Exhibit No.\_\_\_(RBD-6) Docket No. UE-100749 Witness: R. Bryce Dalley

## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND	)	
TRANSPORTATION COMMISSION,		D 1 (N HE 100740
Complainant,		Docket No. UE-100749
Complaniant,		
vs.		
	)	
PACIFICORP dba Pacific Power		
	K	
Respondent.	5	

## PACIFICORP EXHIBIT OF R. BRYCE DALLEY

Rebuttal Washington Results of Operations Twelve-Months ended December 31, 2009

November 2010

#### PACIFICORP

### State of Washington - Electric Utility

## Actual, Adjusted & Normalized Results of Operations - West Control Area Twelve Months Ended December 2009

	(1) Unadjusted Results	(2) Normalizing Adjustments	(3) Total Normalized Results	(4) Price Change	(5) Results with Price Change
1 Operating Revenues:		•		-	· ·
2 General Business Revenues	266,100,835	5,664,590	271,765,425	48,499,340	320,264,764
3 Interdepartmental     4 Special Sales	78,723,890	(42,412,289)	36,311,601		
5 Other Operating Revenues	12,554,857	(1,173,927)	11,380,929		
6 Total Operating Revenues	357,379,582	(37,921,627)	319,457,955		
7					
Operating Expenses:     Steam Production	49 271 122	2 564 972	EO 036 004		
10 Nuclear Production	48,371,133	2,564,872	50,936,004		
11 Hydro Production	6,349,038	16,093	6,365,130		
12 Other Power Supply	125,305,885	(17,274,844)	108,031,041		
13 Transmission	25,362,553	3,901,103	29,263,657		
14 Distribution	13,621,607	98,475	13,720,082	070.004	0.000.050
15 Customer Accounting 16 Customer Service & Info	8,025,975 5,423,426	62,200 (4,857,969)	8,088,175 565,457	272,081	8,360,256
17 Sales	5,425,426	(4,037,303)	-		
18 Administrative & General	12,167,263	(1,573,143)	10,594,120		
19 Total O&M Expenses	244,626,880	(17,063,214)	227,563,666		
20 Depreciation	36,705,844	(444,461)	36,261,383		
21 Amortization 22 Taxes Other Than Income	4,017,010	(351,858)	3,665,152	1 075 279	19.249.449
23 Income Taxes - Federal	17,744,812 (13,966,180)	(470,741) (11,266,894)	17,274,071 (25,233,075)	1,975,378 16,188,158	(9,044,916)
24 Income Taxes - State	(10,000,100)	(11,200,001)	(20,200,010)	-	(0,011,070)
25 Income Taxes - Def Net	22,359,798	3,841,059	26,200,858		
26 Investment Tax Credit Adj.	-	•	₩.		
27 Misc Revenue & Expense	(341,244)	(512,416)	(853,660)	10 405 040	200 244 040
28 Total Operating Expenses:	311,146,920	(26,268,525)	284,878,395	18,435,618	303,314,013
29 30 Operating Rev For Return:	46,232,662	(11,653,102)	34,579,560	30,063,722	64,643,282
31					
32 Rate Base:					
33 Electric Plant In Service	1,398,743,841	7,022,563	1,405,766,404		
34 Plant Held for Future Use	37,310	10 477 969	37,310		
35 Misc Deferred Debits 36 Elec Plant Acq Adj	6,671,729	12,477,362	19,149,091		
37 Nuclear Fuel		-			
38 Prepayments	2,850,428	(2,850,428)	(0)		
39 Fuel Stock	3,524,551	•	3,524,551		
40 Material & Supplies	7,763,143	12,560	7,775,703		
41 Working Capital	13,606,718	(2,396,776)	11,209,942		
42 Weatherization Loans 43 Misc Rate Base	2,046,741 268,577	(308,624)	2,046,741 (40,048)		
44 Total Electric Plant:	1,435,513,037	13,956,656	1,449,469,693		1,449,469,693
45	· · · · · · · · · · · · · · · · · · ·				
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(503,192,584)	16,084,595	(487,107,989)		
48 Accum Prov For Amort 49 Accum Def Income Tax	(34,606,345) (128,569,574)	(12,192,843)	(34,606,345) (140,762,417)		
50 Unamortized ITC	(1,096,753)	144,386	(952,367)		
51 Customer Adv For Const	(334,500)	23,143	(311,357)		
52 Customer Service Deposits		(2,980,496)	(2,980,496)		
53 Misc Rate Base Deductions	(4,865,967)	(2,782,870)	(7,648,837)		
54 55 Total Rate Base Deductions	(672,665,724)	(1,704,085)	(674,369,809)		(674,369,809)
56	(072,000,724)	(1,704,000)	(074,303,003)	-	(074,303,003)
57 Total Rate Base:	762,847,314	12,252,571	775,099,885	~	775,099,885
58					
59 Return on Rate Base	6.06%	2.070/	4.46%		8.34%
60 Return on Equity 61	6.22%	-3.07%	3.15%		10.60%
62 TAX CALCULATION:					
63 Operating Revenue	54,626,280	(19,078,937)	35,547,343	46,251,880	81,799,223
64 Other Deductions					
65 Interest (AFUDC)	(4,599,793)	217,013	(4,382,780)		(4,382,780)
66 Interest	25,236,151	(3,505,141)	21,731,010		21,731,010
67 Schedule "M" 68 Income Before Tax	(73,893,294) (39,903,372)	(289,642) (16,080,451)	(74,182,936) (55,983,824)	46,251,880	(74,182,936) (9,731,943)
69	(00,000,012)	(10,000,701)	(00,000,024)	10,201,000	(0,701,040)
70 State Income Taxes	-	<del>-</del>		-	
71 Taxable Income	(39,903,372)	(16,080,451)	(55,983,824)	46,251,880	(9,731,943)
72 73 Federal Income Taxes + Other	(13,966,180)	(11,266,894)	(25,233,075)	16,188,158	(9,044,916)
73 Federal Income Taxes + Other	(10,000,100)	(11,200,094)	(20,233,073)	10, 100, 100	(3,044,810)

# PACIFICORP State of Washington - Electric Utility Actual, Adjusted & Normalized Results of Operations - West Control Area Twelve Months Ended December 2009

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
Operating Revenues:     General Business Revenues     Interdepartmental	266,100,835	(6,737,566)	259,363,269	12,402,155	271,765,425
4 Special Sales	78,723,890	3,803,644	82,527,534	(46,215,933)	36,311,601
5 Other Operating Revenues	12,554,857	(4,108,989)	8,445,868	2,935,062	11,380,929
6 Total Operating Revenues 7	357,379,582	(7,042,910)	350,336,672	(30,878,717)	319,457,955
8 Operating Expenses:					
9 Steam Production	48,371,133	(1,302,039)	47,069,093	3,866,911	50,936,004
10 Nuclear Production 11 Hydro Production	6,349,038	1,965	6,351,002	14,128	6,365,130
12 Other Power Supply	125,305,885	2,206,562	127,512,447	(19,481,406)	108,031,041
13 Transmission	25,362,553	(119,206)	25,243,347	4,020,309	29,263,657
14 Distribution	13,621,607	6,969	13,628,576	91,505	13,720,082
15 Customer Accounting	8,025,975	4,466	8,030,441	57,733	8,088,175
16 Customer Service & Info 17 Sales	5,423,426	(4,860,648)	562,778	2,679	565,457
18 Administrative & General	12,167,263	(244,134)	11,923,128	(1,329,009)	10,594,120
19 Total O&M Expenses	244,626,880	(4,306,066)	240,320,814	(12,757,148)	227,563,666
20 Depreciation	36,705,844	(415,223)	36,290,622	(29,238)	36,261,383
21 Amortization	4,017,010	(169,569)	3,847,441	(182,289)	3,665,152
22 Taxes Other Than Income 23 Income Taxes - Federal	17,744,812 (13,966,180)	(42,124) 194,288	17,702,688 (13,771,893)	(428,617) (11,461,182)	17,274,071 (25,233,075)
24 Income Taxes - State	-	-	(10,771,000)	(11,401,102)	(20,200,010)
25 Income Taxes - Def Net	22,359,798	4,258,074	26,617,872	(417,014)	26,200,858
26 Investment Tax Credit Adj.		•	-	-	•
27 Misc Revenue & Expense	(341,244)	(513,913)	(855,158)	1,497	(853,660)
28 Total Operating Expenses: 29	311,146,920	(994,534)	310,152,386	(25,273,991)	284,878,395
30 Operating Rev For Return:	46,232,662	(6,048,376)	40,184,285	(5,604,726)	34,579,560
31					
32 Rate Base: 33 Electric Plant In Service	1,398,743,841	8,151,008	1,406,894,849	(1,128,445)	1,405,766,404
34 Plant Held for Future Use	37,310	0,101,000	37,310	(1,120,440)	37,310
35 Misc Deferred Debits	6,671,729	(2,711,549)	3,960,180	15,188,911	19,149,091
36 Elec Plant Acq Adj	•	•	-	•	-
37 Nuclear Fuel		(0.050.400)	- (0)	•	-
38 Prepayments 39 Fuel Stock	2,850,428 3,524,551	(2,850,428)	(0) 3,524,551	•	(0) 3,524,551
40 Material & Supplies	7,763,143	12,560	7,775,703	•	7,775,703
41 Working Capital	13,606,718	(2,761,052)	10,845,666	364,276	11,209,942
42 Weatherization	2,046,741	•	2,046,741	-	2,046,741
43 Misc Rate Base 44 Total Electric Plant:	268,577	(308,624) (468,086)	(40,048)	- 44 424 742	(40,048)
44 Total Electric Plant: 45	1,435,513,037	(400,000)	1,435,044,952	14,424,742	1,449,469,693
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(503,192,584)	16,002,757	(487,189,827)	81,838	(487,107,989)
48 Accum Prov For Amort	(34,606,345)		(34,606,345)		(34,606,345)
49 Accum Def Income Tax	(128,569,574)	(6,648,465)	(135,218,039)	(5,544,378)	(140,762,417)
50 Unamortized ITC 51 Customer Adv For Const	(1,096,753) (334,500)	144,386 23,143	(952,367) (311,357)	-	(952,367) (311,357)
52 Customer Service Deposits	(****,****)	(2,980,496)	(2,980,496)	•	(2,980,496)
53 Misc Rate Base Deductions	(4,865,967)	(2,789,520)	(7,655,487)	6,650	(7,648,837)
54 EE Total Bata Basa Dadications	(672 CCE 724)	2 754 905	(668 043 040)	(5.455.000)	(674.000.000)
<ul><li>55 Total Rate Base Deductions</li><li>56</li></ul>	(672,665,724)	3,751,805	(668,913,919)	(5,455,890)	(674,369,809)
57 Total Rate Base:	762,847,314	3,283,719	766,131,033	8,968,852	775,099,885
58 50 Between an Beta Beas	0.000/		F 0F0/		4.400/
59 Return on Rate Base 60 Return on Equity	6.06% 6.22%	-1.565%	5.25% 4.65%	-1.50%	4.46% 3.15%
61	U.22.70	-1.50576	4.0070	-1.50 /0	3.1378
62 TAX CALCULATION:					
63 Operating Revenue	54,626,280	(1,596,015)	53,030,265	(17,482,922)	35,547,343
64 Other Deductions	(A 500 702)	217,013	(4 202 700)		(4 200 700)
65 Interest (AFUDC) 66 Interest	(4,599,793) 25,236,151	(3,756,595)	(4,382,780) 21,479,556	251,454	(4,382,780) 21,731,010
67 Schedule "M" Additions	64,493,174	(2,566,570)	61,926,605	2,050,307	63,976,911
68 Schedule "M" Deductions	138,386,468	(1,178,110)	137,208,358	951,490	138,159,847
69 Income Before Tax	(39,903,372)	555,108	(39,348,265)	(16,635,559)	(55,983,824)
70 71 State Income Taxes		_		_	
71 State Income Taxes 72 Taxable Income	(39,903,372)	555,108	(39,348,265)	(16,635,559)	(55,983,824)
73					
74 Federal Income Taxes + Other	(13,966,180)	194,288	(13,771,893)	(11,461,182)	(25,233,075)

#### PACIFICORP WASHINGTON Normalized Results of Operations - West Control Area 12 Months Ended DECEMBER 2009

Net Rate Base - Washington Jurisdiction Return on Rate Base Requested	\$	775,099,885 8.340%	Ref. Page 1.1 Ref. Page 2.1
Revenues Required to Earn Requested Return Less Current Operating Revenues		64,643,282 (34,579,560)	
Increase to Current Revenues Net to Gross Bump-up		30,063,722 161.322%	
Price Change Required for Requested Return	\$	48,499,340	
Requested Price Change Uncollectible Percent	\$	48,499,340 0.561%	Ref. Page 1.3
Increased Uncollectible Expense	\$	272,081	
Requested Price Change WUTC Regulatory Fee	\$	48,499,340 0,200%	Ref. Page 1.3
Revenue Tax Resource Supplier Tax		3.873% 0.000%	Ref. Page 1.3 Ref. Page 1.3
Gross Receipts Increase Taxes Other Than Income	\$	0.000% 1,975,378	Ref. Page 1.3
Requested Price Change	\$	48,499,340	
Uncollectible Expense Taxes Other Than Income Income Before Taxes	\$	(272,081) (1,975,378) 46,251,880	
State Effective Tax Rate	Ψ	0.000%	Ref. Page 2.1
State Income Taxes	\$		iver. I age 2.1
Taxable Income Federal Income Tax Rate	\$	46,251,880 35.00%	Ref. Page 2.1
Federal Income Taxes	\$	16,188,158	
Operating Income		100.000% 61.988%	Ref. Page 1.3
Net to Gross Bump-Up		161.3215%	

#### Page 1.3

#### PACIFICORP WASHINGTON Normalized Results of Operations - West Control Area 12 Months Ended DECEMBER 2009

Operating Revenue	100.000%
Operating Deductions Uncollectable Accounts WUTC Regulatory Fee Taxes Other - Revenue Tax Taxes Other - Resource Supplier Taxes Other - Gross Receipts	0.561% (1) 0.200% 3.873% 0.000% 0.000%
Sub-Total	95.366%
State Income Tax @ 0.000%	0.000%
Sub-Total	95.366%
Federal Income Tax @ 35.00%	33.378%
Net Operating Income	61.988%
Uncollectible Accounts:         (a) Uncollectible Accounts (FERC Account 904)         (b) General Business Revenues         Uncollectible Accounts %	1,523,298 Ref. 2.14. Line 890 271,765,425 Ref. 2.2. Line 2 0.561% (a) / (b)

Page 1.4

		Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Rebuttal (Tab 12)
1	Operating Revenues:									
	General Business Revenues	5,664,590	5,664,590		-	-	-	-	-	-
	Interdepartmental		-	-	-	-	*	-	-	-
	Special Sales	(42,412,289)	(4.426.052)	-	(39,683,882)		-	(0.000.000)	(69,009)	(2,659,397)
6	Other Operating Revenues Total Operating Revenues	(1,173,927) (37,921,627)	(4,126,052) 1,538,538	-	1,178,569 (38,505,313)		-	(3,000,000)	5,361 (63,648)	4,768,193
7	Total Operating Nevendes	(07,021,021)	1,500,550		(30,303,313)			(3,000,000)	(03,046)	2,108,796
8	Operating Expenses:									
9	Steam Production	2,564,872	•	63,532	2,890,012		-	~	(90,725)	(297,948)
10	Nuclear Production	*	-	-	-	-	•	-	-	-
	Hydro Production	16,093	-	27,364		-	-		(11,271)	-
	Other Power Supply	(17,274,844)	-	(49,972)	(11,302,417)	•	-	-	(201,431)	(5,721,024)
	Transmission	3,901,103	(7,395)	(89,849)	3,336,530	-	-	-	(41,998)	703,815
	Distribution Customer Accounting	98,475 62,200	-	98,475 62,200	-	•	-	-	-	-
	Customer Service & Info	(4,857,969)	-	(4,856,178)		-	-	-	-	(1,791)
	Sales	(1,001,000)	-	-		-	-		-	(1,701)
	Administrative & General	(1,573,143)	-	(1,443,748)	-		_	54,304	_	(183,699)
19	Total O&M Expenses	(17,063,214)	(7,395)	(6, 188, 176)	(5,075,875)	***************************************		54,304	(345,425)	(5,500,647)
20	Depreciation	(444,461)	•	-	(397,232)	-	~	(17,991)	(29,238)	-
21	Amortization	(351,858)	-	•	-	-	-	(351,858)		-
	Taxes Other Than Income	(470,741)	-	-	(42,124)	-	(428,617)	-	•	-
23	Income Taxes: Federal	(11,266,894)	(128,384)	2,094,922	(11,672,187)	•	(4,334,468)	4,558	108,523	2,660,142
24	State			-		-	-	-	-	-
	Deferred Income Taxes	3,841,059	816,212	76,921	136,253	-	3,737,966	(1,043,454)	-	117,162
	Investment Tax Credit Adj. Misc Revenue & Expense	(512,416)	(227.054)	-	-	-	-	24.005	-	(000 440)
28	Total Operating Expenses:	(26,268,525)	(237,951) 442,481	(4,016,333)	(17,051,165)	-	(1,025,119)	34,005 (1,320,436)	949 (265,191)	(309,419)
29	Total Operating Expenses.	(20,200,323)	442,401	(4,010,333)	(17,051,105)		(1,023,119)	(1,320,436)	(205, 191)	(3,032,762)
30 31	Operating Rev For Return:	(11,653,102)	1,096,056	4,016,333	(21,454,148)	_	1,025,119	(1,679,564)	201,543	5,141,558
32	Rate Base:									
	Electric Plant In Service	7,022,563	-	_	(26,125,928)	-		34,276,936	(1,128,445)	-
	Plant Held for Future Use	-	-	**	-	-	-	-	(1,120,110)	-
	Misc Deferred Debits	12,477,362	-	(637,047)	-	_	-	13,114,409	-	-
36	Elec Plant Acq Adj	-	-	~	-	-		-	-	w
37	Nuclear Fuel	-	-	-		-	-	-	-	-
38	Prepayments	(2,850,428)	-	-	-	-	-	(2,850,428)	-	-
	Fuel Stock		-	-	-	-	-	-	-	-
	Material & Supplies	12,560	-	-	-	-	-	12,560	-	-
	Working Capital	(2,396,776)	-	-	-	-	-	(2,461,567)	•	64,791
	Weatherization Loans Misc Rate Base	(308,624)	-	-	-		-	(000 004)	-	-
44	Total Electric Plant:	13,956,656		(637,047)	(26,125,928)	-		(308,624) 41,783,286	(1,128,445)	64,791
45	rotal Electric Flant.	10,000,000		(037,047)	(20,120,020)			41,703,200	(1,120,445)	04,/91
46	Deductions:									
	Accum Prov For Deprec	16,084,595	-	_	16,010,762	(264,084)	_	-	337,917	_
48	Accum Prov For Amort	-	-		~	-	-	-	-	
49	Accum Def Income Tax	(12,192,843)	4,352,244	803,077	1,810,649	-	(14,745,818)	(4,239,941)	-	(173,055)
50	Unamortized ITC	144,386	-	-	144,386	-	-	-	-	=
	Customer Adv For Const	23,143	-	-	~	-	-	23,143	~	-
	Customer Service Deposits	(2,980,496)		-	-	-	•	(2,980,496)	-	-
53 54	Miscellaneous Deductions	(2,782,870)	(4,218,445)	-	(212,583)	·	-	1,185,109	7,457	455,593
55	Total Deductions:	(1,704,085)	133,799	803,077	17,753,215	(264,084)	(14,745,818)	(6,012,185)	345,374	282,538
56 57	Total Rate Base:	12,252,571	133,799	166,030	(8,372,713)	(264,084)	(14,745,818)	35,771,101	(700.070)	0.47.000
58	Total Nate Dase.	12,232,571	133,799	100,030	(0,372,713)	(204,064)	(14,745,616)	35,771,101	(783,072)	347,328
59										
	Estimated ROE impact	-3.070%	0.274%	1.008%	-5.329%	0.004%	0.492%	-0.925%	0.063%	1.289%
	Estimated Price Change	20,447,452	(1,750,173)	(6,456,873)	33,483,680	(35,530)	(3,637,672)	7,522,219	(430,489)	(8,247,711)
62									, , ,	(-1
63										
64	TAX CALCULATION:									
65										
	Operating Revenue	(19,078,937)	1,783,884	6,188,176	(32,990,082)	•	428,617	(2,718,460)	310,066	7,918,862
	Other Deductions									
	Interest (AFUDC)	217,013	•	•	-	-	217,013	-	-	-
	Interest	(3,505,141)	(1 604 000)		(440 400)	-	(3,514,879)		-	9,738
	Schedule "M" Additions Schedule "M" Deductions	(516,263) (226,621)	(1,624,239) 526,457	(637,047)	(449,420)	-	-	2,193,195	-	1,247
	Income Before Tax	(226,621)	526,457 (366,812)	(434,363) 5,985,492	(90,396)		3,726,482	(538,287) 13,022	340.000	309,967
74		(,0,000,401)			(00,040,100)	-			310,066	7,600,404
	State Income Taxes Taxable Income	(16 000 454)	(366 912)	E 00E 400	- (22 240 400)	-	2 700 400	40.000	-	
77 78	TAXABLE INCOME	(16,080,451)	(366,812)	5,985,492	(33,349,106)	-	3,726,482	13,022	310,066	7,600,404
	Federal Income Taxes	(11,266,894)	(128,384)	2,094,922	(11,672,187)		(4,334,468)	4,558	108,523	2,660,142
				,					,	-1200,172

#### WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Rebuttal (Tab 12)
1 Operating Revenues:									
2 General Business Revenues	(6,737,566)	(6,737,566)	-	-	*	-	-	-	-
3 Interdepartmental		-	-		-	-	-	-	-
4 Special Sales	3,803,644	- (4.100.000)	-	3,803,644	~	-	-	•	-
5 Other Operating Revenues 6 Total Operating Revenues	(4,108,989) (7,042,910)	(4,108,989) (10,846,555)	-	3,803,644	-	-		·	-
7	(1,012,010)	(10,010,000)		0,000,044					
8 Operating Expenses:									
9 Steam Production	(1,302,039)	~	4,477	(1,306,516)	-	-	-	-	-
10 Nuclear Production		-	-	-	-	-	-	-	-
11 Hydro Production	1,965	~	1,965		-		-	-	-
12 Other Power Supply 13 Transmission	2,206,562 (119,206)	- (7,395)	(80,921)	2,287,483	~	-	-	-	-
14 Distribution	6,969	(7,393)	(111,811) 6,969	_	-	-	-	-	-
15 Customer Accounting	4,466	-	4,466	-	_		-	_	_
16 Customer Service & Info	(4,860,648)	-	(4,858,857)	-	-	-	-	**	(1,791)
17 Sales	-	-	- '	-	-	-	-	-	-
18 Administrative & General	(244,134)	_	(114,739)	**	-	-	54,304	-	(183,699)
19 Total O&M Expenses	(4,306,066)	(7,395)	(5,148,451)	980,967	-	-	54,304	-	(185,490)
20 Depreciation	(415,223)	-	-	(397,232)	-	-	(17,991)	-	-
21 Amortization 22 Taxes Other Than Income	(169,569)	-	-	(42.424)	-	•	(169,569)	-	~
23 Income Taxes: Federal	(42,124) 194,288	- (4,463,167)	2,287,006	(42,124) 1,016,054	-	- 1,241,407	50,183	-	62 805
24 State	194,200	(1,100,107)	2,207,000	1,010,034	-	1,241,407	JU, 103 -	-	62,805
25 Deferred Income Taxes	4,258,074	816,212	(525,945)	136,253	-	3,737,966	(23,574)	-	117,162
26 Investment Tax Credit Adj.	-	-	-		_	-	- 1	-	-
27 Misc Revenue & Expense	(513,913)	(237,951)	-	-	-	_	34,005	-	(309,967)
28 Total Operating Expenses:	(994,534)	(3,892,301)	(3,387,390)	1,693,917	~	4,979,372	(72,643)	-	(315,490)
29	(0.040.070)	(0.054.054)	0.007.000	0.400 7707					
30 Operating Rev For Return:	(6,048,376)	(6,954,254)	3,387,390	2,109,727	-	(4,979,372)	72,643		315,490
31 32 Rate Base:									
33 Electric Plant In Service	8,151,008	_	-	(26,125,928)	-	-	34,276,936	_	_
34 Plant Held for Future Use	-	-	_	-	_		- 1,2,70,000	_	_
35 Misc Deferred Debits	(2,711,549)	-	-	~	-	-	(2,711,549)		-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	**	-	-	-	-	-	-	-
38 Prepayments	(2,850,428)	~	-	-	~	-	(2,850,428)	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	12,560	-	-	-	-	-	12,560	~	-
41 Working Capital 42 Weatherization Loans	(2,761,052)	-	~	-	-	-	(2,737,866)	-	(23,186)
43 Misc Rate Base	(308,624)	-	-	_	-	-	(308,624)	-	
44 Total Electric Plant:	(468,086)			(26,125,928)			25,681,029		(23,186)
45				(,,			2010011020		(20,100)
46 Deductions:									
47 Accum Prov For Deprec	16,002,757		-	16,010,762	(8,005)	-	-	-	-
48 Accum Prov For Amort	•	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(6,648,465)	4,352,244	472,406	1,810,649	•	(14,745,818)	1,635,108	-	(173,055)
50 Unamortized ITC	144,386	-	-	144,386	-	100	-	-	-
51 Customer Adv For Const	23,143	-	~	-	-	-	23,143	-	-
52 Customer Service Deposits 53 Miscellaneous Deductions	(2,980,496)	(4,218,445)	-	(212 592)	-	-	(2,980,496)	-	450 400
54	(2,789,520)	(4,210,445)	-	(212,583)		-	1,185,109	-	456,400
55 Total Deductions:	3,751,805	133,799	472,406	17,753,215	(8,005)	(14,745,818)	(137,136)	-	283,345
56			······································		(-,)	,	(,1,)		230,510
57 Total Rate Base:	3,283,719	133,799	472,406	(8,372,713)	(8,005)	(14,745,818)	25,543,892	-	260,158
58									
59									
60 Estimated ROE impact	-1.593%	-1.751%	0.845%	0.666%	0.000%	-1.048%	-0.359%	0.000%	0.055%
61 Estimated Price Change 62	10,199,133	11,236,711	(5,401,031)	(4,529,928)	(1,077)	6,048,866	3,319,542		(473,951)
63									
64 TAX CALCULATION:									
65						_	99,251	-	495,458
	(1,596,015)	(10,601,209)	5,148,451	3,262,034					, , , , ,
65	(1,596,015)	(10,601,209)	5,148,451	3,262,034			00,20		
65 66 Operating Revenue	(1,596,015) 217,013	(10,601,209)	5,148,451	3,262,034	*	217,013	-	**	-
65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest	217,013 (3,756,595)	-	5,148,451 - -		-	217,013 (3,763,889)	-	<del></del> -	- 7,294
65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions	217,013 (3,756,595) (2,566,570)	(1,624,239)	- - -	- (449,420)	-		- - (494,158)	- -	7,294 1,247
65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 72 Schedule "M" Deductions	217,013 (3,756,595) (2,566,570) (1,178,110)	(1,624,239) 526,457	- - - (1,385,852)	- (449,420) (90,396)	-	(3,763,889)	- - (494,158) (538,287)	- - -	1,247 309,967
65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 72 Schedule "M" Deductions 73 Income Before Tax	217,013 (3,756,595) (2,566,570)	(1,624,239)	- - -	- (449,420)		(3,763,889)	- - (494,158)		1,247
65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 72 Schedule "M" Deductions 73 Income Before Tax 74	217,013 (3,756,595) (2,566,570) (1,178,110) 555,108	(1,624,239) 526,457 (12,751,905)	(1,385,852) 6,534,303	(449,420) (90,396) 2,903,010		(3,763,889) - - - 3,546,876	(494,158) (538,287) 143,379	-	1,247 309,967 179,444
65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 72 Schedule "M" Deductions 73 Income Before Tax	217,013 (3,756,595) (2,566,570) (1,178,110) 555,108	(1,624,239) 526,457 (12,751,905)	(1,385,852) 6,534,303	(449,420) (90,396) 2,903,010	-	(3,763,889) - - - 3,546,876	(494,158) (538,287) 143,379	- - - -	1,247 309,967 179,444
65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 72 Schedule "M" Deductions 73 Income Before Tax 74 76 State Income Taxes	217,013 (3,756,595) (2,566,570) (1,178,110) 555,108	(1,624,239) 526,457 (12,751,905)	(1,385,852) 6,534,303	(449,420) (90,396) 2,903,010	-	(3,763,889) - - - 3,546,876	(494,158) (538,287) 143,379	- - - - -	1,247 309,967 179,444

#### WASHINGTON SUMMARY OF ADJUSTMENTS PROFORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Rebuttal (Tab 12)
1 Operating Revenues:									
2 General Business Revenues	12,402,155	12,402,155	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	(46,215,933)	-	-	(43,487,527)	-	-	-	(69,009)	(2,659,397)
5 Other Operating Revenues	2,935,062	(17,063)	-	1,178,569	-		(3,000,000)	5,361	4,768,193
6 Total Operating Revenues	(30,878,717)	12,385,092	-	(42,308,957)	-		(3,000,000)	(63,648)	2,108,796
7									
8 Operating Expenses:									
9 Steam Production	3,866,911	-	59,055	4,196,529	-	•	-	(90,725)	(297,948)
10 Nuclear Production	-	-	-	•	-	-	•	-	-
11 Hydro Production	14,128	-	25,399	- (40 500 000)	-	-	•	(11,271)	-
12 Other Power Supply	(19,481,406)	-	30,949	(13,589,900)	-	-	-	(201,431)	(5,721,024)
13 Transmission 14 Distribution	4,020,309	-	21,962	3,336,530	-	-	-	(41,998)	703,815
15 Customer Accounting	91,505	-	91,505	-	-	-	-	~	-
16 Customer Service & Info	57,733 2,679	-	57,733 2,679	•	-	-	-	-	-
17 Sales	2,079	-	2,019	-	-	-	-	-	-
18 Administrative & General	(1,329,009)	-	(1,329,009)	-	-	-		-	-
19 Total O&M Expenses	(12,757,148)		(1,039,725)	(6,056,841)	-		<del></del>		(5.045.450)
20 Depreciation		-	(1,039,723)	(0,000,041)	-	-	-	(345,425)	(5,315,156)
21 Amortization	(29,238) (182,289)	-	-	-	-	-	(100 000)	(29,238)	-
22 Taxes Other Than Income	(428,617)	-	-	-	-	(428,617)	(182,289)	-	-
23 Income Taxes: Federal	(11,461,182)	4,334,782	(192,084)	(12,688,241)	-	(5,575,874)	(45,625)		2 507 226
24 State	(11,401,102)	4,004,702	(132,004)	(12,000,241)	-	(5,575,674)	(40,020)	108,523	2,597,336
25 Deferred Income Taxes	(417,014)	-	602,866	-	-		(1,019,880)	-	-
26 Investment Tax Credit Adj.	(417,014)	-	502,500	-	-	-	(1,019,000)	-	*
27 Misc Revenue & Expense	1,497	-		_		-	-	949	548
28 Total Operating Expenses:	(25,273,991)	4,334,782	(628,944)	(18,745,082)		(6,004,491)	(1,247,794)	(265,191)	(2,717,272)
29	(20,270,001)	4,004,702	(020,344)	(10,740,002)		(0,004,481)	(1,247,154)	(200, 191)	(2,111,212)
30 Operating Rev For Return:	(5,604,726)	8,050,310	628,944	(23,563,875)	-	6,004,491	(1,752,206)	201,543	4,826,068
31									
32 Rate Base:									
33 Electric Plant In Service	(1,128,445)	-	~	-	-		-	(1,128,445)	
34 Plant Held for Future Use	-	•	~	-	-	*	-	-	-
35 Misc Deferred Debits	15,188,911	-	(637,047)	-	-	-	15,825,958	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	•	-	-	-	-	-	-
38 Prepayments	•	-	-	•	-	-	-	-	•
39 Fuel Stock	-	-	*	-	-	-	•	-	
40 Material & Supplies	204.270	-	-	-	-	-		=	-
41 Working Capital	364,276	-	-	-		-	276,299	•	87,977
42 Weatherization Loans	-	-		-	•	-	•	-	•
43 Misc Rate Base 44 Total Electric Plant:	14,424,742	-	(007.047)	-	-		- 40,400,057	(4.400.445)	
45	14,424,742		(637,047)	-	-		16,102,257	(1,128,445)	87,977
46 Deductions:									
47 Accum Prov For Deprec	81,838				(256,078)			227.017	
48 Accum Prov For Amort	01,030		-		(250,076)	-	•	337,917	-
49 Accum Def Income Tax	(5,544,378)	-	330.671	-	•	-	(5,875,049)	*	-
50 Unamortized ITC	(0,544,570)		330,011	-	-	-	(5,675,049)	-	-
51 Customer Adv For Const		-	-	-	-	-	-	•	-
52 Customer Service Deposits				_				-	-
53 Miscellaneous Deductions	6,650	_	_			-		7,457	(807)
54	0,000							1,401	(001)
55 Total Deductions:	(5,455,890)	-	330,671	-	(256,078)	_	(5,875,049)	345,374	(807)
56							······	·····	
57 Total Rate Base:	8,968,852	•	(306,376)	-	(256,078)	-	10,227,208	(783,072)	87,170
58									-
59									
60 Estimated ROE impact	-1.519%	2.018%	0.162%	-5.905%	0.003%	1.505%	-0.565%	0.061%	1.203%
61 Estimated Price Change	10,249,699	(12,986,885)	(1,055,842)	38,013,608	(34,453)	(9,686,537)	4,202,677	(430,489)	(7,772,380)
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(17,482,922)	12,385,092	1,039,725	(36,252,116)		428,617	(2,817,711)	310,066	7,423,404
67 Other Deductions									
68 Interest (AFUDC)	•	-	-	-	-	-	*	-	-
69 Interest	251,454		-	-	-	249,010	-	-	2,444
70 Schedule "M" Additions	2,050,307	-	(637,047)	-	-	-	2,687,354	-	-
72 Schedule "M" Deductions	951,490	-	951,490	-	-	-	-	•	-
73 Income Before Tax 74	(16,635,559)	12,385,092	(548,811)	(36,252,116)	-	179,606	(130,357)	310,066	7,420,961
76 State Income Taxes		_	_	_					
77 Taxable Income	(16,635,559)	12,385,092	(548,811)	(36,252,116)	-	179,606		310.088	7 420 961
78	(10,000,000)	12,000,002	(040,011)	(00,202,110)	-	178,000	(130,357)	310,066	7,420,961
79 Federal Income Taxes	(11,461,182)	4,334,782	(192,084)	(12,688,241)	-	(5,575,874)	(45,625)	108,523	2,597,336

#### **PACIFICORP RESULTS OF OPERATIONS**

#### USER SPECIFIC INFORMATION

STATE: PERIOD: WASHINGTON DECEMBER 2009

FILE:

AMA

PREPARED BY:

WA JAM DECEMBER 2009 GRC Revenue Requirement Department

DATE:

October 26, 2010

TIME:

12:08:06 PM

TYPE OF AVG:

METHODOLOGY: FACTOR: FERC:

West Control Area Separate Jurisdiction

12 Coincidental Peaks

8 OR 12 CP: DEMAND %

75% Demand

ENERGY %

25% Energy

#### TAX INFORMATION

Ε

#### CAPITAL STRUCTURE INFORMATION

	MERGED COMP	ANY CAPITAL STRUC	TURE	
	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST	
DEBT	47.6%	5.89%	2.80%	
PREFERRED	0.3%	5.41%	0.02%	
COMMON	52.1%	10.60%	5.52%	
	100.00%		8.34%	

#### OTHER INFORMATION

#### Notes:

Total Company results only include West Control Area net power costs.

The overall rate of return above has been rounded to two decimals.

#### RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:				UNAD	JUSTED RESULTS		WASHIN	GTON
Central Business Revenues   2.3   3.484.413,789   3.218.312.83   266.102.83   5.584.890   271.706.426   3.181.0102   3.1		Description of Account Summary:	Ref			WASHINGTON		
Central Business Revenues   2.3   3.484.413,789   3.218.312.83   266.102.83   5.584.890   271.706.426   3.181.0102   3.1	1	Operating Revenues						
Special Spec			2.3	3,484,413,798	3,218,312,963	266,100,835	5,664,590	271,765,425
Containing Revenues   2.4   226,031,088   213,478,601   12,564,587   1,173,927)   11,380,595   1,273,785,525	3	Interdepartmental	2.3	0	0	0	0	
Total Operating Revenues					286,053,795		(42,412,289)	36,311,601
Comparison								
Separating Expenses:		Total Operating Revenues	2.4	4,075,223,142	3,717,843,560	357,379,582	(37,921,627)	319,457,955
Steam Production		0 " 5						
Nuclear Production			0.6	440 790 990	404 440 007	40 074 400	0.504.070	FO 000 004
11								
Other Power Supply				-	•		-	•
Transmission								
Distribution   213								
Customer Accounts								
Customer Service								
Sales	16		2.14					
Total O & M Expenses 2 16 1.806.869,540 1.562,062,660 244,626,860 (17,063,214) 227,663,666 227   Depreciation 2 18 464,027,603 427,321,759 38,705,644 (444,461) 36,261,363 34,063,162   Amortization Expense 2 19 4,898,670 39,681,560 4,077,010 (351,868) 3,065,152   Total Care Taxes Other Than income 2 19 12,877,676 161,322,474 1,012,471 1,1727,071 1,172	17	Sales	2.15					
Total O & M Expenses 2 16 1.806.869,540 1.562,062,660 244,626,860 (17,063,214) 227,663,666 227   Depreciation 2 18 464,027,603 427,321,759 38,705,644 (444,461) 36,261,363 34,063,162   Amortization Expense 2 19 4,898,670 39,681,560 4,077,010 (351,868) 3,065,152   Total Care Taxes Other Than income 2 19 12,877,676 161,322,474 1,012,471 1,1727,071 1,172	18	Administrative & General	2.16	162,619,511	150,452,248	12,167,263	(1,573,143)	10,594,120
Company	19							
Depreciation		Total O & M Expenses	2.16	1,806,689,540	1,562,062,660	244,626,880	(17,063,214)	227,563,666
Amontzation Expense   2.19		Depreciation	2 40	464 007 600	407 204 750	26 205 0 4 4	/444 4045	26 004 000
Taxes Other Than Income   2.19   123,877,487   106,132,674   17,744,912   (470,741)   17,74,071   17,74,071   17,74,071   10,000   10,000   0   0   0   0   0   0   0   0								
								(25,233,075)
Investment Tax Credit Adj								26 200 060
Misc Revenue & Expense   26   (5,975,707)   (5,634,463)   (341,244)   (612,416)   (853,660)   (853,6								
Total Operating Expenses   2.22						-		•
Total Operating Expenses   2 22   2,941,152,439   2,630,005,519   311,146,920   (26,266,525)   284,878,395   326,000   326,0		Wilde Neverlue & Experise	2.0	(3,373,707)	(0,004,400)	(341,244)	(012,410)	(000,000)
30         Operating Revenue for Return         1,134,070,703         1,087,838,041         46,232,662         (1,153,102)         34,679,660           35         Rate Base:         Belectric Plant in Service         2,33         18,880,589,015         17,481,845,174         1,398,743,841         7,022,563         1,405,766,404           37         Plant Held for Future Use         2,33         144,524,397         114,487,087         37,310         0         0         37,310           38         Misc Deferred Debits         2,33         143,997,822         137,286,093         6,671,729         12,477,822         19,19,991           40         Nuclear Fuel         2,33         03,006,583         63,006,583         0         <		Total Operating Expenses	2.22	2,941,152,439	2,630,005,519	311,146,920	(26,268,525)	284,878,395
Rate Base:           35         Rate Base:           36         Electric Plant in Service         2.33         18,880,589,015         17,481,845,174         1,398,743,841         7,022,563         1,405,766,404           37         Plant Held for Future Use         2.33         14,524,397         137,286,093         6,671,729         12,477,362         19,149,091           38         Misc Deferred Debits         2.35         143,957,822         137,286,093         6,671,729         12,477,362         19,149,091           39         Elec Plant Acq Adj         2.33         63,066,583         63,06,583         0         0         0         0           41         Prepayments         2.35         40,813,771         37,762,743         2,850,428         (2,850,428)         (0,950,455)           42         Fuel Stock         2.34         147,7065,816         169,302,674         7,783,143         12,560         7,775,703           44         Working Capital         2.35         158,423,404         144,816,868         13,060,718         (2,436,824)         11,159,984           45         Miscellaneous Rate Base         2.36         2,644,176         2,375,599         268,577         (268,577)         (268,577)         (0,0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Rate Base:         Rate Base:         IBedric Plant in Service         2.33         18,880,589,015         17,481,845,174         1,398,743,841         7,022,563         1,405,766,404           37         Plant Held for Future Use         2.33         14,524,397         14,487,087         37,310         0         37,310           38         Misc Deferred Debits         2.35         143,967,822         137,286,983         6,671,729         12,477,362         19,149,091           40         Nuclear Fuel         2.33         63,606,583         0         2,642,145         1,682,141         1,622,45		Operating Revenue for Return	-	1,134,070,703	1,087,838,041	46,232,662	(11,653,102)	34,579,560
Belactric Plant in Service		D 4 D						
Plant Held for Future Use			0.00	40 000 500 045	47 404 045 474	4 200 742 044	7 000 500	4 405 700 404
Misc Deferred Debits								
Bile Plant Acq Adj							•	
Nuclear Fue!   2.33								
Prepayments								
Fuel Stock				-		-	-	
43         Material & Supplies         2.34         177,065,816         169,302,674         7,763,143         12,660         7,775,703           44         Working Capital         2.35         158,423,404         144,816,686         13,606,718         (2,436,824)         11,169,894           45         Weathenzation Loans         2.34         30,787,757         28,741,016         2,046,741         0         2,046,741           46         Miscellaneous Rate Base         2.36         2,644,176         2,375,599         268,577         (268,577)         0.0           47         Total Electric Plant         19,657,977,155         18,222,464,118         1,435,513,037         13,956,656         1,449,469,693           49         Rate Base Deductions:         19,657,977,155         18,222,464,118         1,435,513,037         13,956,656         1,449,469,693           50         Rate Base Deductions:         19,657,977,155         18,222,464,118         1,435,513,037         13,956,656         1,449,469,693           51         Accum Prov For Depr         2.40         (6,490,343,793)         (5,987,151,210)         (503,192,584)         16,084,595         (487,107,989)           52         Accum Prov For Amort         2.41         (417,975,336)         (385,098,991)         (346,								
44         Working Capital         2.35         158,423,404         144,816,686         13,606,718         (2,436,824)         11,169,894           45         Weatherization Loans         2.34         30,787,757         28,741,016         2,046,741         0         2,046,741           46         Miscellaneous Rate Base         2.36         2,644,176         2,375,599         268,577         (268,577)         (0)           47         Total Electric Plant         19,657,977,155         18,222,464,118         1,435,513,037         13,956,656         1,449,469,693           50         Rate Base Deductions:         34         44,49,469,693         44,49,469,499,693         44,49,469,499,499,499,499,499,499,499,49							-	
46 bit Miscellaneous Rate Base         2.34 (2.36)         30,787,757 (2.874,1.016)         2.046,741 (2.68,577)         0         2.046,741 (2.68,577)         0         2.046,741 (2.68,577)         0         2.046,741 (2.68,577)         0         0         2.046,741 (2.68,577)         0         0         2.046,741 (2.68,577)         0         0         0         2.046,741 (2.68,577)         0         0         0         2.046,741 (2.68,577)         0         0         0         2.046,741 (2.88,575,599)         2.08,577 (2.68,577)         0         0         0         0         0         0         0         0         2.046,741 (2.88,575,599)         2.08,577 (2.68,577)         0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Miscellaneous Rate Base   2.36   2.644,176   2.375,599   268,677   (268,577)   (0)     47								
Total Electric Plant							(268 577)	
Rate Base Deductions:    1							32-11-17	
Rate Base Deductions:    1	48	Total Electric Plant		19,657,977,155	18,222,464,118	1,435,513,037	13,956,656	1,449,469,693
51         Accum Prov For Depr         2.40         (6,490,343,793)         (5,987,151,210)         (503,192,584)         16,084,595         (487,107,989)           52         Accum Prov For Amont         2.41         (419,705,336)         (385,098,991)         (34,606,345)         0         (34,606,345)           53         Accum Def Income Taxes         2.37         (1,855,547,848)         (1,726,978,274)         (128,569,574)         (12,192,483)         (140,762,417)           54         Unamortized ITC         2.37         (8,241,819)         (7,145,066)         (1,096,753)         144,386         (952,367)           55         Customer Adv for Const         2.36         (17,578,563)         (17,244,063)         (334,500)         23,143         (311,357)           56         Customer Service Deposits         2.36         (58,668,592)         (53,802,625)         (4,865,967)         (2,782,870)         (7,648,837)           57         Misc. Rate Base Deductions         2.36         (58,668,592)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           60         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         10,807,89	49							
52         Accum Prov For Amort         2.41         (419,705,336)         (385,098,991)         (34,606,345)         0         (34,606,345)           53         Accum Def Income Taxes         2.37         (1,855,547,848)         (1,726,978,274)         (128,669,574)         (12,192,843)         (140,762,417)           54         Unamortized ITC         2.37         (8,241,819)         (7,145,066)         (1,096,753)         144,386         (952,367)           55         Customer Adv for Const         2.36         (17,578,563)         (17,244,063)         (334,500)         23,143         (311,357)           56         Customer Service Deposits         2.36         (17,578,563)         (17,244,063)         (334,500)         23,143         (311,357)           56         Customer Service Deposits         2.36         (58,668,592)         (53,802,625)         (4,865,967)         (2,782,870)         (7,648,837)           58         Total Rate Base Deductions         (8,850,085,952)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           60         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6,06%         4,46% </td <td>50</td> <td>Rate Base Deductions:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	50	Rate Base Deductions:						
52         Accum Prov For Amort         2.41         (419,705,336)         (385,098,991)         (34,606,345)         0         (34,606,345)           53         Accum Def Income Taxes         2.37         (1,855,547,848)         (1,726,978,274)         (128,699,574)         (12,192,843)         (140,762,417)           54         Unamortized ITC         2.37         (8,241,819)         (7,145,066)         (1,096,753)         144,386         (952,367)           55         Customer Adv for Const         2.36         (17,578,563)         (17,244,063)         (334,500)         23,143         (311,357)           56         Customer Service Deposits         2.36         (17,578,563)         (17,244,063)         (334,500)         23,143         (311,357)           57         Misc. Rate Base Deductions         2.36         (58,668,592)         (53,802,625)         (4,865,967)         (2,782,870)         (7,648,837)           58         Total Rate Base Deductions         (8,850,085,952)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           60         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6,06%         4,46%     <	51	Accum Prov For Depr	2.40	(6,490,343,793)	(5,987,151,210)	(503,192,584)	16,084,595	(487,107,989)
54         Unamortized ITC         2.37         (8,241,819)         (7,145,066)         (1,096,753)         144,386         (952,367)           55         Customer Adv for Const         2.36         (17,578,563)         (17,244,063)         (334,500)         23,143         (311,367)           56         Customer Service Deposits         2.36         0         0         0         0         (2,980,496)         (2,980,496)           57         Misc. Rate Base Deductions         2.36         (58,668,592)         (53,802,625)         (4,865,967)         (2,782,870)         (7,648,837)           58         Total Rate Base Deductions         (8,850,085,952)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           60         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6.06%         4.46%           63         Return on Equity         6.22%         3.15%           65         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,212,724         6,212,724	52	Accum Prov For Amort	2.41	(419,705,336)	(385,098,991)	(34,606,345)	0	(34,606,345)
55         Customer Adv for Const         2 36         (17,578,563)         (17,244,063)         (334,500)         23,143         (311,357)           56         Customer Service Deposits         2.36         0         0         0         0         (2,980,496)         (2,980,496)           57         Misc. Rate Base Deductions         2.36         (58,668,592)         (53,802,625)         (4,865,967)         (2,782,870)         (7,648,837)           59         Total Rate Base Deductions         (8,850,085,952)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           60         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6.06%         6.06%         4.46%           64         Return on Equity         6.22%         3.15%           65         Return on Equity         6.22%         3.15%           66         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,212,724         6,212,724	53	Accum Def Income Taxes	2.37	(1,855,547,848)	(1,726,978,274)	(128,569,574)	(12, 192, 843)	(140,762,417)
Customer Service Deposits 2.36 0 0 0 0 (2,980,496) (2,				(8,241,819)	(7,145,066)	(1,096,753)	144,386	(952,367)
57         Misc. Rate Base Deductions         2.36         (58,668,592)         (53,802,625)         (4,865,967)         (2,782,870)         (7,648,837)           58         Total Rate Base Deductions         (8,850,085,952)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           60         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6.06%         4.46%           63         Return on Equity         6.22%         3.15%           64         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,212,724           68         Revenue Requirement Impact         6,114,515         6,212,724		Customer Adv for Const	2.36	(17,578,563)	(17,244,063)	(334,500)	23,143	(311,357)
58         Total Rate Base Deductions         (8,850,085,952)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           61         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6.06%         4.46%           64         Feature on Equity         6.22%         3.15%           66         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,212,724         6,212,724           68         Revenue Requirement Impact         6,114,515         6,212,724					_	-		(2,980,496)
59         Total Rate Base Deductions         (8,850,085,952)         (8,177,420,228)         (672,665,724)         (1,704,085)         (674,369,809)           61         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6.06%         4.46%           64         Return on Equity         6.22%         3.15%           65         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,212,724           68         Revenue Requirement Impact         6,114,515         6,212,724		Misc. Rate Base Deductions	2.36	(58,668,592)	(53,802,625)	(4,865,967)	(2,782,870)	(7,648,837)
60 61 61         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62 63 63 64 65 64 65 66 60 60 60 60 60 60 60 60 60 60 60 60								
61         Total Rate Base         10,807,891,203         10,045,043,889         762,847,314         12,252,571         775,099,885           62         Return on Rate Base         6.06%         4.46%           65         Return on Equity         6.22%         3.15%           66         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,211,724         6,212,724		Total Rate Base Deductions		(8,850,085,952)	(8,177,420,228)	(672,665,724)	(1,704,085)	(674,369,809)
62         Return on Rate Base         6.06%         4.46%           64         6.06%         4.46%           65         Return on Equity         6.22%         3.15%           66         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,212,724           68         Revenue Requirement Impact         6,114,515         6,212,724		Total Pata Basa		40 007 004 202	10.045.049.000	700 047 044	40.050.574	775 000 005
63     Return on Rate Base     6.06%     4.46%       64     Return on Equity     6.22%     3.15%       65     Net Power Costs     451,950,127     102,440,020     125,987,066       67     100 Basis Points in Equity:     8.22%     6,114,515     6,212,724       68     Revenue Requirement Impact     6,114,515     6,212,724		Total Rate Base		10,607,691,203	10,045,043,889	/62,847,314	12,252,571	775,099,885
64         55         Return on Equity         6.22%         3.15%           66         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         6,212,724           68         Revenue Requirement Impact         6,114,515         6,212,724		Roturn on Rote Rose				e new		4.400/
65         Return on Equity         6.22%         3.15%           66         Net Power Costs         451,950,127         102,440,020         125,987,066           67         100 Basis Points in Equity:         Revenue Requirement Impact         6,114,515         6,212,724		Neturn on Nate Dase				0.00%		4.46%
66     Net Power Costs     451,950,127     102,440,020     125,987,066       67     100 Basis Points in Equity:     6,212,724       68     Revenue Requirement Impact     6,114,515     6,212,724		Return on Equity				6 22%		3 15%
67 100 Basis Points in Equity: 68 Revenue Requirement Impact 6,114,515 6,212,724				451,950,127				
68 Revenue Requirement Impact 6,114,515 6,212,724						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,00.,000
	68	Revenue Requirement Impact				6,114,515		6,212,724
	69	Rate Base Decrease				(60,387,613)		

DECEMBER	2003	vvest	Contro

AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNAD TOTAL	JUSTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	GTON ADJ TOTAL
Sales to 440	Ultimate Custo Residential S								
(-10	, sociatinal c	0	s		1,346,519,773	1,231,537,680	114,982,093	3,582,790	118,564,88
				D4	4.040.540.770	4 004 507 000	111.000.000	0.500.700	110 501 0
				B1	1,346,519,773	1,231,537,680	114,982,093	3,582,790	118,564,88
442	Commercial	& Industrial Sales	_						
		0 P	S SE		2,097,948,480	1,948,075,446	149,873,033	2,048,385	151,921,4
		PT	SG			-	-	-	-
				B1	2,097,948,480	1,948,075,446	149,873,033	2,048,385	151,921,4
				D1	2,007,040,400	1,040,070,440	140,010,000	2,040,000	101,021,4
444	Public Street	& Highway Lightin			00 040 000	40.007.000	4 6 45 700	00.445	
		0	S SO		20,913,398	19,667,689	1,245,709	33,415	1,279,1
			-	B1	20,913,398	19,667,689	1,245,709	33,415	1,279,1
445	Other Cales	to Dutalia Austraaite							
445	Other Sales	to Public Authority 0	S		19,032,148	19,032,148	-	~	
		•	•						
				B1	19,032,148	19,032,148	-	-	
448	Interdepartm	ental							
		DPW	S		-	-	-	-	-
		GP	so	D4			-	*	-
				B1		<del></del>	<del></del>	<del>-</del>	-
Total Sa	les to Ultimat	e Customers			3,484,413,798	3,218,312,963	266,100,835	5,664,590	271,765,4
447	Sales for Re	sale-Non NPC	_						
		WSF	S CAGW		8,352,641	8,352,641	-	-	-
			CAGW	-	8,352,641	8,352,641	-	-	
447NPC	Sales for Re	sale-NPC WSF	SG						_
		WSF	SE		-	**	÷'	•	-
		WSF	DGP		<u>-</u>		-		
		WSF WSF	CAGW CAGE		356,425,044	277,701,154	78,723,890	(42,412,289)	36,311,6
		WSF	CAEW		-	-	-	•	
		WSF	CAEE		-	-	70 700 000		
				B1	356,425,044	277,701,154	78,723,890	(42,412,289)	36,311,6
	Total Sales f	or Resale			364,777,685	286,053,795	78,723,890	(42,412,289)	36,311,6
440	D	Data Data d							
449	Provision for	Rate Refund WSF	S		_	_	-		
		WSF	SG		-	-		-	-
				-	-	-	-	-	
	iles from Elec				3,849,191,484	3,504,366,759	344,824,725	(36,747,700)	308,077,0
450	Folielled Dis	counts & Interest CUST	S		7,318,368	6,748,622	569,746	_	569,7
		CUST	SO	*****	•		-	-	-
				B1	7,318,368	6,748,622	569,746	w.	569,7
451	Misc Electric	Revenue							
		CUST	S		6,902,761	6,685,566	217,195	•	217,1
		GP GP	SG		- 6 121	5 677	454	-	-
		Gr.	so	B1	6,131 6,908,893	5,677 6,691,243	454 217,649		217,6
453	Water Sales	P	CAGW		-	-			
		P	CAGE		12,155	12,155	-	-	-
		P	JBG		•	-	-		-
		Р	SG	B1	12,155	12 155			
				D1	12,100	12,155			
454	Rent of Elect								
		DPW	S		10,421,181	9,444,684	976,497	-	976,4
		T T	CAGW CAGE		702,710 3,725,976	547,502 3,725,976	155,208	w	155,2
		T	JBG		3,420	2,696	724	-	7
		T	SG		877,351 3,428,294	804,604 3,174,313	72,747	-	72,7
		CD				3 1/4 313	253,981	-	253,9
		GP	so	B1	19,158,931	17,699,774	1,459,157	-	1,459,1

FERC		BUS	WCA			JUSTED RESULTS		WASHIN	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
456	Other Electri	c Revenue							
		DMSC	S		50,609,068	50,661,256	(52,188)	(3,000,000)	(3,052,188
		CUST	CAGE		8,835,464	8,835,464			
		OTHSE OTHSO	CAGW SO		996,145 173,123	776,126	220,019	5,952,124	6,172,144
		OTHSGR	SG SG		67,319,976	160,297 61,738,043	12,826 5,581,933	(4,211,639)	12,826 1,370,295
		OTHSGR	JBG		1,001,552	789,408	212,144	(4,211,039)	212,144
		OTHSGR	WRG		55,692,597	51,907,609	3,784,988	85,587	3,870,574
		OTHSGR	WRE		8,005,386	7,456,804	548,582		548,582
		WSF	CAEW			-	-	-	· -
		WSF	CAEE		-	**	-	-	
				B1	192,633,312	182,325,007	10,308,304	(1,173,927)	9,134,377
	Total Other	Electric Reven	ues	*******	226,031,658	213,476,801	12,554,857	(1,173,927)	11,380,929
Total Ele	ectric Operati	ng Revenues		B1	4,075,223,142	3,717,843,560	357,379,582	(37,921,627)	319,457,955
0		h		-					The state of the s
Summar	y of Revenues S	by Factor			3,568,017,817	3,300,205,732	267 042 005	2 664 500	270 476 675
	JBG				1,004,972	792,104	267,812,085 212,868	2,664,590	270,476,675 212,868
	SE				1,004,872	192,104	212,000		212,000
	so				3,607,548	3,340,288	267,261	-	267,261
	SG				68,197,327	62,542,647	5,654,680	(4,211,639)	1,443,041
	CAEW				-		-,,	-	
	CAEE				-	-	-	=	-
	CAGW				358,123,900	279,024,782	79,099,118	(36,460,165)	42,638,953
	CAGE				12,573,594	12,573,594			
	WRG				55,692,597	51,907,609	3,784,988	85,587	3,870,574
Total ⊑le	WRE ectric Operating	Revenues		B1	8,005,386 4,075,223,142	7,456,804 3,717,843,560	548,582 357,379,582	(37,921,627)	548,582 319,457,955
	neous Revenu	•		<u> </u>	7,010,220,142	0,717,040,000	001,018,002	(01,021,021)	J 19,401,850
41160.		of Utility Plant	- CR						
		DPW	S		-		-	*	-
		T	SG		-	-	-	-	-
		G	so		-	-	-	-	~
		T	DGU		-	-	~	•	-
		P	DGP					-	
				<b>100-00-0</b>	-	w	-	*	-
41170	Loss on Sale	of Utility Plant							
		DPW '	S			-	-	-	
		T	CAGW		-	•	*	-	~
		T	CAGE		•	-	-	ē	-
		T	SG				*	-	*
						-	<del></del>	*	-
118	Gain from Er	nission Allowan	ces						
		Ρ	S		-		-	(845,534)	(845,534
		P	CAEW		-	-	-	_	-
		P	CAEE		-	-	-	**	•
		P	SE		(3,790,891)	(3,491,778)	(299,113)	299,113	(0
				B1	(3,790,891)	(3,491,778)	(299,113)	(546,421)	(845,534
1181	Cain from Di-	sposition of NO	V Cradita						
-1101	Gairl HOITI DI	sposition of NO	X Credits SE		_	-	_		
		•	OL.	-		-		······································	
4194	Impact Housi	ing Interest Inco	ome						
		P	DGU	WINDOWS	-	v	-		-
					-	-		-	
104	(0=1-11)	an October 1111	h. Diac						
121	(Gain) / Loss	on Sale of Utili			(4.479.070)	(4.407.440)	40.040		40.0:-
		DPW T	S DGP		(1,173,272)	(1,187,118)	13,846	-	13,846
		Ť	DGU		-	-	-	-	_
		PTD	CN		-	-	-	-	-
		PTD	so		12,862	11,909	953	-	953
		P	CAGW		(257,750)	(200,821)	(56,930)	•	(56,930
		P	CAGE		(766,656)	(766,656)	- '	-	,,
		Р	SG	D4	(0.404.040)	(0.110.00=	710 101	*	-
				B1	(2,184,816)	(2,142,685)	(42,131)	-	(42,131
	scellaneous F			_	(5,975,707)	(5,634,463)	(341,244)	(546,421)	(887,665
	neous Expense			******					
1311		ustomer Depos							
		CUST	S	***************************************			-	34,005	34,005
Total Mi	egollanasus 5	vnonece			-	-	-	34,005	34,005
	scellaneous E	vhenses			*		•	34,005	34,005
oral in									
	Revenue and	i Expense			(5,975,707)	(5,634,463)	(341,244)	(512,416)	(853,660

	FERC		BUS	WCA		HMAP	JUSTED RESULTS		18/401/11	OTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHIN ADJUSTMENT	ADJ TOTAL
238	500	Operation Super			IXCI	TOTAL	OTHER	WASHINGTON	ADJUSTNIENT	ADJ TOTAL
239	500	P	VISION & LING	SG		9	9	1	18	18
240		Р		CAGW		17,204	13,404	3,800	(16)	3,784
241		Р		CAGE		3,353,258	3,353,258	-	(10)	0,704
242		P		JBG		18,005,919	14,191,993	3,813,926	21,875	3,835,801
243		P		CAGE			-	-,-,-,		-,,
244					B2	21,376,391	17,558,664	3,817,726	21,877	3,839,603
245					-		······································			
246	501	Fuel Related								
247		P		SE		29,515	27,186	2,329	70	2,399
248		P		SE		-	-		-	-
249		P		SE		-		-		-
250		Р		CAGW		771,307	600,948	170,359	(301)	170,058
251		Р		CAGE		•	-		-	-
252		Р		CAEW		-	*	-	-	-
253		Р		CAEE		12,827,250	12,827,250		-	~
254		Р		JBE		743,242	584,504	158,738	(4,251)	154,487
255		Р		CAEE		*	**	*	-	-
256		Р		JBG		-	· · · · · · · · · · · · · · · · · · ·	-		-
257					B2	14,371,314	14,039,888	331,426	(4,482)	326,944
258										
259	501NPC	Fuel Related								
260				SE		-	•	•		-
261				SE		-		-	-	-
262				SE		•	-	-	-	-
263				CAGW		-	-	-	~	-
264				CAGE		400 000 074	407 400 000	nc 054 004		00.074.004
265				CAEW		160,980,674	125,129,393	35,851,281	2,523,583	38,374,864
266				CAEE		-	*	-	-	-
267 268				JBE		-	•	-	-	-
269				CAEE JBG		•		•	-	~
270				360	B2 -	160,980,674	125,129,393	35,851,281	2,523,583	38,374,864
271					D2	100,300,074	120, 129,090	30,001,201	2,020,000	30,374,004
272		Total Fuel Relate	ed.			175,351,988	139,169,282	36,182,706	2,519,102	38,701,808
273		Total Tuel Total	J. G.		-	170,001,000	100,100,202	50,102,100	2,010,102	30,701,000
274	502	Steam Expenses	s							
275		Р	<del>-</del>	SG				-		_
276		P		CAGW		788,274	614,167	174,107	*	174,107
277		P		CAGE		30,764,897	30,764,897		_	., .,
278		P		JBG		3,955,919	3,117,996	837,923		837,923
279		P		CAGE		-	-,,	-	_	
280					B2	35,509,090	34,497,060	1,012,030	-	1,012,030
281									······································	<del></del>
282	503	Steam From Oth	er Sources							
283		Р		SE					-	
284		Р		CAEW		-	•		-	-
285		Р		CAEE		-	-	-	-	w
286					B2	~	-	-	*	-
287										
288	503NPC	Steam From Oth	er Sources-N	VPC						
289				SE		-	**		-	-
290				CAEW		-	-	-	-	-
291				CAEE	B2	-	•	-	-	-
292						-	-		*	-
293										
294	505	Electric Expense	s							
295		P		SG		-	-	-	-	-
296		P		CAGW		20,783	16,192	4,590		4,590
297		Р		CAGE		3,877,005	3,877,005	-	-	-
298		Р		JBG		6,741	5,313	1,428	-	1,428
299		Р		CAGE				-	-	~
300					B2	3,904,528	3,898,510	6,018	-	6,018
301										
302	506	Misc. Steam Exp	ense	0.0						
303		P		SG		45,753	41,959	3,794	~	3,794
304		Р		SE		4 157 016			-	-
305		P		CAGW		1,457,012	1,135,201	321,811	-	321,811
306		Р		CAGE		56,931,034	56,931,034	(0.450.054)	-	
307		P P		JBG		(14,874,547)	(11,723,893)	(3,150,654)	(92)	(3,150,745)
308 309		Р		CAGE	p2 —	42 EEO 2E2	46 204 204	(2.025.040)	·	(0.005.175)
208					B2	43,559,253	46,384,301	(2,825,049)	(92)	(2,825,140)

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FERC		BUS	WCA		UNADJ	USTED RESULTS		WASHIN	NGTON
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
507	Rents								
	P		SG		_	-	_		_
	P		CAGW		21,677	16,889	4,788	_	4,788
	P		CAGE		266,341	266,341	-	_	-
	P		JBG		162,397	127,999	34,398	_	34,398
	Р		CAGE		-	-	-	-	-
				B2	450,415	411,229	39,186		39,186
510	Maint Supervisio	n e Engines	nina						
510	iviali il Supervisio	II & CHYHIEC	SG		-		_		
	P		CAGW		261,059	203,398	57.660	-	57,660
	P		CAGE		5,144,017	5,144,017	37,000	**	37,000
	P		JBG		565,038	445,355	119,684	-	119.684
	P		CAGE		505,050	440,500	119,004	•	119,004
	,		ONOL	B2	5,970,114	5,792,770	177,344		177,344
				D2.	0,010,114	3,732,770	177,544		111,044
511	Maintenance of	Structures							
	Р		SG				-	-	~
	Р		CAGW		341,245	265,874	75,371		75,371
	P		CAGE		14,469,777	14,469,777	· -		
	Р		JBG		8,014,043	6,316,548	1,697,495	-	1,697,495
	P		CAGE		•	-	-	-	*
				B2	22,825,065	21,052,199	1,772,866	-	1,772,866
512	Maintenance of I	Boiler Plant							
	Р		SG		-	-	-	(7)	(7)
	P		CAGW		2,577,695	2,008,357	569,338	(2,576)	566,762
	Р		CAGE		67,848,101	67,848,101		*	-
	Р		JBG		24,007,785	18,922,573	5,085,212	26,567	5,111,779
	Р		CAGE		-	*		-	
				B2	94,433,581	88,779,032	5,654,549	23,985	5,678,534
513	Maintenance of I	Electric Bloo	.+						
010	P	LIBOURG Flair	" SG						
	P		CAGW		304.935	237,584	67,351		67,351
	P		CAGE		25,095,815	25,095,815	07,001		07,331
	p		JBG		8,326,771	6,563,035	1,763,736		1,763,736
	P P		CAGE		0,020,777	0,000,000	7,700,700		1,700,700
	'		ONOL	B2	33,727,522	31,896,434	1,831,087	-	1,831,087
					00,720,022	0.,000,101	.,,00,,007		1,001,007
514	Maintenance of I	Misc. Steam	Plant						
	Р		SG			*	-		-
	P		CAGW		395,840	308,411	87,430	-	87,430
	Р		CAGE		9,380,833	9,380,833			· -
	Р		JBG		2,904,601	2,289,363	615,238	-	615,238
	Р		CAGE		*	~	-	-	-
				B2	12,681,274	11,978,606	702,668	-	702,668
	am Power Gene			B2	449,789,220	401,418,087			

DECEMBER 2009 West Control Area Page 2.7
AMA

ACCT   DESCRIP   FUNC   FACTOR   Ref   TOTAL   OTHER   WASHINGTON   ADJUSTMENT   ADJ TOTAL	AMA FERC		BUS	WCA			UNAD.	JUSTED RESULTS		WASHI	NGTON
P   SG	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL			WASHINGTON		
Nuclear Fuel Expense	517		& Engineerin								
Nuclear Fuel Expense		Р		SG	_		-	-	-	-	
P   SE							-	-		*	-
Coolants and Water	518	Nuclear Fuel Expe	ense								
Coolants and Water		Р		SE			-	-	-	-	-
P   SG								-	-	-	-
P   SG						***************************************	····				
Steam Expenses	519		er	SG			_	-	-	_	_
P   SG		•					-	-	-	-	-
P   SG	500	Stoom Evenence									
Fig. 2015   Electric Expenses   Fig. 2015   Fig. 201	520			SG					_	_	
P SG							-	-	-	-	-
P   SG											
P   SG											
Misc. Nuclear Expenses	523										
524       Misc. Nuclear Expenses       P       SG       -<		Р		SG			-	-	-	-	-
P SG											
Signature   Super & Engineering   P   Sig	524		enses								
P   SG		Р		SG				-	-	-	
P   SG								·			
529 Maintenance of Structures  P SG	528		er & Enginee	ering							
P SG		۲		36			-	-	-	-	-
P SG									······································		
Naintenance of Reactor Plant   P   SG	529		tructures	00							
P SG		۲		50			-	-	-	*	~
P SG					_				<del></del>		
531 Maintenance of Electric Plant P SG	530		eactor Plant								
P SG		۲		30			-	-	-	-	-
P SG						· · · · · · · · · · · · · · · · · · ·					(
532 Maintenance of Misc Nuclear P SG	531		lectric Plant	9.0			_				
P SG		P		30	*****			-	-	-	
P SG											
	532		isc Nuclear	SG			_	_	_	_	_
Total Nuclear Power Generation		1					-				-
Total Nuclear Power Generation	Total N	ualoge Bower C	ration								
	IOTAL N	uciear Power Gene	nauon		_		-	*	-	*	•

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AMA FERC ACCT		BUS WCA UNC FACTOR	Ref	UNADJI TOTAL	JSTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	ron ADJ TOTAL
535	Operation Super & E							
	P	DGP		*	-	-	-	-
	Р	CAGW		-	-	*	-	-
	P	CAGE		•	w	-		-
	P	CAGW		8,095,683	6,307,583	1,788,100	23,504	1,811,60
	Р	CAGE		1,289,537	1,289,537	-	-	_
			B2	9,385,219	7,597,119	1,788,100	23,504	1,811,60
536	Water For Power							
	P	DGP		-	-		-	-
	Р	CAGW		-		-	*	-
	P	CAGE		000 007	400.050		-	
	P P	CAGW		252,397	196,650	55,747		55,74
	۲	CAGE	B2	37,812 290,209	37,812 234,462	55,747	-	
			DZ	290,209	234,402	30,747	-	55,74
537	Hydraulic Expenses							
551	p	DGP						
	P	CAGW		-			•	~
	p	CAGE		_				_
	P	CAGW		3,145,302	2,450,597	694,705	_	694,70
	p	CAGE		373,308	373,308	004,700	-	004,70
	1	JAOL	B2	3,518,610	2,823,904	694,705	-	694,70
				-1-10,010	_,>_,,	30 1,1 30		004,70
538	Electric Expenses							
	P	DGP		-		~	-	
	P	CAGW			-	-		-
	Р	CAGE				_	-	-
	P	CAGW		-	-		-	_
	P	CAGE		-		-	-	-
			B2	-	-	-	-	-
539	Misc. Hydro Expense							
	P	DGP		-	-	-	•	-
	P	CAGW			-	-	-	-
	P	CAGE		-	~		*	-
	P	CAGW		11,646,892	9,074,434	2,572,459	(11,271)	2,561,18
	Р	CAGE		5,952,843	5,952,843		-	
			B2	17,599,735	15,027,277	2,572,459	(11,271)	2,561,18
540	Danta (Hudra Canara	ation)						
540	Rents (Hydro Genera P	DGP						
	P	CAGW						
	P	CAGE		_	_			
	P	CAGW		180,404	140,558	39,846		39,84
	P	CAGE		3,040	3,040	00,040		00,0-
	•	0/102	B2	183,444	143,598	39,846	*	39,84
					1,10,100			
541	Maint Supervision &	Engineering						
-	P	DGP				-	-	
	Р	CAGW		-	-	-	*	-
	Р	CAGE		-	-	-	-	-
	Р	CAGW		84,358	65,726	18,632	-	18,63
	Р	CAGE		-	-	-		
			B2	84,358	65,726	18,632		18,63
542	Maintenance of Struc							
	Р	DGP		ü	-	-	-	-
	P	CAGW		÷	-	-	-	-
	P	CAGE		-	-	-	•	
	P	CAGW		1,092,399	851,120	241,279	-	241,27
		CAGE	DC	114,713	114,713		*	
	P		B2	1,207,112	965,833	241,279	~	241,27
EAR	Р		<u> </u>					
543	P  Maintenance of Dam	s & Waterways	<u> </u>					
543	P  Maintenance of Dam P	s & Waterways DGP	<u> </u>		-	-	-	-
543	P  Maintenance of Dame P P	s & Waterways DGP CAGW	<u> </u>	-	:	-	- -	•
543	P  Maintenance of Dam P P P P	s & Waterways DGP CAGW CAGE	<u></u>	- - 1 154 742	- - - - 907 322	- - - - 254 200	- -	-
543	P  Maintenance of Dam P P P P	s & Waterways DGP CAGW CAGE CAGW	<u> </u>	- - - 1,151,712	- - - 897,333	- - - 254,380	- - - -	
543	P  Maintenance of Dam P P P P	s & Waterways DGP CAGW CAGE	B2	- - 1,151,712 448,827 1,600,539	- - 897,333 448,827 1,346,160	- - - 254,380 - 254,380	- - - - -	254,38 - 254,38

AMA								
FERC ACCT	BUS DESCRIP FUNC		Ref	UNADJ TOTAL	USTED RESULTS OTHER	WASHINGTON	WASHIN ADJUSTMENT	IGTON ADJ TOTAL
544	Maintenance of Electric I		1101	101712	OTHER	WAGIIIIOTON	ADOCOTMENT	ADDITOTAL
	P	DGP		-	•	-	-	•
	P	CAGW		-	-	-	*	-
	P P	CAGE CAGW		1,171,029	912,383	258,646	-	258,646
	P	CAGE		344,687	344,687	200,040	-	200,040
			B2	1,515,716	1,257,070	258,646	~	258,646
545	Maintenance of Misc. Hy	DGP			_			
	P	CAGW		-	~	-		-
	P	CAGE		-	-	-	-	-
	P	CAGW		1,925,303	1,500,060	425,243	3,860	429,103
	Р	CAGE	B2	614,013 2,539,316	614,013 2,114,073	425,243	3,860	429,103
			D2	2,009,010	2,114,073	420,240	3,000	429,103
Total Hyd	draulic Power Generatio	n	B2	37,924,259	31,575,221	6,349,038	16,093	6,365,130
						· · · · · · · · · · · · · · · · · · ·	* *	
546	Operation Super & Engir	neering SG						
	P	SE		-	-	-	-	-
	P	CAGW		83,486	65,046	18,440		18,440
	P	CAGE		233,478	233,478	-	-	
	P	CAGE			-		*	-
			B2	316,964	298,525	18,440	-	18,440
547	Fuel							
	Р	SE		-	-		-	-
	P	CAEW		•	•	-	-	
	P	CAEE		-	-	μ.	· ·	-
	Р	SSECT	B2	-	-			
547NPC	Fuel-NPC							
		SE					-	
		CAEW CAEE		182,135,605	141,573,005	40,562,600	951,941	41,514,540
		SSECT		-	-	-	-	-
		00201	B2	182,135,605	141,573,005	40,562,600	951,941	41,514,540
548	Generation Expense	00					4.000	4 000
	P P	SG CAGW		9,555,575	7,445,027	2,110,548	1,020 4,855	1,020 2,115,403
	P P	CAGE		6,183,910	6,183,910	2,110,040	4,000	2,110,400
	Р	CAGE		-	-	-	-	-
			B2	15,739,485	13,628,937	2,110,548	5,875	2,116,423
549	Miscellaneous Other							
548	p p	SG		1,382,787	1,268,131	114,656	(204)	114,452
	Р	CAGW		10,040,313	7,822,701	2,217,612	(9,472)	2,208,140
	Р	CAGE		7,212,753	7,212,753	-	-	-
	P	CAGE	B2 —	18,635,853	16 202 595	2 222 260	(0.676)	2 200 502
			D2	10,030,003	16,303,585	2,332,268	(9,676)	2,322,592
550	Maint Supervision & Eng P			(6,630)	(6,080)	(550)		(550)
	P	CAGW		1,414,469	1,102,054	312,415	-	312,415
	P	CAGE		453,424	453,424	-	-	512,110
	Р	CAGE			-	-		-
			B2	1,861,263	1,549,398	311,865		311,865
551	Maint Supervision & Eng	incoring						
501	P P	SG		•	_	_	_	_
	P	CAGW		-			-	-
	P	CAGE		-	-	-	-	
			B2		-		-	-
552	Maintenance of Structure	se.						
332	P	SG		_	_		-	
	P	CAGW		10,917	8,506	2,411		2,411
	P	CAGE		1,533,114	1,533,114	-	-	-
	P	CAGE	D0	4 5 4 4 00 4	4 544 000			- 0.444
			B2	1,544,031	1,541,620	2,411	*	2,411
553	Maint of Generation & El	ectric Plant						
	P	SG		-	-	-	-	-
	P	CAGW		2,946,375	2,295,607	650,768	1,511	652,279
	P P	CAGE CAGE		12,040,465	12,040,465		-	-
	F	OAGL	B2	14,986,840	14,336,071	650,768	1,511	652,279

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	AMA										
	FERC	BEGGBIB	BUS	WCA		TOTAL	UNADJU	STED RESULTS		WASHIN	
570	ACCT 554	DESCRIP Maintenance of I	FUNC	FACTOR	Ref	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
571	554	P	VIISC. Other	SG				_	_	_	_
572		P		CAGW		181.	818	141,659	40,158		40,158
573		P		CAGE		1,140,	088	1,140,088	-	-	-
574		₽		CAGE			-		-	-	
575 576					B2	1,321,	906	1,281,748	40,158	-	40,158
577 578	Total Ot	her Power Gener	ation		В2	236,541,	947	190,512,889	46,029,058	949,651	46,978,709
579											
580	555	Purchased Powe	er								
581		Р		S		(33,207,	768)	(25, 182, 647)	(8,025,121)	8,025,121	-
582				CAEW				-	-	-	
583				CAGW	****	***************************************	-	*	-	4	-
584						(33,207,	768)	(25,182,647)	(8,025,121)	8,025,121	
585 586	555NPC	Purchased Powe	er-NPC	0.0							
587		P P		SG SE			_	-	-	-	*
588		P		CAGW			-		-	-	•
589		P P		CAGW		350,000.	n76	272,695,274	77,304,802	(24,639,320)	52,665,483
590		P		CAGE			-	212,000,214	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(24,000,020)	02,000,400
591		P		CAEW		20,290,	447	15,771,653	4,518,794	(2,245,115)	2,273,679
592		Р		CAEE			-		-	-	_,_,,,,,,,,
593				DGP			-	-	-	*	-
594				S		2,503,		•	2,503,683	545,320	3,049,003
595						372,794,	207	288,466,927	84,327,279	(26,339,114)	57,988,165
596			_								
597		Total Purchased	Power		B2	339,586,	439	263,284,280	76,302,158	(18,313,993)	57,988,165
598 599	556	System Control 8	Lond Dien	atch							
600	550	P	x Luau Disp	SG		1,514,	461	1,388,887	125,574	(222)	125,352
601		P		CAGW		1,014,	-	1,000,001	120,014	(222)	120,552
602		P		CAGE			_	-	-	-	-
603											
604					B2	1,514,	461	1,388,887	125,574	(222)	125,352
605											
606											
607		O.1									
608	557	Other Expenses		0		/400	700)	(00.700)	(07.000)	474	(00.005)
609		P P		S		(183,		(86,786)	(97,006) 2,408,613	171	(96,835)
610 611		P		SG SGCT		29,048,	-	26,640,062	2,400,013	85,248	2,493,861
612		P		SE			-	-	-		-
613		P		CAGE			_	_	_	_	
614		P		TROJP			-	~	-	_	-
615		Р		ÇAGW		165,	854	129,222	36,632	314	36,947
616		Р		CAGE		18,423,	888	18,423,888	-	-	
617		P		JBG		2,364	591	1,863,735	500,856	3,986	504,842
618		P		CAEW			-	-	-	-	-
619		P		CAEE			-		-	-	-
620					B2	49,819	215	46,970,120	2,849,095	89,720	2,938,815
621											
622 623											
624											
625											
626											
627											
628											
629											
630											
631											
632	Total Otl	ner Power Suppl	у		B2	390,920,	115	311,643,288	79,276,827	(18,224,495)	61,052,332
633	TOTAL -	DODUCTO: -:	DENCE		D0	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		005 440 405	400 000 05-	/44 500 000	405 000 100
634 635	TOTAL	RODUCTION EX	PENSE		B2	1,115,175,	540	935,149,485	180,026,055	(14,693,880)	165,332,176

	AMA									, ago
_	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	ADJUSTED RESULTS OTHER	WASHINGTON	WASHIN ADJUSTMENT	IGTON ADJ TOTAL
637	Summary		Expense by Fa	ctor		(00.007.077	(05.000,400)	/5.010.114\)	2.572.040	0.050.400
638 639		S SG				(30,887,877) 31,985,055	) (25,269,433) 29,332,968	(5,618,444) 2,652,087	8,570,613 85,853	2,952,169
640		SE				29,515	29,332,966	2,052,067	65,653 70	2,737,940 2,399
641		JBG				53,439,258	42,120,016	11,319,242	52,337	11,371,580
642		TROJP				-	-		-	-
643		JBE				743,242	584,504	158,738	(4,251)	154,487
644 645		DGP DEU				-	*	-	-	~
646		DEP				-		-	-	-
647		CAGW				410,101,394	319,521,965	90,579,429	(24,628,911)	65,950,518
648		CAGE				273,530,978	273,530,978		-	-
649		CAEW				363,406,726	282,474,051	80,932,675	(37,144,455)	43,788,219
650		CAEE				12,827,250	12,827,250	-	-	•
651 652		SNPPS SNPPO				-	-	•	-	-
653		DGU				-	-	-	•	-
654		MC				-		-	-	-
355		SSGCT				-			-	*
556		SSECT				-	-	-	-	-
357		SSGC				-	-	-	~	~
358 359		SSGCH SSECH				-	-		-	*
660	Total Pro	duction Exper	se by Factor		B2 .	1,115,175,540	935,149,485	180,026,055	(53,068,743)	126,957,312
661	560	,	pervision & Eng	ineering	-					
662			T	SG		6,084,354	5,579,861	504,493	12,650	517,143
663			T	JBG		-	-	-	(22)	(22)
664			T	CAGW		4,228	3,294	934	981	1,915
365 see			T	CAGE	B2 .	6,088,583	5,583,156	505,427	13,609	- 510.026
666 667					D2 .	0,000,000	5,565,156	505,427	13,009	519,036
668	561	Load Dispato	hing							
369		•	Т	SG		9,305,660	8,534,068	771,592		771,592
670			T	CAGW		18,048	14,062	3,986	-	3,986
571			T	CAGE		-	-	-		
372	562	Station Evas	200		B2 .	9,323,709	8,548,130	775,579	-	775,579
573 574	502	Station Expe	T	SG		_	_		_	_
375			Ť	JBG		47,792	37,669	10,123	-	10,123
376			T	CAGW		359,587	280,164	79,422	-	79,422
377			T	CAGE		1,099,099		-	-	-
78					B2 _	1,506,478	1,416,933	89,545		89,545
79 80	563	Overhead Lir	o Evpanos							
81	000	Overnead Lii	T Expense	SG			_		_	_
82			Ť	CAGW		148,204	115,470	32,734		32,734
83			T	CAGE		96,948	96,948		~	`-
84					B2	245,152	212,418	32,734		32,734
85	504									
86 87	564		Line Expense	SG						
88			Ť	CAGW		-	-	-	-	-
39			Ť	CAGE		-		-	-	_
90					B2	-	-		-	-
91										
92	565		of Electricity by							
93 94			T T	SG SE		-	w	-	-	-
94 95			T	CAGW		-	-	-	-	-
96			Ť	CAGE		-	= =====================================	-	-	
97			T	CAEW		-	-	-		-
8			T	CAEE			·	~		14
99					B2	*	-	-	-	
00 01	ERENIDO	Transmission	of Electricity by	Others NDC						
02	SOSINEC	114115111155101	of Electricity by	SG		_	_	_		
03				SE		-	_		-	
)4				CAGW		92,464,686	72,041,936	20,422,751	3,447,926	23,870,676
)5				CAGE			· -	•	-	
)6				CAEW		-	-	-	550,422	550,422
)7				CAEE	-	00.404.000	70.044.000	00 400 754		
)8 )9					-	92,464,686	72,041,936	20,422,751	3,998,347	24,421,098
10		Total Transm	ission of Electric	city by Others	-	92,464,686	72,041,936	20,422,751	3,998,347	24,421,098
11				., .,	-	52, 10 1,000	. 2,0-,1,000	20,722,701	0,000,047	۵,721,000
12	566	Misc. Transm	nission Expense							
13			T	SG		2,227,909	2,043,179	184,730	(120,905)	63,825
14			T	CAGW		77,331	60,251	17,080	-	17,080
15 16			Т	CAGE	B2 -	87,872 2,393,112	87,872 2,191,301	201,810	(420 00E)	90.000
17					υz <u> </u>	2,393,112	2,181,301	ZV 1,O 1U	(120,905)	80,906
18	567	Rents - Trans	smission							
19			Τ	SG		15,129	13,875	1,254	-	1,254
20			T	CAGW		798,849	622,407	176,443	-	176,443
21			Т	CAGE	pn -	842,996	842,996	477 607	_	477.007
22					B2 _	1,656,975	1,479,278	177,697	-	177,697

## DECEMBER 2009 West Control Area AMA FERC BUS

AMA									rag
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJ TOTAL	USTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	TON ADJ TOTAL
568	Maint Superv	rision & Enginee T	ering SG		5,741	5,265	476		476
		Ť	CAGW		29,712	23,150	6,563	-	6,563
		T	CAGE				-,	-	-
				B2	35,453	28,415	7,039		7,039
569	Maintananaa	of Structures							
509		T	SG		4,054,520	3,718,334	336,186		336,186
		Ť	CAGW		5,944	4,631	1,313	-	1,313
		T	CAGE		96	96		-	.,
				B2	4,060,560	3,723,061	337,499	*	337,499
570	Maintenance	of Station Equi	pment						
		T	SG		3,000	2,751	249	-	249
		T	JBG		76,218	60,074	16,144	-	16,144
		T	CAGW		2,969,434	2,313,572	655,861		655,861
		Т	CAGE	B2	7,500,973 10,549,624	7,500,973 9,877,370	672,254		672,254
				UE	10,043,024	9,011,310	012,234	*	072,204
571	Maintenance	of Overhead Li	nes						
		T	SG		209,893	192,489	17,404	2,338	19,741
		T	JBG			7 400 000	0.000.570	202	202
		T T	CAGW CAGE		9,501,380 9,908,793	7,402,802 9,908,793	2,098,578	7,512	2,106,089
		•	OAGL	B2	19,620,066	17,504,084	2,115,981	10,051	2,126,032
				-					
572		of Underground							
		T	SG CAGW		44.440	20.005	0.447	m.	0.447
		T T	CAGW		41,412 10,187	32,265 10,187	9,147	-	9,147
		•	ONOL	B2	51,599	42,452	9,147	-	9,147
								/· · · · · · · · · · · · · · · · · · ·	
573	Maint of Misc	Transmission							
		T T	SG CAGW		182,001	166,911	15,091	-	15,091
		Ť	CAGE		-	-	-	-	-
		•		B2	182,001	166,911	15,091	*	15,091
TOTAL "	TRANSMISSIC	ON EXPENSE		B2	148,177,998	122,815,445	25,362,553	3,901,103	29,263,657
C	of Tennomina	ion Euganea bu	Factor	-					
Summar	SE	ion Expense by	actor			_	_	-	~
	SG				22,088,208	20,256,733	1,831,476	(105,917)	1,725,559
	CAGW				106,418,815	82,914,005	23,504,810	3,456,418	26,961,229
	CAGE				19,546,965	19,546,965	-	-	
Total Tra	JBG Insmission Evr	ense by Factor		B2	124,010 148,177,998	97,743 122,815,445	26,267 25,362,553	180 3,350,681	26,447 28,713,235
580		pervision & Eng			140,117,000	122,010,440	20,002,000	0,000,007	20,7 10,200
		DPW	S		1,012,443	985,606	26,837	20,236	47,073
		DPW	SNPD		18,641,946	17,402,721	1,239,225	25,291	1,264,517
				B2	19,654,389	18,388,327	1,266,062	45,528	1,311,590
581	Load Dispato	hina							
001		DPW	s		•	-	-		-
		DPW	SNPD		13,439,746	12,546,337	893,408	-	893,408
				B2	13,439,746	12,546,337	893,408	_	893,408
	Ctation Funa								
can	Station Expe		S		3,849,839	3,505,992	343,847	*	343,847
582	,							-	1,984
582	,	DPW DPW	SNPD		29.848	27.864	1.984		
582	,	DPW	SNPD	B2	29,848 3,879,687	27,864 3,533,856	1,984 345,831	*	345,831
	ŕ	DPW	SNPD	B2				-	345,831
582 583	,	DPW ne Expenses		B2	3,879,687	3,533,856	345,831		
	Overhead Lir	DPW ne Expenses DPW	s	B2	3,879,687 5,777,056	3,533,856 5,349,104	345,831 427,952	- (47)	427,905
	Overhead Lir	DPW ne Expenses			3,879,687 5,777,056 17,767	3,533,856 5,349,104 16,586	345,831 427,952 1,181	(47)	427,905 1,181
	Overhead Lir	DPW ne Expenses DPW	s	B2	3,879,687 5,777,056	3,533,856 5,349,104	345,831 427,952		427,905
	Overhead Lir	DPW ne Expenses DPW DPW Line Expense	S SNPD		3,879,687 5,777,056 17,767 5,794,824	3,533,856 5,349,104 16,586 5,365,690	345,831 427,952 1,181	(47)	427,905 1,181
583	Overhead Lin	DPW ne Expenses DPW DPW Line Expense DPW	S SNPD S		3,879,687 5,777,056 17,767	3,533,856 5,349,104 16,586	345,831 427,952 1,181	(47) - (47)	427,905 1,181
583	Overhead Lin	DPW ne Expenses DPW DPW Line Expense	S SNPD	B2	3,879,687 5,777,056 17,767 5,794,824 305	3,533,856 5,349,104 16,586 5,365,690	345,831 427,952 1,181 429,134	(47) - (47)	427,905 1,181 429,087
583	Overhead Lin	DPW ne Expenses DPW DPW Line Expense DPW	S SNPD S		3,879,687 5,777,056 17,767 5,794,824	3,533,856 5,349,104 16,586 5,365,690	345,831 427,952 1,181 429,134	(47) - (47) -	427,905 1,181 429,087
583	Overhead Lir Underground	DPW  DE Expenses DPW DPW  Line Expense DPW DPW  G & Signal Syst	S SNPD S SNPD	B2	3,879,687 5,777,056 17,767 5,794,824 305	3,533,856 5,349,104 16,586 5,365,690	345,831 427,952 1,181 429,134	(47) - (47) -	427,905 1,181 429,087
583 584	Overhead Lir Underground	DPW  The Expenses  DPW  Line Expense  DPW  DPW  G & Signal Syst  DPW	S SNPD S SNPD ems S	B2	3,879,687  5,777,056 17,767 5,794,824  305 - 305	3,533,856 5,349,104 16,586 5,365,690 305	345,831 427,952 1,181 429,134	(47) - (47) - - -	1,181 429,087
583 584	Overhead Lir Underground	DPW  DE Expenses DPW DPW  Line Expense DPW DPW  G & Signal Syst	S SNPD S SNPD	B2	3,879,687  5,777,056 17,767 5,794,824  305 - 305	3,533,856 5,349,104 16,586 5,365,690 305 - 305	345,831 427,952 1,181 429,134	(47) - (47) - - -	427,905 1,181 429,087

FERC	DEGGE	BUS	WCA	n - 1		USTED RESULTS	1114 0111111011011011	WASHIN	
586	DESCRIP Meter Expenses	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
000		PW	S		5,630,733	5,149,479	481,254	_	481,2
		PW	SNPD			1,010,846	71,981	-	71.9
				B2	1,082,827 6,713,560	6,160,325	553,235	-	553,2
507									
587	Customer Instal	llation Expens PW			40 450 760	44 500 474	005 500		205
		PW	S SNPD		12,458,762 496	11,563,174 463	895,589 33	•	895,
	Ω1	**	0141 D	B2	12,459,259	11,563,637	895,622	-	895,
						,,			
588	Misc. Distributio								
		PW	S		1,903,892	1,796,069	107,823	-	107,
	DF	PW	SNPD		5,537,508 7,441,400	5,169,401	368,106		368,
				B2	7,441,400	6,965,471	475,929	-	475,
589	Rents								
000		PW	S		3,082,013	2,956,230	125,783	*	125
		PW	SNPD			106,648	7,594		7,
				B2	114,242 3,196,255	3,062,878	133,377	-	133
				-					
590	Maint Supervision								
		PW	S		1,168,290	1,153,363	14,927	•	14,
	DF	PW	SNPD	P2	6,367,680 7,535,970	5,944,388	423,292		423
				B2	7,535,970	7,097,751	438,219	*	438
591	Maintenance of	Structures							
591		PW	S		1,855,991	1,741,343	114,647		114
		PW	SNPD		159,999	149,363	10,636		10
				B2	159,999 2,015,990	1,890,707	125,283	-	125
									***************************************
592	Maintenance of								
		PW PW	S SNPD		10,926,178	10,147,114	779,064	-	779
	DF	- 7 7	SNPD	B2	1,874,179 12,800,357	1,749,593 11,896,707	124,586 903,650	-	124 903
593	Maintenance of	Overhead Lir	nes	D2	12,000,301	11,080,707	903,030		903
000		PW	S		82,112,317	77,355,800	4,756,517	44,435	4,800
		PW	SNPD			1,142,949	81,388	8,559	89
				B2	1,224,337 83,336,655	78,498,749	4,837,905	52,994	4,890
594	Maintenance of								
		PW PW	S SNPD		22,479,205	21,096,859 6,899	1,382,346 491	-	1,382
	Dr	- 44	214-0	B2	7,391 22,486,595	21,103,758	1,382,837	-	1,382
					22,100,000	21,100,700	1,002,007		1,502
595	Maintenance of	Line Transfo	rmers						
		PW	S		24,717	24,717	-		
	DF	PW	SNPD	B2	1,081,164	1,009,293	71,870	÷	71
				B2	1,105,880	1,034,010	71,870	-	71
596	Maint of Ctreat !	Liabina 9 Ci	and Cua						
290	Maint of Street L	righting & Sig	gnai Sys. S		4.217.687	4,028,820	188,866	-	188
		>W > v	SNPD		-	4,020,020	100,000	-	
	Di	. •	J D	B2	4,217,687	4,028,820	188,866	-	188
					, ,	1,555,555			.50
597	Maintenance of								
		οW	S		4,536,131	4,187,499	348,632	•	348
	DF	PW.	SNPD		1,100,892	1,027,710	73,182		
				B2	5,637,023	5,215,209	421,814		421
598	Maint of Misc. D	Netribution Dt	ant						
550		PW	anı S		2,967,838	2,761,480	206,358	_	206
		>W	SNPD		578,169	539,735	38,434		38
	51			B2	3,546,007	3,301,215	244,792	-	244
TOTAL I	DISTRIBUTION E	XPENSE		B2	215,468,741	201,847,134	13,621,607	98,475	13,720,
C	u of Diotella dia	waana - Fri ==							
Summar	y of Distribution E: S	xpense by Fa	actor		164,003,397	163 900 054	40 000 440	64.604	40.005
	SNPD				51,465,344	153,802,954 48,044,180	10,200,443 3,421,164	64,624 33,851	10,265
	0141 0				51,405,544	40,044,100	0,421,104	33,001	3,455
Total Dis	tribution Expense	by Factor		B2	215,468,741	201,847,134	13,621,607	98,475	13,720
	,	•		-					
901	Supervision								
		JST	S		102,805	70,809	31,996	-	31,
	CL	JST	CN		2,451,290	2,277,414	173,876	-	173,
				B2	2,554,096	2,348,223	205,872	-	205,

R 2009 West Control Area

Meter Reading Expense	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUS	TED RESULTS	WASHINGTON	WASHING ADJUSTMENT	TON ADJ TOTAL
CUST CN		Meter Reading	Expense				····				
Page										-	2,092,173
Summary of Customer Accounts Expense by Factor   Summary of Customer Service Expense   Summary of Customer Service Expense   Summary of Customer		C	UST	CN							125,554
CUST   S					B2	22,520,2	219	20,302,492	2,217,727	-	2,217,727
CUST   CN   Re   86,927,462   45,469,911   3,470,562   33,970   3,504.	903	Customer Rec	eipts & Collec	ctions							
Section   Sect		C	UST	S		7,352,8	864	6,763,415	589,448	28,529	617,97
Demonstration   Cust   S		C	UST	CN	-						3,504,222
CUST S P SG CUST CN B2 12,148,005 10,626,708 1,523,798 - 1,523,798 CUST CN B2 12,75795 10,625,708 1,523,798 1,523,798 - 1,523,798 CUST CN B2 12,75795 10,655,579 1,525,199 - 1,525,599 1,5					B2	56,280,	326	52,220,326	4,060,000	62,200	4,122,200
CUST S P SG CUST CN B2 12,149,005 10,625,708 1,523,296 - 1,523, 296 CUST CN B2 12,77795 10,605,597 1,505,196 - 1,526, 100 - 1,1526, 100, 100, 100, 100, 100, 100, 100, 10	904	Uncollectible A	ccounts								
P				S		12,149,0	005	10,625,708	1,523,298	-	1,523,298
B2		P		SG			•	· · · · -			.,
Misc. Customer Accounts Expense   CUST   S   242 182   225 004   17,179   17,		C	UST	CN	**********					-	1,90
CUST CN S CUST CN B2 224.182 225.04 17,179 . 17,  TOTAL CUSTOMER ACCOUNTS EXP B2 93,785.007 95,785,032 8,025,975 62,200 8,086;  Summary of Customer Accts Exp by Factor S CN B2 93,785.007 95,785,032 8,025,975 62,200 8,086;  Summary of Customer Accts Exp by Factor S CN B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  Total Customer Accts Exp by Factor B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  Total Customer Accounts Expense by Factor B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  Total Customer Accounts Expense by Factor B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  CUST S CUST CN B2 288.417 286,100 20,316 . 20,  FOUST CN B2 288.417 286,100 20,316 . 20,  FOUST CN B2 63,240,907 58,382,448 4,858,459 (4,858,459) 20,  CUST CN B2 66,02008 61,040,602 5,061,404 (4,858,459) 20,  CUST CN B2 66,02008 61,040,602 5,061,404 (4,858,459) 32,848,  CUST CN B2 45,745,42 4,250,058 334,484 (3,397) 322,104,104,104,104,104,104,104,104,104,104					B2	12,175,	795	10,650,597	1,525,198		1,525,19
CUST CN S CUST CN B2 224.182 225.04 17,179 . 17,  TOTAL CUSTOMER ACCOUNTS EXP B2 93,785.007 95,785,032 8,025,975 62,200 8,086;  Summary of Customer Accts Exp by Factor S CN B2 93,785.007 95,785,032 8,025,975 62,200 8,086;  Summary of Customer Accts Exp by Factor S CN B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  Total Customer Accts Exp by Factor B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  Total Customer Accounts Expense by Factor B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  Total Customer Accounts Expense by Factor B2 93,785.007 85,785,032 8,025,975 62,200 8,086;  CUST S CUST CN B2 288.417 286,100 20,316 . 20,  FOUST CN B2 288.417 286,100 20,316 . 20,  FOUST CN B2 63,240,907 58,382,448 4,858,459 (4,858,459) 20,  CUST CN B2 66,02008 61,040,602 5,061,404 (4,858,459) 20,  CUST CN B2 66,02008 61,040,602 5,061,404 (4,858,459) 32,848,  CUST CN B2 45,745,42 4,250,058 334,484 (3,397) 322,104,104,104,104,104,104,104,104,104,104	905	Misc Custome	r Accounts F	xpense							
CUST CN B2 242,182 225,004 17,179 - 17, TOTAL CUSTOMER ACCOUNTS EXP B2 254,572 237,393 17,179 - 17, TOTAL CUSTOMER ACCOUNTS EXP B2 93,785,007 85,769,032 8,025,975 62,200 8,085,  Summary of Customer Accts Exp by Factor S 40,367,241 36,130,327 4,236,915 28,529 4,256, CN 53,417,766 446,628,705 3,789,061 33,670 3,262, SQ 53,417,766 446,628,705 3,789,061 33,670 3,262, Total Customer Accounts Expense by Factor B2 93,785,007 65,795,032 8,025,975 62,200 6,086;  907 Supervision  CUST S CUST CN B2 286,417 266,100 20,316 - 20, CUST S B2 286,417 266,100 20,316 - 20, CUST S B2 286,417 266,100 20,316 - 20, CUST S B3,240,907 56,382,448 4,868,459 (4,856,459) CUST S B3,240,907 56,382,448 4,868,459 (4,856,459) CUST S B2,261,069 2,868,164 202,945 2,867 206, CUST S B2,261,069 2,868,164 202,945 2,867 206, CUST S B2,461,404 4,855,572) 205,  909 Informational & Instructional Adv CUST S B2 4,74,542 4,280,059 324,484 (2,367) 322,4 CUST S CUST CN B2 4,74,542 4,280,059 324,484 (2,367) 322,4  910 Misc. Customer Service CUST S CUST S CUST CN B2 150,055 139,411 10,644 - 10,000 10						12,3	390	12,390		-	
B2   254.572   237,393   17,179		С	UST	CN					17,179	-	17,179
Summary of Customer Accts Exp by Factor S					B2	254,	572	237,393		-	17,179
Summary of Customer Accts Exp by Factor S	TOTAL C	CUSTOMER AC	COUNTS EX	(P	B2	93.785.0	007	85.759.032	8.025.975	62.200	8 088 175
S									2,724,7		0,000,170
CN SI	Summary		octs Exp by F	actor							
SG								, ,			4,265,444
Total Customer Accounts Expense by Factor   B2   93,785,007   85,759,032   8,025,975   62,200   8,088						53,417,	766	49,628,705	3,789,061		3,822,731
907 Supervision  CUST S CUST CN 82 286.417 266.100 20.316 - 20.3  908 Customer Assistance  CUST CN 82 286.417 266.100 20.316 - 20.3  908 Customer Assistance  CUST CN 82 861.099 2.668.164 202.945 2.687 20.5  CUST CN 82 66.100.006 61.040.602 5.061.404 (4.656.572) 20.5  909 Informational & Instructional Adv  CUST S 349.724 343.146 6.578 - 6.6  CUST CN 4.574.542 4.250.088 324.484 (2.97) 322.6  910 Misc. Customer Service  CUST S 4.574.542 4.590.304 331.062 (2.397) 328.6  910 Misc. Customer Service  CUST S	Total Cus		Expense by	Factor	B2	93,785,0	007	85,759,032	8,025,975		8,088,175
CUST S CUST CN B2 286,417 286,100 20,316 - 20,  82 286,417 286,100 20,316 - 20,  82 286,417 286,100 20,316 - 20,  82 286,417 286,100 20,316 - 20,  82 286,417 286,100 20,316 - 20,  82 286,417 286,100 20,316 - 20,  82 286,417 286,100 20,316 - 20,  82 286,1090 20,316 - 20,  82 60,102,006 61,004,002 5,061,404 (4,858,459) (4,858,459) 20,  82 60,102,006 61,004,002 5,061,404 (4,855,572) 205,  82 349,724 343,146 6,578 - 6,  82 49,24,267 4,593,204 331,062 (2,397) 322,6  82 49,24,267 4,593,204 331,062 (2,397) 322,6  83 49,24,267 4,593,204 331,062 (2,397) 328,6  84 4,574,542 4,250,058 324,444 (2,397) 322,6  85 2 4,574,542 4,250,058 334,414 10,644 - 10,644  86 2 150,055 139,411 10,644 - 10,644 - 10,644  86 2 150,055 139,411 10,644 - 10,644 - 10,644  86 2 150,055 139,411 10,644 - 10,644  87 150,055 139,411 10,644 - 10,644  88 2 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644 - 10,644  89 150,055 139,411 10,644  89 150,055 139,4											
CUST   CN   B2   288,417   266,100   20,316   - 20, 20, 20, 20, 20, 20, 20, 20, 20, 20,	907			_							
B2   286,417   286,100   20,316   - 20,316						000	-	-			
908 Customer Assistance CUST S 63,240,907 58,382,448 4,858,459 (4,858,459) CUST CN B2 66,102,006 61,040,602 5,061,404 (4,855,572) 205,1  909 Informational & Instructional Adv CUST S 349,724 343,146 5,578 - 6,1  CUST CN B2 4,574,542 4,260,058 324,484 (2,397) 322,1  910 Misc. Customer Service CUST S 4,924,267 4,593,204 331,062 (2,397) 326,1  910 Misc. Customer Service CUST S 1 5,055 139,411 10,644 - 10,6  B2 150,055 139,411 10,644 - 10,6  B2 150,055 139,411 10,644 - 10,6  B3 150,055 139,411 10,644 - 10,6  B4 150,055 139,411 10,644 - 10,6  B5 150,055 139,411 10,644 - 10,6  B6 150,055 139,411 10,644 - 10,6  B7 17,462,744 66,039,317 5,423,426 (4,857,969) 565,1  CUST S 6,3590,631 58,725,594 4,865,037 (4,858,459) 6,6  CUST S 7,872,112 7,313,723 559,389 490 558,1  Supervision CUST S		C	051	CN	B2						20,31
CUST S 2,861,099 2,658,184 4,858,459 (4,858,459) 205,1   CUST CN B2 66,102,006 61,040,602 5,061,404 (4,856,459) 205,1   66,102,006 61,040,602 5,061,404 (4,856,572) 205,1   67,007					D2	200,4	41/	200,100	20,316	-	20,316
CUST CN B2 2,861,099 2,688,154 202,945 2,887 205,1 66,102,006 61,040,602 5,061,404 (4,855,572) 205,1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	908	Customer Assi	stance								
B2   66,102,006   61,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   (4,855,572)   205,1804   1,040,602   5,061,404   1,040,602   5,061,404   1,040,602   5,061,404   1,040,602   5,061,404   1,040,602   5,061,404   1,040,602   5,061,404   1,040,602   5,061,404   1,040,602								58,382,448	4,858,459	(4,858,459)	_
Informational & Instructional Adv		С	UST	CN							205,832
CUST S 4,574,542 4,250,058 324,484 (2,397) 322,0  B2 4,924,267 4,592,004 331,062 (2,397) 322,0  B3 4,924,267 4,593,204 331,062 (2,397) 328,6  B4 4,924,267 4,593,204 331,062 (2,397) 328,6  B5 4,924,267 4,593,204 331,062 (2,397) 328,6  B6 CUST S					B2	66,102,0	006	61,040,602	5,061,404	(4,855,572)	205,832
CUST S 44,9724 343,146 6,578 - 6,678 - 6,678 CUST CN 4,574,542 4,250,058 324,484 (2,397) 322,100    B2 4,574,542 4,250,058 324,484 (2,397) 322,100    B3 4,524,267 4,593,204 331,052 (2,397) 328,100    B4 4,524,267 4,593,204 331,052 (2,397) 328,100    B5 4,524,267 4,593,204 331,052 (2,397) 328,100    B6 CUST S	909	Informational &	Instructional	l Adv							
CUST CN B2 4,574,542 4,250,058 324,484 (2,397) 322,1 4,924,267 4,593,204 331,062 (2,397) 328,1  P10 Misc. Customer Service  CUST S CUST CN 150,055 139,411 10,644 - 10,64  B2 150,055 139,411 10,644 - 10,64  COST S CUST CN 150,055 139,411 10,644 - 10,64  B2 150,055 139,411 10,644 - 10,64  COST S CN 7,462,744 66,039,317 5,423,426 (4,857,969) 565,4  CN 7,872,112 7,313,723 558,389 490 558,64  CN 7,872,112 7,313,723 558,389 490 558,64  P11 Supervision  CUST S CUST CN						349,7	724	343,146	6,578		6,578
Misc. Customer Service   CUST   S   CUST   CN   150,055   139,411   10,644   - 10,644   - 10,645   CUST   CN   CUST   CN   CUST   CN   CUST   CN   CUST   CN   CN   CN   CN   CN   CN   CN   C		С	UST	CN		4,574,	542	4,250,058	324,484	(2,397)	322,08
CUST S CUST CN 150,055 139,411 10,644 - 10,6  B2 150,055 139,411 10,644 - 10,6  FOTAL CUSTOMER SERVICE EXPENSE B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Summary of Customer Service Exp by Factor S 63,590,631 58,725,594 4,865,037 (4,858,459) 6,6  CN 7,872,112 7,313,723 558,389 490 558,8  Forall Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Forall Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Forall Supervision Cust S					B2	4,924,2	267	4,593,204	331,062	(2,397)	328,666
CUST S CUST CN 150,055 139,411 10,644 - 10,6  B2 150,055 139,411 10,644 - 10,6  FOTAL CUSTOMER SERVICE EXPENSE B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Summary of Customer Service Exp by Factor S 63,590,631 58,725,594 4,865,037 (4,858,459) 6,6  CN 7,872,112 7,313,723 558,389 490 558,8  Forall Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Forall Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Forall Supervision Cust S	240	Mica Customo	r Consino								
CUST CN 150,055 139,411 10,644 - 10,6  B2 150,055 139,411 10,644 - 10,6  TOTAL CUSTOMER SERVICE EXPENSE B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Summary of Customer Service Exp by Factor S 63,590,631 58,725,594 4,865,037 (4,858,459) 6,8  CN 7,872,112 7,313,723 558,389 490 558,8  Total Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Summary of Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 568,8  Oust S	910			S				_			_
TOTAL CUSTOMER SERVICE EXPENSE B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Summary of Customer Service Exp by Factor S 63,590,631 58,725,594 4,865,037 (4,858,459) 6,870,671 7,872,112 7,313,723 658,389 490 558,8  Total Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Supervision CUST S						150,0	055	139,411	10,644	-	10,644
TOTAL CUSTOMER SERVICE EXPENSE B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Summary of Customer Service Exp by Factor S 63,590,631 58,725,594 4,865,037 (4,858,459) 6,870,671 7,872,112 7,313,723 658,389 490 558,8  Total Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  Supervision CUST S							0.5.5				
Summary of Customer Service Exp by Factor S CN  63,590,631  7,872,112  7,313,723  658,389  490  558,8  Total Customer Service Expense by Factor  B2  71,462,744  66,039,317  5,423,426  (4,857,969)  565,4  911  Supervision  CUST CN  CUST COUST CN  CUST CN  CO  CUST CN  CUST CN  CUST CN  CO  CUST CN  CUST CN  CO  CO  CO  CO  CO  CO  CO  CO  CO					B2	150,0	055	139,411	10,644		10,644
S	TOTAL C	CUSTOMER SE	RVICE EXPE	ENSE	B2	71,462,	744	66,039,317	5,423,426	(4,857,969)	565,457
S											
CN 7,872,112 7,313,723 558,389 490 558,8  Total Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  911 Supervision  CUST S	Summary		ervice Exp by	Factor							
Total Customer Service Expense by Factor B2 71,462,744 66,039,317 5,423,426 (4,857,969) 565,4  911 Supervision  CUST S											6,578
911 Supervision  CUST S		CN				7,872,	112	7,313,723	558,389	490	558,879
CUST S	Total Cus	stomer Service E	xpense by F	actor	B2	71,462,7	744	66,039,317	5,423,426	(4,857,969)	565,457
CUST S					-						
CUST S	911	Supervision									
CUST CN			UST	s				-	-	-	-
CUST S							-		-		-
CUST S							-	-	-		-
CUST S	912	Demonstration	& Selling Evr	nense							
CUST CN	- 12.						_	_	_	_	
							-	-	-	-	-
CUST S		_					-	-	-		
CUST S	043	A advantage to a feet									
	913			S			_				
							-	-	-	-	
		Ŭ			**********	······································	-		-	~	
								**	*		

	AMA FERC		BUS	WCA		HMADI	USTED RESULTS		WASHIN	IGTON
_	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
5	916	Misc. Sales		s						
5			CUST	S CN		*	-	-	-	-
					B2		-	*	-	-
) }	IOIAL	SALES EXPE	NSE				·	•	-	*
	Total Sal	les Expense b	y Factor							
		S				-	-	-	-	-
	Total Sal	CN les Expense b	v Factor		В2 —	*		-		-
			,					1		· · · · · · · · · · · · · · · · · · ·
			ce Exp Includin		necession.	71,462,744	66,039,317	5,423,426	(4,857,969)	565,457
	920	Administrativ	e & General Sal PTD	anes S		(4,135,538)	(4,535,445)	399,907	(1 500 645)	/1 100 700
			CUST	CN		(4, 100,000)	(4,000,440)	399,907	(1,582,645)	(1,182,738
			PTD	so		77,010,359	71,305,147	5,705,212	90,507	5,795,719
					B2	72,874,820	66,769,702	6,105,119	(1,492,138)	4,612,980
	921	Office Suppl	es & expenses							
	J2 1	отпес очррт	PTD	s		(568,262)	(568,692)	430		430
			CUST	CN		-	- 1	-	-	-
			PTD	SO		11,599,349	10,740,026	859,323	(43,179)	816,143
					B2	11,031,087	10,171,334	859,753	(43,179)	816,573
	922	A&G Expens	es Transferred							
		,	PTD	S		~		-		-
			CUST	CN		(05.000.570)	-	-	-	
			PTD	SO	B2	(25,866,776) (25,866,776)	(23,950,469) (23,950,469)	(1,916,306) (1,916,306)	*	(1,916,306
						(20,000,770)	(20,000,400)	(1,510,500)		(1,910,500
	923	Outside Serv								
			PTD	S		630	630	-	-	-
			CUST PTD	CN SO		11,038,720	10,220,931	- 817,789	-	- 817,789
			1 15	00	B2	11,039,350	10,221,561	817,789	-	817,789
					****					
	924	Property Insi		60		00.070.040	00 404 500	4 775 040		. ===
			PTD	so	B2	23,970,318 23,970,318	22,194,508 22,194,508	1,775,810 1,775,810	-	1,775,810 1,775,810
						20,070,010	22,104,000	1,770,010		1,770,010
	925	Injuries & Da								
			PTD	so	B2	7,434,336 7,434,336	6,883,573	550,763 550,763	54,304	605,067
					D2	1,434,330	6,883,573	550,763	54,304	605,067
	926	Employee Pe	ensions & Benefi	ts						
			LABOR	S		-	-	-	-	-
			CUST LABOR	CN SO		-	-	-	*	-
			LABOR	30	B2		-	<del>-</del>	-	-
	927	Franchise Re		_						
			DMSC DMSC	s so		-	*	-	-	~
			DIVIOC	30	B2	-	-			-
						······································				
	928		ommission Expe	nse		41.010	44.44			
			DMSC CUST	S CN		11,943,931	11,331,204	612,727	~	612,727
			DMSC	SO		2,197,338	2,034,551	162,787	-	162,787
			CUST	CAGW		472,015	367,761	104,254		104,254
			DMSC	CAGE		22,758	22,758	-	-	-
			FERC	SG	B2	1,828,704 16,464,747	1,677,074 15,433,348	151,630 1,031,398	~	151,630
					٠,٠	10,404,141	10,400,040	1,031,388	-	1,031,398
	929	Duplicate Ch								
			LABOR	S		- (0.400.010)	(0.407.444)	(050, 100)	-	-
			LABOR	so	B2	(3,420,843)	(3,167,414)	(253,429) (253,429)	-	(253,429
					DZ	(0,420,043)	(3, 107,414)	(233,429)		(253,429
	930	Misc Genera								
			PTD	S		5,290,870	5,268,850	22,020	-	22,020
			CUST LABOR	CN SO		4,500 14,400,017	4,181	319	/00 400\	319
			LABOR	30	B2	14,400,017 19,695,387	13,333,210 18,606,241	1,066,806 1,089,146	(92,129) (92,129)	974,678 997,017
)						,,	.0,000,271	1,000,140	(45,150)	991,017

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	AWA									
	FERC		BUS	WCA		UNAD	JUSTED RESULTS		WASHIN	GTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1031	931	Rents								
1032			PTD	S		961,066	961,066	-	-	-
1033			PTD	SO		5,238,518	4,850,429	388,089	-	388,089
1034					B2	6,199,584	5,811,495	388,089	-	388,089
1035										
1036	935	Maintenance	of General Plan	nt						
1037			G	S		15,577	13,848	1,729	-	1,729
1038			CUST	CN		•	-	-	-	-
1039			G	SO		23,181,924	21,464,521	1,717,403	-	1,717,403
1040					B2	23,197,501	21,478,369	1,719,132		1,719,132
1041										
1042	TOTAL A	ADMINISTRA	TIVE & GEN EX	(P	B2	162,619,511	150,452,248	12,167,263	(1,573,143)	10,594,120
1043										
1044	Summary		ense by Factor							
1045		S				13,508,275	12,471,462	1,036,813	(1,582,645)	(545,832)
1046		SQ				146,783,259	135,909,012	10,874,247	9,502	10,883,748
1047		SG				1,828,704	1,677,074	151,630	~	151,630
1048		CN				4,500	4,181	319	-	319
1049		CAGW				472,015	367,761	104,254	-	104,254
1050		CAGE			urman	22,758	22,758	-	-	_
1051	Total A&	3 Expense by	Factor		B2	162,619,511	150,452,248	12,167,263	(1,573,143)	10,594,120
1052										
1053	TOTAL C	O&M EXPENS	SE .		B2	1,806,689,540	1,562,062,660	244,626,880	(17,063,214)	227,563,666

FERC WCA UNADJUSTED RESULTS WASHINGTON WASHINGTON ACCT DESCRIP FUNC FACTOR Ref TOTAL OTHER ADJUSTMENT ADJ TOTAL Steam Depreciation 1054 403SP 1055 Р DGP 1056 DGU 1057 P P SG 1058 CAGW 5,054,592 3.938.180 1,116,412 (398, 503)717,909 P 1059 CAGE 85.310.525 85.310.525 Ρ 1060 JBG 19,158,715 15,100,609 4,058,105 (7,173)4,050,932 1061 Ρ S 109,523,832 104,349,314 5,174,517 (405,677) 1062 В3 4,768,840 1063 1064 403NP Nuclear Depreciation 1065 DGP 1066 1067 403HP 1068 Hydro Depreciation 1069 DGP 1070 Р DGU 1071 Р CAGW 10,921,650 8,509,376 2,412,274 (4,264)2,408,010 P 1072 CAGE 4.528.710 4.528.710 1073 P CAGW Р 1074 CAGE 1075 B3 15,450,360 13,038,086 2,412,274 2,408,010 1076 403OP Other Production Depreciation 1077 1078 DGU 1079 Ρ 1080 P P CAGW 42,337,662 32,986,508 9,351,154 (16,530)9,334,624 1081 CAGE 54.847.754 54,847,754 1082 Р CAGE 1083 CAGE 1084 ВЗ 97,185,416 87,834,262 9,351,154 (16,530) 9,334,624 1085 403TP Transmission Depreciation 1086 DGP 1087 1088 DGU 1089 CAGW 20,577,077 16,032,201 4,544,876 4,544,876 1090 CAGE 40.101.124 40.101.124 696,833 187,265 884,098 187,265 1091 JBG 1,330,908 1092 Τ SG 1,220,554 110,354 1093 B3 4,842,495 1094 1095 1096 1097 403 Distribution Depreciation 1098 360 Land & Land Rights DPW S 292,392 287,907 4.485 4 485 DPW 1099 361 Structures S S 1.016.944 978.239 38.704 38 704 1100 362 Station Equipment DPW 17,275,368 16,262,180 1,013,187 1,013,187 Storage Battery Eq. DPW 1101 363 S 91,113 91,113 1102 364 Poles & Towers DPW S 33,365,759 29,809,715 3,556,044 3,556,044 1103 365 OH Conductors DPW S S 18.807.119 17,148,565 1,658,554 657,105 1,658,554 657,105 DPW 1104 7.529.925 6.872.821 366 UG Conduit DPW S 1105 367 UG Conductor 17,412,373 16,817,573 594,800 594,800 1106 Line Trans DPW S 26,759,726 24,112,443 2,647,283 2,647,283 1107 369 Services DPW S 11,531,258 10,387,452 1,143,806 1,143,806 DPW 1108 370 Meters S 6.509.338 5.980.438 528.900 528 900 s 1109 371 DPW 496,358 476.962 Inst Cust Prem 19.396 19,396 DPW 1110 Leased Property 119,742 1111 373 Street Lighting DPW 2,255,605 2,135,863 119,742 131,361,272 1112 ВЗ 143,343,279 11,982,006 11,982,006 1113 1114 403GP General Depreciation 1115 G-SITUS S 12,310,835 11,003,069 1,307,765 (17,991) 1,289,775 1116 G-DGP DGP 1117 G-DGU DGU SE 1118 1119 CUST CN 1,759,170 124,782 1,634,387 124,782 1120 G-SG SG 1,851 1,697 153 14 946 453 13,839,165 1.107 289 1,107,289 1121 PTD SO 1122 G-SG CAGW 1.450.353 1.130.012 320,341 320,341 1123 G-SG CAGE 4,745,449 4,745,449 1124 P JBG 391,166 308,311 82,855 82,855 P 1125 JBF 997 784 213 213 CAEE 25.239 25.239 1126 1127 G-SG CAGE 1128 G-SG CAGE 35,631,512 32,688,114 1129 B3 2,943,398 (17,991)1130

	FERC		BUS	WCA			USTED RESULTS		WASHING	
_	ACCT 403GV0	DESCRIP General Vehic	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2	403000		3-SG	SG			_			
		`	300	30						·····
ļ					*******					,
i	403MP	Mining Deprec	ciation							
5		F	>	CAEE			-	-	-	
					В3	-	-	-	*	-
3										
	403EP	Experimental I								
}		F F		DGP		-	-	-	-	-
2		r		SG		-	-	-		-
	4031	ARO Deprecia	ition					-		
	1001	71110 Depicolo		s		_		_	_	
				•			-	-		
	TOTAL D	EPRECIATION	NEXPENSE		B3	464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
)	Summary	of Depreciation E	xpense by Facto	or .						
		S				155,654,113	142,364,342	13,289,772	(17,991)	13,271,781
		DGP				-	-	-	-	-
		DGU				4 000 750	4 000 054	-		
		SG SO				1,332,759	1,222,251	110,508	•	110,508
		CN				14,946,453 1,759,170	13,839,165 1,634,387	1,107,289 124,782	-	1,107,289
		SE				1,703,170	1,004,367	124,702	-	124,782
		CAGW				80,341,333	62,596,278	17,745,056	(419,297)	17,325,759
		CAGE				189,533,561	189,533,561	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(-(10,207)	17,020,700
		CAEW				-		-	-	~
		CAEE				25,239	25,239	-	<u>-</u>	-
		JBG				20,433,978	16,105,753	4,328,225	(7,173)	4,321,052
		JBE			******	997	784	213	-	213
	Total Dep	reciation Exper	nse By Factor		В3	464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
	10100									
	404GP	Amort of LT PI				4.045.000	4.040.070	500.00		
			-SITUS -SG	S SG		1,345,062	1,246,376	98,687	•	98,687
			-3G PTD	\$0		929,374	860,523	68,851	-	- 68,851
			-DGU	DGU		929,374	-	00,001	-	- 00,001
			CUST	CN		249,571	231,868	17,703	-	17,703
			-SG	CAGW		,	-	-	•	-
		I-	-SG	CAGE		-	*	-	-	
		Į.	-DGP	DGP		-	-	-	•	-
					B4	2,524,007	2,338,767	185,241	-	185,241
	404SP	Amort of LT P								
		F		SG		•	-	-	-	-
		-	•	DGP		-		-	-	-
					-	*		-	-	·····
	404IP	Amort of LT PI	iant - Intangible	- Plant						
			-SITUS	S		94,304	93,841	463		463
		F		SE		37,001	-		_	
		į.	-SG	SG		5,553,318	5,092,856	460,461		460,461
			PTD	so		13,131,339	12,158,520	972,818	-	972,818
		C	CUST	CN		5,000,879	4,646,154	354,725	-	354,725
		Į.	-SG	CAGW		-	-	-	-	
		į-	-SG	CAGE		=	-	-	-	-
			-DGP	DGP		-	-	•	-	-
			-SG	CAGE		*	•	-	-	-
			-SG	CAGE			-	*	-	-
			-SG	CAGW		4,993,249	3,890,386	1,102,863		1,102,863
		I-	-SG	CAGE		1,399,391	1,399,391	700	-	
		F		JBG CAEW		3,740	2,948	792	-	792
		F		CAEW CAEE		- 14,498	14 498	-	-	~
			-DGU	DGU		14,490	14,498	=	-	-
		,		200	B4	30,190,717	27,298,594	2,892,123	-	2,892,123
						30,,00,711	2.,200,004	-,002,120	-	2,002,120
			ant Mining DI	ant						
	404MP	Amort of LT PI	ant - winning Fi							
	404MP	Amort of LT PI		SE			-	-	-	-

	AMA									
	FERC		BUS	WCA			JUSTED RESULTS		WASHIN	
_	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1205	404OP		lant - Other Plan							
1206		F		CAGE		-	=	-	*	-
1207		F	•	CAGE		-		~	_	-
1208					B4	-	-	-		-
1209										
1210										
1211	404HP	Amortization o	f Other Electric	Plant						
1212		F	>	DGP		-	-		·	-
1213		F	<b>&gt;</b>	DGU		-	-	-	-	
1214		F	)	CAGW		6,589	5,134	1,455	-	1,455
1215		F	>	CAGE		40,392	40,392	-		
1216		F	)	SG		· -			_	
1217					B4	46,981	45,526	1,455	~	1,455
1218										.,,
1219	Total An	nortization of L	imited Term PI	ant	B4	32,761,706	29,682,887	3,078,819		3,078,819
1220								-1		
1221										
1222	405	Amortization o	f Other Electric	Plant						
1223			3P	S		-	_	_	-	_
1224				_						
1225					В4	-	-	-	-	
1226										
1227	406	Amortization o	f Plant Acquisition	on Adi						
1228	-,00	Amortization o		S			_	_	_	_
1229		F		DGP		•	-	-	-	-
1230		F		DGU		-	-	-	-	-
1231		F		CAGW		-	-	•	-	-
1232		r F		CAGE		5,479,353	5,479,353	-	-	-
1232		F		SG		5,479,555	0,479,303	•	•	-
		F		SO		•	•	•	-	-
1234		r	-	30	В4	5,479,353	5,479,353			-
1235	407	Americal Dean	Lacasa Dares	Olant ata	D4	5,479,353	5,479,333		-	
1236	407		Losses, Unrec I DPW			(20.470)	000 000	(075 705)	075 705	
1237				S		(36,176)	239,590	(275,765)	275,765	•
1238			3P	SO		-	-	*		-
1239		F		DGP		-		-	-	•
1240		F		SE			0.744.000	700.000	(400.000)	700.000
1241		F.		CAGW		3,479,961	2,711,339	768,622	(182,289)	586,333
1242		F		CAGE		-		-	-	-
1243		F		CAEW		-	•	-	•	-
1244		F		SG-P		-	*	÷	-	•
1245		F		SG		-	-	-	-	-
1246		- F	>	TROJP		2,013,725	1,568,391	445,334	(445,334)	(0)
1247					B4	5,457,511	4,519,320	938,191	(351,858)	586,333
1248										
1249	TOTAL	AMORTIZATIO	NEXPENSE		B4	43,698,570	39,681,560	4,017,010	(351,858)	3,665,152
1250										
1251										
1252										
1253	Summar		n Expense by Fa	actor						
1254		S				1,403,190	1,579,806	(176,616)	275,765	99,150
1255		SE				-	-	-	•	-
1256		TROJP				2,013,725	1,568,391	445,334	(445,334)	(0)
1257		SG-P				-	-			
1258		DGU				-	-	-		-
1259		so				14,060,713	13,019,043	1,041,670	-	1,041,670
1260		JBG				3,740	2,948	792	•	792
1261		SSGCH				-	-	-	-	-
1262		CN				5,250,450	4,878,022	372,428	-	372,428
1263		CAGW				8,479,800	6,606,859	1,872,940	(182,289)	1,690,651
1264		CAGE				6,919,136	6,919,136	-		-
1265		CAEW				-	-	-		-
1266		CAEE				14,498	14,498	-		-
1267		SG				5,553,318	5,092,856	460,461	-	460,461
1268	Total Am	ortization Exper	nse by Factor		B4	43,698,570	39,681,560	4,017,010	(351,858)	3,665,152
1269	408	Taxes Other T								
1270			3P	S		36,242,279	24,961,723	11,280,556	(428,617)	10,851,940
1271			3P	GPS		87,317,409	80,848,612	6,468,796	(42,124)	6,426,672
1272			3P	so		(399,693)	(370,082)	(29,611)	\ \-\(\(\frac{1}{2}\)	(29,611)
1273		F		SE		317,736	292,666	25,070	_	25,070
1274		P		SG		317,100	202,000	20,010	-	20,010
1275			MSC	OPRV-ID		-	=	-	•	-
1276			SP .	EXCTAX		-	-	-	-	-
1277			SP	DGP		~	-	-	-	W
1278		F		CAEW		-	-	-	•	*
1279		F		CAEV		399,756	200 756	-	-	-
1280		-		OULT		388,730	399,756	-	~	7
1280	TOTAL	AYES OTHER	THAN INCOME	:	B5	123,877,487	106,132,674	17,744,812	(470,741)	17 074 074
1201	. UIAL	OTHER		-		120,011,401	100, 102,074	17,144,012	(470,743)	17,274,071

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJ TOTAL	USTED RESULTS OTHER	WASHINGTON	WASHIN ADJUSTMENT	IGTON ADJ TOTAL
283 -	7001	DEJUNIE	1 0110	TACION	1/01	TOTAL	VIHER	MAGHINGTON	VD3031MENT	ADJ TOTAL
284 285 286	41140	Deferred inves	tment Tax Cre	edit - Fed CAGE		(1,874,204)	(1,874,204)	-	-	-
287					В7	(1,874,204)	(1,874,204)	-	*	
188 189 190 191	41141	Deferred Inves	tment Tax Cre	edit - Idaho CAGE		-	-	-	-	-
92					В7	-	4	-		-
93 94 95	TOTAL I	DEFERRED ITC			В7	(1,874,204)	(1,874,204)	-	_	_
296										
297 298	427	Interest on Lon	ig-Term Debt 3P	S		-		_	(3,505,141)	(3,505,141
99		G	SP.	SNP		369,236,117	342,679,925	26,556,192	-	26,556,192
00 01						369,236,117	342,679,925	26,556,192	(3,505,141)	23,051,051
02	428	Amortization of				C 574 054	6 000 700	170.005		470.000
03 04		G	or or	SNP	******	6,571,354 6,571,354	6,098,729 6,098,729	472,625 472,625	-	472,625 472,625
05	400	A	Describes on an	0-14	-					
06 07	429	Amortization of	Premium on i	SNP		(2,718)	(2,523)	(195)	-	(195
80						(2,718)	(2,523)	(195)		(195
09 10	431	Other Interest I	Expense							
11		N	IUTIL	OTH		-	-	-	-	-
12 13			SP SP	SO SNP		10,264,106	9,525,891	738,215	-	738,215
14						10,264,106	9,525,891	738,215		738,215
15 16	432	AFUDC - Borro	wed							
17		G		SNP		(35,186,532)	(32,655,847)	(2,530,685)		(2,530,685
18 19					-	(35,186,532)	(32,655,847)	(2,530,685)		(2,530,685
20		Total Elec. Inte	rest Deduction	ns for Tax	В6	350,882,327	325,646,176	25,236,151	(3,505,141)	21,731,010
21 22		Non-Utility Port	ion of Interest							
23		427 N		NUTIL		-	-	-	-	-
24 25		428 N 429 N		NUTIL NUTIL		-	-	-	-	-
26		431 N		NUTIL		-	79	-	-	-
27 28		Total Non-uti	lity Interest			P4				
9		TOTAL NOTIFUL	my interest			***************************************				
30 31		Total Interest C	eductions for	Tax		350,882,327	325,646,176	25,236,151	(3,505,141)	21,731,010
32 33	419	Interest & Divid	lends							
34		G		S			(50.055.500)		-	
35 36		G Total Operating		SNP or Tax	~~~~	(63,955,322) (63,955,322)	(59,355,529) (59,355,529)	(4,599,793) (4,599,793)	217,013 217,013	(4,382,780 (4,382,780
37										
38 39	41010	Deferred Incom	ne Tax - Feder	al-DR						
40		Р		S		23,882,926	23,214,716	668,210	893,280	1,561,490
41 42		P IE	ЗТ	TROJD IBT		735,881 -	573,105	162,776	(162,776)	-
43		L	ABOR	SO		37,814,180	35,012,766	2,801,414	(451,774)	2,349,640
44 45		G P		SNP SE		35,849,593 1,159,397	33,271,219 1,067,917	2,578,374 91,480	-	2,578,374 91,480
16		P.	T	SG		45,252,029	41,499,892	3,752,137	~	3,752,137
17 18		G T.	P AXDEPR	GPS TAXDEPR		35,459,053 615,608,171	32,832,115 576,750,514	2,626,938 38,857,657	(131,606)	2,495,332 38,857,657
49		С	UST	BADDEBT		443,332	387,798	55,534	-	55,534
50 51		C P	UST	CN JBE		22,893 11,446,232	21,269 9,001,608	1,624 2,444,624	•	1,624
52		b.	Т	CAGW		515,377	401,545	2,444,624 113,832	-	2,444,624 113,832
53		b.		CAGE		3,137,365	3,137,365	-	-	
54 55		P P		JBG CAEE		11,265,508	11,265,508	-	-	-
156		D	PW	SNPD	0.7	67,978	63,459	4,519		4,519
357					B7	822,659,915	768,500,797	54,159,118	147,124	54,306,242

	AMA									
•	FERC		BUS	WCA		UNAD	JUSTED RESULTS		WASHIN	GTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1361	41110		ome Tax - Federa				<u> </u>		ADOUGTMENT	ADD TOTAL
	41110	Deletted IIIC				(00 574 000)	(00.071.070)			
1362			GP	S		(29,574,986)	(22,674,573)	(6,900,413)	3,423,619	(3,476,794)
1363			DPW	CIAC		(20,332,444)	(18,980,843)	(1,351,601)	-	(1,351,601)
1364			GP	SCHMDEXP		(203,344,851)	(187, 259, 721)	(16,085,130)	•	(16,085,130)
1365			GP	SNP		(31,616,890)	(29,342,941)	(2,273,949)		(2,273,949)
									-	
1366			PT	SG		(3,850,217)	(3,530,971)	(319,246)	-	(319,246)
1367			PT	SNPD		(1,949,167)	(1,819,596)	(129,571)	-	(129,571)
1368			LABOR	SO		(28,202,710)	(26,113,349)	(2,089,361)	5,933	(2,083,428)
1369			IBT	IBT				\	-,	(=11 //
1370			CUST	JBG						-
						-	-	-		
1371			CUST	BADDEBT		~	-	-	-	
1372			GP	GPS		(4,192,614)	(3,882,010)	(310,604)		(310,604)
1373			P	TROJD		(1,332,481)	(1,037,738)	(294,743)	294,743	
1374			Р	JBE		(7,716,181)	(6,068,201)	(1,647,980)		(1,647,980)
1375			PT	ÇAGW		(1,663,331)	(1,295,950)	(367,381)	(30,360)	(397,741)
			PT						(50,500)	(387,141)
1376				CAGE		(900,461)	(900,461)	•	-	•
1377			P	SE		(371,835)	(342,496)	(29,339)	-	(29,339)
1378			P	CAEE		(10,283,302)	(10,283,302)		-	
1379					B7	(345,331,470)	(313,532,151)	(31,799,320)	3,693,935	(28,105,384)
1380					-					<u> </u>
1381	TOTAL D	FFFRRED I	NCOME TAXES		В7	477,328,444	454,968,646	22,359,798	3,841,059	26,200,858
								22,000,100	0,011,000	20,200,000
1382	SCHWAL	Additions -	Flow Through	_						
1383			SCHMAF	S		-	-	•	-	-
1384			SCHMAF	SNP		-	-	-	-	-
1385			SCHMAF	so		-	-		_	
1386			SCHMAF	SE				_	_	
1387			SCHMAF	TROJP					-	-
						•	-	-	-	*
1388			SCHMAF	DGP		-		-	-	*
1389					B6	-	•		-	
1390					_					
1391	SCHMAF	Additions -	Permanent							
1392			Р	S		20,000	20,000			
1393			P	BADDEBT		20,000	20,000	-	_	•
									.*	-
1394			P	JBE		23,884	18,783	5,101	-	5,101
1395			P	SG ·		-	₩	-	-	-
1396			P	CAEE		66,989	66,989		-	~
1397			P	CAGW				_		
1398			P	CAGE						
			•	SNP			•	•	-	•
1399			LABOR						•	
1400			SCHMAP-SO	SO		12,568,198	11,637,100	931,099	•	931,099
1401										
1402					B6	12,679,071	11,742,871	936,200	-	936,200
1403					-	· · · · · · · · · · · · · · · · · · ·				
1404	SCHMAT	Additions -	Temporani							
	JOI INA	Additions -				50,000,040	50 000 477	0.500.474	000 040	0.404.044
1405			SCHMAT-SITUS			58,826,648	56,288,477	2,538,171	626,040	3,164,211
1406			P	JBE		20,331,953	15,989,565	4,342,388	-	4,342,388
1407			DPW	CIAC		53,575,515	50,014,077	3,561,438	-	3,561,438
1408			SCHMAT-SNP	SNP		83,309,767	77,317,964	5,991,803	-	5,991,803
1409			Р	TROJD		1,572,028	1,224,297	347,731	(347,731)	0,007,000
			P						(347,731)	•
1410				CN		-	-	-	-	-
1411			SCHMAT-SE	SE			-	-	-	-
1412			Р	SG		16,503,571	15,135,154	1,368,417	-	1,368,417
1413			SCHMAT-GPS	GPS		-	•	-		*
1414			SCHMAT-SO	SO		23,130,941	21,417,315	1,713,626	(15,632)	1,697,993
1415			SCHMAT-SNP	SNPD		5,136,011	4,794,594	341,417	(.0,002)	341,417
1416			P	JBG		5,150,011	4,704,004	041,411	•	341,417
						**	-	**	•	-
1417			CUST	BADDEBT			~	-	-	*
1418			P	CAGW		4,382,839	3,414,798	968,041	(778,940)	189,101
1419			Р	CAGE		954,107	954,107	-	-	
1420			SCHMAT-SE	CAEW			-	_		-
1421			SCHMAT-SE	CAEE		6,719,089	6,719,089	_		
						535,808,937		40.000.040	-	40.000.040
1422			BOOKDEPR	SCHMDEXP			493,424,994	42,383,943	-	42,383,943
1423					B6 _	810,251,406	746,694,432	63,556,975	(516,263)	63,040,712
1424										
1425	TOTAL S	CHEDULE -	M ADDITIONS		B6 T	822,930,477	758,437,303	64,493,174	(516,263)	63,976,911
1426					-		, , , , , , , , , , , , , , , , , , , ,			, -, -, -, -, -, -, -, -, -, -, -, -, -,
1427	SCHMDE	Deductions	- Flow Through							
1428	JOI III	204400001		c						
			SCHMDF	S		-	-	*	-	-
1429			SCHMDF	CAGW		a	-	-	~	-
1430			SCHMDF	CAGE		-	-		-	-
1431			SCHMDF	DGP		-	-	-		-
1432			SCHMDF	DGU		-	-	-	_	-
1433					В6				_	
1.700					50 -				-	

	AMA									
	FERC		BUS	WCA			JUSTED RESULTS		WASHIN	GTON
_	ACCT	DESCRIP		FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1434	SCHMDF	Deductions	- Permanent							
1435			SCHMDP	\$		904	904	-	*	-
1436			Р	SE		373,123	343,682	29,441	-	29,441
1437			Р	CAEW						_
1438			P	CAEE		431,583	431,583	_	_	
1439			PTD	SNP		381,063	353,656	27,407		27,407
1440			SCHMDP	JBE		36,194	28,464	7,730		7,730
1441			P	SG		30,194	20,404	1,130	•	1,730
							04 444 050	4 5 5 5 6 6 6	-	
1442			SCHMDP-SO	so		26,365,079	24,411,856	1,953,222	*	1,953,222
1443					B6	27,587,945	25,570,145	2,017,800		2,017,800
1444										
1445	SCHMDT	Deductions	- Temporary							
1446			GP	S		40,875,482	40,864,875	10,607	1,850,138	1,860,745
1447			CUST	BADDEBT		1,168,170	1,021,839	146,331		146,331
1448			CUST	CN		60,323	56,044	4,279	_	4,279
1449			SCHMDT-SNP	SNP		94,462,842	87,668,888	6,793,954		
1450			DPW	SNPD					~	6,793,954
			P			179,120	167,213	11,907	-	11,907
1451				JBE		30,160,552	23,719,025	6,441,527	-	6,441,527
1452			P	SE		2,075,206	1,911,466	163,740	-	163,740
1453			SCHMDT-SG	SG		125,596,381	115,182,375	10,414,006	-	10,414,006
1454			SCHMDT-GPS	GPS		82,386,340	76,282,855	6,103,485	(346,778)	5,756,706
1455			SCHMDT-SO	SO		48,456,951	44,867,081	3,589,870	(1,639,584)	1,950,286
1456			TAXDEPR	TAXDEPR		1,622,113,173	1,519,724,154	102,389,019	_	102,389,019
1457			SCHMDT-SG	CAGW		1,358,007	1,058,063	299,944	(90,396)	209,548
1458			SCHMDT-SG	CAGE		8,266,883	8,266,883	200,011	(00,000)	200,040
1459			P	JBG		0,200,000	0,200,000		•	-
						0.007.477	0.007.477	•	-	-
1460			P	CAEE		9,307,177	9,307,177	-	-	-
1461			P	TROJD	_	-	-	-	-	-
1462					B6	2,066,466,607	1,930,097,939	136,368,668	(226,621)	136,142,047
1463										
1464	TOTAL S	CHEDULE -	M DEDUCTIONS		B6 -	2,094,054,552	1,955,668,084	138,386,468	(226,621)	138,159,847
1465					****			- <del>~, ~, ~</del>		
1466	TOTAL S	CHEDULE -	M ADJUSTMENT	-s	B6	(1,271,124,075)	(1,197,230,781)	(73,893,294)	(289,642)	(74,182,936)
1467				-	=	7.12. 3) 12. 13. 13.		(10,000,201)	(200,012)	(74,102,000)
1468										
	40044	Cinia lanama	- T							
1469	40911	State Incom-								
1470			IBT	IBT		5,664,011	5,664,011	-	-	-
1471			IBT	IBT		-	-	•	-	-
1472			IBT	IBT		-	-	-	-	
1473			IBT	IBT		-	-		-	-
1474	TOTAL S	TATE TAXE	S		B6	5,664,011	5,664,011	-	"	-
1475					=					
1476										
1477	Calculation	n of Taxable	Income:							
1478		Operating R				4,075,223,142	3,717,843,560	357,379,582	(27 004 027)	040 457 055
1479						4,073,223,142	3,717,043,500	301,318,302	(37,921,627)	319,457,955
		Operating D								
1480		O & M Exp				1,806,689,540	1,562,062,660	244,626,880	(17,063,214)	227,563,666
1481			on Expense			464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
1482		Amortizatio	on Expense			43,698,570	39,681,560	4,017,010	(351,858)	3,665,152
1483		Taxes Oth	er Than Income			123,877,487	106,132,674	17,744,812	(470,741)	17,274,071
1484		Interest &	Dividends (AFUD	C-Equity)		(63,955,322)	(59,355,529)	(4,599,793)	217,013	(4,382,780)
1485			nue & Expense			(5,975,707)	(5,634,463)	(341,244)	(512,416)	(853,660)
1486			rating Deductions	;		2,368,362,171	2,070,208,662	298,153,509	(18,625,677)	279,527,832
1487		Other Deduc				2,000,002,111	2,0,0,200,002	200,100,000	(10,020,011)	210,021,002
1488		Interest De				350,882,327	325,646,176	25 225 454	/2 EDE 4.441	04 704 040
1489		Interest on				550,002,521	323,040,176	25,236,151	(3,505,141)	21,731,010
						/4 074 404 075°	/4 407 000 70 ::	/70 000 00 ::		· · · · · · · · · · · · · · · · · · ·
1490		ou lequie l	VI Adjustments			(1,271,124,075)	(1,197,230,781)	(73,893,294)	(289,642)	(74,182,936)
1491										
1492		Income B	efore State Taxes	3		84,854,569	124,757,941	(39,903,372)	(16,080,451)	(55,983,824)
1493										
1494		State Income	e Taxes			5,664,011	5,664,011		-	-
1495					-					
1496	Total Taxa	ble income				79,190,558	119,093,930	(39,903,372)	(16,080,451)	(55,983,824)
1497					-					7-11-11-11
1498	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
	Tux Truto					33.070	33.070	33.076	35.070	33.076
1499	Enderel !:		Calculate +			07 740 005	44 000 077	/40 000 .0-		
1500	r euerai în	come Tax - (	Jaiculated			27,716,695	41,682,876	(13,966,180)	(5,628,158)	(19,594,338)
1501										
1502		its to Calcula	ited Tax:							
1503	40910	Energy Cred.	P	SE			-		¥	-
1504	40910	Energy Cred	P	CAGW		-	-		(5,638,736)	(5,638,736)
1505	40910	Energy Cred	P	CAEE		-	_	-	(	(-,0,,00,)
1506	40910	DMD	Р	SG			_	_	_	_
1507	FITOTH	FIT True-up	NUTIL	ОТН		-	_	=	-	-
1508	40910	IRS Settle	LABOR	S		-	-	-	•	-
1509		INCOME TA		J		27,716,695	41 600 070	(42 000 400)	(44 000 004)	(05.000.075)
	LUCKAL	NOOINE I	-7/			21,110,090	41,682,876	(13,966,180)	(11,266,894)	(25,233,075)
1510	TOTAL	DEDATING	-VDENOTO			0.044 450 400	0.000.000.00	044 444 44-		
1511	I O I AL O	PERATING I	EAFENSES		=	2,941,152,439	2,630,005,519	311,146,920	(26,268,525)	284,878,395

AMA	^	pile wes		1151 A P	WIETED PEOU TO		1444.01	TON
FER ACC		BUS WCA FUNC FACTOR	Ref	TOTAL	JUSTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	TON ADJ TOTAL
310	Land and Land R							
	Р	DGP		-	-		-	
	Р	DGU		-	-	•	-	-
	Р	SG		-		-		-
	Р	CAGW		1,355,853	1,056,385	299,468	(26, 125, 928)	(25,826,46
	Р	CAGE		93,358,126	93,358,126	-	-	-
	Р	JBG		1,161,925	915,812	246,113	•	246,11
	Р	S		~	-	•	(441,006)	(441,00
	Р	CAGE		-		-	_	-
			B8	95,875,903	95,330,322	545,582	(26,566,934)	(26,021,35
311	Structures and Im							
	P	DGP		-	-	-	-	-
	Р	DGU		-	~	~	•	-
	Р	SG		-	-		•	
	P	CAGW		63,603,454	49,555,307	14,048,147	-	14,048,14
	Р	CAGE		624,970,099	624,970,099			
	P	JBG		137,019,323	107,996,560	29,022,763	-	29,022,76
	Р	CAGE			-		-	
			B8	825,592,876	782,521,966	43,070,910	*	43,070,91
312	Boiler Plant Equip							
	P	DGP		<u>=</u>	-	-		-
	P	DGU			-	-		-
	P	SG			-	-	(406)	(40
	P	CAGW		117,148,543	91,273,849	25,874,694	(49,530)	25,825,16
	Р	CAGE		2,324,606,933	2,324,606,933	-	-	-
	P	JBG		617,319,248	486,561,703	130,757,545	(362,260)	130,395,28
	Р	S					780	78
			B8	3,059,074,724	2,902,442,485	156,632,240	(411,416)	156,220,82
314	Turbogenerator U							
	Р	DGP		-	-	-	•	-
	Р	DGU		-	•	-	*	-
	Р	SG			•		-	÷
	P	CAGW		51,250,510	39,930,768	11,319,742	-	11,319,74
	P	CAGE		614,194,989	614,194,989	-	•	-
	Р	JBG		153,853,804	121,265,244	32,588,561	-	32,588,56
	Р	CAGE		*	-	_	<del>-</del>	-
			B8	819,299,303	775,391,000	43,908,303	-	43,908,30
315	Accessory Electri							
	Р	DGP		*	*	-	-	-
	Р	DGU		-	-	•	-	-
	P	SG					-	
	Р	CAGW		13,216,481	10,297,346	2,919,135	-	2,919,13
	P	CAGE		296,547,974	296,547,974		ė.	
	P	JBG		54,821,968	43,209,846	11,612,121	-	11,612,12
	Р	CAGE		-	-	-	*	*
			B8	364,586,423	350,055,167	14,531,256	-	14,531,25
0.1-								
316	Misc Power Plant							
	Р	DGP		-	-	-	-	-
	P	DGU		-	-	•	-	~
	Р	SG			,	-	•	-
	P	CAGW		2,202,339	1,715,906	486,432	-	486,43
	P	CAGE		22,665,439	22,665,439	-	-	-
	P	JBG		3,354,452	2,643,928	710,524	•	710,52
	Р	CAGE		-		<u> </u>	-	-
			B8	28,222,229	27,025,273	1,196,956		1,196,95
0.4-	<b></b>							
317	Steam Plant ARO							
	P	S		-	-		-	-
				n		-	-	-
0.5								
SP		m Plant - Account 300						
	Р	CAGW		(3,629,744)	(2,828,039)	(801,704)	-	(801,70
	Р	CAGE		(2,164,817)	(2,164,817)	-	=	-
	Р	SG		2,770,005	2,540,326	229,679	-	229,67
				(3,024,555)	(2,452,530)	(572,025)	-	(572,02
	_							
	Steam Production P	lant	B8	5,189,626,903	4,930,313,683	259,313,220	(26,978,350)	232,334,87
Total S								

DECEMBER	2009	West	Control	Area

	AMA									
	FERC		BUS	WCA			IADJUSTED RESULTS		WASHIN	
_	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1589	Summary	of Steam Produ	uction Plant by	Factor						
1590		S				-	-	-	(440,226)	(440,226)
1591		JBG				967,530,720	762,593,093	204,937,627	(362,260)	204,575,367
1592		JBE				-	=		-	-
1593		SG				2,770,005	2,540,326	229,679	(406)	229,273
1594		CAGW				245,147,436	191,001,522	54,145,914	(26,175,458)	27,970,456
1595		CAGE				3,974,178,742	3,974,178,742	-	-	-
1596		SSGCH				-		-	-	~
1597		am Production F			В8	5,189,626,903	4,930,313,683	259,313,220	(26,978,350)	232,334,870
1598	320	Land and Land								
1599		Р		DGP		-	-	-	-	-
1600		P		SG			-	-	-	•
1601						-	-	-	-	-
1602										
1603	321	Structures and	Improvements							
1604		P		DGP		-	-	-	-	-
1605		Р		SG		-	-	-		-
1606						*	-	-	-	~
1607										
1608	322	Reactor Plant E	Equipment							
1609		Р		DGP					-	-
1610		Р		SG		-	-	-		-
1611						-	-	-	-	•
1612										
1613	323	Turbogenerator	r Units							
1614		P		DGP		-	-	-		
1615		Р		SG		-	-	-	-	-
1616						*			*	-
1617										
1618	324	Land and Land	Rights							
1619		Р		DGP			-	-	-	
1620		Р		SG			~	-		-
1621							-	-	-	-
1622										
1623	325	Misc. Power Pl	ant Equipment							
1624		Р		DGP		-	*	-	-	
1625		Р		SG			-	-		_
1626								-	-	*
1627						···········				
1628										
1629	NP	Unclassified Nu	ıclear Plant - A	cct 300						
1630		Р		SG			_	_	_	
1631		•		00		-	-	<del></del>		
1632										
1633										
1634	Total Nu	clear Productio	on Plant				_			
1635						······································		<del></del>		
1636										
1637										
1638	Summan	of Nuclear Prod	duction Plant by	/ Factor						
1639	Outhing	DGP	adollori i idin bi	1 40(0)		_	_	_	_	_
1640		DGU								
1641		SG				_	_	_	_	_
1642		00								
1643	Total Nuc	lear Plant by Fa	ector							
1644	101411144	nour rant by ra	,0,0,							
1645	330	Land and Land	Pighte							
1646	330	P		DGP						
		F				•	-	-	-	•
1647		, , , , , , , , , , , , , , , , , , ,		DGU		42 764 220		3 030 456	•	2 020 456
1648		P P		CAGW		13,761,239		3,039,456	-	3,039,456
1649		P		CAGE		5,949,167		*	-	-
1650		P P		CAGW		-	-	-	-	-
1651		P		CAGE	DO		40.070.000	2.000.450		0.000.450
1652					B8	19,710,407	16,670,950	3,039,456	-	3,039,456
1653										
1654	331	Structures and		202						
1655		P		DGP		-	-	-		~
1656		P		DGU					-	
1657		P		CAGW		79,012,463		17,451,547	-	17,451,547
1658		Р		CAGE		13,523,939	13,523,939	-	-	-
1659		P		CAGW		-	-	-	-	-
1660		Р		CAGE		· · · · · · · · · · · · · · · · · · ·		_	<del>-</del>	w
1661					B8	92,536,403	75,084,856	17,451,547	-	17,451,547
1662										

DECEMBER	2009	West	Control	Area
AMA				

AM	IA									
	ERC		BUS	WCA			USTED RESULTS		WASHING	
$\frac{A}{332}$	CCT	DESCRIP Reservoirs, Dam	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
i4		P	is & Waterw	DGP		-	-		_	
5		P		DGU		**	_	_	-	
6		Р		CAGW		239,770,067	186,811,857	52,958,210	(179,838)	52,778,372
7		Р		CAGE		60,930,091	60,930,091	-	-	
8		Р		CAGW		-	-	-	=	-
9		Р		CAGE			_	-	*	-
0					B8	300,700,158	247,741,948	52,958,210	(179,838)	52,778,372
1	_									
2 333	3	Water Wheel, Tr	urbines, & G							
3		P P		DGP		-	-	-	-	-
'4 '5		P		DGU CACIA/		68,437,230	53,321,443	45 445 707		15 115 707
6		P		CAGW CAGE		36,301,042	36,301,042	15,115,787	-	15,115,787
7		P		CAGW		50,501,042	30,301,042	-	-	-
8		P		CAGE			_	-		_
9		·			B8	104,738,272	89,622,485	15,115,787	<del>-</del>	15,115,787
0										***************************************
1 334	4 .	Accessory Elect	ric Equipme	nt						
2		P		DGP		-	-	-	-	-
3		Р		DGU		-	-		•	-
4		P		CAGW		43,891,318	34,197,006	9,694,311	-	9,694,311
15		P		CAGE		10,527,938	10,527,938	•		-
6		P		CAGW		-	-	-	-	-
17		P		CAGE	D0	£4.440.050	44 704 045	0.604.314	-	- 0.004.04
8					B8	54,419,256	44,724,945	9,694,311	-	9,694,31
9										
90 91										
12 335	5	Misc. Power Pla	nt Equipmer	nt.						
13	,	P	III Equipino	" DGP		_	_	_	_	_
94		P		DGU		-	-	~	-	_
5		P		CAGW		2,197,455	1,712,101	485,354	_	485,35
6		P		CAGE		200,008	200,008	-	-	-
7		P		CAGW		· •	_	_	-	-
8		P		CAGE		-		-	•	-
9					В8	2,397,462	1,912,109	485,354	-	485,35
0										
1 336	3	Roads, Railroad	s & Bridges							
12		Р		DGP		-	-	•	-	-
3		P		DGU		-			-	
4		P		CAGW		13,551,398	10,558,290	2,993,108	-	2,993,108
5		P		CAGE		1,671,192	1,671,192	**	-	-
6		P P		CAGW CAGE		*	-	-	-	-
17 18		P		CAGE	В8	15,222,590	12,229,482	2,993,108	-	2,993,108
9					БО	10,222,090	12,223,402	2,333,100		2,000,100
0 337	7	Hydro Plant ARG	)							
1		P		S		_	-	-	-	-
2						-	»	*	-	-
3										
4 HP		Unclassified Hyd	iro Plant - A	cct 300						
5		P		S		-	-	-	-	
6		P		DGU		-	¥	~	-	-
7		P		CAGW		-	-	-	-	-
3		P		CAGE		-	•	•		-
9		P		CAGW		-	-	-	-	-
0		Р		CAGE		-				-
1										
2 3 <b>Tot</b>	tal Hud	raulic Plant			В8	589,724,548	487,986,775	101,737,773	(179,838)	101,557,938
	uai riyu	raumo ridilt			DO	303,724,340	401,300,110	101,131,113	(1/3,030)	101,007,93
4 5 Sur	mmon	of Hydraulic Plai	nt hy Factor							
5 Sur 5	a.y	S S	n by i actor			-	_	-	-	-
7		SG						-		_
3		CAGW				460,621,170	358,883,397	101,737,773	(179,838)	101,557,93
ě		CAGE				129,103,377	129,103,377		(1,0,000)	
)		DGP				· -	-	-	-	-
+		DGU								
	al Hydr	aulic Plant by Fa	actor		В8	589,724,548	487,986,775	101,737,773	(179,838)	101,557,93
3										
4 340	)	Land and Land I	Rights							
5		Р		SG		-		-	-	~
6		P		DGU			-	-	-	
7		Р		CAGW		2,075,864	1,617,366	458,498	~	458,498
8		P		CAGE		20,700,672	20,700,672	~	~	-
9		Р		CAGE	D0	00 770 500	00.040.000	-	······································	460.45
0					B8	22,776,536	22,318,038	458,498	-	458,498

	AMA										
	FERC ACCT	DESCRIB	BUS FUNC	WCA FACTOR	Dof	TOTAL	UNADJ	JUSTED RESULTS OTHER	WASHINGTON	WASHING	
1742	341	DESCRIP Structures and I			Ref	TOTAL		UTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1743	041	P	inprovonici ita	SG			-		**	_	
1744		P		DGU				-	-	-	-
1745		P		CAGW		47,385		36,919,411	10,466,070	-	10,466,070
1746		P		CAGE		79,945		79,945,344	-	-	-
1747		Р		CAGE	no		-	440.004.755	10,466,070	*	-
1748 1749					B8 _	127,330	,024	116,864,755	10,400,070		10,466,070
1750	342	Fuel Holders, Pr	oducers & A	ccessories							
1751		Р		SG			-	w	-		•
1752		Р		DGU				-	~	-	-
1753		Р		CAGW		1,023		797,565	226,097	-	226,097
1754 1755		P P		CAGE CAGE		9,181	483	9,181,483		~	•
1756		Р		CAGE	B8 -	10,205		9,979,048	226,097	-	226,097
1757						10,200	1,10	0,010,010	220,007		220,001
1758	343	Prime Movers									
1759		P		S			-	**	-	-	-
1760		P P		DGU			-	-	-	•	-
1761 1762		P		SG CAGW		868,966	802	677,037,467	191,929,426	(475,822)	191,453,603
1763		P		CAGE		1,217,974		1,217,974,242	151,525,420	(470,022)	191,400,000
1764		P		CAGE		.,,	-	-	-	-	
1765					В8	2,086,941	134	1,895,011,708	191,929,426	(475,822)	191,453,603
1766											
1767	344	Generators P		S							
1768 1769		P P		5 DGU				-	-	-	-
1770		P		SG			-	-	-	-	-
1771		P		CAGW		110,643	,133	86,205,294	24,437,839	-	24,437,839
1772		Р		CAGE		183,078	,336	183,078,336	-	**	•
1773		Р		CAGE				-		-	-
1774 1775					B8 _	293,721	,469	269,283,630	24,437,839	-	24,437,839
1776	345	Accessory Elect	ric Plant								
1777	0.10	P	. io i ioi i	SG			-		-		-
1778		Р		DGU			-	-	-	-	
1779		Р		CAGW		68,865		53,655,249	15,210,415	-	15,210,415
1780		P P		CAGE		102,751		102,751,379	-	-	-
1781 1782		Р		CAGE	B8 -	171,617	043	156,406,628	15,210,415	4	15,210,415
1783					- 20	171,017	,040	100,400,020	10,210,410		10,210,410
1784											
1785											
1786	346	Misc. Power Pla	nt Equipment								
1787		P P		SG DGU			-	~	~	-	+
1788 1789		P		ÇAGW		3,095	983	2,412,171	683,812	-	683,812
1790		Р		CAGE		6,595		6,595,109	-		
1791					B8 _	9,691	093	9,007,280	683,812	-	683,812
1792											
1793	347	Other Production	n ARO	0							
1794 1795		۲		S	-		<del>-</del>	-		·····	-
1796					_						
1797	OP	Unclassified Oth	er Prod Plan	t-Acct 300							
1798		Р		S			-		*	-	-
1799		P		SG		440.070	-			•	-
1800 1801		P P		CAGW CAGE		116,673	,687	90,903,875	25,769,812	-	25,769,812
1802				CAGE	-	116,673	687	90,903,875	25,769,812		25,769,812
1803					10000			00,000,010	20,100,012		20,700,012
1804	Total Ot	ner Production P	lant		B8 _	2,838,956	,932	2,569,774,962	269,181,969	(475,822)	268,706,147
1805	_				_						
1806 1807	Summary	of Other Product	tion Plant by	Factor							
1808		DGU					-	-	-	-	-
1809		SG					-	-	-		-
1810		CAGW				1,218,730	368	949,548,399	269,181,969	(475,822)	268,706,147
1811		CAGE				1,620,226	564	1,620,226,564	-		-
1812	Total of (	SSGCT	Nont by Cont		no -	2 020 056	020	2,569,774,962	000 404 000	- (475 000)	000 700 447
1813 1814	rotal of C	Other Production F	ant by Fact	OI .	B8 _	2,838,956	, 3JZ	2,009,774,902	269,181,969	(475,822)	268,706,147
1815	Experime	ental Plant									
1816	103	Experimental Pla	ant								
1817	<b>-</b> · · -	P		DGP			-	-	-	-	*
1818	lotal Ex	perimental Plant			-		_	-	-	-	-
1819 1820	TOTAL F	RODUCTION PL	ANT		В8	8,618,308	383	7,988,075,420	630,232,963	(27,634,010)	602,598,953
	,					-,,-		. , , ,	,	1,,/	,,

#### DECEMBER 2009 West Control Area AMA FERC BUS

	AMA									
	FERC		BUS	WCA			ADJUSTED RESULTS		WASHIN	
,, -	ACCT 350	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
21 22	350	Land and Land I	Rights	DGP						
23		Ť		DGU		-	-	-	_	-
24		Ť		CAGW		26,848,559	20,918,496	5,930,063		5,930,063
25		Т		CAGE		70,260,696	70,260,696		-	-
26		Т		JBG		1,051,051	828,422	222,628	=	222,628
27		T		SG		100,388	92,064	8,324		8,324
28					B8	98,260,693	92,099,678	6,161,015	-	6,161,015
29										
30	352	Structures and	mprovements	_						
31		Ţ		S		-	-	-	-	-
32		Ţ		DGP			-	-	-	-
33		T T		DGU		04 000 070	40.070.050	4 70 4 700		-
34 35		Ť		CAGW CAGE		21,662,979 51,137,013	16,878,259 51,137,013	4,784,720	-	4,784,720
36		Ť		JBG		1,257,506	991,147	266,359	•	266,359
37		, T		SG		3,167	2,905	263		263
8				00	B8	74,060,666	69,009,324	5,051,341		5,051,341
39						7 1,000,000	00,000,02-1	0,001,041	· · · · · · · · · · · · · · · · · · ·	0,001,041
10	353	Station Equipme	ent							
1		T		DGP		-	•			
2		Ť		DGU		-	-	-		-
3		Ť		CAGW		337,367,091	262,852,547	74,514,544	-	74,514,544
4		Т		CAGE		819,438,407	819,438,407	· · · · · · · · · · · ·	-	-
5		T		JBG		22,903,405	18,052,118	4,851,287	-	4,851,287
6		T		SG		34,805,522	31,919,572	2,885,950	-	2,885,950
7					B8	1,214,514,426	1,132,262,644	82,251,782	-	82,251,782
8										
9	354	Towers and Fixt	ures							
0		Ţ		DGP		-	-	-	₩	-
1		<u>T</u>		DGU					-	
2		Ţ		CAGW		162,097,523	126,294,911	35,802,612	*	35,802,612
3		T T		CAGE JBG		260,463,918	260,463,918	2 404 964	-	2 404 004
4		Ť		SG		14,658,355 123,630	11,553,494 113,379	3,104,861 10,251	•	3,104,861
5 6		1		36	B8	437,343,426	398,425,702	38,917,724	-	10,251 38,917,724
7					D0	407,040,420	350,423,102	00,817,724		30,917,724
8	355	Poles and Fixtur	res							
9		Т		DGP		-				-
0		Т		DGU		-	-	-	-	
1		Т		CAGW		191,967,930	149,567,817	42,400,113	-	42,400,113
2		Т		CAGE		357,432,794	357,432,794	-	-	
3		Т		JBG		•	~	-	-	-
4		Т		\$G		570,633	523,318	47,315	-	47,315
5					B8	549,971,357	507,523,929	42,447,428	_	42,447,428
6										
7	356	Clearing and Gr	ading	200						
8		T		DGP		-	-	-	-	•
9		T		DGU		270.054.440	047 575 007	- 64 670 450	-	
0		T T		CAGW		279,254,443	217,575,287	61,679,156	*	61,679,156
1 2		T		CAGE JBG		432,352,703 11,844,847	432,352,703 9,335,930	2,508,918	-	2,508,918
3		T		SG		839,432	9,335,930 769,830	69,603	-	2,508,918 69,603
4		i		00	В8	724,291,426	660,033,749	64,257,677		64,257,677
5						124,201,420	550,055,148	57,251,011	<del></del>	04,207,077
6	357	Underground Co	onduit							
7		T		DGP		-		-		-
8		Т		DGU		-	-	-	-	-
9		Т		CAGW		153,521	119,612	33,908	w	33,908
0		Т		CAGE		3,057,750	3,057,750	-	-	
1		Т		SG		-	-			-
2					B8	3,211,271	3,177,362	33,908	-	33,908
3										
4	358	Underground Co	onductors							
5		Ţ		DGP		-	-	*	*	-
6		T		DGU				-	•	
7		T		CAGW		298,323	232,433	65,891	-	65,891
8		Ţ		CAGE		7,220,331	7,220,331	-	*	-
19 10		Т		SG	DO	7 540 055	7 450 704	-		
					B8	7,518,655	7,452,764	65,891	**	65,891

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PECEMBER 2009 West Control Area	Page 2,28
MA	•

	AMA								-	
	FERC		BUS	WCA		UNAD	JUSTED RESULTS		WASHIN	IGTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1892	359	Roads and Tra	ils							
1893		Ţ		DGP		~		_		_
1894		Т		DGU		_	-	-		-
1895		Т		CAGW		6,587,547	5,132,550	1,454,997		1,454,997
1896		Ť		CAGE		4,850,919	4,850,919	1,101,001		1,404,001
1897		Ť		SG		15,883	14,566	1,317		1,317
1898		1		30	В8 —					
					Бо	11,454,350	9,998,036	1,456,314		1,456,314
1899	750									
1900	TP	Unclassified Tr								
1901		Т		SG		51,761	47,469	4,292	-	4,292
1902		Т		CAGW		2,613,890	2,036,558	577,332	-	577,332
1903		T		CAGE		33,111,631	33,111,631	-	-	~
1904					-	35,777,281	35,195,657	581,624	-	581,624
1905										
1906	TS0	Unclassified Tr	ans Sub Plant	- Acct 300						
1907		т		SG		-		_	_	
1908					******		·· · · · · · · · · · · · · · · · · · ·		_	
1909					_					
1910	TOTAL	TRANSMISSION	I PI ANT		В8	3,156,403,549	2,915,178,845	241,224,704		241,224,704
1911		y of Transmissio		tor	50	3,140,400,043	2,010,110,040	241,224,704		241,224,104
	Summai		ii riaiii by rac	101		E4 74E 404	40 704 444	40.054.050		10.051.050
1912		JBG				51,715,164	40,761,111	10,954,053	-	10,954,053
1913		JBE							-	
1914		CAGW				1,028,851,807	801,608,470	227,243,337	-	227,243,337
1915		CAGE				2,039,326,163	2,039,326,163	-	-	-
1916		SG			_	36,510,416	33,483,102	3,027,314	-	3,027,314
1917	Total Tra	insmission Plant			B8	3,156,403,549	2,915,178,845	241,224,704	-	241,224,704
1918	360	Land and Land	l Rights		-					
1919			PW	S		49,512,866	48,015,566	1,497,300	-	1,497,300
1920		-			B8	49,512,866	48,015,566	1,497,300		1,497,300
1921					-					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
1922	361	Structures and	Improvements							
1923	301		PW	s		61,555,758	59,317,342	2,238,416		2,238,416
1924		U	) F V V	3	В8 —					
					Б0	61,555,758	59,317,342	2,238,416	*	2,238,416
1925		A								
1926	362	Station Equipm		_						
1927		D	PW	S	-	757,497,813	710,936,553	46,561,261	-	46,561,261
1928					B8	757,497,813	710,936,553	46,561,261	-	46,561,261
1929										
1930	363	Storage Batter	y Equipment							
1931		D	PW	S		1,457,805	1,457,805	-		-
1932					B8	1,457,805	1,457,805	-	-	~
1933					******					
1934	364	Poles, Towers	& Fixtures							
1935			PW	S		885,430,381	799,563,491	85,866,890		85,866,890
1936				•	В8 —	885,430,381	799,563,491	85,866,890		85,866,890
1937						000,400,001	7 33,000,431	00,000,000		00,000,000
1938	365	Overhead Con-	duotoro							
	305			0		005 540 050	500 405 004	50,000,004		EC 000 004
1939		D	PW	S		625,548,858	569,485,934	56,062,924	*	56,062,924
1940					B8	625,548,858	569,485,934	56,062,924		56,062,924
1941										
1942	366	Underground C								
1943		D	PW	S		285,480,255	270,584,638	14,895,617	-	14,895,617
1944					B8	285,480,255	270,584,638	14,895,617	-	14,895,617
1945										
1946										
1947										
1948										
1949	367	Underground C	Conductors							
1950			PW	s		687,636,945	667,504,690	20,132,255	~	20,132,255
1951				•	В8 —	687,636,945	667,504,690	20,132,255		20,132,255
1952						331,000,040	307,000	20,102,200	······································	20,102,200
1953	368	Line Transform	nere							
1953	J00		PW	S		1,035,750,345	944,752,319	90,998,025		00 000 005
		D	.1 48	J	De				~	90,998,025
1955					B8	1,035,750,345	944,752,319	90,998,025		90,998,025
1956	000	o ,								
1957	369	Services		_						
1958		D	PW	S		547,516,611	501,400,282	46,116,329	_	46,116,329
1959					B8	547,516,611	501,400,282	46,116,329	*	46,116,329
1960										
1960 1961	370	Meters				187,507,492	173,714,584	13,792,908	-	13,792,908
	370		PW	S						
1961	370		PW	S	В8 —				-	
1961 1962 1963	370		PW	S	В8	187,507,492	173,714,584	13,792,908	7	13,792,908
1961 1962 1963 1964		D			В8				~	
1961 1962 1963 1964 1965	370 371	D Installations on	Customers' Pi	remises	B8	187,507,492	173,714,584	13,792,908	-	13,792,908
1961 1962 1963 1964 1965 1966		D Installations on				187,507,492 8,810,750	173,714,584 8,285,432	13,792,908 525,319	-	13,792,908 525,319
1961 1962 1963 1964 1965		D Installations on	Customers' Pi	remises	B8	187,507,492	173,714,584	13,792,908	-	13,792,908

	AMA									
	FERC	DECCE:-	BUS	WCA	D-6		JUSTED RESULTS	\414 @111k; = ===.	WASHIN	
<sub>59</sub> –	372	DESCRIP Leased Prop	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
70	312	Leaseu Flop	DPW	S			_	_		_
71			D1 11	0	B8	······································	-		-	
72						***************************************				
73	373	Street Lights								
74			DPW	S		62,277,817	58,478,778	3,799,039	-	3,799,03
75					B8	62,277,817	58,478,778	3,799,039	-	3,799,03
76	0.0		D:   D:   4   4   1	200						
77 78	DP	Unclassified	Dist Plant - Acct DPW	300 S		19,304,202	17 907 999	1 406 274		4 400 07
79			DEAA	3		19,304,202	17,897,828 17,897,828	1,406,374 1,406,374		1,406,37 1,406,37
30						19,304,202	17,097,020	1,400,374	· · · · · · · · · · · · · · · · · · ·	1,400,31
81	DS0	Unclassified	Dist Sub Plant - /	Acct 300						
82			DPW	S		-	-			-
33						~	-	-	-	-
4										
35	TOTAL	NETRIBUTIO	N DI ANT		00	E 245 207 000	4 024 205 044	202 000 077		202 202 2
36	IOTALL	DISTRIBUTIO	NPLANI		B8	5,215,287,898	4,831,395,241	383,892,657	·	383,892,65
37 38	Summan	of Distribution	n Plant by Factor							
39	Summary	S	II Flaint by Factor			5,215,287,898	4,831,395,241	383,892,657		383,892,65
90		J				0,210,201,000	4,001,000,241	000,002,001	_	303,032,00
1	Total Dis	tribution Plant	by Factor		В8	5,215,287,898	4,831,395,241	383,892,657	-	383,892,65
2	389	Land and Lar	•							
3			G-SITUS	S		9,459,153	8,360,326	1,098,826	-	1,098,8
4			CUST	CN		1,128,506	1,048,458	80,048	·	80,04
5			G-DGU	DGU		-	-	-		-
3			G-SG	SG		-	•	-	-	-
7			G-SG G-SG	CAGW CAGE		1,560	1,560	-		-
3			PTD	SO		5,598,055	5,183,330	414,725		414,7
)			, 10	50	В8	16,187,273	14,593,674	1.593.599	· · · · · · · · · · · · · · · · · · ·	1,593,5
							11,000,011	1,000,000		,,000,0
2	390	Structures ar	nd Improvements	3						
3			G-SITUS	S		110,444,159	96,804,943	13,639,216	-	13,639,2
1			G-DGP	DGP		-	-	-		-
5			G-DGU	DGU		40 101 100	44.000.477	-	-	-
•			CUST	CN		12,194,463	11,329,478	864,985	-	864,9
, 3			G-SG	SG CAGW		2 146 066	1 673 063	474,003	-	474.00
ì			G-SG G-SG	CAGW		2,146,066 3,494,879	1,672,063 3,494,879	4/4,003	-	474,0
)			PTD	JBG		19,191	15,126	4,065	-	4,00
ĺ			PTD	so		101,454,958	93,938,799	7,516,158		7,516,1
2					B8	229,753,716	207,255,288	22,498,428		22,498,4
3										
1	391	Office Furnitu	ure & Equipment	_						
Ó			G-SITUS	S		13,255,531	11,785,896	1,469,634	-	1,469,6
			G-DGP	DGP		•	~	-	-	-
			G-DGU CUST	DGU CN		- 8,503,775	7,900,580	603,195	-	- 603.19
}			G-SG	SG		8,503,775	7,900,580	003,195	-	603,19
)			P	SE		-	-	-	-	-
			PTD	so		59,317,766	54,923,287	4,394,479		4,394,4
			G-SG	CAGW		436,948	340,439	96,509	-	96,5
			G-SG	CAGE		3,924,438	3,924,438		-	
			P	JBG		527,507	415,773	111,734		111,7
			P	JBE		4,984	3,919	1,064	-	1,0
			P	CAEE		99,630	99,630	-	-	-
			G-SG	CAGE		•	-	-	-	-
			G-SG	CAGE	B8	86,070,579	79,393,963	6,676,616	-	6,676,6
						00,010,018	10,000,000	0,070,010	"	0,070,0
	392	Transportatio	n Equipment							
		4	G-SITUS	S		74,083,772	69,073,238	5,010,534	-	5,010,5
			PTD	so		8,190,061	7,583,311	606,750	-	606,7
			G-SG	SG		-	*	-	-	-
			CUST	CN		-	-	-	μ.	-
			G-DGU	DGU		•	-	•	-	-
			P	SE		-	-	-	-	-
			G-DGP	DGP		3 500 166	2 724 004	775 A70	~	775 0
			G-SG G-SG	CAGW CAGE		3,509,166 13,501,805	2,734,094 13,501,805	775,072	-	775,0
)			P - 3G	JBG		1,479,266	1,165,935	313,331	-	313,3
			P	CAEW		1,473,200	1,100,900	-	-	010,0
3			P	CAEE		521,802	521,802	-	÷	-
			G-SG	CAGE			-	-	-	-
4							_		_	
4 5 6			G-SG	CAGE	В8 —	101,285,873	94,580,185	6,705,687		6,705,68

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	AMA									
	FERC	DEGGDID	BUS	WCA			DJUSTED RESULTS			NGTON
2048	393	DESCRIP		FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2046	292	Stores Equip	G-SITUS	S		8,748,853	8,231,909	516,944		516,944
2050			G-DGP	DGP		0,740,000	-	010,544	-	510,544
2051			G-DGU	DGU		-	-	-	-	
2052			PTD	so		377,944	349,944	27,999		27,999
2053			G-SG	SG		•		-	-	-
2054			G-SG	CAGW		159,266	124,089	35,177	-	35,177
2055 2056			G-SG G-SG	CAGE JBG		3,753,942 591,589	3,753,942 466,281	- 125,307	-	125,307
2057			G-SG	CAGE		091,009	400,201	125,507	-	125,507
2058			0.00	002	B8	13,631,593	12,926,165	705,428	-	705,428
2059					-					
2060	394	Tools, Shop	& Garage Equip							
2061			G-SITUS	S		31,674,300	29,083,437	2,590,863	-	2,590,863
2062 2063			G-DGP G-SG	DGP SG		-	-	-	•	-
2064			PTD	so		4,007,859	3,710,942	296,917	-	296,917
2065			P	SE		.,00.,000	01. 1010 12	-	-	-
2066			G-DGU	DGU		-	-	-		-
2067			G-SG	CAGW		2,213,542	1,724,635	488,907	-	488,907
2068			G-SG	CAGE		20,769,471	20,769,471	700 440	*	700.110
2069 2070			P P	JBG CAEW		3,618,323	2,851,908	766,416	-	766,416
2071			P	CAEE		7,106	7,106	-	-	-
2072			G-SG	CAGE		.,,,,,	7,100		-	-
2073			G-SG	CAGE		-	-	-	-	-
2074					B8	62,290,603	58,147,500	4,143,103		4,143,103
2075	205	1 - h t F	·							
2076 2077	395	Laboratory E	G-SITUS	S		25,355,466	23,362,842	1,992,624	_	1,992,624
2078			G-DGP	DGP		24,000,100	20,002,012	*,002,02.1		1,002,024
2079			G-DGU	DGU		-	-	~	-	*
2080			PTD	so		5,248,210	4,859,403	388,807	-	388,807
2081			P	SE		-	-	-	-	•
2082 2083			G-SG G-SG	SG CAGW		1,333,169	1,038,711	294,458	-	- 294,458
2084			G-SG	CAGE		4,818,260	4,818,260	294,430	-	234,450
2085			P	JBG		441,449	347,944	93,506	•	93,506
2086			P	CAEW				-	-	•
2087			P	CAEE		14,853	14,853	-	-	-
2088 2089			G-SG G-SG	CAGE CAGE		-	-	-	-	-
2090			0 00	0.102	B8	37,211,407	34,442,012	2,769,395		2,769,395
2091										
2092	396	Power Opera	ated Equipment			00 100 075	00 504 700	0.500.507		0.500.507
2093 2094			G-SITUS G-DGP	S DGP		93,130,275	86,561,708	6,568,567	-	6,568,567
2095			G-SG	SG		_	_	_	-	
2096			PTD	so		1,487,371	1,377,181	110,190	-	110,190
2097			G-DGU	DGU		-	*	-	•	-
2098			Р	SE		-		-	-	-
2099			G-SG	CAGW		2,271,411	1,769,722	501,688	-	501,688
2100 2101			G-SG P	CAGE JBG		25,461,714 6,466,667	25,461,714 5,096,929	1,369,738	-	1,369,738
2101			P	CAEW		0,400,007	5,090,929	1,508,130	-	1,508,750
2103			P	CAEE		73,823	73,823	-	-	-
2104			G-SG	CAGE		-	-	-	-	*
2105			G-SG	CAGE			100 011 070		-	-
2106 2107	397	Communicat	ion Equipment		B8	128,891,261	120,341,078	8,550,183	~	8,550,183
2108		Communicat	COM EQ	s		99.735.884	91,057,539	8,678,344		8,678,344
2109			COM_EQ	DGP		-	-	-	-	*
2110			COM_EQ	DGU		-	-	-		-
2111			COM_EQ	so		51,354,435	47,549,909	3,804,526	-	3,804,526
2112			COM_EQ	CN SG		3,476,091	3,229,523	246,568	-	246,568
2113 2114			COM_EQ COM_EQ	SE		138,644	127,148	11,496	-	11,496
2115			COM_EQ	CAGW		25,486,114	19,856,975	5,629,139		5,629,139
2116			COM_EQ	CAGE		58,656,017	58,656,017	-	-	· · · · ·
2117			COM_EQ	JBG		1,887,332	1,487,567	399,765	-	399,765
2118 2119			COM_EQ COM_EQ	CAEW CAEE		- 113,108	113,108	-	-	-
2119			COM_EQ	CAGE		113,100	113,108	-	-	-
2121			COM_EQ	CAGE	_	-	~			-
2122					B8	240,847,624	222,077,785	18,769,839		18,769,839
2123										

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	AMA FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNAD TOTAL	JUSTED RESULTS OTHER	WASHINGTON	WASHING ADJUSTMENT	STON ADJ TOTAL
2124	398	Misc. Equipme								
2125			-SITUS	S		1,314,650	1,194,632	120,019	•	120,019
2126		G	-DGP	DGP		· · · -	· · · · · ·	· •	_	
2127			-DGU	DGU			-	-		
2128			UST	CN		199,661	185.498	14.162	-	14,162
2129			TD	so		3,377,285	3,127,084	250,202	_	250,202
2130		F		SE		-	-	-	-	200,202
2131			S-SG	SG		_		_	_	_
2132			S-SG	CAGW		330,138	257,220	72,918		72,918
2133			S-SG	CAGE		1,347,820	1,347,820	, 2, 5 , 5	_	72,010
2134		Ē		JBG		123,447	97,299	26,148	_	26,148
2135		F		CAEW		120,117	07,200	20,140	_	20,140
2136		,		CAEE		1,668	1,668			-
2137			-SG	CAGE		1,000	1,000		-	•
2138			-00	OAGL	В8	6,694,670	6,211,221	483,449		483,449
2139					БО	0,034,070	0,211,221	465,449		403,449
	300	Cool Mine								
2140	399	Coal Mine		C.F.						
2141		F		SE		-	-	-	-	
2142		F		CAEW			-	-	*	-
2143		F		CAEE		273,578,046	273,578,046	-		
2144	MP	F		JBE		-	-		34,656,573	34,656,573
2145					B8	273,578,046	273,578,046	_	34,656,573	34,656,573
2146										
2147	399L	WIDCO Capita								
2148		P		SE		-	-	-	*	-
2149						*	*	-	-	-
2150										
2151		Remove Capita	al Leases			-		-	-	-
2152						-	-	-	-	-
2153										
2154	1011390	General Capita	Leases							
2155			-SITUS	S		18,984,156	18,984,156	-	_	_
2156		F		CAGW		4,563,223	3,555,340	1,007,883		1,007,883
2157		F		CAGE		12,411,745	12,411,745	.,,,	_	.,,
2158			TD	so		12,852,785	11,900,603	952,182		952,182
2159		•		00	B9	48,811,908	46,851,844	1,960,064	····	1,960,064
2160					Do	40,011,000	40,007,044	1,000,004		1,500,004
2161		Remove Capita	al I pasps			(48,811,908)	(46,851,844)	(1,960,064)	_	(1,960,064)
2162		Nemove Capiti	a: Leases		В9	(40,011,000)	(40,001,044)	(1,000,004)		(1,300,004)
2163									· · · · · · · · · · · · · · · · · · ·	
2164	1011202	General Vehicl	ne Canital La	2000						
	1011392		es Capital Le ABOR	SO						
2165		L.	ABUR	50		*			*	
2166					B9	-	-	•	-	-
2167										
2168		Remove Capita	al Leases			*	<del></del>		*	-
2169					B9		-	-	*	-
2170										
2171	GP	Unclassified G								
2172			S-SITUS	S				-	-	•
2173			TD	so		(272,651)	(252,452)	(20, 199)	-	(20,199)
2174			UST	CN		-	-	-	-	-
2175		0	S-SG	SG		-	-	-	*	*
2176		G	-SG	ÇAGE		(16,159)	(16,159)	-	-	-
2177		0	-DGU	DGU		-		-	-	-
2178					***************************************	(288,810)	(268,611)	(20,199)	-	(20,199)
2179							· · · · · · · · · · · · · · · · · · ·			
2180	399G	Unclassified G	en Plant - Ac	ct 300						
2181			-SITUS	S				-		
2182			TD	so		_	**			
2183			-SG	SG		_		_		_
2184			-DGP	DGP		-	_	_		-
2185			-DGI	DGU			-	-	-	=
2186		C		500			-		-	
						-	· · · · · · · · · · · · · · · · · · ·	*	-	
2187										
2187 2188	TOTAL C	ENERAL PLA	VT.		B8	1,196,153,835	1,123,278,307	72,875,527	34,656,573	107,532,100

	ERC	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UN/ TOTAL	ADJUSTED RESULTS	WASHINGTON	WASHIN ADJUSTMENT	GTON ADJ TOTAL
		of General P	lant by Factor	PACTOR	Kei	· · · · · · · · · · · · · · · · · · ·			ADJUSTMENT	
		S JBG				486,186,198 15,154,772	444,500,626 11,944,762	41,685,572 3,210,010	-	41,685,572 3,210,010
		JBE				4,984	3,919	1,064	34,656,573	34,657,637
		SG				138,644	127,148	11,496	•	11,496
		SO SE				252,994,078	234,251,341	18,742,737	-	18,742,737
		CN				25,502,496	23,693,538	1,808,958	-	1,808,958
		DEU CAGW				- 42,449,043	33,073,289	9,375,755	••	9,375,755
		CAGE				148,125,492	148,125,492	9,073,733	-	9,373,735
		CAEW CAEE				- 274,410,037	274,410,037		-	~
		SSGCT				214,410,031	2/4,410,03/	-	-	~
		SSGCH	lal i aggas			(48.811.908)	- (46,851,844)	(1,960,064)	*	(4.000.004)
Tota	al Gene	Less Capit ral Plant by			В8	1,196,153,835	1,123,278,307	72,875,527	34,656,573	(1,960,064) 107,532,100
301		Organization		S						
			I-SITUS PTD	SO SO		-	-	-	-	-
			I-SG	CAGW		-	-	-	-	-
			I-SG I-SG	CAGE SG		-	-	-	-	-
					B8	-	*			-
302	y F	ranchise &	Consent I-SITUS	S		1,060,383	1,060,383	-	_	~
			I-SG	SG		.,550,550	-,550,000	-	-	-
			I-SG I-SG	CAGW CAGE		-	-	-	-	-
			I-SG	CAGW		105,163,215	81,935,730	23,227,485	-	23,227,485
			I-SG I-DGP	CAGE DGP		13,415,223	13,415,223	-	÷	-
			I-DGP	DGP		-		-	-	-
					B8	119,638,821	96,411,336	23,227,485		23,227,485
03	3 <b>N</b>	/liscellaneou	us Intangible Plar	nt						
			I-SITUS	S		3,029,060	2,914,958	114,102	•	114,102
			I-SG PTD	SG SO		1,582,463 363,945,459	1,451,251 336,983,034	131,212 26,962,425	-	131,212 26,962,425
			P	SE		-	-	-	*	-
			CUST I-SG	CN CAGW		116,519,828 53,456,564	108,254,774 41,649,569	8,265,054 11,806,995	-	8,265,054 11,806,995
			I-SG	CAGE		32,528,871	32,528,871	-	-	-
			P	JBG CAEW		50,591	39,875	10,716	_	10,716
			P	CAEV		3,683,692	3,683,692	-		-
			I-SG	CAGE		-	•	-	-	-
			I-SG	CAGE	В8 —	574,796,529	527,506,025	47,290,504		47,290,504
	L	ess Non-Uti		0						
			I-SITUS	S	B8	574,796,529	527,506,025	47,290,504	-	47,290,504
	ŧ	Jnclassified	Intangible Plant							
			I-SITUS I-SG	S SG		-	-	-	-	-
			I-DGU	DGU		-	-	~	-	-
			PTD	so		-		-	-	-
		*******	DI 41/7			224 427 272				
J	IAL IN	TANGIBLE I	PLANT		B8	694,435,350	623,917,361	70,517,989		70,517,989
Sur	mmary c		Plant by Factor							
		S JBG				4,089,444 50,591	3,975,341 39,875	114,102 10,716	<u>.</u> -	114,102 10,716
		JBE				~	· -	-	-	10,716
		SG SO				1,582,463 363,945,459	1,451,251 336,983,034	131,212	*	131,212
		CN				116,519,828	108,254,774	26,962,425 8,265,054	=	26,962,425 8,265,054
		CAGW				158,619,779	123,585,299	35,034,480	-	35,034,480
		CAGE CAEW				45,944,094 -	45,944,094	~	-	-
		CAEE				3,683,692	3,683,692	-	-	•
		SSGCT SSGCH				-	-	-		-
		SE				_			-	-
		gible Plant b of Unclassifie	ly Factor ed Plant (Accoun	1106)	B8	694,435,350	623,917,361	70,517,989	-	70,517,989
-41 l		DP	(, 1000UII	,		19,304,202	17,897,828	1,406,374	-	1,406,374
		DS0 GP				(288,810)	(268,611)	(20,199)	4	(20,199)
		HP				(200,010)	(200,011)	(20, 199)	-	(20, 199)
		NP OP				116 672 607	on ana 875	- 25 760 812	~	05 700 040
		TP				116,673,687 35,777,281	90,903,875 35,195,657	25,769,812 581,624	-	25,769,812 581,624
		TS0				*		-	•	
		IP MP				-		-	<u>.</u>	-
[nt-	al Lincia	SP issified Plant	t by Eactor			(3,024,555) 168,441,806	(2,452,530) 141,276,220	(572,025) 27,165,586	-	(572,025)
			·		-		141,210,220	27,100,000	-	27,165,586
TO	TAL EL	ECTRIC PL	ANT IN SERVIC	E	В8	18,880,589,015	17,481,845,174	1,398,743,841	7,022,563	1,405,766,404

	FERC		BUS	WCA		UNAD	JUSTED RESULTS		WASHIN	GTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2281		of Electric Plan	t by Factor						· · · · · · · · · · · · · · · · · · ·	
2282		S				5,705,563,540	5,279,871,208	425,692,332	(440,226)	425,252,106
2283		SE				-		-	-	-
2284		JBG				1,034,451,247	815,338,841	219,112,406	(362,260)	218,750,146
2285		JBE				4,984	3,919	1,064	34,656,573	34,657,637
2286		SG				41,001,528	37,601,827	3,399,701	(406)	3,399,295
2287		SO				616,939,537	571,234,375	45,705,162	-	45,705,162
2288		CN				142,022,323	131,948,311	10,074,012	-	10,074,012
2289		DEU					-	-	-	**
2290		CAGW				3,154,419,603	2,457,700,375	696,719,228	(26,831,118)	669,888,110
2291		CAGE				7,956,904,432	7,956,904,432	-	-	-
2292		CAEW					070 000 700	•	-	-
2293		CAEE				278,093,729	278,093,729	-	-	-
2294 2295		SSGCH SSGCT				-	-	-	-	-
2295		Less Capital	1 00000			(48,811,908)	(46,851,844)	(1,960,064)	-	(1.960,064)
2297		Loss Capital	Leases		В8	18.880.589.015	17.481.845.174	1.398.743.841	7.022.563	1.405.766.404
2298	105	Plant Held For	Future Hee			10,000,000,010	17,401,040,114	1,000,140,041	1,022,000	1,400,700,404
2299	100		PW	s		3,293,683	3,293,683			
2300		P		SG		5,250,000	0,230,000	-	_	-
2301		т.		SG		*	-			_
2302		P		SG				_	_	_
2303		P		SE		_	_	_	_	-
2304		P		SG		-		-	-	
2305		Р		CAGW		168,923	131,613	37,310	-	37,310
2306		P		CAGE		10,108,777	10,108,777	-	*	-
2307		P		CAEW		-	-	-	-	
2308		P		CAEE		953,014	953,014	-	-	-
2309	Total Pla	ant Held For Ful	ture Use		B10	14,524,397	14,487,087	37,310		37,310
2310										
2311	114	Electric Plant A								
2312		Р		S		-	-	-	•	-
2313		P		SG		-	-	-	-	-
2314		P		CAGW			-	-		-
2315		P		CAGE		157,193,780	157,193,780	•	-	-
2316 2317	Total Ele	P ectric Plant Acq	wieition Adio	DGP	B15	157,193,780	157,193,780			
2318	TOTAL CIT	cine Fiant Acq	uisition Auju	Silielis	D10 ===	101, 100, 100	137,193,700			
2319	115	Accum Provisi	on for Asset A	caujeition Adius	etmonte					
2320	110	Accum Frovisi	011 101 ASSEL A	S	Stille: Its					
2321		P		SG			-	-	-	-
2322		Р		CAGW		_	_	-		
2323		P		CAGE		(93,587,196)	(93,587,196)	-		
2324		P		DGP		-	*	-		-
2325					B15	(93,587,196)	(93,587,196)	-	-	-
2326										
2327	120	Nuclear Fuel								
2328		P		SE		~	~		-	**
2329	Total Nu	iclear Fuel				*	*	*	-	-
2330										
2331	124	Weatherization								
2332			MSC	S		2,936,278	889,337	2,046,942	-	2,046,942
2333		D	MSC	so	D40	(2,713)	(2,512)	(201)	-	(201)
2334					B16	2,933,565	886,825	2,046,741		2,046,741
2335	40014/	167								
2336	182W	Weatherization		0		07.054.400	07.054.400			
2337			MSC MSC	S SG		27,854,192	27,854,192	-	-	*
2338 2339			MSC MSC	SGCT		-	-	-	-	-
2340			MSC	SO		-	-	-	-	
2341		U	IVIGO	50	B16	27.854.192	27,854,192		-	-
2342						D., 00-1, 102	2.,00-,102			

	AMA									
	FERC		BUS	WCA			JUSTED RESULTS			NGTON
	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2343	186W	Weatherization		_						
2344			DMSC	S		-	-	-	-	-
2345			DMSC	CN		•	-	-	-	-
2346			DMSC	CNP		-		-	~	-
2347			DMSC	SG		•	-	-	-	-
2348			DMSC	so				_	-	-
2349					B16	-	*	-	*	
2350										
2351	Total W	eatherization				30,787,757	28,741,016	2,046,741	-	2,046,741
2352										
2353	151	Fuel Stock								
2354			P	DEU		-	-	-	-	-
2355			Р	SE		-		-		
2356			P	CAEW		1,414,480	1,099,468	315,012		315,012
2357			Р	CAEE		132,436,663	132,436,663			,
2358			Р	JBE		15,027,719	11,818,180	3,209,539		3,209,539
2359			Р	CAEE		-	,,	0,200,000	_	0,200,000
2360			P	CAEE			_	_		_
2361	Total E	iel Stock	1	OALL	B13	148,878,862	145,354,311	3,524,551	-	3,524,551
2362	TOTAL FU	iei Stock			D 13	140,070,002	140,004,011	3,324,331		3,324,351
	450	Fuel Stock - L	In distribute of							
2363	152			0.5						
2364			P	SE		~	-	-	•	-
2365			P	CAEW		-	-	-	-	•
2366			Р	CAEE		-	-		-	
2367						*		_		*
2368										
2369	25316		ng Capital Deposi							
2370			P	SE		-	-		-	-
2371			P	CAEW		-	-	-	-	
2372			Р	CAEE		(1,357,958)	(1,357,958)			-
2373					B13	(1,357,958)	(1,357,958)	-		
2374						XXXXXXXXXX		***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
2375	25317	DG&T Workin	ng Capital Deposi	it						
2376			P	SE		_				_
2377			, Р	CAEW		_	_			
2378			P	CAEE		(1,755,891)	(1,755,891)	-		_
			F	CALL	D42		(1,755,891)	-		
2379					B13	(1,755,891)	(1,755,691)	<del></del>	*	-
2380	05040	December 18/2 and the	- 0it-1 Di							
2381	25319		g Capital Deposi							
2382			P	SE		•	*	*	•	-
2383			P	CAEW		-	-	*	*	-
2384			P	CAEE			-	-	-	-
2385						-	-	-	-	
2386										
2387		Total Fuel Sto	ock		B13	145,765,013	142,240,462	3,524,551	-	3,524,551
2388	154	Materials and	Supplies							
2389			MSS	S		90,121,485	84,598,685	5,522,800	-	5,522,800
2390			MSS	SG		916,641	840,636	76,005	-	76,005
2391			MSS	SE		-	*			-
2392			MSS	so		(620,993)	(574,987)	(46,005)		(46,005)
2393			MSS	SNPPS		· · · -				
2394			MSS	SNPPH					-	
2395			MSS	SNPD		(3,906,630)	(3,646,937)	(259,694)	-	(259,694)
2396			MSS	SNPT		(-,-00,000)	(5,515,551)	(200,004)		(200,004)
2397			MSS	DGU		_	_	-	-	-
2398			MSS	DGP		_	-	_	-	-
2399			MSS	CAGE		-	-	-		•
2400			MSS	SNPP		<del>-</del>	-	•	•	•
2400			MSS	CAGW		2 044 443	2 047 060	062 054	•	000 054
2401						3,911,112	3,047,262	863,851	-	863,851
			MSS	CAGE		74,670,674	74,670,674	1 610 746	#	4 040 740
2403			MSS	JBG		7,642,261	6,023,515	1,618,746	-	1,618,746
2404			MSS	CAEW		4.004.000	400100=	-	-	-
2405			MSS	CAEE		4,604,266	4,604,266	-	-	÷
2406			MSS	CAGE			-			-
2407	iotal Ma	aterials and Su	ipplies		B13	177,338,816	169,563,114	7,775,703	-	7,775,703
2408										
2409	163		se Undistributed							
2410			MSS	so		-	~	-	*	
2411										
2412					B13	-	*	-	-	~
2413					*********					
2414	25318	Provo Workin	g Capital Deposit	t						
2415			MSS	SNPPS		(273,000)	(260,440)	(12,560)	12,560	-
2416			MSS	CAGW		-			-	
2417			MSS	CAGE		-	-	-		-
				-	B13	(273,000)	(260,440)	(12,560)	12,560	-
2418					-			1.51-57	,	
2418 2419										
		Total Material	s & Supplies		B13	177,065,816	169,302,674	7,763,143	12,560	7,775,703

	AMA									
	FERC		BUS	WCA			JUSTED RESULTS		WASHIN	
_	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2422	165	Prepayments								
2423			DMSC	S		4,152,761	4,152,761	-	-	**
2424			GP	GPS		3,705,731	3,431,197	274,534	(274,534)	(0)
2425			PT	SG		2,980,632	2,733,488	247,143	(247,143)	~
2426			PT	CAGW		1,421,122	1,107,238	313,884	(313,884)	-
2427			PT	CAGE		413,334	413,334	-	-	-
2428			P	CAEW		4,055	3,152	903	(903)	(0)
2429			Р	CAEE		750,569	750,569	-	`- ′	- '
2430			P	SE		_			_	
2431			PTD	SO		27,184,967	25,171,004	2,013,963	(2,013,963)	(0)
2432	Total Pro	epayments	–		B15	40,613,171	37,762,743	2,850,428	(2,850,428)	(0)
2433		. ,				· · · · · · · · · · · · · · · · · · ·				<u> </u>
2434	182M	Misc Regulat	tory Assets							
2435	104.11	irilee i tegalar	DDS2	S		56,806,827	55,379,786	1,427,040	15,677,501	17,104,541
2436			DEFSG	SG				1, 121, 010	-	
2437			P .	CAGE		_	_			_
2438			Р	CAGE		9,072,936	9,072,936			
2439			DEFSG	CAGW		3,981,962	3,102,463	879,499	75,958	955,458
2440			DEFSG	JBG		5,961,962	3, 102,403	079,499	75,956	900,400
										(0)
2441			P	SE		10,608,209	9,771,188	837,021	(837,021)	(0)
2442			P	CAEW		(40.000.000)	(40,000,000)	-	-	*
2443			P	CAEE		(10,608,209)	(10,608,209)		,,	
2444			DDSO2	so	D44	7,188,267	6,655,733	532,533	(408,982)	123,552
2445					B11	77,049,992	73,373,898	3,676,094	14,507,456	18,183,550
2446	400::		10.13							
2447	186M	Misc Deferre								
2448			LABOR	S		20,518,695	20,424,813	93,882	•	93,882
2449			P	CAEW		-	-	-	-	-
2450			P	CAEE		-	-	-	-	*
2451			DEFSG	SG		24,456,513	22,428,666	2,027,847	(2,027,847)	0
2452			LABOR	SO		30,335	28,088	2,247	(2,247)	-
2453			P	SE		-	-	-		
2454			DEFSG	CAGW		3,946,465	3,074,806	871,659	-	871,659
2455			DEFSG	CAGE		8,843,885	8,843,885	-	-	
2456			P	CAEW					-	-
2457			P	CAEE		9,111,937	9,111,937	-	-	•
2458			P	SNPPS		-			•	*
2459			GP	EXCTAX		-		-	-	-
2460	Total Mi	sc. Deferred I			B11	66,907,830	63,912,195	2,995,635	(2,030,095)	965,541
2461								**************************************		
2462	Working	Capital								
2463	CWC	Cash Workin	o Capital							
2464	0110		CWC	S		138,697,701	127,250,274	11,447,427	(277,533)	11,169,894
2465			CWC	so			127,200,21		(2.7,455)	11,100,007
2466			CWC	SE						
2467			OVVO	OL.	B14	138,697,701	127,250,274	11,447,427	(277,533)	11,169,894
					014	130,031,701	127,200,214	11,441,421	(277,000)	11,100,004
2468 2469	owc	Other West C	_							
		Other Work. Cap		CND						
2470	131	Cash	GP	SNP		4 000	4 701	450	(450)	•
2471	135	Working Funds		SG		1,920	1,761	159	(159)	~
2472	141	Other A/R	GP	so		540,572	500,524	40,048	(40,048)	-
2473	143	Other A/R	GP	so		33,985,372	31,467,610	2,517,762	(2,517,762)	-
2474	232	A/P	PTD	S			-	-	-	*
2475	232	A/P	PTD	so		(4,215,163)	(3,902,888)	(312,275)	312,275	-
2476	232	AVP	P	CAEE		(1,408,497)	(1,408,497)	-		-
2477	232	A/P	T	SG		•	-	-	-	-
2478	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	•
2479	2533	Other Msc. Df. Crd		SE		(1,105,340)	(1,018,125)	(87,215)	87,215	*
2480	2533	Other Msc. Df. Crd	P	CAEW		-	-	-		-
2481	2533	Other Msc. Df. Crd		CAEE		(4,940,694)	(4,940,694)	~	-	
2482	230	Asset Retir. Oblig.	P	SE		10,292	9,480	812	(812)	-
2483	230	Asset Retir. Oblig.	P	CAEW		-	-	-	-	
2484	230	Asset Retir. Oblig.	P	CAEE		(2,426,164)	(2,426,164)	-		-
2485	230	Asset Retir. Oblig.	Р	S		-	-	**		•
2486	254105		P	Š		-		-		_
2487	254105		P	SE		-	_		-	_
2488	254105		P	CAGE		(19,803)	(19,803)	_	_	
2489	254105		Р	CAEE		(696,791)	(696,791)	-	*	-
2490	2533	Choila Reclamation		CAEE		,500,,01,	(555,751)	_	_	-
2491			•	O. 12.42	B14	19,725,703	17,566,412	2,159,291	(2,159,291)	-
2492						.0,.20,700	17,000,712	2,100,201	(2,100,201)	
2493	Total M	orking Capital	ı			158,423,404	144,816,686	12 606 710	(0.436.004)	11 100 004
2770	, otal vve	wing capital	•			100,420,404	177,010,000	13,606,718	(2,436,824)	11,169,894

	AMA									
	FERC		BUS	WCA			USTED RESULTS		WASHING	
2494	ACCT	DESCRIP		FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2494	18221	neous Rate B	ase & Reg Study Co	ete						
2496	10221	Office Figure	P Clady Co	S		*	~	_	-	_
2497			•	J						
2498							*	-	-	-
2499								·		
2500	18222	Nuclear Pla								
2501			P	S		(544,222)	(107,593)	(436,629)	436,629	-
2502			P	TROJP		1,293,849	1,007,715	286,134	(286, 134)	(0)
2503			Р	TROJD	D44	1,894,550	1,475,478	419,072	(419,072)	- (0)
2504 2505					B14	2,644,176	2,375,599	268,577	(268,577)	(0)
2506										
2507										
2508	1869	Misc Deferre	ed Debits-Trojan							
2509			P	S		-	~			
2510			P	SNPPN		-	-	-	-	-
2511						~	*	-	-	~
2512										
2513	TOTAL	MISCELLANI	EOUS RATE BA	SE		2,644,176	2,375,599	268,577	(268,577)	(0)
2514	TOTAL	DATE DAGE	ADDITIONS			777 200 440	740 040 040	20 700 407	0.004.000	45 700 000
2515		RATE BASE				777,388,140	740,618,943	36,769,197	6,934,093	43,703,290
2516 2517	235	Customer 5	ervice Deposits CUST	S					(2,980,496)	(2.090.406)
2517			CUST	CN		-	-	-	(2,900,490)	(2,980,496)
2519	Total Cu	stomer Serv	ice Deposits	014	B15 -				(2,980,496)	(2,980,496)
2520								·········	<u></u>	/=//
2521	2281	Prop Ins	PTD	so		<u>=</u>	-	-	**	
2522	2282	Inj & Dam	PTD	so		(8,577,864)	(7,942,384)	(635,480)	*	(635,480)
2523	2283	Pen & Ben	PTD	so		(21,605,711)	(20,005,080)	(1,600,631)		(1,600,631)
2524	2283	Pen & Ben	PTD	S		-	-	-	-	-
2525	254	Ins Prov	PTD	so		(204,925)	(189,744)	(15,182)	-	(15,182)
2526					B15	(30,388,501)	(28,137,208)	(2,251,292)	-	(2,251,292)
2527			0	4						
2528	22844	Accum Hydi	o Relicensing OI					_		
2529 2530			P	S CAGW		(1,500,000)	(1,168,694)	(331,306)	-	(331,306)
2531			r	CAGW	B15	(1,500,000)	(1,168,694)	(331,306)	-	(331,306)
2532						(7,000,000)	(1,100,004)	(001,000)		(001,000)
2533	22842	Prv-Trojan	Р	TROJD		_	_	-	-	_
2534	230	ARO	P	TROJP		(2,014,213)	(1,568,770)	(445,442)	445,442	0
2535	254105	ARO	P	TROJP		(3,344,645)	(2,604,979)	(739,667)	739,667	0
2536	254	Regulatory Liab	nt P	CAEE		(4,847,167)	(4,847,167)	-	-	-
2537	254	Regulatory Liab		SE		2,694,225	2,481,642	212,583	(212,583)	(0)
2538	254		P	S	D46	(3,708,114)	(3,708,036)	(79)	670 500	(79)
2539					B15	(11,219,914)	(10,247,310)	(972,605)	972,526	(79)
2540 2541	252	Customer A	dvances for Con	struction						
2542	202	Custoffier A	DPW	S		(10,219,385)	(10,190,054)	(29,330)	(224,223)	(253,553)
2543			T	SG		(1,780,306)	(1,632,689)	(147,617)	89,812	(57,805)
2544			Ť	CAGE		(3,357,704)	(3,357,704)	-	-	(01,000)
2545			DPW	so		-	-	-	-	
2546			CUST	CN		(2,221,169)	(2,063,616)	(157,553)	157,553	(0)
2547	Total Cu	istomer Adva	ances for Const	r.	B19	(17,578,563)	(17,244,063)	(334,500)	23,143	(311,357)
2548										
2549	25398	SO2 Emissi		_						
2550			Р	S		*			(3,755,396)	(3,755,396)
2551							-	-	(3,755,396)	(3,755,396)
2552 2553	25399	Other Defer	rod Crodita							
2554	20099	Other Deter	p p	S		(3,610,993)	(3,255,125)	(355,868)		(355,868)
2555			GP	GPS		(5,510,555)	(0,200,120)	(300,000)	-	(300,000)
2556			GP	so		-	*	-	-	-
2557			P	CAGW		(1,229)	(958)	(271)	-	(271)
2558			Р	CAGE		1,143,012	1,143,012	(271)		(211)
2559			P	SG		(11,513,087)	(10,558,463)	(954,624)	-	(954,624)
2560			Р	CAEW		-	-		-	( (  ()
2561			P	CAEE		(1,577,879)	(1,577,879)	-	-	~
2562			P	SE		-	-	-	-	-
2563					B19	(15,560,177)	(14,249,413)	(1,310,764)		(1,310,764)
2564										

2638 2639 2640

	AMA		5110								
	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJ	USTED RESULTS OTHER	WASHINGTON	WASHIN ADJUSTMENT	GTON ADJ TOTAL
2565	190		Deferred Income		IXEI	TOTAL		OTHER	WASHINGTON	ADJUSTNENT	ADJ TOTAL
2566			Р	S		5,190,	796	5,145,797	44,999	1,384,522	1,429,522
2567			CUST	CN		87,		81,226	6,201	•	6,201
2568			LABOR	so		45,536,0		42,162,611	3,373,482	(313,399)	3,060,083
2569			P	DGP						-	
2570			CUST	BADDEBT		3,181,		2,782,869	398,515	(40.4.000)	398,515
2571 2572			P P	TROJD SG		607, 1,545,		473,090 1,417,202	134,369 128,134	(134,363)	6 128,134
2573			P	SE		5,611,		5,168,487	442,744	2,394	445,138
2574			PTD	SNP		0,011,	(0)	(0)	(0)	2,004	(0)
2575			P	CAGW		2,232,		1,739,178	493,030	-	493,030
2576			P	CAGE		35,226,	929	35,226,929	-	-	
2577			P	CAEW		262,	659	204,163	58,496	-	58,496
2578			P	CAEE		3,273,		3,273,278	•	-	-
2579			DPW	JBE		180,		141,603	38,456	(6,501)	31,956
2580			DPW	SNPD		703,:	243	656,495	46,748	-	46,748
2581 2582	Total Ac	cum Doforro	Income Taxes		B19 ¯	103,638,	102	98,472,928	5,165,174	939,155	6,097,828
2583	i otai Ac	cum Delenet	income rakes		513_	100,000,	102	30,472,320	3,100,114	333,103	0,037,020
2584	281	Accumulated	Deferred Income	Taxes							
2585			P	S			-	-	-		
2586			PT	SG			-	-	-	-	-
2587			PT	CAGW			-	-	-	-	
2588			PT	CAGE			-		-	-	-
2589			Т	SNPT			-	-			M
2590					B19 _		-		-	-	-
2591 2592	282	A novem dates	Deferred Income	Toyon							
2592	202	Accumulated	GP	S		1.391.	568	1,391,568		(138,399,351)	(138,399,351)
2594			ACCMDIT	DITBAL		(1,845,519,		(1,717,592,572)	(127,926,774)	127,926,774	(0)
2595			PT	DGP				(7,1 71,002,012)	(121,020,111)	-	- (-)
2596			LABOR	so		(10,419,	248)	(9,647,352)	(771,896)	-	(771,896)
2597			PTD	SNP			~	*	-	*	
2598			P	CAGW			-	-	-	1,061,725	1,061,725
2599			P	CAGE		(6,013,	500)	(6,013,500)	-	-	-
2600			P	CAEW		/44.050	-		~	**	-
2601			P P	CAEE		(14,950,	089)	(14,950,089)	-	-	•
2602 2603			P	SE JBG			_		-		
2604			P	SG		(4,059,	471)	(3,722,874)	(336,597)	336,597	(0)
2605			•	00	B19 -	(1,879,570,		(1,750,534,819)	(129,035,267)	(9,074,255)	(138,109,522)
2606					-					·	
2607	283	Accumulated	Deferred Income	Taxes							
2608			GP	S		(35,777,		(33,744,314)	(2,033,635)	(1,985,253)	(4,018,888)
2609			P	SG		(4,257,		(3,904,070)	(352,979)	361,534	8,555
2610			P	SE		(2,782,		(2,562,900)	(219,544)	(040,005)	(219,544)
2611			LABOR GP	SO GPS		1,514, (15,492,		1,402,675 (14,345,196)	112,230 (1,147,777)	(216,985) 1,147,777	(104,756) 0
2612 2613			PTD	SNP		(6,294,		(5,842,015)	(452,731)	1,141,111	(452,731)
2614			P	TROJD		153,		119,397	33,912	(33,912)	(302,701)
2615			PTD	SNPD			-	-	-	-	
2616			P	CAGW		(4,522,	607)	(3,523,695)	(998,912)	887,650	(111,262)
2617			P	CAGE		(2,749,	130)	(2,749,130)	•	•	
2618			Р	CAEW			-	-	-	-	-
2619			P	CAEE		(11,092,		(11,092,564)		*	-
2620			P P	JBE		1,685,	384	1,325,429	359,955	(4,212,054)	(3,852,098)
2621 2622			۲	SGCT			-	-	•	~	-
2623					B19 -	(79,615,	864)	(74,916,383)	(4,699,481)	(4,051,243)	(8,750,724)
2624					D,0 -	(70,010,	00-1/	(14,010,000)	(4,000,401)	(4,001,240)	10,700,7247
2625	TOTAL A	ACCUM DEF	INCOME TAX		B19	(1,855,547,	848)	(1,726,978,274)	(128,569,574)	(12, 192, 843)	(140,762,417)
2626	255	Accumulated	i Investment Tax (	Credit	=						
2627			PTD	S			-	~	-	*	-
2628			PTD	ITC84		(2,084,	671)	(1,789,065)	(295,606)	144,386	(151,221)
2629			PTD	ITC85		(3,440,		(2,980,562)	(459,607)	-	(459,607)
2630			PTD	ITC86		(1,623,		(1,410,506)	(213,117)	-	(213,117)
2631			PTD	ITC88		(239,		(203,695)	(35,834)	-	(35,834)
2632 2633			PTD PTD	ITC89 ITC90		(521, (332,		(441,564) (319,673)	(79,571)	-	(79,571)
2634			PTD	CAGE		(332,	-	(318,073)	(13,019)	-	(13,019)
2635	Total Ac	cumulated IT			B19 _	(8,241,	819)	(7,145,066)	(1,096,753)	144,386	(952,367)
2636					=						
2637	TOTAL F	RATE BASE I	DEDUCTIONS		=	(1,940,036,	822)	(1,805,170,028)	(134,866,794)	(17,788,680)	(152,655,475)

	FERC	DESCRIP	BUS FUNC I	WCA	D-f	UNAD TOTAL	JUSTED RESULTS		WASHING	
641	ACCT 108SP	Steam Prod Plant		FACTOR epr	Ref	IUIAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
642	10001	P	S	Op.		-	•	-		-
643		Р	DO	3P		w	-		-	-
644		Р	DC	GU		-		-	-	-
645		Р	SC			•	-	-	•	~
646		Р		\GW		(135,113,483)	(105,270,858)	(29,842,625)	16,035,212	(13,807,413)
647		P		\GE		(1,840,050,216)	(1,840,050,216)	-		*
648		Р	JB			(492,028,573)	(387,809,486)	(104,219,087)	184,224	(104,034,863)
649		Р	CA	AGE	D47	(0.407.400.070)	(0.000.400.504)	(40.4.004.740)		-
650 651					B17	(2,467,192,273)	(2,333,130,561)	(134,061,712)	16,219,436	(117,842,276)
652	108NP	Nuclear Prod Plan	at Accumulated I	Door						
653	TOOIN	P	DO			_	_			
654		P	DC			-	_	-	-	•
655		P	SC			-		_	-	
656						-	-		-	-
657					***************************************					
658										
659	108HP	Hydraulic Prod Pla	ant Accum Depr							
660		P	S			•	-	-		-
661		Р	DO			-	-	-	-	-
662		Р	DC			-	-	-	-	-
663		P		AGW		(203,456,155)	(158,518,629)	(44,937,527)	(184,183)	(45,121,710)
664		P		AGE		(43,500,285)	(43,500,285)	•	-	-
665		Р		AGW		-	•	-	-	-
666		Р	CA	\GE	D. 4.77	(0.10.050.1.10)	-	-		
667					B17	(246,956,440)	(202,018,914)	(44,937,527)	(184,183)	(45,121,710)
668 669	108OP	Other Production	Diant Assum D	)oor						
670	10001	P	S	opi .		_	_	_		
671		P	DO	313		_	_			
672		P	DC				-	-		_
673		Р	sc			-			-	_
674		P		AGW		(126,379,716)	(98,466,125)	(27,913,591)	49,342	(27,864,249)
675		Р	CA	AGE.		(99,059,604)	(99,059,604)			
676		P	CA	\GE		-	-	-	-	-
677					B17	(225,439,320)	(197,525,729)	(27,913,591)	49,342	(27,864,249)
678										
679	108EP	Experimental Plan								
680		P	DO	3P		-	-	-	-	-
681			~ ~ ~	-						
		Р	so	3		-				-
682		Р	SC	3		-	-		~ · · · · · · · · · · · · · · · · · · ·	-
682 683	TOTAL			3						(190 828 235)
682 683 684	TOTAL I	P PRODUCTION PLA		3		(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595	(190,828,235)
2682 2683 2684 2685		PRODUCTION PLA	ANT DEPR							(190,828,235)
2682 2683 2684 2685 2686		PRODUCTION PLA	ANT DEPR							(190,828,235)
682 683 684 685 686 686		PRODUCTION PLA y of Prod Plant Dep S	ANT DEPR		- Augusta					(190,828,235)
2682 2683 2684 2685 2686		PRODUCTION PLA	ANT DEPR							(190,828,235) - - -
2682 2683 2684 2685 2686 2687 2688		PRODUCTION PLA y of Prod Plant Dep S DGP	ANT DEPR							(190,828,235) - - - - -
2682 2683 2684 2685 2686 2687 2688 2689		PRODUCTION PLA y of Prod Plant Dep S DGP DGU	ANT DEPR							(190,828,235)
2682 2683 2684 2685 2686 2687 2688 2689 2690 2691 2692		PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE	ANT DEPR			(2,939,588,034) - - - - (464,949,355) (1,982,610,105)	(2,732,675,204)  (362,255,612) (1,982,610,106)	(206,912,830)	16,084,595 - - - 15,900,371	- - - -
2682 2683 2684 2685 2686 2687 2688 2689 2690 2691 2692 2693		PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG	ANT DEPR			(2,939,588,034) - - - - - (464,949,355)	(2,732,675,204) - - - - - (362,255,612)	(206,912,830) - - - - -	16,084,595 - - - - -	- - - -
2682 2683 2684 2685 2686 2687 2688 2689 2690 2691 2692 2693 2694	Summar	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT	ANT DEPR preciation by Fac			(2,939,588,034) - - - (464,949,355) (1,982,610,105) (492,028,673)	(2,732,675,204)  (362,255,612) (1,982,610,105) (387,809,486)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863)
2682 2683 2684 2685 2686 2687 2688 2689 2690 2691 2692 2693 2693	Summar	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG	ANT DEPR preciation by Fac			(2,939,588,034) - - - - (464,949,355) (1,982,610,105)	(2,732,675,204)  (362,255,612) (1,982,610,106)	(206,912,830)	16,084,595 - - - 15,900,371	(86,793,372)
682 683 684 685 686 687 688 689 690 691 692 693 694 695	Summar	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT	ANT DEPR preciation by Fac			(2,939,588,034) - - - (464,949,355) (1,982,610,105) (492,028,673)	(2,732,675,204) - - (362,255,612) (1,982,610,105) (387,809,486)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863)
682 683 684 685 686 687 688 689 690 691 692 693 694 695 696	Summary Total of F	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia	ANT DEPR preciation by Fac	tor		(2,939,588,034) - - - (464,949,355) (1,982,610,105) (492,028,673)	(2,732,675,204) - - (362,255,612) (1,982,610,105) (387,809,486)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863)
2682 2683 2684 2685 2686 2687 2688 2690 2691 2693 2694 2695 2695 2696 2697 2698	Summar	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia	ANT DEPR preciation by Fac ation by Factor	Depr		(2,939,588,034) 	(2,732,675,204) 	(206,912,830) - - (102,693,743) (104,219,087) - (206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235)
6682 6683 6684 6685 6686 6687 6688 6690 6691 6692 6693 6694 6696 6696 6697 6698 6699	Summary Total of F	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia	oreciation by Factor ation by Factor	Depr SP		(2,939,588,034) - - - (464,949,355) (1,982,610,105) (492,028,673)	(2,732,675,204) - - (362,255,612) (1,982,610,105) (387,809,486)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863)
2682 2683 2684 2685 2686 2686 2689 2690 2691 2692 2693 2694 2695 2696 2697 2698 2699 2700	Summary Total of F	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia	ant DEPR preciation by Factor ation by Factor at Accumulated 1	Depr GP GU		(2,939,588,034) 	(2,732,675,204)	(206,912,830)  (102,693,743) (104,219,087) (206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235)
2682 2683 2684 2685 2686 2686 2689 2690 2691 2692 2693 2694 2695 2696 2696 2697 2698 2699 2700 2701	Summary Total of F	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial Transmission Plan T T T T T	ant DEPR  preciation by Factor  ation by Factor  Accumulated    DC  DC  CA	Depr SP SU GGW		(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235)
2682 2683 2684 2685 2686 2686 2691 2692 2693 2694 2696 2696 2697 2698 2699 2700 2701 2701 2701 2701 2701 2701 2701	Summary Total of F	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia	ant DEPR  preciation by Factor  ation by Factor  DC  DC  CA	Depr GP GU AGW AGE		(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235)
2682 2683 2684 2685 2686 2686 2691 2692 2693 2694 2696 2696 2700 2701 2701 2702 2703	Summary Total of F	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia	ation by Factor  ACcumulated I  CA  CA  JB	Depr 3P 3U GGW AGE G		(2,939,588,034)	(2,732,675,204)	(206,912,830)  (102,693,743) (104,219,087) (206,912,830)  (91,172,113) (10,426,153)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235)
2682 2683 2684 2685 2686 2686 2691 2692 2693 2694 2696 2696 2697 2698 2699 2700 2701 2701 2701 2701 2701 2701 2701	Total of §	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia	ant DEPR  preciation by Factor  ation by Factor  Accumulated 1  CA  CA  JB  SG	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1,390,846)
2682 2683 2684 2685 2686 2687 2688 2691 2692 2693 2694 2695 2697 2698 2699 2701 2701 2701 2701 2701 2701 2701 2701	Total of F	PRODUCTION PLA y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia  Transmission Plan T T T T T T	ant DEPR  preciation by Factor  ation by Factor  Accumulated   DC DC CA JB SCUM DEPR	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)  (464,949,355) (1,982,610,105) (492,028,573) (2,939,588,034)  - (412,784,790) (643,624,351) (49,222,893) (16,774,065)	(2,732,675,204)	(206,912,830)  (102,693,743) (104,219,087) (206,912,830)  (91,172,113) (10,426,153)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235)
2682 2683 2684 2685 2686 2687 2688 2691 2693 2693 2694 2695 2696 2697 2698 2697 2701 2701 2701 2701 2701 2701 2701 270	Total of F	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial Transmission Plant T T T T TTRANS PLANT AC	ation by Factor  ACCUMULATED TO CA JB SCOUNDEPR ghts	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)  (464,949,355) (1,982,610,105) (492,028,573) (2,939,588,034)  - (412,784,790) (643,624,351) (49,222,893) (16,774,065)	(2,732,675,204)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1,390,848) (102,989,111)
2682 2683 2684 2685 2686 2687 2688 2690 2691 2693 2693 2693 2693 2693 2700 2701 2703 2703 2703 2703 2703 2703 2703 2703	Total of F	PRODUCTION PLA  y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecia  Transmission Plar T T T TRANS PLANT AC Land and Land Ri	ation by Factor  ACCUMULATED TO CA  JB  SGUMDEPR  ghts	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595 - - - - 15,900,371 - 184,224	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1390,846) (102,983,111) (131,854)
2682 2683 2684 2686 2686 2687 2688 2690 2693 2693 2693 2694 2693 2694 2699 2700 2701 2702 2703 2704 2707 2707 2707 2707 2707 2707 2707	Total of S 108TP TOTAL 1 108360	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial Transmission Plant T T TRANS PLANT AC Land and Land Ri DPV	ation by Factor  ACCUMULATED BC CA JB SCICUM DEPR ghts V S	Depr 3P 3U GGW AGE G	*******	(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1390,846) (102,983,111) (131,854)
2682 2683 2684 2685 2686 2687 2688 2690 2691 2693 2693 2693 2693 2700 2701 2703 2704 2705 2706 2707 2707 2707 2707 2707 2707 2707	Total of F	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial Transmission Plant T T TRANS PLANT AC Land and Land Rid DPV	ation by Factor  ation by Factor  ation by Factor  ation by Factor  Accumulated    DO  CA  CA  JB  SG  CUM DEPR  ghts  V S	Depr 3P 3U GGW AGE G	*******	(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1390,846) (102,983,111) (131,854)
2682 2683 2684 2685 2686 2687 2688 2690 2691 2692 2693 2693 2693 2694 2700 2700 2700 2700 2700 2700 2700 270	Total of S 108TP TOTAL 1 108360	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial Transmission Plant T T TRANS PLANT AC Land and Land Ri DPV	ation by Factor  ation by Factor  ation by Factor  ation by Factor  Accumulated    DO  CA  CA  JB  SG  CUM DEPR  ghts  V S	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)	(2,732,675,204)	(206,912,830)  (102,693,743) (104,219,087) (206,912,830)  (91,172,113) (10,426,153) (1,390,846) (102,989,111)  (131,854) (131,854)	16,084,595	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1,390,846) (102,989,111) (131,854) (131,854)
2682 2683 2684 2686 2686 2686 2689 2691 2693 2694 2693 2694 2695 2700 2700 2700 2700 2700 2700 2700 270	Total of S 108TP TOTAL 1 108360	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial Transmission Plant T T TRANS PLANT AC Land and Land Rid DPV	ation by Factor  ation by Factor  ation by Factor  ation by Factor  Accumulated    DO  CA  CA  JB  SG  CUM DEPR  ghts  V S	Depr 3P 3U GGW AGE G	*******	(2,939,588,034)	(2,732,675,204)	(206,912,830)	16,084,595	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1,390,846) (102,989,111) (131,854)
2682 2683 2688 2688 2688 2689 2691 2692 2693 2693 2693 2701 2703 2703 2703 2703 2703 2703 2703 2703	Total of F 108TP TOTAL 1 108360	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial T T TRANS PLANT AC Land and Land RI DPV Structures and Im DPV	ation by Factor  ation by Factor  ation by Factor  ACCUMULATED  CA  CA  JB  SCUM DEPR  ghts  V S	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)	(2,732,675,204)	(206,912,830)  (102,693,743) (104,219,087) (206,912,830)  (91,172,113) (10,426,153) (1,390,846) (102,989,111)  (131,854) (131,854)	16,084,595	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (13,90,846) (102,989,111) (131,854) (577,510)
2682 2683 2683 2686 2686 2688 2690 2691 2693 2693 2693 2694 2693 2693 2701 2703 2704 2707 2707 2707 2707 2707 2707 2707	Total of S 108TP TOTAL 1 108360	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial Transmission Plant T T TRANS PLANT AC Land and Land AC Land and Land AC DPV Structures and Im DPV	ation by Factor  ation by Factor  ation by Factor  ation by Factor  Accumulated I  CA  CA  CA  CA  SCUM DEPR  ghts  V  S  approvements  V  S	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)	(2,732,675,204)  (362,255,612) (1,982,610,105) (387,809,486) (2,732,675,204)  (321,612,677) (643,624,351) (38,796,740) (15,383,219) (1,019,416,988)  (5,451,441) (5,451,441) (12,488,125) (12,488,125)	(206,912,830)  (102,693,743) (104,219,087) (206,912,830)  (91,172,113) (10,426,153) (1,390,846) (102,989,111)  (131,854) (131,854) (577,510)	16,084,595	(86,793,372) (104,034,863) (190,828,235) (91,172,113) (10,426,153) (1,390,846) (102,989,111) (131,854) (131,854) (577,510)
2682 2683 2688 2688 2688 2689 2691 2692 2693 2693 2693 2701 2703 2703 2703 2703 2703 2703 2703 2703	Total of F 108TP TOTAL 1 108360	y of Prod Plant Dep S DGP DGU SG CAGW CAGE JBG SSGCT Prod Plant Deprecial T T TRANS PLANT AC Land and Land RI DPV Structures and Im DPV	ation by Factor  ation by Factor  ation by Factor  ation by Factor  Accumulated I  CA  CA  CA  CA  SC  CH  SC  CA  CA	Depr 3P 3U GGW AGE G	B17	(2,939,588,034)	(2,732,675,204)	(206,912,830)  (102,693,743) (104,219,087) (206,912,830)  (91,172,113) (10,426,153) (1,390,846) (102,989,111)  (131,854) (131,854)	16,084,595	(86,793,372) (104,034,863) (190,828,235) (191,172,113) (10,426,153) (1390,846) (102,989,111) (131,854) (131,854)

DECEMBER 2009 West Control Area

AMA	2000 176	st Control Area							Page
FERC		BUS FUNC	WCA FACTOR	Ref	UNAD TOTAL	JUSTED RESULTS OTHER	WASHINGTON	WASHII ADJUSTMENT	NGTON ADJ TOTAL
108363	Storage Batt	ery Equipment	_						
		DPW	S	B17	(744,619) (744,619)	(744,619) (744,619)			-
				D17	(744,019)	(144,019)		*	
108364	Poles, Tower	rs & Fixtures DPW	S		(460,317,900)	(416,755,178)	(43,562,721)		/42 EEO 724\
		DFVV	3	B17	(460,317,900)	(416,755,178)	(43,562,721)		(43,562,721) (43,562,721)
					(100,011,000)	(410,100,170)	(40,002,121)		(40,002,721)
108365	Overhead Co	onductors DPW	S		(251,384,803)	(224,994,421)	(26,390,382)	_	(26,390,382)
		D; **	· ·	B17	(251,384,803)	(224,994,421)	(26,390,382)	·	(26,390,382)
108366	Underground	DPW	S		(118,087,607)	(108,733,869)	(9,353,738)	_	(9,353,738)
		D,	G	B17	(118,087,607)	(108,733,869)	(9,353,738)		(9,353,738)
108367	Underground	DPW	S		(272,451,704)	(264,503,247)	(7,948,457)		(7,948,457)
		D	Ü	B17	(272,451,704)	(264,503,247)	(7,948,457)	+	(7,948,457)
									anne ann an ann an an an an an an an an an a
108368	Line Transfo	rmers DPW	S		(353,556,800)	(313,835,611)	(39,721,189)		(39,721,189)
		DFVV	3	B17	(353,556,800)	(313,835,611)	(39,721,189)	-	(39,721,189)
							V= 1,1-1,1-1,1-1,1	·····	X-11:11:1
108369	Services	DPW	S		(150 777 OAC)	(4.49.000.040)	/1E 490 E03\		/15 400 500
		DFVV	3	B17	(158,777,846) (158,777,846)	(143,288,343) (143,288,343)	(15,489,503) (15,489,503)		(15,489,503)
					(100,177,010)	(140,200,040)	(10,400,000)		(10,400,000)
108370	Meters	DPW	S		(04.740.400)	(70.047.440)	/7 704 707\		(7.704.707)
		DPW	5	B17	(84,712,180) (84,712,180)	(76,947,443) (76,947,443)	(7,764,737) (7,764,737)	-	(7,764,737) (7,764,737)
108371	Installations	on Customers' F							
		DPW	S	B17	(7,732,332) (7,732,332)	(7,457,767) (7,457,767)	(274,565) (274,565)	-	(274,565) (274,565)
				D1/	(1,132,332)	(1,451,101)	(274,505)		(214,503)
108372	Leased Prop		S						
		DPW	5	B17	-		-	-	-
							······		
108373	Street Lights	DPW	S		(28,089,961)	(26,060,228)	(2,029,733)		(2,029,733)
		DFVV	3	B17	(28,089,961)	(26,060,228)	(2,029,733)	-	(2,029,733)
		D D							
108000	) Unclassified	Dist Plant - Acc DPW	1 300 S			-		_	
		0, 1,	· ·		-	-	-	-	-
108DS	Unclassified	Dist Sub Plant - DPW	Acct 300						
		DI W	Ü		-	-	-	-	-
108DP	Unclassified	Dist Sub Plant - DPW	Acct 300 S		202 008	261 720	22,267		22.267
		DPVV	5	***************************************	283,996 283,996	261,729 261,729	22,267		22,267 22,267
TOTAL	DISTRIBUTIO	N PLANT DEPF	,	B17	(1,957,145,418)	(1,789,838,104)	(167,307,314)	-	(167 307 314)
TOTAL	טווטמוזונטוט	N FLANT DEPT	•	D1/	(1,337,143,410)	(1,100,000,104)	(101,301,314)		(167,307,314)
Summa		n Plant Depr by	Factor						
	S				(1,957,145,418)	(1,789,838,104)	(167,307,314)		(167,307,314)
Total D	istribution Depre	eciation by Facto	or	B17	(1,957,145,418)	(1,789,838,104)	(167,307,314)		(167,307,314)
		,							

	AMA		2116	14/0.4		1111AD	WOTER REALS TO		14/4 0/11	CTON
	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Dof	TOTAL	JUSTED RESULTS	MACHINICTON	WASHIN	
2783	108GP	General Plant A			Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2784	10001		-SITUS	S		(151,596,163)	(136,194,965)	(15,401,198)	_	(15,401,198)
2785			-DGP	DGP		(101,000,100)	(100,104,000)	(10,401,150)		(10,401,100)
2786			-DGU	DGU					-	-
2787			-SG	SG		-			-	_
2788		CI	UST	CN		(6,692,860)	(6,218,118)	(474,742)	-	(474,742)
2789		P	TD	so		(78,960,463)	(73,110,780)	(5,849,683)	-	(5,849,683)
2790		Р		SE		-	-	-	-	
2791			-SG	CAGW		(14,879,368)	(11,592,950)	(3,286,418)	•	(3,286,418)
2792			-SG	CAGE		(46,805,278)	(46,805,278)	•	-	-
2793		Р		JBG		(4,585,542)	(3,614,255)	(971,287)		(971,287)
2794		Р		CAEW		-	-	-	-	-
2795		P		CAEE		(374,209)	(374,209)	-	-	
2796			-SG	CAGE		-	-	-	-	-
2797		G.	-SG	CAGE	n		(077,040,554)	-		
2798					B17	(303,893,883)	(277,910,554)	(25,983,329)	_	(25,983,329)
2799 2800										
2801	108MP	Mining Plant Ac	cumulated De	nr						
2802	TOOME	P	cumulated De	ρι. S						
2803		P		CAEW				-	-	•
2804		P		CAEE		(167,310,359)	(167,310,359)	-	_	-
2805		P		SE		(107,070,000)	(101,010,000)	_		_
2806		,		02	B17	(167,310,359)	(167,310,359)	-		
2807	108MP	Less Centralia S	Situs Deprecia	tion		(10.,010,000)	(101,010,000)			
2808		Р		\$		_		_		
2809				-	B17	(167,310,359)	(167,310,359)	-	~	
2810										
2811	1081390	Accum Depr - C	apital Lease							
2812			TĎ	so		-	-	-	-	-
2813						-	-	-		*
2814										
2815		Remove Capita	Leases				-	-	-	-
2816						-	-	-	-	-
2817					-200					
2818	1081399	Accum Depr - C	Capital Lease							
2819		Р		S		*	-	-	-	-
2820		Р		SE			_			-
2821							*	•	-	-
2822										
2823		Remove Capital	Leases			<u> </u>	<del>-</del>	-	-	
2824						-		······································	-	
2825										
2826 2827	TOTAL	SENERAL PLAN	T ACCUM DE	DD	B17	(471,204,242)	(445,220,914)	(25,983,329)		(25,983,329)
2828	TOTAL	PENERAL FLAN	II ACCOM DE	LF IX	D1/	(471,204,242)	(445,220,514)	(20,963,329)	-	(25,363,323)
2829										
2830										
2831	Summan	of General Depi	reciation by Ea	actor						
2832	Cammary	S	rediation by re	20101		(151,596,163)	(136,194,965)	(15,401,198)	*	(15,401,198)
2833		DGP				(101,000,100)	(100,101,000)	(10,401,100)	_	(10,401,100)
2834		DGU				-			-	_
2835		SE					_	-		
2836		so				(78,960,463)	(73,110,780)	(5,849,683)		(5,849,683)
2837		CN				(6,692,860)	(6,218,118)	(474,742)	-	(474,742)
2838		SG				-		-	-	-
2839		DEU				-	-		-	-
2840		CAGW				(14,879,368)	(11,592,950)	(3,286,418)	-	(3,286,418)
2841		CAGE				(46,805,278)	(46,805,278)	-	-	
2842		CAEW				-	-	-	-	-
2843		CAEE				(167,684,569)	(167,684,569)	-	-	-
2844		SSGCT				-	~	-	-	~
2845		JBG				(4,585,542)	(3,614,255)	(971,287)	~	(971,287)
2846	Total O	Remove Capi			047	7474 004 040	 /44E 000 04 11	- (05.000.000)	-	- /0F 666 66-
2847	rotal Ger	neral Depreciation	n by Factor		B17	(471,204,242)	(445,220,914)	(25,983,329)	*	(25,983,329)
2848										
		CCUM DEDD	DI ANTIN CE	DV.	D47	/C 400 242 702)	/E 007 4E4 040	/ED2 400 5041	40 004 707	(407 407 000)
2849	TOTAL A	COUNT DEPK -		I/ <b>V</b>	B17	(6,490,343,793)	(5,987,151,210)	(503,192,584)	16,084,595	(487,107,989)
2850	TOTAL A									
2850 2851	TOTAL A	Accum Prov for	Amort-Steam	CAGW						
2850 2851 2852		Accum Prov for P	Amort-Steam	CAGW		-			-	-
2850 2851 2852 2853		Accum Prov for P P	Amort-Steam	CAGW		- -	-	-	-	-
2850 2851 2852 2853 2854		Accum Prov for PP	Amort-Steam	CAGW CAGE		-	-	-	-	-
2850 2851 2852 2853		Accum Prov for P P	Amort-Steam	CAGW		-	-	- - -	-	
2850 2851 2852 2853 2854 2855		Accum Prov for PP	Amort-Steam	CAGW CAGE	manufactured and a second a second and a second a second and a second a second and a second and a second and a second and	- - - -	-	-	-	-

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WASHINGTON Rebuttal Adjustments (Tab 12) TOTAL

TOTAL										
		12.1	12.2	12.3	12.4	12.5	12.6	12.7	12.8	12.8
		SO2 Emission		Affiliate				Production		
	Total Normalized	Allowance Revenues	SERP Expense	Management Fee	Advertising Expenses	Green Tag Revenues	Net Power Costs	Factor Adjustment	Cash Working Capital Impact	Interest Sync Impact
1 Operating Revenues:										
General Business Revenues     Interdepartmental	-	_	-	_	-	-	-	-	-	-
4 Special Sales	(2,659,397)	_	_	_	_	_	(2,664,107)	4,709	_	
5 Other Operating Revenues	4,768,193	_	_	_	-	4,784,095	-	(15,901)	-	
6 Total Operating Revenues	2,108,796	-	· · · · · · · · · · · · · · · · · · ·	-	-	4,784,095	(2,664,107)	(11,192)	*	-
7										
8 Operating Expenses: 9 Steam Production	(297,948)	_	_	_	_	-	(298,475)	528		
10 Nuclear Production	-	-	_	-	-	-	-	-	-	-
11 Hydro Production	-		-	-	-	-	-	-	-	-
12 Other Power Supply	(5,721,024)	-	-	-	-	-	(5,731,155)	10,131	-	-
13 Transmission	703,815	-	-	-	-	-	705,062	(1,246)	-	-
14 Distribution	-	-	-	-	-	-	-	~	-	-
15 Customer Accounting	-	**	-	-	-	-	-	-	-	*
16 Customer Service & Info	(1,791)	-	-	-	(1,791)	•	-	-	-	~
17 Sales	- (182.600)	-	(100 675)	(14.000)	(04)	-	-	-		~
18 Administrative & General 19 Total O&M Expenses	(183,699)	-	(169,675) (169,675)	(14,003)	(21)		(5,324,568)	- 0.410		
20 Depreciation	(5,500,047)	-	(109,010)	(14,003)	(1,813)	*	(0,324,300)	9,412	~	-
21 Amortization	-		-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-			-	-	-			-	-
23 Income Taxes: Federal	2,660,142	437	59,386	4,901	634	1,674,433	931,162	(7,403)	-	(3,408)
24 State	-		-	-	-	-	*	•	-	-
25 Deferred Income Taxes	117,162	117,162	-	-	-	-	•	-	-	-
26 Investment Tax Credit Adj.	(309,419)	(309,967)	-	-	-	-	-	548	-	-
27 Misc Revenue & Expense 28 Total Operating Expenses:	(3,032,762)	(192,368)		(9,102)	(1,178)	1,674,433	(4,393,407)	2,557	-	(3,408)
29	(0,002,702)	(132,500)	(110,203)	(3,102)	(1,170)	1,074,405	(4,555,467)	2,337		(3,400)
30 Operating Rev For Return:	5,141,558	192,368	110,289	9,102	1,178	3,109,662	1,729,300	(13,749)	_	3,408
31										
32 Rate Base:										
33 Electric Plant In Service 34 Plant Held for Future Use	_	-	-	-	-	-	-	-		-
35 Misc Deferred Debits	-	_	_	-			-		-	-
36 Elec Plant Acq Adj		-	-	_	_	_	-	-	-	-
37 Nuclear Fuel		-		-	-	-	-	-	-	-
38 Prepayments	*	-			-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	•	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	~	~	-
41 Working Capital	64,791	-	-	-	-	-	-	-	64,791	-
42 Weatherization Loans	-	-	-	-	~	-	-	-	-	-
43 Misc Rate Base					*	-	-	-	-	-
44 Total Electric Plant: 45	64,791	· · · · · · · · · · · · · · · · · · ·	-		•	-	-		64,791	-
46 Deductions:										
47 Accum Prov For Deprec		-	-		-		_	_	-	-
48 Accum Prov For Amort	-	-	-	-	~	-	-	-	-	-
49 Accum Def Income Tax	(173,055)	(173,055)	-	-	-	-	-	-		-
50 Unamortized ITC	-	-	-	-	-	-	~	-	•	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-	*
52 Customer Service Deposits	-	-	-	-	~	~	-	-	-	-
53 Miscellaneous Deductions 54	455,593	456,400	-	-	-	*	-	(807)	•	*
55 Total Deductions:	282,538	283,345	-	-	*	-	-	(807)		-
56										
57 Total Rate Base:	347,328	283,345	-	-	-		-	(807)	64,791	
58										
59 60 Effect on ROE	4.00001	0.0440	0.00001	0.0000	0.0000	0.7000	0.4055	0.000:	0.00	0.0047
61 Estimated Price Change	1,289% (8,247,711)	0.044% (272,210)		0.002% (14,683)	0.000% (1,901)	0.782% (5,016,554)	0.435% (2,789,734)	-0.003%		-0.001%
62	(0,247,711)	(272,210)	(177,920)	(14,000)	(1,901)	(5,010,554)	(2,709,134)	22,071	8,717	(5,498)
63										
64 TAX CALCULATION:										
65										
66 Operating Revenue	7,918,862	309,967	169,675	14,003	1,813	4,784,095	2,660,462	(21,152)	-	-
67 Other Deductions										
68 Interest (AFUDC)	- 0.722	-	-	-	-	~	•	•	-	-
69 Interest	9,738	1 247	-	-	-	-	-		-	9,738
70 Schedule "M" Additions 71 Schedule "M" Deductions	1,247 309,967	1,247 309,967	-	-	-	*	-	-	•	-
72 Income Before Tax	7,600,404	1,247	169,675	14,003	1,813	4,784,095	2,660,462	(21,152)	-	(9,738)
73			.,	1		,	,1	(= // (==)		(-,, 00)
74 State Income Taxes	-	-	-	-	-	•	*	•	-	-
75 76 Taxable Income	7,600,404	1,247	169,675	14,003	1,813	4,784,095	2,660,462	(21,152)	-	(9,738)
77								***************************************	···	
78 Federal Income Taxes	2,660,142	437	59,386	4,901	634	1,674,433	931,162	(7,403)	-	(3,408)

WASHINGTON Rebuttal Adjustments (Tab 12) Restating

	Restating										
	•		12.1	12.2	12.3	12.4	12.5	12.6	12.7	12.8	12.8
			SO2 Emission		Affiliate				Production		
		Total	Allowance		Management	Advertising	Green Tag	Net Power	Factor	Cash Working	Interest Sync
		Normalized	Revenues	SERP Expense	Fee	Expenses	Revenues	Costs	Adjustment	Capital Impact	Impact
	1 Operating Revenues:										
	2 General Business Revenues	•	-	-	-	•	-	•	•	•	-
	3 Interdepartmental 4 Special Sales		-	-	-		-		-	-	-
	5 Other Operating Revenues		-			-	-	-	_	-	-
e		-					-		-	-	
7		-									
8											
	Steam Production	_									
	Nuclear Production	_	_		~		_	_		_	-
	1 Hydro Production	_	_	_	-	_	_	-	_	_	~
	2 Other Power Supply	_	_	_	_	_	_	_	_	-	
	3 Transmission	-	-	_	-	-	-	-	_	-	
	4 Distribution	-		_	_		-	~	_	-	_
	5 Customer Accounting	-	-			-	-	-	-		-
	5 Customer Service & Info	(1,791)	_	_	-	(1,791)	-				-
	7 Sales	-	-	-	-	-	-	-	_	-	-
18	3 Administrative & General	(183,699)	-	(169,675)	(14,003)	(21)	-	-		-	-
19	Total O&M Expenses	(185,490)	-	(169,675)	(14,003)	(1,813)	-	-	-	-	-
20	Depreciation	-	-		- '	-	-	-	-	-	-
21	1 Amortization	-	-	-	-	~	-	-	-	-	-
22	2 Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
23	3 Income Taxes: Federal	62,805	437	59,386	4,901	634	-	-	-	-	(2,553)
24	4 State	-	-	-	-	-	-	-	-	-	-
25	5 Deferred Income Taxes	117,162	117,162	-	-	-	-	-	-	-	-
26	nvestment Tax Credit Adj.	-	-	-	-	~	-	-	-	-	-
27	7 Misc Revenue & Expense	(309,967)	(309,967)		-	-		-	-	-	
28	3 Total Operating Expenses:	(315,490)	(192,368)	(110,289)	(9,102)	(1,178)	-	-	-	-	(2,553)
29	e										
30	Operating Rev For Return:	315,490	192,368	110,289	9,102	1,178	-		-		2,553
31	1										
32	2 Rate Base:										
33	3 Electric Plant in Service	-	-	-	-	~	•	-	-	-	-
34	4 Plant Heid for Future Use	-	-	•	-		-	-	-	-	-
35	Misc Deferred Debits	-	-	-	-		-	-	-	-	-
36	B Elec Plant Acq Adj	-	-	-	-	•	-	-	-	-	-
37	7 Nuclear Fuel	-		•	*	*	-	-	-	-	-
38	3 Prepayments	-	-	•	-	-	-	-	-	-	-
39	Fuel Stock	-	•	-	**	-	-	-	-	-	-
40	Material & Supplies	~	-	-	-	-	-	-	-	-	-
41	1 Working Capital	(23,186)	•	-	-	-	-	-	-	(23,186)	-
42	2 Weatherization Loans	-	-		¥	-	-	-	-	-	-
43	3 Misc Rate Base		-		-	-		_	-	-	-
44	Total Electric Plant:	(23,186)	-	-	-	-	-	-	-	(23, 186)	-
45											
46	Deductions:										
	7 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-	-
	B Accum Prov For Amort	-	-	-	-	-	-	~	-	-	•
	Accum Def Income Tax	(173,055)	(173,055)	-	-	-	-	-	-	-	-
	Unamortized ITC	-	-	-	-	-	~	-	-	-	*
	1 Customer Adv For Const	-	-	-	-	-	-	-	-	-	-
	2 Customer Service Deposits	-	-	-	-	-	-	-	~	~	-
	3 Miscellaneous Deductions	456,400	456,400	-	-	•	-	-	-	-	~
54				<del> </del>	· · · · · · · · · · · · · · · · · · ·						
55		283,345	283,345	-		-			-	-	-
56		000 455	000 0:-								
57		260,158	283,345	-	-	-	-	-	<del>-</del>	(23,186)	-
58											
59		0.070	0.044**	0.0000	0.0000	0.0000	0.0000	0.000	0.000		
	Effect on ROE	0.073%			0.002%	0.000%	0.000%	0.000%	0.000%		-0.001%
	1 Estimated Price Change	(473,951)	(272,210)	(177,920)	(14,683)	(1,901)	-	-	-	(3,120)	(4,118)
62 63											
	TAX CALCULATION:										
65											
		40E 4E0	200.007	160 675	44.000	1 012					
	Operating Revenue Other Deductions	495,458	309,967	169,675	14,003	1,813	-	-	-	-	-
		_									
	Interest (AFUDC)	7,294	-	-	-	-	~	-	-	-	7.004
	Interest Control of the control of t			-	-	-	-	-	-	•	7,294
	Schedule "M" Additions  1 Schedule "M" Deductions	1,247	1,247	-	-	-	-	-	-	-	*
	I Schedule W Deductions Income Before Tax	309,967 179,444	309,967 1,247	169,675	14,003	1,813	-		-	-	(7.204)
73		113,444	1,24/	109,079	14,003	1,013	-	-	-	-	(7,294)
	State Income Taxes	_	-	-	-	_	_		_	_	
75		-	-	-	-	•	•	-	-	-	-
	Taxable Income	179,444	1,247	169,675	14,003	1,813	-		-	-	(7,294)
77			-,		- ,,	-1					(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Federal Income Taxes	62,805	437	59,386	4,901	634			-	-	(2,553)
											(-,)

#### WASHINGTON Rebuttal Adjustments (Tab 12) Proforma

Proforma										
		12.1	12.2	12.3	12.4	12.5	12.6	12.7	12.8	12.8
		SO2 Emission		Affiliate				Production		
	Total	Allowance		Management	Advertising	Green Tag	Net Power	Factor	Cash Working	Interest Sync
	Normalized	Revenues	SERP Expense	Fee	Expenses	Revenues	Costs	Adjustment	Capital Impact	Impact
4. Operation Becommon										
Operating Revenues:     General Business Revenues	_	_	_		_					
3 Interdepartmental		-	-		-			-		-
4 Special Sales	(2,659,397)					-	(2,664,107)	4,709		
5 Other Operating Revenues	4,768,193	-	-	-	-	4,784,095	(2,004,107)	(15,901)		
6 Total Operating Revenues	2,108,796	-	-		-	4,784,095	(2,664,107)	(11,192)	-	
7	2,100,130	-				4,104,000	(2,004,107)	(11,102)		
8 Operating Expenses:										
9 Steam Production	(297,948)		-	_	-	-	(298,475)	528	-	_
10 Nuclear Production	(	_	w.	~		_	-		_	
11 Hydro Production	_	_		-	_	-	-	-	_	~
12 Other Power Supply	(5,721,024)	-	-		-	-	(5,731,155)	10,131	-	_
13 Transmission	703,815	_				-	705,062	(1,246)	-	
14 Distribution	_	_	-	_						-
15 Customer Accounting	-	_	-	_	-	_	-	-		-
16 Customer Service & Info	-	_	_	_	~		-		ū	-
17 Sales	_	-	_	_	-		-	~		-
18 Administrative & General	_	_	_	-	-	-	-	-	-	-
19 Total O&M Expenses	(5,315,156)	~	_		-	-	(5,324,568)	9,412	-	-
20 Depreciation	-	_	-	-	_	-	-	· -	-	_
21 Amortization	~		-	-	-	-	-	-	-	-
22 Taxes Other Than Income	~	-	-	-	-	-	-	-	•	-
23 Income Taxes: Federal	2,597,336	-	-	-	-	1,674,433	931,162	(7,403)	-	(855)
24 State	-	-	-	-	-		-	-	=	/
25 Deferred Income Taxes	-		-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-		-	-	-	-		•	-
27 Misc Revenue & Expense	548		-		-	-	-	548	-	
28 Total Operating Expenses:	(2,717,272)	-	-		-	1,674,433	(4,393,407)	2,557		(855)
29										
30 Operating Rev For Return:	4,826,068	-	-	-	-	3,109,662	1,729,300	(13,749)	-	855
31	-									
32 Rate Base:										
33 Electric Plant In Service	_		_	-	_		~	~	-	-
34 Plant Held for Future Use		_	_	_	-	-	-	-		-
35 Misc Deferred Debits		_	_	_	_	_	_	-	-	_
36 Elec Plant Acq Adj		_	_		_		-			
37 Nuclear Fuel	_	_	_			-	-		*	-
38 Prepayments	_	_	~	_	-	-	-	-	-	-
39 Fuel Stock	_	_		_	-	_	-	_	-	-
40 Material & Supplies	-	_	-	_	_	-	-	-	-	
41 Working Capital	87,977	_		_	-	-		-	87,977	
42 Weatherization Loans		-	~	-	_	_		-	-	_
43 Misc Rate Base	_	_	-	-	-	-	-	-	-	
44 Total Electric Plant:	87,977			-		-	*	-	87,977	-
45	,									
46 Deductions:										
47 Accum Prov For Deprec	-	_	_	_	-	-	-	-	_	-
48 Accum Prov For Amort		-	-	_	-	-	-	_	_	-
49 Accum Def Income Tax		-	-	-	-	_	-	-	-	
50 Unamortized ITC	-	_	_	-	-	-	-	-	-	
51 Customer Adv For Const		-	-	-	-	-	-		-	
52 Customer Service Deposits		_	-			-	-	-		-
53 Miscellaneous Deductions	(807)	-	-	-	-	-	-	(807)	-	-
54	,,							, .,		
55 Total Deductions:	(807)	-	-	-	-	-	-	(807)	_	-
56										
57 Total Rate Base:	87,170	-		-	-	-	~	(807)	87,977	
58	2									
59										
60 Effect on ROE	1.215%	0.000%	0.000%	0.000%	0.000%	0.782%	0.435%	-0.003%	0.001%	0.000%
61 Estimated Price Change	(7,772,380)	-		-		(5,016,554)	(2,789,734)	22,071	11,837	
62										
63										
64 TAX CALCULATION:										
65										
66 Operating Revenue	7,423,404	-	-	-	-	4,784,095	2,660,462	(21,152)	-	-
67 Other Deductions										
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-	-
69 Interest	2,444		-				-	-	-	2,444
70 Schedule "M" Additions	-	-	-	-	-	-	~	-	_	-
71 Schedule "M" Deductions	-		-	-			-		-	-
72 Income Before Tax	7,420,961	-	-	-	-	4,784,095	2,660,462	(21,152)	-	(2,444)
73										
74 State Income Taxes	<u>w</u>		-	-	-	-	-	-	-	
75										
76 Taxable Income	7,420,961	-	-	-	-	4,784,095	2,660,462	(21,152)	-	(2,444)
77										
78 Federal Income Taxes	2,597,336	-		-	_	1,674,433	931,162	(7,403)	-	(855)

PacifiCorp Washington General Rate Case December 2009 Rebuttal SO2 Emission Allowance Revenues PAGE 12.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Reverse Company's Original Filed Adjustment Adjustment to Operating Revenues:							
Remove CY 09 Actual Allowance Revenues	4118	RES	(3,790,891)	SE	7.890%	(299,113)	3.4
Add CY 2010 Amortization	4118	RES	537,064	WA	Situs	537,064	3.4
			(3,253,827)			237,951	
Adjustment to Rate Base:							
Accum Deferred Income Taxes	190	RES	(1,600,912)	WA	Situs	(1,600,912)	3.4
Regulatory Deferred Sales (Unamort. Bal.)	25398	RES	4,218,445	WA	Situs	4,218,445	3.4
			2,617,533			2,617,533	•
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	(28,799)	WA	Situs	(28,799)	3.4
Schedule M Deduction	SCHMDT	RES	(537,064)	WA	Situs	(537,064)	3.4
DIT Expense	41110	RES	10,930	WA	Situs	10,930	3.4
DIT Expense	41010	RES	(203,821)	WA	Situs	(203,821)	3.4
Add SO2 Revenues with 5 Year Amortization (	Based on Dec	ember	2009 Balances)				
Adjustment to Operating Revenues:	4440	DE0	0.700.004	0.5	7.0000/	200 110	10.10
Remove CY 09 Actual Allowance Revenues Add CY 2010 Amortization	4118 4118	RES RES	3,790,891	SE WA	7.890% Situs	299,113	12.1.3
Add CY 2010 Amortization	4110	KES	(847,032) 2,943,859	VVA	Situs	(847,032) (547,918)	
					•	(0,1,0.0)	•
Adjustment to Rate Base:							
Accum Deferred Income Taxes	190	RES	1,427,857	WA	Situs	1,427,857	
Regulatory Deferred Sales (Unamort. Bal.)	25398	RES	(3,762,046) (2,334,188)	, WA	Situs	(3,762,046) (2,334,188)	_ 12.1.3
			(2,334,100)			(2,334,100)	•
Adjustment to Tax:					0.11		
Schedule M Additions	SCHMAT	RES	30,047	WA	Situs	30,047	12.1.3
Schedule M Deduction	SCHMDT 41110	RES RES	847,032 (11,403)	WA WA	Situs Situs	847,032 (11,403)	12,1.3
DIT Expense DIT Expense	41110	RES	(11,403) 321,457	WA	Situs	(11,403) 321,457	
DIT EXPONSE	71010	111.0	J2.1,4J1	V V/~\	Onus	521,451	12.1.9

#### **Description of Adjustment**

This restating adjustment reflects the impact of changing the amortization period associated with SO2 emission allowance revenues from 15 years to 5 years using the unamortized balances as of December 2009. In addition, it corrects the Washington allocation as outlined in the Company's response to WUTC Data Request 3. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources. These revenues have been adjusted back to the Test Period using the production factor as outlined on adjustment page 12.7.

Pacificorp		Begin	Beginning of the Period	Dec-09								
WA General Rate Case - December 2009		5	Ending of the Period	Dec-10								
SO2 Allowance Sales						-X					Accumulated	Accumulated
	Date			Accumulated	End Unamort	<b>Current Period</b>	Beg Unamort	Unrealized Gain	Realized Gain	D.I.T.	Deferred	Deferred
Description	Booked	Ref.	Sales To Date	Amortization	Balance	Amortization	Balance	SCHMAT	SCHMDT	Expense	Income Tax	Income Tax
			Dec-10	Dec-10	Dec-10	12 Months Ended	Dec-09	12 Months Ended	12 Months Ended	12 Months Ended	Dec-09	Dec-10
Illinois Power, Centre Financial, & Auction	Sep-94	1	9,284,419	9,284,419	0	0	0	0	0	0	(66)	(39)
EPA Auction	Dec 94	2	29,041	29,041	0	0	0	0	0	0	(0)	(0)
Cantor, Emission Exchange & Auction	Apr-95	3	2,294,650	2,264,052	30,598	638	38,254	0	638	242	14,507	14,265
EPA Auction	May 95	4	25,252	24,760	492	20	612	0	20	80	232	225
Cantor Fitzgerald Brokerage	Jun-95	52	1,086,300	1,062,161	24,139	1,006	30,175	0	1,006	382	11,447	11,065
Cantor Fitzgerald and Enron	Jul-95	9	2,746,523	2,673,216	73,307	3,054	169'16	0	3,054	1,159	34,762	33,603
EPA Auction	Sep-95	7	3,674	3,488	186	48	234	0	48	18	89	7.1
EPA Auction	Oct 95	æ	14,096	13,494	602	39	758	0	39	15	288	273
EPA Auction	Dec 95	6	5,374	5,130	244	15	304	0	15	9	115	110
Cantor Fitzgerald Brokerage	Feb 96	10	1,315,000	1,239,086	75,914	7,910	94,898	0	7,910	3,002	36,008	33,006
Enron	Mar-96	п	2,096,250	1,965,840	130,410	32,604	163,014	0	32,604	12,374	61,854	49,481
Cantor Fitzgerald Brokerage	Apr-96	12	268,000	250,149	17,851	1,860	22,315	0	1,860	902	8,467	7,761
EPA Auction	36-unf	13	150,288	138,937	11,351	2,832	14,183	0	2,832	1,075	5,382	4,307
Cantor Fitzgerald & EPA Auction	3ul-96	14	1,265,449	1,164,180	101,269	12,660	126,589	0	12,660	4,805	48,035	43,230
EPA Auction	Aug-96	15	3,308	2,982	326	49	410	0	49	19	156	137
Enron	96-dəs	16	1,600,000	1,457,796	142,204	20,741	177,760	0	20,741	7,871	67,453	59,581
Clean Air Cap. Mrkts Settlement & Auction	Dec 96	17	(927,450)	(832,709)	(94,741)	(15,792)	(118,429)	0	(15,792)	(5,993)	(44,940)	(38,946)
Cantor Fitzgerald and Enron	Feb 97	18	6,083,388	5,407,507	675,881	126,729	844,853	0	126,729	48,095	320,595	272,500
Enron	Apr-97	19	1,588,800	1,398,183	190,617	35,739	238,269	0	35,739	13,563	90,416	76,853
AIG Trading Corporation	May 97	20	1,100,000	963,096	136,904	34,224	171,128	0	34,224	12,988	64,938	51,950
Duke Energy & AIG Trading Corp.	Jun-97	21	2,182,250	1,901,032	281,218	28,590	351,526	0	065'85	22,235	133,394	111,159
Enron & AIG Trading Corp.	3ul-97	22	1,175,500	1,018,818	156,682	39,168	195,850	0	39,168	14,865	74,320	59,455
Virginia Electric Power & EPA Auction	Sep-97	23	2,070,215	1,775,756	294,459	73,608	368,067	0	73,608	27,935	139,672	111,737
Enron	Oct-97	24	(225,898)	(192,765)	(33,133)	(8,280)	(41,413)	0	(8,280)	(3,142)	(15,715)	(12,573)
Enron & AIG Trading Corp.	Nov 97	25	2,852,500	2,421,434	431,066	107,772	538,838	0	107,772	40,901	204,476	163,576
AIG Trading Corporation	Dec 97	56	3,500,000	2,955,508	544,492	136,128	680,620	0	136,128	51,662	258,280	206,618
PSERG	Jan 98	27	1,165,289	978,864	186,425	46,608	233,033	0	46,608	17,688	88,431	70,743
Enron	Feb 98	28	945,000	909'682	155,394	38,856	194,250	0	38,856	14,746	73,714	28,967
Sempra & Cantor Fitzgerald	Mar 98	29	2,875,000	2,389,416	485,584	121,392	926'909	0	121,392	46,069	230,335	184,265
Sempra, APS, LG&E, & Cantor Fitzgerald	Apr-98	30	6,262,308	5,176,887	1,085,421	271,356	1,356,777	0	271,356	102,982	514,869	411,887

PacifiCorp		Begii	Beginning of the Period	Dec-09								
WA General Rate Case - December 2009		៨	Ending of the Period	Dec-10								
SO2 Allowance Sales											Accumulated	Accumulated
	Date			Accumulated	End Unamort	Current Period	Beg Unamort	Unrealized Gain	Realized Gain	D.L.T.	Deferred	Deferred
Description	Booked	Booked Ref.	Sales To Date	Amortization	Bajance	Amortization	Balance	SCHMAT	SCHMDT	Expense	Income Tax	Income Tax
		in/t/	Dec-10	Dec-10	Dec-10	12 Months Ended	Dec-09	12 Months Ended	12 Months Ended	12 Months Ended	Dec-09	Dec-10
EPA Auction	May 98	31	271,483	223,192	48,291	12,072	60,363	0	12,072	4,581	22,907	18,325
EPA Auction	36-InC	32	5,701	4,668	1,033	252	1,285	0	252	96	488	392
EPA Auction	Aug-98	33	4,049	3,218	831	204	1,035	0	204	П	393	315
EPA Auction	Jun-99	34	426,713	326,233	100,480	25,116	125,596	0	25,116	9,532	47,662	38,130
EPA Auction	Jul-99	35	7,655	2,862	1,793	444	2,237	0	444	169	849	089
EPA Auction	Aug-99	36	27,204	20,543	6,661	1,668	8,329	0	1,668	633	3,161	2,528
EPA Auction	Sep-99	37	1,743	1,336	407	96	503	0	96	36	191	154
EPA Auction	Jun-00	38	498,302	354,320	143,982	36,000	179,982	0	36,000	13,662	68,301	54,639
Koch Carbon	Aug-00	39	2,202,000	1,546,261	652,739	163,932	819,671	0	163,932	62,214	311,055	248,842
PSE8G	Sep-00	40	2,269,500	1,583,576	685,924	171,480	857,404	0	171,480	820'59	325,375	260,296
AEP #1, Greys Harbor, and Colstrip	Oct-00	41	2,341,624	1,623,519	718,105	179,520	897,625	0	179,520	68,130	340,638	272,509
AEP #2, Snohomish	Nov-00	42	2,178,932	1,501,026	906'229	169,476	847,382	0	169,476	64,318	321,572	257,254
Tacoma, Seattle, Avista, PGE, Aquila Svc. Co, Hayden	Dec-00	43	1,329,249	909,821	419,428	104,856	524,284	0	104,856	39,794	198,960	159,166
APS, AEP and Dynegy	Jan-01	44	2,065,500	3,444,564	1,620,936	405,228	2,026,164	0	405,228	153,788	768,907	615,119
Coral Energy, Panda Brandywine	Mar-01	45	2,400	1,582	818	204	1,022	0	204	π	388	310
EPA Auction	May-01	46	602,638	399,084	203,554	50,892	254,446	0	268'05	19,314	96,560	77,246
EPA Auction	Jun-01	47	32,161	21,185	10,976	2,748	13,724	0	2,748	1,043	5,208	4,165
EPA Auction and Kern River-NOx	Jul-01	48	43,171	28,224	14,947	3,744	18,691	0	3,744	1,421	7,093	5,672
Enron Write-Off	Dec-01	49	(2,111,250)	(1,332,425)	(778,825)	(194,712)	(973,537)	0	(194,712)	(73,895)	(369,448)	(295,553)
EPA Auction - Yampa	May-02	50	10,485	6,368	4,117	1,032	5,149	0	1,032	392	1,954	1,562
EPA Auction	Jun-02	51	519,013	313,689	205,324	51,336	256,660	0	51,336	19,483	97,400	77,918
EPA Auction - APS	Jul-02	52	28,130	16,860	11,270	2,820	14,090	0	2,820	1,070	5,347	4,277
EPA Auction - Hayden	Nov-02	53	9,132	5,334	3,798	948	4,746	0	948	360	1,801	1,441
EPA Auction;APS;Tri-State;Colstrip	Jul-03	54	575,605	314,676	260,929	65,232	326,161	0	65,232	24,756	123,782	66,025
EPA Auction - Hayden	Oct-03	55	9,431	5,004	4,427	1,104	5,531	0	1,104	419	2,099	1,680
EPA Auction	May-04	56	827,812	415,752	412,060	103,020	515,080	0	103,020	39,097	195,478	156,381
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	39,974	40,395	10,092	50,487	0	10,092	3,830	19,160	15,330
EPA Auction	May-05	28	2,065,357	927,112	1,138,245	284,568	1,422,813	0	284,568	107,996	539,972	431,975
EPA Auction	Jun-05	83	200,914	89,292	111,622	27,912	139,534	0	27,912	10,593	52,954	42,362
JP Morgan Sale	Dec-05	09	13,958,500	5,831,547	8,126,953	2,031,744	10,158,697	0	2,031,744	771,067	3,855,327	3,084,260

Accommissed         End Unamort         Currest Period         Seq Unamort         Unresidend Gain         Residend Gain         D. 1.1         Deferred         Accommissed           Amortization         Base of Commissed         Amortization         Base of Commissed         SCHHALT         Cryphal         D. 1.1         Deferred         December           5.513-900         7-681-510         1-200-277         5-60-388         1-200-277<	Accountisted         Find Libraries         Accountisted         Fortist Distance         Accountist	Beginning of the Period Ending of the Period	Beginning of 1	ing of	the Period the Period	Dec-09									
Dec. of	Accountation of Manages         Amountation of Manages         Amountation of Amountation of Section of Language (Accountation)         Copy of Language (Accountation) <t< th=""><th>Date</th><th></th><th></th><th></th><th>3</th><th>End Unamort</th><th>Current Period</th><th></th><th>Unrealized Gain</th><th></th><th>DILL</th><th>Accumulated</th><th>Accumulated Deferred</th><th></th></t<>	Date				3	End Unamort	Current Period		Unrealized Gain		DILL	Accumulated	Accumulated Deferred	
5,313,400         7,681,510         1,500,777         7,78,600         3,644,010         7,915,210           9,62,23         1,446,080         36,524         1,800,277         7,78,600         3,644,010         7,915,210           9,62,23         1,446,080         36,524         1,807,674         1,77,70         68,600         5,98,210           8,82,27         1,446,080         36,524         1,807,724         1,77,70         68,600         5,98,210           1,502,729         1,446,080         36,524         1,807,724         1,77,70         68,600         5,92,210           1,502,729         1,502,729         1,602,72         1,77,70         6,000         7,72,724         1,17,70         68,900         5,92,210           1,502,729         1,502,729         1,602,72         1,77,72         1,602,72         1,72,72         1,72,72         1,72,72           1,502,729         1,502,720         1,702,72         0         4,602,72         0         4,602,72         1,74,52         0         1,74,24         0         1,74,24         0         1,74,24         1,74,52         0         1,74,24         0         1,74,24         0         1,74,24         0         1,74,24         0         1,74,24         0 </th <th>  5,131,400   7,641,110   1,201,217   9,001,801   0   1,501,227   7,28,500   3,64,010   2,515,210     5,64,201   1,646,600   36,524   1,807,604   0   3,62,23   13,720   686,004   5,64,001     5,131,400   1,646,600   36,524   1,807,604   1,807,604   1,20,23   13,724   13,28   1,201,204   1,201,</th> <th>Booked Ref. Sales To Date</th> <th></th> <th>Sales To</th> <th>Date</th> <th>Amortization Dec-10</th> <th></th> <th></th> <th></th> <th>SCHMAT</th> <th>SCHMDT 12 Months Ended</th> <th>Expense</th> <th>Income Tax</th> <th>Income Tax</th> <th></th>	5,131,400   7,641,110   1,201,217   9,001,801   0   1,501,227   7,28,500   3,64,010   2,515,210     5,64,201   1,646,600   36,524   1,807,604   0   3,62,23   13,720   686,004   5,64,001     5,131,400   1,646,600   36,524   1,807,604   1,807,604   1,20,23   13,724   13,28   1,201,204   1,201,	Booked Ref. Sales To Date		Sales To	Date	Amortization Dec-10				SCHMAT	SCHMDT 12 Months Ended	Expense	Income Tax	Income Tax	
1, 19, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12	96,823         1,446,680         361,524         1,60,50         1,466,680         561,524         1,17,70         666,090         569,084         569,084         569,084         569,084         569,084         569,084         569,084         569,084         569,084         559,084         1,125,286         71,492,10         71,4	Feb-06 61 12,		12,	12,995,000	5,313,490	1,510			0	1,920,372	728,800	3,644,010	2,915,210	
8,0,812         14,402         35,325         136,744         6,0,004         55,324         13,416         6,0,004         5,0,004         5,0,004         1,185,704         1,185,004	\$1,50,100         1,50,100	May-06 62 2		2	2,392,408	946,328	1,446,080	361,524	1,807,604	0	361,524	137,202	686,004	548,802	
815,466         1,507,024         2,76,546         1,683,798         0         36,766         1,44,980         714,9210         71,492,200         71,492,490         71,	150,246   1,507,04	Jun-06 63	63		232,244	90,822	141,422	35,352	176,774	0	35,352	13,416	880'29	53,671	
1,159,229   1,45,514	1,150,129   1,15	Mar-07 64 2		7	2,322,500	815,466	1,507,034	376,764	1,883,798	0	376,764	142,986	714,920	571,934	
991,889         1,905,912         476,649         2,282,396         0         476,649         180,800         994,143         772,313           8,94,154         1,295,316         468,328         2,444,523         0         468,328         186,335         996,423         773,391           8,94,573         1,299,817         2,446,523         0         2,446,523         0         72,928         773,99         773,99           3,96,50         1,299,817         2,10,588         1,50,90         2,746         1,50,99         773,90         1,50,90         773,90         72,90         <	991,588         1,905,915         476,484         2,92,296         1,905,916         90,145         773,313           894,523         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,916         1,905,917         1,905,917         2,446,525         0         469,278         1,905,917         1	Apr-07 65	***************************************	***************************************	3,727,548	1,292,229	2,435,319	608,832	3,044,151	0	608,832	231,058	1,155,286	924,228	
1919   1915	1919   11   125   366   489, 236   141, 524   145, 74	May-07 66			2,897,500	991,588	1,905,912	476,484	2,382,396	0	476,484	180,830	904,143	723,313	
1966   1972	1864 GEA   1850 REP	Oct-07 67	-		2,872,500	919,194	1,953,306	488,328	2,441,634	0	488,328	185,325	926,625	741,299	
396,500         84,237         210,588         1,65,965         0         210,588         79,900         399,61         399,61         319,61         319,61           396,146         1,08,627         27,408         1,20,535         0         27,408         1,20,62         44,506         46,506           555,545         1,598,704         35,904         1,298,704         1,298,704         78,404         590,604         19,464         590,604         44,286           66,006         111,535         38,904         1,474         59,604         44,286         60,706           50,006         112,535         38,904         14,644         59,604         44,286         60,706           50,007         112,535         36,004         1,464         59,604         14,286         60,706           50,007         111,535         36,004         1,464         59,604         14,286         60,807         44,286         60,807         44,286         60,807         44,286         70,446         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449         70,449 <td< td=""><td>  198   109   100</td><td>Dec-07 68</td><td>- Streeting or this column section</td><td></td><td>2,843,450</td><td>884,633</td><td>1,958,817</td><td>489,708</td><td>2,448,525</td><td>0</td><td>489,708</td><td>185,849</td><td>929,240</td><td>743,391</td><td></td></td<>	198   109   100	Dec-07 68	- Streeting or this column section		2,843,450	884,633	1,958,817	489,708	2,448,525	0	489,708	185,849	929,240	743,391	
396746         109 677         27,408         137,035         0         27,408         10,402         52,006         41,608           366,416         1,08,046         257,028         1,285,112         0         257,028         97,545         487,713         390,168           556,255         1,586,745         38,904         1,158,412         0         38,904         14,764         55,843         606,400           60,606         111,533         34,622         1,4764         5,904         44,286         606,404           50,007         111,533         34,622         131,436         5,841         42,706         27,08           50,007         111,533         34,622         131,436         5,841         42,706         44,786           50,007         46,66,676         190,152         889,744         0         201,000         110,479         566,879         465,879           50,007         46,676         190,152         889,744         0         201,000         110,479         566,379         359,200           50,007         46,676         190,152         889,744         0         201,000         110,479         0         127,486           50,007         46,676         <	10, 672   10, 602   1, 10, 10, 10   1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Apr-08 69 1			1,192,027	349,650	842,377	210,588	1,052,965	0	210,588	79,920	399,611	319,691	
355,416         1,028,044         257,028         1,285,112         0         257,028         97,545         497,713         390,168           77,808         116,622         39,644         1,998,429         0         38,904         14,744         59,050         44,226           6,666         112,535         34,642         1,555         0         38,904         14,744         59,050         42,206           6,666         112,535         34,622         147,167         0         38,904         114,744         59,050         42,206           6,666         112,535         36,904         112,534         0         203,406         114,744         59,050         44,206           560,500         201,004         66,907         201,000         1,236,704         0         113,437         469,359         36,583           502,202         945,709         291,000         1,236,704         0         124,749         114,749         38,593         36,583           10,104         649,676         199,122         89,828         0         13,465         144,749         144,749         144,749         144,749         144,749         144,749         144,749         144,749         144,749         144,749	1,028,046   1,028,044   1,296,425   0   257,028   97,545   487,713   390,168     1,028,735   1,586,735   39,564   1,25,566   0   39,564   151,684   758,424   666,40     1,028,043   1,028,735   38,504   1,25,566   0   34,228   666,40     2,02,202   265,228   203,465   299,735   341,107   263,373     2,02,202   265,228   203,465   299,735   203,465   203,466   77,229   341,107   263,373     2,02,202   265,736   294,730   294,730   294,130   294,130   294,130   294,130     2,02,203   246,736   294,730   294,130   294,130   294,130   294,130     2,02,203   246,136   246,136   246,130   246,249   294,130   246,239     2,02,203   246,136   246,136   246,230   246,230   246,230     2,02,203   246,136   246,136   246,230   246,230   246,230     2,02,203   246,136   246,230   246,230   246,230   246,230     2,02,203   246,136   246,230   246,230   246,230   246,230     2,02,203   246,136   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203   246,230   246,230   246,230     2,02,203	Oct-08 70			149,500	39,873	109,627	27,408	137,035	0	27,408	10,402	52,006	41,605	
555,255         1,596,745         399,684         1,596,745         799,424         666,740         666,740         666,740         44,286	1,50,60   11,602   1,509,745   1,909,429   0   39,064   151,664   159,674   150,6740   190,740	Nov-08 71 1,39		1,3	33,500	365,416	1,028,084	257,028	1,285,112	0	257,028	97,545	487,713	390,168	
Total Cost	Total Column   Try 808   116,672   38,904   115,556   0   34,622   113,143   55,851   42,708   44,286   125,288   201,466   898,794   0   203,466   113,45	Dec-08 72 2,13		2,1	54,000	555,255	1,598,745	399,684	1,998,429	0	399,684	151,684	758,424	606,740	
112,536   112,536   24,622   147,167   0   34,622   13,143   55,851   42,208   42,208   322,202   34,120   12,25,756   0   203,496   77,229   34,120   263,873   358,922   322,202   34,120   12,25,756   190,122   38,98,88   0   190,122   318,723   346,529   358,922   358,922   328,712	12,2202   655,298   203,456   888,794   0   203,456   13,145   55,851   42,708   42,708   42,708   465,256   231,455   42,708   465,256   231,100   12,5576   0   231,400   110,437   465,359   341,101   26,3873   346,270   246,259   246,270   24	Jan-09 73 19		19	4,500	808'22	116,692	38,904	155,596	0	38,904	14,764	050'65	44,286	
322,202         665,286         203,496         898,794         0         201,496         77,229         341,101         265,873           559,220         945,750         291,000         11,236,750         0         291,000         110,437         469,389         385,222           301,074         649,676         190,152         839,828         0         190,152         7,165         318,733         246,559           73,788         328,112         73,788         11,346,449         10,124,749         0         124,749           80,269,433         45,411,186         11,346,444         465%         40,250         11,346,44         11,245,246         11,245,246           80,269,433         45,411,186         11,346,444,44         41,361,444,446         41,361,444,44         41,361,444,446         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,44,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44         41,361,444,44	12,202   10,045   12,54,750   10,0122   12,54,750   10,0122   11,254,750   10,0122   11,254,750   10,0122   11,254,750   10,0122   11,254,750   10,0122   11,254,750   10,0122   11,254,550   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,750   11,254,5	Apr-09 74 173		173,	141	909'09	112,535	34,632	147,167	0	34,632	13,143	55,851	42,708	
569,350         945,750         291,000         1,236,750         0         291,000         110,437         469,359         358,922           301,074         649,676         190,152         839,828         0         402,500         73,788         (124,749)         0         124,749           73,788         328,712         73,788         1,346,544         640,570         1,346,544         640,570         1,24,749         0         124,749           80,269,433         45,414,166         11,346,544         640,570         1,346,544         640,570         1,246,749         0         124,749           80,269,433         45,414,166         11,346,544         640,570         11,346,244         11,282,813         11,282,813           SO2, credit/Lamorite/cell Balance         43,645,644         640,504         41,366,166         11,346,244         11,346,226         11,282,241           SSS, 23,111         44,457,18         Weshington Weighted % - 2009         1,465,46         640,004         124,469         124,749         11,736,226           SSS, 341         41,457,18         Weshington Weighted % - 2009         1,465,46         41,366,166         1,465,47         144,176,78         144,176,78           SSS, 340         3,524,40         Weshi	1,236,756   190,152   19	Jun-09 75 1,01		1,01	7,500	322,202	862'569	203,496	898,794	0	203,496	77,229	341,101	263,873	
31,074   649,676   190,152   899,828   0   190,152   72,165   318,723   246,559     32,712   32,712   37,88   0   402,500   11,346,646   41,53,413   21,436,226   17,82,813     32,869,433   45,414,186   11,346,646   56,485,078   402,500   11,346,646   41,53,413   21,436,226   17,82,813     32,217,240   34,242,23   34,242,242	301,074   649,676   190,152   839,828   0   190,152   72,165   318,723   246,559     232,712	Aug-09 76 1,4		1,4	22,000	509,250	945,750	291,000	1,236,750	0	291,000	110,437	469,359	358,922	
124,746   124,	124,746   124,746   11,246,446   11,246,446   11,246,446   11,246,446   11,246,24	Koch Supply and Trading, LP; Vitol, Inc; AES Deepwate Sep-09 77 95		36	05,750	301,074	649,676	190,152	839,828	0	190,152	72,165	318,723	246,559	
Bit	80,266,433         45,414,186         11,346,646         56,485,078         402,500         11,346,646         4,153,413         21,436,226         17,82,813           Washington Weighted %- 2009         7,465%-745         7,465%-745         7,465%-745         7,465%-745         7,465%-745         7,465%-745         17,82,813           SQ2 credit/hamorized Balance         Ref# 12.1         Ref# 12.1         Ref# 12.1         Ref# 12.1         Alf5%-75         10,105,743         MA Packara           10,24 Co.         W.R. Porticon         4,216,633         Washington Weighted % - 2009         7,465%-74         1an-10         21,075,743         Alf-10         10,757,743	Feb-10 78 40		4	05,500	73,788	328,712	73,788	0	402,500	73,788	(124,749)	0	124,749	
Washington Weightted % - 2009         87,65%         7,465% </td <td>Vasabinquo Weighted % - 2009         87,65%         7,465%         8,465%         7,465%         8,465%         8,465%         8,465%         8,465%<td>Totals 125,683,619</td><td>125,68</td><td>125,68</td><td>3,619</td><td>80,269,433</td><td>45,414,186</td><td>11,346,646</td><td>56,485,078</td><td>402,500</td><td>11,346,646</td><td>4,153,413</td><td>21,436,226</td><td>17,282,813</td><td></td></td>	Vasabinquo Weighted % - 2009         87,65%         7,465%         8,465%         7,465%         8,465%         8,465%         8,465%         8,465% <td>Totals 125,683,619</td> <td>125,68</td> <td>125,68</td> <td>3,619</td> <td>80,269,433</td> <td>45,414,186</td> <td>11,346,646</td> <td>56,485,078</td> <td>402,500</td> <td>11,346,646</td> <td>4,153,413</td> <td>21,436,226</td> <td>17,282,813</td> <td></td>	Totals 125,683,619	125,68	125,68	3,619	80,269,433	45,414,186	11,346,646	56,485,078	402,500	11,346,646	4,153,413	21,436,226	17,282,813	
SSQ Credit/Inamorteed Balance   Reff # 12.1   Reff # 12.1   Reff # 12.1   Reff # 12.1   DIT Unamort Balance   Incidio.	SQ2 CTECH[UnamOrtEscl Balance         Reff. 12.1         Reff. 12.1         Reff. 12.1         DIL Lonence Balance           Total COs.         WA. Porticon         WA. Porticon         4.305.166         Beginning Balance         12.143.226         WA. Porticon           55.53.11.1         4.45.63.3         Washington Weighted % - 2009         7.465%         Beginning Balance         21.135.226         WA. Porticon           55.53.11.1         4.407.042         Washington Weighted % - 2009         7.465%         Beginning Balance         21.075.743         WA. Porticon           55.53.11.1         4.516.34         Washington Weighted % - 2009         7.465%         Beginning Balance         20.701.138         20.701.138           55.53.41.26         3.254.26.98         3.277.403         Beginning Balance         20.701.138         20.701.138           55.54.26.98         3.772.402         Washington Weighted % - 2009         7.465%         Jun-10         19.777.400           64.77.03.30         3.566.985         3.772.402         Jun-10         19.777.400         18.777.806           64.57.39.70         3.546.875         Aug-13.61         Aug-10         10.417.806         17.788.81.44           67.53.90.72         3.240.137         Aug-14.46         Aug-10         17.788.81.44         17.728	Artial Salas 12 MF Dac 2009 3 790 89	3 790 89	3 790 89	<b>→</b> ,	Washington V.	Veighted % - 2009	7.465%	1	7.465%	7.465%	310 054			
SDZ credit/namortized Balance         DDI Excesse         DDI Lymanot Balance         DDI Lymanot Balance           Total Co.         VAD Portion         4,156,513         4,266,166         Beginning Balance         104,020         WA Portion           15,537,11         4,146,718         Washington Weighted % - 2009         7,465%         Per 10         21,705,743         1,105,743           55,537,11         4,146,718         Washington Weighted % - 2009         1,146,748         Ref# 3.4         1,100,774         1,107,743           55,537,10         4,146,718         Washington Weighted % - 2009         1,146,778         1,100,774         1,177,896           51,546,29         3,505,489         Washington Weighted % - 2009         1,145,743         1,177,896         1,177,896           44,77,033         3,548,376         3,511,474         Ref# 3.4         1,445,74         1,177,896           45,549,202         3,548,376         3,511,47         Ref# 3.4         1,445,74         1,445,74           45,549,202         3,548,376         3,511,47         Ref# 3.4         1,445,74         1,445,44           45,559,202         3,548,376         3,541,49         Ref# 3.4         1,443,44         1,744,44           45,443,185         3,520,737         Ref# 3.4	SD2 credit/Lannertised Balance         DDI Excesse         DDI L'Annord Balance         IDDI L'Annord Balance           105d Co.         105d Co.         4,156,33         WA Portion         4,65%         A,65%         Beginning Balance         101L'Annord Balance         101L'Annord Balance         11,057,743         WA Portion           15,535 111         4,156,33         Washington Weighted % - 2009         7,465%         Jar. 10         1,075,743		Ref# 12.	Ref# 12.	.  -		DEPOSE .	Ref# 12.1	В	Ref# 12.1	Ref# 12.1				
Total Co.         MA Portion         DELEGATION         PAGE 168         Propriet         Total Co.         MA Portion           55.53.11         4,145.718         Washington Weighted % - 2009         7,365,166         Beginning Balance         21,136,226         21,136,226           55.53.11         4,145.718         Washington Weighted % - 2009         7,465%         Page 10         20,701,138           55.488.166         4,072,042         3,922,402         Ref# 3.4         Am - 10         20,701,138           51.586.989         3,502,400         Washington Weighted % - 2009         7,465%         Jun-10         19,577,420           65,534.229         3,572,400         Washington Weighted % - 2009         7,465%         Jun-10         19,777,730           46,559.80         3,561,547         Am - 10         18,776,790         19,777,740         18,767,790           47,559.90         3,561,547         Am - 10         18,767,790         18,443,760         18,443,440           45,559.80         3,411,156         Am - 10         17,741,449         17,741,449           46,559.80         3,502,387         Am - 10         17,741,449         17,541,449           46,559.80         3,502,387         Am - 10         17,741,449         17,741,449 <t< td=""><td>  Total Co.   MA. Portion   DI Exerges   Engine Balance   Lida Co.   MA. Portion   DI Exerges   Engine Balance   Lida Co.   MA. Portion   Lida Co.   Lida</td><td></td><td></td><td></td><td></td><td>SO2 creditUnamortiz</td><td>red Balance</td><td></td><td></td><td></td><td></td><td></td><td></td><td>DIT Unamor</td><td>Balance</td></t<>	Total Co.   MA. Portion   DI Exerges   Engine Balance   Lida Co.   MA. Portion   DI Exerges   Engine Balance   Lida Co.   MA. Portion   Lida Co.   Lida					SO2 creditUnamortiz	red Balance							DIT Unamor	Balance
53.482.53         3.992.492         Refr 3.4         Hear 10         20,296.800           55.482.53         3.922.40         Am-10         20,296.800         19,296.800           55.548.60         3.850.989         3.850.989         7.772.400         Mashington Weighted % - 2009         7.465%         Dun-10         19,777.420           49.770.93         3.693.84         4.409.10         1.14.403         Jun-10         18,776.789           49.599.02         3.511.547         4.409.10         18,776.789         18,560.161           46.695.089         3.411.156         4.409.10         18,776.789         17,741.449           46.438.383         3.200.737         May 10         17,741.449         16,881.786           46.43.186         3.500.187         May 10         16,881.786         17,741.449	S.J. 482, J.S.         3, 992, J.V.         Reft 3.4         Mar. 10         20, 296, 500           S.J. 543, Zeb. 3         3, 992, J.V.         Mashington Weighted % - 2009         7, 465%         Apr-10         19,375, 519           S.D. 514, Zeb. 3         3, 772, 400         Washington Weighted % - 2009         7, 465%         Juh-10         19,777, 89           49, 777, Del. 3         3, 513, 344         Mar. 10         19,778, 40         19,777, 89           49, 779, 3         3, 513, 344         Mar. 10         18,777, 89         18,777, 78           47, 779, 3         3, 511, 345         Mar. 10         18,777, 79         18,777, 79           47, 59, 902         3, 448, 872         Reft 3.4         Aug. 10         18,501, 16           44, 483, 853         3, 20,737         Mor. 10         16,881, 786           45, 141, 186         3, 20,646         Mor. 10         17,282, 243           46, 483, 852         3, 20,646         Mor. 10         17,282, 243           46, 483, 852         3, 20,646         Mor. 10         17,282, 243           46, 483, 852         3, 20,646         Mor. 10         17,282, 243           46, 483, 852         3, 20,646         Mor. 10         17,282, 243           46, 483, 852         484, 48	93,125 Beginning Balance 93,125 Beginning Balance 645,000 Jan-10 186,550 Feb-10		inning Balance Jan-10 Feb-10		10tal (20. 56,485,078 55,535,111 54,548,166	WA Portion 4,216,633 4,145,718 4,0727042	Washington N	Weighted % - 2009_	7.465%		Beginning Balance Jan-10 Feb-10		21,436,226 21,075,743 20,201,198	WA POL
25,243,66         3,921,703         April 103         April 103         April 103         April 103         April 103,565.19         April 103,565.16	S. 5.243_60         3,921,703         Apr-10         19,326,199           S. 15.86_989         3,802,303         Mashington Weighted % - 2009         7,465%         May-10         19,777,420           S. 5.54_229         3,772,400         Washington Weighted % - 2009         7,465%         Jun-10         19,777,890           S. 5.54_7039         3,565_349         Ang-10         18,777,890         18,777,890           47,599         3,546_872         Ref# 3.4         Ang-10         18,501,61           45,695,099         3,411,156         Ref# 3.4         CG-10         17,341,49           45,414,186         3,202,377         Mov-10         16,881,786           46,431,835         3,750,46         Akerage of Monthly Averages         17,722,261			Mar-10		53,482,539	3,992,492		E	Ref# 3.4		Mar-10		20,296,800	i =i
45,54,229         3,772,400         Washington Weighted % - 2009         7,465%         Jun-10         19,177,896           49,477,1033         3,693,844         Mashington Weighted % - 2009         14,403         Jul-10         18,776,709           49,379,703         3,511,547         Ref# 3.4         Aug.)         18,501,161         18,501,161           47,539,902         3,548,872         Sep.10         18,041,529         17,341,449           45,443,853         3,20,737         Nov.:10         17,282,813           45,414,186         3,390,187         Ending Balance         17,282,813	45,272,290         3,772,400         Washington Weighted % - 2009         7,465%, 104-10         104-10         19,177,896           49,477,093         3,613,47         Ref# 3.4         Aquy 10         18,500,161         18,500,161           46,539,902         3,546,872         Ref# 3.4         Ref# 3.4         Aquy 10         18,500,161           4,595,099         3,311,156         Ref# 3.4         Ref# 1.21         Ref# 1.21	Apr-10 May-10	Apr-10 May-10	Apr-10 May-10		52,534,260 51,586,989	3,921,703 3,850,989			(152,753)		Apr-10 May-10		19,936,919 19,577,420	1,48
49.529-976 3.611,547 Ref# 3.4 Aug.10 18.5001.61 18.001.61 18.001.61 18.001.61 18.001.61 18.001.61 18.001.62 19.001.6	48,379,476         3,611,547         Ref# 3.4         Aug 10         18,360,161           45,599,02         3,548,872         Sep-10         18,441,229           45,695,089         3,411,156         Oct-10         17,441,449           44,483,853         3,320,737         Nov-10         16,881,786           45,5414,186         3,520,667         17,282,813           50,395,528         3,760,66         Northly Averages         19,127,261	Jun-10 Jul-10	Jun-10 Jul-10	Jun-10 Jul-10		50,534,229	3,772,400	Washington \	Weighted % - 2009	7.465%		Jun-10 Jul-10		19,177,896 18,776,709	1,431
4/25/202 2,349.675 Oct-10 17,341,449 Oct-10 17,341,449 Oct-10 17,341,449 Oct-10 17,341,449 Oct-10 17,341,449 Oct-10 17,341,349 Oct-10 16,381,746 Oct-10 16,3	47,523,504 2,546,607 1,7341,408 1,320,137 1,32	Aug-10	Aug-10	Aug-10		48,379,476	3,611,547		ik	Ref# 3.4		Aug-10		18,360,161	-i-
44,483,853 3,320,737 10,582,785 10,582,785 17,282,813 1	44,488,853 3,20,337 (Nov-10 10,881,785) 45,488,853 3,20,337 (Lording Balance 17,282,813 (Lording Balance 17,282,813 (Lording Balance 17,282,813 (Lording Balance 17,282,813 (Lording Balance 17,27,261 (Lording Balance 17,27,27,261 (Lording Balance 17,27,27,27,27,27,27,27,27,27,27,27,27,27	OC+10	Oct-10	Oct-10		45,695,089	3,411,156					Oct-10		17,341,449	1,29
	50,395,528 <b>3,762,046</b> Averages of Monthly Averages 19,127,261 Ref # 12.1	Nov-10 Ending Balance	Nov-10 Ending Balar	Nov-10 Ending Balar	e)	44,483,853 45,414,186	3,390,187					Finding Balance	1	17,282,813	1,29

Note: Washington's share of emission allownce sales is based on allowances provided by the Jim Bridger and Colstrip generation plants.

PacifiCorp Washington General Rate Case December 2009 SERP Expense PAGE 12.2

			TOTAL			WASHINGTON	
	<u>ACCOUNT</u>	Type	COMPANY	<u>FACTOR</u>	FACTOR %	ALLOCATED	REF#
Adjustment to Expense: Administrative and General	920	RES	(169,675)	WA	Situs	(169,675)	Below
Adjustment Details: SERP expenses included in initial filing Non-Utility / Capital portion (28.667%) Utility Labor Portion			3,537,000 1,013,952 2,523,048				
Washington % of Total Utility Labor Washington Allocation			6.7250% 169,675				Above

## **Description of Adjustment**

This restating adjustment removes 100% of the Supplemental Executive Retirement Plan (SERP) expenses from rate case results as outlined in the Company's response to Public Counsel Data Request 5.

PacifiCorp Washington General Rate Case December 2009 Affiliate Management Fee PAGE 12.3

	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Misc General Expense	930	RES	(189,011)	so	7.408%	(14,003)	Below

Adjustment Detail:	
MEHC original invoices	11,568,011
Remove the following items:	
Amount capitalized	(206,427)
Legislative	(330,636)
Aircraft in excess of commercial equivelant	(708,780)
LTIP	(2,889,093)
SERP	(322,086)
Total Expenses for Inclusion in Rates	7,110,989
Amount Included in Company's Original Filing	7,300,000
Rebuttal Adjustment	(189,011)

### **Description of Adjustment**

This restating adjustment reduces the amount included in the Affiliated Management Fee by removing capitalized expenses, legislative expenses, aircraft expenses in excess of commercial equivalent, Long Term Incentive Plan (LTIP) expenses and Senior Executive Retirement Plan (SERP) expenses.

PacifiCorp Washington General Rate Case December 2009 Advertising Expenses PAGE 12.4

			TOTAL			WASHINGTON	
	<u>ACCOUNT</u>	Type	COMPANY	<b>FACTOR</b>	FACTOR %	ALLOCATED	REF#
Remove Image & Institutional Advertising							
Informational & Instructional Adv	909	RES	(25,253)	CN	7.093%	(1,791)	
Informational & Instructional Adv	909	RES	(104,275)	OR	Situs	-	
Misc General Expense	930	RES	(289)	so	7.408%	(21)	
		_	(129,818)			(1,813)	12.4.1

## **Description of Adjustment**

This restating adjustment removes certain image and institutional advertising expenses that were inadvertently included in the unadjusted Washington results. These expenses were identified in the Company's response to Public Counsel Data Requests 12 and 44.

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						Exhibit No(RBD-3) page 4.1.1	D-3) page 4.1.1			
				Unadjusted YE D	ec 2009	Adjustment 4.1	ant 4.1	Test Year YE Dec 2009	2009	
Category & Description	FERC Acct	Alloc	WA%	TC WA-Alloc	WA-Alloc	ည	WA-Alloc	<u>م</u>	WA-Alloc	
Image & Institutional - Costs regarding community			9000	000		(1000)	(100)		1 100	
outreach like Pacific Power or Rocky Mountain Power	2020000	S	7.093%	53,789	7,537	(8,535)	(509)	72,253	1,791	
Foundation, community support and presence. These		OR	0.000%	104,275	1			104,275	ı	
expenses allow us to participate in vital community events,	3, :									
and provide customers with outreach materials.	9090000 Total			138,064	2,397	(8,535)	(605)	129,529	1,791	
-	9301000	S	7.408%	289	21			289	21	
	9301000 Total			289	21			289	7	
				138,354	2,418	(8,535)	(509)	129,818	1,813 Ref. 12.5	lef. 12.5
Advertising Total				4.153.723	276.464	(8.535)	(902)	4.145.188	275,858	

PacifiCorp Washington General Rate Case December 2009 Green Tag Revenues PAGE 12.5

	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Reverse Company's Original Filed Adjustment	•						
Reverse Booked Green Tag Rev - CY 2009	456	PRO	50,793,765	SG	8.292%	4,211,639	1
Rebuttal Adj. Per the Company's Confidential				00	2.000%	(4.044.000)	
Reverse Booked Green Tag Rev - CY 2009	456	PRO	(50,793,765)	SG	8.292%	(4,211,639)	1
Add Actual WCA REC Revenues - CY 2009	456	PRO	21,660,149	CAGW	22.087%	4,784,095	2
Add Actual ECA REC Revenues - CY 2009	456	PRO _	29,344,559	CAGE	0.000%		2
Total Actual REC Revenues - CY 2009			51,004,708			4,784,095	i

#### Ref.

### **Description of Adjustment**

In order to help meet jurisdiction-specific renewable portfolio standards, a market for green tags or Renewable Energy Credits ("RECs) exists where the tag or green traits of qualifying power production facilities can be detached and sold separately from the power itself. This proforma adjustment adds approximately \$4.8 million of Washington-allocated REC revenue to the test period based on the actual amount of REC revenue for the twelve months ended December 2009. Confidential Exhibit No.\_\_\_\_(RBD-7C) provides the detail of the Washington-allocated amounts.

<sup>1</sup> Exhibit No.\_\_\_(RBD-3), pg. 3.5

<sup>2</sup> Confidential Exhibit No.\_\_\_(RBD-7C)

PacifiCorp Washington General Rate Case December 2009 Net Power Costs PAGE 12.6

			TOTAL			WASHINGTON	
	ACCOUNT	Type	COMPANY	<u>FACTOR</u>	FACTOR %	ALLOCATED	REF#
Adjustment to Expense							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	(351,500)	CAGW	22.087%	(77,636)	
Post-Merger Firm Sales	447NPC	PRO	(11,710,332)	CAGW	22.087%	(2,586,471)	12.6.1
Total Sales for Resale			(12,061,832)			(2,664,107)	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	977,843	CAGW	22.087%	215,977	12.6.1
Existing Firm Energy	555NPC	PRO	2,278,323	CAEW	22.271%	507,395	12.6.1
WA Qualifying Facilities	555NPC	PRO	-	WA	Situs	-	12.6.1
Post-Merger Firm Energy	555NPC	PRO	(62,222,591)	CAGW	22.087%	(13,743,154)	
Other Generation Expenses	555NPC	PRO	(1,563,720)	CAGW	22.087%	(345,380)	12.6.1
Total Purchased Power			(60,530,144)			(13,365,162)	•
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	(787,930)	CAGW	22.087%	(174,031)	12.6.1
Post Merger Firm	565NPC	PRO	1,483,654	CAGW	22.087%	327,696	12.6.1
Non-Firm	565NPC	PRO	2,475,899	CAEW	22.271%	551,396	12.6.1
Total Wheeling Expense			3,171,624			705,062	
Fuel Expense (Accounts 501 and 547	)						
Fuel Consumed - Coal	501NPC	PRO	(1,340,224)	CAEW	22.271%	(298,475)	12.6.1
Fuel Consumed - Natural Gas	547NPC	PRO	34,278,489	CAEW	22.271%	7,634,008	12.6.1
Total Fuel and Other Expense			32,938,264			7,335,532	
Total Net Power Cost Adjustment - Reb	uttal		(12,358,425)			(2,660,462)	

## **Description of Adjustment**

This proforma adjustment reflects the net power cost adjustments described in the rebuttal testimony of Gregory N. Duvall.

PacifiCorp Washington General Rate Case - December 2009 Net Power Costs - West Control Area

Description	FERC	Initial Filing From 5.2.4 - 5.2.5 WCA Pro Forma March 2012	Adj. Type*	WCA Allocation Factor	Washington Allocation Percentage	Initial Filing Washington Allocated Normalized Costs	WCA Rebuttal March 2012	WCA Rebuttal Adjustment	Washington Allocated Adjustment	Washington Rebuttal March 2012
Sales for Resale (Account 447) Existing Firm Sales - Pacific Post-Merger Firm Sales Non-Firm Sales	447NPC 447NPC 447NPC	13,316,300 163,438,640	PRO	CAGW CAGW CAEW	22.0871% 22.0871% 22.2705%	2,941,182 36,098,826 0	12,964,800 151,728,308	(351,500) (11,710,332)	(77,636) (2,586,471)	2,863,546 33,512,355
Total Sales for Resale		176,754,940				39,040,008	164,693,108	(12,061,832)	(2,664,107)	36,375,901
Purchased Power (Account 555) Existing Firm Demand - Pacific	555NPC	26,575,730	PRO	CAGW	22.0871%	5,869,803	27,553,573	977,843	215,977	6,085,780
Existing Firm Energy	555NPC	7,949,109	PRO	CAEW	22.2705%	1,770,310	10,227,432	2,278,323	507,395	2,277,705
WA Qualifying Facilities	555NPC	3,054,403	PRO	WA	100.000%	3,054,403	3,054,403	•	1	3,054,403
Post-Merger Firm Energy	555NPC	263,720,103	PRO	CAGW	22.0871%	58,248,074	201,497,512	(62,222,591)	(13,743,154)	44,504,920
Other Generation Expenses	555NPC	11,379,603	PRO	CAGW	22.0871%	2,513,422	9,815,884	(1,563,720)	(345,380)	2,168,042
Total Purchased Power		312,678,948			•	71,456,012	252,148,803	(60,530,144)	(13,365,162)	58,090,850
Wheeling (Account 565) Existing Firm - Pacific	565NPC	27,492,324	PRO	CAGW	22.0871%	6,072,252	26,704,394	(787,930)	(174,031)	5,898,221
Post Merger Firm	565NPC	80,078,615	PRO	CAGW	22.0871%	17,687,029	81,562,269	1,483,654	327,696	18,014,725
Non Firm	565NPC	1		CAEW	22.2705%	0	2,475,899	2,475,899	551,396	551,396
Total Wheeling Expense		107,570,939				23,759,281	110,742,563	3,171,624	705,062	24,464,343
Fuel Expense (Accounts 501 and 547) Fuel Consumed - Coal	501NPC	173 957 509	PRO	CAFW	22 2705%	38 741 293	172 617 284	(1 340 224)	(298 475)	38.442.818
Fuel Consumed - Natural Gas	547NPC	152,461,646	PRO	CAEW	22.2705%	33,954,046	186,740,134	34,278,489	7,634,008	41,588,054
Total Fuel and Other Expense		326,419,154				72,695,339	359,357,419	32,938,264	7,335,532	80,030,872
Total Net Power Cost		569,914,101				128,870,625	557,555,676	(12,358,425)	(2,660,462)	126,210,163
		Ref. 5.2.4			•					Ref. 12.6

\*RES = Restating, PRO = Proforma

PacifiCorp Washington General Rate Case December 2009 Production Factor Adjustment PAGE 12.7

			TOTAL			WASHINGTON	
:	ACCOUNT	Туре	COMPANY	<b>FACTOR</b>	FACTOR %	ALLOCATED	REF#
Reverse Applicable Sections of the Com	pany's Ori	ginal Fil	ed Adjustment				
Net Power Costs							
Sales for Resale	447NPC	PRO	312,443	CAGW	22.087%	69,009	9.1.1
Purchased Power	555NPC	PRO	533,260	CAGW	22.087%	117,781	9.1.1
Purchased Power	555NPC	PRO	14,051	CAEW	22.271%	3,129	9.1.1
Purchased Power	555NPC	PRO	5,399	WA	Situs	5,399	9.1.1
Wheeling Expenses	565NPC	PRO	190,149	CAGW	22.087%	41,998	9.1.1
Fuel Expenses	501NPC	PRO	307,498	CAEW	22.271%	68,481	9.1.1
Fuel Expenses	547NPC	PRO	269,500	CAEW	22.271%	60,019	9.1.1
			1,007,414			227,799	
SO2 Emission Allowance Sales							
Gain fr Emission Allow, Sales	4118	PRO	(949)	WA	Situs	(949)	9.1.1
Regulatory Deferred Sales	25398	PRO	(7,457)	WA	Situs	(7,457)	9.1.1
Renewable Energy Credit Sales							
Other Electric Revenue	456	PRO	(89,786)	SG	8.292%	(7,445)	9.1.1
Rubuttal Impact of Net Power Cost, SO2	Emission	Allowan	ces, and Renewal	ble Energy (	Credits		
Net Power Costs							
Sales for Resale	447NPC	PRO	(291,121)	CAGW	22.087%	(64,300)	12.7.1
Purchased Power	555NPC	PRO	(422,236)	CAGW	22.087%	(93,260)	12.7.1
Purchased Power	555NPC	PRO	(18,079)	CAEW	22.271%	(4,026)	12.7.1
Purchased Power	555NPC	PRO	(5,399)	WA	Situs	(5,399)	12.7.1
Wheeling Expenses	565NPC	PRO	(191,379)	CAGW	22.087%	(42,270)	12.7.1
Wheeling Expenses	565NPC	PRO	(4,377)	CAEW	22.271%	(975)	12.7.1
Fuel Expenses	501NPC	PRO	(305,129)	CAEW	22.271%	(67,954)	12.7.1
Fuel Expenses	547NPC	PRO	(330,093)	CAEW	22.271%	(73,514)	12.7.1
			(985,569)			(223,097)	
SO2 Emission Allowance Sales							
Gain fr Emission Allow. Sales	4118	PRO	1,497	WA	Situs	1,497	12.7.1
Regulatory Deferred Sales	25398	PRO	6,650	WA	Situs	6,650	12.7.1
Renewable Energy Credit Sales							
Other Electric Revenue	456	PRO	(38,288)	CAGW	22.087%		

## **Description of Adjustment:**

This adjustment reflects the impact on the production factor adjustment resulting from the rebuttal changes to the SO2 emission allowance revenues (Adjustment 12.1), REC revenues (Adjustment 12.5), and net power costs (Adjustment 12.6).

PacifiCorp Washington General Rate Case - December 2009 Production Factor Adjustment - Rebuttal

				Before Production Factor	Before Production Factor		After Production Factor			
FERC Function	FERC Account	WCA Factor	Ref.	Total Company Normalized	Washington Allocated Normalized	Production Factor	Total Company Normalized	Total Company Production Factor Adjustment	Washington Allocated Production Factor Adjustment	Ref.
Net Power Costs									<del></del>	
Sales for Resale	447NPC	CAGW	2.3	164,693,108	36,375,901	99.823%	164,401,987	(291,121)	(64,300)	12.7
Purchased Power	555NPC	CAGW	2.10	238,866,969	52,758,742	99.823%	238,444,733	(422,236)	(93,260)	12.7
Purchased Power	555NPC	CAEW	2.10	10,227,432	2,277,705	99.823%	10,209,353	(18,079)	(4,026)	12.7
Purchased Power	555NPC	WA	2.10	3,054,403	3,054,403	99.823%	3,049,003	(5,399)	(5,399)	12.7
Wheeling Expenses	565NPC	CAGW	2.11	108,266,663	23,912,946	99.823%	108,075,284	(191,379)	(42,270)	12.7
Wheeling Expenses	565NPC	CAEW		2,475,899	551,396	99.823%	2,471,523	(4,377)	(975)	12.7
Fuel Expenses	501NPC	CAEW	2.5	172,617,284	38,442,818	99.823%	172,312,156	(305, 129)	(67,954)	12.7
Fuel Expenses	547NPC	CAEW	2.9	186,740,134	41,588,054	99.823%	186,410,041	(330,093)	(73,514)	12.7
				557,555,676	126,210,163		556,570,107	(985,569)	(223,097)	12.7
SO2 Emission Allowance Sales										
Gain from Emission Allowance Sales	4118	WA	2.4	(847,032)	(847,032)	99.823%	(845,534)	1,497	1,497	12.7
Regulatory Deferred Sales	25398	WA	2.4	(3,762,046)		99.823%	(3,755,396)		6,650	12.7
Renewable Energy Credit Sales										
Other Electric Revenue	456	CAGW	12.2	21,660,149	4.784.095	99.823%	21,621,862	(38,288)	(8.457)	12.7

Washington Historical Temperature Adjusted Load (@ Sales) 4,053,672 9 1.3
Washington Proforma 12 month Ending March 2012 4,060,850 9.1.3

99.823% Production Factor

#### Description:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to all of the generation related components of the revenue requirement.

PAGE 12.8

Adjustment to Rate Base:         Cash Working Capital Adj - Restating CWC         RES (23.186)         WA Situs (23.186)         Below Belo
Cash Working Capital Adj- Proforma         CWC         PRO         87,977 (84,791)         WA         Situs         87,977 (84,791)         Below           CWC Detail:         WA Allocated           Filed CWC         11,105,103 (RBD-3), page 8.1           Restating OSM Adjustments:           SERP Expense         (169,675)         12.2           Advertising Expense         (185,491)         12.3           Total Restating Adjustment         18         (23,186)         12.4           Restated CWC - Rebuttal         18         (23,186)         11,081,917           Proforma OSM Adjustments:         Net Power Costs         705,062         12.6           Production Factor         (1,248)         12.7           Total Proforma Adjustment         1703,816           Total Proforma Adjustment         1703,816           Proforma CWC - Rebuttal         11,169,894         2.35           INTEREST TRUE-UP:           Adjustment to Expense:           Other Interest Expense - Proforma         427         RES         7,294<
CWC Detail:         MA Allocated           Filed CWC         11,105,103 (RBD-3), page 8.1           Restating O&M Adjustments:         11,105,103 (RBD-3), page 8.1           SERP Expense         (169,675)         12.2           Affiliate Management Fee         (14,003)         12.3           Advertising Expense         (1,1813)         12.4           Total Restating Adjustment         1/8 (23,186)         11,081,917           Proforma O&M Adjustments:         11,081,917         11,081,917           Net Power Costs         705,062         12.6           Production Factor         (1,246)         12.7           Total Proforma Adjustment         1/8 87,977         11,169,894         2.35           NTEREST TRUE-UP:         427 RES 7,294 WA Situs 7,294 Below         2,444 Below         11,169,894         2.35           Interest Expense - Proforma         427 RES 7,294 WA Situs 7,294 Below         2,444 Below         3,738         9,738         9,738
CWC Detail:         WA Allocated           Filed CWC         11,105,103 (RBD-3), page 8.1           Restating O&M Adjustments:         311,105,103 (RBD-3), page 8.1           SERP Expense         (169,675)         12.2           Affiliate Management Fee         (14,003)         12.3           Advertising Expense         (185,491)         12.4           Total Restating Adjustment         1/8         (23,186)           Restated CWC - Rebuttal         1/8         (23,186)           Proforma O&M Adjustments:         705,062         12.6           Net Power Costs         705,062         12.7           Production Factor         (1,246)         12.7           Total Proforma Adjustment         1/8         87,977           Proforma CWC - Rebuttal         1/8         87,977           Proforma CWC - Rebuttal         1/8         87,977           Proforma CWC - Rebuttal         2.35    Interest True-up Detail:
Filed CWC       11,105,103 (RBD-3), page 8.1         Restating O&M Adjustments:       SERP Expense       (169,675)       12.2         Affiliate Management Fee       (14,003)       12.3         Advertising Expense       (185,491)         Total Restating Adjustment       1/8 (23,186)         Restated CWC - Rebuttal       1/8 (23,186)         Proforma O&M Adjustments:         Net Power Costs       705,062       12.6         Production Factor       (1,246)       12.7         Total Proforma Adjustment       703,816       17.7         Total Proforma CWC - Rebuttal       18 87,977         Proforma CWC - Rebuttal       11,169,894       2.35         INTEREST TRUE-UP:         Adjustment to Expense:         Other Interest Expense - Restating       427 RES 7,294 WA Situs 7,294 Below         Other Interest Expense - Proforma       427 PRO 2,444 WA Situs 2,444 Below         Interest True-up Detail:
Restating O&M Adjustments:  SERP Expense  Affiliate Management Fee  Advertising Expense  Cotal Restating Adjustment  Restated CWC - Rebuttal  Proforma O&M Adjustments:  Net Power Costs Production Factor  Total Proforma Adjustment  Total Proforma Adjustment  Total Proforma CWC - Rebuttal  Total Proforma CWC - Rebuttal  Net Power Costs Profunction Factor  Total Proforma CWC - Rebuttal  Total Proforma CWC - Rebuttal  Net Power Costs Profunction Factor  Total Proforma CWC - Rebuttal  Total Proforma CWC - Rebuttal  NETEREST TRUE-UP:  Adjustment to Expense:  Other Interest Expense - Restating A27 RES A7.294 WA Situs A7.294 Below Other Interest Expense - Proforma A27 PRO A2.444 WA Situs A7.294 Below A7.29
SERP Expense
Affiliate Management Fee (14,003) 12.3 Advertising Expense (185,491) 12.4  Total Restating Adjustment (185,491) 18 (23,186) 11,081,917  Proforma O&M Adjustments: Net Power Costs 705,082 12.6 Production Factor (1,246) 12.7  Total Proforma Adjustment (1,246) 12.7  Proforma CWC - Rebuttal 1/8 87,977  Proforma CWC - Rebuttal 2.35  INTEREST TRUE-UP:  Adjustment to Expense: Other Interest Expense - Restating 427 RES 7,294 WA Situs 7,294 Below Other Interest Expense - Proforma 427 PRO 2,444 WA Situs 7,294 Below 9,738  Interest True-up Detail:
Advertising Expense (1,813) 12.4    Total Restating Adjustment Restated CWC - Rebuttal   1/8 (23,186)   11,081,917     11,081,917     11,081,917     12.6     12.7       12.7
Total Restating Adjustment Restated CWC - Rebuttal  Proforma O&M Adjustments:  Net Power Costs Production Factor  Total Proforma Adjustment Proforma CWC - Rebuttal  Net Power Costs Production Factor  Total Proforma Adjustment Proforma CWC - Rebuttal  INTEREST TRUE-UP:  Adjustment to Expense:  Other Interest Expense - Restating Other Interest Expense - Proforma 427 PRO 2,444 WA Situs 7,294 Below 9,738  Interest True-up Detail:
Total Restating Adjustment   1/8   (23,186)   11,081,917
Proforma O&M Adjustments:   Net Power Costs   705,062   12.6     Production Factor   (1,246)   12.7     Total Proforma Adjustment   1/8   87,977     Proforma CWC - Rebuttal   1/8   87,977     Proforma CWC - Rebuttal   2.35
Proforma O&M Adjustments:         Net Power Costs       705,062       12.6         Production Factor       (1,246)       12.7         Total Proforma Adjustment       1/8       87,977         Proforma CWC - Rebuttal       1/8       87,977         INTEREST TRUE-UP:         Adjustment to Expense:         Other Interest Expense - Restating       427       RES       7,294       WA       Situs       7,294       Below         Other Interest Expense - Proforma       427       PRO       2,444       WA       Situs       2,444       Below         Interest True-up Detail:       Interest True-up Detail:       12.6
Net Power Costs   705,062   12.6
Production Factor
Total Proforma Adjustment
Total Proforma Adjustment
NTEREST TRUE-UP:   Adjustment to Expense:   Use
INTEREST TRUE-UP:  Adjustment to Expense:  Other Interest Expense - Restating
Adjustment to Expense:         Other Interest Expense - Restating       427       RES       7,294       WA       Situs       7,294       Below         Other Interest Expense - Proforma       427       PRO       2,444       WA       Situs       2,444       Below         9,738       9,738    Interest True-up Detail:
Other Interest Expense - Restating         427         RES         7,294         WA         Situs         7,294         Below           Other Interest Expense - Proforma         427         PRO         2,444         WA         Situs         2,444         Below           9,738         9,738         9,738         9,738         9,738         9,738
Other Interest Expense - Proforma 427 PRO 2,444 WA Situs 2,444 Below 9,738 9,738  Interest True-up Detail:
9,738 9,738 Interest True-up Detail:
Interest True-up Detail:
Filed Interest Expense 21,721,273 (RBD-3), , page 7.1
Restating Rate Base Adjustments:
Emission Allowance Revenues 283,345 12.1
Cash Working Capital (23,186) Above
260,159
Weighted Cost of Debt 2.804%
Total Restating Interest Expense Adjustment 7,294
Restated Interest Expense 21,728,566
Proforma Rate Base Adjustments:
Production Factor (807) 12.7
Cash Working Capital 87,977 Above
87,170
Weighted Cost of Debt 2.804%
Total Proforma Interest Expense Adjustment 2,444
Proforma Interest Expense 21,731,010 2.22

#### Description of Adjustment

This adjustment restates Cash Working Capital and Interest Expense to reflect the rebuttal adjustment impacts.