

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	<u>357,379,582</u>	<u>(37,921,627)</u>	<u>319,457,955</u>		
7					
8 Operating Expenses:					
9 Steam Production	48,371,133	2,564,872	50,936,004		
10 Nuclear Production	-	-	-		
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		
15 Customer Accounting	8,025,975	62,200	8,088,175	272,081	8,360,256
16 Customer Service & Info	5,423,426	(4,857,969)	565,457		
17 Sales	-	-	-		
18 Administrative & General	12,167,263	(1,573,143)	10,594,120		
19 Total O&M Expenses	<u>244,626,880</u>	<u>(17,063,214)</u>	<u>227,563,666</u>		
20 Depreciation	36,705,844	(444,461)	36,261,383		
21 Amortization	4,017,010	(351,858)	3,665,152		
22 Taxes Other Than Income	17,744,812	(470,741)	17,274,071	1,975,378	19,249,449
23 Income Taxes - Federal	(13,966,180)	(11,266,894)	(25,233,075)	16,188,158	(9,044,916)
24 Income Taxes - State	-	-	-		
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)		
28 Total Operating Expenses:	<u>311,146,920</u>	<u>(26,268,525)</u>	<u>284,878,395</u>	<u>18,435,618</u>	<u>303,314,013</u>
29					
30 Operating Rev For Return:	<u>46,232,662</u>	<u>(11,653,102)</u>	<u>34,579,560</u>	<u>30,063,722</u>	<u>64,643,282</u>
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	-	37,310		
35 Misc Deferred Debits	6,671,729	12,477,362	19,149,091		
36 Elec Plant Acq Adj	-	-	-		
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	2,046,741	-	2,046,741		
43 Misc Rate Base	268,577	(308,624)	(40,048)		
44 Total Electric Plant:	<u>1,435,513,037</u>	<u>13,956,656</u>	<u>1,449,469,693</u>	<u>-</u>	<u>1,449,469,693</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(503,192,584)	16,084,595	(487,107,989)		
48 Accum Prov For Amort	(34,606,345)	-	(34,606,345)		
49 Accum Def Income Tax	(128,569,574)	(12,192,843)	(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	<u>(672,665,724)</u>	<u>(1,704,085)</u>	<u>(674,369,809)</u>	<u>-</u>	<u>(674,369,809)</u>
56					
57 Total Rate Base:	<u>762,847,314</u>	<u>12,252,571</u>	<u>775,099,885</u>	<u>-</u>	<u>775,099,885</u>
58					
59 Return on Rate Base	6.06%		4.46%		8.34%
60 Return on Equity	6.22%	-3.07%	3.15%		10.60%
61					
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"	(73,893,294)	(289,642)	(74,182,936)		(74,182,936)
68 Income Before Tax	<u>(39,903,372)</u>	<u>(16,080,451)</u>	<u>(55,983,824)</u>	<u>46,251,880</u>	<u>(9,731,943)</u>
69					
70 State Income Taxes	-	-	-	-	-
71 Taxable Income	<u>(39,903,372)</u>	<u>(16,080,451)</u>	<u>(55,983,824)</u>	<u>46,251,880</u>	<u>(9,731,943)</u>
72					
73 Federal Income Taxes + Other	<u>(13,966,180)</u>	<u>(11,266,894)</u>	<u>(25,233,075)</u>	<u>16,188,158</u>	<u>(9,044,916)</u>

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
1 Operating Revenues:					
2 General Business Revenues	266,100,835	(6,737,566)	259,363,269	12,402,155	271,765,425
3 Interdepartmental	-	-	-	-	-
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	357,379,582	(7,042,910)	350,336,672	(30,878,717)	319,457,955
7					
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	5,423,426	(4,860,648)	562,778	2,679	565,457
17 Sales	-	-	-	-	-
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	17,744,812	(42,124)	17,702,688	(428,617)	17,274,071
23 Income Taxes - Federal	(13,966,180)	194,288	(13,771,893)	(11,461,182)	(25,233,075)
24 Income Taxes - State	-	-	-	-	-
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:	311,146,920	(994,534)	310,152,386	(25,273,991)	284,878,395
29					
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	-	37,310	-	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	-	-	-	-	-
38 Prepayments	2,850,428	(2,850,428)	(0)	-	(0)
39 Fuel Stock	3,524,551	-	3,524,551	-	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	268,577	(308,624)	(40,048)	-	(40,048)
44 Total Electric Plant:	1,435,513,037	(468,086)	1,435,044,952	14,424,742	1,449,469,693
45					
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	(1,096,753)	144,386	(952,367)	-	(952,367)
51 Customer Adv For Const	(334,500)	23,143	(311,357)	-	(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					
55 Total Rate Base Deductions	(672,665,724)	3,751,805	(668,913,919)	(5,455,890)	(674,369,809)
56					
57 Total Rate Base:	762,847,314	3,283,719	766,131,033	8,968,852	775,099,885
58					
59 Return on Rate Base	6.06%		5.25%		4.46%
60 Return on Equity	6.22%	-1.565%	4.65%	-1.50%	3.15%
61					
62 TAX CALCULATION:					
63 Operating Revenue	54,626,280	(1,596,015)	53,030,265	(17,482,922)	35,547,343
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(4,599,793)	217,013	(4,382,780)	-	(4,382,780)
66 Interest	25,236,151	(3,756,595)	21,479,556	251,454	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	-	-	-	-	-
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	\$ 775,099,885	Ref. Page 1.1
Return on Rate Base Requested	<u>8.340%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	64,643,282	
Less Current Operating Revenues	<u>(34,579,560)</u>	
Increase to Current Revenues	30,063,722	
Net to Gross Bump-up	<u>161.322%</u>	
Price Change Required for Requested Return	<u><u>\$ 48,499,340</u></u>	
Requested Price Change	\$ 48,499,340	
Uncollectible Percent	<u>0.561%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 272,081</u>	
Requested Price Change	\$ 48,499,340	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	<u>0.000%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,975,378</u>	
Requested Price Change	\$ 48,499,340	
Uncollectible Expense	(272,081)	
Taxes Other Than Income	<u>(1,975,378)</u>	
Income Before Taxes	<u>\$ 46,251,880</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 46,251,880	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 16,188,158</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.988%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u><u>161.3215%</u></u>	

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

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.561% (1)
WUTC Regulatory Fee	0.200%
Taxes Other - Revenue Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	95.366%
State Income Tax @ 0.000%	<u>0.000%</u>
Sub-Total	95.366%
Federal Income Tax @ 35.00%	<u>33.378%</u>
Net Operating Income	<u><u>61.988%</u></u>

1 Uncollectible Accounts:

(a) Uncollectible Accounts (FERC Account 904)	1,523,298	Ref. 2.14. Line 890
(b) General Business Revenues	<u>271,765,425</u>	Ref. 2.2. Line 2
Uncollectible Accounts %	<u>0.561%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

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:									
2 General Business Revenues	5,664,590	5,664,590	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	(42,412,289)	-	-	(39,683,882)	-	-	-	(69,009)	(2,659,397)
5 Other Operating Revenues	(1,173,927)	(4,126,052)	-	1,178,569	-	-	(3,000,000)	5,361	4,768,193
6 Total Operating Revenues	(37,921,627)	1,538,538	-	(38,505,313)	-	-	(3,000,000)	(63,648)	2,108,796
7									
8 Operating Expenses:									
9 Steam Production	2,564,872	-	63,532	2,890,012	-	-	-	(90,725)	(297,948)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	16,093	-	27,364	-	-	-	-	(11,271)	-
12 Other Power Supply	(17,274,844)	-	(49,972)	(11,302,417)	-	-	-	(201,431)	(5,721,024)
13 Transmission	3,901,103	(7,395)	(89,849)	3,336,530	-	-	-	(41,998)	703,815
14 Distribution	98,475	-	98,475	-	-	-	-	-	-
15 Customer Accounting	62,200	-	62,200	-	-	-	-	-	-
16 Customer Service & Info	(4,857,969)	-	(4,856,178)	-	-	-	-	-	(1,791)
17 Sales	-	-	-	-	-	-	-	-	-
18 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)	-	-
22 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	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,841,059	816,212	76,921	136,253	-	3,737,966	(1,043,454)	-	117,162
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(512,416)	(237,951)	-	-	-	-	34,005	949	(309,419)
28 Total Operating Expenses:	(26,268,525)	442,481	(4,016,333)	(17,051,165)	-	(1,025,119)	(1,320,436)	(265,191)	(3,032,762)
29									
30 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
31									
32 Rate Base:									
33 Electric Plant In Service	7,022,563	-	-	(26,125,928)	-	-	34,276,936	(1,128,445)	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	12,477,362	-	(637,047)	-	-	-	13,114,409	-	-
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	(2,396,776)	-	-	-	-	-	(2,461,567)	-	64,791
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	(308,624)	-	-	-	-	-	(308,624)	-	-
44 Total Electric Plant:	13,956,656	-	(637,047)	(26,125,928)	-	-	41,783,286	(1,128,445)	64,791
45									
46 Deductions:									
47 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	-	-	-	-	-
51 Customer Adv For Const	23,143	-	-	-	-	-	23,143	-	-
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-	(2,980,496)	-	-
53 Miscellaneous Deductions	(2,782,870)	(4,218,445)	-	(212,583)	-	-	1,185,109	7,457	455,593
54									
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	(783,072)	347,328
58									
59									
60 Estimated ROE impact	-3.070%	0.274%	1.008%	-5.329%	0.004%	0.492%	-0.925%	0.063%	1.289%
61 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									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(19,078,937)	1,783,884	6,188,176	(32,990,082)	-	428,617	(2,718,460)	310,066	7,918,862
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	217,013	-	-	-	-	217,013	-	-	-
69 Interest	(3,505,141)	-	-	-	-	(3,514,879)	-	-	9,738
70 Schedule "M" Additions	(516,263)	(1,624,239)	(637,047)	(449,420)	-	-	2,193,195	-	1,247
72 Schedule "M" Deductions	(226,621)	526,457	(434,363)	(90,396)	-	-	(538,287)	-	309,967
73 Income Before Tax	(16,080,451)	(366,812)	5,985,492	(33,349,106)	-	3,726,482	13,022	310,066	7,600,404
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(16,080,451)	(366,812)	5,985,492	(33,349,106)	-	3,726,482	13,022	310,066	7,600,404
78									
79 Federal Income Taxes	(11,266,894)	(128,384)	2,094,922	(11,672,187)	-	(4,334,468)	4,558	108,523	2,660,142

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	-	-	3,803,644	-	-	-	-	-
5 Other Operating Revenues	(4,108,989)	(4,108,989)	-	-	-	-	-	-	-
6 Total Operating Revenues	(7,042,910)	(10,846,555)	-	3,803,644	-	-	-	-	-
7									
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	2,206,562	-	(80,921)	2,287,483	-	-	-	-	-
13 Transmission	(119,206)	(7,395)	(111,811)	-	-	-	-	-	-
14 Distribution	6,969	-	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	(169,569)	-	-	-	-	-	(169,569)	-	-
22 Taxes Other Than Income	(42,124)	-	-	(42,124)	-	-	-	-	-
23 Income Taxes: Federal	194,288	(4,463,167)	2,287,006	1,016,054	-	1,241,407	50,183	-	62,805
24 State	-	-	-	-	-	-	-	-	-
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.	-	-	-	-	-	-	-	-	-
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									
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	-	-	-	-	-	-	-	-	-
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	(2,761,052)	-	-	-	-	-	(2,737,866)	-	(23,186)
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	(308,624)	-	-	-	-	-	(308,624)	-	-
44 Total Electric Plant:	(468,086)	-	-	(26,125,928)	-	-	25,661,029	-	(23,186)
45									
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	-	-	-	-	-
51 Customer Adv For Const	23,143	-	-	-	-	-	23,143	-	-
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-	(2,980,496)	-	-
53 Miscellaneous Deductions	(2,789,520)	(4,218,445)	-	(212,583)	-	-	1,185,109	-	456,400
54									
55 Total Deductions:	3,751,805	133,799	472,406	17,753,215	(8,005)	(14,745,818)	(137,136)	-	283,345
56									
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	10,199,133	11,236,711	(5,401,031)	(4,529,928)	(1,077)	6,048,866	3,319,542	-	(473,951)
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(1,596,015)	(10,601,209)	5,148,451	3,262,034	-	-	99,251	-	495,458
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	217,013	-	-	-	-	217,013	-	-	-
69 Interest	(3,756,595)	-	-	-	-	(3,763,889)	-	-	7,294
70 Schedule "M" Additions	(2,566,570)	(1,624,239)	-	(449,420)	-	-	(494,158)	-	1,247
71 Schedule "M" Deductions	(1,178,110)	526,457	(1,385,852)	(90,396)	-	-	(538,287)	-	309,967
72 Income Before Tax	555,108	(12,751,905)	6,534,303	2,903,010	-	3,546,876	143,379	-	179,444
73									
74									
75 State Income Taxes	-	-	-	-	-	-	-	-	-
76 Taxable Income	555,108	(12,751,905)	6,534,303	2,903,010	-	3,546,876	143,379	-	179,444
77									
78									
79 Federal Income Taxes	194,288	(4,463,167)	2,287,006	1,016,054	-	1,241,407	50,183	-	62,805

WASHINGTON SUMMARY OF ADJUSTMENTS PROFORMA

Page 1.6

	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	-	-	-	-	(11,271)	-
12 Other Power Supply	(19,481,406)	-	30,949	(13,589,900)	-	-	-	(201,431)	(5,721,024)
13 Transmission	4,020,309	-	21,962	3,338,530	-	-	-	(41,998)	703,815
14 Distribution	91,505	-	91,505	-	-	-	-	-	-
15 Customer Accounting	57,733	-	57,733	-	-	-	-	-	-
16 Customer Service & Info	2,679	-	2,679	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(1,329,009)	-	(1,329,009)	-	-	-	-	-	-
19 Total O&M Expenses	(12,757,148)	-	(1,039,725)	(6,056,841)	-	-	-	(345,425)	(5,315,156)
20 Depreciation	(29,238)	-	-	-	-	-	-	(29,238)	-
21 Amortization	(182,289)	-	-	-	-	-	(182,289)	-	-
22 Taxes Other Than Income	(428,617)	-	-	-	-	(428,617)	-	-	-
23 Income Taxes: Federal	(11,461,182)	4,334,782	(192,084)	(12,688,241)	-	(5,575,874)	(45,625)	108,523	2,597,336
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(417,014)	-	602,866	-	-	-	(1,019,860)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
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									
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	-	-	-	-	-	-	-	-	-
41 Working Capital	364,276	-	-	-	-	-	276,299	-	87,977
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	14,424,742	-	(637,047)	-	-	-	16,102,257	(1,128,445)	87,977
45									
46 Deductions:									
47 Accum Prov For Deprec	81,838	-	-	-	(256,078)	-	-	337,917	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(5,544,378)	-	330,671	-	-	-	(5,875,049)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	6,650	-	-	-	-	-	-	7,457	(807)
54									
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	(16,635,559)	12,385,092	(548,811)	(36,252,116)	-	179,606	(130,357)	310,066	7,420,961
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(16,635,559)	12,385,092	(548,811)	(36,252,116)	-	179,606	(130,357)	310,066	7,420,961
78									
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:	WASHINGTON
PERIOD:	DECEMBER 2009
FILE:	WA JAM DECEMBER 2009 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	October 26, 2010
TIME:	12:08:06 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.613
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.6%	5.89%	2.80%
PREFERRED	0.3%	5.41%	0.02%
COMMON	52.1%	10.60%	5.52%
	<u>100.00%</u>		<u>8.34%</u>

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.

DECEMBER 2009 West Control Area
AMA

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RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,484,413,798	3,218,312,963	266,100,835	5,664,690	271,765,425
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	364,777,685	286,053,795	78,723,890	(42,412,289)	36,311,601
5	Other Operating Revenues	2.4	226,031,658	213,476,801	12,554,857	(1,173,927)	11,380,929
6	Total Operating Revenues	2.4	4,075,223,142	3,717,843,560	357,379,582	(37,921,627)	319,457,955
7							
8	Operating Expenses:						
9	Steam Production	2.6	449,789,220	401,418,087	48,371,133	2,564,872	50,936,004
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	37,924,259	31,575,221	6,349,038	16,093	6,365,130
12	Other Power Supply	2.10	627,462,061	502,156,176	125,305,885	(17,274,844)	108,031,041
13	Transmission	2.12	148,177,998	122,815,445	25,362,553	3,901,103	29,263,657
14	Distribution	2.13	215,468,741	201,847,134	13,621,607	98,475	13,720,082
15	Customer Accounts	2.14	93,785,007	85,759,032	8,025,975	62,200	8,088,175
16	Customer Service	2.14	71,462,744	66,039,317	5,423,426	(4,857,969)	565,457
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	162,619,511	150,452,248	12,167,263	(1,573,143)	10,594,120
19							
20	Total O & M Expenses	2.16	1,806,689,540	1,562,062,660	244,626,880	(17,063,214)	227,563,666
21							
22	Depreciation	2.18	464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
23	Amortization Expense	2.19	43,698,570	39,681,560	4,017,010	(351,858)	3,665,152
24	Taxes Other Than Income	2.19	123,877,487	106,132,674	17,744,812	(470,741)	17,274,071
25	Income Taxes - Federal	2.22	27,716,695	41,682,876	(13,966,180)	(11,266,894)	(25,233,075)
26	Income Taxes - State	2.22	5,664,011	5,664,011	0	0	-
27	Income Taxes - Def Net	2.21	477,328,444	454,968,646	22,359,798	3,841,059	26,200,858
28	Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.6	(5,975,707)	(5,634,463)	(341,244)	(512,416)	(853,660)
30							
31	Total Operating Expenses	2.22	2,941,152,439	2,630,005,519	311,146,920	(26,268,525)	284,878,395
32							
33	Operating Revenue for Return		1,134,070,703	1,087,838,041	46,232,662	(11,653,102)	34,579,560
34							
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	14,487,087	37,310	0	37,310
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	63,606,583	63,606,583	0	0	0
40	Nuclear Fuel	2.33	0	0	0	0	0
41	Prepayments	2.35	40,613,171	37,762,743	2,850,428	(2,850,428)	(0)
42	Fuel Stock	2.34	145,765,013	142,240,462	3,524,551	0	3,524,551
43	Material & Supplies	2.34	177,065,816	169,302,674	7,763,143	12,560	7,775,703
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							
48	Total Electric Plant		19,657,977,155	18,222,464,118	1,435,513,037	13,956,656	1,449,469,693
49							
50	Rate Base Deductions:						
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	(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)	(12,192,843)	(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	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							
59	Total Rate Base Deductions		(8,850,085,952)	(8,177,420,228)	(672,665,724)	(1,704,085)	(674,369,809)
60							
61	Total Rate Base		10,807,891,203	10,045,043,889	762,847,314	12,252,571	775,099,885
62							
63	Return on Rate Base				6.06%		4.46%
64							
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:						
68	Revenue Requirement Impact				6,114,515		6,212,724
69	Rate Base Decrease				(60,387,613)		(81,052,274)

DECEMBER 2009 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
238	500	Operation Supervision & Engineering								
239		P	SG		9	9	1	18	18	
240		P	CAGW		17,204	13,404	3,800	(16)	3,784	
241		P	CAGE		3,353,258	3,353,258	-	-	-	
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		P	CAGW		771,307	600,948	170,359	(301)	170,058	
251		P	CAGE		-	-	-	-	-	
252		P	CAEW		-	-	-	-	-	
253		P	CAEE		12,827,250	12,827,250	-	-	-	
254		P	JBE		743,242	584,504	158,738	(4,251)	154,487	
255		P	CAEE		-	-	-	-	-	
256		P	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		-	-	-	-	-	
265			CAEW		160,980,674	125,129,393	35,851,281	2,523,583	38,374,864	
266			CAEE		-	-	-	-	-	
267			JBE		-	-	-	-	-	
268			CAEE		-	-	-	-	-	
269			JBG		-	-	-	-	-	
270				B2	160,980,674	125,129,393	35,851,281	2,523,583	38,374,864	
271										
272		Total Fuel Related								
273					175,351,988	139,169,282	36,182,706	2,519,102	38,701,808	
274	502	Steam Expenses								
275		P	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										
282	503	Steam From Other Sources								
283		P	SE		-	-	-	-	-	
284		P	CAEW		-	-	-	-	-	
285		P	CAEE		-	-	-	-	-	
286				B2	-	-	-	-	-	
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE		-	-	-	-	-	
290			CAEW		-	-	-	-	-	
291			CAEE	B2	-	-	-	-	-	
292					-	-	-	-	-	
293					-	-	-	-	-	
294	505	Electric Expenses								
295		P	SG		-	-	-	-	-	
296		P	CAGW		20,783	16,192	4,590	-	4,590	
297		P	CAGE		3,877,005	3,877,005	-	-	-	
298		P	JBG		6,741	5,313	1,428	-	1,428	
299		P	CAGE		-	-	-	-	-	
300				B2	3,904,528	3,898,510	6,018	-	6,018	
301										
302	506	Misc. Steam Expense								
303		P	SG		45,753	41,959	3,794	-	3,794	
304		P	SE		-	-	-	-	-	
305		P	CAGW		1,457,012	1,135,201	321,811	-	321,811	
306		P	CAGE		56,931,034	56,931,034	-	-	-	
307		P	JBG		(14,874,547)	(11,723,893)	(3,150,654)	(92)	(3,150,745)	
308		P	CAGE		-	-	-	-	-	
309				B2	43,559,253	46,384,301	(2,825,049)	(92)	(2,825,140)	

DECEMBER 2009 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
310										
311	507	Rents								
312		P	SG		-	-	-	-	-	
313		P	CAGW		21,677	16,889	4,788	-	4,788	
314		P	CAGE		266,341	266,341	-	-	-	
315		P	JBG		162,397	127,999	34,398	-	34,398	
316		P	CAGE		-	-	-	-	-	
317				B2	450,415	411,229	39,186	-	39,186	
318										
319	510	Maint Supervision & Engineering								
320		P	SG		-	-	-	-	-	
321		P	CAGW		261,059	203,398	57,660	-	57,660	
322		P	CAGE		5,144,017	5,144,017	-	-	-	
323		P	JBG		565,038	445,355	119,684	-	119,684	
324		P	CAGE		-	-	-	-	-	
325				B2	5,970,114	5,792,770	177,344	-	177,344	
326										
327										
328										
329	511	Maintenance of Structures								
330		P	SG		-	-	-	-	-	
331		P	CAGW		341,245	265,874	75,371	-	75,371	
332		P	CAGE		14,469,777	14,469,777	-	-	-	
333		P	JBG		8,014,043	6,316,548	1,697,495	-	1,697,495	
334		P	CAGE		-	-	-	-	-	
335				B2	22,825,065	21,052,199	1,772,866	-	1,772,866	
336										
337	512	Maintenance of Boiler Plant								
338		P	SG		-	-	-	(7)	(7)	
339		P	CAGW		2,577,695	2,008,357	569,338	(2,576)	566,762	
340		P	CAGE		67,848,101	67,848,101	-	-	-	
341		P	JBG		24,007,785	18,922,573	5,085,212	26,567	5,111,779	
342		P	CAGE		-	-	-	-	-	
343				B2	94,433,581	88,779,032	5,654,549	23,985	5,678,534	
344										
345	513	Maintenance of Electric Plant								
346		P	SG		-	-	-	-	-	
347		P	CAGW		304,935	237,584	67,351	-	67,351	
348		P	CAGE		25,095,815	25,095,815	-	-	-	
349		P	JBG		8,326,771	6,563,035	1,763,736	-	1,763,736	
350		P	CAGE		-	-	-	-	-	
351				B2	33,727,522	31,896,434	1,831,087	-	1,831,087	
352										
353	514	Maintenance of Misc. Steam Plant								
354		P	SG		-	-	-	-	-	
355		P	CAGW		395,840	308,411	87,430	-	87,430	
356		P	CAGE		9,380,833	9,380,833	-	-	-	
357		P	JBG		2,904,601	2,289,363	615,238	-	615,238	
358		P	CAGE		-	-	-	-	-	
359				B2	12,681,274	11,978,606	702,668	-	702,668	
360										
361										
		Total Steam Power Generation		B2	449,789,220	401,418,087	48,371,133	2,564,872	50,936,004	

DECEMBER 2009 West Control Area

AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
362	517	Operation Super & Engineering								
363		P	SG		-	-	-	-	-	
364					-	-	-	-	-	
365					-	-	-	-	-	
366	518	Nuclear Fuel Expense								
367		P	SE		-	-	-	-	-	
368					-	-	-	-	-	
369					-	-	-	-	-	
370					-	-	-	-	-	
371	519	Coolants and Water								
372		P	SG		-	-	-	-	-	
373					-	-	-	-	-	
374					-	-	-	-	-	
375	520	Steam Expenses								
376		P	SG		-	-	-	-	-	
377					-	-	-	-	-	
378					-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381	523	Electric Expenses								
382		P	SG		-	-	-	-	-	
383					-	-	-	-	-	
384					-	-	-	-	-	
385	524	Misc. Nuclear Expenses								
386		P	SG		-	-	-	-	-	
387					-	-	-	-	-	
388					-	-	-	-	-	
389	528	Maintenance Super & Engineering								
390		P	SG		-	-	-	-	-	
391					-	-	-	-	-	
392					-	-	-	-	-	
393	529	Maintenance of Structures								
394		P	SG		-	-	-	-	-	
395					-	-	-	-	-	
396					-	-	-	-	-	
397	530	Maintenance of Reactor Plant								
398		P	SG		-	-	-	-	-	
399					-	-	-	-	-	
400					-	-	-	-	-	
401	531	Maintenance of Electric Plant								
402		P	SG		-	-	-	-	-	
403					-	-	-	-	-	
404					-	-	-	-	-	
405	532	Maintenance of Misc Nuclear								
406		P	SG		-	-	-	-	-	
407					-	-	-	-	-	
408					-	-	-	-	-	
409		Total Nuclear Power Generation			-	-	-	-	-	
410					-	-	-	-	-	

DECEMBER 2009 West Control Area AMA						UNADJUSTED RESULTS		WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA 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 Plant							
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 ADMINISTRATIVE & GEN EXP		B2	162,619,511	150,452,248	12,167,263	(1,573,143)	10,594,120
1043									
1044		Summary of A&G Expense by Factor							
1045		S			13,508,275	12,471,462	1,036,813	(1,582,645)	(545,832)
1046		SO			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			22,758	22,758	-	-	-
1051		Total A&G Expense by Factor		B2	162,619,511	150,452,248	12,167,263	(1,573,143)	10,594,120
1052									
1053		TOTAL O&M EXPENSE		B2	1,806,689,540	1,562,062,660	244,626,880	(17,063,214)	227,563,666

DECEMBER 2009 West Control Area

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1131	403GV0	General Vehicles							
1132		G-SG	SG		-	-	-	-	-
1133					-	-	-	-	-
1134					-	-	-	-	-
1135	403MP	Mining Depreciation							
1136		P	CAEE		-	-	-	-	-
1137				B3	-	-	-	-	-
1138					-	-	-	-	-
1139	403EP	Experimental Plant Depreciation							
1140		P	DGP		-	-	-	-	-
1141		P	SG		-	-	-	-	-
1142					-	-	-	-	-
1143	4031	ARO Depreciation							
1144			S		-	-	-	-	-
1145					-	-	-	-	-
1146					-	-	-	-	-
1147					-	-	-	-	-
1148		TOTAL DEPRECIATION EXPENSE		B3	464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
1149									
1150		Summary of Depreciation Expense by Factor							
1151		S			155,654,113	142,364,342	13,289,772	(17,991)	13,271,781
1152		DGP			-	-	-	-	-
1153		DGU			-	-	-	-	-
1154		SG			1,332,759	1,222,251	110,508	-	110,508
1155		SO			14,946,453	13,839,165	1,107,289	-	1,107,289
1156		CN			1,759,170	1,634,387	124,782	-	124,782
1157		SE			-	-	-	-	-
1158		CAGW			80,341,333	62,596,278	17,745,056	(419,297)	17,325,759
1159		CAGE			189,533,561	189,533,561	-	-	-
1160		CAEW			-	-	-	-	-
1161		CAEE			25,239	25,239	-	-	-
1162		JBG			20,433,978	16,105,753	4,328,225	(7,173)	4,321,052
1163		JBE			997	784	213	-	213
1164		Total Depreciation Expense By Factor		B3	464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
1165									
1166	404GP	Amort of LT Plant - Capital Lease Gen							
1167		I-SITUS	S		1,345,062	1,246,376	98,687	-	98,687
1168		I-SG	SG		-	-	-	-	-
1169		PTD	SO		929,374	860,523	68,851	-	68,851
1170		I-DGU	DGU		-	-	-	-	-
1171		CUST	CN		249,571	231,868	17,703	-	17,703
1172		I-SG	CAGW		-	-	-	-	-
1173		I-SG	CAGE		-	-	-	-	-
1174		I-DGP	DGP		-	-	-	-	-
1175				B4	2,524,007	2,338,767	185,241	-	185,241
1176									
1177	404SP	Amort of LT Plant - Cap Lease Steam							
1178		P	SG		-	-	-	-	-
1179		P	DGP		-	-	-	-	-
1180					-	-	-	-	-
1181					-	-	-	-	-
1182	404IP	Amort of LT Plant - Intangible Plant							
1183		I-SITUS	S		94,304	93,841	463	-	463
1184		P	SE		-	-	-	-	-
1185		I-SG	SG		5,553,318	5,092,856	460,461	-	460,461
1186		PTD	SO		13,131,339	12,158,520	972,818	-	972,818
1187		CUST	CN		5,000,879	4,646,154	354,725	-	354,725
1188		I-SG	CAGW		-	-	-	-	-
1189		I-SG	CAGE		-	-	-	-	-
1190		I-DGP	DGP		-	-	-	-	-
1191		I-SG	CAGE		-	-	-	-	-
1192		I-SG	CAGE		-	-	-	-	-
1193		I-SG	CAGW		4,993,249	3,890,386	1,102,863	-	1,102,863
1194		I-SG	CAGE		1,399,391	1,399,391	-	-	-
1195		P	JBG		3,740	2,948	792	-	792
1196		P	CAEW		-	-	-	-	-
1197		P	CAEE		14,498	14,498	-	-	-
1198		I-DGU	DGU		-	-	-	-	-
1199				B4	30,190,717	27,298,594	2,892,123	-	2,892,123
1200									
1201	404MP	Amort of LT Plant - Mining Plant							
1202		P	SE		-	-	-	-	-
1203					-	-	-	-	-
1204					-	-	-	-	-

DECEMBER 2009 West Control Area

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1361	41110	Deferred Income Tax - Federal-CR								
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		-	-	-	-	-	
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		P	JBE		(7,716,181)	(6,068,201)	(1,647,980)	-	(1,647,980)	
1375		PT	CAGW		(1,663,331)	(1,295,950)	(367,381)	(30,360)	(397,741)	
1376		PT	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										
1381		TOTAL DEFERRED INCOME TAXES			B7	477,328,444	454,968,646	22,359,798	3,841,059	26,200,858
1382		SCHMAF 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		P	S		20,000	20,000	-	-	-	
1393		P	BADDEBT		-	-	-	-	-	
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		-	-	-	-	-	
1399		LABOR	SNP		-	-	-	-	-	
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 - Temporary								
1405		SCHMAT-SITUS	S		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		P	TROJD		1,572,028	1,224,297	347,731	(347,731)	-	
1410		P	CN		-	-	-	-	-	
1411		SCHMAT-SE	SE		-	-	-	-	-	
1412		P	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	-	341,417	
1416		P	JBG		-	-	-	-	-	
1417		CUST	BADDEBT		-	-	-	-	-	
1418		P	CAGW		4,382,839	3,414,798	968,041	(778,940)	189,101	
1419		P	CAGE		954,107	954,107	-	-	-	
1420		SCHMAT-SE	CAEW		-	-	-	-	-	
1421		SCHMAT-SE	CAEE		6,719,089	6,719,089	-	-	-	
1422		BOOKDEPR	SCHMDEXP		535,808,937	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 SCHEDULE - M ADDITIONS			B6	822,930,477	758,437,303	64,493,174	(516,263)	63,976,911
1426										
1427		SCHMDF Deductions - Flow Through								
1428		SCHMDF	S		-	-	-	-	-	
1429		SCHMDF	CAGW		-	-	-	-	-	
1430		SCHMDF	CAGE		-	-	-	-	-	
1431		SCHMDF	DGP		-	-	-	-	-	
1432		SCHMDF	DGU		-	-	-	-	-	
1433				B6	-	-	-	-	-	

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1434	SCHMDF	Deductions - Permanent							
1435		SCHMDP	S		904	904	-	-	-
1436		P	SE		373,123	343,682	29,441	-	29,441
1437		P	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		-	-	-	-	-
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	-	6,793,954
1450		DPW	SNPD		179,120	167,213	11,907	-	11,907
1451		P	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	-	-	-
1459		P	JBG		-	-	-	-	-
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 SCHEDULE - M DEDUCTIONS		B6	2,094,054,552	1,955,668,084	138,386,468	(226,621)	138,159,847
1465									
1466		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(1,271,124,075)	(1,197,230,781)	(73,893,294)	(289,642)	(74,182,936)
1467									
1468									
1469	40911	State Income Taxes							
1470		IBT	IBT		5,664,011	5,664,011	-	-	-
1471		IBT	IBT		-	-	-	-	-
1472		IBT	IBT		-	-	-	-	-
1473		IBT	IBT		-	-	-	-	-
1474		TOTAL STATE TAXES		B6	5,664,011	5,664,011	-	-	-
1475									
1476									
1477		Calculation of Taxable Income:							
1478		Operating Revenues			4,075,223,142	3,717,843,560	357,379,582	(37,921,627)	319,457,955
1479		Operating Deductions:							
1480		O & M Expenses			1,806,689,540	1,562,062,660	244,626,880	(17,063,214)	227,563,666
1481		Depreciation Expense			464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
1482		Amortization Expense			43,698,570	39,681,560	4,017,010	(351,858)	3,665,152
1483		Taxes Other Than Income			123,877,487	106,132,674	17,744,812	(470,741)	17,274,071
1484		Interest & Dividends (AFUDC-Equity)			(63,955,322)	(59,355,529)	(4,599,793)	217,013	(4,382,780)
1485		Misc Revenue & Expense			(5,975,707)	(5,634,463)	(341,244)	(512,416)	(853,660)
1486		Total Operating Deductions			2,368,362,171	2,070,208,662	298,153,509	(18,625,677)	279,527,832
1487		Other Deductions:							
1488		Interest Deductions			350,882,327	325,646,176	25,236,151	(3,505,141)	21,731,010
1489		Interest on PCRBS			-	-	-	-	-
1490		Schedule M Adjustments			(1,271,124,075)	(1,197,230,781)	(73,893,294)	(289,642)	(74,182,936)
1491									
1492		Income Before State Taxes			84,854,569	124,757,941	(39,903,372)	(16,080,451)	(55,983,824)
1493									
1494		State Income Taxes			5,664,011	5,664,011	-	-	-
1495									
1496		Total Taxable Income			79,190,558	119,093,930	(39,903,372)	(16,080,451)	(55,983,824)
1497									
1498		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1499									
1500		Federal Income Tax - Calculated			27,716,695	41,682,876	(13,966,180)	(5,628,158)	(19,594,338)
1501									
1502		Adjustments to Calculated 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	-	-	-	-	-
1506	40910	DMD	P	SG	-	-	-	-	-
1507	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-
1508	40910	IRS Settle	LABOR	S	-	-	-	-	-
1509		FEDERAL INCOME TAX			27,716,695	41,682,876	(13,966,180)	(11,266,894)	(25,233,075)
1510									
1511		TOTAL OPERATING EXPENSES			2,941,152,439	2,630,005,519	311,146,920	(26,268,525)	284,878,395

DECEMBER 2009 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1589	Summary of Steam Production 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	Total Steam Production Plant by Factor									
				B8	5,189,626,903	4,930,313,683	259,313,220	(26,978,350)	232,334,870	
1598	320	Land and Land Rights								
1599		P	DGP		-	-	-	-	-	
1600		P	SG		-	-	-	-	-	
1601					-	-	-	-	-	
1602					-	-	-	-	-	
1603	321	Structures and Improvements								
1604		P	DGP		-	-	-	-	-	
1605		P	SG		-	-	-	-	-	
1606					-	-	-	-	-	
1607					-	-	-	-	-	
1608	322	Reactor Plant Equipment								
1609		P	DGP		-	-	-	-	-	
1610		P	SG		-	-	-	-	-	
1611					-	-	-	-	-	
1612					-	-	-	-	-	
1613	323	Turbogenerator Units								
1614		P	DGP		-	-	-	-	-	
1615		P	SG		-	-	-	-	-	
1616					-	-	-	-	-	
1617					-	-	-	-	-	
1618	324	Land and Land Rights								
1619		P	DGP		-	-	-	-	-	
1620		P	SG		-	-	-	-	-	
1621					-	-	-	-	-	
1622					-	-	-	-	-	
1623	325	Misc. Power Plant Equipment								
1624		P	DGP		-	-	-	-	-	
1625		P	SG		-	-	-	-	-	
1626					-	-	-	-	-	
1627					-	-	-	-	-	
1628					-	-	-	-	-	
1629	NP	Unclassified Nuclear Plant - Acct 300								
1630		P	SG		-	-	-	-	-	
1631					-	-	-	-	-	
1632					-	-	-	-	-	
1633					-	-	-	-	-	
1634	Total Nuclear Production Plant									
1635					-	-	-	-	-	
1636					-	-	-	-	-	
1637					-	-	-	-	-	
1638	Summary of Nuclear Production Plant by Factor									
1639		DGP			-	-	-	-	-	
1640		DGU			-	-	-	-	-	
1641		SG			-	-	-	-	-	
1642					-	-	-	-	-	
1643	Total Nuclear Plant by Factor									
1644					-	-	-	-	-	
1645	330	Land and Land Rights								
1646		P	DGP		-	-	-	-	-	
1647		P	DGU		-	-	-	-	-	
1648		P	CAGW		13,761,239	10,721,783	3,039,456	-	3,039,456	
1649		P	CAGE		5,949,167	5,949,167	-	-	-	
1650		P	CAGW		-	-	-	-	-	
1651		P	CAGE		-	-	-	-	-	
1652				B8	19,710,407	16,670,950	3,039,456	-	3,039,456	
1653					-	-	-	-	-	
1654	331	Structures and Improvements								
1655		P	DGP		-	-	-	-	-	
1656		P	DGU		-	-	-	-	-	
1657		P	CAGW		79,012,463	61,560,916	17,451,547	-	17,451,547	
1658		P	CAGE		13,523,939	13,523,939	-	-	-	
1659		P	CAGW		-	-	-	-	-	
1660		P	CAGE		-	-	-	-	-	
1661				B8	92,536,403	75,084,856	17,451,547	-	17,451,547	
1662					-	-	-	-	-	

DECEMBER 2009 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1663	332	Reservoirs, Dams & Waterways								
1664		P	DGP		-	-	-	-	-	
1665		P	DGU		-	-	-	-	-	
1666		P	CAGW		239,770,067	186,811,857	52,958,210	(179,838)	52,778,372	
1667		P	CAGE		60,930,091	60,930,091	-	-	-	
1668		P	CAGW		-	-	-	-	-	
1669		P	CAGE		-	-	-	-	-	
1670				B8	300,700,158	247,741,948	52,958,210	(179,838)	52,778,372	
1671										
1672	333	Water Wheel, Turbines, & Generators								
1673		P	DGP		-	-	-	-	-	
1674		P	DGU		-	-	-	-	-	
1675		P	CAGW		68,437,230	53,321,443	15,115,787	-	15,115,787	
1676		P	CAGE		36,301,042	36,301,042	-	-	-	
1677		P	CAGW		-	-	-	-	-	
1678		P	CAGE		-	-	-	-	-	
1679				B8	104,738,272	89,622,485	15,115,787	-	15,115,787	
1680										
1681	334	Accessory Electric Equipment								
1682		P	DGP		-	-	-	-	-	
1683		P	DGU		-	-	-	-	-	
1684		P	CAGW		43,891,318	34,197,006	9,694,311	-	9,694,311	
1685		P	CAGE		10,527,938	10,527,938	-	-	-	
1686		P	CAGW		-	-	-	-	-	
1687		P	CAGE		-	-	-	-	-	
1688				B8	54,419,256	44,724,945	9,694,311	-	9,694,311	
1689										
1690										
1691										
1692	335	Misc. Power Plant Equipment								
1693		P	DGP		-	-	-	-	-	
1694		P	DGU		-	-	-	-	-	
1695		P	CAGW		2,197,455	1,712,101	485,354	-	485,354	
1696		P	CAGE		200,008	200,008	-	-	-	
1697		P	CAGW		-	-	-	-	-	
1698		P	CAGE		-	-	-	-	-	
1699				B8	2,397,462	1,912,109	485,354	-	485,354	
1700										
1701	336	Roads, Railroads & Bridges								
1702		P	DGP		-	-	-	-	-	
1703		P	DGU		-	-	-	-	-	
1704		P	CAGW		13,551,398	10,558,290	2,993,108	-	2,993,108	
1705		P	CAGE		1,671,192	1,671,192	-	-	-	
1706		P	CAGW		-	-	-	-	-	
1707		P	CAGE		-	-	-	-	-	
1708				B8	15,222,590	12,229,482	2,993,108	-	2,993,108	
1709										
1710	337	Hydro Plant ARO								
1711		P	S		-	-	-	-	-	
1712					-	-	-	-	-	
1713					-	-	-	-	-	
1714	HP	Unclassified Hydro Plant - Acct 300								
1715		P	S		-	-	-	-	-	
1716		P	DGU		-	-	-	-	-	
1717		P	CAGW		-	-	-	-	-	
1718		P	CAGE		-	-	-	-	-	
1719		P	CAGW		-	-	-	-	-	
1720		P	CAGE		-	-	-	-	-	
1721					-	-	-	-	-	
1722					-	-	-	-	-	
1723				B8	589,724,548	487,986,775	101,737,773	(179,838)	101,557,935	
1724										
1725										
1726										
1727										
1728										
1729										
1730										
1731										
1732										
1733				B8	589,724,548	487,986,775	101,737,773	(179,838)	101,557,935	
1734										
1735	340	Land and Land Rights								
1736		P	SG		-	-	-	-	-	
1737		P	DGU		-	-	-	-	-	
1738		P	CAGW		2,075,864	1,617,366	458,498	-	458,498	
1739		P	CAGE		20,700,672	20,700,672	-	-	-	
1740		P	CAGW		-	-	-	-	-	
1741		P	CAGE		-	-	-	-	-	
1742				B8	22,776,536	22,318,038	458,498	-	458,498	

DECEMBER 2009 West Control Area AMA				UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1742	341	Structures and Improvements							
1743		P	SG		-	-	-	-	-
1744		P	DGU		-	-	-	-	-
1745		P	CAGW		47,385,481	36,919,411	10,466,070	-	10,466,070
1746		P	CAGE		79,945,344	79,945,344	-	-	-
1747		P	CAGE		-	-	-	-	-
1748				B8	127,330,824	116,864,755	10,466,070	-	10,466,070
1749									
1750	342	Fuel Holders, Producers & Accessories							
1751		P	SG		-	-	-	-	-
1752		P	DGU		-	-	-	-	-
1753		P	CAGW		1,023,663	797,565	226,097	-	226,097
1754		P	CAGE		9,181,483	9,181,483	-	-	-
1755		P	CAGE		-	-	-	-	-
1756				B8	10,205,145	9,979,048	226,097	-	226,097
1757									
1758	343	Prime Movers							
1759		P	S		-	-	-	-	-
1760		P	DGU		-	-	-	-	-
1761		P	SG		-	-	-	-	-
1762		P	CAGW		868,966,892	677,037,467	191,929,426	(475,822)	191,453,603
1763		P	CAGE		1,217,974,242	1,217,974,242	-	-	-
1764		P	CAGE		-	-	-	-	-
1765				B8	2,086,941,134	1,895,011,708	191,929,426	(475,822)	191,453,603
1766									
1767	344	Generators							
1768		P	S		-	-	-	-	-
1769		P	DGU		-	-	-	-	-
1770		P	SG		-	-	-	-	-
1771		P	CAGW		110,643,133	86,205,294	24,437,839	-	24,437,839
1772		P	CAGE		183,078,336	183,078,336	-	-	-
1773		P	CAGE		-	-	-	-	-
1774				B8	293,721,469	269,283,630	24,437,839	-	24,437,839
1775									
1776	345	Accessory Electric Plant							
1777		P	SG		-	-	-	-	-
1778		P	DGU		-	-	-	-	-
1779		P	CAGW		68,865,665	53,655,249	15,210,415	-	15,210,415
1780		P	CAGE		102,751,379	102,751,379	-	-	-
1781		P	CAGE		-	-	-	-	-
1782				B8	171,617,043	156,406,628	15,210,415	-	15,210,415
1783									
1784									
1785									
1786	346	Misc. Power Plant Equipment							
1787		P	SG		-	-	-	-	-
1788		P	DGU		-	-	-	-	-
1789		P	CAGW		3,095,983	2,412,171	683,812	-	683,812
1790		P	CAGE		6,595,109	6,595,109	-	-	-
1791				B8	9,691,093	9,007,280	683,812	-	683,812
1792									
1793	347	Other Production ARO							
1794		P	S		-	-	-	-	-
1795					-	-	-	-	-
1796					-	-	-	-	-
1797	QP	Unclassified Other Prod Plant-Acct 300							
1798		P	S		-	-	-	-	-
1799		P	SG		-	-	-	-	-
1800		P	CAGW		116,673,687	90,903,875	25,769,812	-	25,769,812
1801		P	CAGE		-	-	-	-	-
1802					116,673,687	90,903,875	25,769,812	-	25,769,812
1803									
1804		Total Other Production Plant		B8	2,838,956,932	2,569,774,962	269,181,969	(475,822)	268,706,147
1805									
1806		Summary of Other Production Plant by Factor							
1807		S			-	-	-	-	-
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		SSGCT			-	-	-	-	-
1813		Total of Other Production Plant by Factor		B8	2,838,956,932	2,569,774,962	269,181,969	(475,822)	268,706,147
1814									
1815		Experimental Plant							
1816	103	Experimental Plant							
1817		P	DGP		-	-	-	-	-
1818		Total Experimental Plant			-	-	-	-	-
1819									
1820		TOTAL PRODUCTION PLANT		B8	8,618,308,383	7,988,075,420	630,232,963	(27,634,010)	602,598,953

DECEMBER 2009 West Control Area

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2190	Summary of General Plant by Factor								
2191	S				486,186,198	444,500,626	41,685,572	-	41,685,572
2192	JBG				15,154,772	11,944,762	3,210,010	-	3,210,010
2193	JBE				4,984	3,919	1,064	34,656,573	34,657,637
2194	SG				138,644	127,148	11,496	-	11,496
2195	SO				252,994,078	234,251,341	18,742,737	-	18,742,737
2196	SE				-	-	-	-	-
2197	CN				25,502,496	23,693,538	1,808,958	-	1,808,958
2198	DEU				-	-	-	-	-
2199	CAGW				42,449,043	33,073,289	9,375,755	-	9,375,755
2200	CAGE				148,125,492	148,125,492	-	-	-
2201	CAEW				-	-	-	-	-
2202	CAEE				274,410,037	274,410,037	-	-	-
2203	SSGCT				-	-	-	-	-
2204	SSGCH				-	-	-	-	-
2205	Less Capital Leases				(48,811,908)	(46,851,844)	(1,960,064)	-	(1,960,064)
2206	Total General Plant by Factor			B8	1,196,153,835	1,123,278,307	72,875,527	34,656,573	107,532,100
2207	301 Organization								
2208	I-SITUS	S			-	-	-	-	-
2209	PTD	SO			-	-	-	-	-
2210	I-SG	CAGW			-	-	-	-	-
2211	I-SG	CAGE			-	-	-	-	-
2212	I-SG	SG			-	-	-	-	-
2213				B8	-	-	-	-	-
2214	302 Franchise & Consent								
2215	I-SITUS	S			1,060,383	1,060,383	-	-	-
2216	I-SG	SG			-	-	-	-	-
2217	I-SG	CAGW			-	-	-	-	-
2218	I-SG	CAGE			-	-	-	-	-
2219	I-SG	CAGW			105,163,215	81,935,730	23,227,485	-	23,227,485
2220	I-SG	CAGE			13,415,223	13,415,223	-	-	-
2221	I-DGP	DGP			-	-	-	-	-
2222	I-DGU	DGU			-	-	-	-	-
2223				B8	119,638,821	96,411,336	23,227,485	-	23,227,485
2224									
2225	303 Miscellaneous Intangible Plant								
2226	I-SITUS	S			3,029,060	2,914,958	114,102	-	114,102
2227	I-SG	SG			1,582,463	1,451,251	131,212	-	131,212
2228	PTD	SO			363,945,459	336,983,034	26,962,425	-	26,962,425
2229	P	SE			-	-	-	-	-
2230	CUST	CN			116,519,828	108,254,774	8,265,054	-	8,265,054
2231	I-SG	CAGW			53,456,564	41,649,569	11,806,995	-	11,806,995
2232	I-SG	CAGE			32,528,871	32,528,871	-	-	-
2233	P	JBG			50,591	39,875	10,716	-	10,716
2234	P	CAEW			-	-	-	-	-
2235	P	CAEE			3,683,692	3,683,692	-	-	-
2236	I-SG	CAGE			-	-	-	-	-
2237	I-SG	CAGE			-	-	-	-	-
2238				B8	574,796,529	527,506,025	47,290,504	-	47,290,504
2239	303 Less Non-Utility Plant								
2240	I-SITUS	S			-	-	-	-	-
2241				B8	574,796,529	527,506,025	47,290,504	-	47,290,504
2242	IP Unclassified Intangible Plant - Acct 300								
2243	I-SITUS	S			-	-	-	-	-
2244	I-SG	SG			-	-	-	-	-
2245	I-DGU	DGU			-	-	-	-	-
2246	PTD	SO			-	-	-	-	-
2247					-	-	-	-	-
2248					-	-	-	-	-
2249	TOTAL INTANGIBLE PLANT			B8	694,435,350	623,917,361	70,517,989	-	70,517,989
2250									
2251	Summary of Intangible Plant by Factor								
2252	S				4,089,444	3,975,341	114,102	-	114,102
2253	JBG				50,591	39,875	10,716	-	10,716
2254	JBE				-	-	-	-	-
2255	SG				1,582,463	1,451,251	131,212	-	131,212
2256	SO				363,945,459	336,983,034	26,962,425	-	26,962,425
2257	CN				116,519,828	108,254,774	8,265,054	-	8,265,054
2258	CAGW				158,619,779	123,585,299	35,034,480	-	35,034,480
2259	CAGE				45,944,094	45,944,094	-	-	-
2260	CAEW				-	-	-	-	-
2261	CAEE				3,683,692	3,683,692	-	-	-
2262	SSGCT				-	-	-	-	-
2263	SSGCH				-	-	-	-	-
2264	SE				-	-	-	-	-
2265	Total Intangible Plant by Factor			B8	694,435,350	623,917,361	70,517,989	-	70,517,989
2266	Summary of Unclassified Plant (Account 106)								
2267	DP				19,304,202	17,897,828	1,406,374	-	1,406,374
2268	DS0				-	-	-	-	-
2269	GP				(288,810)	(268,611)	(20,199)	-	(20,199)
2270	HP				-	-	-	-	-
2271	NP				-	-	-	-	-
2272	OP				116,673,687	90,903,875	25,769,812	-	25,769,812
2273	TP				35,777,281	35,195,657	581,624	-	581,624
2274	TS0				-	-	-	-	-
2275	IP				-	-	-	-	-
2276	MP				-	-	-	-	-
2277	SP				(3,024,555)	(2,452,530)	(572,025)	-	(572,025)
2278	Total Unclassified Plant by Factor				168,441,806	141,276,220	27,165,586	-	27,165,586
2279									
2280	TOTAL ELECTRIC PLANT IN SERVICE			B8	18,880,589,015	17,481,845,174	1,398,743,841	7,022,563	1,405,766,404

DECEMBER 2009 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA 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		P	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 Prepayments		B15	40,613,171	37,762,743	2,850,428	(2,850,428)	(0)
2433									
2434	182M	Misc Regulatory Assets							
2435		DDS2	S		56,806,827	55,379,786	1,427,040	15,677,501	17,104,541
2436		DEFSG	SG		-	-	-	-	-
2437		P	CAGE		-	-	-	-	-
2438		P	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		-	-	-	-	-
2441		P	SE		10,608,209	9,771,188	837,021	(837,021)	(0)
2442		P	CAEW		-	-	-	-	-
2443		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2444		DDSO2	SO		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									
2447	186M	Misc Deferred Debits							
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 Misc. Deferred Debits		B11	66,907,830	63,912,195	2,995,635	(2,030,095)	965,541
2461									
2462		Working Capital							
2463	CWC	Cash Working Capital							
2464		CWC	S		138,697,701	127,250,274	11,447,427	(277,533)	11,169,894
2465		CWC	SO		-	-	-	-	-
2466		CWC	SE		-	-	-	-	-
2467				B14	138,697,701	127,250,274	11,447,427	(277,533)	11,169,894
2468									
2469	OWC	Other Work. Cap							
2470	131	Cash	GP	SNP	-	-	-	-	-
2471	135	Working Funds	GP	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	A/P	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	P	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	P	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.	P	S	-	-	-	-	-
2486	254105	ARO Reg Liability	P	S	-	-	-	-	-
2487	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2488	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2489	254105	ARO Reg Liability	P	CAEE	(696,791)	(696,791)	-	-	-
2490	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2491				B14	19,725,703	17,566,412	2,159,291	(2,159,291)	-
2492									
2493		Total Working Capital			158,423,404	144,816,686	13,606,718	(2,436,824)	11,169,894

DECEMBER 2009 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2718	108363	Storage Battery Equipment								
2719		DPW	S			(744,619)	(744,619)	-	-	-
2720				B17		(744,619)	(744,619)	-	-	-
2721										
2722	108364	Poles, Towers & Fixtures								
2723		DPW	S			(460,317,900)	(416,755,178)	(43,562,721)	-	(43,562,721)
2724				B17		(460,317,900)	(416,755,178)	(43,562,721)	-	(43,562,721)
2725										
2726	108365	Overhead Conductors								
2727		DPW	S			(251,384,803)	(224,994,421)	(26,390,382)	-	(26,390,382)
2728				B17		(251,384,803)	(224,994,421)	(26,390,382)	-	(26,390,382)
2729										
2730	108366	Underground Conduit								
2731		DPW	S			(118,087,607)	(108,733,869)	(9,353,738)	-	(9,353,738)
2732				B17		(118,087,607)	(108,733,869)	(9,353,738)	-	(9,353,738)
2733										
2734	108367	Underground Conductors								
2735		DPW	S			(272,451,704)	(264,503,247)	(7,948,457)	-	(7,948,457)
2736				B17		(272,451,704)	(264,503,247)	(7,948,457)	-	(7,948,457)
2737										
2738	108368	Line Transformers								
2739		DPW	S			(353,556,800)	(313,835,611)	(39,721,189)	-	(39,721,189)
2740				B17		(353,556,800)	(313,835,611)	(39,721,189)	-	(39,721,189)
2741										
2742	108369	Services								
2743		DPW	S			(158,777,846)	(143,288,343)	(15,489,503)	-	(15,489,503)
2744				B17		(158,777,846)	(143,288,343)	(15,489,503)	-	(15,489,503)
2745										
2746	108370	Meters								
2747		DPW	S			(84,712,180)	(76,947,443)	(7,764,737)	-	(7,764,737)
2748				B17		(84,712,180)	(76,947,443)	(7,764,737)	-	(7,764,737)
2749										
2750										
2751										
2752	108371	Installations on Customers' Premises								
2753		DPW	S			(7,732,332)	(7,457,767)	(274,565)	-	(274,565)
2754				B17		(7,732,332)	(7,457,767)	(274,565)	-	(274,565)
2755										
2756	108372	Leased Property								
2757		DPW	S			-	-	-	-	-
2758				B17		-	-	-	-	-
2759										
2760	108373	Street Lights								
2761		DPW	S			(28,089,961)	(26,060,228)	(2,029,733)	-	(2,029,733)
2762				B17		(28,089,961)	(26,060,228)	(2,029,733)	-	(2,029,733)
2763										
2764	108D00	Unclassified Dist Plant - Acct 300								
2765		DPW	S			-	-	-	-	-
2766										
2767										
2768	108DS	Unclassified Dist Sub Plant - Acct 300								
2769		DPW	S			-	-	-	-	-
2770										
2771										
2772	108DP	Unclassified Dist Sub Plant - Acct 300								
2773		DPW	S			283,996	261,729	22,267	-	22,267
2774						283,996	261,729	22,267	-	22,267
2775										
2776										
2777										
2778										
2779										
2780		Summary of Distribution Plant Depr by Factor								
2781		S				(1,957,145,418)	(1,789,838,104)	(167,307,314)	-	(167,307,314)
2782		Total Distribution Depreciation by Factor				(1,957,145,418)	(1,789,838,104)	(167,307,314)	-	(167,307,314)

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AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2783	108GP	General Plant Accumulated Depr								
2784		G-SITUS	S		(151,596,163)	(136,194,965)	(15,401,198)	-	(15,401,198)	
2785		G-DGP	DGP		-	-	-	-	-	
2786		G-DGU	DGU		-	-	-	-	-	
2787		G-SG	SG		-	-	-	-	-	
2788		CUST	CN		(6,692,860)	(6,218,118)	(474,742)	-	(474,742)	
2789		PTD	SO		(78,960,463)	(73,110,780)	(5,849,683)	-	(5,849,683)	
2790		P	SE		-	-	-	-	-	
2791		G-SG	CAGW		(14,879,368)	(11,592,950)	(3,286,418)	-	(3,286,418)	
2792		G-SG	CAGE		(46,805,278)	(46,805,278)	-	-	-	
2793		P	JBG		(4,585,542)	(3,614,255)	(971,287)	-	(971,287)	
2794		P	CAEW		-	-	-	-	-	
2795		P	CAEE		(374,209)	(374,209)	-	-	-	
2796		G-SG	CAGE		-	-	-	-	-	
2797		G-SG	CAGE		-	-	-	-	-	
2798				B17	(303,893,883)	(277,910,554)	(25,983,329)	-	(25,983,329)	
2799										
2800										
2801	108MP	Mining Plant Accumulated Depr.								
2802		P	S		-	-	-	-	-	
2803		P	CAEW		-	-	-	-	-	
2804		P	CAEE		(167,310,359)	(167,310,359)	-	-	-	
2805		P	SE		-	-	-	-	-	
2806				B17	(167,310,359)	(167,310,359)	-	-	-	
2807	108MP	Less Centralia Situs Depreciation								
2808		P	S		-	-	-	-	-	
2809				B17	(167,310,359)	(167,310,359)	-	-	-	
2810										
2811	1081390	Accum Depr - Capital Lease								
2812		PTD	SO		-	-	-	-	-	
2813					-	-	-	-	-	
2814					-	-	-	-	-	
2815		Remove Capital Leases			-	-	-	-	-	
2816					-	-	-	-	-	
2817					-	-	-	-	-	
2818	1081399	Accum Depr - Capital Lease								
2819		P	S		-	-	-	-	-	
2820		P	SE		-	-	-	-	-	
2821					-	-	-	-	-	
2822					-	-	-	-	-	
2823		Remove Capital Leases			-	-	-	-	-	
2824					-	-	-	-	-	
2825					-	-	-	-	-	
2826					-	-	-	-	-	
2827		TOTAL GENERAL PLANT ACCUM DEPR			B17	(471,204,242)	(445,220,914)	(25,983,329)	-	(25,983,329)
2828										
2829										
2830										
2831		Summary of General Depreciation by Factor								
2832		S			(151,596,163)	(136,194,965)	(15,401,198)	-	(15,401,198)	
2833		DGP			-	-	-	-	-	
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		Remove Capital Leases			-	-	-	-	-	
2847		Total General Depreciation by Factor			B17	(471,204,242)	(445,220,914)	(25,983,329)	-	(25,983,329)
2848										
2849										
2850		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(6,490,343,793)	(5,987,151,210)	(603,192,584)	16,084,595	(487,107,989)
2851	111SP	Accum Prov for Amort-Steam								
2852		P	CAGW		-	-	-	-	-	
2853		P	CAGW		-	-	-	-	-	
2854		P	CAGE		-	-	-	-	-	
2855		P	SG		-	-	-	-	-	
2856					-	-	-	-	-	
2857					-	-	-	-	-	
2858					-	-	-	-	-	

DECEMBER 2009 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2859	111GP	Accum Prov for Amort-General									
2860		G-SITUS	S		(15,202,633)	(13,819,842)	(1,382,791)	-	(1,382,791)		
2861		CUST	CN		(2,325,108)	(2,160,182)	(164,926)	-	(164,926)		
2862		I-SG	SG		-	-	-	-	-		
2863		PTD	SO		(9,550,168)	(8,842,656)	(707,512)	-	(707,512)		
2864		I-SG	CAGW		-	-	-	-	-		
2865		I-SG	CAGE		-	-	-	-	-		
2866		P	CAEW		-	-	-	-	-		
2867		P	CAEE		-	-	-	-	-		
2868		P	SE		-	-	-	-	-		
2869				B18	(27,077,909)	(24,822,680)	(2,255,229)	-	(2,255,229)		
2870											
2871											
2872	111HP	Accum Prov for Amort-Hydro									
2873		P	DGP		-	-	-	-	-		
2874		P	DGU		-	-	-	-	-		
2875		P	SG		-	-	-	-	-		
2876		P	CAGW		(251,839)	(196,215)	(55,624)	-	(55,624)		
2877		P	CAGE		(369,972)	(369,972)	-	-	-		
2878		P	CAGE		-	-	-	-	-		
2879				B18	(621,811)	(566,187)	(55,624)	-	(55,624)		
2880											
2881											
2882	111IP	Accum Prov for Amort-Intangible Plant									
2883		I-SITUS	S		(812,138)	(810,914)	(1,224)	-	(1,224)		
2884		I-DGP	DGP		-	-	-	-	-		
2885		I-DGU	DGU		-	-	-	-	-		
2886		P	CAEW		-	-	-	-	-		
2887		P	CAEE		(1,130,286)	(1,130,286)	-	-	-		
2888		P	SE		-	-	-	-	-		
2889		I-SG	SG		(17,682,987)	(16,216,776)	(1,466,210)	-	(1,466,210)		
2890		I-SG	CAGW		-	-	-	-	-		
2891		I-SG	CAGE		-	-	-	-	-		
2892		CUST	CN		(86,993,346)	(80,822,682)	(6,170,664)	-	(6,170,664)		
2893		P	CAGE		-	-	-	-	-		
2894		P	CAGE		-	-	-	-	-		
2895		I-SG	CAGW		(28,941,142)	(22,548,889)	(6,392,254)	-	(6,392,254)		
2896		I-SG	CAGE		(9,925,212)	(9,925,212)	-	-	-		
2897		PTD	JBG		(14,451)	(11,390)	(3,061)	-	(3,061)		
2898		PTD	SO		(246,506,053)	(228,243,974)	(18,262,080)	-	(18,262,080)		
2899				B18	(392,005,616)	(359,710,124)	(32,295,492)	-	(32,295,492)		
2900	111IP	Less Non-Utility Plant									
2901		NUTIL	OTH		-	-	-	-	-		
2902				B18	(392,005,616)	(359,710,124)	(32,295,492)	-	(32,295,492)		
2903											
2904	111390	Accum Amtr - Capital Lease									
2905		G-SITUS	S		(2,774,093)	(2,774,093)	-	-	-		
2906		P	CAGE		(1,158,933)	(1,158,933)	-	-	-		
2907		PTD	CAGW		(32,077)	(24,992)	(7,085)	161,554	154,469		
2908		PTD	SO		2,085,064	1,930,595	154,469	-	154,469		
2909					(1,880,039)	(2,027,423)	147,384	161,554	308,939		
2910											
2911		Remove Capital Lease Amtr			1,880,039	2,027,423	(147,384)	(161,554)	(308,939)		
2912											
2913		TOTAL ACCUM PROV FOR AMORTIZ				B18	(419,705,336)	(385,098,991)	(34,606,345)	-	(34,606,345)
2914		AMA									
2915											
2916											
2917											
2918		Summary of Amortization by Factor									
2919		S			(18,788,864)	(17,404,849)	(1,384,015)	-	(1,384,015)		
2920		DGP			-	-	-	-	-		
2921		DGU			-	-	-	-	-		
2922		SE			-	-	-	-	-		
2923		SO			(253,971,157)	(235,156,035)	(18,815,122)	-	(18,815,122)		
2924		CN			(89,318,454)	(82,982,864)	(6,335,590)	-	(6,335,590)		
2925		SSGCT			-	-	-	-	-		
2926		JBG			(14,451)	(11,390)	(3,061)	-	(3,061)		
2927		CAGW			(29,225,058)	(22,770,096)	(6,454,962)	161,554	(6,293,408)		
2928		CAGE			(11,454,117)	(11,454,117)	-	-	-		
2929		CAEW			-	-	-	-	-		
2930		CAEE			(1,130,286)	(1,130,286)	-	-	-		
2931		SG			(17,682,987)	(16,216,776)	(1,466,210)	-	(1,466,210)		
2932		Less Capital Lease			1,880,039	2,027,423	(147,384)	(161,554)	(308,939)		
2933		Total Provision For Amortization by Factor				B18	(419,705,336)	(385,098,991)	(34,606,345)	(0)	(34,606,345)

WASHINGTON
 Rebuttal Adjustments (Tab 12)
 TOTAL

Page 12.0 Total

	12.1	12.2	12.3	12.4	12.5	12.6	12.7	12.8	12.8	
	SO2 Emission Allowance Revenues	SERP Expense	Affiliate Management Fee	Advertising Expenses	Green Tag Revenues	Net Power Costs	Production Factor Adjustment	Cash Working Capital Impact	Interest Sync Impact	
	Total Normalized									
1 Operating Revenues:										
2 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	-	(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	-	-	-	-	-	-	-	-	-	
18 Administrative & General	(183,699)	-	(169,675)	(14,003)	(21)	-	-	-	-	
19 Total O&M Expenses	(5,500,647)	-	(169,675)	(14,003)	(1,813)	(5,324,568)	9,412	-	-	
20 Depreciation	-	-	-	-	-	-	-	-	-	
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.	-	-	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	(309,419)	(309,967)	-	-	-	-	548	-	-	
28 Total Operating Expenses:	(3,032,762)	(192,368)	(110,289)	(9,102)	(1,178)	1,674,433	(4,393,407)	2,557	(3,408)	
29										
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:	64,791	-	-	-	-	-	-	64,791	-	
45										
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	455,593	456,400	-	-	-	-	(807)	-	-	
54										
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	1.289%	0.044%	0.028%	0.002%	0.000%	0.782%	0.435%	-0.003%	0.001%	-0.001%
61 Estimated Price Change	(8,247,711)	(272,210)	(177,920)	(14,683)	(1,901)	(5,016,554)	(2,789,734)	22,071	8,717	(5,498)
62										
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)	-	-	-	-	-	-	-	-	-	-
69 Interest	9,738	-	-	-	-	-	-	-	-	9,738
70 Schedule "M" Additions	1,247	1,247	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	309,967	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										
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

Page 12.0 Restating

	12.1	12.2	12.3	12.4	12.5	12.6	12.7	12.8	12.8
	SO2 Emission Allowance Revenues	SERP Expense	Affiliate Management Fee	Advertising Expenses	Green Tag Revenues	Net Power Costs	Production Factor Adjustment	Cash Working Capital Impact	Interest Sync Impact
	Total Normalized								
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	(1,791)	-	-	(1,791)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 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 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	62,805	437	59,386	4,901	634	-	-	-	(2,553)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	117,162	117,162	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(309,967)	(309,967)	-	-	-	-	-	-	-
28 Total Operating Expenses:	(315,490)	(192,368)	(110,289)	(9,102)	(1,178)	-	-	-	(2,553)
29									
30 Operating Rev For Return:	315,490	192,368	110,289	9,102	1,178	-	-	-	2,553
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	(23,186)	-	-	-	-	-	-	(23,186)	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,186)	-	-	-	-	-	-	(23,186)	-
45									
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	456,400	456,400	-	-	-	-	-	-	-
54									
55 Total Deductions:	283,345	283,345	-	-	-	-	-	-	-
56									
57 Total Rate Base:	260,158	283,345	-	-	-	-	-	(23,186)	-
58									
59									
60 Effect on ROE	0.073%	0.044%	0.028%	0.002%	0.000%	0.000%	0.000%	0.000%	-0.001%
61 Estimated Price Change	(473,951)	(272,210)	(177,920)	(14,683)	(1,901)	-	-	(3,120)	(4,118)
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	495,458	309,967	169,675	14,003	1,813	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	7,294	-	-	-	-	-	-	-	7,294
70 Schedule "M" Additions	1,247	1,247	-	-	-	-	-	-	-
71 Schedule "M" Deductions	309,967	309,967	-	-	-	-	-	-	-
72 Income Before Tax	179,444	1,247	169,675	14,003	1,813	-	-	-	(7,294)
73									
74 State Income Taxes	-	-	-	-	-	-	-	-	-
75									
76 Taxable Income	179,444	1,247	169,675	14,003	1,813	-	-	-	(7,294)
77									
78 Federal Income Taxes	62,805	437	59,386	4,901	634	-	-	-	(2,553)

WASHINGTON
 Rebuttal Adjustments (Tab 12)
 Proforma

	12.1	12.2	12.3	12.4	12.5	12.6	12.7	12.8	12.8
	SO2 Emission Allowance Revenues	SERP Expense	Affiliate Management Fee	Advertising Expenses	Green Tag Revenues	Net Power Costs	Production Factor Adjustment	Cash Working Capital Impact	Interest Sync Impact
	Total Normalized								
1 Operating Revenues:									
2 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	-	(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	-	-	-	-	-	-	-	-	-
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									
59									
60 Effect on ROE	1.215%	0.000%	0.000%	0.000%	0.000%	0.782%	0.435%	-0.003%	0.001%
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	-	-	-	-	-	-	-	-	-
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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<u>Reverse Company's Original Filed Adjustment</u>							
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
			<u>(3,253,827)</u>			<u>237,951</u>	
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
			<u>2,617,533</u>			<u>2,617,533</u>	
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
<u>Add SO2 Revenues with 5 Year Amortization (Based on December 2009 Balances)</u>							
Adjustment to Operating Revenues:							
Remove CY 09 Actual Allowance Revenues	4118	RES	3,790,891	SE	7.890%	299,113	12.1.3
Add CY 2010 Amortization	4118	RES	(847,032)	WA	Situs	(847,032)	12.1.3
			<u>2,943,859</u>			<u>(547,918)</u>	
Adjustment to Rate Base:							
Accum Deferred Income Taxes	190	RES	1,427,857	WA	Situs	1,427,857	12.1.3
Regulatory Deferred Sales (Unamort. Bal.)	25398	RES	(3,762,046)	WA	Situs	(3,762,046)	12.1.3
			<u>(2,334,188)</u>			<u>(2,334,188)</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	30,047	WA	Situs	30,047	12.1.3
Schedule M Deduction	SCHMDT	RES	847,032	WA	Situs	847,032	12.1.3
DIT Expense	41110	RES	(11,403)	WA	Situs	(11,403)	12.1.3
DIT Expense	41010	RES	321,457	WA	Situs	321,457	12.1.3

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.

PacificCorp
 WA General Rate Case - December 2009
 SO2 Allowance Sales

Description	Date Booked	Ref.	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMWT	D.I.T. Expense	Accumulated	
			Ending of the Period	Dec-09								Dec-09	Deferred Income Tax
			Dec-10	Dec-10	Dec-10	Dec-10	Dec-09	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	0	(39)	(39)
EPA Auction	Dec-94	2	29,041	29,041	0	0	0	0	0	0	0	(0)	(0)
Cantor, Emision Exchange & Auction	Apr-95	3	2,294,650	2,264,052	30,598	638	38,254	0	638	242	242	14,507	14,265
EPA Auction	May-95	4	25,252	24,760	492	20	612	0	20	8	8	232	225
Cantor Fitzgerald Brokerage	Jun-95	5	1,086,300	1,062,161	24,139	1,006	30,175	0	1,006	382	382	11,447	11,065
Cantor Fitzgerald and Enron	Jul-95	6	2,746,523	2,673,216	73,307	3,054	91,631	0	3,054	1,159	1,159	34,762	33,603
EPA Auction	Sep-95	7	3,674	3,488	186	48	234	0	48	18	18	89	71
EPA Auction	Oct-95	8	14,096	13,494	602	39	758	0	39	15	15	288	273
EPA Auction	Dec-95	9	5,374	5,130	244	15	304	0	15	6	6	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	3,002	36,008	33,006
Enron	Mar-96	11	2,096,250	1,965,840	130,410	32,604	163,014	0	32,604	12,374	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	706	706	8,467	7,761
EPA Auction	Jun-96	13	150,288	138,937	11,351	2,832	14,183	0	2,832	1,075	1,075	5,382	4,307
Cantor Fitzgerald & EPA Auction	Jul-96	14	1,265,449	1,164,180	101,269	12,660	126,989	0	12,660	4,805	4,805	48,035	43,230
EPA Auction	Aug-96	15	3,208	2,982	326	49	410	0	49	19	19	156	137
EPA Auction	Sep-96	16	1,600,000	1,457,796	142,204	20,741	177,760	0	20,741	7,871	7,871	67,453	59,581
Clean Air Cap. Mkts Settlement & Auction	Dec-96	17	(927,450)	(832,709)	(94,741)	(15,792)	(118,495)	0	(15,792)	(5,293)	(5,293)	(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	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	13,563	90,416	76,853
AG Trading Corporation	May-97	20	1,100,000	963,096	136,904	34,224	171,128	0	34,224	12,988	12,988	64,238	51,950
Duke Energy & AG Trading Corp.	Jun-97	21	2,182,250	1,901,032	281,218	58,590	351,226	0	58,590	22,235	22,235	133,394	111,159
Enron & AG Trading Corp.	Jul-97	22	1,175,500	1,018,818	156,682	39,168	195,850	0	39,168	14,865	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	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)	(3,142)	(15,715)	(12,573)
AG Trading Corp.	Nov-97	25	2,852,500	2,421,434	431,066	107,772	538,838	0	107,772	40,901	40,901	204,476	163,576
AG Trading Corporation	Dec-97	26	3,500,000	2,955,508	544,492	136,128	680,620	0	136,128	51,662	51,662	288,280	206,618
PSE&G	Jan-98	27	1,165,789	978,864	186,925	46,608	233,033	0	46,608	17,688	17,688	88,431	70,743
Enron	Feb-98	28	945,000	789,606	155,394	38,856	194,250	0	38,856	14,746	14,746	73,714	58,967
Sempra & Cantor Fitzgerald	Mar-98	29	2,875,000	2,389,416	485,584	121,392	606,976	0	121,392	46,069	46,069	230,335	184,265
Sempra, AP5, IGS&L & Cantor Fitzgerald	Apr-98	30	6,262,308	5,176,887	1,085,421	271,356	1,356,777	0	271,356	102,982	102,982	514,869	411,887

PacificCorp
 WA General Rate Case - December 2009
 SO2 Allowance Sales

Description	Date Booked	Ref.	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMMDT	D.I.T. Expense	Accumulated	
			Ending of the Period									Dec-09	Dec-08
			Dec-10	Dec-09									
EPA Auction	May-98	31	271,483	223,192	48,291	12,072	60,363	0	12,072	4,581	72,907	18,325	
EPA Auction	Jun-98	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	77	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	5,862	1,793	444	2,237	0	444	169	849	680	
EPA Auction	Jul-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	655,739	163,932	819,671	0	163,932	62,714	311,055	248,842	
PSE&G	Sep-00	40	2,269,500	1,583,576	685,924	171,480	857,404	0	171,480	65,078	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	677,906	169,476	847,382	0	169,476	64,318	321,572	257,254	
Tacoma, Seattle, Avista, PGE, Aquila Svc. Co, Hayden	Dec-00	43	1,229,249	909,821	419,428	104,856	524,284	0	104,856	39,794	198,960	159,166	
APS, AEP and Dynegy	Jan-01	44	5,065,500	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	77	388	310	
EPA Auction	May-01	46	602,638	399,084	203,554	50,892	254,446	0	50,892	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 White-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	99,025	
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/Tampa/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	58	2,065,357	927,112	1,138,245	284,568	1,422,813	0	284,568	107,596	539,972	431,975	
EPA Auction	Jun-05	59	200,914	89,292	111,622	27,912	138,534	0	27,912	10,593	52,954	42,362	
JP Morgan Sale	Dec-05	60	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	

**PacifiCorp
Washington General Rate Case December 2009
SERP Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Administrative and General	920	RES	(169,675)	WA	Situs	(169,675)	Below

Adjustment Details:

SERP expenses included in initial filing	3,537,000
Non-Utility / Capital portion (28.667%)	1,013,952
Utility Labor Portion	2,523,048

Washington % of Total Utility Labor	6.7250%	
Washington Allocation	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**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Misc General Expense	930	RES	(189,011)	SO	7.408%	(14,003)	Below

Adjustment Detail:

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
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)	
			<u>(129,818)</u>			<u>(1,813)</u>	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.

Attach PC 12

Category & Description	FERC Acct	Alloc	WA %	Unadjusted YE Dec 2009		Adjustment 4.1		Test Year YE Dec 2009	
				TC	WA-Alloc	TC	WA-Alloc	TC	WA-Alloc
Image & Institutional - Costs regarding community outreach like Pacific Power or Rocky Mountain Power Foundation, community support and presence. These expenses allow us to participate in vital community events, and provide customers with outreach materials.	9090000	CN	7.093%	33,789	2,397	(8,535)	(605)	25,253	1,791
		OR	0.000%	104,275	-			104,275	-
9090000 Total				138,064	2,397	(8,535)	(605)	129,529	1,791
9301000		SO	7.408%	289	21			289	21
9301000 Total				289	21			289	21
Advertising Total				138,354	2,418	(8,535)	(605)	129,818	1,813
				4,153,723	276,464		(605)	4,145,188	275,858

Ref. 12.5

PacifiCorp
 Washington General Rate Case December 2009
 Green Tag Revenues

PAGE 12.5

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<u>Reverse Company's Original Filed Adjustment</u>							
Reverse Booked Green Tag Rev - CY 2009	456	PRO	50,793,765	SG	8.292%	4,211,639	1
<u>Rebuttal Adj. Per the Company's Confidential response to WUTC 93.3 1st Revised:</u>							
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			<u>51,004,708</u>			<u>4,784,095</u>	

Ref.

- 1 Exhibit No.____(RBD-3), pg. 3.5
- 2 Confidential Exhibit No.____(RBD-7C)

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.

PacifiCorp
 Washington General Rate Case December 2009
 Net Power Costs

PAGE 12.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	(351,500)	CAGW	22.087%	(77,636)	12.6.1
Post-Merger Firm Sales	447NPC	PRO	(11,710,332)	CAGW	22.087%	(2,586,471)	12.6.1
			-				
Total Sales for Resale			<u>(12,061,832)</u>			<u>(2,664,107)</u>	
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)	12.6.1
Other Generation Expenses	555NPC	PRO	(1,563,720)	CAGW	22.087%	(345,380)	12.6.1
Total Purchased Power			<u>(60,530,144)</u>			<u>(13,365,162)</u>	
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			<u>3,171,624</u>			<u>705,062</u>	
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			<u>32,938,264</u>			<u>7,335,532</u>	
Total Net Power Cost Adjustment - Rebuttal			<u>(12,358,425)</u>			<u>(2,660,462)</u>	

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 Account	Initial Filing From 5.2.4 - 5.2.5		WCA Allocation Factor	Washingt Allocation Percentage	Initial Filing Washingto Allocated Normalized Costs	WCA Rebuttal March 2012	WCA Rebuttal Adjustment	Washingt Allocated Adjustment	Washingto Rebuttal March 2012
		WCA Pro Forma March 2012	Adj. Type*							
Sales for Resale (Account 447)										
Existing Firm Sales - Pacific	447NPC	13,316,300	PRO	CAGW	22.0871%	2,941,182	12,964,800	(351,500)	(77,636)	2,863,546
Post-Merger Firm Sales	447NPC	163,438,640	PRO	CAGW	22.0871%	36,098,826	151,728,308	(11,710,332)	(2,586,471)	33,512,355
Non-Firm Sales	447NPC	-		CAEW	22.2705%	0	-	-	-	-
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	100.0000%	3,054,403	3,054,403	-	-	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	-		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	CAEW	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)	125,210,163

*RES = Restating, PRO = Proforma

PacifiCorp
Washington General Rate Case December 2009
Production Factor Adjustment

PAGE 12.7

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<u>Reverse Applicable Sections of the Company's Original Filed Adjustment</u>							
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
			<u>1,007,414</u>			<u>227,799</u>	
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
<u>Rebuttal Impact of Net Power Cost, SO2 Emission Allowances, and Renewable Energy Credits</u>							
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
			<u>(985,569)</u>			<u>(223,097)</u>	
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%	(8,457)	12.7.1

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).

FERC Function	FERC Account	WCA Factor	Ref.	Before Production	Before Production	Production	After Production	Total Company	Washington	Ref.
				Factor	Factor		Factor	Total Company	Allocated	
				Total Company	Washington		Total Company	Total Company	Washington	
				Normalized	Normalized	Factor	Normalized	Production Factor	Production Factor	
								Adjustment	Adjustment	
Net Power Costs										
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
				<u>557,555,676</u>	<u>126,210,163</u>		<u>556,570,107</u>	<u>(985,569)</u>	<u>(223,097)</u>	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)	(3,762,046)	99.823%	(3,755,396)	6,650	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

		Reference
Washington Historical Temperature Adjusted Load (@ Sales)	4,053,672	9.1.3
Washington Proforma 12 month Ending March 2012	<u>4,060,850</u>	9.1.3

Production Factor	99.823%
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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.

PacifiCorp
 Washington General Rate Case December 2009
 Cash Working Capital, Interest True-up

PAGE 12.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
CASH WORKING CAPITAL:							
Adjustment to Rate Base:							
Cash Working Capital Adj - Restating	CWC	RES	(23,186)	WA	Situs	(23,186)	Below
Cash Working Capital Adj- Proforma	CWC	PRO	87,977	WA	Situs	87,977	Below
			<u>64,791</u>			<u>64,791</u>	
CWC Detail:						<u>WA Allocated</u>	
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					(1,813)		12.4
					<u>(185,491)</u>		
Total Restating Adjustment					1/8	<u>(23,186)</u>	
Restated CWC - Rebuttal						<u>11,081,917</u>	
Proforma O&M Adjustments:							
Net Power Costs					705,062		12.6
Production Factor					(1,246)		12.7
					<u>703,816</u>		
Total Proforma Adjustment					1/8	<u>87,977</u>	
Proforma CWC - Rebuttal						<u>11,169,894</u>	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
			<u>9,738</u>			<u>9,738</u>	
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
					<u>260,159</u>		
Weighted Cost of Debt					2.804%		
Total Restating Interest Expense Adjustment						<u>7,294</u>	
Restated Interest Expense						<u>21,728,566</u>	
Proforma Rate Base Adjustments:							
Production Factor					(807)		12.7
Cash Working Capital					87,977		Above
					<u>87,170</u>		
Weighted Cost of Debt					2.804%		
Total Proforma Interest Expense Adjustment						<u>2,444</u>	
Proforma Interest Expense						<u>21,731,010</u>	2.22

Description of Adjustment

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