(0.378)	($0)	-0.86%
10	**Total Commercial & Industrial**			26,234	2,544,681	$201,332	53.76%	($4,449)		($6,421)		($1,972)	-0.98%
	Public Street Lighting												
11	Outdoor Area Lighting Service	15	15	2,324	3,037.709	$462	0.09%	($9)	(0.298)	($11)	(0.378)	($2)	-0.53%
12	Street Lighting Service - Company Owned	51	51	244	3,719	$814	0.11%	($11)	(0.298)	($14)	(0.378)	($3)	-0.37%
13	Street Lighting Service - Company Owned	52	51	14	145	$31	0.00%	($0)	(0.298)	($1)	(0.378)	($0)	-0.37%
14	Street Lighting Service - Customer Owned	53	53	233	3,796	$272	0.11%	($11)	(0.298)	($14)	(0.378)	($3)	-1.11%
15	Street Lighting Service - Company Owned	57	51	32	1,509	$194	0.05%	($4)	(0.298)	($6)	(0.378)	($1)	-0.62%
16	**Total Public Street Lighting**			2,846	12,207	$1,774	0.37%	($36)	(0.298)	($46)	(0.378)	($10)	-0.55%
17	**Total Sales to Standard Tariff Customers**			136,870	4,081,607	$351,391	100.00%	($8,160)		($11,942)		($3,782)	-1.08%
18	Total AGA					$728							
19	**Total Sales to Ultimate Consumers**			136,870	4,081,607	$352,119							

Appendix C

WA - UE-191024
WUTC 81

Appendix C to the Settlement Stipulation
Attachment WUTC 81 2nd Supplemental

PacifiCorp
ISWC Supplement

Decoupling Accounts	
Conservation Accounts	
Low Income Accounts	
Power Cost Accounts	

					Analysis and Classification of Balance Sheet Line Items				Allocation to Washington/Non-Washington/Non-Util Investments Allocated			
FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
	UTILITY PLANT											
1010000	ELEC PLANT IN SERV	140100	Land	176,281,296								
1010000	ELEC PLANT IN SERV	140120	Buildings-In Service	227,173,676								
1010000	ELEC PLANT IN SERV	140130	Production Plant	12,316,508,405								
1010000	ELEC PLANT IN SERV	140140	Trans Plant	6,191,822,473								
1010000	ELEC PLANT IN SERV	140160	Distribn- In Service	6,913,398,691								
1010000	ELEC PLANT IN SERV	140180	MV & Plant-In Serv	303,712,595								
1010000	ELEC PLANT IN SERV	140190	Office Furn & Eq	76,760,527								
1010000	ELEC PLANT IN SERV	140200	Gen Assets-In Serv	588,620,861								
1010000	ELEC PLANT IN SERV	140230	Blds-Leasehold Imprv	18,903,242								
1010000	ELEC PLANT IN SERV	140240	Asset Ret. Oblig Pro	149,364,347								
1010000	ELEC PLANT IN SERV	140270	Asset Ret. Oblig Dis	1,344,766								
1010000	ELEC PLANT IN SERV	140280	Asset Ret. Oblig Gen	39,748								
1010000	ELEC PLANT IN SERV	141110	Intangible Other Pro	333,380,555								
1010000	ELEC PLANT IN SERV	141140	Software Develop	573,401,566								
1010000	ELEC PLANT IN SERV	141210	Hydro Relic Obl Inta	44,843,662								
1011000	PRPTY UND CPTL LSS	140600	Prop Under Cap Lease	24,399,296								
1011000	PRPTY UND CPTL LSS	142770	Fin Lse ROU A(C)-Bdg	1,816,103								
1011000	PRPTY UND CPTL LSS	142780	Fin Lse ROU A(C)-Gas	4,559,719								
1011000	PRPTY UND CPTL LSS	142785	Fin Lse ROU A(C)-PPA	976,186								
1011200	PRPTY UND OPER LSS	142710	Oper Lse ROU Asset-L	451,222								
1011200	PRPTY UND OPER LSS	142720	Oper Lse ROU Asset-B	2,497,248								
1011200	PRPTY UND OPER LSS	142730	Oper Lse ROU A(C)-E	415,362								
1011200	PRPTY UND OPER LSS	142740	Oper Lse ROU A(C)-P	1,040,406								
1011200	PRPTY UND OPER LSS	142750	Oper Lse ROU A(C)-O	1,171,502								
1011250	OPER LSS - ACCUM AMT	142810	Oper Lse ROU Asset-L	(16,093)								
1011250	OPER LSS - ACCUM AMT	142820	Oper Lse ROU A(A/D)B	(172,263)								
1011250	OPER LSS - ACCUM AMT	142830	Oper Lse ROU A(A/D)E	(49,021)								
1011250	OPER LSS - ACCUM AMT	142840	Oper Lse ROU A(A/D)P	(27,677)								
1011250	OPER LSS - ACCUM AMT	142850	Oper Lse ROU A(A/D)O	(11,698)								
1011500	CAP LEASES–ACCM AMRT	142870	Fin Lse ROU A(A/D)-B	(164,719)								
1011500	CAP LEASES–ACCM AMRT	142880	Fin Lse ROU A(A/D)-G	(107,591)								
1011500	CAP LEASES–ACCM AMRT	142885	Fin Lse ROU A(A/D)-P	(674,603)								
1011500	CAP LEASES–ACCM AMRT	146450	A/Amort-Capital Leas	(13,970,129)								
1011900	PRPTY UND CPTL LSS-O	142785	Fin Lse ROU A(C)-PPA	4,392,838								
1011900	PRPTY UND CPTL LSS-O	142794	Fin Lse ROU Asset(C)	9,768,988								
1011950	CAP LEASES–ACCM AMRT	142885	Fin Lse ROU A(A/D)-P	(3,007,982)								
1011950	CAP LEASES–ACCM AMRT	142894	Fin Lse ROU A(A/D)OT	(8,336,891)								
1011950	CAP LEASES–ACCM AMRT	187490	RegA-Fin Lse Depr-TD	67,797								
1011950	CAP LEASES–ACCM AMRT	187492	RegA-Op Lse Depr-TD	34,682								
1019000	ELEC PLT IN SERV-OTH	140109	Land -N-Rec	(92,146)								
1019000	ELEC PLT IN SERV-OTH	140129	Buildings-In Service	(216,899)								
1019000	ELEC PLT IN SERV-OTH	140139	Prod Plant-N-Rec	(11,695,324)								
1019000	ELEC PLT IN SERV-OTH	140149	Trans Plant Non-Rec	(2,621,554)								
1019000	ELEC PLT IN SERV-OTH	140169	Distribn- Non-Rec	(3,802,463)								
1019000	ELEC PLT IN SERV-OTH	140189	MV & Plant-In Serv-N	(1,007,143)								
1050000	EL PLT HLD FTR USE	140750	Elect Plnt-Future Us	26,330,964								
1061000	DIST COMP CONST NOT	140775	Dist Cmpl Cnst N-Cls	60,980,797								
1062000	TRAN COMP CONST NOT	140776	Trm Comp Const N-Cls	103,762,616								
1063000	PROD COMP CONST NOT	140774	Prd Comp Const N-Cls	56,959,455								
1064000	GEN COMP CONST NOT	140777	Gen Comp Const N-Cls	27,866,750								
1140000	EL PLT ACQUIST ADJ	140800	El Plnt Asst Acq Adj	156,468,483								
Utility Plant (101-106, 114)				**28,353,542,627**	-	-	**28,353,542,627**	-	**1,869,162,123**	**26,202,186,113**	**282,194,392**	**6.59%**
1070000	CWIP - ELECTRIC	148000	AUC	1,424,409,962								
1070000	CWIP - ELECTRIC	148001	CWIP Reserve	(5,648,396)								
1070000	CWIP - ELECTRIC	148002	CWIP Unall O/H & Adj	3,999,107								
1070000	CWIP - ELECTRIC	148003	Reclass to PP&E-Uncl	(249,569,617)								
1074000	CWIP-ELEC OTH ADJ	148019	CWIP Resrv-Disallw L	(114,764)								
Construction Work in Progress (107)				**1,173,076,292**	-	-	**1,173,076,292**	-	-	-	**1,173,076,292**	**0.00%**
TOTAL Utility Plant				**29,526,618,919**	-	-	**29,526,618,919**	-	**1,869,162,123**	**26,202,186,113**	**1,455,270,684**	
1080000	AC PR DPR EL PL SR	145120	A/Depr-Buildings	(75,045,189)								
1080000	AC PR DPR EL PL SR	145130	A/D-Prod	(4,766,861,146)								
1080000	AC PR DPR EL PL SR	145140	A/D-Trans	(1,771,704,665)								
1080000	AC PR DPR EL PL SR	145160	A/D-Distribution	(2,858,989,305)								
1080000	AC PR DPR EL PL SR	145180	A/Depr-MV&Mob Plant	(115,619,771)								
1080000	AC PR DPR EL PL SR	145190	A/Depr-Furn & Equip	(40,565,717)								
1080000	AC PR DPR EL PL SR	145200	A/Depr-Gen Assets	(246,558,973)								
1080000	AC PR DPR EL PL SR	145240	A/D-Asset Ret Obl Pr	(66,806,178)								
1080000	AC PR DPR EL PL SR	145270	A/D-Asset Ret Obl Ds	(1,322,404)								
1080000	AC PR DPR EL PL SR	145280	A/D-Asset Ret Obl Gn	(32,545)								
1081000	AC PR DPR RETIREMENT	144121	Over/Under-Buildings	82,488								
1081000	AC PR DPR RETIREMENT	144131	Over/Under-Prod	6,934,102								
1081000	AC PR DPR RETIREMENT	144141	Over/Under-Trans	692,927								
1081000	AC PR DPR RETIREMENT	144161	Over/Under-Distribut	3,225,608								
1081000	AC PR DPR RETIREMENT	144181	Over/Under-MV&Mob Pl	1,020,023								
1082000	AC PR DPR-SALVAGE	144122	Salvage-Buildings	(58,535)								
1082000	AC PR DPR-SALVAGE	144132	Salvage-Prod	(3,302)								
1082000	AC PR DPR-SALVAGE	144142	Salvage-Trans	(11,270)								
1082000	AC PR DPR-SALVAGE	144162	Salvage-Distribution	(294,012)								
1082000	AC PR DPR-SALVAGE	144182	Salvage-MV&Mob Plant	(226,629)								
1082000	AC PR DPR-SALVAGE	144202	Salvage-Gen Assets	(8,586)								
1083000	AC PR DPR-REMOVAL	144123	Removal-Buildings	42,486								
1083000	AC PR DPR-REMOVAL	144133	Removal-Prod	1,070,656								
1083000	AC PR DPR-REMOVAL	144143	Removal-Trans	461,834								
1083000	AC PR DPR-REMOVAL	144163	Removal-Distribution	2,128,444								
1083000	AC PR DPR-REMOVAL	144183	Removal-MV&Mob Plant	10,704								
1083000	AC PR DPR-REMOVAL	144193	Removal-Furn & Equip	8,130								
1083000	AC PR DPR-REMOVAL	144203	Removal-Gen Assets	26,693								
1083000	AC PR DPR-REMOVAL	144901	Removal Costs- Steam	(191,775,066)								
1083000	AC PR DPR-REMOVAL	144902	Removal Costs- Hydro	(28,392,423)								
1083000	AC PR DPR-REMOVAL	144903	Removal Costs- Other	(27,668,242)								
1083000	AC PR DPR-REMOVAL	144904	Removal Costs- Trans	(70,511,627)								
1083000	AC PR DPR-REMOVAL	144905	Removal Costs- Dist	(314,043,560)								
1083000	AC PR DPR-REMOVAL	144906	Removal Costs- Gener	(8,603,003)								
1083000	AC PR DPR-REMOVAL	144908	Removal Costs- Build	(5,028,939)								
1083000	AC PR DPR-REMOVAL	144911	Accr Removal - Steam	210,261,884								
1083000	AC PR DPR-REMOVAL	144912	Accr Removal - Hydro	31,761,756								
1083000	AC PR DPR-REMOVAL	144913	Accr Removal - Other	25,529,101								
1083000	AC PR DPR-REMOVAL	144914	Accr Removal - Trans	374,754,704								
1083000	AC PR DPR-REMOVAL	144915	Accr Removal - Dist	995,770,924								
1083000	AC PR DPR-REMOVAL	144916	Accr Removal - Gener	7,531,292								
1083000	AC PR DPR-REMOVAL	144918	Accr Removal - Build	6,083,086								
1083000	AC PR DPR-REMOVAL	288301	Reg Liab-Removal-Stm	(18,486,817)								
1083000	AC PR DPR-REMOVAL	288302	Reg Liab-Removal-Hyd	(3,369,333)								
1083000	AC PR DPR-REMOVAL	288303	Reg Liab-Removal-Oth	2,139,141								
1083000	AC PR DPR-REMOVAL	288304	Reg Liab-Removal-Trn	(304,243,077)								
1083000	AC PR DPR-REMOVAL	288305	Reg Liab-Removal-Dis	(681,727,364)								
1083000	AC PR DPR-REMOVAL	288306	Reg Liab-Removal-Gen	1,071,711								
1083000	AC PR DPR-REMOVAL	288308	Reg Liab-Removal-Bui	(1,054,148)								
1083000	AC PR DPR-REMOVAL	288351	RegL Contra-Carbn-ID	1,243,369								
1083000	AC PR DPR-REMOVAL	288353	RegL Contra-Carbn-UT	8,994,204								
1083000	AC PR DPR-REMOVAL	288355	RegL Contra-Carbn-WY	1,059,362								
1084000	AC PR DPR-OTHER ADJ	140238	Prod Plt-WA-DisalwLs	(5,542,164)								
1084000	AC PR DPR-OTHER ADJ	144146	Thrd Party Reim-Tran	(13,074)								
1084000	AC PR DPR-OTHER ADJ	144164	Other-Distribution	447								
1084000	AC PR DPR-OTHER ADJ	144166	Thrd Party Reim-Dist	(259,572)								
1084000	AC PR DPR-OTHER ADJ	144998	Dep Res Redist Conc	(6)								
1084000	AC PR DPR-OTHER ADJ	145125	ARO Rem Acc Rev-Gen	255,188								

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
1084000	AC PR DPR-OTHER ADJ	145127	ARO Actual Rem-Gn Pt	(33,776)								
1084000	AC PR DPR-OTHER ADJ	145137	ARO Actual Rem-Prod	(74,737,748)								
1084000	AC PR DPR-OTHER ADJ	145138	ARO Rem Acc Rev-Prod	90,478,701								
1084000	AC PR DPR-OTHER ADJ	145147	ARO Act Remvl - Tran	(313,478)								
1084000	AC PR DPR-OTHER ADJ	145148	ARO Rem Acc Rev-Tran	903,601								
1084000	AC PR DPR-OTHER ADJ	145167	ARO Act Remvl - Dist	(1,826,405)								
1084000	AC PR DPR-OTHER ADJ	145168	ARO Rem Acc Rev-Dist	2,292,093								
1084000	AC PR DPR-OTHER ADJ	145238	A/D-Prd Plant-WA-DL	567,758								
1085000	AC PR DPR-ACCRUAL	144135	Non-Class-Prod	786,295								
1085000	AC PR DPR-ACCRUAL	144145	Non-Class-Trans	(152,432)								
1085000	AC PR DPR-ACCRUAL	144165	Non-Class-Dist	2,168,680								
1085000	AC PR DPR-ACCRUAL	144205	Non-Class-Gen	(66,837)								
1085000	AC PR DPR-ACCRUAL	145129	A/D-Buildings-N-Rec	177,707								
1085000	AC PR DPR-ACCRUAL	145131	Acc Dep-Hyd-ID Klmth	898,921								
1085000	AC PR DPR-ACCRUAL	145132	Prod Plnt-OR Inc A/D	(209,424,489)								
1085000	AC PR DPR-ACCRUAL	145133	Acc Dep-Hyd-UT Klmth	7,909,804								
1085000	AC PR DPR-ACCRUAL	145134	Acc Dep-Hyd-WY Klmth	2,174,615								
1085000	AC PR DPR-ACCRUAL	145135	Accum Depr-Hyd Decom	(5,597,075)								
1085000	AC PR DPR-ACCRUAL	145139	Prod Plt-Accum Depn	11,695,324								
1085000	AC PR DPR-ACCRUAL	145149	A/D-Trans Non-Rec	2,640,449								
1085000	AC PR DPR-ACCRUAL	145169	A/D-Dist Non-Rec	3,802,463								
1085000	AC PR DPR-ACCRUAL	145189	A/D-MV&Mob Plant-N-R	925,714								
1085000	AC PR DPR-ACCRUAL	145231	A/D - Ret Plt-Decomm	(504,365)								
1085000	AC PR DPR-ACCRUAL	145244	Prod Plnt-UT Adj A/D	(94,078,911)								
1110000	AC PR AMR EL PT SR	146140	A/Amort-Soft Dev	(449,989,403)								
1110000	AC PR AMR EL PT SR	146200	A/Amort-Oth Intang	(135,198,054)								
1110000	AC PR AMR EL PT SR	146210	A/Amort-Oth Lic/Hydr	(17,942,799)								
1110000	AC PR AMR EL PT SR	146230	A/Amort-LsHld Imprmt	(15,259,192)								
1119000	AC PR AMR EL PT SR-O	146201	A/Amrt-Hyd- Klmth	2,003,541								
1150000	Ac Prov El Pt Acq Ad	145800	A/Depr Asst Acq Adj	(127,170,031)								
(Less) Accum. Prov. For Depr. Amort. Depl. (108, 111, 115)				**(10,925,535,706)**	-	-	**(10,925,535,706)**	-	**(805,274,249)**	**(9,741,350,345)**	**(378,911,112)**	**7.37%**
Net Utility Plant				**18,601,083,213**	-	-	**18,601,083,213**	-	**1,063,887,874**	**16,460,835,767**	**1,076,359,572**	
	OTHER PROPERTY AND INVESTMENTS											
1210000	NONUTILITY PRPERTY	140920	Nonutility Prop	13,585,056								
1210000	NONUTILITY PRPERTY	140921	Nonutility Prop-Non-	(100)								
Nonutility Property (121)				**13,584,957**	-	-	**13,584,957**	-			**13,584,957**	**0.00%**
1220000	AC DPN/AMT N-U PRO	146500	A/Amrt-Non-Utility P	(3,149,894)								
(Less) Accum. Prov. For Depr. And Amort. (122)				**(3,149,894)**	-	-	**(3,149,894)**	-			**(3,149,894)**	**0.00%**
1230000	INVEST ASSOC CO	175502	Inv Land Resour	69,928								
Investments in Associated Companies (123)				**69,928**	-	-	**69,928**	-			**69,928**	**0.00%**
1231100	INV IN SUBS-AQC/CAP	165101	Inv Intrwst Mine Co	1,000			1,000					
1231100	INV IN SUBS-AQC/CAP	165106	Inv Enrgy Wst Min Co	1,000			1,000					
1231100	INV IN SUBS-AQC/CAP	165110	Inv in Pac Minr(PMI)	47,960,001	31,753,318		16,206,683					
1231100	INV IN SUBS-AQC/CAP	165111	Inv Glenrock Coal Co	1			1					
1231100	INV IN SUBS-AQC/CAP	165170	Inv Fssl Rock Fuels	25,279,978			25,279,978					
1231100	INV IN SUBS-AQC/CAP	175501	Inv Wms Fork(Tpr Mn)	6,038,000			6,038,000					
1231200	INV IN SUB-EQ IN SUB	167110	Inv PMI-Eqty Erngs	356,480,740			356,480,740					
1231200	INV IN SUB-EQ IN SUB	167170	Eq Earn-Fssl Rk Fuel	7,475,592			7,475,592					
1231200	INV IN SUB-EQ IN SUB	175751	Inv Trp Mine-Eq Earn	8,917,600			8,917,600					
1231300	INV IN SUBS-ACC DIV	169110	Inv PMI-Accum Divnds	(257,634,090)			(257,634,090)					
1231300	INV IN SUBS-ACC DIV	169170	Accum Div-Fssl Rock	(7,212,183)			(7,212,183)					
Investments in Subsidiary Companies (123.1)				**187,307,639**	**31,753,318**	-	**155,554,321**	-	**17,736,671**	**60,773,443**	**77,044,208**	**11.40%**
1242000	PAC PWR-INT FREE LN	162011	PacPwr Int Free Loan	1,055,642			1,055,642				1,055,642	0.00%
1244100	ENERGY FINANSWER	162019	The Energy Finanswer	11,756			11,756				11,756	0.00%
1247000	ELI/GAWL LOANS (CSS)	162000	Weath/DSR Inv	104			104				104	0.00%
1247100	CSS/ELI SYSTEM LOANS	162001	CSS/ELI Billings	(253)			(253)				(253)	0.00%
1249000	RESV UNCOLL ESC&WZ	162010	Res Uncol ESC/Wz Loa	(254,542)			(254,542)				(254,542)	0.00%
1249900	OTHER INVEST-OTHER	157009	Notes Rec-Recon Acct	11,959,794			11,959,794				11,959,794	0.00%
1249900	OTHER INVEST-OTHER	157499	Notes Rec-Recl to Cu	(5,398,921)			(5,398,921)				(5,398,921)	0.00%
1249900	OTHER INVEST-OTHER	163500	SERP-CSV	53,275,609			53,275,609				53,275,609	0.00%
1249900	OTHER INVEST-OTHER	163501	SERP-Premium Payment	(868,975)			(868,975)				(868,975)	0.00%
1249900	OTHER INVEST-OTHER	163502	Invst Df CmpTr U G/L	1,409,084			1,409,084				1,409,084	0.00%
1249900	OTHER INVEST-OTHER	163505	Invest Def Cmp	7,253,876			7,253,876				7,253,876	0.00%
1249900	OTHER INVEST-OTHER	163506	Invest in Trust-LTIP	15,038,648			15,038,648				15,038,648	0.00%
1249900	OTHER INVEST-OTHER	163507	Invst in LTIP Trust	1,535,934			1,535,934				1,535,934	0.00%
1249900	OTHER INVEST-OTHER	163510	COLI-CSV	68,147,286			68,147,286				68,147,286	0.00%
1249900	OTHER INVEST-OTHER	163520	COLI Loans	(53,955,566)			(53,955,566)				(53,955,566)	0.00%
Other Investments (124)				**99,209,477**	-	-	**99,209,477**	-	-	-	**99,209,477**	
1280000	OTHER SPECIAL FNDS	111100	Cust Acct -N. Umpqua	251,656			251,656				251,656	0.00%
1280000	OTHER SPECIAL FNDS	111200	Cust Acct -N. Umpqua	993,576			993,576				993,576	0.00%
1280000	OTHER SPECIAL FNDS	111206	Cust-Fees/Misc Clr	87,244			87,244				87,244	0.00%
1280000	OTHER SPECIAL FNDS	114506	UH - Dental Claims	100,000			100,000				100,000	0.00%
1280000	OTHER SPECIAL FNDS	114509	Escrow Acct-UT Reten	2,271,858			2,271,858				2,271,858	0.00%
1280000	OTHER SPECIAL FNDS	114520	Escrow Acct-BPA Agmt	9,008,484			9,008,484				9,008,484	0.00%
1280000	OTHER SPECIAL FNDS	114610	Invst LTIP Trust-Cur	8,421,783			8,421,783				8,421,783	0.00%
1280000	OTHER SPECIAL FNDS	114620	InvDef Comp Trt-Cur	874,966			874,966				874,966	0.00%
1280000	OTHER SPECIAL FNDS	114903	Restrict Cash-Retire	18,267			18,267				18,267	0.00%
1280000	OTHER SPECIAL FNDS	162400	Nuc Decom Trst	1,854,744			1,854,744				1,854,744	0.00%
1280000	OTHER SPECIAL FNDS	162420	PDX Hrbr Super Trst	267,675			267,675				267,675	0.00%
1280000	OTHER SPECIAL FNDS	163508	Invest in LTIP Trust	(8,421,783)			(8,421,783)				(8,421,783)	0.00%
1280000	OTHER SPECIAL FNDS	163509	Invest Def Cmp-Recla	(874,966)			(874,966)				(874,966)	0.00%
1280000	OTHER SPECIAL FNDS	163751	LCT Oper Trust Acct	67,558			67,558				67,558	0.00%
1281000	Oth Special Funds-Pn	163650	FAS 158 Funded PRA	3,501,694	3,501,694		-				-	0.00%
Other Special Funds (128)				**18,422,756**	**3,501,694**	-	**14,921,062**	-	-	-	**14,921,062**	
1751000	DERIV INSTR ASST-L-T	185901	FAS 133 Asset NonCur	5,476,533			5,476,533				5,476,533	0.00%
1751000	DERIV INSTR ASST-L-T	185915	FAS 133 Deriv NonCur	(5,720)			(5,720)				(5,720)	0.00%
Long-Term Portion of Derivative Assets (175)				**5,470,813**	-	-	**5,470,813**	-	-	-	**5,470,813**	
TOTAL Other Property and Investments				**320,915,676**	**35,255,011**	-	**285,660,665**	-	**17,736,671**	**60,773,443**	**207,150,552**	
	CURRENT AND ACCRUED ASSETS											
1310000	CASH	101000	Main Concentration	250,223								
1310000	CASH	101003	Main Concent-WiresIn	(1,408)								
1310000	CASH	101100	Mn Concen WICR	(10)								
1310000	CASH	101203	RETL-Wires In Clr	(8,355)								
1310000	CASH	102000	Main Check Disb	52,043								
1310000	CASH	102001	Mn Chk-Check Clr	(30,131,573)								
1310000	CASH	102004	Mn Chk-Wire Out Clr	(9,375,871)								
1310000	CASH	103000	Main Check Disb	295,771								
1310000	CASH	103001	Main Check Disb-Clrg	(211,317)								
1310000	CASH	103003	Main Ck Disb-Wires	6,471								
1310000	CASH	103004	Main Ck Disb-Wires	(14,219)								
1310000	CASH	105000	Main Depository	4,774,413								
1310000	CASH	105002	Mn Dep-Dep Clr Acct	184,450								
1310000	CASH	105007	Mn Dep-Ret Item Clr	(1,621)								
1310000	CASH	106900	PPW Direct Debit	(2,335,730)								
1310000	CASH	106903	PPW Direct Wires In	(41,220)								
1310000	CASH	109000	EDI Recpt & Disb	(2,008,113)								
1310000	CASH	109003	EDI-Wires/ACH In Clr	201,181								
1310000	CASH	112980	Held Checks Received	1,558,655								
1310000	CASH	112995	Cash-Neg Cash Reclss	39,736,109								
1310000	CASH	112999	Cash-Bank Det Clrg	9,016,417								
Cash (131)				**11,946,297**	**11,946,297**	-	-	-	-	-	-	**0.00%**
1340000	OTHER SP DEPOSITS	139804	Insurance Deposits	51,289			51,289				51,289	0.00%
1340000	OTHER SP DEPOSITS	139805	Margin Deposits	62,304,167			62,304,167				62,304,167	0.00%
1340000	OTHER SP DEPOSITS	139831	Marg Dep Net w/FAS	(62,304,167)			(62,304,167)				(62,304,167)	0.00%
Special Deposits (132-134)				**51,289**	-	-	**51,289**	-	-	-	**51,289**	
1360000	TEMP CASH INVESTMT	128200	Invest - Temp Cash	164,186,439			164,186,439				164,186,439	0.00%
1360000	TEMP CASH INVESTMT	128205	Invest-ST Sec USB	66,527,959			66,527,959				66,527,959	0.00%
1360000	TEMP CASH INVESTMT	128210	Invest-ST Sec WF	54,077,852			54,077,852				54,077,852	0.00%
1360000	TEMP CASH INVESTMT	128222	Invest MM- SERP TFnd	132,584			132,584				132,584	0.00%
Temporary Cash Investments (136)				**284,924,834**	-	-	**284,924,834**	-	-	-	**284,924,834**	
1410000	NOTES RECEIVABLE	156009	Notes Rec - Current	5,398,921			5,398,921				5,398,921	
Notes Receivable (141)				**5,398,921**	-	-	**5,398,921**	-	-	-	**5,398,921**	**0.00%**
1420000	CUSTOMER ACCTS REC	115000	Cust A/R-Elect	326,583,627								
1420000	CUSTOMER ACCTS REC	115100	A/R-Wtr,Swr,Grbg	116,059								
1420000	CUSTOMER ACCTS REC	115175	A/R-Unident Cash	(48,403)								
1420000	CUSTOMER ACCTS REC	115225	A/R-Prod Sales	21,121								

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
1420000	CUSTOMER ACCTS REC	115310	ESS Direct Access AR	177								
1420000	CUSTOMER ACCTS REC	115315	ESS Dir Access Clr	145								
1420000	CUSTOMER ACCTS REC	115420	On-The-Bill Fin Rec	16,295								
1420000	CUSTOMER ACCTS REC	115700	A/R-Wholesale-Regul	41,211,474								
1420000	CUSTOMER ACCTS REC	115710	Wholesale Trans Sale	17,882,232								
1420000	CUSTOMER ACCTS REC	115715	Wholesale Tran Sales	(353,531)								
1420000	CUSTOMER ACCTS REC	115720	C&T Intracomp Recv	132,946								
1420000	CUSTOMER ACCTS REC	115721	Transm Intracomp Pay	(132,946)								
1420000	CUSTOMER ACCTS REC	115750	A/R-WICR/RIS Offset	4,861,461								
1420000	CUSTOMER ACCTS REC	115751	A/R Whsle Ex Val Pur	9,313,441								
1420000	CUSTOMER ACCTS REC	115800	A/R-Unmatch Paymnts	1,425								
1420000	CUSTOMER ACCTS REC	115978	Net ASC606WS NPC	13,228,179								
1420000	CUSTOMER ACCTS REC	115979	Net ASC606WS NPC	(13,228,179)								
1420000	CUSTOMER ACCTS REC	115980	Net Pwr Cost Rec Net	(50,514,175)								
1420000	CUSTOMER ACCTS REC	115990	Nt Pwr Cst Rc Est-Tr	12,685,219								
1420000	CUSTOMER ACCTS REC	115999	Net Pwr Cost Rec Est	41,106,385								
Customer Accounts Receivable (142)				**402,882,953**	**402,882,953**	-	-	-	-	-	-	**0.00%**
1430000	OTHER ACCTS REC	116440	A/R - Sales Tax	2,832								
1431000	EMP ACCOUNTS REC	116410	A/R - Employees	39,746								
1431000	EMP ACCOUNTS REC	116412	Emp Pmt Ded-Misc Rec	(92)								
1431000	EMP ACCOUNTS REC	156076	Emp Rec-NonCur-Clrg	152,060								
1433000	JOINT OWNER REC	116500	J.O. Rec-Non-Rec	7,489,994								
1433000	JOINT OWNER REC	116509	Cntra Rec Jnt Owners	(1,702,163)								
1433000	JOINT OWNER REC	116600	J. O.-Recon Acct	10,763,669								
1433000	JOINT OWNER REC	156905	Other A/R-NonCurrent	7,944,160								
1435100	CASH OVER & SHORTS	115174	Cash Overs & Shorts	(34,213)								
1435500	UNDIST WIRE TRNSF	115176	CSS-Unident Wires	(1,022)								
1436000	OTH ACCT REC	115400	BPA Balancing-All St	5,645,818								
1436000	OTH ACCT REC	116850	A/R - Other	167,468								
1436000	OTH ACCT REC	116900	A/R - Other-Recon	14,819,574								
1437000	CSS OAR BILLINGS	116851	CSS OAR Billings	5,788,888								
1437100	CSS OAR BILLINGS-WOR	116852	CSS OAR Billing W/O	(2,438,538)								
Other Accounts Receivable (143)				**48,638,180**	**48,638,180**	-	-	-	-	-	-	**0.00%**
1440000	ACC PR-UNCOLL ACCT	118100	Prov D/Debts-Elec	(8,216,324)								
1440000	ACC PR-UNCOLL ACCT	118150	Prov D/Debts-Other	(28,216)								
1440000	ACC PR-UNCOLL ACCT	118157	Allow Bad Debt-Pole	(362,341)								
1440000	ACC PR-UNCOLL ACCT	118168	Prov for D/Debts	(111,565)								
1440000	ACC PR-UNCOLL ACCT	118175	Allow for B/D-Trans	(33,805)								
(Less) Accum. Prov. For Uncollectible Accts. Cr (144)				**(8,752,252)**	**(8,752,252)**	-	-	-	-	-	-	**0.00%**
1460000	ACCT RCV FRM ASSOC	116000	Interco A/R-Curr	66								
1460000	ACCT RCV FRM ASSOC	116011	IntCo A/R-BCC	143,609								
1460000	ACCT RCV FRM ASSOC	116020	A/R-PCorp Foundation	21,866								
1460000	ACCT RCV FRM ASSOC	116122	I/C A/R-AltaLink	3,704								
1460000	ACCT RCV FRM ASSOC	116123	I/Co A/R-Neveda Pwr	7,263								
1460000	ACCT RCV FRM ASSOC	116124	I/Co A/R-Sierra Pwr	3,821								
1460000	ACCT RCV FRM ASSOC	116125	I/C A/R-BHE (MEHC)	75,943								
1460000	ACCT RCV FRM ASSOC	116126	InterCo A/R - MEC	103,932								
1460000	ACCT RCV FRM ASSOC	116127	InterCo A/R - MHC	9,529								
1460000	ACCT RCV FRM ASSOC	116129	I/C A/R-NV Energy	93,493								
1460000	ACCT RCV FRM ASSOC	116153	InterCo-AR BHI	719								
1460000	ACCT RCV FRM ASSOC	116157	I/C A/R-MTL Canyon	2,305								
1460000	ACCT RCV FRM ASSOC	116159	I/C A/R-(MES)	318								
1460000	ACCT RCV FRM ASSOC	116170	IntrCo A/R-Kern Rvr	2,510								
1460000	ACCT RCV FRM ASSOC	116171	I/C A/R-CalEnr Op Co	889								
1460000	ACCT RCV FRM ASSOC	116172	InterCo A/R - NNG	8,341								
1460000	ACCT RCV FRM ASSOC	116173	InterCo A/R - HomeSv	10,581								
1460000	ACCT RCV FRM ASSOC	116174	IntrCo A/R-MdWst Cap	15								
1460000	ACCT RCV FRM ASSOC	116175	IntrCo A/R-MCS	508								
1460000	ACCT RCV FRM ASSOC	116178	IntrCo A/R-N.Pwr Hdg	4,535								
1460000	ACCT RCV FRM ASSOC	116179	IntrCo A/R-CE Philip	116								
1460000	ACCT RCV FRM ASSOC	116180	I/C A/R-BHE U.S. Trn	46,800								
1460000	ACCT RCV FRM ASSOC	116183	I/C A/R-BHE Texas Tr	27								
1460000	ACCT RCV FRM ASSOC	116187	I/C A/R-BHE Renewabl	5,220								
1460000	ACCT RCV FRM ASSOC	116200	I/C A/R Recl to A/P	5,584								
1460000	ACCT RCV FRM ASSOC	116261	I/C A/R Whls Pwr-Sie	256								
1460000	ACCT RCV FRM ASSOC	116262	I/C A/R Whls Pwr-Nev	25,245								
1460000	ACCT RCV FRM ASSOC	116272	I/C A/R Net Pwr-Neva	24,450								
1461500	TAXES REC FR ASSOC	116131	IntrCo Fed Tax Rec	(1,821,612)								
1461500	TAXES REC FR ASSOC	116132	IntrCo Fed Tax Rec	2,513,089								
Accounts Receivable from Assoc. Companies (146)				**1,293,124**	**1,293,124**	-	-	-	-	-	-	**0.00%**
1511120	COAL INVNTRY-HUNTER	120153	Coal Inv-Hunter	49,253,534								
1511130	COAL INVNTRY-HTG	120152	Coal Inv-Huntington	25,914,452								
1511140	COAL INVNTRY-JB	120156	Coal Inv-Jim Bridger	22,537,626								
1511160	COAL INVNTRY-NAU	120151	Coal Inv-Naughton	11,761,948								
1511170	COAL INVNTRY-CPP	120167	Coal Inv-Coal Prep P	454,013								
1511200	COAL INVNTRY-CHOLLA	120161	Coal Inv-Cholla	9,530,747								
1511300	COAL INVNTRY-COLSTRI	120162	Coal Inv-Colstrip	1,456,882								
1511400	COAL INVNTRY-CRAIG	120163	Coal Inv-Craig	12,335,230								
1511600	COAL INVNTRY-DJ	120155	Coal Inv-DJ Ready Pi	10,765,947								
1511700	COAL INVNTRY-RG	120171	Coal Inv-Rock Garden	32,676,249								
1511900	COAL INVNTRY-HAYDEN	120164	Coal Inv-Hayden	1,969,988								
1512180	NATURAL GAS-CLAY BAS	120226	Nat Gas Inv-Clay Bas	1,119,669								
1514000	FUEL STK-FUEL OIL	120295	StartUp Fuel Inv-Oil	3,001,701								
1514000	FUEL STK-FUEL OIL	120296	JV Ctbk-Fuel Oil Inv	(594,658)								
1514300	OIL INVNTRY-COLSTRIP	120310	Oil Inv-Colstrip	104,562								
1514400	OIL INVENTORY-CRAIG	120311	Oil Inv-Craig	65,695								
1514900	OIL INVENTORY-HAYDEN	120312	Oil Inv-Hayden	60,215								
Fuel Stock (151)				**182,413,797**	**182,413,797**	-	-	-	-	-	-	**0.00%**
1541000	PLNT M&S STK CNTRL	120000	Materials & Supplies	243,872,268								
1541500	OTHER M&S	120001	Other Mat & Supplies	181,453								
1541900	PLNT M&S GEN JV CUT	120005	JV Cutback-M&S Inven	1,412,224								
1549900	CR-OBSOL&SURPL INV	120930	Inventory Reserve TP	(997,676)								
1549900	CR-OBSOL&SURPL INV	120932	Invntry Rsrv RMP T&D	(1,005,039)								
1549900	CR-OBSOL&SURPL INV	120933	Invntry Rsrv PP T&D	(814,868)								
Plant Materials and Operating Supplies (154)				**242,648,361**	**242,648,361**	-	-	-	-	-	-	**0.00%**
1651000	PREPAY-INSURANCE	132008	Prep Ins-PL&Prop Dam	1,648,180	1,648,180							
1651000	PREPAY-INSURANCE	132012	Prep Ins-All Purp In	2,563,331	2,563,331							
1651000	PREPAY-INSURANCE	132016	Prep Ins-Min. Owned	361,413	361,413							
1651000	PREPAY-INSURANCE	132045	Prepaid Workers Comp	227,292	227,292							
1651000	PREPAY-INSURANCE	132055	Prepaid Employee Ben	106,185	106,185							
1652000	PREPAY-TAXES	132101	OR-Prepaid Prop Tax	5,057,298	5,057,298							
1652000	PREPAY-TAXES	132109	Ute-Prepaid Poss Int	8,313	8,313							
1652000	PREPAY-TAXES	132110	Sho-Ban-Prepaid Poss	70,496	70,496							
1652000	PREPAY-TAXES	132111	Goshute-Prepaid Poss	6,869	6,869							
1652000	PREPAY-TAXES	132200	Prepaid Taxes	294	294							
1652000	PREPAY-TAXES	132924	Oth Prep-Or DOE Fee	861,755	861,755							
1652100	PREPAY - OTHER	132095	Prepaid Emissions Pe	423,452	423,452							
1652100	PREPAY - OTHER	132097	Prpd-CA GHG Retail	10,831,519	10,831,519							
1652100	PREPAY - OTHER	132098	Prpd-CA GHG Wholesal	5,079,125	5,079,125							
1652100	PREPAY - OTHER	132310	Prepaid Rating Agncy	78,151	78,151							
1652100	PREPAY - OTHER	132604	Oth Prep-FERC Hydro	56,449	56,449							
1652100	PREPAY - OTHER	132608	Prepd Rec Mgmt Costs	28,532	28,532							
1652100	PREPAY - OTHER	132620	Prepay-Water Rights	816,769	816,769							
1652100	PREPAY - OTHER	132621	Prpy-Wtr Rts(Ferron)	306,677	306,677							
1652100	PREPAY - OTHER	132622	Prpy-Wtr Rts(Hntg-C)	242,142	242,142							
1652100	PREPAY - OTHER	132623	Ppd Lake Side CUWCD	123,177	123,177							
1652100	PREPAY - OTHER	132650	Prepaid Dues	3,474,069	3,474,069							
1652100	PREPAY - OTHER	132700	Prepaid Rent	29,333	29,333							
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	255,524	255,524							
1652100	PREPAY - OTHER	132740	Prpd O&M - Wind	34,547	34,547							
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Cst	19,443	19,443							
1652100	PREPAY - OTHER	132831	Prepaid BPA Transm	983,688	983,688							
1652100	PREPAY - OTHER	132900	Prepaid Other	987,159	987,159							
1652100	PREPAY - OTHER	132901	Prep Fees-OPUC	2,251,368	2,251,368							
1652100	PREPAY - OTHER	132903	Prep Fees-PSCU	3,398,562	3,398,562							
1652100	PREPAY - OTHER	132904	Prep Fees-IPUC	246,376	246,376							
1652100	PREPAY - OTHER	132905	Prep Fees-WPSC	128,295	128,295							

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
1652100	PREPAY - OTHER	132910	Prepaid H/W & S/W	10,189,627	10,189,627							
1652100	PREPAY - OTHER	132998	Prepay-Ins-Rcl to LT	(79,023)	(79,023)							
1652100	PREPAY - OTHER	132999	Prepay-Reclass to LT	(1,459,628)	(1,459,628)							
1652100	PREPAY - OTHER	134000	L/T Prepay-Reclass	1,538,650	1,538,650							
1653000	PREPAY-INTEREST	132303	Prep Int-COLI's	1,364,229	1,364,229							
1653000	PREPAY-INTEREST	203000	Disc on S/Term Secs	31,674	31,674							
Prepayments (165)				**52,291,314**	**52,291,314**	-	-	-	-	-	-	**0.00%**
1710000	INT & DIV RECEIVAB	116449	Int Rec-ST Secur	191,000								
Interest and Dividends Receivable (171)				**191,000**	**191,000**	-	-	-	-	-	-	**0.00%**
1720000	RENTS RECEIVABLE	116455	CSS Rent Receivable	76,549								
1720000	RENTS RECEIVABLE	116459	Rent Receivable-Reco	125,952								
1720000	RENTS RECEIVABLE	116460	Joint Use Rec-Recon	1,091,327								
1720000	RENTS RECEIVABLE	118155	Bad Debt Res Joint	(58,096)								
1720000	RENTS RECEIVABLE	119460	Accr-Unbil Joint Use	180,935								
Rents Receivable (172)				**1,416,667**	**1,416,667**	-	-	-	-	-	-	**0.00%**
1730000	ACCRD UTILITY REV	118200	Dtfl Accts- Unbil PP	(257,167)								
1730000	ACCRD UTILITY REV	118300	Dtfl Accts-Unbil RMP	(402,583)								
1730000	ACCRD UTILITY REV	119200	Accr-Unbill Rev - PP	93,129,250								
1730000	ACCRD UTILITY REV	119300	Accr-Unbill Rev -RMP	145,970,805								
1730000	ACCRD UTILITY REV	119461	Acc-Unbl Rev-Irr Dem	2,370,125								
Accrued Utility Revenues (173)				**240,810,430**	**240,810,430**	-	-	-	-	-	-	**0.00%**
1750000	DERIVATIVE INST ASST	139901	FAS 133 Asset Cur	26,327,897			26,327,897				26,327,897	0.00%
1750000	DERIVATIVE INST ASST	139915	FAS 133 Deriv Ast Cr	(2,915,053)			(2,915,053)				(2,915,053)	0.00%
Net Total Derivative Instrument Assets (175)				**23,412,844**	-	-	**23,412,844**	-	-	-	**23,412,844**	
TOTAL Current and Accrued Assets				**1,489,567,760**	**1,175,779,871**	-	**313,787,889**	-	-	-	**313,787,889**	
	DEFERRED DEBITS											
1810000	UNAMRTZED DEBT EXP	183114	Swtwtr 1992A PCRB Du	3,583								
1810000	UNAMRTZED DEBT EXP	183115	Convrs 1992 PCRB Due	11,372								
1810000	UNAMRTZED DEBT EXP	183116	Swtwtr 1992B PCRB Du	3,627								
1810000	UNAMRTZED DEBT EXP	183120	Swtwtr Flt Rte PCRB	100,081								
1810000	UNAMRTZED DEBT EXP	183121	Convrs Flt Rte PCRB	41,081								
1810000	UNAMRTZED DEBT EXP	183122	Emy Flt Rte PCRB Ser	640,297								
1810000	UNAMRTZED DEBT EXP	183124	Linc Flt Rte PCRB Se	82,738								
1810000	UNAMRTZED DEBT EXP	183126	4.125% Converse Co.	30,333								
1810000	UNAMRTZED DEBT EXP	183127	4.125% Lincoln Co.	92,628								
1810000	UNAMRTZED DEBT EXP	183128	Swtwtr Flt Rte PCRB	51,678								
1810000	UNAMRTZED DEBT EXP	183161	MTN Ser.C 8.53% Due	11,526								
1810000	UNAMRTZED DEBT EXP	183163	MTN Ser.C 8.375% Due	3,842								
1810000	UNAMRTZED DEBT EXP	183164	MTN Ser.C 8.26% Due	3,335								
1810000	UNAMRTZED DEBT EXP	183165	MTN Ser.C 8.27% Due	3,069								
1810000	UNAMRTZED DEBT EXP	183196	MTN Ser.E 8.07% Due	8,592								
1810000	UNAMRTZED DEBT EXP	183200	MTN Ser.E 8.12% Due	53,698								
1810000	UNAMRTZED DEBT EXP	183201	MTN Ser.E 8.11% Due	12,887								
1810000	UNAMRTZED DEBT EXP	183202	MTN Ser.E 8.05% Due	10,740								
1810000	UNAMRTZED DEBT EXP	183209	MTN Ser.E 8.05% Due	16,109								
1810000	UNAMRTZED DEBT EXP	183215	MTN Ser.E 8.08% Due	26,085								
1810000	UNAMRTZED DEBT EXP	183216	MTN Ser.E 8.08% Due	25,082								
1810000	UNAMRTZED DEBT EXP	183237	MTN Ser.E 8.23% Due	5,157								
1810000	UNAMRTZED DEBT EXP	183246	MTN Ser.E 8.23% Due	4,126								
1810000	UNAMRTZED DEBT EXP	183261	MTN Ser.F 7.26% Due	37,762								
1810000	UNAMRTZED DEBT EXP	183262	MTN Ser.F 7.26% Due	15,384								
1810000	UNAMRTZED DEBT EXP	183272	MTN Ser.F 7.23% Due	21,349								
1810000	UNAMRTZED DEBT EXP	183273	MTN Ser.F 7.24% Due	42,699								
1810000	UNAMRTZED DEBT EXP	183275	MTN Ser.F 6.75% Due	5,968								
1810000	UNAMRTZED DEBT EXP	183276	MTN Ser.F 6.75% Due	2,387								
1810000	UNAMRTZED DEBT EXP	183277	MTN Ser.F 6.72% Due	2,387								
1810000	UNAMRTZED DEBT EXP	183278	MTN Ser.F 6.75% Due	24,546								
1810000	UNAMRTZED DEBT EXP	183279	MTN Ser.F 6.75% Due	19,637								
1810000	UNAMRTZED DEBT EXP	183280	MTN Ser.F 6.75% Due	14,728								
1810000	UNAMRTZED DEBT EXP	183284	MTN Ser.G 6.71% Due	213,645								
1810000	UNAMRTZED DEBT EXP	183291	7.7 FMB Due 11/15/31	1,221,793								
1810000	UNAMRTZED DEBT EXP	183297	5.90% FMB Due 8/15/2	988,476								
1810000	UNAMRTZED DEBT EXP	183298	5.25% FMB Due 6/15/3	1,594,158								
1810000	UNAMRTZED DEBT EXP	183299	6.10% FMB Due 8/1/36	1,707,959								
1810000	UNAMRTZED DEBT EXP	183300	5.75% FMB Due 4/1/37	360,204								
1810000	UNAMRTZED DEBT EXP	183301	6.25% FMB 10/15/37	3,205,575								
1810000	UNAMRTZED DEBT EXP	183302	5.65% FMB 7/15/2018	-								
1810000	UNAMRTZED DEBT EXP	183303	6.35% FMB 7/15/2038	1,489,578								
1810000	UNAMRTZED DEBT EXP	183304	5.50% FMB 1/15/2019	31,419								
1810000	UNAMRTZED DEBT EXP	183305	6.00% FMB 1/15/2039	4,083,941								
1810000	UNAMRTZED DEBT EXP	183306	3.85% FMB 6/15/2021	703,198								
1810000	UNAMRTZED DEBT EXP	183307	2.95% FMB 2/1/2022	808,122								
1810000	UNAMRTZED DEBT EXP	183308	4.10% FMB 2/1/2042	2,100,840								
1810000	UNAMRTZED DEBT EXP	183309	2.95% FMB Due 6/2023	834,658								
1810000	UNAMRTZED DEBT EXP	183310	3.60% FMB Due 4/2024	1,736,961								
1810000	UNAMRTZED DEBT EXP	183311	3.35% FMB Due 7/1/25	1,381,744								
1810000	UNAMRTZED DEBT EXP	183312	4.125% FMBDu 1/15/49	5,139,097								
1810000	UNAMRTZED DEBT EXP	183313	3.50% FMBDue 6/15/29	566,901								
1810000	UNAMRTZED DEBT EXP	183314	4.15% FMBDue 2/15/50	1,425,505								
1811000	UNAMRT DB EX GAP RCL	183991	Cntra - Unamt DE FMB	(29,380,130)								
1811000	UNAMRT DB EX GAP RCL	183992	Cntra - Unamt DE MTN	(584,742)								
1811000	UNAMRT DB EX GAP RCL	183993	Cntra - Unamt DE P-S	(987,157)								
1811000	UNAMRT DB EX GAP RCL	183994	Cntra - Unamt DE P-U	(70,260)								
1811000	UNAMRT DB EX GAP RCL	246101	Curr Mat UnAmDEx-FMB	31,419								
1811000	UNAMRT DB EX GAP RCL	272101	Noncurr Unamt DE-FMB	29,348,711								
1811000	UNAMRT DB EX GAP RCL	272102	Noncurr Unamt DE-MTN	584,742								
1811000	UNAMRT DB EX GAP RCL	272103	Noncurr Unamt DE-P-S	987,157								
1811000	UNAMRT DB EX GAP RCL	272104	Noncurr Unamt DE-P-U	70,260								
Unamortized Debt Expenses (181)				**31,022,289**	-	-	-	**31,022,289**	-	-	-	**0.00%**
1823000	DSR REGULATORY ASSET	186000	DSM Reg Assets	(10,376,802)			(10,376,802)				(10,376,802)	0.00%
1823000	DSR REGULATORY ASSET	186020	DSM Reg Assets-ID	(68,340)			(68,340)			(68,340)		0.00%
1823000	DSR REGULATORY ASSET	186040	DSM Reg Assets-UT	(10,142,708)			(10,142,708)			(10,142,708)		0.00%
1823000	DSR REGULATORY ASSET	186060	DSM Reg Assets-WY	(412,535)			(412,535)			(412,535)		0.00%
1823000	DSR REGULATORY ASSET	186149	Rg Asst-DSM UT Bl Rc	(946,607)			(946,607)				(946,607)	0.00%
1823000	DSR REGULATORY ASSET	187897	RegA-UT RECs in Rate	(8,710)			(8,710)				(8,710)	0.00%
1823109	FAS109 INC TAX REG	187035	RegA-Solar ITC Basis	36,280			36,280				36,280	0.00%
1823150	FAS143 ARO REG ASSET	187507	ARO/Reg Diff-Blundll	3,095,401			3,095,401				3,095,401	0.00%
1823150	FAS143 ARO REG ASSET	187508	ARO/Reg Diff-Colstrp	1,836,384			1,836,384				1,836,384	0.00%
1823150	FAS143 ARO REG ASSET	187509	ARO/Reg Diff-DJ Land	4,646,178			4,646,178				4,646,178	0.00%
1823150	FAS143 ARO REG ASSET	187510	ARO/Reg Diff-Hunter	260,526			260,526				260,526	0.00%
1823150	FAS143 ARO REG ASSET	187511	ARO/Reg Diff-Hntr Ex	3,244,596			3,244,596				3,244,596	0.00%
1823150	FAS143 ARO REG ASSET	187512	ARO/Reg Diff-Hntngtn	1,622,134			1,622,134				1,622,134	0.00%
1823150	FAS143 ARO REG ASSET	187513	ARO/Reg Diff-Htng Ex	3,238,230			3,238,230				3,238,230	0.00%
1823150	FAS143 ARO REG ASSET	187514	ARO/Reg Diff-JB Land	633,322			633,322				633,322	0.00%
1823150	FAS143 ARO REG ASSET	187515	ARO/Reg Diff-JB FGD1	16,641,251			16,641,251				16,641,251	0.00%
1823150	FAS143 ARO REG ASSET	187516	ARO/Reg Diff-JB FGD2	9,457,569			9,457,569				9,457,569	0.00%
1823150	FAS143 ARO REG ASSET	187517	ARO/Reg Diff-JB FGD3	14,883			14,883				14,883	0.00%
1823150	FAS143 ARO REG ASSET	187520	ARO/Reg Diff-Nghtn	145,727			145,727				145,727	0.00%
1823150	FAS143 ARO REG ASSET	187523	ARO/Reg Diff-Nau 1&2	6,265,730			6,265,730				6,265,730	0.00%
1823150	FAS143 ARO REG ASSET	187524	ARO/Reg Diff-Nau 3 A	9,553,992			9,553,992				9,553,992	0.00%
1823150	FAS143 ARO REG ASSET	187525	ARO/Reg Diff-Nau FGD	7,424,446			7,424,446				7,424,446	0.00%
1823150	FAS143 ARO REG ASSET	187526	ARO/Reg Diff-Nau FGD	13,786,161			13,786,161				13,786,161	0.00%
1823150	FAS143 ARO REG ASSET	187527	ARO/Reg Diff-Herm	600,932			600,932				600,932	0.00%
1823150	FAS143 ARO REG ASSET	187530	ARO/Reg Diff-Distr	528,411			528,411				528,411	0.00%
1823150	FAS143 ARO REG ASSET	187531	ARO/Reg Diff-Trans	36,991			36,991				36,991	0.00%
1823150	FAS143 ARO REG ASSET	187532	ARO/Reg Diff-CC Evap	114,337			114,337				114,337	0.00%
1823150	FAS143 ARO REG ASSET	187533	ARO/Reg Diff-Asb Plt	18,280,676			18,280,676				18,280,676	0.00%
1823150	FAS143 ARO REG ASSET	187536	ARO/Reg Diff-LNG JPR	818,963			818,963				818,963	0.00%
1823150	FAS143 ARO REG ASSET	187537	ARO/Reg Diff-Marengo	982,230			982,230				982,230	0.00%
1823150	FAS143 ARO REG ASSET	187538	ARO/Reg Diff-Goodnoe	412,173			412,173				412,173	0.00%
1823150	FAS143 ARO REG ASSET	187539	ARO/Reg Diff-7 Mile	588,523			588,523				588,523	0.00%
1823150	FAS143 ARO REG ASSET	187540	ARO/Reg Diff-High PL	663,311			663,311				663,311	0.00%
1823150	FAS143 ARO REG ASSET	187541	ARO/Reg Diff-McFaddn	195,882			195,882				195,882	0.00%
1823150	FAS143 ARO REG ASSET	187542	ARO/Reg Diff-Dunlap	689,603			689,603				689,603	0.00%
1823150	FAS143 ARO REG ASSET	187543	ARO/Reg Diff-Cheh Pl	129,942			129,942				129,942	0.00%
1823150	FAS143 ARO REG ASSET	187544	ARO/Reg Diff-Hayden	335,272			335,272				335,272	0.00%
1823150	FAS143 ARO REG ASSET	187545	ARO/Reg Diff-Condit	3,960,000			3,960,000				3,960,000	0.00%

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
1823150	FAS143 ARO REG ASSET	187549	ARO/Reg Diff-Cholla	7,542,703			7,542,703				7,542,703	0.00%
1823150	FAS143 ARO REG ASSET	187553	ARO/Reg Diff-FooteCW	511,719			511,719				511,719	0.00%
1823700	OTH REGA-ENERGY WEST	186801	RegA-Deer Creek-Elec	69,504,045			69,504,045			69,504,045		0.00%
1823700	OTH REGA-ENERGY WEST	186802	RegA-Deer Creek-EPIS	1,077,694			1,077,694			1,077,694		0.00%
1823700	OTH REGA-ENERGY WEST	186805	RegA-Deer Creek-CWIP	3,959,789			3,959,789			3,959,789		0.00%
1823700	OTH REGA-ENERGY WEST	186806	RegA-Deer Creek-PS&I	1,614,210			1,614,210			1,614,210		0.00%
1823700	OTH REGA-ENERGY WEST	186811	RegA-Deer C. Sale-EP	9,902,284			9,902,284			9,902,284		0.00%
1823700	OTH REGA-ENERGY WEST	186812	Cntra RA-DCM PP&E-OR	263,644			263,644			263,644		0.00%
1823700	OTH REGA-ENERGY WEST	186815	RegA-Deer C. Sale-CW	93,579			93,579			93,579		0.00%
1823700	OTH REGA-ENERGY WEST	186816	Cntra RA-DCM PP&E-JO	(4,636,833)			(4,636,833)			(4,636,833)		0.00%
1823700	OTH REGA-ENERGY WEST	186817	Cntra RA-DCM PP&E-AO	(68,670,830)			(68,670,830)			(74,001,755)	5,330,925	0.00%
1823700	OTH REGA-ENERGY WEST	186820	RegA-Deer Creek ARO	7,702,196			7,702,196			7,702,196		0.00%
1823700	OTH REGA-ENERGY WEST	186825	RegA-Deer Creek M&S	4,492,192			4,492,192			4,492,192		0.00%
1823700	OTH REGA-ENERGY WEST	186826	RegA-Deer C-Ppd Royl	842,957			842,957			842,957		0.00%
1823700	OTH REGA-ENERGY WEST	186828	RegA-Deer C-Recovery	7,130,293			7,130,293			7,130,293		0.00%
1823700	OTH REGA-ENERGY WEST	186829	Cntra RA-DCM Cls-RA	(38,447)			(38,447)			(38,447)		0.00%
1823700	OTH REGA-ENERGY WEST	186830	RegA-Deer C-Union Sp	1,611,812			1,611,812			1,611,812		0.00%
1823700	OTH REGA-ENERGY WEST	186833	RegA-Deer C-Nonunion	2,500,001			2,500,001			2,500,001		0.00%
1823700	OTH REGA-ENERGY WEST	186835	RegA-Deer C-Misc Cst	44,694,733			44,694,733			44,694,733		0.00%
1823700	OTH REGA-ENERGY WEST	186836	Cntra RA-DCM Cls-JO	(2,834,598)			(2,834,598)			(2,834,598)		0.00%
1823700	OTH REGA-ENERGY WEST	186837	Cntra RA-DCM Cls-AOA	(5,052,175)			(5,052,175)			(5,052,175)		0.00%
1823700	OTH REGA-ENERGY WEST	186839	RegA-Deer C-Tax Flow	2,978,683			2,978,683			2,978,683		0.00%
1823700	OTH REGA-ENERGY WEST	186841	Cntra RegA-Deer C-CA	(1,331,504)			(1,331,504)			(1,331,504)		0.00%
1823700	OTH REGA-ENERGY WEST	186844	Cntra RegA-Deer C-UT	(923,617)			(923,617)			(923,617)		0.00%
1823700	OTH REGA-ENERGY WEST	186845	Cntra RegA-Deer C-WA	(5,972,230)			(5,972,230)				(5,972,230)	0.00%
1823700	OTH REGA-ENERGY WEST	186846	Cntra RegA-Deer C-WY	(375,681)			(375,681)			(375,681)		0.00%
1823700	OTH REGA-ENERGY WEST	186851	Cntra RegA-DrC Cls-C	(1,130,531)			(1,130,531)			(1,130,531)		0.00%
1823700	OTH REGA-ENERGY WEST	186852	Cntra RegA-DrC Cls-I	(1,527,356)			(1,527,356)			(1,527,356)		0.00%
1823700	OTH REGA-ENERGY WEST	186853	Cntra RegA-DrC Cls-O	(7,363,293)			(7,363,293)			(7,363,293)		0.00%
1823700	OTH REGA-ENERGY WEST	186854	Cntra RegA-DrC Cls-U	(2,621,198)			(2,621,198)			(2,621,198)		0.00%
1823700	OTH REGA-ENERGY WEST	186855	Cntra RegA-DrC Cls-W	(5,070,801)			(5,070,801)				(5,070,801)	0.00%
1823700	OTH REGA-ENERGY WEST	186860	RegA-Deer C. ROR OAS	(1,648,117)			(1,648,117)			(1,648,117)		0.00%
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer C. ROR O-FI	(6,443,644)			(6,443,644)			(6,443,644)		0.00%
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer C. ROR O-FR	(5,275,800)			(5,275,800)			(5,275,800)		0.00%
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer C. ROR O-NII	(164,408)			(164,408)			(164,408)		0.00%
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Ofst-AS-Am	103,586			103,586			103,586		0.00%
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Ofst-FI-Am	311,744			311,744			311,744		0.00%
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Ofst-FR-Am	256,780			256,780			256,780		0.00%
1823700	OTH REGA-ENERGY WEST	186881	RegA-UMWA Pension	115,119,099			115,119,099			115,119,099		0.00%
1823700	OTH REGA-ENERGY WEST	186886	Cntra RA-UMWA PWJO	(4,658,063)			(4,658,063)			(4,658,063)		0.00%
1823700	OTH REGA-ENERGY WEST	186891	Cntra RegA-UMWA-CA	(1,806,701)			(1,806,701)			(1,806,701)		0.00%
1823700	OTH REGA-ENERGY WEST	186895	Cntra RegA-UMWA-WA	(8,103,643)			(8,103,643)				(8,103,643)	0.00%
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	439,261,889	439,261,889							0.00%
1823870	DEFERRED PENSION	187018	Cntr FAS 158 Pen Reg	(11,963,988)	(11,963,988)							0.00%
1823870	DEFERRED PENSION	187600	Cn Pn Reg MMT&CTG-OR	(125,938)	(125,938)							0.00%
1823870	DEFERRED PENSION	187604	Cntr Pn Reg A CTG-CA	(11,254)	(11,254)							0.00%
1823870	DEFERRED PENSION	187606	Rg Asset - Pn Stl-WA	304,770	304,770							0.00%
1823870	DEFERRED PENSION	187607	Cntr Reg A 2016 Pn P	(1,640,983)	(1,640,983)							0.00%
1823870	DEFERRED PENSION	187621	Reg Asset - FAS 158	(7,502,760)	(7,502,760)							0.00%
1823870	DEFERRED PENSION	187622	Rg Asset - MMT - OR	24,129	24,129							0.00%
1823870	DEFERRED PENSION	187627	Rg Asset - MMT - CA	2,186	2,186							0.00%
1823870	DEFERRED PENSION	187629	RegA-Post-Ret-Settle	6,476,633			6,476,633				6,476,633	0.00%
1823870	DEFERRED PENSION	187640	RegA-Post-Ret-Settle	1,252,331			1,252,331			1,252,331		0.00%
1823870	DEFERRED PENSION	187641	RegA-Post-Ret-Settle	22,244			22,244			22,244		0.00%
1823870	DEFERRED PENSION	187649	RAsset - FAS 158 PRR	2,809,439			2,809,439				2,809,439	0.00%
1823910	ENVIR CST UNDR AMORT	188010	Reg A-Envr Spend	28,696,466			28,696,466				28,696,466	0.00%
1823910	ENVIR CST UNDR AMORT	188990	Reg A-Envr SpdAmz-WA	(2,012,583)			(2,012,583)				(2,012,583)	0.00%
1823920	DSR COSTS AMORTIZED	186000	DSM Reg Assets	(38,064,471)			(38,064,471)				(38,064,471)	0.00%
1823920	DSR COSTS AMORTIZED	186020	DSM Reg Assets-ID	68,340			68,340			68,340		0.00%
1823920	DSR COSTS AMORTIZED	186040	DSM Reg Assets-UT	101,720,534			101,720,534			101,720,534		0.00%
1823920	DSR COSTS AMORTIZED	186060	DSM Reg Assets-WY	8,966,852			8,966,852			8,966,852		0.00%
1823930	DSR COSTS NOT AMORT	186000	DSM Reg Assets	43,436,120			43,436,120				43,436,120	0.00%
1823940	DSR CARRYING CHARGES	186000	DSM Reg Assets	4,076,949			4,076,949				4,076,949	0.00%
1823960	DSR DEF NET LOST REV	186000	DSM Reg Assets	928,205			928,205				928,205	0.00%
1823990	OTHR REG ASSET-N CST	138015	Rg Asst Cur-Enrg W M	2,277,942			2,277,942			2,277,942		0.00%
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Curr-DSM	5,755,467			5,755,467			5,755,467		0.00%
1823990	OTHR REG ASSET-N CST	138045	RegA Current-GHG	275,906			275,906			275,906		0.00%
1823990	OTHR REG ASSET-N CST	138050	Rg Asst Cur-Def Pwr	18,218,468			18,218,468			18,218,468		0.00%
1823990	OTHR REG ASSET-N CST	138055	RegA Cur-Def RECs	1,269,453			1,269,453			1,269,453		0.00%
1823990	OTHR REG ASSET-N CST	138060	Rg Asst Cur-BPA Bal	6,980,573			6,980,573			6,980,573		0.00%
1823990	OTHR REG ASSET-N CST	138090	Rg Asst Cur-Solar Fd	3,877,312			3,877,312			3,877,312		0.00%
1823990	OTHR REG ASSET-N CST	138190	Rg Asst Cur-Other	2,322,435			2,322,435			2,322,435		0.00%
1823990	OTHR REG ASSET-N CST	186100	CA Alt Rate for Ener	384,529			384,529			384,529		0.00%
1823990	OTHR REG ASSET-N CST	186119	Rg Asst-DSM CA Bl Rc	2,706,048			2,706,048			2,706,048		0.00%
1823990	OTHR REG ASSET-N CST	186129	Rg Asst-DSM ID Bl Rc	1,535,819			1,535,819			1,535,819		0.00%
1823990	OTHR REG ASSET-N CST	186137	RegA-DSM-OR Rcl to C	(120,945)			(120,945)			(120,945)		0.00%
1823990	OTHR REG ASSET-N CST	186139	Rg Asst-DSM OR Bl Rc	-			-			-		0.00%
1823990	OTHR REG ASSET-N CST	186147	RegA-DSM-UT Rcl to C	(4,273,447)			(4,273,447)			(4,273,447)		0.00%
1823990	OTHR REG ASSET-N CST	186149	Rg Asst-DSM UT Bl Rc	12,551,616			12,551,616			12,551,616		0.00%
1823990	OTHR REG ASSET-N CST	186159	Rg Asst-DSM WA Bl Rc	2,914,607			2,914,607			2,914,607		0.00%
1823990	OTHR REG ASSET-N CST	186167	RegA-DSM-WY Rcl to C	(1,361,075)			(1,361,075)			(1,361,075)		0.00%
1823990	OTHR REG ASSET-N CST	186169	Rg Asst-DSM WY Bl Rc	655,955			655,955			655,955		0.00%
1823990	OTHR REG ASSET-N CST	186502	Pwrdle Decom RA - ID	52,001			52,001			52,001		0.00%
1823990	OTHR REG ASSET-N CST	186793	RegA-DrCrk-OR-RclCur	(2,277,942)			(2,277,942)			(2,277,942)		0.00%
1823990	OTHR REG ASSET-N CST	186901	FAS 133 Reg Asset	85,922,665			85,922,665				85,922,665	0.00%
1823990	OTHR REG ASSET-N CST	187042	RegA-CA GHG Oblig-PY	(915,611)			(915,611)			(915,611)		0.00%
1823990	OTHR REG ASSET-N CST	187048	RegA-CA GHG Allow	(275,906)			(275,906)			(275,906)		0.00%
1823990	OTHR REG ASSET-N CST	187049	RegA-CA GHG Allow	1,191,517			1,191,517			1,191,517		0.00%
1823990	OTHR REG ASSET-N CST	187051	WA Colstrip #3 Reg	108,755			108,755		108,755			100.00%
1823990	OTHR REG ASSET-N CST	187191	RegA-WA RPS Purchase	56,300			56,300			56,300		0.00%
1823990	OTHR REG ASSET-N CST	187250	BPA Washington Bal	78,827			78,827				78,827	0.00%
1823990	OTHR REG ASSET-N CST	187251	BPA Oregon Balancing	6,974,926			6,974,926				6,974,926	0.00%
1823990	OTHR REG ASSET-N CST	187255	RegA-BPA Bal Accts	(6,980,573)			(6,980,573)			(6,980,573)		0.00%
1823990	OTHR REG ASSET-N CST	187300	RegAsset-CA- CEMA-SC	2,166,665			2,166,665			2,166,665		0.00%
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Proto	150,000			150,000			150,000		0.00%
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 P MSP	8,800,002			8,800,002			8,800,002		0.00%
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 P MSP	2,399,998			2,399,998			2,399,998		0.00%
1823990	OTHR REG ASSET-N CST	187310	Cntr Rg A-Cbn P D/IW	(277,798)			(277,798)				(277,798)	0.00%
1823990	OTHR REG ASSET-N CST	187311	Cntr Rg A-Cbn P D/IC	(52,048)			(52,048)			(52,048)		0.00%
1823990	OTHR REG ASSET-N CST	187320	RegA-Deprec Incr-ID	(62,889)			(62,889)			(62,889)		0.00%
1823990	OTHR REG ASSET-N CST	187321	RegA-Deprec Incr-UT	1,600,540			1,600,540			1,600,540		0.00%
1823990	OTHR REG ASSET-N CST	187322	RegA-Deprec Incr-WY	5,527,387			5,527,387			5,527,387		0.00%
1823990	OTHR REG ASSET-N CST	187330	RegA-Carbon Unrec-ID	957,277			957,277			957,277		0.00%
1823990	OTHR REG ASSET-N CST	187332	RegA-Carbon Unrec-UT	6,889,282			6,889,282			6,889,282		0.00%
1823990	OTHR REG ASSET-N CST	187334	RegA-Carbon Unrec-WY	2,316,376			2,316,376			2,316,376		0.00%
1823990	OTHR REG ASSET-N CST	187338	Reg Asset - Carbon P	3,448,669			3,448,669			3,448,669		0.00%
1823990	OTHR REG ASSET-N CST	187345	RegA-UT-Prefr Stock	429,848			429,848			429,848		0.00%
1823990	OTHR REG ASSET-N CST	187346	RegA-WY-Pref Stock	148,134			148,134			148,134		0.00%
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA-Prf S	68,808			68,808			68,808		0.00%
1823990	OTHR REG ASSET-N CST	187350	ID - Def Ovbrdn Cost	466,516			466,516			466,516		0.00%
1823990	OTHR REG ASSET-N CST	187351	WY - Def Ovbrdn Cost	1,312,657			1,312,657			1,312,657		0.00%
1823990	OTHR REG ASSET-N CST	187355	RegA-Post Empl Costs	969,090			969,090				969,090	0.00%
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin	(3,432)			(3,432)			(3,432)		0.00%
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park	198,038			198,038			198,038		0.00%
1823990	OTHR REG ASSET-N CST	187371	Reg Asset - CA Solar	(828,801)			(828,801)			(828,801)		0.00%
1823990	OTHR REG ASSET-N CST	187377	RegA-OR Solar Feed	259,541			259,541			259,541		0.00%
1823990	OTHR REG ASSET-N CST	187378	RegA-OR Slr Fd-IT 18	3,636,327			3,636,327			3,636,327		0.00%
1823990	OTHR REG ASSET-N CST	187379	RegA-OR Slr Fd-IT 19	1,055,873			1,055,873			1,055,873		0.00%
1823990	OTHR REG ASSET-N CST	187380	RegA-UT Solar Incent	(13,952,356)			(13,952,356)			(13,952,356)		0.00%
1823990	OTHR REG ASSET-N CST	187383	RegA-OR Solar Feed	(3,809,658)			(3,809,658)			(3,809,658)		0.00%
1823990	OTHR REG ASSET-N CST	187384	RegA-UT Solar Feed	(67,654)			(67,654)			(67,654)		0.00%
1823990	OTHR REG ASSET-N CST	187387	RegA-UT Stp Plt Pgm	(9,510,170)			(9,510,170)			(9,510,170)		0.00%
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Rlc	15,666,703			15,666,703			15,666,703		0.00%
1823990	OTHR REG ASSET-N CST	187391	RegA-CA Solar Feed	828,801			828,801			828,801		0.00%
1823990	OTHR REG ASSET-N CST	187394	RegA-UT Solar Feed	23,462,527			23,462,527			23,462,527		0.00%
1823990	OTHR REG ASSET-N CST	187415	RegA-UT Sbsc Slr Pgm	1,653,882			1,653,882			1,653,882		0.00%
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Comm Solar	13,661			13,661			13,661		0.00%

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
1823990	OTHR REG ASSET-N CST	187470	Reg Asset-WA-Dcplg M	(1,334,240)			(1,334,240)			(1,334,240)		0.00%
1823990	OTHR REG ASSET-N CST	187471	Reg Asset-WA-Dcplg M	(334,298)			(334,298)			(334,298)		0.00%
1823990	OTHR REG ASSET-N CST	187472	Reg Asset-WA-Dcplg M	(80,886)			(80,886)			(80,886)		0.00%
1823990	OTHR REG ASSET-N CST	187481	Cntra Reg A-WA Dcplg	(911,688)			(911,688)			(911,688)		0.00%
1823990	OTHR REG ASSET-N CST	187482	Cntra Reg A-WA Dcplg	(669,648)			(669,648)			(669,648)		0.00%
1823990	OTHR REG ASSET-N CST	187489	Reg A-A-Dcplg M-Rcl	3,330,760			3,330,760			3,330,760		0.00%
1823990	OTHR REG ASSET-N CST	187495	RegA-Othr-Recl to Cr	(2,322,435)			(2,322,435)			(2,322,435)		0.00%
1823990	OTHR REG ASSET-N CST	187630	RegA-UT EIM Exp Def	8,013,647			8,013,647			8,013,647		0.00%
1823990	OTHR REG ASSET-N CST	187631	Contra RegA-UT EIM	(8,013,647)			(8,013,647)			(8,013,647)		0.00%
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Trn Elec Plt	125,787			125,787			125,787		0.00%
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Trn Elec Plt	(245,674)			(245,674)			(245,674)		0.00%
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Trn Elec Plt	7,931			7,931			7,931		0.00%
1823990	OTHR REG ASSET-N CST	187669	RegA-Trn Elc-Rcl Lia	245,674			245,674				245,674	0.00%
1823990	OTHR REG ASSET-N CST	187826	RegA-UT EBA CY2015	-			-			-		0.00%
1823990	OTHR REG ASSET-N CST	187827	RegA-UT EBA CY2016	-			-			-		0.00%
1823990	OTHR REG ASSET-N CST	187828	RegA-UT EBA CY2017	401,494			401,494			401,494		0.00%
1823990	OTHR REG ASSET-N CST	187837	RegA-UT RBA CY2016	-			-			-		0.00%
1823990	OTHR REG ASSET-N CST	187838	RegA-UT RBA CY2017	185,457			185,457			185,457		0.00%
1823990	OTHR REG ASSET-N CST	187839	RegA-UT RBA CY2018	806,241			806,241			806,241		0.00%
1823990	OTHR REG ASSET-N CST	187848	Contra RegA-UT EBA17	(545,725)			(545,725)			(545,725)		0.00%
1823990	OTHR REG ASSET-N CST	187856	RegA-WY ECAM CY2016	(50,882)			(50,882)			(50,882)		0.00%
1823990	OTHR REG ASSET-N CST	187857	RegA-WY ECAM CY2017	(1,581,116)			(1,581,116)			(1,581,116)		0.00%
1823990	OTHR REG ASSET-N CST	187858	RegA-WY ECAM CY2018	6,215,974			6,215,974			6,215,974		0.00%
1823990	OTHR REG ASSET-N CST	187859	RegA-WY ECAM CY2019	1,370,750			1,370,750			1,370,750		0.00%
1823990	OTHR REG ASSET-N CST	187866	RegA-WY RRA CY2016	(7,268)			(7,268)			(7,268)		0.00%
1823990	OTHR REG ASSET-N CST	187867	RegA-WY RRA CY2017	251,875			251,875			251,875		0.00%
1823990	OTHR REG ASSET-N CST	187868	RegA-WY RRA CY2018	488,928			488,928			488,928		0.00%
1823990	OTHR REG ASSET-N CST	187869	RegA-WY RRA CY2019	(30,873)			(30,873)			(30,873)		0.00%
1823990	OTHR REG ASSET-N CST	187877	Contra RegA-WY ECAM	(560,475)			(560,475)			(560,475)		0.00%
1823990	OTHR REG ASSET-N CST	187878	Contra RegA-WY ECAM	(142,216)			(142,216)			(142,216)		0.00%
1823990	OTHR REG ASSET-N CST	187879	Contra RegA-WY ECAM	(61,318)			(61,318)			(61,318)		0.00%
1823990	OTHR REG ASSET-N CST	187880	RegA-UT RBA CY2019	(84,899)			(84,899)			(84,899)		0.00%
1823990	OTHR REG ASSET-N CST	187886	RegA-OR RPS Purchase	134,796			134,796			134,796		0.00%
1823990	OTHR REG ASSET-N CST	187888	RegA-WA RECs in Rate	(36,708)			(36,708)			(36,708)		0.00%
1823990	OTHR REG ASSET-N CST	187894	RegA-OR RECs in Rate	(81,400)			(81,400)			(81,400)		0.00%
1823990	OTHR REG ASSET-N CST	187896	RegA-UT RECs in Rate	(656,023)			(656,023)			(656,023)		0.00%
1823990	OTHR REG ASSET-N CST	187897	RegA-UT RECs in Rate	36,455			36,455			36,455		0.00%
1823990	OTHR REG ASSET-N CST	187898	RegA-WY RECs in Rate	(495,322)			(495,322)			(495,322)		0.00%
1823990	OTHR REG ASSET-N CST	187899	RegA-WY RECs in Rate	3,594			3,594			3,594		0.00%
1823990	OTHR REG ASSET-N CST	187911	Reg Asset - Lk Sd Dm	785,762			785,762			785,762		0.00%
1823990	OTHR REG ASSET-N CST	187913	Rg Asst - Goodnoe Dm	318,750			318,750			318,750		0.00%
1823990	OTHR REG ASSET-N CST	187914	RegA-UT-Liq. Damages	525,000			525,000			525,000		0.00%
1823990	OTHR REG ASSET-N CST	187915	RegA-WY-Liq. Damages	85,614			85,614			85,614		0.00%
1823990	OTHR REG ASSET-N CST	187940	Reg Asset - Frzn MTM	77,337,402			77,337,402				77,337,402	0.00%
1823990	OTHR REG ASSET-N CST	187952	OR Defrd Intervenor	922,904			922,904			407	922,497	0.00%
1823990	OTHR REG ASSET-N CST	187955	Defd UT Ind Eval Fee	(108,506)			(108,506)				(108,506)	0.00%
1823990	OTHR REG ASSET-N CST	187956	CA Defrd Intervenor	42,148			42,148			42,148		0.00%
1823990	OTHR REG ASSET-N CST	187958	ID Def Interven Fund	61,866			61,866			61,866		0.00%
1823990	OTHR REG ASSET-N CST	187964	RegA-Intervenor Fees	108,506			108,506			108,506		0.00%
1823990	OTHR REG ASSET-N CST	187967	RegA-OR Asset Sale	1,062,037			1,062,037			1,062,037		0.00%
1823990	OTHR REG ASSET-N CST	187968	RegA-Insurance Resrv	6,274,724			6,274,724			6,274,724		0.00%
1823990	OTHR REG ASSET-N CST	187969	Rg Asst-Othr-Bal Rcl	547,836			547,836				547,836	0.00%
1823990	OTHR REG ASSET-N CST	187973	Contra RegA-CA ECAC	(334,978)			(334,978)			(334,978)		0.00%
1823990	OTHR REG ASSET-N CST	187974	Contra RegA-CA ECAC	(169,605)			(169,605)			(169,605)		0.00%
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	2,254,075			2,254,075			2,254,075		0.00%
1823990	OTHR REG ASSET-N CST	187976	RegA-CA ECAC CY2017	120,713			120,713			120,713		0.00%
1823990	OTHR REG ASSET-N CST	187977	Contra RegA-CA ECAC	(107,334)			(107,334)			(107,334)		0.00%
1823990	OTHR REG ASSET-N CST	187978	RegA-CA ECAC CY2018	3,576,105			3,576,105			3,576,105		0.00%
1823990	OTHR REG ASSET-N CST	187979	Contra RegA-CA ECAC	(193,128)			(193,128)			(193,128)		0.00%
1823990	OTHR REG ASSET-N CST	188000	Reg A-Accr Envir Cst	55,773,156			55,773,156				55,773,156	0.00%
1823990	OTHR REG ASSET-N CST	189500	RegA-CA ECAC CY2019	362,511			362,511			362,511		0.00%
1823990	OTHR REG ASSET-N CST	189501	Contra RegA-CA ECAC	(18,023)			(18,023)			(18,023)		0.00%
1823990	OTHR REG ASSET-N CST	189502	RegA-CA ECAC CY2020	13,454			13,454			13,454		0.00%
1823990	OTHR REG ASSET-N CST	189503	Contra RegA-CA ECAC	(673)			(673)			(673)		0.00%
1823990	OTHR REG ASSET-N CST	189504	RegA-CA ECAC CY2021	12,984			12,984			12,984		0.00%
1823990	OTHR REG ASSET-N CST	189505	Cnta RegA-CA ECAC21	(649)			(649)			(649)		0.00%
1823990	OTHR REG ASSET-N CST	189528	RegA-CA Def Exc NPC	(2,093,278)			(2,093,278)			(2,093,278)		0.00%
1823990	OTHR REG ASSET-N CST	189531	RegA-ID ECAM D15-D16	-			-			-		0.00%
1823990	OTHR REG ASSET-N CST	189532	RegA-ID ECAM CY2017	2,495,846			2,495,846			2,495,846		0.00%
1823990	OTHR REG ASSET-N CST	189533	RegA-ID ECAM CY2018	13,450,534			13,450,534			13,450,534		0.00%
1823990	OTHR REG ASSET-N CST	189534	RegA-ID ECAM CY2019	2,878,471			2,878,471			2,878,471		0.00%
1823990	OTHR REG ASSET-N CST	189535	RegA-ID ECAM CY2020	84,758			84,758			84,758		0.00%
1823990	OTHR REG ASSET-N CST	189536	RegA-ID ECAM CY2021	81,797			81,797			81,797		0.00%
1823990	OTHR REG ASSET-N CST	189543	Contra RegA-IDECAM18	(399,698)			(399,698)			(399,698)		0.00%
1823990	OTHR REG ASSET-N CST	189544	Contra RegA-IDECAM19	(118,940)			(118,940)			(118,940)		0.00%
1823990	OTHR REG ASSET-N CST	189545	Contra RegA-IDECAM20	(4,238)			(4,238)			(4,238)		0.00%
1823990	OTHR REG ASSET-N CST	189546	Contra RegA-IDECAM21	(4,090)			(4,090)			(4,090)		0.00%
1823990	OTHR REG ASSET-N CST	189568	RegA-ID Def Exc NPC	(10,101,353)			(10,101,353)			(10,101,353)		0.00%
1823990	OTHR REG ASSET-N CST	189570	Reg Asset-OR TAMCY20	325,405			325,405			325,405		0.00%
1823990	OTHR REG ASSET-N CST	189571	RAsset - OR TAM CY21	422,253			422,253			422,253		0.00%
1823990	OTHR REG ASSET-N CST	189580	Cntr R Asset-ORTAM20	(16,270)			(16,270)			(16,270)		0.00%
1823990	OTHR REG ASSET-N CST	189581	Cntr R Asset-ORTAM21	(21,113)			(21,113)			(21,113)		0.00%
1823990	OTHR REG ASSET-N CST	189608	RegA-UT EBA CY2018	25,815,845			25,815,845			25,815,845		0.00%
1823990	OTHR REG ASSET-N CST	189609	RegA-UT EBA CY2019	7,809,998			7,809,998			7,809,998		0.00%
1823990	OTHR REG ASSET-N CST	189610	RegA-UT EBA CY2020	591,964			591,964			591,964		0.00%
1823990	OTHR REG ASSET-N CST	189611	RegA-UT EBA CY2021	571,284			571,284			571,284		0.00%
1823990	OTHR REG ASSET-N CST	189618	Contra RegA-UT EBA18	(1,550,805)			(1,550,805)			(1,550,805)		0.00%
1823990	OTHR REG ASSET-N CST	189619	Contra RegA-UT EBA19	(419,833)			(419,833)			(419,833)		0.00%
1823990	OTHR REG ASSET-N CST	189620	Contra RegA-UT EBA20	(29,598)			(29,598)			(29,598)		0.00%
1823990	OTHR REG ASSET-N CST	189621	Contra RegA-UT EBA21	(28,564)			(28,564)			(28,564)		0.00%
1823990	OTHR REG ASSET-N CST	189638	RegA-UT Def Exc NPC	(4,310,772)			(4,310,772)			(4,310,772)		0.00%
1823990	OTHR REG ASSET-N CST	189650	RegA-WY ECAM CY2020	160,099			160,099			160,099		0.00%
1823990	OTHR REG ASSET-N CST	189651	RegA-WY ECAM CY2021	154,506			154,506			154,506		0.00%
1823990	OTHR REG ASSET-N CST	189660	Contra RegA-WY ECAM	(8,005)			(8,005)			(8,005)		0.00%
1823990	OTHR REG ASSET-N CST	189661	Cntr RegA-WYEC21	(7,725)			(7,725)			(7,725)		0.00%
1823990	OTHR REG ASSET-N CST	189688	RegA-WY Def Exc NPC	(1,713,064)			(1,713,064)			(1,713,064)		0.00%
1823990	OTHR REG ASSET-N CST	189689	RegA-WY Def Exc NPC	1,171,412			1,171,412			1,171,412		0.00%
1823990	OTHR REG ASSET-N CST	288469	Rg Liab-Othr-Bal Rcl	2			2				2	0.00%
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset-Acr-CA	265,350			265,350			265,350		0.00%
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset-BA-CA	(2,971,398)			(2,971,398)			(2,971,398)		0.00%
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset-Acr-ID	362,229			362,229			362,229		0.00%
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset-BA-ID	(1,872,737)			(1,872,737)			(1,872,737)		0.00%
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset-BA-OR	129,445			129,445			129,445		0.00%
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset-Acr-UT	4,562,430			4,562,430			4,562,430		0.00%
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset-BA-UT	(104,937,556)			(104,937,556)			(104,937,556)		0.00%
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset-Acr-WA	810,905			810,905			810,905		0.00%
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset-BA-WA	(3,725,512)			(3,725,512)			(3,725,512)		0.00%
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset-Acr-WY	436,987			436,987			436,987		0.00%
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset-BA-WY	(1,330,175)			(1,330,175)			(1,330,175)		0.00%
1823999	REGULATORY ASST-OTH	186071	DSM Reg At-Acr-WY C1	88,075			88,075			88,075		0.00%
1823999	REGULATORY ASST-OTH	186075	DSM Reg A-BA-WY C1	(1,004,669)			(1,004,669)			(1,004,669)		0.00%
1823999	REGULATORY ASST-OTH	186081	DSM Reg A-Acr-WY C2	77,574			77,574			77,574		0.00%
1823999	REGULATORY ASST-OTH	186085	DSM Reg A-BA-WY C2	(39,459)			(39,459)			(39,459)		0.00%
Other Regulatory Assets (182.3)				**1,086,004,751**	**418,348,051**	**-**	**667,656,700**	**-**	**108,755**	**299,668,807**	**367,879,138**	
1830000	PRE SURV&INVEST CH	184750	Prel Surv & Invest	500,873			500,873				500,873	0.00%
Preliminary Survey and Investigation Charges (183)				**500,873**	**-**	**-**	**500,873**	**-**	**-**	**-**	**500,873**	
1840000	CLEARING ACCOUNTS	134330	Crs-Pltfrm Bill Clrg	5,569			5,569				5,569	0.00%
Clearing Accounts (184)				**5,569**	**-**	**-**	**5,569**	**-**	**-**	**-**	**5,569**	
1850000	TEMPORY FACILITIES	184960	Temp Facilities-Clrg	18,375			18,375				18,375	0.00%
Temporary Facilities (185)				**18,375**	**-**	**-**	**18,375**	**-**	**-**	**-**	**18,375**	
1860000	MISC DEFERRED DBTS	185940	Frozen MTM Aset-NCur	9,120,417			9,120,417				9,120,417	0.00%
1861000	MS DEF DB-OTH WIP	185011	Sales of Elec. Util	61,253			61,253				61,253	0.00%
1861000	MS DEF DB-OTH WIP	185016	ERC Purchased	2,346,510			2,346,510			2,346,510		0.00%
1861000	MS DEF DB-OTH WIP	185017	ERC- Impair Reserve	(2,040,000)			(2,040,000)			(2,040,000)		0.00%
1861200	FINANCING COSTS DEFR	185025	Misc Def Charges	90,185			90,185		6,044	84,141		6.70%
1861200	FINANCING COSTS DEFR	185026	Deferred S-3 Shelf R	219,448			219,448		14,707	204,741		6.70%
1861200	FINANCING COSTS DEFR	185027	Unamortized Credit A	1,916,480			1,916,480			1,916,480		0.00%

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
1861200	FINANCING COSTS DEFR	185028	Unamortized PCRB LOC	725			725			725		0.00%
1861200	FINANCING COSTS DEFR	185029	Unamortized PCRB Mod	317,397			317,397			317,397		0.00%
1861200	FINANCING COSTS DEFR	185030	Unam '94 Series Rstr	342,821			342,821			342,821		0.00%
1865000	DEF COAL MINE COSTS	184414	Def Coal Cost-Wyodak	1,340,727			1,340,727			1,340,727		0.00%
1867000	MSC DF DR-BAL TRAN	134300	Oth Curr Def Charges	519			519			519		0.00%
1868000	MISC DF DR-OTH-CST	134305	Oth Df Chrg - IT L/M	130,519			130,519			130,519		0.00%
1868000	MISC DF DR-OTH-CST	185024	Def Cost-Lease Incen	11,354			11,354				11,354	0.00%
1868000	MISC DF DR-OTH-CST	185306	TGS Buyout	16,763			16,763			16,763		0.00%
1868000	MISC DF DR-OTH-CST	185313	Mead-Phoenix-Availab	10,434,083			10,434,083		815,017	9,619,066		7.81%
1868000	MISC DF DR-OTH-CST	185335	Lacomb Irrigation	140,970			140,970		11,011	129,959		7.81%
1868000	MISC DF DR-OTH-CST	185336	Bogus Creek	870,320			870,320		67,982	802,338		7.81%
1868000	MISC DF DR-OTH-CST	185337	Pt to Pt Trans Reser	959,290			959,290		72,978	886,312		7.61%
1868000	MISC DF DR-OTH-CST	185343	P Enrgy Dep-frm Tran	203,788			203,788				203,788	0.00%
1868000	MISC DF DR-OTH-CST	185344	Trans Dep-to Pac Enr	(203,788)			(203,788)				(203,788)	0.00%
1868000	MISC DF DR-OTH-CST	185350	LT Lease Comm Prepd	106,894			106,894				106,894	0.00%
1868000	MISC DF DR-OTH-CST	185351	BPA LT Transm Prepd	1,370,177			1,370,177			1,370,177		0.00%
1868000	MISC DF DR-OTH-CST	185353	P En Sv Dep-frm Tran	876,801			876,801				876,801	0.00%
1868000	MISC DF DR-OTH-CST	185354	Trans Svc Dep-to P E	(876,801)			(876,801)				(876,801)	0.00%
1868000	MISC DF DR-OTH-CST	185359	LT LSB2 Maint Prepay	8,617,522			8,617,522			8,617,522		0.00%
1868000	MISC DF DR-OTH-CST	185360	LT LSB1 Maint Prepay	21,651,490			21,651,490			21,651,490		0.00%
1868000	MISC DF DR-OTH-CST	185361	LT Cheh CSA Maint.	12,438,984			12,438,984		2,683,984	9,755,000		21.58%
1868000	MISC DF DR-OTH-CST	185362	LT CC CSA Maint Ppmt	10,246,738			10,246,738			10,246,738		0.00%
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prpd	506,440			506,440		109,276	397,164		21.58%
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA	779,169			779,169			779,169		0.00%
1869000	MISC DF DR-OTH-NC	135047	Ferron Water Assessm	13,655			13,655				13,655	0.00%
1869000	MISC DF DR-OTH-NC	185334	Hermiston Swap	3,018,938			3,018,938		651,402	2,367,536		21.58%
Miscellaneous Deferred Debits (186)				**85,029,786**	**-**	**-**	**85,029,786**	**-**	**4,432,400**	**71,283,812**	**9,313,573**	
1890000	UNAMRTZD LOSS	189245	MTN-8.625 Due 12/13/	709,343								
1890000	UNAMRTZD LOSS	189301	8 3/8% QUIDS	1,780,138								
1890000	UNAMRTZD LOSS	189302	8.55% QUIDS Series B	588,587								
1890000	UNAMRTZD LOSS	189701	6 1/8% Ser Emy PCRB	15,647								
1890000	UNAMRTZD LOSS	189702	6 1/8% Ser Carbon PC	12,281								
1890000	UNAMRTZD LOSS	189703	6 1/8% Ser Linc PCRB	17,876								
1890000	UNAMRTZD LOSS	189704	Emy 6 3/8% PCRB Due	98,630								
1890000	UNAMRTZD LOSS	189705	Emy 5.9% PCRB Due 4/	67,178								
1890000	UNAMRTZD LOSS	189708	Emy 10.70% PCRB Due	195,736								
1890000	UNAMRTZD LOSS	189709	8 1/4% Ser PCRB Due	187,587								
1890000	UNAMRTZD LOSS	189710	8 5/8% Ser PCRB Emy	132,248								
1890000	UNAMRTZD LOSS	189711	8 5/8% PCRB Linc Due	42,043								
1890000	UNAMRTZD LOSS	189714	Convrs 6 3/8% PCRB D	16,877								
1890000	UNAMRTZD LOSS	189716	Swtwtr 6 % PCRB Due	17,132								
1890000	UNAMRTZD LOSS	189724	Swtwtr 1990A 7/1/201	100,035								
1890000	UNAMRTZD LOSS	189733	5.65% Emery 1993A	208,177								
1890000	UNAMRTZD LOSS	189734	5 5/8% Emery 1993B	127,304								
1890000	UNAMRTZD LOSS	189735	5 5/8% Lincoln 1993	48,089								
1890000	UNAMRTZD LOSS	189736	Emery 6.15% PCRB '96	125,506								
1890000	UNAMRTZD LOSS	189738	Carbon Co. 1994 PCRB	64,457								
Unamortized Loss on Reacquired Debt (189)				**4,554,871**	**-**	**-**	**-**	**4,554,871**	**-**	**-**	**-**	**0.00%**
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - P	141,050			141,050			141,050		0.00%
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - P	380,642			380,642			380,642		0.00%
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - P	1,654,073			1,654,073			1,654,073		0.00%
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - P	2,888,314			2,888,314			2,888,314		0.00%
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - P	428,792			428,792		428,792			100.00%
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - P	924,489			924,489			924,489		0.00%
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-InT-C	872,326			872,326			872,326		0.00%
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-InTDI	508,067			508,067			508,067		0.00%
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-InTDO	11,223,718			11,223,718			11,223,718		0.00%
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-InTDU	3,992,766			3,992,766			3,992,766		0.00%
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-ITDWA	2,558,095			2,558,095			2,558,095		0.00%
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RLITDWY	2,704,884			2,704,884			2,704,884		0.00%
1901000	ACCUM DEF INC TAX	287100	Val Allow for SC DTA	(14,493,846)			(14,493,846)				(14,493,846)	0.00%
1901000	ACCUM DEF INC TAX	287183	DTA 425.160 LL (OL)	1,009,605			1,009,605				1,009,605	0.00%
1901000	ACCUM DEF INC TAX	287184	DTA 705.605 - RL-OR	209,402			209,402				209,402	0.00%
1901000	ACCUM DEF INC TAX	287186	DTA RL - Non Prot PP	30,557,230			30,557,230				30,557,230	0.00%
1901000	ACCUM DEF INC TAX	287188	DTA 100.121 RL InTPF	405,524,358			405,524,358				405,524,358	0.00%
1901000	ACCUM DEF INC TAX	287190	DTA 100.122 RL ITPMI	2,616,918			2,616,918				2,616,918	0.00%
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 R N-P CA	272,759			272,759			272,759		0.00%
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 R N-P ID	393,273			393,273			393,273		0.00%
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 R N-P OR	3,876,975			3,876,975			3,876,975		0.00%
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 R EDIT U	3,371,195			3,371,195			3,371,195		0.00%
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 R N-P WA	326,187			326,187		326,187			100.00%
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 R N-P WY	2,939,674			2,939,674			2,939,674		0.00%
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 R N-P UF	4,334			4,334			4,334		0.00%
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 RL-FS158	690,746	690,746							0.00%
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	(40,763)			(40,763)				(40,763)	0.00%
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA DM	818,921			818,921			818,921		0.00%
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Ac	6,646,837			6,646,837		6,646,837			100.00%
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-ESA-C	111,824			111,824			111,824		0.00%
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - S&U Tx	61,707			61,707			61,707		0.00%
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Df Rev	247,403			247,403			247,403		0.00%
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR	898,119			898,119			898,119		0.00%
1901000	ACCUM DEF INC TAX	287213	DTA 425.381-RL-BPA	828,250			828,250				828,250	0.00%
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Ct RJO	418,504			418,504		28,047	390,457		6.70%
1901000	ACCUM DEF INC TAX	287215	DTA 910.936-RI GL TS	118			118				118	0.00%
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trpr MCO	1,561,205			1,561,205			1,561,205		0.00%
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis	140,599			140,599		30,337	110,261		21.58%
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension	28,303,872			28,303,872			28,303,872		0.00%
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg	(63,651)			(63,651)				(63,651)	0.00%
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT	5,768,638			5,768,638			5,768,638		0.00%
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA	203,774			203,774			203,774		0.00%
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY	288,010			288,010			288,010		0.00%
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA	5,003,547			5,003,547			5,003,547		0.00%
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT	0			0			0		0.00%
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR	7,538,455			7,538,455			7,538,455		0.00%
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL	26,678			26,678			26,678		0.00%
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA	808,521			808,521			808,521		0.00%
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Env Liab	13,694,229			13,694,229		917,755	12,776,474		6.70%
1901000	ACCUM DEF INC TAX	287241	DTA 605.302 Env Liab	658,509			658,509				658,509	0.00%
1901000	ACCUM DEF INC TAX	287249	DTA 415.839 Frzn MTM	21,257,038			21,257,038				21,257,038	0.00%
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg L OR	2,002,570			2,002,570			2,002,570		0.00%
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg L ID	190,832			190,832			190,832		0.00%
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg L UT	1,684,016			1,684,016			1,684,016		0.00%
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg L WY	189,594			189,594			189,594		0.00%
1901000	ACCUM DEF INC TAX	287262	DTA 100.100 RL ITC	496,974			496,974				496,974	0.00%
1901000	ACCUM DEF INC TAX	287268	DTA 415.706 RL-50%WY	499,833			499,833				499,833	0.00%
1901000	ACCUM DEF INC TAX	287269	DTA CO Tx Crdt CFwd	231,631			231,631				231,631	0.00%
1901000	ACCUM DEF INC TAX	287270	Val Allow for DTA	(789,429)			(789,429)				(789,429)	0.00%
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL REC-U	8,963			8,963			8,963		0.00%
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL REC-W	884			884			884		0.00%
1901000	ACCUM DEF INC TAX	287280	DTA State Chrt Contb	227,338			227,338				227,338	0.00%
1901000	ACCUM DEF INC TAX	287281	DTA CA AMT Credit	314,489			314,489			314,489		0.00%
1901000	ACCUM DEF INC TAX	287284	DTA 610.147 Reg LRCL	195,097			195,097				195,097	0.00%
1901000	ACCUM DEF INC TAX	287290	DTA 425.150 Lews Rvr	267,087			267,087				267,087	0.00%
1901000	ACCUM DEF INC TAX	287297	DTA 505.155 Def Rev	26,798			26,798				26,798	0.00%
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impr	501,567			501,567			501,567		0.00%
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg L-OR	773,708			773,708			773,708		0.00%
1901000	ACCUM DEF INC TAX	287300	DTA 920.182 LTIP-Ncr	4,287,536			4,287,536				4,287,536	0.00%
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR Liab	(65,349)			(65,349)			(65,349)		0.00%
1901000	ACCUM DEF INC TAX	287312	DTA 105.400 ARO RL	264,973			264,973				264,973	0.00%
1901000	ACCUM DEF INC TAX	287316	DTA 715.720 NWP WA	87,059			87,059				87,059	0.00%
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Li	257,150			257,150		17,234	239,916		6.70%
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Def comp	2,120,593			2,120,593		142,117	1,978,476		6.70%
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severanc	265,324			265,324		17,781	247,543		6.70%
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension	423,268			423,268		28,366	394,901		6.70%
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation	6,767,258			6,767,258		453,526	6,313,733		6.70%
1901000	ACCUM DEF INC TAX	287336	DTA 730.120 FAS 133	20,393,953			20,393,953				20,393,953	0.00%
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI FOG	290,552			290,552		22,695	267,857		7.81%

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
1901000	ACCUM DEF INC TAX	287338	DTA 415.110 Def Reg	336,259			336,259		26,266	309,994		7.81%
1901000	ACCUM DEF INC TAX	287339	DTA 105.400 FAS 143	53,300,403			53,300,403				53,300,403	0.00%
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debt	2,538,677			2,538,677		318,772	2,219,905		12.56%
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries	3,313,556			3,313,556		222,067	3,091,490		6.70%
1901000	ACCUM DEF INC TAX	287354	DTA 505.150 Misc. Cu	1,224,963			1,224,963				1,224,963	0.00%
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned	668,170			668,170		43,036	625,134		6.44%
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 OR BETC	1,831,445			1,831,445		143,056	1,688,388		7.81%
1901000	ACCUM DEF INC TAX	287373	DTA 910.580 Wasach	659,070			659,070				659,070	0.00%
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL-DSM	5,021,449			5,021,449			5,021,449		0.00%
1901000	ACCUM DEF INC TAX	287391	DTA 425.320 N Umpqua	5,851,592			5,851,592				5,851,592	0.00%
1901000	ACCUM DEF INC TAX	287392	DTA 425.120 Bear Rvr	4,155,906			4,155,906				4,155,906	0.00%
1901000	ACCUM DEF INC TAX	287393	DTA 425.110 Ten Leas	71,141			71,141				71,141	0.00%
1901000	ACCUM DEF INC TAX	287399	DTA 920.150 FAS 112	6,472,423			6,472,423				6,472,423	0.00%
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 Rt Bonus	366,411			366,411		24,556	341,855		6.70%
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S Inv	692,749			692,749		44,619	648,129		6.44%
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 AcFinRcl	2,079,782			2,079,782			2,079,782		0.00%
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued	1,754,518			1,754,518			1,754,518		0.00%
1901000	ACCUM DEF INC TAX	287437	DTA NOL C/F	74,798,159			74,798,159				74,798,159	0.00%
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan	1,327,317			1,327,317				1,327,317	0.00%
1901000	ACCUM DEF INC TAX	287445	DTA 610.142 UT Enrgy	351,885			351,885				351,885	0.00%
1901000	ACCUM DEF INC TAX	287447	DTA 720.830 Wst Coal	2,633,612			2,633,612				2,633,612	0.00%
1901000	ACCUM DEF INC TAX	287449	DTA Fed Det - St NOL	(15,755,354)			(15,755,354)				(15,755,354)	0.00%
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA Prgrm	54,897			54,897			54,897		0.00%
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158	20,691,050	20,691,050							0.00%
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158	450,971	450,971							0.00%
1901000	ACCUM DEF INC TAX	287462	DTA 720.820 FAS 158	13,263,315			13,263,315				13,263,315	0.00%
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	604,806			604,806			604,806		0.00%
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	93,768			93,768			93,768		0.00%
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	60,749			60,749			60,749		0.00%
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	2,377,245			2,377,245			2,377,245		0.00%
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	59,469			59,469			59,469		0.00%
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	118,171			118,171			118,171		0.00%
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Safe Har	19,700,704			19,700,704				19,700,704	0.00%
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI FCA	508,893			508,893		114,967	393,926		22.59%
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depre	1,285,235			1,285,235			1,285,235		0.00%
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depre	(1,635)			(1,635)		(1,635)			100.00%
1901000	ACCUM DEF INC TAX	287489	DTA 910.515 Deseret	18,764			18,764				18,764	0.00%
1901000	ACCUM DEF INC TAX	287494	DTA Idaho ITC CryFwd	15,351,333			15,351,333				15,351,333	0.00%
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asst	(127,637)			(127,637)			(127,637)		0.00%
1901000	ACCUM DEF INC TAX	287807	Non-cur def fd tx co	163,490			163,490				163,490	0.00%
1901000	ACCUM DEF INC TAX	287817	Non-cur def fd tx un	23,788			23,788				23,788	0.00%
1901000	ACCUM DEF INC TAX	287827	Non-cur def st tx co	35,344			35,344				35,344	0.00%
1901000	ACCUM DEF INC TAX	287837	Non-cur def st un tx	5,144			5,144				5,144	0.00%
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Ins Rec	(20,378)			(20,378)		(1,366)	(19,013)		6.70%
1901090	FAS109 DEF TAX ASS	287321	DTA 100.100 ITC	1,867,243			1,867,243				1,867,243	0.00%
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 WA Flwth	123,720			123,720		123,720			100.00%
1902000	ACC DIT-NON-DEBIT	287491	DTA BETC Purch Crdts	1,775,650			1,775,650				1,775,650	0.00%
1902000	ACC DIT-NON-DEBIT	287497	DTA BETC Purch Gain	550,014			550,014				550,014	0.00%
Accumulated Deferred Income Taxes (190)				**835,398,883**	**21,832,767**	**-**	**813,566,117**	**-**	**10,117,733**	**141,350,459**	**662,097,925**	
TOTAL Deferred Debits				**2,042,535,398**	**440,180,817**	**-**	**1,566,777,420**	**35,577,161**	**14,658,888**	**512,303,078**	**1,039,815,453**	
TOTAL ASSETS				**22,454,102,046**	**1,651,215,699**	**-**	**20,767,309,186**	**35,577,161**	**1,096,283,432**	**17,033,912,289**	**2,637,113,465**	
	PROPRIETARY CAPITAL											
2010000	COMMON STCK ISSUED	293000	Iss Cap - Ord Shares	(357,060,915)								
2010000	COMMON STCK ISSUED	293001	Iss Cap - Ord Shares	(3,060,884,981)								
Common Stock Issued (201)				**(3,417,945,896)**	**-**	**-**	**-**	**(3,417,945,896)**	**-**	**-**	**-**	**0.00%**
2040000	PREFERRD ST ISSUED	291003	Ser Pref Stock - 7%	(1,804,600)								
2040000	PREFERRD ST ISSUED	291004	Ser Pref Stock - 6%	(593,000)								
Preferred Stock Issue (204)				**(2,397,600)**	**-**	**-**	**-**	**(2,397,600)**	**-**	**-**	**-**	**0.00%**
2110000	ADD'T PAID-IN CAP	294501	Eqty Contrib-Share B	(1,973,218)								
2110000	ADD'T PAID-IN CAP	294502	APIC-FAS 109 Stk Opt	(14,422,979)								
2110000	ADD'T PAID-IN CAP	294503	APIC - Benefit Plan	3,575,760								
2110000	ADD'T PAID-IN CAP	296000	Addit Paid In Cap	(1,089,243,519)								
Other Paid-In Capital (208-211)				**(1,102,063,956)**	**-**	**-**	**-**	**(1,102,063,956)**	**-**	**-**	**-**	**0.00%**
2140000	CAPTL STOCK EXP-DR	296201	Common Stock	40,456,970								
2140000	CAPTL STOCK EXP-DR	296209	Common Stock Split-1	644,091								
(Less) Capital Stock Expense (214)				**41,101,061**	**-**	**-**	**-**	**41,101,061**	**-**	**-**	**-**	**0.00%**
2151000	APP RET EARN-AMORT	296950	Appr Ret Earn-Amrt R	(44,214,285)								
2160100	UNAPPROP RET EARN	297000	Unappr Ret Earn	(8,047,433,953)								
2160100	UNAPPROP RET EARN	297903	Dividends to S/H	353,820,379								
2160300	UNAP RE-DIV TO S/H	297903	Dividends to S/H	4,606,247,605								
2161100	UNAPROP UNDIST SUB E	297100	Unap Und Sub Earn	(93,399,876)								
Net Income				(115,887,261)								
Net Retained Earnings				**(3,340,867,391)**	**-**	**-**	**-**	**(3,340,867,391)**	**-**	**-**	**-**	**0.00%**
2190000	ACCM OTHER COMP INC	299107	FAS 158 SERP Acc OCI	17,949,933				17,949,933				
2190000	ACCM OTHER COMP INC	299117	Tax FAS 158 SERP Acc	(4,413,277)				(4,413,277)				
Accumulated Other Comprehensive Income (219)				**13,536,655**	**-**	**-**	**-**	**13,536,655**	**-**	**-**	**-**	**0.00%**
TOTAL Proprietary Capital				**(7,808,637,127)**	**-**	**-**	**-**	**(7,808,637,127)**	**-**	**-**	**-**	
	LONG-TERM DEBT											
2210000	BONDS	246050	Curr Mat 1st Bonds	(210,416,667)								
2210000	BONDS	270257	7.7 FMB Due 11/15/31	(300,000,000)								
2210000	BONDS	270261	5.90% FMB Due 8/15/2	(200,000,000)								
2210000	BONDS	270262	5.25% FMB Due 6/15/3	(300,000,000)								
2210000	BONDS	270263	6.10% FMB Due 8/1/36	(350,000,000)								
2210000	BONDS	270264	5.75% FMB Due 4/1/37	(600,000,000)								
2210000	BONDS	270265	6.25% FMB 10/15/37	(600,000,000)								
2210000	BONDS	270267	6.35% FMB 7/15/2038	(300,000,000)								
2210000	BONDS	270269	6.00% FMB 1/15/2039	(650,000,000)								
2210000	BONDS	270270	3.85% FMB 6/15/2021	(400,000,000)								
2210000	BONDS	270271	2.95% FMB 2/1/2022	(350,000,000)								
2210000	BONDS	270272	4.10% FMB 2/1/2042	(300,000,000)								
2210000	BONDS	270273	2.95% FMB 2/1/2022	(100,000,000)								
2210000	BONDS	270274	2.95% FMB Due 6/2023	(300,000,000)								
2210000	BONDS	270275	3.60% FMB Due 4/2024	(425,000,000)								
2210000	BONDS	270276	3.35% FMB Due 7/1/25	(250,000,000)								
2210000	BONDS	270277	4.125% FMBDu 1/15/49	(575,000,000)								
2210000	BONDS	270278	3.50% FMBDue 6/15/29	(116,666,667)								
2210000	BONDS	270279	4.15% FMBDue 2/15/50	(175,000,000)								
2210000	BONDS	271015	Convrse PCRB 11/1/25	(5,300,000)								
2210000	BONDS	271016	Lincoln PCRB 11/1/25	(22,000,000)								
2210000	BONDS	271190	Sweetwater A 12/1/20	(9,335,000)								
2210000	BONDS	271191	Converse 12/1/2020	(22,485,000)								
2210000	BONDS	271192	Sweetwater B 12/1/20	(6,305,000)								
2210000	BONDS	271196	Sweetwater PCRB 2024	(21,260,000)								
2210000	BONDS	271197	Converse PCRB 2024	(8,190,000)								
2210000	BONDS	271198	Emery PCRB 11/1/24	(121,940,000)								
2210000	BONDS	271200	Lincoln PCRB 11/1/24	(15,060,000)								
2210000	BONDS	271204	Sweetwater PCRB 2025	(24,400,000)								
2210000	BONDS	274346	Med Term Note S C 8.	(15,000,000)								
2210000	BONDS	274348	MTN S C 8.375% Due 1	(5,000,000)								
2210000	BONDS	274349	MTN S C 8.26% Due 1/	(5,000,000)								
2210000	BONDS	274350	MTN S C 8.27% Due 1/	(4,000,000)								
2210000	BONDS	274385	MTN S E 8.07% Due 9/	(8,000,000)								
2210000	BONDS	274389	MTN S E 8.12% Due 9/	(50,000,000)								
2210000	BONDS	274390	MTN S E 8.11% Due 9/	(12,000,000)								
2210000	BONDS	274391	MTN S E 8.05% Due 9/	(10,000,000)								
2210000	BONDS	274398	MTN S E 8.05% Due 9/	(15,000,000)								
2210000	BONDS	274404	MTN S E 8.08% Due 10	(26,000,000)								
2210000	BONDS	274405	MTN S E 8.08% Due 10	(25,000,000)								
2210000	BONDS	274435	MTN S E 8.23% Due 1/	(5,000,000)								
2210000	BONDS	274444	MTN S E 8.23% Due 1/	(4,000,000)								
2210000	BONDS	274459	MTN S F 7.26% Due 7/	(27,000,000)								
2210000	BONDS	274460	MTN S F 7.26% Due 7/	(11,000,000)								
2210000	BONDS	274470	MTN S F 7.23% Due 8/	(15,000,000)								
2210000	BONDS	274471	MTN S F 7.24% Due 8/	(30,000,000)								

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
2210000	BONDS	274478	MTN S F 6.75% Due 9/	(2,000,000)								
2210000	BONDS	274479	MTN S F 6.72% Due 9/	(2,000,000)								
2210000	BONDS	274480	MTN S F 6.75% Due 10	(20,000,000)								
2210000	BONDS	274481	MTN S F 6.75% Due 10	(16,000,000)								
2210000	BONDS	274482	MTN S F 6.75% Due 10	(12,000,000)								
2210000	BONDS	274486	MTN S G 6.71% Due 1/	(100,000,000)								
2210000	BONDS	274490	MTN S F 6.75% Due 9/	(5,000,000)								
Bonds (221)				**(7,182,358,333)**	-	-	-	**(7,182,358,333)**	-	-	-	**0.00%**
2250000	UNAMORT PREM L-T-D	276444	Med-Term Note S E 8	(11,099)								
2250000	UNAMORT PREM L-T-D	276445	2.95% FMB 2/1/2022	(24,923)								
Unamoritized Premium on Long-Term Debt (225)				**(36,022)**	-	-	-	**(36,022)**	-	-	-	**0.00%**
2260000	UNAMORT DISC L-T-D	246090	Cur Mat Dis FMB	37,412								
2260000	UNAMORT DISC L-T-D	277492	7.7 FMB Due 11/15/31	369,600								
2260000	UNAMORT DISC L-T-D	277496	5.90% FMB Due 8/15/2	375,039								
2260000	UNAMORT DISC L-T-D	277497	5.25% FMB Due 6/15/3	591,000								
2260000	UNAMORT DISC L-T-D	277498	6.10% FMB Due 8/1/36	668,753								
2260000	UNAMORT DISC L-T-D	277499	5.75% FMB Due 4/1/37	14,626								
2260000	UNAMORT DISC L-T-D	277500	6.25% FMB 10/15/37	468,750								
2260000	UNAMORT DISC L-T-D	277502	6.35% FMB 7/15/2038	1,086,150								
2260000	UNAMORT DISC L-T-D	277504	6.00% FMB 1/15/2039	4,133,819								
2260000	UNAMORT DISC L-T-D	277505	3.85% FMB 6/15/2021	173,600								
2260000	UNAMORT DISC L-T-D	277506	2.95% FMB 2/1/2022	92,400								
2260000	UNAMORT DISC L-T-D	277507	4.10% FMB 2/1/2042	756,700								
2260000	UNAMORT DISC L-T-D	277508	2.95% FMB Due 6/2023	401,653								
2260000	UNAMORT DISC L-T-D	277509	3.60% FMB Due 4/2024	131,750								
2260000	UNAMORT DISC L-T-D	277510	3.35% FMB Due 7/1/25	208,000								
2260000	UNAMORT DISC L-T-D	277511	4.125% FMBDu 1/15/49	1,265,967								
2260000	UNAMORT DISC L-T-D	277512	3.50% FMBDue 6/15/29	211,822								
2260000	UNAMORT DISC L-T-D	277513	4.15% FMBDue 2/15/50	808,737								
(Less) Unamortized Discount on Long-Term Debt-Debit (226)				**11,795,778**	-	-	-	**11,795,778**	-	-	-	**0.00%**
TOTAL Long-Term Debt				**(7,170,598,577)**	-	-	-	**(7,170,598,577)**	-	-	-	
	OTHER NONCURRENT LIABILITIES											
2270000	OBLGTNS UND CPTL	279501	Noncurrent Oblig - O	(907,865)								
2270000	OBLGTNS UND CPTL	279505	Noncur Oblg - PMOC	(269,000)								
2270000	OBLGTNS UND CPTL	279506	Noncur Oblg - CC Gas	(4,509,079)								
2270000	OBLGTNS UND CPTL	279508	Noncur Oblg - Sunysd	(1,907,520)								
2270000	OBLGTNS UND CPTL	279509	Ncur Oblg - Cheh Gas	(1,857,485)								
2271000	OBLG UND FI LS NCUR	279770	Fin Lse Liab-NCurr-B	(2,100,912)								
2271000	OBLG UND FI LS NCUR	279780	Fin Lse Liab-NCurr-G	(5,512,473)								
2271000	OBLG UND FI LS NCUR	279785	Fin Lse Liab-NCurr-P	(1,682,939)								
2271000	OBLG UND FI LS NCUR	279870	Fin Lse Liab-Bld(RC)	597,311								
2271000	OBLG UND FI LS NCUR	279880	Fin Lse Liab-Gas(RC)	248,109								
2272000	OBLGTNS UND OPER	279710	Opr Lse Liab-NonC-L	(424,543)								
2272000	OBLGTNS UND OPER	279720	Opr Lse Liab-NonC-B	(2,335,898)								
2272000	OBLGTNS UND OPER	279730	Opr Lse Liab-NonC-E	(337,902)								
2272000	OBLGTNS UND OPER	279740	Opr Lse Liab-NonC-P	(1,012,729)								
2272000	OBLGTNS UND OPER	279750	Opr Lse Liab-NonC-O	(1,152,431)								
2272000	OBLGTNS UND OPER	279810	Op Lse Liab-Land(RC)	52,441								
2272000	OBLGTNS UND OPER	279820	Op Ls Liab-Bldg (RC)	541,095								
2272000	OBLGTNS UND OPER	279830	Op Ls Liab-Equip(RC)	149,986								
2272000	OBLGTNS UND OPER	279840	Op Lse Liab-PPAs(RC)	90,070								
2272000	OBLGTNS UND OPER	279850	Op Lse Liab-Oth (RC)	38,563								
Obligation Under Capital Leases - Noncurrent (227)				**(22,293,201)**	-	-	-	**(22,293,201)**	-	-	-	**0.00%**
2281000	ACC PROV-PROP INS	288712	Reg Liab-OR Prop Ins	6,336,384			6,336,384			6,336,384		0.00%
2281000	ACC PROV-PROP INS	288714	Reg Liab-ID Prop Ins	(776,166)			(776,166)			(776,166)		0.00%
2281000	ACC PROV-PROP INS	288715	Reg Liab-UT Prop Ins	(6,849,323)			(6,849,323)			(6,849,323)		0.00%
2281000	ACC PROV-PROP INS	288716	Reg Liab-WY Prop Ins	(771,127)			(771,127)			(771,127)		0.00%
2281000	ACC PROV-PROP INS	288749	RegL-Insurance Resrv	(6,274,724)			(6,274,724)			(6,274,724)		0.00%
Accumulated Provision of Property Insurance (228.1)				**(8,334,956)**	-	-	**(8,334,956)**	-	-	**(8,334,956)**	-	
2282100	ACC PRV IN & DAMAG	280311	Acclld Prv For Inj &	(13,477,085)			(13,477,085)		(903,202)	(12,573,883)		6.70%
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab-OR I&D Rsrv	(8,144,965)			(8,144,965)			(8,144,965)		0.00%
2282500	Acc Prov I&D-Insur	116925	Insur Reimb Rec I&D	103,617			103,617		6,944	96,673		6.70%
Accumulated Provision for Injuries and Damages (228.2)				**(21,518,433)**	-	-	**(21,518,433)**	-	**(896,258)**	**(20,622,175)**	-	
2283000	PEN/BENFT-SICK	280330	FAS 112 Book Reserve	(26,325,002)			(26,325,002)				(26,325,002)	0.00%
2283000	PEN/BENFT-SICK	280349	Sup Pension Benfits	(1,721,539)			(1,721,539)		(115,373)	(1,606,166)		6.70%
2283000	PEN/BENFT-SICK	280490	FAS 112 - Wasatch Wo	(2,680,608)			(2,680,608)				(2,680,608)	0.00%
2283400	POST-RETIREMENT BEN	280328	Retiree Trust Contri	(165,083)			(165,083)				(165,083)	0.00%
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liab	25,638,375		25,638,375						0.00%
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medi	(8,678,654)		(8,678,654)						0.00%
2283400	POST-RETIREMENT BEN	280449	FAS 158 PR Liab-Recl	165,083			165,083				165,083	0.00%
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg	8,678,654		8,678,654						0.00%
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Rt Liab	(161,098)		(161,098)						0.00%
2283400	POST-RETIREMENT BEN	280456	FAS 106-Cntr L-Med S	(16,959,721)		(16,959,721)						0.00%
2283400	POST-RETIREMENT BEN	280457	FAS 158 Contra PR	(8,678,654)		(8,678,654)						0.00%
2283500	PENSIONS	280350	Pension - Local 57	(704,000)			(704,000)		(47,180)	(656,820)		6.70%
2283500	PENSIONS	280355	FAS 158 Pen Liab	(84,155,799)		(84,155,799)						0.00%
2283500	PENSIONS	280365	FAS 158 Pen Liab Rcl	704,000			704,000				704,000	0.00%
2283500	PENSIONS	280465	FAS 158 SERP Liab	(53,945,301)			(53,945,301)				(53,945,301)	0.00%
2283500	PENSIONS	280479	FAS 158 SERP Ben Lia	4,302,339			4,302,339				4,302,339	0.00%
Accumulated Provision for Pensions and Benefits (228.3)				**(164,687,008)**	-	**(84,316,897)**	**(80,370,111)**	-	**(162,554)**	**(2,262,985)**	**(77,944,572)**	
2284100	AC MIS OP PR-OTHER	289320	Cheh WA - Mitigtn Ob	(571,850)			(571,850)		(123,389)	(448,461)		21.58%
2284400	ACC PROV-HYDRO RE	289201	N. Umpqua - Trib Enh	(973,271)			(973,271)				(973,271)	0.00%
2284400	ACC PROV-HYDRO RE	289202	N. Umpqua - L-T Mon	(2,317,272)			(2,317,272)				(2,317,272)	0.00%
2284400	ACC PROV-HYDRO RE	289203	N. Umpqua - Mitigati	(9,830,601)			(9,830,601)				(9,830,601)	0.00%
2284400	ACC PROV-HYDRO RE	289204	N. Umpqua - Oversigh	(3,387,352)			(3,387,352)				(3,387,352)	0.00%
2284400	ACC PROV-HYDRO RE	289211	Bear Riv - Consrv Ha	(1,797,971)			(1,797,971)				(1,797,971)	0.00%
2284400	ACC PROV-HYDRO RE	289212	Bear Riv - Hab Enh &	(3,128,662)			(3,128,662)				(3,128,662)	0.00%
2284400	ACC PROV-HYDRO RE	289213	Bear Riv - Lnd & Wat	(6,689,423)			(6,689,423)				(6,689,423)	0.00%
2284400	ACC PROV-HYDRO RE	289214	Bear Riv - Other Set	(19,703)			(19,703)				(19,703)	0.00%
2284400	ACC PROV-HYDRO RE	289231	Lewis Rvr - LWD Fund	(438,033)			(438,033)				(438,033)	0.00%
2284400	ACC PROV-HYDRO RE	289232	Lewis Rvr - Aquatics	(4,487,852)			(4,487,852)				(4,487,852)	0.00%
2284400	ACC PROV-HYDRO RE	289233	Lewis Rvr - Forest	(662,124)			(662,124)				(662,124)	0.00%
2284400	ACC PROV-HYDRO RE	289234	Lewis Rvr-Emrg Notfy	(100,767)			(100,767)				(100,767)	0.00%
Accumulated Miscellaneous Operating Provisions (228.4)				**(34,404,881)**	-	-	**(34,404,881)**	-	**(123,389)**	**(448,461)**	**(33,833,030)**	
2290000	ACC PROV-Rate Refund	284100	Acc Prv Rate Ref	(1,875,775)			(1,875,775)				(1,875,775)	0.00%
Accumulated Provision for Rate Refunds (229)				**(1,875,775)**	-	-	**(1,875,775)**	-	-	-	**(1,875,775)**	
Long-Term Portion of Derivative Instrument Liabilities				**(23,597,526)**	-	-	**(23,597,526)**	-	-	-	**(23,597,526)**	
2300000	ASSET RETIREMENT OBL	284915	ARO Liab-Deer Creek	(8,459,006)			(8,459,006)			(8,459,006)		0.00%
2300000	ASSET RETIREMENT OBL	284918	ARO Liab-Trojan Nucl	(2,848,739)			(2,848,739)				(2,848,739)	0.00%
2300000	ASSET RETIREMENT OBL	284919	ARO Liab-Blundell Pl	(5,450,369)			(5,450,369)				(5,450,369)	0.00%
2300000	ASSET RETIREMENT OBL	284920	ARO Liab-Colstrip Pl	(7,878,064)			(7,878,064)				(7,878,064)	0.00%
2300000	ASSET RETIREMENT OBL	284921	ARO Liab-DJ Plt Land	(11,844,301)			(11,844,301)				(11,844,301)	0.00%
2300000	ASSET RETIREMENT OBL	284922	ARO Liab-Hunter Plt	(1,890,101)			(1,890,101)				(1,890,101)	0.00%
2300000	ASSET RETIREMENT OBL	284923	ARO Liab-Hunter Expn	(13,096,294)			(13,096,294)				(13,096,294)	0.00%
2300000	ASSET RETIREMENT OBL	284924	ARO Liab-Huntgn Plt	(1,540,285)			(1,540,285)				(1,540,285)	0.00%
2300000	ASSET RETIREMENT OBL	284925	ARO Liab-Hntngtn Exp	(10,011,854)			(10,011,854)				(10,011,854)	0.00%
2300000	ASSET RETIREMENT OBL	284926	ARO Liab-JB Plt Land	(2,378,361)			(2,378,361)				(2,378,361)	0.00%
2300000	ASSET RETIREMENT OBL	284927	ARO Liab-JB Plt #1	(1,406,229)			(1,406,229)				(1,406,229)	0.00%
2300000	ASSET RETIREMENT OBL	284928	ARO Liab-JB Plt #2	(19,131,311)			(19,131,311)				(19,131,311)	0.00%
2300000	ASSET RETIREMENT OBL	284929	ARO Liab-JB Plt #3	(919,768)			(919,768)				(919,768)	0.00%
2300000	ASSET RETIREMENT OBL	284930	ARO Liab-JB Plt Raw	(279,179)			(279,179)				(279,179)	0.00%
2300000	ASSET RETIREMENT OBL	284931	ARO Liab-JB Plt Pipe	(6,590,875)			(6,590,875)				(6,590,875)	0.00%
2300000	ASSET RETIREMENT OBL	284932	ARO Liab-Naughton Pl	(401,199)			(401,199)				(401,199)	0.00%
2300000	ASSET RETIREMENT OBL	284935	ARO Liab-Nghtn 1&2 A	(13,646,411)			(13,646,411)				(13,646,411)	0.00%
2300000	ASSET RETIREMENT OBL	284936	ARO Liab-Nghtn 3 Ash	(21,960,369)			(21,960,369)				(21,960,369)	0.00%
2300000	ASSET RETIREMENT OBL	284937	ARO Liab-Nghtn 3 FGD	(4,569,332)			(4,569,332)				(4,569,332)	0.00%
2300000	ASSET RETIREMENT OBL	284938	ARO Liab-Nghtn 3 FGD	(18,693,426)			(18,693,426)				(18,693,426)	0.00%
2300000	ASSET RETIREMENT OBL	284939	ARO Liab-Herm Plant	(1,835,126)			(1,835,126)				(1,835,126)	0.00%
2300000	ASSET RETIREMENT OBL	284942	ARO Liab-Dist Plant	(1,016,462)			(1,016,462)				(1,016,462)	0.00%
2300000	ASSET RETIREMENT OBL	284943	ARO Liab-Tran Plant	(627,114)			(627,114)				(627,114)	0.00%
2300000	ASSET RETIREMENT OBL	284944	ARO Liab-CC Evap Pnd	(339,525)			(339,525)				(339,525)	0.00%
2300000	ASSET RETIREMENT OBL	284946	ARO Liab-Asb Pwr Pln	(32,233,457)			(32,233,457)				(32,233,457)	0.00%
2300000	ASSET RETIREMENT OBL	284947	ARO Liab-Gen Plant	(189,421)			(189,421)				(189,421)	0.00%
2300000	ASSET RETIREMENT OBL	284950	ARO Liab-LNG JPR WF	(2,770,235)			(2,770,235)				(2,770,235)	0.00%
2300000	ASSET RETIREMENT OBL	284951	ARO Liab-Marengo WF	(4,663,085)			(4,663,085)				(4,663,085)	0.00%
2300000	ASSET RETIREMENT OBL	284952	ARO Liab-Goodnoe WF	(2,159,237)			(2,159,237)				(2,159,237)	0.00%

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
2300000	ASSET RETIREMENT OBL	284953	ARO Liab-Chehalis Pl	(2,327,096)			(2,327,096)				(2,327,096)	0.00%
2300000	ASSET RETIREMENT OBL	284954	ARO Liab-7 Mile Hill	(2,265,282)			(2,265,282)				(2,265,282)	0.00%
2300000	ASSET RETIREMENT OBL	284955	ARO Liab-High Plains	(2,985,081)			(2,985,081)				(2,985,081)	0.00%
2300000	ASSET RETIREMENT OBL	284956	ARO Liab - McFadden	(927,605)			(927,605)				(927,605)	0.00%
2300000	ASSET RETIREMENT OBL	284957	ARO Liab - Dunlap	(3,050,712)			(3,050,712)				(3,050,712)	0.00%
2300000	ASSET RETIREMENT OBL	284958	ARO Liab-Hayden Coal	(770,479)			(770,479)				(770,479)	0.00%
2300000	ASSET RETIREMENT OBL	284959	ARO Liab - Condit	(1,314,534)			(1,314,534)				(1,314,534)	0.00%
2300000	ASSET RETIREMENT OBL	284962	ARO Liab-Cholla Plnt	(13,900,741)			(13,900,741)				(13,900,741)	0.00%
2300000	ASSET RETIREMENT OBL	284983	ARO Liab-Foote Cr W	(1,723,474)			(1,723,474)				(1,723,474)	0.00%
Asset Retirement Obligations (230)				**(228,094,139)**	-	-	**(228,094,139)**	-	-	**(8,459,006)**	**(219,635,133)**	
TOTAL OTHER Noncurrent Liabilites				**(504,805,918)**	-	**(84,316,897)**	**(398,195,820)**	**(22,293,201)**	**(1,182,201)**	**(40,127,583)**	**(356,886,036)**	
	CURRENT AND ACCRUED LIABILITIES											
2310000	NOTES PAYABLE	202000	Notes Payable - CP	(57,416,667)								
Notes Payable (231)				**(57,416,667)**	-	-	-	**(57,416,667)**	-	-	-	**0.00%**
2320000	ACCOUNTS PAYABLE	210100	A/P Reconciliation	(46,506,447)								
2320000	ACCOUNTS PAYABLE	210115	CSS Customer Acct Re	(24,195,060)								
2320000	ACCOUNTS PAYABLE	210119	Cntr Acct Pay-Brk Af	88,298								
2320000	ACCOUNTS PAYABLE	210150	A/P Purch Card Recon	1,148								
2320000	ACCOUNTS PAYABLE	210156	Solar-NEM Bk ExCr	(49,063)								
2320000	ACCOUNTS PAYABLE	210199	Contra A/P Trade-PR	9,343,120								
2320000	ACCOUNTS PAYABLE	210402	Min Plt Ac Colstrip	(1,372,656)								
2320000	ACCOUNTS PAYABLE	210403	Min Plt Acc Cholla	(3,069,375)								
2320000	ACCOUNTS PAYABLE	210404	Min Plt Ac Yampa Crg	-								
2320000	ACCOUNTS PAYABLE	210405	Min Plt Acc Hayden	(522,417)								
2320000	ACCOUNTS PAYABLE	210406	Min Plt Ac Hermiston	(743,842)								
2320000	ACCOUNTS PAYABLE	210460	Joint Owner Receivab	(1,783,769)								
2320000	ACCOUNTS PAYABLE	210546	T&E Expense Liab	(80,324)								
2320000	ACCOUNTS PAYABLE	210610	Wyodak Coal Payable	(91,552)								
2320000	ACCOUNTS PAYABLE	210613	Black Butte Coal Co	(6,434,188)								
2320000	ACCOUNTS PAYABLE	210614	Accrued A/P - Mining	(70,389)								
2320000	ACCOUNTS PAYABLE	210616	Western Energy - Col	(1,371,211)								
2320000	ACCOUNTS PAYABLE	210631	Dry Fork Coal Purc	(446,035)								
2320000	ACCOUNTS PAYABLE	210637	Canyon Fuel Coal Pur	(11,082,656)								
2320000	ACCOUNTS PAYABLE	210640	APS/P&M Cholla Coal	(6,492,995)								
2320000	ACCOUNTS PAYABLE	210642	Peabody Coal Purchas	(993,408)								
2320000	ACCOUNTS PAYABLE	210645	Blundell Geothermal	(20,153)								
2320000	ACCOUNTS PAYABLE	210650	Bear Canyon Coal CBN	(1,168,242)								
2320000	ACCOUNTS PAYABLE	210652	Hermiston Gen Co Acc	(2,801,091)								
2320000	ACCOUNTS PAYABLE	210675	Westmoreland Kemmere	(9,457,830)								
2320000	ACCOUNTS PAYABLE	210676	Cloud Peak Energy	(357,868)								
2320000	ACCOUNTS PAYABLE	210680	Natural Gas Accruals	(23,019,316)								
2320000	ACCOUNTS PAYABLE	210800	A/P-Neg Cash Reclass	(39,736,109)								
2320000	ACCOUNTS PAYABLE	210900	GR/IR Clearing	(20,147,565)								
2320000	ACCOUNTS PAYABLE	210910	Freight Clearing	(109,685)								
2320000	ACCOUNTS PAYABLE	210990	Purch Card Trans Lia	(1,135,850)								
2320000	ACCOUNTS PAYABLE	211000	Payroll Technical Ac	(58)								
2320000	ACCOUNTS PAYABLE	211108	Union With	153								
2320000	ACCOUNTS PAYABLE	211109	Met Pay With	-								
2320000	ACCOUNTS PAYABLE	211112	Un Fund With	2								
2320000	ACCOUNTS PAYABLE	211115	Vlnty Bn Wh	1								
2320000	ACCOUNTS PAYABLE	211116	Dep Supp With	(14,060)								
2320000	ACCOUNTS PAYABLE	211149	Other Payroll Liab	(35,353)								
2320000	ACCOUNTS PAYABLE	215049	Ferron Canal & Reser	(189,106)								
2320000	ACCOUNTS PAYABLE	215076	K-Plus Em Cntr-E Chc	(319,312)								
2320000	ACCOUNTS PAYABLE	215077	K-Plus Emplyr Cntr-E	(433,916)								
2320000	ACCOUNTS PAYABLE	215078	K-Plus Emplyr Cntr-F	(1,247,628)								
2320000	ACCOUNTS PAYABLE	215079	K-Plus Emplyr Cnt-Ma	(1,604,607)								
2320000	ACCOUNTS PAYABLE	215080	Medical Insur Payabl	(3,953,054)								
2320000	ACCOUNTS PAYABLE	215082	Dental Insur Payable	(60,326)								
2320000	ACCOUNTS PAYABLE	215084	Vision Insur Payable	(17,622)								
2320000	ACCOUNTS PAYABLE	215085	Wst Util Dent Payble	(10,777)								
2320000	ACCOUNTS PAYABLE	215086	Wst Util Visn Payble	(766)								
2320000	ACCOUNTS PAYABLE	215088	UWUA Hlth & Welfr Py	(4,635)								
2320000	ACCOUNTS PAYABLE	215095	HMO Health Plan	(12,133)								
2320000	ACCOUNTS PAYABLE	215102	Savage Brothers - Up	(25,299)								
2320000	ACCOUNTS PAYABLE	215111	IBEW 57 Life Insur	(15,341)								
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insur	(19,165)								
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 Medical Insu	(50,332)								
2320000	ACCOUNTS PAYABLE	215169	CSS Refunds Payable	(461,571)								
2320000	ACCOUNTS PAYABLE	215174	Millard County Landf	(18,445)								
2320000	ACCOUNTS PAYABLE	215176	Beaver County Landfi	(17,366)								
2320000	ACCOUNTS PAYABLE	215196	Sanpete County Fire	(8,121)								
2320000	ACCOUNTS PAYABLE	215210	Sanpete County Land	(6,677)								
2320000	ACCOUNTS PAYABLE	215212	Taylrsville Strm Fee	(97,229)								
2320000	ACCOUNTS PAYABLE	215271	K Plus Employee Cont	21,323								
2320000	ACCOUNTS PAYABLE	215272	K Plus Loans (Payrol	126								
2320000	ACCOUNTS PAYABLE	215350	IBEW57 Hlth Rmbrs,CY	(5,164)								
2320000	ACCOUNTS PAYABLE	215351	IBEW 57 Dpdt Care,CY	(137)								
2320000	ACCOUNTS PAYABLE	215356	Health Reimbrsmnt,CY	(8,652)								
2320000	ACCOUNTS PAYABLE	215357	Dpndnt Care Reimb,CY	15,325								
2320000	ACCOUNTS PAYABLE	215358	Health Reimbrsmnt,PY	(7,688)								
2320000	ACCOUNTS PAYABLE	215359	Dpndnt Care Reimb,PY	26,867								
2320000	ACCOUNTS PAYABLE	215365	HSA Employer Contrib	6,149								
2320000	ACCOUNTS PAYABLE	215366	HSA Employee Contrib	(66,338)								
2320000	ACCOUNTS PAYABLE	215414	Union Pacific Railro	(525,999)								
2320000	ACCOUNTS PAYABLE	215420	On-The-Bill Fin Liab	(38,026)								
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool Sch Prgm	(16,765)								
2320000	ACCOUNTS PAYABLE	215427	Project Help	(12,813)								
2320000	ACCOUNTS PAYABLE	215428	CSS Project Help	(6,568)								
2320000	ACCOUNTS PAYABLE	215429	CSS Oregon Low Inc	(692,292)								
2320000	ACCOUNTS PAYABLE	215431	OR Renew & Habitat	(863,257)								
2320000	ACCOUNTS PAYABLE	215432	OR Salmon Habitat	(14,573)								
2320000	ACCOUNTS PAYABLE	215433	School Enrgy Conserv	(308,571)								
2320000	ACCOUNTS PAYABLE	215434	Local and New Market	(1,832,614)								
2320000	ACCOUNTS PAYABLE	215435	Renewable Energy Res	(522,128)								
2320000	ACCOUNTS PAYABLE	215436	Low Inc Weatherizatn	(379,134)								
2320000	ACCOUNTS PAYABLE	215437	Rehab of Low Inc Hsg	(145,871)								
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payble	(1,963,255)								
2320000	ACCOUNTS PAYABLE	215550	Med/Dent/Vision - Br	(535,942)								
2320000	ACCOUNTS PAYABLE	215551	Employee Life - Brid	(976)								
2320000	ACCOUNTS PAYABLE	215553	Ltd - Bridger	6,196								
2320000	ACCOUNTS PAYABLE	215820	OR KDR (Cop1&2,IrGt)	(1,199,417)								
2320000	ACCOUNTS PAYABLE	215821	OR KDR (JC Boyle)	(391,919)								
2320000	ACCOUNTS PAYABLE	215822	CA Klmth Rvr Dms Rmv	(131,051)								
2320000	ACCOUNTS PAYABLE	220000	Accounts Pay-Other	(7,501)								
2320000	ACCOUNTS PAYABLE	220009	Accounts Pay-Suspens	(25,964)								
2320000	ACCOUNTS PAYABLE	220010	Corp Card Clear Acct	(380,363)								
2320000	ACCOUNTS PAYABLE	220011	AP Fuel Crd Clr Acct	(666,140)								
2320000	ACCOUNTS PAYABLE	220080	Net Pwr Cost Pay Net	50,514,175								
2320000	ACCOUNTS PAYABLE	220099	Net Pwr Cost Pay Est	(97,706,052)								
2320000	ACCOUNTS PAYABLE	220904	Transm Unres Use Pen	(56,887)								
2320000	ACCOUNTS PAYABLE	235120	Accr - Misc Exp	(188,037,131)								
2320000	ACCOUNTS PAYABLE	235130	Accr - Elec Purch-Re	(42,553,351)								
2320000	ACCOUNTS PAYABLE	235131	Accr - Elec Purch-Cl	(4,661,846)								
2320000	ACCOUNTS PAYABLE	235173	Payable to PCrp Retr	(18,267)								
2320000	ACCOUNTS PAYABLE	235190	Accr - Severance	(1,075,870)								
2320000	ACCOUNTS PAYABLE	235230	Accr - Royalties	(60,568)								
2320000	ACCOUNTS PAYABLE	235500	Payroll/Salary-Net P	(1,177)								
2320000	ACCOUNTS PAYABLE	235501	Accr - Payroll/Salar	(22,064,513)								
2320000	ACCOUNTS PAYABLE	235510	Incentive Plan - Cor	(13,790,895)								
2320000	ACCOUNTS PAYABLE	235512	Accrd Retention Bon	(1,490,286)								
2320000	ACCOUNTS PAYABLE	235599	Safety Awards Pay	(1,149,461)								
2320000	ACCOUNTS PAYABLE	240330	Prov Work Comp	(135,288)								
Accounts Payable (232)				**(535,409,823)**	-	**(535,409,823)**	-	-	-	-	-	**0.00%**
2330000	NOTES PAY-ASSOC CO	200011	IntrCo Notes Pay-PMI	(7,750,000)								
2330000	NOTES PAY-ASSOC CO	239901	IntrCo Int Pay - PMI	(12,100)								
Notes Payable to Associated Companies (233)				**(7,762,100)**	-	**(7,762,100)**	-	-	-	-	-	**0.00%**

WA - UE-191024
WUTC 81

Appendix C to the Settlement Stipulation
Attachment WUTC 81 2nd Supplemental

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
2340000	ACCT PYBLE ASSC CO	116201	I/C A/R Recl to A/P	(5,584)								
2340000	ACCT PYBLE ASSC CO	210120	Acct Pay-Brkshr Affl	(87,819)								
2340000	ACCT PYBLE ASSC CO	210710	Intrco A/P-Trpr Mine	(1,437,540)								
2340000	ACCT PYBLE ASSC CO	210712	Intco A/P-Bridger Co	(14,920,052)								
2340000	ACCT PYBLE ASSC CO	210716	Intercomp A/P-PMI	(6,111,457)								
2340000	ACCT PYBLE ASSC CO	210717	Intco Gas Acc-Kern R	(257,709)								
2340000	ACCT PYBLE ASSC CO	210718	Intco Reloc - HomeSv	(95,879)								
2340000	ACCT PYBLE ASSC CO	210719	I/Co A/P - NV Energy	(68)								
2340000	ACCT PYBLE ASSC CO	210721	I/C A/P-SIERRA PACIF	(22)								
2340000	ACCT PYBLE ASSC CO	210722	I/C A/P-MidAm Renew	(442)								
2340000	ACCT PYBLE ASSC CO	210723	I/Co A/P - Kern Rvr	(8)								
2340000	ACCT PYBLE ASSC CO	210724	I/Co A/P - MHC Inc.	(53,378)								
2340000	ACCT PYBLE ASSC CO	210725	I/C A/P-BHE (MEHC)	(583,589)								
2340000	ACCT PYBLE ASSC CO	210726	I/Co A/P - MEC	(421,123)								
2340000	ACCT PYBLE ASSC CO	210729	I/Co A/P - NNG	(83)								
2340000	ACCT PYBLE ASSC CO	210739	I/Co A/P - NV Pwr Co	(11,684)								
2340000	ACCT PYBLE ASSC CO	210741	I/C A/P Pay Elec-Sie	(33,702)								
2340000	ACCT PYBLE ASSC CO	210742	I/C A/P Pay Elec-Nev	(104,825)								
2340000	ACCT PYBLE ASSC CO	210743	I/C A/P BHE US Trnsm	(57,375)								
2340000	ACCT PYBLE ASSC CO	210772	I/C A/P Net Pwr-Neva	(140,120)								
2340000	ACCT PYBLE ASSC CO	210780	I/Co A/P - BNSF	(1,442,713)								
2340000	ACCT PYBLE ASSC CO	278200	Notes from Affiliate	(115,119,099)								
Accounts Payable to Associated Companies (234)				**(140,884,272)**	**-**	**(140,884,272)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
2350000	CUSTOMER DEPOSITS	210552	Transm Pmts Rec-Othr	(9,914,113)			(9,914,113)			(9,914,113)		0.00%
2350000	CUSTOMER DEPOSITS	230140	Customer Deposits	(34,160,180)			(34,160,180)			(34,160,180)		0.00%
2350000	CUSTOMER DEPOSITS	230160	Dep - OR Volum Prgm	(1,217)			(1,217)			(1,217)		0.00%
2350000	CUSTOMER DEPOSITS	230161	Depo-UT Solar Incent	(134,745)			(134,745)			(134,745)		0.00%
2350000	CUSTOMER DEPOSITS	230200	S-T Transm Dep-Cr Re	(102,083)			(102,083)			(102,083)		0.00%
2350000	CUSTOMER DEPOSITS	289926	Tran Cust Dep-Future	(1,305,887)			(1,305,887)			(1,305,887)		0.00%
2351000	CUSTOMER DEPOSITS -	230145	Prj Dev Sec Deposits	(1,998,024)			(1,998,024)			(1,998,024)		0.00%
2351000	CUSTOMER DEPOSITS -	230190	Margin Requirements	(3,184,167)			(3,184,167)			(3,184,167)		0.00%
2351000	CUSTOMER DEPOSITS -	230191	Marg Req Pay Netting	2,920,773			2,920,773			2,920,773		0.00%
Customer Deposits (235)				**(47,879,642)**	**-**	**-**	**(47,879,642)**	**-**	**-**	**(47,879,642)**	**-**	
2360000	TAXES ACCRUED	210731	I/Co Fd Tax Pay Even	(31,121,368)								
2360000	TAXES ACCRUED	210732	I/Co Fd Tax Pay MEHC	(5,228,868)								
2360000	TAXES ACCRUED	210733	I/Co St Tax Pay MEHC	(3,976,293)								
2360000	TAXES ACCRUED	210734	I/Co St Tax Pay MEHC	(13,923,025)								
2360000	TAXES ACCRUED	232501	Fran Lic Tx Accruals	(5,721,595)								
2360000	TAXES ACCRUED	233001	OR - Property Tax	(1,907,279)								
2360000	TAXES ACCRUED	233002	WA - Property Tax	(11,196,241)								
2360000	TAXES ACCRUED	233003	CA - Property Tax	(285,208)								
2360000	TAXES ACCRUED	233004	UT - Property Tax	(29,670,141)								
2360000	TAXES ACCRUED	233005	WY - Property Tax	(10,826,166)								
2360000	TAXES ACCRUED	233006	ID - Property Tax	(4,485,451)								
2360000	TAXES ACCRUED	233007	MT - Property Tax	(3,450,114)								
2360000	TAXES ACCRUED	233008	Navajo Possessory Ta	(7,893)								
2360000	TAXES ACCRUED	233009	Ute Possessory Tax	(3,056)								
2360000	TAXES ACCRUED	233010	Sho-Ban Possessry Tx	(12,208)								
2360000	TAXES ACCRUED	233011	Goshute Possessry Tx	(1,083)								
2360000	TAXES ACCRUED	233012	CO - Property Tax	(2,336,103)								
2360000	TAXES ACCRUED	233013	NM - Property Tax	(9,291)								
2360000	TAXES ACCRUED	233014	AZ - Property Tax	(1,530,211)								
2360000	TAXES ACCRUED	233015	Crow Possessory Tax	(72,000)								
2360000	TAXES ACCRUED	233016	Umatilla Possesry Tx	(11,402)								
2360000	TAXES ACCRUED	233440	Accr WA PF&ML Tax	(503)								
2360000	TAXES ACCRUED	235200	Use Tax Payable	(521,080)								
2360000	TAXES ACCRUED	235203	Use Tax Clearing	(81,703)								
2360000	TAXES ACCRUED	235240	Mont Whsle Engy Tax	(30,242)								
2360000	TAXES ACCRUED	235241	Accr MT Energy Licen	(43,497)								
2360000	TAXES ACCRUED	235242	Accr WY Wind Gen Tax	(1,107,144)								
2360000	TAXES ACCRUED	235244	Accrued NV Cmrc Tax	(20,750)								
2360000	TAXES ACCRUED	240300	Prov Soc Sec Tax	(2,374,361)								
2360000	TAXES ACCRUED	240305	Prov Medicare Tax	(308,593)								
2360000	TAXES ACCRUED	240310	Prov Unemp Tax	(56,666)								
2360000	TAXES ACCRUED	240311	Accrued Unemp Tax-CA	(5,291)								
2360000	TAXES ACCRUED	240312	Accrued Unemp Tax-ID	(17,197)								
2360000	TAXES ACCRUED	240313	Accrued Unemp Tax-OR	(297,516)								
2360000	TAXES ACCRUED	240314	Accrued Unemp Tax-UT	(15,676)								
2360000	TAXES ACCRUED	240315	Accrued Unemp Tax-WA	(10,274)								
2360000	TAXES ACCRUED	240316	Accrued Unemp Tax-WY	(19,352)								
2360000	TAXES ACCRUED	240317	Accrued Unemp Tax-MT	(61)								
2360000	TAXES ACCRUED	240319	Accrued Unemp Tax-TX	(13)								
2360000	TAXES ACCRUED	240354	Acc Pay Tax-Transit	(211,909)								
2360000	TAXES ACCRUED	240390	Prov Misc Tax-Other	(1,573,677)								
2360000	TAXES ACCRUED	240392	Idaho Kwh Tax	(4,181)								
2360000	TAXES ACCRUED	240501	Wash Public Utility	(761,320)								
2360000	TAXES ACCRUED	240502	Wash Business/Occupa	(3,367)								
2360000	TAXES ACCRUED	240510	WA Natrl Gas Use Tax	(189,849)								
2360000	TAXES ACCRUED	284806	Non-cur fed tax corr	(3,128,054)								
2360000	TAXES ACCRUED	284816	Non-curr fed uncr tx	(391,665)								
2360000	TAXES ACCRUED	284826	Non-cur st tax corr	(405,753)								
2360000	TAXES ACCRUED	284836	Non-cur st uncer tx	(50,805)								
2360000	TAXES ACCRUED	287806	Non-cur def fed tx	3,120,632								
2360000	TAXES ACCRUED	287816	Non-cur def fed tx	390,584								
2360000	TAXES ACCRUED	287826	Non-cur def st tx	405,753								
2360000	TAXES ACCRUED	287836	Non-cur def st uncrn	50,805								
Taxes Accured (236)				**(133,437,722)**	**-**	**(133,437,722)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
2370000	INTEREST ACCRUED	238039	MTN Ser.C 8.53% Due	(319,875)								
2370000	INTEREST ACCRUED	238041	MTN Ser.C 8.375% Due	(104,687)								
2370000	INTEREST ACCRUED	238042	MTN Ser.C 8.26% Due	(103,250)								
2370000	INTEREST ACCRUED	238043	MTN Ser.C 8.27% Due	(82,700)								
2370000	INTEREST ACCRUED	238074	MTN Ser.E 8.07% Due	(161,400)								
2370000	INTEREST ACCRUED	238078	MTN Ser.E 8.12% Due	(1,015,000)								
2370000	INTEREST ACCRUED	238079	MTN Ser.E 8.11% Due	(243,300)								
2370000	INTEREST ACCRUED	238080	MTN Ser.E 8.05% Due	(201,250)								
2370000	INTEREST ACCRUED	238087	MTN Ser.E 8.05% Due	(301,875)								
2370000	INTEREST ACCRUED	238093	MTN Ser.E 8.08% Due	(525,200)								
2370000	INTEREST ACCRUED	238094	MTN Ser.E 8.08% Due	(505,000)								
2370000	INTEREST ACCRUED	238115	MTN Ser.E 8.23% Due	(102,875)								
2370000	INTEREST ACCRUED	238124	MTN Ser.E 8.23% Due	(82,300)								
2370000	INTEREST ACCRUED	238139	MTN Ser.F 7.26% Due	(571,725)								
2370000	INTEREST ACCRUED	238140	MTN Ser.F 7.26% Due	(232,925)								
2370000	INTEREST ACCRUED	238150	MTN Ser.F 7.23% Due	(316,313)								
2370000	INTEREST ACCRUED	238151	MTN Ser.F 7.24% Due	(633,500)								
2370000	INTEREST ACCRUED	238153	MTN Ser.F 6.75% Due	(98,438)								
2370000	INTEREST ACCRUED	238154	MTN Ser.F 6.75% Due	(39,375)								
2370000	INTEREST ACCRUED	238155	MTN Ser.F 6.72% Due	(39,200)								
2370000	INTEREST ACCRUED	238156	MTN Ser.F 6.75% Due	(393,750)								
2370000	INTEREST ACCRUED	238157	MTN Ser.F 6.75% Due	(315,000)								
2370000	INTEREST ACCRUED	238158	MTN Ser.F 6.75% Due	(236,250)								
2370000	INTEREST ACCRUED	238162	MTN Ser.G 6.71% Due	(1,696,139)								
2370000	INTEREST ACCRUED	238167	7.7 FMB Due 11/15/31	(5,775,000)								
2370000	INTEREST ACCRUED	238171	5.90% FMB Due 8/15/2	(2,950,000)								
2370000	INTEREST ACCRUED	238172	5.25% FMB Due 6/15/3	(3,937,500)								
2370000	INTEREST ACCRUED	238173	6.10% FMB Due 8/1/36	(6,227,083)								
2370000	INTEREST ACCRUED	238174	5.75% FMB Due 4/1/37	(10,062,500)								
2370000	INTEREST ACCRUED	238175	6.25% FMB 10/15/37	(9,375,000)								
2370000	INTEREST ACCRUED	238176	5.65% FMB 7/15/2018	(539,497)								
2370000	INTEREST ACCRUED	238177	6.35% FMB 7/15/2038	(4,762,500)								
2370000	INTEREST ACCRUED	238178	5.50% FMB 1/15/2019	(2,773,872)								
2370000	INTEREST ACCRUED	238179	6.00% FMB 1/15/2039	(9,750,000)								
2370000	INTEREST ACCRUED	238180	3.85% FMB 6/15/2021	(3,850,000)								
2370000	INTEREST ACCRUED	238181	2.95% FMB 2/1/2022	(3,871,875)								
2370000	INTEREST ACCRUED	238182	4.10% FMB 2/1/2042	(3,587,500)								
2370000	INTEREST ACCRUED	238183	2.95% FMB Due 6/2023	(2,581,250)								
2370000	INTEREST ACCRUED	238184	3.60% FMB Due 4/2024	(4,462,500)								
2370000	INTEREST ACCRUED	238185	3.35% FMB Due 7/1/25	(2,442,708)								

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
2370000	INTEREST ACCRUED	238186	4.125% FMBDu 1/15/49	(5,823,698)								
2370000	INTEREST ACCRUED	238187	3.50% FMBDue 6/15/29	(597,917)								
2370000	INTEREST ACCRUED	238188	4.15% FMBDue 2/15/50	(1,363,160)								
2370000	INTEREST ACCRUED	238606	PCRB-Sweetwater Co.	(12,430)								
2370000	INTEREST ACCRUED	238607	PCRB-Converse Co. 19	(29,939)								
2370000	INTEREST ACCRUED	238608	Swtwtr 1992B PCRB Du	(8,395)								
2370000	INTEREST ACCRUED	238612	PCRB-Sweetwater Co.	(27,470)								
2370000	INTEREST ACCRUED	238615	PCRB-Lincoln Co.1995	(30,121)								
2370000	INTEREST ACCRUED	238616	PCRB-Sweetwater Co.	(31,524)								
2370000	INTEREST ACCRUED	238625	PCRB-Converse Co. 19	(11,016)								
2370000	INTEREST ACCRUED	238626	PCRB-Emery Co. 1994	(156,474)								
2370000	INTEREST ACCRUED	238627	PCRB-Lincoln Co. 199	(20,262)								
2370000	INTEREST ACCRUED	238628	PCRB-Converse Co. 19	(7,135)								
2370000	INTEREST ACCRUED	238900	Accr-Comm Paper Int	(12,329)								
2370000	INTEREST ACCRUED	238950	Int Accr - Trans Dep	(1,572,649)								
2370000	INTEREST ACCRUED	238951	Int Accr - Customer	(507,779)								
2370000	INTEREST ACCRUED	238956	Int Accr - Other	(17,688)								
2370000	INTEREST ACCRUED	238958	Int On Overpay-Elec	1								
2370000	INTEREST ACCRUED	238959	Int Accr - Sunnyside	(353,049)								
2372000	INT PAYABLE - TAX	116817	Cur fed int uncrt tx	-								
2372000	INT PAYABLE - TAX	210756	I/Co Fd Tax Int Odd	-								
2372000	INT PAYABLE - TAX	210758	I/Co St Tax Int Odd	(154,852)								
2372000	INT PAYABLE - TAX	241807	Cur fed int tx liab	-								
2372000	INT PAYABLE - TAX	241827	Curr st int tx corr	-								
2372000	INT PAYABLE - TAX	241837	Cur st int uncrtn tx	-								
2372000	INT PAYABLE - TAX	284807	Non-curr fed int tx	(640,478)								
2372000	INT PAYABLE - TAX	284817	Non-cur fed int unct	(92,770)								
2372000	INT PAYABLE - TAX	284827	Non-cur st int tx	(138,050)								
2372000	INT PAYABLE - TAX	284837	Non-cur st int uncrt	(20,502)								
Interest Accrued (237)				**(96,899,797)**	-	**(96,899,797)**	-	-	-	-	-	**0.00%**
2380000	DIVIDENDS DECLARED	236000	Div Payable -Interco	(22,916,667)		(22,916,667)						
2380000	DIVIDENDS DECLARED	236002	Divs Decl - Preferre	(26,984)		(26,984)						
Dividends Declared (238)				**(22,943,650)**	-	**(22,943,650)**	-	-	-	-	-	**0.00%**
2410000	TAX COLLECT PAYBLE	211200	P/R Tax Payable	(796,727)								
2410000	TAX COLLECT PAYBLE	211240	Oregon Transit Tax W	(26,135)								
2410000	TAX COLLECT PAYBLE	211241	Wa PF&ML Tax W/H	(654)								
2410000	TAX COLLECT PAYBLE	215905	Interest Ref To Exem	2,422								
2410000	TAX COLLECT PAYBLE	235205	Sales Tax Ref to Exe	3,721								
2410000	TAX COLLECT PAYBLE	240325	Franchise/Licen Tax	(11,584,818)								
2410000	TAX COLLECT PAYBLE	240394	Navajo Sales Tax	(3)								
2410000	TAX COLLECT PAYBLE	245935	Sales Tax Coll Payab	(7,162,066)								
2410000	TAX COLLECT PAYBLE	245942	Multnomah County, Or	(113,081)								
2410000	TAX COLLECT PAYBLE	245943	Wash Public Util Tax	980								
2410000	TAX COLLECT PAYBLE	245946	California Energy Re	(35,707)								
2410000	TAX COLLECT PAYBLE	245950	Ut St Minerl Rylty W	(167)								
2410000	TAX COLLECT PAYBLE	245955	Utah Mineral Rylty	(552)								
2410000	TAX COLLECT PAYBLE	245957	California PUC Fee	(57,865)								
Taxes Collections Payable (241)				**(19,770,653)**	-	**(19,770,653)**	-	-	-	-	-	**0.00%**
2420000	MISC CUR&ACCR LIAB	248000	Misc Curr/Accr Liab	(996,955)		(996,955)						
2420000	MISC CUR&ACCR LIAB	248020	Liab-CA GHG Retail	(10,231,010)		(10,231,010)						
2420000	MISC CUR&ACCR LIAB	248025	Curr Wholesale Liab	(3,985,273)		(3,985,273)						
2420000	MISC CUR&ACCR LIAB	248028	Liab-CA GHG Wholesal	(5,179,299)		(5,179,299)						
2420000	MISC CUR&ACCR LIAB	248050	Unclaimed/Outstnding	(683,500)		(683,500)						
2420000	MISC CUR&ACCR LIAB	248070	Accrued Settlement P	(1,791,667)		(1,791,667)						
2420000	MISC CUR&ACCR LIAB	248091	Acc Fees-WY Pub Srvs	(63,956)		(63,956)						
2420000	MISC CUR&ACCR LIAB	248092	Acc Fees-WA Util & T	(185,811)		(185,811)						
2420000	MISC CUR&ACCR LIAB	248095	Accr Emissions Permi	(23,865)		(23,865)						
2420000	MISC CUR&ACCR LIAB	248097	Wyoming Emission Fee	(1,176,696)		(1,176,696)						
2420000	MISC CUR&ACCR LIAB	248100	FERC Hydro Admin Fee	(986,031)		(986,031)						
2420000	MISC CUR&ACCR LIAB	248101	FERC Annual Fee Accr	(400,141)		(400,141)						
2420000	MISC CUR&ACCR LIAB	248120	Empl Contrib. to Agn	(13,393)		(13,393)						
2420000	MISC CUR&ACCR LIAB	248127	Deferred Rent Revenu	(400,022)		(400,022)						
2420000	MISC CUR&ACCR LIAB	248130	Rnts Pyble - Off/Ser	(45,461)		(45,461)						
2420000	MISC CUR&ACCR LIAB	248181	Vacatn Accr IBEW 57	(3,691,678)		(3,691,678)						
2420000	MISC CUR&ACCR LIAB	248182	Vacatn Accr IBEW 125	(1,979,922)		(1,979,922)						
2420000	MISC CUR&ACCR LIAB	248183	Vacatn Accr IBEW 659	(2,247,888)		(2,247,888)						
2420000	MISC CUR&ACCR LIAB	248185	PT Accrual IBEW 77	(94,056)		(94,056)						
2420000	MISC CUR&ACCR LIAB	248186	PT Accrual IBEW 57	(37,076)		(37,076)						
2420000	MISC CUR&ACCR LIAB	248187	PT Accrual UWUA 127	(3,855,606)		(3,855,606)						
2420000	MISC CUR&ACCR LIAB	248188	PT Accrual UWUA 197	(142,525)		(142,525)						
2420000	MISC CUR&ACCR LIAB	248189	PT Accrual Non-Union	(15,438,964)		(15,438,964)						
2420000	MISC CUR&ACCR LIAB	248195	Sick Leave IBEW 57	(5,937,902)		(5,937,902)						
2420000	MISC CUR&ACCR LIAB	248940	Curr Liab - Frzn MTM	(17,791,718)			(17,791,718)				(17,791,718)	0.00%
2420000	MISC CUR&ACCR LIAB	249931	FAS 158 SERP-Current	(4,302,339)		(4,302,339)						
2420000	MISC CUR&ACCR LIAB	249933	FAS 115 Post-Emp Lia	(9,108,333)		(9,108,333)						
2420000	MISC CUR&ACCR LIAB	249934	FAS 158 PR Liab-Curr	(165,083)		(165,083)						
2420000	MISC CUR&ACCR LIAB	249935	FAS 158 Pen Liab Cur	(704,000)		(704,000)						
2420000	MISC CUR&ACCR LIAB	249972	Inj & Dmgs Prov - Cu	(13,477,085)		(13,477,085)						
2420000	MISC CUR&ACCR LIAB	249973	Rate Ref Prov - Curr	(1,875,775)		(1,875,775)						
2420000	MISC CUR&ACCR LIAB	249974	Cust Adv Cons - Curr	(88,525)		(88,525)						
2420000	MISC CUR&ACCR LIAB	249975	Serv & Cap Dep- Curr	(9,980,906)		(9,980,906)						
2420000	MISC CUR&ACCR LIAB	249976	Hydro Re-Licn - Curr	(8,150,911)		(8,150,911)						
2420000	MISC CUR&ACCR LIAB	249978	Environ Prov - Curr	(10,913,364)		(10,913,364)						
2420000	MISC CUR&ACCR LIAB	249979	Deferred Comp - Curr	(874,966)		(874,966)						
2420000	MISC CUR&ACCR LIAB	249980	Contr/Buy Prv - Curr	(1,865,962)		(1,865,962)						
2420000	MISC CUR&ACCR LIAB	249981	Auditing Srvces Liab	(646,187)		(646,187)						
2420000	MISC CUR&ACCR LIAB	249982	Min ARO Prov - Curr	(4,740,910)		(4,740,910)						
2420000	MISC CUR&ACCR LIAB	249983	Nuc Decom Prov - Cur	(161,674)		(161,674)						
2420000	MISC CUR&ACCR LIAB	249984	Plnt ARO Prov - Curr	(13,894,161)		(13,894,161)						
2420000	MISC CUR&ACCR LIAB	249985	Deferred Rev - Curr	(3,379,017)		(3,379,017)						
2420000	MISC CUR&ACCR LIAB	249986	Misc Othr Def - Curr	(2,194,547)		(2,194,547)						
2420000	MISC CUR&ACCR LIAB	249987	LT Incent Plan-Curr	(8,012,316)		(8,012,316)						
2420000	MISC CUR&ACCR LIAB	280314	I&D Prov-Reclass Cur	13,477,085		13,477,085						
2420000	MISC CUR&ACCR LIAB	280499	FAS 112 Post-Emp Lia	9,108,333		9,108,333						
2420000	MISC CUR&ACCR LIAB	284109	Rate Ref Prov-Recl	1,875,775		1,875,775						
2420000	MISC CUR&ACCR LIAB	284949	Mining ARO Prov-Rcls	4,740,910		4,740,910						
2420000	MISC CUR&ACCR LIAB	284996	Nuclear DCom Pr-Rcls	161,674		161,674						
2420000	MISC CUR&ACCR LIAB	284997	Plant ARO Prov-Rcls	13,894,161		13,894,161						
2420000	MISC CUR&ACCR LIAB	285499	Cust Adv-Reclass Cur	88,525		88,525						
2420000	MISC CUR&ACCR LIAB	288699	Environ Prov-Reclass	10,913,364		10,913,364						
2420000	MISC CUR&ACCR LIAB	289199	Def Rev-Rcls to Curr	3,379,017		3,379,017						
2420000	MISC CUR&ACCR LIAB	289299	Hydro Re-Lic Prov -	8,150,911		8,150,911						
2420000	MISC CUR&ACCR LIAB	289399	Oth Def Cr-Reclass	2,194,547		2,194,547						
2420000	MISC CUR&ACCR LIAB	289799	LT Incentive Pln-RC	8,012,316		8,012,316						
2420000	MISC CUR&ACCR LIAB	289899	Def Comp-Recl to Cur	874,966		874,966						
2420000	MISC CUR&ACCR LIAB	289919	Cont/Buyouts-Reclass	1,865,962		1,865,962						
2420000	MISC CUR&ACCR LIAB	289929	Serv Deposit-Reclass	9,980,906		9,980,906						
Miscellaneous Current and Accrued Liabilites (242)				**(83,198,025)**	-	**(65,406,307)**	**(17,791,718)**	-	-	-	**(17,791,718)**	**0.00%**
2430000	OBLGTNS UND CPTL	245100	Cap Lease Oblig	(697,133)								
2430000	OBLGTNS UND CPTL	245110	Cap Ls Oblg-Cur(EITF	(281,085)								
2431000	OBLG UND FI LS CURR	245770	Fin Lease Liab Cur-B	(597,311)								
2431000	OBLG UND FI LS CURR	245780	Fin Lease Liab Cur-G	(248,109)								
2432000	OBLGTNS UND OPER	245710	Oper Lse Liab Cur-L	(52,441)								
2432000	OBLGTNS UND OPER	245720	Opr Lse Liab Cur-B	(541,095)								
2432000	OBLGTNS UND OPER	245730	Opr Lse Liab Cur-E	(149,986)								
2432000	OBLGTNS UND OPER	245740	Opr Lse Liab Cur-P	(90,070)								
2432000	OBLGTNS UND OPER	245750	Opr Lse Liab Cur-O	(38,563)								
2432000	OBLGTNS UND OPER	245899	ASC 842 Lease Clr Ac	(5,873)								
Obligations Under Capital Leases-Current (243)				**(2,701,667)**	-	-	-	**(2,701,667)**	-	-	-	**0.00%**
2440000	DERIVATIVE INST LIA	248901	FAS 133 Liab-Cur	(49,561,449)			(49,561,449)				(49,561,449)	0.00%
2440000	DERIVATIVE INST LIA	248915	FAS 133 Deriv Curr	16,569,811			16,569,811				16,569,811	0.00%
2440000	DERIVATIVE INST LIA	248916	Eagle Mtn Deriv Curr	(821,452)			(821,452)				(821,452)	0.00%
2441000	DERIV INSTR LIA-L-T	283901	FAS 133 Liab-NonCur	(68,165,646)			(68,165,646)				(68,165,646)	0.00%
2441000	DERIV INSTR LIA-L-T	283915	FAS 133 Deriv Non-Cu	45,734,356			45,734,356				45,734,356	0.00%
2441000	DERIV INSTR LIA-L-T	283916	Eagle Mtn Deriv LT	(1,166,236)			(1,166,236)				(1,166,236)	0.00%
Derivative Instrument Liabilites (244)				**(57,410,616)**	-	-	**(57,410,616)**	-	-	-	**(57,410,616)**	
(Less) Long-term Portion of Deriv Instrument Liab				**23,597,526**	-	-	**23,597,526**	-	-	-	**23,597,526**	

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
TOTAL Current & Accrued Liabilites				**(1,182,117,108)**	**-**	**(1,022,514,324)**	**(99,484,451)**	**(60,118,334)**	**-**	**(47,879,642)**	**(51,604,808)**	
	DEFERRED CREDITS											0.00%
2520000	CUST ADV CONSTRUCT	210550	Pmts Rec UnComp Proj	(40,704,842)			(40,704,842)		(1,493)	(40,703,349)		0.00%
2520000	CUST ADV CONSTRUCT	210553	Trans Pay Rec - Cap	(6,753,955)			(6,753,955)			(6,753,955)		0.00%
2520000	CUST ADV CONSTRUCT	210556	Net Meter Fee-Rfnd	(243,305)			(243,305)		(2,969)	(240,337)		1.22%
2520000	CUST ADV CONSTRUCT	285460	Transm Conn Dep-Ext	(11,958,989)			(11,958,989)		26,677	(11,985,666)		-0.22%
2520000	CUST ADV CONSTRUCT	285500	Line Ext Refunds	(136,224)			(136,224)				(136,224)	0.00%
2525000	CUST ADV-INTRA CO DE	285461	Transm Con Dep-w/Gen	(10,115,495)			(10,115,495)				(10,115,495)	0.00%
2525000	CUST ADV-INTRA CO DE	285462	Gen Conn Dep-w/Trans	10,115,495			10,115,495				10,115,495	0.00%
Customer Advances for Construction (252)				**(59,797,316)**	**-**	**-**	**(59,797,316)**	**-**	**22,215**	**(59,683,306)**	**(136,224)**	
2551000	ACC DEF ITC - FED	285608	Jim Bridger Retrofit	(56,922)			(56,922)		(2,227)	(54,695)		3.91%
2551000	ACC DEF ITC - FED	285610	Acc Def ITC - Upl -	(8,842,717)			(8,842,717)				(8,842,717)	0.00%
2551000	ACC DEF ITC - FED	285620	Accum Def ITC-Solar	(132,642)			(132,642)		(10,361)	(122,281)		7.81%
2551000	ACC DEF ITC - FED	285621	Accum Def ITC-Solar	(89,734)			(89,734)		(7,009)	(82,724)		7.81%
2552000	ACC DEF ITC-IDAHO	285611	Acc Def Idaho ITC-ID	(16,885)			(16,885)				(16,885)	0.00%
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID	(41,279)			(41,279)				(41,279)	0.00%
2552000	ACC DEF ITC-IDAHO	285613	Acc Def Idaho ITC-BT	(4,027,258)			(4,027,258)				(4,027,258)	0.00%
2552000	ACC DEF ITC-IDAHO	285690	Acc Def ITC-Utah-Ida	(41,779)			(41,779)				(41,779)	0.00%
Accumulated Deferred Investment Tax Credits (255)				**(13,249,215)**	**-**	**-**	**(13,249,215)**	**-**	**(19,597)**	**(259,700)**	**(12,969,918)**	
2530000	OTHER DEF CREDITS	289005	Unearned Joint Use P	(2,717,619)			(2,717,619)		(303,029)	(2,414,590)		11.15%
2531600	WORK CAP DEP-UAMPS	289920	Work Cap Dep-UAMPS	(2,601,958)			(2,601,958)			(2,601,958)		0.00%
2531700	WORKG CAP DEP-DG&T	289921	Work Cap Dep-DG&T	(2,607,613)			(2,607,613)			(2,607,613)		0.00%
2531800	WCD-PROVO-PLNT M&S	289922	Work Cap Dep-UMPA-Pl	(273,000)			(273,000)			(273,000)		0.00%
2533000	O DEF CR-MISC PPL	289517	Trapper Mine Con Obl	(6,502,555)			(6,502,555)			(6,502,555)		0.00%
2534100	OTH DEF CR - COMP RD	289651	Exec Def Comp Reduct	(8,624,987)			(8,624,987)				(8,624,987)	0.00%
2534100	OTH DEF CR - COMP RD	289700	LT Incent Plan-Noncu	(17,438,508)			(17,438,508)				(17,438,508)	0.00%
2535000	O DEF CR-CNGTN BDS	289029	Oth Def Cr - Cogener	(413,417)			(413,417)				(413,417)	0.00%
2539900	OTH DEF CR - OTHER	134330	Crs-Pltfrm Bill Clrg	(880)			(880)		(69)	(811)		7.81%
2539900	OTH DEF CR - OTHER	230150	Misc Security Dep	(120,791)			(120,791)				(120,791)	0.00%
2539900	OTH DEF CR - OTHER	230155	Emp Housing Sec Dep	(19,475)			(19,475)			(19,475)		0.00%
2539900	OTH DEF CR - OTHER	283940	Ncurr Liab - Fzn MTM	(68,666,101)			(68,666,101)				(68,666,101)	0.00%
2539900	OTH DEF CR - OTHER	288608	Envir Liab-Clstrp Pd	(6,354,968)			(6,354,968)		(425,895)	(5,929,073)		6.70%
2539900	OTH DEF CR - OTHER	288609	Envr Liab-Cholla AFP	(5,082,539)			(5,082,539)		(340,620)	(4,741,920)		6.70%
2539900	OTH DEF CR - OTHER	288614	Env Liab-American	(1,300,446)			(1,300,446)		(87,153)	(1,213,293)		6.70%
2539900	OTH DEF CR - OTHER	288616	Env Liab-Astoria/Uno	(795,522)			(795,522)		(53,314)	(742,208)		6.70%
2539900	OTH DEF CR - OTHER	288618	Env Liab-Astoria Y B	(301,730)			(301,730)		(20,221)	(281,508)		6.70%
2539900	OTH DEF CR - OTHER	288620	Env Liab-Big Fork Hy	(257,641)			(257,641)		(17,267)	(240,375)		6.70%
2539900	OTH DEF CR - OTHER	288621	Envir Liab-Bors Prop	(11,843)			(11,843)		(794)	(11,049)		6.70%
2539900	OTH DEF CR - OTHER	288622	Env Liab-Bridger Coa	(795,183)			(795,183)		(53,291)	(741,892)		6.70%
2539900	OTH DEF CR - OTHER	288623	Envir Liab-BridgerPl	(2,668,225)			(2,668,225)		(178,818)	(2,489,407)		6.70%
2539900	OTH DEF CR - OTHER	288624	Env Liab-Bridger FGD	(888,875)			(888,875)		(59,570)	(829,305)		6.70%
2539900	OTH DEF CR - OTHER	288625	Envir Liab-BridgerP2	(1,528,325)			(1,528,325)		(102,425)	(1,425,900)		6.70%
2539900	OTH DEF CR - OTHER	288626	Env Liab-Bridger Plt	(826,758)			(826,758)		(55,407)	(771,351)		6.70%
2539900	OTH DEF CR - OTHER	288627	Envir Liab-CrbnAshSp	(3,975,568)			(3,975,568)		(266,433)	(3,709,135)		6.70%
2539900	OTH DEF CR - OTHER	288628	Env Liab-Cedar Steam	(9,045)			(9,045)		(606)	(8,439)		6.70%
2539900	OTH DEF CR - OTHER	288630	Env Liab-Dave John	(680,591)			(680,591)		(45,612)	(634,979)		6.70%
2539900	OTH DEF CR - OTHER	288632	Env Liab-Eugene MGP	(309,508)			(309,508)		(20,743)	(288,766)		6.70%
2539900	OTH DEF CR - OTHER	288633	Env Liab-DJ Pnd 4A&B	(2,222,515)			(2,222,515)		(148,948)	(2,073,567)		6.70%
2539900	OTH DEF CR - OTHER	288634	Env Liab-Everett MGP	(237,179)			(237,179)		(15,895)	(221,284)		6.70%
2539900	OTH DEF CR - OTHER	288636	Env Liab-Hunter Fuel	(152,309)			(152,309)		(10,207)	(142,101)		6.70%
2539900	OTH DEF CR - OTHER	288638	Env Liab-Huntington	(2,760,197)			(2,760,197)		(184,982)	(2,575,215)		6.70%
2539900	OTH DEF CR - OTHER	288639	Env Liab-Hayden Ash	(603,149)			(603,149)		(40,422)	(562,727)		6.70%
2539900	OTH DEF CR - OTHER	288640	Env Liab-Idaho Falls	(2,107,344)			(2,107,344)		(141,229)	(1,966,115)		6.70%
2539900	OTH DEF CR - OTHER	288642	Env Liab-Jordan Plnt	(165,259)			(165,259)		(11,075)	(154,184)		6.70%
2539900	OTH DEF CR - OTHER	288645	Envir Liab-NaugtnP1	(551,730)			(551,730)		(36,976)	(514,754)		6.70%
2539900	OTH DEF CR - OTHER	288646	Env Liab-Montague	(1,666)			(1,666)		(112)	(1,555)		6.70%
2539900	OTH DEF CR - OTHER	288648	Env Liab-Naughton	(161,697)			(161,697)		(10,837)	(150,860)		6.70%
2539900	OTH DEF CR - OTHER	288649	Env Liab-Naugtn Oil	(7,104)			(7,104)		(476)	(6,628)		6.70%
2539900	OTH DEF CR - OTHER	288650	Env Liab-Ogden MGP	(494,924)			(494,924)		(33,169)	(461,755)		6.70%
2539900	OTH DEF CR - OTHER	288651	Envir Liab-Ririe Sub	(39,956)			(39,956)		(2,678)	(37,278)		6.70%
2539900	OTH DEF CR - OTHER	288652	Env Liab-Olympia MGP	(41,690)			(41,690)		(2,794)	(38,896)		6.70%
2539900	OTH DEF CR - OTHER	288653	Envir Liab-NaugtnP2	(1,229,896)			(1,229,896)		(82,425)	(1,147,471)		6.70%
2539900	OTH DEF CR - OTHER	288655	Envir Liab-HunterPAL	(2,470,944)			(2,470,944)		(165,597)	(2,305,347)		6.70%
2539900	OTH DEF CR - OTHER	288656	Env Liab-PDX Harbor	(13,213,507)			(13,213,507)		(885,538)	(12,327,969)		6.70%
2539900	OTH DEF CR - OTHER	288660	Env Liab-Silver Bell	(1,317,916)			(1,317,916)		(88,324)	(1,229,592)		6.70%
2539900	OTH DEF CR - OTHER	288664	Env Liab-Tacoma A St	(101,657)			(101,657)		(6,813)	(94,844)		6.70%
2539900	OTH DEF CR - OTHER	288666	Env Liab-Utah Metals	(358,605)			(358,605)		(24,033)	(334,572)		6.70%
2539900	OTH DEF CR - OTHER	288668	Env Liab-Wyodak Fuel	(119,484)			(119,484)		(8,008)	(111,477)		6.70%
2539900	OTH DEF CR - OTHER	288676	Env Liab-NaughtonSAP	(1,441,793)			(1,441,793)		(96,626)	(1,345,167)		6.70%
2539900	OTH DEF CR - OTHER	288677	Env Liab-NTO PrkL-Ab	(110,649)			(110,649)		(7,415)	(103,234)		6.70%
2539900	OTH DEF CR - OTHER	288680	Env Liab-Coos Bay	(34,021)			(34,021)				(34,021)	0.00%
2539900	OTH DEF CR - OTHER	288681	Env Liab-Coos Bay	(34,021)			(34,021)				(34,021)	0.00%
2539900	OTH DEF CR - OTHER	288682	Env Liab-Everett MGP	(118,591)			(118,591)				(118,591)	0.00%
2539900	OTH DEF CR - OTHER	288684	Env Liab-Eugene MGP	(309,510)			(309,510)				(309,510)	0.00%
2539900	OTH DEF CR - OTHER	288686	Env Liab-Tacoma A St	(305,626)			(305,626)				(305,626)	0.00%
2539900	OTH DEF CR - OTHER	288688	Env Liab-Thea Foss	(852,643)			(852,643)				(852,643)	0.00%
2539900	OTH DEF CR - OTHER	288689	Env Liab-Thea Foss	(284,214)			(284,214)				(284,214)	0.00%
2539900	OTH DEF CR - OTHER	289000	Def Rev - Other	(108,993)			(108,993)				(108,993)	0.00%
2539900	OTH DEF CR - OTHER	289008	Def Rev - Lease Ince	(289,347)			(289,347)				(289,347)	0.00%
2539900	OTH DEF CR - OTHER	289024	Def Rev-Cwltz/Lw Rvr	(139,574)			(139,574)				(139,574)	0.00%
2539900	OTH DEF CR - OTHER	289050	Deferred Rev - Other	(604,611)			(604,611)				(604,611)	0.00%
2539900	OTH DEF CR - OTHER	289051	Deferred Rev - Other	(401,639)			(401,639)		(86,662)	(314,976)		21.58%
2539900	OTH DEF CR - OTHER	289341	Accrd Royl-Reg Rcvry	(7,130,293)			(7,130,293)			(7,130,293)		0.00%
2539900	OTH DEF CR - OTHER	289535	Wstrn Coal Ben Oblig	(10,711,572)			(10,711,572)				(10,711,572)	0.00%
2539900	OTH DEF CR - OTHER	289540	Westmlad Km Py-NC	(3,205,289)			(3,205,289)			(3,205,289)		0.00%
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. Wire Le	(1,181,750)			(1,181,750)		(92,308)	(1,089,442)		7.81%
2539900	OTH DEF CR - OTHER	289914	Trans Serv Dep-3rd P	(1,367,653)			(1,367,653)		(450,640)	(917,013)		32.95%
2539900	OTH DEF CR - OTHER	289925	Transm Const Sec Dep	(5,757,234)			(5,757,234)			(5,757,234)		0.00%
2539900	OTH DEF CR - OTHER	289955	Accr Right-of-Way Ob	(2,524,980)			(2,524,980)			(2,524,980)		0.00%
Other Deferred Credits (253)				**(201,046,404)**	**-**	**-**	**(201,046,404)**	**-**	**(4,665,451)**	**(87,324,425)**	**(109,056,528)**	
2540000	REGULATORY LIAB	186149	Rg Asst-DSM UT Bl Rc	1,465,739			1,465,739			1,465,739		0.00%
2540000	REGULATORY LIAB	187897	RegA-UT RECs in Rate	8,710			8,710				8,710	0.00%
2540000	REGULATORY LIAB	231010	RegL Curr-Blue Sky	(13,489,519)			(13,489,519)			(13,489,519)		0.00%
2540000	REGULATORY LIAB	231020	RegL Curr-DSM	(12,738,081)			(12,738,081)			(12,738,081)		0.00%
2540000	REGULATORY LIAB	231045	RegL Curr-GHG Allow	(1,526,869)			(1,526,869)			(1,526,869)		0.00%
2540000	REGULATORY LIAB	231050	RegL Curr-Def NPCs	(18,169,752)			(18,169,752)			(18,169,752)		0.00%
2540000	REGULATORY LIAB	231060	RegL Curr-BPA Bal Ac	(3,738,377)			(3,738,377)			(3,738,377)		0.00%
2540000	REGULATORY LIAB	231090	RegL Curr-Solar Feed	(14,538,126)			(14,538,126)			(14,538,126)		0.00%
2540000	REGULATORY LIAB	231100	RegL Curr-Other	(10,546,410)			(10,546,410)			(10,546,410)		0.00%
2540000	REGULATORY LIAB	288001	Reg Liab - N-PP&E-CA	(1,109,381)			(1,109,381)			(1,109,381)		0.00%
2540000	REGULATORY LIAB	288002	Reg Liab - N-PP&E-ID	(1,599,541)			(1,599,541)			(1,599,541)		0.00%
2540000	REGULATORY LIAB	288003	Reg Liab - N-PP&E-OR	(15,768,651)			(15,768,651)			(15,768,651)		0.00%
2540000	REGULATORY LIAB	288004	Reg Liab - N-PP&E-UT	(13,711,512)			(13,711,512)			(13,711,512)		0.00%
2540000	REGULATORY LIAB	288005	Reg Liab - N-PP&E-WA	(1,326,685)			(1,326,685)		(1,326,685)			100.00%
2540000	REGULATORY LIAB	288006	Reg Liab - N-PP&E-WY	(11,956,409)			(11,956,409)			(11,956,409)		0.00%
2540000	REGULATORY LIAB	288007	Reg Liab - N-PP&E-UF	(17,625)			(17,625)			(17,625)		0.00%
2540000	REGULATORY LIAB	288021	Rg Liab-FAS158 PRtr	(2,809,439)			(2,809,439)				(2,809,439)	0.00%
2540000	REGULATORY LIAB	288101	Reg Liab - IncTx PFT	(1,649,371,401)			(1,649,371,401)				(1,649,371,401)	0.00%
2540000	REGULATORY LIAB	288102	Reg Liab - IncTx PMI	(10,643,675)			(10,643,675)				(10,643,675)	0.00%
2540000	REGULATORY LIAB	288108	Reg Liab - WA Flwthr	(503,200)			(503,200)		(503,200)			100.00%
2540000	REGULATORY LIAB	288109	Reg Liab - IncTx ITC	(2,364,217)			(2,364,217)				(2,364,217)	0.00%
2540000	REGULATORY LIAB	288114	Reg Liab-OR Sale Gn	1,062,037			1,062,037			638	1,061,399	0.00%
2540000	REGULATORY LIAB	288122	Reg Liab-UT HELP	(1,431,203)			(1,431,203)				(1,431,203)	0.00%
2540000	REGULATORY LIAB	288123	Reg Liab-WA Low Inc	(223,273)			(223,273)				(223,273)	0.00%
2540000	REGULATORY LIAB	288150	Reg Liab-Blue Sky-OR	(2,459,902)			(2,459,902)				(2,459,902)	0.00%
2540000	REGULATORY LIAB	288151	Reg Liab-Blue Sky-WA	(381,381)			(381,381)				(381,381)	0.00%
2540000	REGULATORY LIAB	288152	Reg Liab-Blue Sky-CA	(247,083)			(247,083)				(247,083)	0.00%
2540000	REGULATORY LIAB	288153	Reg Liab-Blue Sky-UT	(9,668,867)			(9,668,867)				(9,668,867)	0.00%
2540000	REGULATORY LIAB	288154	Reg Liab-Blue Sky-ID	(241,879)			(241,879)				(241,879)	0.00%
2540000	REGULATORY LIAB	288155	Reg Liab-Blue Sky-WY	(480,630)			(480,630)				(480,630)	0.00%
2540000	REGULATORY LIAB	288159	RegL-Blue Sky-Recl	13,489,519			13,489,519			13,489,519		0.00%
2540000	REGULATORY LIAB	288161	RL-Enrgy Svg Ast-CA	(454,818)			(454,818)			(454,818)		0.00%
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	(3,146,870)			(3,146,870)			(3,146,870)		0.00%
2540000	REGULATORY LIAB	288174	RegL-OR Asset Sale	(1,062,037)			(1,062,037)			(1,062,037)		0.00%
2540000	REGULATORY LIAB	288190	Reg Liab-OR Cl Fl Pm	(851,693)			(851,693)				(851,693)	0.00%
2540000	REGULATORY LIAB	288200	BPA Wash Reg Bal Acc	(354,090)			(354,090)				(354,090)	0.00%
2540000	REGULATORY LIAB	288202	BPA Idaho Balancing	(3,368,703)			(3,368,703)				(3,368,703)	0.00%

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
2540000	REGULATORY LIAB	288211	RLiab-Non-ProtPPE-CA	(4,847,406)			(4,847,406)				(4,847,406)	0.00%
2540000	REGULATORY LIAB	288212	RLiab-Non-ProtPPE-ID	(7,096,455)			(7,096,455)				(7,096,455)	0.00%
2540000	REGULATORY LIAB	288213	RLiab-Non-ProtPPE-OR	(66,999,518)			(66,999,518)				(66,999,518)	0.00%
2540000	REGULATORY LIAB	288214	RLiab-Non-ProtPPE-WA	(14,987,020)			(14,987,020)				(14,987,020)	0.00%
2540000	REGULATORY LIAB	288215	RLiab-Non-ProtPPE-WY	(27,646,867)			(27,646,867)				(27,646,867)	0.00%
2540000	REGULATORY LIAB	288217	RLiab-Non-ProtPPE-FR	(2,706,836)			(2,706,836)				(2,706,836)	0.00%
2540000	REGULATORY LIAB	288231	RegL-OR 2013 FERC	(6,938,737)			(6,938,737)			(6,938,737)		0.00%
2540000	REGULATORY LIAB	288232	RegL-OR 2017 FERC	(23,722,089)			(23,722,089)			(23,722,089)		0.00%
2540000	REGULATORY LIAB	288240	Reg Liab-WAPCAMCY16	(12,092,416)			(12,092,416)			(12,092,416)		0.00%
2540000	REGULATORY LIAB	288241	Reg Liab-WAPCAMCY17	(2,769,490)			(2,769,490)			(2,769,490)		0.00%
2540000	REGULATORY LIAB	288242	Cntra Rg Liab WAPCM	(138,475)			(138,475)			(138,475)		0.00%
2540000	REGULATORY LIAB	288243	Reg Liab-WAPCAMCY18	(4,735,744)			(4,735,744)			(4,735,744)		0.00%
2540000	REGULATORY LIAB	288244	Reg Liab-WA PCAM Rsv	(193,713)			(193,713)			(193,713)		0.00%
2540000	REGULATORY LIAB	288245	Cntra Rg Liab WAPCM	(233,871)			(233,871)			(233,871)		0.00%
2540000	REGULATORY LIAB	288246	Reg Liab-WAPCAMCY19	(178,095)			(178,095)			(178,095)		0.00%
2540000	REGULATORY LIAB	288247	Cntra Rg Liab WAPCM	(8,905)			(8,905)			(8,905)		0.00%
2540000	REGULATORY LIAB	288252	Reg Liab--2015TaxBDWY	(2,032,948)			(2,032,948)				(2,032,948)	0.00%
2540000	REGULATORY LIAB	288281	Reg Liab-Ex IncTxDfC	(3,547,975)			(3,547,975)			(3,547,975)		0.00%
2540000	REGULATORY LIAB	288282	Reg Liab-Ex IncTxDfI	(2,066,439)			(2,066,439)			(2,066,439)		0.00%
2540000	REGULATORY LIAB	288283	Reg Liab-Ex IncTxDfO	(45,901,485)			(45,901,485)			(45,901,485)		0.00%
2540000	REGULATORY LIAB	288284	Reg Liab-Ex IncTxD-U	(16,239,601)			(16,239,601)			(16,239,601)		0.00%
2540000	REGULATORY LIAB	288285	Reg Liab-Ex IncTxDfW	(10,404,427)			(10,404,427)			(10,404,427)		0.00%
2540000	REGULATORY LIAB	288286	Reg Liab-Ex IncTxDWY	(11,001,454)			(11,001,454)			(11,001,454)		0.00%
2540000	REGULATORY LIAB	288290	Reg Liab-Ctr EITDO18	251,750			251,750			251,750		0.00%
2540000	REGULATORY LIAB	288295	RegL-BPA Bal Accts	3,738,377			3,738,377			3,738,377		0.00%
2540000	REGULATORY LIAB	288401	Reg Liab-OR Asset/Li	265,791			265,791				265,791	0.00%
2540000	REGULATORY LIAB	288405	Reg Liab-OR DA 5y Op	(3,652,880)			(3,652,880)			(3,652,880)		0.00%
2540000	REGULATORY LIAB	288411	Reg Liab-WA-Acl Dpr	(27,034,388)			(27,034,388)		(27,034,388)			100.00%
2540000	REGULATORY LIAB	288412	RegL-Depr Deferr-OR	(5,227,378)			(5,227,378)			(5,227,378)		0.00%
2540000	REGULATORY LIAB	288413	RegL-Depr Deferr-WA	6,648			6,648		6,648			100.00%
2540000	REGULATORY LIAB	288420	Reg Liab-CA GHG Allw	505,554			505,554			505,554		0.00%
2540000	REGULATORY LIAB	288422	Reg Liab-CA SlrSOMAH	(2,602,500)			(2,602,500)			(2,602,500)		0.00%
2540000	REGULATORY LIAB	288423	RegL-CA GHG Allow	1,526,869			1,526,869			1,526,869		0.00%
2540000	REGULATORY LIAB	288424	RegL-CA GHG Allow	(1,191,517)			(1,191,517)			(1,191,517)		0.00%
2540000	REGULATORY LIAB	288454	RegL-UT RECs in Rate	(36,455)			(36,455)			(36,455)		0.00%
2540000	REGULATORY LIAB	288456	RegL-WY RECs in Rate	(3,594)			(3,594)			(3,594)		0.00%
2540000	REGULATORY LIAB	288459	RegL-Intervenor Fees	(108,506)			(108,506)			(108,506)		0.00%
2540000	REGULATORY LIAB	288463	RegL-OR Def Exc NPC	6,967,172			6,967,172			6,967,172		0.00%
2540000	REGULATORY LIAB	288465	RegL-WA Def Exc NPC	10,197,091			10,197,091			10,197,091		0.00%
2540000	REGULATORY LIAB	288466	RegL-WY Def Exc NPC	1,005,489			1,005,489			1,005,489		0.00%
2540000	REGULATORY LIAB	288469	Rg Liab-Othr-Bal Rcl	(547,838)			(547,838)				(547,838)	0.00%
2540000	REGULATORY LIAB	288470	Rg L-WA Dcpl M-Rcl	(3,330,760)			(3,330,760)			(3,330,760)		0.00%
2540000	REGULATORY LIAB	288476	RegL-WY Def Exc NPC	(1,171,412)			(1,171,412)			(1,171,412)		0.00%
2540000	REGULATORY LIAB	288481	RegL-CA Solar Feed	827,876			827,876			827,876		0.00%
2540000	REGULATORY LIAB	288484	RegL-UT Solar Feed	13,710,250			13,710,250			13,710,250		0.00%
2540000	REGULATORY LIAB	288491	RegL-CA Solar Feed	(828,801)			(828,801)			(828,801)		0.00%
2540000	REGULATORY LIAB	288494	RegL-UT Solar Feed	(23,462,527)			(23,462,527)			(23,462,527)		0.00%
2540000	REGULATORY LIAB	288749	RegL-Insurance Resrv	(0)			(0)			(0)		0.00%
2540000	REGULATORY LIAB	288817	RegL-DSM-CA Rcl to C	2,623,240			2,623,240			2,623,240		0.00%
2540000	REGULATORY LIAB	288819	Rg Liab-DSM-CA Bl Rc	(2,706,048)			(2,706,048)			(2,706,048)		0.00%
2540000	REGULATORY LIAB	288827	RegL-DSM-ID Rcl to C	1,502,296			1,502,296			1,502,296		0.00%
2540000	REGULATORY LIAB	288829	Rg Liab-DSM-ID Bl Rc	(1,535,819)			(1,535,819)			(1,535,819)		0.00%
2540000	REGULATORY LIAB	288839	Rg Liab-DSM-OR Bl Rc	-			-			-		0.00%
2540000	REGULATORY LIAB	288847	RegL-DSM-UT Rcl to C	5,400,793			5,400,793			5,400,793		0.00%
2540000	REGULATORY LIAB	288849	Rg Liab-DSM-UT Bl Rc	(13,070,748)			(13,070,748)			(13,070,748)		0.00%
2540000	REGULATORY LIAB	288857	RegL-DSM-WA Rcl to C	2,555,797			2,555,797			2,555,797		0.00%
2540000	REGULATORY LIAB	288859	Rg Liab-DSM-WA Bl Rc	(2,914,607)			(2,914,607)			(2,914,607)		0.00%
2540000	REGULATORY LIAB	288867	RegL-DSM-WY Rcl to C	655,955			655,955			655,955		0.00%
2540000	REGULATORY LIAB	288869	Rg Liab-DSM-WY Bl Rc	(655,955)			(655,955)			(655,955)		0.00%
2540000	REGULATORY LIAB	288941	Reg Liab-Pr PP&E-CA	(573,688)			(573,688)			(573,688)		0.00%
2540000	REGULATORY LIAB	288942	Reg Liab-Pr PP&E-ID	(1,548,170)			(1,548,170)			(1,548,170)		0.00%
2540000	REGULATORY LIAB	288943	Reg Liab-Pr PP&E-OR	(6,727,538)			(6,727,538)			(6,727,538)		0.00%
2540000	REGULATORY LIAB	288944	Reg Liab-Pr PP&E-UT	(11,747,514)			(11,747,514)			(11,747,514)		0.00%
2540000	REGULATORY LIAB	288945	Reg Liab-Pr PP&E-WA	(1,744,008)			(1,744,008)		(1,744,008)			100.00%
2540000	REGULATORY LIAB	288946	Reg Liab-Pr PP&E-WY	(3,760,135)			(3,760,135)			(3,760,135)		0.00%
2540000	REGULATORY LIAB	288969	RegL-Tm Elc-BalRcl	(245,674)			(245,674)				(245,674)	0.00%
2540000	REGULATORY LIAB	288995	RegL-Other-Recl	10,546,410			10,546,410			10,546,410		0.00%
2541050	FAS143 ARO REG LIAB	288506	ARO/Reg Diff-Trojan	(2,549,803)			(2,549,803)				(2,549,803)	0.00%
2541050	FAS143 ARO REG LIAB	288517	ARO/Reg Diff-JB FGD3	(3,020)			(3,020)				(3,020)	0.00%
2541050	FAS143 ARO REG LIAB	288518	ARO/Reg Diff-JB Raw	(63,793)			(63,793)				(63,793)	0.00%
2541050	FAS143 ARO REG LIAB	288519	ARO/Reg Diff-JB Pipe	(971,707)			(971,707)				(971,707)	0.00%
2541050	FAS143 ARO REG LIAB	288534	ARO/Reg Diff-Gen Pln	(39,194)			(39,194)				(39,194)	0.00%
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff-Trojan	258,886			258,886				258,886	0.00%
Other Regulatory Liabilities (254)				**(2,118,274,993)**	-	-	**(2,118,274,993)**	-	**(30,601,634)**	**(273,632,631)**	**(1,814,040,728)**	
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accl Dep	(180,666,977)			(180,666,977)				(180,666,977)	0.00%
Accumulated Deferred Income Taxes - Accel. Amort. (281)				**(180,666,977)**	-	-	**(180,666,977)**	-	-	-	**(180,666,977)**	
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165	(1,079,939)			(1,079,939)		(72,375)	(1,007,564)		6.70%
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	(381,670)			(381,670)				(381,670)	0.00%
2821000	AC DEF TAX-UTILITY	286691	DTL N-P PP&E ED-CA	(3,655,594)			(3,655,594)			(3,655,594)		0.00%
2821000	AC DEF TAX-UTILITY	286692	DTL N-P PP&E ED-ID	(5,351,678)			(5,351,678)			(5,351,678)		0.00%
2821000	AC DEF TAX-UTILITY	286693	DTL N-P PP&E ED-OR	(50,526,617)			(50,526,617)			(50,526,617)		0.00%
2821000	AC DEF TAX-UTILITY	286694	DTL N-P PP&E ED-WA	(11,302,222)			(11,302,222)		(11,302,222)			100.00%
2821000	AC DEF TAX-UTILITY	286695	DTL N-P PP&E ED-WY	(20,849,444)			(20,849,444)			(20,849,444)		0.00%
2821000	AC DEF TAX-UTILITY	286697	DTL N-P PP&E ED-FR	(2,041,317)			(2,041,317)			(2,041,317)		0.00%
2821000	AC DEF TAX-UTILITY	286914	DTL 415.525 RA-LD-TD	(25,196)			(25,196)				(25,196)	0.00%
2821000	AC DEF TAX-UTILITY	286915	DTL 425.155 ROU A-OL	(1,016,886)			(1,016,886)				(1,016,886)	0.00%
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Cntra	(305,702)			(305,702)			(305,702)		0.00%
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Cntra	(2,211,369)			(2,211,369)			(2,211,369)		0.00%
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Cntra	(260,461)			(260,461)			(260,461)		0.00%
2821000	AC DEF TAX-UTILITY	287224	DTA 145.030 CWIP Res	1,416,965			1,416,965				1,416,965	0.00%
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klam	8,680,735			8,680,735			8,680,735		0.00%
2821000	AC DEF TAX-UTILITY	287313	DTA 105.450 Non-ARO	247,260,032			247,260,032				247,260,032	0.00%
2821000	AC DEF TAX-UTILITY	287599	DTL 105.160 1031 ENA	(4,526,862)			(4,526,862)				(4,526,862)	0.00%
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	(4,147,774,168)			(4,147,774,168)		(265,679,254)	(4,047,298,055)	165,203,140	6.41%
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	(8,026,757)			(8,026,757)		(1,813,371)	(6,213,386)		22.59%
2821000	AC DEF TAX-UTILITY	287608	DTL SHL C	(956,839)			(956,839)			(956,839)		0.00%
2821000	AC DEF TAX-UTILITY	287610	DTL ARO	(24,489,706)			(24,489,706)				(24,489,706)	0.00%
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	69,647			69,647		4,668	64,980		6.70%
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax	154,520			154,520			154,520		0.00%
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro RO	(4,026,694)			(4,026,694)			(4,026,694)		0.00%
2821000	AC DEF TAX-UTILITY	287929	DTL 105.460 Non ARO	(247,260,032)			(247,260,032)				(247,260,032)	0.00%
2823109	FAS109 DEF TAX LIB	287185	DTA RL - Non Prot PP	93,726,873			93,726,873				93,726,873	0.00%
2823109	FAS109 DEF TAX LIB	287187	DTA 100.121 Inc TP F	1,243,847,043			1,243,847,043				1,243,847,043	0.00%
2823109	FAS109 DEF TAX LIB	287189	DTA 100.122 ITPFTPMI	8,026,757			8,026,757				8,026,757	0.00%
Accumulated Deferred Income Taxes - Other Property (282)				**(2,932,886,579)**	-	-	**(2,932,886,579)**	-	**(278,862,554)**	**(4,135,804,485)**	**1,481,780,460**	
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel	(22,439)			(22,439)		(5,069)	(17,370)		22.59%
2830000	ACC DEF TAX-OTHER	287998	ADIT Liab-State Recl	380,628,427			380,628,427				380,628,427	0.00%
2830000	ACC DEF TAX-OTHER	287999	ADIT Liab-State Port	(380,628,427)			(380,628,427)				(380,628,427)	0.00%
2831000	AC DEF IN TX UTIL	286900	DTL 415.937 RA-CPD/I	68,301			68,301				68,301	0.00%
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA-CPD/I	12,797			12,797			12,797		0.00%
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 CntrR-PP	403,462		403,462						0.00%
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 20	(36,880)			(36,880)			(36,880)		0.00%
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 17	(2,163,621)			(2,163,621)			(2,163,621)		0.00%
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 17	(590,078)			(590,078)			(590,078)		0.00%
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Prop Tax	(3,391,794)			(3,391,794)				(3,391,794)	0.00%
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Ret	(512,871)		(512,871)						0.00%
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Tr	(30,927)			(30,927)			(30,927)		0.00%
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Tra	60,403			60,403			60,403		0.00%
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Tra	(1,950)			(1,950)			(1,950)		0.00%
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR CS	(3,359)			(3,359)			(3,359)		0.00%
2831000	AC DEF IN TX UTIL	287564	DTL 425.130 RR-HEL	(35,668)			(35,668)				(35,668)	0.00%
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 Intv Fnd	(10,362)			(10,362)			(10,362)		0.00%
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asst	(193,192)			(193,192)			(193,192)		0.00%
2831000	AC DEF IN TX UTIL	287573	DTL 415.873 Def Exc	(23,215)			(23,215)				(23,215)	0.00%
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 Reg Asst	(4,893,812)			(4,893,812)			(4,893,812)		0.00%
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 CnAst OR	30,963		30,963						0.00%
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 CnAst CA	2,767		2,767						0.00%

FERC Account	FERC Description	Account Number	Account Description	AMA	Current Asset	Current Liability	Investments	Invested Capital	Washington	Other States/Other	Non-utility	Washington % of Investments
2831000	AC DEF IN TX UTIL	287583	DTL 415.826 RA-PS-WA	(14,912)		(14,912)						0.00%
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 RgAst OR	(5,932)		(5,932)						0.00%
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 RgAst CA	(537)		(537)						0.00%
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Accrl	494,825			494,825		494,825			100.00%
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Def NPC	(1,614,500)			(1,614,500)			(1,614,500)		0.00%
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Def NPC	(4,539,778)			(4,539,778)			(4,539,778)		0.00%
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe	(78,369)			(78,369)			(78,369)		0.00%
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref	(16,918)			(16,918)			(16,918)		0.00%
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weather	2,216,819			2,216,819			2,216,819		0.00%
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Env. Cle	(20,768,208)			(20,768,208)		(1,391,836)	(19,376,372)		6.70%
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disal	(26,739)			(26,739)		(26,739)			100.00%
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Def Gran	(226,911)			(226,911)			(226,911)		0.00%
2831000	AC DEF IN TX UTIL	287642	DTL 105.400 ARO RA	(29,075,670)			(29,075,670)				(29,075,670)	0.00%
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 Def RE	(15,211)			(15,211)			(15,211)		0.00%
2831000	AC DEF IN TX UTIL	287649	DTL 730.170 RA Fas13	(19,905,251)			(19,905,251)				(19,905,251)	0.00%
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pil	(28,671)			(28,671)			(28,671)		0.00%
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS BO	(4,122)			(4,122)			(4,122)		0.00%
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermisto	(742,255)			(742,255)		(160,158)	(582,097)		21.58%
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 PT OR	(553,535)			(553,535)			(553,535)		0.00%
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 PT UT	(835,591)			(835,591)			(835,591)		0.00%
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 PT ID	(60,576)			(60,576)			(60,576)		0.00%
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 PT WY	(31,543)			(31,543)			(31,543)		0.00%
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 Pre Mem	(943,015)			(943,015)		(63,199)	(879,816)		6.70%
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Mer	(1,119,888)			(1,119,888)		(68,195)	(1,051,693)		6.09%
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 Ppd Prop	(3,444,682)			(3,444,682)		(230,854)	(3,213,827)		6.70%
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asse	(105,058,025)		(105,058,025)						0.00%
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asse	1,153,928		1,153,928						0.00%
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energ	(94,543)			(94,543)			(94,543)		0.00%
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 Trapper	(1,174,761)			(1,174,761)			(1,174,761)		0.00%
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Ta	0			0			0		0.00%
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	(1,356,062)			(1,356,062)			(1,356,062)		0.00%
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def UT	26,678			26,678				26,678	0.00%
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energ	(67,171,925)			(67,171,925)			(67,171,925)		0.00%
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 Cntra RA	605,331			605,331			605,331		0.00%
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 Cntra RA	415,947			415,947			415,947		0.00%
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 Cntra RA	1,745,562			1,745,562			1,745,562		0.00%
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 Cntra RA	871,549			871,549			871,549		0.00%
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 Cntra RA	2,715,106			2,715,106				2,715,106	0.00%
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 Aband WY	92,367			92,367			92,367		0.00%
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 Post Ret	(1,592,384)			(1,592,384)				(1,592,384)	0.00%
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 Cntra RA	23,089,322			23,089,322			23,089,322		0.00%
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Cntra RA	1,145,259			1,145,259			1,145,259		0.00%
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 UMWA CA	444,206			444,206			444,206		0.00%
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 UMWA WA	1,992,410			1,992,410				1,992,410	0.00%
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asst	844			844			844		0.00%
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 Pref Stk	(36,421)			(36,421)			(36,421)		0.00%
2831000	AC DEF IN TX UTIL	287859	DTL 910.935 Unrealiz	(346,446)			(346,446)				(346,446)	0.00%
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 CA Storm	(532,709)			(532,709)			(532,709)		0.00%
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 ID Def O	(114,700)			(114,700)			(114,700)		0.00%
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 ID Pwrdl	(12,786)			(12,786)			(12,786)		0.00%
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 WY Def O	(322,738)			(322,738)			(322,738)		0.00%
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 OR Solar	(1,217,465)			(1,217,465)			(1,217,465)		0.00%
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 DNPC-OR	(174,633)			(174,633)			(174,633)		0.00%
2831000	AC DEF IN TX UTIL	287886	DTL 415.837 RA Frzn	(19,014,638)			(19,014,638)				(19,014,638)	0.00%
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def RECs	(231,914)			(231,914)			(231,914)		0.00%
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def RECs	(13,842)			(13,842)			(13,842)		0.00%
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def RECs	(173,644)			(173,644)			(173,644)		0.00%
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def NPC	(8,019,180)			(8,019,180)			(8,019,180)		0.00%
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA-UT Kl	(3,851,910)			(3,851,910)			(3,851,910)		0.00%
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Lq	(129,080)			(129,080)			(129,080)		0.00%
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-WY Lq	(21,050)			(21,050)			(21,050)		0.00%
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT SS	(406,633)			(406,633)			(406,633)		0.00%
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Ppd AMC	(4,780)			(4,780)		(373)	(4,407)		7.81%
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Ppd WR	(165,221)			(165,221)			(165,221)		0.00%
2831000	AC DEF IN TX UTIL	287911	DTL 415.699-RA-BPA B	(1,714,897)			(1,714,897)				(1,714,897)	0.00%
2831000	AC DEF IN TX UTIL	287914	DTL 715.721-RA-BPA B	(19,381)			(19,381)				(19,381)	0.00%
2831000	AC DEF IN TX UTIL	287917	DTL 705.451-RL-OR	(1,557,902)			(1,557,902)			(1,557,902)		0.00%
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR	(261,119)			(261,119)			(261,119)		0.00%
2831000	AC DEF IN TX UTIL	287927	DTL RegA-Solar ITC	(8,920)			(8,920)				(8,920)	0.00%
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostR	(307,906)			(307,906)			(307,906)		0.00%
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostR	(5,469)			(5,469)			(5,469)		0.00%
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA-Carbn	(847,911)			(847,911)			(847,911)		0.00%
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT ST	2,338,228			2,338,228			2,338,228		0.00%
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asst	(195,097)			(195,097)			(195,097)		0.00%
2831000	AC DEF IN TX UTIL	287966	DTL 415.834 NonCurr	(2,242,400)			(2,242,400)				(2,242,400)	0.00%
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT	(2,338,228)			(2,338,228)			(2,338,228)		0.00%
2831000	AC DEF IN TX UTIL	287972	DTL 320.285 RA-Post	(238,267)			(238,267)				(238,267)	0.00%
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA-CA GH	(67,836)			(67,836)			(67,836)		0.00%
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-Rcls	(26,678)			(26,678)			(26,678)		0.00%
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR	(33,142)			(33,142)			(33,142)		0.00%
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depre	15,462			15,462			15,462		0.00%
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depre	(393,518)			(393,518)			(393,518)		0.00%
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depre	(1,358,996)			(1,358,996)			(1,358,996)		0.00%
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbo	(235,362)			(235,362)			(235,362)		0.00%
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbo	(1,693,840)			(1,693,840)			(1,693,840)		0.00%
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbo	(569,518)			(569,518)			(569,518)		0.00%
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Prefr	(105,685)			(105,685)			(105,685)		0.00%
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA MH	(48,691)			(48,691)			(48,691)		0.00%
2832000	AC DF TAX-NONUTILI	287892	DTA BETC Purch Gain	(115,503)			(115,503)				(115,503)	0.00%
2832000	AC DF TAX-NONUTILI	287915	DTL 910.937 Unrealiz	(377,634)			(377,634)				(377,634)	0.00%
Accumulated Deferred Income Taxes - Other (283)				**(282,021,832)**	**-**	**(104,001,158)**	**(178,020,674)**	**-**	**(1,451,598)**	**(103,269,505)**	**(73,299,572)**	
TOTAL Deferred Credits				**(5,787,943,316)**	**-**	**(104,001,158)**	**(5,683,942,158)**	**-**	**(315,578,619)**	**(4,659,974,052)**	**(708,389,487)**	
TOTAL Liab & Other Credits				**(22,454,102,046)**	**-**	**(1,210,832,378)**	**(6,181,622,429)**	**(15,061,647,239)**	**(316,760,820)**	**(4,747,981,277)**	**(1,116,880,332)**	
Grand Total				**(0)**	**1,651,215,699**	**(1,210,832,378)**	**14,585,686,757**	**(15,026,070,078)**	**779,522,612**	**12,285,931,012**	**1,520,233,133**	
	Adjustment to Accruals for Injuries and Damages			10,750			10,750		448	10,302	-	

Total Investments and Invested Capital-Adjusted	**14,585,697,507**	**(15,026,070,078)**	779,523,060	12,285,941,314	1,520,233,133
Investor-Supplied Working Capital		**440,372,571**			
Ratio of total			5.34%	84.23%	10.42%
Allocated ISWC			23,535,424	370,938,144	45,899,003
		Total investment	779,523,060	12,285,941,314	1,520,233,133
		Capital allocated	(803,058,484)	(12,656,879,458)	(1,566,132,136)
		ISWC	**23,535,424**	370,938,144	45,899,003