PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	MAY 2025
FILE:	WA JAM - May 2025
PREPARED BY:	Revenue Requirement Department
DATE:	September 24, 2025
TIME:	2:36:42 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	49.99%	5.09%	2.54%
PREFERRED	0.01%	6.75%	0.00%
COMMON	50.00%	9.50%	4.75%
	100.00%		7.29%

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Rate of return in the table above as approve in UE-230172 settlement outcome.

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	524,005,809	488,681,037	35,324,772	0	35,324,772
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,406,829	1,367,378	39,452	0	39,452
5	Other Operating Revenues	2.4	18,484,218	17,194,721	1,289,497	0	1,289,497
6	Total Operating Revenues	2.4	543,896,857	507,243,136	36,653,720	0	36,653,720
7							
8	Operating Expenses:						
9	Steam Production	2.5 & 2.6	33,332,897	28,999,328	4,333,569	0	4,333,569
10	Nuclear Production	2.6 & 2.7	0	0	0	0	0
11	Hydro Production	2.7 & 2.8	4,550,192	4,187,142	363,050	0	363,050
12	Solar Production	2.8	31,066	31,066	0	0	0
13	Wind Production	2.8	4,773,775	4,392,886	380,889	0	380,889
14	Other Renewable Production	2.8 & 2.9	202,272	186,134	16,139	0	16,139
15	Other Power Supply	2.10	73,216,456	65,190,868	8,025,587	0	8,025,587
16	Transmission	2.11 & 2.12	11,054,236	9,149,718	1,904,518	0	1,904,518
17	Distribution	2.12 & 2.13	33,422,655	31,147,325	2,275,330	0	2,275,330
18	Customer Accounts	2.13 & 2.14	7,658,315	6,373,419	1,284,897	0	1,284,897
19	Customer Service	2.14	21,373,985	21,264,097	109,888	0	109,888
20	Sales	2.14 & 2.15	0	0	0	0	0
21	Administrative & General	2.15 & 2.16	39,851,457	37,041,117	2,810,339	0	2,810,339
22							
23	Total O & M Expenses	2.16	229,467,307	207,963,101	21,504,206	0	21,504,206
24							
25	Depreciation	2.16 & 2.17	97,368,262	90,510,242	6,858,020	0	6,858,020
26	Amortization Expense	2.18 & 2.19	1,581,929	1,509,173	72,756	0	72,756
27	Taxes Other Than Income	2.19	19,357,152	16,945,591	2,411,561	0	2,411,561
28	Income Taxes - Federal	2.22 & 2.23	30,450,266	29,871,543	578,722	0	578,722
29	Income Taxes - State	2.22	6,765,078	6,765,078	0	0	-
30	Income Taxes - Def Net	2.20 & 2.21	0	0	0	0	0
31	Investment Tax Credit Adj.	2.19 & 2.20	(10,710)	(10,710)	0	0	0
32	Misc Revenue & Expense	2.4 & 2.5	(1,080,091)	(1,003,571)	(76,520)	0	(76,520)
33							
34	Total Operating Expenses	2.23	383,899,192	352,550,447	31,348,745	0	31,348,745
35							
36	Operating Revenue for Return		159,997,665	154,692,690	5,304,975	0	5,304,975
37							
38	Rate Base:						
39	Electric Plant in Service	2.33	38,301,746,293	35,590,218,677	2,711,527,616	0	2,711,527,616
40	Plant Held for Future Use	2.33	11,192,650	11,076,050	116,600	0	116,600
41	Misc Deferred Debits	2.35	1,714,631,389	1,702,331,287	12,300,102	0	12,300,102
42	Elec Plant Acq Adj	2.33 & 2.34	9,984,300	9,880,619	103,681	0	103,681
43	Pensions	2.34	0	0	0	0	0
44	Prepayments	2.35	188,575,842	175,776,987	12,798,855	0	12,798,855
45	Fuel Stock	2.34	301,182,993	290,738,385	10,444,608	0	10,444,608
46	Material & Supplies	2.35	662,750,897	632,692,812	30,058,084	0	30,058,084
47	Working Capital	2.36	128,409,110	118,043,736	10,365,374	0	10,365,374
48	Weatherization Loans	2.34	350,731,461	350,728,149	3,312	0	3,312
49	Miscellaneous Rate Base	2.36	0	0	0	0	0
50							
51	Total Electric Plant		41,669,204,935	38,881,486,703	2,787,718,232	0	2,787,718,232
52							
53	Rate Base Deductions:						
54	Accum Prov For Depr	2.41	(13,270,842,732)	(12,303,335,977)	(967,506,755)	0	(967,506,755)
55	Accum Prov For Amort	2.42	(162,888,766)	(149,969,488)	(12,919,278)	0	(12,919,278)
56	Accum Def Income Taxes	2.38	(2,938,919,519)	(2,760,415,961)	(178,503,558)	0	(178,503,558)
57	Unamortized ITC	2.38	(1,947,139)	(1,935,384)	(11,755)	0	(11,755)
58	Customer Adv for Const	2.37	(336,406,880)	(321,879,773)	(14,527,107)	0	(14,527,107)
59	Customer Service Deposits	2.36	0	0	0	0	0
60	Misc. Rate Base Deductions	2.36 & 2.37	(2,905,384,452)	(2,700,517,856)	(204,866,595)	0	(204,866,595)
61							
62	Total Rate Base Deductions		(19,616,389,488)	(18,238,054,440)	(1,378,335,048)	0	(1,378,335,048)
63							
64	Total Rate Base		22,052,815,447	20,643,432,263	1,409,383,184	0	1,409,383,184

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
65	Sales to Ultimate Customers								
66	440	Residential Sales							
67			S		183,643,428	169,210,582	14,432,846	-	14,432,846
69				B1	183,643,428	169,210,582	14,432,846	-	14,432,846
71	442	Commercial & Industrial Sales							
72			S		338,923,186	318,092,660	20,830,526	-	20,830,526
73			SE		-	-	-	-	-
74			SG		-	-	-	-	-
77				B1	338,923,186	318,092,660	20,830,526	-	20,830,526
79	444	Public Street & Highway Lighting							
80			S		1,439,196	1,377,796	61,400	-	61,400
81			SO		-	-	-	-	-
82				B1	1,439,196	1,377,796	61,400	-	61,400
84	445	Other Sales to Public Authority							
85			S		-	-	-	-	-
87				B1	-	-	-	-	-
89	448	Interdepartmental							
90			S		-	-	-	-	-
91			SO		-	-	-	-	-
92				B1	-	-	-	-	-
94	**Total Sales to Ultimate Customers**				**524,005,809**	**488,681,037**	**35,324,772**	**-**	**35,324,772**
98	447	Sales for Resale-Non NPC							
99			S		1,367,378	1,367,378	-	-	-
100			SG		-	-	-	-	-
101			CAGW		-	-	-	-	-
102					1,367,378	1,367,378	-	-	-
104	447NPC	Sales for Resale-NPC							
105			S		39,452	-	39,452	-	39,452
106			SG		-	-	-	-	-
107			SE		-	-	-	-	-
108			CAGW		-	-	-	-	-
109			CAGE		-	-	-	-	-
110			CAEW		-	-	-	-	-
111			CAEE		-	-	-	-	-
112				B1	39,452	-	39,452	-	39,452
114		Total Sales for Resale			1,406,829	1,367,378	39,452	-	39,452
116	449	Provision for Rate Refund							
117			S		-	-	-	-	-
118			SG		-	-	-	-	-
121					-	-	-	-	-
123	**Total Sales from Electricity**				**525,412,639**	**490,048,415**	**35,364,223**	**-**	**35,364,223**
124	450	Forfeited Discounts & Interest							
125			S		1,100,366	1,075,527	24,839	-	24,839
126			SO		-	-	-	-	-
127				B1	1,100,366	1,075,527	24,839	-	24,839
129	451	Misc Electric Revenue							
130			S		693,552	673,892	19,660	-	19,660
131			SG		-	-	-	-	-
132			SO		-	-	-	-	-
133				B1	693,552	673,892	19,660	-	19,660
135	453	Water Sales							
136			CAGW		-	-	-	-	-
137			CAGE		-	-	-	-	-
138			JBG		-	-	-	-	-
139			SG		-	-	-	-	-
140				B1	-	-	-	-	-

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
454	Rent of Electric Property							
		S		1,193,890	1,062,181	131,710	-	131,710
		CAGW		-	-	-	-	-
		CAGE		15,515	15,515	-	-	-
		JBG		-	-	-	-	-
		SG		73,131	67,296	5,835	-	5,835
		SO		167,014	155,182	11,832	-	11,832
			B1	1,449,550	1,300,173	149,377	-	149,377
456	Other Electric Revenue							
		S		1,473,299	1,473,299	-	-	-
		CAGE		591,712	591,712	-	-	-
		CAGW		54,323	42,283	12,040	-	12,040
		SO		-	-	-	-	-
		SG		11,507,863	10,589,677	918,187	-	918,187
		JBG		292,168	227,415	64,753	-	64,753
		WRG		-	-	-	-	-
		WRE		-	-	-	-	-
		CN		-	-	-	-	-
		SE		1,321,385	1,220,743	100,641	-	100,641
			B1	15,240,750	14,145,129	1,095,621	-	1,095,621
	Total Other Electric Revenues			**18,484,218**	**17,194,721**	**1,289,497**	**-**	**1,289,497**
Total Electric Operating Revenues			**B1**	**543,896,857**	**507,243,136**	**36,653,720**	**-**	**36,653,720**
Summary of Revenues by Factor								
		S		529,873,746	494,333,314	35,540,432	-	35,540,432
		JBG		292,168	227,415	64,753	-	64,753
		SE		1,321,385	1,220,743	100,641	-	100,641
		SO		167,014	155,182	11,832	-	11,832
		SG		11,580,995	10,656,973	924,022	-	924,022
		CAEW		-	-	-	-	-
		CN		-	-	-	-	-
		CAGW		54,323	42,283	12,040	-	12,040
		CAGE		607,226	607,226	-	-	-
		WRG		-	-	-	-	-
		WRE		-	-	-	-	-
Total Electric Operating Revenues			B1	543,896,857	507,243,136	36,653,720	-	36,653,720
Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		SO		-	-	-	-	-
		DGU		-	-	-	-	-
		DGP		-	-	-	-	-
				-	-	-	-	-
41170	Loss on Sale of Utility Plant							
		S		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
4118	Gain from Emission Allowances							
		S		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		-	-	-	-	-
			B1	-	-	-	-	-
41181	Gain from Disposition of NOX Credits							
		SE		-	-	-	-	-
				-	-	-	-	-
4194	Impact Housing Interest Income							
		DGU		-	-	-	-	-
				-	-	-	-	-

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
214	421	(Gain) / Loss on Sale of Utility Plant							
215			S		-	-	-	-	-
216			SG		-	-	-	-	-
217			CAEE		-	-	-	-	-
218			CN		-	-	-	-	-
219			SO		(1,080,091)	(1,003,571)	(76,520)	-	(76,520)
220			CAGW		-	-	-	-	-
221			CAGE		-	-	-	-	-
222			SG		-	-	-	-	-
223				B1	(1,080,091)	(1,003,571)	(76,520)	-	(76,520)
224									
225	**Total Miscellaneous Revenues**				**(1,080,091)**	**(1,003,571)**	**(76,520)**	**-**	**(76,520)**
226	Miscellaneous Expenses								
227	4311	Interest on Customer Deposits							
228			S		-	-	-	-	-
229					-	-	-	-	-
230	**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
231									
232	**Net Misc Revenue and Expense**				**(1,080,091)**	**(1,003,571)**	**(76,520)**	**-**	**(76,520)**
233									
234	500	Operation Supervision & Engineering							
235			SG		-	-	-	-	-
236			CAGW		4,891	3,807	1,084	-	1,084
237			CAGE		97,349	97,349	-	-	-
238			JBG		1,097,097	853,948	243,149	-	243,149
239			JBE		-	-	-	-	-
240				B2	1,199,337	955,104	244,233	-	244,233
241									
242	501	Fuel Related							
243			SE		(13,475)	(12,449)	(1,026)	-	(1,026)
244			S		-	-	-	-	-
245			SE		-	-	-	-	-
246			CAGW		50,881	39,604	11,277	-	11,277
247			CAGE		-	-	-	-	-
248			CAEW		-	-	-	-	-
249			CAEE		1,371,162	1,371,162	-	-	-
250			JBE		231,490	179,142	52,348	-	52,348
251			CAEE		-	-	-	-	-
252			JBG		-	-	-	-	-
253				B2	1,640,057	1,577,459	62,598	-	62,598
254									
255	501NPC	Fuel Related							
256			S		2,310,412	-	2,310,412	-	2,310,412
257			SE		-	-	-	-	-
258			SE		-	-	-	-	-
259			SE		-	-	-	-	-
260			CAGW		-	-	-	-	-
261			CAGE		-	-	-	-	-
262			CAEW		-	-	-	-	-
263			CAEE		-	-	-	-	-
264			JBE		-	-	-	-	-
265			CAEE		-	-	-	-	-
266			JBG		-	-	-	-	-
267				B2	2,310,412	-	2,310,412	-	2,310,412
268									
269		Total Fuel Related			3,950,469	1,577,459	2,373,010	-	2,373,010
270									
271	502	Steam Expenses							
272			SG		-	-	-	-	-
273			CAGW		77,507	60,329	17,178	-	17,178
274			CAGE		4,226,990	4,226,990	-	-	-
275			JBG		746,016	580,676	165,339	-	165,339
276			CAGE		-	-	-	-	-
277				B2	5,050,514	4,867,996	182,517	-	182,517
278									
279	503	Steam From Other Sources							
280			SE		-	-	-	-	-
281			CAEW		-	-	-	-	-
282			CAEE		-	-	-	-	-
283				B2	-	-	-	-	-
284									
285	503NPC	Steam From Other Sources-NPC							
286			S		36,966	-	36,966	-	36,966
287			SE		-	-	-	-	-
288			CAEE	B2	-	-	-	-	-
289					36,966	-	36,966	-	36,966

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
505	Electric Expenses							
		SG		-	-	-	-	-
		CAGW		(341)	(265)	(76)	-	(76)
		CAGE		128,227	128,227	-	-	-
		JBG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	127,886	127,962	(76)	-	(76)
506	Misc. Steam Expense							
		SG		151,754	139,645	12,108	-	12,108
		SE		-	-	-	-	-
		CAGW		(217,930)	(169,630)	(48,300)	-	(48,300)
		CAGE		5,706,775	5,706,775	-	-	-
		JBG		(2,916,582)	(2,270,180)	(646,402)	-	(646,402)
		CAGE		-	-	-	-	-
			B2	2,724,017	3,406,610	(682,593)	-	(682,593)
507	Rents							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		5,357	5,357	-	-	-
		JBG		30,094	23,425	6,670	-	6,670
		CAGE		-	-	-	-	-
			B2	35,452	28,782	6,670	-	6,670
509	Allowances							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	-	-	-	-	-
510	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		67,616	52,630	14,986	-	14,986
		CAGE		240,986	240,986	-	-	-
		JBG		25,516	19,861	5,655	-	5,655
		CAGE		-	-	-	-	-
			B2	334,117	313,477	20,641	-	20,641
511	Maintenance of Structures							
		SG		-	-	-	-	-
		CAGW		58,173	45,280	12,893	-	12,893
		CAGE		1,010,890	1,010,890	-	-	-
		JBG		693,606	539,883	153,724	-	153,724
		CAGE		-	-	-	-	-
			B2	1,762,670	1,596,053	166,617	-	166,617
512	Maintenance of Boiler Plant							
		SG		910	837	73	-	73
		CAGW		878,056	683,453	194,603	-	194,603
		CAGE		5,071,086	5,071,086	-	-	-
		JBG		3,661,490	2,849,995	811,495	-	811,495
		SG-U		-	-	-	-	-
			B2	9,611,542	8,605,371	1,006,171	-	1,006,171
513	Maintenance of Electric Plant							
		SG		702	646	56	-	56
		CAGW		196,875	153,242	43,633	-	43,633
		CAGE		3,529,658	3,529,658	-	-	-
		JBG		3,980,071	3,097,969	882,103	-	882,103
		CAGE		-	-	-	-	-
			B2	7,707,307	6,781,515	925,792	-	925,792
514	Maintenance of Misc. Steam Plant							
		SG		284	261	23	-	23
		CAGW		43,192	33,619	9,573	-	9,573
		CAGE		550,503	550,503	-	-	-
		JBG		198,641	154,616	44,025	-	44,025
		CAGE		-	-	-	-	-
			B2	792,620	739,000	53,620	-	53,620
Total Steam Power Generation			B2	**33,332,897**	**28,999,328**	**4,333,569**	**-**	**4,333,569**
517	Operation Super & Engineering							
		SG		-	-	-	-	-
				-	-	-	-	-

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
369	518	Nuclear Fuel Expense							
370			SE		-	-	-	-	-
371									
372					-	-	-	-	-
373									
374	519	Coolants and Water							
375			SG		-	-	-	-	-
376					-	-	-	-	-
377									
378	520	Steam Expenses							
379			SG		-	-	-	-	-
380					-	-	-	-	-
381									
382									
383									
384	523	Electric Expenses							
385			SG		-	-	-	-	-
386					-	-	-	-	-
387									
388	524	Misc. Nuclear Expenses							
389			SG		-	-	-	-	-
390					-	-	-	-	-
391									
392	528	Maintenance Super & Engineering							
393			SG		-	-	-	-	-
394					-	-	-	-	-
395									
396	529	Maintenance of Structures							
397			SG		-	-	-	-	-
398					-	-	-	-	-
399									
400	530	Maintenance of Reactor Plant							
401			SG		-	-	-	-	-
402					-	-	-	-	-
403									
404	531	Maintenance of Electric Plant							
405			SG		-	-	-	-	-
406					-	-	-	-	-
407									
408	532	Maintenance of Misc Nuclear							
409			SG		-	-	-	-	-
410					-	-	-	-	-
411									
412	**Total Nuclear Power Generation**				**-**	**-**	**-**	**-**	**-**
413									
414	535	Operation Super & Engineering							
415			DGP		-	-	-	-	-
416			CN		-	-	-	-	-
417			SG		-	-	-	-	-
418			SG-P		1,042,553	959,370	83,183	-	83,183
419			SG-U		463,097	426,148	36,949	-	36,949
420				B2	1,505,650	1,385,518	120,132	-	120,132
421									
422	536	Water For Power							
423			SG		-	-	-	-	-
424			CAGW		-	-	-	-	-
425			CAGE		-	-	-	-	-
426			SG-P		9,021	8,301	720	-	720
427			CAGE		-	-	-	-	-
428				B2	9,021	8,301	720	-	720
429									
430	537	Hydraulic Expenses							
431			SG		-	-	-	-	-
432			SG-P		431,140	396,740	34,400	-	34,400
433			SG-U		21,126	19,440	1,686	-	1,686
434			CAGW		-	-	-	-	-
435			CAGE		-	-	-	-	-
436				B2	452,266	416,180	36,085	-	36,085
437									
438	538	Electric Expenses							
439			DGP		-	-	-	-	-
440			CAGW		-	-	-	-	-
441			CAGE		-	-	-	-	-
442			CAGW		-	-	-	-	-
443			CAGE		-	-	-	-	-
444				B2	-	-	-	-	-
445									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
539	Misc. Hydro Expenses							
		SG		-	-	-	-	-
		SG-P		867,379	798,173	69,206	-	69,206
		SG-U		748,596	688,867	59,729	-	59,729
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,615,975	1,487,040	128,935	-	128,935
540	Rents (Hydro Generation)							
		SG		-	-	-	-	-
		SG-P		272,434	250,697	21,737	-	21,737
		SG-U		60,659	55,819	4,840	-	4,840
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	333,094	306,517	26,577	-	26,577
541	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		SG-P		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
542	Maintenance of Structures							
		SG		-	-	-	-	-
		SG-P		28,135	25,890	2,245	-	2,245
		SG-U		(17)	(15)	(1)	-	(1)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	28,118	25,875	2,243	-	2,243
543	Maintenance of Dams & Waterways							
		SG		-	-	-	-	-
		SG-P		36,925	33,979	2,946	-	2,946
		SG-U		44,160	40,636	3,523	-	3,523
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	81,085	74,615	6,470	-	6,470
544	Maintenance of Electric Plant							
		SG		-	-	-	-	-
		SG-P		125,567	115,548	10,019	-	10,019
		SG-U		93,558	86,093	7,465	-	7,465
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	219,124	201,641	17,483	-	17,483
545	Maintenance of Misc. Hydro Plant							
		SG		-	-	-	-	-
		SG-P		231,012	212,580	18,432	-	18,432
		SG-U		74,848	68,876	5,972	-	5,972
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	305,860	281,456	24,404	-	24,404
Total Hydraulic Power Generation			B2	**4,550,192**	**4,187,142**	**363,050**	**-**	**363,050**
558XP	Solar Power Expenses							
		S		31,066	31,066	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	31,066	31,066	-	-	-
Total Solar Power Generation				**31,066**	**31,066**	**-**	**-**	**-**
558WP	Wind Power Expenses							
		S		-	-	-	-	-
		SG		4,773,775	4,392,886	380,889	-	380,889
		CAGW		-	-	-	-	-
			B2	4,773,775	4,392,886	380,889	-	380,889
Total Wind Power Generation				**4,773,775**	**4,392,886**	**380,889**	**-**	**380,889**

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
558RP	Other Renewable Expenses							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B2	-	-	-	-	-
559	Other Renewable Expenses							
		S		-	-	-	-	-
		SG		202,272	186,134	16,139	-	16,139
		CAGW		-	-	-	-	-
			B2	202,272	186,134	16,139	-	16,139
Total Other Renewable Power Generation				**202,272**	**186,134**	**16,139**	**-**	**16,139**
546	Operation Super & Engineering							
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		47,188	36,730	10,458	-	10,458
		CAGE		30,121	30,121	-	-	-
		CAGE		-	-	-	-	-
			B2	77,308	66,850	10,458	-	10,458
547	Fuel							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SSECT		-	-	-	-	-
			B2	-	-	-	-	-
547NPC	Fuel-NPC							
		S		1,553,629	-	1,553,629	-	1,553,629
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		-	-	-	-	-
			B2	1,553,629	-	1,553,629	-	1,553,629
548	Generation Expense							
		SG		18,659	17,170	1,489	-	1,489
		CAGW		725,764	564,913	160,851	-	160,851
		CAGE		728,647	728,647	-	-	-
		S		-	-	-	-	-
			B2	1,473,070	1,310,730	162,340	-	162,340
549	Miscellaneous Other							
		S		-	-	-	-	-
		SG		84,121	77,409	6,712	-	6,712
		CAGW		132,240	102,932	29,308	-	29,308
		CAGE		152,459	152,459	-	-	-
		CAGE		-	-	-	-	-
			B2	368,820	332,800	36,020	-	36,020
550	Rents							
		S		-	-	-	-	-
		SG		3,684	3,390	294	-	294
		CAGW		-	-	-	-	-
		CAGE		2,811	2,811	-	-	-
		CAGE		-	-	-	-	-
			B2	6,495	6,202	294	-	294
551	Maint Supervision & Engineering							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
552	Maintenance of Structures							
		SG		-	-	-	-	-
		CAGW		43,778	34,076	9,703	-	9,703
		CAGE		73,464	73,464	-	-	-
		CAGE		-	-	-	-	-
			B2	117,242	107,540	9,703	-	9,703

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
553	Maint of Generation & Electric Plant							
		SG		-	-	-	-	-
		CAGW		520,661	405,267	115,394	-	115,394
		CAGE		3,836,427	3,836,427	-	-	-
		CAGE		-	-	-	-	-
			B2	4,357,088	4,241,694	115,394	-	115,394
554	Maintenance of Misc. Other							
		SG		5,196	4,781	415	-	415
		CAGW		-	-	-	-	-
		CAGE		15,194	15,194	-	-	-
		CAGE		-	-	-	-	-
			B2	20,390	19,976	415	-	415
Total Other Power Generation			**B2**	**7,974,044**	**6,085,791**	**1,888,252**	**-**	**1,888,252**
555	Purchased Power							
		S		53,063,352	53,063,352	-	-	-
		CAEW		-	-	-	-	-
		CAGW		-	-	-	-	-
				53,063,352	53,063,352	-	-	-
555NPC	Purchased Power-NPC							
		SG		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		DGP		-	-	-	-	-
		S		5,738,378	-	5,738,378	-	5,738,378
				5,738,378	-	5,738,378	-	5,738,378
	Total Purchased Power		B2	58,801,730	53,063,352	5,738,378	-	5,738,378
556	System Control & Load Dispatch							
		SG		398,335	366,553	31,782	-	31,782
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	398,335	366,553	31,782	-	31,782
557	Other Expenses							
		S		1,055,527	1,055,527	-	-	-
		SG		4,153,916	3,822,485	331,432	-	331,432
		SGCT		-	-	-	-	-
		SO		-	-	-	-	-
		CAEE		-	-	-	-	-
		TROJP		-	-	-	-	-
		CAGW		17,219	13,403	3,816	-	3,816
		CAGE		671,660	671,660	-	-	-
		JBG		142,549	110,956	31,593	-	31,593
		CAEW		-	-	-	-	-
		JBE		1,476	1,143	334	-	334
			B2	6,042,347	5,675,172	367,175	-	367,175
Embedded Cost Differentials								
Company Owned Hydro		DGP		-	-	-	-	-
Company Owned Hydro		SG		-	-	-	-	-
Mid-C Contract		MC		-	-	-	-	-
Mid-C Contract		SG		-	-	-	-	-
Existing QF Contracts		S		-	-	-	-	-
Existing QF Contracts		SG		-	-	-	-	-
				-	-	-	-	-
Total Other Power Supply			B2	**65,242,412**	**59,105,077**	**6,137,335**	**-**	**6,137,335**
TOTAL PRODUCTION EXPENSE			B2	**116,106,658**	**102,987,424**	**13,119,234**	**-**	**13,119,234**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
674	Summary of Production Expense by Factor								
675		S			63,789,330	54,149,945	9,639,385	-	9,639,385
676		SG			9,793,608	9,012,198	781,410	-	781,410
677		SE			(13,475)	(12,449)	(1,026)	-	(1,026)
678		JBG			7,658,500	5,961,148	1,697,352	-	1,697,352
679		TROJP			-	-	-	-	-
680		JBE			232,966	180,285	52,682	-	52,682
681		SG-P			3,044,165	2,801,278	242,887	-	242,887
682		SG-U			1,506,027	1,385,864	120,163	-	120,163
683		DEP			-	-	-	-	-
684		CAGW			2,645,770	2,059,388	586,382	-	586,382
685		CAGE			26,078,606	26,078,606	-	-	-
686		CAEW			-	-	-	-	-
687		CAEE			1,371,162	1,371,162	-	-	-
688		SNPPS			-	-	-	-	-
689		SNPPO			-	-	-	-	-
690		DGU			-	-	-	-	-
691		MC			-	-	-	-	-
692		SSGCT			-	-	-	-	-
693		SSECT			-	-	-	-	-
694		SSGC			-	-	-	-	-
695		SSGCH			-	-	-	-	-
696		SSECH			-	-	-	-	-
697	Total Production Expense by Factor			B2	116,106,658	102,987,424	13,119,234	-	13,119,234
698	560	Operation Supervision & Engineering							
699			SG		1,436,998	1,322,344	114,655	-	114,655
700			JBG		-	-	-	-	-
701			CAGW		-	-	-	-	-
702			CAGE		-	-	-	-	-
703				B2	1,436,998	1,322,344	114,655	-	114,655
704									
705	561	Load Dispatching							
706			SG		2,049,758	1,886,212	163,546	-	163,546
707			JBG		-	-	-	-	-
708			CAGW		-	-	-	-	-
709			CAGE		-	-	-	-	-
710				B2	2,049,758	1,886,212	163,546	-	163,546
711	562	Station Expense							
712			SG		409,654	376,969	32,685	-	32,685
713			JBG		-	-	-	-	-
714			CAGW		-	-	-	-	-
715			CAGE		-	-	-	-	-
716				B2	409,654	376,969	32,685	-	32,685
717									
718	563	Overhead Line Expense							
719			SG		186,939	172,024	14,915	-	14,915
720			CAGW		-	-	-	-	-
721			CAGE		-	-	-	-	-
722				B2	186,939	172,024	14,915	-	14,915
723									
724	564	Underground Line Expense							
725			SG		-	-	-	-	-
726			CAGW		-	-	-	-	-
727			CAGE		-	-	-	-	-
728				B2	-	-	-	-	-
729									
730	565	Transmission of Electricity by Others							
731			SG		-	-	-	-	-
732			SE		-	-	-	-	-
733			CAGW		-	-	-	-	-
734			CAGE		-	-	-	-	-
735			CAEW		-	-	-	-	-
736			CAEE		-	-	-	-	-
737				B2	-	-	-	-	-
738									
739	565NPC	Transmission of Electricity by Others-NPC							
740			S		1,111,184	-	1,111,184	-	1,111,184
741			SE		-	-	-	-	-
742			CAGW		-	-	-	-	-
743			CAGE		-	-	-	-	-
744			CAEW		-	-	-	-	-
745			SG		-	-	-	-	-
746					1,111,184	-	1,111,184	-	1,111,184
747									
748		Total Transmission of Electricity by Others			1,111,184	-	1,111,184	-	1,111,184
749									

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FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
566	Misc. Transmission Expense							
		SG		318,291	292,895	25,396	-	25,396
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		S		-	-	-	-	-
			B2	318,291	292,895	25,396	-	25,396
567	Rents - Transmission							
		SG		152,948	140,745	12,203	-	12,203
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	152,948	140,745	12,203	-	12,203
568	Maint Supervision & Engineering							
		SG		231,281	212,827	18,453	-	18,453
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	231,281	212,827	18,453	-	18,453
569	Maintenance of Structures							
		SG		773,984	712,230	61,754	-	61,754
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	773,984	712,230	61,754	-	61,754
570	Maintenance of Station Equipment							
		SG		1,337,547	1,230,827	106,720	-	106,720
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	1,337,547	1,230,827	106,720	-	106,720
571	Maintenance of Overhead Lines							
		SG		3,217,247	2,960,550	256,697	-	256,697
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	3,217,247	2,960,550	256,697	-	256,697
572	Maintenance of Underground Lines							
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	-	-	-	-	-
573	Maint of Misc. Transmission Plant							
		SG		(171,595)	(157,904)	(13,691)	-	(13,691)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
			B2	(171,595)	(157,904)	(13,691)	-	(13,691)
TOTAL TRANSMISSION EXPENSE			B2	**11,054,236**	**9,149,718**	**1,904,518**	**-**	**1,904,518**
Summary of Transmission Expense by Factor								
		S		1,111,184	-	1,111,184	-	1,111,184
		SG		9,943,053	9,149,718	793,334	-	793,334
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
Total Transmission Expense by Factor			B2	11,054,236	9,149,718	1,904,518	-	1,904,518
580	Operation Supervision & Engineering							
		S		551,354	531,750	19,604	-	19,604
		SNPD		1,593,531	1,493,712	99,819	-	99,819
			B2	2,144,885	2,025,462	119,423	-	119,423
581	Load Dispatching							
		S		-	-	-	-	-
		SNPD		1,497,148	1,403,367	93,782	-	93,782
			B2	1,497,148	1,403,367	93,782	-	93,782
582	Station Expense							
		S		586,917	490,879	96,038	-	96,038
		SNPD		-	-	-	-	-
			B2	586,917	490,879	96,038	-	96,038
583	Overhead Line Expenses							
		S		979,354	957,277	22,077	-	22,077
		SNPD		-	-	-	-	-
			B2	979,354	957,277	22,077	-	22,077

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
584	Underground Line Expense							
		S		-	-	-	-	-
		SNPD		-	-	-	-	-
			B2	-	-	-	-	-
585	Street Lighting & Signal Systems							
		S		-	-	-	-	-
		SNPD		29,102	27,279	1,823	-	1,823
			B2	29,102	27,279	1,823	-	1,823
586	Meter Expenses							
		S		426,310	411,844	14,466	-	14,466
		SNPD		-	-	-	-	-
			B2	426,310	411,844	14,466	-	14,466
587	Customer Installation Expenses							
		S		1,858,890	1,736,771	122,119	-	122,119
		SNPD		-	-	-	-	-
			B2	1,858,890	1,736,771	122,119	-	122,119
588	Misc. Distribution Expenses							
		S		(64,818)	(56,384)	(8,434)	-	(8,434)
		SG		-	-	-	-	-
		SNPD		79,784	74,786	4,998	-	4,998
			B2	14,966	18,402	(3,436)	-	(3,436)
589	Rents							
		S		169,011	158,855	10,156	-	10,156
		SNPD		62,512	58,596	3,916	-	3,916
			B2	231,522	217,451	14,072	-	14,072
590	Maint Supervision & Engineering							
		S		215,677	196,076	19,600	-	19,600
		SNPD		524,445	491,593	32,851	-	32,851
			B2	740,121	687,670	52,452	-	52,452
591	Maintenance of Structures							
		S		266,645	247,488	19,157	-	19,157
		SNPD		6,753	6,330	423	-	423
			B2	273,398	253,818	19,580	-	19,580
592	Maintenance of Station Equipment							
		S		1,276,430	1,137,353	139,077	-	139,077
		SNPD		534,409	500,934	33,476	-	33,476
			B2	1,810,839	1,638,287	172,553	-	172,553
593	Maintenance of Overhead Lines							
		S		17,918,459	16,664,645	1,253,814	-	1,253,814
		SNPD		406,351	380,897	25,454	-	25,454
			B2	18,324,810	17,045,542	1,279,268	-	1,279,268
594	Maintenance of Underground Lines							
		S		3,516,077	3,350,204	165,873	-	165,873
		SNPD		-	-	-	-	-
			B2	3,516,077	3,350,204	165,873	-	165,873
595	Maintenance of Line Transformers							
		S		-	-	-	-	-
		SNPD		72,545	68,001	4,544	-	4,544
			B2	72,545	68,001	4,544	-	4,544
596	Maint of Street Lighting & Signal Sys.							
		S		116,798	113,613	3,185	-	3,185
		SNPD		-	-	-	-	-
			B2	116,798	113,613	3,185	-	3,185
597	Maintenance of Meters							
		S		57,444	37,977	19,466	-	19,466
		SNPD		21,610	20,256	1,354	-	1,354
			B2	79,053	58,233	20,820	-	20,820
598	Maint of Misc. Distribution Plant							
		S		616,400	546,191	70,208	-	70,208
		SNPD		103,519	97,034	6,484	-	6,484
			B2	719,918	643,226	76,693	-	76,693
TOTAL DISTRIBUTION EXPENSE			B2	**33,422,655**	**31,147,325**	**2,275,330**	**-**	**2,275,330**

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM			UNADJUSTED RESULTS		WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Summary of Distribution Expense by Factor								
		S		28,490,947	26,524,541	1,966,407	-	1,966,407
		SNPD		4,931,708	4,622,785	308,924	-	308,924
Total Distribution Expense by Factor			B2	33,422,655	31,147,325	2,275,330	-	2,275,330
901	Supervision							
		S		-	-	-	-	-
		CN		2,036,923	1,899,573	137,349	-	137,349
			B2	2,036,923	1,899,573	137,349	-	137,349
902	Meter Reading Expense							
		S		595,890	527,832	68,059	-	68,059
		CN		130,508	121,708	8,800	-	8,800
			B2	726,398	649,539	76,859	-	76,859
903	Customer Receipts & Collections							
		S		534,382	460,396	73,986	-	73,986
		CN		2,555,242	2,382,942	172,299	-	172,299
			B2	3,089,623	2,843,338	246,285	-	246,285
904	Uncollectible Accounts							
		S		1,804,827	980,433	824,393	-	824,393
		SG		-	-	-	-	-
		CN		149	139	10	-	10
			B2	1,804,976	980,573	824,403	-	824,403
905	Misc. Customer Accounts Expense							
		S		395	395	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CN		-	-	-	-	-
			B2	395	395	-	-	-
TOTAL CUSTOMER ACCOUNTS EXP			B2	**7,658,315**	**6,373,419**	**1,284,897**	**-**	**1,284,897**
Summary of Customer Accts Exp by Factor								
		S		2,935,494	1,969,056	966,438	-	966,438
		CN		4,722,822	4,404,363	318,459	-	318,459
		SG		-	-	-	-	-
Total Customer Accounts Expense by Factor			B2	7,658,315	6,373,419	1,284,897	-	1,284,897
907	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
			B2	-	-	-	-	-
908	Customer Assistance							
		S		20,511,793	20,468,778	43,015	-	43,015
		CN		445,848	415,784	30,063	-	30,063
			B2	20,957,640	20,884,562	73,078	-	73,078
909	Informational & Instructional Adv							
		S		83,981	69,582	14,398	-	14,398
		CN		311,704	290,686	21,018	-	21,018
		CAGW		-	-	-	-	-
		SO		-	-	-	-	-
			B2	395,685	360,268	35,417	-	35,417
910	Misc. Customer Service							
		S		-	-	-	-	-
		CN		20,660	19,267	1,393	-	1,393
			B2	20,660	19,267	1,393	-	1,393
TOTAL CUSTOMER SERVICE EXPENSE			B2	**21,373,985**	**21,264,097**	**109,888**	**-**	**109,888**
Summary of Customer Service Exp by Factor								
		S		20,595,773	20,538,360	57,413	-	57,413
		CN		778,212	725,737	52,475	-	52,475
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
Total Customer Service Expense by Factor			B2	21,373,985	21,264,097	109,888	-	109,888

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
911	Supervision							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
912	Demonstration & Selling Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
913	Advertising Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
				-	-	-	-	-
916	Misc. Sales Expense							
		S		-	-	-	-	-
		CN		-	-	-	-	-
			B2	-	-	-	-	-
TOTAL SALES EXPENSE			**B2**	**-**	**-**	**-**	**-**	**-**
Total Sales Expense by Factor								
	S			-	-	-	-	-
	CN			-	-	-	-	-
Total Sales Expense by Factor			B2	-	-	-	-	-
Total Customer Service Exp Including Sales				**21,373,985**	**21,264,097**	**109,888**	**-**	**109,888**
920	Administrative & General Salaries							
		S		15,858	15,858	-	-	-
		CN		-	-	-	-	-
		SO		7,526,767	6,993,528	533,240	-	533,240
			B2	7,542,625	7,009,385	533,240	-	533,240
921	Office Supplies & expenses							
		S		(9,345)	(11,188)	1,844	-	1,844
		CN		6,617	6,171	446	-	446
		SO		749,855	696,731	53,124	-	53,124
			B2	747,128	691,714	55,414	-	55,414
922	A&G Expenses Transferred							
		S		-	-	-	-	-
		CN		-	-	-	-	-
		SO		(3,778,003)	(3,510,347)	(267,656)	-	(267,656)
			B2	(3,778,003)	(3,510,347)	(267,656)	-	(267,656)
923	Outside Services							
		S		243,787	237,048	6,739	-	6,739
		JBG		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
		SO		4,238,540	3,938,257	300,283	-	300,283
		SG		-	-	-	-	-
			B2	4,482,327	4,175,305	307,022	-	307,022
924	Property Insurance							
		S		1,824,533	1,710,455	114,079	-	114,079
		CAGW		-	-	-	-	-
		SO		529,212	491,720	37,492	-	37,492
			B2	2,353,746	2,202,174	151,571	-	151,571
925	Injuries & Damages							
		S		46,201	46,201	-	-	-
		SO		23,169,657	21,528,184	1,641,473	-	1,641,473
			B2	23,215,859	21,574,385	1,641,473	-	1,641,473
926	Employee Pensions & Benefits							
		S		97,671	78,024	19,647	-	19,647
		CN		-	-	-	-	-
		SO		(540,373)	(502,090)	(38,283)	-	(38,283)
			B2	(442,702)	(424,066)	(18,636)	-	(18,636)
927	Franchise Requirements							
		S		-	-	-	-	-
		SO		-	-	-	-	-
			B2	-	-	-	-	-

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1064	928	Regulatory Commission Expense							
1065			S		2,161,469	2,001,947	159,521	-	159,521
1066			CAEE		-	-	-	-	-
1067			SO		300,461	279,174	21,286	-	21,286
1068			CAGW		-	-	-	-	-
1069			CAGE		-	-	-	-	-
1070			SG		517,707	476,401	41,307	-	41,307
1071				B2	2,979,637	2,757,522	222,114	-	222,114
1072									
1073	929	Duplicate Charges							
1074			S		-	-	-	-	-
1075			CAGW		-	-	-	-	-
1076			CN		-	-	-	-	-
1077			JBG		-	-	-	-	-
1078			SG		-	-	-	-	-
1079			SNPD		-	-	-	-	-
1080			SO		(1,362,168)	(1,265,664)	(96,504)	-	(96,504)
1081				B2	(1,362,168)	(1,265,664)	(96,504)	-	(96,504)
1082									
1083	930	Misc General Expenses							
1084			S		128,379	128,379	-	-	-
1085			CN		-	-	-	-	-
1086			JBG		-	-	-	-	-
1087			SO		352,324	327,363	24,961	-	24,961
1088				B2	480,703	455,742	24,961	-	24,961
1089									
1090	931	Rents							
1091			S		8,807	8,345	462	-	462
1092			SO		47,876	44,484	3,392	-	3,392
1093				B2	56,683	52,830	3,853	-	3,853
1094									
1095	935	Maintenance of General Plant							
1096			S		12,698	11,545	1,152	-	1,152
1097			CN		24,752	23,083	1,669	-	1,669
1098			SO		3,538,173	3,287,508	250,665	-	250,665
1099				B2	3,575,623	3,322,137	253,486	-	253,486
1100									
1101	**TOTAL ADMINISTRATIVE & GEN EXP**			B2	**39,851,457**	**37,041,117**	**2,810,339**	**-**	**2,810,339**
1102									
1103	Summary of A&G Expense by Factor								
1104		S			4,530,058	4,226,614	303,444	-	303,444
1105		SO			34,772,322	32,308,849	2,463,473	-	2,463,473
1106		SG			517,707	476,401	41,307	-	41,307
1107		CN			31,370	29,254	2,115	-	2,115
1108		CAEE			-	-	-	-	-
1109		CAGW			-	-	-	-	-
1110		CAGE			-	-	-	-	-
1111	Total A&G Expense by Factor			B2	39,851,457	37,041,117	2,810,339	-	2,810,339
1112									
1113	**TOTAL O&M EXPENSE**			B2	**229,467,307**	**207,963,101**	**21,504,206**	**-**	**21,504,206**
1114	403SP	Steam Depreciation							
1115			DGP		-	-	-	-	-
1116			DGU		-	-	-	-	-
1117			SG		-	-	-	-	-
1118			CAGW		1,706,628	1,328,388	378,240	-	378,240
1119			CAGE		22,119,381	22,119,381	-	-	-
1120			JBG		5,660,947	4,406,313	1,254,635	-	1,254,635
1121			S		(1,894,711)	(1,894,711)	-	-	-
1122				B3	27,592,245	25,959,370	1,632,874	-	1,632,874
1123									
1124	403NP	Nuclear Depreciation							
1125			DGP		-	-	-	-	-
1126					-	-	-	-	-
1127									
1128	403HP	Hydro Depreciation							
1129			SG-P		1,980,915	1,822,862	158,053	-	158,053
1130			DGU		-	-	-	-	-
1131			CAGW		-	-	-	-	-
1132			CAGE		-	-	-	-	-
1133			SG		51,100	47,023	4,077	-	4,077
1134			SG-U		784,617	722,014	62,603	-	62,603
1135				B3	2,816,632	2,591,899	224,733	-	224,733
1136									
1137	403XP	Solar Depreciation							
1138			S		2,436	2,436	-	-	-
1139			SG		-	-	-	-	-
1140			CAGW		-	-	-	-	-
1141				B3	2,436	2,436	-	-	-
1142									

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FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
403WP	Wind Depreciation							
		S		-	-	-	-	-
		SG		13,297,195	12,236,241	1,060,954	-	1,060,954
		CAGW		-	-	-	-	-
			B3	13,297,195	12,236,241	1,060,954	-	1,060,954
403RP	Other Renewable Depreciation							
		S		-	-	-	-	-
		SG		456,925	420,468	36,457	-	36,457
		CAGW		-	-	-	-	-
			B3	456,925	420,468	36,457	-	36,457
403OP	Other Production Depreciation							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		2,095,328	1,630,941	464,387	-	464,387
		CAGE		4,728,848	4,728,848	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B3	6,824,176	6,359,789	464,387	-	464,387
403TP	Transmission Depreciation							
		S		24,156	24,156	-	-	-
		DGU		-	-	-	-	-
		CAGW		3,545	2,759	786	-	786
		CAGE		-	-	-	-	-
		JBG		227	177	50	-	50
		SG		17,097,662	15,733,478	1,364,184	-	1,364,184
			B3	17,125,590	15,760,570	1,365,020	-	1,365,020
403	Distribution Depreciation							
360	Land & Land Rights	S		46,249	45,411	838	-	838
361	Structures	S		229,244	217,151	12,094	-	12,094
362	Station Equipment	S		3,134,183	2,941,947	192,237	-	192,237
362	Station Equipment	CAGE		-	-	-	-	-
362	Station Equipment	SG		-	-	-	-	-
363	Storage Battery Equipmen	S		639,398	604,169	35,229	-	35,229
363	Storage Battery Equipmen	SO		110,970	103,108	7,862	-	7,862
364	Poles & Towers	S		5,251,353	4,814,140	437,213	-	437,213
365	OH Conductors	S		2,333,800	2,108,369	225,431	-	225,431
366	UG Conduit	S		1,036,826	985,336	51,489	-	51,489
367	UG Conductor	S		2,104,194	2,033,600	70,594	-	70,594
368	Line Trans	S		3,504,967	3,231,033	273,934	-	273,934
369	Services	S		2,137,960	1,967,743	170,217	-	170,217
370	Meters	S		1,162,019	1,089,200	72,819	-	72,819
371	Inst Cust Prem	S		38,905	37,130	1,776	-	1,776
372	Leased Property	S		-	-	-	-	-
373	Street Lighting	S		202,402	192,550	9,853	-	9,853
			B3	21,932,471	20,370,886	1,561,585	-	1,561,585
403GP	General Depreciation							
		S		611,048	570,024	41,024	-	41,024
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SE		-	-	-	-	-
		CN		798,339	744,507	53,832	-	53,832
		SG		154,116	141,819	12,297	-	12,297
		SO		5,642,602	5,242,847	399,755	-	399,755
		CAGW		6,084	4,736	1,348	-	1,348
		CAGE		83,372	83,372	-	-	-
		JBG		16,937	13,183	3,754	-	3,754
		JBE		-	-	-	-	-
		CAEE		8,095	8,095	-	-	-
		SG-P		-	-	-	-	-
		SG-U		-	-	-	-	-
			B3	7,320,592	6,808,583	512,009	-	512,009
403GV0	General Vehicles							
		SG		-	-	-	-	-
				-	-	-	-	-
403MP	Mining Depreciation							
		CAEE		-	-	-	-	-
			B3	-	-	-	-	-
403EP	Experimental Plant Depreciation							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
4031	ARO Depreciation							
		S		-	-	-	-	-
				-	-	-	-	-
TOTAL DEPRECIATION EXPENSE			B3	**97,368,262**	**90,510,242**	**6,858,020**	**-**	**6,858,020**
Summary of Depreciation Expense by Factor								
	S			20,564,431	18,969,684	1,594,747	-	1,594,747
	JBG			5,678,111	4,419,672	1,258,439	-	1,258,439
	DGU			-	-	-	-	-
	SG			31,056,997	28,579,029	2,477,969	-	2,477,969
	SO			5,753,571	5,345,955	407,616	-	407,616
	CN			798,339	744,507	53,832	-	53,832
	SE			-	-	-	-	-
	CAGW			3,811,585	2,966,824	844,761	-	844,761
	CAGE			26,931,600	26,931,600	-	-	-
	CAEW			-	-	-	-	-
	CAEE			8,095	8,095	-	-	-
	SG-P			1,980,915	1,822,862	158,053	-	158,053
	SG-U			784,617	722,014	62,603	-	62,603
Total Depreciation Expense By Factor			B3	97,368,262	90,510,242	6,858,020	-	6,858,020
404GP	Amort of LT Plant - Capital Lease Gen							
		S		15,845	6,857	8,988	-	8,988
		SG		-	-	-	-	-
		SO		10,186	9,464	722	-	722
		SG-P		-	-	-	-	-
		SG-U		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		DGP		-	-	-	-	-
			B4	26,031	16,321	9,710	-	9,710
404SP	Amort of LT Plant - Cap Lease Steam							
		SG		-	-	-	-	-
		DGP		-	-	-	-	-
				-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant							
		S		13,496	13,496	-	-	-
		SE		-	-	-	-	-
		SG		283,940	261,285	22,655	-	22,655
		SO		-	-	-	-	-
		CN		-	-	-	-	-
		SG-P		224,809	206,872	17,937	-	17,937
		SG-U		22,024	20,267	1,757	-	1,757
		DGP		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		30,973	24,108	6,865	-	6,865
		CAGE		119,590	119,590	-	-	-
		JBG		8,171	6,360	1,811	-	1,811
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		DGU		-	-	-	-	-
			B4	703,002	651,978	51,025	-	51,025
404MP	Amort of LT Plant - Mining Plant							
		SE		-	-	-	-	-
				-	-	-	-	-
404XP	Amort of LT Plant - Solar Plant							
		S		8,552	8,552	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B4	8,552	8,552	-	-	-
404WP	Amort of LT Plant - Wind Plant							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B4	-	-	-	-	-
404RP	Amort of LT Plant - Other Renewable Plant							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B4	-	-	-	-	-

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
404OP	Amort of LT Plant - Other Plant							
		S		-	-	-	-	-
		CAGE		-	-	-	-	-
			B4	-	-	-	-	-
404HP	Amortization of Other Electric Plant							
		SG-P		26,228	24,135	2,093	-	2,093
		SG-U		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
			B4	26,228	24,135	2,093	-	2,093
Total Amortization of Limited Term Plant			B4	763,813	700,986	62,827	-	62,827
405	Amortization of Other Electric Plant							
		S		-	-	-	-	-
			B4	-	-	-	-	-
406	Amortization of Plant Acquisition Adj							
		S		25,136	25,136	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		3,718	3,718	-	-	-
		SG		-	-	-	-	-
		SO		-	-	-	-	-
			B4	28,854	28,854	-	-	-
407	Amort of Prop Losses, Unrec Plant, etc							
		S		670,271	670,271	-	-	-
		SO		-	-	-	-	-
		DGP		-	-	-	-	-
		SE		-	-	-	-	-
		CAGW		3,065	2,385	679	-	679
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		115,926	106,676	9,249	-	9,249
		TROJP		-	-	-	-	-
			B4	789,261	779,333	9,929	-	9,929
TOTAL AMORTIZATION EXPENSE			B4	**1,581,929**	**1,509,173**	**72,756**	**-**	**72,756**
Summary of Amortization Expense by Factor								
	S			733,300	724,312	8,988	-	8,988
	SE			-	-	-	-	-
	TROJP			-	-	-	-	-
	SG-P			251,037	231,007	20,030	-	20,030
	SG-U			22,024	20,267	1,757	-	1,757
	SO			10,186	9,464	722	-	722
	JBG			8,171	6,360	1,811	-	1,811
	SSGCH			-	-	-	-	-
	CN			-	-	-	-	-
	CAGW			34,037	26,494	7,544	-	7,544
	CAGE			123,308	123,308	-	-	-
	CAEW			-	-	-	-	-
	CAEE			-	-	-	-	-
	SG			399,865	367,961	31,904	-	31,904
Total Amortization Expense by Factor			B4	1,581,929	1,509,173	72,756	-	72,756
408	Taxes Other Than Income							
		S		5,465,022	4,011,151	1,453,872	-	1,453,872
		GPS		13,080,190	12,153,513	926,677	-	926,677
		SO		326,134	303,028	23,105	-	23,105
		SE		103,821	95,914	7,907	-	7,907
		CAGE		381,985	381,985	-	-	-
		OPRV-ID		-	-	-	-	-
		EXCTAX		-	-	-	-	-
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
		CAEE		-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME			**B5**	**19,357,152**	**16,945,591**	**2,411,561**	**-**	**2,411,561**

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
41140	Deferred Investment Tax Credit - Fed							
		CAGE		(10,710)	(10,710)	-	-	-
			B7	(10,710)	(10,710)	-	-	-
41141	Deferred Investment Tax Credit - Idaho							
		CAGE		-	-	-	-	-
			B7	-	-	-	-	-
TOTAL DEFERRED ITC			**B7**	**(10,710)**	**(10,710)**	**-**	**-**	**-**
427	Interest on Long-Term Debt							
		S		-	-	-	-	-
		SNP		62,618,486	58,307,738	4,310,747	-	4,310,747
				62,618,486	58,307,738	4,310,747	-	4,310,747
428	Amortization of Debt Disc & Exp							
		SNP		637,613	593,719	43,894	-	43,894
				637,613	593,719	43,894	-	43,894
429	Amortization of Premium on Debt							
		SNP		-	-	-	-	-
				-	-	-	-	-
431	Other Interest Expense							
		OTH		-	-	-	-	-
		SO		-	-	-	-	-
		SNP		971,450	904,574	66,876	-	66,876
				971,450	904,574	66,876	-	66,876
432	AFUDC - Borrowed							
		SNP		(8,060,325)	(7,505,441)	(554,884)	-	(554,884)
				(8,060,325)	(7,505,441)	(554,884)	-	(554,884)
	Total Elec. Interest Deductions for		B6	56,167,224	52,300,591	3,866,633	-	3,866,633
	Non-Utility Portion of Interest							
	427	NUTIL		-	-	-	-	-
	428	NUTIL		-	-	-	-	-
	429	NUTIL		-	-	-	-	-
	431	NUTIL		-	-	-	-	-
	Total Non-utility Interest			-	-	-	-	-
	Total Interest Deductions for Tax			56,167,224	52,300,591	3,866,633	-	3,866,633
419	Interest & Dividends							
		S		-	-	-	-	-
		SNP		(10,731,268)	(9,992,512)	(738,756)	-	(738,756)
	Total Operating Deductions for Tax		B6	(10,731,268)	(9,992,512)	(738,756)	-	(738,756)
41010	Deferred Income Tax - Federal-DR							
		S		-	-	-	-	-
		SCHMDEXP		-	-	-	-	-
		CIAC		-	-	-	-	-
		SO		-	-	-	-	-
		SNP		-	-	-	-	-
		SE		-	-	-	-	-
		SG		-	-	-	-	-
		GPS		-	-	-	-	-
		TAXDEPR		-	-	-	-	-
		CAEW		-	-	-	-	-
		CN		-	-	-	-	-
		JBE		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		CAEE		-	-	-	-	-
		SNPD		-	-	-	-	-
			B7	-	-	-	-	-

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AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
1460	41110	Deferred Income Tax - Federal-CR							
1461			S		-	-	-	-	-
1462			CIAC		-	-	-	-	-
1463			SCHMDEXP		-	-	-	-	-
1464			SNP		-	-	-	-	-
1465			SG		-	-	-	-	-
1466			SNPD		-	-	-	-	-
1467			SO		-	-	-	-	-
1468			TAXDEPR		-	-	-	-	-
1469			JBG		-	-	-	-	-
1470			BADDEBT		-	-	-	-	-
1471			GPS		-	-	-	-	-
1472			CN		-	-	-	-	-
1473			JBE		-	-	-	-	-
1474			CAGW		-	-	-	-	-
1475			CAGE		-	-	-	-	-
1476			SE		-	-	-	-	-
1477			CAEE		-	-	-	-	-
1478				B7	-	-	-	-	-
1479									
1480	**TOTAL DEFERRED INCOME TAXES**			**B7**	**-**	**-**	**-**	**-**	**-**
1481	SCHMAF	Additions - Flow Through							
1482			S		-	-	-	-	-
1483			SNP		-	-	-	-	-
1484			SO		-	-	-	-	-
1485			SE		-	-	-	-	-
1486			TROJP		-	-	-	-	-
1487			DGP		-	-	-	-	-
1488				B6	-	-	-	-	-
1489									
1490	SCHMAP	Additions - Permanent							
1491			S		-	-	-	-	-
1492			BADDEBT		-	-	-	-	-
1493			JBE		-	-	-	-	-
1494			SCHMDEXP		-	-	-	-	-
1495			CAEE		-	-	-	-	-
1496			CAGW		-	-	-	-	-
1497			CAGE		-	-	-	-	-
1498			SNP		-	-	-	-	-
1499			SO		-	-	-	-	-
1500									
1501				B6	-	-	-	-	-
1502									
1503	SCHMAT	Additions - Temporary							
1504			S		-	-	-	-	-
1505			JBE		-	-	-	-	-
1506			CIAC		-	-	-	-	-
1507			SNP		-	-	-	-	-
1508			TROJD		-	-	-	-	-
1509			CN		-	-	-	-	-
1510			SE		-	-	-	-	-
1511			SG		-	-	-	-	-
1512			GPS		-	-	-	-	-
1513			SO		-	-	-	-	-
1514			SNPD		-	-	-	-	-
1515			JBG		-	-	-	-	-
1516			BADDEBT		-	-	-	-	-
1517			CAGW		-	-	-	-	-
1518			CAGE		-	-	-	-	-
1519			CAEW		-	-	-	-	-
1520			CAEE		-	-	-	-	-
1521			SCHMDEXP		-	-	-	-	-
1522				B6	-	-	-	-	-
1523									
1524	TOTAL SCHEDULE - M ADDITIONS			B6	-	-	-	-	-
1525									
1526	SCHMDF	Deductions - Flow Through							
1527			S		-	-	-	-	-
1528			CAGW		-	-	-	-	-
1529			CAGE		-	-	-	-	-
1530			DGP		-	-	-	-	-
1531			DGU		-	-	-	-	-
1532				B6	-	-	-	-	-

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SCHMDP	Deductions - Permanent							
		S		-	-	-	-	-
		SE		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBE		-	-	-	-	-
		SNP		-	-	-	-	-
		SG		-	-	-	-	-
		SCHMDEXP		-	-	-	-	-
		SO		-	-	-	-	-
			B6	-	-	-	-	-
SCHMDT	Deductions - Temporary							
		S		-	-	-	-	-
		BADDEBT		-	-	-	-	-
		CN		-	-	-	-	-
		SNP		-	-	-	-	-
		SNPD		-	-	-	-	-
		JBE		-	-	-	-	-
		SE		-	-	-	-	-
		SG		-	-	-	-	-
		GPS		-	-	-	-	-
		SO		-	-	-	-	-
		TAXDEPR		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		CAEE		-	-	-	-	-
		TROJD		-	-	-	-	-
			B6	-	-	-	-	-
TOTAL SCHEDULE - M DEDUCTIONS			B6	-	-	-	-	-
TOTAL SCHEDULE - M ADJUSTMENTS			B6	-	-	-	-	-
40911	State Income Taxes							
		IBT		6,765,078	6,765,078	-	-	-
	Credits	IBT		-	-	-	-	-
		CAGE		-	-	-	-	-
		IBT		-	-	-	-	-
TOTAL STATE TAXES				**6,765,078**	**6,765,078**	**-**	**-**	**-**
Calculation of Taxable Income:								
	Operating Revenues			543,896,857	507,243,136	36,653,720	-	36,653,720
	Operating Deductions:							
	O & M Expenses			229,467,307	207,963,101	21,504,206	-	21,504,206
	Depreciation Expense			97,368,262	90,510,242	6,858,020	-	6,858,020
	Amortization Expense			1,581,929	1,509,173	72,756	-	72,756
	Taxes Other Than Income			19,357,152	16,945,591	2,411,561	-	2,411,561
	Interest & Dividends (AFUDC-Equity)			(10,731,268)	(9,992,512)	(738,756)	-	(738,756)
	Misc Revenue & Expense			(1,080,091)	(1,003,571)	(76,520)	-	(76,520)
	Total Operating Deductions			335,963,290	305,932,024	30,031,267	-	30,031,267
	Other Deductions:							
	Interest Deductions			56,167,224	52,300,591	3,866,633	-	3,866,633
	Interest on PCRBS			-	-	-	-	-
	Schedule M Adjustments			-	-	-	-	-
	Income Before State Taxes			151,766,343	149,010,522	2,755,820	-	2,755,820
	State Income Taxes			6,765,078	6,765,078	-	-	-
Total Taxable Income				145,001,265	142,245,445	2,755,820	-	2,755,820
Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
Federal Income Tax - Calculated				30,450,266	29,871,543	578,722	-	578,722

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1601	Adjustments to Calculated Tax:								
1602	40910	Fed. Credit	SE		-	-	-	-	-
1603	40910	Fed. Credit	JBE	B6	-	-	-	-	-
1604	40910	Fed. Credit	SO	B6	-	-	-	-	-
1605	40910	Fed. Credit	SG		-	-	-	-	-
1606	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1607	40910	Fed. Credit	CAEE		-	-	-	-	-
1608	**FEDERAL INCOME TAX**				**30,450,266**	**29,871,543**	**578,722**	**-**	**578,722**
1609									
1610	**TOTAL OPERATING EXPENSES**				**383,899,192**	**352,550,447**	**31,348,745**	**-**	**31,348,745**
1611	310	Land and Land Rights							
1612			DGP		-	-	-	-	-
1613			DGU		-	-	-	-	-
1614			SG		-	-	-	-	-
1615			CAGW		1,788,644	1,392,227	396,417	-	396,417
1616			CAGE		47,535,925	47,535,925	-	-	-
1617			JBG		1,193,761	929,188	264,573	-	264,573
1618			S		-	-	-	-	-
1619			CAGE		-	-	-	-	-
1620				B8	50,518,330	49,857,340	660,990	-	660,990
1621									
1622	311	Structures and Improvements							
1623			DGP		-	-	-	-	-
1624			DGU		-	-	-	-	-
1625			SG		-	-	-	-	-
1626			CAGW		70,301,953	54,720,943	15,581,010	-	15,581,010
1627			CAGE		785,423,869	785,423,869	-	-	-
1628			JBG		193,310,886	150,467,427	42,843,459	-	42,843,459
1629			CAGE		-	-	-	-	-
1630				B8	1,049,036,707	990,612,239	58,424,468	-	58,424,468
1631									
1632	312	Boiler Plant Equipment							
1633			DGP		-	-	-	-	-
1634			DGU		-	-	-	-	-
1635			SG		-	-	-	-	-
1636			CAGW		130,483,637	101,564,571	28,919,066	-	28,919,066
1637			CAGE		3,282,825,848	3,282,825,848	-	-	-
1638			JBG		992,660,351	772,657,207	220,003,144	-	220,003,144
1639			S		-	-	-	-	-
1640				B8	4,405,969,836	4,157,047,626	248,922,210	-	248,922,210
1641									
1642	314	Turbogenerator Units							
1643			DGP		-	-	-	-	-
1644			DGU		-	-	-	-	-
1645			SG		-	-	-	-	-
1646			CAGW		41,103,151	31,993,467	9,109,684	-	9,109,684
1647			CAGE		712,928,503	712,928,503	-	-	-
1648			JBG		210,880,690	164,143,239	46,737,451	-	46,737,451
1649			CAGE		-	-	-	-	-
1650				B8	964,912,344	909,065,208	55,847,136	-	55,847,136
1651									
1652	315	Accessory Electric Equipment							
1653			DGP		-	-	-	-	-
1654			DGU		-	-	-	-	-
1655			SG		-	-	-	-	-
1656			CAGW		10,000,542	7,784,123	2,216,418	-	2,216,418
1657			CAGE		364,841,789	364,841,789	-	-	-
1658			JBG		66,336,904	51,634,667	14,702,237	-	14,702,237
1659			CAGE		-	-	-	-	-
1660				B8	441,179,234	424,260,579	16,918,655	-	16,918,655
1661									
1662									
1663									
1664	316	Misc Power Plant Equipment							
1665			DGP		-	-	-	-	-
1666			DGU		-	-	-	-	-
1667			SG		-	-	-	-	-
1668			CAGW		478,845	372,719	106,126	-	106,126
1669			CAGE		26,078,191	26,078,191	-	-	-
1670			JBG		6,359,373	4,949,946	1,409,427	-	1,409,427
1671			CAGE		-	-	-	-	-
1672				B8	32,916,409	31,400,856	1,515,553	-	1,515,553
1673									
1674	317	Steam Plant ARO							
1675			S		-	-	-	-	-
1676					-	-	-	-	-
1677									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
SP	Unclassified Steam Plant - Account 300							
		CAGW		-	-	-	-	-
		CAGE		(19,685,989)	(19,685,989)	-	-	-
		SG		77,835,305	71,624,999	6,210,306	-	6,210,306
				58,149,316	51,939,010	6,210,306	-	6,210,306
Total Steam Production Plant			B8	**7,002,682,176**	**6,614,182,858**	**388,499,318**	**-**	**388,499,318**
Summary of Steam Production Plant by Factor								
	S			-	-	-	-	-
	JBG			1,470,741,964	1,144,781,674	325,960,290	-	325,960,290
	JBE			-	-	-	-	-
	SG			77,835,305	71,624,999	6,210,306	-	6,210,306
	CAGW			254,156,771	197,828,050	56,328,722	-	56,328,722
	CAGE			5,199,948,136	5,199,948,136	-	-	-
	SSGCH			-	-	-	-	-
Total Steam Production Plant by Factor			B8	7,002,682,176	6,614,182,858	388,499,318	-	388,499,318
320	Land and Land Rights							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
321	Structures and Improvements							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
322	Reactor Plant Equipment							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
323	Turbogenerator Units							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
324	Land and Land Rights							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
325	Misc. Power Plant Equipment							
		DGP		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300							
		SG		-	-	-	-	-
				-	-	-	-	-
Total Nuclear Production Plant				**-**	**-**	**-**	**-**	**-**
Summary of Nuclear Production Plant by Factor								
	DGP			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
Total Nuclear Plant by Factor				-	-	-	-	-
330	Land and Land Rights							
		SG-P		30,913,012	28,446,531	2,466,480	-	2,466,480
		SG-U		6,598,315	6,071,850	526,465	-	526,465
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	37,511,327	34,518,382	2,992,945	-	2,992,945

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1753	331	Structures and Improvements							
1754			SG-P		301,727,861	277,653,667	24,074,195	-	24,074,195
1755			SG-U		23,286,116	21,428,169	1,857,947	-	1,857,947
1756			CAGW		-	-	-	-	-
1757			CAGE		-	-	-	-	-
1758			SG		-	-	-	-	-
1759			CAGE		-	-	-	-	-
1760				B8	325,013,978	299,081,836	25,932,142	-	25,932,142
1761									
1762	332	Reservoirs, Dams & Waterways							
1763			SG-P		424,863,979	390,965,028	33,898,951	-	33,898,951
1764			SG-U		107,956,642	99,343,022	8,613,620	-	8,613,620
1765			CAGW		-	-	-	-	-
1766			CAGE		-	-	-	-	-
1767			SG		-	-	-	-	-
1768			CAGE		-	-	-	-	-
1769				B8	532,820,621	490,308,050	42,512,572	-	42,512,572
1770									
1771	333	Water Wheel, Turbines, & Generators							
1772			SG-P		81,145,907	74,671,456	6,474,451	-	6,474,451
1773			SG-U		51,284,522	47,192,644	4,091,878	-	4,091,878
1774			CAGW		-	-	-	-	-
1775			CAGE		-	-	-	-	-
1776			SG		-	-	-	-	-
1777			CAGE		-	-	-	-	-
1778				B8	132,430,429	121,864,100	10,566,329	-	10,566,329
1779									
1780	334	Accessory Electric Equipment							
1781			SG-P		58,178,441	53,536,513	4,641,928	-	4,641,928
1782			SG-U		14,716,774	13,542,556	1,174,219	-	1,174,219
1783			CAGW		-	-	-	-	-
1784			CAGE		-	-	-	-	-
1785			SG		13,024,167	11,984,997	1,039,169	-	1,039,169
1786			CAGE		-	-	-	-	-
1787				B8	85,919,382	79,064,065	6,855,316	-	6,855,316
1788									
1789									
1790									
1791	335	Misc. Power Plant Equipment							
1792			SG-P		3,230,593	2,972,831	257,762	-	257,762
1793			SG-U		219,614	202,091	17,523	-	17,523
1794			CAGW		-	-	-	-	-
1795			CAGE		-	-	-	-	-
1796			SG		-	-	-	-	-
1797			CAGE		-	-	-	-	-
1798				B8	3,450,207	3,174,922	275,284	-	275,284
1799									
1800	336	Roads, Railroads & Bridges							
1801			SG-P		23,403,109	21,535,827	1,867,282	-	1,867,282
1802			SG-U		4,492,225	4,133,800	358,425	-	358,425
1803			CAGW		-	-	-	-	-
1804			CAGE		-	-	-	-	-
1805			SG		-	-	-	-	-
1806			CAGE		-	-	-	-	-
1807				B8	27,895,334	25,669,627	2,225,707	-	2,225,707
1808									
1809	337	Hydro Plant ARO							
1810			S		-	-	-	-	-
1811					-	-	-	-	-
1812									
1813	HP	Unclassified Hydro Plant - Acct 300							
1814			S		-	-	-	-	-
1815			DGU		-	-	-	-	-
1816			CAGW		-	-	-	-	-
1817			CAGE		-	-	-	-	-
1818			SG		-	-	-	-	-
1819			CAGE		-	-	-	-	-
1820					-	-	-	-	-
1821									
1822	**Total Hydraulic Plant**			B8	**1,145,041,277**	**1,053,680,982**	**91,360,295**	**-**	**91,360,295**
1823									

MAY 2025 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	DESCRIP	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
Summary of Hydraulic Plant by Factor								
		S		-	-	-	-	-
		SG		13,024,167	11,984,997	1,039,169	-	1,039,169
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG-P		923,462,902	849,781,852	73,681,050	-	73,681,050
		SG-U		208,554,208	191,914,132	16,640,076	-	16,640,076
Total Hydraulic Plant by Factor			B8	1,145,041,277	1,053,680,982	91,360,295	-	91,360,295
338XP	Solar Plant							
		S		1,331,496	1,331,496	-	-	-
		SG		56,322	51,828	4,494	-	4,494
		CAGW		-	-	-	-	-
			B8	1,387,818	1,383,324	4,494	-	4,494
Total Solar Plant			B8	**1,387,818**	**1,383,324**	**4,494**	**-**	**4,494**
Summary of Solar Plant by Factor								
		S		1,331,496	1,331,496	-	-	-
		SG		56,322	51,828	4,494	-	4,494
		CAGW		-	-	-	-	-
Total Solar Plant by Factor			B8	1,387,818	1,383,324	4,494	-	4,494
338WP	Wind Plant							
		S		-	-	-	-	-
		SG		4,001,028,055	3,681,794,931	319,233,124	-	319,233,124
		CAGW		-	-	-	-	-
			B8	4,001,028,055	3,681,794,931	319,233,124	-	319,233,124
Total Wind Plant			B8	**4,001,028,055**	**3,681,794,931**	**319,233,124**	**-**	**319,233,124**
Summary of Wind Plant by Factor								
		S		-	-	-	-	-
		SG		4,001,028,055	3,681,794,931	319,233,124	-	319,233,124
		CAGW		-	-	-	-	-
Total Wind Plant by Factor			B8	4,001,028,055	3,681,794,931	319,233,124	-	319,233,124
338RP	Other Renewable Plant							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B8	-	-	-	-	-
339	Other Renewable Production							
		S		-	-	-	-	-
		SG		157,826,749	145,234,104	12,592,645	-	12,592,645
		CAGW		-	-	-	-	-
			B8	157,826,749	145,234,104	12,592,645	-	12,592,645
Total Other Renewable Plant			B8	**157,826,749**	**145,234,104**	**12,592,645**	**-**	**12,592,645**
Summary of Other Renewable Plant by Factor								
		S		-	-	-	-	-
		SG		157,826,749	145,234,104	12,592,645	-	12,592,645
		CAGW		-	-	-	-	-
Total Other Renewable Plant by Factor			B8	157,826,749	145,234,104	12,592,645	-	12,592,645
340	Land and Land Rights							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
		CAGE		34,730,178	34,730,178	-	-	-
		SG		-	-	-	-	-
			B8	39,257,634	38,254,214	1,003,419	-	1,003,419
341	Structures and Improvements							
		SG		-	-	-	-	-
		S		-	-	-	-	-
		CAGW		37,594,621	29,262,532	8,332,089	-	8,332,089
		CAGE		137,943,652	137,943,652	-	-	-
		SG		-	-	-	-	-
			B8	175,538,274	167,206,184	8,332,089	-	8,332,089
342	Fuel Holders, Producers & Accessories							
		SG		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		1,816,984	1,414,286	402,698	-	402,698
		CAGE		14,622,369	14,622,369	-	-	-
		CAGE		-	-	-	-	-
			B8	16,439,353	16,036,655	402,698	-	402,698

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
343	Prime Movers							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		340,701,879	265,192,180	75,509,699	-	75,509,699
		CAGE		825,029,139	825,029,139	-	-	-
		SG		-	-	-	-	-
			B8	1,165,731,019	1,090,221,319	75,509,699	-	75,509,699
344	Generators							
		S		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		123,466,438	96,102,592	27,363,846	-	27,363,846
		CAGE		312,101,332	312,101,332	-	-	-
		SG		-	-	-	-	-
			B8	435,567,770	408,203,925	27,363,846	-	27,363,846
345	Accessory Electric Plant							
		SG		-	-	-	-	-
		S		-	-	-	-	-
		CAGW		49,045,301	38,175,399	10,869,902	-	10,869,902
		CAGE		168,863,617	168,863,617	-	-	-
		SG		-	-	-	-	-
			B8	217,908,917	207,039,016	10,869,902	-	10,869,902
346	Misc. Power Plant Equipment							
		SG		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		3,559,273	2,770,432	788,841	-	788,841
		CAGE		9,418,605	9,418,605	-	-	-
			B8	12,977,877	12,189,036	788,841	-	788,841
347	Other Production ARO							
		S		-	-	-	-	-
				-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
				-	-	-	-	-
Total Other Production Plant			B8	**2,063,420,843**	**1,939,150,350**	**124,270,494**	**-**	**124,270,494**
Summary of Other Production Plant by Factor								
	S			-	-	-	-	-
	DGU			-	-	-	-	-
	SG			-	-	-	-	-
	CAGW			560,711,951	436,441,457	124,270,494	-	124,270,494
	CAGE			1,502,708,892	1,502,708,892	-	-	-
	SSGCT			-	-	-	-	-
Total of Other Production Plant by Factor			B8	2,063,420,843	1,939,150,350	124,270,494	-	124,270,494
Experimental Plant								
103	Experimental Plant							
		DGP		-	-	-	-	-
Total Experimental Plant				**-**	**-**	**-**	**-**	**-**
TOTAL PRODUCTION PLANT			B8	**14,371,386,919**	**13,435,426,549**	**935,960,370**	**-**	**935,960,370**
350	Land and Land Rights							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		439,888,530	404,790,803	35,097,727	-	35,097,727
			B8	439,888,530	404,790,803	35,097,727	-	35,097,727
351	Computer							
		S		-	-	-	-	-
		JBG		63,341	49,303	14,038	-	14,038
		SG		285,553,544	262,769,862	22,783,682	-	22,783,682
			B8	285,616,885	262,819,165	22,797,720	-	22,797,720

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
352	Structures and Improvements							
		S		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		476,287,305	438,285,401	38,001,904	-	38,001,904
			B8	476,287,305	438,285,401	38,001,904	-	38,001,904
353	Station Equipment							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		2,389,735	1,860,098	529,636	-	529,636
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		2,993,455,911	2,754,614,726	238,841,185	-	238,841,185
			B8	2,995,845,645	2,756,474,824	239,370,822	-	239,370,822
354	Towers and Fixtures							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		2,588,304,499	2,381,789,443	206,515,056	-	206,515,056
			B8	2,588,304,499	2,381,789,443	206,515,056	-	206,515,056
355	Poles and Fixtures							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		1,554,247,595	1,430,237,638	124,009,957	-	124,009,957
			B8	1,554,247,595	1,430,237,638	124,009,957	-	124,009,957
356	Clearing and Grading							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		2,372,435,776	2,183,144,406	189,291,371	-	189,291,371
			B8	2,372,435,776	2,183,144,406	189,291,371	-	189,291,371
357	Underground Conduit							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		3,924,286	3,611,176	313,110	-	313,110
			B8	3,924,286	3,611,176	313,110	-	313,110
358	Underground Conductors							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		9,083,639	8,358,876	724,763	-	724,763
			B8	9,083,639	8,358,876	724,763	-	724,763
359	Roads and Trails							
		DGP		-	-	-	-	-
		JBG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		12,141,468	11,172,728	968,741	-	968,741
			B8	12,141,468	11,172,728	968,741	-	968,741
TP	Unclassified Trans Plant - Acct 300							
		SG		646,950,600	595,331,851	51,618,749	-	51,618,749
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
				646,950,600	595,331,851	51,618,749	-	51,618,749
TS0	Unclassified Trans Sub Plant - Acct 300							
		SG		-	-	-	-	-
				-	-	-	-	-

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AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
TOTAL TRANSMISSION PLANT			B8	**11,384,726,229**	**10,476,016,310**	**908,709,918**	**-**	**908,709,918**
Summary of Transmission Plant by Factor								
	JBG			63,341	49,303	14,038	-	14,038
	JBE			-	-	-	-	-
	CAGW			2,389,735	1,860,098	529,636	-	529,636
	CAGE			-	-	-	-	-
	SG			11,382,273,153	10,474,106,909	908,166,244	-	908,166,244
Total Transmission Plant by Factor			B8	11,384,726,229	10,476,016,310	908,709,918	-	908,709,918
360	Land and Land Rights							
		S		83,614,683	80,781,541	2,833,143	-	2,833,143
			B8	83,614,683	80,781,541	2,833,143	-	2,833,143
361	Structures and Improvements							
		S		159,354,111	149,806,369	9,547,742	-	9,547,742
			B8	159,354,111	149,806,369	9,547,742	-	9,547,742
362	Station Equipment							
		S		1,324,010,845	1,229,297,516	94,713,330	-	94,713,330
			B8	1,324,010,845	1,229,297,516	94,713,330	-	94,713,330
363	Storage Battery Equipment							
		S		167,667,384	159,072,078	8,595,306	-	8,595,306
		CN		10,802,634	10,074,215	728,420	-	728,420
		SO		35,847,239	33,307,613	2,539,627	-	2,539,627
			B8	214,317,258	202,453,906	11,863,352	-	11,863,352
364	Poles, Towers & Fixtures							
		S		1,874,926,864	1,717,935,314	156,991,549	-	156,991,549
			B8	1,874,926,864	1,717,935,314	156,991,549	-	156,991,549
365	Overhead Conductors							
		S		1,206,470,107	1,093,763,271	112,706,837	-	112,706,837
			B8	1,206,470,107	1,093,763,271	112,706,837	-	112,706,837
366	Underground Conduit							
		S		560,550,095	533,765,800	26,784,295	-	26,784,295
			B8	560,550,095	533,765,800	26,784,295	-	26,784,295
367	Underground Conductors							
		S		1,291,845,660	1,251,447,578	40,398,082	-	40,398,082
			B8	1,291,845,660	1,251,447,578	40,398,082	-	40,398,082
368	Line Transformers							
		S		1,773,350,545	1,632,620,954	140,729,591	-	140,729,591
			B8	1,773,350,545	1,632,620,954	140,729,591	-	140,729,591
369	Services							
		S		1,139,986,556	1,052,776,528	87,210,028	-	87,210,028
			B8	1,139,986,556	1,052,776,528	87,210,028	-	87,210,028
370	Meters							
		S		328,034,603	310,875,026	17,159,578	-	17,159,578
			B8	328,034,603	310,875,026	17,159,578	-	17,159,578
371	Installations on Customers' Premises							
		S		9,026,192	8,479,868	546,324	-	546,324
			B8	9,026,192	8,479,868	546,324	-	546,324
372	Leased Property							
		S		-	-	-	-	-
			B8	-	-	-	-	-
373	Street Lights							
		S		67,818,989	63,771,466	4,047,524	-	4,047,524
			B8	67,818,989	63,771,466	4,047,524	-	4,047,524
DP	Unclassified Dist Plant - Acct 300							
		S		292,886,715	286,648,313	6,238,402	-	6,238,402
				292,886,715	286,648,313	6,238,402	-	6,238,402
DS0	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
TOTAL DISTRIBUTION PLANT			B8	**10,326,193,224**	**9,614,423,449**	**711,769,776**	**-**	**711,769,776**

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2144	Summary of Distribution Plant by Factor								
2145		S			10,279,543,351	9,571,041,622	708,501,729	-	708,501,729
2146		CN			10,802,634	10,074,215	728,420	-	728,420
2147		SO			35,847,239	33,307,613	2,539,627	-	2,539,627
2148	Total Distribution Plant by Factor			B8	10,326,193,224	9,614,423,449	711,769,776	-	711,769,776
2149	389	Land and Land Rights							
2150			S		19,106,578	18,007,752	1,098,826	-	1,098,826
2151			CN		1,128,506	1,052,411	76,095	-	76,095
2152			DGU		-	-	-	-	-
2153			SG		1,228	1,130	98	-	98
2154			CAGW		-	-	-	-	-
2155			CAGE		332	332	-	-	-
2156			SO		7,611,617	7,072,366	539,251	-	539,251
2157				B8	27,848,261	26,133,991	1,714,270	-	1,714,270
2158									
2159	390	Structures and Improvements							
2160			S		151,674,895	137,172,959	14,501,936	-	14,501,936
2161			CAEE		940,953	940,953	-	-	-
2162			SE		-	-	-	-	-
2163			CN		8,218,829	7,664,635	554,194	-	554,194
2164			SG		11,515,090	10,596,326	918,763	-	918,763
2165			CAGW		10,644	8,285	2,359	-	2,359
2166			CAGE		497,786	497,786	-	-	-
2167			JBG		-	-	-	-	-
2168			SO		117,070,442	108,776,491	8,293,950	-	8,293,950
2169				B8	289,928,638	265,657,435	24,271,203	-	24,271,203
2170									
2171	391	Office Furniture & Equipment							
2172			S		2,865,713	2,819,289	46,424	-	46,424
2173			DGP		-	-	-	-	-
2174			DGU		-	-	-	-	-
2175			CN		307,766	287,013	20,753	-	20,753
2176			SG		466,007	428,826	37,182	-	37,182
2177			SE		-	-	-	-	-
2178			SO		16,380,837	15,220,324	1,160,514	-	1,160,514
2179			CAGW		49,453	38,492	10,960	-	10,960
2180			CAGE		1,308,399	1,308,399	-	-	-
2181			JBG		175,414	136,537	38,877	-	38,877
2182			JBE		-	-	-	-	-
2183			CAEE		3,822	3,822	-	-	-
2184			CAGE		-	-	-	-	-
2185			CAGE		-	-	-	-	-
2186				B8	21,557,411	20,242,702	1,314,709	-	1,314,709
2187									
2188	392	Transportation Equipment							
2189			S		114,216,054	107,683,430	6,532,624	-	6,532,624
2190			SO		6,067,715	5,637,842	429,872	-	429,872
2191			SG		13,152,823	12,103,388	1,049,434	-	1,049,434
2192			CN		-	-	-	-	-
2193			DGU		-	-	-	-	-
2194			SE		-	-	-	-	-
2195			DGP		-	-	-	-	-
2196			CAGW		213,777	166,398	47,379	-	47,379
2197			CAGE		8,674,240	8,674,240	-	-	-
2198			JBG		2,689,512	2,093,436	596,076	-	596,076
2199			CAEW		-	-	-	-	-
2200			CAEE		159,837	159,837	-	-	-
2201			CAGE		-	-	-	-	-
2202			CAGE		-	-	-	-	-
2203				B8	145,173,957	136,518,572	8,655,386	-	8,655,386
2204									
2205	393	Stores Equipment							
2206			S		11,970,043	10,939,992	1,030,051	-	1,030,051
2207			DGP		-	-	-	-	-
2208			DGU		-	-	-	-	-
2209			SO		283,479	263,396	20,083	-	20,083
2210			SG		2,919,304	2,686,380	232,925	-	232,925
2211			CAGW		181,719	141,445	40,274	-	40,274
2212			CAGE		3,745,660	3,745,660	-	-	-
2213			JBG		969,153	754,360	214,793	-	214,793
2214			CAGE		-	-	-	-	-
2215				B8	20,069,359	18,531,233	1,538,126	-	1,538,126
2216									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2217	394	Tools, Shop & Garage Equipment							
2218			S		37,348,717	34,483,224	2,865,493	-	2,865,493
2219			DGP		-	-	-	-	-
2220			SG		4,307,982	3,964,258	343,724	-	343,724
2221			SO		1,618,518	1,503,853	114,665	-	114,665
2222			SE		-	-	-	-	-
2223			DGU		-	-	-	-	-
2224			CAGW		719,067	559,700	159,367	-	159,367
2225			CAGE		14,868,487	14,868,487	-	-	-
2226			JBG		2,553,164	1,987,307	565,857	-	565,857
2227			CAEW		-	-	-	-	-
2228			CAEE		125,691	125,691	-	-	-
2229			CAGE		-	-	-	-	-
2230			CAGE		-	-	-	-	-
2231				B8	61,541,626	57,492,520	4,049,106	-	4,049,106
2232									
2233	395	Laboratory Equipment							
2234			S		27,595,255	26,150,400	1,444,855	-	1,444,855
2235			DGP		-	-	-	-	-
2236			DGU		-	-	-	-	-
2237			SO		4,436,256	4,121,966	314,290	-	314,290
2238			SE		-	-	-	-	-
2239			SG		2,017,575	1,856,598	160,978	-	160,978
2240			CAGW		220,133	171,345	48,788	-	48,788
2241			CAGE		3,071,137	3,071,137	-	-	-
2242			JBG		595,909	463,838	132,071	-	132,071
2243			CAEW		-	-	-	-	-
2244			CAEE		1,256,132	1,256,132	-	-	-
2245			CAGE		-	-	-	-	-
2246			CAGE		-	-	-	-	-
2247				B8	39,192,397	37,091,414	2,100,982	-	2,100,982
2248									
2249	396	Power Operated Equipment							
2250			S		179,041,339	167,968,795	11,072,544	-	11,072,544
2251			DGP		-	-	-	-	-
2252			SG		7,472,771	6,876,535	596,236	-	596,236
2253			SO		4,316,282	4,010,492	305,791	-	305,791
2254			DGU		-	-	-	-	-
2255			SE		-	-	-	-	-
2256			CAGW		191,644	149,170	42,474	-	42,474
2257			CAGE		15,648,195	15,648,195	-	-	-
2258			JBG		8,880,102	6,912,006	1,968,095	-	1,968,095
2259			CAEW		-	-	-	-	-
2260			CAEE		74,794	74,794	-	-	-
2261			CAGE		-	-	-	-	-
2262			CAGE		-	-	-	-	-
2263				B8	215,625,127	201,639,987	13,985,140	-	13,985,140
2264	397	Communication Equipment							
2265			S		11,840,239	11,791,435	48,804	-	48,804
2266			DGP		-	-	-	-	-
2267			DGU		-	-	-	-	-
2268			SO		588,585,933	546,887,085	41,698,847	-	41,698,847
2269			CN		228,947,935	213,510,019	15,437,916	-	15,437,916
2270			SG		8,934,628	8,221,754	712,874	-	712,874
2271			SE		-	-	-	-	-
2272			CAGW		146,492	114,025	32,467	-	32,467
2273			CAGE		2,932,349	2,932,349	-	-	-
2274			JBG		105,542	82,151	23,391	-	23,391
2275			CAEW		-	-	-	-	-
2276			CAEE		278,927	278,927	-	-	-
2277			JBE		-	-	-	-	-
2278			CAGE		-	-	-	-	-
2279				B8	841,772,045	783,817,745	57,954,300	-	57,954,300
2280									
2281	398	Misc. Equipment							
2282			S		3,788,640	3,579,036	209,604	-	209,604
2283			DGP		-	-	-	-	-
2284			DGU		-	-	-	-	-
2285			CN		80,053	74,655	5,398	-	5,398
2286			SO		1,403,501	1,304,069	99,432	-	99,432
2287			SE		-	-	-	-	-
2288			SG		913,009	840,162	72,847	-	72,847
2289			CAGW		28,776	22,398	6,378	-	6,378
2290			CAGE		1,705,080	1,705,080	-	-	-
2291			JBG		299,718	233,292	66,426	-	66,426
2292			CAEW		-	-	-	-	-
2293			CAEE		3,966	3,966	-	-	-
2294			CAGE		-	-	-	-	-
2295				B8	8,222,743	7,762,658	460,085	-	460,085
2296									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
399	Coal Mine							
		SE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		1,822,901	1,822,901	-	-	-
MP		JBE		-	-	-	-	-
			B8	1,822,901	1,822,901	-	-	-
399L	WIDCO Capital Lease							
		SE		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1011390	General Capital Leases							
		S		22,590,291	20,291,303	2,298,988	-	2,298,988
		CAGW		1,117,627	869,928	247,700	-	247,700
		CAGE		5,193,721	5,193,721	-	-	-
		SO		-	-	-	-	-
			B9	28,901,639	26,354,951	2,546,688	-	2,546,688
	Remove Capital Leases			(28,901,639)	(26,354,951)	(2,546,688)	-	(2,546,688)
			B9	-	-	-	-	-
1011392	General Vehicles Capital Leases							
		SO		-	-	-	-	-
			B9	-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
			B9	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300							
		S		-	-	-	-	-
		SO		206,967,611	192,304,823	14,662,788	-	14,662,788
		CN		-	-	-	-	-
		SG		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGW		-	-	-	-	-
				206,967,611	192,304,823	14,662,788	-	14,662,788
399G	Unclassified Gen Plant - Acct 300							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		SG		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT			B8	**1,879,722,075**	**1,749,015,979**	**130,706,096**	**-**	**130,706,096**
Summary of General Plant by Factor								
	S			582,037,764	540,887,615	41,150,149	-	41,150,149
	JBG			16,268,514	12,662,926	3,605,588	-	3,605,588
	JBE			-	-	-	-	-
	SG			51,700,418	47,575,357	4,125,061	-	4,125,061
	SO			954,742,191	887,102,706	67,639,484	-	67,639,484
	SE			-	-	-	-	-
	CN			238,683,088	222,588,733	16,094,356	-	16,094,356
	DEU			-	-	-	-	-
	CAGW			2,879,332	2,241,186	638,146	-	638,146
	CAGE			57,645,386	57,645,386	-	-	-
	CAEW			-	-	-	-	-
	CAEE			4,667,021	4,667,021	-	-	-
	SSGCT			-	-	-	-	-
	SSGCH			-	-	-	-	-
	Less Capital Leases			(28,901,639)	(26,354,951)	(2,546,688)	-	(2,546,688)
Total General Plant by Factor			B8	1,879,722,075	1,749,015,979	130,706,096	-	130,706,096
301	Organization							
		S		-	-	-	-	-
		SO		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
			B8	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
302	Franchise & Consent							
		S		1,000,000	1,000,000	-	-	-
		SG		24,555,063	22,595,869	1,959,194	-	1,959,194
		SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
		SG-U		10,501,813	9,663,897	837,916	-	837,916
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
			B8	139,511,951	128,460,390	11,051,560	-	11,051,560
303	Miscellaneous Intangible Plant							
		S		23,164,744	21,143,499	2,021,245	-	2,021,245
		SG		94,665,365	87,112,226	7,553,139	-	7,553,139
		SO		-	-	-	-	-
		SE		-	-	-	-	-
		CN		-	-	-	-	-
		CAGW		15,400,748	11,987,483	3,413,265	-	3,413,265
		CAGE		65,430,810	65,430,810	-	-	-
		JBG		1,544,227	1,201,980	342,247	-	342,247
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SG-P		-	-	-	-	-
		CAGE		-	-	-	-	-
			B8	200,205,895	186,875,999	13,329,896	-	13,329,896
303	Less Non-Utility Plant							
		S		-	-	-	-	-
			B8	200,205,895	186,875,999	13,329,896	-	13,329,896
IP	Unclassified Intangible Plant - Acct 300							
		S		-	-	-	-	-
		SG		-	-	-	-	-
		DGU		-	-	-	-	-
		SO		-	-	-	-	-
				-	-	-	-	-
TOTAL INTANGIBLE PLANT			B8	**339,717,845**	**315,336,389**	**24,381,456**	**-**	**24,381,456**
Summary of Intangible Plant by Factor								
		S		24,164,744	22,143,499	2,021,245	-	2,021,245
		JBG		1,544,227	1,201,980	342,247	-	342,247
		JBE		-	-	-	-	-
		SG		119,220,428	109,708,095	9,512,333	-	9,512,333
		SO		-	-	-	-	-
		CN		-	-	-	-	-
		CAGW		15,400,748	11,987,483	3,413,265	-	3,413,265
		CAGE		65,430,810	65,430,810	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SG-P		103,455,075	95,200,625	8,254,450	-	8,254,450
		SG-U		10,501,813	9,663,897	837,916	-	837,916
		SE		-	-	-	-	-
Total Intangible Plant by Factor			B8	339,717,845	315,336,389	24,381,456	-	24,381,456
Summary of Unclassified Plant (Account 106)								
		DP		292,886,715	286,648,313	6,238,402	-	6,238,402
		DS0		-	-	-	-	-
		GP		206,967,611	192,304,823	14,662,788	-	14,662,788
		HP		-	-	-	-	-
		NP		-	-	-	-	-
		OP		-	-	-	-	-
		TP		646,950,600	595,331,851	51,618,749	-	51,618,749
		TS0		-	-	-	-	-
		IP		-	-	-	-	-
		MP						
		SP		58,149,316	51,939,010	6,210,306	-	6,210,306
Total Unclassified Plant by Factor				1,204,954,241	1,126,223,997	78,730,244	-	78,730,244
TOTAL ELECTRIC PLANT IN SERVICE			B8	**38,301,746,293**	**35,590,218,677**	**2,711,527,616**	**-**	**2,711,527,616**

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	FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
	ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
2438	Summary of Electric Plant by Factor								
2439		S			10,887,077,355	10,135,404,232	751,673,123	-	751,673,123
2440		SE			-	-	-	-	-
2441		JBG			1,488,618,046	1,158,695,883	329,922,163	-	329,922,163
2442		JBE			-	-	-	-	-
2443		SG			15,802,964,597	14,542,081,221	1,260,883,376	-	1,260,883,376
2444		SO			990,589,430	920,410,319	70,179,111	-	70,179,111
2445		CN			249,485,723	232,662,947	16,822,775	-	16,822,775
2446		DEU			-	-	-	-	-
2447		CAGW			835,538,537	650,358,274	185,180,263	-	185,180,263
2448		CAGE			6,825,733,224	6,825,733,224	-	-	-
2449		CAEW			-	-	-	-	-
2450		CAEE			4,667,021	4,667,021	-	-	-
2451		SG-P			1,026,917,977	944,982,477	81,935,500	-	81,935,500
2452		SG-U			219,056,021	201,578,029	17,477,992	-	17,477,992
2453		Less Capital Leases			(28,901,639)	(26,354,951)	(2,546,688)	-	(2,546,688)
2454				B8	38,301,746,293	35,590,218,677	2,711,527,616	-	2,711,527,616
2455	105	Plant Held For Future Use							
2456			S		9,731,278	9,731,278	-	-	-
2457			SG		1,461,372	1,344,773	116,600	-	116,600
2458			SG		-	-	-	-	-
2459			SG		-	-	-	-	-
2460			SE		-	-	-	-	-
2461			SG		-	-	-	-	-
2462			SG		-	-	-	-	-
2463			CAGE		-	-	-	-	-
2464			CAEW		-	-	-	-	-
2465			CAEE		-	-	-	-	-
2466	**Total Plant Held For Future Use**			B10	**11,192,650**	**11,076,050**	**116,600**	**-**	**116,600**
2467									
2468	114	Electric Plant Acquisition Adjustments							
2469			S		11,763,784	11,763,784	-	-	-
2470			SG		1,981,728	1,823,611	158,118	-	158,118
2471			CAGW		-	-	-	-	-
2472			CAGE		141,186,242	141,186,242	-	-	-
2473			DGP		-	-	-	-	-
2474	**Total Electric Plant Acquisition Adjustment**			B15	**154,931,754**	**154,773,637**	**158,118**	**-**	**158,118**
2475									
2476	115	Accum Provision for Asset Acquisition Adjustments							
2477			S		(3,078,947)	(3,078,947)	-	-	-
2478			SG		(682,265)	(627,828)	(54,436)	-	(54,436)
2479			CAGW		-	-	-	-	-
2480			CAGE		(141,186,242)	(141,186,242)	-	-	-
2481			DGP		-	-	-	-	-
2482	**Total Accum Provision for Asset Acq. Adj.**			B15	**(144,947,454)**	**(144,893,018)**	**(54,436)**	**-**	**(54,436)**
2483									
2484	128	Pensions							
2485			SO		-	-	-	-	-
2486	**Total Pensions**				**-**	**-**	**-**	**-**	**-**
2487									
2488	124	Weatherization							
2489			S		465,060	461,748	3,312	-	3,312
2490			SO		-	-	-	-	-
2491				B16	465,060	461,748	3,312	-	3,312
2492									
2493	182W	Weatherization							
2494			S		350,266,402	350,266,402	-	-	-
2495			SG		-	-	-	-	-
2496			CAGE		-	-	-	-	-
2497			SO		-	-	-	-	-
2498				B16	350,266,402	350,266,402	-	-	-
2499									
2500	186W	Weatherization							
2501			S		-	-	-	-	-
2502			CN		-	-	-	-	-
2503			CNP		-	-	-	-	-
2504			SG		-	-	-	-	-
2505			SO		-	-	-	-	-
2506				B16	-	-	-	-	-
2507									
2508	**Total Weatherization**				**350,731,461**	**350,728,149**	**3,312**	**-**	**3,312**
2509									
2510	151	Fuel Stock							
2511			DEU		-	-	-	-	-
2512			SE		-	-	-	-	-
2513			CAEW		2,405,547	1,861,572	543,975	-	543,975
2514			CAEE		254,995,200	254,995,200	-	-	-
2515			JBE		43,782,246	33,881,612	9,900,633	-	9,900,633
2516			CAEE		-	-	-	-	-
2517			CAEE		-	-	-	-	-
2518	Total Fuel Stock			B13	301,182,993	290,738,385	10,444,608	-	10,444,608

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2519									
2520	152	Fuel Stock - Undistributed							
2521			SE		-	-	-	-	-
2522			CAEW		-	-	-	-	-
2523			CAEE		-	-	-	-	-
2524					-	-	-	-	-
2525									
2526	25316	DG&T Working Capital Deposit							
2527			SE		-	-	-	-	-
2528			CAEW		-	-	-	-	-
2529			CAEE		-	-	-	-	-
2530				B13	-	-	-	-	-
2531									
2532	25317	DG&T Working Capital Deposit							
2533			SE		-	-	-	-	-
2534			CAEW		-	-	-	-	-
2535			CAEE		-	-	-	-	-
2536				B13	-	-	-	-	-
2537									
2538	25319	Provo Working Capital Deposit							
2539			SE		-	-	-	-	-
2540			CAEW		-	-	-	-	-
2541			CAEE		-	-	-	-	-
2542					-	-	-	-	-
2543									
2544	**Total Fuel Stock**			B13	**301,182,993**	**290,738,385**	**10,444,608**	**-**	**10,444,608**
2545	154	Materials and Supplies							
2546			S		437,360,552	409,904,805	27,455,747	-	27,455,747
2547			SG		3,856,579	3,548,871	307,708	-	307,708
2548			SE		-	-	-	-	-
2549			SO		(6,135,015)	(5,700,375)	(434,640)	-	(434,640)
2550			SNPPS		-	-	-	-	-
2551			SNPPH		-	-	-	-	-
2552			SNPD		(1,515,622)	(1,420,683)	(94,939)	-	(94,939)
2553			SNPT		-	-	-	-	-
2554			DGU		-	-	-	-	-
2555			DGP		-	-	-	-	-
2556			JBE		-	-	-	-	-
2557			SNPP		-	-	-	-	-
2558			CAGW		12,159,257	9,464,403	2,694,854	-	2,694,854
2559			CAGE		146,507,218	146,507,218	-	-	-
2560			JBG		511,289	397,972	113,317	-	113,317
2561			CAEW		-	-	-	-	-
2562			CAEE		-	-	-	-	-
2563			CAGE		-	-	-	-	-
2564	Total Materials and Supplies - FERC 154			B13	592,744,258	562,702,211	30,042,047	-	30,042,047
2565									
2566	158	Allowances							
2567			S		70,006,639	70,006,639	-	-	-
2568									
2569				B13	70,006,639	70,006,639	-	-	-
2570									
2571	25318	Provo Working Capital Deposit							
2572			SNPPS		273,000	256,963	16,037	-	16,037
2573			CAGW		-	-	-	-	-
2574			CAGE		(273,000)	(273,000)	-	-	-
2575				B13	-	(16,037)	16,037	-	16,037
2576									
2577	**Total Materials & Supplies (Net)**			B13	**662,750,897**	**632,692,812**	**30,058,084**	**-**	**30,058,084**
2578									
2579	165	Prepayments							
2580			S		8,187,817	8,187,817	-	-	-
2581			GPS		4,308,733	4,003,477	305,256	-	305,256
2582			SG		7,100,308	6,533,790	566,518	-	566,518
2583			CAGW		-	-	-	-	-
2584			CAGE		730,052	730,052	-	-	-
2585			CAEW		4,055	3,138	917	-	917
2586			CAEE		(94,860)	(94,860)	-	-	-
2587			SE		-	-	-	-	-
2588			SO		168,339,736	156,413,571	11,926,165	-	11,926,165
2589	**Total Prepayments**			B15	**188,575,842**	**175,776,987**	**12,798,855**	**-**	**12,798,855**
2590									

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2591	182M	Misc Regulatory Assets							
2592			S		1,405,414,871	1,405,414,871	-	-	-
2593			SG		7,599,825	6,993,452	606,373	-	606,373
2594			CAGE		-	-	-	-	-
2595			CAGE		3,745,768	3,745,768	-	-	-
2596			CAGW		-	-	-	-	-
2597			JBG		-	-	-	-	-
2598			SE		-	-	-	-	-
2599			CAEW		-	-	-	-	-
2600			CAEE		155,925,391	155,925,391	-	-	-
2601			SO		-	-	-	-	-
2602				B16	**1,572,685,855**	**1,572,079,482**	**606,373**	**-**	**606,373**
2603									
2604	186M	Misc Deferred Debits							
2605			S		5,699,728	5,699,728	-	-	-
2606			CAEW		-	-	-	-	-
2607			CAEE		-	-	-	-	-
2608			SG		73,991,362	68,087,756	5,903,606	-	5,903,606
2609			SO		1,002,620	931,589	71,031	-	71,031
2610			SE		-	-	-	-	-
2611			CAGW		25,804,363	20,085,346	5,719,017	-	5,719,017
2612			CAGE		35,140,622	35,140,622	-	-	-
2613			CAEW		-	-	-	-	-
2614			CAEE		306,510	306,510	-	-	-
2615			JBE		329	254	74	-	74
2616			EXCTAX		-	-	-	-	-
2617	**Total Misc. Deferred Debits**			B11	**141,945,534**	**130,251,805**	**11,693,728**	**-**	**11,693,728**
2618									
2619	Working Capital								
2620	CWC	Cash Working Capital							
2621			S		-	-	-	-	-
2622			SO		-	-	-	-	-
2623			SE		-	-	-	-	-
2624				B14	-	-	-	-	-
2625									
2626	OWC	Other Work. Cap.							
2627	131	Cash	SNP		-	-	-	-	-
2628	135	Working Funds	SG		-	-	-	-	-
2629	141	Other A/R	SO		-	-	-	-	-
2630	143	Other A/R	SO		160,335,068	148,976,000	11,359,068	-	11,359,068
2631	232	A/P	SE		-	-	-	-	-
2632	232	A/P	SO		(9,166,957)	(8,517,517)	(649,441)	-	(649,441)
2633	232	A/P	CAEE		(5,290,091)	(5,290,091)	-	-	-
2634	232	A/P	SG		(4,314,618)	(3,970,364)	(344,254)	-	(344,254)
2635	232	A/P	S		(432,425)	(432,425)	-	-	-
2636	2533	Other Msc. Df. Crd.	OTHER		-	-	-	-	-
2637	2533	Other Msc. Df. Crd.	CAGE		-	-	-	-	-
2638	2533	Other Msc. Df. Crd.	CAGE		(10,829,428)	(10,829,428)	-	-	-
2639	230	Asset Retir. Oblig.	SE		-	-	-	-	-
2640	230	Asset Retir. Oblig.	CAEW		-	-	-	-	-
2641	230	Asset Retir. Oblig.	CAEE		-	-	-	-	-
2642	230	Asset Retir. Oblig.	S		(1,892,439)	(1,892,439)	-	-	-
2643	254105	ARO Reg Liability	S		-	-	-	-	-
2644	254105	ARO Reg Liability	SE		-	-	-	-	-
2645	254105	ARO Reg Liability	CAGE		(19,803)	(19,803)	-	-	-
2646	254105	ARO Reg Liability	CAEE		19,803	19,803	-	-	-
2647	2533	Cholla Reclamation	CAEE		-	-	-	-	-
2648				B14	128,409,110	118,043,736	10,365,374	-	10,365,374
2649									
2650	**Total Working Capital**				**128,409,110**	**118,043,736**	**10,365,374**	**-**	**10,365,374**
2651	Miscellaneous Rate Base								
2652	18221	Unrec Plant & Reg Study Costs							
2653			S		-	-	-	-	-
2654									
2655					-	-	-	-	-
2656									
2657	18222	Nuclear Plant - Trojan							
2658			S		-	-	-	-	-
2659			TROJP		-	-	-	-	-
2660			TROJD		-	-	-	-	-
2661				B16	-	-	-	-	-
2662									
2663									
2664									
2665	1869	Misc Deferred Debits-Trojan							
2666			S		-	-	-	-	-
2667			SNPPN		-	-	-	-	-
2668					-	-	-	-	-
2669									
2670	**TOTAL MISCELLANEOUS RATE BASE**				-	-	-	-	-

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FERC		WIJAM		UNADJUSTED RESULTS			WASHINGTON	
ACCT	**DESCRIP**	**FACTOR**	**Ref**	**TOTAL**	**OTHER**	**WASHINGTON**	**ADJUSTMENT**	**ADJ TOTAL**
TOTAL RATE BASE ADDITIONS				**3,367,458,642**	**3,291,268,026**	**76,190,616**	**-**	**76,190,616**
235	Customer Service Deposits							
		S		-	-	-	-	-
		CN		-	-	-	-	-
Total Customer Service Deposits			B15	**-**	**-**	**-**	**-**	**-**
2281	Prop Ins	S		866,109	1,018,953	(152,844)	-	(152,844)
2281	Prop Ins	SO		(2,028,750)	(1,885,022)	(143,728)	-	(143,728)
2282	Inj & Dam	SO		(1,387,507,925)	(1,289,208,802)	(98,299,123)	-	(98,299,123)
2283	Pen & Ben	SO		(920,789)	(855,555)	(65,234)	-	(65,234)
2282	Inj & Dam	S		99,245,000	99,245,000	-	-	-
254	Ins Prov	CAEE		-	-	-	-	-
			B15	(1,290,346,355)	(1,191,685,425)	(98,660,930)	-	(98,660,930)
22841	Accum Misc Oper Provisions - Other							
		S		-	-	-	-	-
		CAGW		(234,889)	(182,830)	(52,058)	-	(52,058)
			B15	(234,889)	(182,830)	(52,058)	-	(52,058)
254		TROJD		-	-	-	-	-
254		CAGW		-	-	-	-	-
254105	ARO	S		-	-	-	-	-
2533	Regulatory Liability	CAEE		(79,856,959)	(79,856,959)	-	-	-
254	Regulatory Liability	CAGE		-	-	-	-	-
254	Regulatory Liability	S		(1,312,492,902)	(1,223,773,098)	(88,719,804)	-	(88,719,804)
			B15	(1,392,349,861)	(1,303,630,058)	(88,719,804)	-	(88,719,804)
252	Customer Advances for Construction							
		S		(66,027,180)	(66,019,680)	(7,500)	-	(7,500)
		SG		(181,967,231)	(167,448,471)	(14,518,760)	-	(14,518,760)
		CAGE		(88,408,649)	(88,408,649)	-	-	-
		CAGW		(3,820)	(2,973)	(847)	-	(847)
		CN		-	-	-	-	-
Total Customer Advances for Constr.			B20	**(336,406,880)**	**(321,879,773)**	**(14,527,107)**	**-**	**(14,527,107)**
25398	SO2 Emissions							
		S		-	-	-	-	-
				-	-	-	-	-
25399	Other Deferred Credits							
		S		(702,728)	(318,515)	(384,213)	-	(384,213)
		GPS		-	-	-	-	-
		SO		(29,817,774)	(27,705,309)	(2,112,464)	-	(2,112,464)
		CAGW		(2,035,043)	(1,584,016)	(451,026)	-	(451,026)
		CAGE		(7,280,315)	(7,280,315)	-	-	-
		SG		(181,557,886)	(167,071,786)	(14,486,100)	-	(14,486,100)
		CAEW		-	-	-	-	-
		CAEE		(1,059,601)	(1,059,601)	-	-	-
		SE		-	-	-	-	-
			B15	(222,453,346)	(205,019,543)	(17,433,803)	-	(17,433,803)
190	Accumulated Deferred Income Taxes							
		S		328,640,705	306,789,943	21,850,762	-	21,850,762
		CN		-	-	-	-	-
		SO		355,500,841	330,315,096	25,185,745	-	25,185,745
		IBT		-	-	-	-	-
		BADDEBT		5,580,638	4,820,151	760,487	-	760,487
		TROJD		-	-	-	-	-
		SG		606,780	558,366	48,414	-	48,414
		SE		-	-	-	-	-
		SNP		-	-	-	-	-
		CAGW		57,751	44,952	12,799	-	12,799
		CAGE		3,876,275	3,876,275	-	-	-
		JBG		-	-	-	-	-
		CAEE		28,726,067	28,726,067	-	-	-
		JBE		(3,926,774)	(3,038,798)	(887,975)	-	(887,975)
		SNPD		866,330	812,063	54,267	-	54,267
Total Accum Deferred Income Taxes			B19	719,928,613	672,904,114	47,024,499	-	47,024,499
281	Accumulated Deferred Income Taxes							
		S		-	-	-	-	-
		SG		(105,677,336)	(97,245,577)	(8,431,759)	-	(8,431,759)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SNPT		-	-	-	-	-
			B19	(105,677,336)	(97,245,577)	(8,431,759)	-	(8,431,759)

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
282	Accumulated Deferred Income Taxes							
		S		66,231,567	67,091,070	(859,503)	-	(859,503)
		CIAC		-	-	-	-	-
		DITBAL		(3,128,777,078)	(2,916,362,472)	(212,414,606)	-	(212,414,606)
		JBE		(987,502)	(764,195)	(223,307)	-	(223,307)
		SO		-	-	-	-	-
		SNPD		-	-	-	-	-
		SNP		(427,751)	(398,304)	(29,447)	-	(29,447)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SE		-	-	-	-	-
		CAEE		7,243	7,243	-	-	-
		CN		-	-	-	-	-
		JBG		-	-	-	-	-
		SG		-	-	-	-	-
			B19	(3,063,953,521)	(2,850,426,657)	(213,526,863)	-	(213,526,863)
283	Accumulated Deferred Income Taxes							
		S		(414,843,337)	(414,843,337)	-	-	-
		SG		(3,195,314)	(2,940,367)	(254,947)	-	(254,947)
		SE		-	-	-	-	-
		SO		(37,191,608)	(34,556,738)	(2,634,870)	-	(2,634,870)
		GPS		(7,743,779)	(7,195,165)	(548,614)	-	(548,614)
		SNP		(385,387)	(358,856)	(26,531)	-	(26,531)
		TROJD		-	-	-	-	-
		SGCT		-	-	-	-	-
		CAGW		(471,385)	(366,912)	(104,473)	-	(104,473)
		CAGE		(177,637)	(177,637)	-	-	-
		CAEW		-	-	-	-	-
		CAEE		(25,208,828)	(25,208,828)	-	-	-
		JBE		-	-	-	-	-
		SGCT		-	-	-	-	-
			B19	(489,217,275)	(485,647,841)	(3,569,434)	-	(3,569,434)
TOTAL ACCUM DEF INCOME TAX			B19	**(2,938,919,519)**	**(2,760,415,961)**	**(178,503,558)**	**-**	**(178,503,558)**
255	Accumulated Investment Tax Credit							
		S		(1,799,811)	(1,799,811)	-	-	-
		ITC84		-	-	-	-	-
		ITC85		-	-	-	-	-
		ITC86		-	-	-	-	-
		ITC88		-	-	-	-	-
		ITC89		-	-	-	-	-
		ITC90		-	-	-	-	-
		SG		(147,328)	(135,573)	(11,755)	-	(11,755)
Total Accumulated ITC			B19	**(1,947,139)**	**(1,935,384)**	**(11,755)**	**-**	**(11,755)**
TOTAL RATE BASE DEDUCTIONS				**(6,182,657,990)**	**(5,784,748,975)**	**(397,909,015)**	**-**	**(397,909,015)**
108SP	Steam Prod Plant Accumulated Depr							
		S		(112,234,953)	(108,309,884)	(3,925,069)	-	(3,925,069)
		SG-P		(43,277)	(39,824)	(3,453)	-	(3,453)
		SG-U		-	-	-	-	-
		SG		(491,441)	(452,230)	(39,211)	-	(39,211)
		CAGW		(212,995,814)	(165,789,589)	(47,206,226)	-	(47,206,226)
		CAGE		(3,342,518,044)	(3,342,518,044)	-	-	-
		JBG		(830,718,725)	(646,606,676)	(184,112,049)	-	(184,112,049)
		CAGE		-	-	-	-	-
			B17	(4,499,002,255)	(4,263,716,247)	(235,286,008)	-	(235,286,008)
108NP	Nuclear Prod Plant Accumulated Depr							
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr							
		S		-	-	-	-	-
		SG		(7,146,346)	(6,576,155)	(570,191)	-	(570,191)
		DGU		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG-P		(366,197,831)	(336,979,721)	(29,218,110)	-	(29,218,110)
		SG-U		(125,645,926)	(115,620,917)	(10,025,009)	-	(10,025,009)
			B17	(498,990,103)	(459,176,793)	(39,813,310)	-	(39,813,310)

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2829	108XP	Solar Prod Plant Accum Depr							
2830			S		(93,269)	(93,269)	-	-	-
2831			SG		(67,257)	(61,890)	(5,366)	-	(5,366)
2832			CAGW		-	-	-	-	-
2833				B17	(160,526)	(155,160)	(5,366)	-	(5,366)
2834									
2835	108WP	Wind Prod Plant Accum Depr							
2836			S		-	-	-	-	-
2837			SG		(149,120,147)	(137,222,183)	(11,897,965)	-	(11,897,965)
2838			CAGW		-	-	-	-	-
2839				B17	(149,120,147)	(137,222,183)	(11,897,965)	-	(11,897,965)
2840									
2841	108RP	Other Renewable Prod Plant Accum Depr							
2842			S		-	-	-	-	-
2843			SG		(101,239,741)	(93,162,047)	(8,077,694)	-	(8,077,694)
2844			CAGW		-	-	-	-	-
2845				B17	(101,239,741)	(93,162,047)	(8,077,694)	-	(8,077,694)
2846									
2847	108OP	Other Production Plant - Accum Depr							
2848			S		-	-	-	-	-
2849			DGU		-	-	-	-	-
2850			DGP		-	-	-	-	-
2851			SG		-	-	-	-	-
2852			CAGW		(285,021,341)	(221,852,110)	(63,169,231)	-	(63,169,231)
2853			CAGE		(444,707,277)	(444,707,277)	-	-	-
2854			SG		-	-	-	-	-
2855				B17	(729,728,618)	(666,559,387)	(63,169,231)	-	(63,169,231)
2856									
2857	108EP	Experimental Plant - Accum Depr							
2858			DGP		-	-	-	-	-
2859			SG		-	-	-	-	-
2860					-	-	-	-	-
2861									
2862	**TOTAL PRODUCTION PLANT DEPR**				**(5,978,241,390)**	**(5,619,991,816)**	**(358,249,574)**	**-**	**(358,249,574)**
2863									
2864	Summary of Prod Plant Depreciation by Factor								
2865		S			(112,328,222)	(108,403,153)	(3,925,069)	-	(3,925,069)
2866		SG-P			(366,241,108)	(337,019,545)	(29,221,563)	-	(29,221,563)
2867		SG-U			(125,645,926)	(115,620,917)	(10,025,009)	-	(10,025,009)
2868		SG			(258,064,932)	(237,474,505)	(20,590,427)	-	(20,590,427)
2869		CAGW			(498,017,156)	(387,641,699)	(110,375,457)	-	(110,375,457)
2870		CAGE			(3,787,225,321)	(3,787,225,321)	-	-	-
2871		JBG			(830,718,725)	(646,606,676)	(184,112,049)	-	(184,112,049)
2872		SSGCT			-	-	-	-	-
2873	Total of Prod Plant Depreciation by Factor				(5,978,241,390)	(5,619,991,816)	(358,249,574)	-	(358,249,574)
2874									
2875									
2876	108TP	Transmission Plant Accumulated Depr							
2877			DGP		-	-	-	-	-
2878			DGU		-	-	-	-	-
2879			CAGW		(827,473)	(644,080)	(183,393)	-	(183,393)
2880			CAGE		-	-	-	-	-
2881			JBG		(26,280)	(20,456)	(5,825)	-	(5,825)
2882			SG		(2,605,309,915)	(2,397,438,035)	(207,871,880)	-	(207,871,880)
2883	**TOTAL TRANS PLANT ACCUM DEPR**			B17	**(2,606,163,669)**	**(2,398,102,571)**	**(208,061,097)**	**-**	**(208,061,097)**
2884	108360	Land and Land Rights							
2885			S		(11,263,773)	(11,028,581)	(235,192)	-	(235,192)
2886				B17	(11,263,773)	(11,028,581)	(235,192)	-	(235,192)
2887									
2888	108361	Structures and Improvements							
2889			S		(41,023,520)	(39,101,904)	(1,921,616)	-	(1,921,616)
2890				B17	(41,023,520)	(39,101,904)	(1,921,616)	-	(1,921,616)
2891									
2892	108362	Station Equipment							
2893			S		(411,127,530)	(378,242,477)	(32,885,054)	-	(32,885,054)
2894				B17	(411,127,530)	(378,242,477)	(32,885,054)	-	(32,885,054)
2895									
2896	108363	Storage Battery Equipment							
2897			S		(75,497,431)	(70,946,088)	(4,551,343)	-	(4,551,343)
2898			CN		(10,802,634)	(10,074,215)	(728,420)	-	(728,420)
2899			SO		(28,841,570)	(26,798,266)	(2,043,304)	-	(2,043,304)
2900				B17	(115,141,635)	(107,818,568)	(7,323,067)	-	(7,323,067)
2901									
2902	108364	Poles, Towers & Fixtures							
2903			S		(775,059,437)	(687,538,024)	(87,521,412)	-	(87,521,412)
2904				B17	(775,059,437)	(687,538,024)	(87,521,412)	-	(87,521,412)
2905									
2906	108365	Overhead Conductors							
2907			S		(385,765,901)	(342,737,774)	(43,028,127)	-	(43,028,127)
2908				B17	(385,765,901)	(342,737,774)	(43,028,127)	-	(43,028,127)
2909									

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108366	Underground Conduit							
		S		(205,219,060)	(192,104,741)	(13,114,319)	-	(13,114,319)
			B17	(205,219,060)	(192,104,741)	(13,114,319)	-	(13,114,319)
108367	Underground Conductors							
		S		(437,451,655)	(421,023,951)	(16,427,704)	-	(16,427,704)
			B17	(437,451,655)	(421,023,951)	(16,427,704)	-	(16,427,704)
108368	Line Transformers							
		S		(673,667,450)	(601,058,486)	(72,608,964)	-	(72,608,964)
			B17	(673,667,450)	(601,058,486)	(72,608,964)	-	(72,608,964)
108369	Services							
		S		(434,165,707)	(394,814,066)	(39,351,640)	-	(39,351,640)
			B17	(434,165,707)	(394,814,066)	(39,351,640)	-	(39,351,640)
108370	Meters							
		S		(135,603,432)	(125,137,213)	(10,466,219)	-	(10,466,219)
			B17	(135,603,432)	(125,137,213)	(10,466,219)	-	(10,466,219)
108371	Installations on Customers' Premises							
		S		(7,314,239)	(6,883,310)	(430,929)	-	(430,929)
			B17	(7,314,239)	(6,883,310)	(430,929)	-	(430,929)
108372	Leased Property							
		S		-	-	-	-	-
			B17	-	-	-	-	-
108373	Street Lights							
		S		(33,987,865)	(32,241,059)	(1,746,806)	-	(1,746,806)
			B17	(33,987,865)	(32,241,059)	(1,746,806)	-	(1,746,806)
108D00	Unclassified Dist Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300							
		S		-	-	-	-	-
				-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300							
		S		5,256,629	5,013,406	243,223	-	243,223
		CAGE		-	-	-	-	-
				5,256,629	5,013,406	243,223	-	243,223
TOTAL DISTRIBUTION PLANT DEPR			B17	**(3,661,534,573)**	**(3,334,716,748)**	**(326,817,825)**	**-**	**(326,817,825)**
Summary of Distribution Plant Depr by Factor								
	S			(3,621,890,369)	(3,297,844,267)	(324,046,101)	-	(324,046,101)
	CAGE			-	-	-	-	-
	CN			(10,802,634)	(10,074,215)	(728,420)	-	(728,420)
	SO			(28,841,570)	(26,798,266)	(2,043,304)	-	(2,043,304)
Total Distribution Depreciation by Factor			B17	(3,661,534,573)	(3,334,716,748)	(326,817,825)	-	(326,817,825)
108GP	General Plant Accumulated Depr							
		S		(245,586,881)	(224,889,853)	(20,697,028)	-	(20,697,028)
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SG		(23,810,907)	(21,911,088)	(1,899,819)	-	(1,899,819)
		CN		(208,908,077)	(194,821,444)	(14,086,632)	-	(14,086,632)
		SO		(506,374,352)	(470,499,851)	(35,874,501)	-	(35,874,501)
		SE		-	-	-	-	-
		CAGW		(927,480)	(721,922)	(205,557)	-	(205,557)
		CAGE		(30,397,303)	(30,397,303)	-	-	-
		JBG		(7,285,662)	(5,670,942)	(1,614,720)	-	(1,614,720)
		JBE		-	-	-	-	-
		CAEE		(1,612,439)	(1,612,439)	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B17	(1,024,903,101)	(950,524,842)	(74,378,258)	-	(74,378,258)
108MP	Mining Plant Accumulated Depr.							
		S		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		JBE		-	-	-	-	-
			B17	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
108MP	Less Centralia Situs Depreciation							
		S		-	-	-	-	-
			B17	-	-	-	-	-
1081390	Accum Depr - Capital Lease							
		SO		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
1081399	Accum Depr - Capital Lease							
		S		-	-	-	-	-
		SE		-	-	-	-	-
				-	-	-	-	-
	Remove Capital Leases			-	-	-	-	-
				-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR			B17	**(1,024,903,101)**	**(950,524,842)**	**(74,378,258)**	**-**	**(74,378,258)**
Summary of General Depreciation by Factor								
		S		(245,586,881)	(224,889,853)	(20,697,028)	-	(20,697,028)
		DGP		-	-	-	-	-
		DGU		-	-	-	-	-
		SE		-	-	-	-	-
		SO		(506,374,352)	(470,499,851)	(35,874,501)	-	(35,874,501)
		CN		(208,908,077)	(194,821,444)	(14,086,632)	-	(14,086,632)
		SG		(23,810,907)	(21,911,088)	(1,899,819)	-	(1,899,819)
		DEU		-	-	-	-	-
		CAGW		(927,480)	(721,922)	(205,557)	-	(205,557)
		CAGE		(30,397,303)	(30,397,303)	-	-	-
		CAEW		-	-	-	-	-
		CAEE		(1,612,439)	(1,612,439)	-	-	-
		SSGCT		-	-	-	-	-
		JBG		(7,285,662)	(5,670,942)	(1,614,720)	-	(1,614,720)
		Remove Capital Leases		-	-	-	-	-
Total General Depreciation by Factor			B17	(1,024,903,101)	(950,524,842)	(74,378,258)	-	(74,378,258)
TOTAL ACCUM DEPR - PLANT IN SERV			B17	**(13,270,842,732)**	**(12,303,335,977)**	**(967,506,755)**	**-**	**(967,506,755)**
111OP	Accum Prov for Amort-Other							
		S		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		SG		-	-	-	-	-
				-	-	-	-	-
111GP	Accum Prov for Amort-General							
		S		(13,119,398)	(10,863,656)	(2,255,742)	-	(2,255,742)
		CN		-	-	-	-	-
		SG		-	-	-	-	-
		SO		(1,872,467)	(1,739,810)	(132,656)	-	(132,656)
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAEW		-	-	-	-	-
		CAEE		-	-	-	-	-
		SE		-	-	-	-	-
			B18	(14,991,865)	(12,603,466)	(2,388,399)	-	(2,388,399)
111HP	Accum Prov for Amort-Hydro							
		SG-P		(4,367,558)	(4,019,081)	(348,478)	-	(348,478)
		DGU		-	-	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
		CAGE		-	-	-	-	-
		CAGE		-	-	-	-	-
			B18	(4,367,558)	(4,019,081)	(348,478)	-	(348,478)
111XP	Accum Prov for Amort-Solar							
		S		(270,867)	(270,867)	-	-	-
		SG		-	-	-	-	-
		CAGW		-	-	-	-	-
			B18	(270,867)	(270,867)	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
3070	111WP	Accum Prov for Amort-Wind							
3071			S		-	-	-	-	-
3072			SG		-	-	-	-	-
3073			CAGW		-	-	-	-	-
3074				B18	-	-	-	-	-
3075									
3076	111RP	Accum Prov for Amort-Other Renewable							
3077			S		-	-	-	-	-
3078			SG		-	-	-	-	-
3079			CAGW		-	-	-	-	-
3080				B18	-	-	-	-	-
3081									
3082									
3083	111IP	Accum Prov for Amort-Intangible Plant							
3084			S		(1,948,576)	(1,948,576)	-	-	-
3085			DGP		-	-	-	-	-
3086			DGU		-	-	-	-	-
3087			CAEW		-	-	-	-	-
3088			CAEE		-	-	-	-	-
3089			SE		-	-	-	-	-
3090			SG		(41,880,305)	(38,538,769)	(3,341,536)	-	(3,341,536)
3091			SG-P		(50,997,929)	(46,928,917)	(4,069,011)	-	(4,069,011)
3092			SG-U		(7,386,860)	(6,797,479)	(589,381)	-	(589,381)
3093			CN		-	-	-	-	-
3094			CAGE		-	-	-	-	-
3095			CAGE		-	-	-	-	-
3096			CAGW		(8,454,313)	(6,580,585)	(1,873,728)	-	(1,873,728)
3097			CAGE		(31,197,426)	(31,197,426)	-	-	-
3098			JBG		(1,393,067)	(1,084,322)	(308,745)	-	(308,745)
3099			SO		-	-	-	-	-
3100				B18	(143,258,475)	(133,076,073)	(10,182,402)	-	(10,182,402)
3101	111IP	Less Non-Utility Plant							
3102			OTH		-	-	-	-	-
3103				B18	(143,258,475)	(133,076,073)	(10,182,402)	-	(10,182,402)
3104									
3105	111390	Accum Amtr - Capital Lease							
3106			S		-	-	-	-	-
3107			SG		-	-	-	-	-
3108			CAGE		-	-	-	-	-
3109			CAGW		-	-	-	-	-
3110			SO		-	-	-	-	-
3111					-	-	-	-	-
3112									
3113		Remove Capital Lease Amtr			-	-	-	-	-
3114									
3115	**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(162,888,766)**	**(149,969,488)**	**(12,919,278)**	**-**	**(12,919,278)**
3116									
3117									
3118									
3119									
3120	Summary of Amortization by Factor								
3121		S			(15,338,842)	(13,083,099)	(2,255,742)	-	(2,255,742)
3122		SG-P			(55,365,487)	(50,947,998)	(4,417,489)	-	(4,417,489)
3123		SG-U			(7,386,860)	(6,797,479)	(589,381)	-	(589,381)
3124		SE			-	-	-	-	-
3125		SO			(1,872,467)	(1,739,810)	(132,656)	-	(132,656)
3126		CN			-	-	-	-	-
3127		SSGCT			-	-	-	-	-
3128		JBG			(1,393,067)	(1,084,322)	(308,745)	-	(308,745)
3129		CAGW			(8,454,313)	(6,580,585)	(1,873,728)	-	(1,873,728)
3130		CAGE			(31,197,426)	(31,197,426)	-	-	-
3131		CAEW			-	-	-	-	-
3132		CAEE			-	-	-	-	-
3133		SG			(41,880,305)	(38,538,769)	(3,341,536)	-	(3,341,536)
3134		Less Capital Lease			-	-	-	-	-
3135	Total Provision For Amortization by Factor			B18	(162,888,766)	(149,969,488)	(12,919,278)	-	(12,919,278)