

SUMMARY OF PUBLIC COUNSEL ADJUSTMENTS AND COMPARISON TO PACIFICORP'S DIRECT FILING WASHINGTON ELECTRIC OPERATIONS ADJUSTMENTS

Line No.	PacificCorp Adjt No.	Public Counsel Designation	Adjustment Description	NOI	Rate Base	Rev. Req.	To TY Unadjusted Results of Operations	Public Counsel Adjustments	NOI	Rate Base	Rev. Req.	Original Filed Position	Relative to the Company's Impact
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Unadjusted Washington Allocated Data (Per Books)													
Public Counsel Adjustments													
To TY Unadjusted Results of Operations													
Public Counsel Adjustments													
NOI													
Rate Base													
Rev. Req.													
Public Corp Adjustments - Original Filings													
NOI													
Rate Base													
Rev. Req.													
Total Adjusted Results													
NOI													
Rate Base													
Rev. Req.													
1				32,980,840	773,492,974	44,200,338			32,131,983	828,428,814	42,800,873		
2	PC 2.1	PC Revised Jurisdictional Allocation				1,089,858	(975,702)	(1,884,201)				PC Modified	(1,884,201)
3			Temperature Normalization	(434,287)									
4			Revenue Normalizing	6,191,105			(10,004,856)						
5			Effective Price Change	2,814,575			(4,548,367)						
6			SO2 Emission Allowance Sales	520,211	(1,087,899)	(991,444)							
7			REC Revenues	(1,375,737)		2,223,198							
8			Wharfing Revenue	(31,593)		51,055							
9			Ancillary Revenue	328,904		(528,278)							
10			Schedule 300 Fee Change	55,153		(89,127)							89,127
11	PC 3.9	Test Year End Revenue Annualization		8,078,920	(1,067,899)	(13,185,982)							1,703,319
12			Miscellaneous Expense & Revenue	11,484		(18,557)							
13			General Wage Increase - Restring	(54,727)		88,438							
14			General Wage Increase - Pro Forma	(61,380)		260,807							
15			Intigton Load Control Program	155,201		(250,806)							
16			Remove Non-Recurring Entries	(674,645)		1,413,431							
17			Pension Curtailment	(671,878)		998,257							
18			DSM Revenue and Expense Removal	3,101,879		(5,012,652)							
19	PC 4.8	Insurance Expense		(264,182)		428,938					159,383		(267,553)
20			Advertising	(6,076)		9,819							
21			Memberships & Subscriptions	(1,075)		1,737							
22			AMR Savings	633		(1,023)							
23			Uncollectible Expense	(98,428)		142,886					109,344		(319,597)
24			Legal Expenses	(48,551)		78,459							
25			Naughton Write-Off	138,837		(224,361)							
26	PC 4.15	Q&M Efficiency		513,038		(828,073)					679,777		(289,449)
27			Executive Compensation			42,301							(68,359)
28	PC 4.17	Eliminate M&HC Officers' Compensation Expense		(583,294)		2,915,691					85,470		(138,121)
29			Net Power Costs - Restring	3,006,805		(5,181,889)					13,249,555		(18,434,149)
30	PC 5.1.1	Net Power Costs - Pro Forma		1,842,319		(2,977,187)					(21,411,248)		
31			James River Royalty Offset	632,823		(1,022,645)							
32			BPA Residential Exchange	(4,795,915)		7,751,838							
33			CO2 #3 Removal	473,942		(8,328,882)							
34			Hydro Decommissioning	(50,952)		94,238							
35			Depreciation and Amortization Reserve to June 2012 YE Balance	-		(12,988,907)							
36			Proposed Depreciation Rates - Expense	(225,013)		1,501,316							
37			Proposed Depreciation Rates - Reserve	(400,538)		(50,457)							
38			Tab 6 - Depreciation/Amortization - Subtotal	(275,985)		(11,392,931)							
39			Interest True Up	(355,765)		574,918							
40			Property Tax Expense	(214,813)		347,133							
41			Renewable Energy Tax Credit	(602,684)		973,940							
42			PowerTax ADIT Balance	-		(948,399)							
43			WA Low Income Tax Credit	8,543		(13,805)							
44	PC 7.6	Flow-Through Adjustment		(1,173,806)		(9,135,825)					(1,046,121)		(206,340)
45			Remove Deferred State Tax Expense & Balance	1,383,891		691,986							
46			WA Public Utility Tax Adjustment	(544,749)		880,317							
47			AFUDC - Equity	68,727		(107,832)							
48			Tab 7 - Tax - Subtotal	(1,432,585)		(15,967,908)							
49			Jim Bridger Mine Rate Base	(176,089)		27,664,459							
50			Environmental Statement (FERCO)	(176,089)		(147,788)							
51			Customer Advances for Construction	-		(159,521)							
52	PC 8.4	Major Plant Additions		(949,180)		38,505,986					34,802,555		5,805,466
53			Miscellaneous Rate Base	127,554		(21,871,598)					(977,881)		(582,031)
54			Powdered Hydro Removal	(203,522)		56,565							
55			Removal of Colbrp #4 AFUDC	17,891		(77,859)							
56			Trojan Unrecovered Plant	(8,989)		1,143,881							
57			Customer Service Deposits	(4,404)		(3,236,612)							
58			Reg Asset Amortization	(1,948,686)		1,664,438							
59			Misc. Asset Sales and Removals	242,698		(165,819)							
60	PC 8.12	Adjust June 2012 AMA Plant Balances to June 2012 Year-End				2,509,870					(397,537)		545,462
61			Investor Supplied Working Capital	-		28,493,964					3,997,516		(2,712,374)
62	PC 8.14	Eliminate Jim Bridger Implementation Cost Capitalized		(2,800,617)		81,872,700					(3,493,008)		(440,288)
63			Production Factor	(1,595,147)		884,251							
64			Tab 8 - Rate Base - Subtotal	(2,800,617)		81,872,700							
65			Tab 9 - Production Factor - Subtotal	(1,595,147)		884,251							
66			Subtotal Normalizing Adjustments	5,151,122		54,835,840							
67			Total Adjusted Results	38,131,983		828,428,814							

(1) The revenue requirement column is calculated using the Company's proposed return on rate base of 7.80% and the NOI conversion factor of 61.881%.

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Proposed Allocation Modifications
 Sponsored by Mr. Sebastian Coppola

Line No.	Cost of Service Component	Before-Tax Changes in Revenues or Expenses	Net Operating Income Impacts	Rate Base Impacts	Revenue Requirement Impacts
1	Source: Exhibit No. SC-4 sponsored by Mr. Seb Coppola				
2	Revenues	\$ 42,336	\$ 27,518		\$ (44,470)
3	O&M Expenses	(822,265)	534,472		(863,710)
4	Depreciation Expense	(109,096)	70,912		(114,595)
5	Property Taxes	(656,794)	426,916		(689,899)
6	Net Power Costs	(46,213)	30,038		(48,542)
7	Plant in Service			(974,143)	(122,789)
8	Accumulated Depreciation			336,003	42,353
9	Working Capital			(301,301)	(37,979)
10	Adjustments to YF/ Plant Balance			(12,807)	(1,614)
11	Other Miscellaneous Rate Base			(23,454)	(2,956)
12	Totals	\$ (1,592,032)	\$ 1,089,858	\$ (975,702)	\$ (1,884,201)

(1) The revenue requirement column is calculated using the Company's proposed return on rate base of 7.80% and the NOI conversion factor of 61.881%.

Washington Jurisdictional Impact Resulting from Public Counsel's
Proposed Adjustment to Annualize Retail Revenues Associated
With Test Year End Numbers of Customers
Sponsored by Jim Dittmer

No.	Description	Source	Amount
1	Adjustment to Reduce Test Year Revenues		
2	Resulting From Annualizing Retail Revenues		
3	Associated with Test Year End Numbers of		
4	Customers Being Served		\$ (1,698,590)
5	Uncollectible Accounts Factor	Exhibit (SC-12)	0.660%
6	Bad Debt Expense Adjustment	Line 4 X Line 5	(11,211)
7	WA Public Utility Tax Rate (SRM-3, page 7.8)	Exh. No. (SRM-3) Page 7.8	3.8734%
8	Adjustment to WA Public Utility Taxes	Line 4 X Line 8	(65,793)
9	Public Counsel Net Before-Tax Adjustment to		
10	Annualize Revenues for TY End No. of Employees	Line 4 + Line 6 + Line 9	(1,621,586)
11	Federal Corporate Income Tax Rate		35.00%
12	Related Increase in Income Tax Expense	Line 11 X Line 12	567,555
13	Adjustment to Net Operating Income to Reflect		
14	Public Counsel's Proposed Annualization of Revenues		
15	Associated with Test Year End Numbers of Customers	Line 11 + Line 13	(1,054,031)
16			

MONTHLY Present Base Revenues
Response to PC-103 e

Class	Schedule	201107	201108	201109	201110	201111	201112	201201	201202	201203	201204	201205	201206	Total
RESIDENTIAL	16	\$8,812,567	\$8,407,955	\$8,934,327	\$7,775,414	\$10,371,462	\$15,593,985	\$16,844,630	\$14,893,827	\$12,124,966	\$10,164,599	\$7,542,753	\$7,582,083	\$129,048,569
	17	\$268,814	\$294,207	\$297,332	\$317,252	\$415,312	\$625,641	\$713,115	\$688,782	\$578,069	\$480,570	\$320,662	\$279,889	\$5,279,045
	18	\$20,609	\$20,672	\$20,672	\$21,338	\$17,974	\$24,716	\$26,786	\$23,476	\$19,959	\$17,888	\$16,973	\$16,973	\$243,758
RESIDENTIAL		\$9,101,991	\$8,722,834	\$9,252,713	\$8,110,004	\$10,804,748	\$16,244,342	\$17,584,531	\$15,606,084	\$12,722,994	\$10,663,057	\$7,878,889	\$7,878,889	\$134,571,371
COMMERCIAL & INDUSTRIAL	24	\$3,884,451	\$3,648,720	\$3,849,718	\$3,778,124	\$3,635,363	\$4,090,317	\$4,209,609	\$4,046,602	\$3,677,129	\$3,481,023	\$3,378,074	\$3,582,552	\$45,261,683
	33	0	0	0	0	0	0	0	0	0	0	0	0	
	36	\$4,937,996	\$5,093,863	\$5,496,221	\$5,658,627	\$5,586,554	\$5,625,416	\$5,310,988	\$4,912,288	\$4,745,475	\$4,610,292	\$4,613,314	\$4,707,300	\$61,297,435
	40	\$2,068,513	\$2,028,810	\$1,594,300	\$949,521	\$2,439,020	\$39,893	\$36,502	\$33,812	\$67,362	\$353,036	\$1,074,254	\$1,613,146	\$12,300,171
	47	\$32,587	\$21,634	\$26,078	\$19,879	\$53,314	\$23,323	\$23,323	\$23,238	\$18,155	\$19,262	\$21,152	\$21,960	\$290,561
	48	\$3,973,456	\$4,105,969	\$4,131,033	\$4,131,033	\$4,131,813	\$4,037,798	\$4,006,325	\$3,971,001	\$3,852,785	\$3,930,808	\$3,645,672	\$3,988,633	\$48,127,651
	54	\$2,414	\$2,056	\$1,540	\$2,520	\$2,793	\$1,933	\$1,343	\$1,229	\$2,820	\$2,603	\$1,947	\$1,927	\$24,725
COMMERCIAL & INDUSTRIAL		\$14,888,517	\$14,901,053	\$15,098,892	\$14,540,029	\$15,996,522	\$13,848,671	\$13,628,091	\$12,992,170	\$12,363,726	\$12,397,024	\$12,734,013	\$13,913,519	\$167,302,226
PUBLIC STREET LIGHTING	15	\$40,412	\$40,326	\$40,281	\$40,290	\$40,367	\$40,497	\$40,482	\$40,319	\$40,207	\$40,250	\$40,220	\$40,135	\$483,786
	51	\$49,761	\$49,713	\$49,696	\$49,761	\$49,900	\$49,944	\$50,083	\$50,141	\$50,167	\$50,439	\$50,420	\$50,431	\$600,456
	52	\$3,994	\$3,983	\$3,983	\$3,983	\$3,983	\$3,983	\$3,984	\$3,984	\$3,829	\$3,761	\$3,675	\$3,672	\$46,625
	53	\$22,664	\$23,038	\$23,698	\$24,504	\$23,707	\$26,962	\$27,104	\$25,954	\$25,218	\$24,522	\$23,774	\$23,146	\$296,290
	57	\$18,260	\$18,260	\$18,260	\$18,260	\$18,260	\$18,260	\$18,216	\$18,195	\$18,187	\$18,186	\$18,174	\$18,173	\$218,664
PUBLIC STREET LIGHTING		\$135,090	\$135,320	\$135,919	\$136,798	\$138,217	\$139,620	\$139,828	\$138,442	\$137,609	\$137,158	\$136,263	\$135,557	\$1,645,822
Total		\$24,125,598	\$23,759,207	\$24,487,523	\$22,786,832	\$26,993,487	\$30,232,633	\$31,352,450	\$28,736,696	\$25,224,329	\$23,197,239	\$20,749,165	\$21,928,260	\$303,519,419

MONTHLY Actual Customer Count
Response to PC-103 a

Class	Schedule	201106	201107	201108	201109	201110	201111	201112	201201	201202	201203	201204	201205	201206
RESIDENTIAL	16	99,956	100,182	100,341	100,322	99,637	100,276	100,899	100,567	99,972	99,807	99,738	99,713	99,873
	17	3,891	3,881	3,802	3,815	4,395	3,981	3,808	3,947	4,201	4,342	4,364	4,266	4,189
	18	107	107	106	105	107	109	103	104	104	104	102	102	102
RESIDENTIAL		103,954	104,170	104,249	104,243	104,139	104,359	104,810	104,617	104,277	104,252	104,081	104,164	104,164
COMMERCIAL & INDUSTRIAL	24	18,542	18,538	18,587	18,595	18,580	18,609	18,704	18,664	18,608	18,613	18,616	18,615	19,034
	33	0	0	0	0	0	0	0	0	0	0	0	0	
	36	1,058	1,055	1,047	1,045	1,041	1,037	1,047	1,045	1,042	1,039	1,042	1,038	1,059
	40	5,251	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260
	47	1	1	1	1	1	1	1	1	1	1	1	1	1
	48	57	58	59	59	60	61	59	59	59	60	59	59	55
	54	28	28	28	28	28	30	30	30	30	30	29	29	29
COMMERCIAL & INDUSTRIAL		24,937	24,940	24,988	24,988	24,969	24,988	25,100	25,059	25,000	25,002	25,006	25,002	25,437
PUBLIC STREET LIGHTING	15	2,595	2,605	2,604	2,593	2,594	2,603	2,596	2,604	2,598	2,607	2,597	2,599	2,590
	51	157	163	163	163	163	163	163	163	163	163	163	163	163
	52	18	18	18	18	18	18	18	18	18	18	18	17	17
	53	214	214	214	214	217	221	222	223	222	223	223	224	224
	57	41	41	41	41	41	41	41	41	41	42	41	41	41
PUBLIC STREET LIGHTING		3,025	3,041	3,040	3,029	3,035	3,046	3,040	3,049	3,042	3,053	3,042	3,043	3,035
Total		131,916	132,151	132,271	132,259	132,141	132,402	132,950	132,725	132,319	132,307	132,253	132,126	132,636

(a) Per response to Public Counsel Data Request 170 (c) the Company eliminated one Class 36 customer when normalizing revenues. To avoid a duplication of this removal in this calculation, one Class 36 Customer was added to the June 2012 Class 36 customer count.

AVERAGE NO. OF CUSTOMER EACH MONTH (Average of Current Month Actual Customer Count Plus Subsequent Month's Customer Count - to Smooth Customer Count Variations)

Class	Schedule	201107	201108	201109	201110	201111	201112	201201	201202	201203	201204	201205	201206
RESIDENTIAL	16	100,069	100,262	100,331	99,980	99,957	100,587	100,733	100,269	99,890	99,772	99,725	99,793
	17	3,886	3,841	3,809	4,105	4,188	3,895	3,877	4,074	4,271	4,353	4,315	4,228
	18	107	106	106	106	104	102	103	104	104	103	102	102
	Total	104,062	104,209	104,246	104,191	104,249	104,584	104,714	104,447	104,265	104,228	104,143	104,123
RESIDENTIAL COMMERCIAL & INDUSTRIAL	24	18,540	18,562	18,591	18,587	18,594	18,656	18,684	18,636	18,610	18,614	18,615	18,825
	33	-	-	-	-	-	-	-	-	-	-	-	-
	36	1,056	1,051	1,046	1,043	1,039	1,042	1,046	1,043	1,040	1,040	1,040	1,048
	40	5,256	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260
	47	1	1	1	1	1	1	1	1	1	1	1	1
	48	58	59	59	60	60	60	59	59	60	59	59	57
	54	28	28	28	28	29	30	30	30	30	29	29	29
	Total	24,938	24,961	24,985	24,978	24,983	25,049	25,079	25,029	25,001	25,004	25,004	25,004
COMMERCIAL & INDUSTRIAL PUBLIC STREET LIGHTING	15	2,600	2,605	2,599	2,594	2,599	2,600	2,600	2,601	2,603	2,602	2,598	2,595
	51	160	163	163	163	163	163	163	163	163	163	163	163
	52	18	18	18	18	18	18	18	18	18	18	17	17
	53	214	214	214	216	219	222	223	223	223	223	223	224
	57	41	41	41	41	41	41	41	41	42	42	41	41
	Total	3,033	3,041	3,035	3,031	3,040	3,043	3,045	3,046	3,048	3,048	3,048	3,039
	Total	132,033	132,211	132,265	132,200	132,272	132,676	132,837	132,522	132,313	132,280	132,190	132,381

INCREASE/(DECREASE) IN TY END NO. OF CUSTOMERS OVER/(UNDER) TEST YEAR AVERAGE NO. OF CUSTOMERS SERVED

Class	Schedule	201107	201108	201109	201110	201111	201112	201201	201202	201203	201204	201205	201206	
RESIDENTIAL	16	(196)	(388)	(458)	(106)	(84)	(714)	(859)	(396)	(16)	101	148	80	
	17	303	347	380	84	1	294	312	115	(82)	(164)	(127)	(39)	
	18	(5)	(5)	(4)	(4)	(2)	(0)	(2)	(2)	(2)	(1)	(1)	(0)	
	Total	102	(46)	(82)	(27)	(85)	(420)	(550)	(283)	(101)	(65)	21	41	
RESIDENTIAL COMMERCIAL & INDUSTRIAL Small General Service	24	494	471	443	447	440	378	350	398	424	420	418	209	
	33	-	-	-	-	-	-	-	-	-	-	-	-	
	36	2	8	13	16	20	17	13	15	18	18	19	10	
	40	5	-	-	-	-	-	-	-	-	-	-	-	
	47	-	-	-	-	-	-	-	-	-	-	-	-	
	48	(3)	(4)	(4)	(5)	(5)	(5)	(4)	(4)	(5)	(4)	(4)	(2)	
	54	1	1	1	1	0	(1)	(1)	(1)	(1)	(0)	(0)	(0)	
	Total	499	476	452	459	454	388	358	408	436	433	433	218	
COMMERCIAL & INDUSTRIAL PUBLIC STREET LIGHTING	15	(10)	(15)	(9)	(4)	(9)	(10)	(10)	(11)	(13)	(12)	(8)	(5)	
	51	3	-	-	-	-	-	-	-	-	-	-	-	
	52	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	53	10	10	10	9	5	3	2	2	2	2	1	1	
	57	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	2	(6)	1	4	(5)	(8)	(10)	(10)	(11)	(13)	(13)	(8)	(4)
	Total	603	425	371	436	365	(40)	(201)	114	323	356	356	446	255

NORMALIZED BASE REVENUES
PER AVERAGE CUSTOMER AT
EXISTING RATES

Class	Schedule	201107	201108	201109	201110	201111	201112	201201	201202	201203	201204	201205	201206
RESIDENTIAL	16	\$ 88.06	\$ 83.86	\$ 89.05	\$ 77.77	\$ 103.76	\$ 155.03	\$ 167.22	\$ 148.54	\$ 121.38	\$ 101.88	\$ 75.64	\$ 75.98
	17	\$ 69.18	\$ 76.59	\$ 78.07	\$ 77.28	\$ 99.17	\$ 160.64	\$ 183.92	\$ 169.08	\$ 135.34	\$ 110.40	\$ 74.17	\$ 66.21
	18	\$ 192.85	\$ 194.44	\$ 199.53	\$ 163.57	\$ 172.66	\$ 242.19	\$ 258.89	\$ 226.02	\$ 192.72	\$ 173.75	\$ 157.15	\$ 168.75
RESIDENTIAL	24	\$ 87.47	\$ 83.70	\$ 88.76	\$ 77.84	\$ 103.64	\$ 155.32	\$ 167.93	\$ 149.42	\$ 122.03	\$ 102.30	\$ 75.65	\$ 75.67
COMMERCIAL & INDUSTRIAL	24	\$ 209.52	\$ 196.57	\$ 207.08	\$ 203.27	\$ 195.51	\$ 219.25	\$ 225.31	\$ 217.14	\$ 197.59	\$ 187.01	\$ 181.47	\$ 190.31
	33	\$ 4,674.03	\$ 4,846.91	\$ 5,254.43	\$ 5,427.25	\$ 5,377.20	\$ 5,399.10	\$ 5,079.53	\$ 4,708.94	\$ 4,562.01	\$ 4,431.70	\$ 4,436.23	\$ 4,490.77
	36	\$ 393.59	\$ 385.71	\$ 303.13	\$ 180.52	\$ 463.69	\$ 7.58	\$ 6.94	\$ 6.81	\$ 12.81	\$ 67.12	\$ 204.23	\$ 306.68
	40	\$ 22,587.08	\$ 21,633.91	\$ 26,078.13	\$ 19,879.41	\$ 19,978.50	\$ 53,314.44	\$ 23,322.80	\$ 25,237.73	\$ 18,155.01	\$ 19,261.89	\$ 21,152.29	\$ 19,959.73
	47	\$ 68,813.46	\$ 69,897.85	\$ 69,945.67	\$ 69,346.28	\$ 71,393.44	\$ 67,398.75	\$ 68,617.03	\$ 67,236.03	\$ 64,736.20	\$ 66,165.09	\$ 61,791.05	\$ 69,976.02
	48	\$ 86.21	\$ 73.44	\$ 55.02	\$ 90.06	\$ 96.35	\$ 64.42	\$ 44.77	\$ 40.96	\$ 94.07	\$ 88.30	\$ 53.35	\$ 66.43
	54	\$ 597.01	\$ 596.97	\$ 604.32	\$ 582.10	\$ 640.29	\$ 552.86	\$ 543.40	\$ 519.08	\$ 494.53	\$ 495.80	\$ 509.27	\$ 551.69
COMMERCIAL & INDUSTRIAL	15	\$ 15.54	\$ 15.48	\$ 15.50	\$ 15.54	\$ 15.53	\$ 15.58	\$ 15.57	\$ 15.50	\$ 15.45	\$ 15.47	\$ 15.48	\$ 15.47
	51	\$ 311.01	\$ 304.99	\$ 304.88	\$ 305.28	\$ 306.14	\$ 306.41	\$ 307.25	\$ 307.61	\$ 307.77	\$ 309.44	\$ 309.33	\$ 309.39
	52	\$ 221.87	\$ 221.30	\$ 221.30	\$ 221.30	\$ 221.30	\$ 219.12	\$ 212.99	\$ 212.99	\$ 212.75	\$ 208.93	\$ 209.97	\$ 216.00
	53	\$ 105.91	\$ 107.65	\$ 110.74	\$ 113.71	\$ 117.38	\$ 121.72	\$ 121.81	\$ 116.65	\$ 113.34	\$ 109.96	\$ 106.61	\$ 103.56
	57	\$ 445.36	\$ 445.36	\$ 445.36	\$ 445.36	\$ 445.36	\$ 444.73	\$ 444.30	\$ 443.79	\$ 438.25	\$ 438.22	\$ 443.26	\$ 443.25
PUBLIC STREET LIGHTING	57	\$ 44.54	\$ 44.51	\$ 44.79	\$ 45.13	\$ 45.47	\$ 45.88	\$ 45.93	\$ 45.46	\$ 45.15	\$ 45.01	\$ 44.79	\$ 44.61

ADJUSTMENT TO REFLECT USAGE
FOR YEAR END NO. OF CUSTOMERS

Class	Schedule	201107	201108	201109	201110	201111	201112	201201	201202	201203	201204	201205	201206
RESIDENTIAL	16	\$ (17,260.68)	\$ (32,572.67)	\$ (40,803.33)	\$ (8,282.49)	\$ (8,669.10)	\$ (110,732.09)	\$ (143,723.70)	\$ (58,860.64)	\$ (1,990.69)	\$ 10,277.78	\$ 11,190.24	\$ 6,097.24
	17	\$ 20,955.96	\$ 26,610.82	\$ 29,675.65	\$ 6,477.69	\$ 94.21	\$ 47,266.60	\$ 57,204.03	\$ 19,469.65	\$ (11,163.08)	\$ (18,136.34)	\$ (9,382.33)	\$ (2,564.37)
	18	\$ (983.54)	\$ (884.69)	\$ (748.23)	\$ (692.43)	\$ (402.88)	\$ (68.62)	\$ (440.11)	\$ (474.64)	\$ (346.89)	\$ (205.61)	\$ (81.19)	\$ (39,377)
RESIDENTIAL	24	\$ 2,711.74	\$ (6,846.55)	\$ (11,875.92)	\$ (2,497.24)	\$ (8,977.77)	\$ (63,534.11)	\$ (86,869.78)	\$ (39,865.63)	\$ (13,500.67)	\$ (8,064.16)	\$ 1,726.73	\$ 3,493.50
COMMERCIAL & INDUSTRIAL	24	\$ 103,487.43	\$ 92,677.58	\$ 91,731.40	\$ 90,794.59	\$ 85,982.35	\$ 82,812.93	\$ 78,864.59	\$ 86,397.35	\$ 83,695.26	\$ 78,503.29	\$ 75,932.94	\$ 39,827.70
	33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	36	\$ 10,516.56	\$ 36,755.76	\$ 65,767.95	\$ 86,293.21	\$ 105,393.16	\$ 89,715.10	\$ 65,864.58	\$ 72,282.24	\$ 83,560.74	\$ 80,804.58	\$ 82,587.89	\$ 46,329.78
	40	\$ 1,771.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771.16
	47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	48	\$ (188,715.71)	\$ (261,587.41)	\$ (284,021.80)	\$ (317,311.77)	\$ (386,173.61)	\$ (330,866.58)	\$ (272,388.80)	\$ (273,019.03)	\$ (292,295.76)	\$ (291,727.88)	\$ (247,164.21)	\$ (139,952.05)
COMMERCIAL & INDUSTRIAL	54	\$ 86.21	\$ 73.44	\$ 55.02	\$ 91.52	\$ 1.57	\$ (64.42)	\$ (44.77)	\$ (40.96)	\$ (92.56)	\$ (42.72)	\$ -	\$ 22.31
PUBLIC STREET LIGHTING	57	\$ (72,884.36)	\$ (132,080.63)	\$ (126,467.43)	\$ (140,122.45)	\$ (194,796.54)	\$ (158,402.97)	\$ (127,704.40)	\$ (114,380.40)	\$ (125,130.31)	\$ (132,462.75)	\$ (88,643.38)	\$ (53,794.57)
PUBLIC STREET LIGHTING	15	\$ (155.43)	\$ (224.51)	\$ (131.77)	\$ (54.37)	\$ (132.04)	\$ (148.00)	\$ (155.70)	\$ (170.51)	\$ (193.12)	\$ (185.63)	\$ (123.83)	\$ (69.61)
	51	\$ 933.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 933.02
	52	\$ (221.87)	\$ (221.30)	\$ (221.30)	\$ (221.30)	\$ (221.30)	\$ (221.28)	\$ (219.12)	\$ (212.99)	\$ (212.75)	\$ (208.93)	\$ (104.99)	\$ (2,287.14)
	53	\$ 1,059.08	\$ 1,076.54	\$ 1,107.40	\$ 966.50	\$ 586.91	\$ 304.31	\$ 182.72	\$ 174.97	\$ 170.01	\$ 109.96	\$ 106.61	\$ 51.78
	57	\$ 1,614.80	\$ 630.73	\$ 754.33	\$ 690.82	\$ 233.56	\$ (64.97)	\$ (192.10)	\$ (208.54)	\$ (454.98)	\$ (503.70)	\$ (122.23)	\$ (17.83)
Total Adjustment		\$ (68,587.82)	\$ (138,296.45)	\$ (137,589.02)	\$ (141,938.86)	\$ (203,540.75)	\$ (222,002.05)	\$ (214,766.28)	\$ (154,454.57)	\$ (139,085.56)	\$ (141,030.62)	\$ (87,038.88)	\$ (50,318.90)

Washington Jurisdictional Impact Resulting from Public Counsel's
 Proposed Adjustment to Proforma Insurance Expense
 Jointly Sponsored by Sebastian Coppola and Jim Dittmer

No.	Description	Source	Amount
1	Before-Tax Proforma Operating Expense Adjustment	Page 4.0.1	
2	Proposed by PacificCorp	Exhibit No. (SRM-3)	\$ (212,356)
3	Incremental Adjustment Sponsored by Mr. S. Coppola	Exhibit No. SC-13	(41,232)
4	to Reflect Reduced Insurance Premium Cost		
5	Subtotal: Public Counsel Proposed Before-Tax	Line 2 + Line 4	(253,588)
6	Adjustments to Test Year Operating Expense		
7	Eliminate Temporary Schedule M "Addition" to Book	Attachment	
8	Income Included in Development of Company	PC 165 Irst	
9	Adjustment 4.8	Supplemental	(502,881)
10	Eliminate Temporary Schedule M "Subtraction" to Book	Attachment	
11	Income Included in Development of Company	PC 165 Irst	
12	Adjustment 4.8	Supplemental	106,386
13	Incremental Adjustment Sponsored by Mr. S. Coppola	Line 4 above	41,232
14	to Reflect Reduced Insurance Premium Cost		
15	Net Decrease in Washington Jurisdictional Taxable		
16	Income Proposed by Public Counsel - to Tax Effect		
17	Public Counsel's Above-the-Line Operating Expense		
18	Adjustment <i>and</i> to Eliminate Erroneous Schedule M		
19	"Additions" and Subtractions" to Book Income that		
20	Had Been Afforded "Flow-through" Treatment by	Line 9 + Line 12 +	
21	PacificCorp Within Its Insurance Adjustment No. 4.8	Line 14	(355,263)
22	Public Counsel Incremental Income Tax Expense	Line 21 X FTT	(124,342)
23	Adjustment Related to Proforma Insurance Expense	Rate of 35%	
24	Adjustment No. 4.8		
25	Proforma Income Tax Expense Adjustment Calculated	Page 4.0.1	
26	by PacificCorp Related to Proforma Adjustment 4.8	Exhibit No. (SRM-3)	476,558
27	Subtotal: Public Counsel Proposed Income-Tax	Line 24 + Line 26	352,216
28	Adjustments to Test Year Operating Expense		
29	Related to Proforma Insurance Expense Adjustment 4.8		
30	Public Counsel Proposed Proforma Adjustment to		
31	Insurance Expense - Revision of Company		
32	Adjustment 4.8	Line 6 + Line 29	\$ (98,628)

Washington Jurisdictional Impact Resulting from Public Counsel's
 Proposed Adjustment to Normalize Uncollectible Accounts Expense
 Jointly Sponsored by Sebastian Coppola and Jim Dittmer

No.	Description	Source	Amount
1	Four Year Average of Uncollectible Accounts Expense	S. Coppola Exh. No. SC-13	\$ 2,008,106
2	Test Year Per Books Uncollectible Accounts Expense	Exh. No. (SRM-3) Page 4.12.1	\$ 2,117,450
3	Public Counsel Proposed Adjustment to Normalize Uncollectible Accounts Expense	Line 2 - Line 4	\$ (109,344)

Note: Consistent with PacifiCorp's calculation of its Bad Debts Adjustment 4.12, this adjustment has not been "tax-effected." Just as PacifiCorp assumed that this cost of service component is to be afforded "flow-through" tax treatment, and accordingly, did not "tax-effect" its above-the-line expense normalization adjustment, similarly Public Counsel has not tax-effected its normalization adjustment for Bad Debts expense

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Proposed O&M Efficiency Adjustment
 Sponsored by Mr. Sebastian Coppola

No.	Description	Source	Amount
1	Washington Jurisdictional O&M Efficiency Adjustment as Proposed by PacificCorp	Exh. No. (SRM-3) Page 4.15	\$ (789,291)
3	Incremental Public Counsel O&M Efficiency Adjustment	S. Coppola Exh. No. SC-14	(256,519)
5	Public Counsel Proposed Before-Tax O&M Efficiency Adjustment to Test Year Unadjusted Results of Operation	Line 2 + Line 4	(1,045,810)
7	Federal Corporate Income Tax Rate		35.0%
8	Increase in Federal Income Tax Expense	Line 6 X Line 7	366,034
9	Public Counsel Proposed Adjustment to Net Operating Income to Reflect O&M Efficiencies	Line 6 + Line 8	\$ 679,777

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Proposed Executive Compensation Adjustment
 Sponsored by Mr. Sebastian Coppola

No.	Description	Source	Amount
1	Public Counsel Proposed Before-Tax Adjustment to O&M Expense to Reflect Executive Compensation Recommendation Sponsored by Seb Coppola	S. Coppola Exh. No. SC-15C	\$ (65,079)
4	Federal Corporate Income Tax Rate		35.0%
5	Increase in Federal Income Tax Expense	Line 3 X Line 4	22,778
6	Public Counsel Proposed Adjustment to Net Operating Income to Reflect Reduction in Executive Compensation	Line 3 + Line 5	\$ 42,301
7			

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Proposed Adjustment to Eliminate Allocated MEHC Officers Expense
 Sponsored by Mr. Sebastian Coppola

No.	Description	Source	Amount
1	Public Counsel Proposed Before-Tax Adjustment to		
2	O&M Expense to Reflect Elimination of MEHC		
3	Officers' Compensation Expense	S. Coppola	
4	Recommendation Sponsored by Seb Coppola	Exh. No. SC-15C	\$ (131,493)
5	Federal Corporate Income Tax Rate		35.0%
6	Increase in Federal Income Tax Expense	Line 3 X Line 4	46,023
7	Public Counsel Proposed Adjustment to Net Operating		
8	Income to Eliminate MEHC Officers' Expense	Line 3 + Line 5	\$ 85,470

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Net Power Cost Adjustments
 Sponsored by Mr. Sebastian Coppola

No.	Description	(a) Expense Reduction	(b) Operating Income Impact (Col b x 65%)	(c)
1	Incremental Net Power Cost Adjustments Sponsored by Mr. Sebastian Coppola [Amounts are all Washington retail jurisdictional and their source is Exhibit No. SC-4]			
5	Removal of Cost of Qualifying Facilities Outside of Washington	\$ (10,704,482)	\$ 6,957,913	
7	Remove Hedging Losses	(2,980,906)	1,937,589	
8	Reverse Proposed BPA Transmission Rate Increase	(3,033,611)	1,971,847	
9	Updated Prices and Adjustments	(830,595)	539,887	
10	Subtotal Public Counsel Incremental Net Power Cost Adjustments	(17,549,594)	11,407,236	
12	Proforma Net Power Cost Adjustment Proposed by PacifiCorp (Page 5.1.1 of Exhibit No. SRM-3)	(2,834,337)	1,842,319	
14	Public Counsel's Revised Net Power Cost Adjustment	\$ (20,383,931)	\$ 13,249,555	
15	5.1.1			

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Proposed Flow-Through Income Tax Expense Adjustment
 Sponsored by Jim Dittmer

No.	Description	Source	Amount
1	Eliminate "Reg Liability - WA Low Energy Program"		
2	Book/Tax Timing Difference that PacifiCorp Reflected		
3	Utilizing Flow-Through Treatment		
4	"2013 WA GRC Tax		
5	WA Jurisdictional Schedule M for "Reg Liability-	"2013 WA GRC Tax Model.xlsx"; "Current Tax Expense" tab; Cell Q 137	\$ 260,603
6	WA Low Energy Program" book/tax timing		
7	difference		
8	Federal Corporate Income Tax Rate:		35.0%
9	Reduction to Deferred Income Tax Expense:	Line 7 X Line 8	(91,211)
10	Book/tax timing deduction afforded flowthrough		
11	treatment that PacifiCorp failed to allocate		
12	to WA jurisdictional operations:		
13	Total Company Tax Timing Deduction entitled	"2013 WA GRC Tax Model.xlsx"; "Current Tax Expense" tab; Cell F 304	462,766
14	"Bridger Coal Company Gain/Loss on Assets"		
15	Deduction		
16	WA Jurisdictional Allocator (JBE)		
17	WA Jurisdictional Allocator (JBE)		22.5195%
18	WA Jurisdictional Flowthrough Deduction for		
19	"Bridger Coal company Gain/Loss on Assets"	Line 16 X Line 17	104,213
20	Federal Corporate Income Tax Rate:		35.0%
21	Reduction to Current Income Tax Expense:	Line 19 X Line 20	(36,474)
22		Page 8.4	
23	PacifiCorp's Flow-Through Income Tax Expense	of Exhibit No.	
24	Adjustment	(SRM-3)	(1,173,806)
25	Public Counsel's Proposed Flow-Through Income		
26	Tax Expense Adjustment - Revision to Company		
27	Adjustment 8.4 (Reduction in income tax expense -	Line 9 + Line 21	
28	Increase to Net Operating Income	+ Line 24	\$ (1,046,121)

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Proposed Major Plant Additions Adjustment
 Sponsored by Mr. Sebastian Coppola

Line No.	Description	Reference	Before-Tax Changes in Revenues or Expenses	Net Operating Income Impacts	Rate Base Impacts
1	"Major Plant Additions"				
2	Adjustment Proposed by	Page 8.4			
3	PacifiCorp (All values are	of Exhibit No. —			
4	Washington Retail Jurisdictional)	(SRM-3)	\$ 1,545,066	\$ (949,180)	\$ 38,505,986
5	Adjustment to Remove Plant				
6	Projected to be Added After				
7	February 2013 - Sponsored by	Exhibit No. SC-9	(109,691)	71,299	(3,703,431)
8	Mr. Sebastian Coppola				
9	Public Counsel Revised Adjustment				
10	for Major Plant Additions -				
11	Adjustment No. 8.4	Line 4 + Line 8	\$ 1,435,375	\$ (877,881)	\$ 34,802,555

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Proposed Test-Year-End Plant in Service Adjustment
 Sponsored by Jim Dittmer

No.	Description	Source	Amount
1	WA Jurisdictional Gross Plant in Service at June 30, 2012	Response to Public Counsel DR 48	1,568,853,010
2	WA Jurisdictional Test Year AMA Gross Plant in Service (Tab 2.2)	Exhibit No. (SRM-3) Tab 2.2 of	1,548,941,051
3	Factor to Apply to Adjusted Depreciation Expense at PacifiCorp Existing Rates to Calculate Annualized Depreciation Based Upon TVE WA Jurisdictional Gross Plant in Service:	Line 2 / Line 4 Minus 1	1.286%
4	Unadjusted Test Year Actual Washington Jurisdictional Depreciation Expense (effectively calculated upon an AMA basis)	Exhibit No. (SRM-3) Tab 2.2 of	40,395,166
5	Public Counsel Before-Tax Adjustment to Annualize Depreciation Expense Associated with Test Year End Plant in Service - Utilizing Existing Authorized Depreciation Rates	Line 8 X Line 11	519,288
6	Federal Corporate Income Tax Rate	Line 15 X Line 16	35.000%
7	Related Decrease in Federal Income Tax Expense	Line 15 X Line 16	(181,751)
8	Public Counsel Adjustment to Net Operating Income to Reflect Annualized Depreciation Expense Associated with Test Year End Plant in Service at Existing Depreciation Rates (Adjustment Posts to Schedule I)	Line 15 + Line 17	(337,537)
9	Test Year Actual Washington Jurisdictional Depreciation Expense Plus Co. Adjustment 6.3 of \$801,076	Test Year Actual Depreciation Expense Plus Co. Adjustment 6.3 of \$801,076	41,196,242
10	Alternative Before-Tax Adjustment to Annualize Depreciation Expense Associated with Test Year End Plant in Service - Utilizing PacifiCorp Proposed Depreciation Rates	Line 8 X Line 25	529,586
11	Federal Corporate Income Tax Rate	Line 29 X Line 30	35.000%
12	Related Decrease in Federal Income Tax Expense	Line 29 X Line 30	(185,355)
13	Alternative Adjustment to Net Operating Income to Reflect Annualized Depreciation Expense Associated with Test Year End Plant in Service at Proposed Depreciation Rates (This adjustment is not currently posting to lead summary Schedule I. However, if the WUTC adopts PacifiCorp's Proposed Depreciation Rates this Amount Should be Substituted for the Adjustment Amount Reflected on Line 21)	Line 29 + Line 31	(344,231)

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Calculation of Investor Supplied Working Capital
 Sponsored by Mr. Sebastian Coppola

No.	Description	Source	Rate Base Adjustment
	(a)	(b)	(c)
1	PacificCorp's Proposed Washington Jurisdictional	Page 8.13	
2	Allowance for Investor Supplied Working Capital	of Exhibit No. (SRM-3)	\$ 28,493,964
3	Reduction in Investor Supplied Working Capital	Exhibit No. SC-4	
4		Line 19	(21,526,449)
5	Public Counsel's Proposed Washington Jurisdictional		
6	Allowance for Investor Supplied Working Capital	Line 20 - Line 5	\$ 6,967,515
7	Sponsored by Mr. Sebastian Coppola		
8			

Washington Jurisdictional Impacts Resulting from Public
 Counsel's Adjustment to Eliminate Jim Bridger Impairment Costs
 Sponsored by Mr. Sebastian Coppola

No.	Description	Source	Rate Base Adjustment
	(a)	(b)	(c)
1	Incremental Miscellaneous Rate Base Adjustment		
2	Sponsored by Mr. Sebastian Coppola (Amounts		
3	are all Washington retail jurisdictional)		
4	Adjustment to Remove Impairment Cost Write-off	Exhibit No. SC-4	
5	that PacifiCorp Had Capitalized	Line 18	\$ (3,493,008)