

**PACIFICORP
SUMMARY OF WEST CONTROL AREA
ALLOCATION METHOD**

West Control Area - Washington	
Plant:	
Generation	Bridger (based on west control area transmission capacity), Colstrip, Hermiston, Leaning Juniper and west control area hydro generation are assigned to the west control area. All other generation plant is excluded. West control area resources are allocated on the Control Area Energy factor (CAEW).
Transmission	Transmission Plant located in California, Oregon and Washington, Colstrip Transmission, all other Montana Transmission, Idaho Pacific Transmission and Jim Bridger Transmission lines Kinport and Borah are assigned to the west control area. These are allocated on the CAEW factor.
Distribution	Situs
General/Intangible	Generation, Transmission and Distribution per above. Customer related - CN (number of customers). General Office - SO (Gross Plant)
O&M:	
Generation	CAEW
Transmission	CAEW
Distribution	Situs, System Net Plant Distribution (SNPD)
Customer Account, Customer Service, Sales	Distribution Related - Situs (SNPD) System Related - CN
A&G	Distribution Related - Situs Customer Related - CN Other A&G - SO
Other Expenses:	
Depreciation/Amortization	Follows plant
Taxes Other Than Income	Franchise - Situs Property Tax - Gross Plant System (same as SO) Payroll Taxes - SO Utah Gross Receipts Tax - N/A Washington Public Utility Tax - Situs Energy Taxes - CAEW
Deferred Income Taxes, Schedule Ms and Accumulated Deferred Taxes	Existing Plant - Power Tax Output by Jurisdiction. Capital Additions and New Resources - Allocated on same basis as plant.
State Income Taxes	Situs
Federal Income Taxes	Calculated in Jurisdictional Allocation Model

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Net Power Costs:	
Fuel	CAEW
Wholesale Sales	Firm CAEW Non-Firm CAEW
Purchased Power	Firm CAEW Washington QFs - Situs to Washington. Non-Firm CAEW
Wheeling Expense	Contracts for delivery within the west control area are assigned to the west control area. Firm CAEW Non-Firm CAEW