

(A)	(B)	(C)	(D)	(E)	(F)	Public Counsel Adjustments to Pro-Forma Additions				(K)	
						Adjustments to Plant Additions	Revised Plant Additions	Alloc. to WA w/Revised Factor	Factor %		
<b>Adjustment to Rate Base:</b>											
Steam Production	\$ 30,973,302	JBG	22.498%	\$ 6,968,402		\$ (6,371,522)	\$ 24,601,780	22.4766%	\$ 5,529,644	\$ (1,438,759)	
Hydro Production	180,623,944	CAGW	22.626%	40,868,859		(13,449,598)	167,174,346	22.6055%	37,790,597	(3,078,262)	
<b>Total Rate Base</b>	<b>\$ 211,597,245</b>			<b>\$ 47,837,261</b>	<b>8.4.1</b>	<b>\$ (19,821,120)</b>	<b>\$ 191,776,125</b>		<b>\$ 43,320,240</b>	<b>\$ (4,517,021)</b>	
<b>Accumulated Reserve</b>											
Accumulated Reserve	\$ (555,912)	JBG	22.498%	\$ (125,070)		\$ 126,472	\$ (429,440)	22.4766%	\$ (96,524)	\$ 28,546	
Accumulated Reserve	(5,774,814)	CAGW	22.626%	(1,308,638)		354,097	(5,420,717)	22.6055%	(1,225,380)	81,257	
<b>Total Accumulated Reserve</b>	<b>\$ (6,330,725)</b>			<b>\$ (1,431,707)</b>	<b>8.4.2</b>	<b>\$ 480,568</b>	<b>\$ (5,850,157)</b>		<b>\$ (1,321,904)</b>	<b>\$ 109,803</b>	
<b>Adjustment to Expense:</b>											
Depreciation Expense	\$ 555,912	JBG	22.498%	\$ 125,070		\$ (126,472)	\$ 429,440	22.4766%	\$ 96,524	\$ (28,546)	
Depreciation Expense	5,237,813	CAGW	22.626%	1,185,133		(354,097)	4,883,716	22.6055%	1,103,988	(81,145)	
<b>Total Depreciation Expense</b>	<b>\$ 5,793,724</b>			<b>\$ 1,310,203</b>	<b>8.4.2</b>	<b>\$ (480,568)</b>	<b>\$ 5,313,156</b>		<b>\$</b>	<b>\$ (109,691)</b>	
<b>Adjustment to Tax:</b>											
Steam Production - Schedule M Adjust	\$ 383,702	JBG	22.498%	\$ 86,326	8.4.3						
Steam Production - Schedule M Adjust	\$ 10,262,963	JBG	22.498%	\$ 2,308,971	8.4.3						
Steam Production - Def Inc Tax Expense	\$ 3,749,278	JBG	22.498%	\$ 843,516	8.4.3	12.1%	\$ 2,978,014	22.4766%	\$ 669,356	\$ (174,160)	
Steam Production - AMA ADIT	\$ (3,686,949)	JBG	22.498%	\$ (829,493)	8.4.3	-11.9%	\$ (2,928,506)	22.4766%	\$ (658,229)	\$ 171,265	
Hydro Production - Schedule M Adjust	\$ 4,124,843	CAGW	22.626%	\$ 933,307	8.4.3						
Hydro Production - Schedule M Adjust	\$ (13,952,425)	CAGW	22.626%	\$ (3,156,944)	8.4.3						
Hydro Production - Def Inc Tax Expense	\$ (6,860,504)	CAGW	22.626%	\$ (1,552,291)	8.4.3	-3.8%	\$ (6,349,658)	22.6055%	\$ (1,435,372)	\$ 116,919	
Hydro Production - AMA ADIT	\$ (31,246,891)	CAGW	22.626%	\$ (7,070,075)	8.4.3	-17.3%	\$ (28,920,189)	22.6055%	\$ (6,537,553)	\$ 532,521	
										<b>Reduction in Rate Base</b>	<b>\$ (3,703,431)</b>
										<b>Reduction in Depr Expense</b>	<b>\$ (109,691)</b>

Note 1

Source: (1) PacifiCorp Pro-Forma Adjustment page 8.4.  
Note 1: DFIT as a percent of plant additions.