

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	Annualizing Wage & Employee Benefit Adjustment	Pro Forma Wage & Employee Benefit Adjustment	Pension Curtailment	Affiliate Management Fee	DSM Removal Adjustment
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	226,159	-	4,575	221,675	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	97,313	-	1,968	95,345	-	-
12 Other Power Supply	35,063	(400)	2,398	116,213	-	-
13 Transmission	(29,660)	-	1,702	82,465	-	-
14 Distribution	349,658	-	7,072	342,694	-	-
15 Customer Accounting	220,678	-	4,462	216,216	-	-
16 Customer Service & Info	(4,848,823)	(605)	207	10,034	-	(4,858,459)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(574,124)	(43,341)	6,550	317,376	(776,573)	(78,136)
19 Total O&M Expenses	(4,523,737)	(44,346)	28,934	1,402,019	(776,573)	(78,136)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,714,328	15,521	(10,127)	(490,707)	(82,999)	2,186,280
24 State	-	-	-	-	-	(526,781)
25 Deferred Income Taxes	(142,067)	-	-	-	384,714	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(2,951,476)	(28,825)	18,807	911,312	(474,858)	(3,198,960)
29						
30 Operating Rev For Return:	2,951,476	28,825	(18,807)	(911,312)	474,858	3,198,960
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	473,157	-	-	-	-	473,157
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	473,157	-	-	-	-	473,157
56						
57 Total Rate Base:	473,157	-	-	-	-	473,157
58						
59						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	4,523,737	44,346	(28,934)	(1,402,019)	776,573	4,858,459
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	(374,344)	-	-	-	1,013,713	(1,388,057)
72 Income Before Tax	4,898,081	44,346	(28,934)	(1,402,019)	(237,140)	6,246,516
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,898,081	44,346	(28,934)	(1,402,019)	(237,140)	6,246,516
77						
78 Federal Income Taxes	1,714,328	15,521	(10,127)	(490,707)	(82,999)	2,186,280

	4.7	0	0	0	0	0	0
Remove Non-Recurring Entries	0	0	0	0	0	0	0
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	(92)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(83,148)	-	-	-	-	-	-
13 Transmission	(113,827)	-	-	-	-	-	-
14 Distribution	(109)	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(197,176)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	69,012	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(128,165)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	128,165	-	-	-	-	-	-
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	197,176	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	197,176	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	197,176	-	-	-	-	-	-
77							
78 Federal Income Taxes	69,012	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	Annualizing Wage & Employee Benefit Adjustment	Pro Forma Wage & Employee Benefit Adjustment	Pension Curtailment	Affiliate Management Fee	DSM Removal Adjustment
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	4,483	-	4,575	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	1,968	-	1,968	-	-	-
12 Other Power Supply	(81,150)	(400)	2,398	-	-	-
13 Transmission	(112,125)	-	1,702	-	-	-
14 Distribution	6,953	-	7,072	-	-	-
15 Customer Accounting	4,462	-	4,462	-	-	-
16 Customer Service & Info	(4,858,857)	(605)	207	-	-	(4,858,459)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(114,927)	(43,341)	6,550	-	(78,136)	-
19 Total O&M Expenses	(5,149,183)	(44,346)	28,934	-	(78,136)	(4,858,459)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,288,034	15,521	(10,127)	-	27,348	2,186,280
24 State	-	-	-	-	-	(526,781)
25 Deferred Income Taxes	(526,781)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	(50,789)	(3,198,960)
28 Total Operating Expenses:	(3,387,931)	(28,825)	18,807	-	-	(3,198,960)
29						
30 Operating Rev For Return:	3,387,931	28,825	(18,807)	-	50,789	3,198,960
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	473,157	-	-	-	-	473,157
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	473,157	-	-	-	-	473,157
56						
57 Total Rate Base:	473,157	-	-	-	-	473,157
58						
59						
60						
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	5,149,183	44,346	(28,934)	-	78,136	4,858,459
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	(1,388,057)
71 Schedule "M" Deductions	(1,388,057)	-	-	-	-	-
72 Income Before Tax	6,537,240	44,346	(28,934)	-	78,136	6,246,516
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	6,537,240	44,346	(28,934)	-	78,136	6,246,516
77						
78 Federal Income Taxes	2,288,034	15,521	(10,127)	-	27,348	2,186,280

	4.7	0	0	0	0	0	0
Remove Non-Recurring Entries	0	0	0	0	0	0	0
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	(92)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(83,148)	-	-	-	-	-	-
13 Transmission	(113,827)	-	-	-	-	-	-
14 Distribution	(109)	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(197,176)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	69,012	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(128,165)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	128,165	-	-	-	-	-	-
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	197,176	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	197,176	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	197,176	-	-	-	-	-	-
77							
78 Federal Income Taxes	69,012	-	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense Adjustment	Annualizing Wage & Employee Benefit Adjustment	Pro Forma Wage & Employee Benefit Adjustment	Pension Curtailment	Affiliate Management Fee	DSM Removal Adjustment
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	221,675	-	221,675	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	95,345	-	95,345	-	-	-
12 Other Power Supply	116,213	-	116,213	-	-	-
13 Transmission	82,465	-	82,465	-	-	-
14 Distribution	342,694	-	342,694	-	-	-
15 Customer Accounting	216,216	-	216,216	-	-	-
16 Customer Service & Info	10,034	-	10,034	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(459,197)	-	317,376	(776,573)	-	-
19 Total O&M Expenses	625,446	-	1,402,019	(776,573)	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(573,706)	-	(490,707)	(82,999)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	384,714	-	-	384,714	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	436,454	-	911,312	(474,858)	-	-
29						
30 Operating Rev For Return:	(436,454)	-	(911,312)	474,858	-	-
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	(625,446)	-	(1,402,019)	776,573	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	1,013,713	-	-	1,013,713	-	-
72 Income Before Tax	(1,639,159)	-	(1,402,019)	(237,140)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,639,159)	-	(1,402,019)	(237,140)	-	-
77						
78 Federal Income Taxes	(573,706)	-	(490,707)	(82,999)	-	-

	4.7	0	0	0	0	0	0
Remove Non-Recurring Entries	0	0	0	0	0	0	0
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	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Nonutility Flights	557	RES	(4,810)	SG	8.31%	(400)	
Nonutility Flights	921	RES	(1,637)	SO	7.42%	(121)	
Advertising Expense	909	RES	(8,535)	CN	7.09%	(605)	
Office Supplies & Exp	921	RES	(581,208)	SO	7.42%	(43,127)	
Office Supplies & Exp	921	RES	569,225	UT	Situs	-	
Miscellaneous General Expense	930	RES	(8,500)	ID	Situs	-	
Miscellaneous General Expense	930	RES	(129,400)	OR	Situs	-	
Miscellaneous General Expense	930	RES	(157,822)	UT	Situs	-	
Miscellaneous General Expense	930	RES	(1,250)	SO	7.42%	(93)	
Total Miscellaneous General Expense Removal			<u>(323,938)</u>			<u>(44,346)</u>	4.1.1

Description of Adjustment

This restating adjustment removes certain miscellaneous expenses that should have been charged below-the-line to non-regulated expenses.

PacifiCorp
 WA Results of Operations - December 2009
 Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
Non-utility Flights			
Other Power Supply	557	SG	4,810
Office Supplies and Expenses	921	SO	1,637
			<u>6,447</u>
FERC 909 - Informational & Instructional Adv			
Festivals	909	CN	6,613
Miscellaneous	909	CN	971
Donations	909	CN	672
Public Relations	909	CN	279
			<u>8,535</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	2,278
Employee Expenses	921	SO	2,341
Legislative & Lobbyist	921	SO	2,914
Misc Expense	921	SO	4,450
Reclassify Utah sales tax credits	921	UT	(569,225)
Reclassify Utah sales tax credits	921	SO	569,225
			<u>11,984</u>
FERC 930 - Misc General Expense			
Challenge Grant - Idaho	930	IDU	8,500
Challenge Grant - Oregon	930	OR	129,400
EDCU Rent Contribution*	930	UT	100,000
Utah Sports Authority Rent Contribution*	930	UT	57,072
EDCU Other Contribution*	930	SO	1,250
EDCU Other Contribution*	930	UT	750
			<u>296,972</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>323,938</u>
			Ref 4.1

PacifiCorp
 Washington Results of Operation December 2009
 Annualizing Wage & Employee Benefit Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense							
Steam Operations	500	RES	47	CAEE	0.000%	-	
Steam Operations	500	RES	56,402	CAGE	0.000%	-	
Steam Operations	500	RES	(5)	CAGW	22.139%	(1)	
Steam Operations	500	RES	7,409	JBG	21.231%	1,573	
Steam Operations	500	RES	15	SG	8.315%	1	
Fuel Related - Non-NPC	501	RES	1,607	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(1,336)	JBE	21.419%	(286)	
Fuel Related - Non-NPC	501	RES	68	SE	7.917%	5	
Steam Maintenance	512	RES	26,196	CAGE	0.000%	-	
Steam Maintenance	512	RES	(52)	CAGW	22.139%	(12)	
Steam Maintenance	512	RES	15,516	JBG	21.231%	3,294	
Hydro Operations	535	RES	7,060	CAGE	0.000%	-	
Hydro Operations	535	RES	7,634	CAGW	22.139%	1,690	
Hydro Maintenance	545	RES	524	CAGE	0.000%	-	
Hydro Maintenance	545	RES	1,254	CAGW	22.139%	278	
Other Operations	548	RES	4,484	CAGE	0.000%	-	
Other Operations	548	RES	1,577	CAGW	22.139%	349	
Other Operations	548	RES	882	SG	8.315%	73	
Other Maintenance	553	RES	1,761	CAGE	0.000%	-	
Other Maintenance	553	RES	491	CAGW	22.139%	109	
Other Expenses	557	RES	8,600	CAGE	0.000%	-	
Other Expenses	557	RES	123	CAGW	22.139%	27	
Other Expenses	557	RES	1,653	JBG	21.231%	351	
Other Expenses	557	RES	17,907	SG	8.315%	1,489	
Transmission Operations	560	RES	892	CAGE	0.000%	-	
Transmission Operations	560	RES	319	CAGW	22.139%	71	
Transmission Operations	560	RES	(7)	JBG	21.231%	(2)	
Transmission Operations	560	RES	10,945	SG	8.315%	910	
Transmission Maintenance	571	RES	5,028	CAGE	0.000%	-	
Transmission Maintenance	571	RES	2,440	CAGW	22.139%	540	
Transmission Maintenance	571	RES	68	JBG	21.231%	15	
Transmission Maintenance	571	RES	2,023	SG	8.315%	168	
Distribution Operations	580	RES	18,119	WA	Situs	1,452	
Distribution Operations	580	RES	27,362	SNPD	6.648%	1,819	
Distribution Maintenance	593	RES	42,790	WA	Situs	3,188	
Distribution Maintenance	593	RES	9,237	SNPD	6.648%	614	
Customer Accounts	903	RES	34,054	CN	7.093%	2,416	
Customer Accounts	903	RES	21,300	WA	Situs	2,047	
Customer Services	908	RES	2,919	CN	7.093%	207	
Customer Services	908	RES	25	OTHER	0.000%	-	
Customer Services	908	RES	3,757	WA	Situs	-	
Administrative & General	920	RES	986	WA	Situs	47	
Administrative & General	920	RES	87,644	SO	7.420%	6,503	
			<u>429,717</u>			<u>28,934</u>	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the year for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	2,260	CAEE	0.000%	-	
Steam Operations	500	PRO	2,732,962	CAGE	0.000%	-	
Steam Operations	500	PRO	(250)	CAGW	22.139%	(55)	
Steam Operations	500	PRO	358,999	JBG	21.231%	76,220	
Steam Operations	500	PRO	740	SG	8.315%	62	
Fuel Related - Non-NPC	501	PRO	77,890	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(64,735)	JBE	21.419%	(13,865)	
Fuel Related - Non-NPC	501	PRO	3,281	SE	7.917%	260	
Steam Maintenance	512	PRO	1,269,315	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(2,536)	CAGW	22.139%	(562)	
Steam Maintenance	512	PRO	751,804	JBG	21.231%	159,617	
Hydro Operations	535	PRO	342,099	CAGE	0.000%	-	
Hydro Operations	535	PRO	369,916	CAGW	22.139%	81,895	
Hydro Maintenance	545	PRO	25,379	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	60,754	CAGW	22.139%	13,450	
Other Operations	548	PRO	217,284	CAGE	0.000%	-	
Other Operations	548	PRO	76,412	CAGW	22.139%	16,917	
Other Operations	548	PRO	42,756	SG	8.315%	3,555	
Other Maintenance	553	PRO	85,319	CAGE	0.000%	-	
Other Maintenance	553	PRO	23,784	CAGW	22.139%	5,266	
Other Expenses	557	PRO	416,717	CAGE	0.000%	-	
Other Expenses	557	PRO	5,979	CAGW	22.139%	1,324	
Other Expenses	557	PRO	80,089	JBG	21.231%	17,004	
Other Expenses	557	PRO	867,703	SG	8.315%	72,148	
Transmission Operations	560	PRO	43,223	CAGE	0.000%	-	
Transmission Operations	560	PRO	15,441	CAGW	22.139%	3,419	
Transmission Operations	560	PRO	(358)	JBG	21.231%	(76)	
Transmission Operations	560	PRO	530,342	SG	8.315%	44,097	
Transmission Maintenance	571	PRO	243,612	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	118,223	CAGW	22.139%	26,173	
Transmission Maintenance	571	PRO	3,310	JBG	21.231%	703	
Transmission Maintenance	571	PRO	98,013	SG	8.315%	8,150	
Distribution Operations	580	PRO	877,978	WA	Situs	70,345	
Distribution Operations	580	PRO	1,325,809	SNPD	6.648%	88,133	
Distribution Maintenance	593	PRO	2,073,405	WA	Situs	154,463	
Distribution Maintenance	593	PRO	447,588	SNPD	6.648%	29,753	
Customer Accounts	903	PRO	1,650,072	CN	7.093%	117,044	
Customer Accounts	903	PRO	1,032,101	WA	Situs	99,172	
Customer Services	908	PRO	141,460	CN	7.093%	10,034	
Customer Services	908	PRO	1,202	OTHER	0.000%	-	
Customer Services	908	PRO	182,036	WA	Situs	-	
Administrative & General	920	PRO	47,773	WA	Situs	2,260	
Administrative & General	920	PRO	4,246,762	SO	7.420%	315,116	

20,821,914

1,402,019

4.3.2

Description of Adjustment

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or will occur through December 2010. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
WA Results of Operations - December 2009
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2009), and pro forma period (12 months ending December 2010) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the proforma labor expenses.

1. Actual December 2009 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2009 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
3. The annualized December 2009 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2010 (see page 4.3.4). Union costs were escalated using the contractual rates found on page 4.3.5. Non-union costs were escalated using the actual increases that occurred in January 2010.
4. Miscellaneous non-union incentive payments were escalated at the non-union rate. The Annual Incentive Plan costs are included at the 2010 budgeted level. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma December 2010 pension and employee benefit expenses are based on either December 2010 actuarial projections or are calculated by using actual data and then escalated to December 2010. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.

PacifiCorp
WA Results of Operations - December 2009
Wage and Employee Benefit Adjustment

Account	Description	Annualized			Proforma			Ref.
		12 Months Ended December 2009	12 Months Ended December 2009	Adjustment	12 Months Ending December 2010	Adjustment		
5001XX	Regular Ordinary Time	418,399,378	418,893,878	494,500	425,287,985	6,394,107	4.3.3	
5002XX	Overtime	51,932,555	51,993,934	61,378	52,787,583	793,649	4.3.3	
5003XX	Premium Pay	5,481,914	5,488,393	6,479	5,572,169	83,776	4.3.3	
	Subtotal for Escalation	475,813,847	476,376,204	562,357	483,647,737	7,271,533	4.3.3 - 4	
500110	Secondary Labor Adjustment	1,457,921	1,459,644	1,723	1,481,924	22,280	4.3.6	
5005XX	Unused Leave Accrual	(503,856)	(504,452)	(595)	(512,152)	(7,700)	4.3.6	
500600	Temporary/Contract Labor	22	22	-	22	-		
500700	Severance/Redundancy (1)	317,884	317,884	-	317,884	-		
500850	Other Salary/Labor Costs	7,077,706	7,077,706	-	7,077,706	-		
50109X	JO Cutbacks	(1,371,822)	(1,373,444)	(1,621)	(1,394,408)	(20,965)	4.3.6	
	Subtotal Bare Labor	482,791,702	483,353,565	561,863	490,618,713	7,265,148		
500400	Bonus	899,939	899,939	-	907,859	7,919	4.3.6	
500410	Annual Incentive	29,876,294	29,876,294	-	32,196,000	2,319,706	4.3.6	
	Total Incentive	30,776,233	30,776,233	-	33,103,859	2,327,626		
500250	Overtime Meals	912,893	912,893	-	912,893	-		
501325	Physical Exam	1,627	1,627	-	1,627	-		
502300	Education Assistance	307,290	307,290	-	307,290	-		
580899	Mining Salary/Benefit Credit	(179,429)	(179,429)	-	(179,429)	-		
	Total Other Labor	1,042,380	1,042,380	-	1,042,380	-		
	Subtotal Labor and Incentive	514,610,314	515,172,178	561,863	524,764,952	9,592,774		
50110X	Pensions (2)	29,902,759	29,902,759	-	38,965,062	9,062,304	4.3.7	
501115	SERP Plan	3,537,000	3,537,000	-	2,600,000	(937,000)	4.3.7	
50115X	Post Retirement Benefits - FAS 106 (2)	16,342,489	16,342,489	-	21,164,750	4,822,261	4.3.7	
501160	Post Employment Benefits - FAS 112	5,261,415	5,261,415	-	5,347,889	86,474	4.3.7	
	Total Pensions	55,043,663	55,043,663	-	68,077,701	13,034,039	4.3.7	
501102	Pension Administration	546,200	546,200	-	559,653	13,453	4.3.7	
50112X	Medical	55,801,071	55,801,071	-	57,914,222	2,113,151	4.3.7	
501175	Dental	1,838,403	1,838,403	-	2,282,474	444,071	4.3.7	
501200	Vision	252,236	252,236	-	257,393	5,156	4.3.7	
50122X	Life	1,050,608	1,050,608	-	1,068,186	17,578	4.3.7	
501250	401(k)	21,903,761	21,903,761	-	15,994,864	(5,908,897)	4.3.7	
501251	401(k) Administration	(245,579)	(245,579)	-	171,847	417,426	4.3.7	
501252	401(k) Enhanced Fixed	8,684,576	8,684,576	-	16,858,963	8,174,386	4.3.7	
501275	Accidental Death & Disability	51,788	51,788	-	52,233	445	4.3.7	
501300	Long-Term Disability	2,677,087	2,677,087	-	3,386,732	709,645	4.3.7	
50160X	Worker's Compensation	1,573,683	1,573,683	-	1,599,616	25,933	4.3.7	
502900	Other Salary Overhead	1,765,640	1,765,640	-	1,794,599	28,958	4.3.7	
	Total Benefits	95,899,475	95,899,475	-	101,940,781	6,041,306	4.3.7	
	Subtotal Pensions and Benefits	150,943,138	150,943,138	-	170,018,483	19,075,345	4.3.7	
580500	Payroll Tax Expense	35,045,109	35,085,658	40,550	35,607,418	521,759	4.3.8	
580700	Payroll Tax Expense-Unemployment	3,352,222	3,352,222	-	3,352,222	-		
	Total Payroll Taxes	38,397,330	38,437,880	40,550	38,959,639	521,759		
	Total Labor	703,950,783	704,553,196	602,413	733,743,074	29,189,878	4.3.9	
	Non-Utility and Capitalized Labor	201,804,020	201,976,715	172,696	210,344,679	8,367,964	4.3.9	
	Total Utility Labor	502,146,763	502,576,480	429,717	523,398,394	20,821,914	4.3.9	

Page 4.2

Page 4.3

Notes:

- (1) MEHC Transition severance amortization accrual effects are not included.
(2) Pension Curtailment Gain and Pension and Post Retirement Measurement Date Change effects are not included.

Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Base Period: 12 Months Ended December 2009
Pro Forma: 12 Months Ending December 2010

Group Code	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2 Officer/Exempt	15,551	13,693	16,112	15,814	14,716	14,560	16,253	13,973	13,973	15,623	13,797	15,760	180,514
3 BEW 125	3,420	2,824	2,916	3,144	2,940	3,280	3,197	3,194	3,178	3,188	3,283	3,433	37,997
4 BEW 659	3,420	3,420	3,325	3,509	3,147	3,708	3,588	3,519	3,490	3,363	3,580	3,639	41,709
5 UNWA 197	185	164	163	164	166	165	159	173	177	184	184	229	2,111
6 UNWA 127 Wyoming	3,793	3,433	4,053	4,526	4,000	3,836	3,745	3,581	3,675	3,692	3,461	4,471	46,257
9 BEW 415 (Laramie 57)	51	51	43	52	55	67	83	74	66	66	55	59	718
11 BEW 57 PD	7,623	7,844	7,859	8,554	7,793	8,683	9,032	8,435	8,454	9,019	7,952	8,919	99,177
12 BEW 57 PS	3,599	4,050	3,880	4,146	3,443	3,673	3,684	3,342	3,671	3,712	3,561	4,034	44,793
13 PCCG Non-Exempt	663	696	654	673	653	679	689	667	669	674	674	727	8,125
15 BEW 57 CT	235	221	231	228	189	222	239	242	280	359	237	246	2,940
18 Non-Exempt	999	885	1,009	964	905	984	1,054	922	922	964	866	982	11,473
Grand Total	39,641	37,281	40,265	41,774	39,006	39,866	41,733	38,122	39,290	39,805	37,650	42,499	475,814

Ref. 4.3.2
Ref. 4.3.2
Ref. 4.3.2
Ref. 4.3.2

Group Code	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2 Officer/Exempt	15,551	13,693	16,112	15,814	14,716	14,560	16,253	13,973	13,973	15,623	13,797	15,760	180,514
3 BEW 125	3,420	2,824	2,916	3,144	2,940	3,280	3,197	3,194	3,178	3,188	3,283	3,433	37,997
4 BEW 659	3,420	3,420	3,325	3,509	3,147	3,708	3,588	3,519	3,490	3,363	3,580	3,639	41,709
5 UNWA 197	185	164	163	164	166	165	159	173	177	184	184	229	2,111
6 UNWA 127 Wyoming	3,793	3,433	4,053	4,526	4,000	3,836	3,745	3,581	3,675	3,692	3,461	4,471	46,257
9 BEW 415 (Laramie 57)	51	51	43	52	55	67	83	74	66	66	55	59	718
11 BEW 57 PD	7,623	7,844	7,859	8,554	7,793	8,683	9,032	8,435	8,454	9,019	7,952	8,919	99,177
12 BEW 57 PS	3,599	4,050	3,880	4,146	3,443	3,673	3,684	3,342	3,671	3,712	3,561	4,034	44,793
13 PCCG Non-Exempt	663	696	654	673	653	679	689	667	669	674	674	727	8,125
15 BEW 57 CT	235	221	231	228	189	222	239	242	280	359	237	246	2,940
18 Non-Exempt	999	885	1,009	964	905	984	1,054	922	922	964	866	982	11,473
Grand Total	39,641	37,281	40,265	41,774	39,006	39,866	41,733	38,122	39,290	39,805	37,650	42,499	475,814

Annualization Increase

Group Code	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2 Officer/Exempt	3.50%												
3 BEW 125		2.50%											
4 BEW 659		2.50%											
5 UNWA 197													
6 UNWA 127 Wyoming				1.50%									
9 BEW 415 (Laramie 57)													
11 BEW 57 PS													
12 BEW 57 PS													
13 PCCG Non-Exempt													
15 BEW 57 CT													
18 Non-Exempt													

Group Code	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2 Officer/Exempt	15,551	13,693	16,112	15,814	14,716	14,560	16,253	13,973	13,973	15,623	13,797	15,760	180,514
3 BEW 125	3,420	2,824	2,916	3,144	2,940	3,280	3,197	3,194	3,178	3,188	3,283	3,433	39,083
4 BEW 659	3,420	3,420	3,325	3,509	3,147	3,708	3,588	3,519	3,490	3,363	3,580	3,639	41,795
5 UNWA 197	185	164	163	164	166	165	159	173	177	184	184	229	2,127
6 UNWA 127 Wyoming	3,793	3,433	4,053	4,526	4,000	3,836	3,745	3,581	3,675	3,692	3,461	4,471	46,257
9 BEW 415 (Laramie 57)	51	51	43	52	55	67	83	74	66	66	55	59	723
11 BEW 57 PD	7,623	7,844	7,859	8,554	7,793	8,683	9,032	8,435	8,454	9,019	7,952	8,919	99,406
12 BEW 57 PS	3,599	4,050	3,880	4,146	3,443	3,673	3,684	3,342	3,671	3,712	3,561	4,034	44,901
13 PCCG Non-Exempt	663	696	654	673	653	679	689	667	669	674	674	727	8,125
15 BEW 57 CT	242	228	238	234	184	222	239	242	290	359	237	246	2,973
18 Non-Exempt	999	885	1,009	964	905	984	1,054	922	922	964	866	982	11,473
Grand Total	40,069	37,291	40,265	41,784	38,016	39,869	41,735	38,125	39,290	39,805	37,650	42,499	476,376

Ref. 4.3.2

Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Group Code	Proforma Increase to December 2010												Total
	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	
2 Officer/Exempt	15,000	13,011	12,234	11,704	11,299	10,929	10,597	10,301	10,041	9,811	9,611	9,441	182,103
3 IBEW 725	3,505	2,884	2,689	2,574	2,474	2,384	2,301	2,224	2,151	2,084	2,021	1,961	38,947
4 IBEW 659	3,508	3,500	3,498	3,496	3,494	3,492	3,490	3,488	3,486	3,484	3,482	3,480	42,752
5 UAW 197	188	166	165	163	162	161	160	159	158	157	156	155	2,147
6 UAW 127 Wyoming	3,793	3,478	3,104	2,783	2,508	2,281	2,101	1,961	1,841	1,731	1,631	1,541	46,964
9 IBEW 57 PD	51	52	44	38	34	31	28	26	24	22	21	20	729
11 IBEW 415 (Laramie 57)	7,652	8,073	8,097	8,141	8,184	8,227	8,270	8,313	8,356	8,400	8,443	8,486	101,466
12 IBEW 57 PD	3,707	4,141	3,867	3,621	3,401	3,201	3,021	2,861	2,711	2,571	2,441	2,321	45,828
13 PCCC Non-Exempt	695	696	694	693	692	691	690	689	688	687	686	685	8,125
15 IBEW 57 CT	242	228	238	244	249	254	259	264	269	274	279	284	3,014
18 Non-Exempt	1,008	883	812	744	684	634	594	564	534	504	474	444	11,574
Grand Total	40,204	37,886	42,440	38,607	40,504	42,399	38,742	39,923	40,493	38,314	43,248	483,648	

PacifiCorp
 WA Results of Operations - December 2009
 Wage and Employee Benefit Adjustment

Labor Increases - January 2009 through December 2010

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2009 is shown as effective on January 1, 2010.

12 Months Ended December 2009	Jan-09 ¹	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Group Code												
2 Officer/Exempt	3.50%											
3 IBEW 125		2.50%										
4 IBEW 659		2.50%							1.25%			
5 UWUA 197												
8 UWUA 127 Wyoming							1.50%					
9 IBEW 415 (Laramie 57)		3.00%										
11 IBEW 57 PD		3.00%										
12 IBEW 57 PS												
13 PCCC Non-Exempt						3.00%						
15 IBEW57 CT												
18 Non-Exempt	3.50%											

12 Months Ended December 2010	Jan-10 ¹	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Group Code												
2 Officer/Exempt	0.88%											
3 IBEW 125		2.50%										
4 IBEW 659		2.50%										
5 UWUA 197						1.50%						
8 UWUA 127 Wyoming		1.25%								1.50%		
9 IBEW 415 (Laramie 57)		2.25%										
11 IBEW 57 PD		2.25%										
12 IBEW 57 PS												
13 PCCC Non-Exempt												
15 IBEW57 CT												
18 Non-Exempt	0.88%											

¹ Nonunion increases affect the actual increases that occurred in January 2009 and 2010.

**PacifiCorp
WA Results of Operations - December 2009
Wage and Employee Benefit Adjustment**

Composite Labor Increases

Regular Time/Overtime/Premium Pay December 2009 - ACTUAL	475,813,847	Ref. 4.3.2
Regular Time/Overtime/Premium Pay December 2009 - ANNUALIZED % Increase	476,376,204 0.12%	4.3.2
Regular Time/Overtime/Premium Pay December 2010 - PROFORMA % Increase	483,647,737 1.53%	4.3.2

Miscellaneous Bare Labor Escalation

Description	Account	December 2009 Actuals	Annual Increase	December 2009 Annualized	Annualization Adjustment	Proforma Increase	December 2010 Proforma	Proforma Adjustment	Ref.
Secondary Labor Adj	500110	1,457,921	0.12%	1,459,644	1,723	1.53%	1,481,924	22,280	4.3.2
Unused Sick Leave Accrual	5005XX	(503,856)	0.12%	(504,452)	(595)	1.53%	(512,152)	(7,700)	4.3.2
JO Cutbacks	50109X	(1,371,822)	0.12%	(1,373,444)	(1,621)	1.53%	(1,394,408)	(20,965)	4.3.2
		(417,757)		(418,251)	(494)		(424,635)	(6,384)	

Bonus and Annual Incentive Escalation

Description	Account	December 2009 Actuals	December 2010 Proforma	Proforma Adjustment	Ref.
Bonus	500400	899,939	907,859	7,919	4.3.2
Annual Incentive	500410	29,876,294	32,196,000	2,319,706	4.3.2
		30,776,233	33,103,859	2,327,626	
				Included at the Budgeted Level	
				0.88%	

PacifiCorp
 WA Results of Operations - December 2009
 Wage and Employee Benefit Adjustment

Account	Description	A	C	D	E	E - A	Ref
		Actual December 2009 Net of Joint Venture	Actual December 2009 GROSS	December 2010 Budget GROSS	December 2010 Budget NET of Joint Venture	Pro forma Adjustment	
50110X	Pensions - FAS 87	29,902,759	31,080,708	40,500,000	38,965,062	9,062,304	4.3.2
501115	SERP Plan	3,537,000	3,537,000	2,600,000	2,600,000	(937,000)	4.3.2
50115X	Post Retirement Benefits - FAS 106	16,342,489	16,833,001	21,800,000	21,164,750	4,822,261	4.3.2
501160	Post Employment Benefits - FAS 112	5,261,415	5,418,937	5,508,000	5,347,889	86,474	4.3.2
	Subtotal	55,043,663	56,869,646	70,408,000	68,077,701	13,034,039	4.3.2
501102	Pension Administration	546,200	559,226	573,000	559,653	13,453	4.3.2
50112X	Medical	55,801,071	57,646,947	59,830,000	57,914,222	2,113,151	4.3.2
501175	Dental	1,838,403	1,912,122	2,374,000	2,282,474	444,071	4.3.2
501200	Vision	252,236	262,631	268,000	257,393	5,156	4.3.2
50122X	Life	1,050,608	1,081,899	1,100,000	1,068,186	17,578	4.3.2
501250	401(k)	21,903,761	22,521,557	16,446,000	15,994,864	(5,908,897)	4.3.2
501251	401(k) Administration	(245,579)	(252,944)	177,000	171,847	417,426	4.3.2
501252	401(k) Enhanced Fixed	8,684,576	8,740,745	16,968,000	16,858,963	8,174,386	4.3.2
501275	Accidental Death & Disability	51,788	52,548	53,000	52,233	445	4.3.2
501300	Long-Term Disability	2,677,087	2,779,268	3,516,000	3,386,732	709,645	4.3.2
5016XX	Worker's Compensation	1,573,683	1,616,364	1,643,000	1,599,616	25,933	4.3.2
502900	Other Salary Overhead	1,765,640	1,767,019	1,796,000	1,794,599	28,958	4.3.2
	Subtotal	95,899,475	98,687,383	104,744,000	101,940,781	6,041,306	4.3.2
	Grand Total	150,943,138	155,557,029	175,152,000	170,018,483	19,075,345	4.3.2
					Ref 4.3.2	Ref 4.3.2	

PacifiCorp
WA Results of Operations - December 2009
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on December 2009 Annualized Labor		Reference
Annualized Wages Adjustment	561,863	4.3.2
Medicare Rate (no cap)	1.45%	
	<u>8,147</u>	
Social Security Rate	6.20%	
	<u>34,836</u>	
Percentage of Social Security Eligible Wages	93.02%	
	<u>32,403</u>	
Total FICA Tax	<u>40,550</u>	4.3.2
FICA Calculated on December 2010 Pro Forma Labor		
Pro Forma Wages Adjustment	7,265,148	4.3.2
Medicare Rate (no cap)	1.45%	
	<u>105,345</u>	
Social Security Rate	6.20%	
	<u>450,439</u>	
Percentage of Social Security Eligible Wages	92.45%	
	<u>416,415</u>	
Total FICA Tax	<u>521,759</u>	4.3.2

PacifiCorp
WA Results of Operations - December 2009
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and West Control Area Factor

Indicator	Actuals 12 Months Ended		Annualization Adjustment	Annualized 12 Months Ended December 2009		Proforma 12 Months Ending December 2010	
	December 2009	% Of Total		Proforma Adjustment	December 2009	Proforma Adjustment	December 2010
500CAEE	54,509	0.01%	47	54,556	2,260	56,816	
500CAGE	65,908,823	9.36%	56,402	65,965,225	2,732,962	68,698,187	
500CAGW	(6,019)	0.00%	(5)	(6,024)	(250)	(6,274)	
500JBG	8,657,717	1.23%	7,409	8,665,126	358,999	9,024,125	
500SG	17,845	0.00%	15	17,861	740	18,601	
501CAEE	1,878,417	0.27%	1,607	1,880,025	77,890	1,957,915	
501JBE	(1,561,160)	-0.22%	(1,336)	(1,562,496)	(64,735)	(1,627,231)	
501SE	79,126	0.01%	68	79,193	3,281	82,474	
512CAGE	30,611,134	4.35%	26,196	30,637,330	1,269,315	31,906,645	
512CAGW	(61,167)	-0.01%	(52)	(61,219)	(2,536)	(63,755)	
512JBG	18,130,692	2.58%	15,516	18,146,208	751,804	18,898,011	
535CAGE	8,250,145	1.17%	7,060	8,257,206	342,099	8,599,304	
535CAGW	8,921,003	1.27%	7,634	8,928,637	369,916	9,298,553	
545CAGE	612,054	0.09%	524	612,578	25,379	637,957	
545CAGW	1,465,159	0.21%	1,254	1,466,412	60,754	1,527,166	
548CAGE	5,240,070	0.74%	4,484	5,244,555	217,284	5,461,838	
548CAGW	1,842,779	0.26%	1,577	1,844,356	76,412	1,920,769	
548SG	1,031,118	0.15%	882	1,032,001	42,756	1,074,757	
553CAGE	2,057,583	0.29%	1,761	2,059,343	85,319	2,144,663	
553CAGW	573,593	0.08%	491	574,084	23,784	597,868	
557CAGE	10,049,662	1.43%	8,600	10,058,262	416,717	10,474,979	
557CAGW	144,196	0.02%	123	144,320	5,979	150,299	
557JBG	1,931,437	0.27%	1,653	1,933,090	80,089	2,013,179	
557SG	20,925,742	2.97%	17,907	20,943,650	867,703	21,811,352	
560CAGE	1,042,389	0.15%	892	1,043,281	43,223	1,086,505	
560CAGW	372,387	0.05%	319	372,706	15,441	388,147	
560JBG	(8,636)	0.00%	(7)	(8,643)	(358)	(9,001)	
560SG	12,789,868	1.82%	10,945	12,800,813	530,342	13,331,155	
571CAGE	5,875,000	0.83%	5,028	5,880,027	243,612	6,123,639	
571CAGW	2,851,102	0.41%	2,440	2,853,542	118,223	2,971,765	
571JBG	79,817	0.01%	68	79,886	3,310	83,195	
571SG	2,363,706	0.34%	2,023	2,365,728	98,013	2,463,741	
580CA	1,134,363	0.16%	971	1,135,334	47,037	1,182,371	
580IDU	910,105	0.13%	779	910,883	37,738	948,622	
580OR	8,659,219	1.23%	7,410	8,666,629	359,061	9,025,691	
580SNPD	31,973,569	4.54%	27,362	32,000,931	1,325,809	33,326,740	
580UT	7,095,893	1.01%	6,072	7,101,965	294,237	7,396,202	
580WA	1,696,459	0.24%	1,452	1,697,911	70,345	1,768,256	
580WYP	1,497,625	0.21%	1,282	1,498,907	62,100	1,561,007	
580WYU	179,887	0.03%	154	180,041	7,459	187,500	
593CA	2,929,507	0.42%	2,507	2,932,014	121,474	3,053,488	
593IDU	3,880,770	0.55%	3,321	3,884,091	160,919	4,045,010	
593OR	17,547,487	2.49%	15,016	17,562,503	727,620	18,290,124	
593SNPD	10,794,156	1.53%	9,237	10,803,393	447,588	11,250,981	
593UT	17,485,654	2.48%	14,964	17,500,618	725,057	18,225,674	
593WA	3,725,059	0.53%	3,188	3,728,247	154,463	3,882,710	
593WYP	3,632,299	0.52%	3,108	3,635,408	150,616	3,786,024	
593WYU	802,002	0.11%	686	802,688	33,256	835,944	
903CA	871,245	0.12%	746	871,990	36,127	908,117	
903CN	39,793,578	5.65%	34,054	39,827,632	1,650,072	41,477,704	
903IDU	1,722,850	0.24%	1,474	1,724,325	71,439	1,795,764	
903OR	9,757,009	1.39%	8,350	9,765,359	404,582	10,169,941	
903UT	7,655,123	1.09%	6,551	7,661,674	317,426	7,979,100	
903WA	2,391,650	0.34%	2,047	2,393,697	99,172	2,492,869	
903WYP	2,211,752	0.31%	1,893	2,213,645	91,712	2,305,357	
903WYU	280,788	0.04%	240	281,028	11,643	292,672	
908CA	2,581	0.00%	2	2,584	107	2,691	
908CN	3,411,491	0.48%	2,919	3,414,411	141,460	3,555,871	
908IDU	422,972	0.06%	362	423,334	17,539	440,873	
908OR	1,159,520	0.16%	992	1,160,513	48,080	1,208,593	
908OTHER	28,976	0.00%	25	29,001	1,202	30,202	
908UT	1,958,624	0.28%	1,676	1,960,300	81,216	2,041,516	
908WYP	846,330	0.12%	724	847,054	35,094	882,148	
920CA	159,423	0.02%	136	159,560	6,611	166,171	
920IDU	6,994	0.00%	6	7,000	290	7,290	
920OR	240,907	0.03%	206	241,113	9,989	251,102	
920SO	102,416,028	14.55%	87,644	102,503,671	4,246,762	106,750,433	
920UT	471,051	0.07%	403	471,454	19,533	490,987	
920WA	54,495	0.01%	47	54,542	2,260	56,801	
920WYP	219,229	0.03%	188	219,417	9,091	228,507	
Utility Labor	502,146,763	71.33%	429,717	502,576,480	20,821,914	523,398,394	
Non-Utility/Capital	201,804,020	28.67%	172,696	201,976,715	8,367,964	210,344,679	
Total	703,950,783	100.00%	602,413	704,553,195	29,189,878	733,743,074	

Ref. Page 4.3.2

Ref. Page 4.3.2

Ref. Page 4.3.2

PacifiCorp
 Washington Results of Operation December 2009
 Pension Curtailment

	<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:							
Remove amortization in unadjusted results	920	PRO	237,141	WA	Situs	237,141	4.4.1
Proforma amortization	920	PRO	(1,013,713)	WA	Situs	(1,013,713)	4.4.2
			<u>(776,573)</u>			<u>(776,573)</u>	
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	PRO	1,013,713	WA	Situs	1,013,713	4.4.2
Deferred Income Tax Expense	41010	PRO	384,714	WA	Situs	384,714	4.4.2

Description of Adjustment:

Order No. 09 of Docket UE-090205 permits deferral and amortization of the Pension Curtailment Gain resulting from employee participation in the 401(k) retirement plan option. Amortization began on the Company's books effective January 1, 2009, but the Commission order calls for the amortization to begin on January 1, 2010. This pro forma adjustment removes the actual amortization in the base period and replaces it with the amortization for the twelve-months ending December 2010.

PacifiCorp
 WA Results of Operations - December 2009
 Pension Curtailment

Pension Curtailment Amortization -
 12 Months Ended December 2009 included in Unadjusted Results

<u>FERC Acct</u>	<u>Location</u>	<u>Factor</u>	<u>Amount</u>	
920	103 CA		(84,718)	
920	108 OR		(979,620)	
920	109 UT		(5,529,032)	
920	110 WA		(237,141)	
920	114 WYP		(1,367,611)	
502	385 SG		(3)	
590	1 SG		463	
			<u>(8,197,663)</u>	
				Total base period amort to remove
				<u>(237,141)</u> Ref 4.4

**PacifiCorp
WA Results of Operations - December 2009
Pension Curtailment**

Deferral and Amortization of Pension Curtailment

Washington portion per Stipulation UE - 090205
Amortization Period

<u>Original Amount</u>	<u>Additional Local 127</u>	
(2,901,000)	(148,633)	
36 months	23 months	
Pro Forma Amort		1,013,713 Ref 4.4

Schedule M

Def Tax Exp

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>		
2010 January	(2,901,000)	80,583	(2,820,417)		
Add Local 127	(148,633)				
February	(2,969,050)	84,830	(2,884,220)		
March	(2,884,220)	84,830	(2,799,390)		
April	(2,799,390)	84,830	(2,714,560)		
May	(2,714,560)	84,830	(2,629,730)		
June	(2,629,730)	84,830	(2,544,900)		
July	(2,544,900)	84,830	(2,460,070)		
August	(2,460,070)	84,830	(2,375,240)		
September	(2,375,240)	84,830	(2,290,410)		
October	(2,290,410)	84,830	(2,205,580)		
November	(2,205,580)	84,830	(2,120,750)		
December	(2,120,750)	84,830	(2,035,920)		
				(1,013,713)	384,714
2011 January	(2,035,920)	84,830	(1,951,090)	Ref 4.4	Ref 4.4
February	(1,951,090)	84,830	(1,866,260)		
March	(1,866,260)	84,830	(1,781,430)		
April	(1,781,430)	84,830	(1,696,600)		
May	(1,696,600)	84,830	(1,611,770)		
June	(1,611,770)	84,830	(1,526,940)		
July	(1,526,940)	84,830	(1,442,110)		
August	(1,442,110)	84,830	(1,357,280)		
September	(1,357,280)	84,830	(1,272,450)		
October	(1,272,450)	84,830	(1,187,620)		
November	(1,187,620)	84,830	(1,102,790)		
December	(1,102,790)	84,830	(1,017,960)	(1,017,960)	386,326
2012 January	(1,017,960)	84,830	(933,130)		
February	(933,130)	84,830	(848,300)		
March	(848,300)	84,830	(763,470)		
April	(763,470)	84,830	(678,640)		
May	(678,640)	84,830	(593,810)		
June	(593,810)	84,830	(508,980)		
July	(508,980)	84,830	(424,150)		
August	(424,150)	84,830	(339,320)		
September	(339,320)	84,830	(254,490)		
October	(254,490)	84,830	(169,660)		
November	(169,660)	84,830	(84,830)		
December	(84,830)	84,830	0	(1,017,960)	386,326

PacifiCorp
 Washington Results of Operation 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:							
Operation & Maintenance expense	930	RES	(1,053,029)	SO	7.420%	(78,136)	Below

Adjustment Detail:

MEHC Management Fee Limit per Commitment WA 4	7,300,000	
MEHC Management Fee Booked 12 ME December 2009	<u>(8,353,029)</u>	
Adjustment Required	<u>(1,053,029)</u>	Above

Description of Adjustment

This restating adjustment complies with the Mid-American Energy Holdings Company ("MEHC") acquisition commitment WA 4 which states: "MEHC and PacifiCorp will hold customers harmless for increases in costs retained by PacifiCorp that were previously assigned to affiliates relating to management fees... This commitment is offsetable to the extent PacifiCorp demonstrates to the Commission's satisfaction, in the context of a general rate case the following: i) Corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than \$7.3 million..." (Order 07, Docket UE-051090). This adjustment limits the MEHC corporate charge to PacifiCorp to \$7.3 million. This commitment expires in December 2010.

PacifiCorp
 Washington Results of Operation December 2009
 DSM Removal Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Assistance	908	RES	(816,551)	CA	Situs	-	
Customer Assistance	908	RES	(5,010,486)	ID	Situs	-	
Customer Assistance	908	RES	(8,579,678)	OR	Situs	-	
Customer Assistance	908	RES	(36,046,587)	UT	Situs	-	
Customer Assistance	908	RES	(4,858,459)	WA	Situs	(4,858,459)	
Customer Assistance	908	RES	(1,403,092)	WY-All	Situs	-	
			<u>(56,714,853)</u>			<u>(4,858,459)</u>	4.6.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	RES	(18,706,576)	SO	7.420%	(1,388,057)	
Def Inc Tax Expense	41010	RES	(7,099,332)	SO	7.420%	(526,781)	
Accum Def Inc Tax Balance	283	RES	6,376,651	SO	7.420%	473,157	

Description of Adjustment

This restating adjustment removes Demand Side Management ("DSM") expenses from regulated results since they are recovered through a separate tariff rider (Schedule 191). Actual DSM revenues for Washington are included in retail revenues and are removed from the results in the Revenue Normalization adjustment, page 3.2.

PacifiCorp
WA Results of Operations - December 2009
DSM Removal Adjustment
SAP Unadjusted YE December 2009

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	Unadjusted Actuals
9085100	DSM AMORT-SBC/ECC	CA	(816,551)
9085100	DSM AMORT-SBC/ECC	ID	(5,010,486)
9085100	DSM AMORT-SBC/ECC	OR	(8,579,678)
9085100	DSM AMORT-SBC/ECC	UT	(36,046,587)
9085100	DSM AMORT-SBC/ECC	WA	(4,858,459)
9085100	DSM AMORT-SBC/ECC	WY-All	(1,403,092)
Total FERC Account 9085100			(56,714,853) Ref 4.6

	<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:							
1) Transmission Reclass	566	RES	(1,368,968)	SG	8.315%	(113,827)	4.7.1
2) Settlement Fees:							
	557	RES	(1,000,000)	SG	8.315%	(83,148)	
	583	RES	(9)	CA	Situs	-	
	583	RES	(47)	WA	Situs	(47)	
	506	RES	(432)	JBG	21.231%	(92)	
	580	RES	(935)	SNPD	6.648%	(62)	
Total Settlement Fees			<u>(1,001,423)</u>			<u>(83,349)</u>	4.7.1
Total Non-Recurring Entries			<u>(2,370,391)</u>			<u>(197,176)</u>	4.7.1

Description of Adjustment

A variety of accounting entries were made during the twelve-months ended December 31, 2009 that are non-recurring in nature or relate to prior periods. This restating adjustment removes to reflect normalized results. Details on the specific items in the adjustment can be found on page 4.7.1.

PacifiCorp
 WA Results of Operations - December '09
 Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	Various	Settlement Fees: A variety of accounting entries were made to expense accounts during the twelve months ended December 2009 for settlement fees involving possible compliance violations. These transactions are removed from results of operations to normalize the test period results.	Various	1,001,423	Ref 4.7
2	12/31/2009	Transmission Re-class: A reclass was done to properly account for 2009 transmission costs from FERC 565 to FERC 566. Because these costs are already included in FERC 565 normalized results as modeled by GRID, this adjustment is necessary to remove the effect of a double count.	5660000	1,368,968	Ref 4.7

Total 2,370,391 Ref 4.7