Exh. BDR-_ X Docket UE-230172 WUTC DOCKET: UE-230172 & UE-210852 Page 1 of 32 EXHIBIT: BDR-5X

ADMIT ☑ W/D ☐ REJECT ☐

Exh. MGW-2 Docket UE-19 Witness: Michael G. Wilding

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant,	Docket UE-19
v.	
PACIFICORP dba PACIFIC POWER & LIGHT COMPANY	
Respondent.	

PACIFICORP EXHIBIT OF MICHAEL G. WILDING

Washington Inter-Jurisdictional Allocation Methodology

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding

Introduction

PacifiCorp d/b/a Pacific Power and Light Company (PacifiCorp or Company), Staff of the Washington and Utilities and Transportation Commission (Staff), Public Counsel Unit of the Washington State Attorney General's Office (Public Counsel) and Packaging Corporation of America (PCA), have executed this agreement (the Parties or, individually, a Party) enter into this Memorandum of Understanding (Agreement) to acknowledge their support for certain adjustments to the West Control Area Inter-Jurisdictional Allocation Methodology (WCA).

Background

PacifiCorp is a multi-jurisdictional electric utility that provides services in six states (California, Idaho, Oregon, Utah, Wyoming, and Washington). Staff is participating in PacifiCorp's Multi-State Process (MSP), working towards the Company's goal of developing a common cost allocation methodology amongst these six states. Currently, Washington uses the WCA for determining which costs are eligible for recovery in rates from customers in Washington.¹

As approved by the Washington Utilities and Transportation Commission (Commission), the WCA isolates the costs and revenues associated with assets located in the Company's west "control area" or "PacifiCorp West Balancing Authority Area" (PACW), and allocates to Washington a proportionate share of the costs and revenues based primarily on Washington's relative contribution to demand and energy requirements. The WCA includes loads, generation and transmission assets, and wholesale contracts for facilities located in California, Oregon, and Washington. It also includes transmission and generation assets located outside of California, Oregon, and Washington that are electrically located in PACW. The WCA excludes all loads and assets located within PacifiCorp's East Balancing Authority Area (PACE).

In the context of inter-jurisdictional cost allocation, the Commission will consider a resource to be used and useful to Washington customers² if the resource "provides quantifiable direct or indirect benefits to Washington [ratepayers] commensurate with its costs." To modify the WCA methodology, "any changes should be considered in the context of an overall review of that methodology." Additionally, Parties must demonstrate that "any changes proposed more closely aligns with the allocation of costs based on causation[.]" Finally, "the party advocating for the change must make a detailed a persuasive showing demonstrating that the proposed change is appropriate."

¹ Prior to the WCA methodology being approved in Docket UE-061546, PacifiCorp proposed the Revised Protocol as its cost allocation methodology in Docket UE-050684. The Revised Protocol presented costs as an integrated six-state system. The Commission rejected the Revised Protocol because there was not sufficient evidence in the record that the methodology complied with the legal requirements in RCW 80.04.250. *See generally* UE-050684, Order 04. ² *See* RCW 80.04.250

³ Docket UE-050684, Order 04 ¶ 68.

⁴ Docket UE-130043, Order 05 ¶ 92-94.

⁵ *Id*.

⁶ Id.

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Foundation for this Agreement

In this memorandum of understanding, the Parties agree to support certain modifications to the WCA in the Company's forthcoming rate case provided the Company can demonstrate that the modifications within this agreement provide beneficial resources to Washington customers that are *used and useful*. In particular, the Parties agree to support these modifications if PacifiCorp can demonstrate these modifications provide quantifiable direct or indirect benefits to Washington customers, and that these benefits are commensurate with their costs. The Parties agree to work collaboratively with PacifiCorp as they make this demonstration. However, as the party advocating for these changes, PacifiCorp bears the legal and factual burden to sufficiently demonstrate that these modifications better align the cost allocation methodology with the principles described above in its forthcoming general rate case.

This demonstration may include the following benefits:

- A diverse generation portfolio, including an increase in high capacity renewable generation.
- Over 170 interconnections with other BAAs and transmission operators providing access to market hubs for wholesale energy transactions (e.g., Mid-C, COB, Mona, Four-Corners and Palo Verde).
- Greater Energy Imbalance Market (EIM) benefits.
- Efficiencies, such as retail load characteristics and variable resource diversity, which
 minimize operational costs and reduce the need to build for reserves and blackstart
 capability for each state.
- Washington recently enacted Senate Bill 5116, the Clean Energy Transformation Act
 (CETA) which, among other things, requires the elimination of coal-fired resources from
 PacifiCorp's electric rates by December 31, 2025. PacifiCorp's proposed modification to
 the WCA will facilitate a reasonable path towards PacifiCorp's compliance with CETA.⁸

Based on this understanding, the Parties agree to the following:

Agreement

1. Implementation. This Agreement includes modifications to the WCA subject to approval by the Commission.

⁷ The Commission has stated that <u>one way</u> the Company can demonstrate this is "through <u>historical system operation or modeling of the system showing that Eastside plant costs added to Washington rates would be offset by reductions to other cost categories (e.g., power costs), such that overall costs to Washington ratepayers would be no more than without the Eastside resources." Docket UE-050684, Order 04 ¶ 69 (emphasis added).</u>

⁸ CETA also sets a policy of 100 percent clean energy by 2045. RCW 19.405.050. Additionally, CETA establishes an interim target of 100 percent greenhouse gas (GHG) neutral by 2030, and allows utilities to meet this requirement through 80 percent non-emitting energy and an alternative compliance option, including up to 20 percent unbundled renewable energy credits. RCW 19.405.040.

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- 1.1. PacifiCorp will file a rate case that allows for rates to go into effect (after suspension) on or before January 1, 2021. This rate case will use this MOU as the basis for any proposed modifications to the WCA.
- 2. Prudence. The proposed allocation of a particular expense or investment under this Agreement is not intended to and will not prejudge, or prevent any party from taking a position on, the prudence of those costs or the extent to which any particular cost may be reflected in rates. Nothing in this Agreement is intended to abrogate the Commission's right or obligation to: (1) determine fair, just, and reasonable rates based upon applicable laws and the record established in rate proceedings conducted by the Commission; (2) consider the impact of changes in laws, regulations, or circumstances on interjurisdictional allocation policies and procedures when determining fair, just, and reasonable rates; or (3) establish different allocation policies and procedures for purposes of allocating costs and revenues to different customers or customer classes.
- **3. Quantification and Analytical Support.** The Parties agree to work collaboratively and in good faith to agree on the quantification and analytical support necessary for the Company to meet its legal and factual burden.
 - **3.1.** This analysis should be substantially completed before the filing of the general rate case referenced in section 1.1 and with enough time to reasonably allow parties to review the analysis.
 - **3.2.** Before the general rate case referenced in section 1.1 is filed, if a Party determines that the Company's quantification and analytical support does not demonstrate that the Company can meet its legal and factual burden, Parties have the option to withdraw their support from this agreement.
 - **3.3.** After the general rate case referenced in section 1.1 is filed, if a Party determines that this agreement does not result in fair, just and reasonable rates for Washington customers, a party may withdraw from this agreement. The withdrawing Party must provide testimony in the general rate case explaining why this agreement does not result in fair, just and reasonable rates for Washington Customers.
 - **3.4.** In the event of a Party's withdrawal, the remaining Parties may continue to support this Agreement for approval in any proceeding before the Commission.
- **4. System Transmission.** The Parties agree that all existing system transmission octs and benefits will be allocated using the System Generation (SG) factor as specified in Attachment 1.
 - **4.1. Rate Impacts:** To mitigate the immediate overall rate impact to Washington customers in the rate case referenced in Section 1.1, Parties agree to support the framework of the following phase-in approach:

⁹ Existing transmission includes any transmission asset that is in service as of December 31, 2019.

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- **4.1.1.** An incremental allocation of one-third of existing transmission costs and benefits, which are not currently allocated to Washington under the current WCA methodology, will be included in the rate case referenced in Section 1.1.
- **4.1.2.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a separate tariff rider with a rate effective date on or before January 1, 2022.
- **4.1.3.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a general rate case or through an amendment to the separate tariff rider set forth in Section 4.1.2 with a rate effective date on or before January 1, 2023.
 - **4.1.3.1.** The incremental allocation in 4.1.3 will exclude the costs and benefits of all transmission-voltage, radial lines connecting resources not otherwise included in Washington rates to PacifiCorp's interconnected, network transmission system. If PacifiCorp is required to include a portion of a transmission line in its interconnected, network transmission system for open access transmission service due to a subsequent generation or load interconnection, PacifiCorp may request to include such portion of the assets in a subsequent rate case.
- **4.1.4.** The separate tariff rider described above will remain in place until the fully allocated cost of transmission costs as described in Section 4 is included in rates through a general rate case.
- **4.2. New Transmission.** Any new transmission¹⁰ incremental to the existing transmission described and included in Section 3, will be system-allocated using the SG factor as specified in Attachment 1.
 - **4.2.1.** Similar to the methodology outlined in 4.1.3.1, Transmission which can be demonstrated to be used primarily for the transmission of power from generation assets which are not assigned to Washington under the WCA, as modified by this Agreement, will be excluded from this and any other allocation to Washington.
- **4.3. Analytical Support.** As a part of the analytical support in Section 4, the Company will quantify the differences between total depreciation and ADIT balances using a WCA Allocation of transmission and the system allocation above.

¹⁰ "New" shall constitute assets used and useful for Washington customers after December 31, 2019.

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- **5.** Non-Emitting Resources. The Parties agree that all existing and new non-emitting resources will be dynamically allocated using the SG Factor specified in Attachment 1.
 - **5.1. Assignment.** If by December 31, 2023, none of the Parties to this agreement have signed a new cost allocation methodology with the Company, then the Company agrees to engage in collaborative conversations with the Parties and other interested Washington stakeholders to explore the following:
 - 5.1.1. An Assignment method for new resources for the purposes of the WCA; and,
 - **5.1.2.** A methodology to allocate fixed shares of existing non-emitting resources.
- **6. Net Power Costs (NPC).** Forecasted NPC for ratemaking purposes will be consistent with Sections 1,4,5,6, and 7 of this agreement. Additionally, Washington customers will receive all direct and indirect benefits associated with their proportional system-allocated share of existing transmission, including Energy Imbalance Market benefits.
 - **6.1. Actual NPC.** Actual NPC for ratemaking purposes will include only the generation resources included in Washington rates and will be calculated using a spreadsheet.
 - **6.2. Qualifying Facilities.** The costs and benefits of Power Purchase Agreements for Qualifying Facilities (QF PPAs) will continue to be situs assigned to the state having jurisdiction over the QF PPA for cost responsibility, renewable energy credit assignment and resource planning.
- 7. Accelerated Depreciation. PacifiCorp and Staff agree to support a final depreciation date of December 31, 2023, for Bridger Units 1-4, Colstrip 4 and any transmission assets associated solely with the interconnection of these units to the transmission network. This date does not represent a date of estimated closure, changes in operations, or the end of the assignment to Washington of either benefits or costs associated with these plants. Public Counsel and PCA reserve the right to make a recommendation on the depreciation for Bridger Units 1-4, Colstrip, and any transmission assets associated solely with the interconnection of these units to the transmission network in PacifiCorp's forthcoming general rate case.
 - 7.1. Capital Investments. Washington will continue to be allocated a WCA share of ongoing capital investments expenses for these plants, excluding incremental capital investments that are made primarily for the purpose of extending the life of these plants. Incremental capital investments that are made primarily for the purpose of extending the life of these plants includes, but is not limited to, those associated with achieving compliance with environmental requirements or those necessitated by catastrophic failure.
 - **7.2. Deadline for Removal.** Consistent with RCW 19.405.030, PacifiCorp will remove from Washington rates all costs and benefits associated with Bridger units 1-4 and Colstrip unit 4 no later than December 31, 2025.

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 6 of 7

- **7.3. Resource Flexibility.** The dates articulated in this section are agreed upon by parties to facilitate the removal of coal from Washington Rates by 2025, and provide the flexibility that may allow for early compliance with CETA.
- **8. Decommissioning Cost.** Washington will continue to be allocated ongoing and expected decommissioning expenses for a WCA share of Jim Bridger Units 1-4 and Colstrip Unit 4.
 - **8.1.** Colstrip Engineering Study. The Company will provide by March 30, 2020, an independent engineering study of estimated decommissioning costs for Colstrip.
 - **8.2. Jim Bridger Engineering Study.** The Company will provide by January 15, 2020, an independent engineering study of estimated decommissioning costs for Jim Bridger.
 - **8.3.** Cost Assignment. To facilitate the allocation of decommissioning costs, Parties agree to support a system allocation of the costs associated with an independent engineering study in 8.1 and 8.2.
- 9. This agreement proposes modifications to the WCA, which serves as the basis for allocating costs in Washington. PacifiCorp will allocate costs based on the WCA consistent with the modifications in this Agreement for ratemaking purposes in Washington unless a different cost allocation method is approved by the Commission.
- 10. Each Party to this Agreement represents that they are signing this Agreement in good faith and that they intend to abide by the terms of this Agreement.
- 11. This Agreement may be executed in counterparts and each signed counterpart constitutes an original document.
- 12. Attachment 1 contains updated allocation factors consistent with this Agreement.
- **13.** This Agreement is entered into by each Party on the date entered below such Party's signature.

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PACIFICORP	STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION		
By:	By:		
Title: VICE PRESIDENT, REGULATION	Title:		
Date: November 22, 2019	Date:		
PUBLIC COUNSEL	PACKAGING CORPORATION OF AMERICA		
By:	By:		
Title:	Title:		
Date:	Date:		

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding, Page 7 of 7 $\,$

PACIFICORP	STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
Ву:	By: Mak Visconi
Title:	Title: Dinator, Regulatory Services Date: Nov. 22, 2019
Date:	Date: Nrv. 22, 2019
PUBLIC COUNSEL	PACKAGING CORPORATION OF AMERICA
Ву:	By:
Title:	Title:
Date:	Date:

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PACIFICORP	STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
- 10.	
By:	Ву:
Title: VICE PRESIDENT, REGULATION	Title:
Date: November 22,2019	Date:
PUBLIC COUNSEL	PACKAGING CORPORATION OF
	AMERICA
Ву:	By:
Title:	Title: Attorney
Date:	Date: 11/22/19

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PACIFICORP	STAFF OF THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION		
Ву:	Ву:		
Title:	Title:		
Date:	Date:		
PUBLIC COUNSEL	PACKAGING CORPORATION OF AMERICA		
Ву:	Ву:		
Title: _ Assistant Attorney General	Title:		
Date: 11/21/2019	Date:		

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Sales to Ultimate Customers			
440	Residential Sales	s	S
442	Commercial & Industrial Sales	S	S
444	Public Street & Highway Lighting	S	S
445	Other Sales to Public Authority	S	S
448	Interdepartmental	S	S
447	Sales for Resale-Non NPC	S	S
447NPC	Sales for Resale-NPC	SG SE CAGW CAGE CAEW CAEE	SG SE CAGW CAGE CAEW CAEE
449	Provision for Rate Refund	S	S
Other Electric Operating Revenue 450	Forfeited Discounts & Interest	s so	S SO
451	Misc Electric Revenue	s so	S SO
453	Water Sales	CAGW CAGE JBG SG	SG SG JBG SG
454	Rent of Electric Property	S CAGW CAGE JBG SG SO	S CAGW CAGE JBG SG SO
456	Other Electric Revenue	S CAGE CAGW SO SG SG WRG WRG WRE CAEW SE	S CAGE CAGW SO SG JBG WRG WRE CAEW SE
Miscellaneous Revenues 41160	Gain on Sale of Utility Plant - CR	S SG SO	S SG SO

EEDC ACCOUNT	DECCRIPTION	WCA FACTOR	Modified Factors
FERC ACCOUNT 41170	DESCRIPTION	WCA FACTOR	Modified Factors
411/0	Loss on Sale of Utility Plant	S	S
		CAGW	CAGW
		CAGE	CAGE
4118	Gain from Emission Allowances		
1110	Can non Employ Alovances	S	S
		CAEW	CAEW
		CAEE	CAEE
		SE	SE
41181	Gain from Disposition of NOX Credits		
		SE	SE
421	(Gain) / Loss on Sale of Utility Plant	S	S
		CN	CN
		SO	SO
		CAGW	CAGW
		CAGE	CAGE
		CAGE	CAGE
Miscellaneous Expenses			
4311	Interest on Customer Deposits		
		S	S
Steam Power Generation			
500	Operation Supervision & Engineering		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	Geotherma		SG
		JBG	JBG
501	Fuel Related	SE	SE
		CAEW	CAEW
		CAEE	CAEV
		JBE	JBE
		JDC	JUL
501NPC	Fuel Related		
		SE	SE
		CAEW	CAEW
		CAEE	CAEE
		JBE	JBE
502	Steam Expenses		
		SG	SG
		CAGW	CAGW
		CAGE JBG	CAGE JBG
	Geotherma		SG
	Geotherma	CAGE	- 30
503	Steam From Other Sources		
		SE	SE
		CAEW	CAEW
	Geotherma	CAEE	SE
<u> </u>		<u> </u>	
503NPC	Steam From Other Sources		
		SE	SE
		CAEW	CAEW
	Geotherma	CAEE	SE
ros .		ļ	
505	Electric Expenses	SG	SG
		CAGW	CAGW
		CAGW	CAGW
		JBG	JBG
	Geotherma		SG
	Geotherma	. GIGE	50
506	Misc. Steam Expense		
	bright life	SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geotherma	CAGE	SG

FERC ACCOUNT	DESCRIPTION		WCA FACTOR	Modified Factors
507	Rents		WCATACION	Piodified I actors
30,	iveries		SG	SG
			CAGW	CAGW
			CAGE	CAGE
			JBG	JBG
		Geothermal	CAGE	SG
510	Maint Supervision & Engineering		SG	SG
			CAGW	CAGW
			CAGE	CAGE
			JBG	JBG
		Geothermal	CAGE	SG
511	Maintenance of Structures		SG	SG
			CAGW	CAGW
			CAGE	CAGE
			JBG	JBG
		Geothermal	CAGE	SG
512	Maintenance of Boiler Plant			
1			SG	SG
			CAGW	CAGW
			CAGE	CAGE
			1BG	JBG
		Geothermal	CAGE	SG
		Geothermal	CAGE	56
513	Maintenance of Electric Plant			
			SG	SG
i			CAGW	CAGW
i				
			CAGE	CAGE
i			JBG	JBG
1		Geothermal	CAGE	SG
514	Maintenance of Misc. Steam Plant			
			SG	SG
i			CAGW	CAGW
i			CAGE	CAGE
i			JBG	JBG
1		Geothermal	CAGE	SG
l		Georgenidi		30
Nuclear Power Generation				
517	Operation Super & Engineering			
t =	operation super & Engineering			
	operation super a Engineering		SG	SG
			SG	SG
518	Nuclear Fuel Expense			
			SG SE	SG SE
518	Nuclear Fuel Expense			
			SE	SE
518	Nuclear Fuel Expense			
518	Nuclear Fuel Expense Coolants and Water		SE	SE
518	Nuclear Fuel Expense		SE SG	SE SG
518 519 520	Nuclear Fuel Expense Coolants and Water Steam Expenses		SE	SE
518	Nuclear Fuel Expense Coolants and Water		SE SG SG	SE SG SG
518 519 520	Nuclear Fuel Expense Coolants and Water Steam Expenses		SE SG	SE SG
518 519 520 523	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses		SE SG SG	SE SG SG
518 519 520	Nuclear Fuel Expense Coolants and Water Steam Expenses		SE SG SG SG	SE SG SG SG
518 519 520 523	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses		SE SG SG	SE SG SG
518 519 520 523	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses		SE SG SG SG	SE SG SG SG
518 519 520 523	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses		SE SG SG SG SG	SE
518 519 520 523	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses		SE SG SG SG	SE SG SG SG
518 519 520 523 524	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering		SE SG SG SG SG	SE
518 519 520 523	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses		SE SG SG SG SG SG SG	SE SG SG SG SG SG SG SG
518 519 520 523 524	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering		SE SG SG SG SG	SE
518 519 520 523 524 528	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures		SE SG SG SG SG SG SG	SE SG SG SG SG SG SG SG
518 519 520 523 524	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering		SE SG SG SG SG SG SG SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6
518 519 520 523 524 528	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures		SE SG SG SG SG SG SG	SE SG SG SG SG SG SG SG
518 519 520 523 524 528	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures		SE SG SG SG SG SG SG SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6
518 519 520 523 524 528 529	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super 8. Engineering Maintenance of Structures Maintenance of Reactor Plant		SE SG SG SG SG SG SG SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6
518 519 520 523 524 528 529 530	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant		\$E	SE SG
518 519 520 523 524 528 529	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super 8. Engineering Maintenance of Structures Maintenance of Reactor Plant		\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	SE
518 519 520 523 524 528 529 530	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant		\$E	SE SG
518 519 520 523 524 528 529 530 531	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant		\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	SE SG
518 519 520 523 524 528 529 530 531 532 Hydraulic Power Generation	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear		\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	SE SG
518 519 520 523 524 528 529 530 531	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant		\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	SE SG
518 519 520 523 524 528 529 530 531 532 Hydraulic Power Generation	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear		SE SG	SE SE SG
518 519 520 523 524 528 529 530 531 532 Hydraulic Power Generation	Nuclear Fuel Expense Coolants and Water Steam Expenses Electric Expenses Misc. Nuclear Expenses Maintenance Super & Engineering Maintenance of Structures Maintenance of Reactor Plant Maintenance of Electric Plant Maintenance of Misc Nuclear		\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	SE SG

	1		
FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
536	Water For Power	CAGW	SG
		CAGE	SG
537	Hydraulic Expenses		
337	Trydradiic Expenses	CAGW	SG
		CAGE	SG
538	Electric Expenses		
		CAGW	SG
		CAGE	SG
539	Misc. Hydro Expenses	0.000	
		CAGW CAGE	SG SG
		CAGE	56
540	Rents (Hydro Generation)		
340	Kents (nyuro Generation)	CAGW	SG
		CAGE	SG
541	Maint Supervision & Engineering		
		CAGW	SG
		CAGE	SG
542	Maintenance of Structures	C4.00	
		CAGW CAGE	SG SG
		CAGE	56
543	Maintenance of Dams & Waterways		
545	Prairie lance of Danis & Waterways	CAGW	SG
		CAGE	SG
544	Maintenance of Electric Plant		
		CAGW	SG
		CAGE	SG
545	Maintenance of Misc. Hydro Plant	0.000	
		CAGW CAGE	SG SG
		CAGE	56
Other Power Generation			
546	Operation Super & Engineering		
		SG	SG
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW CAGE	SG SG
	East Wind	CAGE	56
547	Fuel		
-		SE	SE
		CAEW	CAEW
		CAEE	CAEE
547NPC	Fuel-NPC		
		SE	SE
		CAEW CAEE	CAEW CAEE
		CHEE	CAEE
548	Generation Expense		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		S	S
	West Wind	CAGW	SG
	East Wind	CAGE	SG
549	Miscellaneous Other		
373	Priscendifectus Other	s	s
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
550			
550	Maint Supervision & Engineering	S	S
		S SG	S SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
	I		

	1		Modified Factors
FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
551	Maint Supervision & Engineering	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
rea.			
552	Maintenance of Structures	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
553	Maint of Generation & Electric Plant		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
554	Maintenance of Misc. Other		
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
	<u> </u>		
Other Power Supply			
555	Purchased Power		
		S	S
		CAGW	CAGW
		CAEW	CAEW
			1
555NPC	Purchased Power-NPC		
		S	S
		SG	SG
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		CAEW	CAEW
		CAEE	CAEE
		CMEE	CALL
556	System Control & Load Dispatch		
330	System Condor & Load Dispatch	SG	SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	14/a-4.14/fd	CAGW	SG
	West Wind East Wind	CAGE	SG
	East Wind	CAGE	30
557	Othor Evenonous		
337	Other Expenses	s	s
		SG	SG
		SO SO	SO SO
		CAGE	CAGE
		TROJP	TROJP
		CAGW	CAGW
		JBG	JBG
		JBG IBF	JBE
		CAGW	SG
	West Wind	CAGW	SG
	East Wind	CAGE	56
Transmission Expense	+		
панэннээнин схренэе			
			1
560	Operation Supervision & Engineering		1
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
561	Load Dispatching		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
1	Existing Transmission	CAGE	SG
Ì	New West Side Transmission	CAGW	SG
Ì	New East Side Transmission	CAGE	SG
	New Last Side Transmission	_ 100	30
	1	i	i .

	T		
FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
562	Station Expense	SG	SG
	Evicting Transmission	JBG	SG
	Existing Transmission Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
	New East Side Pransingsion		
563	Overhead Line Expense		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW CAGE	SG SG
	New East Side Transmission	CAGE	30
564	Underground Line Expense		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
565	Transmission of Electricity by Others		
===	The second of th	SG	SG
	1	SE	SE
	1	CAGW	SG
		CAGE	SG
	1	CAEW	SE
	1	CAEE	SE
565NPC	Transmission of Electricity by Others-NPC	60	60
	1	SG SE	SG SE
		CAGW	SG
		CAGE	SG
		CAEW	SE
	1	CAEE	SE
		JILL	JL JL
566	Misc. Transmission Expense		
	1	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
567	Rents - Transmission		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
568	Maint Supervision & Engineering		
300	Tours Supervision of Engineering	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
rco.	Malabassas of Charles		
569	Maintenance of Structures	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission Existing Transmission	CAGW	SG
	Existing Transmission Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
570	Maintenance of Station Equipment		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE CAGW	SG
	New West Side Transmission	CAGW CAGE	SG
	New East Side Transmission	CAGE	SG
571	Maintenance of Overhead Lines		
-	2000	SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
1	New East Side Transmission	CAGE	SG
İ			l

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
572	Maintenance of Underground Lines		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
573	Maint of Misc. Transmission Plant		
		SG	SG
	Existing Transmission	JBG	SG
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
Distribution Expense			
580	Operation Supervision & Engineering	S	
		SNPD	S SNPD
		SNPD	SNPD
E04	1.00		
581	Load Dispatching	S	S
		SNPD	SNPD
		SNPD	SNPD
582	Station Evacues		
302	Station Expense	S	S
		SNPD	SNPD
		JINFU	JITE
583	Overhead Line Expenses		-
583	Overnead Line Expenses	S	S
		SNPD	SNPD
		SIND	SIVID
584	Hadararound Line Europea		
304	Underground Line Expense	S	S
		SNPD	SNPD
		SIND	SIVID
585	Street Lighting & Signal Systems		
363	Suleet Lighting & Signal Systems	S	S
		SNPD	SNPD
		Sitt 5	5111 5
586	Meter Expenses		
300	Pieter Expenses	S	S
		SNPD	SNPD
			**** =
587	Customer Installation Expenses		
		S	S
		SNPD	SNPD
588	Misc. Distribution Expenses		
	, and the second	S	S
		SNPD	SNPD
589	Rents		
		S	S
		SNPD	SNPD
590	Maint Supervision & Engineering		
		S	S
		SNPD	SNPD
591	Maintenance of Structures		
		S	S
		SNPD	SNPD
F03	Malakanana of Challes Fo. 1		
592	Maintenance of Station Equipment	S	S
		S SNPD	S SNPD
		SNPD	SNPD
593	Maintenance of Overhead Lines		
555	Maintenance of Overhead Lines	S	S
		SNPD	SNPD
		5.47 0	5141 D
594	Maintenance of Underground Lines		
	c. or onderground times	S	s
		SNPD	SNPD
595	Maintenance of Line Transformers		
		S	S
		SNPD	SNPD
596	Maint of Street Lighting & Signal Sys.		
		S	S
		SNPD	SNPD
597	Maintenance of Meters		
		S	S
		SNPD	SNPD

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
598	Maint of Misc. Distribution Plant		
		S SNPD	S SNPD
Customer Accounts Expense			
901	Supervision	S CN	S CN
902	Meter Reading Expense		
		S CN	S CN
903	Customer Receipts & Collections		
		S CN	S CN
904	Uncollectible Accounts	_	_
		S CN	S CN
905	Misc. Customer Accounts Expense		
		S CN CAGE CAGW	S CN CAGE CAGW SG
Customer Service Expense			
907	Supervision		
		S CN	S CN
908	Customer Assistance		_
		S CN	S CN
909	Informational & Instructional Adv	S	S
		CN	CN
		CAGE	CAGE
		CAGW	CAGW SG
212	W. a. i.		
910	Misc. Customer Service	S CN	S CN
Sales Expense			
911	Supervision	S CN	S CN
912	Demonstration & Selling Expense	s	S
		CN	CN
913	Advertising Expense		
		S CN	S CN
916	Misc. Sales Expense		1
		S CN	S CN
Administrative & General Expense			
920	Administrative & General Salaries	S	S
		CN SO	CN SO
921	Office Supplies & expenses		1
	·	S	S
		CN SO	CN SO
922	A&G Expenses Transferred		
		S CN SO	S CN SO
923	Outside Services		
525	SJENC JEI VICES	S	S
		CAGW SO	CAGW SO
		SG	SG
		JBG	JBG
			1

		WCA FACTOR	Maralliffe of Frankers
FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
924	Property Insurance	S	s
		CAGW	CAGW
		SO	SO
		JBG	JBG
		טפר	SG
925	Injuries & Damages		_
		S SO	S SO
		30	50
926	Employee Pensions & Benefits		
		S	S
		CN	CN
		SO	SO
927	Franchise Requirements		
		S	S
		SO	SO
928	Regulatory Commission Expense	S	S
		CN	CN
		SO	SO
		CAGW	CAGW
		CAGE	CAGE
		SG	SG
		JBG	JBG
929	Duplicate Charges	S	S
		CAGW	CAGW
		CAGW	CAGW
		JBG	JBG
		SG	SG
		SNPD	SNPD
		SO	SO
		JBG	JBG
930	Misc General Expenses		
		S CAGE	S CAGE
		SO	SO
		CN	CN
		GV.	SG
931	Rents		
		S	S
		SO	SO
935	Maintenance of General Plant		
		S	S
		CN	CN
		SO	SO
Depreciation Expense			
403SP	Steam Depreciation		
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
403NP	Nuclear Depreciation		
TOJN	nucical Depreciation	SG	SG
403HP	Hydro Depreciation		
		CAGW	SG
		CAGE	SG
403OP	Other Production Depreciation		
		CAGW	CAGW
		CAGE	CAGE
	West Wind		SG
	East Wind	CAGE	SG
403TP	Transmission Depreciation		
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	JBG	SG
		SG	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
	1		

Section Sect	FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
March Marc	403			
Section Sect	360		S	S
Section Sect	361		S	
Social State Soci	362			
Part	363			
25	364			
100 100	365			
1977 Wilder S S S S S S S S S	366			
1988 Use Trans	367			
Section Sect				
270 Meders S S S S S S S S S				
1972 Loss Clus Prem				
1972 Luese Property S S S				
Several Lighting S S S				
S S S S S S S S S S	3,3	Social Lighting	-	_
S S S S S S S S S S	403GP	General Depreciation		
SE SE CN CN CN CN CN CN SG SG SG SG SG SG SG S	10301	oched Sepredatori	S	s
ON CN SG SG SG SG SG SG SG S				
SG SG SG SG CACM				
SO CAGN CA				
CACM				
CACE CACE BBG BBG BBG BBG BBG BBG CAEE				
BBG BBG BBG BBG BBG BBG BBG BBE CAEE CAEE CAEE CAEE				
BBE CAEE CAEE				
CAEE CAEE				
Maining Depreciation			CHEE	CAEE
Maining Depreciation	403GV0	General Vehicles		
Mining Depreciation		Tomato	SG	SG
CAEE CAEE				
CAEE CAEE	403MP	Mining Depreciation		Ì
Experimental Plant Depreciation SG SG			CAEE	CAEE
SG SG SG				<u> </u>
ARIO Depreciation S S S	403EP	Experimental Plant Depreciation		
Amort ization Expense 404GP Amort of LT Plant - Capital Lease Gen S S S S S S S S S S S S S S S S S S S			SG	SG
Amort ization Expense 404GP Amort of LT Plant - Capital Lease Gen S S S S S S S S S S S S S S S S S S S				
### Amort cf LT Plant - Capital Lease Gen #### Amort of LT Plant - Capital Lease Gen S	4031	ARO Depreciation		
### ### ### ### ### ### ### ### ### ##			S	S
### ### ### ### ### ### ### ### ### ##				
S S S S S S S S S S				
SG SO SO SO CN CAGW CAEW CAGW CAG	404GP	Amort of LT Plant - Capital Lease Gen		
Amort of LT Plant - Cap Lease Steam				
CA				
Amort of LT Plant - Cap Lesse Steam				
Amort of LT Plant - Cap Lease Steam				
### Amort of LT Plant - Cap Lease Steam SG				
SG			CAGE	CAGE
SG	404CD	Amost of LT Dignt Con Longo Storm		
CAGW CAGE	1015	Amort of ET Plant - Cap Lease Steam	SG	SG
CAGE CAGE CAGE SG				
Amort of LT Plant - Intangible Plant S S S S S S S S S				
Amort of LT Plant - Intangible Plant S		Geothermal		
S		Geottlettilal	CAGE	30
S	404IP	Amort of LT Plant - Intangible Plant		
SO			S	s
CN				
CAGW CAGE CAGE JBG JBG JBG JBG CAEW CAEE CAEE CAEE				
CAGE CAGE JBG JBG JBG JBG CAEW CAEW				
Amort of LT Plant - Mining Plant				
CAEW CAEW CAEE				
CAEE CAEE CAEE				
Amort of LT Plant - Mining Plant CAEE CAEE 4040P Amort of LT Plant - Other Plant CAGE CAGE 404HP Amortization of Other Electric Plant CAGW CAGE CAGE Amortization of Other Electric Plant S S S 406 Amortization of Plant Acquisition Adj S S CAGW CAGE CAGE CAGE SG 407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S S S S S S S S S				
CAEE CAEE				
CAEE CAEE	404MP	Amort of LT Plant - Mining Plant		
CAGE CAGE		·	CAEE	CAEE
CAGE CAGE				
### 404HP Amortization of Other Electric Plant CAGW SG CAGE SG CAGW CAGE CAGW CAGW CAGE CAGE CAGE SG CAGW CAGW CAGE CAGE CAGW CAGW CAGE CAGW CAGW CAGW CAGW CAGW CAGW CAGW CAGE CAGW CAGE CAGE CAGE CAGE	404OP	Amort of LT Plant - Other Plant		
CAGW SG SG			CAGE	CAGE
CAGW SG SG				
CAGE SG	404HP	Amortization of Other Electric Plant	C4.000	
Amortization of Other Electric Plant S S				
S S			CAGE	36
S S	405	Amortization of Other Flectric Plant		
Amortization of Plant Acquisition Adj S CAGW CAGE CAGE CAGE SG 407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S CAGW CAGE SG SG S S S S S S S S S S S S S S S S	100	sense and on or other Electric Fiding	S	S
S			-	1
S	406	Amortization of Plant Acquisition Adj		
CAGW CAGW CAGW CAGE CAGE SG		1	S	S
CAGE CAGE SG				
SG SG			CAGE	
407 Amort of Prop Losses, Unrec Plant, etc S S S S S S S S S S S S S S S S S S S				
S S SO SO SE SE CAGW CAGW CAGE CAGE SG SG				
SO SO SE SE CAGW CAGW CAGE CAGE SG SG SG	407	Amort of Prop Losses, Unrec Plant, etc		
SE SE CAGW CAGW CAGE CAGE SG SG				
SE SE CAGW CAGW CAGE CAGE SG SG				
CAGW CAGW CAGE CAGE SG SG SG				
CAGE CAGE SG SG				
SG SG				
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FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
axes Other Than Income			
408	Taxes Other Than Income		
		S	S
		GPS	GPS
	1	SO or	SO of
	1	SE	SE
		SG	SG
		CAGE	CAGE
		EXCTAX	EXCTAX
		CAEW	CAEW
		CAEE	CAEE
		JBG	JBG
		CAGW	CAGW
Deferred ITC			
1140	Deferred Investment Tax Credit - Fed		
		CAGE	CAGE
1141	26 17 1 17 2 17 11		
1141	Deferred Investment Tax Credit - Idaho	CAGE	CAGE
		O loc	CHOL
nterest Expense			
27	Interest on Long-Term Debt		
		S	S
		SNP	SNP
28	Amortization of Debt Disc & Exp		
		SNP	SNP
	1	1	
29	Amortization of Premium on Debt		
	1	SNP	SNP
31	Other Interest Expense		
	1	OTH	OTH
	1	SNP	SNP
32	AFUDC - Borrowed	010	01:0
		SNP	SNP
	Total Elec. Interest Deductions for Tax		
	Non-Utility Portion of Interest		
	1	NUTIL	NUTIL
			ļ
Interest & Dividends	Interest 9. Dividends	1	
119	Interest & Dividends	SNP	SNP
	1	SINP	SINP
Deferred Income Taxes	1	+	1
11010	Deferred Income Tax - Federal-DR	1	
1010	beleffed fricome rax - redefair bix	s	S
		TROJD	TROJD
			CIAC
		CIAC	
		SO	SO
		SNP	SNP
		SE	SE
		SE SG	SG
		SG GPS	SG GPS
		SG GPS BADDEBT	SG GPS BADDEBT
		SG GPS BADDEBT TAXDEPR	SG GPS BADDEBT TAXDEPR
		SG GPS BADDEBT TAXDEPR CAEW	SG GPS BADDEBT TAXDEPR CAEW
		SG GPS BADDEBT TAXDEPR CAEW CN	SG GPS BADDEBT TAXDEPR CAEW CN
		SG GPS BADDEBT TAXDEPR CAEW CN JBE	SG GPS BADDEBT TAXDEPR CAEW CN JBE
		SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW
		SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGGE
		SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG
		SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE
		SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG
1110	Submed forms Tay Endered (S)	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE
11110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD	SG GPS BADDEBT TAXDEPR CAEW CN JIBE CAGW CAGE JBG CAEE SNPD
11110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD
11110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD	SG GPS BADDEBT TAXDEPR CAEW CAGW CAGE JBE CAGW CAGE JBG CAEE SNPD
11110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMOEXP
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMIDEXP SNP SG	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMOEXP SNP SG SNPD
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO	SG GPS BADDEBT TAXDEPR CAEW CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SG SNPD SO
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SNP SNP SNP SG SNPD SO TAXDEPR
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG	SG GPS BADDEBT TAXDEPR CAEW CN IBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SG SNPD SG SNPD SG TAXDEPR JBG BADDEBT
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNP SO TAXDEPR JBG BADDEBT GPS
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT
11110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SO TAXDEPR JBG BADDEBT GPS SOCT JBE	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE BADDEBT GPS SGCT JBE
21110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S GLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S GLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLIAC SCHMDEXP SNP SNP SO TAXDEPR JBG BADDEBT GPS SSCCT JBE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGW CAGG CAGW CAGG CAGW CAGG CAGW CAGG CAGW CAGG CAGW CAGG CAGG	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SNP SO SO TAXDEPR JBG SO TAXDEPR JBG GS SNPD SO TAXDEPR JBG AGE SCT JBE CAGW CAGE
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SOCT JBE CAGW CAGE SCHOOLE	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD SC CIAC SCHMDEXP SNP SG SNP SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SNP SO TAXDEPR JBG SO TAXDEPR JBG SO TAXDEPR JBG SO TAXDEPR JBG SGCT JBE SGCT JBE SGCT SGCT SBE SGCT SE
11110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAGW CAGE SCCT CAGE CAGW CAGE SE CAGW CAGE SE CAEE	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SG SNPD SND SND SG SNPD SND SND SG SNPD SND SND SND SND SND SND SND SND SND SN
1110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG
11110	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CLAC SCHMDEXP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SCCT JBE CAGW CAGE SE CAGW CAGE SCCT CAGE CAGW CAGE SE CAGW CAGE SE CAEE	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEXP SNP SNP SG SNPD SND SND SG SNPD SND SND SG SNPD SND SND SND SND SND SND SND SND SND SN
	Deferred Income Tax - Federal-CR	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG
schedule M. Additions		SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG
Schedule M Additions	Deferred Income Tax - Federal-CR Additions - Flow Through	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBE CAEE SNPD S CLAE SCHADEXP SNP SNP SNP SO TAXDEPR JBE BADDEBT GPS SOCTT JBE CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SCHADEXP SOCTT JBC CAGW CAGE SE CAEE TROID	SG GPS BADDEBT TAXDEPR CAEW CN JBE CAGW CAGE JBG CAEE SNPD S CIAC SCHMDEAP SNP SG SNPD SO TAXDEPR JBG BADDEBT GPS SGCT JBE CAGW CAGE SCHMCAGW CAGE CAGW CAGE SCHMCAGW CAGE SCHMCAGW CAGE SCHMCAGE SCHMCAG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
SCHMAP	Additions - Permanent		
		S BADDEBT	S BADDEBT
		JBE	JBE
		SCHMDEXP CAEE	SCHMDEXP CAEE
		CAEL	CAGW
		CAGE	CAGE
		SNP SO	SNP SO
		-	SG
			SE
SCHMAT	Additions - Temporary		,
		S JBE	S JBE
		CIAC	CIAC
		SNP TROJD	SNP TROJD
		CN	CN
		SE SG	SE SG
		GPS	GPS
		SO SNPD	SO SNPD
		JBG	JBG
		BADDEBT	BADDEBT
		CAGW CAGE	CAGW CAGE
		CAEW	CAEW
		CAEE SCHMDEXP	CAEE SCHMDEXP
Cabadula M Baduatiana			
Schedule M Deductions SCHMDF	Deductions - Flow Through		
		S CAGW	S CAGW
		CAGE	CAGE
		DGP	DGP
		DGU	DGU SG
SCHMDP	Deductions - Permanent		
Schilor	Deductions - remainent	S	S
		SE CAEW	SE CAEW
		CAEE	CAEE
		SNP JBE	SNP JBE
		SCHMDEXP	SCHMDEXP
		SO	SO
SCHMDT	Deductions - Temporary		
		S BADDEBT	S BADDEBT
		CN	CN
		SNP SNPD	SNP SNPD
		JBE	JBE
		SE	SE
		SG GPS	SG GPS
		SO	SO
		TAXDEPR CAGW	TAXDEPR CAGW
		CAGE	CAGE
		JBG CAEE	JBG CAEE
		TROJD	TROJD
40911	State Income Taxes		
		IBT IBT	IBT IBT
		CAGE	CAGE
		IBT	IBT
*No state income taxes are allocated to WA			
Adjustments to Calculated Tax:			
40910 40910		SE JBE	SE JBE
40910		SO	SO
40910		SG	SG
40910 40910		CAGW CAEE	CAGW CAEE
Steam Production Plant	_		
310	Land and Land Rights		
		CAGW CAGE	CAGW CAGE
		JBG	JBG
	Geothermal	CAGE	SG
311	Structures and Improvements		
		CAGW CAGE	CAGW CAGE
		JBG	JBG
	Geothermal	CAGE	SG
			L

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
312	Boiler Plant Equipment		
		CAGW CAGE	CAGW CAGE
		JBG	JBG
		S	S
	Geothermal	CAGE	SG
314	Turbogenerator Units		
51.	raroogaratato onto	CAGW	CAGW
		CAGE	CAGE
	Carthanna	JBG CAGE	JBG SG
	Geothermal	CAGE	30
315	Accessory Electric Equipment		
		CAGW	CAGW
		JBG CAGE	JBG CAGE
	Geothermal	CAGE	SG
316	Misc Power Plant Equipment	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
317	Steam Plant ARO		
		S	S
SP	Unclassified Steam Plant - Account 300	CAGW	CAGW
		CAGE	CAGE
		SG	SG
Muslony Dradust's Dis			1
Nuclear Production Plant 320	Land and Land Rights		
		SG	SG
321	Structures and Improvements		
321	Structures and Improvements	SG	SG
222			
322	Reactor Plant Equipment	SG	SG
323	Turbogenerator Units	SG	SG
		30	30
324	Land and Land Rights	66	
		SG	SG
325	Misc. Power Plant Equipment	66	22
		SG	SG
NP	Unclassified Nuclear Plant - Acct 300		
		SG	SG
Hydraulic Plant			
330	Land and Land Rights		
		CAGW	SG
		CAGE	SG
331	Structures and Improvements		
		CAGW CAGE	SG SG
		CHUL	- 30
332	Reservoirs, Dams & Waterways		
		CAGW	SG SG
		CAGW CAGE	SG
333	Water Wheel, Turbines, & Generators	CAGE	SG
333	Water Wheel, Turbines, & Generators	CAGE	SG SG
333	Water Wheel, Turbines, & Generators	CAGE	SG
		CAGE CAGW CAGE	SG SG SG
	Water Wheel, Turbines, & Generators Accessory Electric Equipment	CAGE CAGW CAGE	SG SG SG
		CAGE CAGW CAGE	SG SG SG
334	Accessory Electric Equipment	CAGE CAGW CAGE	SG SG SG
334		CAGE CAGW CAGE CAGW CAGE	5G
334	Accessory Electric Equipment	CAGE CAGW CAGE CAGW CAGE	5G 5G 5G 5G
334 335	Accessory Electric Equipment Misc. Power Plant Equipment	CAGE CAGW CAGE CAGW CAGE	5G
334 335	Accessory Electric Equipment	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56
334 335	Accessory Electric Equipment Misc. Power Plant Equipment	CAGE CAGW CAGE CAGW CAGE CAGW CAGE	\$G
334 335	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	5G 5
334 335	Accessory Electric Equipment Misc. Power Plant Equipment	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	5G 5
334 335 336 337	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6
334 335 336 337	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	5G 5
334 335 336 337	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
334 335 336 337	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	\$G
335 336 337 HP Other Production Plant	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
335 336 337 HP Other Production Plant	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56
335 336 337 HP Other Production Plant	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
335 336 337 HP Other Production Plant	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S CAGW CAGE S CAGW CAGE	\$G
333 334 335 336 337 HP Other Production Plant 340	Accessory Electric Equipment Misc. Power Plant Equipment Roads, Railroads & Bridges Hydro Plant ARO Unclassified Hydro Plant - Acct 300	CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE S CAGW CAGE	\$G

FERC ACCOUNT 341	DESCRIPTION Structures and Improvements	WCA FACTOR	Modified Factors
341	Structures and Improvements	CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
342	Fuel Holders, Producers & Accessories		
372	r del Holders, Froducers & Accessories	CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
343	Prime Movers		
	Time Hovers	CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
344	Generators		
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW CAGE	SG SG
	East Wind	CAGE	30
345	Accessory Electric Plant		
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG SG
	East Wind	CAGE	36
346	Misc. Power Plant Equipment		
		CAGW	CAGW
		CAGE	CAGE
	West Wind East Wind	CAGW CAGE	SG SG
	East Wind	CAGE	- 30
347	Other Production ARO		
		S	S
00	Unclassified Other Prod Plant-Acct 300		
OP	Unclassified Other Prod Plant-Acct 300	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW	SG
	East Wind	CAGE	SG
Experimental Plant			
103	Experimental Plant		
		DGP	DGP
Transmission Plant			
350	Land and Land Rights		
	Existing Transmission	CAGW	SG SC
	Existing Transmission Existing Transmission	CAGE	SG
	Existing Transmission Existing Transmission Existing Transmission		
	Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE	SG SG SG SG
	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission	CAGE JBG CAGW	SG SG SG
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE	SG SG SG SG
	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements	CAGE JBG CAGW CAGE	SG SG SG SG
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE	SG SG SG SG SG SG
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG	56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG	56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG	56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6
350 352	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	56 56 56 56 56 56 56 56 56 56
350 352	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JCG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Station Equipment	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE	56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW	56 56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW	56 56 56 56 56 56 56 56 56 56 56 56
350	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW	56 56 56 56 56 56 56 56 56 56 56 56
352 353	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission New West Side Transmission New East Side Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW CAGE JBG CAGW CAGE JBG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Towers and Fixtures Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New West Side Transmission Towers and Fixtures Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Towers and Fixtures Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353	Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Tran	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	56 56 56 56 56 56 56 56 56 56
352 353 354	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New Exist Side Transmission New Exist Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New Exist Side Transmission Existing Transmission New Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Risting Transmission Existing Transmission New West Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New Exist Side Transmission New Exist Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New Exist Side Transmission Existing Transmission New Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG JBG SG CAGW CAGE JBG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG SG CAGW CAGE JBG SG SG SG SG SG SG SG SG SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission Existing Transmission New East Side Transmission Towers and Fixtures Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE CAGW	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Risting Transmission New West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Risting Transmission New West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Station Equipment Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Review Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission Existing Transmission Review Existing Transmission Review Existing Transmission New East Side Transmission New East Side Transmission Review Existing Transmission Existing Transmission Existing Transmission Review Existing Transmission New East Side Transmission Review Existing Transmission Review Existing Transmission Existing Transmission Existing Transmission Existing Transmission Review Existing Transmission Existing Transmission Review Existing Transmission Review Existing Transmission Review Existing Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$
352 353 354	Existing Transmission Review West Side Transmission New West Side Transmission New East Side Transmission New East Side Transmission Structures and Improvements Existing Transmission Existing Transmission Existing Transmission New West Side Transmission New East Side Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission Existing Transmission New East Side Transmission New East Side Transmission New East Side Transmission New East Side Transmission Existing Transmission New East Side Transmission New East Side Transmission Existing Transmission	CAGE JBG CAGW CAGE SG CAGW CAGE JBG SG CAGW CAGE SG	\$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$

FERC ACCOUNT 357	DESCRIPTION Underground Conduit	WCA FACTOR	Modified Factors
537	Underground Conduit Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	JBG	SG
		SG	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
358	Underground Conductors		
	Existing Transmission	CAGW	SG
	Existing Transmission	CAGE	SG
	Existing Transmission	JBG	SG
	New West Side Transmission	SG CAGW	SG SG
	New East Side Transmission	CAGE	SG
359	Roads and Trails	CAGW	
	Existing Transmission Existing Transmission	CAGE	SG SG
	Existing Transmission	JBG	SG
		SG	SG
	New West Side Transmission	CAGW	SG
	New East Side Transmission	CAGE	SG
TP	Unclassified Trans Plant - Acct 300		
		SG	SG
		CAGW CAGE	SG SG
		CAGE	30
TS0	Unclassified Trans Sub Plant - Acct 300		
		SG	SG
Distribution Bloom			
Distribution Plant	Land and Land Bloke		
360	Land and Land Rights	S	S
		· -	-
361	Structures and Improvements		
		S	S
362	Station Equipment		
362	Station Equipment	S	S
		-	-
363	Storage Battery Equipment		
		S	S
364	Poles, Towers & Fixtures		
304	roles, Towers & Fixtures	S	S
365	Overhead Conductors		
		S	S
366	Underground Conduit		
300	onderground Conduit	S	S
367	Underground Conductors		_
		S	S
368	Line Transformers		
		S	S
369	Services	S	S
		3	3
370	Meters		
		S	S
274	Tankellaklara an Cork		
371	Installations on Customers' Premises	S	S
		3	3
372	Leased Property		
		S	S
272	Street Lights		
373	Street Lights	S	S
DP	Unclassified Dist Plant - Acct 300		
		S	S
	 		
DS0	Unclassified Dist Sub Plant - Acct 300		
		S	S
General Plant	Land and Land Dight-		
389	Land and Land Rights	S	S
		CN	CN
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		SO JBG	SO JBG
		, ,,,,	330
390	Structures and Improvements		
		S	S
		CAEE	CAEE
		CN SG	CN SG
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
		SO	SO CE
			SE
	i	l	ı

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
391	Office Furniture & Equipment		
		S CN SG SE SO CAGW CAGE JBG JBE CAGE	S CN SG SE SO CAGW CAGE JBG JBE CAGE
392	Transportation Equipment	S SO SG CN SE CAGW CAGE JBG CAEW CAEE	S SO SG CN SE CAGW CAGE JBG CAEW
393	Stores Equipment	S SO SG CAGW CAGE JBG CAGE	S SO SG CAGW CAGE JBG CAGE
394	Tools, Shop & Garage Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE	S SG SO SE CAGW CAGE JBG CAEW CAEE
395	Laboratory Equipment	S SO SE SG CAGW CAGE JBG CAEW CAEE	S SO SE SG CAGW CAGE JBG CAEW
396	Power Operated Equipment	S SG SO SE CAGW CAGE JBG CAEW CAEE	S SG SO SE CAGW CAGE JBG CAEW CAEE
397	Communication Equipment	S SO ON SG SE CAGW CAGE JBG CAEW CAGE	S SO CN SG SE SE CAGW CAGE JBG CAEW CAGE
398	Misc. Equipment	S CN SO SE SG CAGW CAGE JBG CAEW CAGE JBG CAEW	S CN SO SE SG CAGW CAGE JBG CAEW CAEE CAGE
399	Coal Mine	CAEE	CAEE
399L	WIDCO Capital Lease Remove Capital Leases	SE	SE
1011390	General Capital Leases	CAGW CAGE	CAGW CAGE SG
	Remove Capital Leases		

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
1011392	General Vehicles Capital Leases		
	Remove Capital Leases	SO	SO
GP	Unclassified Gen Plant - Acct 300		
GP	Unclassified Gen Plant - Acct 300	s	S
		SO	SO
		CN	CN
		SG	SG
		CAGE CAGW	CAGE CAGW
399G	Unclassified Gen Plant - Acct 300	s	s
		SO SC	SO
		SG	SG
Intangible Plant 301	Organization		
301	Organizacion	S	S
302	Franchise & Consent		
		S	S
		SG	SG
		CAGW CAGE	CAGW CAGE
202			
303	Miscellaneous Intangible Plant	s	s
		SG	SG
		SO	SO
		SE	SE CN
		CN CAGW	CN CAGW
		JBG	JBG
		CAEW	CAEW
		CAEE	CAEE
		CAGE	CAGE
303	Less Non-Utility Plant	S	s
		5	5
IP	Unclassified Intangible Plant - Acct 300	S	s
		SG	SG
		SO	SO
Rate Base Additions			
105	Plant Held For Future Use	s	S
		SG	SG
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		CAEE	CAEE
114	Electric Plant Acquisition Adjustments	S	S
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
115	Accum Provision for Asset Acquisition Adjustments		
		S	S
		SG CAGW	SG CAGW
		CAGE	CAGE
120	Nuclear Fuel		
		SE	SE
124	Weatherization	1	
		s so	S SO
		30	5.0
182W	Weatherization	S	s
			Ĭ
186W	Weatherization	s	S
151	Eugl Stock	ļ	
151	Fuel Stock	CAEW	CAEW
		JBE	JBE
		CAEE	CAEE
152	Fuel Stock - Undistributed		-
		SE	SE CAEW
		CAEW CAEE	CAEW CAEE
25216	DCGT Working Control Co.		
25316	DG&T Working Capital Deposit	CAEE	CAEE
25217	DCOT Western Control 2		
25317	DG&T Working Capital Deposit	CAEE	CAEE
25319	Provo Working Capital Deposit	1	
	From Working Capital Deposit	CAEE	CAEE

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
154	Materials and Supplies	s	S
		SG	SG
		SE	SE
		SO	SO
		SNPPS	SNPPS
		SNPPH	SNPPH
		SNPD	SNPD
		SNPT	SNPT
		JBE SNPP	JBE SNPP
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
		CAEW	CAEW
		CAEE	CAEE
163	Stores Expense Undistributed	SO	SO
25318	Provo Working Capital Deposit	CAGE	CAGE
		J 102	
165	Prepayments	s	s
		GPS	GPS
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		CAEW	CAEW
		CAEE	CAEE
		SE	SE
		SO	SO
182M	Misc Regulatory Assets		
		S	S
		SG	SG
		CAGE	CAGE
		CAGW	CAGW
		JBG	JBG SE
		SE CAEW	CAEW
		CAEE	CAEE
		SO	SO
186M	Misc Deferred Debits	S	s
		CAEW	CAEW
		CAEE	CAEE
		SG	SG
		SO	SO
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		JBE	JBE
		EXCTAX	EXCTAX
Working Capital CWC	Cash Working Capital		
c.i.c	Cash Working Capital	S	S
owc	Other Work. Cap.		
131	Cash	SNP	SNP
135	Working Funds	SG	SG
141	Other A/R	SO	SO
143	Other A/R	SO	SO
232	A/P	SE	SE
232	A/P	SO	SO
232	A/P	CAEE	CAEE
232	A/P	CAGE	CAGE
232	A/P Othor Mcc Df Crd	S SE	S SE
2533 2533	Other Msc. Df. Crd. Other Msc. Df. Crd.	CAEW	CAEW
2533	Other Msc. Df. Crd. Other Msc. Df. Crd.	CAEE	CAEV
230	Asset Retir. Oblig.	SE	SE
230	Asset Retir. Oblig. Asset Retir. Oblig.	CAEW	CAEW
230	Asset Retir. Oblig.	CAEE	CAEE
230	Asset Retir. Oblig.	S	S
254105	ARO Reg Liability	S	S
254105	ARO Reg Liability	SE	SE
254105	ARO Reg Liability	CAGE	CAGE
254105	ARO Reg Liability	CAEE	CAEE
2533	Cholla Reclamation	CAEE	CAEE
Miscellaneous Rate Base			
18221	Unrec Plant & Reg Study Costs	S	S
		-	-
18222	Nuclear Plant - Trojan		_
		S TROJP	S TROJP
		TROJD	TROJD
TOTAL RATE BASE ADDITIONS			
235	Customer Service Deposits		
		S	S
		CN	CN
2281	Prop Ins	SO	SO
2282	Inj & Dam	SO	SO
2283	Pen & Ben	SO -	SO
2283	Pen & Ben	S	S
254	Ins Prov	SO	SO
	1	l	1

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
22841	Accum Misc Oper Provisions - Other	s	S
		CAGW	CAGW
			SG
22842		TROJD	TROJD
22842	Prv-Trojan ARO	TROJP	TROJP
254105	ARO	S	S
254 254	Regulatory Liability Regulatory Liability	CAEE SE	CAEE SE
254	Regulatory Elability	S	S
252	Customer Advances for Construction		
232	customer Advances for construction	S	S
		SG CAGE	SG CAGE
		CAGE	CAGE
		CN	CN
25398	SO2 Emissions		
		S	S
25399	Other Deferred Credits		
		S GPS	S GPS
		SO	SO
		CAGW	CAGW
		CAGE SG	CAGE SG
		CAEW	CAEW
		CAEE SE	CAEE SE
		JE.	JE.
190	Accumulated Deferred Income Taxes	s	s
		CN	CN
		SO	SO
		IBT BADDEBT	IBT BADDEBT
		TROJD	TROJD
		SG	SG
		SE SNP	SE SNP
		CAGW	CAGW
		CAGE	CAGE
		CAEW CAEE	CAEW CAEE
		JBE	JBE
		SNPD	SNPD
281	Accumulated Deferred Income Taxes		
		S	S SG
		SG CAGW	CAGW
		CAGE	CAGE
		SNPT	SNPT
282	Accumulated Deferred Income Taxes	s	s
		CIAC	CIAC
		DITBAL	DITBAL
		JBE SO	JBE SO
		SNPD	SNPD
		SNP	SNP
		CAGW CAGE	CAGW CAGE
		SE	SE
		CAEE CN	CAEE CN
		JBG	JBG
		SG	SG
283	Accumulated Deferred Income Taxes		
		S SG	S SG
		SE SE	SE SE
		SO	SO
		GPS SNP	GPS SNP
		TROJD	TROJD
		CAGW	CAGW
		CAGE CAEW	CAGE CAEW
		CAEE	CAEE
		JBE SGCT	JBE SGCT
255	Accumulated Investment Tax Credit		
	A CHOICE THE SUBSTITUTE TO A CHOICE	S	S
		ITC84 ITC85	ITC84 ITC85
		ITC86	ITC86
		ITC88	ITC88
		ITC89 ITC90	ITC89 ITC90
		SG	SG

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
Production Plant Accumulated Depreciation			
108SP	Steam Prod Plant Accumulated Depr	CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
	Geothermal	CAGE	SG
108NP	Nuclear Prod Plant Accumulated Depr		
IOSNP	Nuclear Prod Plant Accumulated Depr	SG	SG
108HP	Hydraulic Prod Plant Accum Depr		
	West Hydro	CAGW	SG
	East Hydro	CAGE	SG
108OP	Other Production Plant - Accum Depr		
1000	outer Froduction Figure Account Sept	SG	SG
		CAGW	CAGW
		CAGE	CAGE
	West Wind	CAGW CAGE	SG SG
	East Wind	CAGE	56
108EP	Experimental Plant - Accum Depr		
		SG	SG
Transmission Plant Accumulated Depreciation			
108TP	Transmission Plant Accumulated Depr		
	1	CAGW	SG
		CAGE	SG
		JBG SG	SG
	New West Side Transmission	SG CAGW	SG SG
	New East Side Transmission	CAGE	SG
Distribution Plant Accumulated Depreciation			
108360	Land and Land Rights	c	c
		S	S
108361	Structures and Improvements		
		S	S
108362	Station Equipment	S	
		5	S
108363	Storage Battery Equipment		
	4.	S	S
108364	Poles, Towers & Fixtures	s	S
		5	5
108365	Overhead Conductors		
		S	S
108366	Underground Conduit	S	S
		3	,
108367	Underground Conductors		
		S	S
100000			
108368	Line Transformers	S	S
		J	
108369	Services		
		S	S
109270	Motors		
108370	Meters	s	s
		· -	Ī -
108371	Installations on Customers' Premises		
		S	S
108372	Leased Property		
2005, 2	Ecosod Floperty	S	s
108373	Street Lights		
		S	S
108D00	Unclassified Dist Plant - Acct 300		
	Oncedastrica Disc Figure * MCCC 300	s	s
108DS	Unclassified Dist Sub Plant - Acct 300		
		S	S
108DP	Unclassified Dist Sub Plant - Acct 300		
1	100.000	S	S
General Plant Accumulated Depreciation			
108GP	General Plant Accumulated Depr	S	s
		SG	SG
		CN	CN
		SO	SO
		SE	SE
		CAGW	CAGW
		CAGE	CAGE
		JBG	JBG
108MP	Mining Plant Accumulated Depr.		
		CAEE	CAEE
108MP	Less Centralia Situs Depreciation		
		S	S
	I		l

FERC ACCOUNT	DESCRIPTION	WCA FACTOR	Modified Factors
1081390	Accum Depr - Capital Lease		
		SO	SO
1081399	Accum Depr - Capital Lease		
		S	S
	Remove Capital Leases		
	· ·		
Accumulated Provision for Amortization			
111SP	Accum Prov for Amort-Steam		
		CAGW	CAGW
		CAGE	CAGE
		SG	SG
	Geotherma	CAGE	SG
111GP	Accum Prov for Amort-General		
		S	S
		CN	CN
		SG	SG
		SO	SO
		CAGW	CAGW
		CAGE	CAGE
111HP	Accum Prov for Amort-Hydro		
		SG	SG
		CAGW	SG
		CAGE	SG
111IP	Accum Prov for Amort-Intangible Plant		
		S	S
		CAEE	CAEE
		SE	SE
		SG	SG
		CAGW	CAGW
		CAGE	CAGE
		CN	CN
		JBG	JBG
		SO	SO
*****	AL LINE DI		
111IP	Less Non-Utility Plant	OTH	OTH
		UIH	OIH

111390	Accum Amtr - Capital Lease	S	S
		SG	SG
		CAGE	CAGE
		CAGE	CAGE
		SO	SO
		50	50
İ	i .	1	1