

Exhibit No. ___ (JLB-3)
Docket UE-152253
Witness: Jason L. Ball

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFIC POWER & LIGHT
COMPANY,**

Respondent.

DOCKET UE-152253

**EXHIBIT TO
TESTIMONY OF**

JASON L. BALL

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Revenue Requirement Model Year 2

March 17, 2016

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments - Staff vs. Pacific Power

Adj. No.	Pacific Power			Staff			Revenue Requirement Difference
	NOI Impact	Net Rate Base Impact	Revenue Requirement Impact per Filing ¹	NOI Impact	Net Rate Base Impact	Revenue Requirement Impact	
1							
2							
3	(1,533,980)	29,795,768	\$ 5,981,045	(269,405)	6,447,893	\$ 1,193,447	(4,787,598)
4	(82,543)	1,709,573	\$ 334,348	(72,093)	1,504,916	\$ 293,405	(40,943)
5	(65,371)	4,491,798	\$ 634,169	(58,987)	3,638,605	\$ 523,440	(110,729)
6	(2,625,951)	-	\$ 4,234,464	(2,625,951)	-	\$ 4,234,464	-
7	63,273	31,637	\$ (98,306)	(5,106)	(2,553)	\$ 7,933	106,239
8	332,162	-	\$ (535,626)	107,122	-	\$ (172,739)	362,887
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22							
23							
24							

12	Adjusted Results at Company's ROR and Conversion At Staff's ROR	\$ 10,550,094	\$ 6,079,950
13	At Staff's ROR	\$ 10,486,186	\$ 6,059,394
14	Percentage Increase in Revenues	3.11%	1.80%

16	Conversion Factor	0.62014
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	PacifiCorp		Staff	
	Structure	Weighted Cost	Structure	Weighted Cost
18	Long-term Debt	5.18%	50.69%	5.21%
19	Short term Debt	0.00%	0.19%	2.15%
20	Preferred Stock	6.75%	0.02%	6.75%
21	Common Stock	9.50%	49.10%	9.25%
22	Weighted Average Cost of Capital	7.300%	100.00%	7.190%

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Conversion Factor

1	Operating Revenue	100.0000%
2	Operating Revenue Deductions:	
3	Uncollectible Accounts	0.521%
4	State Utility Tax ((3.8734%- (Line 3 * 3.8734%))	3.873%
5	WUTC Fee	0.200%
6	Sub-Total	95.406%
7		
8	State Income Tax	0.000%
9		
10	Sub-Total	95.4058%
11		
12	Federal Income Tax @ 35%	33.3920%
13		
14	Net Operating Income Conversion Factor	62.0138%
15		
16	Company uses inverse known as "Net to Gross Bump-up".	161.25450%
17		
18		
19	Nominal Tax Rate	0.35
20		
21		
22		

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Weighted Average Cost of Capital

COMPANY PROPOSED

	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>	<u>Debt Rate</u>
1					
2	Long-term Debt	50.88%	5.18%	2.634%	
3	Short term Debt	0.00%	0.00%	0.000%	2.634%
4	Preferred Stock	0.02%	6.75%	0.001%	
5	Common Stock	49.10%	9.50%	4.665%	
6	Weighted Average Cost of Capital	100.00%		7.300%	

7
8

STAFF PROPOSED

	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>	<u>Debt Rate</u>
10					
11					
12	Long-term Debt	50.69%	5.21%	2.641%	
13	Short term Debt	0.19%	2.15%	0.004%	2.641%
14	Preferred Stock	0.02%	6.75%	0.001%	
15	Common Stock	49.10%	9.25%	4.542%	
16	Weighted Average Cost of Capital	100.00%		7.190%	

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

	1	2	3	
		Jim Bridger Unit 4 Overhaul & SCR Installation	SCADA EMS Replacement & Upgrade	Union Gap Transmission Project
Operating Revenues:				
1 General Business Revenues	-			
2 Interdepartmental	-			
3 Special Sales	-			
4 Other operating revenues	-			
5 Total Operating Revenues	-	-	-	-
Operating Expenses:				
8 Steam Production	-			
9 Nuclear Production	-			
10 Hydro Production	-			
11 Other Power Supply	-			
12 Transmission	-			
13 Distribution	-			
14 Customer Accounting	-			
15 Customer Service & Info	-			
16 Sales	-			
17 Administrative & General	-			
18 Total O&M Expense	-	-	-	-
20 Depreciation	542,260	411,890	45,596	84,774
21 Amortization	53,746		53,746	
22 Taxes Other than Income	-			
23 Income Taxes: Federal	2,155,093	(164,051)	(123,955)	(75,730)
24 State	-			
25 Deferred Income Taxes	173,321	21,566	96,706	49,943
26 Investment Tax Credit Adj.	-			
27 Misc. Revenue & Expense	-			
28 Total Operating Expenses:	2,924,419	269,405	72,093	58,987
30 Net Operating Income:	(2,924,419)	(269,405)	(72,093)	(58,987)
Rate Base:				
33 Electric Plant in Service	15,618,918	8,649,698	2,256,967	4,712,254
34 Plant Held for Future Use	-			
35 Misc. Deferred Debits	-			
36 Electric Plant Acq Adj	-			
37 Nuclear Fuel	-			
38 Prepayments	-			
39 Fuel Stock	-			
40 Material & Supplies	-			
41 Working Capital	-			
42 Weatherization Loans	-			
43 Misc. Rate Base	-			
44 Total Electric Plant:	15,618,918	8,649,698	2,256,967	4,712,254
Deductions:				
47 Accum. Prov. for Depreciation	(774,395)	(573,788)	(74,093)	(126,514)
48 Accum. Prov. for Amortization	(89,891)		(87,338)	
49 Accum. Deferred Income Tax	(3,165,772)	(1,628,017)	(590,621)	(947,134)
50 Unamortized ITC	-			
51 Customer Advances for Const.	-			
52 Customer Service Deposits	-			
53 Miscellaneous Deductions	-			
54 Total Deductions:	(4,030,057)	(2,201,805)	(752,051)	(1,073,648)
57 Total Rate Base:	11,588,861	6,447,893	1,504,916	3,638,605
58 Estimated Price Change	6,059,394	1,182,010	290,735	516,986
TAX CALCULATION				
60 State Income Tax Rate				
61 Per Company				
62 cross check	(596,006)			
63 Operating Revenue	(596,006)	(411,890)	(99,342)	(84,774)
64 Other Deductions	-			
65 Interest (AFUDC)	-			
66 Interest	306,062			
67 Schedule "M" additions	596,006	411,890	99,342	84,774
68 Schedule "M" deductions	1,039,245	468,716	354,158	216,371
69				49,943
70 Income Before Tax	(1,345,307)	(468,716)	(354,158)	(216,371)
71 State Income Tax	-			
72 Taxable Income	(1,345,307)	(468,716)	(354,158)	(216,371)
73 Federal Income Tax Before Credits	(470,858)	(164,051)	(123,955)	(75,730)
74 Federal Tax Credit	2,625,951			
75 Federal Income Tax	2,155,093	(164,051)	(123,955)	(75,730)

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

	4	5	6
	Production Tax Credit	Remove Deferred State Tax Expense & Balance	Interest True Up
Operating Revenues:			
1 General Business Revenues	-	-	-
2 Interdepartmental	-	-	-
3 Special Sales	-	-	-
4 Other operating revenues	-	-	-
5 Total Operating Revenues	-	-	-
Operating Expenses:			
8 Steam Production	-	-	-
9 Nuclear Production	-	-	-
10 Hydro Production	-	-	-
11 Other Power Supply	-	-	-
12 Transmission	-	-	-
13 Distribution	-	-	-
14 Customer Accounting	-	-	-
15 Customer Service & Info	-	-	-
16 Sales	-	-	-
17 Administrative & General	-	-	-
18 Total O&M Expense	-	-	-
20 Depreciation	542,260	-	-
21 Amortization	53,746	-	-
22 Taxes Other than Income	-	-	-
23 Income Taxes: Federal	2,155,093	2,625,951	(107,122)
24 : State	-	-	-
25 Deferred Income Taxes	173,321	5,106	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc. Revenue & Expense	-	-	-
28 Total Operating Expenses:	2,924,419	2,625,951	(107,122)
30 Net Operating Income:	(2,924,419)	(2,625,951)	107,122
Rate Base:			
33 Electric Plant in Service	15,618,918	-	-
34 Plant Held for Future Use	-	-	-
35 Misc. Deferred Debits	-	-	-
36 Electric Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc. Rate Base	-	-	-
44 Total Electric Plant:	15,618,918	-	-
Deductions:			
47 Accum. Prov. for Depreciation	(774,395)	-	-
48 Accum. Prov. for Amortization	(89,891)	(2,553)	-
49 Accum. Deferred Income Tax	(3,165,772)	-	-
50 Unamortized ITC	-	-	-
51 Customer Advances for Const.	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54 Total Deductions:	(4,030,057)	-	(2,553)
57 Total Rate Base:	11,588,861	-	(2,553)
58 Estimated Price Change	6,059,394	4,234,464	7,938 (172,739)
TAX CALCULATION			
60 TAX CALCULATION	State Income Tax Rate		
61 Per Company	Federal Income Tax Rate		
62 cross check	(596,006)		
63 Operating Revenue	(596,006)		
64 Other Deductions	-		
65 Interest (AFUDC)	-		
66 Interest	306,062		306,062
67 Schedule "M" additions	596,006		
68 Schedule "M" deductions	1,039,245		
70 Income Before Tax	(1,345,307)	-	(306,062)
71 State Income Tax	-	-	-
72 Taxable Income	(1,345,307)	-	(306,062)
73 Federal Income Tax Before Credits	(470,858)	-	(107,122)
74 Federal Tax Credit	2,625,951	2,625,951	-
75 Federal Income Tax	2,155,093	2,625,951	(107,122)

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Jim Bridger Unit 4 Overhaul & SCR Installation
Adjustment 1

	ACCOUNT TYPE	TOTAL COMPANY as filed	TOTAL COMPANY discovery	STAFF	FACTOR	FACTOR %	WASHINGTON ALLOCATED	Source
Adjustment to Rate Base:								
Steam Production	312 PRO	143,656,688	143,656,688	38,551,037	JBG	22.437%	8,649,698	JBT-10C
Total Rate Base		143,656,688	143,656,688	38,551,037			8,649,698	
Accumulated Reserve	108SP PRO	(9,529,638)	(9,529,638)	(2,557,329)	JBG	22.437%	(573,788)	Estimated
Total Accumulated Reserve		(9,529,638)	(9,529,638)	(2,557,329)			(573,788)	
Adjustment to Expense:								
Depreciation Expense	403SP PRO	10,277,979	10,277,979	1,835,764	JBG	22.437%	411,890	Straight Line Depreciation over 22 years
Total Depreciation Expense		10,277,979	10,277,979	1,835,764			411,890	(2037 Shutdown - Pacific Power response to Staff Data Request No. 16)
Adjustment to Tax:								
Steam Production - Sch M Adjust	SCHMAT PRO	10,277,979	10,277,979	1,835,764	JBG	22.437%	411,890	Estimated
Steam Production - Sch M Adjust	SCHMDT PRO	15,569,152	7,784,572	2,089,031	JBG	22.437%	468,716	Estimated
Steam Production - DIT Expense	41010 PRO	2,008,055	(946,270)	96,118	JBG	22.437%	21,566	calculated
Steam Production - AMA ADIT	282 PRO	(1,329,605)	(27,038,578)	(7,255,946)	JBG	22.437%	(1,628,017)	Estimated

Description of Adjustment:

This adjustment adds into rate base Jim Bridger Unit 4 Overhaul and Selective Catalytic Reduction (SCR) system installation scheduled to be placed in service in calendar year 2016, well in advance of the requested effective date of the Company's second-year rate increase. Net plant balances are included on an AMA basis for the rate effective period May 1, 2017 through April 30, 2018. Details of the project can be found on Page 2 of this adjustment. The Jim Bridger project is discussed in detail in the Direct Testimony of Mr. Chad A. Teply and Mr. Rick T. Link. The Company also commits to filing attestations to affirm that each project is used and useful, with costs known and measurable upon the completion of each project. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

The column "Total Company Discovery" reflects the effects of the PATH Act as detailed by the Company in response to Boise Data Request 09.

Staff contests the level of costs related to the installation of SCR at Jim Bridger. As Staff witness Jeremy Twitchell discusses in his direct testimony, the decision was imprudent.

Given the interplay between the Company's tax books and the Company's regulatory Books, Staff estimated the tax effects for certain aspects of this adjustment. Staff expects the Company will correct this adjustment for the actual tax effects on rebuttal.

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
SCADA EMS Replacement & Upgrade
Adjustment 2

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Rate Base:								
Intangible Plant	303	PRO	22,119,925	22,119,925	22,119,925	SO	6.655%	1,472,038
General Plant	397	PRO	11,794,918	11,794,918	11,794,918	SO	6.655%	784,929
Total Rate Base			<u>33,914,843</u>	<u>33,914,843</u>	<u>33,914,843</u>			<u>2,256,967</u>
Accumulated Reserve	111IP	PRO	(1,312,401)	(1,312,401)	(1,312,401)	SO	6.655%	(87,338)
Accumulated Reserve	108GP	PRO	(1,113,372)	(1,113,372)	(1,113,372)	SO	6.655%	(74,093)
Total Accumulated Reserve			<u>(2,425,773)</u>	<u>(2,425,773)</u>	<u>(2,425,773)</u>			<u>(161,430)</u>
Adjustment to Expense:								
Depreciation Expense	404IP	PRO	807,632	807,632	807,632	SO	6.655%	53,746
Depreciation Expense	403GP	PRO	685,152	685,152	685,152	SO	6.655%	45,596
Total Depreciation Expense			<u>1,492,784</u>	<u>1,492,784</u>	<u>1,492,784</u>			<u>99,342</u>
Adjustment to Tax:								
Intangible & General - Sch M Adjust	SCHMAT	PRO	1,492,784	1,492,784	1,492,784	SO	6.655%	99,342
Intangible & General - Sch M Adjust	SCHMDT	PRO	10,643,700	5,321,844	5,321,844	SO	6.655%	354,158
Intangible & General - DIT Expense	41010	PRO	3,472,866	1,453,171	1,453,171	SO	6.655%	96,706
Intangible & General - AMA ADIT	282	PRO	(5,799,772)	(8,875,099)	(8,875,099)	SO	6.655%	(590,621)

Description of Adjustment:

This adjustment adds into rate base major plant additions associated with the SCADA EMS project upgrade, scheduled to be placed in-service by March of 2016. Net plant balances are included on an AMA basis for the rate effective period May 1, 2017 through April 30, 2018. Mr. Stuart J. Kelly discusses the details of the SCADA EMS project in his direct testimony. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

Staff does not contest this adjustment as discussed by Staff witness Elizabeth O'Connell. The company will provide an attestation of costs before the implementation of year 2 rates allowing parties to verify the actual costs.

**Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Union Gap Transmission Project
Adjustment 3**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY as filed</u>	<u>TOTAL COMPANY discovery</u>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Rate Base:								
Transmission Plant	355	PRO	20,882,973	20,882,973	20,882,973	CAGW	22.565%	4,712,254
Accumulated Reserve	108TP	PRO	(560,665)	(560,665)	(560,665)	CAGW	22.565%	(126,514)
Adjustment to Expense:								
Depreciation Expense	403TP	PRO	375,686	375,686	375,686	CAGW	22.565%	84,774
Adjustment to Tax:								
Intangible & General - Sch M Adjust	SCHMAT	PRO	375,686	375,686	375,686	CAGW	22.565%	84,774
Intangible & General - Sch M Adjust	SCHMDT	PRO	1,917,750	958,877	958,877	CAGW	22.565%	216,371
Intangible & General - DIT Expense	41010	PRO	585,226	221,329	221,329	CAGW	22.565%	49,943
Intangible & General - AMA ADIT	282	PRO	(416,315)	(4,197,350)	(4,197,350)	CAGW	22.565%	(947,134)

Description of Adjustment:

This adjustment adds into rate base major plant additions associated with the Union Gap Transmission project, scheduled to be placed in-service by May of 2016. Net plant balances are included on an AMA basis for the rate effective period May 1, 2017 through April 30, 2018. Mr. Rick A. Vail discusses the details of the Union Gap Transmission project in his direct testimony. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

Staff does not contest this adjustment as discussed by Staff witness Elizabeth O'Connell. The company will provide an attestation of costs before the implementation of year 2 rates allowing parties to verify the actual costs.

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Production Tax Credit
Adjustment 4

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:							
Reduction to PTC	40910	PRO	(11,637,246)	(11,637,246)	(11,637,246)	CAGW	22.565% (2,625,951)

Description of Adjustment:

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in-service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects the impact of the impending expiration of Production Tax Credits (PTC) for the Company's renewable resources beginning in May 2016. The expiration of PTCs represent an unavoidable cost driver for the coming year. For a detailed discussion on PTCs and their impact on the Company's costs, please see direct testimony of Ms. Shelley E. McCoy.

Staff does not contest these costs as discussed by Staff witness Elizabeth O'Connell.

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Remove Deferred State Tax Expense & Balance
Adjustment 5

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:								
Def Inc Tax Expense	41110	RES	(63,273)	5,106	5,106	WA	100.000%	5,106
ADIT Balance	283	RES	31,637	(2,553)	(2,553)	WA	100.000%	(2,553)

Description of Adjustment:

This adjustment removes the deferred state income tax expense and associated balances since state income tax expense is excluded under the WCA allocation methodology.

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
Interest True-Up
Adjustment 6

ACCOUNT	TYPE	TOTAL COMPANY as filed	TOTAL COMPANY discovery	STAFF	WCA FACTOR	WASHINGTON FACTOR % ALLOCATED
Adjustment to Expense:		949,033	768,325	306,062	WA	100.000%
Adjustment Detail:						
Restating:						
Jurisdiction Specific Adjusted Rate Base		36,028,776	29,168,413	11,588,861	CAGW	
Weighted Cost of Debt:		2.63410%	2.63410%	2.64100%		
True-up Interest Expense		949,033	768,325	306,062	CAGW	
Unadjusted Interest Expense		22,077,012	22,077,012	22,077,012	CAGW	
Restating Interest True-up Adjustment		(21,127,979)	(21,308,687)	(21,770,950)	CAGW	

Description of Company Adjustment:

This pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case.

Staff does not contest this adjustment. It is included to account for modeling affects only.

Pacific Power GRC UE-152253
Rate Plan Year 2 - Staff Proposed Revenue Requirement Increase
WCA Allocation Factors

West Control Area		AVERAGE OF MONTHLY AVERAGE FACTORS													
DESCRIPTION	FACTOR	CA	OR	WA	UT	ID	Wyo-UPL	WYP	WY	FERC-UPL	OTHER	NON-UTIL			
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0			
System Generation	SG	1.5682%	25.5927%	8.2285%	43.2954%	5.6413%	2.6698%	12.6409%	15.3107%	0.3632%	0.0000%	0			
System Capacity	SC	1.5771%	25.9991%	8.4113%	43.4102%	5.4909%	2.5496%	12.2450%	14.7946%	0.3687%	0.0000%	0			
System Energy	SE	1.5417%	24.3733%	7.6801%	42.9508%	6.2484%	3.0303%	13.8286%	16.8589%	0.3468%	0.0000%	0			
Control Area Energy - West	CAEW	4.5891%	72.5502%	22.8607%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0			
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	64.6802%	9.4095%	4.5634%	20.8246%	25.3880%	0.5223%	0.0000%	0			
Washington Expedited Rate Filing - June 2015	SO	1.9895%	23.5002%	6.6548%	46.5822%	5.9545%	2.6215%	12.4111%	15.0326%	0.2862%	0.0000%	0			
Gross Plant-System	GFS	1.9895%	23.5002%	6.6548%	46.5822%	5.9545%	2.6215%	12.4111%	15.0326%	0.2862%	0.0000%	0			
System Net Plant	SNP	1.7446%	20.9510%	5.9886%	49.2460%	6.1175%	2.7152%	12.9265%	15.6417%	0.3077%	0.0000%	0			
Division Net Plant Distribution	SNPD	3.5760%	26.4617%	6.3309%	47.8648%	4.7956%	1.7886%	9.1825%	10.9711%	0.0000%	0.0000%	0			
Control Area Generation - West	CAGW	4.4289%	73.0061%	22.5651%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0			
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	67.7119%	8.7029%	4.0417%	18.9910%	23.0327%	0.5525%	0.0000%	0			
Jim Bridger Generation	JBG	4.4037%	72.5918%	22.4370%	0.3842%	0.0494%	0.0229%	10.1078%	10.1307%	0.0031%	0.0000%	0			
Jim Bridger Energy	JBE	4.5631%	72.1385%	22.7309%	0.3670%	0.0534%	0.0259%	0.1182%	0.1441%	0.0050%	0.0000%	0			
Wheeling Revenue - Generation	WRG	0.9587%	15.8026%	4.8843%	53.0553%	6.8191%	3.1668%	14.8803%	18.0471%	0.4329%	0.0000%	0			
Wheeling Revenue - Energy	WRE	0.9933%	15.7039%	4.9483%	50.6798%	7.3728%	3.5757%	16.3170%	19.8927%	0.4092%	0.0000%	0			
Customer - System	CN	2.4136%	30.2751%	6.8837%	49.0419%	3.9191%	0.8315%	6.6313%	7.4665%	0.0000%	0.0000%	0			
CIAC	CIAC	3.5760%	26.4617%	6.3309%	47.8648%	4.7956%	1.7886%	9.1825%	10.9711%	0.0000%	0.0000%	0			
Bad Debt Expense	BADDEBT	3.6108%	38.5002%	14.1283%	33.6500%	3.7577%	0.0200%	6.3511%	6.3531%	0.0000%	0.0000%	0			
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	0.0000%	0.00611			
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	0.0192			
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	0.01977			
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	0.0286			
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	0.028172			
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.00386			
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0			
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1			
System Net Transmission Plant	SNPT	0.9587%	15.8024%	4.8845%	53.0551%	6.8191%	3.1669%	14.8805%	18.0474%	0.4329%	0.0000%	0			
Trojan Plant Allocator	TROP	4.4532%	72.9368%	22.6100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0			
Trojan Decommissioning Allocator	TROJD	4.4575%	72.9246%	22.6179%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0			
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.3225%	0.0000%	0.05681001			
DIT Balance	DITBAL	2.1677%	26.6350%	5.9047%	43.5282%	5.6202%	2.4561%	11.6658%	14.1219%	0.2895%	0.0000%	0.01732796			
Tax Depreciation	TAXDEPR	1.9671%	25.6984%	4.5200%	44.2653%	5.7104%	2.5576%	11.9287%	14.4864%	0.3016%	0.0000%	0.03050823			
SCHMAT Depreciation Expense	SCHMDEXP	2.0536%	22.7373%	6.6321%	46.1665%	5.9729%	2.8591%	13.2663%	16.1254%	0.3122%	0.0000%	0			