

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowances	Green Tag Revenues	Wheeling Revenue Adjustment
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	5,664,590	(6,704,445)	(33,121)	12,402,155	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	648,029	-	-	-	562,241	85,788
6 Total Operating Revenues	6,312,618	(6,704,445)	(33,121)	12,402,155	562,241	85,788
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(7,416)	-	-	-	-	(7,416)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(7,416)	-	-	-	-	(7,416)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,542,196	(2,346,556)	(586,443)	4,340,754	(94,965)	196,784
24 State	-	-	-	-	-	32,621
25 Deferred Income Taxes	816,212	-	623,320	-	192,892	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(236,935)	-	-	-	(236,935)	-
28 Total Operating Expenses:	2,114,057	(2,346,556)	36,877	4,340,754	(139,009)	25,206
29						
30 Operating Rev For Return:	4,198,562	(4,357,889)	(69,998)	8,061,401	139,009	60,582
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	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	4,352,244	-	2,751,332	-	1,600,912	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(4,218,445)	-	-	-	(4,218,445)	-
54						
55 Total Deductions:	133,799	-	2,751,332	-	(2,617,533)	-
56						
57 Total Rate Base:	133,799	-	2,751,332	-	(2,617,533)	-
58						
59						
60						
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	6,556,969	(6,704,445)	(33,121)	12,402,155	236,935	562,241
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,624,239)	-	(1,653,038)	-	28,799	-
71 Schedule "M" Deductions	526,457	-	(10,607)	-	537,064	-
72 Income Before Tax	4,406,273	(6,704,445)	(1,675,552)	12,402,155	(271,330)	93,203
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,406,273	(6,704,445)	(1,675,552)	12,402,155	(271,330)	93,203
77						
78 Federal Income Taxes	1,542,196	(2,346,556)	(586,443)	4,340,754	(94,965)	196,784

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowances	Green Tag Revenues	Wheeling Revenue Adjustment
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	(6,737,566)	(6,704,445)	(33,121)	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	665,132	-	-	-	562,241	102,891
6 Total Operating Revenues	(6,072,434)	(6,704,445)	(33,121)	-	562,241	102,891
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	(7,416)
13 Transmission	(7,416)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(7,416)	-	-	-	-	(7,416)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(2,792,573)	(2,346,556)	(586,443)	(94,965)	196,784	38,607
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	816,212	-	623,320	192,892	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(236,935)	-	-	(236,935)	-	-
28 Total Operating Expenses:	(2,220,712)	(2,346,556)	36,877	(139,009)	196,784	31,192
29						
30 Operating Rev For Return:	(3,851,722)	(4,357,889)	(69,998)	139,009	365,457	71,699
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	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	4,352,244	-	2,751,332	1,600,912	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(4,218,445)	-	-	(4,218,445)	-	-
54						
55 Total Deductions:	133,799	-	2,751,332	(2,617,533)	-	-
56						
57 Total Rate Base:	133,799	-	2,751,332	(2,617,533)	-	-
58						
59						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(5,828,083)	(6,704,445)	(33,121)	-	236,935	562,241
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,624,239)	-	(1,653,038)	-	28,799	-
71 Schedule "M" Deductions	526,457	-	(10,607)	-	537,064	-
72 Income Before Tax	(7,978,779)	(6,704,445)	(1,675,552)	-	(271,330)	562,241
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(7,978,779)	(6,704,445)	(1,675,552)	-	(271,330)	562,241
77						
78 Federal Income Taxes	(2,792,573)	(2,346,556)	(586,443)	-	(94,965)	196,784

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowances	Green Tag Revenues	Wheeling Revenue Adjustment
1 Operating Revenues:							
2 General Business Revenues	12,402,155	-	-	12,402,155	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(17,103)	-	-	-	-	-	(17,103)
6 Total Operating Revenues	12,385,052	-	-	12,402,155	-	-	(17,103)
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	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	4,334,768	-	-	4,340,754	-	-	(5,986)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,334,768	-	-	4,340,754	-	-	(5,986)
29							
30 Operating Rev For Return:	8,050,284	-	-	8,061,401	-	-	(11,117)
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	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60							
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	12,385,052	-	-	12,402,155	-	-	(17,103)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	12,385,052	-	-	12,402,155	-	-	(17,103)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	12,385,052	-	-	12,402,155	-	-	(17,103)
77							
78 Federal Income Taxes	4,334,768	-	-	4,340,754	-	-	(5,986)

	<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 Revenue:							
Residential	440	RES	(5,577,662)	WA	Situs	(5,577,662)	3.1.1
Commercial	442	RES	(1,126,783)	WA	Situs	(1,126,783)	3.1.1
			<u>(6,704,445)</u>			<u>(6,704,445)</u>	

Description of Adjustment

This restating adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1990 through 2009). The time period was updated in early 2010, dropping off 1989 and adding 2009.

Table 1
Revenue

**PacifiCorp
State of Washington
12 Months Ended December 2009**

	A	B	C	D	E	F	G	H
	Total Revenue	Chehalis Adjustments ³	Total Tariff Revenues	Normalizing Adjustments ¹	Temperature Normalization	Total Restated Adjusted Revenue	Total Pro Forma Change ²	Total Washington Revenue
Residential	\$122,902,093	(\$7,920,000)	\$114,982,093	\$3,089,720	(\$5,577,662)	\$112,494,151	\$6,070,732	\$118,564,883
Commercial	\$100,680,890	(\$6,120,000)	\$94,560,890	(\$2,216,016)	(\$1,126,783)	\$91,218,091	\$4,739,696	\$95,957,787
Industrial	\$47,418,332	(\$3,060,000)	\$44,358,332	(\$1,113,131)	\$0	\$43,245,201	\$956,756	\$44,201,957
Irrigation	\$11,673,811	(\$720,000)	\$10,953,811	\$233,947	\$0	\$11,187,758	\$573,916	\$11,761,674
Public St & Hwy	\$1,425,709	(\$180,000)	\$1,245,709	(\$27,641)	\$0	\$1,218,068	\$61,056	\$1,279,124
Total Washington	\$284,100,835	(\$18,000,000)	\$266,100,835	(\$33,121)	(\$6,704,445)	\$259,363,269	\$12,402,155	\$271,765,425
Source / Formula	305 Report	Table 3	A + B Ref. page 2.2	Ref. page 3.2	Info. Services Ref. page 3.1	C + D + E	Ref. page 3.3	Ref. page 2.2

1 Removes Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, BPA removal \$8,025,121, SMUD -\$473,165, and Other -\$710.

2 Rate Increase effective January 1, 2010 of \$13,605,491 and removal of TransAlta mine revenues of -\$1,203,336. On September 12, 2008, the Company received a retail service termination notice to become effective September 12, 2009.

3 Revenues associated with the booking of the Chehalis regulatory asset are included in unadjusted results on the 'other' factor. The treatment of this regulatory asset in the Test Period is reflected in adjustment 8.10.

**Pacific Power
State of Washington
WA Results of Operation - December 2009
12 Months Ended December 2009**

KWhs

	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,674,853,410	(90,263,114)	1,584,590,296
Commercial	1,480,410,594	(23,944,236)	1,456,466,358
Industrial	848,387,151	(15,489,852)	832,897,299
Irrigation	168,916,064	(338,065)	168,577,999
Public St & Hwy	11,171,675	(31,829)	11,139,846
Total Washington	4,183,738,894	(130,067,096)	4,053,671,798
Source / Formula	305 Report	Table 2	A + B + C

¹ Temperature normalization -105,775,540 kWh, TransAlta load -17,243,346 kWh and Out-of-Period/Tolerance of -7,048,210 kWh . On September 12, 2008, the Company received a retail service termination notice from TransAlta to become effective September 12, 2009.

Table 2
kWh & Rev

PacificCorp
State of Washington
Results of Operations
12 Months Ended December 2009

	Average Customers		Average Customer		Booked		Unbilled		Normalization		Temperature		Total		Adjusted kWhs	Profirma Load Loss 2	Adjusted kWhs	Booked Revenues	Restaling Adjustments	Profirma Adjustments	Total Adjustments	Adjusted Revenue
	Booked	Adjustment	Actual	Adjusted	Booked	Adjustment	Adjustments	kWhs	Adjustments	kWhs	Adjustments	kWhs	Adjustments	kWhs								
Residential																						
02RES000016	99,334	-2	99,332	1,627,646,548	-27,302,689	-5,155,233	-84,351,463	-116,809,405	1,510,837,143	\$12,914,466	\$5,719,316	\$5,782,906	\$63,592	\$112,978,055								
02RES000017	4,101	-8	4,093	71,240,127	-1,190,890	-470,219	-1,661,109	69,979,014	\$4,942,886	-\$27,885	\$265,863	\$238,978	\$5,161,674									
02RES000018	95	-1	94	2,667,511	-44,975	5,155	-115,537	-155,357	2,512,154	\$206,963	-\$7,493	\$10,656	\$3,163	\$205,127								
02RES00018X	23	0	23	583,442	-9,818	0	-9,818	573,624	\$11,633	-\$11,633	\$0	\$0	\$45,995									
02NETM1135	3	-3	0	175,507	0	-175,507	0	1,563,501,939	\$118,115,597	-\$5,766,336	\$6,062,605	\$296,467	\$118,412,054									
Subtotal	103,561	-20	103,542	1,702,313,135	-28,548,372	-5,795,804	-84,467,020	-118,811,196	1,088,357	\$145,565	-\$868	\$7,827	\$7,061	\$152,626								
02OALTO15R	1,192	12	1,205	1,107,275	-18,628	-280	-18,918	1,088,357	\$145,565	-\$868	\$7,827	\$7,061	\$152,626									
Subtotal	1,192	12	1,205	1,107,275	-18,628	-280	-18,918	1,088,357	\$145,565	-\$868	\$7,827	\$7,061	\$152,626									
AGA	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0									
SMUD	0	0	0	0	0	0	0	0	0	\$196,762	-\$196,762	\$0	\$0									
Chehalis	0	0	0	0	0	0	0	0	0	\$7,920,000	-\$7,920,000	\$0	\$0									
Acquisition Commitment	0	0	0	0	0	0	0	0	0	\$242	-\$242	\$0	\$0									
Centralia Refund	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0									
Merger Credit	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0									
BPA Balance Acct.	0	0	0	0	0	0	0	0	0	\$1,905,297	-\$1,905,297	\$0	\$0									
Unbilled Sales	0	0	0	28,587,000	28,587,000	0	28,587,000	0	\$1,571,000	\$1,571,000	\$0	\$1,571,000	\$0									
Total	104,754	-7	104,746	1,874,853,410	-84,467,020	-5,795,804	-84,467,020	-90,263,114	1,584,560,236	\$122,902,093	-\$10,407,942	\$6,070,732	-\$4,337,210	\$118,564,683								
Commercial																						
02GNSV0024	17,321	-19	17,303	521,421,428	9,082,071	-1,029,634	-12,975,278	-4,953,041	516,468,387	\$37,053,203	-\$1,040,203	\$1,875,912	\$695,709	\$37,888,912								
02GNSV024F	119	0	119	1,271,388	22,088	-1,973	-20,413	1,291,801	\$134,004	\$6,040	\$6,191	\$6,040	\$140,004									
02GNSV24FF	101	0	101	184,997	3,436	12,569	15,665	200,962	\$94,671	\$3,215	\$3,360	\$6,575	\$101,246									
02GNMT24135	3	-3	0	71,365	0	0	0	71,365	\$5,270	-\$5,270	\$0	\$0	\$0									
Subtotal	17,544	-21	17,523	522,949,178	9,077,594	-1,090,343	-12,975,278	-4,969,028	517,961,150	\$7,287,148	-\$1,042,409	1,885,463	643,054	\$8,130,202								
02LGSV0036	930	-2	928	794,455,620	13,782,953	-2,091,880	-8,333,242	3,567,932	797,813,492	\$47,429,817	-\$599,556	\$2,435,917	\$1,843,062	\$49,272,879								
02NM136135	930	-2	928	794,451,940	13,782,953	-2,126,200	-8,333,242	3,521,512	797,813,492	\$47,429,817	-\$599,556	\$2,435,917	\$1,843,062	\$49,272,879								
Subtotal	930	-2	928	794,455,620	13,782,953	-2,091,880	-8,333,242	3,567,932	797,813,492	\$47,429,817	-\$599,556	\$2,435,917	\$1,843,062	\$49,272,879								
02LGSV048T	25	-1	24	135,160,620	2,361,285	-2,982	0	2,947,785	138,108,405	\$7,383,037	\$821	\$401,932	\$402,753	\$7,785,790								
Subtotal	25	-1	24	135,160,620	2,361,285	-2,982	0	2,947,785	138,108,405	\$7,383,037	\$821	\$401,932	\$402,753	\$7,785,790								
02OALTO15N	1,401	6	1,407	2,284,205	39,681	3,689	0	36,689	2,320,894	\$287,755	\$2,306	\$15,285	\$17,591	\$305,345								
02RCFL0054	22	0	22	268,681	4,487	-681	0	3,806	269,457	\$21,297	-\$399	\$1,059	\$7,000	\$21,996								
Subtotal	1,450	6	1,456	2,542,886	44,168	-3,673	0	40,495	2,593,351	\$309,051	\$1,907	\$16,394	\$18,290	\$327,342								
AGA	0	0	0	0	0	0	0	0	0	\$441,574	\$0	\$0	\$0	\$441,574								
SMUD	0	0	0	0	0	0	0	0	0	\$170,632	-\$170,632	\$0	\$0									
Chehalis	0	0	0	0	0	0	0	0	0	\$5,120,000	-\$5,120,000	\$0	\$0									
Acquisition Commitment	0	0	0	0	0	0	0	0	0	\$244	-\$244	\$0	\$0									
Centralia Refund	0	0	0	0	0	0	0	0	0	\$5	-\$5	\$0	\$0									
Merger Credit	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0									
BPA Balance Acct.	0	0	0	0	0	0	0	0	0	\$143,821	-\$143,821	\$0	\$0									
Unbilled Sales	0	0	0	25,266,000	-25,266,000	0	-25,266,000	0	\$1,663,000	\$1,663,000	\$0	\$0	\$1,663,000									
Total	19,929	-17	19,911	1,480,410,594	0	-2,635,716	-21,308,520	-23,944,236	1,456,463,359	\$100,660,890	-\$9,462,759	\$4,739,656	-\$4,723,103	\$95,957,787								
Industrial																						
02GNSV0024	468	-2	466	19,342,423	391,466	-66,207	0	325,259	19,667,682	\$1,398,840	\$6,080	\$72,270	\$80,350	\$1,479,190								
02GNSV024F	4	0	4	33,312	677	0	0	33,989	33,989	\$6,647	\$130	\$210	\$6,987									
02GNSV24FF	1	0	1	4,785	97	0	0	4,882	4,882	\$1,895	\$51	\$30	\$2,017									
Subtotal	473	-2	471	19,380,500	392,239	-66,207	0	326,032	19,706,532	\$1,407,373	\$8,272	\$72,549	\$80,821	\$1,488,194								
02LGSV0036	152	0	152	132,841,502	2,700,038	11,400	0	2,711,438	135,652,940	\$8,270,408	\$45,599	\$422,772	\$468,371	\$8,738,779								
Subtotal	152	0	152	132,841,502	2,700,038	11,400	0	2,711,438	135,652,940	\$8,270,408	\$45,599	\$422,772	\$468,371	\$8,738,779								

Table 2
kWh & Rev

PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2009

	Average Customers		Booked kWhs	Unbilled Adjustment	Restating		Proforma Loss ²	Adjusted kWhs	Booked Revenues	Restating Adjustments	Proforma Adjustments	Total Adjustments	Adjusted Revenue
	Booked	Actual			Normalization Adjustments	Temperature Adjustments ¹							
02PRSVA77M	1	0	1,940,000	36,961	280,000	0	1,956,961	\$17,035	\$17,677	\$7,036	\$24,713	\$197,748	
02LGSV048M	31	-1	17,243,346	0	0	0	17,243,346	\$1,224,200	-\$20,964	-\$1,203,336	-\$1,224,300	\$0	
02LGSV048T	0	0	224,696,701	4,694,997	1,523,300	0	230,712,098	\$12,216,253	\$136,553	\$226,660	\$136,866	\$12,979,466	
02LGSV048B	1	0	433,939,099	8,653,958	0	0	444,812,053	\$19,754,215	\$19,582	\$1,050,118	\$1,050,000	\$20,784,214	
Subtotal	34	-1	679,339,142	13,482,915	1,803,300	0	677,361,711	\$33,341,763	\$153,248	\$460,478	\$153,726	\$33,954,469	
02CALTD15N	60	-1	148,007	3,107	5,001	0	156,115	\$17,955	\$943	\$957	\$1,900	\$19,495	
Subtotal	60	-1	148,007	3,107	5,001	0	156,115	\$17,955	\$943	\$957	\$1,900	\$19,495	
AGA	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
SMUD	0	0	0	0	0	0	0	\$105,570	-\$105,570	\$0	-\$105,570	\$0	
Chehalis	0	0	0	0	0	0	0	\$3,060,000	-\$3,060,000	\$0	-\$3,060,000	\$0	
Centralia Refund	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Merger Credit	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Acquisition Commitmen	0	0	0	0	0	0	0	\$182	\$182	\$0	\$0	\$182	
BPA Balancing Act	0	0	0	0	0	0	0	-\$8,560	\$8,560	\$0	\$0	\$0	
Unbilled Sales	0	0	16,578,000	-16,578,000	0	0	-16,578,000	\$1,224,000	-\$1,224,000	\$0	-\$1,224,000	\$0	
Total	718	-3	848,387,151	0	1,753,494	0	832,897,299	\$47,418,332	-\$4,173,131	\$552,756	-\$3,216,375	\$44,201,957	
Irrigation	4,615	-6	144,135,386	48,679	-214,815	0	143,969,250	\$9,327,418	\$131,695	\$490,516	\$622,211	\$9,949,628	
02AFSV040	698	-4	24,723,678	8,321	-123,250	0	24,608,749	\$1,655,638	-\$47,681	\$83,400	\$35,709	\$1,681,347	
02AFSV040X	5,313	-10	166,869,064	57,000	-338,065	0	166,577,999	\$10,983,056	\$84,003	\$673,916	\$657,919	\$11,640,975	
Subtotal	0	0	0	0	0	0	0	\$120,699	\$0	\$0	\$0	\$120,699	
AGA	0	0	0	0	0	0	0	\$720,000	-\$720,000	\$0	-\$720,000	\$0	
Chehalis	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Centralia Refund	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Merger Credit	0	0	0	0	0	0	0	\$3	\$3	\$0	\$0	\$3	
BPA Balancing Act	0	0	0	0	0	0	0	-\$162,641	\$162,641	\$0	\$0	\$0	
BPA Adjustment Fee	0	0	0	0	0	0	0	\$9,693	-\$9,693	\$0	\$0	\$0	
Unbilled Sales	0	0	57,000	-57,000	0	0	0	\$3,000	-\$3,000	\$0	-\$3,000	\$0	
Total	5,313	-10	168,916,064	0	-338,065	0	168,577,999	\$11,673,811	-\$4,166,053	\$573,916	-\$12,663	\$11,761,674	
Public Street & Highway Lighting	19	1	443,047	33,360	31	0	476,438	\$59,009	\$3,605	\$2,964	\$6,569	\$65,579	
02COSL0052	107	1	3,674,810	276,330	-4,636	0	3,946,504	\$234,714	\$11,366	\$12,390	\$23,755	\$256,469	
02CULS063F	93	0	1,159,261	87,075	-1,750	0	1,243,586	\$73,232	\$3,520	\$3,886	\$7,406	\$80,637	
02CULS063M	148	1	3,102,984	231,745	-24,980	0	3,309,749	\$562,459	\$30,529	\$29,940	\$60,469	\$623,427	
02HPSV0051	46	-13	2,012,573	151,481	-494	0	2,163,570	\$225,704	\$13,340	\$11,876	\$25,216	\$250,920	
02MVSU0057	413	-10	10,391,675	780,000	-31,829	0	11,139,846	\$1,155,618	\$62,359	\$61,056	\$123,415	\$1,279,033	
Sub Total	0	0	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91	
AGA	0	0	0	0	0	0	0	\$180,000	-\$180,000	\$0	-\$180,000	\$0	
Chehalis	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Centralia Refund	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Merger Credit	0	0	0	0	0	0	0	\$90,000	-\$90,000	\$0	-\$90,000	\$0	
Unbilled Sales	0	0	780,000	-780,000	0	0	0	\$1,425,709	-\$207,641	\$61,056	-\$146,585	\$1,279,124	
Total	413	-10	11,171,675	0	-31,829	0	11,139,846	\$1,425,709	-\$207,641	\$61,056	-\$146,585	\$1,279,124	
Total	131,126	-47	4,183,738,894	0	-7,048,210	-105,775,540	4,053,671,799	\$284,100,835	-\$4,737,586	\$12,402,185	-\$12,335,410	\$271,765,425	

¹ Temperature normalization.
² Removes TransAlta load.

Table 3
Revenue Detail

PacificCorp
State of Washington
Results of Operations
12 Months Ended December 2009

305	Booked Revenues	Resisting			Total Adj. Rev.	Load Loss 2	Rate Change*		Total Adj. Rev.	Total Adjustments	Adjusted Revenue
		Unbilled Adjustment	Normalization ¹	BPA Adjustment			Temperature	Restabilizing Adj.			
	\$112,914,466	\$1,500,332	-\$3,468,064	\$4,816,545	\$5,569,475	\$0	\$5,782,908	\$5,782,908	\$112,978,058	\$63,592	\$112,978,058
Residential											
02RES00016	\$4,842,898	\$65,445	-\$175,016	\$212,576	\$0	\$0	\$266,863	\$266,863	\$5,181,874	\$238,978	\$5,181,874
02RES00017	\$202,963	\$0	-\$4,416	\$7,821	-\$7,495	\$0	\$10,658	\$10,658	\$206,127	\$3,163	\$206,127
02RES00018	\$43,628	-\$381	-\$1,122	\$1,694	\$0	\$0	\$2,378	\$2,378	\$45,995	\$2,367	\$45,995
02NETM135	\$11,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$11,633	\$0
Subtotal	\$118,115,587	-\$1,569,071	-\$3,658,797	\$5,039,193	-\$5,577,662	\$0	\$6,062,805	\$6,062,805	\$118,412,054	\$286,467	\$118,412,054
02OALT01R	\$145,565	-\$1,929	-\$2,155	\$3,218	\$0	-\$866	\$7,927	\$7,927	\$152,626	\$7,051	\$152,626
Subtotal	\$145,565	-\$1,929	-\$2,155	\$3,218	\$0	-\$866	\$7,927	\$7,927	\$152,626	\$7,051	\$152,626
AGA	\$203	\$0	\$0	\$0	\$0	\$203	\$0	\$0	\$203	\$0	\$203
SMUD	\$196,762	-\$196,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$196,762	\$0
Chetahis	\$7,920,000	-\$7,920,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,920,000	\$0
Acquisition Commitment	\$275	-\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$275	\$0
Centralia Refund	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$3
Merger Credit	\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1	\$0
BPA Balancing Account	-\$1,905,287	\$1,905,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,905,287	\$0
Unbilled Rev	-\$1,571,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,571,000	\$0
Total	\$122,902,093	\$0	-\$11,777,888	\$8,947,708	-\$5,577,662	\$0	\$6,070,732	\$6,070,732	\$118,584,883	\$3,779,552	\$118,584,883
Commercial											
02GNSV0024	\$37,053,203	\$673,851	-\$1,056,839	\$123,173	-\$780,289	\$0	\$1,875,912	\$1,875,912	\$37,888,912	\$835,708	\$37,888,912
02GNSV024F	\$134,004	\$2,453	-\$2,807	\$2	\$0	-\$151	\$3,980	\$3,980	\$140,044	\$8,040	\$140,044
02GNSV24FP	\$94,871	\$1,792	-\$5,270	\$970	\$0	\$3,215	\$97,886	\$97,886	\$101,246	\$8,975	\$101,246
02NMT24135	\$5,270	\$0	-\$5,270	\$0	\$0	\$0	\$0	\$0	\$0	\$5,270	\$0
Subtotal	\$37,287,146	\$678,096	-\$1,063,963	\$123,746	-\$780,289	\$0	\$1,885,465	\$1,885,465	\$38,130,202	\$843,054	\$38,130,202
02LGSV0036	\$47,426,516	\$663,665	-\$1,348,163	\$241,236	-\$346,484	\$0	\$2,435,917	\$2,435,917	\$48,272,878	\$1,846,361	\$48,272,878
02NMT39155	\$3,293	\$0	-\$3,293	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,293	\$0
Subtotal	\$47,429,811	\$663,665	-\$1,351,456	\$241,236	-\$346,484	\$0	\$2,435,917	\$2,435,917	\$48,272,878	\$1,843,068	\$48,272,878
02LGSV048T	\$7,383,037	\$135,344	-\$134,523	\$0	\$0	\$821	\$401,932	\$401,932	\$7,785,790	\$402,753	\$7,785,790
Subtotal	\$7,383,037	\$135,344	-\$134,523	\$0	\$0	\$821	\$401,932	\$401,932	\$7,785,790	\$402,753	\$7,785,790
02OALT01N	\$287,755	\$5,312	-\$4,784	\$1,748	\$0	\$2,306	\$15,285	\$15,285	\$305,345	\$17,591	\$305,345
02PCLF0054	\$21,297	\$283	-\$783	\$20,897	\$0	-\$389	\$1,098	\$1,098	\$21,996	\$700	\$21,996
Subtotal	\$309,051	\$5,695	-\$5,576	\$1,768	\$0	\$1,907	\$16,384	\$16,384	\$327,342	\$18,290	\$327,342
AGA	\$441,574	\$0	\$0	\$0	\$0	\$441,574	\$0	\$0	\$441,574	\$0	\$441,574
SMUD	\$170,832	-\$170,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$170,832	\$0
Chetahis	\$6,120,000	-\$6,120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,120,000	\$0
Acquisition Commitment	\$244	-\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$244	\$0
Centralia Refund	\$5	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5	\$0
Merger Credit	\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2	\$0
BPA Balance Act	-\$143,821	\$0	\$0	\$143,821	\$0	\$143,821	\$0	\$0	\$0	\$143,821	\$0
Unbilled Rev.	\$1,683,000	-\$1,683,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,683,000	\$0
Total	\$100,680,890	\$0	-\$8,846,608	\$510,592	-\$1,126,783	\$0	\$4,739,696	\$4,739,696	\$95,957,767	-\$4,723,103	\$95,957,767
Industrial											
02GNSV0024	\$1,398,840	\$40,927	-\$40,573	\$7,726	\$0	\$8,080	\$72,270	\$72,270	\$1,479,190	\$80,350	\$1,479,190
02GNSV024F	\$6,647	\$197	-\$67	\$0	\$0	\$130	\$210	\$210	\$6,967	\$340	\$6,967
02GNSV24FP	\$1,895	\$57	-\$5	\$13	\$0	\$61	\$69	\$69	\$2,017	\$130	\$2,017
Subtotal	\$1,407,373	\$41,181	-\$40,645	\$7,739	\$0	\$8,272	\$72,549	\$72,549	\$1,488,194	\$80,821	\$1,488,194
02LGSV0036	\$8,270,408	\$242,003	-\$209,828	\$13,424	\$0	\$45,589	\$422,772	\$422,772	\$8,738,778	\$468,371	\$8,738,778
Subtotal	\$8,270,408	\$242,003	-\$209,828	\$13,424	\$0	\$45,589	\$422,772	\$422,772	\$8,738,778	\$468,371	\$8,738,778
02PRSV47TM	\$167,035	\$5,379	\$12,298	\$0	\$0	\$17,677	\$7,096	\$7,096	\$181,748	\$24,713	\$181,748
02LGSV048M	\$1,224,200	\$0	-\$20,864	\$1,203,336	-\$1,203,336	\$0	\$1,203,336	\$1,203,336	\$1,224,200	-\$1,224,200	\$0
02LGSV048T	\$12,216,255	\$359,778	-\$223,225	\$0	\$0	\$136,553	\$626,660	\$626,660	\$12,979,466	\$12,979,466	\$12,979,466
02LGSV048B	\$19,734,275	\$575,118	-\$555,237	\$0	\$0	\$1,030,118	\$1,030,118	\$1,030,118	\$20,764,274	\$1,050,000	\$20,764,274
Subtotal	\$33,341,763	\$940,276	-\$787,028	\$33,495,010	-\$1,203,336	\$1,653,248	\$4,607,478	\$4,607,478	\$33,955,489	\$613,726	\$33,955,489
02OALT01SN	\$17,595	\$540	\$322	\$81	\$0	\$943	\$957	\$957	\$19,485	\$1,900	\$19,485
Subtotal	\$17,595	\$540	\$322	\$81	\$0	\$943	\$957	\$957	\$19,485	\$1,900	\$19,485

Table 3
Revenue Detail

PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2009

305	Booked Revenues	Unbilled Adjustment		Normalization ¹		BPA Adjustment		Restating		Total Adj. Rev.		Rate Change ²		Proforma		Total Adj. Rev.	Total Adjustments	Adjusted Revenue
		Adjustment	Normalization ¹	Adjustment	Temperature	Restating Adj.	Total	Rev.	Load Loss ²	Effective 01/01/2010	Proforma Adj.	Total	Rate Change ²	Proforma				
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SMUD	\$105,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis	\$3,060,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acquisition Commitment	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balancing Acct	-\$8,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	\$1,224,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$47,418,332	\$0	-\$4,202,835	\$29,804	\$0	-\$4,173,131	\$43,245,201	-\$1,209,336	\$2,160,092	\$956,756	\$44,201,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Irrigation																		
02APSV0040	\$9,327,418	\$2,564	-\$254,940	\$384,070	\$0	\$131,695	\$9,459,112	\$0	\$490,516	\$9,949,628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02APSV040X	\$1,655,638	\$436	-\$48,127	\$0	\$0	-\$47,691	\$1,607,847	\$0	\$83,400	\$1,691,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$10,983,056	\$3,000	-\$303,067	\$384,070	\$0	\$84,003	\$11,067,059	\$0	\$573,916	\$11,640,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA	\$120,689	\$0	\$0	\$0	\$0	\$0	\$120,689	\$0	\$0	\$120,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis	\$720,000	\$0	\$0	\$0	\$0	\$0	\$720,000	\$0	\$0	\$720,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balancing Acct	-\$162,641	\$0	\$0	\$162,641	\$0	\$162,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Adjustment Fee	\$9,693	\$0	\$0	-\$9,693	\$0	-\$9,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	\$3,000	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$11,672,811	\$0	-\$1,023,071	\$537,018	\$0	-\$486,053	\$11,187,758	\$0	\$573,916	\$11,761,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Street & Highway Lighting																		
02COSC0052	\$59,009	\$4,626	-\$1,020	\$0	\$0	\$3,605	\$62,615	\$0	\$2,964	\$65,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02CUL053F	\$234,714	\$18,200	-\$6,834	\$0	\$0	\$11,966	\$246,080	\$0	\$12,386	\$258,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02CUL053M	\$73,232	\$5,672	-\$2,153	\$0	\$0	\$3,520	\$76,751	\$0	\$7,890	\$84,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02HPSV0051	\$562,958	\$43,842	-\$13,313	\$0	\$0	\$30,529	\$583,467	\$0	\$29,940	\$613,407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02MWSL0057	\$225,704	\$17,660	-\$4,320	\$0	\$0	\$13,340	\$239,044	\$0	\$11,876	\$250,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total	\$1,165,618	\$90,000	-\$27,641	\$0	\$0	\$62,359	\$1,217,977	\$0	\$61,056	\$1,279,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AGA	\$81	\$0	\$0	\$0	\$0	\$0	\$81	\$0	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis	\$180,000	\$0	-\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	\$90,000	-\$90,000	\$0	\$0	\$0	-\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,425,709	\$0	-\$207,641	\$0	\$0	-\$207,641	\$1,218,068	\$0	\$61,056	\$1,279,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Washington Total	\$284,100,635	\$0	-\$26,058,242	\$8,025,121	\$0	-\$6,704,445	\$247,375,666	-\$1,203,336	\$13,605,491	\$271,765,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

¹ Removes Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) - \$7,317,257, tolerance and prior price change impacts \$242,558. Out-of-period of -\$509,668.
 Chehalis removal \$18,000,000, SMUD - \$473,165, and Other - \$710.
² Removal of TransAlta mine revenues. On September 12, 2008, the Company received a retail service termination notice to become effective September 12, 2009.
³ Proforma Rate Increase effective date of January 1, 2010.

	<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 Revenue:							
Residential	440	RES	3,089,720	WA	Situs	3,089,720	3.1.1
Commercial	442	RES	(2,216,016)	WA	Situs	(2,216,016)	3.1.1
Industrial ¹	442	RES	(879,184)	WA	Situs	(879,184)	3.1.1
Public Street & Highway	444	RES	(27,641)	WA	Situs	(27,641)	3.1.1
Total			<u>(33,121)</u>			<u>(33,121)</u>	
Adjustment to Tax:							
Schedule M Addition-WA Hydro Def NPC	SCHMAT	RES	(1,653,038)	WA	Situs	(1,653,038)	3.2.1
Deferred Tax Expense-WA Hydro Def NPC	41110	RES	627,345	WA	Situs	627,345	3.2.1
Accum Def Inc Tax Bal-WA Hydro Def NPC	283	RES	2,257,541	WA	Situs	2,257,541	3.2.1
Accum Def Inc Tax Bal-BPA NW Pwr WA	283	RES	479,232	WA	Situs	479,232	3.2.1
Schedule M - WA Low Energy Program	SCHMDT	RES	(10,607)	WA	Situs	(10,607)	3.2.1
Def Tax Exp-WA Low Energy Program	41010	RES	(130,443)	WA	Situs	(130,443)	3.2.1
Def Tax Exp-WA Low Energy Program	41110	RES	126,418	WA	Situs	126,418	3.2.1
Accum Def Inc Tax Bal - WA Low Energy Prgm	283	RES	14,559	WA	Situs	14,559	3.2.1
Accum Def Inc Tax Bal - WA Low Energy Prgm	190	RES	52,970	OTHER	0.000%	-	3.2.1

¹ Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12 months ended December 2009 are normalized by removing (System Benefits Charge)/Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, BPA removal \$8,025,121, SMUD -\$473,165, and Other -\$710. The associated tax impacts of these items are also removed through this adjustment.

PacifiCorp
 WA Results of Operations - December 2009
 Tax Data for CY 2009

FERC Account	SAP Account	Description	Allocation Factor	Total Co. Amount	
4098300	415873	Deferred Excess Net Power Costs - WA Hyd	WA	1,653,038	Ref. 3.2
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	(627,345)	Ref. 3.2
2831000	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	(2,257,541)	Ref. 3.2
2831000	287763	DTL 715.720 NW Power	WA	(479,232)	Ref. 3.2
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRA	WA	10,607	Ref. 3.2
4101000	610143	283Reg Liability-WA Low Energy Program	WA	130,443	Ref. 3.2
4111000	610143	283Reg Liability-WA Low Energy Program	WA	(126,418)	Ref. 3.2
283100	287730	283Reg Liability-WA Low Energy Program	WA	(14,559)	Ref. 3.2
1901000	287453	DTA 610.143 WA PRGRM	OTHER	(52,970)	Ref. 3.2

	<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 Revenue:							
Residential	440	PRO	6,070,732	WA	Situs	6,070,732	3.1.1
Commercial	442	PRO	4,739,696	WA	Situs	4,739,696	3.1.1
Industrial ¹	442	PRO	1,530,672	WA	Situs	1,530,672	3.1.1
Public Street & Highway	444	PRO	61,056	WA	Situs	61,056	3.1.1
			<u>12,402,155</u>			<u>12,402,155</u>	

¹Includes Irrigation

Description of Adjustment

This pro forma adjustment normalizes retail revenues for known and measurable changes that have occurred since the historical period. First, this adjustment adds approximately \$13.5 million of revenues for the rate increase ordered in the rate case Docket No. UE-090205 effective January 1, 2010. Second, this adjustment removes approximately \$1.2 million of TransAlta mine revenues from the results of operations due to a retail service termination notice effective September 12, 2009.

	<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 Operating Revenues:							
Remove CY 09 Actual Allowance Revenues	4118	RES	3,790,891	SE	7.917%	300,129	3.4.3
Add CY 2010 Amortization	4118	RES	(537,064)	WA	Situs	(537,064)	3.4.3
			<u>3,253,827</u>			<u>(236,935)</u>	
Adjustment to Rate Base:							
Accum Deferred Income Taxes	190	RES	1,600,912	WA	Situs	1,600,912	3.4.3
Regulatory Deferred Sales (Unamort. Bal.)	25398	RES	(4,218,445)	WA	Situs	(4,218,445)	3.4.3
			<u>(2,617,533)</u>			<u>(2,617,533)</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	28,799	WA	Situs	28,799	3.4.3
Schedule M Deduction	SCHMDT	RES	537,064	WA	Situs	537,064	3.4.3
DIT Expense	41110	RES	(10,930)	WA	Situs	(10,930)	3.4.3
DIT Expense	41010	RES	203,821	WA	Situs	203,821	3.4.3

Description of Adjustment

This restating adjustment removes the sales occurring in the twelve months ended December 2009, and includes amortization of sales over a 15-year period. This treatment was approved in Docket UE – 940947. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources.

Description	Date Booked	Ref.	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Reg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.L.T. Expense	Accumulated Deferred Income Tax	
			Dec-10	Dec-09								Dec-09	Dec-10
Illinois Power, Centre Financial, & Auction	Sep-94	1	9,284,419	0	9,284,419	0	0	0	0	0	0	0	(39)
EPA Auction	Dec-94	2	29,041	0	29,041	0	0	0	0	0	0	0	(0)
Centor, Emission Exchange & Auction	Apr-95	3	2,294,650	0	2,294,650	38,254	38,254	0	38,254	14,518	14,507	14,507	(11)
EPA Auction	May-95	4	25,252	0	25,252	612	612	0	612	232	232	232	(0)
Centor Fitzgerald Brokerage	Jun-95	5	1,086,300	0	1,086,300	30,175	30,175	0	30,175	11,452	11,447	11,447	(5)
Centor Fitzgerald and Enron	Jul-95	6	2,746,523	0	2,746,523	91,631	91,631	0	91,631	34,775	34,762	34,762	(13)
EPA Auction	Sep-95	7	3,674	0	3,674	234	234	0	234	89	89	89	(0)
EPA Auction	Oct-95	8	14,096	0	14,096	758	758	0	758	288	288	288	(0)
EPA Auction	Dec-95	9	5,374	0	5,374	304	304	0	304	115	115	115	(0)
Centor Fitzgerald Brokerage	Feb-96	10	1,315,000	7,226	1,307,774	94,898	87,672	0	87,672	35,272	36,008	36,008	2,736
Enron	Mar-96	11	2,096,250	2,072,988	23,262	163,014	139,752	0	139,752	53,037	61,854	61,854	8,817
Centor Fitzgerald Brokerage	Apr-96	12	268,000	263,553	4,447	22,315	17,868	0	17,868	6,781	8,467	8,467	1,686
EPA Auction	Jun-96	13	150,288	146,125	4,163	14,183	10,020	0	10,020	3,803	5,382	5,382	1,579
Centor Fitzgerald & EPA Auction	Jul-96	14	1,265,449	1,233,220	42,229	126,589	84,360	0	84,360	32,015	48,035	48,035	16,019
EPA Auction	Aug-96	15	3,308	3,114	194	410	216	0	216	82	156	156	74
Enron	Sep-96	16	1,000,000	1,228,908	71,092	177,760	106,668	0	106,668	40,482	67,453	67,453	26,971
Clean Air. Cap. Mkts Settlement & Auction	Dec-96	17	(927,450)	(879,857)	(56,593)	(18,429)	(61,836)	0	(61,836)	(23,467)	(44,940)	(44,940)	(21,472)
Centor Fitzgerald and Enron	Feb-97	18	6,883,388	5,644,089	439,289	844,853	405,564	0	405,564	153,916	320,595	320,595	166,679
Enron	Apr-97	19	1,588,800	1,456,455	132,345	238,269	105,924	0	105,924	40,199	90,416	90,416	50,217
ATG Trading Corporation	May-97	20	1,100,000	1,002,204	97,796	171,128	73,332	0	73,332	27,830	64,938	64,938	37,108
Duke Energy & ATG Trading Corp.	Jun-97	21	2,182,250	1,976,212	206,038	351,526	145,488	0	145,488	55,214	133,394	133,394	78,180
Enron & ATG Trading Corp.	Jul-97	22	1,175,500	1,058,022	117,478	195,850	78,372	0	78,372	29,743	74,320	74,320	44,577
Virginia Electric Power & EPA Auction	Sep-97	23	2,070,215	1,840,160	230,055	366,067	138,012	0	138,012	52,377	139,672	139,672	87,595
Enron	Oct-97	24	(225,898)	(199,545)	(26,353)	(41,413)	(15,060)	0	(15,060)	(5,715)	(10,000)	(10,000)	(10,000)
Enron & ATG Trading Corp.	Nov-97	25	2,852,500	2,503,826	348,674	538,838	190,164	0	190,164	72,169	204,476	204,476	137,307
ATG Trading Corporation	Dec-97	26	3,500,000	3,052,708	447,292	680,620	233,328	0	233,328	88,550	258,280	258,280	169,728
PSE&G	Jan-98	27	1,165,289	1,009,944	155,345	233,033	77,688	0	77,688	29,483	88,431	88,431	58,947
Enron	Feb-98	28	945,000	813,750	131,250	194,250	63,000	0	63,000	23,909	73,714	73,714	49,805
Samora & Centor Fitzgerald	Mar-98	29	2,875,000	2,459,688	415,312	606,976	191,664	0	191,664	72,738	230,335	230,335	157,996
Samora, AFS, LSB&E & Centor Fitzgerald	Apr-98	30	6,267,308	5,323,023	939,285	1,356,777	417,492	0	417,492	158,442	514,869	514,869	356,427

PacificCorp
Results of Operations - 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 SCHMDT	D.I.T. Expense	Accumulated	
			Dec-09	Dec-10								Dec-09	Dec-10
EPA Auction	May 28	31	271,983	229,216	42,267	18,096	60,363	0	18,096	6,868	22,907	16,039	
EPA Auction	Jul-98	32	5,701	4,800	901	384	1,285	0	384	146	488	342	
EPA Auction	Aug-98	33	4,049	3,278	771	264	1,035	0	264	100	393	293	
EPA Auction	Jun-99	34	426,713	329,569	97,144	28,452	125,596	0	28,452	10,798	47,662	36,864	
EPA Auction	Jul-99	35	7,655	5,934	1,721	516	2,237	0	516	196	849	653	
EPA Auction	Aug-99	36	27,204	20,687	6,517	1,812	8,229	0	1,812	688	3,161	2,473	
EPA Auction	Sep-99	37	1,743	1,360	383	120	503	0	120	46	191	145	
EPA Auction	Jun-00	38	498,302	351,536	146,766	33,216	179,882	0	33,216	12,606	69,301	55,695	
Koch Carbon	Aug-00	39	2,202,000	1,529,125	672,875	146,796	819,671	0	146,796	55,711	311,055	255,345	
PF&G	Sep-00	40	2,269,500	1,563,392	706,108	151,296	857,404	0	151,296	57,418	325,375	267,956	
AEF #1, Grey's Harbor, and Colstrip	Oct-00	41	2,341,624	1,600,107	741,517	156,108	897,625	0	156,108	59,245	340,638	281,394	
AEF #2, Siskiyeh	Nov-00	42	2,178,932	1,476,810	702,122	145,260	847,282	0	145,260	55,128	321,572	266,444	
Tacoma, Seattle, Avista, PGE, Aquila Src. Co. Hayden	Dec-00	43	1,329,249	893,585	435,664	88,620	524,284	0	88,620	33,632	198,960	165,328	
APS, AEP and Dynegy	Jan-01	44	5,065,500	3,377,040	1,688,460	337,704	2,026,164	0	337,704	128,162	768,907	640,745	
Coral Energy, Panda Brandywine	Mar-01	45	2,400	1,534	866	156	1,022	0	156	59	388	329	
EPA Auction	May-01	46	602,638	389,368	214,270	40,176	254,446	0	40,176	15,247	96,560	81,312	
EPA Auction	Jun-01	47	32,161	20,585	11,576	2,148	13,724	0	2,148	815	5,208	4,393	
EPA Auction and Kern River-NOX	Jul-01	48	43,171	27,360	15,811	2,880	18,691	0	2,880	1,093	7,093	6,000	
Enron White-Off	Dec-01	49	(2,111,250)	(1,278,461)	(832,789)	(140,748)	(973,537)	0	(140,748)	(53,415)	(369,448)	(316,033)	
EPA Auction - Yampa	May-02	50	10,485	6,032	4,453	696	5,149	0	696	264	1,954	1,690	
EPA Auction	Jun-02	51	519,013	296,949	222,064	34,596	256,660	0	34,596	13,130	97,400	84,271	
EPA Auction - APS	Jul-02	52	28,130	15,912	12,218	1,872	14,090	0	1,872	710	5,347	4,637	
EPA Auction - Hayden	Nov-02	53	9,132	4,988	4,134	612	4,746	0	612	232	1,801	1,569	
EPA Auction/APS/Tri-States/Colstrip	Jul-03	54	575,605	287,820	287,785	38,376	326,161	0	38,376	14,564	123,782	109,217	
EPA Auction - Hayden	Oct-03	55	9,431	4,524	4,907	624	5,531	0	624	237	2,099	1,862	
EPA Auction	May-04	56	827,812	367,920	459,892	55,188	515,080	0	55,188	20,944	195,478	174,534	
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	35,234	45,135	5,352	50,487	0	5,352	2,031	19,160	17,129	
EPA Auction	May-05	58	2,065,357	780,232	1,285,125	137,688	1,422,813	0	137,688	52,254	539,972	487,718	
EPA Auction	Jun-05	59	200,914	74,772	126,142	13,392	139,534	0	13,392	5,082	57,954	47,872	
JP Morgan Sale	Dec-05	60	13,958,500	4,730,367	9,228,133	930,564	10,158,697	0	930,564	353,158	3,655,327	3,502,169	

PacificCorp
Results of Operations - December 2009
502 Allowance Sales

Date Booked	Ref.	Description	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Reg Unamort Balance	Unrealized Gain	Realized Gain	D.L.T. Expense	Accumulated	
			Dec-10	Dec-09								Dec-09	Dec-10
Feb-06	61	JP Morgan Sale	12,995,000	4,259,446	8,735,554	866,328	9,601,882	0	866,328	328,780	3,313,230	3,644,010	
May-06	62	EPA Auction	2,392,408	744,296	1,648,112	159,492	1,807,604	0	159,492	60,529	686,004	615,473	
Jun-06	63	EPA Auction	232,244	70,950	161,294	15,480	176,774	0	15,480	5,875	67,088	61,215	
Mar-07	64	Saracen Energy	2,322,500	593,538	1,728,962	154,836	1,883,798	0	154,836	58,762	714,920	656,158	
Apr-07	65	EPA Auction / Louis Dreyfus	3,727,548	931,905	2,795,643	248,508	3,044,151	0	248,508	94,311	1,155,286	1,060,974	
May-07	66	Alpha Energy	2,897,500	708,268	2,189,232	193,164	2,382,396	0	193,164	73,308	904,143	830,835	
Oct-07	67	Alpha & Fortis	2,872,500	622,362	2,250,138	191,496	2,441,634	0	191,496	72,675	926,625	853,950	
Dec-07	68	Saracen / DTE Coal Services	2,843,450	584,489	2,258,961	189,564	2,448,525	0	189,564	71,941	929,240	857,298	
Apr-08	69	EPA Auction	1,192,027	218,526	973,501	79,464	1,052,965	0	79,464	30,157	399,611	369,454	
Oct-08	70	Sempra #1	149,500	22,437	127,063	9,972	137,035	0	9,972	3,784	52,006	48,222	
Nov-08	71	Various	1,393,500	201,292	1,192,208	92,904	1,285,112	0	92,904	35,258	487,713	452,455	
Dec-08	72	Shell, Dreyfus	2,154,000	299,175	1,854,825	143,604	1,998,429	0	143,604	54,499	758,424	703,925	
Jan-09	73	Shell	194,500	25,944	168,556	12,972	181,528	0	12,972	4,923	68,892	63,969	
Apr-09	74	EPA Auction	173,141	20,202	152,939	11,544	164,483	0	11,544	4,381	64,423	59,042	
Jun-09	75	Various*	1,017,500	107,407	910,093	67,836	977,929	0	67,836	25,744	371,134	345,389	
Aug-09	76	Vitol, Inc; Edison Mission	1,355,000	169,743	1,185,257	96,996	1,282,253	0	96,996	36,811	524,579	487,768	
Sep-09	77	Koch Supply and Trading, LP; Vitol, Inc; AES Deepwater	950,750	100,358	850,392	63,384	913,776	0	63,384	24,055	346,787	322,732	
Feb-10	78	Barclays Bank PLC	402,500	24,596	377,904	24,596	402,500	0	24,596	(143,418)	0	143,418	
Totals			125,683,619	75,960,219	49,723,400	7,506,012	56,026,912	402,500	7,506,012	2,692,854	21,565,955	18,870,101	
			Washington Weighted % - 2008		7.155%		537,064		Ref# 3.4		192,892		
			SO2 credit/Unamortized Balance		4,066,034		DIT Expense		2,846,607		Total Co.		
			Total Co.		56,026,912		Washington Weighted % - 2008		7.155%		21,565,955		
			Beginning Balance		4,337,314		Washington Weighted % - 2009		7.155%		23,004,838		
			Jan-09		59,947,310		Washington Weighted % - 2008		7.155%		22,746,280		
			Feb-09		4,286,944		Washington Weighted % - 2009		7.155%		22,491,722		
			Mar-09		4,740,574		Washington Weighted % - 2008		7.155%		22,849,637		
			Apr-09		4,308,052		Washington Weighted % - 2009		7.155%		22,999,957		
			May-09		4,259,024		Washington Weighted % - 2008		7.155%		22,872,567		
			Jun-09		4,350,065		Washington Weighted % - 2009		7.155%		22,806,326		
			Jul-09		4,300,285		Washington Weighted % - 2008		7.155%		22,844,179		
			Aug-09		4,250,464		Washington Weighted % - 2009		7.155%		22,789,652		
			Sep-09		4,204,354		Washington Weighted % - 2008		7.155%		22,052,087		
			Oct-09		4,132,245		Washington Weighted % - 2009		7.155%		21,810,499		
			Nov-09		4,071,175		Washington Weighted % - 2008		7.155%		21,870,101		
			Dec-09		3,537,759		Washington Weighted % - 2009		7.155%		21,350,178		
			Ending Balance		4,218,445		Average of Monthly Averages		7.155%		1,600,912		
			Average of Monthly Averages		4,218,445		Ref# 3.4		7.155%		Ref# 3.4		

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

PacifiCorp
Results of Operations - December 2009
SO2 Emission Allowances
SAP Account 301947 - 12ME Dec 2009

Year	Month	Amount	Balance
2009	1	(194,500)	(194,500)
2009	2	-	(194,500)
2009	3	-	(194,500)
2009	4	(173,141)	(367,641)
2009	5	-	(367,641)
2009	6	(1,017,500)	(1,385,141)
2009	7	-	(1,385,141)
2009	8	(1,455,000)	(2,840,141)
2009	9	(950,750)	(3,790,891)
2009	10	-	(3,790,891)
2009	11	-	(3,790,891)
2009	12	-	(3,790,891) Pg. 3.4.3

	<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 Revenue:							
Reverse Booked REC Rev Entries - CY 2009	456	RES	(50,793,765)	SG	8.315%	(4,223,411)	
Add Actual WCA REC Revenues - CY 2009	456	RES	21,616,538	CAGW	22.139%	4,785,653	
Add Actual ECA REC Revenues - CY 2009	456	RES	29,369,747	CAGE	0.000%	-	
Total Actual REC Revenues - CY 2009			<u>50,986,285</u>			<u>4,785,653</u>	

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 restating adjustment reallocates renewable energy credit revenues for the 12-month period ended December 2009 from a system basis (SG) to east and west control areas (CAGE / CAGW). Washington receives a CAGW allocation of all revenues generated by west control area resources. This adjustment also includes a small correction to the booked revenues primarily attributable to the difference between accruals made for accounting purposes and actual revenues.

PacifiCorp
 Washington Results of Operation December 2009
 Wheeling Revenue Adjustment

	<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 Revenues:							
Other Electric Revenues	456	RES	1,510,392	WRG	6.812%	102,891	3.6.2
Other Electric Revenues	456	PRO	(251,061)	WRG	6.812%	(17,103)	
Total Wheeling Revenue Adjustment			<u>1,259,331</u>			<u>85,788</u>	3.6.2
Wheeling Imbalance Expense	566	RES	(89,186)	SG	8.315%	(7,416)	

Adjustment Detail:

Actual Wheeling Revenues 12 ME Dec 2009	63,697,983	
Total Adjustments	<u>1,259,331</u>	3.6.2
Normalized Wheeling Revenues	<u>64,957,314</u>	3.6.2

Description of Adjustment

This restating adjustment reflects known and measurable changes to actual wheeling revenue for the twelve months ended December 2009. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

Rocky Mountain Power
 Results of Operations - December 2009
 Wheeling Revenue Adjustment

Adj Type Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
WAPA Folsom	-	(4,711,230)	-	-	-	-	-	-	-	-	(4,711,230)
Powder River Energy Corp	-	(1,000)	-	-	-	-	-	-	-	-	(1,000)
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-	-	(175)
Cowlitz County PUD	-	-	-	-	-	(2,379)	-	-	-	-	(2,379)
Basin Electric Network	(442,215)	-	-	(18,980)	(30,347)	(109,196)	-	-	-	-	(109,196)
Black Hills	(1,896,794)	-	-	-	-	-	-	-	(23,365)	-	(653,139)
Bonneville Power Administration	(993,532)	-	(1,044,070)	(213,342)	(295,328)	(1,171,506)	(12)	(152)	(6,575)	-	(2,025,175)
Cargill	-	-	-	(903)	(317)	-	(1,591,591)	(6,420)	-	-	(3,714,365)
Constellation	(90,874)	-	-	(1,003,296)	(392,972)	-	(29,299)	(372)	-	(6,093)	(1,598,011)
Coral Power/Shell	-	-	(2,360,987)	-	-	-	-	-	-	-	(742,689)
Deseret Generation and Trans.	-	-	-	(50)	(2,119)	(151,308)	-	-	-	-	(3,777,255)
Fall River	-	-	-	-	-	-	-	-	-	-	(151,308)
Flathead Electric	(905)	-	-	-	-	(86,182)	-	-	-	-	(9,074)
SeaWest Windpower	-	-	-	-	-	(90,108)	-	-	-	-	(96,182)
Idaho Power Company	(663,209)	-	-	(23,732)	(8,338)	-	(158,594)	(1,012,646)	-	-	(1,924,596)
Morgan Stanley	-	-	-	(233,948)	(82,198)	-	(855,634)	(619)	-	-	(856,253)
PG&E	-	-	-	-	-	(20,327,547)	(981)	-	-	-	(20,328,528)
Portland General Electric	-	-	-	-	-	-	(2,756)	-	-	-	(2,756)
Powerex	(1,822,500)	-	-	(23,732)	(8,338)	-	(2,387,831)	(2,638)	-	(745)	(4,245,785)
Iberdrola (PPM)	(1,195,254)	-	-	(233,948)	(82,198)	-	(1,292,697)	(290,229)	-	(46,427)	(3,140,753)
Public Service Company of Colorado	-	-	-	-	-	-	(20,954)	(138,742)	-	-	(160,696)
Rainbow Energy Marketing	-	-	-	-	-	-	(152,856)	(115,164)	-	-	(268,021)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	1,628	-	1,628
Sempra Pacific Power	-	-	-	-	-	-	(34,196)	(221,856)	-	-	(256,051)
State of South Dakota	(97,200)	-	-	-	-	-	-	-	-	-	(97,200)
TransAlta Energy	-	-	-	-	-	-	(115,528)	-	-	-	(115,528)
Tri-State Generation and Trans.	-	(95,370)	-	-	-	-	(94,701)	-	-	-	(190,072)
UAMPS	(2,232)	-	(7,551,139)	(371,535)	(210,732)	-	-	-	-	-	(8,135,638)
Utah Municipal Power Agency	(119,700)	-	(2,041,848)	(71,340)	(36,000)	-	-	-	-	-	(2,149,188)
Warm Springs	(22,434)	-	-	-	(39,266)	-	-	-	-	-	(119,700)
WAPA	-	-	(2,796,035)	-	-	-	(895,307)	-	-	-	(61,700)
WAPA	(162,000)	-	-	(994)	(349)	-	-	-	-	(4,463)	(3,791,342)
NextEra	-	-	-	-	-	(327,547)	-	-	-	-	(167,806)
Southern Calif Edison Com Direct	-	-	-	-	-	-	(56,847)	-	-	-	(56,847)
PP&L Montana	-	-	-	-	-	-	-	-	-	-	(57,969)
US Bureau of Reclamation	(10,049)	-	-	-	(9,481)	-	-	-	-	-	(19,784)
Moon Lake Electric Association	-	-	(25,187)	-	-	-	-	-	-	-	(30,899)
Eugene Water & Electric Board	-	-	(19,784)	-	-	-	(30,899)	-	-	-	(125,564)
Sempra Energy Solutions	-	-	-	(9,796)	(3,442)	-	-	-	-	-	(131,625)
Raser (Intermountain Renewables)	(112,327)	-	-	(11,400)	(4,005)	-	-	(3,720)	-	-	(204,326)
Erel	(131,625)	-	-	-	-	-	-	-	-	-	(131,625)
Seattle City Light	(184,073)	-	-	-	-	-	-	-	-	-	(184,073)
Bear Energy	(50,825)	-	-	-	-	-	-	-	-	-	(50,825)
Chigroup Energy	-	-	-	-	-	-	(6)	-	-	-	(6)
JPM Ventures Energy	-	-	-	-	-	-	(882)	-	-	-	(882)
Integrus/Reser	-	-	-	-	-	-	(292)	-	-	-	(292)
Colorado Springs Utilities	-	-	-	-	-	-	(2,073)	-	-	-	(2,073)
Macquarie Cook Power, Inc.	-	-	-	-	-	-	(6)	-	-	-	(6)
Endure Energy, LLC	-	-	-	-	-	-	(6)	-	-	-	(6)
Salt River Project	-	-	-	-	-	-	(6,331)	-	-	-	(6,331)
Gila River Power	-	-	-	-	-	-	(90,654)	-	-	-	(90,654)
Black Hills/Colorado Electric	-	-	98,372	-	-	-	(1,997)	-	-	-	(2,797)
Accruals and Adjustments	(138,998)	(23,181)	-	-	(12,391)	6,374	828,916	217,578	-	-	976,870
Total Revenue 12 ME Dec 2009	(6,126,544)	(4,844,033)	(15,760,678)	(1,959,315)	(1,127,285)	(22,209,574)	(8,005,386)	(1,575,980)	(28,333)	(60,855)	(63,697,963)

