

**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.<sup>1</sup> The Stipulation consists of this document, entitled “Settlement Stipulation”.

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<sup>1</sup> 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.<sup>2</sup>

## 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.<sup>3</sup>

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.<sup>4</sup> 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.<sup>5</sup> The Pre-Hearing Conference Order also approved the interventions of PCA, TEP, and Walmart,

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<sup>2</sup> The exception is that before the Commission's approval of the Stipulation, the Parties agree to support approval of the Stipulation by the Commission.

<sup>3</sup> The production factor is the ratio of the loads in the historical test period to the loads in the forecast period.

<sup>4</sup> Order 01 (Jan. 9, 2020).

<sup>5</sup> 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.<sup>6</sup> 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.

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<sup>6</sup> 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.<sup>7</sup> 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.

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<sup>7</sup> 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.<sup>8</sup> 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.<sup>9</sup> 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 prudence 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.

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<sup>8</sup> 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.

<sup>9</sup> 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.<sup>10</sup> The Parties agree not to oppose a Staff or Generic Commission investigation into the

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<sup>10</sup> *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 prudence 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)<sup>11</sup> and 2020  
Protocol<sup>12</sup> 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

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<sup>11</sup> Wilding, Exh. MGW-2.

<sup>12</sup> Lockey, Exh. EL-3.

connecting resources not otherwise included in Washington rates to PacifiCorp's interconnected, network transmission system.<sup>13</sup>

## **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<sup>14</sup> 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

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<sup>13</sup> 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.

<sup>14</sup> 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).<sup>15</sup> 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.<sup>16</sup>

### **3. Idaho Asset Exchange**

43 The Parties agree that the investments related to the Idaho Asset Exchange<sup>17</sup> 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.<sup>18</sup> 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,

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<sup>15</sup> Lockey, Exh. EL-1T at 34-36.

<sup>16</sup> Meredith, Exh. RMM-1T at 61-64.

<sup>17</sup> Vail, Exh. RAV-1T at 11-15.

<sup>18</sup> 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.<sup>19</sup> 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

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<sup>19</sup> 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

PACIFICORP

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

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Etta Lockey  
Vice President, Regulation  
Pacific Power

Dated: \_\_\_\_\_, 2020

Dated: \_\_\_\_\_, 2020

ROBERT W. FERGUSON  
Attorney General

PACKAGING CORPORATION OF  
AMERICA



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

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Tyler Pepple  
Davison Van Cleve  
Counsel for Packaging Corporation of  
America

Dated: \_\_\_\_\_ November 6 \_\_\_\_\_, 2020

Dated: \_\_\_\_\_, 2020

THE ENERGY PROJECT

WALMART, Inc.

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Simon ffitich  
Counsel for The Energy Project

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Vicki Baldwin  
Parsons Behle & Latimer  
Counsel for Walmart

Dated: \_\_\_\_\_, 2020

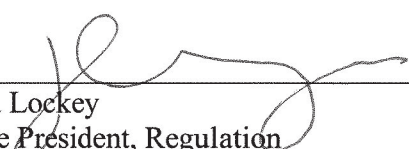
Dated: \_\_\_\_\_, 2020

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DATED: November 6, 2020.

ROBERT W. FERGUSON  
Attorney General

PACIFICORP

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

\_\_\_\_\_  
  
Etta Lockey  
Vice President, Regulation  
Pacific Power

Dated: \_\_\_\_\_, 2020

Dated: November 5, 2020

ROBERT W. FERGUSON  
Attorney General

PACKAGING CORPORATION OF  
AMERICA

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

\_\_\_\_\_  
Tyler Pepple  
Davison Van Cleve  
Counsel for Packaging Corporation of  
America

Dated: \_\_\_\_\_, 2020

Dated: \_\_\_\_\_, 2020

THE ENERGY PROJECT

WALMART, Inc.

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Simon ffitch  
Counsel for The Energy Project

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Vicki Baldwin  
Parsons Behle & Latimer  
Counsel for Walmart

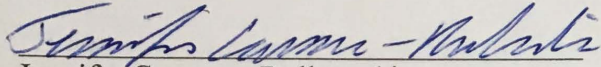
Dated: \_\_\_\_\_, 2020

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

PACIFICORP



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

\_\_\_\_\_  
Etta Lockey  
Vice President, Regulation  
Pacific Power

Dated: Nov. 5, 2020

Dated: \_\_\_\_\_, 2020

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Tyler Pepple  
Davison Van Cleve  
Counsel for Packaging Corporation of  
America

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Dated: \_\_\_\_\_, 2020

THE ENERGY PROJECT

WALMART, Inc.

\_\_\_\_\_  
Simon ffitich  
Counsel for The Energy Project

\_\_\_\_\_  
Vicki Baldwin  
Parsons Behle & Latimer  
Counsel for Walmart

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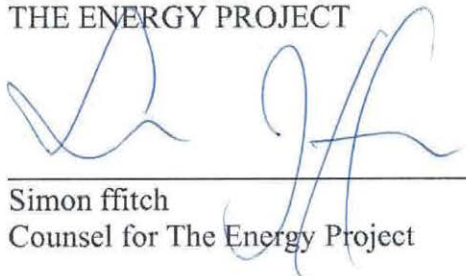
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Dated: November 5, 2020

# Appendix A

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

<b>Filed Price Increase</b>	<b>\$ 29.80</b>
<b>Settlement Adjustments:</b>	
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)
<b>Rate Case Increase/(Decrease)</b>	<b>(5.61)</b>
Transmission System Adjustment	5.40
<b>Total Rate Case Increase/(Decrease)</b>	<b>(0.21)</b>
Expiration of Federal Tax Act Adjust (Sch 197)	8.00
Amortization of Remaining TCJA Tax Benefits (Sch 197)	(11.94)
<b>Total Rate Decrease, January 1, 2021</b>	<b>(4.15)</b>

## **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		Proposed FTAAs		Proposed Net Decrease		
							Revenues (\$000)	Increase (\$000) %	(\$000)	%	(\$000)	%	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(14)	(15)
								(8)/(6)	(10)/(6)			(12)/(6)	
<b>Residential</b>													
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	<b>Total Residential</b>			107,790	1,524,718	\$148,285	\$148,456	\$171	0.12%	(\$5,475)	-3.69%	(\$5,304)	-3.58%
<b>Commercial &amp; Industrial</b>													
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	<b>Total Commercial &amp; Industrial</b>			26,234	2,544,681	\$201,332	\$201,545	\$213	0.11%	(\$6,421)	-3.19%	(\$6,208)	-3.08%
<b>Public Street Lighting</b>													
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	<b>Total Public Street Lighting</b>			2,846	12,207	\$1,774	\$1,179	(\$595)	-33.56%	(\$46)	-2.60%	(\$641)	-36.16%
17	<b>Total Sales to Standard Tariff Customers</b>			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	<b>Total Sales to Ultimate Consumers</b>			136,870	4,081,607	\$352,119	\$351,907	(\$212)	-0.06%	(\$11,942)	-3.40%	(\$12,154)	-3.45%

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units Actual	Present		Proposed	
		Price	Dollars	Price	Dollars
<b>SCHEDULE 15</b>					
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

<b>SCHEDULE 16/18</b>					
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 add'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

<b>SCHEDULE 16</b>					
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 add'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

<b>SCHEDULE 17</b>					
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 add'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

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

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

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present	Proposed
<b>SCHEDULE 33</b>			
Partial Requirements Service			
Basic Charge			
<=100 kW	0	\$268.00	\$0
101 - 300 kW	0	\$100.00	\$0
>300 kW	0	\$200.00	\$0
Total Basic Charges	0		\$185.00
101 - 300 kW	0	\$1.83	\$1.80
>300 kW	0	\$1.50	\$1.48
Demand Charges			
All kW	0	\$5.60	\$6.30
Energy Charges			
1st 40,000 kWh	0	5.912 ¢	5.748 ¢
All additional kWh	0	5.410 ¢	5.246 ¢
Excess Kvar	0	58.0 ¢	58.0 ¢
Excess Kvarh	0	0.06 ¢	0.06 ¢
<b>Discounts</b>			
		-1.0%	-1.0%
<=100 kW	0	\$268.00	\$0
101 - 300 kW	0	\$100.00	\$0
>300 kW	0	\$200.00	\$0
101 - 300 kW	0	\$1.83	\$1.80
>300 kW	0	\$1.50	\$1.48
All kW	0	\$5.60	\$6.30
1st 40,000 kWh	0	5.912 ¢	0.000 ¢
All additional kWh	0	5.410 ¢	5.246 ¢
Excess kVar	0	58.00 ¢	58.00 ¢
Excess kVarh	0	0.06 ¢	0.06 ¢
High Voltage Charge--Primary	0	\$60.00	\$60.00
Load Size Discount - Primary	0	(30.00) ¢	(30.00) ¢
Standby kW	0	\$2.80	\$3.15
Overrun kW	0	\$22.40	\$25.20
Overrun kWh	0	23.648 ¢	20.984 ¢
Subtotal	0		\$0
Unbilled	0		\$0
Total	0		\$0

	Units	Present	Proposed
<b>SCHEDULE 36</b>			
Large General Service < 1,000 kW-Grand Combined			
Basic Charge			
<=100 kW	198	\$268.00	\$52,992
101 - 300 kW	8,799	\$100.00	\$879,930
>300 kW	3,916	\$200.00	\$783,267
Total Basic Charges	12,913		\$1,850,000
101 - 300 kW	1,525,092	\$1.83	\$2,790,918
>300 kW	1,976,417	\$1.50	\$2,964,626
Demand Charges			
All kW	2,609,944	\$5.60	\$14,615,686
Minimum kW	4,789	\$5.60	\$26,817
Energy Charges			
1st 40,000 kWh	409,227,417	5.912 ¢	\$24,193,525
All additional kWh	531,898,153	5.410 ¢	\$28,775,691
Excess Kvar	440,924	58.00 ¢	\$255,735
<b>Discounts</b>			
		-1.0%	-1.0%
<=100 kW	60	\$268.00	\$0
101 - 300 kW	5,896	\$100.00	(\$51)
>300 kW	39,349	\$200.00	(\$120)
101 - 300 kW	27,373	\$1.83	(\$108)
>300 kW	737	\$1.50	(\$590)
All kW	3,473,060	\$5.60	(\$1,533)
Minimum kW	6,930,058	\$5.60	(\$41)
1st 40,000 kWh	6,802	5.912 ¢	(\$2,053)
All additional kWh	104	5.410 ¢	(\$3,749)
Excess Kvar	46,478	58.00 ¢	(\$39)
High Voltage Charge	3,473,060	\$60.00	\$6,240
Load Size Discount	6,930,058	(30.00) ¢	(\$13,943)
Subtotal	941,125,570		\$75,323,200
Unbilled	9,615,691		\$924,430
Total	950,741,261		\$76,247,630



(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

Units	Present	Proposed
<b>SCHEDULE 40</b>		
Agricultural Pumping Service-Grand Combined		
Annual Load Size Charge		
Single Phase Bills	1,004 \$0.00	\$0 \$0.00
Three Phase Bills		
< 51 kW	3,685 \$0.00	\$0 \$0.00
< 301 kW	434 \$379.00	\$164,608 \$449.00
> 300 kW	12 \$1,539.00	\$18,932 \$1,825.00
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
Three Phase kW		
< 51 kW	53,906 \$26.63	\$1,435,506 \$31.58
< 301 kW	42,010 \$18.53	\$778,449 \$21.97
> 300 kW	4,740 \$14.49	\$68,680 \$17.18
Single Phase Minimum Bills	526 \$79.89	\$41,993 \$94.74
Three Phase <51kW Minimum Bills	989 \$159.78	\$158,037 \$189.48
KW in Minimum		
Single Phase kW	499 (\$26.63)	(\$13,290) (\$31.58)
Three Phase <51kW, kW	1,532 (\$26.63)	(\$40,784) (\$31.58)
Energy Charges	0	
All kWh	156,050,798 7.203 ¢	\$11,240,339 6.891 ¢
Excess Kvar	66,643 58.00 ¢	\$38,653 58.00 ¢
<b>Discounts</b>	-1.0%	-1.0%
Single Phase	0 \$0.00	\$0 \$0.00
Three Phase		
< 51 kW	1 \$0.00	\$0 \$0.00
< 301 kW	0 \$379.00	\$0 \$449.00
> 300 kW	0 \$1,539.00	\$0 \$1,825.00
Single Phase	0 \$26.63	\$0 \$31.58
Three Phase		
< 51 kW	39 \$26.63	(\$10) \$31.58
< 301 kW	0 \$18.53	\$0 \$21.97
> 300 kW	0 \$14.49	\$0 \$17.18
Single Phase Min	0 \$79.89	\$0 \$94.74
Three Phase <51kW Min	0 \$159.78	\$0 \$189.48
KW in Minimum		
Single Phase kW	0 (\$26.63)	\$0 (\$31.58)
Three Phase <51kW, kW	0 (\$26.63)	\$0 (\$31.58)
Energy Charges		
All kWh	9,458 7.203 ¢	(\$7) 6.891 ¢
Excess Kvar	0 58.00 ¢	\$0 58.00 ¢
High Voltage Charge	12 \$60.00	\$720 \$60.00
Load Size Discount	468 (30.00) ¢	(\$140) (30.00) ¢
Subtotal	156,050,798	\$13,991,849
Unbilled	8,745,000	\$1,173,000
<b>Total</b>	<b>164,795,798</b>	<b>\$15,164,849</b>

**SCHEDULE 47T**

Large Partial Requirements Service - Secondary

Basic Charge		
<=3000 kW	12 \$1,442.00	\$17,304 \$1,313.00
>3000 kW	0 \$1,743.00	\$0 \$1,587.00
Total Basic Charges	12	
<=3000 kW variable	27,697 \$1.15	\$31,852 \$1.22
>3000 kW variable	0 \$1.03	\$0 \$1.09
All kW-On-Peak Current	20,184 \$8.16	\$164,701 \$8.70
All kW-On-Peak Proposed	20,115	\$8.73 \$175,601
Energy Charges		
All kWh	2,630,000 4.852 ¢	\$127,608 4.742 ¢
On Peak kWh	1,034,755 0.000 ¢	\$0 5.308 ¢
Off Peak kWh	1,595,245 0.000 ¢	\$0 4.375 ¢
Excess Kvar	12,558 \$0.57	\$7,158 \$0.57
Standby kW	3,816 \$4.08	\$15,569 \$4.35
Overrun kW	563 \$32.64	\$18,376 \$34.80
Overrun kWh	625 19.408 ¢	\$121 21.232 ¢
Subtotal	2,630,000	\$382,689
Unbilled	49,158	\$2,313
<b>Total</b>	<b>2,679,158</b>	<b>\$385,002</b>

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

Units	Present	Proposed
<b>SCHEDULE 48T</b>		
Large General Service 1,000 kW and over-Grand Combined		
Basic Charge		
<=3000 kW	774	\$1,120,335
>3000 kW	12	\$34,188
Total Basic Charges	786	
<=3000 kW variable	1,121,158	\$1,171,938
>3000 kW variable	686,556	\$178,505
All kW-On-Peak Current	1,593,413	\$12,808,336
All kW-On-Peak Proposed	1,584,894	\$0
Energy Charges		
All kWh	858,139,786	\$41,165,340
On Peak kWh	339,453,752	\$0
Off Peak kWh	518,686,034	\$0
Excess Kvar	179,017	\$101,516
Subtotal	858,139,786	\$56,580,158
Unbilled	13,301,071	\$427,250
Total	871,440,857	\$57,007,409

<b>SCHEDULE 48T</b>		
Large General Service 1,000 kW and over-Combined		
Basic Charge		
<=3000 kW	774	\$1,120,335
>3000 kW	0	\$0
Total Basic Charges	774	
<=3000 kW variable	1,121,158	\$1,171,938
>3000 kW variable	0	\$0
All kW-On-Peak Current	909,773	\$7,393,907
All kW-On-Peak Proposed	901,614	\$7,882,312
Energy Charges		
All kWh	394,620,594	\$19,111,097
On Peak kWh	155,748,767	\$0
Off Peak kWh	238,871,827	\$0
Excess Kvar	160,351	\$91,250
Subtotal	394,620,594	\$28,888,527
Unbilled	5,564,970	\$276,990
Total	400,185,564	\$29,165,517

<b>SCHEDULE 48T</b>		
Large General Service 1,000 kW and over-Secondary Combined		
Basic Charge		
<=3000 kW	642	\$1,442.00
>3000 kW	0	\$1,743.00
Total Basic Charges	642	
<=3000 kW variable	915,203	\$1.15
>3000 kW variable	0	\$1.03
All kW-On-Peak Current	744,007	\$8.16
All kW-On-Peak Proposed	741,361	
Energy Charges		
All kWh	328,149,971	4.852 ¢
On Peak kWh	129,108,340	\$0
Off Peak kWh	199,041,630	\$0
Excess Kvar	145,335	\$0.57
Subtotal	328,149,971	\$24,053,627
Unbilled	4,944,666	\$214,530
Total	333,094,636	\$24,268,157

<b>SCHEDULE 48T</b>		
Large General Service 1,000 kW and over-Primary-Combined		
Basic Charge		
<=3000 kW	132	\$1,477.00
>3000 kW	0	\$1,777.00
Total Basic Charges	132	
<=3000 kW variable	205,955	\$0.58
>3000 kW variable	0	\$0.47
All kW-On-Peak Current	165,766	\$7.98
All kW-On-Peak Proposed	160,253	
Energy Charges		
All kWh	66,470,623	4.798 ¢
On Peak kWh	26,640,427	0.000 ¢
Off Peak kWh	39,830,196	0.000 ¢
Excess Kvar	15,016	\$0.56
Subtotal	66,470,623	\$4,834,900
Unbilled	620,304	\$62,460
Total	67,090,927	\$4,897,360

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

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

\* 12-months ended December 31, 2019.

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

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

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

Units	Present	Proposed
<b>SCHEDULE 53</b>		
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
Listed Lumen-Energy Only	1,848,478	\$133,337
Total Bills	2,792	\$82,056
Subtotal	3,695,897	\$268,322
Unbilled	100,238	\$4,167
Total	3,796,135	\$272,489

<b>SCHEDULE 53F</b>					
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

<b>SCHEDULE 53M</b>					
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

<b>SCHEDULE 54</b>					
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

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units	Present		Proposed	
<b>SCHEDULE 57</b>					
Mercury Vapor Street Lighting Service					
<b>Overhead System on Wood Poles</b>					
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
<b>Overhead System on Metal Poles</b>					
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
<b>Underground System</b>					
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
<b>Post 1977 System</b>					
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
<b>Washington TOTALS with AGA</b>	<b>4,081,606,819</b>		<b>\$ 352,119,090</b>		<b>\$ 351,907,663</b>

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

kWh	Monthly Billing <sup>1</sup>			
	Present	Proposed	Total Change	
			\$	%
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

<sup>1</sup> 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**

kWh	Monthly Billing <sup>1</sup>			
	Present	Proposed	Total Change	
			\$	%
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

<sup>1</sup> 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**

kWh	Monthly Billing <sup>1</sup>			
	Present	Proposed	Total Change	
			\$	%
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

<sup>1</sup> 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**

kWh	Monthly Billing <sup>1</sup>			
	Present	Proposed	Total Change	
			\$	%
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

<sup>1</sup> 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  
 Monthly Billing Comparison  
 Schedule 36 - Large General Service < 1,000 kW**

kW Load Size/ Demand	kWh	Monthly Billing *		Percent Difference
		Present Schedule 36	Proposed Schedule 36	
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 *		Proposed Price Schedule 40 *		Percent Difference	
		Present Schedule 40 ** Monthly Bill	Annual Load Size Charge	Proposed Schedule 40 ** Monthly Bill	Annual Load Size Charge	Monthly ** Bill	Annual Load Size Charge
<u>Single Phase</u>							
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%
<u>Three Phase</u>							
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 *		Percent Difference
		Present Price Schedule 48T	Proposed Price Schedule 48T	
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 *		Percent Difference
		Present Price Schedule 48T	Proposed Price Schedule 48T	
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 *		Percent Difference
		Present Price Schedule 48T	Proposed Price Schedule 48T	
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
<b><u>UNITS</u></b>	
Average Customers	107,790
<b><u>DISTRIBUTION-TRANSFORMER</u></b>	
Revenue Requirement	\$3,715,508
Per Customer-Month	\$2.87
<b><u>DISTRIBUTION-METER</u></b>	
Revenue Requirement	\$928,698
Per Customer-Month	\$0.72
<b><u>DISTRIBUTION-SERVICE</u></b>	
Revenue Requirement	\$3,100,806
Per Customer-Month	\$2.40
<b><u>CUSTOMER-TOTAL</u></b>	
Revenue Requirement	\$6,364,064
Per Customer-Month	\$4.92
Basic Charge Justified by Cost	\$10.91
Proposed Basic Charge	\$7.75



**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 add'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

CALCULATION OF PROPOSED SCHEDULE 40 TIME OF USE PILOT PRICES

STATE OF WASHINGTON  
12 MONTHS ENDED JUNE 2019

	Units Actual	Proposed		Proposed	
		Price	Dollars	Price	Dollars
<b>SCHEDULE 40</b>					
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
<b>Discounts</b>					
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)
<b>Schedule 29 Total</b>			<b>\$126,992,861</b>
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**

Washington Decoupling Mechanism Calculation

			Base for 1/1/21 Jun-2019	Calendar Year 2021												
ACTUAL 12 mo ending			Deferral Year 4												Deferral Year 5	
Line No.	Calculation		January	February	March	April	May	June	July	August	September	October	November	December	Total	
(1)	(2)	(3)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
(1)	(2)	(3)	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112		
<b>SCH. 16 - Residential</b>																
(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	\$ 11,613,013	\$ 12,044,293	\$ 12,238,666	\$ 7,999,971	\$ 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		\$ 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		\$ (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		\$ (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	
<b>SCH. 24 - Small General Service (&lt;100 kW)</b>																
(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	\$ 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		\$ 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		\$ (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		\$ (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	
<b>SCH. 36 - Large General Service (&gt;100 kW, &lt;1,000 kW)</b>																
(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	\$ 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	\$ 137,280	\$ 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		\$ 4,290,577	\$ 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		\$ 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		\$ 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	
<b>SCH. 40 - Irrigation</b>																
(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	\$ 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	\$ 6,804	\$ 697,782	
(6)	Basic Charge Revenues	\$6.34	\$ 32,662	\$ 32,674	\$ 32,624	\$ 32,750	\$ 32,788	\$ 32,852	\$ 32,818	\$ 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		\$ (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		\$ 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,							

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	Rate Base F101 %	Present FTAA		Proposed FTAA		Change	
						Base Revenues (\$000)		Revenues (\$000)	Rate (cents/kWh)	Revenues (\$000)	Rate (cents/kWh)	Revenues (\$000)	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
												(10)/(8)	(12)/(13)
<b>Residential</b>													
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	<b>Total Residential</b>			107,790	1,524,718	\$148,285	45.87%	(\$3,675)		(\$5,475)		(\$1,800)	-1.21%
<b>Commercial &amp; Industrial</b>													
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	<b>Total Commercial &amp; Industrial</b>			26,234	2,544,681	\$201,332	53.76%	(\$4,449)		(\$6,421)		(\$1,972)	-0.98%
<b>Public Street Lighting</b>													
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	<b>Total Public Street Lighting</b>			2,846	12,207	\$1,774	0.37%	(\$36)	(0.298)	(\$46)	(0.378)	(\$10)	-0.55%
17	<b>Total Sales to Standard Tariff Customers</b>			136,870	4,081,607	\$351,391	100.00%	(\$8,160)		(\$11,942)		(\$3,782)	-1.08%
18	Total AGA					\$728							
19	<b>Total Sales to Ultimate Consumers</b>			136,870	4,081,607	\$352,119							

## **Appendix C**



WA - UE-191024  
 WUTC 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	
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	(152,332)	-	-	-	-	-	-	-	-	
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 Klimth	898,921	-	-	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145132	Prod Pht-OR Inc A/D	(209,424,489)	-	-	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145133	Acc Dep-Hyd-UT Klimth	7,909,804	-	-	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145134	Acc Dep-Hyd-WY Klimth	2,174,615	-	-	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145135	Accum Depr-Hyd Decom	(5,597,075)	-	-	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145139	Prod Pht-Accum Deprn	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 Pht-Decomm	(504,365)	-	-	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL	145244	Prod Pht-UT Adj A/D	(94,075,111)	-	-	-	-	-	-	-	-	
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/Amort-Hyd- Klimth	2,003,541	-	-	-	-	-	-	-	-	
1150000	AC Prov EI Pt Acq Ad	145800	Acq/Depr Asst Acq Adj	(127,170,031)	-	-	-	-	-	-	-	-	
(Less) Accum. Prov. For Depr. Amort. Depl. (108, 111, 115)				(10,925,635,706)	-	-	(10,925,635,706)	-	(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	-	
<b>OTHER PROPERTY AND INVESTMENTS</b>													
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%	
<b>Investments in Associated Companies (123)</b>													
1230000	INVEST ASSOC CO	175502	Inv Land Resour	69,928	-	-	-	-	-	-	69,928	0.00%	
1231100	INV IN SUBS-AQC/CAP	165101	Inv Intwst 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 Fssil 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-Eqly Emrgs	356,400,740	-	-	-	356,400,740	-	-	-	-	
1231200	INV IN SUB-EQ IN SUB	167170	Eq Earm-Fssil Rk Fuel	7,475,592	-	-	-	7,475,592	-	-	-	-	
1231200	INV IN SUB-EQ IN SUB	175751	Inv Trip Mine-Eq Earm	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-Fssil 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	-	-	-	0.00%	
1244100	ENERGY FINANSWER	162019	The Energy Finanswer	11,756	-	-	-	11,756	-	-	-	0.00%	
<b>ELIGIBLE LOANS (124)</b>				69,928	-	-	-	69,928	-	-	-	0.00%	
1247100	ELIGIBLE LOANS (124)	162001	Wstwh/DR Inv	104	-	-	-	104	-	-	-	0.00%	
1249000	RESV UNCOLL ESC&WZ	162010	Res Uncol ESC&Wz Loa	(254,542)	-	-	-	(254,542)	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	157009	Notes Rec-Recon Acct	11,959,794	-	-	-	11,959,794	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	157499	Notes Rec-Rec to Cu	(5,398,921)	-	-	-	(5,398,921)	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163500	SERP-CSV	53,275,609	-	-	-	53,275,609	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163501	SERP-Premium Payment	(868,975)	-	-	-	(868,975)	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163502	Invest Df Cmp Tr U GL	1,409,084	-	-	-	1,409,084	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163505	Invest Def Cmp	7,253,876	-	-	-	7,253,876	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163506	Invest in Trust-LTIP	15,038,648	-	-	-	15,038,648	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163507	Invst in LTIP Trust	1,535,934	-	-	-	1,535,934	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163510	COLL-CSV	68,147,286	-	-	-	68,147,286	-	-	-	0.00%	
1249900	OTHER INVEST-OTHER	163520	COLL Loans	(53,955,566)	-	-	-	(53,955,566)	-	-	-	0.00%	
Other Investments (124)				99,209,477	-	-	99,209,477	-	-	-	99,209,477	0.00%	
1280000	OTHER SPECIAL FNDS	111100	Cust Acct- N. Umpqua	251,656	-	-	-	251,656	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	111200	OTHER Acct- N. Umpqua	993,576	-	-	-	993,576	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	111206	Cust-Fees/Misc Clr	87,244	-	-	-	87,244	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	114506	UH - Dental Claims	100,000	-	-	-	100,000	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	114509	Escrow Acct-UT Reten	2,271,858	-	-	-	2,271,858	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	114520	Escrow Acct-BPA Agmt	9,008,484	-	-	-	9,008,484	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	114610	Invst LTIP Trust-Cur	8,421,783	-	-	-	8,421,783	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	114620	InvDef Comp Tr-Cur	874,966	-	-	-	874,966	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	114903	Restrict Cash-Retre	18,267	-	-	-	18,267	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	162400	Nuc Decom Trst	1,854,744	-	-	-	1,854,744	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	162420	PDX Hrbr Super Trst	267,675	-	-	-	267,675	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	163508	Invest in LTIP Trust	(8,421,783)	-	-	-	(8,421,783)	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	163509	Invest Def Cmp-Recla	(874,966)	-	-	-	(874,966)	-	-	-	0.00%	
1280000	OTHER SPECIAL FNDS	163751	LCI Oper Trust Acct	67,558	-	-	-	67,558	-	-	-	0.00%	
1281000	Oth Special Funds-Pn	163650	FAS 158 Funded PRA	3,501,694	3,501,694	-	-	-	-	-	-	0.00%	
<b>Other Special Funds (128)</b>				18,421,586	3,501,694	-	-	14,921,062	-	-	-	14,921,062	0.00%
1751000	DERIV INSTR ASST-LT	185901	FAS 133 Asset NonCur	5,476,533	-	-	-	5,476,533	-	-	-	0.00%	
1751000	DERIV INSTR ASST-LT	185915	FAS 133 Deriv NonCur	(5,720)	-	-	-	(5,720)	-	-	-	0.00%	
<b>Long-Term Portion of Derivative Assets (175)</b>				5,470,813	-	-	5,470,813	-	-	-	5,470,813	0.00%	
<b>TOTAL Other Property and Investments</b>				320,915,676	35,255,011	-	285,660,665	-	17,736,671	60,773,443	207,150,552	-	
<b>CURRENT AND ACCRUED ASSETS</b>													
1310000	CASH	101000	Main Concentration	250,223	-	-	-	250,223	-	-	-	-	
1310000	CASH	101003	Main Concent-WiresIn	(1,408)	-	-	-	(1,408)	-	-	-	-	
1310000	CASH	101100	Main Concent Wlcr	(10)	-	-	-	(10)	-	-	-	-	
1310000	CASH	101203	RETL-Wires In Clr	(8,355)	-	-	-	(8,355)	-	-	-	-	
1310000	CASH	102000	Main Check Disb	52,043	-	-	-	52,043	-	-	-	-	
1310000	CASH	102001	Mn Chk-Check Clr	(30,131,573)	-	-	-	(30,131,573)	-	-	-	-	
1310000	CASH	102004	Mn Chk-Wire Out Clr	(9,375,871)	-	-	-	(9,375,871)	-	-	-	-	
1310000	CASH	103000	Main Check Disb	295,771	-	-	-	295,771	-	-	-	-	
1310000	CASH	103001	Main Check Disb-Clrng	(211,317)	-	-	-	(211,317)	-	-	-	-	
1310000	CASH	103003	Main Ck Disb-Wires	6,471	-	-	-	6,471	-	-	-	-	
1310000	CASH	103004											



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 Dir	145								
1420000	CUSTOMER ACCTS REC	115420	Oh-TheBill 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 Intracompc Recv	132,946								
1420000	CUSTOMER ACCTS REC	115721	Transm Intracompc Pay	(132,946)								
1420000	CUSTOMER ACCTS REC	115750	A/R-WICRRIS Offset	4,861,461								
1420000	CUSTOMER ACCTS REC	115751	A/R-Whsele 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 Cost Rc Est-Tr	12,685,219								
1420000	CUSTOMER ACCTS REC	115999	Net Pwr Cost Rec Est	41,106,385								
<b>Customer Accounts Receivable (142)</b>				<b>402,882,953</b>	<b>402,882,953</b>	-	-	-	-	-	-	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-Cltg	152,060								
1433000	JOINT OWNER REC	116500	J.O. Rec-Non-Rec	7,489,994								
1433000	JOINT OWNER REC	116509	Contra Rec Jnt Owners	(1,702,163)								
1433000	JOINT OWNER REC	116920	J. O.-Recon Acct	10,735,669								
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	(2,433,938)								
<b>Other Accounts Receivable (143)</b>				<b>48,638,180</b>	<b>48,638,180</b>	-	-	-	-	-	-	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)								
<b>Less: Accum. Prov. For Uncollectible Accts. Cr (144)</b>				<b>(8,752,252)</b>	<b>(8,752,252)</b>	-	-	-	-	-	-	0.00%
1460000	ACCT RCV FRM ASSOC	116000	Interco A/R-Curr	68								
1460000	ACCT RCV FRM ASSOC	116011	IntrCo 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 (MEMHC)	75,943								
1460000	ACCT RCV FRM ASSOC	116126	InterCo A/R - NEEC	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-A/R 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-Calif Op Co	689								
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 Whis Pwr-Sie	256								
1460000	ACCT RCV FRM ASSOC	116262	I/C A/R Whis 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	(1,818,112)								
1461500	TAXES REC FR ASSOC	116132	IntrCo Fed Tax Rec	2,513,089								
<b>Accounts Receivable from Assoc. Companies (146)</b>				<b>1,293,124</b>	<b>1,293,124</b>	-	-	-	-	-	-	0.00%
1511120	COAL INVENTORY-HUNTER	120153	Coal Inv-Hunter	49,253,534								
1511130	COAL INVENTORY-HTG	120152	Coal Inv-Huntington	25,914,452								
1511140	COAL INVENTORY-JB	120156	Coal Inv-Jim Bridger	22,537,626								
1511160	COAL INVENTORY-NAU	120151	Coal Inv-Naughton	11,761,948								
1511170	COAL INVENTORY-PPP	120167	Coal Inv-Coal Prep P	454,013								
1511200	COAL INVENTORY-CHOLLA	120161	Coal Inv-Cholla	9,307,147								
1511300	COAL INVENTORY-COLSTRI	120162	Coal Inv-Colstrip	1,456,682								
1511400	COAL INVENTORY-CRAIG	120163	Coal Inv-Craig	12,335,230								
1511600	COAL INVENTORY-DJ	120155	Coal Inv-DJ Ready Pi	10,765,947								
1511700	COAL INVENTORY-RG	120171	Coal Inv-Rock Garden	32,676,249								
1511900	COAL INVENTORY-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 Oil Inv	284								
1514000	FUEL STK-FUEL OIL	120296	JV Clbk-Fuel Oil Inv	(594,658)								
1514300	OIL INVENTORY-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								
<b>Fuel Stock (151)</b>				<b>182,413,797</b>	<b>182,413,797</b>	-	-	-	-	-	-	0.00%
1541000	PLNT M&S STK CNTRL	120000	Materials & Supplies	243,872,268								
1541500	OTHER M&S	120001	Other Mat & Supplies	161,453								
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	Invenry Rsrv RMP T&D	(1,005,039)								
1549900	CR-OBSOL&SURPL INV	120933	Invenry Rsrv PP T&D	(814,868)								
<b>Plant Materials and Operating Supplies (154)</b>				<b>242,648,361</b>	<b>242,648,361</b>	-	-	-	-	-	-	0.00%
1651000	PREPAY-INSURANCE	132008	Prep Ins-PL&Prop Dam	1,648,180								
1651000	PREPAY-INSURANCE	132012	Prep Ins-All Purp In	2,563,331								
1651000	PREPAY-INSURANCE	132016	Prep Ins-Min. Owned	361,413								
1651000	PREPAY-INSURANCE	132045	Prepaid Workers Comp	227,292								
1651000	PREPAY-INSURANCE	132055	Prepaid Employee Ben	106,185								
1652000	PREPAY-TAXES	132101	OR-Prepaid Prop Tax	5,057,298								
1652000	PREPAY-TAXES	132109	Ute-Prepaid Poss Int	8,313								
1652000	PREPAY-TAXES	132110	Sho-Bar-Prepaid Poss	70,496								
1652000	PREPAY-TAXES	132111	Goshute-Prepaid Poss	6,869								
1652000	PREPAY-TAXES	132200	Prepaid Taxes	284								
1652000	PREPAY-TAXES	132924	Prep-Or DOE Fee	861,755								
1652100	PREPAY - OTHER	132095	Prepaid Emissions Pe	423,452								
1652100	PREPAY - OTHER	132097	Prpd-CA GHG Retail	10,831,519								
1652100	PREPAY - OTHER	132098	Prpd-CA GHG Wholesale	5,079,125								
1652100	PREPAY - OTHER	132310	Prepaid Rating Agency	78,151								
1652100	PREPAY - OTHER	132604	Oth Prep-FERC Hydro	56,449								
1652100	PREPAY - OTHER	132608	Prepd Rte-Trans Costs	28,532								
1652100	PREPAY - OTHER	132620	Prepay-Water Rights	816,769								
1652100	PREPAY - OTHER	132621	Pryp-Wtr Rts(Ferron)	306,677								
1652100	PREPAY - OTHER	132622	Pryp-Wtr Rts(Hntg-C)	242,142								
1652100	PREPAY - OTHER	132623	Ppd Lake Side CUWCD	123,177								
1652100	PREPAY - OTHER	132650	Prepaid Dues	3,474,069								
1652100	PREPAY - OTHER	132700	Prepaid Rent	29,333								
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	255,524								
1652100	PREPAY - OTHER	132740	Prpd O&M - Wind	34,547								
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Cst	19,443								
1652100	PREPAY - OTHER	132831	Prepaid BPA Transm	983,688								
1652100	PREPAY - OTHER	132900	Prepaid Other	987,159								
1652100	PREPAY - OTHER	132901	Prep Fees-OPUC	2,251,368								
1652100	PREPAY - OTHER	132903	Prep Fees-PCUC	3,398,562								
1652100	PREPAY - OTHER	132904	Prep Fees-IPUC	246,376								
1652100	PREPAY - OTHER	132905	Prep Fees-WPSC	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 HW & S/W	10,189,627	10,189,627	-	-	-	-	-	-	0.00%
1652100	PREPAY - OTHER	132988	Prepay-Ins-Rct to LT	(79,023)	(79,023)	-	-	-	-	-	-	0.00%
1652100	PREPAY - OTHER	132999	Prepay-Reclass to LT	(1,459,628)	(1,459,628)	-	-	-	-	-	-	0.00%
1652100	PREPAY - OTHER	134000	LT Prepay-Reclass	1,538,650	1,538,650	-	-	-	-	-	-	0.00%
1653000	PREPAY-INTEREST	132303	Prep Int-COL's	1,364,229	1,364,229	-	-	-	-	-	-	0.00%
1653000	PREPAY-INTEREST	203000	Disc on S/Term Secs	31,674	31,674	-	-	-	-	-	-	0.00%
<b>Prepayments (165)</b>				<b>52,291,314</b>	<b>52,291,314</b>	-	-	-	-	-	-	<b>0.00%</b>
1710000	INT & DIV RECEIV	116449	Int Rec-ST Secur	191,000	191,000	-	-	-	-	-	-	0.00%
<b>Interest and Dividends Receivable (171)</b>				<b>191,000</b>	<b>191,000</b>	-	-	-	-	-	-	<b>0.00%</b>
1720000	RENTS RECEIVABLE	116455	CSS Rent Receivable	78,549	78,549	-	-	-	-	-	-	0.00%
1720000	RENTS RECEIVABLE	116459	Rent Receivable/Reco	125,952	125,952	-	-	-	-	-	-	0.00%
1720000	RENTS RECEIVABLE	116460	Joint Use Rec-Recon	1,091,327	1,091,327	-	-	-	-	-	-	0.00%
1720000	RENTS RECEIVABLE	118155	Bad Debt Res Joint	(58,096)	(58,096)	-	-	-	-	-	-	0.00%
1720000	RENTS RECEIVABLE	119460	Accr-Unbil Joint Use	180,935	180,935	-	-	-	-	-	-	0.00%
<b>Rents Receivable (172)</b>				<b>1,416,667</b>	<b>1,416,667</b>	-	-	-	-	-	-	<b>0.00%</b>
1730000	ACCRD UTILITY REV	118200	Diff Accts- Unbil PP	(257,167)	(257,167)	-	-	-	-	-	-	0.00%
1730000	ACCRD UTILITY REV	118300	Diff Accts-Unbil RMP	(402,583)	(402,583)	-	-	-	-	-	-	0.00%
1730000	ACCRD UTILITY REV	119200	Accr-Unbil Rev - PP	93,129,250	93,129,250	-	-	-	-	-	-	0.00%
1730000	ACCRD UTILITY REV	119300	Accr-Unbil Rev -RMP	145,970,805	145,970,805	-	-	-	-	-	-	0.00%
1730000	ACCRD UTILITY REV	119461	Acc-Unbil Rev-Irr Dem	2,370,125	2,370,125	-	-	-	-	-	-	0.00%
<b>Accrued Utility Revenues (173)</b>				<b>240,810,430</b>	<b>240,810,430</b>	-	-	-	-	-	-	<b>0.00%</b>
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%
<b>Net Total Derivative Instrument Assets (175)</b>				<b>23,412,844</b>	<b>23,412,844</b>	-	-	-	-	-	<b>23,412,844</b>	<b>0.00%</b>
<b>TOTAL Current and Accrued Assets</b>				<b>1,489,567,760</b>	<b>1,175,779,871</b>	-	<b>313,787,889</b>	-	-	-	-	<b>313,787,889</b>
<b>DERIVED DEBITS</b>												
1810000	UNAMRTZED DEBT EXP	183114	SwtWr 1992A PCRB Du	3,583								
1810000	UNAMRTZED DEBT EXP	183115	Convsr 1992 PCRB Due	11,372								
1810000	UNAMRTZED DEBT EXP	183116	SwtWr 1992B PCRB Du	3,627								
1810000	UNAMRTZED DEBT EXP	183120	SwtWr FIt Rte PCRB	100,081								
1810000	UNAMRTZED DEBT EXP	183121	Convsr FIt Rte PCRB	41,081								
1810000	UNAMRTZED DEBT EXP	183122	Emy FIt Rte PCRB Ser	640,297								
1810000	UNAMRTZED DEBT EXP	183124	Linc FIt Rte PCRB Ser	62,738								
1810000	UNAMRTZED DEBT EXP	183128	4.125% Converse Co.	30,333								
1810000	UNAMRTZED DEBT EXP	183127	4.125% Lincoln Co.	92,628								
1810000	UNAMRTZED DEBT EXP	183128	SwtWr FIt 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	989,476								
1810000	UNAMRTZED DEBT EXP	183298	6.00% FMB Due 6/15/3	1,594,976								
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	85,340								
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 6/20/23	834,658								
1810000	UNAMRTZED DEBT EXP	183310	3.60% FMB Due 4/20/24	1,736,961								
1810000	UNAMRTZED DEBT EXP	183311	3.35% FMB Due 7/1/25	1,361,744								
1810000	UNAMRTZED DEBT EXP	183312	4.12% FMB/Div 1/15/49	959,097								
1810000	UNAMRTZED DEBT EXP	183313	3.50% FMB/Div 6/15/29	566,901								
1810000	UNAMRTZED DEBT EXP	183314	4.15% FMB/Div 2/15/50	1,425,505								
1811000	UNAMRT DB EX GAP RCL	183991	Contra - Unamt DE FMB	(29,380,130)								
1811000	UNAMRT DB EX GAP RCL	183992	Contra - Unamt DE MTN	(584,742)								
1811000	UNAMRT DB EX GAP RCL	183993	Contra - Unamt DE P-S	(987,157)								
1811000	UNAMRT DB EX GAP RCL	183994	Contra - Unamt DE P-U	(70,260)								
1811000	UNAMRT DB EX GAP RCL	246101	Contra 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								
<b>Unamortized Debt Expenses (181)</b>				<b>31,022,289</b>			<b>31,022,289</b>					<b>0.00%</b>
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	(65,360)	(65,360)						(68,340)	0.00%
1823000	DSR REGULATORY ASSET	186040	DSM Reg Assets-LY	(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 BI 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-Blundtl	3,095,401	3,095,401						3,095,401	0.00%
1823150	FAS143 ARO REG ASSET	187508	ARO/Reg Diff-Cobstpl	1,836,384	1,836,384						1,836,384	0.00%
1823150	FAS143 ARO REG ASSET	187509	ARO/Reg Diff-DJ Land									

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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	AROC/Reg Diff-Cholla	7,542,703			7,542,703				7,542,703	0.00%
1823150	FAS143 ARO REG ASSET	187553	AROC/Reg Diff-FossilC/W	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-CW/VP	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-Deer C-Clc-C	(1,130,531)			(1,130,531)			(1,130,531)	0.00%	
1823700	OTH REGA-ENERGY WEST	186852	Cntra RegA-Deer C-Clc-I	(1,527,356)			(1,527,356)			(1,527,356)	0.00%	
1823700	OTH REGA-ENERGY WEST	186853	Cntra RegA-Deer C-Clc-O	(7,363,293)			(7,363,293)			(7,363,293)	0.00%	
1823700	OTH REGA-ENERGY WEST	186854	Cntra RegA-Deer C-Clc-W	(2,621,198)			(2,621,198)			(2,621,198)	0.00%	
1823700	OTH REGA-ENERGY WEST	186855	Cntra RegA-Deer C-Clc-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 OIst-A&M	103,586			103,586			103,586	0.00%	
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR OIst-FI-Am	311,744			311,744			311,744	0.00%	
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR OIst-FR-Am	256,780			256,780			256,780	0.00%	
1823700	OTH REGA-ENERGY WEST	186881	RegA-U/MWA Permiso	115,119,099			115,119,099			115,119,099	0.00%	
1823700	OTH REGA-ENERGY WEST	186888	Cntra RA-U/MWA PWJO	(4,658,063)			(4,658,063)			(4,658,063)	0.00%	
1823700	OTH REGA-ENERGY WEST	186891	Cntra RegA-U/MWA-CA	(1,806,701)			(1,806,701)			(1,806,701)	0.00%	
1823700	OTH REGA-ENERGY WEST	186895	Cntra RegA-U/MWA-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	Cntr Pn Reg MMT&CTG-OR	(125,936)		(125,936)						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	187628	RegA-Post-Ret-Settle	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	6,476,633	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	ENVR CST UNDR AMORT	188010	Reg A-Envr Spend	28,696,466			28,696,466				28,696,466	0.00%
1823910	ENVR 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-BT	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	OTH REG ASSET-N CST	138015	Rg Asst Cur-Enrg W M	2,277,942			2,277,942				2,277,942	0.00%
1823990	OTH REG ASSET-N CST	138020	Reg Asset Cur-DSM	5,755,467			5,755,467				5,755,467	0.00%
1823990	OTH REG ASSET-N CST	138045	RegA Current-CHG	275,906			275,906				275,906	0.00%
1823990	OTH REG ASSET-N CST	138050	Rg Asst Cur-Def Pwr	18,218,468			18,218,468				18,218,468	0.00%
1823990	OTH REG ASSET-N CST	138055	RegA Cur-Def RECcs	1,269,453			1,269,453				1,269,453	0.00%
1823990	OTH REG ASSET-N CST	138060	Rg Asst Cur-BPA Bal	6,980,573			6,980,573				6,980,573	0.00%
1823990	OTH REG ASSET-N CST	138090	Rg Asst Cur-Solar Fd	3,877,312			3,877,312				3,877,312	0.00%
1823990	OTH REG ASSET-N CST	138190	Rg Asst Cur-Other	2,322,435			2,322,435				2,322,435	0.00%
1823990	OTH REG ASSET-N CST	186100	CA All Rate for Ener	384,529			384,529				384,529	0.00%
1823990	OTH REG ASSET-N CST	186109	RegA-DSM CA BI Rc	(2,706,048)			(2,706,048)				(2,706,048)	0.00%
1823990	OTH REG ASSET-N CST	186129	Rg Asst-DSM ID BI Rc	1,535,819			1,535,819				1,535,819	0.00%
1823990	OTH REG ASSET-N CST	186137	RegA-DSM-OR Rcl to C	(120,945)			(120,945)				(120,945)	0.00%
1823990	OTH REG ASSET-N CST	186139	Rg Asst-DSM OR BI Rc	-			-				-	0.00%
1823990	OTH REG ASSET-N CST	186147	RegA-DSM-UT Rcl to C	(4,273,447)			(4,273,447)				(4,273,447)	0.00%
1823990	OTH REG ASSET-N CST	186149	Rg Asst-DSM UT BI Rc	12,551,616			12,551,616				12,551,616	0.00%
1823990	OTH REG ASSET-N CST	186159	Rg Asst-DSM WA BI Rc	2,914,607			2,914,607				2,914,607	0.00%
1823990	OTH REG ASSET-N CST	186167	RegA-DSM-WY Rcl to C	(1,361,075)			(1,361,075)				(1,361,075)	0.00%
1823990	OTH REG ASSET-N CST	186189	Rg Asst-DSM WY BI Rc	655,955			655,955				655,955	0.00%
1823990	OTH REG ASSET-N CST	186502	Pwrld Decom RA - Rcl	52,001			52,001				52,001	0.00%
1823990	OTH REG ASSET-N CST	186793	RegA-DrCk-OR-RclCur	(2,277,942)			(2,277,942)				(2,277,942)	0.00%
1823990	OTH REG ASSET-N CST	186901	FAS 133 Reg Asset	85,922,665			85,922,665				85,922,665	0.00%
1823990	OTH REG ASSET-N CST	187042	RegA-CA GHG Oblig-PY	(915,611)			(915,611)				(915,611)	0.00%
1823990	OTH REG ASSET-N CST	187048	RegA-CA GHG Allow	(275,906)			(275,906)				(275,906)	0.00%
1823990	OTH REG ASSET-N CST	187049	RegA-CA GHG Allow	1,191,517			1,191,517				1,191,517	0.00%
1823990	OTH REG ASSET-N CST	187051	WA Costing #3 Reg	108,755			108,755				108,755	100.00%
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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)	(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)	(334,298)		(334,298)		0.00%
1823990	OTHR REG ASSET-N CST	187472	Reg Asset-WA Dcplg M	(80,886)	(80,886)	-	(80,886)	(80,886)		(80,886)		0.00%
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Dcplg	(911,688)	(911,688)	-	(911,688)	(911,688)		(911,688)		0.00%
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Dcplg	(669,648)	(669,648)	-	(669,648)	(669,648)		(669,648)		0.00%
1823990	OTHR REG ASSET-N CST	187489	Reg A-W Dcplg M-Rcl	3,330,760	3,330,760	-	3,330,760	3,330,760		3,330,760		0.00%
1823990	OTHR REG ASSET-N CST	187495	RegA-Othr-Rcd to Cr	(2,322,435)	(2,322,435)	-	(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	8,013,647		8,013,647		0.00%
1823990	OTHR REG ASSET-N CST	187631	Contra RegA-UT EIM Def	(8,013,647)	(8,013,647)	-	(8,013,647)	(8,013,647)		(8,013,647)		0.00%
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Trn Elec Pitt	125,787	125,787	-	125,787	125,787		125,787		0.00%
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Trn Elec Pitt	(245,674)	(245,674)	-	(245,674)	(245,674)		(245,674)		0.00%
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Trn Elec Pitt	7,931	7,931	-	7,931	7,931		7,931		0.00%
1823990	OTHR REG ASSET-N CST	187669	RegA-Trn Elec-Rcl Lia	245,674	245,674	-	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	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	185,457		185,457		0.00%
1823990	OTHR REG ASSET-N CST	187839	RegA-UT RBA CY2018	806,241	806,241	-	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)	(545,725)		(545,725)		0.00%
1823990	OTHR REG ASSET-N CST	187856	RegA-WY ECAM CY2016	(50,882)	(50,882)	-	(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)	(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	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	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)	(7,268)		(7,268)		0.00%
1823990	OTHR REG ASSET-N CST	187867	RegA-WY RRA CY2017	251,875	251,875	-	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	488,928		488,928		0.00%
1823990	OTHR REG ASSET-N CST	187869	RegA-WY RRA CY2019	(30,873)	(30,873)	-	(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)	(560,475)		(560,475)		0.00%
1823990	OTHR REG ASSET-N CST	187878	Contra RegA-WY ECAM	(142,216)	(142,216)	-	(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)	(61,318)		(61,318)		0.00%
1823990	OTHR REG ASSET-N CST	187880	RegA-UT RBA CY2019	(84,899)	(84,899)	-	(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	134,796		134,796		0.00%
1823990	OTHR REG ASSET-N CST	187888	RegA-WA RECs in Rate	(36,708)	(36,708)	-	(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)	(81,400)		(81,400)		0.00%
1823990	OTHR REG ASSET-N CST	187896	RegA-UT RECs in Rate	(656,023)	(656,023)	-	(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	36,455		36,455		0.00%
1823990	OTHR REG ASSET-N CST	187898	RegA-WY RECs in Rate	(495,322)	(495,322)	-	(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	3,594		3,594		0.00%
1823990	OTHR REG ASSET-N CST	187911	Reg Asset - Lk Scl Dm	785,762	785,762	-	785,762	785,762		785,762		0.00%
1823990	OTHR REG ASSET-N CST	187913	Rg Assst - Goodnoe Dm	318,750	318,750	-	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	525,000		525,000		0.00%
1823990	OTHR REG ASSET-N CST	187915	RegA-WY-Liq. Damages	85,614	85,614	-	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	77,337,402		77,337,402		0.00%
1823990	OTHR REG ASSET-N CST	187952	OR Defrd Intervenor	922,904	922,904	-	922,904	922,904		922,904		0.00%
1823990	OTHR REG ASSET-N CST	187955	Defrd UT Ind Eval Fee	(108,506)	(108,506)	-	(108,506)	(108,506)		(108,506)		0.00%
1823990	OTHR REG ASSET-N CST	187956	CA Defrd Intervenor	42,148	42,148	-	42,148	42,148		42,148		0.00%
1823990	OTHR REG ASSET-N CST	187958	ID Def Intervend Fees	61,866	61,866	-	61,866	61,866		61,866		0.00%
1823990	OTHR REG ASSET-N CST	187964	RegA-Intervenor Fees	108,506	108,506	-	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	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	6,274,724		6,274,724		0.00%
1823990	OTHR REG ASSET-N CST	187969	Rg Assst-Othr-Bal Rcl	547,836	547,836	-	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)	(334,978)		(334,978)		0.00%
1823990	OTHR REG ASSET-N CST	187974	Contra RegA-CA ECAC	(169,605)	(169,605)	-	(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	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	120,713		120,713		0.00%
1823990	OTHR REG ASSET-N CST	187977	Contra RegA-CA ECAC	(107,334)	(107,334)	-	(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	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)	(193,128)		(193,128)		0.00%
1823990	OTHR REG ASSET-N CST	188000	OTHR Reg A-Acrr Interv Cst	55,773,156	55,773,156	-	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	362,511		362,511		0.00%
1823990	OTHR REG ASSET-N CST	189501	Contra RegA-CA ECAC	(18,023)	(18,023)	-	(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	13,454		13,454		0.00%
1823990	OTHR REG ASSET-N CST	189503	Contra RegA-CA ECAC	(673)	(673)	-	(673)	(673)		(673)		0.00%
1823990	OTHR REG ASSET-N CST	189504	RegA-CA ECAC CY2021	12,984	12,984	-	12,984	12,984		12,984		0.00%
1823990	OTHR REG ASSET-N CST	189505	Contra RegA-CA ECAC	(649)	(649)	-	(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)	(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	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	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	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	84,758		84,758		0.00%
1823990	OTHR REG ASSET-N CST	189536	RegA-ID ECAM CY2021	81,797	81,797	-	81,797	81,797		81,797		0.00%
1823990	OTHR REG ASSET-N CST	189543	Contra RegA-IDECAM18	(399,698)	(399,698)	-	(399,698)	(399,698)		(399,698)		0.00%
1823990	OTHR REG ASSET-N CST	189544	Contra RegA-IDECAM19	(118,940)	(118,940)	-	(118,940)	(118,940)		(118,940)		0.00%
1823990	OTHR REG ASSET-N CST	189545	Contra RegA-IDECAM20	(4,238)	(4,238)	-	(4,238)	(4,238)		(4,238)		0.00%
1823990	OTHR REG ASSET-N CST	189546	Contra RegA-IDECAM21	(4,090)	(4,090)	-	(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)	(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	325,405		325,405		0.00%
1823990	OTHR REG ASSET-N CST	189571	ANSET - OR TAM CY21	422,253	422,253	-	422,253	422,253		422,253		0.00%
1823990	OTHR REG ASSET-N CST	189580	Contra RegA-OR TAM20	(18,270)	(18,270)	-	(18,270)	(18,270)				



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Table with columns: 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. Rows include various FERC accounts like 1861200, 1861200, 1865000, etc., and a large section for Miscellaneous Deferred Debits (186).

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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 105.440 FAS 143	53,300,403			53,300,403				53,300,403	0.00%	
1901000	ACCUM DEF INC TAX	287340	DTA 226.100 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-DISM	5,021,449			5,021,449			5,021,449		0.00%	
1901000	ACCUM DEF INC TAX	287391	DTA 425.320 W Umiqua	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 Energy	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 Nlrm	(15,755,354)			(15,755,354)				(15,755,354)	0.00%	
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA Prgm	54,897			54,897			54,897		0.00%	
1901000	ACCUM DEF INC TAX	287460	DTA 720.820 FAS 158	20,691,050			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 105.110 Crd Prgm	15,351,333			15,351,333				15,351,333	0.00%	
1901000	ACCUM DEF INC TAX	287496	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	FAS 109 DEF TAX ASS	287321	DTA 100.100 ITC	1,867,243			1,867,243				1,867,243	0.00%	
1901090	FAS 109 DEF TAX ASS	287374	DTA 100.110 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%	
<b>Accumulated Deferred Income Taxes (190)</b>				<b>835,398,883</b>			<b>813,566,117</b>		<b>10,117,733</b>	<b>141,350,469</b>	<b>662,097,925</b>		
<b>TOTAL Deferred Debits</b>				<b>2,042,535,398</b>			<b>440,180,817</b>		<b>1,566,777,420</b>	<b>35,577,161</b>	<b>14,658,888</b>	<b>612,303,078</b>	<b>1,039,815,453</b>
<b>TOTAL ASSETS</b>				<b>22,454,102,046</b>			<b>1,651,215,699</b>		<b>20,767,309,186</b>	<b>35,577,161</b>	<b>1,096,283,432</b>	<b>17,033,912,289</b>	<b>2,637,113,465</b>
<b>PROPRIETARY CAPITAL</b>													
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)									
<b>Common Stock Issued (201)</b>				<b>(3,417,945,896)</b>									
2040000	PREFERRD ST ISSUED	291003	Ser Pref Stock - 7%	(1,804,600)									
2040000	PREFERRD ST ISSUED	291004	Ser Pref Stock - 6%	(593,000)									
<b>Preferred Stock Issue (204)</b>				<b>(2,397,600)</b>									
2110000	ADDT PAID-IN CAP	294501	Edy Contrib-Share B	(1,973,218)									
2110000	ADDT PAID-IN CAP	294502	APIC-FAS 109 Stk Opt	(4,422,979)									
2110000	ADDT PAID-IN CAP	294503	APIC - Benefit Plan	3,575,760									
2110000	ADDT PAID-IN CAP	296000	Addit Paid In Cap	(1,089,243,519)									
<b>Other Paid-in Capital (208-211)</b>				<b>(1,102,063,956)</b>									
2140000	CAPTL STOCK EXP-DR	296201	Common Stock	40,456,970									
2140000	CAPTL STOCK EXP-DR	296209	Common Stock Split-1	644,091									
<b>(Less) Capital Stock Expense (214)</b>				<b>41,101,061</b>									
2151000	APP RET EARN-AMORT	296950	Appr Ret Earn-Amrt R	(44,214,285)									
2161000	UNAPPROP RET EARN	297000	Unappr Ret Earn	(8,047,433,953)									
2161000	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	UNAPPROP UNDIST SUB E	297100	Unap Und Sub Earn	(93,399,876)									
<b>Net Income</b>				<b>(115,887,261)</b>									
<b>Net Retained Earnings</b>				<b>(3,340,867,391)</b>									
2190000	ACCM OTHER COMP INC	299107	FAS 158 SERP Acc OCI	17,949,933									
2190000	ACCM OTHER COMP INC	299117	Tax FAS 158 SERP Acc	(4,413,277)									
<b>Accumulated Other Comprehensive Income (219)</b>				<b>13,536,656</b>									
<b>TOTAL Proprietary Capital</b>				<b>(7,808,637,127)</b>									
<b>LONG-TERM DEBT</b>													
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 6/1/06	(350,000,000)									
2210000	BONDS	270264	5.75% FMB Due 4/1/07	(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 6/20/23	(300,000,000)									
2210000	BONDS	270275	3.60% FMB Due 4/20/24	(425,000,000)									
2210000	BONDS	270276	3.35% FMB Due 7/1/25	(250,000,000)									
2210000	BONDS	270277	4.125% FMBDue 1/15/49	(575,000,000)									
2210000	BONDS	270278	3.50% FMB										

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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 8/	(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)									
<b>Bonds (221)</b>				<b>(7,182,358,333)</b>				<b>(7,182,358,333)</b>				<b>0.00%</b>	
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)									
<b>Unamortized Premium on Long-Term Debt (225)</b>				<b>(36,022)</b>				<b>(36,022)</b>				<b>0.00%</b>	
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	14,526									
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 6/20/23	401,653									
2260000	UNAMORT DISC L-T-D	277509	3.60% FMB Due 4/20/24	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% FMB Due 1/15/49	1,265,967									
2260000	UNAMORT DISC L-T-D	277512	3.50% FMB Due 6/15/29	211,822									
2260000	UNAMORT DISC L-T-D	277513	4.15% FMB Due 2/15/50	808,737									
<b>(Less) Unamortized Discount on Long-Term Debt-Debt (226)</b>				<b>11,795,778</b>				<b>11,795,778</b>				<b>0.00%</b>	
<b>TOTAL Long-Term Debt</b>				<b>(7,170,698,577)</b>				<b>(7,170,698,577)</b>					
<b>OTHER NONCURRENT LIABILITIES</b>													
2270000	OBLGTNS UND CPTL	279501	Noncurrent Oblig - O	(907,865)									
2270000	OBLGTNS UND CPTL	279505	Noncur Oblig - PMOC	(269,000)									
2270000	OBLGTNS UND CPTL	279506	Noncur Oblig - CC Gas	(4,509,079)									
2270000	OBLGTNS UND CPTL	279508	Noncur Oblig - Sunysd	(1,907,520)									
2270000	OBLGTNS UND CPTL	279509	Ncur Oblig - Cheh Gas	(1,857,485)									
2271000	OBLG UND F I L S NCUR	279770	Fin Lse Liab-NCurr-B	(2,100,912)									
2271000	OBLG UND F I L S NCUR	279780	Fin Lse Liab-NCurr-G	(5,512,473)									
2271000	OBLG UND F I L S NCUR	279785	Fin Lse Liab-NCurr-P	(1,523,939)									
2271000	OBLG UND F I L S NCUR	279870	Fin Lse Liab-Bldg(RC)	597,311									
2271000	OBLG UND F I L S 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	Reg 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									
<b>Obligation Under Capital Leases - Noncurrent (227)</b>				<b>(22,293,201)</b>				<b>(22,293,201)</b>				<b>0.00%</b>	
2281000	ACC PROV-PROP INS	288712	Reg Liab-OR Prop Ins	6,336,384				6,336,384				0.00%	
2281000	ACC PROV-PROP INS	288714	Reg Liab-ID Prop Ins	(776,166)				(776,166)				0.00%	
2281000	ACC PROV-PROP INS	288715	Reg Liab-UT Prop Ins	(8,849,323)				(8,849,323)				0.00%	
2281000	ACC PROV-PROP INS	288716	Reg Liab-WY Prop Ins	(771,127)				(771,127)				0.00%	
2281000	ACC PROV-PROP INS	288749	Regl-Insurance Resrv	(6,274,724)				(6,274,724)				0.00%	
<b>Accumulated Provision of Property Insurance (228.1)</b>				<b>(8,334,956)</b>				<b>(8,334,956)</b>				<b>0.00%</b>	
2282100	ACC PRV IN & DAMAG	280311	Accldt 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 Rsvr	(8,144,965)				(8,144,965)			(8,144,965)	0.00%	
2282500	ACC PROV-PROP INS	216525	Acc Prov I&D-Insur	(162,250)				(162,250)	6,944		(169,194)	6.70%	
<b>Accumulated Provision for Injuries and Damages (228.2)</b>				<b>(21,518,433)</b>				<b>(21,518,433)</b>	<b>(896,258)</b>		<b>(20,622,175)</b>	<b>0.00%</b>	
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 Benefits	(1,721,539)				(1,721,539)	(115,378)		(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-Contrib Liab	25,638,375				25,638,375			0.00%	0.00%	
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medf	(8,878,654)				(8,878,654)			0.00%	0.00%	
2283400	POST-RETIREMENT BEN	280449	FAS 158 PR Liab-Rcd	165,083				165,083			0.00%	0.00%	
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg	8,678,654				8,678,654			0.00%	0.00%	
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Rt Liab	(161,098)				(161,098)			0.00%	0.00%	
2283400	POST-RETIREMENT BEN	280456	FAS 106-Cntr L-Med S	(16,959,721)				(16,959,721)			0.00%	0.00%	
2283400	POST-RETIREMENT BEN	280457	FAS 158 Contra PR	(8,678,654)				(8,678,654)			0.00%	0.00%	
2283500	PENSIONS	280350	Pension - Local 57	(704,000)				(704,000)			0.00%	6.70%	
2283500	PENSIONS	280355	FAS 158 Pen Liab	(84,155,799)				(84,155,799)			0.00%	0.00%	
2283500	PENSIONS	280365	FAS 158 Pen Liab Rfd	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%	
<b>Accumulated Provision for Pensions and Benefits (228.3)</b>				<b>(164,687,008)</b>		<b>(84,316,897)</b>	<b>(80,370,111)</b>	<b>-</b>	<b>(162,554)</b>	<b>(2,262,985)</b>	<b>(77,944,572)</b>	<b>0.00%</b>	
2284100	AC MIS OP PR-OTHER	289320	Cheh WA - Mitigntn Ob	(571,850)				(571,850)	(123,389)		(448,461)	21.58%	
2284400	ACC PROV-HYDRO RE	289201	N. Umpqua - Trib Encl	(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 - Millgait	(9,830,601)				(9,830,601)			(9,830,601)	0.00%	
2284400	ACC PROV-HYDRO RE	289204	N. Umpqua - Oversight	(3,387,352)				(3,387,352)			(3,387,352)	0.00%	
2284400	ACC PROV-HYDRO RE	289211	Bear Riv - Consvr 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%	
<b>Accumulated Miscellaneous Operating Provisions (228.4)</b>				<b>(34,404,881)</b>				<b>(34,404,881)</b>		<b>(123,389)</b>	<b>(448,461)</b>	<b>(33,833,030)</b>	<b>0.00%</b>
2290000	ACC PROV-Rate Refund	284100	Acc Prv Rate Ref	(1,875,775)				(1,875,775)			(1,875,775)	0.00%	
<b>Accumulated Provision for Rate Refunds (229)</b>				<b>(1,875,775)</b>				<b>(1,875,775)</b>			<b>(1,875,775)</b>	<b>0.00%</b>	
<b>Long-Term Portion of Derivative Instrument Liabilities</b>				<b>(23,597,526)</b>				<b>(23,597,526)</b>			<b>(23,597,526)</b>	<b>0.00%</b>	
2300000	ASSET RETIREMENT OBL</												

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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 - 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 Pint	(13,900,741)			(13,900,741)				(13,900,741)	0.00%
2300000	ASSET RETIREMENT OBL	284963	ARO Liab-Foote Cr W	(1,723,474)			(1,723,474)				(1,723,474)	0.00%
<b>23000 Retirement Obligations</b>				<b>(22,081,953)</b>	-	-	<b>(22,081,953)</b>	-	-	<b>(8,459,006)</b>	<b>(219,838,133)</b>	
<b>TOTAL OTHER Noncurrent Liabilities</b>				<b>(504,805,918)</b>	-	<b>(84,316,897)</b>	<b>(398,195,820)</b>	<b>(22,293,201)</b>	<b>(1,182,201)</b>	<b>(40,127,583)</b>	<b>(356,886,036)</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>												
2310000	NOTES PAYABLE	202000	Notes Payable - CP	(57,416,667)								
<b>Notes Payable (231)</b>				<b>(57,416,667)</b>	-	-	-	<b>(57,416,667)</b>	-	-	-	<b>0.00%</b>
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	Cent 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 Pitt Ac Colstrip	(1,372,656)								
2320000	ACCOUNTS PAYABLE	210403	Min Pitt Acc Cholla	(3,069,375)								
2320000	ACCOUNTS PAYABLE	210404	Min Pitt Ac Yampa Cr	-								
2320000	ACCOUNTS PAYABLE	210405	Min Pitt Acc Hayden	(522,417)								
2320000	ACCOUNTS PAYABLE	210406	Min Pitt 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	(146,056)								
2320000	ACCOUNTS PAYABLE	210637	Canyon Fuel Coal Pur	(11,082,558)								
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 Ac	(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	Vinty 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 Emplr Cntr-E Cnc	(31,112)								
2320000	ACCOUNTS PAYABLE	215077	K-Plus Emplr Cntr-E	(433,916)								
2320000	ACCOUNTS PAYABLE	215078	K-Plus Emplr Cntr-F	(1,247,628)								
2320000	ACCOUNTS PAYABLE	215079	K-Plus Emplr Cntr-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	(17,522)								
2320000	ACCOUNTS PAYABLE	215085	West Util Dent Payable	(10,777)								
2320000	ACCOUNTS PAYABLE	215086	West Util Visa Payable	(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	(95,321)								
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	Taylorsville 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 Reimbr,CY	15,325								
2320000	ACCOUNTS PAYABLE	215358	Health Reimbrsmnt,PY	(7,688)								
2320000	ACCOUNTS PAYABLE	215359	Dpndnt Care Reimbr,PY	26,867								
2320000	ACCOUNTS PAYABLE	215365	HSA Employer Contrib	8,149								
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	(6,560)								
2320000	ACCOUNTS PAYABLE	215429	CSS Oregon Low Inc	(892,292)								
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 Weatherizab	(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,lrGT)	(1,199,417)								
2320000	ACCOUNTS PAYABLE	215821	OR KDR (JC Boyle)	(391,919)								
2320000	ACCOUNTS PAYABLE	215822	CA Kmhth Dmtr Rmvr	(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								



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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-Bkshir Aflil	(87,818)								
2340000	ACCT PYBLE ASSC CO	210110	Intco A/P- Trp Mine	(1,437,540)								
2340000	ACCT PYBLE ASSC CO	210112	Intco A/P-Bridger Co	(14,920,052)								
2340000	ACCT PYBLE ASSC CO	210116	Intercomp A/P-PMI	(6,111,457)								
2340000	ACCT PYBLE ASSC CO	210117	Intco Gas Acc-Kern R	(257,709)								
2340000	ACCT PYBLE ASSC CO	210118	Intco Reloc - HomeSv	(95,879)								
2340000	ACCT PYBLE ASSC CO	210119	I/Co A/P - NV Energy	(68)								
2340000	ACCT PYBLE ASSC CO	210121	I/C A/P-SIERRA PACIF	(22)								
2340000	ACCT PYBLE ASSC CO	210122	I/C A/P-MtAm Renew	(442)								
2340000	ACCT PYBLE ASSC CO	210123	I/Co A/P - Kern Rvr	(8)								
2340000	ACCT PYBLE ASSC CO	210124	I/Co A/P - MHC Inc.	(53,378)								
2340000	ACCT PYBLE ASSC CO	210125	I/C A/P-BHE (MEHC)	(583,589)								
2340000	ACCT PYBLE ASSC CO	210126	I/Co A/P - MEC	(421,123)								
2340000	ACCT PYBLE ASSC CO	210129	I/Co A/P - NNG	(83)								
2340000	ACCT PYBLE ASSC CO	210139	I/Co A/P - NV Pwr Co	(11,584)								
2340000	ACCT PYBLE ASSC CO	210141	I/C A/P Pay Elec-Sie	(33,022)								
2340000	ACCT PYBLE ASSC CO	210142	I/C A/P Pay Elec-Nev	(104,825)								
2340000	ACCT PYBLE ASSC CO	210143	I/C A/P BHE US Trsm	(57,375)								
2340000	ACCT PYBLE ASSC CO	210172	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)								
<b>Accounts Payable to Associated Companies (234)</b>				<b>(140,884,272)</b>	-	(140,884,272)	-	-	-	-	-	<b>0.00%</b>
2350000	CUSTOMER DEPOSITS	230152	Transem Prnts Rec-Othr	(9,914,113)					(9,914,113)			0.00%
2350000	CUSTOMER DEPOSITS	230140	Customer Deposits	(34,160,180)					(34,160,180)			0.00%
2350000	CUSTOMER DEPOSITS	230160	Dep - OR Volum Prgrm	(1,217)					(1,217)			0.00%
2350000	CUSTOMER DEPOSITS	230161	Depo-UT Solar Incent	(134,745)					(134,745)			0.00%
2350000	CUSTOMER DEPOSITS	230200	S-T Transm Dep-Cr Re	(102,083)					(102,083)			0.00%
2350000	CUSTOMER DEPOSITS	289926	Tran Cust Dep-Future	(1,305,887)					(1,305,887)			0.00%
2351000	CUSTOMER DEPOSITS -	230145	Pjy Dev Sec Deposits	(1,998,024)					(1,998,024)			0.00%
2351000	CUSTOMER DEPOSITS -	230190	Margn Requirements	(3,184,167)					(3,184,167)			0.00%
2351000	CUSTOMER DEPOSITS -	230191	Margin Req Pay Netting	2,920,773					2,920,773			0.00%
<b>Customer Deposits (235)</b>				<b>(47,879,642)</b>	-	-	(47,879,642)	-	-	(47,879,642)	-	<b>0.00%</b>
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	(5,721,995)								
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	(7,800)								
2360000	TAXES ACCRUED	233009	Ute Possessory Tax	(3,056)								
2360000	TAXES ACCRUED	233010	Sho-Ban Possessory Tx	(12,208)								
2360000	TAXES ACCRUED	233011	Goshute Possessory 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	Limatlilla Possessory 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 Whale 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 Wind 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	(1,573,877)								
2360000	TAXES ACCRUED	240392	Idaho KmH 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-curr fed tax corr	(3,128,054)								
2360000	TAXES ACCRUED	284816	Non-curr fed uncr bx	(391,665)								
2360000	TAXES ACCRUED	284828	Non-curr st tax corr	(405,753)								
2360000	TAXES ACCRUED	284836	Non-curr st uncr bx	(59,805)								
2360000	TAXES ACCRUED	287806	Non-curr def fed bx	3,120,632								
2360000	TAXES ACCRUED	287816	Non-curr def fed bx	390,584								
2360000	TAXES ACCRUED	287826	Non-curr def st bx	405,753								
2360000	TAXES ACCRUED	287836	Non-curr def st uncrn	50,805								
<b>Taxes Accrued (236)</b>				<b>(133,437,722)</b>	-	(133,437,722)	-	-	-	-	-	<b>0.00%</b>
2370000	INTEREST ACCRUED	238039	MTN Ser.C 8.53% Due	(319,875)								
2370000	INTEREST ACCRUED	238041	MTN Ser.C 8.375% Due	(104,887)								
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 7.25% Due	(539,497)								
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)				</				

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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% FMBDu 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	Swtwr 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-Erney 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	238958	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 unct 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	Cur st int tx curr	-								
2372000	INT PAYABLE - TAX	241837	Cur st int unctn tx	-								
2372000	INT PAYABLE - TAX	284807	Non-curr fed int tx	(640,478)								
2372000	INT PAYABLE - TAX	284817	Non-curr fed int unct	(92,770)								
2372000	INT PAYABLE - TAX	284827	Non-curr st int tx	(138,050)								
2372000	INT PAYABLE - TAX	284837	Non-cur st int unct	(20,502)								
<b>Interest Accrued (237)</b>				<b>(96,899,797)</b>		<b>(96,899,797)</b>						
2380000	DIVIDENDS DECLARED	236000	Div Payable-Interco	(22,916,667)		(22,916,667)						0.00%
2380000	DIVIDENDS DECLARED	236002	Divs Decl - Prefere	(26,984)		(26,984)						
<b>Dividends Declared (238)</b>				<b>(22,943,650)</b>		<b>(22,943,650)</b>						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&M 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/Licn 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 Mineral Rylty W	(167)								
2410000	TAX COLLECT PAYBLE	245955	Utah Mineral Rylty	(52)								
2410000	TAX COLLECT PAYBLE	245957	California PUC Fee	(57,665)								
<b>Taxes Collections Payable (241)</b>				<b>(19,770,653)</b>		<b>(19,770,653)</b>						
2420000	MISC CUR&ACCR LIAB	248000	Misc Curr/Accr Liab	(966,955)		(966,955)						0.00%
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 Wholesale	(5,179,299)		(5,179,299)						
2420000	MISC CUR&ACCR LIAB	248050	Unclaimed/Outstndng	(683,500)		(683,500)						
2420000	MISC CUR&ACCR LIAB	248070	Accr 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	Acc 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 Agr	(13,693)		(13,693)						
2420000	MISC CUR&ACCR LIAB	248127	Deferred Rent Revenu	(400,022)		(400,022)						
2420000	MISC CUR&ACCR LIAB	248130	Rnts Pylbe - 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	(87,076)		(87,076)						
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 111 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 & Dmgns Prov - Cur	(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	(6,150,911)		(6,150,911)						
2420000	MISC CUR&ACCR LIAB	249978	Deferred 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 Priv - Curr	(1,865,962)		(1,865,962)						
2420000	MISC CUR&ACCR LIAB	249981	Auditing Svces 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	Flnt 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 -	6,150,911		6,150,911						
2420000	MISC CUR&ACCR LIAB	289399	Oth Def Cr-Reclass	2,194,547		2,194,547						
2420000	MISC CUR&ACCR LIAB											

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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
<b>TOTAL Current &amp; Accrued Liabilities</b>				<b>(1,182,117,108)</b>		<b>(1,022,814,324)</b>	<b>(99,844,481)</b>	<b>(60,118,334)</b>		<b>(47,879,642)</b>	<b>(51,604,808)</b>	
<b>DEFERRED CREDITS</b>												
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	285400	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 Conn 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%
<b>Customer Advances for Convey (252)</b>				<b>(59,797,916)</b>			<b>(59,797,916)</b>				<b>(136,224)</b>	
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	(141,779)			(141,779)				(141,779)	0.00%
<b>Accumulated Deferred Investment Tax Credits (255)</b>				<b>(13,249,215)</b>			<b>(13,249,215)</b>			<b>(19,597)</b>	<b>(259,700)</b>	<b>(12,969,918)</b>
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-UAPA-PI	(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	289700	Exp Def Comp Reduct	(6,524,987)			(6,524,987)				(8,624,987)	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-Pflrm 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	Nour Liab - F2M MTP	(68,666,101)			(68,666,101)				(68,666,101)	0.00%
2539900	OTH DEF CR - OTHER	283940	Envir Liab-Ctarp Pj	(6,354,968)			(6,354,968)		(425,895)	(5,929,073)		6.70%
2539900	OTH DEF CR - OTHER	288609	Envir Liab-Cholia AFB	(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)			(17,262)	(240,379)	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	Envir Liab-Bridger Sub	(795,183)			(795,183)			(53,219)	(741,892)	6.70%
2539900	OTH DEF CR - OTHER	288623	Envir Liab-BridgerP1	(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	Envir Liab-Bridger Pit	(826,758)			(826,758)			(55,407)	(771,351)	6.70%
2539900	OTH DEF CR - OTHER	288627	Envir Liab-CtrbAshScp	(3,975,568)			(3,975,568)			(286,433)	(3,709,135)	6.70%
2539900	OTH DEF CR - OTHER	288628	Env Liab-Cedar Stearn	(9,045)			(9,045)			(606)	(8,439)	6.70%
2539900	OTH DEF CR - OTHER	288630	Envir Liab-Dave John	(693,591)			(693,591)			(834,979)		6.70%
2539900	OTH DEF CR - OTHER	288632	Env Liab-Eugene MGP	(309,508)			(309,508)			(20,743)	(288,765)	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 Pnt	(185,559)			(185,559)			(11,075)	(174,484)	6.70%
2539900	OTH DEF CR - OTHER	288645	Envir Liab-NaughtnP1	(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-Naughtn OI	(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	(141,691)			(141,691)			(2,794)	(138,896)	6.70%
2539900	OTH DEF CR - OTHER	288653	Envir Liab-NaughtnP2	(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 Ball	(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	(358,805)			(358,805)			(24,033)	(334,772)	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)			(96,628)	(1,345,167)	6.70%
2539900	OTH DEF CR - OTHER	288677	Env Liab-NTD PkL-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-CwmtzLw Rvr	(139,574)			(139,574)				(139,574)	0.00%
2539900	OTH DEF CR - OTHER	289050	Deferred Rev - Other	(604,811)			(604,811)				(604,811)	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	289041	Accrd Royl/Reg Revly	(7,130,293)			(7,130,293)				(7,130,293)	0.00%
2539900	OTH DEF CR - OTHER	289535	Wstrn Coal Ben Oblg	(10,711,572)			(10,711,572)				(10,711,572)	0.00%
2539900	OTH DEF CR - OTHER	289540	Westmid 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 WC	(1,181,750)			(1,181,750)		(92,308)	(1,089,442)		7.81%
2539900	OTH DEF CR - OTHER	289914	Trans Serv Sep-3rd P	(1,367,653)			(1,367,653)		(450,640)	(917,013)		32.95%
2539900	OTH DEF CR - OTHER	289925	Transm Conn Sep-3rd P	(5,757,234)			(5,757,234)			(5,757,234)		0.00%
2539900	OTH DEF CR - OTHER	289955	Accr Right-of-Way Obl	(2,524,980)			(2,524,980)				(2,524,980)	0.00%
<b>Other Deferred Credits (253)</b>				<b>(201,046,404)</b>			<b>(201,046,404)</b>			<b>(4,665,4</b>		

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-ProppPE-CA	(4,847,406)			(4,847,406)				(4,847,406)	0.00%	
2540000	REGULATORY LIAB	288212	RLiab-Non-ProppPE-ID	(7,096,455)			(7,096,455)				(7,096,455)	0.00%	
2540000	REGULATORY LIAB	288213	RLiab-Non-ProppPE-OR	(66,999,518)			(66,999,518)				(66,999,518)	0.00%	
2540000	REGULATORY LIAB	288214	RLiab-Non-ProppPE-WA	(14,987,020)			(14,987,020)				(14,987,020)	0.00%	
2540000	REGULATORY LIAB	288215	RLiab-Non-ProppPE-WY	(27,646,867)			(27,646,867)				(27,646,867)	0.00%	
2540000	REGULATORY LIAB	288217	RLiab-Non-ProppPE-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	Contra 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	Contra 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	Contra Rg Liab WAPCM	(8,905)			(8,905)				(8,905)	0.00%	
2540000	REGULATORY LIAB	288252	Reg Liab-2015 Tax BODWY	(2,032,948)			(2,032,948)				(2,032,948)	0.00%	
2540000	REGULATORY LIAB	288281	Reg Liab-Ex IncTDIC	(3,547,975)			(3,547,975)				(3,547,975)	0.00%	
2540000	REGULATORY LIAB	288282	Reg Liab-Ex IncTDIF	(2,066,439)			(2,066,439)				(2,066,439)	0.00%	
2540000	REGULATORY LIAB	288283	Reg Liab-Ex IncTDIO	(45,901,485)			(45,901,485)				(45,901,485)	0.00%	
2540000	REGULATORY LIAB	288284	Reg Liab-Ex IncTDIF	(16,239,601)			(16,239,601)				(16,239,601)	0.00%	
2540000	REGULATORY LIAB	288285	Reg Liab-Ex IncTDIOW	(10,404,427)			(10,404,427)				(10,404,427)	0.00%	
2540000	REGULATORY LIAB	288286	Reg Liab-Ex IncTDIWDY	(11,001,454)			(11,001,454)				(11,001,454)	0.00%	
2540000	REGULATORY LIAB	288290	Reg Liab-CA GHS Alw	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 Sy 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 GHS Alw	505,554			505,554				505,554	0.00%	
2540000	REGULATORY LIAB	288422	Reg Liab-CA SRSOMAH	(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	6,987,172			6,987,172				6,987,172	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 Liab-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	288494	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 BI Rcl	(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 BI Rcl	(1,535,819)			(1,535,819)				(1,535,819)	0.00%	
2540000	REGULATORY LIAB	288830	Regl-DSM-OR BI Rcl									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 BI Rcl	(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 BI Rcl	(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	Reg Liab-DSM-WY BI Rcl	(655,955)			(655,955)				(655,955)	0.00%	
2540000	REGULATORY LIAB	288941	Regl Liab-P PP&E-CA	(571,608)			(571,608)				(571,608)	0.00%	
2540000	REGULATORY LIAB	288942	Regl Liab-P PP&E-ID	(1,548,170)			(1,548,170)				(1,548,170)	0.00%	
2540000	REGULATORY LIAB	288943	Reg Liab-P PP&E-OR	(6,727,538)			(6,727,538)				(6,727,538)	0.00%	
2540000	REGULATORY LIAB	288944	Reg Liab-P PP&E-UT	(11,747,514)			(11,747,514)				(11,747,514)	0.00%	
2540000	REGULATORY LIAB	288945	Reg Liab-P PP&E-WA	(1,744,008)			(1,744,008)		(1,744,008)			100.00%	
2540000	REGULATORY LIAB	288946	Reg Liab-P PP&E-WY	(3,760,135)			(3,760,135)			(3,760,135)		0.00%	
2540000	REGULATORY LIAB	288969	Regl-Tm Elic-BalRcl	(245,674)			(245,674)				(245,674)	0.00%	
2540000	REGULATORY LIAB	288995	Regl-Other-Recd	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-BJ FG03	(3,020)			(3,020)				(3,020)	0.00%	
2541050	FAS143 ARO REG LIAB	288518	ARO/Reg Diff-BJ Raw	(63,793)			(63,793)				(63,793)	0.00%	
2541050	FAS143 ARO REG LIAB	288519	ARO/Reg Diff-BJ Pipe	(971,707)			(971,707)				(971,707)	0.00%	
2541050	FAS143 ARO REG LIAB	288534	ARO/Reg Diff-Gen Pip	(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%	
<b>Regulatory Liabilities (254)</b>				<b>(2,118,744,889)</b>			<b>(2,118,744,889)</b>		<b>(30,801,634)</b>	<b>(273,632,631)</b>	<b>(1,814,640,728)</b>	<b>0.00%</b>	
2811000	AC DEF TAX-ACCL AM	287960	ADTL 105.128 Accl Dep	(180,666,977)			(180,666,977)				(180,666,977)	0.00%	
<b>Accumulated Deferred Income Taxes - Accel. Amort. (281)</b>				<b>(180,666,977)</b>			<b>(180,666,977)</b>					<b>(180,666,977)</b>	<b>0.00%</b>
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 Contra	(305,702)			(305,702)				(305,702)	0.00%	
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra	(2,211,369)			(2,211,369)				(2,211,369)	0.00%	
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra	(260,461)			(260,461)				(260,461)	0.00%	
2821000	AC DEF TAX-UTILITY	287224	DTA 145.030 CW Pipe 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 105.460 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)					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		64,9		

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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 RgAsst OR	(5,932)		(5,932)						0.00%	
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 RgAsst CA	(537)		(537)						0.00%	
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Acclr	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 Goodhoe	(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 Pl	(28,871)			(28,871)				(28,871)	0.00%	
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS BB	(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 Pie Mem	(943,019)			(943,019)		(63,199)	(879,816)		6.70%	
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Mt	(19,388)			(19,388)		(66,195)	(1,051,693)		6.70%	
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	287774	DTL 415.370 Def CA	(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 415.116 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 415.546 Reg Slk	(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 415.878 DNPC-OR	(174,833)			(174,833)				(174,833)	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 RECc	(231,914)			(231,914)			(231,914)		0.00%	
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def RECc	(13,842)			(13,842)			(13,842)		0.00%	
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def RECc	(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 KI	(3,851,910)			(3,851,910)			(3,851,910)		0.00%	
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Lq	(123,060)			(123,060)			(123,060)		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 A	(19,381)			(19,381)				(19,381)	0.00%	
2831000	AC DEF IN TX UTIL	287917	DTL 705.451-Reg Asst	(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-Rols	(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	287992	DTA BCTO 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%	
<b>Accumulated Deferred Income Taxes - Other (283)</b>				<b>(282,021,832)</b>			<b>(178,020,674)</b>			<b>(1,451,598)</b>	<b>(103,269,505)</b>	<b>(73,299,572)</b>	
<b>TOTAL Deferred Credits</b>				<b>(5,787,943,316)</b>			<b>(5,683,942,158)</b>			<b>(315,578,619)</b>	<b>(4,659,974,052)</b>	<b>(708,389,487)</b>	
<b>TOTAL Liab &amp; Other Credits</b>				<b>(22,454,102,046)</b>			<b>(6,161,622,429)</b>	<b>(15,061,647,239)</b>		<b>(316,760,820)</b>	<b>(4,747,981,277)</b>	<b>(1,116,880,332)</b>	
<b>Grand Total</b>				<b>(0)</b>		<b>1,851,215,699</b>	<b>(1,210,832,378)</b>	<b>14,585,696,757</b>	<b>(15,026,070,078)</b>	<b>779,523,060</b>	<b>12,285,931,012</b>	<b>1,520,233,133</b>	
Adjustment to Accruals for Injuries and Damages				10,750			10,750			448	10,302	-	
<b>Total Investments and Invested Capital-Adjusted</b>							<b>14,585,697,507</b>	<b>(15,026,070,078)</b>		779,523,060	12,285,941,314	1,520,233,133	
<b>Investor-Supplied Working Capital</b>								<b>440,372,571</b>					
Ratio of total									5.34%		84.23%	10.42%	