

**PacifiCorp
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**PACIFICORP
COST OF SERVICE
FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES**

INTRODUCTION

The Class Cost of Service Study is based on PacifiCorp's normalized results of operations. It employs a three-step process referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electrical service and assigns cost responsibility to the groups of customers for whom the costs are incurred.

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Production (or Generation), Transmission, Distribution (Poles and Wires), Retail and Misc. Services hereafter referred to as P, T, D (or DPW), R, and M.

The production function consists of the costs associated with power generation, including coal mining and wholesale purchases.

The transmission function includes the costs associated with the high voltage system utilized for the bulk transmission of power from the generation source and interconnected utilities to the load centers.

The distribution function includes the radial distribution system that connects the customer to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops and meters.

The Retail Service function includes the retail activities associated with customer service including Meter Reading, Customer Accounting, Customer Service activities and Sales.

The Misc. Services function is a catchall for expenses that are associated with regulatory activities. These activities include demand side management (DSM), franchise requirements and regulatory commission expenses.

Classification

Classification identifies the component of utility service being provided. The Company provides, and customers purchase, service that includes at least three different components: demand-related, energy-related, and customer-related.

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum demand influences the size of these facilities, and correspondingly, the amount of

Company investment and related expenses.

Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

Customer-related costs are driven by the number of customers served. Once the Company makes a commitment to serve a customer, these costs continue, even if the customer uses little or no electricity. At a minimum, they consist of the costs associated with meters, service drops, meter reading, billing, and customer service related expenses.

Allocation

After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. Some utility plant and expenses can be identified as serving one or a small group of customers and can be directly assigned to those customers. In most cases, however, utility plant and expenses are used to serve multiple classes of customers. As such, those costs must be equitably shared among the customer classes. This is achieved by the use of allocation factors which specify each class' share of a particular cost driver such as system peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. Factors with two digits (i.e. F30 - MWH) identify allocation factors that are calculated using cost driver information that is external to the cost study.

Many expense and rate base items track plant investment or some other value in the cost of service study. The allocation factors for these items are internally generated within the cost of service model. Internally identified factors are identified with three digits (i.e. F102 - Gross Plant). Many plant related allocation factors are identified by function and are so identified (F102G - Generation Plant, F102T - Transmission Plant, F102D - Distribution Plant and so on).

FUNCTIONALIZATION PROCEDURES

For regulatory reporting purposes costs are collected into the Jurisdictional Allocation Reporting System (JARS). Each account balance in the JARS database is assigned a functional identification or FUNC Factor. Account balances captured in the JARS database that are directly related to one of the primary business functions: P, T, D (or DPW), R, or M are so designated. The functional designation is generally driven by the location code associated with an asset or transaction. In some cases, the customer service system for example, the business purpose of the asset or transaction it used rather than the physical location. Assets and expenses that support more than one of the five (for example administrative and general expenses and general office rate base) are apportioned between the functions. Those items that are considered plant related are split between functions in the same portion as generation, transmission, and distribution plant

(PTD FUNC factor). Those items that are considered directly related to employee compensation are split in the same portion as company labor (LABOR FUNC factor).

In the Results of Operations Model (Jurisdictional Allocation Model or JAM), account balances from JARS are aggregated by FERC account and by PITA jurisdictional allocation factor and roll up to a single line item. Each of these line items is also assigned or allocated to one or more of the functions using a series of functionalization factors (FUNC Factors). When all, or essentially all, of the account balance associated with one FERC account and PITA factor have the same functional designation that FUNC factor is used. For example, any item allocated to a jurisdiction using the SE factor is generally fuel related and assigned to the generation function using the "P" FUNC factor.

When the various account balances from JARS that roll up to one line in the JAM have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. The Schedule M additions temporary account balances allocated on the SO PITA factor, some are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary allocated to a state using the SO PITA factor are then assigned to functions using the SCHMAT-SO FUNC factor.

Some FUNC factors, such as the Production, Transmission and Distribution (PTD) factor or the Cash Working Capital (CWC) factor are calculated internally inside the JAM model

Operation Revenues:

General Business Revenue: Account 440-445. Residential Revenues, and Account 442, Retail - Commercial and Industrial Revenues, are not functionalized. The dollar amounts assigned to PTDRM for retail revenues have been derived to produce the jurisdictional normalized ROE.

Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW)

Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale), are allocated on the Wholesale Sales Factor, "WSF". This factor is developed by identifying the production / transmission components of wholesale sales.

Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the "OTHREV" factors. The majority of revenue in this line item are associated with account 456 and have been functionalized using the "OTHSGR" factor. These factors are developed by identifying each specific revenue item as PTDRM.

Operating Expenses:

Production: Accounts 500-557. Production expense includes all generation maintenance expenses as well as fuel and purchased power expenses. All of these costs are assigned to P.

Transmission: Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.

Distribution: Accounts 580-598. Maintenance and operation expenses are assigned to D.

Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to R.

Administrative & General: Accounts 920-935. Most A&G expenses are functionalized on the "PTD" functionalization factor. The "PTD" factor used here is based on the ratio of total company plant investment between P, T & D. Costs that have been identified as supporting customer systems are considered part of the retail function. Account 926, Pension Benefits and Account 929 Duplicate Charges are functionalized on the "LABOR" functionalization factor. The "LABOR" factor is based on the FERC Form 1 breakdown of labor expenses between P, T D & R (As shown above, Customer Accounting, Service and Sales are considered part of the R function). Account 927, Franchise Requirements, and Account 928, Regulatory Commission Expense are assigned to M. Account 928, FERC annual charge is functionalized on the "FERC" factor with the balance going to M. Account 935 is functionalized on the General Plant "G" factor

Depreciation: Account 403. The functionalization of depreciation matches the functionalization of rate base. For example, the functionalization of General Plant Depreciation expense matches the functionalization of General Plant rate base.

Amortization: Accounts 404-407. Account 404, Amortization of Limited Term Electric Plant is functionalized based on analysis of the items being amortized to this account with the majority of the money being functionalized by PTD or CUST. Account 405, Other Electric Plant Amortization is allocated on the "GP" factor. Account 406, Plant Acquisition Adjustment Amortization and Account 407, Amortization of un-recovered Plant are assigned to P.

Taxes Other Than Income: Account 408. Property tax, Excise and Super-fund taxes are functionalized to P, T D & R using the "GP" factor. The "GP" factor is different than the "PTD" factor in that the "GP" includes General and Intangible plant balances in the calculation. Generation Taxes and Idaho kWh tax are assigned to P. The Washington Business Tax, Regulatory Commission fees for Wyoming and Idaho and other situs taxes are assigned to R.

Income Taxes - Federal: The federal income tax calculations for PTDRM are based on the functionalized breakdown of revenues and expenses as described above. In addition

to the above expense deductions, Account 427, Interest Expense, is functionalized to PTDRM using the "GP" factor and deducted from PTDRM revenue. Schedule M Additions and Deductions are functionalized and netted against PTDRM operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with P, T, D or R are so assigned. Those items that are salary or benefit related are functionalized using the "LABOR" factor. Items associated with bond refinancing are functionalized using the "PTD" factor. The reversal of book depreciation is functionalized according to book depreciation.

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for PTDRM in the same manner as done for Federal income taxes. This amount is multiplied by Washington's state tax rate to arrive at functionalized state income taxes for each function.

Income Taxes Deferred - Net: Accounts 410 & 411. The Tax Department determines whether the plant deferred income taxes are production, transmission, distribution or general plant related. These items are functionalized into PTDRM accordingly, using the "DITEXP" factor. Deferred taxes associated with employee benefits are functionalized using the "LABOR" factor. Items associated with property taxes are functionalized using the "GP" factor. Items that can be directly associated with a function are directly functionalized using "P" or "PT" factors

Investment Tax Credit Adjustment: Accounts 411.40 & 411.41. The Federal deferred investment tax credit was functionalized on the "PTD" factor.

Miscellaneous Revenue & Expense: Accounts 411.8, 421 & 431.1 The gains and losses arising from the sale of utility property are identified and assigned to P, T, or D. Emission allowances are assigned to P. The interest expense associated with customer deposits in Account 431.1 is assigned to R.

Rate Base:

Electric Plant in Service: Production plant rate base, Accounts 310 - 346, are assigned to P. Likewise, transmission plant accounts are assigned to T. Distribution plant accounts are split between D and R based upon asset utilization.

General and Intangible Plant: General plant rate base accounts, except coal mine plant which is assigned to P, are functionalized using functionalization factors. The General Plant factors were developed using the functional identification in the Jurisdictional Allocation Reporting System (JARS) reports of general plant. JARS identifies investments by accounting location, as steam, hydro, transmission, distribution, general office, or the customer service system. The identified generation items are assigned to P, known transmission items to T. General plant items that are assigned situs because they are associated with distribution property are assigned to that function.

The general office items within the JARS listing were functionalized on the "PTD" factor and those items associated with the customer service system were functionalized to R. A separate General Plant functionalization factor was developed to correspond to each PITA allocation factor.

Intangible plant was functionalized in the same manner.

Plant Held for Future Use: JARS tracks Account 105 transactions to production, transmission, general and mining totals. Production and mining are assigned to P, and transmission to T. The general amount is functionalized using the "G" factor.

Deferred Debits: The JARS system tracks and collects deferred debits that are related to production. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the "DEFSG", "DDSO2" and "DDSO6" functionalization factors. These three factors were developed by generating a detailed listing of JARS debits to situs and system overhead.

Electric Plant Acquisition Adjustments: Account 114. All Electric Plant Acquisition Adjustments are assigned to P.

Prepayments: Account 165. Situs prepayments for franchise taxes and regulatory commission fees are assigned to R. Fuel related prepayments are assigned to P. Property insurance was functionalized using "PTD". Other prepayments are functionalized using the "PT" functionalization factor.

Fuel Stock: Account 151 assigned to P.

Materials & Supplies: Accounts 154, 163 & 253.18. Materials and Supplies are functionalized using the "MSS" factor. This functionalization factor was developed using FERC form 1 data.

Working Capital: Accounts CWC, 131, 135, 143, 232 & 253. Cash Working Capital is calculated by subtracting the expense lag days from the revenue lead days and multiplying this difference times the daily cost of service. The daily cost of service is calculated within the model by adding 12 months of O&M, Taxes Other than Income, and State and Federal Income Taxes and dividing by 365. This amount is functionalized using the "CWC" factor. The "CWC" factor is internally calculated by adding the O&M, Taxes Other than Income, and State and Federal Income Taxes, for each of the three functions and dividing by the functional total, (Production/Total, Transmission/Total, Distribution/Total).

Weatherization: Accounts 124, 182, 186. Weatherization loans and other deferred debits related to conservation and DSM programs are assigned to M.

Other Miscellaneous Rate Base: Accounts 182.22 & 141 Other misc. rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. The functionalization of the accumulated depreciation matches the functionalization of rate base. For example, accumulated depreciation for production plant is assigned to P, and the accumulated depreciation for general plant is functionalized in the same manner as described in line 37.

Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the "ACCMDIT" factor. Detail to develop this factor is supplied by the Tax Department, see page 9. The percentage for P in the "ACCMDIT" factor, for example, is developed by taking the total of production items as determined by the Tax Department and dividing it by the total of all PTDRM items. This includes the accumulated deferred income taxes arising from general plant which are functionalized using the "G" factor for the purposes of developing the "ACCMDIT" factor.

Unamortized Investment Tax Credits: Account 255. The accumulated investment tax credits are functionalized using the "PTD" factor.

Customer Advances for Construction: Account 252. State situs customer advances for construction are assigned to D. System allocated advances are assigned to T.

Customer Service Deposits: Account 253. Customer service deposits are assigned to R.

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the "PTD" factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs

The methodology used in this study to classify and allocate generation and transmission costs is a Peak Credit method where the cost of a current peaking resource (Simple Cycle Combustion Turbine, SCCT) is compared to the cost of a current baseload resource (Combined Cycle Combustion Turbine, CCCT). The SCCT is deemed to provide benefits in addition to peaking capability, therefore only one-half of the fixed costs are considered in determination of the demand component. One-half of the fixed costs of a simple-cycle combustion turbine plus the expected operating costs for 200 hours become the numerator in this calculation. The denominator is the total cost, both fixed and variable, of a base load combined-cycle plant consistent with the Company's resource planning and avoided cost calculations. This calculation produces a 16% demand-related and 84% energy-related classification of costs. The demand-related portion is allocated using class loads coincident with the PacifiCorp's highest 100 summer (April-October) and highest 100 winter (November-March) hourly retail west control area loads. The energy portion is allocated using class annual MWh's adjusted for losses to the generation level. This

produces the Company's allocation factor, F10.

Transmission plant is classified and allocated using the same methods that are used for the generation system costs.

Distribution Costs

All distribution costs are classified as either demand related or customer related. There are no significant energy related costs associated with the distribution system. In this study only meters and services are considered customer related with all other costs considered demand related.

To understand how demand related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at different times. Because of this, a piece of equipment, such as a power plant or a substation that is used by many customers does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). Rather it needs to be just large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

The demand related costs fall into two subclassifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches, from the substation to the meter, the number of customers using each piece of equipment declines and, with that decline, the amount of diversity in the load on each piece of equipment also declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment which is judged to fit best into each of the categories.

Substations and Primary Lines

Distribution substations and primary lines fall into the system costs category. Distribution substations and primary lines are allocated using the maximum rate schedule peaks, also identified as class non-coincident peaks (F20).

Line Transformers

Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. Since the cost responsibility for line transformers is incurred at the time a load is added to the system, that cost responsibility should be assigned on the basis of individual customer installed capacity. Assignment of cost based on installed capacity cannot be done directly because of a lack of detailed property records. As a surrogate for installed capacity, we use the maximum monthly class NCP estimates from load research data.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor (F21) is based on the maximum monthly class

NCP. This may be a different month for each class. For classes of customers where transformers are shared by more than one customer, the NCP is weighted by the appropriate coincidence factor from the Company's Job Designer's Manual to recognize the diversity of load at the transformer.

Secondary Lines

Distribution secondary lines operate as an extension of the line transformer. They are also allocated using the weighted NCP method. Only customer classes where transformers are shared by more than one customer are allocated the costs of distribution secondary lines. (F22).

Services and Meters

Services costs are allocated to secondary voltage delivery customers only. The allocation factor is developed using the installed cost of newly installed services for different types of customers. (F70)

Meter costs are allocated to all customers. The meter allocation factor is developed using the installed costs of new metering equipment for different types of customers. (F60)

Customer Accounting, Customer Services & Sales

Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers.

The customer weightings for Meter Reading expenses, Account 902, are determined by the typical time, including travel time between meters, to read meters for different classes of customers. Typical meter reading time is calculated from the elapsed time between meter reads captured by the itron meter reading system. (F47)

The customer weighting for Customer Accounting and Records expenses, Account 903, are a composite of several factors such as number of customers receiving manual bills, number of billing adjustments, and average account balances 90 days delinquent. (F48)

Uncollectible Accounts expense is allocated based on class net write off history. (F80)

Customer service expenses are split between Demand Side Management (DSM) expenditures and other customer service expenses. The DSM expenditures are allocated on Factor F10. The other customer service expenses are allocated on number of customers (F40). Sales expenses are allocated on number of customers (F40).

General & Intangible Plant, Administrative & General Expenses

Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant (F102).). Coal mine plant is allocated consistent with generation and transmission resources (F10). Employee Pensions and Benefits costs have been assigned to functions

and classes on the basis of labor (F138). Costs that have been identified as supporting customer systems are considered part of the retail function and have been allocated using customer factors (F42). Regulatory Commission Expense is allocated on Revenue (F141).

Taxes

State and Federal Income Taxes are allocated on Rate Base (F101). An embedded cost of service study is designed to determine the revenues needed to provide an equal rate of return for all classes. At full cost of service, allocating income taxes on rate base produces the same result as allocating on income. This simplifies and reduces the size of the cost model by eliminating the need to allocate all of the taxable income adjustments.

Deferred Income Taxes are allocated primarily on Net Plant. Most deferred taxes are a result of plant investment. Deferred Income Taxes associated with bad debt are allocated using customer factors (F42). Deferred Income Taxes associated with employee benefits are allocated using labor (F138).

Taxes Other Than Income Taxes are allocated on Plant (F101). The bulk of taxes other than Income Taxes are property taxes. Property Taxes are assessed on plant investment.

Rate Base Additions and Deductions

Additions and deductions that relate to Generation and Transmission plant, fuel, coal mining, and weatherization are allocated accordingly (F10). Items that are associated with Distribution plant are allocated in a similar manner (F20). Accumulated Deferred Income Taxes are allocated consistent with Deferred Income Tax Expense (F104). Customer advances for Construction are allocated based on recent history for Contributions in Aid of Construction (F50). Where applicable, Customer Deposits are allocated on recent deposit history (F51). All other additions and deductions are allocated on Plant (F102).

Revenue Credits

In the class COS study, no costs are assigned to wholesale transactions. The revenue from these types of sales are treated as a revenue credit and are allocated to customer groups using appropriate allocation factors. Other electric revenues are also treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from firm retail customers.

Sales for Resale revenues are classified and allocated consistent with the treatment of purchased power (F10). Other Electric Operating Revenues are assigned as closely as possible to the specific customer classes providing the revenue.

2. Functionalized
Results of Operations

**MARCH 2006 West Control Area
13-MONTH AVERAGE
RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:		WASHINGTON						
		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1	General Business Revenues	226,563,997	163,955,496	15,194,978	47,413,522	34,057,586	10,862,057	2,493,879
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	70,040,265	52,865,250	17,375,015	-	-	-	-
5	Other Operating Revenues	12,557,132	6,435,343	2,570,768	3,551,021	3,012,844	580,065	(41,888)
6	Total Operating Revenues	309,161,393	223,056,089	35,140,760	50,964,543	37,070,430	11,442,122	2,451,991
7								
8	Operating Expenses:							
9	Steam Production	39,215,319	39,215,319	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	5,398,239	5,398,239	-	-	-	-	-
12	Other Power Supply	127,021,270	127,021,270	-	-	-	-	-
13	Transmission	19,293,803	-	19,293,803	-	-	-	-
14	Distribution	11,393,848	-	-	11,393,848	11,393,848	-	-
15	Customer Accounts	7,834,493	-	-	7,834,493	-	7,834,493	-
16	Customer Service	511,164	-	-	511,164	-	511,164	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	15,084,789	5,674,290	3,684,046	5,726,454	5,521,551	(143,484)	348,387
19								
20	Total O & M Expenses	225,752,925	177,309,117	22,977,849	25,465,959	16,915,399	8,202,173	348,387
21								
22	Depreciation	28,617,546	11,888,405	5,213,850	11,515,291	11,407,169	108,122	-
23	Amortization Expense	3,956,601	1,892,802	768,281	1,295,518	1,056,852	238,667	-
24	Taxes Other Than Income	12,766,082	9,113,130	775,226	2,877,726	285,102	1,199,356	1,393,268
25	Income Taxes - Federal	2,564,717	2,178,317	(75,037)	461,437	(572,343)	468,851	564,929
26	Income Taxes - State	-	-	-	-	-	-	-
27	Income Taxes - Def Net	5,647,706	9,600,678	(1,651,620)	(2,301,352)	(3,121,849)	820,497	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	(399,649)	(436,313)	8,825	27,839	27,839	-	-
30								
31	Total Operating Expenses	278,905,928	211,546,135	28,017,375	39,342,418	25,998,168	11,037,667	2,306,583
32								
33	Operating Revenue for Return	30,255,465	11,509,954	7,123,386	11,622,125	11,072,262	404,456	145,407
34								
35	Rate Base:							
36	Electric Plant in Service	1,070,348,568	430,309,227	247,519,144	392,520,197	383,188,079	9,332,118	-
37	Plant Held for Future Use	1,572	1,572	-	-	-	-	-
38	Misc Deferred Debits	1,909,268	1,204,564	45,384	659,321	270,957	18,721	369,644
39	Elec Plant Acq Adj	-	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	2,621,932	1,265,469	559,169	797,295	794,691	2,604	-
42	Fuel Stock	2,516,964	2,516,964	-	-	-	-	-
43	Material & Supplies	7,027,466	6,096,559	310,834	620,073	620,073	-	-
44	Working Capital	4,190,656	2,747,937	586,890	856,829	640,591	176,880	38,359
45	Weatherization Loans	2,256,731	-	-	2,256,731	-	-	2,256,731
46	Miscellaneous Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant	1,090,873,158	444,142,291	249,021,420	397,709,446	385,514,391	9,530,322	2,664,733
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	(408,777,771)	(162,282,022)	(95,106,665)	(151,389,085)	(150,987,434)	(401,650)	-
52	Accum Prov For Amort	(27,858,660)	(11,403,456)	(4,905,752)	(11,549,453)	(7,373,090)	(4,176,363)	-
53	Accum Def Income Taxes	(88,752,670)	(52,161,991)	(17,011,341)	(19,579,339)	(22,039,072)	2,459,733	-
54	Unamortized ITC	(1,548,738)	(620,841)	(368,848)	(559,049)	(559,049)	-	-
55	Customer Adv for Const	-	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-	-
57	Misc. Rate Base Deductions	(9,474,452)	(6,742,863)	(1,085,834)	(1,645,756)	(1,645,756)	-	-
58								
59	Total Rate Base Deductions	(536,412,291)	(233,211,173)	(118,478,438)	(184,722,680)	(182,604,400)	(2,118,280)	-
60								
61	Total Rate Base	554,460,866	210,931,118	130,542,982	212,986,766	202,909,990	7,412,042	2,664,733
62								
63	Return on Rate Base	5.457%	5.457%	5.457%	5.457%	5.457%	5.457%	5.457%
64								
65	Return on Equity	4.543%	4.543%	4.543%	4.543%	4.543%	4.543%	4.543%
66								
67	100 Basis Points in Equity:	2,550,520	970,283	600,498	979,739	933,386	34,095	12,258
68	Revenue Requirement Impact	4,110,427	1,563,712	967,764	1,578,951	1,504,248	54,948	19,755
69	Rate Base Decrease	(43,106,876)	(16,398,960)	(10,149,138)	(16,558,777)	(15,775,353)	(576,253)	(207,171)
70	MARCH 2006 West Control Area							

Description of Account Summary:				WASHINGTON						
13-MONTH AVERAGE				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
ACCT	DESCRIPTION	BUSINESS FUNCTION	PITA FACTOR	WASHINGTON Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
71										
72	FERC									
73	SALES TO ULTIMATE CUSTOMERS									
74	440	Residential Sales	S	96,825,177	163,955,496	15,194,978	47,413,522	34,057,586	10,862,057	2,493,879
75					(0)	(0)	(0)	0	(0)	0
76				96,825,177	163,955,496	15,194,978	47,413,522	34,057,586	10,862,057	2,493,879
77										
78										
79	442	Commercial & Industrial Sales	S	128,753,389						
80										
81			P	-	-	-	-	-	-	-
82			SE	-	-	-	-	-	-	-
83			PT	-	-	-	-	-	-	-
84										
85				128,753,389	-	-	-	-	-	-
86										
87										
88	444	Public Street & Highway Lighting	S	985,431						
89			SO	-	-	-	-	-	-	-
90				985,431	-	-	-	-	-	-
91										
92										
93	445	Other Sales to Public Authority	S	-						
94										
95										
96										
97										
98	448	Interdepartmental	S	-	-	-	-	-	-	-
99			DPW	-	-	-	-	-	-	-
100			GP	-	-	-	-	-	-	-
101			SO	-	-	-	-	-	-	-
102										
103										
104				226,563,997	163,955,496	15,194,978	47,413,522	34,057,586	10,862,057	2,493,879
105										
106										
107	447	Sales for Resale	S	-	-	-	-	-	-	-
108			WSF	-	-	-	-	-	-	-
109			SG	(77,220,704)	(58,064,425)	(19,156,279)	-	-	-	-
110			SE	0	0	0	-	-	-	-
111			DGP	-	-	-	-	-	-	-
112			CAEW	147,260,969	110,729,675	36,531,294	-	-	-	-
113			CAEE	-	-	-	-	-	-	-
114				70,040,265	52,665,250	17,375,015	-	-	-	-
115	449	Provision for Rate Refund	S	-	-	-	-	-	-	-
116			WSF	-	-	-	-	-	-	-
117			SG	-	-	-	-	-	-	-
118										
119										
120										
121				296,604,261	216,620,746	32,569,993	47,413,522	34,057,586	10,862,057	2,493,879
122	450	Forfeited Discounts & Interest	S	416,324	-	-	416,324	-	416,324	-
123			CUST	-	-	-	-	-	-	-
124			SO	416,324	-	-	416,324	-	416,324	-
125										
126										
127	451	Misc Electric Revenue	S	163,180	-	-	163,180	-	163,180	-
128			CUST	-	-	-	-	-	-	-
129			GP	-	-	-	-	-	-	-
130			SO	113	49	23	41	40	1	-
131				163,293	49	23	163,221	40	163,181	-
132										
133	453	Water Sales	P	107	107	-	-	-	-	-
134				107	107	-	-	-	-	-
135										
136										
137	454	Rent of Electric Property	S	2,978,779	-	-	2,978,779	2,978,779	-	-
138			DPW	441,433	-	441,433	-	-	-	-
139			T	62,496	27,322	12,510	22,664	22,103	561	-
140			GP	3,482,708	27,322	453,943	3,001,443	3,000,882	561	-
141			SO							
142										
143										
144										
145	456	Other Electric Revenue	S	(41,888)	-	-	(41,888)	-	-	(41,888)
146			DMSC	-	-	-	-	-	-	-
147			CUST	-	-	-	-	-	-	-
148			OTHSE	(0)	(0)	(0)	-	-	-	-
149			OTHSO	33,502	14,678	6,903	11,921	11,921	-	-
150			OTHSGR	853	118	735	-	-	-	-
151			CAEW	8,502,233	6,393,069	2,109,164	-	-	-	-
152			CAEE	-	-	-	-	-	-	-
153				8,494,700	6,407,865	2,116,802	(29,967)	11,921	-	(41,888)

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
154									
155	Total Other Electric Revenues		12,557,132	6,435,343	2,570,768	3,551,021	3,012,844	580,065	(41,888)
156									
157	Total Electric Operating Revenues		309,161,393	223,056,089	35,140,760	50,964,543	37,070,430	11,442,122	2,451,991
158									
159	Summary of Revenues by Factor								
160	S		230,080,391	163,955,496	15,194,978	50,929,917	37,036,365	11,441,561	2,451,991
161	CN		309,161,393	-	-	-	-	-	-
162	SE		309,161,393	-	-	-	-	-	-
163	SO		96,111	42,049	19,435	34,626	34,065	562	-
164	SG		(76,778,311)	(58,064,200)	(18,714,111)	-	-	-	-
164	SG		(76,778,311)	6,393,069	2,109,164	-	-	-	-
164	SG		(76,778,311)	-	-	2,978,779	2,978,779	-	-
165	DGP		-	-	-	-	-	-	-
166	O		-	-	-	-	-	-	-
167	Total Electric Operating Revenues		618,164,354	112,326,414	(1,390,533)	53,943,322	40,049,209	11,442,122	2,451,991
168	Miscellaneous Revenues								
169	41160 Gain on Sale of Utility Plant - CR								
170	DPW	S	-	-	-	-	-	-	-
171	T	SG	-	-	-	-	-	-	-
172	G	SO	-	-	-	-	-	-	-
173	T	DGU	-	-	-	-	-	-	-
174	P	DGP	-	-	-	-	-	-	-
175			-	-	-	-	-	-	-
176			-	-	-	-	-	-	-
177	41170 Loss on Sale of Utility Plant								
178	DPW	S	-	-	-	-	-	-	-
179	T	SG	5,070	-	5,070	-	-	-	-
180			5,070	-	5,070	-	-	-	-
181			-	-	-	-	-	-	-
182	4118 Gain from Emission Allowances								
183	P	S	-	-	-	-	-	-	-
184	P	SE	(441,381)	(441,381)	-	-	-	-	-
185			(441,381)	(441,381)	-	-	-	-	-
186			-	-	-	-	-	-	-
187	41181 Gain from Disposition of NOX Credits								
188	P	SE	-	-	-	-	-	-	-
189			-	-	-	-	-	-	-
190			-	-	-	-	-	-	-
191	4194 Impact Housing Interest Income								
192	P	DGU	-	-	-	-	-	-	-
193			-	-	-	-	-	-	-
194			-	-	-	-	-	-	-
195	421 (Gain) / Loss on Sale of Utility Plant								
196	DPW	S	22,148	-	-	22,148	22,148	-	-
197	T	DGP	-	-	-	-	-	-	-
198	T	DGU	-	-	-	-	-	-	-
199	PTD	CN	5,049	2,024	1,202	1,822	1,822	-	-
200	PTD	SO	10,717	4,296	2,552	3,869	3,869	-	-
201	P	SG	(1,252)	(1,252)	-	-	-	-	-
202			36,661	5,068	3,755	27,839	27,839	-	-
203			-	-	-	-	-	-	-
204	Total Miscellaneous Revenues		(399,649)	(436,313)	8,825	27,839	27,839	-	-
205	Miscellaneous Expenses								
206	4311 Interest on Customer Deposits								
207	CUST	S	-	-	-	-	-	-	-
208			-	-	-	-	-	-	-
209	Total Miscellaneous Expenses		-	-	-	-	-	-	-
210			-	-	-	-	-	-	-
211	Net Misc Revenue and Expense		(399,649)	(436,313)	8,825	27,839	27,839	-	-
212									
213	500 Operation Supervision & Engineering								
214	P	SG	-	-	-	-	-	-	-
214	P	CAEW	3,818,468	3,818,468	-	-	-	-	-
214	P	CAEE	-	-	-	-	-	-	-
215	P	CAEE	-	-	-	-	-	-	-
216			3,818,468	3,818,468	-	-	-	-	-
217			-	-	-	-	-	-	-
218	501 Fuel Related								
219	P	SE	(0)	(0)	-	-	-	-	-
220	P	SE	-	-	-	-	-	-	-
221	P	SE	-	-	-	-	-	-	-
219	P	CAEW	28,586,719	28,586,719	-	-	-	-	-
219	P	CAEE	-	-	-	-	-	-	-
222	P	CAEE	-	-	-	-	-	-	-
223	P	SSECH	-	-	-	-	-	-	-
224			28,586,719	28,586,719	-	-	-	-	-
225			-	-	-	-	-	-	-
226	502 Steam Expenses								
227	P	SG	-	-	-	-	-	-	-
227	P	CAEW	1,016,492	1,016,492	-	-	-	-	-
227	P	CAEE	-	-	-	-	-	-	-
228	P	CAEE	-	-	-	-	-	-	-
229			1,016,492	1,016,492	-	-	-	-	-
230			-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
231	503	Steam From Other Sources							
232		P	SE	-	-	-	-	-	-
232		P	CAEW	-	-	-	-	-	-
232		P	CAEE	-	-	-	-	-	-
233				-	-	-	-	-	-
234				-	-	-	-	-	-
235	505	Electric Expenses							
236		P	SG	-	-	-	-	-	-
236		P	CAEW	5,026	5,026	-	-	-	-
236		P	CAEE	-	-	-	-	-	-
237		P	CAEE	-	-	-	-	-	-
238				5,026	5,026	-	-	-	-
239				-	-	-	-	-	-
240	506	Misc. Steam Expense							
241		P	SG	-	-	-	-	-	-
242		P	SE	-	-	-	-	-	-
242		P	CAEW	(4,424,830)	(4,424,830)	-	-	-	-
242		P	CAEE	-	-	-	-	-	-
243		P	CAEE	-	-	-	-	-	-
244				(4,424,830)	(4,424,830)	-	-	-	-
245				-	-	-	-	-	-
246	507	Rents							
247		P	SG	-	-	-	-	-	-
247		P	CAEW	73,295	73,295	-	-	-	-
247		P	CAEE	-	-	-	-	-	-
248		P	CAEE	-	-	-	-	-	-
249				73,295	73,295	-	-	-	-
250				-	-	-	-	-	-
251	510	Maint Supervision & Engineering							
252		P	SG	-	-	-	-	-	-
252		P	CAEW	344,502	344,502	-	-	-	-
252		P	CAEE	-	-	-	-	-	-
253		P	CAEE	-	-	-	-	-	-
254				344,502	344,502	-	-	-	-
255				-	-	-	-	-	-
256				-	-	-	-	-	-
257				-	-	-	-	-	-
258	511	Maintenance of Structures							
259		P	SG	-	-	-	-	-	-
259		P	CAEW	1,416,513	1,416,513	-	-	-	-
259		P	CAEE	-	-	-	-	-	-
260		P	CAEE	-	-	-	-	-	-
261				1,416,513	1,416,513	-	-	-	-
262				-	-	-	-	-	-
263	512	Maintenance of Boiler Plant							
264		P	SG	-	-	-	-	-	-
264		P	CAEW	6,027,208	6,027,208	-	-	-	-
264		P	CAEE	-	-	-	-	-	-
265		P	CAEE	-	-	-	-	-	-
266				6,027,208	6,027,208	-	-	-	-
267				-	-	-	-	-	-
268	513	Maintenance of Electric Plant							
269		P	SG	-	-	-	-	-	-
269		P	CAEW	1,884,901	1,884,901	-	-	-	-
269		P	CAEE	-	-	-	-	-	-
270		P	CAEE	-	-	-	-	-	-
271				1,884,901	1,884,901	-	-	-	-
272				-	-	-	-	-	-
273	514	Maintenance of Misc. Steam Plant							
274		P	SG	-	-	-	-	-	-
274		P	CAEW	467,025	467,025	-	-	-	-
274		P	CAEE	-	-	-	-	-	-
275		P	CAEE	-	-	-	-	-	-
276				467,025	467,025	-	-	-	-
277				-	-	-	-	-	-
278				39,215,319	39,215,319	-	-	-	-
279	517	Operation Super & Engineering							
280		P	SG	-	-	-	-	-	-
281				-	-	-	-	-	-
282				-	-	-	-	-	-
283	518	Nuclear Fuel Expense							
284		P	SE	-	-	-	-	-	-
285				-	-	-	-	-	-
286				-	-	-	-	-	-
287				-	-	-	-	-	-
288	519	Coolants and Water							
289		P	SG	-	-	-	-	-	-
290				-	-	-	-	-	-
291				-	-	-	-	-	-
292	520	Steam Expenses							
293		P	SG	-	-	-	-	-	-
294				-	-	-	-	-	-
295				-	-	-	-	-	-
296				-	-	-	-	-	-
297				-	-	-	-	-	-

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
298	523	Electric Expenses	P	SG	-	-	-	-	-	-
299					-	-	-	-	-	-
300					-	-	-	-	-	-
301					-	-	-	-	-	-
302	524	Misc. Nuclear Expenses	P	SG	-	-	-	-	-	-
303					-	-	-	-	-	-
304					-	-	-	-	-	-
305					-	-	-	-	-	-
306	528	Maintenance Super & Engineering	P	SG	-	-	-	-	-	-
307					-	-	-	-	-	-
308					-	-	-	-	-	-
309					-	-	-	-	-	-
310	529	Maintenance of Structures	P	SG	-	-	-	-	-	-
311					-	-	-	-	-	-
312					-	-	-	-	-	-
313					-	-	-	-	-	-
314	530	Maintenance of Reactor Plant	P	SG	-	-	-	-	-	-
315					-	-	-	-	-	-
316					-	-	-	-	-	-
317					-	-	-	-	-	-
318	531	Maintenance of Electric Plant	P	SG	-	-	-	-	-	-
319					-	-	-	-	-	-
320					-	-	-	-	-	-
321					-	-	-	-	-	-
322	532	Maintenance of Misc Nuclear	P	SG	-	-	-	-	-	-
323					-	-	-	-	-	-
324					-	-	-	-	-	-
325					-	-	-	-	-	-
326		Total Nuclear Power Generation			-	-	-	-	-	-
327					-	-	-	-	-	-
328	535	Operation Super & Engineering	P	DGP	-	-	-	-	-	-
329			P	CAEW	-	-	-	-	-	-
330			P	CAEE	-	-	-	-	-	-
331			P	CAEW	964,118	964,118	-	-	-	-
330			P	CAEE	-	-	-	-	-	-
331			P	CAEW	-	-	-	-	-	-
333					964,118	964,118	-	-	-	-
334					-	-	-	-	-	-
335	536	Water For Power	P	DGP	-	-	-	-	-	-
336			P	CAEW	-	-	-	-	-	-
337			P	CAEE	-	-	-	-	-	-
338			P	CAEW	22,592	22,592	-	-	-	-
337			P	CAEE	-	-	-	-	-	-
338			P	CAEW	-	-	-	-	-	-
340					22,592	22,592	-	-	-	-
341					-	-	-	-	-	-
342	537	Hydraulic Expenses	P	DGP	-	-	-	-	-	-
343			P	CAEW	-	-	-	-	-	-
344			P	CAEE	-	-	-	-	-	-
345			P	CAEW	746,529	746,529	-	-	-	-
344			P	CAEE	-	-	-	-	-	-
345			P	CAEW	-	-	-	-	-	-
347					746,529	746,529	-	-	-	-
348					-	-	-	-	-	-
349	538	Electric Expenses	P	DGP	-	-	-	-	-	-
350			P	CAEW	-	-	-	-	-	-
351			P	CAEE	-	-	-	-	-	-
352			P	CAEW	5,409	5,409	-	-	-	-
351			P	CAEE	-	-	-	-	-	-
352			P	CAEW	-	-	-	-	-	-
354					5,409	5,409	-	-	-	-
355					-	-	-	-	-	-
356	539	Misc. Hydro Expenses	P	DGP	-	-	-	-	-	-
357			P	CAEW	-	-	-	-	-	-
358			P	CAEE	-	-	-	-	-	-
359			P	CAEW	2,483,291	2,483,291	-	-	-	-
358			P	CAEE	-	-	-	-	-	-
359			P	CAEW	-	-	-	-	-	-
362					2,483,291	2,483,291	-	-	-	-
363					-	-	-	-	-	-
364	540	Rents (Hydro Generation)	P	DGP	-	-	-	-	-	-
365			P	CAEW	-	-	-	-	-	-
366			P	CAEE	-	-	-	-	-	-
367			P	CAEW	27,165	27,165	-	-	-	-
366			P	CAEE	-	-	-	-	-	-
367			P	CAEW	-	-	-	-	-	-
369					27,165	27,165	-	-	-	-
370					-	-	-	-	-	-

			WASHINGTON						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
371	541	Maint Supervision & Engineering							
372		P	DGP	-	-	-	-	-	-
373		P	CAEW	-	-	-	-	-	-
374		P	CAEE	-	-	-	-	-	-
373		P	CAEW	-	-	-	-	-	-
374		P	CAEE	-	-	-	-	-	-
376				-	-	-	-	-	-
377				-	-	-	-	-	-
378	542	Maintenance of Structures							
379		P	DGP	-	-	-	-	-	-
380		P	CAEW	-	-	-	-	-	-
381		P	CAEE	-	-	-	-	-	-
380		P	CAEW	233,008	233,008	-	-	-	-
381		P	CAEE	-	-	-	-	-	-
383				233,008	233,008	-	-	-	-
384				-	-	-	-	-	-
385				-	-	-	-	-	-
386				-	-	-	-	-	-
387				-	-	-	-	-	-
388	543	Maintenance of Dams & Waterways							
389		P	DGP	-	-	-	-	-	-
390		P	CAEW	-	-	-	-	-	-
391		P	CAEE	-	-	-	-	-	-
390		P	CAEW	243,570	243,570	-	-	-	-
391		P	CAEE	-	-	-	-	-	-
393				243,570	243,570	-	-	-	-
394				-	-	-	-	-	-
395	544	Maintenance of Electric Plant							
396		P	DGP	-	-	-	-	-	-
397		P	CAEW	-	-	-	-	-	-
398		P	CAEE	-	-	-	-	-	-
397		P	CAEW	247,398	247,398	-	-	-	-
398		P	CAEE	-	-	-	-	-	-
400				247,398	247,398	-	-	-	-
401				-	-	-	-	-	-
402	545	Maintenance of Misc. Hydro Plant							
403		P	DGP	-	-	-	-	-	-
404		P	CAEW	-	-	-	-	-	-
405		P	CAEE	-	-	-	-	-	-
404		P	CAEW	425,158	425,158	-	-	-	-
405		P	CAEE	-	-	-	-	-	-
407				425,158	425,158	-	-	-	-
408				-	-	-	-	-	-
409		Total Hydraulic Power Generation		5,398,239	5,398,239	-	-	-	-
410				-	-	-	-	-	-
411	546	Operation Super & Engineering							
412		P	SG	-	-	-	-	-	-
412		P	CAEW	-	-	-	-	-	-
412		P	CAEE	-	-	-	-	-	-
413		P	CAEE	-	-	-	-	-	-
414				-	-	-	-	-	-
415				-	-	-	-	-	-
416	547	Fuel							
417		P	SE	(0)	(0)	-	-	-	-
417		P	CAEW	11,020,469	11,020,469	-	-	-	-
417		P	CAEE	-	-	-	-	-	-
418		P	SSECT	-	-	-	-	-	-
419				11,020,469	11,020,469	-	-	-	-
420				-	-	-	-	-	-
421	548	Generation Expense							
422		P	SG	-	-	-	-	-	-
422		P	CAEW	1,625,513	1,625,513	-	-	-	-
422		P	CAEE	-	-	-	-	-	-
423		P	CAEE	-	-	-	-	-	-
424				1,625,513	1,625,513	-	-	-	-
425				-	-	-	-	-	-
426	549	Miscellaneous Other							
427		P	SG	-	-	-	-	-	-
427		P	CAEW	1,024	1,024	-	-	-	-
427		P	CAEE	-	-	-	-	-	-
428		P	CAEE	-	-	-	-	-	-
429				1,024	1,024	-	-	-	-
430				-	-	-	-	-	-
431				-	-	-	-	-	-
432				-	-	-	-	-	-
433				-	-	-	-	-	-
434	550	Maint Supervision & Engineering							
435		P	SG	-	-	-	-	-	-
435		P	CAEW	-	-	-	-	-	-
435		P	CAEE	-	-	-	-	-	-
436		P	CAEE	-	-	-	-	-	-
437				-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
438									
439	551	Maint Supervision & Engineering							
440		P	SG	-	-	-	-	-	-
440		P	CAEW	-	-	-	-	-	-
440		P	CAEE	-	-	-	-	-	-
441				-	-	-	-	-	-
442				-	-	-	-	-	-
443	552	Maintenance of Structures							
444		P	SG	-	-	-	-	-	-
444		P	CAEW	-	-	-	-	-	-
444		P	CAEE	-	-	-	-	-	-
445		P	CAEE	-	-	-	-	-	-
446				-	-	-	-	-	-
447				-	-	-	-	-	-
448	553	Maint of Generation & Electric Plant							
449		P	SG	-	-	-	-	-	-
449		P	CAEW	-	-	-	-	-	-
449		P	CAEE	-	-	-	-	-	-
450		P	CAEE	-	-	-	-	-	-
451				-	-	-	-	-	-
452				-	-	-	-	-	-
453	554	Maintenance of Misc. Other							
454		P	SG	-	-	-	-	-	-
454		P	CAEW	-	-	-	-	-	-
454		P	CAEE	-	-	-	-	-	-
455		P	CAEE	-	-	-	-	-	-
456				-	-	-	-	-	-
457				-	-	-	-	-	-
458		Total Other Power Generation		12,647,006	12,647,006	-	-	-	-
459									
460									
461	555	Purchased Power							
462		P	S	1,959,316	1,959,316	-	-	-	-
463		P	SG	(76,968,481)	(76,968,481)	-	-	-	-
464		P	SE	(0)	(0)	-	-	-	-
465		P	CAEW	-	-	-	-	-	-
463		P	CAEW	185,877,268	185,877,268	-	-	-	-
463		P	CAEE	-	-	-	-	-	-
466		P	DGP	-	-	-	-	-	-
467				-	-	-	-	-	-
468				110,868,103	110,868,103	-	-	-	-
469				-	-	-	-	-	-
470	556	System Control & Load Dispatch							
471		P	SG	137,812	137,812	-	-	-	-
472				-	-	-	-	-	-
473				137,812	137,812	-	-	-	-
474				-	-	-	-	-	-
475				-	-	-	-	-	-
476				-	-	-	-	-	-
477	557	Other Expenses							
478		P	S	(97,006)	(97,006)	-	-	-	-
479		P	SG	2,775,014	2,775,014	-	-	-	-
480		P	SGCT	-	-	-	-	-	-
481		P	SE	-	-	-	-	-	-
482		P	CAEE	-	-	-	-	-	-
483		P	TROJP	-	-	-	-	-	-
481		P	CAEW	690,340	690,340	-	-	-	-
481		P	CAEE	-	-	-	-	-	-
485				3,368,348	3,368,348	-	-	-	-
486				-	-	-	-	-	-
487		Embedded Cost Differentials							
488		Company Owned Hydr P	DGP	-	-	-	-	-	-
489		Company Owned Hydr P	SG	-	-	-	-	-	-
490		Mid-C Contract P	MC	-	-	-	-	-	-
491		Mid-C Contract P	SG	-	-	-	-	-	-
492		Existing QF Contracts P	S	-	-	-	-	-	-
493		Existing QF Contracts P	SG	-	-	-	-	-	-
494				-	-	-	-	-	-
495				-	-	-	-	-	-
496				-	-	-	-	-	-
497		Total Other Power Supply		114,374,263	114,374,263	-	-	-	-
498									
499		TOTAL PRODUCTION EXPENSE		171,634,827	171,634,827	-	-	-	-
500									
501									
502		Summary of Production Expense by Factor							
503		S		1,862,310	1,862,310	-	-	-	-
504		SG		(74,055,655)	(74,055,655)	-	-	-	-
505		SE		(0)	(0)	-	-	-	-
506		SNPPH		-	-	-	-	-	-
507		TROJP		-	-	-	-	-	-
508		SGCT		-	-	-	-	-	-
509		DGP		-	-	-	-	-	-
510		DEU		-	-	-	-	-	-
511		DEP		-	-	-	-	-	-
504		CAEW		243,828,172	243,828,172	-	-	-	-
505		CAEE		-	-	-	-	-	-
512		SNPPS		-	-	-	-	-	-
513		SNPPO		-	-	-	-	-	-
514		DGU		-	-	-	-	-	-
515		MC		-	-	-	-	-	-
516		SSGCT		-	-	-	-	-	-
517		SSECT		-	-	-	-	-	-
518		SSGC		-	-	-	-	-	-
519		SSGCH		-	-	-	-	-	-
520		SSECH		-	-	-	-	-	-
521		Total Production Expense by Factor		171,634,827	171,634,827	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalzed	Production	Transmission	Distribution	Distribution	Retail	Misc
522	560	Operation Supervision & Engineering							
523		T	SG	-	-	-	-	-	-
523		T	CAEW	119,727	-	119,727	-	-	-
523		T	CAEE	-	-	-	-	-	-
525				119,727	-	119,727	-	-	-
526									
527	561	Load Dispatching							
528		T	SG	-	-	-	-	-	-
528		T	CAEW	807,621	-	807,621	-	-	-
528		T	CAEE	-	-	-	-	-	-
530				807,621	-	807,621	-	-	-
531	562	Station Expense							
532		T	SG	-	-	-	-	-	-
532		T	CAEW	61,953	-	61,953	-	-	-
532		T	CAEE	-	-	-	-	-	-
534				61,953	-	61,953	-	-	-
535									
536	563	Overhead Line Expense							
537		T	SG	-	-	-	-	-	-
537		T	CAEW	134,903	-	134,903	-	-	-
537		T	CAEE	-	-	-	-	-	-
539				134,903	-	134,903	-	-	-
540									
541	564	Underground Line Expense							
542		T	SG	-	-	-	-	-	-
542		T	CAEW	-	-	-	-	-	-
542		T	CAEE	-	-	-	-	-	-
544				-	-	-	-	-	-
545									
546	565	Transmission of Electricity by Others							
547		T	SG	0	-	0	-	-	-
548		T	SE	-	-	-	-	-	-
548		T	CAEW	15,940,493	-	15,940,493	-	-	-
548		T	CAEE	-	-	-	-	-	-
551				15,940,493	-	15,940,493	-	-	-
552									
553	566	Misc. Transmission Expense							
554		T	SG	-	-	-	-	-	-
554		T	CAEW	2,086	-	2,086	-	-	-
554		T	CAEE	-	-	-	-	-	-
556				2,086	-	2,086	-	-	-
557									
558	567	Rents - Transmission							
559		T	SG	-	-	-	-	-	-
559		T	CAEW	332,318	-	332,318	-	-	-
559		T	CAEE	-	-	-	-	-	-
561				332,318	-	332,318	-	-	-
562									
563	568	Maint Supervision & Engineering							
564		T	SG	-	-	-	-	-	-
564		T	CAEW	3,600	-	3,600	-	-	-
564		T	CAEE	-	-	-	-	-	-
566				3,600	-	3,600	-	-	-
567									
568	569	Maintenance of Structures							
569		T	SG	-	-	-	-	-	-
569		T	CAEW	(17,005)	-	(17,005)	-	-	-
569		T	CAEE	-	-	-	-	-	-
571				(17,005)	-	(17,005)	-	-	-
572									
573	570	Maintenance of Station Equipment							
574		T	SG	-	-	-	-	-	-
574		T	CAEW	571,270	-	571,270	-	-	-
574		T	CAEE	-	-	-	-	-	-
576				571,270	-	571,270	-	-	-
577									
578	571	Maintenance of Overhead Lines							
579		T	SG	-	-	-	-	-	-
579		T	CAEW	1,336,826	-	1,336,826	-	-	-
579		T	CAEE	-	-	-	-	-	-
581				1,336,826	-	1,336,826	-	-	-
582									
583	572	Maintenance of Underground Lines							
584		T	SG	-	-	-	-	-	-
584		T	CAEW	-	-	-	-	-	-
584		T	CAEE	-	-	-	-	-	-
586				-	-	-	-	-	-
587									
588	573	Maint of Misc. Transmission Plant							
589		T	SG	-	-	-	-	-	-
589		T	CAEW	11	-	11	-	-	-
589		T	CAEE	-	-	-	-	-	-
591				11	-	11	-	-	-
592									
593		TOTAL TRANSMISSION EXPENSE		19,293,803	-	19,293,803	-	-	-
594									
595		Summary of Transmission Expense by Factor							
596		SE		-	-	-	-	-	-
597		SG		0	-	0	-	-	-
597		CAGW		-	-	-	-	-	-
597		CAGE		-	-	-	-	-	-
598		SNPT		-	-	-	-	-	-
599		Total Transmission Expense by Factor		0	-	0	-	-	-

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
600	580	Operation Supervision & Engineering								
601		DPW	S	(186,912)	-	-	(186,912)	(186,912)	-	-
602		DPW	SNPD	1,896,099	-	-	1,896,099	1,896,099	-	-
603				1,709,186	-	-	1,709,186	1,709,186	-	-
604										
605	581	Load Dispatching								
606		DPW	S	-	-	-	-	-	-	-
607		DPW	SNPD	779,497	-	-	779,497	779,497	-	-
608				779,497	-	-	779,497	779,497	-	-
609										
610	582	Station Expense								
611		DPW	S	299,362	-	-	299,362	299,362	-	-
612		DPW	SNPD	27,291	-	-	27,291	27,291	-	-
613				326,653	-	-	326,653	326,653	-	-
614										
615	583	Overhead Line Expenses								
616		DPW	S	1,387,238	-	-	1,387,238	1,387,238	-	-
617		DPW	SNPD	106,509	-	-	106,509	106,509	-	-
618				1,493,747	-	-	1,493,747	1,493,747	-	-
619										
620	584	Underground Line Expense								
621		DPW	S	60,570	-	-	60,570	60,570	-	-
622		DPW	SNPD	-	-	-	-	-	-	-
623				60,570	-	-	60,570	60,570	-	-
624										
625	585	Street Lighting & Signal Systems								
626		DPW	S	851	-	-	851	851	-	-
627		DPW	SNPD	10,469	-	-	10,469	10,469	-	-
628				11,320	-	-	11,320	11,320	-	-
629										
630	586	Meter Expenses								
631		DPW	S	349,231	-	-	349,231	349,231	-	-
632		DPW	SNPD	117,095	-	-	117,095	117,095	-	-
633				466,326	-	-	466,326	466,326	-	-
634										
635	587	Customer Installation Expenses								
636		DPW	S	-	-	-	-	-	-	-
637		DPW	SNPD	-	-	-	-	-	-	-
638				-	-	-	-	-	-	-
639										
640	588	Misc. Distribution Expenses								
641		DPW	S	295,915	-	-	295,915	295,915	-	-
642		DPW	SNPD	895,837	-	-	895,837	895,837	-	-
643				1,191,752	-	-	1,191,752	1,191,752	-	-
644										
645	589	Rents								
646		DPW	S	77,580	-	-	77,580	77,580	-	-
647		DPW	SNPD	33,110	-	-	33,110	33,110	-	-
648				110,690	-	-	110,690	110,690	-	-
649										
650	590	Maint Supervision & Engineering								
651		DPW	S	-	-	-	-	-	-	-
652		DPW	SNPD	(24,115)	-	-	(24,115)	(24,115)	-	-
653				(24,115)	-	-	(24,115)	(24,115)	-	-
654										
655	591	Maintenance of Structures								
656		DPW	S	123,675	-	-	123,675	123,675	-	-
657		DPW	SNPD	18,006	-	-	18,006	18,006	-	-
658				141,681	-	-	141,681	141,681	-	-
659										
660	592	Maintenance of Station Equipment								
661		DPW	S	842,062	-	-	842,062	842,062	-	-
662		DPW	SNPD	145,635	-	-	145,635	145,635	-	-
663				987,698	-	-	987,698	987,698	-	-
664	593	Maintenance of Overhead Lines								
665		DPW	S	4,512,395	-	-	4,512,395	4,512,395	-	-
666		DPW	SNPD	(3,185,432)	-	-	(3,185,432)	(3,185,432)	-	-
667				1,326,964	-	-	1,326,964	1,326,964	-	-
668										
669	594	Maintenance of Underground Lines								
670		DPW	S	1,083,787	-	-	1,083,787	1,083,787	-	-
671		DPW	SNPD	11,707	-	-	11,707	11,707	-	-
672				1,095,494	-	-	1,095,494	1,095,494	-	-
673										
674	595	Maintenance of Line Transformers								
675		DPW	S	12,728	-	-	12,728	12,728	-	-
676		DPW	SNPD	(3,897)	-	-	(3,897)	(3,897)	-	-
677				8,831	-	-	8,831	8,831	-	-
678										
679	596	Maint of Street Lighting & Signal Sys								
680		DPW	S	191,290	-	-	191,290	191,290	-	-
681		DPW	SNPD	269	-	-	269	269	-	-
682				191,559	-	-	191,559	191,559	-	-
683										
684	597	Maintenance of Meters								
685		DPW	S	300,301	-	-	300,301	300,301	-	-
686		DPW	SNPD	111,868	-	-	111,868	111,868	-	-
687				412,169	-	-	412,169	412,169	-	-
688										
689	599	Maint of Misc. Distribution Plant								
690		DPW	S	33,856	-	-	33,856	33,856	-	-
691		DPW	SNPD	1,069,972	-	-	1,069,972	1,069,972	-	-
692				1,103,828	-	-	1,103,828	1,103,828	-	-
693										
694		TOTAL DISTRIBUTION EXPENSE		11,393,848	-	-	11,393,848	11,393,848	-	-
695										
696										

					WASHINGTON						
Description of Account Summary:					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
697	Summary of Distribution Expense by Factor										
698		S			9,383,929	-	-	9,383,929	9,383,929	-	-
699		SNPD			2,009,919	-	-	2,009,919	2,009,919	-	-
700		0			-	-	-	-	-	-	-
701	Total Distribution Expense by Factor				11,393,848	-	-	11,393,848	11,393,848	-	-
702											
703	901	Supervision									
704			CUST	S	507,740	-	-	507,740	-	507,740	-
705			CUST	CN	386,050	-	-	386,050	-	386,050	-
706					893,790	-	-	893,790	-	893,790	-
707											
708	902	Meter Reading Expense									
709			CUST	S	1,773,563	-	-	1,773,563	-	1,773,563	-
710			CUST	CN	41,892	-	-	41,892	-	41,892	-
711					1,815,455	-	-	1,815,455	-	1,815,455	-
712											
713	903	Customer Receipts & Collections									
714			CUST	S	490,889	-	-	490,889	-	490,889	-
715			CUST	CN	3,450,652	-	-	3,450,652	-	3,450,652	-
716					3,941,541	-	-	3,941,541	-	3,941,541	-
717											
718	904	Uncollectible Accounts									
719			CUST	S	1,098,456	-	-	1,098,456	-	1,098,456	-
720			P	SG	-	-	-	-	-	-	-
721			CUST	CN	(4,877)	-	-	(4,877)	-	(4,877)	-
722					1,093,579	-	-	1,093,579	-	1,093,579	-
723											
724	905	Misc. Customer Accounts Expense									
725			CUST	S	-	-	-	-	-	-	-
726			CUST	CN	90,129	-	-	90,129	-	90,129	-
727					90,129	-	-	90,129	-	90,129	-
728											
729	TOTAL CUSTOMER ACCOUNTS EXPENSE				7,834,493	-	-	7,834,493	-	7,834,493	-
730											
731	Summary of Customer Accts Exp by Factor										
732		S			3,870,648	-	-	3,870,648	-	3,870,648	-
733		CN			3,963,846	-	-	3,963,846	-	3,963,846	-
734		SG			-	-	-	-	-	-	-
735	Total Customer Accounts Expense by Factor				7,834,493	-	-	7,834,493	-	7,834,493	-
736											
737	907	Supervision									
738			CUST	S	-	-	-	-	-	-	-
739			CUST	CN	200,947	-	-	200,947	-	200,947	-
740					200,947	-	-	200,947	-	200,947	-
741											
742	908	Customer Assistance									
743			CUST	S	155,275	-	-	155,275	-	155,275	-
744			CUST	CN	98,207	-	-	98,207	-	98,207	-
745											
746					253,482	-	-	253,482	-	253,482	-
747											
748											
749	909	Informational & Instructional Adv									
750			CUST	S	2,911	-	-	2,911	-	2,911	-
751			CUST	CN	45,655	-	-	45,655	-	45,655	-
752					48,566	-	-	48,566	-	48,566	-
753											
754	910	Misc. Customer Service									
755			CUST	S	5,313	-	-	5,313	-	5,313	-
756			CUST	CN	2,855	-	-	2,855	-	2,855	-
757											
758					8,168	-	-	8,168	-	8,168	-
759											
760	TOTAL CUSTOMER SERVICE EXPENSE				511,164	-	-	511,164	-	511,164	-
761											
762											
763	Summary of Customer Service Exp by Factor										
764		S			163,499	-	-	163,499	-	163,499	-
765		CN			347,664	-	-	347,664	-	347,664	-
766		0			-	-	-	-	-	-	-
767	Total Customer Service Expense by Factor				511,164	-	-	511,164	-	511,164	-
768											
769											
770	911	Supervision									
771			CUST	S	-	-	-	-	-	-	-
772			CUST	CN	-	-	-	-	-	-	-
773											
774											
775	912	Demonstration & Selling Expense									
776			CUST	S	-	-	-	-	-	-	-
777			CUST	CN	-	-	-	-	-	-	-
778											
779											
780	913	Advertising Expense									
781			CUST	S	-	-	-	-	-	-	-
782			CUST	CN	-	-	-	-	-	-	-
783											
784											
785	916	Misc. Sales Expense									
786			CUST	S	-	-	-	-	-	-	-
787			CUST	CN	-	-	-	-	-	-	-
788											
789											
790	TOTAL SALES EXPENSE				-	-	-	-	-	-	-
791											
792											
793	Total Sales Expense by Factor										
794		S			-	-	-	-	-	-	-
795		CN			-	-	-	-	-	-	-
796	Total Sales Expense by Factor				-	-	-	-	-	-	-
797											
798	Total Customer Service Exp Including Sales				511,164	-	-	511,164	-	511,164	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
799	920	Administrative & General Salaries		-	-	-	-	-	-	-
800		PTD	S	-	-	-	-	-	-	-
801		CUST	CN	-	-	-	-	-	-	-
802		PTD	SO	10,195,325	4,086,992	2,428,122	3,680,211	3,680,211	-	-
803				10,195,325	4,086,992	2,428,122	3,680,211	3,680,211	-	-
804										
805	921	Office Supplies & expenses		(233)	(93)	(55)	(84)	(84)	-	-
806		PTD	S	268	-	-	268	-	268	-
807		CUST	CN	-	-	-	-	-	-	-
808		PTD	SO	633,168	253,817	150,795	228,555	228,555	-	-
809				633,202	253,724	150,740	228,738	228,471	268	-
810										
811	922	Office Supplies & expenses		-	-	-	-	-	-	-
812		PTD	S	-	-	-	-	-	-	-
813		CUST	CN	-	-	-	-	-	-	-
814		PTD	SO	(1,971,565)	(790,340)	(469,549)	(711,677)	(711,677)	-	-
815				(1,971,565)	(790,340)	(469,549)	(711,677)	(711,677)	-	-
816										
817	923	Outside Services		-	-	-	-	-	-	-
818		PTD	S	-	-	-	-	-	-	-
819		CUST	CN	-	-	-	-	-	-	-
820		PTD	SO	1,942,978	778,880	462,740	701,358	701,358	-	-
821				1,942,978	778,880	462,740	701,358	701,358	-	-
822										
823	924	Property Insurance		1,687,915	676,633	401,995	609,287	609,287	-	-
824		PTD	SO	1,687,915	676,633	401,995	609,287	609,287	-	-
825										
826										
827	925	Injuries & Damages		990,832	397,194	235,977	357,661	357,661	-	-
828		PTD	SO	990,832	397,194	235,977	357,661	357,661	-	-
829										
830										
831	926	Employee Pensions & Benefits		-	-	-	-	-	-	-
832		LABOR	S	-	-	-	-	-	-	-
833		CUST	CN	-	-	-	-	-	-	-
834		LABOR	SO	-	-	-	-	-	-	-
835				-	-	-	-	-	-	-
836				-	-	-	-	-	-	-
837	927	Franchise Requirements		-	-	-	-	-	-	-
838		DMSC	S	-	-	-	-	-	-	-
839		DMSC	SO	-	-	-	-	-	-	-
840				-	-	-	-	-	-	-
841				-	-	-	-	-	-	-
842	928	Regulatory Commission Expense		348,339	-	-	348,339	-	-	348,339
843		DMSC	S	348,339	-	-	348,339	-	-	348,339
844		CUST	CN	-	-	-	-	-	-	-
845		DMSC	SO	48	-	-	48	-	-	48
846		FERC	SG	155,703	118,595	37,108	-	-	-	-
847				504,089	118,595	37,108	348,387	-	-	348,387
848										
849	929	Duplicate Charges		-	-	-	-	-	-	-
850		LABOR	S	-	-	-	-	-	-	-
851		LABOR	SO	(1,082,296)	(496,821)	(54,552)	(530,923)	(350,699)	(180,224)	-
852				(1,082,296)	(496,821)	(54,552)	(530,923)	(350,699)	(180,224)	-
853										
854	930	Misc General Expenses		145,965	58,513	34,763	52,689	52,689	-	-
855		PTD	S	5,637	-	-	5,637	-	5,637	-
856		CUST	CN	(81,925)	(37,607)	(4,129)	(40,188)	(26,546)	(13,642)	-
857		LABOR	SO	69,677	20,906	30,634	18,137	26,143	(6,005)	-
858										
859										
860	931	Rents		-	-	-	-	-	-	-
861		PTD	S	-	-	-	-	-	-	-
862		PTD	SO	591,759	237,218	140,934	213,607	213,607	-	-
863				591,759	237,218	140,934	213,607	213,607	-	-
864										
865	935	Maintenance of General Plant		37,858	9,760	7,979	20,119	19,135	984	-
866		G	S	5,008	-	-	5,008	-	5,008	-
867		CUST	CN	-	-	-	-	-	-	-
868		G	SO	1,480,006	381,549	311,919	786,539	748,053	38,485	-
869				1,522,871	391,308	319,897	811,666	767,188	44,478	-
870										
871		TOTAL ADMINISTRATIVE & GEN EXPENSE		15,084,789	5,674,290	3,684,046	5,726,454	5,521,551	(143,484)	348,387
872										
873		Summary of A&G Expense by Factor								
874		S		531,928	68,179	42,686	421,063	71,740	984	348,339
875		SO		14,386,247	5,487,516	3,604,252	5,294,479	5,449,811	(155,381)	48
876		SG		155,703	118,595	37,108	-	-	-	-
877		CN		10,912	-	-	10,912	-	10,912	-
878		Total A&G Expense by Factor		15,084,789	5,674,290	3,684,046	5,726,454	5,521,551	(143,484)	348,387
879										
880		TOTAL O&M EXPENSE		225,752,925	177,309,117	22,977,849	25,465,959	16,915,399	8,202,173	348,387

				WASHINGTON						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
881	403SP	Steam Depreciation		-	-	-	-	-	-	-
882		P	DGP	-	-	-	-	-	-	-
883		P	DGU	-	-	-	-	-	-	-
884		P	SG	-	-	-	-	-	-	-
884		P	CAEW	6,793,856	6,793,856	-	-	-	-	-
884		P	CAEE	-	-	-	-	-	-	-
885		P	CAEE	-	-	-	-	-	-	-
886				6,793,856	6,793,856	-	-	-	-	-
887										
888	403NP	Nuclear Depreciation		-	-	-	-	-	-	-
889		P	DGP	-	-	-	-	-	-	-
890				-	-	-	-	-	-	-
891				-	-	-	-	-	-	-
892	403HP	Hydro Depreciation		-	-	-	-	-	-	-
893		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
894		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
893		Pre-Merger Pacific	P	CAEW	2,340,483	2,340,483	-	-	-	-
894		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
895		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
896		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
897				2,340,483	2,340,483	-	-	-	-	-
898										
899	403OP	Other Production Depreciation		-	-	-	-	-	-	-
900		P	DGU	-	-	-	-	-	-	-
901		P	SG	-	-	-	-	-	-	-
901		P	CAEW	1,787,330	1,787,330	-	-	-	-	-
901		P	CAEE	-	-	-	-	-	-	-
902		P	CAEE	-	-	-	-	-	-	-
903		P	CAEE	-	-	-	-	-	-	-
904				1,787,330	1,787,330	-	-	-	-	-
905										
906	403TP	Transmission Depreciation		-	-	-	-	-	-	-
907		T	DGP	-	-	-	-	-	-	-
908		T	DGU	-	-	-	-	-	-	-
908		T	CAEW	4,615,825	-	4,615,825	-	-	-	-
908		T	CAEE	-	-	-	-	-	-	-
909		T	SG	-	-	-	-	-	-	-
910				4,615,825	-	4,615,825	-	-	-	-
911										
912										
913										
914	403	Distribution Depreciation		-	-	-	-	-	-	-
915	360	Land & Land Rights	DPW	S	5,509	-	-	5,509	5,509	-
916	361	Structures	DPW	S	29,762	-	-	29,762	29,762	-
917	362	Station Equipment	DPW	S	1,051,159	-	-	1,051,159	1,051,159	-
917	363	Storage Battery Equipm	DPW	S	-	-	-	-	-	-
918	364	Poles & Towers	DPW	S	3,866,867	-	-	3,866,867	3,866,867	-
919	365	OH Conductors	DPW	S	1,245,204	-	-	1,245,204	1,245,204	-
920	366	UG Conduit	DPW	S	222,804	-	-	222,804	222,804	-
921	367	UG Conductor	DPW	S	385,545	-	-	385,545	385,545	-
922	368	Line Trans	DPW	S	1,690,272	-	-	1,690,272	1,690,272	-
923	369	Services	DPW	S	743,294	-	-	743,294	743,294	-
924	370	Meters	DPW	S	489,151	-	-	489,151	489,151	-
925	371	Inst Cust Prem	DPW	S	19,674	-	-	19,674	19,674	-
926	372	Leased Property	DPW	S	108,420	-	-	108,420	108,420	-
927	373	Street Lighting	DPW	S	-	-	-	-	-	-
928				9,857,661	-	-	9,857,661	9,857,661	-	-
929										
930	403GP	General Depreciation		-	-	-	-	-	-	-
931		G-SITUS	S	1,305,725	3,275	258,275	1,044,175	1,044,175	-	-
932		G-DGP	DGP	27	16	11	0	0	-	-
933		G-DGU	DGU	-	-	-	-	-	-	-
934		P	SE	3,165	3,165	-	-	-	-	-
935		CUST	CN	108,122	-	-	108,122	-	108,122	-
936		G-SG	SG	22,224	15,119	6,639	466	466	-	-
937		PTD	SO	1,398,637	560,670	333,100	504,866	504,866	-	-
934		P	CAEW	384,491	384,491	-	-	-	-	-
934		P	CAEE	-	-	-	-	-	-	-
938		G-SG	CAEE	-	-	-	-	-	-	-
939		G-SG	CAEE	-	-	-	-	-	-	-
940				3,222,391	966,736	598,025	1,657,630	1,549,508	108,122	-
941										
942	403GV0	General Vehicles		-	-	-	-	-	-	-
943		G-SG	SG	-	-	-	-	-	-	-
944				-	-	-	-	-	-	-
945				-	-	-	-	-	-	-
946	403MP	Mining Depreciation		-	-	-	-	-	-	-
947		P	SE	-	-	-	-	-	-	-
948				-	-	-	-	-	-	-
949				-	-	-	-	-	-	-
950	403EP	Experimental Plant Depreciation		-	-	-	-	-	-	-
951		P	DGP	-	-	-	-	-	-	-
952		P	SG	-	-	-	-	-	-	-
953				-	-	-	-	-	-	-
954	4031	ARO Depreciation		-	-	-	-	-	-	-
955		P	S	-	-	-	-	-	-	-
956				-	-	-	-	-	-	-
957				-	-	-	-	-	-	-
958				-	-	-	-	-	-	-
959				28,617,546	11,888,405	5,213,850	11,515,291	11,407,169	108,122	-
960										
960		Summary of Amortization Expense by Factor		-	-	-	-	-	-	-
961		S		11,163,386	3,275	258,275	10,901,836	10,901,836	-	-
962		DGP		27	16	11	0	0	-	-
963		DGU		-	-	-	-	-	-	-
964		SG		22,224	15,119	6,639	466	466	-	-
965		SO		1,398,637	560,670	333,100	504,866	504,866	-	-
966		CN		108,122	-	-	108,122	-	108,122	-
967		SE		3,165	3,165	-	-	-	-	-
964		CAGW		-	-	-	-	-	-	-
964		CAGE		-	-	-	-	-	-	-
967		CAEW		15,921,985	11,306,160	4,615,825	-	-	-	-
967		CAEE		-	-	-	-	-	-	-
968		SSGCH		-	-	-	-	-	-	-
969		SSGCT		-	-	-	-	-	-	-
970		Total Depreciation Expense By Factor		28,617,546	11,888,405	5,213,850	11,515,291	11,407,169	108,122	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
971									
972	404GP	Amort of LT Plant - Capital Lease Gen							
973		I-SITUS	S	60,215	354	21,931	37,930	37,930	-
974		I-SG	SG	-	-	-	-	-	-
975		PTD	SO	94,014	37,687	22,390	33,936	33,936	-
976		I-DGU	DGU	-	-	-	-	-	-
977		CUST	CN	14,645	-	-	14,645	-	14,645
974		I-SG	CAEW	-	-	-	-	-	-
974		I-SG	CAEE	-	-	-	-	-	-
978		I-DGP	DGP	-	-	-	-	-	-
979				168,874	38,041	44,321	86,511	71,867	14,645
980									
981	404SP	Amort of LT Plant - Cap Lease Steam							
982		P	SG	-	-	-	-	-	-
983		P	DGP	-	-	-	-	-	-
984				-	-	-	-	-	-
985				-	-	-	-	-	-
986	404IP	Amort of LT Plant - Intangible Plant							
987		I-SITUS	S	48,196	283	17,553	30,360	30,360	-
988		P	SE	7,815	7,815	-	-	-	-
989		I-SG	SG	48,484	42,940	4,763	781	781	-
990		PTD	SO	2,605,623	1,044,514	620,556	940,553	940,553	-
991		CUST	CN	224,022	-	-	224,022	-	224,022
992		I-SG	CAEW	-	-	-	-	-	-
993		I-SG	CAEE	-	-	-	-	-	-
994		I-DGP	DGP	-	-	-	-	-	-
995		I-SG	CAEE	-	-	-	-	-	-
996		I-SG	CAEE	-	-	-	-	-	-
989		I-SG	CAEW	825,443	731,065	81,087	13,292	13,292	-
989		I-SG	CAEE	-	-	-	-	-	-
997		I-DGU	DGU	-	-	-	-	-	-
998				3,759,585	1,826,618	723,960	1,209,007	984,985	224,022
999									
1000	404MP	Amort of LT Plant - Mining Plant							
1001		P	SE	-	-	-	-	-	-
1002				-	-	-	-	-	-
	404P	Amort of LT Plant - Other Plant							
		P	CAEE	-	-	-	-	-	-
		P	CAEE	-	-	-	-	-	-
				-	-	-	-	-	-
1003				-	-	-	-	-	-
1004	404HP	Amortization of Other Electric Plant							
1005		Pre-Merger Pacific	P	-	-	-	-	-	-
1006		Pre-Merger Utah	P	-	-	-	-	-	-
1007		Post-Merger Plant	P	36	36	-	-	-	-
1007		Post-Merger Plant	P	-	-	-	-	-	-
1007		Post-Merger Plant	P	-	-	-	-	-	-
1008			SG	-	-	-	-	-	-
1008				36	36	-	-	-	-
1009									
1010		Total Amortization of Limited Term Plant		3,928,495	1,864,696	768,281	1,295,518	1,056,852	238,667
1011									
1012									
1013	405	Amortization of Other Electric Plant							
1014		GP	S	-	-	-	-	-	-
1015				-	-	-	-	-	-
1016				-	-	-	-	-	-
1017				-	-	-	-	-	-
1018	406	Amortization of Plant Acquisition Adj							
1019		P	S	-	-	-	-	-	-
1020		P	DGP	-	-	-	-	-	-
1021		P	DGU	-	-	-	-	-	-
1022		P	CAEW	-	-	-	-	-	-
1022		P	CAEE	-	-	-	-	-	-
1022		P	SG	-	-	-	-	-	-
1023		P	SO	-	-	-	-	-	-
1024				-	-	-	-	-	-
1025	407	Amort of Prop Losses, Unrec Plant, etc							
1026		DPW	S	-	-	-	-	-	-
1027		GP	SO	-	-	-	-	-	-
1028		P	DGP	-	-	-	-	-	-
1029		P	SE	-	-	-	-	-	-
1029		P	CAEW	-	-	-	-	-	-
1029		P	CAEE	-	-	-	-	-	-
1030		P	SG	28,106	28,106	-	-	-	-
1031		P	TROJP	-	-	-	-	-	-
1032				28,106	28,106	-	-	-	-
1033									
1034		TOTAL AMORTIZATION EXPENSE		3,956,601	1,892,802	768,281	1,295,518	1,056,852	238,667
1035									
1036									
1037									
1038		Summary of Amortization Expense by Factor							
1039		S		108,412	637	39,484	68,290	68,290	-
1040		SE		7,815	7,815	-	-	-	-
1041		TROJP		-	-	-	-	-	-
1042		DGP		-	-	-	-	-	-
1043		DGU		-	-	-	-	-	-
1044		SO		2,699,638	1,082,202	642,947	974,489	974,489	-
1045		SSGCT		-	-	-	-	-	-
1046		SSGCH		-	-	-	-	-	-
1047		CN		238,667	-	-	238,667	-	238,667
1048		CAGW		-	-	-	-	-	-
1048		CAGE		-	-	-	-	-	-
1048		SG		76,590	71,046	4,763	781	781	-
1049		Total Amortization Expense by Factor		3,131,121	1,161,700	687,194	1,282,227	1,043,560	238,667

			WASHINGTON							
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
1050	408	Taxes Other Than Income								
1051		IBT	S	7,876,715	6,923,746	(185,060)	1,138,029	(1,411,554)	1,156,315	1,393,268
1052		GP	GPS	4,797,200	2,097,213	960,288	1,739,699	1,696,658	43,041	-
1053		GP	SO	(6)	(3)	(1)	(2)	(2)	(0)	-
1054		P	SE	-	-	-	-	-	-	-
1055		P	SG	-	-	-	-	-	-	-
1056		DMSC	OPRV-ID	-	-	-	-	-	-	-
1057		GP	EXCTAX	-	-	-	-	-	-	-
1058		GP	DGP	-	-	-	-	-	-	-
1054		P	CAEW	92,174	92,174	-	-	-	-	-
1054		P	CAEE	-	-	-	-	-	-	-
1061										
1062				12,766,082	9,113,130	775,226	2,877,726	285,102	1,199,356	1,393,268
1063										
1064										
1065	41140	Deferred Investment Tax Credit - Fed								
1066		PTD	DGU	-	-	-	-	-	-	-
1067										
1068										
1069										
1070	41141	Deferred Investment Tax Credit - Idaho								
1071		PTD	DGU	-	-	-	-	-	-	-
1072										
1073										
1074										
1075		TOTAL DEFERRED ITC								
1076										
1077										
1078	427	Interest on Long-Term Debt								
1079		GP	S	(654,020)	(285,921)	(130,920)	(237,179)	(231,312)	(5,868)	-
1080		GP	SNP	17,636,761	7,710,339	3,530,471	6,395,951	6,237,712	158,239	-
1081				16,982,742	7,424,419	3,399,551	6,158,772	6,006,401	152,371	-
1082										
1083	428	Amortization of Debt Disc & Exp								
1084		GP	SNP	703,315	307,471	140,787	255,056	248,746	6,310	-
1085				703,315	307,471	140,787	255,056	248,746	6,310	-
1086										
1087	429	Amortization of Premium on Debt								
1088		GP	SNP	(6,486)	(2,835)	(1,298)	(2,352)	(2,294)	(58)	-
1089				(6,486)	(2,835)	(1,298)	(2,352)	(2,294)	(58)	-
1090										
1091	431	Other Interest Expense								
1092		NUTIL	OTH	-	-	-	-	-	-	-
1093		GP	SO	-	-	-	-	-	-	-
1094		GP	SNP	1,998,744	873,799	400,102	724,842	706,909	17,933	-
1095				1,998,744	873,799	400,102	724,842	706,909	17,933	-
1096										
1097	432	AFUDC - Borrowed								
1098		GP	SNP	(1,367,244)	(587,724)	(273,691)	(495,829)	(483,562)	(12,267)	-
1099				(1,367,244)	(587,724)	(273,691)	(495,829)	(483,562)	(12,267)	-
1100										
1101		Total Electric Interest Deductions for Tax		18,311,070	8,005,130	3,665,452	6,640,488	6,476,200	164,289	-
1102										
1103		Non-Utility Portion of Interest								
1104		427 NUTIL	NUTIL	-	-	-	-	-	-	-
1105		428 NUTIL	NUTIL	-	-	-	-	-	-	-
1106		429 NUTIL	NUTIL	-	-	-	-	-	-	-
1107		431 NUTIL	NUTIL	-	-	-	-	-	-	-
1108										
1109		Total Non-utility Interest		-	-	-	-	-	-	-
1110										
1111		Total Interest Deductions for Tax		18,311,070	8,005,130	3,665,452	6,640,488	6,476,200	164,289	-
1112										
1113										
1114	419	Interest & Dividends								
1115		GP	S	-	-	-	-	-	-	-
1116		GP	SNP	-	-	-	-	-	-	-
1117										
1118		Total Operating Deductions for Tax		-	-	-	-	-	-	-
1119										
1120	41010	Deferred Income Tax - Federal-DR								
1121		P	S	13,086,458	13,086,458	-	-	-	-	-
1122		P	TROJD	2,557	2,557	-	-	-	-	-
1123		PT	DGP	-	-	-	-	-	-	-
1124		LABOR	SO	5,804,144	2,664,354	292,553	2,847,237	1,880,731	966,506	-
1125		GP	SNP	2,385	1,043	477	865	844	21	-
1126		P	SE	2,506,497	2,506,497	-	-	-	-	-
1127		PT	SG	1,188	745	443	-	-	-	-
1128		GP	GPS	254,813	111,398	51,008	92,408	90,121	2,286	-
1129		DITEXP	DITEXP	650,617	484,676	75,956	89,984	88,781	1,204	-
1130		CUST	BADDEBT	1,203,388	-	-	1,203,388	-	1,203,388	-
1131		CUST	CN	149	-	-	149	-	149	-
1132		P	SGCT	-	-	-	-	-	-	-
1132		P	CAEW	2,384,430	2,384,430	-	-	-	-	-
1132		P	CAEE	-	-	-	-	-	-	-
1133		DPW	SNPD	19,481	-	-	19,481	19,481	-	-
1134				25,916,107	21,242,159	420,437	4,253,512	2,079,958	2,173,554	-
1135										
1136										
1137										
1138	41120	Deferred Income Tax - Nonutility-CR								
1139		GP	S	(8,153,591)	(3,564,541)	(1,632,160)	(2,956,890)	(2,883,736)	(73,155)	-
1140		P	SE	(3,002,301)	(3,002,301)	-	-	-	-	-
1141		PT	DGP	-	-	-	-	-	-	-
1142		GP	SNP	(157,523)	(68,865)	(31,532)	(57,125)	(55,712)	(1,413)	-
1143		PT	SG	(33,142)	(20,791)	(12,352)	-	-	-	-
1144		GP	GPS	(107,555)	(47,020)	(21,530)	(39,005)	(38,040)	(965)	-
1145		LABOR	SO	(6,915,489)	(3,174,510)	(348,569)	(3,392,410)	(2,240,843)	(1,151,567)	-
1146		PT	SNPD	(107,464)	(67,413)	(40,051)	-	-	-	-
1147		CUST	CN	(267)	-	-	(267)	-	(267)	-
1148		CUST	BADDEBT	(125,914)	-	-	(125,914)	-	(125,914)	-
1149		DITEXP	DITEXP	121,095	90,209	14,137	16,748	16,524	224	-
1150		P	TROJD	(107,376)	(107,376)	-	-	-	-	-
1151		P	SGCT	-	-	-	-	-	-	-
1151		P	CAEW	(1,678,874)	(1,678,874)	-	-	-	-	-
1151		P	CAEE	-	-	-	-	-	-	-
1154				(20,268,401)	(11,641,481)	(2,072,057)	(6,554,863)	(5,201,807)	(1,353,057)	-
1155										
1156		TOTAL DEFERRED INCOME TAXES		5,647,706	9,600,678	(1,651,620)	(2,301,352)	(3,121,849)	820,497	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1157	SCHMAF	Additions - Flow Through		-	-	-	-	-	-	-
1158			SCHMAF	S	-	-	-	-	-	-
1159			SCHMAF	SNP	-	-	-	-	-	-
1160			SCHMAF	SO	-	-	-	-	-	-
1161			SCHMAF	SE	-	-	-	-	-	-
1162			SCHMAF	TROJP	-	-	-	-	-	-
1163			SCHMAF	DGP	-	-	-	-	-	-
1164					-	-	-	-	-	-
1165					-	-	-	-	-	-
1166	SCHMAP	Additions - Permanent			-	-	-	-	-	-
1167			P	S	-	-	-	-	-	-
1168			P	SE	157,812	157,812	-	-	-	-
			P	CAEW	8,065	8,065	-	-	-	-
1169			LABOR	SNP	265,859	122,041	13,400	130,418	86,147	44,271
1170			SCHMAP-SO	SO	75,087	34,468	3,785	36,834	24,331	12,503
1171					-	-	-	-	-	-
1172					506,823	322,386	17,185	167,252	110,478	56,774
1173					-	-	-	-	-	-
1174	SCHMAT	Additions - Temporary			-	-	-	-	-	-
1175			SCHMAT-SITUS	S	681,844	259,477	30,846	391,520	303,350	88,170
1176			P	SGCT	-	-	-	-	-	-
1177			DPW	CIAC	4,397,562	-	-	4,397,562	4,397,562	-
1178			SCHMAT-SNP	SNP	1,795,320	786,566	369,904	638,851	638,851	-
1179			P	TROJD	-	-	-	-	-	-
1180			P	DGP	-	-	-	-	-	-
1181			SCHMAT-SE	SE	2,393,175	2,383,344	3,496	6,334	6,178	157
1182			P	SG	(568)	(568)	-	-	-	-
1183			SCHMAT-GPS	GPS	(1,562,390)	(684,514)	(321,911)	(555,964)	(555,964)	-
1184			SCHMAT-SO	SO	1,911,802	448,804	151,708	1,311,290	347,057	60,488
1185			SCHMAT-SNP	SNPD	837,889	367,096	172,637	298,156	298,156	-
1186			CUST	CN	312	-	-	-	-	312
1187			DPW	BADDEBT	-	-	-	-	-	-
			SCHMAT-SE	CAEW	525,609	523,450	768	1,391	1,357	34
			SCHMAT-SE	CAEE	-	-	-	-	-	-
1188			BOOKDEPR	SCHMDEXP	30,641,433	14,279,750	5,134,279	11,227,404	11,109,789	117,616
1189					41,621,989	18,363,405	5,541,726	17,716,858	16,546,335	266,777
1190					-	-	-	-	-	-
1191		TOTAL SCHEDULE - M ADDITIONS			42,128,812	18,685,791	5,558,911	17,884,109	16,656,813	323,551
1192					-	-	-	-	-	-
1193	SCHMDF	Deductions - Flow Through			-	-	-	-	-	-
1194			SCHMDF	S	-	-	-	-	-	-
1195			SCHMDF	DGP	-	-	-	-	-	-
1196			SCHMDF	DGU	-	-	-	-	-	-
1197					-	-	-	-	-	-
1198	SCHMDP	Deductions - Permanent			-	-	-	-	-	-
1199			SCHMDP	S	-	-	-	-	-	-
1200			P	SE	-	-	-	-	-	-
			P	CAEW	1,275,355	1,275,355	-	-	-	-
			P	CAEE	-	-	-	-	-	-
1201			PTD	SNP	28,165	11,291	6,708	10,167	10,167	-
1202			SCHMDP	IBT	-	-	-	-	-	-
1203			P	SG	527,991	527,991	-	-	-	-
1204			SCHMDP-SO	SO	1,496,024	686,738	75,417	733,868	484,763	249,105
1205					3,327,535	2,501,375	82,125	744,035	494,930	249,105
1206					-	-	-	-	-	-
1207	SCHMDT	Deductions - Temporary			-	-	-	-	-	-
1208			GP	S	(368,249)	(160,989)	(73,715)	(133,545)	(130,241)	(3,304)
1209			DPW	BADDEBT	2,839,167	-	-	2,839,167	2,839,167	-
1210			SCHMDT-SNP	SNP	1,697,711	744,188	352,188	601,335	605,002	(3,668)
1211			CUST	DGP	-	-	-	-	-	-
1212			P	SE	1,066,717	1,066,717	-	-	-	-
1213			SCHMDT-SG	SG	488,397	221,503	53,104	213,789	212,667	1,122
1214			SCHMDT-GPS	GPS	2,538,448	1,111,777	520,736	905,935	902,445	3,491
1215			SCHMDT-SO	SO	1,754,396	783,657	247,890	722,849	600,934	121,915
1216			TAXDEPR	TAXDEPR	37,731,262	17,583,805	6,322,250	13,825,206	13,680,377	144,830
			P	CAEW	2,096,511	2,096,511	-	-	-	-
			P	CAEE	-	-	-	-	-	-
1217			DPW	SNPD	(11,331)	-	-	(11,331)	(11,331)	-
1218					49,633,028	23,447,168	7,422,453	18,963,406	18,699,020	264,386
1219					-	-	-	-	-	-
1220		TOTAL SCHEDULE - M DEDUCTIONS			53,160,562	25,948,543	7,504,579	19,707,441	19,193,950	513,491
1221					-	-	-	-	-	-
1222		TOTAL SCHEDULE - M ADJUSTMENTS			(11,031,750)	(7,262,752)	(1,945,667)	(1,823,331)	(2,537,137)	(189,940)
1223					-	-	-	-	-	-
1224		NOTE:								
1225										
1226	40911	State Income Taxes			-	0	-	-	-	-
1227			IBT	IBT	-	-	-	-	-	-
1228			IBT	IBT	-	-	-	-	-	-
1229			IBT	IBT	-	-	-	-	-	-
1230			IBT	IBT	-	-	-	-	-	-
1231		TOTAL STATE TAXES			-	-	-	-	-	-
1232					-	-	-	-	-	-
1233					-	-	-	-	-	-
1234		Calculation of Taxable Income:								
1235		Operating Revenues			309,161,393	223,056,089	35,140,760	50,964,543	37,070,430	11,442,122
1236		Operating Deductions:								
1237		O & M Expenses			225,752,925	177,309,117	22,977,849	25,465,959	16,915,399	8,202,173
1238		Depreciation Expense			28,617,546	11,888,405	5,213,850	11,515,291	11,407,169	108,122
1239		Amortization Expense			3,956,601	1,892,802	768,281	1,295,518	1,056,852	238,667
1240		Taxes Other Than Income			12,766,082	9,113,130	775,226	2,877,726	265,102	1,199,356
1241		Interest & Dividends (AFUDC-Equity)			-	-	-	-	-	-
1242		Misc Revenue & Expense			(399,649)	(436,313)	8,825	27,839	27,839	-
1243		Total Operating Deductions			270,693,505	199,767,141	29,744,031	41,162,332	29,692,360	9,748,318
1244		Other Deductions:								
1245		Interest Deductions			18,311,070	8,005,130	3,665,452	6,640,488	6,476,200	164,289
1246		Interest on PCRBS			-	-	-	-	-	-
1247		Schedule M Adjustments			(11,031,750)	(7,262,752)	(1,945,667)	(1,823,331)	(2,537,137)	(189,940)
1248					-	-	-	-	-	-
1249		Income Before State Taxes			9,125,068	8,021,067	(214,390)	1,318,391	(1,635,266)	1,339,576
1250					-	-	-	-	-	-
1251		State Income Taxes			-	-	-	-	-	-
1252		Total Taxable Income			9,125,068	8,021,067	(214,390)	1,318,391	(1,635,266)	1,339,576
1253					-	-	-	-	-	-
1254		Tax Rate			35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1255					-	-	-	-	-	-
1256		Federal Income Tax - Calculated			3,193,774	2,807,373	(75,037)	461,437	(572,343)	468,851
1257					-	-	-	-	-	-

Description of Account Summary:			WASHINGTON									
			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc			
1258												
1259	Adjustments to Calculated Tax:											
1260	40910	PMI	P	SE	-	-	-	-	-	-	-	-
1260	40910	PMI	P	CAEW	(629,057)	(629,057)	-	-	-	-	-	-
1260	40910	PMI	P	CAEE	-	-	-	-	-	-	-	-
1261	40910		P	SG	-	-	-	-	-	-	-	-
1262	FITOTH	FIT True-up		NUTIL	-	-	-	-	-	-	-	-
1263	40910			LABOR	-	-	-	-	-	-	-	-
1264	Federal Income Tax			S	-	-	-	-	-	-	-	-
1265					2,564,717	2,178,317	(75,037)	461,437	(572,343)	468,851	564,929	
1266	TOTAL OPERATING EXPENSES				278,905,928	211,546,135	28,017,375	39,342,418	42,913,566	19,239,840	2,654,970	
1267	310	Land and Land Rights										
1268			P	DGP	-	-	-	-	-	-	-	-
1269			P	DGU	-	-	-	-	-	-	-	-
1270			P	SG	-	-	-	-	-	-	-	-
1270			P	CAEW	(25,443,347)	(25,443,347)	-	-	-	-	-	-
1270			P	CAEE	-	-	-	-	-	-	-	-
1271			P	S	(481,839)	(481,839)	-	-	-	-	-	-
1272			P	CAEE	-	-	-	-	-	-	-	-
1273					(25,925,186)	(25,925,186)	-	-	-	-	-	-
1274												
1275	311	Structures and Improvements										
1276			P	DGP	-	-	-	-	-	-	-	-
1277			P	DGU	-	-	-	-	-	-	-	-
1278			P	SG	-	-	-	-	-	-	-	-
1278			P	CAEW	42,321,626	42,321,626	-	-	-	-	-	-
1278			P	CAEE	-	-	-	-	-	-	-	-
1279			P	CAEE	-	-	-	-	-	-	-	-
1280					42,321,626	42,321,626	-	-	-	-	-	-
1281												
1282	312	Boiler Plant Equipment										
1283			P	DGP	-	-	-	-	-	-	-	-
1284			P	DGU	-	-	-	-	-	-	-	-
1285			P	SG	-	-	-	-	-	-	-	-
1285			P	CAEW	141,890,242	141,890,242	-	-	-	-	-	-
1285			P	CAEE	-	-	-	-	-	-	-	-
1286			P	CAEE	-	-	-	-	-	-	-	-
1287					141,890,242	141,890,242	-	-	-	-	-	-
1288												
1289	314	Turbogenerator Units										
1290			P	DGP	-	-	-	-	-	-	-	-
1291			P	DGU	-	-	-	-	-	-	-	-
1292			P	SG	-	-	-	-	-	-	-	-
1292			P	CAEW	40,239,800	40,239,800	-	-	-	-	-	-
1292			P	CAEE	-	-	-	-	-	-	-	-
1293			P	CAEE	-	-	-	-	-	-	-	-
1294					40,239,800	40,239,800	-	-	-	-	-	-
1295												
1296	315	Accessory Electric Equipment										
1297			P	DGP	-	-	-	-	-	-	-	-
1298			P	DGU	-	-	-	-	-	-	-	-
1299			P	SG	-	-	-	-	-	-	-	-
1299			P	CAEW	14,143,974	14,143,974	-	-	-	-	-	-
1299			P	CAEE	-	-	-	-	-	-	-	-
1300			P	CAEE	-	-	-	-	-	-	-	-
1301					14,143,974	-	-	-	-	-	-	-
1302												
1303												
1304												
1305	316	Misc Power Plant Equipment										
1306			P	DGP	-	-	-	-	-	-	-	-
1307			P	DGU	-	-	-	-	-	-	-	-
1308			P	SG	-	-	-	-	-	-	-	-
1308			P	CAEW	1,313,085	1,313,085	-	-	-	-	-	-
1308			P	CAEE	-	-	-	-	-	-	-	-
1309			P	CAEE	-	-	-	-	-	-	-	-
1310					1,313,085	1,313,085	-	-	-	-	-	-
1311												
1312	317	Steam Plant ARO										
1313			P	S	-	-	-	-	-	-	-	-
1314					-	-	-	-	-	-	-	-
1315												
1316	SP	Unclassified Steam Plant - Account 300										
1317			P	SG	-	-	-	-	-	-	-	-
1318					-	-	-	-	-	-	-	-
1319												
1320												
1321	Total Steam Production Plant				213,983,541	213,983,541	-	-	-	-	-	-
1322												
1323												
1324	Summary of Steam Production Plant by Factor											
1325		S			(481,839)	(481,839)	-	-	-	-	-	-
1326		DGP			-	-	-	-	-	-	-	-
1327		DGU			-	-	-	-	-	-	-	-
1328		SG			-	-	-	-	-	-	-	-
1328		CAGW			-	-	-	-	-	-	-	-
1328		CAGE			-	-	-	-	-	-	-	-
1329		SSGCH			-	-	-	-	-	-	-	-
1330	Total Steam Production Plant by Factor				(481,839)	(481,839)	-	-	-	-	-	-
1331	320	Land and Land Rights										
1332			P	DGP	-	-	-	-	-	-	-	-
1333			P	SG	-	-	-	-	-	-	-	-
1334					-	-	-	-	-	-	-	-
1335												
1336	321	Structures and Improvements										
1337			P	DGP	-	-	-	-	-	-	-	-
1338			P	SG	-	-	-	-	-	-	-	-
1339					-	-	-	-	-	-	-	-
1340												
1341	322	Reactor Plant Equipment										
1342			P	DGP	-	-	-	-	-	-	-	-
1343			P	SG	-	-	-	-	-	-	-	-
1344					-	-	-	-	-	-	-	-
1345												
1346	323	Turbogenerator Units										
1347			P	DGP	-	-	-	-	-	-	-	-
1348			P	SG	-	-	-	-	-	-	-	-
1349					-	-	-	-	-	-	-	-
1350												
1351	324	Land and Land Rights										
1352			P	DGP	-	-	-	-	-	-	-	-
1353			P	SG	-	-	-	-	-	-	-	-
1354					-	-	-	-	-	-	-	-
1355												
1356	325	Misc. Power Plant Equipment										
1357			P	DGP	-	-	-	-	-	-	-	-
1358			P	SG	-	-	-	-	-	-	-	-
1359					-	-	-	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1360										
1361										
1362	NP	Unclassified Nuclear Plant - Acct 300								
1363		P	SG	-	-	-	-	-	-	-
1364				-	-	-	-	-	-	-
1365				-	-	-	-	-	-	-
1366				-	-	-	-	-	-	-
1367		Total Nuclear Production Plant		-	-	-	-	-	-	-
1368										
1369										
1370										
1371		Summary of Nuclear Production Plant by Factor								
1372		DGP		-	-	-	-	-	-	-
1373		DGU		-	-	-	-	-	-	-
1374		SG		-	-	-	-	-	-	-
1375				-	-	-	-	-	-	-
1376		Total Nuclear Plant by Factor		-	-	-	-	-	-	-
1377										
1378	330	Land and Land Rights								
1379		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1380		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1379		Pre-Merger Pacific	P	CAEW	3,099,669	3,099,669	-	-	-	-
1380		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1381		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1382		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1383					3,099,669	3,099,669	-	-	-	-
1384										
1385	331	Structures and Improvements								
1386		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1387		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1386		Pre-Merger Pacific	P	CAEW	15,227,654	15,227,654	-	-	-	-
1387		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1388		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1389		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1390					15,227,654	15,227,654	-	-	-	-
1391										
1392	332	Reservoirs, Dams & Waterways								
1393		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1394		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1393		Pre-Merger Pacific	P	CAEW	49,983,497	49,983,497	-	-	-	-
1394		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1395		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1396		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1397					49,983,497	49,983,497	-	-	-	-
1398										
1399	333	Water Wheel, Turbines, & Generators								
1400		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1401		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1400		Pre-Merger Pacific	P	CAEW	14,775,009	14,775,009	-	-	-	-
1401		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1402		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1403		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1404					14,775,009	14,775,009	-	-	-	-
1405										
1406	334	Accessory Electric Equipment								
1407		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1408		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1407		Pre-Merger Pacific	P	CAEW	7,128,801	7,128,801	-	-	-	-
1408		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1409		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1410		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1411					7,128,801	7,128,801	-	-	-	-
1412										
1413										
1414										
1415	335	Misc. Power Plant Equipment								
1416		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1417		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1416		Pre-Merger Pacific	P	CAEW	637,074	637,074	-	-	-	-
1417		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1418		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1419		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1420					637,074	637,074	-	-	-	-
1421										
1422	336	Roads, Railroads & Bridges								
1423		Pre-Merger Pacific	P	DGP	-	-	-	-	-	-
1424		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1423		Pre-Merger Pacific	P	CAEW	2,664,418	2,664,418	-	-	-	-
1424		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1425		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1426		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1427					2,664,418	2,664,418	-	-	-	-
1428										
1429	337	Hydro Plant ARO								
1430		P	S	-	-	-	-	-	-	-
1431				-	-	-	-	-	-	-
1432				-	-	-	-	-	-	-
1433	HP	Unclassified Hydro Plant - Acct 300								
1434		Pre-Merger Pacific	P	S	-	-	-	-	-	-
1435		Pre-Merger Utah	P	DGU	-	-	-	-	-	-
1435		Pre-Merger Utah	P	CAEW	-	-	-	-	-	-
1435		Pre-Merger Utah	P	CAEE	-	-	-	-	-	-
1436		Post-Merger Pacific	P	CAEW	-	-	-	-	-	-
1437		Post-Merger Utah	P	CAEE	-	-	-	-	-	-
1438				-	-	-	-	-	-	-
1439				-	-	-	-	-	-	-
1440		Total Hydraulic Plant			93,516,121	93,516,121	-	-	-	-
1441										
1442		Summary of Hydraulic Plant by Factor								
1443		S		-	-	-	-	-	-	-
1444		SG		-	-	-	-	-	-	-
1444		CAGW		-	-	-	-	-	-	-
1444		CAGE		-	-	-	-	-	-	-
1445		DGP		-	-	-	-	-	-	-
1446		DGU		-	-	-	-	-	-	-
1447		Total Hydraulic Plant by Factor		-	-	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1448									
1449	340	Land and Land Rights							
1450		P	SG	-	-	-	-	-	-
1451		P	DGU	-	-	-	-	-	-
1450		P	CAEW	189,710	189,710	-	-	-	-
1450		P	CAEE	-	-	-	-	-	-
1452		P	CAEE	-	-	-	-	-	-
1453				189,710	189,710	-	-	-	-
1454									
1455	341	Structures and Improvements							
1456		P	SG	-	-	-	-	-	-
1457		P	DGU	-	-	-	-	-	-
1456		P	CAEW	2,809,829	2,809,829	-	-	-	-
1456		P	CAEE	-	-	-	-	-	-
1458		P	CAEE	-	-	-	-	-	-
1459				2,809,829	2,809,829	-	-	-	-
1460									
1461	342	Fuel Holders, Producers & Accessories							
1462		P	SG	-	-	-	-	-	-
1463		P	DGU	-	-	-	-	-	-
1462		P	CAEW	149,457	149,457	-	-	-	-
1462		P	CAEE	-	-	-	-	-	-
1464		P	CAEE	-	-	-	-	-	-
1465				149,457	149,457	-	-	-	-
1466									
1467	343	Prime Movers							
1468		P	S	-	-	-	-	-	-
1469		P	DGU	-	-	-	-	-	-
1470		P	SG	-	-	-	-	-	-
1470		P	CAEW	45,303,597	45,303,597	-	-	-	-
1470		P	CAEE	-	-	-	-	-	-
1471		P	CAEE	-	-	-	-	-	-
1472				45,303,597	45,303,597	-	-	-	-
1473									
1474	344	Generators							
1475		P	S	-	-	-	-	-	-
1476		P	DGU	-	-	-	-	-	-
1477		P	SG	-	-	-	-	-	-
1477		P	CAEW	8,910,597	8,910,597	-	-	-	-
1477		P	CAEE	-	-	-	-	-	-
1478		P	CAEE	-	-	-	-	-	-
1479				8,910,597	8,910,597	-	-	-	-
1480									
1481	345	Accessory Electric Plant							
1482		P	SG	-	-	-	-	-	-
1483		P	DGU	-	-	-	-	-	-
1482		P	CAEW	2,040,482	2,040,482	-	-	-	-
1482		P	CAEE	-	-	-	-	-	-
1484		P	CAEE	-	-	-	-	-	-
1485				2,040,482	2,040,482	-	-	-	-
1486									
1487									
1488									
1489	346	Misc. Power Plant Equipment							
1490		P	SG	-	-	-	-	-	-
1491		P	DGU	-	-	-	-	-	-
1490		P	CAEW	112,023	112,023	-	-	-	-
1490		P	CAEE	-	-	-	-	-	-
1492				112,023	112,023	-	-	-	-
1493									
1494	347	Other Production ARO							
1495		P	S	-	-	-	-	-	-
1496									
1497									
1498	OP	Unclassified Other Prod Plant-Acct 300							
1499		P		-	-	-	-	-	-
1500		P	SG	-	-	-	-	-	-
1500		P	CAEW	-	-	-	-	-	-
1500		P	CAEE	-	-	-	-	-	-
1501				-	-	-	-	-	-
1502									
1503		Total Other Production Plant		59,515,695	59,515,695	-	-	-	-
1504									
1505		Summary of Other Production Plant by Factor							
1506		S		-	-	-	-	-	-
1507		DGU		-	-	-	-	-	-
1508		SG		-	-	-	-	-	-
1508		CAGW		-	-	-	-	-	-
1508		CAGE		-	-	-	-	-	-
1509		SSGCT		-	-	-	-	-	-
1510		Total of Other Production Plant by Factor							
1511									
1512		Experimental Plant							
1513	103	Experimental Plant							
1514		P	DGP	-	-	-	-	-	-
1515		Total Experimental Plant							
1516									
1517		TOTAL PRODUCTION PLANT		367,015,356	367,015,356	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1518	350	Land and Land Rights		-	-	-	-	-	-	-
1519			T	DGP	-	-	-	-	-	-
1520			T	DGU	-	-	-	-	-	-
1521			T	CAEW	6,380,071	6,380,071	-	-	-	-
1521			T	CAEE	-	-	-	-	-	-
1521			T	SG	-	-	-	-	-	-
1522					6,380,071	6,380,071	-	-	-	-
1523					-	-	-	-	-	-
1524	352	Structures and Improvements			-	-	-	-	-	-
1525			T	S	-	-	-	-	-	-
1526			T	DGP	-	-	-	-	-	-
1527			T	DGU	-	-	-	-	-	-
1528			T	CAEW	3,617,857	3,617,857	-	-	-	-
1528			T	CAEE	-	-	-	-	-	-
1528			T	SG	-	-	-	-	-	-
1529					3,617,857	3,617,857	-	-	-	-
1530					-	-	-	-	-	-
1531	353	Station Equipment			-	-	-	-	-	-
1532			T	DGP	-	-	-	-	-	-
1533			T	DGU	-	-	-	-	-	-
1534			T	CAEW	65,500,531	65,500,531	-	-	-	-
1534			T	CAEE	-	-	-	-	-	-
1534			T	SG	-	-	-	-	-	-
1535					65,500,531	65,500,531	-	-	-	-
1536					-	-	-	-	-	-
1537	354	Towers and Fixtures			-	-	-	-	-	-
1538			T	DGP	-	-	-	-	-	-
1539			T	DGU	-	-	-	-	-	-
1540			T	CAEW	41,164,237	41,164,237	-	-	-	-
1540			T	CAEE	-	-	-	-	-	-
1540			T	SG	-	-	-	-	-	-
1541					41,164,237	41,164,237	-	-	-	-
1542					-	-	-	-	-	-
1543	355	Poles and Fixtures			-	-	-	-	-	-
1544			T	DGP	-	-	-	-	-	-
1545			T	DGU	-	-	-	-	-	-
1546			T	CAEW	37,223,735	37,223,735	-	-	-	-
1546			T	CAEE	-	-	-	-	-	-
1546			T	SG	-	-	-	-	-	-
1547					37,223,735	37,223,735	-	-	-	-
1548					-	-	-	-	-	-
1549	356	Clearing and Grading			-	-	-	-	-	-
1550			T	DGP	-	-	-	-	-	-
1551			T	DGU	-	-	-	-	-	-
1552			T	CAEW	64,770,074	64,770,074	-	-	-	-
1552			T	CAEE	-	-	-	-	-	-
1552			T	SG	-	-	-	-	-	-
1553					64,770,074	64,770,074	-	-	-	-
1554					-	-	-	-	-	-
1555	357	Underground Conduit			-	-	-	-	-	-
1556			T	DGP	-	-	-	-	-	-
1557			T	DGU	-	-	-	-	-	-
1558			T	CAEW	4,083	4,083	-	-	-	-
1558			T	CAEE	-	-	-	-	-	-
1558			T	SG	-	-	-	-	-	-
1559					4,083	4,083	-	-	-	-
1560					-	-	-	-	-	-
1561	358	Underground Conductors			-	-	-	-	-	-
1562			T	DGP	-	-	-	-	-	-
1563			T	DGU	-	-	-	-	-	-
1564			T	CAEW	4,340	4,340	-	-	-	-
1564			T	CAEE	-	-	-	-	-	-
1564			T	SG	-	-	-	-	-	-
1565					4,340	4,340	-	-	-	-
1566					-	-	-	-	-	-
1567	359	Roads and Trails			-	-	-	-	-	-
1568			T	DGP	-	-	-	-	-	-
1569			T	DGU	-	-	-	-	-	-
1570			T	CAEW	1,455,321	1,455,321	-	-	-	-
1570			T	CAEE	-	-	-	-	-	-
1570			T	SG	-	-	-	-	-	-
1571					1,455,321	1,455,321	-	-	-	-
1572					-	-	-	-	-	-
1573	TP	Unclassified Trans Plant - Acct 300			-	-	-	-	-	-
1574			T	SG	-	-	-	-	-	-
1574			T	CAEW	-	-	-	-	-	-
1574			T	CAEE	-	-	-	-	-	-
1575					-	-	-	-	-	-
1576					-	-	-	-	-	-
1577	TS0	Unclassified Trans Sub Plant - Acct 300			-	-	-	-	-	-
1578			T	SG	-	-	-	-	-	-
1579					-	-	-	-	-	-
1580					-	-	-	-	-	-
1581		TOTAL TRANSMISSION PLANT			220,120,248	220,120,248	-	-	-	-
1582		Summary of Transmission Plant by Factor			-	-	-	-	-	-
1583		DGP			-	-	-	-	-	-
1584		DGU			-	-	-	-	-	-
1585		CAGW			-	-	-	-	-	-
1585		CAGE			-	-	-	-	-	-
1585		SG			-	-	-	-	-	-
1586		Total Transmission Plant by Factor			-	-	-	-	-	-

				WASHINGTON						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1587	360	Land and Land Rights								
1588			DPW	S	963,527	-	-	963,527	963,527	-
1589					963,527	-	-	963,527	963,527	-
1590										
1591	361	Structures and Improvements								
1592			DPW	S	1,600,118	-	-	1,600,118	1,600,118	-
1593					1,600,118	-	-	1,600,118	1,600,118	-
1594										
1595	362	Station Equipment								
1596			DPW	S	42,516,735	-	-	42,516,735	42,516,735	-
1597					42,516,735	-	-	42,516,735	42,516,735	-
1598										
	363	Storage Battery Equipment								
			DPW	S	-	-	-	-	-	-
					-	-	-	-	-	-
1599	364	Poles, Towers & Fixtures								
1600			DPW	S	74,297,676	-	-	74,297,676	74,297,676	-
1601					74,297,676	-	-	74,297,676	74,297,676	-
1602										
1603	365	Overhead Conductors								
1604			DPW	S	51,002,833	-	-	51,002,833	51,002,833	-
1605					51,002,833	-	-	51,002,833	51,002,833	-
1606										
1607	366	Underground Conduit								
1608			DPW	S	12,813,686	-	-	12,813,686	12,813,686	-
1609					12,813,686	-	-	12,813,686	12,813,686	-
1610										
1611										
1612										
1613										
1614	367	Underground Conductors								
1615			DPW	S	16,116,878	-	-	16,116,878	16,116,878	-
1616					16,116,878	-	-	16,116,878	16,116,878	-
1617										
1618	368	Line Transformers								
1619			DPW	S	78,368,716	-	-	78,368,716	78,368,716	-
1620					78,368,716	-	-	78,368,716	78,368,716	-
1621										
1622	369	Services								
1623			DPW	S	36,559,399	-	-	36,559,399	36,559,399	-
1624					36,559,399	-	-	36,559,399	36,559,399	-
1625										
1626	370	Meters								
1627			DPW	S	13,829,896	-	-	13,829,896	13,829,896	-
1628					13,829,896	-	-	13,829,896	13,829,896	-
1629										
1630	371	Installations on Customers' Premises								
1631			DPW	S	539,404	-	-	539,404	539,404	-
1632					539,404	-	-	539,404	539,404	-
1633										
1634	372	Leased Property								
1635			DPW	S	-	-	-	-	-	-
1636					-	-	-	-	-	-
1637										
1638	373	Street Lights								
1639			DPW	S	3,425,079	-	-	3,425,079	3,425,079	-
1640					3,425,079	-	-	3,425,079	3,425,079	-
1641										
1642	DP	Unclassified Dist Plant - Acct 300								
1643			DPW	S	1,162,850	-	-	1,162,850	1,162,850	-
1644					1,162,850	-	-	1,162,850	1,162,850	-
1645										
1646	DSO	Unclassified Dist Sub Plant - Acct 300								
1647			DPW	S	-	-	-	-	-	-
1648					-	-	-	-	-	-
1649										
1650										
1651		TOTAL DISTRIBUTION PLANT			333,196,796	-	-	333,196,796	333,196,796	-
1652										
1653		Summary of Distribution Plant by Factor								
1654		S			333,196,796	-	-	333,196,796	333,196,796	-
1655		0								
1656		Total Distribution Plant by Factor			333,196,796	-	-	333,196,796	333,196,796	-
1657	389	Land and Land Rights								
1658			G-SITUS	S	1,098,826	2,756	217,350	878,721	878,721	-
1659			CUST	CN	83,183	-	-	83,183	-	83,183
1660			G-DGU	DGU	-	-	-	-	-	-
1661			G-SG	SG	104	70	31	2	2	-
1662			G-SG	CAEW	-	-	-	-	-	-
1663			G-SG	CAEE	-	-	-	-	-	-
1664			PTD	SO	417,396	167,321	99,407	150,668	150,668	-
1665					1,599,509	170,148	316,788	1,112,573	1,029,390	83,183
1666										
1665	390	Structures and Improvements								
1666			G-SITUS	S	13,031,633	32,683	2,577,682	10,421,268	10,421,268	-
1667			G-DGP	DGP	-	-	-	-	-	-
1668			G-DGU	DGU	-	-	-	-	-	-
1669			CUST	CN	883,221	-	-	883,221	-	883,221
1670			G-SG	SG	114,333	77,782	34,153	2,398	2,398	-
1671			G-SG	CAEW	172,882	117,614	51,643	3,626	3,626	-
1672			G-SG	CAEE	-	-	-	-	-	-
1673			PTD	SO	7,614,523	3,052,428	1,813,478	2,748,618	2,748,618	-
1674					21,816,592	3,280,507	4,476,955	14,059,130	13,175,909	883,221
1675										
1674	391	Office Furniture & Equipment								
1675			G-SITUS	S	1,535,699	3,851	303,764	1,228,083	1,228,083	-
1676			G-DGP	DGP	-	-	-	-	-	-
1677			G-DGU	DGU	-	-	-	-	-	-
1678			CUST	CN	416,474	-	-	416,474	-	416,474
1679			G-SG	SG	22,388	15,231	6,688	470	470	-
1680			P	SE	13,715	13,715	-	-	-	-
1681			PTD	SO	6,461,588	2,590,252	1,538,894	2,332,442	2,332,442	-
1679			G-SG	CAEW	287,781	195,781	85,965	6,035	6,035	-
1679			G-SG	CAEE	-	-	-	-	-	-
1682			G-SG	CAEE	-	-	-	-	-	-
1683			G-SG	CAEE	-	-	-	-	-	-
1684					8,737,645	2,818,830	1,935,311	3,983,503	3,567,030	416,474
1685										

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1686	392	Transportation Equipment								
1687		G-SITUS	S	4,198,128	10,529	830,398	3,357,201	3,357,201	-	-
1688		PTD	SO	527,437	211,433	125,615	190,389	190,389	-	-
1689		G-SG	SG	4,423	3,009	1,321	93	93	-	-
1690		CUST	CN	1,431	-	-	1,431	-	1,431	-
1691		G-DGU	DGU	-	-	-	-	-	-	-
1692		P	SE	64,696	64,696	-	-	-	-	-
1693		G-DGP	DGP	-	-	-	-	-	-	-
1689		G-SG	CAEW	888,432	604,411	265,389	18,632	18,632	-	-
1689		G-SG	CAEE	-	-	-	-	-	-	-
1694		G-SG	CAEE	-	-	-	-	-	-	-
1695		G-DGU	CAEE	-	-	-	-	-	-	-
1696				5,684,546	894,078	1,222,723	3,567,745	3,566,315	1,431	-
1697										
1698	393	Stores Equipment								
1699		G-SITUS	S	510,666	1,281	101,011	408,375	408,375	-	-
1700		G-DGP	DGP	-	-	-	-	-	-	-
1701		G-DGU	DGU	-	-	-	-	-	-	-
1702		PTD	SO	57,382	23,003	13,666	20,713	20,713	-	-
1703		G-SG	SG	3,190	2,170	953	67	67	-	-
1703		G-SG	CAEW	96,897	65,920	28,945	2,032	2,032	-	-
1703		G-SG	CAEE	-	-	-	-	-	-	-
1704		G-DGU	CAEE	-	-	-	-	-	-	-
1705				668,135	92,374	144,575	431,187	431,187	-	-
1706										
1707	394	Tools, Shop & Garage Equipment								
1708		G-SITUS	S	2,232,641	5,599	441,621	1,785,421	1,785,421	-	-
1709		G-DGP	DGP	-	-	-	-	-	-	-
1710		G-SG	SG	2,558	1,740	764	54	54	-	-
1711		PTD	SO	345,557	138,523	82,298	124,736	124,736	-	-
1712		P	SE	4,746	4,746	-	-	-	-	-
1713		G-DGU	DGU	-	-	-	-	-	-	-
1710		G-SG	CAEW	1,062,102	722,561	317,267	22,274	22,274	-	-
1710		G-SG	CAEE	-	-	-	-	-	-	-
1714		G-SG	CAEE	-	-	-	-	-	-	-
1715		G-SG	CAEE	-	-	-	-	-	-	-
1716				3,647,604	873,169	841,950	1,932,485	1,932,485	-	-
1717										
1718	395	Laboratory Equipment								
1719		G-SITUS	S	1,799,096	4,512	355,865	1,438,719	1,438,719	-	-
1720		G-DGP	DGP	-	-	-	-	-	-	-
1721		G-DGU	DGU	-	-	-	-	-	-	-
1722		PTD	SO	445,553	178,609	106,113	160,832	160,832	-	-
1723		P	SE	3,558	3,558	-	-	-	-	-
1724		G-SG	SG	3,822	2,600	1,142	80	80	-	-
1724		G-SG	CAEW	284,139	193,303	84,877	5,959	5,959	-	-
1724		G-SG	CAEE	-	-	-	-	-	-	-
1725		G-SG	CAEE	-	-	-	-	-	-	-
1726		G-SG	CAEE	-	-	-	-	-	-	-
1727				2,536,168	382,562	547,996	1,605,589	1,605,589	-	-
1728										
1729	396	Power Operated Equipment								
1730		G-SITUS	S	6,402,008	16,056	1,266,329	5,119,623	5,119,623	-	-
1731		G-DGP	DGP	-	-	-	-	-	-	-
1732		G-SG	SG	-	-	-	-	-	-	-
1733		PTD	SO	330,022	132,296	78,598	119,128	119,128	-	-
1734		G-DGU	DGU	-	-	-	-	-	-	-
1735		P	SE	6,189	6,189	-	-	-	-	-
1732		G-SG	CAEW	1,479,930	1,006,815	442,080	31,036	31,036	-	-
1732		G-SG	CAEE	-	-	-	-	-	-	-
1732		P	CAEE	-	-	-	-	-	-	-
1736		G-SG	CAEE	-	-	-	-	-	-	-
1737				8,218,150	1,161,356	1,787,007	5,269,787	5,269,787	-	-
1738	397	Communication Equipment								
1739		COM_EQ	S	9,737,062	1,315,312	3,698,993	4,722,757	4,566,945	155,812	-
1740		COM_EQ	DGP	801	108	304	389	376	13	-
1741		COM_EQ	DGU	-	-	-	-	-	-	-
1742		COM_EQ	SO	3,734,181	504,424	1,418,570	1,811,186	1,751,432	59,754	-
1743		COM_EQ	CN	407,208	55,007	154,693	197,508	190,961	6,546	-
1744		COM_EQ	SG	362,704	48,995	137,787	175,522	170,118	5,404	-
1745		COM_EQ	SE	4,136	559	1,571	2,006	1,940	66	-
1744		COM_EQ	CAEW	5,440,620	734,935	2,066,826	2,638,858	2,551,798	87,061	-
1746		COM_EQ	CAEE	-	-	-	-	-	-	-
1747		COM_EQ	CAEE	-	-	-	-	-	-	-
1748		COM_EQ	CAEE	-	-	-	-	-	-	-
1749				19,686,712	2,659,340	7,478,745	9,548,626	9,233,599	315,027	-
1750	398	Misc Equipment								
1751		G-SITUS	S	86,260	216	17,062	68,981	68,981	-	-
1752		G-DGP	DGP	-	-	-	-	-	-	-
1753		G-DGU	DGU	-	-	-	-	-	-	-
1754		CUST	CN	12,696	-	-	12,696	-	12,696	-
1755		PTD	SO	231,168	92,668	55,055	83,445	83,445	-	-
1756		P	SE	350	350	-	-	-	-	-
1757		G-SG	SG	788	536	235	17	17	-	-
1757		G-SG	CAEW	65,959	44,872	19,703	1,383	1,383	-	-
1757		G-SG	CAEE	-	-	-	-	-	-	-
1758		G-SG	CAEE	-	-	-	-	-	-	-
1759				397,221	138,644	92,056	166,522	153,826	12,696	-
1760	399	Coal Mine								
1761		P	SE	-	-	-	-	-	-	-
1762		P	CAEW	20,311,983	20,311,983	-	-	-	-	-
1762		P	CAEE	-	-	-	-	-	-	-
1763	MP	Unclassified Mine Plant	P	-	-	-	-	-	-	-
1764			SE	20,311,983	20,311,983	-	-	-	-	-
1765										
1766	399L	WDCCO Capital Lease	P	-	-	-	-	-	-	-
1767			SE	-	-	-	-	-	-	-
1768										
1769										
1770		Remove Capital Leases		-	-	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1771				-	-	-	-	-	-	-
1772				-	-	-	-	-	-	-
1773	1011390	General Capital Leases		-	-	-	-	-	-	-
1774		G-SITUS	S	-	-	-	-	-	-	-
1775		P	SG	1,003,613	1,003,613	-	-	-	-	-
1776		PTD	SO	1,239,760	496,981	295,262	447,517	447,517	-	-
1777				2,243,372	1,500,594	295,262	447,517	447,517	-	-
1778				-	-	-	-	-	-	-
1779		Remove Capital Leases		(2,243,372)	(1,500,594)	(295,262)	(447,517)	(447,517)	-	-
1780				-	-	-	-	-	-	-
1781				-	-	-	-	-	-	-
1782	1011392	General Vehicles Capital Leases		-	-	-	-	-	-	-
1783		LABOR	SO	-	-	-	-	-	-	-
1784				-	-	-	-	-	-	-
1785				-	-	-	-	-	-	-
1786		Remove Capital Leases		-	-	-	-	-	-	-
1787				-	-	-	-	-	-	-
1788				-	-	-	-	-	-	-
1789	GP	Unclassified Gen Plant - Acct 300		-	-	-	-	-	-	-
1790		G-SITUS	S	-	-	-	-	-	-	-
1791		PTD	SO	61,669	24,721	14,687	22,261	22,261	-	-
1792		CUST	CN	-	-	-	-	-	-	-
1793		G-SG	SG	-	-	-	-	-	-	-
1794		G-DGP	DGP	-	-	-	-	-	-	-
1795		G-DGU	DGU	-	-	-	-	-	-	-
1796				61,669	24,721	14,687	22,261	22,261	-	-
1797				-	-	-	-	-	-	-
1798	399G	Unclassified Gen Plant - Acct 300		-	-	-	-	-	-	-
1799		G-SITUS	S	-	-	-	-	-	-	-
1800		PTD	SO	-	-	-	-	-	-	-
1801		G-SG	SG	-	-	-	-	-	-	-
1802		G-DGP	DGP	-	-	-	-	-	-	-
1803		G-DGU	DGU	-	-	-	-	-	-	-
1804				-	-	-	-	-	-	-
1805				-	-	-	-	-	-	-
1806		TOTAL GENERAL PLANT		93,365,934	32,807,731	18,858,794	41,699,408	39,987,378	1,712,030	-
1807				-	-	-	-	-	-	-
1808		Summary of General Plant by Factor		-	-	-	-	-	-	-
1809		S		40,632,019	1,392,795	9,810,074	29,429,150	29,273,338	155,812	-
1810		DGP		801	108	304	389	376	13	-
1811		DGU		-	-	-	-	-	-	-
1812		SG		1,517,923	1,155,747	183,074	179,101	173,297	5,804	-
1813		SO		21,466,235	7,612,659	5,641,643	8,211,933	8,152,179	59,754	-
1814		SE		97,391	93,814	1,571	2,006	1,940	66	-
1815		CN		1,804,211	55,007	154,693	1,594,511	190,991	1,403,520	-
1816		DEU		-	-	-	-	-	-	-
1817		CAGW		-	-	-	-	-	-	-
1818		CAGE		-	-	-	-	-	-	-
1819		CAEW		30,090,725	23,998,196	3,362,695	2,729,834	2,642,773	87,061	-
1820		CAEE		-	-	-	-	-	-	-
1821		SSGCT		-	-	-	-	-	-	-
1822		SSGCH		-	-	-	-	-	-	-
1823		Less Capital Leases		(2,243,372)	(1,500,594)	(295,262)	(447,517)	(447,517)	-	-
1824		Total General Plant by Factor		93,365,934	32,807,731	18,858,794	41,699,408	39,987,378	1,712,030	-
1825				-	-	-	-	-	-	-
1826	301	Organization		-	-	-	-	-	-	-
1827		I-SITUS	S	-	-	-	-	-	-	-
1828		PTD	SO	-	-	-	-	-	-	-
1829		I-SG	CAEW	-	-	-	-	-	-	-
1830		I-SG	CAEE	-	-	-	-	-	-	-
1831		I-SG	SG	-	-	-	-	-	-	-
1832				-	-	-	-	-	-	-
1833				-	-	-	-	-	-	-
1834				-	-	-	-	-	-	-
1835	302	Franchise & Consent		-	-	-	-	-	-	-
1836		I-SITUS	S	-	-	-	-	-	-	-
1837		I-SG	SG	172,357	152,650	16,931	2,775	2,775	-	-
1838		I-SG	CAEW	-	-	-	-	-	-	-
1839		I-SG	CAEE	-	-	-	-	-	-	-
1840		I-SG	CAEW	15,112,529	13,384,605	1,484,575	243,348	243,348	-	-
1841		I-SG	CAEE	-	-	-	-	-	-	-
1842		I-DGP	DGP	-	-	-	-	-	-	-
1843		I-DGU	DGU	-	-	-	-	-	-	-
1844				15,284,885	13,537,256	1,501,507	246,123	246,123	-	-
1845				-	-	-	-	-	-	-
1846				-	-	-	-	-	-	-
1847	303	Miscellaneous Intangible Plant		-	-	-	-	-	-	-
1848		I-SITUS	S	7,975	47	2,905	5,024	5,024	-	-
1849		I-SG	SG	1,225,060	1,085,008	120,345	19,727	19,727	-	-
1850		PTD	SO	26,712,135	10,708,072	6,361,772	9,642,291	9,642,291	-	-
1851		P	SE	164,864	164,864	-	-	-	-	-
1852		CUST	CN	7,620,088	-	-	7,620,088	-	7,620,088	-
1853		I-SG	CAEW	5,635,206	4,990,893	553,573	90,740	90,740	-	-
1854		I-SG	CAEE	-	-	-	-	-	-	-
1855		P	CAEE	-	-	-	-	-	-	-
1856		I-DGP	CAEE	-	-	-	-	-	-	-
1857				41,365,348	16,948,884	7,038,595	17,377,869	9,757,781	7,620,088	-
1858				-	-	-	-	-	-	-
1859	303	Less Non-Utility Plant		-	-	-	-	-	-	-
1860		I-SITUS	S	-	-	-	-	-	-	-
1861				41,365,348	16,948,884	7,038,595	17,377,869	9,757,781	7,620,088	-
1862				-	-	-	-	-	-	-
1863	IP	Unclassified Intangible Plant - Acct 300		-	-	-	-	-	-	-
1864		I-SITUS	S	-	-	-	-	-	-	-
1865		I-SG	SG	-	-	-	-	-	-	-
1866		I-DGU	DGU	-	-	-	-	-	-	-
1867		PTD	SO	-	-	-	-	-	-	-
1868				-	-	-	-	-	-	-
1869				-	-	-	-	-	-	-
1870				-	-	-	-	-	-	-
1871				-	-	-	-	-	-	-
1872				-	-	-	-	-	-	-
1873				-	-	-	-	-	-	-
1874				-	-	-	-	-	-	-
1875				-	-	-	-	-	-	-
1876				-	-	-	-	-	-	-
1877				-	-	-	-	-	-	-
1878				-	-	-	-	-	-	-
1879				-	-	-	-	-	-	-
1880				-	-	-	-	-	-	-
1881				-	-	-	-	-	-	-
1882				-	-	-	-	-	-	-
1883				-	-	-	-	-	-	-
1884		TOTAL INTANGIBLE PLANT		56,650,234	30,486,140	8,540,102	17,623,992	10,003,905	7,620,088	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1855	Summary of Intangible Plant by Factor			-	-	-	-	-	-	-
1856		S		7,975	47	2,905	5,024	5,024	-	-
1858		DGP		-	-	-	-	-	-	-
1859		DGU		-	-	-	-	-	-	-
1860		SG		1,397,437	1,237,658	137,277	22,502	22,502	-	-
1861		SO		26,712,135	10,708,072	6,361,772	9,642,291	9,642,291	-	-
1862		CN		7,620,088	-	-	7,620,088	-	7,620,088	-
1860		CAGW		-	-	-	-	-	-	-
1860		CAGE		-	-	-	-	-	-	-
1863		SSGCT		-	-	-	-	-	-	-
1863		SSGCH		-	-	-	-	-	-	-
1864		SE		164,864	164,864	-	-	-	-	-
1865	Total Intangible Plant by Factor			35,902,499	12,110,642	6,501,954	17,289,904	9,669,817	7,620,088	-
1866	Summary of Unclassified Plant (Account 106)			-	-	-	-	-	-	-
1867		DP		1,162,850	-	-	1,162,850	1,162,850	-	-
1868		DS0		-	-	-	-	-	-	-
1869		GP		61,669	24,721	14,687	22,261	22,261	-	-
1870		HP		-	-	-	-	-	-	-
1871		NP		-	-	-	-	-	-	-
1872		OP		-	-	-	-	-	-	-
1873		TP		-	-	-	-	-	-	-
1874		TS0		-	-	-	-	-	-	-
1875		IP		-	-	-	-	-	-	-
1876		MP		-	-	-	-	-	-	-
1877		SP		-	-	-	-	-	-	-
1878	Total Unclassified Plant by Factor			1,224,519	24,721	14,687	1,185,111	1,185,111	-	-
1879	TOTAL ELECTRIC PLANT IN SERVICE			1,070,348,568	430,309,227	247,519,144	392,520,197	383,188,079	9,332,118	-
1881	Summary of Electric Plant by Factor			-	-	-	-	-	-	-
1882		S		373,354,952	911,002	9,812,979	362,630,971	362,475,158	155,812	-
1883		SE		262,255	258,678	1,571	2,006	1,940	66	-
1884		DGU		-	-	-	-	-	-	-
1885		DGP		801	108	304	389	376	13	-
1886		SG		2,915,360	2,393,406	320,351	201,603	195,799	5,804	-
1887		SO		48,178,370	18,320,731	12,003,415	17,854,224	17,794,470	59,754	-
1888		CN		9,424,299	55,007	154,693	9,214,598	190,991	9,023,607	-
1889		DEU		-	-	-	-	-	-	-
1886		CAGW		-	-	-	-	-	-	-
1886		CAGE		-	-	-	-	-	-	-
1890		SSGCH		-	-	-	-	-	-	-
1891		SSGCT		-	-	-	-	-	-	-
1892		Less Capital Leases		(2,243,372)	(1,500,594)	(295,262)	(447,517)	(447,517)	-	-
1893				431,892,665	20,438,338	21,998,053	389,456,275	380,211,218	9,245,057	-
1894	105	Plant Held For Future Use		-	-	-	-	-	-	-
1895		DPW	S	-	-	-	-	-	-	-
1896		P	SG	-	-	-	-	-	-	-
1897		T	SG	-	-	-	-	-	-	-
1898		P	SG	-	-	-	-	-	-	-
1899		P	SE	-	-	-	-	-	-	-
1900		G	SG	-	-	-	-	-	-	-
1899		P	CAEW	1,572	1,572	-	-	-	-	-
1899		P	CAEE	-	-	-	-	-	-	-
1903				1,572	1,572	-	-	-	-	-
1904				-	-	-	-	-	-	-
1905	114	Electric Plant Acquisition Adjustments		-	-	-	-	-	-	-
1906		P	S	-	-	-	-	-	-	-
1907		P	SG	-	-	-	-	-	-	-
1907		P	CAEW	-	-	-	-	-	-	-
1907		P	CAEE	-	-	-	-	-	-	-
1908		P	DGP	-	-	-	-	-	-	-
1909				-	-	-	-	-	-	-
1910				-	-	-	-	-	-	-
1911	115	Accum Provision for Asset Acquisition Adjustments		-	-	-	-	-	-	-
1912		P	S	-	-	-	-	-	-	-
1913		P	SG	-	-	-	-	-	-	-
1913		P	CAEW	-	-	-	-	-	-	-
1913		P	CAEE	-	-	-	-	-	-	-
1914		P	DGP	-	-	-	-	-	-	-
1915				-	-	-	-	-	-	-
1916				-	-	-	-	-	-	-
1917	120	Nuclear Fuel		-	-	-	-	-	-	-
1918		P	SE	-	-	-	-	-	-	-
1919				-	-	-	-	-	-	-
1920				-	-	-	-	-	-	-
1921	124	Weatherization		-	-	-	-	-	-	-
1922		DMSC	S	2,256,731	-	-	2,256,731	-	-	2,256,731
1923		DMSC	SO	-	-	-	-	-	-	-
1924				2,256,731	-	-	2,256,731	-	-	2,256,731
1925				-	-	-	-	-	-	-
1926	182W	Weatherization		-	-	-	-	-	-	-
1927		DMSC	S	-	-	-	-	-	-	-
1928		DMSC	SG	-	-	-	-	-	-	-
1929		DMSC	SGCT	-	-	-	-	-	-	-
1930		DMSC	SO	-	-	-	-	-	-	-
1931				-	-	-	-	-	-	-
1932				-	-	-	-	-	-	-
1933	186W	Weatherization		-	-	-	-	-	-	-
1934		DMSC	S	-	-	-	-	-	-	-
1935		DMSC	CN	-	-	-	-	-	-	-
1936		DMSC	CNP	-	-	-	-	-	-	-
1937		DMSC	SG	-	-	-	-	-	-	-
1938		DMSC	SO	-	-	-	-	-	-	-
1939				-	-	-	-	-	-	-
1940	Total Weatherization			2,256,731	-	-	2,256,731	-	-	2,256,731
1941				-	-	-	-	-	-	-
1942				-	-	-	-	-	-	-
1943	151	Fuel Stock		-	-	-	-	-	-	-
1944		P	DEU	-	-	-	-	-	-	-
1945		P	SE	-	-	-	-	-	-	-
1945		P	CAEW	2,516,964	2,516,964	-	-	-	-	-
1945		P	CAEE	-	-	-	-	-	-	-
1946		P	CAEE	-	-	-	-	-	-	-
1947		P	CAEE	-	-	-	-	-	-	-
1948				2,516,964	2,516,964	-	-	-	-	-

				WASHINGTON						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1949										
1950	152	Fuel Stock - Undistributed								
1951		P	SE	-	-	-	-	-	-	-
1951		P	CAEW	-	-	-	-	-	-	-
1951		P	CAEE	-	-	-	-	-	-	-
1952				-	-	-	-	-	-	-
1953				-	-	-	-	-	-	-
1954	25316	DG&T Working Capital Deposit								
1955		P	SE	-	-	-	-	-	-	-
1955		P	CAEW	-	-	-	-	-	-	-
1955		P	CAEE	-	-	-	-	-	-	-
1956				-	-	-	-	-	-	-
1957				-	-	-	-	-	-	-
1958	25317	DG&T Working Capital Deposit								
1959		P	SE	-	-	-	-	-	-	-
1959		P	CAEW	-	-	-	-	-	-	-
1959		P	CAEE	-	-	-	-	-	-	-
1960				-	-	-	-	-	-	-
1961				-	-	-	-	-	-	-
1962	25319	Provo Working Capital Deposit								
1963		P	SE	-	-	-	-	-	-	-
1963		P	CAEW	-	-	-	-	-	-	-
1963		P	CAEE	-	-	-	-	-	-	-
1964				-	-	-	-	-	-	-
1965				-	-	-	-	-	-	-
1966		Total Fuel Stock		2,516,964	2,516,964	-	-	-	-	-
1967	154	Materials and Supplies								
1968		MSS	S	3,709,434	3,218,056	164,073	327,304	327,304	-	-
1969		MSS	SG	-	-	-	-	-	-	-
1970		MSS	SE	-	-	-	-	-	-	-
1971		MSS	SO	(400,110)	(347,109)	(17,697)	(35,304)	(35,304)	-	-
1972		MSS	SNPPS	-	-	-	-	-	-	-
1973		MSS	SNPPH	-	-	-	-	-	-	-
1974		MSS	SNPD	14,890	12,917	659	1,314	1,314	-	-
1975		MSS	SNPT	-	-	-	-	-	-	-
1976		MSS	DGU	-	-	-	-	-	-	-
1977		MSS	DGP	-	-	-	-	-	-	-
1978		MSS	CAEE	-	-	-	-	-	-	-
1979		MSS	SNPP	-	-	-	-	-	-	-
1979		MSS	CAEW	3,703,253	3,212,694	163,800	326,759	326,759	-	-
1979		MSS	CAEE	-	-	-	-	-	-	-
1980		MSS	CAEE	-	-	-	-	-	-	-
1981				7,027,466	6,096,559	310,834	620,073	620,073	-	-
1982				-	-	-	-	-	-	-
1983	163	Stores Expense Undistributed								
1984		MSS	SO	-	-	-	-	-	-	-
1985				-	-	-	-	-	-	-
1986				-	-	-	-	-	-	-
1987				-	-	-	-	-	-	-
1988	25318	Provo Working Capital Deposit								
1989		MSS	SNPPS	-	-	-	-	-	-	-
1989		MSS	CAEW	-	-	-	-	-	-	-
1989		MSS	CAEE	-	-	-	-	-	-	-
1991				-	-	-	-	-	-	-
1992		Total Materials & Supplies		7,027,466	6,096,559	310,834	620,073	620,073	-	-
1993				-	-	-	-	-	-	-
1994				-	-	-	-	-	-	-
1995	165	Prepayments								
1996		DMSC	S	-	-	-	-	-	-	-
1997		GP	GPS	290,208	126,871	58,093	105,244	102,640	2,604	-
1998		PT	SG	119,337	74,861	44,476	-	-	-	-
1999		P	SE	295,191	295,191	-	-	-	-	-
2000		PTD	SO	1,917,197	768,545	456,600	692,051	692,051	-	-
2001				2,621,932	1,265,469	559,169	797,296	794,691	2,604	-
2002				-	-	-	-	-	-	-
2003	182M	Misc Regulatory Assets								
2004		DDS2	S	-	-	-	-	-	-	-
2005		DEFSG	SG	-	-	-	-	-	-	-
2006		P	CAEE	-	-	-	-	-	-	-
2007		DEFSG	CAEW	-	-	-	-	-	-	-
2008		DEFSG	CAEE	-	-	-	-	-	-	-
2009		P	SE	-	-	-	-	-	-	-
2009		P	CAEW	-	-	-	-	-	-	-
2009		P	CAEE	-	-	-	-	-	-	-
2010		DDSO2	SO	1,796,844	1,152,956	39,717	604,171	234,527	-	369,644
2011				1,796,844	1,152,956	39,717	604,171	234,527	-	369,644
2012				-	-	-	-	-	-	-

					WASHINGTON						
Description of Account Summary:					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2013	186M	Misc Deferred Debits			112,424	51,608	5,667	55,150	36,429	18,721	-
2014			LABOR	S	-	-	-	-	-	-	-
2015			P	CAEW	-	-	-	-	-	-	-
2016			P	CAEE	-	-	-	-	-	-	-
2017			DEFSG	SG	-	-	-	-	-	-	-
2018			LABOR	SO	-	-	-	-	-	-	-
2019			P	SE	-	-	-	-	-	-	-
2019			P	CAEW	-	-	-	-	-	-	-
2019			P	CAEE	-	-	-	-	-	-	-
2020			P	SNPPS	-	-	-	-	-	-	-
2021			GP	EXCTAX	-	-	-	-	-	-	-
2022					112,424	51,608	5,667	55,150	36,429	18,721	-
2023											
2024		Working Capital									
2025	CWC	Cash Working Capital			4,009,255	3,136,453	393,769	479,033	276,529	164,146	38,359
2027			CWC	SO	-	-	-	-	-	-	-
2028			CWC	SE	-	-	-	-	-	-	-
2029					4,009,255	3,136,453	393,769	479,033	276,529	164,146	38,359
2030											
2031	OVC	Other Working Capital									
2032	131	Cash	GP	SNP	-	-	-	-	-	-	-
2033	135	Working Funds	GP	SG	8,542	3,734	1,710	3,098	3,021	77	-
2034	143	Other Accounts Receivable	GP	SO	1,410,738	616,739	282,397	511,603	498,945	12,657	-
2035	232	Accounts Payable	PTD	S	-	-	-	-	-	-	-
2036	232	Accounts Payable	PTD	SO	(382,038)	(153,147)	(90,986)	(137,904)	(137,904)	-	-
2037	232	Accounts Payable	P	SE	(240,882)	(240,882)	-	-	-	-	-
2038	253	Deferred Hedge	P	SE	-	-	-	-	-	-	-
2039	2533	Other Deferred Credits - M	P	S	-	-	-	-	-	-	-
2040	2533	Other Deferred Credits - M	P	SE	(448,755)	(448,755)	-	-	-	-	-
2041	230	Asset Retirement Obligato	P	SE	(134,226)	(134,226)	-	-	-	-	-
2042	230	Asset Retirement Obligato	P	S	-	-	-	-	-	-	-
2043	254105	ARO Regulatory Liability	P	S	-	-	-	-	-	-	-
2044	254105	ARO Regulatory Liability	P	SE	(31,979)	(31,979)	-	-	-	-	-
2045	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	-	-
2046					181,401	(388,516)	193,121	376,796	364,062	12,734	-
2047											
2048		Total Working Capital			4,190,656	2,747,937	586,890	655,829	640,591	176,880	38,359
2049		Miscellaneous Rate Base									
2050	18221	Unrec Plant & Reg Study Costs									
2051			P	S	-	-	-	-	-	-	-
2052					-	-	-	-	-	-	-
2053					-	-	-	-	-	-	-
2054					-	-	-	-	-	-	-
2055	18222	Nuclear Plant - Trojan									
2056			P	S	-	-	-	-	-	-	-
2057			P	TROJP	-	-	-	-	-	-	-
2058			P	TROJD	-	-	-	-	-	-	-
2059					-	-	-	-	-	-	-
2060					-	-	-	-	-	-	-
2061					-	-	-	-	-	-	-
2062					-	-	-	-	-	-	-
2063	1869	Misc Deferred Debits-Trojan									
2064			P	S	-	-	-	-	-	-	-
2065			P	SNPPN	-	-	-	-	-	-	-
2066					-	-	-	-	-	-	-
2067					-	-	-	-	-	-	-
2068	141	Impact Housing - Notes Receivable									
2069			P	DGU	-	-	-	-	-	-	-
2070					-	-	-	-	-	-	-
2071					-	-	-	-	-	-	-
2072					-	-	-	-	-	-	-
2073		TOTAL MISCELLANEOUS RATE BASE									
2074					20,524,590	13,833,064	1,502,277	5,189,249	2,328,311	198,204	2,684,733
2075		TOTAL RATE BASE ADDITIONS									
2076	235	Customer Service Deposits									
2077			CUST	S	-	-	-	-	-	-	-
2078			CUST	CN	-	-	-	-	-	-	-
2079					-	-	-	-	-	-	-
2080											
2081	2281	Prov for Property Insuranc	PTD	SO	(30,815)	(12,353)	(7,339)	(11,123)	(11,123)	-	-
2082	2282	Prov for Injuries & Damage	PTD	SO	(279,182)	(111,915)	(66,490)	(100,776)	(100,776)	-	-
2083	2283	Prov for Pensions and Ben	PTD	SO	(3,969,053)	(1,591,071)	(945,271)	(1,432,711)	(1,432,711)	-	-
2084	2283	Prov for Pensions and Ben	PTD	S	-	-	-	-	-	-	-
2085	254	Reg Liabilities - Insurance	PTD	SO	(280,203)	(112,325)	(66,733)	(101,145)	(101,145)	-	-
2086					(4,559,253)	(1,827,664)	(1,085,834)	(1,645,756)	(1,645,756)	-	-
2087											
2088	22844	Accum Hydro Relicensing Obligation									
2089			P	S	-	-	-	-	-	-	-
2090			P	SG	-	-	-	-	-	-	-
2091					-	-	-	-	-	-	-
2092											
2093	22842	Accum Misc Oper Prov-Tr	P	TROJD	-	-	-	-	-	-	-
2094	230	Asset Retirement Obligato	P	TROJP	-	-	-	-	-	-	-
2095	254105	ARO Regulatory Liability	P	TROJP	-	-	-	-	-	-	-
2096	254	ARO Regulatory Liability	P	S	-	-	-	-	-	-	-
2097					-	-	-	-	-	-	-
2098											
2099	252	Customer Advances for Construction									
2100			DPW	S	-	-	-	-	-	-	-
2101			DPW	SE	-	-	-	-	-	-	-
2102			T	SG	-	-	-	-	-	-	-
2103			DPW	SO	-	-	-	-	-	-	-
2104			CUST	CN	-	-	-	-	-	-	-
2105					-	-	-	-	-	-	-
2106											
2107	25398	SO2 Emissions									
2108			P	SE	(3,388,448)	(3,388,448)	-	-	-	-	-
2109					(3,388,448)	(3,388,448)	-	-	-	-	-
2110											
2111	25399	Other Deferred Credits									
2112			P	S	(356,349)	(356,349)	-	-	-	-	-
2113			GP	GPS	-	-	-	-	-	-	-
2114			P	SG	(865,932)	(865,932)	-	-	-	-	-
2115			P	SE	(304,471)	(304,471)	-	-	-	-	-
2116					(1,526,751)	(1,526,751)	-	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2117									
2118	190	Accumulated Deferred Income Taxes							
2119		P	S	(12,979,041)	(12,979,041)	-	-	-	-
2120		P	CN	11,448	11,448	-	-	-	-
2121		LABOR	SO	6,511,864	2,989,136	328,215	3,194,312	2,109,991	1,084,322
2122		P	DGP	-	-	-	-	-	-
2123		CUST	BADDEBT	1,832,127	-	-	1,832,127	-	1,832,127
2124		P	TROJD	6,772	6,772	-	-	-	-
2125		P	SG	57,430	57,430	-	-	-	-
2126		P	SE	2,197,468	2,197,468	-	-	-	-
2127		PTD	SNP	5,452	2,186	1,298	1,968	1,968	-
		P	CAEW	3,962,899	3,962,899	-	-	-	-
		P	CAEE	-	-	-	-	-	-
2128		DPW	SNPD	1,484,097	-	-	1,484,097	1,484,097	-
2129									
2130				3,080,314	(3,751,703)	329,513	5,028,408	3,596,055	2,916,449
2131									
2132	281	Accumulated Deferred Income Taxes							
2133		P	S	120,489	120,489	-	-	-	-
2134		PT	DGP	(120,489)	(75,584)	(44,905)	-	-	-
2134		PT	CAEW	-	-	-	-	-	-
2134		PT	CAEE	-	-	-	-	-	-
2135		T	SNPT	-	-	-	-	-	-
2136				0	44,905	(44,905)	-	-	-
2137									
2138	282	Accumulated Deferred Income Taxes							
2139		GP	S	(1,931,625)	(844,457)	(386,867)	(700,502)	(883,171)	(17,331)
2140		ACCMDIT	DITBAL	(85,541,886)	(42,134,240)	(17,443,734)	(25,963,713)	(25,882,294)	(281,420)
2141		PT	DGP	-	-	-	-	-	-
2142		LABOR	SO	1,416,521	650,245	71,399	684,878	458,999	235,879
2143		CUST	CN	-	-	-	-	-	-
		P	CAEW	(4,541,127)	(4,541,127)	-	-	-	-
		P	CAEE	-	-	-	-	-	-
		P	SE	-	-	-	-	-	-
2144		P	SG	-	-	-	-	-	-
2145									
2146				(90,587,917)	(46,869,579)	(17,759,002)	(25,968,337)	(25,906,466)	(62,871)
2147									
2148	283	Accumulated Deferred Income Taxes							
2149		GP	S	4,385,621	1,917,281	877,900	1,590,440	1,551,092	39,348
2150		P	SG	(245,173)	(245,173)	-	-	-	-
2151		P	SE	(67,038)	(67,038)	-	-	-	-
2152		LABOR	SO	(2,591,567)	(1,189,642)	(130,626)	(1,271,300)	(839,752)	(431,548)
2153		GP	GPS	(183,368)	(80,164)	(36,706)	(66,498)	(64,853)	(1,645)
2154		PTD	SNP	(1,039,278)	(416,615)	(247,515)	(375,149)	(375,149)	-
2155		P	TROJD	(448,793)	(448,793)	-	-	-	-
2156		PTD	SNPD	-	-	-	-	-	-
		P	CAEW	(1,055,471)	(1,055,471)	-	-	-	-
		P	CAEE	-	-	-	-	-	-
		P	SGCT	-	-	-	-	-	-
2157									
2158				(1,245,068)	(1,585,614)	463,053	(122,506)	271,338	(393,845)
2159									
2160									
2161		TOTAL ACCUMULATED DEF INCOME TAX		(88,752,670)	(52,161,991)	(17,011,341)	(19,579,339)	(22,039,072)	2,459,733
2162	255	Accumulated Investment Tax Credit							
2163		PTD	S	120,750	48,405	28,758	43,587	43,587	-
2164		PTD	ITC84	(357,105)	(143,153)	(65,048)	(128,905)	(128,905)	-
2165		PTD	ITC85	(796,503)	(319,293)	(189,695)	(287,514)	(287,514)	-
2166		PTD	ITC86	(333,387)	(133,645)	(79,400)	(120,343)	(120,343)	-
2167		PTD	ITC88	(52,301)	(20,966)	(12,456)	(18,879)	(18,879)	-
2168		PTD	ITC89	(112,888)	(45,294)	(26,909)	(40,785)	(40,785)	-
2169		PTD	ITC90	(17,203)	(6,896)	(4,097)	(6,210)	(6,210)	-
2170		PTD	DGU	-	-	-	-	-	-
2171				(1,548,738)	(620,841)	(368,848)	(559,049)	(559,049)	-
2172									
2173		TOTAL RATE BASE DEDUCTIONS		(99,775,860)	(59,525,695)	(18,466,022)	(21,784,143)	(24,243,876)	2,459,733
2174									
2175									
2176									
2177	108SP	Steam Prod Plant Accumulated Depr							
2178		P	S	-	-	-	-	-	-
2179		P	DGP	-	-	-	-	-	-
2180		P	DGU	-	-	-	-	-	-
2181		P	SG	-	-	-	-	-	-
2181		P	CAEW	(104,864,366)	(104,864,366)	-	-	-	-
2181		P	CAEE	-	-	-	-	-	-
2182		P	CAEE	-	-	-	-	-	-
2183				(104,864,366)	(104,864,366)	-	-	-	-
2184									
2185	108NP	Nuclear Prod Plant Accumulated Depr							
2186		P	DGP	-	-	-	-	-	-
2187		P	DGU	-	-	-	-	-	-
2188		P	SG	-	-	-	-	-	-
2189									
2190									
2191									
2192	108HP	Hydraulic Prod Plant Accum Depr							
2193		P	S	-	-	-	-	-	-
2194		Pre-Merger Pacific	P	-	-	-	-	-	-
2195		Pre-Merger Utah	P	-	-	-	-	-	-
2194		Pre-Merger Pacific	P	(41,622,448)	(41,622,448)	-	-	-	-
2195		Pre-Merger Utah	P	-	-	-	-	-	-
2196		Post-Merger Pacific	P	-	-	-	-	-	-
2197		Post-Merger Utah	P	-	-	-	-	-	-
2198				(41,622,448)	(41,622,448)	-	-	-	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2199									
2200	108OP	Other Production Plant - Accum Depr							
2201		p	S	-	-	-	-	-	-
2202		p	DGU	-	-	-	-	-	-
2203		p	DGP	-	-	-	-	-	-
2204		p	SG	-	-	-	-	-	-
2204		p	CAEW	(8,792,882)	(8,792,882)	-	-	-	-
2204		p	CAEE	-	-	-	-	-	-
2205		p	CAEE	-	-	-	-	-	-
2206				(8,792,882)	(8,792,882)	-	-	-	-
2207									
2208	108EP	Experimental Plant - Accum Depr							
2209		p	DGP	-	-	-	-	-	-
2210		p	SG	-	-	-	-	-	-
2211				-	-	-	-	-	-
2212									
2213				(155,279,696)	(155,279,696)	-	-	-	-
2214									
2215		Summary of Prod Plant Depreciation by Factor							
2216		S	-	-	-	-	-	-	-
2217		DGP	-	-	-	-	-	-	-
2218		DGU	-	-	-	-	-	-	-
2219		SG	-	-	-	-	-	-	-
2219		CAGW	-	-	-	-	-	-	-
2219		CAGE	-	-	-	-	-	-	-
2220		SSGCH	-	-	-	-	-	-	-
2221		SSGCT	-	-	-	-	-	-	-
2222		Total of Prod Plant Depreciation by Factor	-	-	-	-	-	-	-
2223									
2224									
2225	108TP	Transmission Plant Accumulated Depr							
2226		T	DGP	-	-	-	-	-	-
2227		T	DGU	-	-	-	-	-	-
2228		T	CAEW	(90,766,697)	(90,766,697)	-	-	-	-
2228		T	CAEE	-	-	-	-	-	-
2228		T	SG	-	-	-	-	-	-
2229				(90,766,697)	(90,766,697)	-	-	-	-
2230	108360	Land and Land Rights							
2231		DPW	S	(173,478)	-	-	(173,478)	(173,478)	-
2232				(173,478)	-	-	(173,478)	(173,478)	-
2233									
2234	108361	Structures and Improvements							
2235		DPW	S	(502,552)	-	-	(502,552)	(502,552)	-
2236				(502,552)	-	-	(502,552)	(502,552)	-
2237									
2238	108362	Station Equipment							
2239		DPW	S	(15,889,457)	-	-	(15,889,457)	(15,889,457)	-
2240				(15,889,457)	-	-	(15,889,457)	(15,889,457)	-
2241									
	108363	Storage Battery Equipment							
		DPW	S	-	-	-	-	-	-
				-	-	-	-	-	-
2242	108364	Poles, Towers & Fixtures							
2243		DPW	S	(48,729,689)	-	-	(48,729,689)	(48,729,689)	-
2244				(48,729,689)	-	-	(48,729,689)	(48,729,689)	-
2245									
2246	108365	Overhead Conductors							
2247		DPW	S	(19,075,605)	-	-	(19,075,605)	(19,075,605)	-
2248				(19,075,605)	-	-	(19,075,605)	(19,075,605)	-
2249									
2250	108366	Underground Conduit							
2251		DPW	S	(3,330,980)	-	-	(3,330,980)	(3,330,980)	-
2252				(3,330,980)	-	-	(3,330,980)	(3,330,980)	-
2253									
2254	108367	Underground Conductors							
2255		DPW	S	(4,955,428)	-	-	(4,955,428)	(4,955,428)	-
2256				(4,955,428)	-	-	(4,955,428)	(4,955,428)	-
2257									
2258	108368	Line Transformers							
2259		DPW	S	(26,749,146)	-	-	(26,749,146)	(26,749,146)	-
2260				(26,749,146)	-	-	(26,749,146)	(26,749,146)	-
2261									
2262	108369	Services							
2263		DPW	S	(10,290,925)	-	-	(10,290,925)	(10,290,925)	-
2264				(10,290,925)	-	-	(10,290,925)	(10,290,925)	-
2265									
2266	108370	Meters							
2267		DPW	S	(6,425,228)	-	-	(6,425,228)	(6,425,228)	-
2268				(6,425,228)	-	-	(6,425,228)	(6,425,228)	-
2269									
2270									
2271									
2272	108371	Installations on Customers' Premises							
2273		DPW	S	(293,119)	-	-	(293,119)	(293,119)	-
2274				(293,119)	-	-	(293,119)	(293,119)	-
2275									
2276	108372	Leased Property							
2277		DPW	S	-	-	-	-	-	-
2278				-	-	-	-	-	-
2279									
2280	108373	Street Lights							
2281		DPW	S	(1,528,590)	-	-	(1,528,590)	(1,528,590)	-
2282				(1,528,590)	-	-	(1,528,590)	(1,528,590)	-
2283									
2284	108D00	Unclassified Dist Plant - Acct 300							
2285		DPW	S	-	-	-	-	-	-
2286				-	-	-	-	-	-
2287									
2288	108DS	Unclassified Dist Sub Plant - Acct 300							
2289		DPW	S	-	-	-	-	-	-
2290				-	-	-	-	-	-
2291									
2292	108DP	Unclassified Dist Sub Plant - Acct 300							
2293		DPW	S	-	-	-	-	-	-
2294				-	-	-	-	-	-
2295									
2296									
2297									
		TOTAL DISTRIBUTION PLANT DEPR		(137,944,195)	-	-	(137,944,195)	(137,944,195)	-

			WASHINGTON						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2298	Summary of Distribution Plant Depr by Factor								
2300	S		(137,944,195)	-	-	(137,944,195)	(137,944,195)	-	-
2301	O								
2302	Total Distribution Depreciation by Factor		(137,944,195)	-	-	(137,944,195)	(137,944,195)	-	-
2303	108GP	General Plant Accumulated Depr							
2304		G-SITUS S	(13,093,589)	(32,838)	(2,589,937)	(10,470,814)	(10,470,814)	-	-
2305		G-DGP DGP	(2,976)	(1,732)	(1,244)	(1)	(1)	-	-
2306		G-DGU DGU	-	-	-	-	-	-	-
2307		G-SG SG	(180,980)	(123,123)	(54,062)	(3,795)	(3,795)	-	-
2308		CUST CN	(401,650)	-	-	(401,650)	-	(401,650)	-
2309		PTD SO	(7,115,900)	(2,852,545)	(1,694,725)	(2,568,629)	(2,568,629)	-	-
2310		P SE	(48,085)	(48,085)	-	-	-	-	-
2310		P CAEW	(3,944,003)	(3,944,003)	-	-	-	-	-
2310		P CAEE	-	-	-	-	-	-	-
2311		G-SG CAEE	-	-	-	-	-	-	-
2312		G-SG CAEE	-	-	-	-	-	-	-
2313			(24,787,183)	(7,002,326)	(4,339,967)	(13,444,890)	(13,043,239)	(401,650)	-
2314									
2315									
2316	108MP	Mining Plant Accumulated Depr.							
2317		P S	-	-	-	-	-	-	-
2318		P CAEW	-	-	-	-	-	-	-
2318		P CAEE	-	-	-	-	-	-	-
2318		P SE	-	-	-	-	-	-	-
2319			-	-	-	-	-	-	-
2320	108MP	Less Centralia Situs Depreciation							
2321		P S	-	-	-	-	-	-	-
2322			-	-	-	-	-	-	-
2323			-	-	-	-	-	-	-
2324	1081390	Accum Depr - Capital Lease							
2325		PTD SO	-	-	-	-	-	-	-
2326			-	-	-	-	-	-	-
2327			-	-	-	-	-	-	-
2328		Remove Capital Leases	-	-	-	-	-	-	-
2329			-	-	-	-	-	-	-
2330			-	-	-	-	-	-	-
2331	1081399	Accum Depr - Capital Lease							
2332		P S	-	-	-	-	-	-	-
2333		P SE	-	-	-	-	-	-	-
2334			-	-	-	-	-	-	-
2335			-	-	-	-	-	-	-
2336		Remove Capital Leases	-	-	-	-	-	-	-
2337			-	-	-	-	-	-	-
2338			-	-	-	-	-	-	-
2339			-	-	-	-	-	-	-
2340	TOTAL GENERAL PLANT ACCUM DEPR		(24,787,183)	(7,002,326)	(4,339,967)	(13,444,890)	(13,043,239)	(401,650)	-
2341									
2342									
2343									
2344	Summary of General Depreciation by Factor								
2345		S	(13,093,589)	(32,838)	(2,589,937)	(10,470,814)	(10,470,814)	-	-
2346		DGP	(2,976)	(1,732)	(1,244)	(1)	(1)	-	-
2347		DGU	-	-	-	-	-	-	-
2348		SE	(48,085)	(48,085)	-	-	-	-	-
2349		SO	(7,115,900)	(2,852,545)	(1,694,725)	(2,568,629)	(2,568,629)	-	-
2350		CN	(401,650)	-	-	(401,650)	-	(401,650)	-
2351		SG	(180,980)	(123,123)	(54,062)	(3,795)	(3,795)	-	-
2352		DEU	-	-	-	-	-	-	-
2348		CAEW	(3,944,003)	(3,944,003)	-	-	-	-	-
2348		CAEE	-	-	-	-	-	-	-
2353		SSGCT	-	-	-	-	-	-	-
2354		SSGCH	-	-	-	-	-	-	-
2355		Remove Capital Leases	-	-	-	-	-	-	-
2356	Total General Depreciation by Factor		(24,787,183)	(7,002,326)	(4,339,967)	(13,444,890)	(13,043,239)	(401,650)	-

		WASHINGTON						
Description of Account Summary:		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2357								
2358								
2359	TOTAL ACCUM DEPR - PLANT IN SERVICE	(408,777,771)	(162,282,022)	(95,106,665)	(151,389,085)	(150,987,434)	(401,650)	-
2360	111SP Accum Prov for Amort-Steam							
2361	P DGP	-	-	-	-	-	-	-
2362	P SG	-	-	-	-	-	-	-
2363		-	-	-	-	-	-	-
2364								
2365								
2366	111GP Accum Prov for Amort-General							
2367	G-SITUS S	(1,152,028)	(2,889)	(227,873)	(921,266)	(921,266)	-	-
2368	CUST CN	(131,754)	-	-	(131,754)	-	(131,754)	-
2369	I-SG SG	-	-	-	-	-	-	-
2370	PTD SO	(630,856)	(252,891)	(150,245)	(227,720)	(227,720)	-	-
2371	P CAEW	-	-	-	-	-	-	-
2371	P CAEE	-	-	-	-	-	-	-
2371	P SE	-	-	-	-	-	-	-
2372		(1,914,636)	(255,780)	(378,118)	(1,280,740)	(1,148,986)	(131,754)	-
2373								
2374								
2375	111HP Accum Prov for Amort-Hydro							
2376	Pre-Merger Pacific P DGP	-	-	-	-	-	-	-
2377	Pre-Merger Utah P DGU	-	-	-	-	-	-	-
2378	Post-Merger Pacific P SG	-	-	-	-	-	-	-
2378	Post-Merger Pacific P CAEW	(2)	(2)	-	-	-	-	-
2378	Post-Merger Pacific P CAEE	-	-	-	-	-	-	-
2379	Post-Merger Utah P CAEE	-	-	-	-	-	-	-
2380		(2)	(2)	-	-	-	-	-
2381								
2382								
2383	111IP Accum Prov for Amort-Intangible Plant							
2384	I-SITUS S	(7,152)	(42)	(2,605)	(4,505)	(4,505)	-	-
2385	I-DGP DGP	-	-	-	-	-	-	-
2386	I-DGU DGU	-	-	-	-	-	-	-
2387	P SE	(65,890)	(65,890)	-	-	-	-	-
2388	I-SG SG	(341,157)	(302,150)	(33,513)	(5,493)	(5,493)	-	-
2389	I-SG CAEW	-	-	-	-	-	-	-
2390	I-SG CAEE	-	-	-	-	-	-	-
2391	CUST CN	(4,044,609)	-	-	(4,044,609)	-	(4,044,609)	-
2392	P CAEE	-	-	-	-	-	-	-
2393	P CAEE	-	-	-	-	-	-	-
2393	I-SG CAEW	(4,469,596)	(3,958,556)	(439,070)	(71,971)	(71,971)	-	-
2398	I-SG CAEE	-	-	-	-	-	-	-
2398	I-SG CAEE	-	-	-	-	-	-	-
2394	PTD SO	(17,015,616)	(6,821,036)	(4,052,445)	(6,142,134)	(6,142,134)	-	-
2395		(25,944,021)	(11,147,675)	(4,527,633)	(10,268,713)	(6,224,104)	(4,044,609)	-
2396	111IP Less Non-Utility Plant							
2397	NUTIL OTH	-	-	-	-	-	-	-
2398		(25,944,021)	(11,147,675)	(4,527,633)	(10,268,713)	(6,224,104)	(4,044,609)	-
2399								
2400	111390 Accum Amtr - Capital Lease							
2401	G-SITUS S	-	-	-	-	-	-	-
2402	P SG	(9,314)	-9313,54567	-	-	-	-	-
2403	PTD SO	208,646	83,640	49,691	75,315	75,315	-	-
2404		199,333	74,326	49,691	75,315	75,315	-	-
2405		(199,333)	(74,326)	(49,691)	(75,315)	(75,315)	-	-
2406	Remove Capital Lease Amtr							
2407		(27,858,660)	(11,403,456)	(4,905,752)	(11,549,453)	(7,373,090)	(4,176,363)	-
2408	TOTAL ACCUM PROV FOR AMORTIZATION	(27,858,660)	(11,403,456)	(4,905,752)	(11,549,453)	(7,373,090)	(4,176,363)	-

3. Functionalization Factors

Factor Table Funtion

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006

A	B	C	D	E	F	G	H	I
FACTOR NAME	GEN	TRN	DIS	Distribution	Retail	Misc	TOT	Description
ACCMGIT	0.492558	0.203921	0.303521	0.300231	0.003290	-	1.0000	Deferred Income Tax - Balance
BOOKDEPR	0.466027	0.167560	0.366413	0.362574	0.003838	-	1.0000	Book Depreciation
COM-EQ	0.135083	0.379888	0.485029	0.469027	0.016002	-	1.0000	Communication Equipment Acct 397
CUST	-	-	1.000000	-	1.000000	-	-	Distribution Retail
CWC	0.782303	0.098215	0.119482	0.068973	0.040942	0.009568	1.0000	Cash Working Capital
DDS2	0.372479	0.123484	0.504037	0.213266	0.297113	(0.006342)	1.0000	Deferred Debits - Situs
DDS6	-	-	-	-	-	-	-	Deferred Debits - Situs
DDS02	0.641656	0.022104	0.336240	0.130522	-	0.205718	1.0000	Deferred Debits - System Overhead
DDS06	-	-	1.000000	-	-	1.000000	1.0000	Deferred Debits - System Overhead
DEFSG	0.400932	0.599068	-	-	-	-	1.0000	Deferred Debit - System Generation
DITEXP	0.744949	0.116745	0.138306	0.136456	0.001850	-	1.0000	Deferred Income Tax - Expense
DMSC	-	-	1.000000	-	-	1.000000	1.0000	Distribution Miscellaneous
DPW	-	-	1.000000	1.000000	-	-	1.0000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	0.600000	-	-	1.0000	Environmental Services Department
FERC	0.761676	0.238324	-	-	-	-	1.0000	FERC Fees
FIT	0.849340	(0.029257)	0.179917	(0.223160)	0.182808	0.220269	1.0000	Federal Income Taxes
G	0.257802	0.210755	0.531443	0.505439	0.026003	-	1.0000	General Plant
G-DGP	0.581894	0.417859	0.000248	0.000248	-	-	1.0000	General Plant - DGP Factor
G-DGU	0.651823	0.321152	0.027025	0.027025	-	-	1.0000	General Plant - DGU Factor
GP	0.437174	0.200177	0.362649	0.353677	0.008972	-	1.0000	Total Plant
G-SG	0.680312	0.298717	0.020971	0.020971	-	-	1.0000	General Plant - SG Factor
G-SITUS	0.002508	0.197802	0.799690	0.799690	-	-	1.0000	General Plant - SITUS Factor
I	0.451674	0.150519	0.397807	0.229352	0.168455	-	1.0000	Intangible Plant
IBT	0.879014	(0.023495)	0.144480	(0.179206)	0.146802	0.176884	1.0000	Income Before Taxes
I-DGP	1.000000	-	-	-	-	-	1.0000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	-	1.0000	Intangible Plant - DGU Factor
I-SG	0.885663	0.098235	0.016102	0.016102	-	-	1.0000	Intangible Plant - SG Factor
I-SITUS	0.005880	0.364207	0.629913	0.629913	-	-	1.0000	Intangible Plant - SITUS Factor
LABOR	0.459043	0.050404	0.490552	0.324033	0.166520	-	1.0000	Direct Labor Expense
MSS	0.867533	0.044231	0.088236	0.088236	-	-	1.0000	Materials & Supplies
NONE	-	-	-	-	-	-	-	Not Functionalized
NUTIL	-	-	-	-	-	-	-	Non-Utility
OTHDGP	0.138450	0.861550	-	-	-	-	1.0000	Other Revenues - DGP Factor
OTHDGU	0.138450	0.861550	-	-	-	-	1.0000	Other Revenues - DGU Factor
OTHSE	0.000239	0.999761	-	-	-	-	1.0000	Other Revenues - SE Factor
OTHSG	0.138450	0.861550	-	-	-	-	1.0000	Other Revenues - SG Factor
OTHSGR	0.138450	0.861550	-	-	-	-	1.0000	Other Revenues - Rolled-In SG Factor
OTHSITUS	0.414878	0.195108	0.390014	0.358198	-	0.031816	1.0000	Other Revenues - Situs
OTHSGR	0.438120	0.206038	0.355842	0.355842	-	-	1.0000	Other Revenues - SO Factor
P	1.000000	-	-	-	-	-	1.0000	Production
PT	0.627309	0.372691	-	-	-	-	1.0000	Production / Transmission
PTD	0.400869	0.238160	0.360970	0.360970	-	-	1.0000	Prod, Trans, Dist Plant
REVREQ	0.721488	0.113665	0.164848	0.119906	0.037010	0.007931	1.0000	Revenue Requirement
SCHMA	0.394456	0.153840	0.451703	0.417252	0.012269	0.022182	1.0000	Schedule M Additions
SCHMAF	1.000000	-	-	-	-	-	1.0000	Schedule M Additions - Flow Through
SCHMAP	0.549142	0.093756	0.357102	0.276554	0.080548	-	1.0000	Schedule M Additions - Permanent
SCHMAP-SO	0.459043	0.050404	0.490552	0.324033	0.166520	-	1.0000	Schedule M Additions - Permanent SO
SCHMAT	0.391374	0.155038	0.453589	0.420056	0.010909	0.022624	1.0000	Schedule M Additions - Temporary
SCHMAT-GPS	0.438120	0.206038	0.355842	0.355842	-	-	1.0000	Schedule M Additions - Temporary-GPS
SCHMAT-SE	0.995892	0.001461	0.002647	0.002581	0.000065	-	1.0000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	0.380553	0.045239	0.574208	0.444897	0.129312	-	1.0000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.438120	0.206038	0.355842	0.355842	-	-	1.0000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.234754	0.079353	0.685892	0.181534	0.031639	0.472719	1.0000	Schedule M Additions - Temporary-SO
SCHMD	0.478914	0.151268	0.369818	0.359834	0.008884	0.001100	1.0000	Schedule M Deductions
SCHMDF	1.000000	-	-	-	-	-	1.0000	Schedule M Deductions - Flow Through
SCHMDP	0.747668	0.024850	0.227482	0.151315	0.076168	-	1.0000	Schedule M Deductions - Permanent
SCHMDP-SO	0.459042	0.050412	0.490546	0.324034	0.166512	-	1.0000	Schedule M Deductions - Permanent SO
SCHMDT	0.459172	0.160553	0.380274	0.375151	0.003943	0.001180	1.0000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.437975	0.205139	0.356885	0.355510	0.001375	-	1.0000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	0.453531	0.108732	0.437737	0.435440	0.002297	-	1.0000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	0.405683	(0.039094)	0.633411	0.585382	0.129771	(0.081741)	1.0000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.438348	0.207449	0.354203	0.356364	(0.002160)	-	1.0000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.446682	0.141296	0.412022	0.342530	0.069491	-	1.0000	Schedule M Deductions - Temporary-SO
STEP-UP	0.069392	0.930608	-	-	-	-	1.0000	Schedule M Deductions - Temporary-SO
T	-	1.000000	-	-	-	-	1.0000	Transmission
T_SPLIT	-	-	-	-	-	-	-	Transmission
TAXDEPR	0.466027	0.167560	0.366413	0.362574	0.003838	-	1.0000	Tax Depreciation
TD	-	0.366693	0.633307	0.633307	-	-	1.0000	Transmission / Distribution
WSF	0.751928	0.248072	-	-	-	-	1.0000	Wholesale Sales Firm

30.15985 14.63694 20.20321 14.12832 2.99099 3.08391 65.0000

4. Class Cost of Service Summary

Summary

PacifiCorp
Cost Of Service By Rate Schedule
 State of Washington
 12 Months Ending March 2006
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 5.46% = Earned Return on Rate Base

Line No.	Schedule No.	Description	C	D	E	F	G	H	I	J	K	L	M
			Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	96,672,309	4.87%	0.89	98,136,794	64,623,372	6,003,621	17,822,894	8,677,323	1,009,584	1,464,485	1.51%
2	24	General Service	32,170,191	9.91%	1.82	28,906,128	20,732,865	1,922,287	4,647,847	1,280,443	322,685	(3,264,063)	-10.15%
3	36	Large General Service	45,837,419	6.95%	1.27	44,271,832	35,113,460	3,245,248	5,177,640	211,639	523,845	(1,565,587)	-3.42%
4	48T	Large Power Service	40,211,778	2.24%	0.41	43,176,902	36,145,759	3,331,107	3,023,660	156,646	519,730	2,965,124	7.37%
5	40	Irrigation	9,830,446	4.07%	0.75	10,228,779	6,724,813	626,842	2,448,304	322,113	106,707	398,333	4.05%
6	15.52,54,57	Street Lighting	1,463,013	5.41%	0.99	1,464,721	500,522	47,803	698,320	208,009	10,067	1,708	0.12%
7		Total Washington Jurisdiction	226,185,156	5.46%	1.00	226,185,156	163,840,791	15,176,908	33,818,666	10,856,173	2,492,618	(0)	0.00%

Footnotes:

- Column C: Annual revenues based on April 2005 thru March 2006 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per April 2005 thru March 2006 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study.
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study.
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study.
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study.
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study.
- Column L: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 12 Months Ending March 2006
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 8.06% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	96,672,309	4.87%	0.89	108,656,526	68,106,660	8,160,295	22,414,564	8,920,627	1,054,381	11,984,217	12.40%
2	24	General Service	32,170,191	9.91%	1.82	31,971,058	21,849,919	2,613,561	5,851,861	1,318,823	336,894	(199,133)	-0.62%
3	36	Large General Service	45,837,419	6.95%	1.27	48,663,049	37,005,207	4,415,509	6,478,980	215,939	547,414	2,825,630	6.16%
4	48T	Large Power Service	40,211,778	2.24%	0.41	47,036,091	38,094,193	4,536,693	3,702,987	158,687	543,530	6,824,313	16.97%
5	40	Irrigation	9,830,446	4.07%	0.75	11,435,416	7,086,853	850,814	3,049,672	336,608	111,468	1,604,970	16.33%
6	15,52,54,57	Street Lighting	1,463,013	5.41%	0.99	1,632,627	527,490	64,536	814,370	215,756	10,475	169,614	11.59%
7		Total Washington Jurisdiction	226,185,156	5.46%	1.00	249,394,766	172,670,322	20,641,409	42,312,434	11,166,439	2,604,163	23,209,610	10.26%

Footnotes :

- Column C : Annual revenues based on April 2005 thru March 2006 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per April 2005 thru March 2006 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled
PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		309,161,397	129,625,185	42,737,145	63,459,098	58,114,136	13,506,272	1,719,561
15	Operating Expenses								
16	Operation & Maintenance Expenses		225,752,925	94,246,490	28,698,710	45,826,901	46,045,982	9,775,272	1,159,568
17	Depreciation Expense		28,617,546	12,729,700	3,720,076	5,490,947	4,846,781	1,598,991	231,051
18	Amortization Expense		3,956,601	1,796,166	512,678	738,686	682,053	197,648	29,370
19	Taxes Other Than Income		12,766,082	5,555,306	1,617,251	2,473,230	2,510,019	541,134	69,143
20	Income Taxes - Federal		2,564,717	1,114,878	314,921	488,818	541,986	91,739	12,375
21	Income Taxes - State		-	-	-	-	-	-	-
22	Income Taxes Deferred		5,647,706	2,091,431	664,644	1,236,330	1,509,937	143,267	2,097
23	Investment Tax Credit Adj		-	-	-	-	-	-	-
24	Misc Revenues & Expense		(399,649)	(157,560)	(50,564)	(85,681)	(88,239)	(16,389)	(1,215)
25									
26									
27	Total Operating Expenses		278,905,928	117,376,410	35,477,716	56,169,230	56,048,518	12,331,663	1,502,390
28	Operating Revenue For Return		30,255,469	12,248,775	7,259,429	7,289,867	2,065,618	1,174,610	217,170
29									
30									
31									
32	Rate Base :								
33	Electric Plant In Service		1,070,348,568	478,278,734	140,224,398	205,217,355	182,347,916	56,470,522	7,809,642
34	Plant Held For Future Use		1,572	620	199	337	347	64	5
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		2,621,932	1,243,337	339,464	462,023	421,922	132,487	22,699
38	Fuel Stock		2,516,964	992,305	318,449	539,616	555,723	103,220	7,652
39	Materials & Supplies		7,027,466	2,855,610	896,945	1,470,529	1,467,597	308,415	28,371
40	Misc Deferred Debits		1,909,268	809,176	246,755	385,370	365,794	91,719	10,455
41	Cash Working Capital		4,190,656	1,797,223	535,944	826,770	808,518	193,231	28,970
42	Weatherization Loans		2,256,731	889,709	285,524	483,824	498,266	92,548	6,860
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		1,090,873,158	486,866,713	142,847,677	209,385,824	186,466,082	57,392,206	7,914,656
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(408,777,771)	(180,019,583)	(53,016,258)	(79,358,080)	(70,858,256)	(22,363,594)	(3,162,000)
49	Accum Provision For Amortization		(27,858,660)	(13,563,128)	(3,599,579)	(4,721,325)	(4,307,249)	(1,405,914)	(261,465)
50	Accum Deferred Income Taxes		(88,752,670)	(37,321,483)	(11,588,883)	(18,170,198)	(16,975,329)	(4,274,697)	(422,080)
51	Unamortized ITC		(1,548,738)	(692,690)	(204,511)	(297,798)	(263,098)	(80,094)	(10,548)
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(9,474,452)	(3,961,017)	(1,219,480)	(1,935,425)	(1,868,917)	(442,212)	(47,402)
55									
56	Total Rate Base Deductions		(536,412,291)	(235,557,900)	(69,628,711)	(104,482,825)	(94,272,850)	(28,566,511)	(3,903,494)
57									
58	Total Rate Base		554,460,866	251,308,813	73,218,966	104,902,999	92,193,232	28,825,695	4,011,161
59									
60	Return On Rate Base		5.46%	4.87%	9.91%	6.95%	2.24%	4.07%	5.41%
61									
62	Return On Equity		4.54%	3.28%	14.23%	7.79%	-2.45%	1.54%	4.45%
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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method
12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	Total Rate Base		554,460,866	251,308,813	73,218,966	104,902,999	92,193,232	28,825,695	4,011,161
	Return On Ratebase (\$\$)	5.46%	30,255,469	13,713,260	3,995,366	5,724,280	5,030,742	1,572,942	218,879
	Operating & Maintenance Expense		225,752,925	94,246,490	28,698,710	45,826,901	46,045,982	9,775,272	1,159,568
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-
	Depreciation Expense		28,617,546	12,729,700	3,720,076	5,490,947	4,846,781	1,598,991	231,051
	Amortization Expense		3,956,601	1,796,166	512,678	738,686	682,053	197,648	29,370
	Taxes Other Than Income		12,766,082	5,555,306	1,617,251	2,473,230	2,510,019	541,134	69,143
	Federal Income Taxes		2,564,717	1,114,878	314,921	488,818	541,986	91,739	12,375
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	Deferred Income Taxes		5,647,706	2,091,431	664,644	1,236,330	1,509,937	143,267	2,097
	Investment Tax Credit		-	-	-	-	-	-	-
	Misc Revenue & Expenses		(399,649)	(157,560)	(50,564)	(85,681)	(88,239)	(16,389)	(1,215)
	Revenue Credits		(82,976,240)	(32,952,876)	(10,566,954)	(17,621,679)	(17,902,358)	(3,675,826)	(256,548)
	Total Revenue Requirements		226,185,156	98,136,794	28,906,128	44,271,832	43,176,902	10,228,779	1,464,721
	Operating Revenues		226,185,156	96,672,309	32,170,191	45,837,419	40,211,778	9,830,446	1,463,013
	Increase / (Decrease) Required to Earn Equal Rates of Return		0	1,464,485	(3,264,063)	(1,565,587)	2,965,124	398,333	1,708
	Existing Revenues		226,185,156	96,672,309	32,170,191	45,837,419	40,211,778	9,830,446	1,463,013
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.00%	1.51%	-10.15%	-3.42%	7.37%	4.05%	0.12%

118 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

			Commission	ELECTRIC REVENUES						
			Peak Credit	D	E	F	G	H	I	J
A	B		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
FERC	DESCRIPTION		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
ACCT				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
440	Residential Sales		A	96,672,309	96,672,309	-	-	-	-	-
442	Commercial & Industrial Sales		A	128,049,834	-	32,170,191	45,837,419	40,211,778	9,830,446	-
	Interruptible Demand		F10	-	-	-	-	-	-	-
	Interruptible Energy		F10	-	-	-	-	-	-	-
				128,049,834	-	32,170,191	45,837,419	40,211,778	9,830,446	-
444	Public Street & Highway Lighting		A	1,463,013	-	-	-	-	-	1,463,013
445	Other Sales to Public Authority		A	-	-	-	-	-	-	-
448	Interdepartmental		A	-	-	-	-	-	-	-
	Demand		F10	-	-	-	-	-	-	-
				-	-	-	-	-	-	-
	Total Sales to Ultimate Customers			226,185,156	96,672,309	32,170,191	45,837,419	40,211,778	9,830,446	1,463,013
447	Sales for Resale		F10	1,237,786	487,993	156,606	265,371	273,292	50,761	3,763
	Demand		F10	(48,624,380)	(19,170,001)	(6,152,005)	(10,424,664)	(10,735,820)	(1,994,071)	(147,819)
	Energy		F10	117,426,858	46,295,149	14,856,962	25,175,346	25,926,781	4,815,640	356,979
				70,040,265	27,613,142	8,861,564	15,016,053	15,464,253	2,872,330	212,923
449	Provision for Rate Refund		F11	-	-	-	-	-	-	-
				-	-	-	-	-	-	-
	State Revenue Credit		F140D	158,986	67,413	20,299	31,829	31,410	7,150	885
	AGA Revenue		A	219,858	1,414	54,577	67,237	18,259	77,733	638
	Total Sales from Electricity			296,604,265	124,354,278	41,106,631	60,952,537	55,725,700	12,787,660	1,677,460
	Other Electric Operating Revenues									
450	Forfeited Discounts & Interest		A	416,324	265,463	102,326	6,182	471	41,741	141
	Customers		F40	-	-	-	-	-	-	-
				416,324	265,463	102,326	6,182	471	41,741	141
451	Misc Electric Revenue		A	163,180	103,638	36,428	10,782	2,130	7,699	2,504
	Demand		F10	-	-	-	-	-	-	-
	Customer		F40	113	89	15	1	0	5	3
				163,293	103,727	36,443	10,783	2,130	7,704	2,507
453	Water Sales		F10	107	42	14	23	24	4	0
454	Rent of Electric Property		A	2,978,779	1,329,506	352,751	573,234	412,764	299,910	10,615
	Demand		F10	441,433	174,033	55,851	94,640	97,464	18,103	1,342
	Customer		F40	62,496	49,129	8,373	506	31	2,785	1,672
				3,482,708	1,552,668	416,974	668,379	510,260	320,798	13,628
456	Other Electric Revenue		A	(41,888)	(16,514)	(5,300)	(8,980)	(9,248)	(1,718)	(127)
	Demand		F10	34,355	13,544	4,347	7,365	7,585	1,409	104
	Energy		F10	8,502,233	3,351,977	1,075,711	1,822,808	1,877,216	348,674	25,847
	Customer		F40	-	-	-	-	-	-	-
				8,494,700	3,349,007	1,074,758	1,821,193	1,875,552	348,365	25,824
	Total Other Electric Operating Revenues			12,557,132	5,270,907	1,630,515	2,506,561	2,388,436	718,612	42,101
	Total Electric Operating Revenues			309,161,396	129,625,185	42,737,145	63,459,098	58,114,136	13,506,272	1,719,561
				Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
	Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR		F10	-	-	-	-	-	-	-
41170	Loss on Sale of Utility Plant		F10	5,070	1,999	642	1,087	1,120	208	15
4118	Gain from Emission Allowances		F10	(441,381)	(174,013)	(55,844)	(94,628)	(97,453)	(18,101)	(1,342)
41181	Gain from Disposition of NOX Credits		F10	-	-	-	-	-	-	-
4194	Impact Housing Interest Income		F10	-	-	-	-	-	-	-
421	(Gain)/Loss on Sale of Utility Plant		F10	36,661	14,454	4,638	7,860	8,094	1,503	111
	Total Miscellaneous Revenues			(399,649)	(157,560)	(50,564)	(85,681)	(88,239)	(16,389)	(1,215)
	Miscellaneous Expenses									
4311	Interest on Customer Deposits		F80	-	-	-	-	-	-	-
	DFA									
	Divergence Fairness Adjustment		F105	-	-	-	-	-	-	-
	Production		F105	-	-	-	-	-	-	-
	Transmission		F105	-	-	-	-	-	-	-
	Distribution		F105	-	-	-	-	-	-	-
	Total DFA			-	-	-	-	-	-	-
	Net Miscellaneous Revenues And Expense			(399,649)	(157,560)	(50,564)	(85,681)	(88,239)	(16,389)	(1,215)

204 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

205	A	B	C	D	E	F	G	H	I	J
206	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
207	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
208				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
209	500	Operation Suprvn & Engineering	F10	3,818,468	1,505,418	483,116	818,648	843,083	156,594	11,608
210		SSGCH	F10	-	-	-	-	-	-	-
211		Total 500	F10	3,818,468	1,505,418	483,116	818,648	843,083	156,594	11,608
212	501	Fuel Related	F10	28,586,719	11,270,219	3,616,820	6,128,756	6,311,687	1,172,333	86,904
213		SSECT	F10	-	-	-	-	-	-	-
214		SSECH	F10	-	-	-	-	-	-	-
215		Total 501	F10	28,586,719	11,270,219	3,616,820	6,128,756	6,311,687	1,172,333	86,904
216	502	Steam Expenses	F10	1,016,492	400,749	128,608	217,927	224,432	41,686	3,090
217		SSGCH	F10	-	-	-	-	-	-	-
218		Total 502	F10	1,016,492	400,749	128,608	217,927	224,432	41,686	3,090
219	503	Steam From Other Sources	F10	-	-	-	-	-	-	-
220	505	Electric Expenses	F10	5,026	1,981	636	1,077	1,110	206	15
221		SSGCH	F10	-	-	-	-	-	-	-
222		Total 505	F10	5,026	1,981	636	1,077	1,110	206	15
223	506	Misc. Steam Expense	F10	(4,424,830)	(1,744,475)	(559,834)	(948,647)	(976,962)	(181,461)	(13,452)
224		SSGCH	F10	-	-	-	-	-	-	-
225		Total 506	F10	(4,424,830)	(1,744,475)	(559,834)	(948,647)	(976,962)	(181,461)	(13,452)
226	507	Rents	F10	73,295	28,896	9,273	15,714	16,183	3,006	223
227		SSGCH	F10	-	-	-	-	-	-	-
228		Total 507	F10	73,295	28,896	9,273	15,714	16,183	3,006	223
229	510	Maint Supervision & Engineering	F10	344,502	135,819	43,587	73,858	76,063	14,128	1,047
230		SSGCH	F10	-	-	-	-	-	-	-
231		Total 510	F10	344,502	135,819	43,587	73,858	76,063	14,128	1,047
232	511	Maintenance of Structures	F10	1,416,513	558,456	179,219	303,689	312,753	58,091	4,306
233		SSGCH	F10	-	-	-	-	-	-	-
234		Total 511	F10	1,416,513	558,456	179,219	303,689	312,753	58,091	4,306
235	512	Maintenance of Boiler Plant	F10	6,027,208	2,376,207	762,568	1,292,183	1,330,753	247,174	18,323
236		SSGCH	F10	-	-	-	-	-	-	-
237		Total 512	F10	6,027,208	2,376,207	762,568	1,292,183	1,330,753	247,174	18,323
238	513	Maintenance of Electric Plant	F10	1,884,901	743,116	238,480	404,107	416,169	77,299	5,730
239		SSGCH	F10	-	-	-	-	-	-	-
240		Total 513	F10	1,884,901	743,116	238,480	404,107	416,169	77,299	5,730
241	514	Maint of Misc. Steam Plant	F10	467,025	184,123	59,088	100,126	103,115	19,153	1,420
242		SSGCH	F10	-	-	-	-	-	-	-
243		Total 514	F10	467,025	184,123	59,088	100,126	103,115	19,153	1,420
244										
245	257	Total Steam Power Generation		39,215,319	15,460,509	4,961,561	8,407,440	8,658,385	1,608,209	119,215
246	A	B								
247				D	E	F	G	H	I	J
248				Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
249				Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
250				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
251	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-
252	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-
253	519	Coolants and Water	F10	-	-	-	-	-	-	-
254	520	Steam Expenses	F10	-	-	-	-	-	-	-
255	523	Electric Expenses	F10	-	-	-	-	-	-	-
256	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-
257	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-
258	529	Maintenance of Structures	F10	-	-	-	-	-	-	-
259	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-
260	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
261	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-
262				-	-	-	-	-	-	-
263	286	Total Nuclear Power Generation		-	-	-	-	-	-	-
264	287			-	-	-	-	-	-	-
265	288			-	-	-	-	-	-	-

390	Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
391				Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
392				Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
393	A	B	C	D	E	F	G	H	I	J
394										
395										
396	FERC	DESCRIPTION	COS							
397	ACCT		Factor							
398	560	Operation Supervision & Eng	F106	119,727	47,202	15,148	25,669	26,435	4,910	364
399										
400	561	Load Dispatching	F106	807,621	318,402	102,181	173,147	178,315	33,120	2,455
401										
402	562	Station Expense	F106	61,953	24,425	7,838	13,282	13,679	2,541	188
403										
404	563	Overhead Line Expense	F106	134,903	53,185	17,068	28,922	29,785	5,532	410
405										
406	564	Underground Line Expense	F106	-	-	-	-	-	-	-
407										
408	565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-
409		Energy	F10	15,940,493	6,284,486	2,016,807	3,417,510	3,519,516	653,715	48,459
410				15,940,493	6,284,486	2,016,807	3,417,510	3,519,516	653,715	48,459
411										
412	566	Misc. Transmission Expense	F106	2,086	822	264	447	461	86	6
413										
414	567	Rents - Transmission	F106	332,318	131,015	42,045	71,246	73,373	13,628	1,010
415										
416	568	Maint Supervision & Engineering	F106	3,600	1,419	455	772	795	148	11
417										
418	569	Maintenance of Structures	F106	(17,005)	(6,704)	(2,152)	(3,646)	(3,755)	(697)	(52)
419										
420	570	Maint of Station Equipment	F106	571,270	225,221	72,278	122,476	126,131	23,428	1,737
421										
422	571	Maintenance of Overhead Lines	F106	1,336,826	527,039	169,137	286,604	295,159	54,823	4,064
423										
424	572	Maint of Underground Lines	F106	-	-	-	-	-	-	-
425										
426	573	Maint of Misc Transmission Plant	F106	11	4	1	2	2	0	0
427										
428										
429	TOTAL TRANSMISSION EXPENSE			19,293,803	7,606,518	2,441,071	4,136,432	4,259,896	791,233	58,653
430										
431										
432										
433										
434										
435										
436										
437										
438										
439										

440	Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
441	A	B	C	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
442				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
443				D	E	F	G	H	I	J
444	FERC		COS							
445	ACCT	DESCRIPTION	Factor							
446	580	Operation Supervision & Eng	F131	1,709,186	852,550	227,764	265,217	172,849	138,979	51,827
447										
448	581	Load Dispatching	F20	779,497	347,910	92,309	150,006	108,013	78,481	2,778
449										
450	582	Station Expense	F120	326,653	145,793	38,683	62,861	45,264	32,888	1,164
451										
452	583	Overhead Line Expenses	F132	1,493,747	713,311	186,169	262,744	189,192	137,465	4,865
453										
454	584	Underground Line Expense	F133	60,570	32,461	8,253	8,779	6,322	4,593	163
455										
456	585	Street Lighting & Signal Systems	F130	11,320	-	-	-	-	-	11,320
457										
458	586	Meter Expenses	F127	466,326	304,656	77,814	39,133	7,790	36,933	-
459										
460	587	Customer Installation Expenses	F20	-	-	-	-	-	-	-
461										
462	588	Misc. Distribution Expenses	F131	1,191,752	594,452	158,812	184,926	120,521	96,905	36,137
463										
464	589	Rents	F131	110,690	55,213	14,750	17,176	11,194	9,001	3,356
465										
466	590	Maint Supervision & Engineering	F131	(24,115)	(12,029)	(3,214)	(3,742)	(2,439)	(1,961)	(731)
467										
468	591	Maintenance of Structures	F119	141,681	63,236	16,778	27,265	19,632	14,265	505
469										
470	592	Maint of Station Equipment	F120	987,698	440,835	116,964	190,072	136,863	99,444	3,520
471										
472	593	Maintenance of Overhead Lines	F134	1,326,964	660,854	177,585	222,539	152,052	110,040	3,895
473										
474	594	Maint of Underground Lines	F135	1,095,494	658,944	188,557	133,736	66,160	46,453	1,644
475										
476	595	Maint of Line Transformers	F125	8,831	5,251	1,237	1,416	326	583	19
477										
478	596	Maint of Street Lighting & Signals	F130	191,559	-	-	-	-	-	191,559
479										
480	597	Maintenance of Meters	F127	412,169	269,275	68,777	34,589	6,885	32,644	-
481										
482	598	Maint of Misc. Distribution Plant	F131	1,103,828	550,595	147,095	171,282	111,630	89,755	33,471
483										
484										
485										
486		TOTAL DISTRIBUTION EXPENSE		11,393,848	5,683,305	1,518,333	1,767,998	1,152,255	926,466	345,491
487										
488										
489										
490										
491										
492	901	Supervision	F136	893,790	722,775	110,700	14,279	9,033	22,838	14,166
493										
494	902	Meter Reading Expense	F47	1,815,455	1,366,834	321,467	34,340	20,967	71,847	-
495										
496	903	Customer Receipts & Collections	F48	3,941,541	3,193,808	497,899	33,631	11,889	95,740	108,575
497										
498	904	Uncollectible Accounts	F80	1,093,579	979,164	29,105	41,470	36,381	7,458	-
499										
500	905	Misc. Customer Accounts Exp	F136	90,129	72,884	11,163	1,440	911	2,303	1,428
501										
502		TOTAL CUSTOMER ACCOUNTS EXPENSE		7,834,493	6,335,464	970,334	125,160	79,182	200,186	124,169

Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled			Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
503									
504									
505									
506									
507									
508	FERC								
509	ACCT	DESCRIPTION							
510	907	Supervision	200,947	157,967	26,922	1,627	101	8,955	5,375
511									
512	908	Customer Assistance	253,482	99,934	32,071	54,344	55,967	10,395	771
513									
514	909	Informational & Instructional Adv	48,566	38,179	6,507	393	24	2,164	1,299
515									
516	910	Misc. Customer Service	8,168	6,421	1,094	66	4	364	218
517									
518		TOTAL CUSTOMER SERVICE EXPENSE	511,164	302,502	66,594	56,430	56,096	21,878	7,663
519									
520									
521									
522									
523									
524	911	Supervision	-	-	-	-	-	-	-
525									
526	912	Demonstration & Selling Expense	-	-	-	-	-	-	-
527									
528	913	Advertising Expense	-	-	-	-	-	-	-
529									
530	916	Misc. Sales Expense	-	-	-	-	-	-	-
531									
532		TOTAL SALES EXPENSE	-	-	-	-	-	-	-
533									
534									
535									
536									
537									
538	920	Administrative & General Salaries	10,195,325	4,524,281	1,336,351	1,971,525	1,752,465	538,117	72,586
539		Customer - System	-	-	-	-	-	-	-
540		Administrative & General Salaries	10,195,325	4,524,281	1,336,351	1,971,525	1,752,465	538,117	72,586
541									
542	921	Office Supplies & expenses	(1,338,630)	(594,031)	(175,461)	(258,858)	(230,096)	(70,654)	(9,530)
543		Customer - System	268	211	33	2	1	13	7
544		Office Supplies & expenses	(1,338,363)	(593,820)	(175,428)	(258,856)	(230,095)	(70,641)	(9,523)
545									
546	923	Outside Services	1,942,978	862,217	254,676	375,724	333,977	102,552	13,833
547		Customer - System	-	-	-	-	-	-	-
548		Outside Services	1,942,978	862,217	254,676	375,724	333,977	102,552	13,833
549									
550	924	Property Insurance	1,687,915	749,030	221,243	326,401	290,134	89,089	12,017
551									
552	925	Injuries & Damages	990,832	439,692	129,873	191,603	170,313	52,297	7,054
553									
554	926	Employee Pensions & Benefits	-	-	-	-	-	-	-
555									
556	927	Franchise Requirements	-	-	-	-	-	-	-
557									
558	928	Regulatory Commission Expense	504,089	215,243	71,748	102,206	89,572	22,061	3,259
559									
560	929	Duplicate Charges	(1,082,296)	(635,654)	(138,886)	(176,550)	(160,125)	(55,923)	(15,157)
561									
562	930	Misc General Expenses	69,677	26,992	9,010	14,932	13,893	4,026	823
563									
564	931	Rents	591,759	262,599	77,565	114,432	101,717	31,233	4,213
565									
566	935	Maintenance of General Plant	1,522,871	701,658	200,818	282,379	241,295	84,005	12,715
567									
568		TOTAL ADMINISTRATIVE & GEN EXPENSE	15,084,789	6,652,239	1,986,971	2,943,797	2,603,146	796,816	101,820
569									
570									
571		TOTAL O & M EXPENSE	225,752,925	94,246,490	28,698,710	45,826,901	46,045,982	9,775,272	1,159,568
572									

573 Results of Operations - Gen+Tran+Dist+Rtl+Misc - TOTAL Unbundled

574	A		B	C	D	E	F	G	H	I	J
575	FERC	ACCT	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
576				Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
577					Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
578	403SP		Steam Depreciation	F10	6,793,856	2,678,455	859,565	1,456,546	1,500,022	278,614	20,653
580			SSGCH	F10	-	-	-	-	-	-	-
581			Total 403SP		6,793,856	2,678,455	859,565	1,456,546	1,500,022	278,614	20,653
582	403NP		Nuclear Depreciation	F10	-	-	-	-	-	-	-
583	403HP		Hydro Depreciation	F10	2,340,483	922,728	296,120	501,780	516,757	95,983	7,115
584	403OP		Other Production Depreciation	F10	1,787,330	704,649	226,135	383,189	394,626	73,298	5,434
587			SSCCT	F10	-	-	-	-	-	-	-
588			SSGCH	F10	-	-	-	-	-	-	-
589			Total 403OP		1,787,330	704,649	226,135	383,189	394,626	73,298	5,434
591	403TP		Transmission Depreciation	F106	4,615,825	1,819,774	583,999	989,595	1,019,132	189,294	14,032
592	403		Distribution Depreciation								
593			Land Rights	F118	5,509	2,459	652	1,060	763	555	20
594			Structures	F119	29,762	13,284	3,524	5,727	4,124	2,997	106
595			Station Equip	F120	1,051,159	469,159	124,480	202,284	145,657	105,833	3,746
596			Poles & Towers	F121	3,866,867	1,838,038	480,241	684,680	493,012	358,218	12,678
597			OH Conductors	F122	1,245,204	598,618	155,987	216,909	156,188	113,485	4,017
598			UG Conduit	F123	222,804	126,619	31,793	28,470	20,500	14,895	527
599			UG Conductor	F124	385,545	196,697	50,556	61,143	44,027	31,990	1,132
600			Line Transformer	F125	1,690,272	1,005,021	236,769	270,974	62,370	111,521	3,616
601			Services	F126	743,294	508,930	161,754	69,181	3,428	-	-
602			Meters	F127	489,151	319,568	81,622	41,049	8,171	38,740	-
603			Inst Cust Premises	F128	19,674	-	-	-	-	-	19,674
604			Leased Property	F129	-	-	-	-	-	-	-
605			Street Lighting	F130	108,420	-	-	-	-	-	108,420
606			Total Distribution Expense		9,857,661	5,078,392	1,327,380	1,581,480	938,241	778,233	153,936
607	403GP		General Depreciation								
608			Situs	F107D	1,305,725	658,005	178,375	219,143	146,834	87,597	15,770
609			System Generation	F105D	22,251	8,836	2,821	4,743	4,850	928	73
610			System Overheads	F102D	1,398,637	620,659	183,326	270,462	240,410	73,821	9,958
611			Customer - System	F42	108,122	85,369	13,309	899	318	5,326	2,902
612			Energy	F10	387,656	152,832	49,047	83,110	85,591	15,898	1,178
613			SSGCT	F10	-	-	-	-	-	-	-
614			SSGCH	F10	-	-	-	-	-	-	-
615			Total General Expense		3,222,391	1,525,702	426,877	578,357	478,003	183,570	29,881
616	403GV0		General Vehicles	F105D	-	-	-	-	-	-	-
617	403MP		Mining Depreciation	F10	-	-	-	-	-	-	-
618	403EP		Experimental Plant Depreciation	F10	-	-	-	-	-	-	-
619											
620											
621											
622											
623											
624											
625											
626											
627			TOTAL DEPRECIATION EXPENSE		28,617,546	12,729,700	3,720,076	5,490,947	4,846,781	1,598,991	231,051
628	A		B		D	E	F	G	H	I	J
629	FERC				Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
630	ACCT		DESCRIPTION		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
631					Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
632	404GP		Amort of LT Plant - Cap. Lease Gen	F10	60,215	23,740	7,619	12,910	13,295	2,469	183
633			Division	F102D	94,014	41,720	12,323	18,180	16,160	4,962	669
634			System Overheads	F42	14,645	11,563	1,803	122	43	721	393
635			Customer - System		168,874	77,022	21,744	31,211	29,498	8,153	1,245
636			Total Amort. Cap. Lease General								
637	404SP		Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-
638	404IP		Amort of LT Plant - Intangible Plant								
639			Situs	F107D	48,196	23,166	6,481	8,565	6,528	2,967	490
640			System Generation	F105D	873,927	346,473	110,748	186,543	191,049	36,298	2,816
641			System Overheads	F102D	2,605,623	1,156,272	341,532	503,863	447,878	137,527	18,551
642			Customer - System	F42	224,022	176,878	27,574	1,863	658	11,036	6,013
643			Energy	F10	7,815	3,081	989	1,675	1,725	320	24
644			SSGCT	F10	-	-	-	-	-	-	-
645			SSGCH	F10	-	-	-	-	-	-	-
646			Total Amort. Intangible Plant		3,759,585	1,705,870	487,324	702,510	647,839	188,148	27,893
647											
648											
649											

650 Distribution - METER - Unbundled										
651	A	B	C	D	E	F	G	H	I	J
652	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
653	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
654	404MP	Amort of LT Plant - Mining Plant	F10	Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
655	404OP	Amort of LT Plant-Other Plant	F10	0	0	0	0	0	0	0
656	404HP	Amort of Other Electric Plant	F110	36	17	5	6	6	2	0
657	405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-
658	406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-
659	407	Amort of Prop Losses, Unrec Plant,	F110	28,106	13,256	3,606	4,958	4,710	1,346	232
660										
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712 Distribution - METER - Unbundled										
713	A	B	C	D	E	F	G	H	I	J
714	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
715	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
716	310	Land and Land Rights	F10	Normalized	(25,925,186)	(3,280,080)	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
717		SSGCH	F10	(25,925,186)	(10,220,919)	(3,280,080)	(5,558,145)	(5,724,045)	(1,063,184)	(78,813)
718	310	Total 310	F10	(25,925,186)	(10,220,919)	(3,280,080)	(5,558,145)	(5,724,045)	(1,063,184)	(78,813)
719										
720										
721										
722	311	Structures and Improvements	F10	42,321,626	16,685,161	5,354,574	9,073,406	9,344,230	1,735,597	128,658
723		SSGCH	F10	-	-	-	-	-	-	-
724		Total 311	F10	42,321,626	16,685,161	5,354,574	9,073,406	9,344,230	1,735,597	128,658
725										
726	312	Boiler Plant Equipment	F10	141,890,242	55,939,757	17,952,094	30,420,093	31,328,073	5,818,877	431,348
727		SSGCH	F10	-	-	-	-	-	-	-
728		Total 312	F10	141,890,242	55,939,757	17,952,094	30,420,093	31,328,073	5,818,877	431,348
729										
730	314	Turbogenerator Units	F10	40,239,800	15,864,408	5,091,179	8,627,080	8,884,582	1,650,222	122,330
731		SSGCH	F10	-	-	-	-	-	-	-
732		Total 314	F10	40,239,800	15,864,408	5,091,179	8,627,080	8,884,582	1,650,222	122,330
733										
734	315	Accessory Electric Equipment	F10	14,143,974	5,576,215	1,789,510	3,032,351	3,122,861	580,040	42,998
735		SSGCH	F10	-	-	-	-	-	-	-
736		Total 315	F10	14,143,974	5,576,215	1,789,510	3,032,351	3,122,861	580,040	42,998
737										
738	316	Misc Power Plant Equipment	F10	1,313,085	517,679	166,133	281,515	289,917	53,849	3,992
739		SSGCH	F10	-	-	-	-	-	-	-
740		Total 316	F10	1,313,085	517,679	166,133	281,515	289,917	53,849	3,992
741										
742	SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
743										
744										
745										
746	Total Steam Production Plant			213,983,541	84,362,301	27,073,409	45,876,299	47,245,617	8,775,401	650,513
747	A	B		D	E	F	G	H	I	J
748	FERC			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
749	ACCT	DESCRIPTION		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
750	320	Land and Land Rights	F10	Normalized	(25,925,186)	(3,280,080)	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
751		SSGCH	F10	(25,925,186)	(10,220,919)	(3,280,080)	(5,558,145)	(5,724,045)	(1,063,184)	(78,813)
752	320	Total 320	F10	(25,925,186)	(10,220,919)	(3,280,080)	(5,558,145)	(5,724,045)	(1,063,184)	(78,813)
753										
754	321	Structures and Improvements	F10	-	-	-	-	-	-	-
755										
756	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
757										
758	323	Turbogenerator Units	F10	-	-	-	-	-	-	-
759										
760	324	Land and Land Rights	F10	-	-	-	-	-	-	-
761										
762	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
763										
764	NP	Unclassified Nuclear PIt - Acct 300	F10	-	-	-	-	-	-	-
765										
766	Total Nuclear Production Plant			-	-	-	-	-	-	-
767										
768										
769										
770										
771										
772	330	Land and Land Rights	F10	3,099,669	1,222,034	392,173	664,543	684,379	127,117	9,423
773										
774	331	Structures and Improvements	F10	15,227,654	6,003,452	1,926,618	3,264,683	3,362,127	624,482	46,292
775										
776	332	Reservoirs, Dams & Waterways	F10	49,983,497	19,705,828	6,323,961	10,716,048	11,035,901	2,049,808	151,951
777										
778	333	Water Wheel, Turbines, & Generators	F10	14,775,009	5,824,998	1,869,349	3,167,640	3,262,187	605,919	44,916
779										
780	334	Accessory Electric Equipment	F10	7,128,801	2,810,506	901,943	1,528,356	1,573,974	292,350	21,672
781										
782	335	Misc. Power Plant Equipment	F10	637,074	251,164	80,603	136,583	140,660	26,126	1,937
783										
784	336	Roads, Railroads & Bridges	F10	2,664,418	1,050,438	337,105	571,229	588,279	109,267	8,100
785										
786	HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
787										
788	Total Hydraulic Plant			93,516,121	36,868,420	11,831,752	20,049,082	20,647,508	3,835,068	284,290
789										

790	Distribution - METER - Unbundled										
791	A		B	C	D	E	F	G	H	I	J
792				COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
793	FERC	DESCRIPTION		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
794	ACCT				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
795	340	Land and Land Rights									
796		SG		F10	189,710	74,793	24,002	40,672	41,886	7,780	577
797		SSGCT		F10	-	-	-	-	-	-	-
798		Total 340			189,710	74,793	24,002	40,672	41,886	7,780	577
799											
800	341	Structures and Improvements									
801		SG		F10	2,809,829	1,107,766	355,502	602,404	620,385	115,230	8,542
802		SSGCT		F10	-	-	-	-	-	-	-
803		Total 341			2,809,829	1,107,766	355,502	602,404	620,385	115,230	8,542
804											
805	342	Fuel Holders, Producers & Access									
806		SG		F10	149,457	58,923	18,909	32,042	32,999	6,129	454
807		SSGCT		F10	-	-	-	-	-	-	-
808		Total 342			149,457	58,923	18,909	32,042	32,999	6,129	454
809											
810	343	Prime Movers									
811		SSGCT		F10	45,303,597	17,860,793	5,731,856	9,712,716	10,002,622	1,857,887	137,724
812		Total 343		F10	45,303,597	17,860,793	5,731,856	9,712,716	10,002,622	1,857,887	137,724
813											
814	344	Generators									
815		SG		F10	8,910,597	3,512,973	1,127,377	1,910,358	1,967,379	365,421	27,088
816		SSGCT		F10	-	-	-	-	-	-	-
817		Total 344			8,910,597	3,512,973	1,127,377	1,910,358	1,967,379	365,421	27,088
818											
819	345	Accessory Electric Plant									
820		SG		F10	2,040,482	804,453	258,164	437,462	450,520	83,680	6,203
821		SSGCT		F10	-	-	-	-	-	-	-
822		Total 345			2,040,482	804,453	258,164	437,462	450,520	83,680	6,203
823											
824	346	Misc. Power Plant Equipment									
825				F10	112,023	44,165	14,173	24,017	24,734	4,594	341
826	OP	Unclassified Other Prod - Acct 300		F10	-	-	-	-	-	-	-
827											
828		Total Other Production Plant			59,515,695	23,463,865	7,529,985	12,759,672	13,140,523	2,440,721	180,929
829											
830		Experimental Plant									
831	103	Experimental Plant		F10	-	-	-	-	-	-	-
832											
833		TOTAL PRODUCTION PLANT			367,015,356	144,694,587	46,435,146	78,685,053	81,033,649	15,051,190	1,115,732
834	ACCT	DESCRIPTION			Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
835											
836	350	Land and Land Rights									
837		Demand		F10	6,380,071	2,515,322	807,213	1,367,834	1,408,662	261,645	19,396
838		Direct Assigned		A	-	-	-	-	-	-	-
839					6,380,071	2,515,322	807,213	1,367,834	1,408,662	261,645	19,396
840	352	Structures and Improvements									
841		Demand		F10	3,617,857	1,426,328	457,735	775,639	798,790	148,367	10,998
842		Direct Assigned		A	-	-	-	-	-	-	-
843					3,617,857	1,426,328	457,735	775,639	798,790	148,367	10,998
844	353	Station Equipment									
845		Demand		F10	65,500,531	25,823,367	8,287,192	14,042,771	14,461,921	2,686,157	199,123
846		Direct Assigned		A	-	-	-	-	-	-	-
847					65,500,531	25,823,367	8,287,192	14,042,771	14,461,921	2,686,157	199,123
848	354	Towers and Fixtures									
849		Demand		F10	41,164,237	16,228,864	5,208,140	8,825,271	9,088,689	1,688,133	125,140
850		Direct Assigned		A	-	-	-	-	-	-	-
851					41,164,237	16,228,864	5,208,140	8,825,271	9,088,689	1,688,133	125,140
852	355	Poles and Fixtures									
853		Demand		F10	37,223,735	14,675,334	4,709,584	7,980,460	8,218,662	1,526,534	113,161
854		Direct Assigned		A	-	-	-	-	-	-	-
855					37,223,735	14,675,334	4,709,584	7,980,460	8,218,662	1,526,534	113,161
856	356	Overhead Conductors									
857		Demand		F10	64,770,074	25,535,387	8,194,774	13,886,167	14,300,642	2,656,201	196,902
858		Direct Assigned		A	-	-	-	-	-	-	-
859					64,770,074	25,535,387	8,194,774	13,886,167	14,300,642	2,656,201	196,902
860	357	Underground Conduit									
861		Demand		F10	4,083	1,610	517	875	901	167	12
862		Direct Assigned		A	-	-	-	-	-	-	-
863					4,083	1,610	517	875	901	167	12
864	358	Underground Conductors									
865		Demand		F10	4,340	1,711	549	930	958	178	13
866		Direct Assigned		A	-	-	-	-	-	-	-
867					4,340	1,711	549	930	958	178	13
868	359	Roads and Trails									
869		Demand		F10	1,455,321	573,755	184,129	312,009	321,322	59,682	4,424
870		Direct Assigned		A	-	-	-	-	-	-	-
871					1,455,321	573,755	184,129	312,009	321,322	59,682	4,424
872											
873	TP	Unclassified Trans Plant - Acct 300		F10	-	-	-	-	-	-	-
874	TS0	Unclassified Trans Sub - Acct 300		F10	-	-	-	-	-	-	-
875											
876		TOTAL TRANSMISSION PLANT			220,120,248	86,781,678	27,849,831	47,191,958	48,600,546	9,027,066	669,169

877	Distribution - METER - Unbundled										
878	A		B	C	D	E	F	G	H	I	J
879	FERC			COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
880	ACCT	DESCRIPTION		Factor	Jurisdiction	Schedule 16	Schedule 24	Service	Service	Schedule 40	Lighting
881					Normalized			Schedule 36	Schedule 48T	Schedule 40	Sch. 15.51-54.57
882											
883	360	Land and Land Rights		F20	963,527	430,047	114,102	185,420	133,514	97,010	3,433
884		Demand Primary		A	-	-	-	-	-	-	-
885		Assigned									
886					963,527	430,047	114,102	185,420	133,514	97,010	3,433
887	361	Structures and Improvements		F20	1,600,118	714,174	189,488	307,926	221,725	161,103	5,702
888		Demand Primary		A	-	-	-	-	-	-	-
889		Assigned									
890					1,600,118	714,174	189,488	307,926	221,725	161,103	5,702
891	362	Station Equipment		F20	42,516,735	18,976,313	5,034,886	8,181,888	5,891,464	4,280,678	151,506
892		Demand Primary		A	-	-	-	-	-	-	-
893		Assigned									
894					42,516,735	18,976,313	5,034,886	8,181,888	5,891,464	4,280,678	151,506
895	364	Poles, Towers & Fixtures		F20	68,361,291	30,511,404	8,095,431	13,155,395	9,472,696	6,882,764	243,601
896		Demand Primary		F22	5,936,384	4,804,507	1,131,877	-	-	-	-
897		Demand Secondary		A	-	-	-	-	-	-	-
898		Assigned									
899					74,297,676	35,315,911	9,227,308	13,155,395	9,472,696	6,882,764	243,601
900	365	Overhead Conductors		F20	46,167,764	20,605,862	5,467,245	8,884,489	6,397,380	4,648,271	164,516
901		Demand Primary		F22	4,835,069	3,913,177	921,892	-	-	-	-
902		Demand Secondary		A	-	-	-	-	-	-	-
903		Assigned									
904					51,002,833	24,519,039	6,389,137	8,884,489	6,397,380	4,648,271	164,516
905	366	Underground Conduit		F20	8,508,287	3,797,468	1,007,562	1,637,328	1,178,977	856,633	30,319
906		Demand Primary		F22	4,305,398	3,484,498	820,901	-	-	-	-
907		Demand Secondary		A	-	-	-	-	-	-	-
908		Assigned									
909					12,813,686	7,281,966	1,828,463	1,637,328	1,178,977	856,633	30,319
910	367	Underground Conductors		F20	13,281,919	5,928,062	1,572,862	2,555,962	1,840,451	1,337,253	47,329
911		Demand Primary		F22	2,834,959	2,294,424	540,535	-	-	-	-
912		Demand Secondary		A	-	-	-	-	-	-	-
913		Assigned									
914					16,116,878	8,222,486	2,113,397	2,555,962	1,840,451	1,337,253	47,329
915	368	Line Transformers		F21	78,368,716	46,597,374	10,977,710	12,563,615	2,891,742	5,170,633	167,642
916		Demand Secondary		A	-	-	-	-	-	-	-
917		Assigned									
918					78,368,716	46,597,374	10,977,710	12,563,615	2,891,742	5,170,633	167,642
919	369	Services		F70	36,559,399	25,032,074	7,955,985	3,402,737	168,603	-	-
920		Customer		A	-	-	-	-	-	-	-
921		Assigned									
922					36,559,399	25,032,074	7,955,985	3,402,737	168,603	-	-
923	370	Meters		F60	13,829,896	9,035,234	2,307,733	1,160,582	231,028	1,095,318	-
924		Customer		A	-	-	-	-	-	-	-
925		Assigned									
926					13,829,896	9,035,234	2,307,733	1,160,582	231,028	1,095,318	-
927	371	Install on Customers' Premises		F20	-	-	-	-	-	-	-
928		Demand Primary		F22	-	-	-	-	-	-	-
929		Demand Secondary		A	-	-	-	-	-	-	-
930		Assigned			539,404	-	-	-	-	-	539,404
931					539,404	-	-	-	-	-	539,404
932	372	Leased Property		F20	-	-	-	-	-	-	-
933		Demand Primary		F22	-	-	-	-	-	-	-
934		Demand Secondary		A	-	-	-	-	-	-	-
935		Assigned			-	-	-	-	-	-	-
936					-	-	-	-	-	-	-
937					-	-	-	-	-	-	-
938	373	Street Lights		A	3,425,079	-	-	-	-	-	3,425,079
939											
940											
941	DP	Unclassified Dist Plant - Acct 300		F22	1,162,850	941,132	221,718	-	-	-	-
942	DS0	Unclassified Dist Sub - Acct 300		F20	-	-	-	-	-	-	-
943		TOTAL DISTRIBUTION PLANT			333,196,796	177,065,750	46,359,927	52,035,343	28,427,581	24,529,664	4,778,531

	A	B	C	D	E	F	G	H	I	J
	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
	389			Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
944		Distribution - METER - Unbundled								
945										
946										
947	A		B							
948										
949	FERC									
950	ACCT									
951	389	Land and Land Rights								
952		Situs	F107D	1,098,826	553,741	150,110	184,419	123,568	73,717	13,271
953		System Generation	F105D	104	41	13	22	23	4	0
954		System Overheads	F102D	417,396	185,224	54,710	80,714	71,746	22,030	2,972
955		Customer - System	F42	83,183	65,677	10,239	692	244	4,098	2,233
956		Total Land & Land Rights		1,599,509	804,684	215,072	265,846	195,581	99,850	18,476
957										
958	390	Structures and Improvements								
959		Situs	F107D	13,031,633	6,567,145	1,780,248	2,187,130	1,465,463	874,255	157,392
960		System Generation	F105D	-	-	-	-	-	-	-
961		System Overheads	F102D	7,901,739	3,493,083	1,034,488	1,533,687	1,371,452	413,875	55,153
962		Customer - System	F42	883,221	697,352	108,714	7,343	2,596	43,509	23,707
963		Total Structures and Improvements		21,816,592	10,757,581	2,923,449	3,728,160	2,839,511	1,331,640	236,251
964										
965	391	Office Furniture & Equipment								
966		Situs	F107D	1,535,699	773,898	209,791	257,740	172,696	103,026	18,548
967		System Generation	F105D	310,170	123,176	39,325	66,119	67,601	12,932	1,016
968		System Overheads	F102D	6,461,588	2,867,397	846,952	1,249,512	1,110,676	341,047	46,003
969		Customer - System	F42	416,474	328,829	51,263	3,463	1,224	20,516	11,179
970		Energy	F10	13,715	5,407	1,735	2,940	3,028	562	42
971		SSGCH	F10	-	-	-	-	-	-	-
972		SSGCT	F10	-	-	-	-	-	-	-
973		Total Office Furniture & Equipment		8,737,645	4,098,707	1,149,067	1,579,774	1,355,226	478,084	76,788
974										
975	392	Transportation Equipment								
976		Situs	F107D	4,198,128	2,115,599	573,505	704,582	472,098	281,640	50,704
977		System Generation	F105D	892,855	354,574	113,201	190,331	194,598	37,226	2,926
978		System Overheads	F102D	527,437	234,055	69,134	101,993	90,661	27,839	3,755
979		Customer - System	F42	1,431	1,130	176	12	4	70	38
980		Energy	F10	64,696	25,506	8,185	13,870	14,284	2,653	197
981		SSGCH	F10	-	-	-	-	-	-	-
982		SSGCT	F10	-	-	-	-	-	-	-
983		Total Transportation Equipment		5,684,546	2,730,864	764,201	1,010,788	771,644	349,429	57,620
984										
985	393	Stores Equipment								
986		Situs	F107D	510,666	257,344	69,762	85,706	57,427	34,259	6,168
987		System Generation	F105D	100,087	39,747	12,690	21,336	21,814	4,173	328
988		System Overheads	F102D	57,382	25,464	7,521	11,096	9,863	3,029	409
989		SSGCT	F10	-	-	-	-	-	-	-
990		Total Stores Equipment		668,135	322,555	89,973	118,138	89,104	41,461	6,904
991										
992	394	Tools, Shop & Garage Equipment								
993		Situs	F107D	2,232,641	1,125,115	305,000	374,710	251,070	149,782	26,965
994		System Generation	F105D	1,064,659	422,801	134,983	226,954	232,042	44,389	3,489
995		System Overheads	F102D	345,557	153,345	45,294	66,822	59,398	18,239	2,460
996		Energy	F10	4,746	1,871	600	1,017	1,048	195	14
997		SSGCH	F10	-	-	-	-	-	-	-
998		SSGCT	F10	-	-	-	-	-	-	-
999		Total Tools, Shop & Garage Equipment		3,647,604	1,703,131	485,878	669,504	543,558	212,604	32,929
1000										
1001	395	Laboratory Equipment								
1002		Situs	F107D	1,799,096	906,634	245,774	301,946	202,316	120,696	21,729
1003		System Generation	F105D	287,961	114,356	36,509	61,385	62,761	12,006	944
1004		System Overheads	F102D	445,553	197,719	58,401	86,159	76,586	23,517	3,172
1005		Energy	F10	3,558	1,403	450	763	786	146	11
1006		SSGCH	F10	-	-	-	-	-	-	-
1007		SSGCT	F10	-	-	-	-	-	-	-
1008		Total Laboratory Equipment		2,536,168	1,220,112	341,134	450,253	342,448	156,365	25,855
1009										
1010	396	Power Operated Equipment								
1011		Situs	F107D	6,402,008	3,226,220	874,576	1,074,464	719,933	429,493	77,321
1012		System Generation	F105D	1,479,930	587,715	187,634	315,478	322,551	61,704	4,850
1013		System Overheads	F102D	330,022	146,451	43,258	63,818	56,727	17,419	2,350
1014		Energy	F10	6,189	2,440	783	1,327	1,367	254	19
1015		SSGCH	F10	-	-	-	-	-	-	-
1016		SSGCT	F10	-	-	-	-	-	-	-
1017		Total Power Operated Equipment		8,218,150	3,962,826	1,106,251	1,455,087	1,100,578	508,869	84,540
1018	397	Communication Equipment								
1019		Situs	F107D	9,737,062	4,486,617	1,291,524	1,812,578	1,510,048	553,321	82,975
1020		System Generation	F105D	5,804,125	2,674,409	769,859	1,080,452	900,118	329,827	49,460
1021		System Overheads	F102D	3,734,181	1,715,397	494,821	697,347	584,270	210,956	31,390
1022		Customer - System	F42	407,208	321,513	50,122	3,386	1,197	20,060	10,930
1023		Energy	F10	4,136	1,631	523	887	913	170	13
1024		SSGCH	F10	-	-	-	-	-	-	-
1025		SSGCT	F10	-	-	-	-	-	-	-
1026		Total Communication Equipment		19,686,712	9,199,566	2,606,850	3,594,650	2,996,546	1,114,333	174,768

1027 Distribution - METER - Unbundled										
1028										
1029										
1030	A	B	C	D	E	F	G	H	I	J
1031	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1032	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 19	Service	Service	Service	Schedule 40	Lighting
1033	398	Misc. Equipment		Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
1034		Situs	F107D	86,260	43,470	11,784	14,477	9,700	5,787	1,042
1035		System Generation	F105D	66,747	26,507	8,463	14,228	14,547	2,783	219
1036		System Overheads	F102D	231,168	102,583	30,300	44,702	39,735	12,201	1,646
1037		Customer - System	F42	12,696	10,024	1,563	106	37	625	341
1038		Energy	F10	350	138	44	75	77	14	1
1039		SSGCT	F10	-	-	-	-	-	-	-
1040		Total Misc. Equipment		397,221	182,722	52,154	73,589	64,098	21,411	3,248
1041										
1042	399	Coal Mine	F10	20,311,983	8,007,932	2,569,892	4,354,721	4,484,701	832,988	61,749
1043	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-
1044		Remove Capital Lease	F10	-	-	-	-	-	-	-
1045										
1046	1011390	General Capital Lease	F10	2,243,372	884,442	283,834	480,960	495,316	92,000	6,820
1047		Remove Capital Lease	F10	(2,243,372)	(884,442)	(283,834)	(480,960)	(495,316)	(92,000)	(6,820)
1048										
1049	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
1050		Remove Capital Lease	F10	-	-	-	-	-	-	-
1051										
1052	GP	Unclassified Gen Plant - Acct 300	F102D	61,669	27,366	8,083	11,925	10,600	3,255	439
1053	399G	Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-
1054										
1055		TOTAL GENERAL PLANT		93,365,334	43,018,045	12,312,005	17,312,435	14,793,595	5,150,288	779,566
1056										
1057										
1058										
1059										
1060										
1061	301	Organization								
1062		Situs	F107D	-	-	-	-	-	-	-
1063		System Generation	F105D	-	-	-	-	-	-	-
1064		System Overheads	F102D	-	-	-	-	-	-	-
1065		Total Organization		-	-	-	-	-	-	-
1066										
1067	302	Franchise & Consent								
1068		Situs	F107D	-	-	-	-	-	-	-
1069		System Generation	F105D	15,284,885	6,059,776	1,936,964	3,262,623	3,341,420	634,855	49,248
1070		Total Franchise & Consent		15,284,885	6,059,776	1,936,964	3,262,623	3,341,420	634,855	49,248
1071										
1072	303	Miscellaneous Intangible Plant								
1073		Situs	F107D	7,975	3,833	1,072	1,417	1,080	491	81
1074		System Generation	F105D	6,860,286	2,719,798	869,364	1,464,357	1,499,723	284,941	22,104
1075		System Overheads	F102D	26,712,135	11,853,787	3,501,291	5,165,470	4,591,524	1,409,886	190,177
1076		Customer - System	F42	7,620,088	6,016,484	937,940	63,353	22,397	375,381	204,533
1077		Energy	F10	164,864	64,997	20,859	35,346	36,401	6,761	501
1078		SSGCT	F10	-	-	-	-	-	-	-
1079		SSGCH	F10	-	-	-	-	-	-	-
1080		Total Miscellaneous Intangible Plant		41,365,348	20,658,899	5,330,526	6,729,943	6,151,125	2,077,460	417,396
1081										
1082	IP	Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-
1083										
1084		TOTAL INTANGIBLE PLANT		56,650,234	26,718,675	7,267,490	9,992,566	9,492,545	2,712,314	466,644
1085										
1086										
1087		TOTAL ELECTRIC PLANT IN SERVICE		1,070,348,568	478,278,734	140,224,398	205,217,355	182,347,916	56,470,522	7,809,642
1088										

1089	1090 Distribution - METER - Unbundled									
1091	A	B	C	D	E	F	G	H	I	J
1092				Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1093				Jurisdiction	Schedule 19	Service	Service	Service	Schedule 40	Lighting
1094				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1095	FERC	DESCRIPTION	COS							
1096	ACCT		Factor							
1097	105	Plant Held For Future Use								
1098		Production	F10	-	-	-	-	-	-	-
1099		Transmission	F10	-	-	-	-	-	-	-
1100		Distribution	F20	-	-	-	-	-	-	-
1101		General	F102	-	-	-	-	-	-	-
1102		Mining	F10	1,572	620	199	337	347	64	5
1103		Total Plant Held For Future Use		1,572	620	199	337	347	64	5
1104										
1105	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-
1106										
1107	120	Nuclear Fuel	F10	-	-	-	-	-	-	-
1108										
1109	124	Weatherization	F10	2,256,731	889,709	285,524	483,824	498,266	92,548	6,860
1110										
1111	151	Fuel Stock	F10	2,516,964	992,305	318,449	539,616	555,723	103,220	7,652
1112		SSECT	F10	-	-	-	-	-	-	-
1112		SSECH	F10	-	-	-	-	-	-	-
1113		Total Fuel Stock		2,516,964	992,305	318,449	539,616	555,723	103,220	7,652
1114										
1115	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-	-
1116										
1117	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-
1118										
1119	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-	-
1120										
1121	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-	-
1122										
1123	154	Materials and Supplies	F102D	7,027,466	2,855,610	896,945	1,470,529	1,467,597	308,415	28,371
1124		SSGCT	F10	-	-	-	-	-	-	-
1125		SSGCH	F10	-	-	-	-	-	-	-
1126		Total Material & Supplies		7,027,466	2,855,610	896,945	1,470,529	1,467,597	308,415	28,371
1127										
1128	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-
1129										
1130	25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-	-
1131										
1132	165	Prepayments	F102D	2,331,725	1,014,202	303,743	459,610	421,069	118,191	14,910
1133		Customer - System	F42	290,208	229,135	35,721	2,413	853	14,296	7,790
1134		Total Prepayments		2,621,932	1,243,337	339,464	462,023	421,922	132,487	22,699
1135										
1136	182M	Misc Regulatory Assets	F102D	1,796,844	758,926	231,986	363,782	346,825	85,700	9,625
1137		SSGCH	F10	-	-	-	-	-	-	-
1138		Total Misc Regulatory Assets		1,796,844	758,926	231,986	363,782	346,825	85,700	9,625
1139										
1140	186M	Misc Deferred Debits	F102D	112,424	50,250	14,769	21,587	18,969	6,019	830
1141										
1142	CWC	Cash Working Capital	F137D	4,009,255	1,679,496	509,938	811,326	815,524	172,547	20,424
1143										
1144	OWC	Other Working Capital	F137D	181,401	117,727	26,006	15,444	(7,006)	20,684	8,546
1145		SSECH	F10	-	-	-	-	-	-	-
1146		Total Other Working Capital		181,401	117,727	26,006	15,444	(7,006)	20,684	8,546
1147										
1148	18222	Nuclear Plant	F11	-	-	-	-	-	-	-
1149										
1150	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-
1151										
1152	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-	-
1153		TOTAL RATE BASE ADDITIONS		20,524,590	8,587,979	2,623,279	4,168,469	4,118,167	921,684	105,013
1154										

1155 Distribution - METER - Unbundled										
1156	A	B		D	E	F	G	H	I	J
1158	FERC			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1159	ACCT	DESCRIPTION		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
1160				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
1161										
1162	235	Customer Service Deposits	F51	-	-	-	-	-	-	-
1163			F51	-	-	-	-	-	-	-
1164				-	-	-	-	-	-	-
1165										
1166	2281	Accum Prov for Property Insurance	F102D	(30,815)	(13,675)	(4,039)	(5,959)	(5,297)	(1,626)	(219)
1167										
1168	2282	Accum Prov for Injuries & Damages	F102D	(279,182)	(123,890)	(36,594)	(53,987)	(47,988)	(14,735)	(1,988)
1169										
1170	2283	Accum Prov for Pension & Benefits	F102D	(3,969,053)	(1,761,308)	(520,243)	(767,517)	(682,237)	(209,490)	(28,258)
1171										
1172	254	Reg Liabilities - Insurance Provision	F102D	(280,203)	(124,343)	(36,728)	(54,184)	(48,164)	(14,789)	(1,995)
1173										
1174	22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-
1175										
1176	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-
1177										
1178										
1179	252	Customer Advances for Const	F50	-	-	-	-	-	-	-
1180										
1181	25398	SO2 Emmissions	F10	(3,388,448)	(1,335,884)	(428,710)	(726,455)	(748,138)	(138,959)	(10,301)
1182										
1183	25399	Other Deferred Credits	F10	(1,526,751)	(601,917)	(193,166)	(327,323)	(337,093)	(62,612)	(4,641)
1184										
1185	190	Accum Deferred Income Taxes	F104D	(5,253,477)	(1,853,308)	(641,845)	(1,217,048)	(1,369,579)	(171,239)	(458)
1186		Labor	F138D	6,511,664	3,222,776	835,614	1,062,216	963,400	336,465	91,194
1187		Customer - System	F42	1,832,127	1,446,567	225,513	15,232	5,385	90,254	49,177
1188		Total Accum Deferred Income Taxes		3,090,314	2,816,034	419,282	(139,600)	(400,795)	255,480	139,912
1189										
1190	281	Accum Deferred Income Taxes	F104D	0	(10)	1	6	4	1	(1)
1191										
1192	282	Accum Deferred Income Taxes	F104D	(92,014,438)	(40,264,494)	(12,044,665)	(18,052,023)	(16,533,127)	(4,558,013)	(562,116)
1193		Labor	F138D	1,416,521	701,070	181,776	231,070	209,574	73,193	19,838
1194		Customer - System	F42	-	-	-	-	-	-	-
1195		Total Accum Deferred Income Taxes		(90,597,917)	(39,563,424)	(11,862,889)	(17,820,953)	(16,323,553)	(4,484,820)	(542,278)
1196										
1197	283	Accum Deferred Income Taxes	F104D	1,346,499	708,544	187,288	213,099	132,436	88,551	16,580
1198		Labor	F138D	(2,591,567)	(1,282,628)	(332,565)	(422,750)	(383,422)	(133,909)	(36,294)
1199		Customer - System	F42	-	-	-	-	-	-	-
1200		Total Accum Deferred Income Taxes		(1,245,068)	(574,083)	(145,277)	(209,650)	(250,986)	(45,358)	(19,714)
1201										
1202	255	Accum Investment Tax Credit	F104D	(1,548,738)	(692,690)	(204,511)	(297,798)	(263,098)	(80,094)	(10,548)
1203		TOTAL RATE BASE DEDUCTIONS		(99,775,860)	(41,975,189)	(13,012,874)	(20,403,421)	(19,107,345)	(4,797,002)	(480,030)
1204										
1205										
1206	ACCT	DESCRIPTION		Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
1207										
1208	108SP	Steam Prod Accumulated Depr	F10	(104,864,366)	(41,342,428)	(13,267,543)	(22,482,051)	(23,153,097)	(4,300,456)	(318,789)
1209		SSGCH	F10	-	-	-	-	-	-	-
1210		Total Steam Prod Accumulated Depr		(104,864,366)	(41,342,428)	(13,267,543)	(22,482,051)	(23,153,097)	(4,300,456)	(318,789)
1211										
1212	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1213										
1214	108HP	Hydraulic Prod Accum Depr	F10	(41,622,448)	(16,409,512)	(5,266,113)	(8,923,508)	(9,189,858)	(1,706,924)	(126,533)
1215										
1216	108OP	Other Production - Accum Depr	F10	(8,792,882)	(3,466,565)	(1,112,484)	(1,885,121)	(1,941,388)	(360,593)	(26,730)
1217		SSGCT	F10	-	-	-	-	-	-	-
1218		Total Other Production - Accum Depr		(8,792,882)	(3,466,565)	(1,112,484)	(1,885,121)	(1,941,388)	(360,593)	(26,730)
1219										
1220	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1221										
1222										
1223										
1224		TOTAL PRODUCTION PLANT DEPRECIATION		(155,279,696)	(61,218,505)	(19,646,141)	(33,290,681)	(34,284,343)	(6,367,974)	(472,053)
1225										
1226										
1227										
1228										
1229	108TP	Transmission Plant Accum Depr	F106	(90,766,697)	(35,784,469)	(11,483,892)	(19,459,628)	(20,040,460)	(3,722,315)	(275,932)
1230										
1231										
1232										
1233										
1234	108360	Land and Land Rights	F118	(173,478)	(77,428)	(20,543)	(33,384)	(24,038)	(17,466)	(618)
1235										
1236	108361	Structures and Improvements	F119	(502,552)	(224,302)	(59,513)	(96,711)	(69,638)	(50,598)	(1,791)
1237										
1238	108362	Station Equipment	F120	(15,889,457)	(7,091,874)	(1,881,650)	(3,057,755)	(2,201,772)	(1,599,785)	(56,621)
1239										

		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57	
1240	Distribution - METER - Unbundled								
1241									
1242	A B								
1243									
1244	FERC								
1245	ACCT DESCRIPTION								
1246									
1247	108364 Poles, Towers & Fixtures	F121	(48,729,689)	(23,162,681)	(6,051,924)	(8,628,242)	(6,212,866)	(4,514,205)	(159,771)
1248									
1249	108365 Overhead Conductors	F122	(19,075,605)	(9,170,383)	(2,389,606)	(3,322,894)	(2,392,689)	(1,738,503)	(61,531)
1250									
1251	108366 Underground Conduit	F123	(3,330,980)	(1,892,982)	(475,318)	(425,631)	(306,481)	(222,686)	(7,882)
1252									
1253	108367 Underground Conductors	F124	(4,955,428)	(2,528,153)	(649,802)	(785,877)	(565,880)	(411,163)	(14,552)
1254									
1255	108368 Line Transformers	F125	(26,749,146)	(15,904,815)	(3,746,959)	(4,288,267)	(987,022)	(1,764,863)	(57,220)
1256									
1257	108369 Services	F126	(10,290,925)	(7,046,155)	(2,239,491)	(957,820)	(47,459)	-	-
1258									
1259	108370 Meters	F127	(6,425,228)	(4,197,677)	(1,072,149)	(539,195)	(107,333)	(508,874)	-
1260									
1261	108371 Install on Customers' Premises	F128	(293,119)	-	-	-	-	-	(293,119)
1262									
1263	108372 Leased Property	F129	-	-	-	-	-	-	-
1264									
1265	108373 Street Lights	F130	(1,528,590)	-	-	-	-	-	(1,528,590)
1266									
1267	108D00 Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-
1268									
1269	108DS Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-
1270									
1271	108DP Unclassified Dist Sub - Acct 300	F102D	-	-	-	-	-	-	-
1272									
1273									
1274	TOTAL DISTRIBUTION PLANT DEPR		(137,944,195)	(71,296,450)	(18,586,954)	(22,135,775)	(12,915,178)	(10,828,143)	(2,181,694)
1275									
1276	GENERAL PLANT								
1277	108GP General Plant Accumulated Depr								
1278	Situs	F107D	(13,093,589)	(6,598,367)	(1,788,711)	(2,197,528)	(1,472,430)	(878,412)	(158,140)
1279	System Generation	F105D	(183,956)	(73,045)	(23,322)	(39,218)	(40,102)	(7,668)	(602)
1280	System Overheads	F102D	(7,115,900)	(3,157,754)	(932,716)	(1,376,040)	(1,223,145)	(375,583)	(50,662)
1281	Customer - System	F42	(401,650)	(317,125)	(49,438)	(3,339)	(1,181)	(19,786)	(10,781)
1282	Energy	F10	(3,992,088)	(1,573,868)	(505,083)	(855,871)	(881,417)	(163,714)	(12,136)
1283	SSGCT	F10	-	-	-	-	-	-	-
1284	SSGCH	F10	-	-	-	-	-	-	-
1285	Total General Plant Accumulated Depr		(24,787,183)	(11,720,159)	(3,299,271)	(4,471,996)	(3,618,275)	(1,445,162)	(232,321)
1286									
1287	108MP Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-
1288									
1289	1081390 Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1290	Remove Capital Lease	F10	-	-	-	-	-	-	-
1291			0	0	0	0	0	0	0
1292	1081399L Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1293	Remove Capital Lease	F10	-	-	-	-	-	-	-
1294									
1295	TOTAL GENERAL PLANT ACCUM DEPR		(24,787,183)	(11,720,159)	(3,299,271)	(4,471,996)	(3,618,275)	(1,445,162)	(232,321)
1296									
1297									
1298	TOTAL ACCUM DEPR - PLANT IN SERVICE		(408,777,771)	(180,019,583)	(53,016,258)	(79,358,080)	(70,858,256)	(22,363,594)	(3,162,000)
1299									
1300									
1301	FERC								
1302	ACCT DESCRIPTION								
1303	111SP Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1304									
1305	111GP Accum Prov for Amort-General								
1306	Division	F108	(1,283,782)	(591,498)	(169,290)	(238,046)	(203,412)	(70,816)	(10,719)
1307	System Overheads	F108	(630,856)	(290,665)	(83,190)	(116,977)	(99,957)	(34,799)	(5,267)
1308	Total Accum Prov for Amort-General		(1,914,638)	(882,163)	(252,480)	(355,023)	(303,370)	(105,616)	(15,986)
1309									
1310	111HP Accum Prov for Amort-Hydro	F10	(2)	(1)	(0)	(0)	(0)	(0)	(0)
1311									
1312	111IP Accum Prov for Amort-Intangible								
1313	Situs	F107D	(7,152)	(3,438)	(962)	(1,271)	(969)	(440)	(73)
1314	System Generation	F105D	(4,810,754)	(1,907,249)	(609,639)	(1,026,876)	(1,051,676)	(199,814)	(15,500)
1315	System Overheads	F102D	(17,015,616)	(7,550,856)	(2,230,320)	(3,290,401)	(2,924,798)	(898,097)	(121,143)
1316	Customer - System	F42	(4,044,609)	(3,193,444)	(497,842)	(33,627)	(11,888)	(199,245)	(108,562)
1317	SSGCT	F105D	-	-	-	-	-	-	-
1318	SSGCH	F105D	-	-	-	-	-	-	-
1319	Energy	F10	(65,890)	(25,977)	(8,337)	(14,126)	(14,548)	(2,702)	(200)
1320	Total Accum Prov for Amort-Intangible		(25,944,021)	(12,680,964)	(3,347,099)	(4,366,301)	(4,003,879)	(1,300,298)	(245,478)
1321									
1322	111390 Accum Prov for Amort-Mining								
1323	Situs	F107D	-	-	-	-	-	-	-
1324	System Generation	F105D	(9,314)	(3,672)	(1,178)	(1,997)	(2,056)	(382)	(28)
1325	System Overheads	F102D	208,646	92,589	27,348	40,347	35,864	11,013	1,485
1326	Remove Capital Lease Amtr	F102D	(199,333)	(88,917)	(26,170)	(38,350)	(33,808)	(10,631)	(1,457)
1326	TOTAL ACCUM PROV FOR AMORTIZATION		(27,858,660)	(13,563,128)	(3,599,579)	(4,721,325)	(4,307,249)	(1,405,914)	(261,465)

Generation - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		222,818,433	87,494,635	29,414,680	48,477,533	47,716,873	9,033,799	680,914
15									
16	Operating Expenses								
17	Operation & Maintenance Expenses		177,309,117	69,933,437	22,437,292	38,000,891	39,118,732	7,277,259	541,506
18	Depreciation Expense		11,888,405	4,686,964	1,504,133	2,546,776	2,624,852	487,540	36,141
19	Amortization Expense		1,892,802	748,409	239,529	404,732	416,415	77,817	5,900
20	Taxes Other Than Income		9,113,130	3,595,169	1,152,933	1,952,508	2,011,017	373,669	27,835
21	Income Taxes - Federal		2,178,317	859,355	275,586	466,709	480,694	89,318	6,653
22	Income Taxes - State		-	-	-	-	-	-	-
23	Income Taxes Deferred		9,600,678	3,787,508	1,214,615	2,056,967	2,118,605	393,660	29,324
24	Investment Tax Credit Adj		-	-	-	-	-	-	-
25	Misc Revenues & Expense		(436,313)	(172,015)	(55,203)	(93,542)	(96,334)	(17,893)	(1,326)
26									
27	Total Operating Expenses		211,546,135	83,438,828	26,768,885	45,337,041	46,673,981	8,681,368	646,033
28									
29	Operating Revenue For Return		11,272,298	4,055,807	2,645,795	3,140,492	1,042,893	352,430	34,881
30									
31									
32	Rate Base :								
33	Electric Plant In Service		430,309,227	169,669,730	54,442,960	92,243,399	94,996,376	17,647,307	1,309,456
34	Plant Held For Future Use		1,572	620	199	337	347	64	5
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		1,265,469	549,060	159,673	245,161	251,765	52,943	6,867
38	Fuel Stock		2,516,964	992,305	318,449	539,616	555,723	103,220	7,652
39	Materials & Supplies		6,096,559	2,403,548	771,343	1,307,052	1,346,065	250,018	18,534
40	Misc Deferred Debits		1,204,564	474,895	152,403	258,248	265,957	49,399	3,662
41	Cash Working Capital		2,747,937	1,083,829	347,733	588,938	606,262	112,783	8,392
42	Weatherization Loans		-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		444,142,291	175,173,987	56,192,759	95,182,751	98,022,494	18,215,735	1,364,567
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(162,282,022)	(63,979,149)	(20,532,082)	(34,791,921)	(35,830,393)	(6,655,137)	(493,340)
49	Accum Provision For Amortization		(11,403,456)	(4,512,784)	(1,444,144)	(2,437,398)	(2,501,833)	(471,272)	(36,025)
50	Accum Deferred Income Taxes		(52,161,991)	(20,565,700)	(6,599,255)	(11,182,263)	(11,517,736)	(2,138,474)	(158,563)
51	Unamortized ITC		(620,841)	(244,776)	(78,546)	(133,094)	(137,086)	(25,453)	(1,887)
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(6,742,863)	(2,658,351)	(853,114)	(1,445,614)	(1,488,763)	(276,523)	(20,498)
55									
56	Total Rate Base Deductions		(233,211,173)	(91,960,760)	(29,507,141)	(49,990,290)	(51,475,810)	(9,566,859)	(710,313)
57									
58	Total Rate Base		210,931,118	83,213,227	26,685,618	45,192,461	46,546,684	8,648,876	644,254
59									
60									
61	Return On Rate Base		5.34%	4.87%	9.91%	6.95%	2.24%	4.07%	5.41%
62									
63	Return On Equity		4.30%	3.28%	14.23%	7.79%	-2.45%	1.54%	4.45%
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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours)
12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	Total Rate Base		210,931,118	83,213,227	26,685,618	45,192,461	46,546,684	8,648,876	644,254
	Return On Ratebase (\$\$)	5.46%	11,509,956	4,540,727	1,456,164	2,466,034	2,539,930	471,946	35,155
	Operating & Maintenance Expense		177,309,117	69,933,437	22,437,292	38,000,891	39,118,732	7,277,259	541,506
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-
	Depreciation Expense		11,888,405	4,686,964	1,504,133	2,548,776	2,624,852	487,540	36,141
	Amortization Expense		1,892,802	748,409	239,529	404,732	416,415	77,817	5,900
	Taxes Other Than Income		9,113,130	3,595,169	1,152,933	1,952,508	2,011,017	373,669	27,835
	Federal Income Taxes		2,178,317	859,355	275,586	466,709	480,694	89,318	6,653
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	Deferred Income Taxes		9,600,678	3,787,508	1,214,615	2,056,967	2,118,605	393,660	29,324
	Investment Tax Credit		(436,313)	(172,015)	(55,203)	(83,542)	(96,334)	(17,893)	(1,326)
	Misc Revenue & Expenses		(59,215,299)	(23,356,182)	(7,492,184)	(12,689,614)	(13,068,151)	(2,428,502)	(180,666)
	Revenue Credits		-	-	-	-	-	-	-
	Total Revenue Requirements		163,840,791	64,623,372	20,732,865	35,113,460	36,145,759	6,724,813	500,522
	Operating Revenues		163,603,134	64,138,453	21,922,496	35,787,919	34,648,722	6,605,297	500,248
	Increase / (Decrease) Required to Earn Equal Rates of Return		237,657	484,920	(1,189,631)	(674,459)	1,497,037	119,516	274
	Existing Revenues	check	163,603,134	64,138,453	21,922,496	35,787,919	34,648,722	6,605,297	500,248
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.15%	0.76%	-5.43%	-1.88%	4.32%	1.81%	0.05%

Generation - Total - Unbundled			Commission Peak Credit	ELECTRIC REVENUES						
A	B			D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
440	Residential Sales	A	64,138,453	64,138,453	-	-	-	-	-	
442	Commercial & Industrial Sales	A	63,176,515	-	21,922,496	-	34,648,722	6,605,297	-	
	Interruptible Demand	F10	-	-	-	-	-	-	-	
	Interruptible Energy	F10	-	-	-	-	-	-	-	
			63,176,515	-	21,922,496	-	34,648,722	6,605,297	-	
444	Public Street & Highway Lighting	A	36,288,167	-	-	35,787,919	-	-	500,248	
445	Other Sales to Public Authority	A	-	-	-	-	-	-	-	
448	Interdepartmental Demand	A	-	-	-	-	-	-	-	
		F10	-	-	-	-	-	-	-	
	Total Sales to Ultimate Customers		163,603,134	64,138,453	21,922,496	35,787,919	34,648,722	6,605,297	500,248	
447	Sales for Resale	F10	930,726	366,936	117,756	199,540	205,496	38,169	2,829	
	Demand	F10	(36,562,043)	(14,414,464)	(4,625,866)	(7,838,599)	(8,072,566)	(1,499,398)	(111,149)	
	Energy	F10	88,296,566	34,810,628	11,171,369	18,930,052	19,495,078	3,621,016	268,423	
			52,665,250	20,763,100	6,663,259	11,290,993	11,628,008	2,159,786	160,103	
449	Provision for Rate Refund	F11	-	-	-	-	-	-	-	
	State Specific Revenue Credit	F140G	114,706	45,243	14,515	24,583	25,308	4,707	350	
	AGA Revenue	A	-	-	-	-	-	-	-	
	Total Sales from Electricity		216,383,090	84,946,796	28,600,270	47,103,495	46,302,038	8,769,790	660,701	
	Other Electric Operating Revenues									
450	Forfeited Discounts & Interest Customers	A	-	-	-	-	-	-	-	
		F40	-	-	-	-	-	-	-	
451	Misc Electric Revenue	A	-	-	-	-	-	-	-	
	Demand	F10	-	-	-	-	-	-	-	
	Customer	F40	49	39	7	0	0	2	1	
			49	39	7	0	0	2	1	
453	Water Sales	F10	107	42	14	23	24	4	0	
454	Rent of Electric Property	A	-	-	-	-	-	-	-	
	Demand	F10	-	-	-	-	-	-	-	
	Customer	F40	27,322	21,478	3,660	221	14	1,218	731	
			27,322	21,478	3,660	221	14	1,218	731	
456	Other Electric Revenue	A	-	-	-	-	-	-	-	
	Demand	F10	14,796	5,833	1,872	3,172	3,267	607	45	
	Energy	F10	6,393,069	2,520,446	808,857	1,370,621	1,411,531	262,178	19,435	
	Customer	F40	-	-	-	-	-	-	-	
			6,407,865	2,526,279	810,729	1,373,793	1,414,798	262,785	19,480	
	Total Other Electric Operating Revenues		6,435,343	2,547,839	814,410	1,374,038	1,414,836	264,009	20,212	
	Total Electric Operating Revenues		222,818,433	87,494,635	29,414,680	48,477,533	47,716,873	9,033,799	680,914	
	Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	
41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	
4118	Gain from Emission Allowances	F10	(441,381)	(174,013)	(55,844)	(94,628)	(97,453)	(18,101)	(1,342)	
41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	
4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	
421	(Gain)/Loss on Sale of Utility Plant	F10	5,068	1,998	641	1,086	1,119	208	15	
	Total Miscellaneous Revenues		(436,313)	(172,015)	(55,203)	(93,542)	(96,334)	(17,893)	(1,326)	
	Miscellaneous Expenses									
4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	
	DFA Divergence Fairness Adjustment									
	Production	F105	-	-	-	-	-	-	-	
	Transmission	F105	-	-	-	-	-	-	-	
	Distribution	F105	-	-	-	-	-	-	-	
	Net Miscellaneous Revenues And Expense		(436,313)	(172,015)	(55,203)	(93,542)	(96,334)	(17,893)	(1,326)	

203	Generation - Total - Unbundled									
204	A	B	C	D	E	F	G	H	I	J
205	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
206	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
207				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
208										
209	500	Operation Suprvn & Engineering	F10	3,818,468	1,505,418	483,116	818,648	843,083	156,594	11,608
210		CAEE	F10	-	-	-	-	-	-	-
211		Total 500		3,818,468	1,505,418	483,116	818,648	843,083	156,594	11,608
212	501	Fuel Related	F10	28,586,719	11,270,219	3,616,820	6,128,756	6,311,687	1,172,333	86,904
213		CAEE	F10	-	-	-	-	-	-	-
214		SSECH	F10	-	-	-	-	-	-	-
215		Total 501		28,586,719	11,270,219	3,616,820	6,128,756	6,311,687	1,172,333	86,904
216	502	Steam Expenses	F10	1,016,492	400,749	128,608	217,927	224,432	41,686	3,090
217		CAEE	F10	-	-	-	-	-	-	-
218		Total 502		1,016,492	400,749	128,608	217,927	224,432	41,686	3,090
219	503	Steam From Other Sources	F10	-	-	-	-	-	-	-
220				-	-	-	-	-	-	-
221	505	Electric Expenses	F10	5,026	1,981	636	1,077	1,110	206	15
222		CAEE	F10	-	-	-	-	-	-	-
223		Total 505		5,026	1,981	636	1,077	1,110	206	15
224	506	Misc. Steam Expense	F10	(4,424,830)	(1,744,475)	(559,834)	(948,647)	(976,962)	(181,461)	(13,452)
225		CAEE	F10	-	-	-	-	-	-	-
226		Total 506		(4,424,830)	(1,744,475)	(559,834)	(948,647)	(976,962)	(181,461)	(13,452)
227	507	Rents	F10	73,295	28,896	9,273	15,714	16,183	3,006	223
228		CAEE	F10	-	-	-	-	-	-	-
229		Total 507		73,295	28,896	9,273	15,714	16,183	3,006	223
230	510	Maint Supervision & Engineering	F10	344,502	135,819	43,587	73,858	76,063	14,128	1,047
231		CAEE	F10	-	-	-	-	-	-	-
232		Total 510		344,502	135,819	43,587	73,858	76,063	14,128	1,047
233	511	Maintenance of Structures	F10	1,416,513	558,456	179,219	303,689	312,753	58,091	4,306
234		CAEE	F10	-	-	-	-	-	-	-
235		Total 511		1,416,513	558,456	179,219	303,689	312,753	58,091	4,306
236	512	Maintenance of Boiler Plant	F10	6,027,208	2,376,207	762,568	1,292,183	1,330,753	247,174	18,323
237		CAEE	F10	-	-	-	-	-	-	-
238		Total 512		6,027,208	2,376,207	762,568	1,292,183	1,330,753	247,174	18,323
239	513	Maintenance of Electric Plant	F10	1,884,901	743,116	238,480	404,107	416,169	77,299	5,730
240		CAEE	F10	-	-	-	-	-	-	-
241		Total 513		1,884,901	743,116	238,480	404,107	416,169	77,299	5,730
242	514	Maint of Misc. Steam Plant	F10	467,025	184,123	59,088	100,126	103,115	19,153	1,420
243		CAEE	F10	-	-	-	-	-	-	-
244		Total 514		467,025	184,123	59,088	100,126	103,115	19,153	1,420
245										
246										
247		Total Steam Power Generation		39,215,319	15,460,509	4,961,561	8,407,440	8,658,385	1,608,209	119,215
248										
249										
250										
251										
252										
253	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-
254				-	-	-	-	-	-	-
255	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-
256				-	-	-	-	-	-	-
257	519	Coolants and Water	F10	-	-	-	-	-	-	-
258				-	-	-	-	-	-	-
259	520	Steam Expenses	F10	-	-	-	-	-	-	-
260				-	-	-	-	-	-	-
261	523	Electric Expenses	F10	-	-	-	-	-	-	-
262				-	-	-	-	-	-	-
263	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-
264				-	-	-	-	-	-	-
265	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-
266				-	-	-	-	-	-	-
267	529	Maintenance of Structures	F10	-	-	-	-	-	-	-
268				-	-	-	-	-	-	-
269	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-
270				-	-	-	-	-	-	-
271	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
272				-	-	-	-	-	-	-
273	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-
274				-	-	-	-	-	-	-
275		Total Nuclear Power Generation		-	-	-	-	-	-	-
276				-	-	-	-	-	-	-
277				-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Generation - Total - Unbundled			HYDRAULIC POWER GENERATION							
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
278										
279										
280										
281										
282										
283										
284										
285	535	Operation Super & Engineering	F10	964,118	380,100	121,981	206,699	212,868	39,538	2,931
286										
287	536	Water For Power	F10	22,592	8,907	2,858	4,843	4,988	926	69
288										
289	537	Hydraulic Expenses	F10	746,529	294,317	94,452	160,050	164,827	30,615	2,269
290										
291	538	Electric Expenses	F10	5,409	2,133	684	1,160	1,194	222	16
292										
293	539	Misc. Hydro Expenses	F10	2,483,291	979,029	314,188	532,397	548,288	101,839	7,549
294										
295	540	Rents (Hydro Generation)	F10	27,165	10,710	3,437	5,824	5,998	1,114	83
296										
297	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
298										
299	542	Maintenance of Structures	F10	233,008	91,863	29,480	49,955	51,446	9,556	708
300										
301	543	Maint of Dams & Waterways	F10	243,570	96,027	30,817	52,219	53,778	9,989	740
302										
303	544	Maintenance of Electric Plant	F10	247,398	97,536	31,301	53,040	54,623	10,146	752
304										
305	545	Maint of Misc. Hydro Plant	F10	425,158	167,617	53,791	91,150	93,871	17,436	1,292
306										
307		Total Hydraulic Power Generation		5,398,239	2,128,238	682,990	1,157,338	1,191,882	221,380	16,411
308										
309										
310										
311										
312										
313	546	Operation Super & Engineering CAEE	F10	-	-	-	-	-	-	-
314		Total 546	F10	-	-	-	-	-	-	-
315										
316	547	Fuel SE	F10	11,020,469	4,344,783	1,394,321	2,362,697	2,433,219	451,946	33,502
317		SSECT	F10	-	-	-	-	-	-	-
318		Total 547	F10	11,020,469	4,344,783	1,394,321	2,362,697	2,433,219	451,946	33,502
319										
320	548	Generation Expense CAEE	F10	1,625,513	640,853	205,662	348,497	358,899	66,662	4,942
321		Total 548	F10	1,625,513	640,853	205,662	348,497	358,899	66,662	4,942
322										
323	549	Miscellaneous Other CAEE	F10	1,024	404	130	220	226	42	3
324		Total 549	F10	1,024	404	130	220	226	42	3
325										
326	550	Maint Supervision & Engineering SG	F10	-	-	-	-	-	-	-
327		CAEE	F10	-	-	-	-	-	-	-
328		Total 550	F10	-	-	-	-	-	-	-
329										
330	552	Maintenance of Structures SG	F10	-	-	-	-	-	-	-
331		CAEE	F10	-	-	-	-	-	-	-
332		Total 552	F10	-	-	-	-	-	-	-
333										
334	553	Maint of Generation & Elect Plant SG	F10	-	-	-	-	-	-	-
335		CAEE	F10	-	-	-	-	-	-	-
336		Total 553	F10	-	-	-	-	-	-	-
337										
338	554	Maintenance of Misc. Other SG	F10	-	-	-	-	-	-	-
339		CAEE	F10	-	-	-	-	-	-	-
340		Total 554	F10	-	-	-	-	-	-	-
341										
342		Total Other Power Generation		12,647,006	4,986,040	1,600,112	2,711,413	2,792,344	518,650	38,447
343										
344										
345										
346										
347										
348	555	Purchased Power Demand	F10	1,959,316	772,454	247,895	420,061	432,599	80,351	5,956
349		Energy	F10	(76,968,481)	(30,344,568)	(9,738,128)	(16,501,405)	(16,993,940)	(3,156,454)	(233,985)
350		SSGP	F10	185,877,268	73,281,496	23,517,376	39,850,547	41,040,008	7,622,771	565,070
351		Total 555	F10	110,868,103	43,709,382	14,027,142	23,769,203	24,478,668	4,546,668	337,041
352										
353										
354	556	System Control & Load Dispatch	F10	137,812	54,332	17,436	29,546	30,428	5,652	419
355										
356	557	Other Expenses CAEE	F10	3,368,348	1,327,960	426,167	722,146	743,701	138,135	10,240
357		Total 557	F10	3,368,348	1,327,960	426,167	722,146	743,701	138,135	10,240
358										
359		Embedded Cost Differentials								
360		Company Owned Hyd	DGP	-	-	-	-	-	-	-
361		Company Owned Hyd	SG	-	-	-	-	-	-	-
362		Mid-C Contract	MC	-	-	-	-	-	-	-
363		Mid-C Contract	SG	-	-	-	-	-	-	-
364		Existing QF Contracts	S	-	-	-	-	-	-	-
365		Existing QF Contracts	SG	-	-	-	-	-	-	-
366		Total Embedded Cost Differential		-	-	-	-	-	-	-
367										
368		Total Other Power Supply		114,374,263	45,091,674	14,470,745	24,520,895	25,252,796	4,690,454	347,699
369										
370		TOTAL PRODUCTION EXPENSE		171,634,827	67,666,461	21,715,408	36,797,085	37,895,407	7,038,693	521,772
371										

Generation - Total - Unbundled				TRANSMISSION EXPENSE						
	A	B	C	D	E	F	G	H	I	J
	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
			F106	Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
372	560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-
373										
374										
375	561	Load Dispatching	F106	-	-	-	-	-	-	-
376										
377	562	Station Expense	F106	-	-	-	-	-	-	-
378										
379	563	Overhead Line Expense	F106	-	-	-	-	-	-	-
380										
381	564	Underground Line Expense	F106	-	-	-	-	-	-	-
382										
383	565	Transm of Electricity by Others	F10	-	-	-	-	-	-	-
384		Energy	F10	-	-	-	-	-	-	-
385										
386	566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-
387										
388	567	Rents - Transmission	F106	-	-	-	-	-	-	-
389										
390	568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-
391										
392	569	Maintenance of Structures	F106	-	-	-	-	-	-	-
393										
394	570	Maint of Station Equipment	F106	-	-	-	-	-	-	-
395										
396	571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-
397										
398	572	Maint of Underground Lines	F106	-	-	-	-	-	-	-
399										
400	573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-
401										
402										
403										
404										
405										
406										
407										
408										
409										
410		TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-
411										
412										
413										
414										
415										
416										
417										
418										
419										
420										
421										

Generation - Total - Unbundled			DISTRIBUTION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
422	580	F131	-	-	-	-	-	-	-
423									
424									
425	581	F20	-	-	-	-	-	-	-
426									
427									
428	582	F120	-	-	-	-	-	-	-
429									
430									
431	583	F132	-	-	-	-	-	-	-
432									
433	584	F133	-	-	-	-	-	-	-
434									
435	585	F130	-	-	-	-	-	-	-
436									
437	586	F127	-	-	-	-	-	-	-
438									
439	587	F20	-	-	-	-	-	-	-
440									
441	588	F131	-	-	-	-	-	-	-
442									
443	589	F131	-	-	-	-	-	-	-
444									
445	590	F131	-	-	-	-	-	-	-
446									
447	591	F119	-	-	-	-	-	-	-
448									
449	592	F120	-	-	-	-	-	-	-
450									
451	593	F134	-	-	-	-	-	-	-
452									
453	594	F135	-	-	-	-	-	-	-
454									
455	595	F125	-	-	-	-	-	-	-
456									
457	596	F130	-	-	-	-	-	-	-
458									
459	597	F127	-	-	-	-	-	-	-
460									
461	598	F131	-	-	-	-	-	-	-
462									
463									
464									
465									
466									
467	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-
468									
469									
470									
471									
472									
473	901	F136	-	-	-	-	-	-	-
474									
475	902	F47	-	-	-	-	-	-	-
476									
477	903	F48	-	-	-	-	-	-	-
478									
479	904	F80	-	-	-	-	-	-	-
480									
481	905	F136	-	-	-	-	-	-	-
482									
483	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-
484									

Generation - Total - Unbundled			CUSTOMER SERVICE EXPENSE							
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
485										
486										
487										
488										
489										
490										
491	907	Supervision	F40	-	-	-	-	-	-	
492										
493	908	Customer Assistance	F10	-	-	-	-	-	-	
494										
495	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	
496										
497	910	Misc. Customer Service	F40	-	-	-	-	-	-	
498										
499		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	
500										
501										
502										
503										
504										
505	911	Supervision	F40	-	-	-	-	-	-	
506										
507	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	
508										
509	913	Advertising Expense	F40	-	-	-	-	-	-	
510										
511	916	Misc. Sales Expense	F40	-	-	-	-	-	-	
512										
513		TOTAL SALES EXPENSE		-	-	-	-	-	-	
514										
515										
516										
517										
518										
519	920	Administrative & General Salaries	F102G	4,086,992	1,611,283	517,090	876,217	902,371	167,606	12,425
520		Customer - System	F42	-	-	-	-	-	-	-
521		Administrative & General Salaries		4,086,992	1,611,283	517,090	876,217	902,371	167,606	12,425
522										
523	921	Office Supplies & expenses	F102G	(536,616)	(211,559)	(67,893)	(115,046)	(118,480)	(22,006)	(1,631)
524		Customer - System	F42	-	-	-	-	-	-	-
525		Office Supplies & expenses		(536,616)	(211,559)	(67,893)	(115,046)	(118,480)	(22,006)	(1,631)
526										
527	923	Outside Services	F102G	778,880	307,071	98,545	166,985	171,970	31,942	2,368
528		Customer - System	F42	-	-	-	-	-	-	-
529		Outside Services		778,880	307,071	98,545	166,985	171,970	31,942	2,368
530										
531	924	Property Insurance	F102G	676,633	266,760	85,608	145,065	149,394	27,749	2,057
532										
533	925	Injuries & Damages	F102G	397,194	156,593	50,253	85,155	87,697	16,289	1,207
534										
535	926	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-
536										
537	927	Franchise Requirements	F102	-	-	-	-	-	-	-
538										
539	928	Regulatory Commission Expense	F141	118,595	50,639	16,880	24,046	21,073	5,190	767
540										
541	929	Duplicate Charges	F138G	(496,821)	(195,870)	(62,858)	(106,514)	(109,693)	(20,374)	(1,510)
542										
543	930	Misc General Expenses	F138G	20,906	8,242	2,645	4,482	4,616	857	64
544										
545	931	Rents	F102G	237,218	93,522	30,013	50,858	52,376	9,728	721
546										
547	935	Maintenance of General Plant	F108	391,308	180,294	51,601	72,559	62,002	21,586	3,267
548										
549		TOTAL ADMINISTRATIVE & GEN EXPENSE		5,674,290	2,266,976	721,884	1,203,806	1,223,325	238,566	19,734
550										
551		TOTAL O & M EXPENSE		177,309,117	69,933,437	22,437,292	38,000,891	39,118,732	7,277,259	541,506
552										
553										

Generation - Total - Unbundled			DEPRECIATION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
554									
555									
556									
557									
558									
559									
560	403SP Steam Depreciation CAEE	F10	6,793,856	2,678,455	859,565	1,456,546	1,500,022	278,614	20,653
561		F10	-	-	-	-	-	-	-
562	Total 403SP		6,793,856	2,678,455	859,565	1,456,546	1,500,022	278,614	20,653
563	403NP Nuclear Depreciation	F10	-	-	-	-	-	-	-
564									
565	403HP Hydro Depreciation	F10	2,340,483	922,728	296,120	501,780	516,757	95,983	7,115
566									
567	403OP Other Production Depreciation CAEE	F10	1,787,330	704,649	226,135	383,189	394,626	73,298	5,434
568		F10	-	-	-	-	-	-	-
569	Total 403OP		1,787,330	704,649	226,135	383,189	394,626	73,298	5,434
570	403TP Transmission Depreciation	F106	-	-	-	-	-	-	-
571									
572	403 Distribution Depreciation								
573	Land Rights	F118	-	-	-	-	-	-	-
574	Structures	F119	-	-	-	-	-	-	-
575	Station Equip	F120	-	-	-	-	-	-	-
576	Poles & Towers	F121	-	-	-	-	-	-	-
577	OH Conductors	F122	-	-	-	-	-	-	-
578	UG Conduit	F123	-	-	-	-	-	-	-
579	UG Conductor	F124	-	-	-	-	-	-	-
580	Line Transformer	F125	-	-	-	-	-	-	-
581	Services	F126	-	-	-	-	-	-	-
582	Meters	F127	-	-	-	-	-	-	-
583	Inst Cust Premises	F128	-	-	-	-	-	-	-
584	Leased Property	F129	-	-	-	-	-	-	-
585	Street Lighting	F130	-	-	-	-	-	-	-
586	Total Distribution Expense		-	-	-	-	-	-	-
587									
588	403GP General Depreciation								
589	Situs	F107G	3,275	1,291	414	702	723	134	10
590	System Generation	F105G	15,135	5,967	1,915	3,245	3,342	621	46
591	System Overheads	F102G	560,670	221,042	70,937	120,203	123,791	22,993	1,704
592	Customer - System	F42	-	-	-	-	-	-	-
593	Energy	F10	387,656	152,832	49,047	83,110	85,591	15,898	1,178
594		F10	-	-	-	-	-	-	-
595	Total General Expense	F10	966,736	381,133	122,312	207,260	213,447	39,646	2,939
596	403GV0 General Vehicles	F105G	-	-	-	-	-	-	-
597									
598	403MP Mining Depreciation	F10	-	-	-	-	-	-	-
599									
600	403EP Experimental Plant Depreciation	F10	-	-	-	-	-	-	-
601									
602									
603	TOTAL DEPRECIATION EXPENSE		11,888,405	4,686,964	1,504,133	2,548,776	2,624,852	487,540	36,141
604									
605									
606									
607									
608	404GP Amort of LT Plant - Cap. Lease Gen Division	F10	354	140	45	76	78	15	1
609	System Overheads	F102G	37,687	14,858	4,768	8,080	8,321	1,546	115
610	Customer - System	F42	-	-	-	-	-	-	-
611	Total Amort. Cap. Lease General		38,041	14,998	4,813	8,156	8,399	1,560	116
612									
613									
614	404SP Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-
615									
616	404IP Amort of LT Plant - Intangible Plant								
617	Situs	F107G	283	112	36	61	63	12	1
618	System Generation	F105G	774,005	305,149	97,928	165,940	170,893	31,742	2,353
619	System Overheads	F102G	1,044,514	411,796	132,153	223,935	230,619	42,835	3,175
620	Customer - System	F42	-	-	-	-	-	-	-
621	Energy	F10	7,815	3,081	989	1,675	1,725	320	24
622	CAEW	F10	-	-	-	-	-	-	-
623	CAEE	F10	-	-	-	-	-	-	-
	Total Amort. Intangible Plant		1,826,618	720,138	231,105	391,612	403,301	74,909	5,553

624 Generation - Total - Unbundled

625	A	B	C
626			
627			
628			
629	FERC		COS
630	ACCT	DESCRIPTION	Factor
631	404MP	Amort of LT Plant - Mining Plant	F10
632			
633	404OP	Amort of LT Plant - Other Plant	F10
634			
635	404HP	Amort of Other Electric Plant	F110
636			
637	405	Amort of Other Electric Plant	F110
638			
639	406	Amort of Plant Acquisition Adj	F10
640			
641	407	Amort of Prop Losses, Unrec Plant,	F110
642			
643			
644	TOTAL AMORTIZATION EXPENSE		
645			
646			
647			
648			
649			
650	408	Taxes Other Than Income	F101G
651		Customer - System	F101G
652		Total Taxes Other Than Income	
653			
654			
655			
656			
657			
658	41140	Deferred ITC - Federal	F101G
659			
660	41141	Deferred ITC - Idaho	F101G
661			
662	TOTAL DEFERRED ITC		
663			
664			
665			
666			
667			
668	41010	Deferred Income Tax - Federal-DR	F101G
669			
670	41110	Deferred Income Tax - Federal-CR	F101G
671			
672	TOTAL DEFERRED INCOME TAXES		
673			
674			
675			
676			
677			
678	40911	State Income Taxes	F101G
679			
680	40910	Federal Income Tax	F101G
681			
682			
683	TOTAL OPERATING EXPENSES		
684			

AMORTIZATION EXPENSE (continued)

D	E	F	G	H	I	J
Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15, 51-54, 57
-	-	-	-	-	-	-
0	0	0	0	0	0	0
36	17	5	6	6	2	0
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,106	13,256	3,606	4,958	4,710	1,346	232
1,892,802	748,409	239,529	404,732	416,415	77,817	5,900
TAX OTHER THAN INCOME						
2,189,384	863,721	276,986	469,080	483,137	89,772	6,687
6,923,746	2,731,448	875,947	1,483,428	1,527,880	283,897	21,147
9,113,130	3,595,169	1,152,933	1,952,508	2,011,017	373,669	27,835
DEFERRED ITC						
-	-	-	-	-	-	-
-	-	-	-	-	-	-
DEFERRED INCOME TAXES						
21,242,159	8,380,122	2,687,418	4,551,180	4,687,559	870,999	64,881
(11,641,481)	(4,592,614)	(1,472,804)	(2,494,213)	(2,568,954)	(477,339)	(35,557)
9,600,678	3,787,508	1,214,615	2,056,967	2,118,605	393,660	29,324
INCOME TAXES						
-	-	-	-	-	-	-
2,178,317	859,355	275,586	466,709	480,694	89,318	6,653
211,546,135	83,438,828	26,768,885	45,337,041	46,673,981	8,681,368	646,033

Generation - Total - Unbundled				STEAM PRODUCTION PLANT							
	A	B	C	D	E	F	G	H	I	J	
	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area	
	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting	
				Normalized	(10,220,919)	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57	
				(25,925,186)	(10,220,919)	(3,280,080)	(5,558,145)	(5,724,045)	(1,063,184)	(78,813)	
692	310	Land and Land Rights CAEE Total 310	F10 F10	- (25,925,186)	- (10,220,919)	- (3,280,080)	- (5,558,145)	- (5,724,045)	- (1,063,184)	- (78,813)	
693											
694											
695	311	Structures and Improvements CAEE Total 311	F10 F10	42,321,626 42,321,626	16,685,161 16,685,161	5,354,574 5,354,574	9,073,406 9,073,406	9,344,230 9,344,230	1,735,597 1,735,597	128,658 128,658	
696											
697											
698	312	Boiler Plant Equipment CAEE Total 312	F10 F10	141,890,242 141,890,242	55,939,757 55,939,757	17,952,094 17,952,094	30,420,093 30,420,093	31,328,073 31,328,073	5,818,877 5,818,877	431,348 431,348	
699											
700											
701	314	Turbogenerator Units CAEE Total 314	F10 F10	40,239,800 40,239,800	15,864,408 15,864,408	5,091,179 5,091,179	8,627,080 8,627,080	8,884,582 8,884,582	1,650,222 1,650,222	122,330 122,330	
702											
703											
704	315	Accessory Electric Equipment CAEE Total 315	F10 F10	14,143,974 14,143,974	5,576,215 5,576,215	1,789,510 1,789,510	3,032,351 3,032,351	3,122,861 3,122,861	580,040 580,040	42,998 42,998	
705											
706											
707	316	Misc Power Plant Equipment CAEE Total 316	F10 F10	1,313,085 1,313,085	517,679 517,679	166,133 166,133	281,515 281,515	289,917 289,917	53,849 53,849	3,992 3,992	
708											
709											
710	SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-	
711											
712											
713											
714		Total Steam Production Plant		213,983,541	84,362,301	27,073,409	45,876,299	47,245,617	8,775,401	650,513	
715											
716											
717											
718											
719											
720	320	Land and Land Rights	F10	-	-	-	-	-	-	-	
721											
722	321	Structures and Improvements	F10	-	-	-	-	-	-	-	
723											
724	322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-	
725											
726	323	Turbogenerator Units	F10	-	-	-	-	-	-	-	
727											
728	324	Land and Land Rights	F10	-	-	-	-	-	-	-	
729											
730	325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-	
731											
732	NP	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-	
733											
734		Total Nuclear Production Plant		-	-	-	-	-	-	-	
735											
736											
737											
738											
739											
740	330	Land and Land Rights	F10	3,099,669	1,222,034	392,173	664,543	684,379	127,117	9,423	
741											
742	331	Structures and Improvements	F10	15,227,654	6,003,452	1,926,618	3,264,683	3,362,127	624,482	46,292	
743											
744	332	Reservoirs, Dams & Waterways	F10	49,983,497	19,705,828	6,323,961	10,716,048	11,035,901	2,049,808	151,951	
745											
746	333	Water Wheel, Turbines, & Generators	F10	14,775,009	5,824,998	1,869,349	3,167,640	3,262,187	605,919	44,916	
747											
748	334	Accessory Electric Equipment	F10	7,128,801	2,810,506	901,943	1,528,356	1,573,974	292,350	21,672	
749											
750	335	Misc. Power Plant Equipment	F10	637,074	251,164	80,603	136,583	140,660	26,126	1,937	
751											
752	336	Roads, Railroads & Bridges	F10	2,664,418	1,050,438	337,105	571,229	588,279	109,267	8,100	
753											
754	HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-	
755											
756		Total Hydraulic Plant		93,516,121	36,868,420	11,831,752	20,049,082	20,647,508	3,835,068	284,290	
757											

Generation - Total - Unbundled			OTHER PRODUCTION PLANT							
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
758										
759										
760										
761										
762										
763	340	Land and Land Rights								
764		SG	F10	189,710	74,793	24,002	40,672	41,886	7,780	577
765		CAGE	F10	-	-	-	-	-	-	-
766		Total 340		189,710	74,793	24,002	40,672	41,886	7,780	577
767	341	Structures and Improvements								
768		SG	F10	2,809,829	1,107,766	355,502	602,404	620,385	115,230	8,542
769		CAGE	F10	-	-	-	-	-	-	-
770		Total 341		2,809,829	1,107,766	355,502	602,404	620,385	115,230	8,542
771	342	Fuel Holders, Producers & Access								
772		SG	F10	149,457	58,923	18,909	32,042	32,999	6,129	454
773		CAGE	F10	-	-	-	-	-	-	-
774		Total 342		149,457	58,923	18,909	32,042	32,999	6,129	454
775	343	Prime Movers								
776		SG	F10	45,303,597	17,860,793	5,731,856	9,712,716	10,002,622	1,857,887	137,724
777		CAGE	F10	-	-	-	-	-	-	-
778		Total 343		45,303,597	17,860,793	5,731,856	9,712,716	10,002,622	1,857,887	137,724
779	344	Generators								
780		SG	F10	8,910,597	3,512,973	1,127,377	1,910,358	1,967,379	365,421	27,088
781		CAGE	F10	-	-	-	-	-	-	-
782		Total 344		8,910,597	3,512,973	1,127,377	1,910,358	1,967,379	365,421	27,088
783	345	Accessory Electric Plant								
784		SG	F10	2,040,482	804,453	258,164	437,462	450,520	83,680	6,203
785		CAGE	F10	-	-	-	-	-	-	-
786		Total 345		2,040,482	804,453	258,164	437,462	450,520	83,680	6,203
787	346	Misc. Power Plant Equipment								
788		OP	F10	112,023	44,165	14,173	24,017	24,734	4,594	341
789		Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	-
790		Total Other Production Plant		59,515,695	23,463,865	7,529,985	12,759,672	13,140,523	2,440,721	180,929
791		Experimental Plant								
792	103	Experimental Plant	F10	-	-	-	-	-	-	-
793										
794										
795		TOTAL PRODUCTION PLANT		367,015,356	144,694,587	46,435,146	78,685,053	81,033,649	15,051,190	1,115,732
796										
797										
798	350	Land and Land Rights								
799		Demand	F10	-	-	-	-	-	-	-
800		Direct Assigned	A	-	-	-	-	-	-	-
801										
802	352	Structures and Improvements								
803		Demand	F10	-	-	-	-	-	-	-
804		Direct Assigned	A	-	-	-	-	-	-	-
805										
806	353	Station Equipment								
807		Demand	F10	-	-	-	-	-	-	-
808		Direct Assigned	A	-	-	-	-	-	-	-
809										
810	354	Towers and Fixtures								
811		Demand	F10	-	-	-	-	-	-	-
812		Direct Assigned	A	-	-	-	-	-	-	-
813										
814	355	Poles and Fixtures								
815		Demand	F10	-	-	-	-	-	-	-
816		Direct Assigned	A	-	-	-	-	-	-	-
817										
818	356	Overhead Conductors								
819		Demand	F10	-	-	-	-	-	-	-
820		Direct Assigned	A	-	-	-	-	-	-	-
821										
822	357	Underground Conduit								
823		Demand	F10	-	-	-	-	-	-	-
824		Direct Assigned	A	-	-	-	-	-	-	-
825										
826	358	Underground Conductors								
827		Demand	F10	-	-	-	-	-	-	-
828		Direct Assigned	A	-	-	-	-	-	-	-
829										
830	359	Roads and Trails								
831		Demand	F10	-	-	-	-	-	-	-
832		Direct Assigned	A	-	-	-	-	-	-	-
833										
834										
835	TP	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-
836	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-
837										
838		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-

839	Generation - Total - Unbundled		C	D	E	F	G	H	I	J	
840	A	B	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area	
841	FERC		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting	
842	ACCT	DESCRIPTION		Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57	
843						DISTRIBUTION PLANT					
844	360	Land and Land Rights	F20	-	-	-	-	-	-	-	
845		Demand Primary	A	-	-	-	-	-	-	-	
846		Assigned		-	-	-	-	-	-	-	
847	361	Structures and Improvements	F20	-	-	-	-	-	-	-	
848		Demand Primary	A	-	-	-	-	-	-	-	
849		Assigned		-	-	-	-	-	-	-	
850	362	Station Equipment	F20	-	-	-	-	-	-	-	
851		Demand Primary	A	-	-	-	-	-	-	-	
852		Assigned		-	-	-	-	-	-	-	
853	364	Poles, Towers & Fixtures	F20	-	-	-	-	-	-	-	
854		Demand Primary	F22	-	-	-	-	-	-	-	
855		Demand Secondary	A	-	-	-	-	-	-	-	
856		Assigned		-	-	-	-	-	-	-	
857	365	Overhead Conductors	F20	-	-	-	-	-	-	-	
858		Demand Primary	F22	-	-	-	-	-	-	-	
859		Demand Secondary	A	-	-	-	-	-	-	-	
860		Assigned		-	-	-	-	-	-	-	
861	366	Underground Conduit	F20	-	-	-	-	-	-	-	
862		Demand Primary	F22	-	-	-	-	-	-	-	
863		Demand Secondary	A	-	-	-	-	-	-	-	
864		Assigned		-	-	-	-	-	-	-	
865	367	Underground Conductors	F20	-	-	-	-	-	-	-	
866		Demand Primary	F22	-	-	-	-	-	-	-	
867		Demand Secondary	A	-	-	-	-	-	-	-	
868		Assigned		-	-	-	-	-	-	-	
869	368	Line Transformers	F21	-	-	-	-	-	-	-	
870		Demand Secondary	A	-	-	-	-	-	-	-	
871		Assigned		-	-	-	-	-	-	-	
872	369	Services	F70	-	-	-	-	-	-	-	
873		Customer	A	-	-	-	-	-	-	-	
874		Assigned		-	-	-	-	-	-	-	
875	370	Meters	F60	-	-	-	-	-	-	-	
876		Customer	A	-	-	-	-	-	-	-	
877		Assigned		-	-	-	-	-	-	-	
878	371	Install on Customers' Premises	F20	-	-	-	-	-	-	-	
879		Demand Primary	F22	-	-	-	-	-	-	-	
880		Demand Secondary	A	-	-	-	-	-	-	-	
881		Assigned		-	-	-	-	-	-	-	
882	372	Leased Property	F20	-	-	-	-	-	-	-	
883		Demand Primary	F22	-	-	-	-	-	-	-	
884		Demand Secondary	A	-	-	-	-	-	-	-	
885		Assigned		-	-	-	-	-	-	-	
886	373	Street Lights	A	-	-	-	-	-	-	-	
887				-	-	-	-	-	-	-	
888	DP	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	
889	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	
890		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	
891				-	-	-	-	-	-	-	
892				-	-	-	-	-	-	-	
893				-	-	-	-	-	-	-	
894				-	-	-	-	-	-	-	
895				-	-	-	-	-	-	-	
896				-	-	-	-	-	-	-	
897				-	-	-	-	-	-	-	
898				-	-	-	-	-	-	-	
899				-	-	-	-	-	-	-	
900				-	-	-	-	-	-	-	
901				-	-	-	-	-	-	-	
902				-	-	-	-	-	-	-	
903				-	-	-	-	-	-	-	
904				-	-	-	-	-	-	-	
905				-	-	-	-	-	-	-	
906				-	-	-	-	-	-	-	

Generation - Total - Unbundled			GENERAL PLANT							
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
907	389	Land and Land Rights								
908		Situs	F107G	2,756	1,086	349	591	608	113	8
909		System Generation	F105G	70	28	9	15	16	3	0
910		System Overheads	F102G	167,321	65,966	21,170	35,872	36,943	6,862	509
911		Customer - System	F42	-	-	-	-	-	-	-
912		Total Land & Land Rights		170,148	67,080	21,527	36,478	37,567	6,978	517
913	390	Structures and Improvements								
914		Situs	F107G	32,683	12,885	4,135	7,007	7,216	1,340	99
915		System Generation	F105G	-	-	-	-	-	-	-
916		System Overheads	F102G	3,247,824	1,280,444	410,918	696,307	717,090	133,192	9,873
917		Customer - System	F42	-	-	-	-	-	-	-
918		Total Structures and Improvements		3,280,507	1,293,329	415,053	703,313	724,306	134,533	9,973
919	391	Office Furniture & Equipment								
920		Situs	F107G	3,851	1,518	487	826	850	158	12
921		System Generation	F105G	211,012	83,191	26,697	45,239	46,590	8,654	641
922		System Overheads	F102G	2,590,252	1,021,198	327,721	555,328	571,904	106,225	7,874
923		Customer - System	F42	-	-	-	-	-	-	-
924		Energy	F10	13,715	5,407	1,735	2,940	3,028	562	42
925		CAEE	F10	-	-	-	-	-	-	-
926		CAEE	F10	-	-	-	-	-	-	-
927		Total Office Furniture & Equipment		2,818,830	1,111,315	356,641	604,334	622,372	115,599	8,569
928	392	Transportation Equipment								
929		Situs	F107G	10,529	4,151	1,332	2,257	2,325	432	32
930		System Generation	F105G	607,420	239,473	76,851	130,226	134,113	24,910	1,847
931		System Overheads	F102G	211,433	83,357	26,751	45,330	46,683	8,671	643
932		Customer - System	F42	-	-	-	-	-	-	-
933		Energy	F10	64,696	25,506	8,185	13,870	14,284	2,653	197
934		CAEE	F10	-	-	-	-	-	-	-
935		CAEE	F10	-	-	-	-	-	-	-
936		Total Transportation Equipment		894,078	352,487	113,120	191,683	197,404	36,666	2,718
937	393	Stores Equipment								
938		Situs	F107G	1,281	505	162	275	283	53	4
939		System Generation	F105G	68,091	26,845	8,615	14,598	15,034	2,792	207
940		System Overheads	F102G	23,003	9,069	2,910	4,932	5,079	943	70
941		Customer - System	F42	-	-	-	-	-	-	-
942		Energy	F10	-	-	-	-	-	-	-
943		CAEE	F10	-	-	-	-	-	-	-
944		Total Stores Equipment		92,374	36,418	11,687	19,804	20,395	3,788	281
945	394	Tools, Shop & Garage Equipment								
946		Situs	F107G	5,599	2,208	708	1,200	1,236	230	17
947		System Generation	F105G	724,301	285,553	91,639	155,284	159,919	29,703	2,202
948		System Overheads	F102G	138,523	54,612	17,526	29,698	30,585	5,681	421
949		Customer - System	F42	-	-	-	-	-	-	-
950		Energy	F10	4,746	1,871	600	1,017	1,048	195	14
951		CAEE	F10	-	-	-	-	-	-	-
952		CAEE	F10	-	-	-	-	-	-	-
953		Total Tools, Shop & Garage Equipment		873,169	344,244	110,474	187,200	192,788	35,808	2,654
954	395	Laboratory Equipment								
955		Situs	F107G	4,512	1,779	571	967	996	185	14
956		System Generation	F105G	195,903	77,234	24,786	42,000	43,254	8,034	596
957		System Overheads	F102G	178,609	70,416	22,598	38,292	39,435	7,325	543
958		Customer - System	F42	-	-	-	-	-	-	-
959		Energy	F10	3,558	1,403	450	763	786	146	11
960		CAEE	F10	-	-	-	-	-	-	-
961		CAEE	F10	-	-	-	-	-	-	-
962		Total Laboratory Equipment		382,582	150,832	48,405	82,022	84,471	15,690	1,163
963	396	Power Operated Equipment								
964		Situs	F107G	16,056	6,330	2,031	3,442	3,545	658	49
965		System Generation	F105G	1,006,815	396,933	127,383	215,853	222,295	41,289	3,061
966		System Overheads	F102G	132,296	52,157	16,738	28,363	29,210	5,425	402
967		Customer - System	F42	-	-	-	-	-	-	-
968		Energy	F10	6,189	2,440	783	1,327	1,367	254	19
969		CAEE	F10	-	-	-	-	-	-	-
970		CAEE	F10	-	-	-	-	-	-	-
971		Total Power Operated Equipment		1,161,356	457,861	146,936	248,985	256,417	47,627	3,531
972	397	Communication Equipment								
973		Situs	F107G	1,315,312	518,557	166,415	281,992	290,409	53,941	3,999
974		System Generation	F105G	784,039	309,105	99,197	168,091	173,109	32,153	2,383
975		System Overheads	F102G	504,424	198,868	63,820	108,144	111,372	20,686	1,533
976		Customer - System	F42	-	-	-	-	-	-	-
977		Energy	F10	55,007	43,431	6,771	457	162	2,710	1,476
978		CAEE	F10	559	220	71	120	123	23	2
979		CAEE	F10	-	-	-	-	-	-	-
980		CAEE	F10	-	-	-	-	-	-	-
981		Total Communication Equipment		2,659,340	1,070,181	336,273	558,805	575,175	109,513	9,394

Generation - Total - Unbundled			GENERAL PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
978									
979									
980									
981									
982									
983									
984	398	Misc. Equipment							
985		Situs	F107G	216	85	27	46	48	9
986		System Generation	F105G	45,409	17,902	5,745	9,735	10,026	1,862
987		System Overheads	F102G	92,668	36,534	11,724	19,867	20,460	3,800
988		Customer - System	F42	-	-	-	-	-	-
989		Energy	F10	350	138	44	75	77	14
		CAEE	F10	-	-	-	-	-	-
990		Total Misc. Equipment		138,644	54,660	17,541	29,724	30,611	5,686
991									421
992	399	Coal Mine	F10	20,311,983	8,007,932	2,569,892	4,354,721	4,484,701	832,988
993	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-
994		Remove Capital Lease	F10	-	-	-	-	-	-
995									
996	1011390	General Capital Lease	F10	1,500,594	591,604	189,857	321,715	331,317	61,539
997		Remove Capital Lease	F10	(1,500,594)	(591,604)	(189,857)	(321,715)	(331,317)	(61,539)
998									4,562
999	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-
1000		Remove Capital Lease	F10	-	-	-	-	-	-
1001									
1002	GP	Unclassified Gen Plant - Acct 300	F102G	24,721	9,746	3,128	5,300	5,458	1,014
1003	399G	Unclassified Gen Veh - Acct 300	F102G	-	-	-	-	-	-
1004									75
1005		TOTAL GENERAL PLANT		32,807,731	12,956,084	4,150,678	7,022,370	7,231,665	1,345,889
1006									101,045
1007									
1008									
1009									
1010									
1011	301	Organization							
1012		Situs	F107G	-	-	-	-	-	-
1013		System Generation	F105G	-	-	-	-	-	-
1014		System Overheads	F102G	-	-	-	-	-	-
1015		Total Organization		-	-	-	-	-	-
1016									
1017	302	Franchise & Consent							
1018		Situs	F107G	-	-	-	-	-	-
1019		System Generation	F105G	13,537,256	5,337,018	1,712,747	2,902,275	2,988,903	555,159
1020		Total Franchise & Consent		13,537,256	5,337,018	1,712,747	2,902,275	2,988,903	555,159
1021									41,153
1022	303	Miscellaneous Intangible Plant							
1023		Situs	F107G	47	18	6	10	10	2
1024		System Generation	F105G	6,075,901	2,395,404	768,729	1,302,623	1,341,504	249,171
1025		System Overheads	F102G	10,708,072	4,221,622	1,354,796	2,295,722	2,364,245	439,135
1026		Customer - System	F42	-	-	-	-	-	-
1027		Energy	F10	164,864	64,997	20,859	35,346	36,401	6,761
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
1028		Total Miscellaneous Intangible Plant		16,948,884	6,682,041	2,144,390	3,633,700	3,742,159	695,069
1029									51,525
1030	IP	Unclass Intangible Plant - Acct 300	F102G	-	-	-	-	-	-
1031									
1032		TOTAL INTANGIBLE PLANT		30,486,140	12,019,059	3,857,137	6,535,976	6,731,062	1,250,227
1033									92,678
1034									
1035		TOTAL ELECTRIC PLANT IN SERVICE		430,309,227	169,669,730	54,442,960	92,243,399	94,996,376	17,647,307
1036									1,309,456
1037									

Generation - Total - Unbundled			MISC RATE BASE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1038									
1039									
1040									
1041									
1042									
1043									
1044	105	Plant Held For Future Use							
1045		Production	F10	-	-	-	-	-	-
1046		Transmission	F10	-	-	-	-	-	-
1047		Distribution	F20	-	-	-	-	-	-
1048		General	F102	-	-	-	-	-	-
1049		Mining	F10	1,572	620	199	337	347	64
1050		Total Plant Held For Future Use		1,572	620	199	337	347	64
1051									5
1052	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-
1053									
1054	120	Nuclear Fuel	F10	-	-	-	-	-	-
1055									
1056	124	Weatherization	F10	-	-	-	-	-	-
1057									
1058	151	Fuel Stock	F10	2,516,964	992,305	318,449	539,616	555,723	103,220
		SSECT	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total Fuel Stock		2,516,964	992,305	318,449	539,616	555,723	103,220
1059									7,652
1060									
1061	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-
1062									
1063	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-
1064									
1065	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-
1066									
1067	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-
1068									
1069	154	Materials and Supplies	F102G	6,096,559	2,403,548	771,343	1,307,052	1,346,065	250,018
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total Material & Supplies		6,096,559	2,403,548	771,343	1,307,052	1,346,065	250,018
1070									18,534
1071									
1072	163	Stores Expense Undistributed	F102G	-	-	-	-	-	-
1073									
1074	25318	Provo Working Capital Deposit	F102G	-	-	-	-	-	-
1075									
1076	165	Prepayments	F102G	1,138,597	448,888	144,056	244,106	251,392	46,694
		Customer - System	F42	126,871	100,172	15,616	1,055	373	6,250
		Total Prepayments		1,265,469	549,060	159,673	245,161	251,765	52,943
1077									3,461
1078									6,867
1079									
1080	182M	Misc Regulatory Assets	F102G	1,152,956	454,549	145,873	247,184	254,562	47,282
		CAEE	F10	-	-	-	-	-	-
		Total Misc Regulatory Assets		1,152,956	454,549	145,873	247,184	254,562	47,282
1081									3,505
1082									
1083	186M	Misc Deferred Debits	F102G	51,608	20,346	6,529	11,064	11,395	2,116
1084									157
1085	CWC	Cash Working Capital	F137G	3,136,453	1,237,065	396,897	672,205	691,978	128,729
1086									9,579
1087	OWC	Other Working Capital	F137G	(388,516)	(153,237)	(49,164)	(83,267)	(85,716)	(15,946)
		CAEE	F10	-	-	-	-	-	-
		Total Other Working Capital		(388,516)	(153,237)	(49,164)	(83,267)	(85,716)	(15,946)
1088									(1,187)
1089									
1090	18222	Nuclear Plant	F11	-	-	-	-	-	-
1091									
1092	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-
1093									
1094	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-
1095		TOTAL RATE BASE ADDITIONS		13,833,064	5,504,257	1,749,799	2,939,352	3,026,118	568,428
									45,111

1096	Generation - Total - Unbundled									
1097	A	B		D	E	F	G	H	I	J
1098	FERC			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1099	ACCT	DESCRIPTION		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
1100				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
1101										
1102										
1103										
1104	235	Customer Service Deposits	F51	-	-	-	-	-	-	-
1105			F51	-	-	-	-	-	-	-
1106				-	-	-	-	-	-	-
1107										
1108	2281	Accum Prov for Property Insurance	F102G	(12,353)	(4,870)	(1,563)	(2,648)	(2,727)	(507)	(38)
1109										
1110	2282	Accum Prov for Injuries & Damages	F102G	(111,915)	(44,122)	(14,160)	(23,994)	(24,710)	(4,590)	(340)
1111										
1112	2283	Accum Prov for Pension & Benefits	F102G	(1,591,071)	(627,275)	(201,304)	(341,112)	(351,294)	(65,249)	(4,837)
1113										
1114	254	Reg Liabilities - Insurance Provision	F102G	(112,325)	(44,284)	(14,211)	(24,082)	(24,800)	(4,606)	(341)
1115										
1116	22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-
1117										
1118	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-
1119										
1120										
1121	252	Customer Advances for Const	F50	-	-	-	-	-	-	-
1122										
1123	25398	SO2 Emmissions	F10	(3,388,448)	(1,335,884)	(428,710)	(726,455)	(748,138)	(138,959)	(10,301)
1124										
1125	25399	Other Deferred Credits	F10	(1,526,751)	(601,917)	(193,166)	(327,323)	(337,093)	(62,612)	(4,641)
1126										
1127	190	Accum Deferred Income Taxes	F104G	(6,740,840)	(2,657,678)	(852,817)	(1,445,077)	(1,488,420)	(276,357)	(20,491)
1128		Labor	F138G	2,989,136	1,178,457	378,188	640,846	659,974	122,584	9,087
1129		Customer - System	F42	-	-	-	-	-	-	-
1130		Total Accum Deferred Income Taxes		(3,751,703)	(1,479,221)	(474,628)	(804,231)	(828,446)	(153,773)	(11,404)
1131										
1132	281	Accum Deferred Income Taxes	F104G	44,905	17,705	5,681	9,627	9,915	1,841	137
1133										
1134	282	Accum Deferred Income Taxes	F104G	(47,519,823)	(18,735,410)	(6,011,967)	(10,187,129)	(10,492,678)	(1,948,188)	(144,452)
1135		Labor	F138G	650,245	256,357	82,270	139,407	143,568	26,666	1,977
1136		Customer - System	F42	-	-	-	-	-	-	-
1137		Total Accum Deferred Income Taxes		(46,869,579)	(18,479,053)	(5,929,697)	(10,047,722)	(10,349,110)	(1,921,521)	(142,475)
1138										
1139	283	Accum Deferred Income Taxes	F104G	(395,972)	(156,118)	(50,096)	(84,887)	(87,433)	(16,234)	(1,204)
1140		Labor	F138G	(1,189,642)	(469,012)	(150,515)	(255,049)	(262,662)	(48,787)	(3,617)
1141		Customer - System	F42	-	-	-	-	-	-	-
1142		Total Accum Deferred Income Taxes		(1,585,614)	(625,130)	(200,611)	(339,936)	(350,095)	(65,021)	(4,820)
1143										
1144	255	Accum Investment Tax Credit	F104G	(620,841)	(244,776)	(78,546)	(133,094)	(137,086)	(25,453)	(1,887)
1145		TOTAL RATE BASE DEDUCTIONS		(59,525,695)	(23,468,827)	(7,530,915)	(12,760,971)	(13,143,584)	(2,440,450)	(180,948)
1146										
1147										
1148										
1149										
1150	108SP	Steam Prod Accumulated Depr	F10	(104,864,366)	(41,342,428)	(13,267,543)	(22,482,051)	(23,153,097)	(4,300,456)	(318,789)
1151		CAEE	F10	-	-	-	-	-	-	-
1152		Total Steam Prod Accumulated Depr		(104,864,366)	(41,342,428)	(13,267,543)	(22,482,051)	(23,153,097)	(4,300,456)	(318,789)
1153	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1154										
1155	108HP	Hydraulic Prod Accum Depr	F10	(41,622,448)	(16,409,512)	(5,266,113)	(8,923,508)	(9,189,858)	(1,706,924)	(126,533)
1156										
1157	108OP	Other Production - Accum Depr	F10	(8,792,882)	(3,466,565)	(1,112,484)	(1,885,121)	(1,941,388)	(360,593)	(26,730)
1158		CAEE	F10	-	-	-	-	-	-	-
1159		Total Other Production - Accum Depr		(8,792,882)	(3,466,565)	(1,112,484)	(1,885,121)	(1,941,388)	(360,593)	(26,730)
1160	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1161										
1162										
1163										
1164		TOTAL PRODUCTION PLANT DEPRECIATION		(155,279,696)	(61,218,505)	(19,646,141)	(33,290,681)	(34,284,343)	(6,367,974)	(472,053)
1165										
1166										
1167										
1168										
1169	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-
1170										
1171										
1172										
1173										
1174	108360	Land and Land Rights	F118	-	-	-	-	-	-	-
1175										
1176	108361	Structures and Improvements	F119	-	-	-	-	-	-	-
1177										
1178	108362	Station Equipment	F120	-	-	-	-	-	-	-
1179										

Generation - Total - Unbundled				D	E	F	G	H	I	J
				Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1180	A	B		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
1181				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1182	FERC	DESCRIPTION								
1183	ACCT									
1184										
1185										
1186										
1187	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-
1188										
1189	108365	Overhead Conductors	F122	-	-	-	-	-	-	-
1190										
1191	108366	Underground Conduit	F123	-	-	-	-	-	-	-
1192										
1193	108367	Underground Conductors	F124	-	-	-	-	-	-	-
1194										
1195	108368	Line Transformers	F125	-	-	-	-	-	-	-
1196										
1197	108369	Services	F126	-	-	-	-	-	-	-
1198										
1199	108370	Meters	F127	-	-	-	-	-	-	-
1200										
1201	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-
1202										
1203	108372	Leased Property	F129	-	-	-	-	-	-	-
1204										
1205	108373	Street Lights	F130	-	-	-	-	-	-	-
1206										
1207	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-
1208										
1209	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-
1210										
1211	108DP	Unclassified Dist Sub - Acct 300	F102G	-	-	-	-	-	-	-
1212										
1213										
1214		TOTAL DISTRIBUTION PLANT DEPR		-	-	-	-	-	-	-
1215										
1216										
1217	108GP	General Plant Accumulated Depr								
1218		Situs	F107G	(32,838)	(12,946)	(4,155)	(7,040)	(7,250)	(1,347)	(100)
1219		System Generation	F105G	(124,855)	(49,224)	(15,797)	(26,768)	(27,567)	(5,120)	(380)
1220		System Overheads	F102G	(2,852,545)	(1,124,606)	(360,907)	(611,562)	(629,816)	(116,982)	(8,672)
1221		Customer - System	F42	-	-	-	-	-	-	-
1222		Energy	F10	(3,992,088)	(1,573,868)	(505,083)	(855,871)	(881,417)	(163,714)	(12,136)
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
1223		Total General Plant Accumulated Depr		(7,002,326)	(2,760,644)	(885,941)	(1,501,241)	(1,546,050)	(287,163)	(21,287)
1224										
1225	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-
1226										
1227	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1228		Remove Capital Lease	F10	-	-	-	-	-	-	-
1229										
1230	1081399	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1231		Remove Capital Lease	F10	-	-	-	-	-	-	-
1232										
1233		TOTAL GENERAL PLANT ACCUM DEPR		(7,002,326)	(2,760,644)	(885,941)	(1,501,241)	(1,546,050)	(287,163)	(21,287)
1234										
1235		TOTAL ACCUM DEPR - PLANT IN SERVICE		(162,282,022)	(63,979,149)	(20,532,082)	(34,791,921)	(35,830,393)	(6,655,137)	(493,340)
1236										
1237										
1238										
1239										
1240										
1241	111SP	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1242										
1243	111GP	Accum Prov for Amort-General								
1244		Division	F108	(2,889)	(1,331)	(381)	(536)	(458)	(159)	(24)
1245		System Overheads	F108	(252,891)	(116,518)	(33,348)	(46,892)	(40,070)	(13,950)	(2,112)
1246		Total Accum Prov for Amort-General		(255,780)	(117,850)	(33,729)	(47,428)	(40,528)	(14,109)	(2,136)
1247										
1248	111HP	Accum Prov for Amort-Hydro	F10	(2)	(1)	(0)	(0)	(0)	(0)	(0)
1249										
1250	111IP	Accum Prov for Amort-Intangible								
1251		Situs	F107G	(42)	(17)	(5)	(9)	(9)	(2)	(0)
1252		System Generation	F105G	(4,260,706)	(1,679,769)	(539,069)	(913,460)	(940,725)	(174,730)	(12,953)
1253		System Overheads	F102G	(6,821,036)	(2,689,171)	(863,004)	(1,462,374)	(1,506,023)	(279,729)	(20,736)
1254		Customer - System	F42	-	-	-	-	-	-	-
		CAEE	F105G	-	-	-	-	-	-	-
		CAEE	F105G	-	-	-	-	-	-	-
1255		Energy	F10	(65,890)	(25,977)	(8,337)	(14,126)	(14,548)	(2,702)	(200)
1256		Total Accum Prov for Amort-Intangible		(11,147,675)	(4,394,934)	(1,410,415)	(2,389,969)	(2,461,305)	(457,163)	(33,889)
1257										
1258	111390	Accum Amtr - Capital Lease								
1259		Situs	F107G	-	-	-	-	-	-	-
1260		System Generation	F105G	(9,314)	(3,672)	(1,178)	(1,997)	(2,056)	(382)	(28)
1261		System Overheads	F102G	83,640	32,975	10,582	17,932	18,467	3,430	254
1262		Remove Capital Lease Amtr		(74,326)	(29,303)	(9,404)	(15,935)	(16,411)	(3,048)	(226)
1263		TOTAL ACCUM PROV FOR AMORTIZATION		(11,403,456)	(4,512,784)	(1,444,144)	(2,437,398)	(2,501,833)	(471,272)	(36,025)

Transmission - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
14	Operating Revenues		34,993,547	13,578,991	5,184,415	7,939,971	6,809,885	1,371,663	108,621
15									
16	Operating Expenses								
17	Operation & Maintenance Expenses		22,977,849	9,081,429	2,909,477	4,916,562	5,051,757	946,944	71,679
18	Depreciation Expense		5,213,850	2,055,543	659,661	1,117,806	1,151,171	213,818	15,850
19	Amortization Expense		768,281	302,892	97,204	164,713	169,629	31,507	2,336
20	Taxes Other Than Income		775,226	305,958	98,068	166,020	171,032	31,774	2,374
21	Income Taxes - Federal		(75,037)	(29,615)	(9,492)	(16,070)	(16,555)	(3,076)	(230)
22	Income Taxes - State		-	-	-	-	-	-	-
23	Income Taxes Deferred		(1,651,620)	(651,845)	(208,934)	(353,706)	(364,383)	(67,695)	(5,058)
24	Investment Tax Credit Adj		-	-	-	-	-	-	-
25	Misc Revenues & Expense		8,825	3,479	1,117	1,892	1,949	362	27
26									
27	Total Operating Expenses		28,017,375	11,067,843	3,547,101	5,997,218	6,164,600	1,153,636	86,978
28									
29	Operating Revenue For Return		6,976,173	2,511,148	1,637,315	1,942,753	645,286	218,028	21,643
30									
31									
32	Rate Base :								
33	Electric Plant In Service		247,519,144	97,644,753	31,315,836	53,034,175	54,816,273	10,151,963	756,144
34	Plant Held For Future Use		-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		559,169	243,415	70,547	107,910	110,804	23,411	3,083
38	Fuel Stock		-	-	-	-	-	-	-
39	Materials & Supplies		310,834	122,545	39,327	66,640	68,629	12,747	945
40	Misc Deferred Debits		45,384	17,892	5,742	9,730	10,020	1,861	138
41	Cash Working Capital		586,890	231,954	74,313	125,577	129,030	24,186	1,831
42	Weatherization Loans		-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		249,021,420	98,260,560	31,505,764	53,344,032	54,934,756	10,214,168	762,140
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(95,106,665)	(37,495,487)	(12,032,989)	(20,390,081)	(20,998,686)	(3,900,296)	(289,126)
49	Accum Provision For Amortization		(4,905,752)	(1,959,221)	(622,702)	(1,040,800)	(1,059,572)	(206,535)	(16,921)
50	Accum Deferred Income Taxes		(17,011,341)	(6,710,883)	(2,151,993)	(3,644,639)	(3,754,763)	(697,153)	(51,911)
51	Unamortized ITC		(368,848)	(145,507)	(46,661)	(79,026)	(81,413)	(15,116)	(1,125)
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(1,085,834)	(428,086)	(137,381)	(232,794)	(239,742)	(44,530)	(3,301)
55									
56	Total Rate Base Deductions		(118,478,438)	(46,739,184)	(14,991,726)	(25,387,339)	(26,134,175)	(4,863,629)	(362,384)
57									
58	Total Rate Base		130,542,982	51,521,375	16,514,039	27,956,692	28,800,581	5,350,539	399,756
59									
60									
61	Return On Rate Base		5.34%	4.87%	9.91%	6.95%	2.24%	4.07%	5.41%
62									
63	Return On Equity		4.30%	3.28%	14.23%	7.79%	-2.45%	1.54%	4.45%
64									
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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours)
 12 Months Ending March 2006

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A	B	C	D	E	F	G	H	I	J
	<u>DESCRIPTION</u>	<u>COS Factor</u>	<u>Washington Jurisdiction Normalized</u>	<u>Residential Schedule 16</u>	<u>General Service Schedule 24</u>	<u>Large General Service Schedule 36</u>	<u>Large Power Service Schedule 48T</u>	<u>Irrigation Schedule 40</u>	<u>Street & Area Lighting Sch. 15,51-54,57</u>
	Total Rate Base		130,542,982	51,521,375	16,514,039	27,956,692	28,800,581	5,350,539	399,756
	Return On Ratebase (\$\$)	5.46%	7,123,387	2,811,386	901,128	1,525,523	1,571,572	291,965	21,814
	Operating & Maintenance Expense		22,977,849	9,081,429	2,909,477	4,916,562	5,051,757	946,944	71,679
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-
	Depreciation Expense		5,213,850	2,055,543	659,661	1,117,806	1,151,171	213,818	15,850
	Amortization Expense		768,281	302,892	97,204	164,713	169,629	31,507	2,336
	Taxes Other Than Income		775,226	305,958	98,068	166,020	171,032	31,774	2,374
	Federal Income Taxes		(75,037)	(29,615)	(9,492)	(16,070)	(16,555)	(3,076)	(230)
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	Deferred Income Taxes		(1,651,620)	(651,845)	(208,934)	(353,706)	(364,383)	(67,695)	(5,058)
	Investment Tax Credit		-	-	-	-	-	-	-
	Misc Revenue & Expenses		8,825	3,479	1,117	1,892	1,949	362	27
	Revenue Credits		(19,963,853)	(7,875,607)	(2,525,941)	(4,277,494)	(4,405,065)	(818,758)	(60,989)
	Total Revenue Requirements		15,176,908	6,003,621	1,922,287	3,245,248	3,331,107	626,842	47,803
	Operating Revenues		15,029,694	5,703,384	2,658,474	3,662,477	2,404,821	552,905	47,633
	Increase / (Decrease) Required to Earn Equal Rates of Return		147,214	300,237	(736,187)	(417,230)	926,286	73,937	170
	Existing Revenues	check	15,029,694	5,703,384	2,658,474	3,662,477	2,404,821	552,905	47,633
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.98%	5.26%	-27.69%	-11.39%	38.52%	13.37%	0.36%

Transmission - Total - Unbundled			Commission Peak Credit	ELECTRIC REVENUES						
A	B			D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
440	Residential Sales	A		5,703,384	5,703,384	-	-	-	-	-
442	Commercial & Industrial Sales	A		5,616,200	-	2,658,474	-	2,404,821	552,905	-
	Interruptible Demand	F10		-	-	-	-	-	-	-
	Interruptible Energy	F10		-	-	-	-	-	-	-
				5,616,200	-	2,658,474	-	2,404,821	552,905	-
444	Public Street & Highway Lighting	A		3,710,110	-	-	3,662,477	-	-	47,633
445	Other Sales to Public Authority	A		-	-	-	-	-	-	-
448	Interdepartmental Demand	A		-	-	-	-	-	-	-
		F10		-	-	-	-	-	-	-
	Total Sales to Ultimate Customers			15,029,694	5,703,384	2,658,474	3,662,477	2,404,821	552,905	47,633
447	Sales for Resale	F10		307,060	121,057	38,850	65,831	67,796	12,592	933
	Demand	F10		(12,062,337)	(4,755,537)	(1,526,139)	(2,586,065)	(2,663,254)	(494,673)	(36,670)
	Energy	F10		29,130,292	11,484,521	3,685,593	6,245,293	6,431,703	1,194,625	88,557
				17,375,015	6,850,042	2,198,304	3,725,059	3,836,245	712,544	52,820
449	Provision for Rate Refund	F11		-	-	-	-	-	-	-
	State Specific Revenue Credit	F140T		18,071	7,137	2,287	3,869	3,978	743	56
	AGA Revenue	A		-	-	-	-	-	-	-
	Total Sales from Electricity			32,422,780	12,560,563	4,859,066	7,391,405	6,245,044	1,266,192	100,509
	Other Electric Operating Revenues									
450	Forfeited Discounts & Interest Customers	A		-	-	-	-	-	-	-
		F40		-	-	-	-	-	-	-
451	Misc Electric Revenue	A		-	-	-	-	-	-	-
	Demand	F10		-	-	-	-	-	-	-
	Customer	F40		23	18	3	0	0	1	1
				23	18	3	0	0	1	1
453	Water Sales	F10		-	-	-	-	-	-	-
454	Rent of Electric Property	A		-	-	-	-	-	-	-
	Demand	F10		441,433	174,033	55,851	94,640	97,464	18,103	1,342
	Customer	F40		12,510	9,835	1,676	101	6	557	335
				453,943	183,868	57,527	94,741	97,471	18,661	1,677
456	Other Electric Revenue	A		-	-	-	-	-	-	-
	Demand	F10		7,638	3,011	966	1,637	1,686	313	23
	Energy	F10		2,109,164	831,531	266,854	452,187	465,684	86,496	6,412
	Customer	F40		-	-	-	-	-	-	-
				2,116,802	834,542	267,820	453,825	467,371	86,809	6,435
	Total Other Electric Operating Revenues			2,570,768	1,018,428	325,350	548,566	564,841	105,471	8,112
	Total Electric Operating Revenues			34,993,547	13,578,991	5,184,415	7,939,971	6,809,885	1,371,663	108,621
	Miscellaneous Revenues									
41160	Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-
41170	Loss on Sale of Utility Plant	F10		5,070	1,999	642	1,087	1,120	208	15
4118	Gain from Emission Allowances	F10		-	-	-	-	-	-	-
41181	Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-
4194	Impact Housing Interest Income	F10		-	-	-	-	-	-	-
421	(Gain)/Loss on Sale of Utility Plant	F10		3,755	1,480	475	805	829	154	11
	Total Miscellaneous Revenues			8,825	3,479	1,117	1,892	1,949	362	27
	Miscellaneous Expenses									
4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-
DFA	Divergence Fairness Adjustment	F105		-	-	-	-	-	-	-
	Production	F105		-	-	-	-	-	-	-
	Transmission	F105		-	-	-	-	-	-	-
	Distribution	F105		-	-	-	-	-	-	-
	Net Miscellaneous Revenues And Expense			8,825	3,479	1,117	1,892	1,949	362	27

203	Transmission - Total - Unbundled									
204	A	B	C	D	E	F	G	H	I	J
205	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
206	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
207				Normalized	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57	
209	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-
210		CAEE	F10	-	-	-	-	-	-	-
211		Total 500		-	-	-	-	-	-	-
212				-	-	-	-	-	-	-
213	501	Fuel Related	F10	-	-	-	-	-	-	-
214		CAEE	F10	-	-	-	-	-	-	-
215		SSECH	F10	-	-	-	-	-	-	-
216		Total 501		-	-	-	-	-	-	-
217				-	-	-	-	-	-	-
218	502	Steam Expenses	F10	-	-	-	-	-	-	-
219		CAEE	F10	-	-	-	-	-	-	-
220		Total 502		-	-	-	-	-	-	-
221				-	-	-	-	-	-	-
222	503	Steam From Other Sources	F10	-	-	-	-	-	-	-
223				-	-	-	-	-	-	-
224	505	Electric Expenses	F10	-	-	-	-	-	-	-
225		CAEE	F10	-	-	-	-	-	-	-
226		Total 505		-	-	-	-	-	-	-
227				-	-	-	-	-	-	-
228	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-
229		CAEE	F10	-	-	-	-	-	-	-
230		Total 506		-	-	-	-	-	-	-
231				-	-	-	-	-	-	-
232	507	Rents	F10	-	-	-	-	-	-	-
233		CAEE	F10	-	-	-	-	-	-	-
234		Total 507		-	-	-	-	-	-	-
235				-	-	-	-	-	-	-
236	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
237		CAEE	F10	-	-	-	-	-	-	-
238		Total 510		-	-	-	-	-	-	-
239				-	-	-	-	-	-	-
240	511	Maintenance of Structures	F10	-	-	-	-	-	-	-
241		CAEE	F10	-	-	-	-	-	-	-
242		Total 511		-	-	-	-	-	-	-
243				-	-	-	-	-	-	-
244	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-
245		CAEE	F10	-	-	-	-	-	-	-
246		Total 512		-	-	-	-	-	-	-
247				-	-	-	-	-	-	-
248	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
249		CAEE	F10	-	-	-	-	-	-	-
250		Total 513		-	-	-	-	-	-	-
251				-	-	-	-	-	-	-
252	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-
253		CAEE	F10	-	-	-	-	-	-	-
254		Total 514		-	-	-	-	-	-	-
255				-	-	-	-	-	-	-
256		Total Steam Power Generation		-	-	-	-	-	-	-
257				-	-	-	-	-	-	-
258				-	-	-	-	-	-	-
259				-	-	-	-	-	-	-
260				-	-	-	-	-	-	-
261				-	-	-	-	-	-	-
262				-	-	-	-	-	-	-
263				-	-	-	-	-	-	-
264				-	-	-	-	-	-	-
265				-	-	-	-	-	-	-
266				-	-	-	-	-	-	-
267				-	-	-	-	-	-	-
268				-	-	-	-	-	-	-
269				-	-	-	-	-	-	-
270				-	-	-	-	-	-	-
271				-	-	-	-	-	-	-
272				-	-	-	-	-	-	-
273				-	-	-	-	-	-	-
274				-	-	-	-	-	-	-
275		Total Nuclear Power Generation		-	-	-	-	-	-	-
276				-	-	-	-	-	-	-
277				-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Transmission - Total - Unbundled			HYDRAULIC POWER GENERATION						
A	B	C	D	E	F	G	H	I	J
FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
		F10	Normalized	Schedule 24	Schedule 35	Schedule 48T	Schedule 40	Sch. 15,51-54,57	
278									
279									
280									
281									
282									
283									
284									
285	535	Operation Super & Engineering	F10	-	-	-	-	-	-
286			F10	-	-	-	-	-	-
287	536	Water For Power	F10	-	-	-	-	-	-
288			F10	-	-	-	-	-	-
289	537	Hydraulic Expenses	F10	-	-	-	-	-	-
290			F10	-	-	-	-	-	-
291	538	Electric Expenses	F10	-	-	-	-	-	-
292			F10	-	-	-	-	-	-
293	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-
294			F10	-	-	-	-	-	-
295	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-
296			F10	-	-	-	-	-	-
297	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-
298			F10	-	-	-	-	-	-
299	542	Maintenance of Structures	F10	-	-	-	-	-	-
300			F10	-	-	-	-	-	-
301	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-
302			F10	-	-	-	-	-	-
303	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-
304			F10	-	-	-	-	-	-
305	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-
306			F10	-	-	-	-	-	-
307		Total Hydraulic Power Generation		-	-	-	-	-	-
308				-	-	-	-	-	-
309				-	-	-	-	-	-
310				-	-	-	-	-	-
311				-	-	-	-	-	-
312				-	-	-	-	-	-
313	546	Operation Super & Engineering	F10	-	-	-	-	-	-
314		CAEE	F10	-	-	-	-	-	-
315		Total 546		-	-	-	-	-	-
316	547	Fuel SE	F10	-	-	-	-	-	-
317		SSECT	F10	-	-	-	-	-	-
318		Total 547		-	-	-	-	-	-
319				-	-	-	-	-	-
320	548	Generation Expense	F10	-	-	-	-	-	-
321		CAEE	F10	-	-	-	-	-	-
322		Total 548		-	-	-	-	-	-
323	549	Miscellaneous Other	F10	-	-	-	-	-	-
324		CAEE	F10	-	-	-	-	-	-
325		Total 549		-	-	-	-	-	-
326	550	Maint Supervision & Engineering	F10	-	-	-	-	-	-
327		SG	F10	-	-	-	-	-	-
328		CAEE	F10	-	-	-	-	-	-
329		Total 550		-	-	-	-	-	-
330	552	Maintenance of Structures	F10	-	-	-	-	-	-
331		SG	F10	-	-	-	-	-	-
332		CAEE	F10	-	-	-	-	-	-
333		Total 552		-	-	-	-	-	-
334	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-
336		CAEE	F10	-	-	-	-	-	-
337		Total 553		-	-	-	-	-	-
338	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-
339		SG	F10	-	-	-	-	-	-
340		CAEE	F10	-	-	-	-	-	-
341		Total 554		-	-	-	-	-	-
342		Total Other Power Generation		-	-	-	-	-	-
343				-	-	-	-	-	-
344				-	-	-	-	-	-
345				-	-	-	-	-	-
346				-	-	-	-	-	-
347	555	Purchased Power	F10	-	-	-	-	-	-
348		Demand	F10	-	-	-	-	-	-
349		Energy	F10	-	-	-	-	-	-
350		SSGP	F10	-	-	-	-	-	-
351		Total 555		-	-	-	-	-	-
352				-	-	-	-	-	-
353	556	System Control & Load Dispatch	F10	-	-	-	-	-	-
354			F10	-	-	-	-	-	-
355	557	Other Expenses	F10	-	-	-	-	-	-
356		CAEE	F10	-	-	-	-	-	-
357		Total 557		-	-	-	-	-	-
358				-	-	-	-	-	-
359		Embedded Cost Differentials	F10	-	-	-	-	-	-
360		Company Owned Hyc	F10	-	-	-	-	-	-
361		Company Owned Hyc	F10	-	-	-	-	-	-
362		Mid-C Contract	F10	-	-	-	-	-	-
363		Mid-C Contract	F10	-	-	-	-	-	-
364		Existing QF Contract	F10	-	-	-	-	-	-
365		Existing QF Contract	F10	-	-	-	-	-	-
366		Total Embedded Cost Differential		-	-	-	-	-	-
367				-	-	-	-	-	-
368		Total Other Power Supply		-	-	-	-	-	-
369				-	-	-	-	-	-
370		TOTAL PRODUCTION EXPENSE		-	-	-	-	-	-

Transmission - Total - Unbundled			TRANSMISSION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
560	Operation Supervision & Eng	F106	119,727	47,202	15,148	25,669	26,435	4,910	364
561	Load Dispatching	F106	807,621	318,402	102,181	173,147	178,315	33,120	2,455
562	Station Expense	F106	61,953	24,425	7,838	13,282	13,679	2,541	188
563	Overhead Line Expense	F106	134,903	53,185	17,068	28,922	29,785	5,532	410
564	Underground Line Expense	F106	-	-	-	-	-	-	-
565	Transm of Electricity by Others Energy	F10 F10	- 15,940,493	- 6,284,486	- 2,016,807	- 3,417,510	- 3,519,516	- 653,715	- 48,459
			15,940,493	6,284,486	2,016,807	3,417,510	3,519,516	653,715	48,459
566	Misc. Transmission Expense	F106	2,086	822	264	447	461	86	6
567	Rents - Transmission	F106	332,318	131,015	42,045	71,246	73,373	13,628	1,010
568	Maint Supervision & Engineering	F106	3,600	1,419	455	772	795	148	11
569	Maintenance of Structures	F106	(17,005)	(6,704)	(2,152)	(3,646)	(3,755)	(697)	(52)
570	Maint of Station Equipment	F106	571,270	225,221	72,278	122,476	126,131	23,428	1,737
571	Maintenance of Overhead Lines	F106	1,336,826	527,039	169,137	286,604	295,159	54,823	4,064
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	11	4	1	2	2	0	0
TOTAL TRANSMISSION EXPENSE			19,293,803	7,606,518	2,441,071	4,136,432	4,259,896	791,233	58,653

422 Transmission - Total - Unbundled

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DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-
CUSTOMER ACCOUNTS EXPENSE									
901	Supervision	F136	-	-	-	-	-	-	-
902	Meter Reading Expense	F47	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-

Transmission - Total - Unbundled			CUSTOMER SERVICE EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
907	Supervision	F40	-	-	-	-	-	-	-
908	Customer Assistance	F10	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-
SALES EXPENSE									
911	Supervision	F40	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-
ADMINISTRATION & GENERAL EXPENSE									
920	Administrative & General Salaries Customer - System	F102T F42	2,428,122	957,279	307,208	520,569	536,107	99,577	7,382
Administrative & General Salaries			2,428,122	957,279	307,208	520,569	536,107	99,577	7,382
921	Office Supplies & expenses Customer - System	F102T F42	(318,809)	(125,689)	(40,336)	(68,350)	(70,390)	(13,074)	(969)
Office Supplies & expenses			(318,809)	(125,689)	(40,336)	(68,350)	(70,390)	(13,074)	(969)
923	Outside Services Customer - System	F102T F42	462,740	182,434	58,546	99,208	102,169	18,977	1,407
Outside Services			462,740	182,434	58,546	99,208	102,169	18,977	1,407
924	Property Insurance	F102T	401,995	158,485	50,861	86,184	88,757	16,486	1,222
925	Injuries & Damages	F102T	235,977	93,033	29,856	50,592	52,102	9,677	717
926	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	37,108	15,845	5,282	7,524	6,594	1,624	240
929	Duplicate Charges	F138T	(54,552)	(21,507)	(6,902)	(11,696)	(12,045)	(2,237)	(166)
930	Misc General Expenses	F138T	30,634	12,077	3,876	6,568	6,764	1,256	93
931	Rents	F102T	140,934	55,563	17,831	30,215	31,117	5,780	428
935	Maintenance of General Plant	F108	319,897	147,392	42,184	59,317	50,687	17,646	2,671
TOTAL ADMINISTRATIVE & GEN EXPENSE			3,684,046	1,474,911	468,406	780,131	791,861	155,711	13,025
TOTAL O & M EXPENSE			22,977,849	9,081,429	2,909,477	4,916,562	5,051,757	946,944	71,679

Transmission - Total - Unbundled			DEPRECIATION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
554									
555									
556									
557									
558									
559									
560	403SP	Steam Depreciation	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
561		Total 403SP		-	-	-	-	-	-
562									
563	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-
564									
565	403HP	Hydro Depreciation	F10	-	-	-	-	-	-
566									
567	403OP	Other Production Depreciation	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
568		Total 403OP		-	-	-	-	-	-
569									
570	403TP	Transmission Depreciation	F106	4,615,825	1,819,774	583,999	989,595	1,019,132	189,294
571									
572	403	Distribution Depreciation							
573		Land Rights	F118	-	-	-	-	-	-
574		Structures	F119	-	-	-	-	-	-
575		Station Equip	F120	-	-	-	-	-	-
576		Poles & Towers	F121	-	-	-	-	-	-
577		OH Conductors	F122	-	-	-	-	-	-
578		UG Conduit	F123	-	-	-	-	-	-
579		UG Conductor	F124	-	-	-	-	-	-
580		Line Transformer	F125	-	-	-	-	-	-
581		Services	F126	-	-	-	-	-	-
582		Meters	F127	-	-	-	-	-	-
583		Inst Cust Premises	F128	-	-	-	-	-	-
584		Leased Property	F129	-	-	-	-	-	-
585		Street Lighting	F130	-	-	-	-	-	-
586		Total Distribution Expense		-	-	-	-	-	-
587									
588	403GP	General Depreciation							
589		Situs	F107T	258,275	101,824	32,677	55,372	57,025	10,592
590		System Generation	F105T	6,650	2,622	841	1,426	1,468	273
591		System Overheads	F102T	333,100	131,323	42,144	71,414	73,545	13,660
592		Customer - System	F42	-	-	-	-	-	-
593		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
594		Total General Expense		598,025	235,769	75,663	128,212	132,038	24,525
595									
596	403GV0	General Vehicles	F105T	-	-	-	-	-	-
597									
598	403MP	Mining Depreciation	F10	-	-	-	-	-	-
599									
600	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-
601									
602									
603		TOTAL DEPRECIATION EXPENSE		5,213,850	2,055,543	659,661	1,117,806	1,151,171	213,818
604									15,850
605									
606									
607									
608	404GP	Amort of LT Plant - Cap. Lease Gen							
609		Division	F10	21,931	8,646	2,775	4,702	4,842	899
610		System Overheads	F102T	22,390	8,827	2,833	4,800	4,944	918
611		Customer - System	F42	-	-	-	-	-	-
612		Total Amort. Cap. Lease General		44,321	17,474	5,608	9,502	9,786	1,818
613									135
614	404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-
615									
616	404IP	Amort of LT Plant - Intangible Plant							
617		Situs	F107T	17,553	6,920	2,221	3,763	3,876	720
618		System Generation	F105T	85,850	33,846	10,862	18,406	18,955	3,521
619		System Overheads	F102T	620,556	244,652	78,513	133,042	137,013	25,449
620		Customer - System	F42	-	-	-	-	-	-
621		Energy	F10	-	-	-	-	-	-
		CAEW	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
622		Total Amort. Intangible Plant		723,960	285,419	91,596	155,211	159,844	29,689
623									2,201

Transmission - Total - Unbundled			AMORTIZATION EXPENSE (continued)						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
404MP	Amort of LT Plant - Mining Plant	F10	-	-	-	-	-	-	-
404OP	Amort of LT Plant - Other Plant	F10	0	0	0	0	0	0	0
404HP	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-
405	Amort of Other Electric Plant	F110	-	-	-	-	-	-	-
406	Amort of Plant Acquisition Adj	F10	-	-	-	-	-	-	-
407	Amort of Prop Losses, Unrec Plant,	F110	-	-	-	-	-	-	-
TOTAL AMORTIZATION EXPENSE			768,281	302,892	97,204	164,713	169,629	31,507	2,336
TAX OTHER THAN INCOME									
408	Taxes Other Than Income	F101T	960,287	378,996	121,479	205,652	211,860	39,359	2,941
	Customer - System	F101T	(185,060)	(73,038)	(23,411)	(39,632)	(40,828)	(7,585)	(567)
	Total Taxes Other Than Income		775,226	305,958	98,068	166,020	171,032	31,774	2,374
DEFERRED ITC									
41140	Deferred I T C - Federal	F101T	-	-	-	-	-	-	-
41141	Deferred I T C - Idaho	F101T	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-
DEFERRED INCOME TAXES									
41010	Deferred Income Tax - Federal-DR	F101T	420,437	165,934	53,186	90,040	92,757	17,232	1,287
41110	Deferred Income Tax - Federal-CR	F101T	(2,072,057)	(817,778)	(262,121)	(443,746)	(457,140)	(84,927)	(6,345)
TOTAL DEFERRED INCOME TAXES			(1,651,620)	(651,845)	(208,934)	(353,706)	(364,383)	(67,695)	(5,058)
INCOME TAXES									
40911	State Income Taxes	F101T	-	-	-	-	-	-	-
40910	Federal Income Tax	F101T	(75,037)	(29,615)	(9,492)	(16,070)	(16,555)	(3,076)	(230)
TOTAL OPERATING EXPENSES			28,017,375	11,067,843	3,547,101	5,997,218	6,164,600	1,153,636	86,978

Transmission - Total - Unbundled			STEAM PRODUCTION PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
310	Land and Land Rights CAEE Total 310	F10 F10	- -	- -	- -	- -	- -	- -	- -
311	Structures and Improvements CAEE Total 311	F10 F10	- -	- -	- -	- -	- -	- -	- -
312	Boiler Plant Equipment CAEE Total 312	F10 F10	- -	- -	- -	- -	- -	- -	- -
314	Turbogenerator Units CAEE Total 314	F10 F10	- -	- -	- -	- -	- -	- -	- -
315	Accessory Electric Equipment CAEE Total 315	F10 F10	- -	- -	- -	- -	- -	- -	- -
316	Misc Power Plant Equipment CAEE Total 316	F10 F10	- -	- -	- -	- -	- -	- -	- -
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
Total Steam Production Plant			-	-	-	-	-	-	-
NUCLEAR PRODUCTION									
320	Land and Land Rights	F10	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
NP	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-
Total Nuclear Production Plant			-	-	-	-	-	-	-
HYDRAULIC PRODUCTION PLANT									
330	Land and Land Rights	F10	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
Total Hydraulic Plant			-	-	-	-	-	-	-

Transmission - Total - Unbundled			OTHER PRODUCTION PLANT							
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
758										
759										
760										
761										
762										
763	340	Land and Land Rights								
764		SG	F10	-	-	-	-	-	-	
765		CAGE	F10	-	-	-	-	-	-	
766		Total 340		-	-	-	-	-	-	
767	341	Structures and Improvements								
768		SG	F10	-	-	-	-	-	-	
769		CAGE	F10	-	-	-	-	-	-	
770		Total 341		-	-	-	-	-	-	
771	342	Fuel Holders, Producers & Access								
772		SG	F10	-	-	-	-	-	-	
773		CAGE	F10	-	-	-	-	-	-	
774		Total 342		-	-	-	-	-	-	
775	343	Prime Movers								
776		CAGE	F10	-	-	-	-	-	-	
777		Total 343		-	-	-	-	-	-	
778	344	Generators								
779		SG	F10	-	-	-	-	-	-	
780		CAGE	F10	-	-	-	-	-	-	
781		Total 344		-	-	-	-	-	-	
782	345	Accessory Electric Plant								
783		SG	F10	-	-	-	-	-	-	
784		CAGE	F10	-	-	-	-	-	-	
785		Total 345		-	-	-	-	-	-	
786	346	Misc. Power Plant Equipment								
787			F10	-	-	-	-	-	-	
788	OP	Unclassified Other Prod - Acct 300	F10	-	-	-	-	-	-	
789				-	-	-	-	-	-	
790		Total Other Production Plant		-	-	-	-	-	-	
791				-	-	-	-	-	-	
792		Experimental Plant								
793	103	Experimental Plant	F10	-	-	-	-	-	-	
794				-	-	-	-	-	-	
795		TOTAL PRODUCTION PLANT		-	-	-	-	-	-	
796				-	-	-	-	-	-	
797				-	-	-	-	-	-	
798	350	Land and Land Rights	F10	6,380,071	2,515,322	807,213	1,367,834	1,408,662	261,645	19,396
799		Demand	A							
800		Direct Assigned	1.00	6,380,071	2,515,322	807,213	1,367,834	1,408,662	261,645	19,396
801										
802	352	Structures and Improvements	F10	3,617,857	1,426,328	457,735	775,639	798,790	148,367	10,998
803		Demand	A							
804		Direct Assigned	1.00	3,617,857	1,426,328	457,735	775,639	798,790	148,367	10,998
805										
806	353	Station Equipment	F10	65,500,531	25,823,367	8,287,192	14,042,771	14,461,921	2,686,157	199,123
807		Demand	A							
808		Direct Assigned	1.00	65,500,531	25,823,367	8,287,192	14,042,771	14,461,921	2,686,157	199,123
809										
810	354	Towers and Fixtures	F10	41,164,237	16,228,864	5,208,140	8,825,271	9,088,689	1,688,133	125,140
811		Demand	A							
812		Direct Assigned	1.00	41,164,237	16,228,864	5,208,140	8,825,271	9,088,689	1,688,133	125,140
813										
814	355	Poles and Fixtures	F10	37,223,735	14,675,334	4,709,584	7,980,460	8,218,662	1,526,534	113,161
815		Demand	A							
816		Direct Assigned	1.00	37,223,735	14,675,334	4,709,584	7,980,460	8,218,662	1,526,534	113,161
817										
818	356	Overhead Conductors	F10	64,770,074	25,535,387	8,194,774	13,886,167	14,300,642	2,656,201	196,902
819		Demand	A							
820		Direct Assigned	1.00	64,770,074	25,535,387	8,194,774	13,886,167	14,300,642	2,656,201	196,902
821										
822	357	Underground Conduit	F10	4,083	1,610	517	875	901	167	12
823		Demand	A							
824		Direct Assigned	1.00	4,083	1,610	517	875	901	167	12
825										
826	358	Underground Conductors	F10	4,340	1,711	549	930	958	178	13
827		Demand	A							
828		Direct Assigned	1.00	4,340	1,711	549	930	958	178	13
829										
830	359	Roads and Trails	F10	1,455,321	573,755	184,129	312,009	321,322	59,682	4,424
831		Demand	A							
832		Direct Assigned	1.00	1,455,321	573,755	184,129	312,009	321,322	59,682	4,424
833										
834										
835	TP	Unclassified Trans Plant - Acct 300	F10	-	-	-	-	-	-	-
836	TS0	Unclassified Trans Sub - Acct 300	F10	-	-	-	-	-	-	-
837				-	-	-	-	-	-	-
838		TOTAL TRANSMISSION PLANT		220,120,248	86,781,678	27,849,831	47,191,958	48,600,546	9,027,066	669,169

839	Transmission - Total - Unbundled											
840	A	B	C	D	E	F	G	H	I	J		
841	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
842	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting		
843				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57		
844				DISTRIBUTION PLANT								
845	360	Land and Land Rights										
846		Demand Primary	F20	-	-	-	-	-	-	-		
847		Assigned	A	-	-	-	-	-	-	-		
848				-	-	-	-	-	-	-		
849	361	Structures and Improvements										
850		Demand Primary	F20	-	-	-	-	-	-	-		
851		Assigned	A	-	-	-	-	-	-	-		
852				-	-	-	-	-	-	-		
853	362	Station Equipment										
854		Demand Primary	F20	-	-	-	-	-	-	-		
855		Assigned	A	-	-	-	-	-	-	-		
856				-	-	-	-	-	-	-		
857	364	Poles, Towers & Fixtures										
858		Demand Primary	F20	-	-	-	-	-	-	-		
859		Demand Secondary	F22	-	-	-	-	-	-	-		
860		Assigned	A	-	-	-	-	-	-	-		
861				-	-	-	-	-	-	-		
862	365	Overhead Conductors										
863		Demand Primary	F20	-	-	-	-	-	-	-		
864		Demand Secondary	F22	-	-	-	-	-	-	-		
865		Assigned	A	-	-	-	-	-	-	-		
866				-	-	-	-	-	-	-		
867	366	Underground Conduit										
868		Demand Primary	F20	-	-	-	-	-	-	-		
869		Demand Secondary	F22	-	-	-	-	-	-	-		
870		Assigned	A	-	-	-	-	-	-	-		
871				-	-	-	-	-	-	-		
872	367	Underground Conductors										
873		Demand Primary	F20	-	-	-	-	-	-	-		
874		Demand Secondary	F22	-	-	-	-	-	-	-		
875		Assigned	A	-	-	-	-	-	-	-		
876				-	-	-	-	-	-	-		
877	368	Line Transformers										
878		Demand Secondary	F21	-	-	-	-	-	-	-		
879		Assigned	A	-	-	-	-	-	-	-		
880				-	-	-	-	-	-	-		
881	369	Services										
882		Customer	F70	-	-	-	-	-	-	-		
883		Assigned	A	-	-	-	-	-	-	-		
884				-	-	-	-	-	-	-		
885	370	Meters										
886		Customer	F60	-	-	-	-	-	-	-		
887		Assigned	A	-	-	-	-	-	-	-		
888				-	-	-	-	-	-	-		
889	371	Install on Customers' Premises										
890		Demand Primary	F20	-	-	-	-	-	-	-		
891		Demand Secondary	F22	-	-	-	-	-	-	-		
892		Assigned	A	-	-	-	-	-	-	-		
893				-	-	-	-	-	-	-		
894	372	Leased Property										
895		Demand Primary	F20	-	-	-	-	-	-	-		
896		Demand Secondary	F22	-	-	-	-	-	-	-		
897		Assigned	A	-	-	-	-	-	-	-		
898				-	-	-	-	-	-	-		
899				-	-	-	-	-	-	-		
900	373	Street Lights										
901			A	-	-	-	-	-	-	-		
902				-	-	-	-	-	-	-		
903	DP	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-		
904	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-		
905		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-		
906				-	-	-	-	-	-	-		

Transmission - Total - Unbundled			GENERAL PLANT							
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
907	389	Land and Land Rights								
908		Situs	F107T	217,350	85,689	27,499	46,598	47,989	8,913	661
909		System Generation	F105T	31	12	4	7	7	1	0
910		System Overheads	F102T	99,407	39,191	12,577	21,312	21,948	4,077	302
911		Customer - System	F42	-	-	-	-	-	-	-
912		Total Land & Land Rights		316,788	124,893	40,080	67,917	69,944	12,991	963
913	390	Structures and Improvements								
914		Situs	F107T	2,577,682	1,016,242	326,131	552,634	569,129	105,710	7,836
915		System Generation	F105T	-	-	-	-	-	-	-
916		System Overheads	F102T	1,899,274	748,782	240,298	407,189	419,342	77,889	5,774
917		Customer - System	F42	-	-	-	-	-	-	-
918		Total Structures and Improvements		4,476,955	1,765,025	566,429	959,822	988,471	183,599	13,610
919	391	Office Furniture & Equipment								
920		Situs	F107T	303,764	119,758	38,433	65,125	67,068	12,457	923
921		System Generation	F105T	92,653	36,528	11,723	19,864	20,457	3,800	282
922		System Overheads	F102T	1,538,894	606,704	194,702	329,926	339,774	63,110	4,678
923		Customer - System	F42	-	-	-	-	-	-	-
924		Energy	F10	-	-	-	-	-	-	-
925		CAEE	F10	-	-	-	-	-	-	-
926		CAEE	F10	-	-	-	-	-	-	-
927		Total Office Furniture & Equipment		1,935,311	762,990	244,857	414,915	427,299	79,367	5,883
928	392	Transportation Equipment								
929		Situs	F107T	830,398	327,382	105,063	178,030	183,344	34,054	2,524
930		System Generation	F105T	266,711	105,150	33,744	57,181	58,887	10,938	811
931		System Overheads	F102T	125,615	49,523	15,893	26,931	27,735	5,151	382
932		Customer - System	F42	-	-	-	-	-	-	-
933		Energy	F10	-	-	-	-	-	-	-
934		CAEE	F10	-	-	-	-	-	-	-
935		CAEE	F10	-	-	-	-	-	-	-
936		Total Transportation Equipment		1,222,723	482,054	154,700	262,142	269,966	50,143	3,717
937	393	Stores Equipment								
938		Situs	F107T	101,011	39,823	12,780	21,656	22,302	4,142	307
939		System Generation	F105T	29,898	11,787	3,783	6,410	6,601	1,226	91
940		System Overheads	F102T	13,666	5,388	1,729	2,930	3,017	560	42
941		Customer - System	F42	-	-	-	-	-	-	-
942		Energy	F10	-	-	-	-	-	-	-
943		CAEE	F10	-	-	-	-	-	-	-
944		CAEE	F10	-	-	-	-	-	-	-
945		Total Stores Equipment		144,575	56,998	18,292	30,996	31,921	5,929	440
946	394	Tools, Shop & Garage Equipment								
947		Situs	F107T	441,621	174,108	55,874	94,680	97,506	18,111	1,343
948		System Generation	F105T	318,031	125,383	40,238	68,183	70,218	13,042	967
949		System Overheads	F102T	82,298	32,446	10,412	17,644	18,171	3,375	250
950		Energy	F10	-	-	-	-	-	-	-
951		CAEE	F10	-	-	-	-	-	-	-
952		CAEE	F10	-	-	-	-	-	-	-
953		Total Tools, Shop & Garage Equipment		841,950	331,936	106,524	180,507	185,895	34,528	2,560
954	395	Laboratory Equipment								
955		Situs	F107T	355,865	140,298	45,024	76,294	78,572	14,594	1,082
956		System Generation	F105T	86,019	33,913	10,883	18,442	18,992	3,528	261
957		System Overheads	F102T	106,113	41,835	13,426	22,750	23,429	4,352	323
958		Energy	F10	-	-	-	-	-	-	-
959		CAEE	F10	-	-	-	-	-	-	-
960		CAEE	F10	-	-	-	-	-	-	-
961		Total Laboratory Equipment		547,996	216,046	69,333	117,486	120,993	22,473	1,666
962	396	Power Operated Equipment								
963		Situs	F107T	1,266,329	499,246	160,217	271,491	279,594	51,932	3,850
964		System Generation	F105T	442,080	174,288	55,932	94,778	97,607	18,130	1,344
965		System Overheads	F102T	78,598	30,987	9,944	16,851	17,354	3,223	239
966		Energy	F10	-	-	-	-	-	-	-
967		CAEE	F10	-	-	-	-	-	-	-
968		CAEE	F10	-	-	-	-	-	-	-
969		Total Power Operated Equipment		1,787,007	704,522	226,094	383,120	394,555	73,285	5,433
970	397	Communication Equipment								
971		Situs	F107T	3,698,993	1,458,316	468,000	793,033	816,704	151,695	11,245
972		System Generation	F105T	2,204,917	869,281	278,968	472,716	486,826	90,423	6,703
973		System Overheads	F102T	1,418,570	559,267	179,479	304,130	313,207	58,175	4,312
974		Customer - System	F42	154,693	122,139	19,041	1,286	455	7,621	4,152
975		Energy	F10	1,571	619	199	337	347	64	5
976		CAEE	F10	-	-	-	-	-	-	-
977		CAEE	F10	-	-	-	-	-	-	-
		Total Communication Equipment		7,478,745	3,009,622	945,687	1,571,502	1,617,539	307,978	26,417

Transmission - Total - Unbundled			GENERAL PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
984	398 Misc. Equipment								
985	Situs	F107T	17,062	6,727	2,159	3,658	3,767	700	52
986	System Generation	F105T	19,938	7,861	2,523	4,275	4,402	818	61
987	System Overheads	F102T	55,055	21,705	6,966	11,803	12,156	2,258	167
988	Customer - System	F42	-	-	-	-	-	-	-
989	Energy	F10	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-
990	Total Misc. Equipment		92,056	36,293	11,647	19,736	20,325	3,775	280
991									
992	399 Coal Mine	F10	-	-	-	-	-	-	-
993	399L WIDCO Capital Lease	F10	-	-	-	-	-	-	-
994	Remove Capital Lease	F10	-	-	-	-	-	-	-
995									
996	1011390 General Capital Lease	F10	295,262	116,406	37,357	63,302	65,191	12,109	898
997	Remove Capital Lease	F10	(295,262)	(116,406)	(37,357)	(63,302)	(65,191)	(12,109)	(898)
998									
999	1011392 General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
1000	Remove Capital Lease	F10	-	-	-	-	-	-	-
1001									
1002	GP Unclassified Gen Plant - Acct 300	F102T	14,687	5,790	1,858	3,149	3,243	602	45
1003	399G Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-
1004									
1005	TOTAL GENERAL PLANT		18,858,794	7,496,169	2,385,502	4,011,290	4,130,150	774,670	61,013
1006									
1007									
1008									
1009									
1010									
1011	301 Organization								
1012	Situs	F107T	-	-	-	-	-	-	-
1013	System Generation	F105T	-	-	-	-	-	-	-
1014	System Overheads	F102T	-	-	-	-	-	-	-
1015	Total Organization		-	-	-	-	-	-	-
1016									
1017	302 Franchise & Consent								
1018	Situs	F107T	-	-	-	-	-	-	-
1019	System Generation	F105T	1,501,507	591,964	189,972	321,911	331,519	61,576	4,565
1020	Total Franchise & Consent		1,501,507	591,964	189,972	321,911	331,519	61,576	4,565
1021									
1022	303 Miscellaneous Intangible Plant								
1023	Situs	F107T	2,905	1,145	367	623	641	119	9
1024	System Generation	F105T	673,918	265,690	85,265	144,483	148,795	27,637	2,049
1025	System Overheads	F102T	6,361,772	2,508,108	804,898	1,363,911	1,404,621	260,894	19,340
1026	Customer - System	F42	-	-	-	-	-	-	-
1027	Energy	F10	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-
1028	Total Miscellaneous Intangible Plant		7,038,595	2,774,943	890,530	1,509,016	1,554,058	288,651	21,397
1029									
1030	IP Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-
1031									
1032	TOTAL INTANGIBLE PLANT		8,540,102	3,366,907	1,080,502	1,830,927	1,885,577	350,227	25,962
1033									
1034									
1035	TOTAL ELECTRIC PLANT IN SERVICE		247,519,144	97,644,753	31,315,836	53,034,175	54,616,273	10,151,963	756,144
1036									
1037									

Transmission - Total - Unbundled			MISC RATE BASE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1038									
1039									
1040									
1041									
1042									
1043									
1044	105	F10	-	-	-	-	-	-	-
1045		F10	-	-	-	-	-	-	-
1046		F20	-	-	-	-	-	-	-
1047		F102	-	-	-	-	-	-	-
1048		F10	-	-	-	-	-	-	-
1049		F10	-	-	-	-	-	-	-
1050			-	-	-	-	-	-	-
1051			-	-	-	-	-	-	-
1052	114	F10	-	-	-	-	-	-	-
1053			-	-	-	-	-	-	-
1054	120	F10	-	-	-	-	-	-	-
1055			-	-	-	-	-	-	-
1056	124	F10	-	-	-	-	-	-	-
1057			-	-	-	-	-	-	-
1058	151	F10	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
1059			-	-	-	-	-	-	-
1060			-	-	-	-	-	-	-
1061	152	F10	-	-	-	-	-	-	-
1062			-	-	-	-	-	-	-
1063	25316	F10	-	-	-	-	-	-	-
1064			-	-	-	-	-	-	-
1065	25317	F10	-	-	-	-	-	-	-
1066			-	-	-	-	-	-	-
1067	25319	F10	-	-	-	-	-	-	-
1068			-	-	-	-	-	-	-
1069	154	F102T	310,834	122,545	39,327	66,640	68,629	12,747	945
		F10	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
1070			310,834	122,545	39,327	66,640	68,629	12,747	945
1071			-	-	-	-	-	-	-
1072	163	F102T	-	-	-	-	-	-	-
1073			-	-	-	-	-	-	-
1074	25318	F102T	-	-	-	-	-	-	-
1075			-	-	-	-	-	-	-
1076	165	F102T	501,076	197,548	63,397	107,427	110,633	20,549	1,523
1077		F42	58,093	45,868	7,151	483	171	2,862	1,559
1078			559,169	243,415	70,547	107,910	110,804	23,411	3,083
1079			-	-	-	-	-	-	-
1080	182M	F102T	39,717	15,658	5,025	8,515	8,769	1,629	121
		F10	-	-	-	-	-	-	-
1081			39,717	15,658	5,025	8,515	8,769	1,629	121
1082			-	-	-	-	-	-	-
1083	186M	F102T	5,667	2,234	717	1,215	1,251	232	17
1084			-	-	-	-	-	-	-
1085	CWC	F137T	393,769	155,628	49,859	84,255	86,571	16,228	1,228
1086			-	-	-	-	-	-	-
1087	OWC	F137T	193,121	76,326	24,453	41,322	42,458	7,959	602
		F10	-	-	-	-	-	-	-
1088			193,121	76,326	24,453	41,322	42,458	7,959	602
1089			-	-	-	-	-	-	-
1090	18222	F11	-	-	-	-	-	-	-
1091			-	-	-	-	-	-	-
1092	1869	F10	-	-	-	-	-	-	-
1093			-	-	-	-	-	-	-
1094	141	F10	-	-	-	-	-	-	-
1095			-	-	-	-	-	-	-
1096			1,502,277	615,807	189,929	309,856	318,483	62,206	5,996

Transmission - Total - Unbundled				D	E	F	G	H	I	J
A	B			Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
FERC ACCT	DESCRIPTION									
1097										
1098										
1099										
1100										
1101										
1102										
1103										
1104	235	Customer Service Deposits	F51	-	-	-	-	-	-	-
1105			F51	-	-	-	-	-	-	-
1106										
1107										
1108	2281	Accum Prov for Property Insurance	F102T	(7,339)	(2,893)	(929)	(1,573)	(1,620)	(301)	(22)
1109			F102T	(66,490)	(26,213)	(8,412)	(14,255)	(14,680)	(2,727)	(202)
1110	2282	Accum Prov for Injuries & Damages	F102T	(945,271)	(372,670)	(119,597)	(202,658)	(208,707)	(38,765)	(2,874)
1111			F102T	(66,733)	(26,309)	(8,443)	(14,307)	(14,734)	(2,737)	(203)
1112	2283	Accum Prov for Pension & Benefits	F102T	-	-	-	-	-	-	-
1113			F10	-	-	-	-	-	-	-
1114	254	Reg Liabilities - Insurance Provision	F10	-	-	-	-	-	-	-
1115			F10	-	-	-	-	-	-	-
1116	22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-
1117			F10	-	-	-	-	-	-	-
1118	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-
1119			F50	-	-	-	-	-	-	-
1120	252	Customer Advances for Const	F10	-	-	-	-	-	-	-
1121			F10	-	-	-	-	-	-	-
1122	25398	SO2 Emmissions	F10	-	-	-	-	-	-	-
1123			F10	-	-	-	-	-	-	-
1124	25399	Other Deferred Credits	F104T	1,298	512	164	278	287	53	4
1125			F138T	328,215	129,398	41,526	70,367	72,467	13,460	998
1126	190	Accum Deferred Income Taxes	F42	-	-	-	-	-	-	-
1127		Labor		-	-	-	-	-	-	-
1128		Customer - System		-	-	-	-	-	-	-
1129		Total Accum Deferred Income Taxes		329,513	129,910	41,690	70,645	72,753	13,513	1,002
1130			F104T	(44,905)	(17,715)	(5,681)	(9,621)	(9,912)	(1,840)	(137)
1131	281	Accum Deferred Income Taxes	F104T	(17,830,400)	(7,033,929)	(2,255,611)	(3,820,161)	(3,935,566)	(730,727)	(54,407)
1132			F138T	71,399	28,149	9,033	15,307	15,764	2,928	217
1133	282	Accum Deferred Income Taxes	F42	(17,759,002)	(7,005,780)	(2,246,578)	(3,804,853)	(3,919,802)	(727,799)	(54,190)
1134		Labor		-	-	-	-	-	-	-
1135		Customer - System		-	-	-	-	-	-	-
1136		Total Accum Deferred Income Taxes		593,679	234,201	75,103	127,196	131,038	24,330	1,812
1137	283	Accum Deferred Income Taxes	F138T	(130,626)	(51,499)	(16,527)	(28,005)	(28,841)	(5,357)	(397)
1138		Labor	F42	-	-	-	-	-	-	-
1139		Customer - System		463,053	182,702	58,576	99,190	102,197	18,973	1,414
1140		Total Accum Deferred Income Taxes		(368,848)	(145,507)	(46,661)	(79,026)	(81,413)	(15,116)	(1,125)
1141	255	Accum Investment Tax Credit	F104T	(18,466,022)	(7,284,476)	(2,336,034)	(3,956,458)	(4,075,918)	(756,799)	(56,337)
1142		TOTAL RATE BASE DEDUCTIONS								
1143										
1144										
1145										
1146										
1147										
1148										
1149										
1150	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1151		CAEE	F10	-	-	-	-	-	-	-
1152		Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-
1153	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1154			F10	-	-	-	-	-	-	-
1155	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1156			F10	-	-	-	-	-	-	-
1157	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-
1158		CAEE	F10	-	-	-	-	-	-	-
1159		Total Other Production - Accum Depr		-	-	-	-	-	-	-
1160	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1161				-	-	-	-	-	-	-
1162				-	-	-	-	-	-	-
1163				-	-	-	-	-	-	-
1164		TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-
1165										
1166										
1167										
1168										
1169	108TP	Transmission Plant Accum Depr	F106	(90,766,697)	(35,784,469)	(11,483,892)	(19,459,628)	(20,040,460)	(3,722,315)	(275,932)
1170										
1171										
1172										
1173										
1174	108360	Land and Land Rights	F118	-	-	-	-	-	-	-
1175			F119	-	-	-	-	-	-	-
1176	108361	Structures and Improvements	F120	-	-	-	-	-	-	-
1177				-	-	-	-	-	-	-
1178	108362	Station Equipment		-	-	-	-	-	-	-
1179				-	-	-	-	-	-	-

Transmission - Total - Unbundled			D	E	F	G	H	I	J	
A	B		Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area	
FERC	DESCRIPTION		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting	
ACCT			Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57	
1180										
1181										
1182										
1183										
1184										
1185										
1186										
1187	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	
1188										
1189	108365	Overhead Conductors	F122	-	-	-	-	-	-	
1190										
1191	108366	Underground Conduit	F123	-	-	-	-	-	-	
1192										
1193	108367	Underground Conductors	F124	-	-	-	-	-	-	
1194										
1195	108368	Line Transformers	F125	-	-	-	-	-	-	
1196										
1197	108369	Services	F126	-	-	-	-	-	-	
1198										
1199	108370	Meters	F127	-	-	-	-	-	-	
1200										
1201	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	
1202										
1203	108372	Leased Property	F129	-	-	-	-	-	-	
1204										
1205	108373	Street Lights	F130	-	-	-	-	-	-	
1206										
1207	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	
1208										
1209	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	
1210										
1211	108DP	Unclassified Dist Sub - Acct 300	F102T	-	-	-	-	-	-	
1212										
1213										
1214		TOTAL DISTRIBUTION PLANT DEPR		-	-	-	-	-	-	
1215										
1216										
1217	108GP	General Plant Accumulated Depr								
1218		Situs	F107T	(2,589,937)	(1,021,074)	(327,681)	(555,261)	(571,834)	(106,213)	(7,873)
1219		System Generation	F105T	(55,305)	(21,804)	(6,997)	(11,857)	(12,211)	(2,268)	(168)
1220		System Overheads	F102T	(1,694,725)	(668,140)	(214,418)	(363,335)	(374,180)	(69,500)	(5,152)
1221		Customer - System	F42	-	-	-	-	-	-	-
1222		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
1223		Total General Plant Accumulated Depr		(4,339,967)	(1,711,018)	(549,097)	(930,453)	(958,225)	(177,981)	(13,194)
1224										
1225	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-
1226										
1227	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1228		Remove Capital Lease	F10	-	-	-	-	-	-	-
1229										
1230	1081399	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1231		Remove Capital Lease	F10	-	-	-	-	-	-	-
1232										
1233		TOTAL GENERAL PLANT ACCUM DEPR		(4,339,967)	(1,711,018)	(549,097)	(930,453)	(958,225)	(177,981)	(13,194)
1234										
1235										
1236		TOTAL ACCUM DEPR - PLANT IN SERVICE		(95,106,665)	(37,495,487)	(12,032,989)	(20,390,081)	(20,998,686)	(3,900,296)	(289,126)
1237										
1238										
1239										
1240										
1241	111SP	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1242										
1243	111GP	Accum Prov for Amort-General								
1244		Division	F108	(227,873)	(104,992)	(30,049)	(42,254)	(36,106)	(12,570)	(1,903)
1245		System Overheads	F108	(150,245)	(69,225)	(19,813)	(27,859)	(23,806)	(8,288)	(1,254)
1246		Total Accum Prov for Amort-General		(378,118)	(174,217)	(49,862)	(70,113)	(59,912)	(20,858)	(3,157)
1247										
1248	111HP	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-
1249										
1250	111IP	Accum Prov for Amort-Intangible								
1251		Situs	F107T	(2,605)	(1,027)	(330)	(558)	(575)	(107)	(8)
1252		System Generation	F105T	(472,583)	(186,314)	(59,792)	(101,318)	(104,342)	(19,380)	(1,437)
1253		System Overheads	F102T	(4,052,445)	(1,597,663)	(512,719)	(868,811)	(894,743)	(166,190)	(12,319)
1254		Customer - System	F42	-	-	-	-	-	-	-
		CAEE	F105T	-	-	-	-	-	-	-
		CAEE	F105T	-	-	-	-	-	-	-
		Energy	F10	-	-	-	-	-	-	-
1255		Total Accum Prov for Amort-Intangible		(4,527,633)	(1,785,004)	(572,841)	(970,687)	(999,660)	(185,677)	(13,764)
1256										
1257										
1258	111390	Accum Amtr - Capital Lease								
1259		Situs	F107T	-	-	-	-	-	-	-
1260		System Generation	F105T	0	0	0	0	0	0	0
1261		System Overheads	F102T	49,691	19,591	6,287	10,653	10,971	2,038	151
1262		Remove Capital Lease Amtr		(49,691)	(19,591)	(6,287)	(10,653)	(10,971)	(2,038)	(151)
1263		TOTAL ACCUM PROV FOR AMORTIZATION		(4,905,752)	(1,959,221)	(622,702)	(1,040,800)	(1,059,572)	(206,535)	(16,921)

Distribution - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		37,455,764	18,546,566	6,344,494	6,287,804	2,937,158	2,630,355	709,386
15									
16	Operating Expenses								
17	Operation & Maintenance Expenses		16,915,399	8,573,908	2,282,915	2,653,067	1,674,314	1,316,301	414,894
18	Depreciation Expense		11,407,169	5,901,824	1,542,973	1,823,466	1,070,441	892,306	176,158
19	Amortization Expense		1,056,852	556,424	146,568	167,257	95,307	76,568	14,728
20	Taxes Other Than Income		285,102	154,124	40,414	43,681	22,802	20,186	3,895
21	Income Taxes - Federal		(572,343)	(309,405)	(81,131)	(87,689)	(45,776)	(40,523)	(7,820)
22	Income Taxes - State		-	-	-	-	-	-	-
23	Income Taxes Deferred		(3,121,849)	(1,687,649)	(442,530)	(478,302)	(249,684)	(221,030)	(42,654)
24	Investment Tax Credit Adj		-	-	-	-	-	-	-
25	Misc Revenues & Expense		27,839	10,975	3,522	5,968	6,147	1,142	85
26									
27	Total Operating Expenses		25,998,168	13,200,202	3,492,731	4,127,448	2,573,551	2,044,949	559,287
28									
29	Operating Revenue For Return		11,457,596	5,346,365	2,851,762	2,160,356	363,608	585,406	150,099
30									
31									
32	Rate Base :								
33	Electric Plant In Service		383,188,079	203,680,901	53,312,463	59,814,356	32,677,250	28,205,264	5,497,845
34	Plant Held For Future Use		-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		794,691	448,806	108,924	108,931	59,346	56,004	12,680
38	Fuel Stock		-	-	-	-	-	-	-
39	Materials & Supplies		620,073	329,516	86,275	96,837	52,903	45,649	8,893
40	Misc Deferred Debits		270,957	143,990	37,700	42,315	23,117	19,948	3,886
41	Cash Working Capital		640,591	324,696	86,455	100,472	63,407	49,849	15,712
42	Weatherization Loans		-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		385,514,391	204,927,910	53,631,816	60,162,911	32,876,024	28,376,714	5,539,016
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(150,987,434)	(78,227,822)	(20,401,749)	(24,172,738)	(14,027,997)	(11,788,375)	(2,368,754)
49	Accum Provision For Amortization		(7,373,090)	(3,836,973)	(1,017,517)	(1,185,070)	(713,080)	(521,594)	(98,856)
50	Accum Deferred Income Taxes		(22,039,072)	(11,994,454)	(3,141,247)	(3,374,348)	(1,721,298)	(1,539,809)	(267,915)
51	Unamortized ITC		(559,049)	(302,406)	(79,305)	(85,678)	(44,599)	(39,525)	(7,535)
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		(1,645,756)	(874,579)	(228,985)	(257,018)	(140,412)	(121,159)	(23,603)
55									
56	Total Rate Base Deductions		(182,604,400)	(95,236,235)	(24,868,802)	(29,074,852)	(16,647,387)	(14,010,462)	(2,766,663)
57									
58	Total Rate Base		202,909,990	109,691,675	28,763,014	31,088,060	16,228,636	14,366,252	2,772,353
59									
60									
61	Return On Rate Base		5.65%	4.87%	9.91%	6.95%	2.24%	4.07%	5.41%
62									
63	Return On Equity		4.96%	3.28%	14.23%	7.79%	-2.45%	1.54%	4.45%
64									
65									
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67									
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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours)
 12 Months Ending March 2006

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A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	Total Rate Base		202,909,990	109,691,675	28,763,014	31,088,060	16,228,636	14,366,252	2,772,353
	Return On Ratebase (\$%)	5.46%	11,072,264	5,985,586	1,569,522	1,696,394	885,554	783,929	151,280
	Operating & Maintenance Expense		16,915,399	8,573,908	2,282,915	2,653,067	1,674,314	1,316,301	414,894
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-
	Depreciation Expense		11,407,169	5,901,824	1,542,973	1,823,466	1,070,441	892,306	176,158
	Amortization Expense		1,056,852	556,424	146,568	167,257	95,307	76,568	14,728
	Taxes Other Than Income		285,102	154,124	40,414	43,681	22,802	20,186	3,895
	Federal Income Taxes		(572,343)	(309,405)	(81,131)	(87,689)	(45,776)	(40,523)	(7,820)
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	Deferred Income Taxes		(3,121,849)	(1,687,649)	(442,530)	(478,302)	(249,684)	(221,030)	(42,654)
	Investment Tax Credit		-	-	-	-	-	-	-
	Misc Revenue & Expenses		27,839	10,975	3,522	5,968	6,147	1,142	85
	Revenue Credits		(3,251,765)	(1,362,893)	(414,406)	(646,201)	(435,445)	(380,574)	(12,247)
	Total Revenue Requirements		33,818,666	17,822,894	4,647,847	5,177,640	3,023,660	2,448,304	698,320
	Operating Revenues		34,203,998	17,183,673	5,930,087	5,641,603	2,501,713	2,249,782	697,140
	Increase / (Decrease) Required to Eam Equal Rates of Return		(385,332)	639,221	(1,282,240)	(463,963)	521,946	198,522	1,181
	Existing Revenues	check	34,203,998	17,183,673	5,930,087	5,641,603	2,501,713	2,249,782	697,140
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-1.13%	3.72%	-21.62%	-8.22%	20.86%	8.82%	0.17%

Distribution - Total - Unbundled			Commission Peak Credit	ELECTRIC REVENUES						
A	B			D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
440	Residential Sales	A		17,183,673	17,183,673	-	-	-	-	-
442	Commercial & Industrial Sales	A		10,681,583	-	5,930,087	-	2,501,713	2,249,782	-
	Interruptible Demand	F10		-	-	-	-	-	-	-
	Interruptible Energy	F10		-	-	-	-	-	-	-
				10,681,583	-	5,930,087	-	2,501,713	2,249,782	-
444	Public Street & Highway Lighting	A		6,338,743	-	-	5,641,603	-	-	697,140
445	Other Sales to Public Authority	A		-	-	-	-	-	-	-
448	Interdepartmental Demand	A		-	-	-	-	-	-	-
		F10		-	-	-	-	-	-	-
				-	-	-	-	-	-	-
	Total Sales to Ultimate Customers			34,203,998	17,183,673	5,930,087	5,641,603	2,501,713	2,249,782	697,140
447	Sales for Resale Demand Energy	F10		-	-	-	-	-	-	-
		F10		-	-	-	-	-	-	-
				-	-	-	-	-	-	-
449	Provision for Rate Refund	F11		-	-	-	-	-	-	-
				-	-	-	-	-	-	-
	State Specific Revenue Credit	F140D		19,063	9,866	2,603	2,995	1,779	1,455	365
AGA Revenue		A	1.00	219,858	1,414	54,577	67,237	18,259	77,733	638
	Total Sales from Electricity			34,442,920	17,194,953	5,987,268	5,711,835	2,521,751	2,328,970	698,143
450	Other Electric Operating Revenues	A		-	-	-	-	-	-	-
	Forfeited Discounts & Interest Customers	F40		-	-	-	-	-	-	-
451	Misc Electric Revenue Demand Customer	A		-	-	-	-	-	-	-
		F10		-	-	-	-	-	-	-
		F40		40	31	5	0	0	2	1
				40	31	5	0	0	2	1
453	Water Sales	F10		-	-	-	-	-	-	-
454	Rent of Electric Property Demand Customer	A	1.00	2,978,779	1,329,506	352,751	573,234	412,764	299,910	10,615
		F10		-	-	-	-	-	-	-
		F40		22,103	17,376	2,961	179	11	985	591
				3,000,882	1,346,882	355,712	573,413	412,775	300,895	11,206
456	Other Electric Revenue Demand Energy Customer	A		-	-	-	-	-	-	-
		F10		11,921	4,700	1,508	2,556	2,632	489	36
		F10		-	-	-	-	-	-	-
		F40		-	-	-	-	-	-	-
				11,921	4,700	1,508	2,556	2,632	489	36
	Total Other Electric Operating Revenues			3,012,844	1,351,613	357,226	575,969	415,407	301,386	11,243
	Total Electric Operating Revenues			37,455,764	18,546,566	6,344,494	6,287,804	2,937,158	2,630,355	709,386
41160	Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-
41170	Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-
4118	Gain from Emission Allowances	F10		-	-	-	-	-	-	-
41181	Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-
4194	Impact Housing Interest Income (Gain)/Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-
		F10		27,839	10,975	3,522	5,968	6,147	1,142	85
	Total Miscellaneous Revenues			27,839	10,975	3,522	5,968	6,147	1,142	85
4311	Interest on Customer Deposits	F80		-	-	-	-	-	-	-
DFA	Divergence Fairness Adjustment Production Transmission Distribution	F105		-	-	-	-	-	-	-
		F105		-	-	-	-	-	-	-
		F105		-	-	-	-	-	-	-
				-	-	-	-	-	-	-
	Net Miscellaneous Revenues And Expense			27,839	10,975	3,522	5,968	6,147	1,142	85

Distribution - Total - Unbundled									
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
500	Operation Suprvn & Engineering CAEE Total 500	F10 F10	- -	- -	- -	- -	- -	- -	- -
501	Fuel Related CAEE SSECH Total 501	F10 F10 F10	- - -	- - -	- - -	- - -	- - -	- - -	- - -
502	Steam Expenses CAEE Total 502	F10 F10	- -	- -	- -	- -	- -	- -	- -
503	Steam From Other Sources	F10	-	-	-	-	-	-	-
505	Electric Expenses CAEE Total 505	F10 F10	- -	- -	- -	- -	- -	- -	- -
506	Misc. Steam Expense CAEE Total 506	F10 F10	- -	- -	- -	- -	- -	- -	- -
507	Rents CAEE Total 507	F10 F10	- -	- -	- -	- -	- -	- -	- -
510	Maint Supervision & Engineering CAEE Total 510	F10 F10	- -	- -	- -	- -	- -	- -	- -
511	Maintenance of Structures CAEE Total 511	F10 F10	- -	- -	- -	- -	- -	- -	- -
512	Maintenance of Boiler Plant CAEE Total 512	F10 F10	- -	- -	- -	- -	- -	- -	- -
513	Maintenance of Electric Plant CAEE Total 513	F10 F10	- -	- -	- -	- -	- -	- -	- -
514	Maint of Misc. Steam Plant CAEE Total 514	F10 F10	- -	- -	- -	- -	- -	- -	- -
Total Steam Power Generation			-	-	-	-	-	-	-
NUCLEAR POWER GENERATION									
517	Operation Super & Engineering	F10	-	-	-	-	-	-	-
518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-
519	Coolants and Water	F10	-	-	-	-	-	-	-
520	Steam Expenses	F10	-	-	-	-	-	-	-
523	Electric Expenses	F10	-	-	-	-	-	-	-
524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-
528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-
529	Maintenance of Structures	F10	-	-	-	-	-	-	-
530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-
531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-
Total Nuclear Power Generation			-	-	-	-	-	-	-

Distribution - Total - Unbundled				HYDRAULIC POWER GENERATION						
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
278										
279										
280										
281										
282										
283										
284										
285	535	Operation Super & Engineering	F10	-	-	-	-	-	-	
286										
287	536	Water For Power	F10	-	-	-	-	-	-	
288										
289	537	Hydraulic Expenses	F10	-	-	-	-	-	-	
290										
291	538	Electric Expenses	F10	-	-	-	-	-	-	
292										
293	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	
294										
295	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	
296										
297	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	
298										
299	542	Maintenance of Structures	F10	-	-	-	-	-	-	
300										
301	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	
302										
303	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	
304										
305	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	
306										
307		Total Hydraulic Power Generation		-	-	-	-	-	-	
308										
309										
310										
311										
312										
313	546	Operation Super & Engineering CAEE	F10	-	-	-	-	-	-	
314		Total 546	F10	-	-	-	-	-	-	
315										
316	547	Fuel SE	F10	-	-	-	-	-	-	
317		SSECT	F10	-	-	-	-	-	-	
318		Total 547		-	-	-	-	-	-	
319										
320	548	Generation Expense CAEE	F10	-	-	-	-	-	-	
321		Total 548	F10	-	-	-	-	-	-	
322										
323	549	Miscellaneous Other CAEE	F10	-	-	-	-	-	-	
324		Total 549	F10	-	-	-	-	-	-	
325										
326	550	Maint Supervision & Engineering SG	F10	-	-	-	-	-	-	
327		CAEE	F10	-	-	-	-	-	-	
328		Total 550		-	-	-	-	-	-	
329										
330	552	Maintenance of Structures SG	F10	-	-	-	-	-	-	
331		CAEE	F10	-	-	-	-	-	-	
332		Total 552		-	-	-	-	-	-	
333										
334	553	Maint of Generation & Elect Plant SG	F10	-	-	-	-	-	-	
335		CAEE	F10	-	-	-	-	-	-	
336		Total 553		-	-	-	-	-	-	
337										
338	554	Maintenance of Misc. Other SG	F10	-	-	-	-	-	-	
339		CAEE	F10	-	-	-	-	-	-	
340		Total 554		-	-	-	-	-	-	
341										
342		Total Other Power Generation		-	-	-	-	-	-	
343										
344										
345										
346										
347										
348	555	Purchased Power	F10	-	-	-	-	-	-	
349		Demand	F10	-	-	-	-	-	-	
350		Energy	F10	-	-	-	-	-	-	
351		SSGP	F10	-	-	-	-	-	-	
352		Total 555		-	-	-	-	-	-	
353										
354	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	
355										
356	557	Other Expenses CAEE	F10	-	-	-	-	-	-	
357		Total 557	F10	-	-	-	-	-	-	
358										
359		Embedded Cost Differentials								
360		Company Owned Hyd	DGP	-	-	-	-	-	-	
361		Company Owned Hyd	SG	-	-	-	-	-	-	
362		Mid-C Contract	MC	-	-	-	-	-	-	
363		Mid-C Contract	SG	-	-	-	-	-	-	
364		Existing QF Contracts	S	-	-	-	-	-	-	
365		Existing QF Contracts	SG	-	-	-	-	-	-	
366		Total Embedded Cost Differential		-	-	-	-	-	-	
367										
368		Total Other Power Supply		-	-	-	-	-	-	
369										
370		TOTAL PRODUCTION EXPENSE		-	-	-	-	-	-	

371 Distribution - Total - Unbundled
 372
 373

374	A	B	C
375	FERC		COS
377	ACCT	DESCRIPTION	Factor
379	560	Operation Supervision & Eng	F106
380			
381	561	Load Dispatching	F106
382			
383	562	Station Expense	F106
384			
385	563	Overhead Line Expense	F106
386			
387	564	Underground Line Expense	F106
388			
389	565	Transm of Electricity by Others	F10
390		Energy	F10
391			
392			
393	566	Misc. Transmission Expense	F106
394			
395	567	Rents - Transmission	F106
396			
397	568	Maint Supervision & Engineering	F106
398			
399	569	Maintenance of Structures	F106
400			
401	570	Maint of Station Equipment	F106
402			
403	571	Maintenance of Overhead Lines	F106
404			
405	572	Maint of Underground Lines	F106
406			
407	573	Maint of Misc Transmission Plant	F106
408			

410 TOTAL TRANSMISSION EXPENSE

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TRANSMISSION EXPENSE

D	E	F	G	H	I	J
Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
Normalized	Schedule 16	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

422 Distribution - Total - Unbundled

423	A	B	C
424	FERC	DESCRIPTION	COS
425	ACCT		Factor
426	580	Operation Supervision & Eng	F131
427	581	Load Dispatching	F20
428	582	Station Expense	F120
429	583	Overhead Line Expenses	F132
430	584	Underground Line Expense	F133
431	585	Street Lighting & Signal Systems	F130
432	586	Meter Expenses	F127
433	587	Customer Installation Expenses	F20
434	588	Misc. Distribution Expenses	F131
435	589	Rents	F131
436	590	Maint Supervision & Engineering	F131
437	591	Maintenance of Structures	F119
438	592	Maint of Station Equipment	F120
439	593	Maintenance of Overhead Lines	F134
440	594	Maint of Underground Lines	F135
441	595	Maint of Line Transformers	F125
442	596	Maint of Street Lighting & Signals	F130
443	597	Maintenance of Meters	F127
444	598	Maint of Misc. Distribution Plant	F131
445	TOTAL DISTRIBUTION EXPENSE		
446	901	Supervision	F136
447	902	Meter Reading Expense	F47
448	903	Customer Receipts & Collections	F48
449	904	Uncollectible Accounts	F80
450	905	Misc. Customer Accounts Exp	F136
451	TOTAL CUSTOMER ACCOUNTS EXPENSE		

DISTRIBUTION EXPENSE

D	E	F	G	H	I	J
Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1,709,186	852,550	227,764	265,217	172,849	138,979	51,827
779,497	347,910	92,309	150,006	108,013	78,481	2,778
326,653	145,793	38,683	62,861	45,264	32,888	1,164
1,493,747	713,311	186,169	262,744	189,192	137,465	4,865
60,570	32,461	8,253	8,779	6,322	4,593	163
11,320	-	-	-	-	-	11,320
466,326	304,656	77,814	39,133	7,790	36,933	-
-	-	-	-	-	-	-
1,191,752	594,452	158,812	184,926	120,521	96,905	36,137
110,690	55,213	14,750	17,176	11,194	9,001	3,356
(24,115)	(12,029)	(3,214)	(3,742)	(2,439)	(1,961)	(731)
141,681	63,236	16,778	27,265	19,632	14,265	505
987,698	440,835	116,964	190,072	136,863	99,444	3,520
1,328,964	660,854	177,585	222,539	152,052	110,040	3,895
1,095,494	658,944	188,557	133,736	66,160	46,453	1,644
8,831	5,251	1,237	1,416	326	583	19
191,559	-	-	-	-	-	191,559
412,169	269,275	68,777	34,589	6,885	32,644	-
1,103,828	550,595	147,095	171,282	111,630	89,755	33,471
11,393,848	5,683,305	1,518,333	1,767,998	1,152,255	926,466	345,491

CUSTOMER ACCOUNTS EXPENSE

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

Distribution - Total - Unbundled			CUSTOMER SERVICE EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 19	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
907	Supervision	F40	-	-	-	-	-	-	-
908	Customer Assistance	F10	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE			-	-	-	-	-	-	-
SALES EXPENSE									
911	Supervision	F40	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-
TOTAL SALES EXPENSE			-	-	-	-	-	-	-
ADMINISTRATION & GENERAL EXPENSE									
920	Administrative & General Salaries Customer - System Administrative & General Salaries	F102D F42	3,680,211 -	1,955,719 -	512,053 -	574,739 -	313,987 -	270,934 -	52,780 -
921	Office Supplies & expenses Customer - System Office Supplies & expenses	F102D F42	(483,206) -	(256,783) -	(67,232) -	(75,462) -	(41,226) -	(35,573) -	(6,930) -
923	Outside Services Customer - System Outside Services	F102D F42	701,358 -	372,712 -	97,585 -	109,531 -	59,838 -	51,633 -	10,058 -
924	Property Insurance	F102D	609,287	323,784	84,774	95,152	51,983	44,855	8,738
925	Injuries & Damages	F102D	357,661	190,067	49,764	55,856	30,515	26,331	5,129
926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-
929	Duplicate Charges	F138D	(350,699)	(174,930)	(46,734)	(54,418)	(35,466)	(28,516)	(10,634)
930	Misc General Expenses	F138D	26,143	13,040	3,484	4,057	2,644	2,126	793
931	Rents	F102D	213,607	113,514	29,721	33,359	18,224	15,726	3,063
935	Maintenance of General Plant	F108	767,188	353,479	101,168	142,256	121,559	42,320	6,406
TOTAL ADMINISTRATIVE & GEN EXPENSE			5,521,551	2,890,602	764,582	885,069	522,058	389,835	69,403
TOTAL O & M EXPENSE			16,915,399	8,573,908	2,282,915	2,553,067	1,674,314	1,316,301	414,894

554 Distribution - Total - Unbundled			DEPRECIATION EXPENSE							
555	A	B	C	D	E	F	G	H	I	J
556	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
557	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
558				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
559	403SP	Steam Depreciation	F10	-	-	-	-	-	-	-
560		CAEE	F10	-	-	-	-	-	-	-
561		Total 403SP		-	-	-	-	-	-	-
562	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-
563	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-
564	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-
565		CAEE	F10	-	-	-	-	-	-	-
566		CAEE	F10	-	-	-	-	-	-	-
567		Total 403OP		-	-	-	-	-	-	-
568	403TP	Transmission Depreciation	F106	-	-	-	-	-	-	-
569	403	Distribution Depreciation								
570		Land Rights	F118	5,509	2,459	652	1,060	763	555	20
571		Structures	F119	29,762	13,284	3,524	5,727	4,124	2,997	106
572		Station Equip	F120	1,051,159	469,159	124,480	202,284	145,657	105,833	3,746
573		Poles & Towers	F121	3,866,867	1,838,038	480,241	684,680	493,012	358,218	12,678
574		OH Conductors	F122	1,245,204	598,618	155,987	216,909	156,188	113,485	4,017
575		UG Conduit	F123	222,804	126,619	31,793	28,470	20,500	14,895	527
576		UG Conductor	F124	385,545	196,697	50,556	61,143	44,027	31,990	1,132
577		Line Transformer	F125	1,690,272	1,005,021	236,769	270,974	62,370	111,521	3,616
578		Services	F126	743,294	508,930	161,754	69,181	3,428	-	-
579		Meters	F127	489,151	319,568	81,622	41,049	8,171	38,740	-
580		Inst Cust Premises	F128	19,674	-	-	-	-	-	19,674
581		Leased Property	F129	-	-	-	-	-	-	-
582		Street Lighting	F130	-	-	-	-	-	-	-
583		Total Distribution Expense		9,857,661	5,078,392	1,327,380	1,581,480	938,241	778,233	153,936
584	403GP	General Depreciation								
585		Situs	F107D	1,044,175	554,890	145,283	163,069	89,087	76,871	14,975
586		System Generation	F105D	466	248	65	73	40	34	7
587		System Overheads	F102D	504,866	268,294	70,245	78,845	43,074	37,168	7,241
588		Customer - System	F42	-	-	-	-	-	-	-
589		Energy	F10	-	-	-	-	-	-	-
590		CAEE	F10	-	-	-	-	-	-	-
591		CAEE	F10	-	-	-	-	-	-	-
592		Total General Expense		1,549,508	823,432	215,594	241,987	132,200	114,073	22,222
593	403GV0	General Vehicles	F105D	-	-	-	-	-	-	-
594	403MP	Mining Depreciation	F10	-	-	-	-	-	-	-
595	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-
596				-	-	-	-	-	-	-
597				-	-	-	-	-	-	-
598				-	-	-	-	-	-	-
599				-	-	-	-	-	-	-
600				-	-	-	-	-	-	-
601				-	-	-	-	-	-	-
602				-	-	-	-	-	-	-
603		TOTAL DEPRECIATION EXPENSE		11,407,169	5,901,824	1,542,973	1,823,466	1,070,441	892,306	176,158
604										
605										
606										
607										
608	404GP	Amort of LT Plant - Cap. Lease Gen								
609		Division	F10	37,930	14,954	4,799	8,132	8,375	1,556	115
610		System Overheads	F102D	33,936	18,034	4,722	5,300	2,895	2,498	487
611		Customer - System	F42	-	-	-	-	-	-	-
612		Total Amort. Cap. Lease General		71,867	32,988	9,521	13,432	11,270	4,054	602
613	404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-	-
614	404IP	Amort of LT Plant - Intangible Plant								
615		Situs	F107D	30,360	16,134	4,224	4,741	2,590	2,235	435
616		System Generation	F105D	14,072	7,478	1,958	2,198	1,201	1,036	202
617		System Overheads	F102D	940,553	499,824	130,866	146,866	80,246	69,243	13,489
618		Customer - System	F42	-	-	-	-	-	-	-
619		Energy	F10	-	-	-	-	-	-	-
620		CAEW	F10	-	-	-	-	-	-	-
621		CAEE	F10	-	-	-	-	-	-	-
622		Total Amort. Intangible Plant		984,985	523,436	137,048	153,825	84,037	72,514	14,126
623										

Distribution - Total - Unbundled			AMORTIZATION EXPENSE (continued)						
A	B	C	D	E	F	G	H	I	J
FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
ACCI		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
404MP	Amort of LT Plant - Mining Plant	F10	Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15, 51-54, 57
624									
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684									
TOTAL AMORTIZATION EXPENSE			1,056,852	556,424	146,568	167,257	95,307	76,568	14,728
TAX OTHER THAN INCOME									
408	Taxes Other Than Income	F101D	1,696,656	917,200	240,505	259,946	135,698	120,125	23,181
	Customer - System	F101D	(1,411,554)	(763,076)	(200,091)	(216,266)	(112,895)	(99,940)	(19,288)
	Total Taxes Other Than Income		285,102	154,124	40,414	43,681	22,802	20,186	3,893
DEFERRED ITC									
41140	Deferred ITC - Federal	F101D	-	-	-	-	-	-	-
41141	Deferred ITC - Idaho	F101D	-	-	-	-	-	-	-
TOTAL DEFERRED ITC			-	-	-	-	-	-	-
DEFERRED INCOME TAXES									
41010	Deferred Income Tax - Federal-DR	F101D	2,079,958	1,124,410	294,839	318,673	166,354	147,263	28,418
41110	Deferred Income Tax - Federal-CR	F101D	(5,201,807)	(2,812,059)	(737,369)	(796,974)	(416,038)	(368,294)	(71,072)
TOTAL DEFERRED INCOME TAXES			(3,121,849)	(1,687,649)	(442,530)	(478,302)	(249,684)	(221,030)	(42,654)
INCOME TAXES									
40911	State Income Taxes	F101D	-	-	-	-	-	-	-
40910	Federal Income Tax	F101D	(572,343)	(309,405)	(81,131)	(87,689)	(45,776)	(40,523)	(7,820)
TOTAL OPERATING EXPENSES			25,998,168	13,200,202	3,492,731	4,127,448	2,573,551	2,044,949	559,287

Distribution - Total - Unbundled			STEAM PRODUCTION PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
310	Land and Land Rights CAEE	F10	-	-	-	-	-	-	-
	Total 310	F10	-	-	-	-	-	-	-
311	Structures and Improvements CAEE	F10	-	-	-	-	-	-	-
	Total 311	F10	-	-	-	-	-	-	-
312	Boiler Plant Equipment CAEE	F10	-	-	-	-	-	-	-
	Total 312	F10	-	-	-	-	-	-	-
314	Turbogenerator Units CAEE	F10	-	-	-	-	-	-	-
	Total 314	F10	-	-	-	-	-	-	-
315	Accessory Electric Equipment CAEE	F10	-	-	-	-	-	-	-
	Total 315	F10	-	-	-	-	-	-	-
316	Misc Power Plant Equipment CAEE	F10	-	-	-	-	-	-	-
	Total 316	F10	-	-	-	-	-	-	-
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
Total Steam Production Plant			-	-	-	-	-	-	-
NUCLEAR PRODUCTION									
320	Land and Land Rights	F10	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
NP	Unclassified Nuclear PIt - Acct 300	F10	-	-	-	-	-	-	-
Total Nuclear Production Plant			-	-	-	-	-	-	-
HYDRAULIC PRODUCTION PLANT									
330	Land and Land Rights	F10	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
Total Hydraulic Plant			-	-	-	-	-	-	-

Distribution - Total - Unbundled			OTHER PRODUCTION PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
758									
759									
760									
761									
762									
763	340	Land and Land Rights							
764		SG	F10	-	-	-	-	-	-
765		CAGE	F10	-	-	-	-	-	-
766		Total 340		-	-	-	-	-	-
767									
768	341	Structures and Improvements							
769		SG	F10	-	-	-	-	-	-
770		CAGE	F10	-	-	-	-	-	-
771		Total 341		-	-	-	-	-	-
772									
773	342	Fuel Holders, Producers & Access							
774		SG	F10	-	-	-	-	-	-
775		CAGE	F10	-	-	-	-	-	-
776		Total 342		-	-	-	-	-	-
777									
778	343	Prime Movers							
779		CAGE	F10	-	-	-	-	-	-
780		Total 343		-	-	-	-	-	-
781									
782	344	Generators							
783		SG	F10	-	-	-	-	-	-
784		CAGE	F10	-	-	-	-	-	-
785		Total 344		-	-	-	-	-	-
786									
787	345	Accessory Electric Plant							
788		SG	F10	-	-	-	-	-	-
789		CAGE	F10	-	-	-	-	-	-
790		Total 345		-	-	-	-	-	-
791									
792	346	Misc. Power Plant Equipment							
793		OP	F10	-	-	-	-	-	-
794		Unclassified Other Prod - Acct 300		-	-	-	-	-	-
795		Total Other Production Plant		-	-	-	-	-	-
796									
797		Experimental Plant							
798	103	Experimental Plant	F10	-	-	-	-	-	-
799									
800		TOTAL PRODUCTION PLANT		-	-	-	-	-	-
801									
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839	Distribution - Total - Unbundled		C	D	E	F	G	H	I	J	
840	A	B	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area	
841			Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting	
842	FERC			Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57	
843	ACCT	DESCRIPTION									
844				DISTRIBUTION PLANT							
845	360	Land and Land Rights	F20	963,527	430,047	114,102	185,420	133,514	97,010	3,433	
846		Demand Primary	A	-	-	-	-	-	-	-	
847		Assigned	1.00	963,527	430,047	114,102	185,420	133,514	97,010	3,433	
848											
849	361	Structures and Improvements	F20	1,600,118	714,174	189,488	307,926	221,725	161,103	5,702	
850		Demand Primary	A	-	-	-	-	-	-	-	
851		Assigned	1.00	1,600,118	714,174	189,488	307,926	221,725	161,103	5,702	
852											
853	362	Station Equipment	F20	42,516,735	18,976,313	5,034,886	8,181,888	5,891,464	4,280,678	151,506	
854		Demand Primary	A	-	-	-	-	-	-	-	
855		Assigned	1.00	42,516,735	18,976,313	5,034,886	8,181,888	5,891,464	4,280,678	151,506	
856											
857	364	Poles, Towers & Fixtures	F20	68,361,291	30,511,404	8,095,431	13,155,395	9,472,696	6,882,764	243,601	
858		Demand Primary	F22	5,936,384	4,804,507	1,131,877	-	-	-	-	
859		Demand Secondary	A	-	-	-	-	-	-	-	
860		Assigned	1.00	74,297,676	35,315,911	9,227,308	13,155,395	9,472,696	6,882,764	243,601	
861											
862	365	Overhead Conductors	F20	46,167,764	20,605,862	5,467,245	8,884,489	6,397,380	4,648,271	164,516	
863		Demand Primary	F22	4,835,069	3,913,177	921,892	-	-	-	-	
864		Demand Secondary	A	-	-	-	-	-	-	-	
865		Assigned	1.00	51,002,833	24,519,039	6,389,137	8,884,489	6,397,380	4,648,271	164,516	
866											
867	366	Underground Conduit	F20	8,508,287	3,797,468	1,007,562	1,637,328	1,178,977	856,633	30,319	
868		Demand Primary	F22	4,305,398	3,484,498	820,901	-	-	-	-	
869		Demand Secondary	A	-	-	-	-	-	-	-	
870		Assigned	1.00	12,813,686	7,281,966	1,828,463	1,637,328	1,178,977	856,633	30,319	
871											
872	367	Underground Conductors	F20	13,281,919	5,928,062	1,572,862	2,555,962	1,840,451	1,337,253	47,329	
873		Demand Primary	F22	2,834,959	2,294,424	540,535	-	-	-	-	
874		Demand Secondary	A	-	-	-	-	-	-	-	
875		Assigned	1.00	16,116,878	8,222,486	2,113,397	2,555,962	1,840,451	1,337,253	47,329	
876											
877	368	Line Transformers	F21	78,368,716	46,597,374	10,977,710	12,563,615	2,891,742	5,170,633	167,642	
878		Demand Secondary	A	-	-	-	-	-	-	-	
879		Assigned	1.00	78,368,716	46,597,374	10,977,710	12,563,615	2,891,742	5,170,633	167,642	
880											
881	369	Services	F70	36,559,399	25,032,074	7,955,985	3,402,737	168,603	-	-	
882		Customer	A	-	-	-	-	-	-	-	
883		Assigned	1.00	36,559,399	25,032,074	7,955,985	3,402,737	168,603	-	-	
884											
885	370	Meters	F60	13,829,896	9,035,234	2,307,733	1,160,582	231,028	1,095,318	-	
886		Customer	A	-	-	-	-	-	-	-	
887		Assigned	1.00	13,829,896	9,035,234	2,307,733	1,160,582	231,028	1,095,318	-	
888											
889	371	Install on Customers' Premises	F20	-	-	-	-	-	-	-	
890		Demand Primary	F22	-	-	-	-	-	-	-	
891		Demand Secondary	A	-	-	-	-	-	-	-	
892		Assigned	1.00	539,404	-	-	-	-	-	539,404	
893				539,404	-	-	-	-	-	539,404	
894											
895	372	Leased Property	F20	-	-	-	-	-	-	-	
896		Demand Primary	F22	-	-	-	-	-	-	-	
897		Demand Secondary	A	-	-	-	-	-	-	-	
898		Assigned		-	-	-	-	-	-	-	
899											
900	373	Street Lights	A	3,425,079	-	-	-	-	-	3,425,079	
901											
902											
903	DP	Unclassified Dist Plant - Acct 300	F22	1,162,850	941,132	221,718	-	-	-	-	
904	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	
905		TOTAL DISTRIBUTION PLANT		333,196,796	177,065,750	46,359,927	52,035,343	28,427,581	24,529,664	4,778,531	
906											

Distribution - Total - Unbundled			GENERAL PLANT							
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
907										
908										
909										
910										
911										
912										
913	389	Land and Land Rights								
914		Situs	F107D	878,721	466,965	122,262	137,230	74,970	64,691	12,602
915		System Generation	F105D	2	1	0	0	0	0	0
916		System Overheads	F102D	150,668	80,067	20,963	23,530	12,855	11,092	2,161
917		Customer - System	F42	-	-	-	-	-	-	-
918		Total Land & Land Rights		1,029,390	547,033	143,226	160,760	87,825	75,783	14,763
919										
920	390	Structures and Improvements								
921		Situs	F107D	10,421,268	5,538,018	1,449,982	1,627,489	889,119	767,205	149,456
922		System Generation	F105D	-	-	-	-	-	-	-
923		System Overheads	F102D	2,754,641	1,463,857	383,272	430,192	235,020	202,794	39,506
924		Customer - System	F42	-	-	-	-	-	-	-
925		Total Structures and Improvements		13,175,909	7,001,875	1,833,253	2,057,682	1,124,138	969,999	188,962
926										
927	391	Office Furniture & Equipment								
928		Situs	F107D	1,228,083	652,622	170,872	191,790	104,777	90,410	17,613
929		System Generation	F105D	6,505	3,457	905	1,016	555	479	93
930		System Overheads	F102D	2,332,442	1,239,495	324,528	364,257	198,999	171,712	33,451
931		Customer - System	F42	-	-	-	-	-	-	-
932		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
933		Total Office Furniture & Equipment		3,567,030	1,895,573	496,305	557,063	304,331	262,602	51,156
934										
935	392	Transportation Equipment								
936		Situs	F107D	3,357,201	1,784,067	467,110	524,294	286,429	247,154	48,147
937		System Generation	F105D	18,724	9,950	2,605	2,924	1,598	1,378	269
938		System Overheads	F102D	190,389	101,176	26,490	29,733	16,244	14,016	2,730
939		Customer - System	F42	-	-	-	-	-	-	-
940		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
941		Total Transportation Equipment		3,566,315	1,895,193	496,206	556,951	304,270	262,549	51,146
942										
943	393	Stores Equipment								
944		Situs	F107D	408,375	217,016	56,820	63,776	34,842	30,064	5,857
945		System Generation	F105D	2,099	1,115	292	328	179	155	30
946		System Overheads	F102D	20,713	11,007	2,882	3,235	1,767	1,525	297
947		Customer - System	F42	-	-	-	-	-	-	-
948		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
949		Total Stores Equipment		431,187	229,139	59,994	67,338	36,788	31,744	6,184
950	394	Tools, Shop & Garage Equipment								
951		Situs	F107D	1,785,421	948,800	248,418	278,829	152,328	131,441	25,606
952		System Generation	F105D	22,327	11,865	3,107	3,487	1,905	1,644	320
953		System Overheads	F102D	124,736	66,287	17,355	19,480	10,642	9,183	1,789
		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
954		Total Tools, Shop & Garage Equipment		1,932,485	1,026,951	268,880	301,796	164,875	142,268	27,715
955										
956	395	Laboratory Equipment								
957		Situs	F107D	1,438,719	764,557	200,179	224,685	122,748	105,917	20,633
958		System Generation	F105D	6,039	3,209	840	943	515	445	87
959		System Overheads	F102D	160,832	85,468	22,378	25,117	13,722	11,840	2,307
960		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
961		Total Laboratory Equipment		1,605,589	853,234	223,397	250,745	136,985	118,202	23,027
962										
963	396	Power Operated Equipment								
964		Situs	F107D	5,119,623	2,720,644	712,328	799,532	436,794	376,902	73,423
965		System Generation	F105D	31,036	16,493	4,318	4,847	2,648	2,285	445
966		System Overheads	F102D	119,128	63,306	16,575	18,604	10,164	8,770	1,708
967		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
968		Total Power Operated Equipment		5,269,787	2,800,444	733,221	822,983	449,606	387,957	75,576
969										
970	397	Communication Equipment								
971		Situs	F107D	4,566,945	2,426,943	635,430	713,220	389,641	336,215	65,497
972		System Generation	F105D	2,722,291	1,446,666	378,771	425,140	232,260	200,413	39,042
973		System Overheads	F102D	1,751,432	930,737	243,689	273,521	149,428	128,939	25,118
974		Customer - System	F42	190,991	150,798	23,509	1,588	561	9,409	5,126
975		Energy	F10	1,940	765	245	416	428	80	6
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
976		Total Communication Equipment		9,233,599	4,955,909	1,281,644	1,413,885	772,319	675,054	134,789
977										

Distribution - Total - Unbundled			GENERAL PLANT						
A	B	C	D	E	F	G	H	I	J
FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
			Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
984	398 Misc. Equipment								
985	Situs	F107D	68,981	36,658	9,598	10,773	5,885	5,078	989
986	System Generation	F105D	1,400	744	195	219	119	103	20
987	System Overheads	F102D	83,445	44,344	11,610	13,032	7,119	6,143	1,197
988	Customer - System	F42	-	-	-	-	-	-	-
989	Energy	F10	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-
990	Total Misc. Equipment		153,826	81,745	21,403	24,023	13,124	11,325	2,206
991									
992	399 Coal Mine	F10	-	-	-	-	-	-	-
993	399L WIDCO Capital Lease	F10	-	-	-	-	-	-	-
994	Remove Capital Lease	F10	-	-	-	-	-	-	-
995									
996	1011390 General Capital Lease	F10	447,517	176,432	56,620	95,944	98,808	18,353	1,360
997	Remove Capital Lease	F10	(447,517)	(176,432)	(56,620)	(95,944)	(98,808)	(18,353)	(1,360)
998									
999	1011392 General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
1000	Remove Capital Lease	F10	-	-	-	-	-	-	-
1001									
1002	GP Unclassified Gen Plant - Acct 300	F102D	22,261	11,830	3,097	3,476	1,899	1,639	319
1003	399G Unclassified Gen Veh - Acct 300	F102D	-	-	-	-	-	-	-
1004									
1005	TOTAL GENERAL PLANT		39,987,378	21,298,926	5,560,625	6,216,703	3,396,160	2,939,121	575,843
1006									
1007									
1008									
1009									
1010									
1011	301 Organization								
1012	Situs	F107D	-	-	-	-	-	-	-
1013	System Generation	F105D	-	-	-	-	-	-	-
1014	System Overheads	F102D	-	-	-	-	-	-	-
1015	Total Organization		-	-	-	-	-	-	-
1016									
1017	302 Franchise & Consent								
1018	Situs	F107D	-	-	-	-	-	-	-
1019	System Generation	F105D	246,123	130,794	34,245	38,437	20,999	18,119	3,530
1020	Total Franchise & Consent		246,123	130,794	34,245	38,437	20,999	18,119	3,530
1021									
1022	303 Miscellaneous Intangible Plant								
1023	Situs	F107D	5,024	2,670	699	785	429	370	72
1024	System Generation	F105D	110,467	58,704	15,370	17,252	9,425	8,132	1,584
1025	System Overheads	F102D	9,642,291	5,124,057	1,341,597	1,505,837	822,658	709,857	138,285
1026	Customer - System	F42	-	-	-	-	-	-	-
1027	Energy	F10	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-
	CAEE	F10	-	-	-	-	-	-	-
1028	Total Miscellaneous Intangible Plant		9,757,781	5,185,431	1,357,666	1,523,873	832,511	718,360	139,941
1029									
1030	IP Unclass Intangible Plant - Acct 300	F102D	-	-	-	-	-	-	-
1031									
1032	TOTAL INTANGIBLE PLANT		10,003,905	5,316,224	1,391,911	1,562,310	853,510	736,479	143,471
1033									
1034	TOTAL ELECTRIC PLANT IN SERVICE		383,188,079	203,680,901	53,312,463	59,814,356	32,677,250	28,205,264	5,497,845
1035									
1036									
1037									

Distribution - Total - Unbundled			MISC RATE BASE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1038									
1039									
1040									
1041									
1042									
1043									
1044	105	Plant Held For Future Use							
1045		Production	F10	-	-	-	-	-	-
1046		Transmission	F10	-	-	-	-	-	-
1047		Distribution	F20	-	-	-	-	-	-
1048		General	F102	-	-	-	-	-	-
1049		Mining	F10	-	-	-	-	-	-
1050		Total Plant Held For Future Use		-	-	-	-	-	-
1051									
1052	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-
1053									
1054	120	Nuclear Fuel	F10	-	-	-	-	-	-
1055									
1056	124	Weatherization	F10	-	-	-	-	-	-
1057									
1058	151	Fuel Stock	F10	-	-	-	-	-	-
		SSECT	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
1059		Total Fuel Stock		-	-	-	-	-	-
1060									
1061	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-
1062									
1063	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-
1064									
1065	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-
1066									
1067	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-
1068									
1069	154	Materials and Supplies	F102D	620,073	329,516	86,275	96,837	52,903	45,649
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total Material & Supplies		620,073	329,516	86,275	96,837	52,903	45,649
1070									
1071									
1072	163	Stores Expense Undistributed	F102D	-	-	-	-	-	-
1073									
1074	25318	Provo Working Capital Deposit	F102D	-	-	-	-	-	-
1075									
1076	165	Prepayments	F102D	692,051	367,766	96,290	108,078	59,044	50,948
1077		Customer - System	F42	102,640	81,040	12,634	853	302	5,056
1078		Total Prepayments		794,691	448,806	108,924	108,931	59,346	56,004
1079									
1080	182M	Misc Regulatory Assets	F102D	234,527	124,631	32,631	36,626	20,009	17,266
		CAEE	F10	-	-	-	-	-	-
		Total Misc Regulatory Assets		234,527	124,631	32,631	36,626	20,009	17,266
1081									
1082	186M	Misc Deferred Debits	F102D	36,429	19,359	5,069	5,689	3,108	2,682
1083									
1084	CWC	Cash Working Capital	F137D	276,529	140,164	37,320	43,372	27,371	21,519
1085									
1086	OWC	Other Working Capital	F137D	364,062	184,532	49,134	57,101	36,035	28,330
		CAEE	F10	-	-	-	-	-	-
		Total Other Working Capital		364,062	184,532	49,134	57,101	36,035	28,330
1088									
1089	18222	Nuclear Plant	F11	-	-	-	-	-	-
1090									
1091	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-
1092									
1093									
1094	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-
1095		TOTAL RATE BASE ADDITIONS		2,326,311	1,247,009	319,353	348,555	198,773	171,450
									41,171

Distribution - Total - Unbundled				D	E	F	G	H	I	J
A	B			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
FERC				Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
ACCT	DESCRIPTION			Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1096										
1097										
1098										
1099										
1100										
1101										
1102										
1103										
1104	235	Customer Service Deposits	F51	-	-	-	-	-	-	-
1105			F51	-	-	-	-	-	-	-
1106				-	-	-	-	-	-	-
1107										
1108	2281	Accum Prov for Property Insurance	F102D	(11,123)	(5,911)	(1,548)	(1,737)	(949)	(819)	(160)
1109										
1110	2282	Accum Prov for Injuries & Damages	F102D	(100,776)	(53,554)	(14,022)	(15,738)	(8,598)	(7,419)	(1,445)
1111										
1112	2283	Accum Prov for Pension & Benefits	F102D	(1,432,711)	(761,364)	(199,343)	(223,746)	(122,236)	(105,475)	(20,547)
1113										
1114	254	Reg Liabilities - Insurance Provision	F102D	(101,145)	(53,750)	(14,073)	(15,796)	(8,629)	(7,446)	(1,451)
1115										
1116	22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-
1117										
1118	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-
1119										
1120										
1121	252	Customer Advances for Const	F50	-	-	-	-	-	-	-
1122										
1123	25398	SO2 Emmissions	F10	-	-	-	-	-	-	-
1124										
1125	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-
1126										
1127	190	Accum Deferred Income Taxes	F104D	1,486,065	803,858	210,808	227,751	118,554	105,065	20,029
1128		Labor	F138D	2,109,991	1,052,473	281,175	327,410	213,383	171,569	63,980
1129		Customer - System	F42	-	-	-	-	-	-	-
1130		Total Accum Deferred Income Taxes		3,596,055	1,856,331	491,983	555,161	331,937	276,634	84,010
1131										
1132	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-
1133										
1134	282	Accum Deferred Income Taxes	F104D	(26,365,465)	(14,261,887)	(3,740,106)	(4,040,710)	(2,103,370)	(1,864,037)	(355,355)
1135		Labor	F138D	458,999	228,951	61,166	71,223	46,418	37,323	13,918
1136		Customer - System	F42	-	-	-	-	-	-	-
1137		Total Accum Deferred Income Taxes		(25,906,466)	(14,032,936)	(3,678,941)	(3,969,486)	(2,056,952)	(1,826,714)	(341,437)
1138										
1139	283	Accum Deferred Income Taxes	F104D	1,111,090	601,023	157,615	170,283	88,640	78,554	14,975
1140		Labor	F138D	(839,752)	(418,872)	(111,905)	(130,305)	(84,924)	(68,283)	(25,463)
1141		Customer - System	F42	-	-	-	-	-	-	-
1142		Total Accum Deferred Income Taxes		271,338	182,150	45,711	39,978	3,716	10,271	(10,488)
1143										
1144	255	Accum Investment Tax Credit	F104D	(559,049)	(302,406)	(79,305)	(85,678)	(44,599)	(39,525)	(7,535)
1145		TOTAL RATE BASE DEDUCTIONS		(24,243,876)	(13,171,440)	(3,449,537)	(3,717,044)	(1,906,310)	(1,700,493)	(299,053)
1146										
1147										
1148										
1149										
1150	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
1151		Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-
1152										
1153	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1154										
1155	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1156										
1157	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
1158		Total Other Production - Accum Depr		-	-	-	-	-	-	-
1159										
1160	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1161										
1162										
1163										
1164		TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-
1165										
1166										
1167										
1168										
1169	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-
1170										
1171										
1172										
1173										
1174	108360	Land and Land Rights	F118	(173,478)	(77,428)	(20,543)	(33,384)	(24,038)	(17,466)	(618)
1175										
1176	108361	Structures and Improvements	F119	(502,552)	(224,302)	(59,513)	(96,711)	(69,638)	(50,598)	(1,791)
1177										
1178	108362	Station Equipment	F120	(15,889,457)	(7,091,874)	(1,881,650)	(3,057,755)	(2,201,772)	(1,599,785)	(56,621)
1179										

ACCUMULATED DEPRECIATION

PRODUCTION PLANT

TRANSMISSION PLANT

DISTRIBUTION PLANT

Distribution - Total - Unbundled				D	E	F	G	H	I	J		
A	B			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
FERC	DESCRIPTION			Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting		
ACCT				Normalized		Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57		
1180	108364	Poles, Towers & Fixtures	F121	(48,729,689)	(23,162,681)	(6,051,924)	(8,628,242)	(6,212,866)	(4,514,205)	(159,771)		
1181	108365	Overhead Conductors	F122	(19,075,605)	(9,170,383)	(2,389,606)	(3,322,894)	(2,392,689)	(1,738,503)	(61,531)		
1182	108366	Underground Conduit	F123	(3,330,980)	(1,892,982)	(475,318)	(425,631)	(306,481)	(222,686)	(7,882)		
1183	108367	Underground Conductors	F124	(4,955,428)	(2,528,153)	(649,802)	(785,877)	(565,880)	(411,163)	(14,552)		
1184	108368	Line Transformers	F125	(26,749,146)	(15,904,815)	(3,746,959)	(4,288,267)	(987,022)	(1,764,863)	(57,220)		
1185	108369	Services	F126	(10,290,925)	(7,046,155)	(2,239,491)	(957,820)	(47,459)	-	-		
1186	108370	Meters	F127	(6,425,228)	(4,197,677)	(1,072,149)	(539,195)	(107,333)	(508,874)	-		
1187	108371	Install on Customers' Premises	F128	(293,119)	-	-	-	-	-	(293,119)		
1188	108372	Leased Property	F129	-	-	-	-	-	-	-		
1189	108373	Street Lights	F130	(1,528,590)	-	-	-	-	-	(1,528,590)		
1190	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-		
1191	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-		
1192	108DP	Unclassified Dist Sub - Acct 300	F102D	-	-	-	-	-	-	-		
1193				(137,944,195)	(71,296,450)	(18,586,954)	(22,135,775)	(12,915,178)	(10,828,143)	(2,181,694)		
1194				GENERAL PLANT								
1195	108GP	General Plant Accumulated Depr										
1196		Situs	F107D	(10,470,814)	(5,564,347)	(1,456,875)	(1,635,227)	(893,346)	(770,852)	(150,167)		
1197		System Generation	F105D	(3,796)	(2,017)	(528)	(593)	(324)	(279)	(54)		
1198		System Overheads	F102D	(2,568,629)	(1,365,008)	(357,391)	(401,143)	(219,150)	(189,100)	(36,838)		
1199		Customer - System	F42	-	-	-	-	-	-	-		
1200		Energy	F10	-	-	-	-	-	-	-		
1201		CAEE	F10	-	-	-	-	-	-	-		
1202		CAEE	F10	-	-	-	-	-	-	-		
1203		Total General Plant Accumulated Depr		(13,043,239)	(6,931,372)	(1,814,794)	(2,036,963)	(1,112,819)	(960,232)	(187,059)		
1204	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-		
1205	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-		
1206		Remove Capital Lease	F10	-	-	-	-	-	-	-		
1207	1081399	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-		
1208		Remove Capital Lease	F10	-	-	-	-	-	-	-		
1209				(13,043,239)	(6,931,372)	(1,814,794)	(2,036,963)	(1,112,819)	(960,232)	(187,059)		
1210		TOTAL GENERAL PLANT ACCUM DEPR										
1211				(150,987,434)	(78,227,822)	(20,401,749)	(24,172,738)	(14,027,997)	(11,788,375)	(2,368,754)		
1212		TOTAL ACCUM DEPR - PLANT IN SERVICE										
1213												
1214				ACCUMULATED AMORTIZATION								
1215	111SP	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-		
1216	111GP	Accum Prov for Amort-General										
1217		Division	F108	(921,266)	(424,470)	(121,486)	(170,826)	(145,972)	(50,819)	(7,692)		
1218		System Overheads	F108	(227,720)	(104,921)	(30,029)	(42,225)	(36,082)	(12,562)	(1,901)		
1219		Total Accum Prov for Amort-General		(1,148,986)	(529,391)	(151,515)	(213,051)	(182,054)	(63,381)	(9,594)		
1220	111HP	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-		
1221	111IP	Accum Prov for Amort-Intangible										
1222		Situs	F107D	(4,505)	(2,394)	(627)	(704)	(384)	(332)	(65)		
1223		System Generation	F105D	(77,465)	(41,166)	(10,778)	(12,098)	(6,809)	(5,703)	(1,111)		
1224		System Overheads	F102D	(6,142,134)	(3,264,022)	(854,597)	(959,217)	(524,033)	(452,179)	(88,087)		
1225		Customer - System	F42	-	-	-	-	-	-	-		
1226		CAEE	F105D	-	-	-	-	-	-	-		
1227		CAEE	F105D	-	-	-	-	-	-	-		
1228		Energy	F10	-	-	-	-	-	-	-		
1229		Total Accum Prov for Amort-Intangible		(6,224,104)	(3,307,582)	(866,002)	(972,018)	(531,026)	(458,213)	(89,263)		
1230	111390	Accum Amtr - Capital Lease										
1231		Situs	F107D	-	-	-	-	-	-	-		
1232		System Generation	F105D	0	0	0	0	0	0	0		
1233		System Overheads	F102D	75,315	40,024	10,479	11,762	6,426	5,545	1,080		
1234		Remove Capital Lease Amtr		(75,315)	(40,024)	(10,479)	(11,762)	(6,426)	(5,545)	(1,080)		
1235		TOTAL ACCUM PROV FOR AMORTIZATION		(7,373,090)	(3,836,973)	(1,017,517)	(1,185,070)	(713,080)	(521,594)	(98,856)		

Retail - Total - Unbundled

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		11,444,225	9,017,648	1,460,876	230,258	157,760	366,984	210,699
15									
16	Operating Expenses								
17	Operation & Maintenance Expenses		8,202,173	6,508,957	1,019,439	185,744	139,275	219,522	129,237
18	Depreciation Expense		108,122	85,369	13,309	899	318	5,326	2,902
19	Amortization Expense		238,667	188,441	29,377	1,984	701	11,757	6,406
20	Taxes Other Than Income		1,199,356	940,509	148,358	16,622	7,891	56,032	29,944
21	Income Taxes - Federal		468,851	367,663	57,996	6,498	3,085	21,904	11,706
22	Income Taxes - State		-	-	-	-	-	-	-
23	Income Taxes Deferred		820,497	643,416	101,494	11,372	5,398	38,332	20,485
24	Investment Tax Credit Adj		-	-	-	-	-	-	-
25	Misc Revenues & Expense		-	-	-	-	-	-	-
26									
27	Total Operating Expenses		11,037,667	8,734,354	1,369,972	223,119	156,668	352,874	200,680
28									
29	Operating Revenue For Return		406,558	283,294	90,903	7,139	1,093	14,110	10,019
30									
31									
32	Rate Base :								
33	Electric Plant In Service		9,332,118	7,283,350	1,153,140	125,425	58,017	465,988	246,198
34	Plant Held For Future Use		-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		2,604	2,056	320	22	8	128	70
38	Fuel Stock		-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-
40	Misc Deferred Debits		18,721	8,310	2,454	3,619	3,215	989	134
41	Cash Working Capital		176,880	140,366	21,984	4,006	3,003	4,734	2,787
42	Weatherization Loans		-	-	-	-	-	-	-
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		9,530,322	7,434,082	1,177,898	133,072	64,243	471,839	249,188
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		(401,650)	(317,125)	(49,438)	(3,339)	(1,181)	(19,786)	(10,781)
49	Accum Provision For Amortization		(4,176,363)	(3,254,149)	(515,216)	(58,057)	(32,764)	(206,513)	(109,662)
50	Accum Deferred Income Taxes		2,459,733	1,949,554	303,612	31,052	18,468	100,739	56,309
51	Unamortized ITC		-	-	-	-	-	-	-
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		-	-	-	-	-	-	-
55									
56	Total Rate Base Deductions		(2,118,280)	(1,621,721)	(261,043)	(30,344)	(15,477)	(125,561)	(64,134)
57									
58	Total Rate Base		7,412,042	5,812,361	916,856	102,727	48,766	346,278	185,054
59									
60									
61	Return On Rate Base		5.49%	4.87%	9.91%	6.95%	2.24%	4.07%	5.41%
62									
63	Return On Equity		4.60%	3.28%	14.23%	7.79%	-2.45%	1.54%	4.45%
64									
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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours)
12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	Total Rate Base		7,412,042	5,812,361	916,856	102,727	48,766	346,278	185,054
	Return On Ratebase (\$\$)	5.46%	404,456	317,165	50,030	5,606	2,661	18,895	10,098
	Operating & Maintenance Expense		8,202,173	6,508,957	1,019,439	185,744	139,275	219,522	129,237
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-
	Depreciation Expense		108,122	85,369	13,309	899	318	5,326	2,902
	Amortization Expense		238,667	188,441	29,377	1,984	701	11,757	6,406
	Taxes Other Than Income		1,199,356	940,509	148,358	16,622	7,891	56,032	29,944
	Federal Income Taxes		468,851	367,663	57,996	6,498	3,085	21,904	11,706
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	Deferred Income Taxes		820,497	643,416	101,494	11,372	5,398	38,332	20,485
	Investment Tax Credit		-	-	-	-	-	-	-
	Misc Revenue & Expenses		-	-	-	-	-	-	-
	Revenue Credits		(585,950)	(374,197)	(139,559)	(17,086)	(2,683)	(49,656)	(2,769)
	Total Revenue Requirements		10,856,173	8,677,323	1,280,443	211,639	156,646	322,113	208,009
	Operating Revenues		10,858,276	8,643,451	1,321,316	213,172	155,078	317,328	207,930
	Increase / (Decrease) Required to Earn Equal Rates of Return		(2,103)	33,871	(40,873)	(1,533)	1,568	4,785	79
	Existing Revenues	check	10,858,276	8,643,451	1,321,316	213,172	155,078	317,328	207,930
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.02%	0.39%	-3.09%	-0.72%	1.01%	1.51%	0.04%

Retail - Total - Unbundled			Commission Peak Credit	ELECTRIC REVENUES						
A	B			D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor		Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
120										
121										
122										
123										
124										
125										
126	440 Residential Sales	A		8,643,451	8,643,451	-	-	-	-	-
127										
128	442 Commercial & Industrial Sales	A		1,793,722	-	1,321,316	-	155,078	317,328	-
129	Interruption Demand	F10		-	-	-	-	-	-	-
130	Interruption Energy	F10		-	-	-	-	-	-	-
131				1,793,722	-	1,321,316	-	155,078	317,328	-
132										
133	444 Public Street & Highway Lighting	A		421,102	-	-	213,172	-	-	207,930
134										
135	445 Other Sales to Public Authority	A		-	-	-	-	-	-	-
136										
137	448 Interdepartmental Demand	A		-	-	-	-	-	-	-
138		F10		-	-	-	-	-	-	-
139				-	-	-	-	-	-	-
140										
141	Total Sales to Ultimate Customers			10,858,276	8,643,451	1,321,316	213,172	155,078	317,328	207,930
142										
143	447 Sales for Resale	F10		-	-	-	-	-	-	-
144	Demand	F10		-	-	-	-	-	-	-
145	Energy	F10		-	-	-	-	-	-	-
146				-	-	-	-	-	-	-
147										
148	449 Provision for Rate Refund	F11		-	-	-	-	-	-	-
149										
150	State Specific Revenue Credit	F140R		5,884	4,655	730	118	82	191	108
151										
152	AGA Revenue	A		-	-	-	-	-	-	-
153										
154	Total Sales from Electricity			10,864,160	8,648,106	1,322,047	213,289	155,160	317,519	208,039
155										
156	Other Electric Operating Revenues									
157	450 Forfeited Discounts & Interest Customers	A	1.00	416,324	265,463	102,326	6,182	471	41,741	141
158		F40								
159				416,324	265,463	102,326	6,182	471	41,741	141
160										
161	451 Misc Electric Revenue	A	1.00	163,180	103,638	36,428	10,782	2,130	7,699	2,504
162	Demand	F10		-	-	-	-	-	-	-
163	Customer	F40		-	-	-	-	-	-	-
164				1	1	0	0	0	0	0
165				163,181	103,639	36,428	10,782	2,130	7,699	2,504
166	453 Water Sales	F10		-	-	-	-	-	-	-
167										
168	454 Rent of Electric Property	A		-	-	-	-	-	-	-
169	Demand	F10		-	-	-	-	-	-	-
170	Customer	F40		561	441	75	5	0	25	15
171				561	441	75	5	0	25	15
172										
173	456 Other Electric Revenue	A		-	-	-	-	-	-	-
174	Demand	F10		-	-	-	-	-	-	-
175	Energy	F10		-	-	-	-	-	-	-
176	Customer	F40		-	-	-	-	-	-	-
177				-	-	-	-	-	-	-
178										
179	Total Other Electric Operating Revenues			580,065	369,542	138,829	16,968	2,601	49,465	2,660
180										
181	Total Electric Operating Revenues			11,444,225	9,017,648	1,460,876	230,258	157,760	366,984	210,699
182										
183	Miscellaneous Revenues									
184	41160 Gain on Sale of Utility Plant - CR	F10		-	-	-	-	-	-	-
185	41170 Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-
186	4118 Gain from Emission Allowances	F10		-	-	-	-	-	-	-
187	41181 Gain from Disposition of NOX Credits	F10		-	-	-	-	-	-	-
188	4194 Impact Housing Interest Income	F10		-	-	-	-	-	-	-
189	421 (Gain)/Loss on Sale of Utility Plant	F10		-	-	-	-	-	-	-
190				-	-	-	-	-	-	-
191	Total Miscellaneous Revenues			-	-	-	-	-	-	-
192										
193	Miscellaneous Expenses									
194	4311 Interest on Customer Deposits	F80		-	-	-	-	-	-	-
195										
196	DFA Divergence Fairness Adjustment									
197	Production	F105		-	-	-	-	-	-	-
198	Transmission	F105		-	-	-	-	-	-	-
199	Distribution	F105		-	-	-	-	-	-	-
200				-	-	-	-	-	-	-
201				-	-	-	-	-	-	-
202	Net Miscellaneous Revenues And Expense			-	-	-	-	-	-	-

203	Retail - Total - Unbundled									
204	A	B	C	D	E	F	G	H	I	J
205	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
206	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service 36	Service 48T	Schedule 40	Lighting
207				Normalized	Schedule 24	Schedule 36	Schedule 40	Schedule 40	Sch. 15,51-54,57	
209	500	Operation Suprvm & Engineering	F10	-	-	-	-	-	-	-
210		CAEE	F10	-	-	-	-	-	-	-
211		Total 500		-	-	-	-	-	-	-
212	501	Fuel Related	F10	-	-	-	-	-	-	-
213		CAEE	F10	-	-	-	-	-	-	-
214		SSECH	F10	-	-	-	-	-	-	-
215		Total 501		-	-	-	-	-	-	-
216	502	Steam Expenses	F10	-	-	-	-	-	-	-
217		CAEE	F10	-	-	-	-	-	-	-
218		Total 502		-	-	-	-	-	-	-
219	503	Steam From Other Sources	F10	-	-	-	-	-	-	-
220	505	Electric Expenses	F10	-	-	-	-	-	-	-
221		CAEE	F10	-	-	-	-	-	-	-
222		Total 505		-	-	-	-	-	-	-
223	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-
224		CAEE	F10	-	-	-	-	-	-	-
225		Total 506		-	-	-	-	-	-	-
226	507	Rents	F10	-	-	-	-	-	-	-
227		CAEE	F10	-	-	-	-	-	-	-
228		Total 507		-	-	-	-	-	-	-
229	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
230		CAEE	F10	-	-	-	-	-	-	-
231		Total 510		-	-	-	-	-	-	-
232	511	Maintenance of Structures	F10	-	-	-	-	-	-	-
233		CAEE	F10	-	-	-	-	-	-	-
234		Total 511		-	-	-	-	-	-	-
235	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-
236		CAEE	F10	-	-	-	-	-	-	-
237		Total 512		-	-	-	-	-	-	-
238	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
239		CAEE	F10	-	-	-	-	-	-	-
240		Total 513		-	-	-	-	-	-	-
241	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-
242		CAEE	F10	-	-	-	-	-	-	-
243		Total 514		-	-	-	-	-	-	-
244		Total Steam Power Generation		-	-	-	-	-	-	-
245				-	-	-	-	-	-	-
246				-	-	-	-	-	-	-
247				-	-	-	-	-	-	-
248				-	-	-	-	-	-	-
249				-	-	-	-	-	-	-
250				-	-	-	-	-	-	-
251				-	-	-	-	-	-	-
252				-	-	-	-	-	-	-
253	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-
254	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-
255	519	Coolants and Water	F10	-	-	-	-	-	-	-
256	520	Steam Expenses	F10	-	-	-	-	-	-	-
257	523	Electric Expenses	F10	-	-	-	-	-	-	-
258	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-
259	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-
260	529	Maintenance of Structures	F10	-	-	-	-	-	-	-
261	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-
262	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
263	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-
264		Total Nuclear Power Generation		-	-	-	-	-	-	-
265				-	-	-	-	-	-	-
266				-	-	-	-	-	-	-
267				-	-	-	-	-	-	-
268				-	-	-	-	-	-	-
269				-	-	-	-	-	-	-
270				-	-	-	-	-	-	-
271				-	-	-	-	-	-	-
272				-	-	-	-	-	-	-
273				-	-	-	-	-	-	-
274				-	-	-	-	-	-	-
275				-	-	-	-	-	-	-
276				-	-	-	-	-	-	-
277				-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

Retail - Total - Unbundled			HYDRAULIC POWER GENERATION						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
278									
279									
280									
281									
282									
283									
284									
285	535	Operation Super & Engineering	F10	-	-	-	-	-	-
286									
287	536	Water For Power	F10	-	-	-	-	-	-
288									
289	537	Hydraulic Expenses	F10	-	-	-	-	-	-
290									
291	538	Electric Expenses	F10	-	-	-	-	-	-
292									
293	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-
294									
295	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-
296									
297	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-
298									
299	542	Maintenance of Structures	F10	-	-	-	-	-	-
300									
301	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-
302									
303	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-
304									
305	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-
306									
307		Total Hydraulic Power Generation		-	-	-	-	-	-
308									
309									
310									
311									
312									
313	546	Operation Super & Engineering	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
314		Total 546		-	-	-	-	-	-
315									
316	547	Fuel SE	F10	-	-	-	-	-	-
317		SSECT	F10	-	-	-	-	-	-
318		Total 547		-	-	-	-	-	-
319									
320	548	Generation Expense	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
321		Total 548		-	-	-	-	-	-
322									
323	549	Miscellaneous Other	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
324		Total 549		-	-	-	-	-	-
325									
326	550	Maint Supervision & Engineering	F10	-	-	-	-	-	-
327		SG	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
328		Total 550		-	-	-	-	-	-
329									
330	552	Maintenance of Structures	F10	-	-	-	-	-	-
331		SG	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
332		Total 552		-	-	-	-	-	-
333									
334	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
336		Total 553		-	-	-	-	-	-
337									
338	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-
339		SG	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
340		Total 554		-	-	-	-	-	-
341									
342		Total Other Power Generation		-	-	-	-	-	-
343									
344									
345									
346									
347									
348	555	Purchased Power	F10	-	-	-	-	-	-
349		Demand	F10	-	-	-	-	-	-
350		Energy	F10	-	-	-	-	-	-
351		SSGP	F10	-	-	-	-	-	-
352		Total 555		-	-	-	-	-	-
353									
354	556	System Control & Load Dispatch	F10	-	-	-	-	-	-
355									
356	557	Other Expenses	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
357		Total 557		-	-	-	-	-	-
358									
359		Embedded Cost Differentials							
360		Company Owned Hyd	F10	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-
361		Company Owned Hyd	F10	-	-	-	-	-	-
		MC	F10	-	-	-	-	-	-
362		Mid-C Contract	F10	-	-	-	-	-	-
363		Mid-C Contract	F10	-	-	-	-	-	-
		SG	F10	-	-	-	-	-	-
364		Existing QF Contracts	F10	-	-	-	-	-	-
365		Existing QF Contracts	F10	-	-	-	-	-	-
		S	F10	-	-	-	-	-	-
366		Total Embedded Cost Differential		-	-	-	-	-	-
367									
368		Total Other Power Supply		-	-	-	-	-	-
369									
370		TOTAL PRODUCTION EXPENSE		-	-	-	-	-	-

Retail - Total - Unbundled			TRANSMISSION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
371									
372									
373									
374									
375									
376									
377									
378									
379	560	Operation Supervision & Eng	F106	-	-	-	-	-	-
380									
381	561	Load Dispatching	F106	-	-	-	-	-	-
382									
383	562	Station Expense	F106	-	-	-	-	-	-
384									
385	563	Overhead Line Expense	F106	-	-	-	-	-	-
386									
387	564	Underground Line Expense	F106	-	-	-	-	-	-
388									
389	565	Transm of Electricity by Others	F10	-	-	-	-	-	-
390		Energy	F10	-	-	-	-	-	-
391									
392									
393	566	Misc. Transmission Expense	F106	-	-	-	-	-	-
394									
395	567	Rents - Transmission	F106	-	-	-	-	-	-
396									
397	568	Maint Supervision & Engineering	F106	-	-	-	-	-	-
398									
399	569	Maintenance of Structures	F106	-	-	-	-	-	-
400									
401	570	Maint of Station Equipment	F106	-	-	-	-	-	-
402									
403	571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-
404									
405	572	Maint of Underground Lines	F106	-	-	-	-	-	-
406									
407	573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-
408									
409									
410		TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-

Retail - Total - Unbundled				CUSTOMER SERVICE EXPENSE						
485	A	B	C	D	E	F	G	H	I	J
486	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
487	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
488				Normalized	Schedule 24	Schedule 36	Schedule 48T	Schedule 40	Sch. 15,51-54,57	
489	907	Supervision	F40	200,947	157,967	26,922	1,627	101	8,955	5,375
492										
493	908	Customer Assistance	F10	253,482	99,934	32,071	54,344	55,967	10,395	771
494										
495	909	Informational & Instructional Adv	F40	48,566	38,179	6,507	393	24	2,164	1,299
496										
497	910	Misc. Customer Service	F40	8,168	6,421	1,094	66	4	364	218
498										
499		TOTAL CUSTOMER SERVICE EXPENSE		511,164	302,502	66,594	56,430	56,096	21,878	7,663
500										
501										
502										
503										
504										
505	911	Supervision	F40	-	-	-	-	-	-	-
506										
507	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-
508										
509	913	Advertising Expense	F40	-	-	-	-	-	-	-
510										
511	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-
512										
513		TOTAL SALES EXPENSE		-	-	-	-	-	-	-
514										
515										
516										
517										
518										
519	920	Administrative & General Salaries	F102R	-	-	-	-	-	-	-
520		Customer - System	F42	-	-	-	-	-	-	-
521		Administrative & General Salaries		-	-	-	-	-	-	-
522				-	-	-	-	-	-	-
523	921	Office Supplies & expenses	F102R	-	-	-	-	-	-	-
524		Customer - System	F42	268	211	33	2	1	13	7
525		Office Supplies & expenses		268	211	33	2	1	13	7
526				-	-	-	-	-	-	-
527	923	Outside Services	F102R	-	-	-	-	-	-	-
528		Customer - System	F42	-	-	-	-	-	-	-
529		Outside Services		-	-	-	-	-	-	-
530				-	-	-	-	-	-	-
531	924	Property Insurance	F102R	-	-	-	-	-	-	-
532				-	-	-	-	-	-	-
533	925	Injuries & Damages	F102R	-	-	-	-	-	-	-
534				-	-	-	-	-	-	-
535	926	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-
536				-	-	-	-	-	-	-
537	927	Franchise Requirements	F102	-	-	-	-	-	-	-
538				-	-	-	-	-	-	-
539	928	Regulatory Commission Expense	F141	-	-	-	-	-	-	-
540				-	-	-	-	-	-	-
541	929	Duplicate Charges	F138R	(180,224)	(143,346)	(22,392)	(3,921)	(2,921)	(4,795)	(2,847)
542				-	-	-	-	-	-	-
543	930	Misc General Expenses	F138R	(8,005)	(6,367)	(995)	(174)	(130)	(213)	(126)
544				-	-	-	-	-	-	-
545	931	Rents	F102R	-	-	-	-	-	-	-
546				-	-	-	-	-	-	-
547	935	Maintenance of General Plant	F108	44,478	20,493	5,865	8,247	7,047	2,453	371
548				-	-	-	-	-	-	-
549		TOTAL ADMINISTRATIVE & GEN EXPENSE		(143,484)	(129,009)	(17,489)	4,154	3,997	(2,542)	(2,595)
550				-	-	-	-	-	-	-
551				-	-	-	-	-	-	-
552		TOTAL O & M EXPENSE		8,202,173	6,508,957	1,019,439	185,744	139,275	219,522	129,237
553				-	-	-	-	-	-	-

Retail - Total - Unbundled			DEPRECIATION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
554									
555									
556									
557									
558									
559									
560	403SP	Steam Depreciation CAEE	F10	-	-	-	-	-	-
561		Total 403SP	F10	-	-	-	-	-	-
562									
563	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-
564									
565	403HP	Hydro Depreciation	F10	-	-	-	-	-	-
566									
567	403OP	Other Production Depreciation CAEE	F10	-	-	-	-	-	-
568		Total 403OP	F10	-	-	-	-	-	-
569									
570	403TP	Transmission Depreciation	F106	-	-	-	-	-	-
571									
572	403	Distribution Depreciation							
573		Land Rights	F118	-	-	-	-	-	-
574		Structures	F119	-	-	-	-	-	-
575		Station Equip	F120	-	-	-	-	-	-
576		Poles & Towers	F121	-	-	-	-	-	-
577		OH Conductors	F122	-	-	-	-	-	-
578		UG Conduit	F123	-	-	-	-	-	-
579		UG Conductor	F124	-	-	-	-	-	-
580		Line Transformer	F125	-	-	-	-	-	-
581		Services	F126	-	-	-	-	-	-
582		Meters	F127	-	-	-	-	-	-
583		Inst Cust Premises	F128	-	-	-	-	-	-
584		Leased Property	F129	-	-	-	-	-	-
585		Street Lighting	F130	-	-	-	-	-	-
586		Total Distribution Expense		-	-	-	-	-	-
587									
588	403GP	General Depreciation							
589		Situs	F107R	-	-	-	-	-	-
590		System Generation	F105R	-	-	-	-	-	-
591		System Overheads	F102R	-	-	-	-	-	-
592		Customer - System	F42	108,122	85,369	13,309	899	318	5,326
593		Energy	F10	-	-	-	-	-	-
594		Total General Expense	F10	108,122	85,369	13,309	899	318	5,326
595									
596	403GV0	General Vehicles	F105R	-	-	-	-	-	-
597									
598	403MP	Mining Depreciation	F10	-	-	-	-	-	-
599									
600	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-
601									
602									
603		TOTAL DEPRECIATION EXPENSE		108,122	85,369	13,309	899	318	5,326
604									
605									
606									
607									
608	404GP	Amort of LT Plant - Cap. Lease Gen Division	F10	-	-	-	-	-	-
609		System Overheads	F102R	-	-	-	-	-	-
610		Customer - System	F42	14,645	11,563	1,803	122	43	721
611		Total Amort. Cap. Lease General		14,645	11,563	1,803	122	43	721
612									
613									
614	404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-
615									
616	404IP	Amort of LT Plant - Intangible Plant							
617		Situs	F107R	-	-	-	-	-	-
618		System Generation	F105R	-	-	-	-	-	-
619		System Overheads	F102R	-	-	-	-	-	-
620		Customer - System	F42	224,022	176,878	27,574	1,863	658	11,036
621		Energy	F10	-	-	-	-	-	-
622		Total Amort. Intangible Plant	F10	224,022	176,878	27,574	1,863	658	11,036
623									

AMORTIZATION EXPENSE

Retail - Total - Unbundled			AMORTIZATION EXPENSE (continued)						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
624									
625									
626									
627									
628									
629									
630									
631	404MP	F10	-	-	-	-	-	-	-
632									
633	404OP	F10	0	0	0	0	0	0	0
634									
635	404HP	F110	-	-	-	-	-	-	-
636									
637	405	F110	-	-	-	-	-	-	-
638									
639	406	F10	-	-	-	-	-	-	-
640									
641	407	F110	-	-	-	-	-	-	-
642									
643									
644	TOTAL AMORTIZATION EXPENSE		238,667	188,441	29,377	1,984	701	11,757	6,406
645									
646									
647									
648									
649									
650	408	F101R	43,041	33,752	5,324	597	283	2,011	1,075
651	Customer - System	F101R	1,156,315	906,757	143,034	16,026	7,608	54,021	28,869
652	Total Taxes Other Than Income		1,199,356	940,509	148,358	16,622	7,891	56,032	29,944
653									
654									
655									
656									
657									
658	41140	F101R	-	-	-	-	-	-	-
659	Deferred I T C - Federal								
660	41141	F101R	-	-	-	-	-	-	-
661	Deferred I T C - Idaho								
662	TOTAL DEFERRED ITC		-	-	-	-	-	-	-
663									
664									
665									
666									
667									
668	41010	F101R	2,173,554	1,704,453	268,865	30,124	14,301	101,545	54,266
669	Deferred Income Tax - Federal-DR								
670	41110	F101R	(1,353,057)	(1,061,037)	(167,371)	(18,753)	(8,902)	(63,212)	(33,781)
671	Deferred Income Tax - Federal-CR								
672	TOTAL DEFERRED INCOME TAXES		820,497	643,416	101,494	11,372	5,398	38,332	20,485
673									
674									
675									
676									
677									
678	40911	F101R	-	-	-	-	-	-	-
679	State Income Taxes								
680	40910	F101R	468,851	367,663	57,996	6,498	3,085	21,904	11,706
681	Federal Income Tax								
682	TOTAL OPERATING EXPENSES		11,037,667	8,734,354	1,369,972	223,119	156,668	352,874	200,680
683									
684									
685									

Retail - Total - Unbundled			OTHER PRODUCTION PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
758									
759									
760									
761									
762									
763	340	Land and Land Rights							
764		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
765		Total 340		-	-	-	-	-	-
766									
767	341	Structures and Improvements							
768		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
769		Total 341		-	-	-	-	-	-
770									
771	342	Fuel Holders, Producers & Access							
772		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
773		Total 342		-	-	-	-	-	-
774									
775	343	Prime Movers							
776		CAGE	F10	-	-	-	-	-	-
777		Total 343		-	-	-	-	-	-
778									
779	344	Generators							
780		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
781		Total 344		-	-	-	-	-	-
782									
783	345	Accessory Electric Plant							
		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
784		Total 345		-	-	-	-	-	-
785									
786	346	Misc. Power Plant Equipment							
787			F10	-	-	-	-	-	-
788	OP	Unclassified Other Prod - Acct 300							
789			F10	-	-	-	-	-	-
790		Total Other Production Plant		-	-	-	-	-	-
791									
792		Experimental Plant							
793	103	Experimental Plant							
794			F10	-	-	-	-	-	-
795		TOTAL PRODUCTION PLANT		-	-	-	-	-	-
796									
797									
798	350	Land and Land Rights							
799		Demand	F10	-	-	-	-	-	-
800		Direct Assigned	A	-	-	-	-	-	-
801				-	-	-	-	-	-
802	352	Structures and Improvements							
803		Demand	F10	-	-	-	-	-	-
804		Direct Assigned	A	-	-	-	-	-	-
805				-	-	-	-	-	-
806	353	Station Equipment							
807		Demand	F10	-	-	-	-	-	-
808		Direct Assigned	A	-	-	-	-	-	-
809				-	-	-	-	-	-
810	354	Towers and Fixtures							
811		Demand	F10	-	-	-	-	-	-
812		Direct Assigned	A	-	-	-	-	-	-
813				-	-	-	-	-	-
814	355	Poles and Fixtures							
815		Demand	F10	-	-	-	-	-	-
816		Direct Assigned	A	-	-	-	-	-	-
817				-	-	-	-	-	-
818	356	Overhead Conductors							
819		Demand	F10	-	-	-	-	-	-
820		Direct Assigned	A	-	-	-	-	-	-
821				-	-	-	-	-	-
822	357	Underground Conduit							
823		Demand	F10	-	-	-	-	-	-
824		Direct Assigned	A	-	-	-	-	-	-
825				-	-	-	-	-	-
826	358	Underground Conductors							
827		Demand	F10	-	-	-	-	-	-
828		Direct Assigned	A	-	-	-	-	-	-
829				-	-	-	-	-	-
830	359	Roads and Trails							
831		Demand	F10	-	-	-	-	-	-
832		Direct Assigned	A	-	-	-	-	-	-
833				-	-	-	-	-	-
834									
835	TP	Unclassified Trans Plant - Acct 300							
836	TS0	Unclassified Trans Sub - Acct 300							
837			F10	-	-	-	-	-	-
838		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-

839	Retail - Total - Unbundled		C	D	E	F	G	H	I	J		
840	A	B	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area		
841	FERC	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting		
842	ACCT			Normalized		Schedule 24	Schedule 35	Schedule 48T		Sch. 15,51-54,57		
843												
844				DISTRIBUTION PLANT								
845	360	Land and Land Rights	F20	-	-	-	-	-	-	-		
846		Demand Primary	A	-	-	-	-	-	-	-		
847		Assigned		-	-	-	-	-	-	-		
848				-	-	-	-	-	-	-		
849	361	Structures and Improvements	F20	-	-	-	-	-	-	-		
850		Demand Primary	A	-	-	-	-	-	-	-		
851		Assigned		-	-	-	-	-	-	-		
852				-	-	-	-	-	-	-		
853	362	Station Equipment	F20	-	-	-	-	-	-	-		
854		Demand Primary	A	-	-	-	-	-	-	-		
855		Assigned		-	-	-	-	-	-	-		
856				-	-	-	-	-	-	-		
857	364	Poles, Towers & Fixtures	F20	-	-	-	-	-	-	-		
858		Demand Primary	F22	-	-	-	-	-	-	-		
859		Demand Secondary	A	-	-	-	-	-	-	-		
860		Assigned		-	-	-	-	-	-	-		
861				-	-	-	-	-	-	-		
862	365	Overhead Conductors	F20	-	-	-	-	-	-	-		
863		Demand Primary	F22	-	-	-	-	-	-	-		
864		Demand Secondary	A	-	-	-	-	-	-	-		
865		Assigned		-	-	-	-	-	-	-		
866				-	-	-	-	-	-	-		
867	366	Underground Conduit	F20	-	-	-	-	-	-	-		
868		Demand Primary	F22	-	-	-	-	-	-	-		
869		Demand Secondary	A	-	-	-	-	-	-	-		
870		Assigned		-	-	-	-	-	-	-		
871				-	-	-	-	-	-	-		
872	367	Underground Conductors	F20	-	-	-	-	-	-	-		
873		Demand Primary	F22	-	-	-	-	-	-	-		
874		Demand Secondary	A	-	-	-	-	-	-	-		
875		Assigned		-	-	-	-	-	-	-		
876				-	-	-	-	-	-	-		
877	368	Line Transformers	F21	-	-	-	-	-	-	-		
878		Demand Secondary	A	-	-	-	-	-	-	-		
879		Assigned		-	-	-	-	-	-	-		
880				-	-	-	-	-	-	-		
881	369	Services	F70	-	-	-	-	-	-	-		
882		Customer	A	-	-	-	-	-	-	-		
883		Assigned		-	-	-	-	-	-	-		
884				-	-	-	-	-	-	-		
885	370	Meters	F60	-	-	-	-	-	-	-		
886		Customer	A	-	-	-	-	-	-	-		
887		Assigned		-	-	-	-	-	-	-		
888				-	-	-	-	-	-	-		
889	371	Install on Customers' Premises	F20	-	-	-	-	-	-	-		
890		Demand Primary	F22	-	-	-	-	-	-	-		
891		Demand Secondary	A	-	-	-	-	-	-	-		
892		Assigned		-	-	-	-	-	-	-		
893				-	-	-	-	-	-	-		
894	372	Leased Property	F20	-	-	-	-	-	-	-		
895		Demand Primary	F22	-	-	-	-	-	-	-		
896		Demand Secondary	A	-	-	-	-	-	-	-		
897		Assigned		-	-	-	-	-	-	-		
898				-	-	-	-	-	-	-		
899				-	-	-	-	-	-	-		
900	373	Street Lights	A	-	-	-	-	-	-	-		
901				-	-	-	-	-	-	-		
902				-	-	-	-	-	-	-		
903	DP	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-		
904	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-		
905		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-		
906				-	-	-	-	-	-	-		

Retail - Total - Unbundled				GENERAL PLANT						
A	B	C	D	E	F	G	H	I	J	
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
907										
908										
909										
910										
911										
912										
913	389	Land and Land Rights								
914		Situs	F107R	-	-	-	-	-	-	
915		System Generation	F105R	-	-	-	-	-	-	
916		System Overheads	F102R	-	-	-	-	-	-	
917		Customer - System	F42	-	-	-	-	-	-	
918		Total Land & Land Rights		83,183	65,677	10,239	692	244	4,098	
919									2,233	
920	390	Structures and Improvements								
921		Situs	F107R	-	-	-	-	-	-	
922		System Generation	F105R	-	-	-	-	-	-	
923		System Overheads	F102R	-	-	-	-	-	-	
924		Customer - System	F42	-	-	-	-	-	-	
925		Total Structures and Improvements		883,221	697,352	108,714	7,343	2,596	43,509	
926									23,707	
927	391	Office Furniture & Equipment								
928		Situs	F107R	-	-	-	-	-	-	
929		System Generation	F105R	-	-	-	-	-	-	
930		System Overheads	F102R	-	-	-	-	-	-	
931		Customer - System	F42	416,474	328,829	51,263	3,463	1,224	20,516	
932		Energy	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
933		Total Office Furniture & Equipment		416,474	328,829	51,263	3,463	1,224	20,516	
934									11,179	
935	392	Transportation Equipment								
936		Situs	F107R	-	-	-	-	-	-	
937		System Generation	F105R	-	-	-	-	-	-	
938		System Overheads	F102R	-	-	-	-	-	-	
939		Customer - System	F42	1,431	1,130	176	12	4	70	
940		Energy	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
941		Total Transportation Equipment		1,431	1,130	176	12	4	70	
942									38	
943	393	Stores Equipment								
944		Situs	F107R	-	-	-	-	-	-	
945		System Generation	F105R	-	-	-	-	-	-	
946		System Overheads	F102R	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
947		Total Stores Equipment		-	-	-	-	-	-	
948										
949	394	Tools, Shop & Garage Equipment								
950		Situs	F107R	-	-	-	-	-	-	
951		System Generation	F105R	-	-	-	-	-	-	
952		System Overheads	F102R	-	-	-	-	-	-	
953		Energy	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
954		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-	
955										
956	395	Laboratory Equipment								
957		Situs	F107R	-	-	-	-	-	-	
958		System Generation	F105R	-	-	-	-	-	-	
959		System Overheads	F102R	-	-	-	-	-	-	
960		Energy	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
961		Total Laboratory Equipment		-	-	-	-	-	-	
962										
963	396	Power Operated Equipment								
964		Situs	F107R	-	-	-	-	-	-	
965		System Generation	F105R	-	-	-	-	-	-	
966		System Overheads	F102R	-	-	-	-	-	-	
967		Energy	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
968		Total Power Operated Equipment		-	-	-	-	-	-	
969										
970	397	Communication Equipment								
971		Situs	F107R	155,812	82,801	21,679	24,333	13,294	11,471	
972		System Generation	F105R	92,878	49,357	12,923	14,505	7,924	6,838	
973		System Overheads	F102R	59,754	26,525	7,833	11,551	10,262	3,156	
974		Customer - System	F42	6,516	5,145	802	54	19	321	
975		Energy	F10	66	26	8	14	15	3	
		CAEE	F10	-	-	-	-	-	-	
		CAEE	F10	-	-	-	-	-	-	
976		Total Communication Equipment		315,027	163,854	43,245	50,458	31,514	21,788	
977									4,168	

Retail - Total - Unbundled				GENERAL PLANT						
	A	B	C	D	E	F	G	H	I	J
	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
978										
979										
980										
981										
982										
983										
984	398	Misc. Equipment								
985		Situs	F107R	-	-	-	-	-	-	-
986		System Generation	F105R	-	-	-	-	-	-	-
987		System Overheads	F102R	-	-	-	-	-	-	-
988		Customer - System	F42	12,696	10,024	1,563	106	37	625	341
989		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
990		Total Misc. Equipment		12,696	10,024	1,563	106	37	625	341
991										
992	399	Coal Mine	F10	-	-	-	-	-	-	-
993	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-
994		Remove Capital Lease	F10	-	-	-	-	-	-	-
995										
996	1011390	General Capital Lease	F10	-	-	-	-	-	-	-
997		Remove Capital Lease	F10	-	-	-	-	-	-	-
998										
999	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
1000		Remove Capital Lease	F10	-	-	-	-	-	-	-
1001										
1002	GP	Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-
1003	399G	Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-
1004										
1005		TOTAL GENERAL PLANT		1,712,030	1,266,866	215,200	62,072	35,620	90,607	41,665
1006										
1007										
1008										
1009										
1010										
1011	301	Organization								
1012		Situs	F107R	-	-	-	-	-	-	-
1013		System Generation	F105R	-	-	-	-	-	-	-
1014		System Overheads	F102R	-	-	-	-	-	-	-
1015		Total Organization		-	-	-	-	-	-	-
1016										
1017	302	Franchise & Consent								
1018		Situs	F107R	-	-	-	-	-	-	-
1019		System Generation	F105R	-	-	-	-	-	-	-
1020		Total Franchise & Consent		-	-	-	-	-	-	-
1021										
1022	303	Miscellaneous Intangible Plant								
1023		Situs	F107R	-	-	-	-	-	-	-
1024		System Generation	F105R	-	-	-	-	-	-	-
1025		System Overheads	F102R	-	-	-	-	-	-	-
1026		Customer - System	F42	7,620,088	6,016,484	937,940	63,353	22,397	375,381	204,533
1027		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
1028		Total Miscellaneous Intangible Plant		7,620,088	6,016,484	937,940	63,353	22,397	375,381	204,533
1029										
1030	IP	Unclass Intangible Plant - Acct 300	F102R	-	-	-	-	-	-	-
1031										
1032		TOTAL INTANGIBLE PLANT		7,620,088	6,016,484	937,940	63,353	22,397	375,381	204,533
1033										
1034										
1035		TOTAL ELECTRIC PLANT IN SERVICE		9,332,118	7,283,350	1,153,140	125,425	58,017	465,988	246,198
1036										
1037										

Retail - Total - Unbundled			MISC RATE BASE						
A	B	C	D	E	F	G	H	I	J
FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
			Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1038									
1039									
1040									
1041									
1042									
1043									
1044	105								
1045		F10	-	-	-	-	-	-	-
1046		F10	-	-	-	-	-	-	-
1047		F20	-	-	-	-	-	-	-
1048		F102	-	-	-	-	-	-	-
1049		F10	-	-	-	-	-	-	-
1050			-	-	-	-	-	-	-
1051			-	-	-	-	-	-	-
1052	114		-	-	-	-	-	-	-
1053		F10	-	-	-	-	-	-	-
1054	120		-	-	-	-	-	-	-
1055		F10	-	-	-	-	-	-	-
1056	124		-	-	-	-	-	-	-
1057		F10	-	-	-	-	-	-	-
1058	151		-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
1059			-	-	-	-	-	-	-
1060			-	-	-	-	-	-	-
1061	152		-	-	-	-	-	-	-
1062		F10	-	-	-	-	-	-	-
1063	25316		-	-	-	-	-	-	-
1064		F10	-	-	-	-	-	-	-
1065	25317		-	-	-	-	-	-	-
1066		F10	-	-	-	-	-	-	-
1067	25319		-	-	-	-	-	-	-
1068		F10	-	-	-	-	-	-	-
1069	154		-	-	-	-	-	-	-
		F102R	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
1070			-	-	-	-	-	-	-
1071			-	-	-	-	-	-	-
1072	163		-	-	-	-	-	-	-
1073		F102R	-	-	-	-	-	-	-
1074	25318		-	-	-	-	-	-	-
1075		F102R	-	-	-	-	-	-	-
1076	165		-	-	-	-	-	-	-
1077		F42	2,604	2,056	320	22	8	128	70
1078			2,604	2,056	320	22	8	128	70
1079			-	-	-	-	-	-	-
1080	182M		-	-	-	-	-	-	-
		F102R	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
1081			-	-	-	-	-	-	-
1082			-	-	-	-	-	-	-
1083	186M		18,721	8,310	2,454	3,619	3,215	989	134
1084		F102R	18,721	8,310	2,454	3,619	3,215	989	134
1085	CWC		164,146	130,260	20,401	3,717	2,787	4,393	2,586
1086		F137R	164,146	130,260	20,401	3,717	2,787	4,393	2,586
1087	OWC		12,734	10,105	1,583	288	216	341	201
		F137R	12,734	10,105	1,583	288	216	341	201
		F10	-	-	-	-	-	-	-
1088			12,734	10,105	1,583	288	216	341	201
1089			-	-	-	-	-	-	-
1090	18222		-	-	-	-	-	-	-
1091		F11	-	-	-	-	-	-	-
1092	1869		-	-	-	-	-	-	-
1093		F10	-	-	-	-	-	-	-
1094	141		-	-	-	-	-	-	-
1095		F10	-	-	-	-	-	-	-
1096			-	-	-	-	-	-	-
			198,204	150,732	24,759	7,646	6,226	5,851	2,990

Retail - Total - Unbundled				D	E	F	G	H	I	J
				Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1097	A	B		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
1098				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1099	FERC	DESCRIPTION								
1100	ACCT									
1101										
1102										
1103										
1104	235	Customer Service Deposits	F51	-	-	-	-	-	-	-
1105			F51	-	-	-	-	-	-	-
1106				-	-	-	-	-	-	-
1107				-	-	-	-	-	-	-
1108	2281	Accum Prov for Property Insurance	F102R	-	-	-	-	-	-	-
1109				-	-	-	-	-	-	-
1110	2282	Accum Prov for Injuries & Damages	F102R	-	-	-	-	-	-	-
1111				-	-	-	-	-	-	-
1112	2283	Accum Prov for Pension & Benefits	F102R	-	-	-	-	-	-	-
1113				-	-	-	-	-	-	-
1114	254	Reg Liabilities - Insurance Provision	F102R	-	-	-	-	-	-	-
1115				-	-	-	-	-	-	-
1116	22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-
1117				-	-	-	-	-	-	-
1118	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-
1119				-	-	-	-	-	-	-
1120				-	-	-	-	-	-	-
1121	252	Customer Advances for Const	F50	-	-	-	-	-	-	-
1122				-	-	-	-	-	-	-
1123	25398	SO2 Emmissions	F10	-	-	-	-	-	-	-
1124				-	-	-	-	-	-	-
1125	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-
1126				-	-	-	-	-	-	-
1127	190	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-
1128		Labor	F138R	1,084,322	862,448	134,724	23,593	17,576	28,852	17,128
1129		Customer - System	F42	1,832,127	1,446,567	225,513	15,232	5,385	90,254	49,177
1130		Total Accum Deferred Income Taxes		2,916,449	2,309,014	360,237	38,826	22,961	119,106	66,305
1131				-	-	-	-	-	-	-
1132	281	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-
1133				-	-	-	-	-	-	-
1134	282	Accum Deferred Income Taxes	F104R	(298,750)	(233,269)	(36,981)	(4,024)	(1,513)	(15,062)	(7,902)
1135		Labor	F138R	235,879	187,613	29,307	5,132	3,823	6,276	3,726
1136		Customer - System	F42	-	-	-	-	-	-	-
1137		Total Accum Deferred Income Taxes		(62,871)	(45,655)	(7,673)	1,109	2,311	(8,786)	(4,176)
1138				-	-	-	-	-	-	-
1139	283	Accum Deferred Income Taxes	F104R	37,703	29,439	4,667	508	191	1,901	997
1140		Labor	F138R	(431,548)	(343,244)	(53,619)	(9,390)	(6,995)	(11,483)	(6,817)
1141		Customer - System	F42	-	-	-	-	-	-	-
1142		Total Accum Deferred Income Taxes		(393,845)	(313,805)	(48,952)	(8,882)	(6,804)	(9,582)	(5,820)
1143				-	-	-	-	-	-	-
1144	255	Accum Investment Tax Credit	F104R	-	-	-	-	-	-	-
1145		TOTAL RATE BASE DEDUCTIONS		2,459,733	1,949,554	303,612	31,052	18,468	100,739	56,309
1146				-	-	-	-	-	-	-
1147				-	-	-	-	-	-	-
1148				-	-	-	-	-	-	-
1149				-	-	-	-	-	-	-
1150	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1151		CAEE	F10	-	-	-	-	-	-	-
1152		Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-
1153	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1154				-	-	-	-	-	-	-
1155	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1156				-	-	-	-	-	-	-
1157	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-
1158		CAEE	F10	-	-	-	-	-	-	-
1159		Total Other Production - Accum Depr		-	-	-	-	-	-	-
1160	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1161				-	-	-	-	-	-	-
1162				-	-	-	-	-	-	-
1163				-	-	-	-	-	-	-
1164		TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-
1165				-	-	-	-	-	-	-
1166				-	-	-	-	-	-	-
1167				-	-	-	-	-	-	-
1168				-	-	-	-	-	-	-
1169	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-
1170				-	-	-	-	-	-	-
1171				-	-	-	-	-	-	-
1172				-	-	-	-	-	-	-
1173				-	-	-	-	-	-	-
1174	108360	Land and Land Rights	F118	-	-	-	-	-	-	-
1175				-	-	-	-	-	-	-
1176	108361	Structures and Improvements	F119	-	-	-	-	-	-	-
1177				-	-	-	-	-	-	-
1178	108362	Station Equipment	F120	-	-	-	-	-	-	-
1179				-	-	-	-	-	-	-

Retail - Total - Unbundled				D	E	F	G	H	I	J
A		B		Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
ACCT	DESCRIPTION			Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1180										
1181										
1182										
1183										
1184	FERC									
1185	ACCT									
1186										
1187	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-
1188										
1189	108365	Overhead Conductors	F122	-	-	-	-	-	-	-
1190										
1191	108366	Underground Conduit	F123	-	-	-	-	-	-	-
1192										
1193	108367	Underground Conductors	F124	-	-	-	-	-	-	-
1194										
1195	108368	Line Transformers	F125	-	-	-	-	-	-	-
1196										
1197	108369	Services	F126	-	-	-	-	-	-	-
1198										
1199	108370	Meters	F127	-	-	-	-	-	-	-
1200										
1201	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-
1202										
1203	108372	Leased Property	F129	-	-	-	-	-	-	-
1204										
1205	108373	Street Lights	F130	-	-	-	-	-	-	-
1206										
1207	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-
1208										
1209	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-
1210										
1211	108DP	Unclassified Dist Sub - Acct 300	F102R	-	-	-	-	-	-	-
1212										
1213										
1214										
1215										
1216										
1217										
1218	108GP	General Plant Accumulated Depr								
1219		Situs	F107R	-	-	-	-	-	-	-
1220		System Generation	F105R	-	-	-	-	-	-	-
1221		System Overheads	F102R	-	-	-	-	-	-	-
1222		Customer - System	F42	(401,650)	(317,125)	(49,438)	(3,339)	(1,181)	(19,786)	(10,781)
1223		Energy	F10	-	-	-	-	-	-	-
1224		CAEE	F10	-	-	-	-	-	-	-
1225		CAEE	F10	-	-	-	-	-	-	-
1226		Total General Plant Accumulated Depr		(401,650)	(317,125)	(49,438)	(3,339)	(1,181)	(19,786)	(10,781)
1227										
1228	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-
1229										
1230	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1231		Remove Capital Lease	F10	-	-	-	-	-	-	-
1232										
1233	1081399	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1234		Remove Capital Lease	F10	-	-	-	-	-	-	-
1235										
1236		TOTAL GENERAL PLANT ACCUM DEPR		(401,650)	(317,125)	(49,438)	(3,339)	(1,181)	(19,786)	(10,781)
1237										
1238										
1239										
1240										
1241										
1242										
1243										
1244	111SP	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1245										
1246	111GP	Accum Prov for Amort-General								
1247		Division	F108	(131,754)	(60,705)	(17,374)	(24,431)	(20,876)	(7,268)	(1,100)
1248		System Overheads	F108	-	-	-	-	-	-	-
1249		Total Accum Prov for Amort-General		(131,754)	(60,705)	(17,374)	(24,431)	(20,876)	(7,268)	(1,100)
1250										
1251	111HP	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-
1252										
1253	111IP	Accum Prov for Amort-Intangible								
1254		Situs	F107R	-	-	-	-	-	-	-
1255		System Generation	F105R	-	-	-	-	-	-	-
1256		System Overheads	F102R	-	-	-	-	-	-	-
1257		Customer - System	F42	(4,044,609)	(3,193,444)	(497,842)	(33,627)	(11,888)	(199,245)	(108,562)
1258		CAEE	F105R	-	-	-	-	-	-	-
1259		CAEE	F105R	-	-	-	-	-	-	-
1260		Energy	F10	-	-	-	-	-	-	-
1261		Total Accum Prov for Amort-Intangible		(4,044,609)	(3,193,444)	(497,842)	(33,627)	(11,888)	(199,245)	(108,562)
1262										
1263	111390	Accum Amtr - Capital Lease								
1264		Situs	F107R	-	-	-	-	-	-	-
1265		System Generation	F105R	0	0	0	0	0	0	0
1266		System Overheads	F102R	0	0	0	0	0	0	0
1267		Remove Capital Lease Amtr		0	0	0	0	0	0	0
1268										
1269		TOTAL ACCUM PROV FOR AMORTIZATION		(4,176,363)	(3,254,149)	(515,216)	(58,057)	(32,764)	(206,513)	(109,662)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006

A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		2,449,427	987,345	332,680	523,532	492,458	103,471	9,941
15									
16	Operating Expenses								
17	Operation & Maintenance Expenses		348,387	148,759	49,587	70,637	61,905	15,246	2,252
18	Depreciation Expense		-	-	-	-	-	-	-
19	Amortization Expense		-	-	-	-	-	-	-
20	Taxes Other Than Income		1,393,268	559,546	177,477	294,398	297,277	59,474	5,095
21	Income Taxes - Federal		564,929	226,879	71,962	119,370	120,537	24,115	2,066
22	Income Taxes - State		-	-	-	-	-	-	-
23	Income Taxes Deferred		-	-	-	-	-	-	-
24	Investment Tax Credit Adj		-	-	-	-	-	-	-
25	Misc Revenues & Expense		-	-	-	-	-	-	-
26									
27	Total Operating Expenses		2,306,583	935,184	299,026	484,404	479,719	98,836	9,413
28									
29	Operating Revenue For Return		142,844	52,160	33,654	39,128	12,739	4,635	528
30									
31									
32	Rate Base :								
33	Electric Plant In Service		-	-	-	-	-	-	-
34	Plant Held For Future Use		-	-	-	-	-	-	-
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-
37	Prepayments		-	-	-	-	-	-	-
38	Fuel Stock		-	-	-	-	-	-	-
39	Materials & Supplies		-	-	-	-	-	-	-
40	Misc Deferred Debits		369,644	164,087	48,456	71,457	63,484	19,523	2,636
41	Cash Working Capital		38,359	16,379	5,460	7,777	6,816	1,679	248
42	Weatherization Loans		2,256,731	889,709	285,524	483,824	498,266	92,548	6,860
43	Miscellaneous Rate Base		-	-	-	-	-	-	-
44									
45	Total Rate Base Additions		2,664,733	1,070,175	339,440	563,059	568,566	113,750	9,745
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation		-	-	-	-	-	-	-
49	Accum Provision For Amortization		-	-	-	-	-	-	-
50	Accum Deferred Income Taxes		-	-	-	-	-	-	-
51	Unamortized ITC		-	-	-	-	-	-	-
52	Customer Advance For Construction		-	-	-	-	-	-	-
53	Customer Service Deposits		-	-	-	-	-	-	-
54	Misc Rate Base Deductions		-	-	-	-	-	-	-
55									
56	Total Rate Base Deductions		-	-	-	-	-	-	-
57									
58	Total Rate Base		2,664,733	1,070,175	339,440	563,059	568,566	113,750	9,745
59									
60									
61	Return On Rate Base		5.36%	4.87%	9.91%	6.95%	2.24%	4.07%	5.41%
62									
63	Return On Equity		4.33%	3.28%	14.23%	7.79%	-2.45%	1.54%	4.45%
64									
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PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours)
 12 Months Ending March 2006

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A	B	C	D	E	F	G	H	I	J
	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
	Total Rate Base		2,664,733	1,070,175	339,440	563,059	568,566	113,750	9,745
	Return On Ratebase (\$%)	5.46%	145,407	58,397	18,522	30,725	31,025	6,207	532
	Operating & Maintenance Expense		348,387	148,759	49,587	70,637	61,905	15,246	2,252
	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-
	Depreciation Expense		-	-	-	-	-	-	-
	Amortization Expense		-	-	-	-	-	-	-
	Taxes Other Than Income		1,393,268	559,546	177,477	294,398	297,277	59,474	5,095
	Federal Income Taxes		564,929	226,879	71,962	119,370	120,537	24,115	2,066
	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	State Income Taxes		-	-	-	-	-	-	-
	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-
	Deferred Income Taxes		-	-	-	-	-	-	-
	Investment Tax Credit		-	-	-	-	-	-	-
	Misc Revenue & Expenses		-	-	-	-	-	-	-
	Revenue Credits		40,627	16,003	5,136	8,716	8,986	1,664	122
	Total Revenue Requirements		2,492,618	1,009,584	322,685	523,845	519,730	106,707	10,067
	Operating Revenues		2,490,054	1,003,348	337,817	532,248	501,444	105,135	10,063
	Increase / (Decrease) Required to Earn Equal Rates of Return		2,564	6,236	(15,132)	(8,403)	18,286	1,572	4
	Existing Revenues	check	2,490,054	1,003,348	337,817	532,248	501,444	105,135	10,063
	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.10%	0.62%	-4.48%	-1.58%	3.65%	1.50%	0.04%

MISC - Total - Unbundled			ELECTRIC REVENUES						
A	B	Commission Peak Credit	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
440	Residential Sales	A	1,003,348	1,003,348	-	-	-	-	-
442	Commercial & Industrial Sales	A	944,396	-	337,817	-	501,444	105,135	-
	Interruptible Demand	F10	-	-	-	-	-	-	-
	Interruptible Energy	F10	-	-	-	-	-	-	-
			944,396	-	337,817	-	501,444	105,135	-
444	Public Street & Highway Lighting	A	542,311	-	-	532,248	-	-	10,063
445	Other Sales to Public Authority	A	-	-	-	-	-	-	-
448	Interdepartmental Demand	A	-	-	-	-	-	-	-
		F10	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Total Sales to Ultimate Customers		2,490,054	1,003,348	337,817	532,248	501,444	105,135	10,063
447	Sales for Resale	F10	-	-	-	-	-	-	-
	Demand	F10	-	-	-	-	-	-	-
	Energy	F10	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
449	Provision for Rate Refund	F11	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	State Specific Revenue Credit	F140M	1,261	511	163	265	263	54	5
	AGA Revenue	A	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Total Sales from Electricity		2,491,315	1,003,859	337,980	532,513	501,707	105,189	10,068
	Other Electric Operating Revenues								
450	Forfeited Discounts & Interest Customers	A	-	-	-	-	-	-	-
		F40	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
451	Misc Electric Revenue	A	-	-	-	-	-	-	-
	Demand	F10	-	-	-	-	-	-	-
	Customer	F40	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
453	Water Sales	F10	-	-	-	-	-	-	-
454	Rent of Electric Property	A	-	-	-	-	-	-	-
	Demand	F10	-	-	-	-	-	-	-
	Customer	F40	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
456	Other Electric Revenue	A	1.00	(41,888)	(16,514)	(5,300)	(8,980)	(9,248)	(1,718)
	Demand	F10	-	-	-	-	-	-	-
	Energy	F10	-	-	-	-	-	-	-
	Customer	F40	-	-	-	-	-	-	-
			(41,888)	(16,514)	(5,300)	(8,980)	(9,248)	(1,718)	(127)
	Total Other Electric Operating Revenues		(41,888)	(16,514)	(5,300)	(8,980)	(9,248)	(1,718)	(127)
	Total Electric Operating Revenues		2,449,427	987,345	332,680	523,532	492,458	103,471	9,941
	Miscellaneous Revenues								
41160	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-
41170	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-
4118	Gain from Emission Allowances	F10	-	-	-	-	-	-	-
41181	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-
4194	Impact Housing Interest Income	F10	-	-	-	-	-	-	-
421	(Gain)/Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-
	Total Miscellaneous Revenues		-	-	-	-	-	-	-
	Miscellaneous Expenses								
4311	Interest on Customer Deposits	F80	-	-	-	-	-	-	-
	DFA Divergence Fairness Adjustment								
	Production	F105	-	-	-	-	-	-	-
	Transmission	F105	-	-	-	-	-	-	-
	Distribution	F105	-	-	-	-	-	-	-
	Net Miscellaneous Revenues And Expense		-	-	-	-	-	-	-

203	MISC - Total - Unbundled									
204	A	B	C	D	E	F	G	H	I	J
205	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
206	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
207				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
208	500	Operation Suprvn & Engineering	F10	-	-	-	-	-	-	-
209		CAEE	F10	-	-	-	-	-	-	-
210		Total 500		-	-	-	-	-	-	-
211	501	Fuel Related	F10	-	-	-	-	-	-	-
212		CAEE	F10	-	-	-	-	-	-	-
213		SSECH	F10	-	-	-	-	-	-	-
214		Total 501		-	-	-	-	-	-	-
215	502	Steam Expenses	F10	-	-	-	-	-	-	-
216		CAEE	F10	-	-	-	-	-	-	-
217		Total 502		-	-	-	-	-	-	-
218	503	Steam From Other Sources	F10	-	-	-	-	-	-	-
219				-	-	-	-	-	-	-
220	505	Electric Expenses	F10	-	-	-	-	-	-	-
221		CAEE	F10	-	-	-	-	-	-	-
222		Total 505		-	-	-	-	-	-	-
223	506	Misc. Steam Expense	F10	-	-	-	-	-	-	-
224		CAEE	F10	-	-	-	-	-	-	-
225		Total 506		-	-	-	-	-	-	-
226	507	Rents	F10	-	-	-	-	-	-	-
227		CAEE	F10	-	-	-	-	-	-	-
228		Total 507		-	-	-	-	-	-	-
229	510	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
230		CAEE	F10	-	-	-	-	-	-	-
231		Total 510		-	-	-	-	-	-	-
232	511	Maintenance of Structures	F10	-	-	-	-	-	-	-
233		CAEE	F10	-	-	-	-	-	-	-
234		Total 511		-	-	-	-	-	-	-
235	512	Maintenance of Boiler Plant	F10	-	-	-	-	-	-	-
236		CAEE	F10	-	-	-	-	-	-	-
237		Total 512		-	-	-	-	-	-	-
238	513	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
239		CAEE	F10	-	-	-	-	-	-	-
240		Total 513		-	-	-	-	-	-	-
241	514	Maint of Misc. Steam Plant	F10	-	-	-	-	-	-	-
242		CAEE	F10	-	-	-	-	-	-	-
243		Total 514		-	-	-	-	-	-	-
244		Total Steam Power Generation		-	-	-	-	-	-	-
245				-	-	-	-	-	-	-
246				-	-	-	-	-	-	-
247				-	-	-	-	-	-	-
248				-	-	-	-	-	-	-
249				-	-	-	-	-	-	-
250				-	-	-	-	-	-	-
251				-	-	-	-	-	-	-
252				-	-	-	-	-	-	-
253	517	Operation Super & Engineering	F10	-	-	-	-	-	-	-
254				-	-	-	-	-	-	-
255	518	Nuclear Fuel Expense	F10	-	-	-	-	-	-	-
256				-	-	-	-	-	-	-
257	519	Coolants and Water	F10	-	-	-	-	-	-	-
258				-	-	-	-	-	-	-
259	520	Steam Expenses	F10	-	-	-	-	-	-	-
260				-	-	-	-	-	-	-
261	523	Electric Expenses	F10	-	-	-	-	-	-	-
262				-	-	-	-	-	-	-
263	524	Misc. Nuclear Expenses	F10	-	-	-	-	-	-	-
264				-	-	-	-	-	-	-
265	528	Maint Supervision & Eng	F10	-	-	-	-	-	-	-
266				-	-	-	-	-	-	-
267	529	Maintenance of Structures	F10	-	-	-	-	-	-	-
268				-	-	-	-	-	-	-
269	530	Maintenance of Reactor Plant	F10	-	-	-	-	-	-	-
270				-	-	-	-	-	-	-
271	531	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
272				-	-	-	-	-	-	-
273	532	Maintenance of Misc Nuclear	F10	-	-	-	-	-	-	-
274				-	-	-	-	-	-	-
275		Total Nuclear Power Generation		-	-	-	-	-	-	-
276				-	-	-	-	-	-	-
277				-	-	-	-	-	-	-

NUCLEAR POWER GENERATION

MISC - Total - Unbundled				HYDRAULIC POWER GENERATION						
278	A	B	C	D	E	F	G	H	I	J
279	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
280	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
281			F10	Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
282										
283	535	Operation Super & Engineering	F10	-	-	-	-	-	-	-
284										
285	536	Water For Power	F10	-	-	-	-	-	-	-
286										
287	537	Hydraulic Expenses	F10	-	-	-	-	-	-	-
288										
289	538	Electric Expenses	F10	-	-	-	-	-	-	-
290										
291	539	Misc. Hydro Expenses	F10	-	-	-	-	-	-	-
292										
293	540	Rents (Hydro Generation)	F10	-	-	-	-	-	-	-
294										
295	541	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
296										
297	542	Maintenance of Structures	F10	-	-	-	-	-	-	-
298										
299	543	Maint of Dams & Waterways	F10	-	-	-	-	-	-	-
300										
301	544	Maintenance of Electric Plant	F10	-	-	-	-	-	-	-
302										
303	545	Maint of Misc. Hydro Plant	F10	-	-	-	-	-	-	-
304										
305										
306										
307		Total Hydraulic Power Generation		-	-	-	-	-	-	-
308										
309										
310										
311										
312										
313	546	Operation Super & Engineering	F10	-	-	-	-	-	-	-
314		CAEE	F10	-	-	-	-	-	-	-
315		Total 546		-	-	-	-	-	-	-
316	547	Fuel SE	F10	-	-	-	-	-	-	-
317		SSECT	F10	-	-	-	-	-	-	-
318		Total 547		-	-	-	-	-	-	-
319										
320	548	Generation Expense	F10	-	-	-	-	-	-	-
321		CAEE	F10	-	-	-	-	-	-	-
322		Total 548		-	-	-	-	-	-	-
323	549	Miscellaneous Other	F10	-	-	-	-	-	-	-
324		CAEE	F10	-	-	-	-	-	-	-
325		Total 549		-	-	-	-	-	-	-
326	550	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-
327		SG	F10	-	-	-	-	-	-	-
328		CAEE	F10	-	-	-	-	-	-	-
329		Total 550		-	-	-	-	-	-	-
330	552	Maintenance of Structures	F10	-	-	-	-	-	-	-
331		SG	F10	-	-	-	-	-	-	-
332		CAEE	F10	-	-	-	-	-	-	-
333		Total 552		-	-	-	-	-	-	-
334	553	Maint of Generation & Elect Plant	F10	-	-	-	-	-	-	-
335		SG	F10	-	-	-	-	-	-	-
336		CAEE	F10	-	-	-	-	-	-	-
337		Total 553		-	-	-	-	-	-	-
338	554	Maintenance of Misc. Other	F10	-	-	-	-	-	-	-
339		SG	F10	-	-	-	-	-	-	-
340		CAEE	F10	-	-	-	-	-	-	-
341		Total 554		-	-	-	-	-	-	-
342		Total Other Power Generation		-	-	-	-	-	-	-
343										
344										
345										
346										
347										
348	555	Purchased Power	F10	-	-	-	-	-	-	-
349		Demand	F10	-	-	-	-	-	-	-
350		Energy	F10	-	-	-	-	-	-	-
351		SSGP	F10	-	-	-	-	-	-	-
352		Total 555		-	-	-	-	-	-	-
353										
354	556	System Control & Load Dispatch	F10	-	-	-	-	-	-	-
355										
356	557	Other Expenses	F10	-	-	-	-	-	-	-
357		CAEE	F10	-	-	-	-	-	-	-
358		Total 557		-	-	-	-	-	-	-
359		Embedded Cost Differentials								
360		Company Owned Hyc	DGP	-	-	-	-	-	-	-
361		Company Owned Hyc	SG	-	-	-	-	-	-	-
362		Mid-C Contract	MC	-	-	-	-	-	-	-
363		Mid-C Contract	SG	-	-	-	-	-	-	-
364		Existing QF Contract	S	-	-	-	-	-	-	-
365		Existing QF Contract	SG	-	-	-	-	-	-	-
366		Total Embedded Cost Differential		-	-	-	-	-	-	-
367										
368		Total Other Power Supply		-	-	-	-	-	-	-
369										
370		TOTAL PRODUCTION EXPENSE		-	-	-	-	-	-	-

MISC - Total - Unbundled			TRANSMISSION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-
562	Station Expense	F106	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-
565	Transm of Electricity by Others Energy	F10 F10	- -	- -	- -	- -	- -	- -	- -
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE			-	-	-	-	-	-	-

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MISC - Total - Unbundled

DISTRIBUTION EXPENSE

A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
580	Operation Supervision & Eng	F131	-	-	-	-	-	-	-
581	Load Dispatching	F20	-	-	-	-	-	-	-
582	Station Expense	F120	-	-	-	-	-	-	-
583	Overhead Line Expenses	F132	-	-	-	-	-	-	-
584	Underground Line Expense	F133	-	-	-	-	-	-	-
585	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-
586	Meter Expenses	F127	-	-	-	-	-	-	-
587	Customer Installation Expenses	F20	-	-	-	-	-	-	-
588	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-
589	Rents	F131	-	-	-	-	-	-	-
590	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-
591	Maintenance of Structures	F119	-	-	-	-	-	-	-
592	Maint of Station Equipment	F120	-	-	-	-	-	-	-
593	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-
594	Maint of Underground Lines	F135	-	-	-	-	-	-	-
595	Maint of Line Transformers	F125	-	-	-	-	-	-	-
596	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-
597	Maintenance of Meters	F127	-	-	-	-	-	-	-
598	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-
TOTAL DISTRIBUTION EXPENSE			-	-	-	-	-	-	-
CUSTOMER ACCOUNTS EXPENSE									
901	Supervision	F136	-	-	-	-	-	-	-
902	Meter Reading Expense	F47	-	-	-	-	-	-	-
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSE			-	-	-	-	-	-	-

MISC - Total - Unbundled			CUSTOMER SERVICE EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15.51-54.57
485									
486									
487									
488									
489									
490									
491	907	F40	-	-	-	-	-	-	-
492									
493	908	F10	-	-	-	-	-	-	-
494									
495	909	F40	-	-	-	-	-	-	-
496									
497	910	F40	-	-	-	-	-	-	-
498									
499	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-
500									
501									
502									
503									
504									
505	911	F40	-	-	-	-	-	-	-
506									
507	912	F40	-	-	-	-	-	-	-
508									
509	913	F40	-	-	-	-	-	-	-
510									
511	916	F40	-	-	-	-	-	-	-
512									
513	TOTAL SALES EXPENSE		-	-	-	-	-	-	-
514									
515									
516									
517									
518									
519	920	F102M	-	-	-	-	-	-	-
520		F42	-	-	-	-	-	-	-
521									
522									
523	921	F102M	-	-	-	-	-	-	-
524		F42	-	-	-	-	-	-	-
525									
526									
527	923	F102M	-	-	-	-	-	-	-
528		F42	-	-	-	-	-	-	-
529									
530									
531	924	F102M	-	-	-	-	-	-	-
532									
533	925	F102M	-	-	-	-	-	-	-
534									
535	926	F138M	-	-	-	-	-	-	-
536									
537	927	F102	-	-	-	-	-	-	-
538									
539	928	F141	348,387	148,759	49,587	70,637	61,905	15,246	2,252
540									
541	929	F138M	-	-	-	-	-	-	-
542									
543	930	F138M	-	-	-	-	-	-	-
544									
545	931	F102M	-	-	-	-	-	-	-
546									
547	935	F108	-	-	-	-	-	-	-
548									
549	TOTAL ADMINISTRATIVE & GEN EXPENSE		348,387	148,759	49,587	70,637	61,905	15,246	2,252
550									
551									
552	TOTAL O & M EXPENSE		348,387	148,759	49,587	70,637	61,905	15,246	2,252
553									

MISC - Total - Unbundled			DEPRECIATION EXPENSE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
554									
555									
556									
557									
558									
559									
560	403SP	Steam Depreciation	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total 403SP		-	-	-	-	-	-
561									
562									
563	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-
564									
565	403HP	Hydro Depreciation	F10	-	-	-	-	-	-
566									
567	403OP	Other Production Depreciation	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total 403OP		-	-	-	-	-	-
568									
569									
570	403TP	Transmission Depreciation	F106	-	-	-	-	-	-
571									
572	403	Distribution Depreciation							
573		Land Rights	F118	-	-	-	-	-	-
574		Structures	F119	-	-	-	-	-	-
575		Station Equip	F120	-	-	-	-	-	-
576		Poles & Towers	F121	-	-	-	-	-	-
577		OH Conductors	F122	-	-	-	-	-	-
578		UG Conduit	F123	-	-	-	-	-	-
579		UG Conductor	F124	-	-	-	-	-	-
580		Line Transformer	F125	-	-	-	-	-	-
581		Services	F126	-	-	-	-	-	-
582		Meters	F127	-	-	-	-	-	-
583		Inst Cust Premises	F128	-	-	-	-	-	-
584		Leased Property	F129	-	-	-	-	-	-
585		Street Lighting	F130	-	-	-	-	-	-
586		Total Distribution Expense		-	-	-	-	-	-
587									
588	403GP	General Depreciation							
589		Situs	F107M	-	-	-	-	-	-
590		System Generation	F105M	-	-	-	-	-	-
591		System Overheads	F102M	-	-	-	-	-	-
592		Customer - System	F42	-	-	-	-	-	-
593		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total General Expense		-	-	-	-	-	-
594									
595									
596	403GV0	General Vehicles	F105M	-	-	-	-	-	-
597									
598	403MP	Mining Depreciation	F10	-	-	-	-	-	-
599									
600	403EP	Experimental Plant Depreciation	F10	-	-	-	-	-	-
601									
602									
603		TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-
604									
605									
606									
607									
608	404GP	Amort of LT Plant - Cap. Lease Gen							
609		Division	F10	-	-	-	-	-	-
610		System Overheads	F102M	-	-	-	-	-	-
611		Customer - System	F42	-	-	-	-	-	-
612		Total Amort. Cap. Lease General		-	-	-	-	-	-
613									
614	404SP	Amort of LT Plant - Cap Lease Steam	F10	-	-	-	-	-	-
615									
616	404IP	Amort of LT Plant - Intangible Plant							
617		Situs	F107M	-	-	-	-	-	-
618		System Generation	F105M	-	-	-	-	-	-
619		System Overheads	F102M	-	-	-	-	-	-
620		Customer - System	F42	-	-	-	-	-	-
621		Energy	F10	-	-	-	-	-	-
		CAEW	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total Amort. Intangible Plant		-	-	-	-	-	-
622									
623									

AMORTIZATION EXPENSE

MISC - Total - Unbundled			STEAM PRODUCTION PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
310	Land and Land Rights CAEE Total 310	F10 F10	- -	- -	- -	- -	- -	- -	- -
311	Structures and Improvements CAEE Total 311	F10 F10	- -	- -	- -	- -	- -	- -	- -
312	Boiler Plant Equipment CAEE Total 312	F10 F10	- -	- -	- -	- -	- -	- -	- -
314	Turbogenerator Units CAEE Total 314	F10 F10	- -	- -	- -	- -	- -	- -	- -
315	Accessory Electric Equipment CAEE Total 315	F10 F10	- -	- -	- -	- -	- -	- -	- -
316	Misc Power Plant Equipment CAEE Total 316	F10 F10	- -	- -	- -	- -	- -	- -	- -
SP	Unclassified Steam Plant - Acct 300	F10	-	-	-	-	-	-	-
Total Steam Production Plant			-	-	-	-	-	-	-
			NUCLEAR PRODUCTION						
320	Land and Land Rights	F10	-	-	-	-	-	-	-
321	Structures and Improvements	F10	-	-	-	-	-	-	-
322	Reactor Plant Equipment	F10	-	-	-	-	-	-	-
323	Turbogenerator Units	F10	-	-	-	-	-	-	-
324	Land and Land Rights	F10	-	-	-	-	-	-	-
325	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
NP	Unclassified Nuclear Plt - Acct 300	F10	-	-	-	-	-	-	-
Total Nuclear Production Plant			-	-	-	-	-	-	-
			HYDRAULIC PRODUCTION PLANT						
330	Land and Land Rights	F10	-	-	-	-	-	-	-
331	Structures and Improvements	F10	-	-	-	-	-	-	-
332	Reservoirs, Dams & Waterways	F10	-	-	-	-	-	-	-
333	Water Wheel, Turbines, & Generators	F10	-	-	-	-	-	-	-
334	Accessory Electric Equipment	F10	-	-	-	-	-	-	-
335	Misc. Power Plant Equipment	F10	-	-	-	-	-	-	-
336	Roads, Railroads & Bridges	F10	-	-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300	F10	-	-	-	-	-	-	-
Total Hydraulic Plant			-	-	-	-	-	-	-

MISC - Total - Unbundled			OTHER PRODUCTION PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
758									
759									
760									
761									
762									
763	340	Land and Land Rights							
764		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
765		Total 340		-	-	-	-	-	-
766									
767	341	Structures and Improvements							
768		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
769		Total 341		-	-	-	-	-	-
770									
771	342	Fuel Holders, Producers & Access							
772		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
773		Total 342		-	-	-	-	-	-
774									
775	343	Prime Movers							
776		CAGE	F10	-	-	-	-	-	-
777		Total 343		-	-	-	-	-	-
778									
779	344	Generators							
		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
780		Total 344		-	-	-	-	-	-
781									
782	345	Accessory Electric Plant							
783		SG	F10	-	-	-	-	-	-
		CAGE	F10	-	-	-	-	-	-
784		Total 345		-	-	-	-	-	-
785									
786	346	Misc. Power Plant Equipment							
787			F10	-	-	-	-	-	-
788	OP	Unclassified Other Prod - Acct 300							
789			F10	-	-	-	-	-	-
790		Total Other Production Plant		-	-	-	-	-	-
791									
792		Experimental Plant							
793	103	Experimental Plant							
794			F10	-	-	-	-	-	-
795		TOTAL PRODUCTION PLANT		-	-	-	-	-	-
796									
797									
798	350	Land and Land Rights							
799		Demand	F10	-	-	-	-	-	-
800		Direct Assigned	A	-	-	-	-	-	-
801									
802	352	Structures and Improvements							
803		Demand	F10	-	-	-	-	-	-
804		Direct Assigned	A	-	-	-	-	-	-
805									
806	353	Station Equipment							
807		Demand	F10	-	-	-	-	-	-
808		Direct Assigned	A	-	-	-	-	-	-
809									
810	354	Towers and Fixtures							
811		Demand	F10	-	-	-	-	-	-
812		Direct Assigned	A	-	-	-	-	-	-
813									
814	355	Poles and Fixtures							
815		Demand	F10	-	-	-	-	-	-
816		Direct Assigned	A	-	-	-	-	-	-
817									
818	356	Overhead Conductors							
819		Demand	F10	-	-	-	-	-	-
820		Direct Assigned	A	-	-	-	-	-	-
821									
822	357	Underground Conduit							
823		Demand	F10	-	-	-	-	-	-
824		Direct Assigned	A	-	-	-	-	-	-
825									
826	358	Underground Conductors							
827		Demand	F10	-	-	-	-	-	-
828		Direct Assigned	A	-	-	-	-	-	-
829									
830	359	Roads and Trails							
831		Demand	F10	-	-	-	-	-	-
832		Direct Assigned	A	-	-	-	-	-	-
833									
834									
835	TP	Unclassified Trans Plant - Acct 300							
836	TS0	Unclassified Trans Sub - Acct 300							
837			F10	-	-	-	-	-	-
838		TOTAL TRANSMISSION PLANT		-	-	-	-	-	-

839	MISC - Total - Unbundled									
840	A	B	C	D	E	F	G	H	I	J
841	FERC		COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
842	ACCT	DESCRIPTION	Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
843				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
844						DISTRIBUTION PLANT				
845	360	Land and Land Rights								
846		Demand Primary	F20	-	-	-	-	-	-	-
847		Assigned	A	-	-	-	-	-	-	-
848				-	-	-	-	-	-	-
849	361	Structures and Improvements								
850		Demand Primary	F20	-	-	-	-	-	-	-
851		Assigned	A	-	-	-	-	-	-	-
852				-	-	-	-	-	-	-
853	362	Station Equipment								
854		Demand Primary	F20	-	-	-	-	-	-	-
855		Assigned	A	-	-	-	-	-	-	-
856				-	-	-	-	-	-	-
857	364	Poles, Towers & Fixtures								
858		Demand Primary	F20	-	-	-	-	-	-	-
859		Demand Secondary	F22	-	-	-	-	-	-	-
860		Assigned	A	-	-	-	-	-	-	-
861				-	-	-	-	-	-	-
862	365	Overhead Conductors								
863		Demand Primary	F20	-	-	-	-	-	-	-
864		Demand Secondary	F22	-	-	-	-	-	-	-
865		Assigned	A	-	-	-	-	-	-	-
866				-	-	-	-	-	-	-
867	366	Underground Conduit								
868		Demand Primary	F20	-	-	-	-	-	-	-
869		Demand Secondary	F22	-	-	-	-	-	-	-
870		Assigned	A	-	-	-	-	-	-	-
871				-	-	-	-	-	-	-
872	367	Underground Conductors								
873		Demand Primary	F20	-	-	-	-	-	-	-
874		Demand Secondary	F22	-	-	-	-	-	-	-
875		Assigned	A	-	-	-	-	-	-	-
876				-	-	-	-	-	-	-
877	368	Line Transformers								
878		Demand Secondary	F21	-	-	-	-	-	-	-
879		Assigned	A	-	-	-	-	-	-	-
880				-	-	-	-	-	-	-
881	369	Services								
882		Customer	F70	-	-	-	-	-	-	-
883		Assigned	A	-	-	-	-	-	-	-
884				-	-	-	-	-	-	-
885	370	Meters								
886		Customer	F60	-	-	-	-	-	-	-
887		Assigned	A	-	-	-	-	-	-	-
888				-	-	-	-	-	-	-
889	371	Install on Customers' Premises								
890		Demand Primary	F20	-	-	-	-	-	-	-
891		Demand Secondary	F22	-	-	-	-	-	-	-
892		Assigned	A	-	-	-	-	-	-	-
893				-	-	-	-	-	-	-
894	372	Leased Property								
895		Demand Primary	F20	-	-	-	-	-	-	-
896		Demand Secondary	F22	-	-	-	-	-	-	-
897		Assigned	A	-	-	-	-	-	-	-
898				-	-	-	-	-	-	-
899	373	Street Lights								
900			A	-	-	-	-	-	-	-
901				-	-	-	-	-	-	-
902				-	-	-	-	-	-	-
903	DP	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-
904	DS0	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-
905		TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-
906				-	-	-	-	-	-	-

MISC - Total - Unbundled			GENERAL PLANT						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
907									
908									
909									
910									
911									
912									
913	389	Land and Land Rights							
914		Situs	F107M	-	-	-	-	-	-
915		System Generation	F105M	-	-	-	-	-	-
916		System Overheads	F102M	-	-	-	-	-	-
917		Customer - System	F42	-	-	-	-	-	-
918		Total Land & Land Rights		-	-	-	-	-	-
919									
920	390	Structures and Improvements							
921		Situs	F107M	-	-	-	-	-	-
922		System Generation	F105M	-	-	-	-	-	-
923		System Overheads	F102M	-	-	-	-	-	-
924		Customer - System	F42	-	-	-	-	-	-
925		Total Structures and Improvements		-	-	-	-	-	-
926									
927	391	Office Furniture & Equipment							
928		Situs	F107M	-	-	-	-	-	-
929		System Generation	F105M	-	-	-	-	-	-
930		System Overheads	F102M	-	-	-	-	-	-
931		Customer - System	F42	-	-	-	-	-	-
932		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
933		Total Office Furniture & Equipment		-	-	-	-	-	-
934									
935	392	Transportation Equipment							
936		Situs	F107M	-	-	-	-	-	-
937		System Generation	F105M	-	-	-	-	-	-
938		System Overheads	F102M	-	-	-	-	-	-
939		Customer - System	F42	-	-	-	-	-	-
940		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
941		Total Transportation Equipment		-	-	-	-	-	-
942									
943	393	Stores Equipment							
944		Situs	F107M	-	-	-	-	-	-
945		System Generation	F105M	-	-	-	-	-	-
946		System Overheads	F102M	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
947		Total Stores Equipment		-	-	-	-	-	-
948									
949	394	Tools, Shop & Garage Equipment							
950		Situs	F107M	-	-	-	-	-	-
951		System Generation	F105M	-	-	-	-	-	-
952		System Overheads	F102M	-	-	-	-	-	-
953		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
954		Total Tools, Shop & Garage Equipment		-	-	-	-	-	-
955									
956	395	Laboratory Equipment							
957		Situs	F107M	-	-	-	-	-	-
958		System Generation	F105M	-	-	-	-	-	-
959		System Overheads	F102M	-	-	-	-	-	-
960		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
961		Total Laboratory Equipment		-	-	-	-	-	-
962									
963	396	Power Operated Equipment							
964		Situs	F107M	-	-	-	-	-	-
965		System Generation	F105M	-	-	-	-	-	-
966		System Overheads	F102M	-	-	-	-	-	-
967		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
968		Total Power Operated Equipment		-	-	-	-	-	-
969									
970	397	Communication Equipment							
971		Situs	F107M	-	-	-	-	-	-
972		System Generation	F105M	-	-	-	-	-	-
973		System Overheads	F102M	-	-	-	-	-	-
974		Customer - System	F42	-	-	-	-	-	-
975		Energy	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
976		Total Communication Equipment		-	-	-	-	-	-
977									

MISC - Total - Unbundled				GENERAL PLANT						
978	A	B	C	D	E	F	G	H	I	J
979	FERC	DESCRIPTION	COS	Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
980	ACCT		Factor	Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
981				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
982	398	Misc. Equipment								
983		Situs	F107M	-	-	-	-	-	-	-
984		System Generation	F105M	-	-	-	-	-	-	-
985		System Overheads	F102M	-	-	-	-	-	-	-
986		Customer - System	F42	-	-	-	-	-	-	-
987		Energy	F10	-	-	-	-	-	-	-
988		CAEE	F10	-	-	-	-	-	-	-
989		Total Misc. Equipment		-	-	-	-	-	-	-
990	399	Coal Mine	F10	-	-	-	-	-	-	-
991	399L	WIDCO Capital Lease	F10	-	-	-	-	-	-	-
992		Remove Capital Lease	F10	-	-	-	-	-	-	-
993	1011390	General Capital Lease	F10	-	-	-	-	-	-	-
994		Remove Capital Lease	F10	-	-	-	-	-	-	-
995	1011392	General Vehicles Capital Lease	F10	-	-	-	-	-	-	-
996		Remove Capital Lease	F10	-	-	-	-	-	-	-
997	GP	Unclassified Gen Plant - Acct 300	F102M	-	-	-	-	-	-	-
998	399G	Unclassified Gen Veh - Acct 300	F102M	-	-	-	-	-	-	-
999				-	-	-	-	-	-	-
1000		TOTAL GENERAL PLANT		-	-	-	-	-	-	-
1001				-	-	-	-	-	-	-
1002				-	-	-	-	-	-	-
1003				-	-	-	-	-	-	-
1004				-	-	-	-	-	-	-
1005				-	-	-	-	-	-	-
1006				-	-	-	-	-	-	-
1007				-	-	-	-	-	-	-
1008				-	-	-	-	-	-	-
1009				-	-	-	-	-	-	-
1010				-	-	-	-	-	-	-
1011	301	Organization								
1012		Situs	F107M	-	-	-	-	-	-	-
1013		System Generation	F105M	-	-	-	-	-	-	-
1014		System Overheads	F102M	-	-	-	-	-	-	-
1015		Total Organization		-	-	-	-	-	-	-
1016	302	Franchise & Consent								
1017		Situs	F107M	-	-	-	-	-	-	-
1018		System Generation	F105M	-	-	-	-	-	-	-
1019		Total Franchise & Consent		-	-	-	-	-	-	-
1020	303	Miscellaneous Intangible Plant								
1021		Situs	F107M	-	-	-	-	-	-	-
1022		System Generation	F105M	-	-	-	-	-	-	-
1023		System Overheads	F102M	-	-	-	-	-	-	-
1024		Customer - System	F42	-	-	-	-	-	-	-
1025		Energy	F10	-	-	-	-	-	-	-
1026		CAEE	F10	-	-	-	-	-	-	-
1027		Total Miscellaneous Intangible Plant		-	-	-	-	-	-	-
1028	IP	Unclass Intangible Plant - Acct 300	F102M	-	-	-	-	-	-	-
1029				-	-	-	-	-	-	-
1030		TOTAL INTANGIBLE PLANT		-	-	-	-	-	-	-
1031				-	-	-	-	-	-	-
1032				-	-	-	-	-	-	-
1033				-	-	-	-	-	-	-
1034		TOTAL ELECTRIC PLANT IN SERVICE		-	-	-	-	-	-	-
1035				-	-	-	-	-	-	-
1036				-	-	-	-	-	-	-
1037				-	-	-	-	-	-	-

MISC - Total - Unbundled			MISC RATE BASE						
A	B	C	D	E	F	G	H	I	J
FERC ACCT	DESCRIPTION	COS Factor	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57
1038									
1039									
1040									
1041									
1042									
1043									
1044	105	Plant Held For Future Use							
1045		Production	F10	-	-	-	-	-	-
1046		Transmission	F10	-	-	-	-	-	-
1047		Distribution	F20	-	-	-	-	-	-
1048		General	F102	-	-	-	-	-	-
1049		Mining	F10	-	-	-	-	-	-
1050		Total Plant Held For Future Use		-	-	-	-	-	-
1051									
1052	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-
1053									
1054	120	Nuclear Fuel	F10	-	-	-	-	-	-
1055									
1056	124	Weatherization	F10	2,256,731	889,709	285,524	483,824	498,266	92,548
1057									
1058	151	Fuel Stock	F10	-	-	-	-	-	-
		SSECT	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total Fuel Stock		-	-	-	-	-	-
1059									
1060									
1061	152	Fuel Stock - Undistributed	F10	-	-	-	-	-	-
1062									
1063	25316	DG&T Working Capital Deposit	F10	-	-	-	-	-	-
1064									
1065	25317	DG&T Working Capital Deposit	F10	-	-	-	-	-	-
1066									
1067	25319	Provo Working Capital Deposit	F10	-	-	-	-	-	-
1068									
1069	154	Materials and Supplies	F102M	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total Material & Supplies		-	-	-	-	-	-
1070									
1071									
1072	163	Stores Expense Undistributed	F102M	-	-	-	-	-	-
1073									
1074	25318	Provo Working Capital Deposit	F102M	-	-	-	-	-	-
1075									
1076	165	Prepayments	F102M	-	-	-	-	-	-
1077		Customer - System	F42	-	-	-	-	-	-
1078		Total Prepayments		-	-	-	-	-	-
1079									
1080	182M	Misc Regulatory Assets	F102M	369,644	164,087	48,456	71,457	63,484	19,523
		CAEE	F10	-	-	-	-	-	-
		Total Misc Regulatory Assets		369,644	164,087	48,456	71,457	63,484	19,523
1081									
1082									
1083	186M	Misc Deferred Debits	F102M	-	-	-	-	-	-
1084									
1085	CWC	Cash Working Capital	F137M	38,359	16,379	5,460	7,777	6,816	1,679
1086									
1087	OWC	Other Working Capital	F137M	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-
		Total Other Working Capital		-	-	-	-	-	-
1088									
1089									
1090	18222	Nuclear Plant	F11	-	-	-	-	-	-
1091									
1092	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-
1093									
1094	141	Impact Housing - Notes Receivable	F10	-	-	-	-	-	-
1095		TOTAL RATE BASE ADDITIONS		2,664,733	1,070,175	339,440	563,059	568,566	113,750
1096									9,745

1097	MISC - Total - Unbundled									
1098										
1099	A	B		D	E	F	G	H	I	J
1100	FERC			Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1101	ACCT	DESCRIPTION		Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
1102				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1103										
1104	235	Customer Service Deposits	F51	-	-	-	-	-	-	-
1105			F51	-	-	-	-	-	-	-
1106				-	-	-	-	-	-	-
1107				-	-	-	-	-	-	-
1108	2281	Accum Prov for Property Insurance	F102M	-	-	-	-	-	-	-
1109				-	-	-	-	-	-	-
1110	2282	Accum Prov for Injuries & Damages	F102M	-	-	-	-	-	-	-
1111				-	-	-	-	-	-	-
1112	2283	Accum Prov for Pension & Benefits	F102M	-	-	-	-	-	-	-
1113				-	-	-	-	-	-	-
1114	254	Reg Liabilities - Insurance Provision	F102M	-	-	-	-	-	-	-
1115				-	-	-	-	-	-	-
1116	22844	Hydro Relicensing Obligations	F10	-	-	-	-	-	-	-
1117				-	-	-	-	-	-	-
1118	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-
1119				-	-	-	-	-	-	-
1120				-	-	-	-	-	-	-
1121	252	Customer Advances for Const	F50	-	-	-	-	-	-	-
1122				-	-	-	-	-	-	-
1123	25398	SO2 Emmissions	F10	-	-	-	-	-	-	-
1124				-	-	-	-	-	-	-
1125	25399	Other Deferred Credits	F10	-	-	-	-	-	-	-
1126				-	-	-	-	-	-	-
1127	190	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-
1128		Labor	F138M	-	-	-	-	-	-	-
1129		Customer - System	F42	-	-	-	-	-	-	-
1130		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-
1131				-	-	-	-	-	-	-
1132	281	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-
1133				-	-	-	-	-	-	-
1134	282	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-
1135		Labor	F138M	-	-	-	-	-	-	-
1136		Customer - System	F42	-	-	-	-	-	-	-
1137		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-
1138				-	-	-	-	-	-	-
1139	283	Accum Deferred Income Taxes	F104M	-	-	-	-	-	-	-
1140		Labor	F138M	-	-	-	-	-	-	-
1141		Customer - System	F42	-	-	-	-	-	-	-
1142		Total Accum Deferred Income Taxes		-	-	-	-	-	-	-
1143				-	-	-	-	-	-	-
1144	255	Accum Investment Tax Credit	F104M	-	-	-	-	-	-	-
1145		TOTAL RATE BASE DEDUCTIONS		-	-	-	-	-	-	-
1146				-	-	-	-	-	-	-
1147				-	-	-	-	-	-	-
1148				-	-	-	-	-	-	-
1149				-	-	-	-	-	-	-
1150	108SP	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1151		CAEE	F10	-	-	-	-	-	-	-
1152		Total Steam Prod Accumulated Depr		-	-	-	-	-	-	-
1153	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-
1154				-	-	-	-	-	-	-
1155	108HP	Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-
1156				-	-	-	-	-	-	-
1157	108OP	Other Production - Accum Depr	F10	-	-	-	-	-	-	-
1158		CAEE	F10	-	-	-	-	-	-	-
1159		Total Other Production - Accum Depr		-	-	-	-	-	-	-
1160	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-
1161				-	-	-	-	-	-	-
1162				-	-	-	-	-	-	-
1163				-	-	-	-	-	-	-
1164		TOTAL PRODUCTION PLANT DEPRECIATION		-	-	-	-	-	-	-
1165				-	-	-	-	-	-	-
1166				-	-	-	-	-	-	-
1167				-	-	-	-	-	-	-
1168				-	-	-	-	-	-	-
1169	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-
1170				-	-	-	-	-	-	-
1171				-	-	-	-	-	-	-
1172				-	-	-	-	-	-	-
1173				-	-	-	-	-	-	-
1174	108360	Land and Land Rights	F118	-	-	-	-	-	-	-
1175				-	-	-	-	-	-	-
1176	108361	Structures and Improvements	F119	-	-	-	-	-	-	-
1177				-	-	-	-	-	-	-
1178	108362	Station Equipment	F120	-	-	-	-	-	-	-

1179 MISC - Total - Unbundled				D	E	F	G	H	I	J
1180				Washington	Residential	General	Large General	Large Power	Irrigation	Street & Area
1181				Jurisdiction	Schedule 16	Service	Service	Service	Schedule 40	Lighting
1182				Normalized		Schedule 24	Schedule 36	Schedule 48T		Sch. 15,51-54,57
1183				A	B					
1184				FERC						
1185				ACCT	DESCRIPTION					
1186	108364	Poles, Towers & Fixtures	F121	-	-	-	-	-	-	-
1188	108365	Overhead Conductors	F122	-	-	-	-	-	-	-
1190	108366	Underground Conduit	F123	-	-	-	-	-	-	-
1192	108367	Underground Conductors	F124	-	-	-	-	-	-	-
1194	108368	Line Transformers	F125	-	-	-	-	-	-	-
1196	108369	Services	F126	-	-	-	-	-	-	-
1198	108370	Meters	F127	-	-	-	-	-	-	-
1200	108371	Install on Customers' Premises	F128	-	-	-	-	-	-	-
1202	108372	Leased Property	F129	-	-	-	-	-	-	-
1204	108373	Street Lights	F130	-	-	-	-	-	-	-
1206	108D00	Unclassified Dist Plant - Acct 300	F121	-	-	-	-	-	-	-
1208	108DS	Unclassified Dist Sub - Acct 300	F120	-	-	-	-	-	-	-
1210	108DP	Unclassified Dist Sub - Acct 300	F102M	-	-	-	-	-	-	-
1212				-	-	-	-	-	-	-
1213				-	-	-	-	-	-	-
1214		TOTAL DISTRIBUTION PLANT DEPR		-	-	-	-	-	-	-
1215				-	-	-	-	-	-	-
1216				-	-	-	-	-	-	-
1217	108GP	General Plant Accumulated Depr		-	-	-	-	-	-	-
1218		Situs	F107M	-	-	-	-	-	-	-
1219		System Generation	F105M	-	-	-	-	-	-	-
1220		System Overheads	F102M	-	-	-	-	-	-	-
1221		Customer - System	F42	-	-	-	-	-	-	-
1222		Energy	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
		CAEE	F10	-	-	-	-	-	-	-
1223		Total General Plant Accumulated Depr		-	-	-	-	-	-	-
1224				-	-	-	-	-	-	-
1225	108MP	Mining Plant Accumulated Depr.	F10	-	-	-	-	-	-	-
1226				-	-	-	-	-	-	-
1227	1081390	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1228		Remove Capital Lease	F10	-	-	-	-	-	-	-
1229				-	-	-	-	-	-	-
1230	1081399	Accum Depr - Capital Lease	F10	-	-	-	-	-	-	-
1231		Remove Capital Lease	F10	-	-	-	-	-	-	-
1232				-	-	-	-	-	-	-
1233		TOTAL GENERAL PLANT ACCUM DEPR		-	-	-	-	-	-	-
1234				-	-	-	-	-	-	-
1235				-	-	-	-	-	-	-
1236		TOTAL ACCUM DEPR - PLANT IN SERVICE		-	-	-	-	-	-	-
1237				-	-	-	-	-	-	-
1238				-	-	-	-	-	-	-
1239				-	-	-	-	-	-	-
1240				-	-	-	-	-	-	-
1241	111SP	Accum Prov for Amort-Steam	F10	-	-	-	-	-	-	-
1242				-	-	-	-	-	-	-
1243	111GP	Accum Prov for Amort-General		-	-	-	-	-	-	-
1244		Division	F108	-	-	-	-	-	-	-
1245		System Overheads	F108	-	-	-	-	-	-	-
1246		Total Accum Prov for Amort-General		-	-	-	-	-	-	-
1247				-	-	-	-	-	-	-
1248	111HP	Accum Prov for Amort-Hydro	F10	-	-	-	-	-	-	-
1249				-	-	-	-	-	-	-
1250	111IP	Accum Prov for Amort-Intangible		-	-	-	-	-	-	-
1251		Situs	F107M	-	-	-	-	-	-	-
1252		System Generation	F105M	-	-	-	-	-	-	-
1253		System Overheads	F102M	-	-	-	-	-	-	-
1254		Customer - System	F42	-	-	-	-	-	-	-
		CAEE	F105M	-	-	-	-	-	-	-
		CAEE	F105M	-	-	-	-	-	-	-
		Energy	F10	-	-	-	-	-	-	-
1255		Total Accum Prov for Amort-Intangible		-	-	-	-	-	-	-
1256				-	-	-	-	-	-	-
1257				-	-	-	-	-	-	-
1258	111390	Accum Amtr - Capital Lease	F107M	-	-	-	-	-	-	-
1259		Situs	F105M	0	0	0	0	0	0	0
1260		System Generation	F105M	0	0	0	0	0	0	0
1261		System Overheads	F102M	0	0	0	0	0	0	0
1262		Remove Capital Lease Amtr		0	0	0	0	0	0	0
1263		TOTAL ACCUM PROV FOR AMORTIZATION		-	-	-	-	-	-	-

6. Cost of Service Allocation Factors

PacifiCorp
 Cost Of Service By Rate Schedule - COS Factor Summary
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Class Allocation Factors

A	B	C	D	E	F	G	H	I	J	K
COS Factor	DESCRIPTION	Dmd Split	Eng Schedule 16	Residential Schedule 24	General Service Schedule 36	Large General Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Factor	
A	Direct Assignment									
F10	100 Summer 100 Winter System Peaks	16% / 84%	0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F11	100 Summer 100 Winter System Peaks	50% / 50%	0.41642	0.13035	0.20735	0.20516	0.03833	0.00239	1.00000	
F12	100 Summer 100 Winter System Peaks	100% / 0%	0.44881	0.13594	0.19706	0.18234	0.03441	0.00145	1.00000	
F13	Seasonal System Capacity Combustion Turbine	SSCCT	0.41723	0.15372	0.19697	0.17907	0.05301	-	1.00000	
F14	Seasonal System Generation Combustion Turbine	SSGCT	0.35638	0.13707	0.20768	0.21007	0.08516	0.00265	1.00000	
F15	Seasonal System Capacity Cholla	SSCCH	0.44766	0.12969	0.20449	0.19137	0.02386	0.00294	1.00000	
F16	Seasonal System Generation Cholla	SSGCH	0.40833	0.12445	0.21812	0.22489	0.02597	0.00325	1.00000	
F17	Seasonal System Capacity Purchase	SSCP	0.40305	0.15255	0.20430	0.18175	0.05835	-	1.00000	
F18	Seasonal System Generation Contract	SSGCP	0.34633	0.13704	0.21515	0.21428	0.08455	0.00267	1.00000	
F20	Max. Schedule Peak		0.44635	0.11842	0.19244	0.13857	0.10068	0.00356	1.00000	
F21	Transformers - NCP		0.59458	0.14008	0.16031	0.03690	0.06598	0.00214	1.00000	
F22	Secondary Lines - NCP		0.80933	0.19067	-	-	-	-	1.00000	
F30	MWH @ Input		0.38404	0.12476	0.21764	0.22799	0.04224	0.00334	1.00000	
F32	Seasonal System Energy Combustion Turbine	SSECT	0.34499	0.13395	0.20969	0.21706	0.09117	0.00314	1.00000	
F33	Seasonal System Energy Cholla	SSECH	0.40097	0.12347	0.21829	0.22760	0.02636	0.00330	1.00000	
F34	Seasonal System Energy Purchase	SSEPC	0.33570	0.13413	0.21718	0.22036	0.08946	0.00317	1.00000	
F40	Average Customers		0.78612	0.13398	0.00809	0.00050	0.04456	0.02675	1.00000	
F41	Weighted Customers Acct 902		0.72199	0.16981	0.01814	0.01108	0.07899	-	1.00000	
F42	Weighted Customers Acct 903		0.78956	0.12309	0.00831	0.00294	0.04926	0.02684	1.00000	
F43	Residential Split		1.00000	-	-	-	-	-	1.00000	
F44	Commercial Split		-	0.94303	0.05697	-	-	-	1.00000	
F45	Industrial / Irrigation Split		-	-	-	0.01115	0.98885	-	1.00000	
F46	Lighting / OSPA Split		-	-	-	-	-	1.00000	1.00000	
F47	Wtd Customers Acct 902 - irrigation		0.75289	0.17707	0.01892	0.01155	0.03958	-	1.00000	
F48	Wtd Customers Acct 903 - irrigation		0.81029	0.12632	0.00853	0.00302	0.02429	0.02755	1.00000	
F50	Contribution In Aid of Construction		0.32950	0.13405	0.19100	0.16756	0.17788	-	1.00000	
F51	Security Deposits		0.82218	0.13585	0.01904	-	0.02131	0.00161	1.00000	
F60	Meters		0.65331	0.16687	0.08392	0.01671	0.07920	-	1.00000	
F70	Services		0.68470	0.21762	0.09307	0.00461	-	-	1.00000	
F80	Uncollectables		0.89538	0.02661	0.03792	0.03327	0.00682	-	1.00000	
F101	Rate Base		0.45325	0.13205	0.18928	0.18628	0.05199	0.00723	1.00000	
F101G	Generation Rate Base		0.39450	0.12651	0.21426	0.22067	0.04100	0.00305	1.00000	
F101T	Transmission Rate Base		0.39467	0.12650	0.21416	0.22062	0.04099	0.00306	1.00000	
F101D	Distribution Rate Base		0.54056	0.14175	0.15321	0.07998	0.07080	0.01366	1.00000	
F101R	Retail Rate Base		0.78418	0.12370	0.01386	0.06558	0.04672	0.02497	1.00000	
F101M	Misc Rate Base		0.40161	0.12738	0.21130	0.21337	0.04269	0.00366	1.00000	
F102	SGP - System Gross Plant		0.44391	0.13109	0.19331	0.17174	0.05282	0.00713	1.00000	
F102G	SGGP - System Gross Generation Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F102T	SGTP - System Gross Transmission Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F102D	SGDP - System Gross Distribution Plant		0.53141	0.13914	0.15617	0.08532	0.07362	0.01434	1.00000	
F102R	SGRP - System Gross Retail Plant		0.44391	0.13109	0.19331	0.17174	0.05282	0.00713	1.00000	
F102M	SGMP - System Gross Misc Plant		0.44391	0.13109	0.19331	0.17174	0.05282	0.00713	1.00000	
F104	SNP - System Net Plant		0.44925	0.13193	0.19116	0.16913	0.05160	0.00692	1.00000	
F104G	SNP - System Net Generation Plant		0.39427	0.12651	0.21438	0.22081	0.04100	0.00304	1.00000	
F104T	SNP - System Net Transmission Plant		0.39449	0.12650	0.21425	0.22072	0.04098	0.00305	1.00000	
F104D	SNP - System Net Distribution Plant		0.54093	0.14186	0.15326	0.07978	0.07070	0.01348	1.00000	
F104R	SNP - System Net Retail Plant		0.78081	0.12378	0.01347	0.06506	0.05042	0.02645	1.00000	
F104M	SNP - System Net Misc Plant		0.44925	0.13193	0.19116	0.16913	0.05160	0.00692	1.00000	
F105	STP - System Prod & Trans Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F105G	SGGP - System Gross Generation Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F105T	SGTP - System Gross Transmission Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F105D	SGDP - System Gross Distribution Plant		0.53141	0.13914	0.15617	0.08532	0.07362	0.01434	1.00000	
F105R	SGRP - System Gross Retail Plant		0.53141	0.13914	0.15617	0.08532	0.07362	0.01434	1.00000	
F105M	SGMP - System Gross Misc Plant		0.53141	0.13914	0.15617	0.08532	0.07362	0.01434	1.00000	
F106	STP - System Transmission Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F107	STP - System Trans & Dist Plant		0.47685	0.13412	0.17933	0.15921	0.06065	0.00985	1.00000	
F107G	SGGP - System Gross Generation Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F107T	SGTP - System Gross Transmission Plant		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F107D	SGDP - System Gross Distribution Plant		0.53141	0.13914	0.15617	0.08532	0.07362	0.01434	1.00000	
F107R	SGRP - System Gross Retail Plant		0.53141	0.13914	0.15617	0.08532	0.07362	0.01434	1.00000	
F107M	SGMP - System Gross Misc Plant		0.53141	0.13914	0.15617	0.08532	0.07362	0.01434	1.00000	
F108	SGP - System General Plant		0.46075	0.13187	0.18543	0.15845	0.05516	0.00835	1.00000	
F110	SIP - System Intangible Plant		0.47164	0.12829	0.17639	0.16756	0.04788	0.00824	1.00000	
F118	Account 360		0.44633	0.11842	0.19244	0.13857	0.10068	0.00356	1.00000	
F119	Account 361		0.44633	0.11842	0.19244	0.13857	0.10068	0.00356	1.00000	
F120	Account 362		0.47533	0.12419	0.17706	0.12750	0.09264	0.00328	1.00000	
F121	Account 364		0.48074	0.12527	0.17420	0.12543	0.09114	0.00323	1.00000	
F122	Account 365		0.56830	0.14270	0.12778	0.09201	0.06685	0.00237	1.00000	
F123	Account 366		0.51018	0.13113	0.15859	0.11419	0.08297	0.00294	1.00000	
F124	Account 367		0.59459	0.14008	0.16031	0.03690	0.06598	0.00214	1.00000	
F125	Account 368		0.68470	0.21762	0.09307	0.00461	-	-	1.00000	
F126	Account 369		0.65331	0.16687	0.08392	0.01671	0.07920	-	1.00000	
F127	Account 370		-	-	-	-	-	1.00000	1.00000	
F128	Account 371		-	-	-	-	-	1.00000	1.00000	
F129	Account 372		0.16667	0.16667	0.16667	0.16667	0.16667	0.16667	1.00000	
F130	Account 373		-	-	-	-	-	1.00000	1.00000	
F131	Account 581 thru 587 & 591 thru 597		0.49880	0.13326	0.15517	0.10113	0.08131	0.00302	1.00000	
F132	Account 364 + 365		0.47753	0.12463	0.17590	0.12666	0.09203	0.00326	1.00000	
F133	Account 366 + 367		0.53592	0.13625	0.14494	0.10437	0.07583	0.00268	1.00000	
F134	Account 364 + 365 + 369 (OH)		0.49802	0.13383	0.16771	0.11459	0.08293	0.00293	1.00000	
F135	Account 366 + 367 + 369 (UG)		0.60150	0.12712	0.12208	0.06039	0.04240	0.00150	1.00000	
F136	Account 902 + 903 + 904		0.80866	0.12385	0.01598	0.01011	0.02555	0.01585	1.00000	
F137	Total O & M Expense		0.41748	0.12712	0.20300	0.20397	0.04330	0.00514	1.00000	
F137G	Generation O & M Exp		0.39442	0.12654	0.21432	0.22062	0.04104	0.00305	1.00000	
F137T	Transmission O & M Exp		0.39523	0.12662	0.21397	0.21985	0.04121	0.00312	1.00000	
F137D	Distribution O & M Exp		0.50667	0.13496	0.15684	0.09898	0.07782	0.02453	1.00000	
F137R	Retail O & M Exp (Customer)		0.79356	0.12429	0.02265	0.01698	0.02676	0.01576	1.00000	
F137M	Misc & Customer O & M Exp		0.42699	0.14233	0.20275	0.17769	0.04376	0.00646	1.00000	
F138	GTD O&M Exp (less fuel, purchased p & wheeling)		0.50527	0.12793	0.15857	0.14568	0.04930	0.01325	1.00000	
F138G	Generation O & M Exp (less fuel & purchased power)		0.39425	0.12652	0.21439	0.22079	0.04101	0.00304	1.00000	
F138T	Transmission O & M Exp - (less wheeling exp)		0.49880	0.13326	0.15517	0.10113	0.08131	0.00302	1.00000	
F138D	Distribution O & M Exp		0.79538	0.12425	0.02176	0.01621	0.02661	0.01580	1.00000	
F138R	Retail O & M Exp (Customer)		-	-	-	-	-	-	1.00000	
F138M	Misc & Customer O & M Exp		-	-	-	-	-	-	1.00000	
F140	Revenue Requirement Before Rev Credits		0.42402	0.12768	0.20020	0.19756	0.04498	0.00557	1.00000	
F140G	Revenue Requirement Before Rev Credits		0.39443	0.12654	0.21431	0.22063	0.04104	0.00305	1.00000	
F140T	Revenue Requirement Before Rev Credits		0.39496	0.12658	0.21407	0.22015	0.04114	0.00310	1.00000	
F140D	Revenue Requirement Before Rev Credits		0.51755	0.13656	0.15710	0.09331	0.07631	0.01917	1.00000	
F140R	Revenue Requirement Before Rev Credits		0.79107	0.						

Demand Factors (F10-F18)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Demand Factors

A	B	C	D	E	F	G	H
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Secondary	64,377,888	19,499,193	27,782,865	9,149,783	4,935,942	207,683	125,953,355
2 Primary	-	-	483,489	17,005,468	-	-	17,488,957
3 Sub-Transmission	-	-	-	-	-	-	0
4 Transmission	-	-	-	-	-	-	0
5 Total KW @ Input	64,377,888	19,499,193	28,266,354	26,155,251	4,935,942	207,683	143,442,312
6 Total MWH @ Input	1,758,195	571,170	996,374	1,043,760	193,403	15,282	4,578,183
7 MWH %	38.4038%	12.4759%	21.7635%	22.7986%	4.2244%	0.3338%	100.0000%
8 FACTOR 10 - 16% D / 84% E	39.4247%	12.6521%	21.4392%	22.0791%	4.1010%	0.3040%	100.0000%
9 FACTOR 11 - 50% D / 50% E	41.6422%	13.0348%	20.7346%	20.5163%	3.8328%	0.2393%	100.0000%
10 FACTOR 12 - 100% D	44.8807%	13.5938%	19.7057%	18.2340%	3.4411%	0.1448%	100.0000%

Demand Factor Detail

PacifiCorp
 KW Loads Coincident To System Peak
 Merged Company Peaks
 12 Months Ending March 2006
 Coincident Peaks At The Time Of The Western States (OR,WA, CA) System Peak @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :			Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Sum Of
Peak Date:	COS		13	27	30	27	04	01	27	28	15	24	16	13	12
Peak Time:	Sch		8:00	16:00	17:00	17:00	17:00	17:00	08:00	18:00	8:00	8:00	08:00	8:00	CPs
1 Residential															
2 Sch 16 sec	16		221,562	297,939	327,641	281,701	299,095	230,447	238,953	246,061	393,967	417,433	303,490	313,395	3,571,685
3															
4 General Service															
5 Sch 24 sec	24		72,632	68,374	117,068	104,008	111,176	123,374	78,398	72,403	97,111	93,981	81,331	91,160	1,111,015
6 Sch 36 sec	36		124,485	117,123	137,990	154,272	131,805	161,344	147,410	139,465	147,437	141,529	132,772	138,086	1,673,719
7 Sch 36 pri	36		2,166	2,039	2,401	2,685	2,294	2,808	2,565	2,427	2,566	2,463	2,311	2,403	29,127
8 Sch 48T sec	48T		42,341	42,777	44,155	46,833	41,257	47,120	45,467	42,836	51,736	45,698	47,319	39,088	536,626
9 Sch 48T pri	48T		85,352	76,922	85,347	81,367	85,562	90,345	84,438	79,349	91,886	89,165	91,003	85,532	1,026,266
10 Gen Service Total			326,977	307,235	386,960	389,165	372,093	424,990	358,278	336,480	390,735	372,835	354,736	356,268	4,376,753
11															
12 Irrigation															
13 Sch 040 sec	40		25,993	27,846	56,030	30,037	37,474	93,510	24,477	1,807	240	378	166	1,100	299,059
14															
15 Street Lights															
16 Sch 15,52,54,57 sec			-	-	-	-	-	-	-	3,994	3,994	3,994	3,994	-	15,976
17															
18 State of Washington			574,532	633,020	770,631	700,903	708,662	748,947	621,709	588,342	788,937	794,640	662,386	670,763	8,263,473

PacifiCorp
 KW Loads Coincident To System Peak
 Merged Company Peaks
 12 Months Ending March 2006
 Coincident Peaks At The Time Of The Western States (OR,WA, CA) System Peak @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :			Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Sum Of
Peak Date:	COS		13	27	30	27	04	01	27	28	15	24	16	13	12
Peak Time:	Sch		8:00	16:00	17:00	17:00	17:00	17:00	08:00	18:00	8:00	8:00	08:00	8:00	CPs
1 Residential															
2 Sch 16 sec	16		194,385	261,394	287,452	247,147	262,408	202,180	209,643	215,879	345,643	366,230	266,264	274,954	3,133,579
3															
4 Residential Total			194,385	261,394	287,452	247,147	262,408	202,180	209,643	215,879	345,643	366,230	266,264	274,954	3,133,579
5															
6 General Service															
7 Sch 24 sec	24		63,723	59,987	102,708	91,250	97,539	108,241	68,782	63,522	85,199	82,453	71,355	79,978	974,737
8 Sch 36 sec	36		109,216	102,757	121,064	135,349	115,638	141,553	129,329	122,358	129,352	124,169	116,486	121,148	1,468,419
9 Sch 36 pri	36		1,968	1,852	2,181	2,439	2,084	2,551	2,330	2,205	2,331	2,237	2,099	2,183	26,460
10 Sch 48T sec	48T		37,147	37,530	38,739	41,088	36,196	41,340	39,890	37,582	45,390	40,093	41,515	34,293	470,803
11 Sch 48T pri	48T		77,536	69,878	77,531	73,916	77,726	82,071	76,705	72,082	83,471	80,999	82,669	77,699	932,283
12 Gen Service Total			289,590	272,004	342,223	344,042	329,183	375,756	317,036	297,749	345,743	329,951	314,124	315,301	3,872,702
13															
14 Irrigation															
15 Sch 040 sec	40		22,805	24,430	49,157	26,353	32,877	82,040	21,475	1,585	211	332	146	965	262,376
16															
17 Street Lights															
18 Sch 15,52,54,57 sec			-	-	-	-	-	-	-	3,504	3,504	3,504	3,504	-	14,016
19															
20 State of Washington			506,780	557,828	678,832	617,542	624,468	659,976	548,154	518,717	695,101	700,017	584,038	591,220	7,282,673

Distribution Factors (F20-F22)

**PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
12 Months Ending March 2006
Distribution Factors - Schedule Peaks (maximum)**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>H</u>
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,5	-	Total
1 Secondary	500,241	132,726	211,997	55,180	112,844	3,994	-	1,016,983
2								
3 Primary	-	-	3,689	100,126	-	-	-	103,815
4								
5 Sub-Transmission	-	-	-	-	-	-	-	-
6								
7 Transmission	-	-	-	-	-	-	-	-
8								
9 Schedule Peaks (maximum)								
10 @ Input	500,241	132,726	215,685	155,307	112,844	3,994	-	1,120,798
11								
12								
13 Substations								
14 FACTOR 20	44.6326%	11.8421%	19.2439%	13.8568%	10.0682%	0.3563%	0.0000%	100.0000%
15								
16								
17 Max NCP - Sec	1,290,853	290,592	299,315	68,893	123,185	3,994	0	2,076,831
18								
19 Cust/Transformer	3.00	2.00	1.00	1.00	1.00	1.00	0.00	
20								
21 Coincidence Factor	0.86	0.90	1.00	1.00	1.00	1.00		
22								
23 Max NCP - Wgt	1,110,133	261,532	299,315	68,893	123,185	3,994	0	1,867,052
24								
25								
26 Line Transformers								
27 FACTOR 21	59.4592%	14.0078%	16.0314%	3.6899%	6.5978%	0.2139%	0.0000%	100.0000%
28								
29								
30 Max NCP - Wgt *	1,110,133	261,532	0	0	0	0	0	1,371,666
31 (Less Irrg & St Ltg)								
32								
33 Secondary Lines								
34 FACTOR 22	80.9332%	19.0668%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
35								
36								
37 * If Line 19 > 1,								
38 Line 30 = Line 23								

Distribution Factors Detail

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Distribution Peaks @ Input

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 16 sec	16	341,506	395,286	327,641	307,390	384,323	246,583	238,953	269,107	386,471	471,926	430,397	369,009	4,168,592	
3															
4 General Service															
5 Sch 24 sec	24	86,223	52,383	117,088	101,515	87,968	129,448	78,398	88,928	112,335	88,380	110,282	81,124	1,134,053	
6 Sch 36 sec	36	129,697	101,563	137,990	141,388	122,552	169,166	147,410	149,051	170,103	127,032	133,597	138,498	1,668,047	
7 Sch 36 pri	36	2,257	1,768	2,401	2,460	2,132	2,944	2,565	2,594	2,960	2,210	2,325	2,410	29,025	
8 Sch 48T sec	48T	47,221	40,136	44,155	44,136	41,861	50,002	45,467	48,134	49,557	43,259	46,809	42,253	542,990	
9 Sch 48T pri	48T	96,207	74,563	85,347	87,913	82,835	91,037	84,438	94,172	97,301	86,883	92,732	80,998	1,054,425	
10 General Service Total		361,605	270,414	386,960	377,412	337,348	442,597	359,278	382,878	432,255	347,764	385,745	343,282	4,428,540	
11 Irrigation															
12 Sch 040 sec	40	25,993	27,846	56,030	62,149	58,995	96,444	24,477	1,807	240	378	166	1,100	355,626	
13 Street Lights															
14 Sch 15,52,54,57 sec															
15															
16															
17															
18															
19 State of Washington		729,105	693,545	770,631	746,950	780,667	785,624	621,709	653,792	818,967	824,062	816,308	715,391	8,956,752	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Distribution Peaks @ Sales

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 16 sec	16	299,617	346,800	287,452	269,695	337,182	216,337	209,643	236,098	339,066	414,039	377,604	323,746	3,657,269	
3															
4 General Service															
5 Sch 24 sec	24	75,647	45,958	102,708	89,063	77,178	113,570	68,782	78,020	98,556	77,539	96,755	71,173	994,949	
6 Sch 36 sec	36	113,788	89,105	121,064	124,045	107,520	148,416	129,329	130,768	149,238	111,450	117,210	121,510	1,463,443	
7 Sch 36 pri	36	2,050	1,606	2,181	2,235	1,937	2,674	2,330	2,356	2,689	2,008	2,112	2,189	26,367	
8 Sch 48T sec	48T	41,429	35,213	38,739	38,722	36,726	43,869	39,890	42,230	43,478	37,953	41,067	37,070	476,386	
9 Sch 48T pri	48T	87,397	67,735	77,531	79,862	75,249	82,700	76,705	85,548	89,390	78,826	84,240	73,580	957,863	
10 General Service Total		320,311	239,617	342,223	333,927	298,610	391,229	317,036	338,922	382,351	307,876	341,384	305,522	3,919,008	
11 Irrigation															
12 Sch 040 sec	40	22,805	24,430	49,157	54,526	51,759	84,614	21,475	1,585	211	332	146	965	312,005	
13 Street Lights															
14 Sch 15,52,54,57 sec															
15															
16															
17															
18															
19 State of Washington		642,733	610,847	678,832	658,138	687,551	692,180	548,154	576,605	721,628	725,751	719,134	630,233	7,891,786	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Non Coincident Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	COS															
Description	Sch	April	May	June	July	August	September	October	November	December	January	February	March	Total	NCP	Maximum NCP
1 Residential																
2 Sch 16 sec		1,008,554	1,290,853	853,252	836,489	904,440	862,482	728,361	737,408	942,954	970,888	1,202,562	860,484	11,198,727	1,290,853	
3																
4 General Service																
5 Sch 24 sec	24	213,860	138,538	290,592	236,653	227,561	284,352	207,667	270,406	233,880	245,638	257,104	201,316	2,787,566	290,592	
6 Sch 36 sec	36	215,540	198,822	242,395	205,215	246,441	298,650	259,130	259,130	299,315	225,574	233,996	209,695	2,894,381	299,315	
7 Sch 36 pri	36	3,755	3,464	4,224	3,574	4,293	5,202	4,524	4,514	5,214	3,930	4,076	3,653	50,423	5,214	
8 Sch 48T sec	48T	65,980	55,888	64,258	61,980	61,688	65,329	68,673	66,307	68,893	61,165	62,201	57,227	759,588	68,893	
9 Sch 48T pri	48T	130,473	108,761	128,486	121,841	117,121	138,872	114,612	146,234	116,273	132,243	142,969	129,849	1,527,735	146,234	
10 General Service Total		629,607	505,474	729,954	629,263	657,105	772,404	655,084	746,590	723,575	668,550	700,346	601,740	8,019,693	810,246	
11																
12 Irrigation																
13 Sch 40 sec	40	123,185	34,693	99,715	95,158	100,289	119,297	59,378	5,817	767	606	486	5,074	644,464	123,185	
14																
15 Street Lights																
16 Sch 15,52,54,57 sec		3,994	3,994	3,994	3,994	3,994	3,994	3,994	3,994	3,994	3,994	3,994	3,994	47,927	3,994	
17																
18																
19 State of Washington		1,765,340	1,835,014	1,686,915	1,564,905	1,665,827	1,758,177	1,446,817	1,493,809	1,671,290	1,644,038	1,907,388	1,471,291	19,910,811	2,228,278	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Non Coincident Peaks @ Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	COS															
Description	Sch	April	May	June	July	August	September	October	November	December	January	February	March	Total	NCP	Maximum NCP
1 Residential																
2 Sch 16 sec		884,844	1,132,516	748,591	733,885	793,501	756,689	639,020	646,957	827,290	851,798	1,055,054	754,936	9,825,082	1,132,516	
3																
4 General Service																
5 Sch 24 sec	24	187,627	121,545	254,947	207,625	199,649	231,926	182,194	237,237	205,193	215,507	225,568	176,622	2,445,641	254,947	
6 Sch 36 sec	36	189,102	174,435	212,662	180,043	216,212	262,017	227,765	227,345	262,601	197,905	205,294	183,974	2,539,354	262,601	
7 Sch 36 pri	36	3,411	3,147	3,837	3,247	3,900	4,726	4,109	4,101	4,736	3,570	3,703	3,318	45,805	4,736	
8 Sch 48T sec	48T	57,887	49,033	56,376	54,377	54,121	57,316	60,250	58,174	60,442	53,662	54,571	50,207	666,416	60,442	
9 Sch 48T pri	48T	114,469	95,421	112,726	106,896	102,755	121,838	100,554	128,297	102,011	116,022	125,432	113,921	1,340,342	128,297	
10 General Service Total		552,496	443,580	640,549	552,188	576,637	677,822	574,872	655,153	634,983	586,667	614,568	528,043	7,037,558	711,023	
11																
12 Irrigation																
13 Sch 40 sec	40	108,075	30,438	87,484	83,486	87,987	104,664	52,094	5,103	673	532	426	4,451	565,414	108,075	
14																
15 Street Lights																
16 Sch 15,52,54,57 sec		3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	42,048	3,504	
17																
18																
19 State of Washington		1,548,919	1,610,037	1,480,128	1,373,063	1,461,629	1,542,879	1,269,490	1,310,718	1,466,450	1,442,501	1,673,553	1,290,935	17,470,102	1,955,118	

Energy Factors (F30-F34)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Energy Factor

A	B	C	D	E	F	G	H
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Secondary	1,583,517	514,424	882,068	306,069	174,188	13,763	3,474,029
2 Primary	-	-	15,894	657,927	-	-	673,821
3	-	-	-	-	-	-	-
4 Sub-Transmission	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-
6 Transmission	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-
10 Total MWH	1,583,517	514,424	897,962	963,995	174,188	13,763	4,147,850
11 @ Sales	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-
14 Total MWH	1,758,195	571,170	996,374	1,043,760	193,403	15,282	4,578,183
15 @ Input	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-
17 Energy	38.4038%	12.4759%	21.7635%	22.7986%	4.2244%	0.3338%	100.0000%
18 FACTOR 30	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-
20 MWH @ sales	1,583,517	514,424	897,962	963,995	174,188	13,763	4,147,850
21 (less special contracts)	-	-	-	-	-	-	-

Customer Factors (F40-F48)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Weighted Customer Factors

Description	A	B	C	D	E	F	G	H	I
	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total		
1 Residential	100,130	-	-	-	-	-	100,130	-	-
2 Commercial	-	17,065	1,031	-	-	-	18,096	-	-
3 Industrial	-	-	-	64	-	-	64	-	-
4 Irrigation	-	-	-	-	5,676	-	5,676	-	-
5 St Lighting	-	-	-	-	-	3,407	3,407	-	-
6 Ave Customers	100,130	17,065	1,031	64	5,676	3,407	127,373	3,407	127,373
FACTOR 40	78.6116%	13.3977%	0.8094%	0.0502%	4.4562%	2.6748%	100.0000%		
11 Residential	100,130	-	-	-	-	-	100,130	-	-
12 Commercial	-	23,550	2,516	-	-	-	26,065	-	-
13 Industrial	-	-	-	1,536	-	-	1,536	-	-
14 Irrigation	-	-	-	-	10,955	-	10,955	-	-
15 St Lighting	-	-	-	-	-	-	-	-	-
16 Ave Customers	100,130	23,550	2,516	1,536	10,955	-	138,686	-	138,686
FACTOR 41	72.1991%	16.8906%	1.8139%	1.1076%	7.8989%	0.0000%	100.0000%		
21 Residential	100,130	-	-	-	-	-	100,130	-	-
22 Commercial	-	15,610	1,054	-	-	-	16,664	-	-
23 Industrial	-	-	-	373	-	-	373	-	-
24 Irrigation	-	-	-	-	6,247	-	6,247	-	-
25 St Lighting	-	-	-	-	-	3,404	3,404	-	-
26 Ave Customers	100,130	15,610	1,054	373	6,247	3,404	126,818	3,404	126,818
FACTOR 42	78.9556%	12.3088%	0.8314%	0.2939%	4.9262%	2.6841%	100.0000%		
31 Residential	100,130	-	-	-	-	-	100,130	-	-
FACTOR 43	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		
36 Commercial	-	17,065	1,031	-	-	-	18,096	-	-
FACTOR 44	0.0000%	94.3025%	5.6974%	0.0000%	0.0000%	0.0000%	100.0000%		
42 Industrial / Irrigation	-	-	-	64	5,676	-	5,740	-	5,740
FACTOR 45	0.0000%	0.0000%	0.0000%	1.1150%	98.8850%	0.0000%	100.0000%		
FACTOR 46	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%		
51 Ave Customers	100,130	23,550	2,516	1,536	5,263	-	132,995	-	132,995
FACTOR 47	75.2888%	17.7073%	1.8915%	1.1549%	3.9575%	0.0000%	100.0000%		
57 Ave Customers	100,130	15,610	1,054	373	3,002	3,404	123,572	3,404	123,572
FACTOR 48	81.0294%	12.6321%	0.8532%	0.3016%	2.4290%	2.7546%	100.0000%		

Customer Advances Factors (F50-F51)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Customer Advances Factor

A	B	C	D	E	F	G	K
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Revenue							
2 Residential	96,672,309						96,672,309
3 Com / Ind		32,170,191	45,837,419	40,211,778			118,219,388
4 Irrigation					9,830,446		9,830,446
5							
6 Customer Advances							
7 Residential	451,065						451,065
8 Com / Ind		183,507	261,468	229,378			674,352
9 Irr					243,507		243,507
10 Total Cust Advances	451,065	183,507	261,468	229,378	243,507	-	1,368,924
11							
12 FACTOR 50	32.9503%	13.4052%	19.1002%	16.7561%	17.7882%	0.0000%	100.0000%
13							
14							
15 Security Deposits	776,509	128,304	17,985	-	20,125	1,525	944,448
16							
17 FACTOR 51	82.2183%	13.5851%	1.9043%	0.0000%	2.1309%	0.1615%	100.0000%

Contribution in Aid of Construction - period ending March, 2006

WA 1 Residential	451,065
WA 2 Commercial	670,996
WA 2 Industrial	3,356
WA 4 Irrigation	243,507
Total	<u>1,368,924</u>

Meters & Services (F60-F70)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Meter & Services Factor

A	B	C	D	E	F	G	K
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total
1 Average Customer	100,130	17,065	1,031	64	5,676	3,407	127,373
2							
3							
4 Meter Cost	10,128,150	2,586,880	1,300,968	258,974	1,227,810	0	15,502,781
5							
6							
7 FACTOR 60	65.3312%	16.6866%	8.3918%	1.6705%	7.9199%	0.0000%	100.0000%
8							
9							
10 Service Cost	39,613,543	12,590,437	5,384,870	266,816	0	0	57,855,665
11							
12							
13 FACTOR 70	68.4696%	21.7618%	9.3074%	0.4612%	0.0000%	0.0000%	100.0000%

Meter/Service Detail

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Meter & Service Data

	A	B	C	D	E	F	G	
	Class/Schedule	COS Schedule	Avq Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost	
1	Residential							
2	Sch 016	sec	16	100,130	101.15	\$10,128,150	395.62	\$39,613,543
3								
4	Commercial							
5	Sch 024	sec	24	17,065	151.59	\$2,586,880	737.79	\$12,590,437
6	Sch 036	sec	36	1,021	1,201.18	\$1,226,408	5,274.11	\$5,384,870
7	Sch 036	pri	36	10	7,456.00	\$74,560	0.00	\$0
8								
9	Industrial							
10	Sch 048T	sec	48T-s	49	1,601.00	\$78,449	5,445.23	\$266,816
11	Sch 048T	pri	48T-p	15	12,035.00	\$180,525	0.00	\$0
12								
13	Irrigation							
14	Sch 040	sec	40	5,676	216.32	\$1,227,810	0.00	\$0
15								
16	Street Lighting							
17	Sch 15,52,54,57	sec	15,52,54,57	3,407	0.00	\$0	0.00	\$0
18								
19								
20	State of Washington			127,373		\$15,502,781		\$57,855,665

PacifiCorp Washington Marginal Cost Study Weighted Meter & Service Costs						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Load Class	Customers	% of customers 1 & 3 Phase	Meter Costs	Wgt Meter Costs 1 & 3 Phase	Service Drop Costs	Wgt Service Drops 1 & 3 Phase
Residential -	100,130	100.00%	\$101.15	\$101.15	\$395.62	\$395.62
Sch 24						
0 - 15 kW						
kW = 0, 1 Phase	9,410	74.11%	\$77.00	\$57.07	\$494.61	\$366.57
kW = 0, 3 Phase	804	6.33%	\$243.00	\$15.39	\$671.30	\$42.51
kW > 1, 1 Phase	1,114	8.77%	\$181.00	\$15.88	\$586.19	\$51.43
kW > 1, 3 Phase	1,369	10.78%	\$243.00	\$26.20	\$761.36	\$82.09
	12,697	100.00%		\$114.54		\$542.60
15 - 100 kW						
1 Phase	1,654	38.38%	\$198.00	\$76.00	\$1,029.96	\$395.35
3 Phase W/O KVAR	2,076	48.18%	\$243.00	\$117.07	\$1,386.42	\$667.95
3 Phase With KVAR	579	13.44%	\$401.00	\$53.88	\$1,386.42	\$186.29
	4,309	100.00%		\$246.95		\$1,249.59
100 - 1000 kW						
1 Phase	9	15.52%	\$833.00	\$129.26	\$5,445.23	\$844.95
3 Phase W/O KVAR	18	31.03%	\$1,241.00	\$385.14	\$5,445.23	\$1,689.90
3 Phase With KVAR	31	53.45%	\$1,241.00	\$663.29	\$5,445.23	\$2,910.38
	58	100.00%		\$1,177.69		\$5,445.23
0 - 15 kW	12,697	74.41%	\$114.54	85.23	\$542.60	403.74
15 - 100 kW	4,309	25.25%	\$246.95	62.36	\$1,249.59	315.55
100 - 1000 kW	58	0.34%	\$1,177.69	4.00	\$5,445.23	18.51
Total Sch 24	17,064	100.00%		\$151.59		\$737.79
Sch 36						
Secondary Voltage						
0 - 100 kW						
1 Phase	1	2.33%	\$198.00	\$4.60	\$1,029.96	\$23.95
3 Phase W/O KVAR	19	44.19%	\$243.00	\$107.37	\$1,386.42	\$612.61
3 Phase With KVAR	23	53.49%	\$401.00	\$214.49	\$1,386.42	\$741.57
	43	100.00%		\$326.47		\$1,378.13
100 - 1000 kW						
1 Phase	6	0.61%	\$833.00	\$5.12	\$5,445.23	\$33.47
3 Phase W/O KVAR	195	19.98%	\$1,241.00	\$247.95	\$5,445.23	\$1,087.93
3 Phase With KVAR	775	79.41%	\$1,241.00	\$985.43	\$5,445.23	\$4,323.83
	976	100.00%		\$1,238.49		\$5,445.23
1000 kW+						
3 Phase With KVAR	3	100.00%	\$1,601.00	\$1,601.00	\$5,445.23	\$5,445.23
	3	100.00%		\$1,601.00		\$5,445.23
0 - 100 kW	43	4.21%	\$326.47	13.74	\$1,378.13	57.98
101-1000 kW	976	95.50%	\$1,238.49	1,182.75	\$5,445.23	5,200.15
101-1000 kW	3	0.29%	\$1,601.00	4.70	\$5,445.23	15.98
Total Secondary 36	1,022	100.00%		\$1,201.18		\$5,274.11
Primary Voltage						
100 - 1000 kW						
1 Phase	0	0.00%	\$7,456.00	\$0.00		
3 Phase W/O KVAR	1	10.00%	\$7,456.00	\$745.60		
3 Phase With KVAR	9	90.00%	\$7,456.00	\$6,710.40		
Total Primary 36	10	100.00%		\$7,456.00		
Combined Total	1,032					
Sch 40						
0 - 50 kW						
kW = 0, 1 Phase	1,132	21.62%	\$77.00	\$16.65		
kW = 0, 3 Phase	4,092	78.15%	\$243.00	\$189.91		
kW > 1, 1 Phase	0	0.00%	\$181.00	\$0.00		
kW > 1, 3 Phase	12	0.23%	\$243.00	\$0.56		
	5,236	100.00%		\$207.12		
51 - 300 kW						
1 Phase	0	0.00%	\$198.00	\$0.00		
3 Phase W/O KVAR	284	66.67%	\$243.00	\$162.00		
3 Phase With KVAR	142	33.33%	\$401.00	\$133.67		
	426	100.00%		\$295.67		
301 - 1000 kW						
1 Phase	0	0.00%	\$833.00	\$0.00		
3 Phase W/O KVAR	1	7.14%	\$1,241.00	\$88.64		
3 Phase With KVAR	13	92.86%	\$1,241.00	\$1,152.36		
	14	100.00%		\$1,241.00		
0 - 50 kW	5,236	92.25%	\$207.12	191.06		
51 - 300 kW	426	7.51%	\$295.67	22.19		
301 - 1000 kW	14	0.25%	\$1,241.00	3.06		
Total Sch 40	5,676	100.00%		\$216.32		

PacifiCorp
Utah Marginal Cost Study
Summary of Average Installed Costs
Meters

	(A)	(B)	(C)	(D)	(E)	
<u>Line</u>	<u>Load Class</u>	<u>Standard</u>	<u>Installed Cost</u> <u>2005</u>	<u>Indexed to</u> <u>2005</u> <small>Col B x .00%</small>	<u>Percent</u> <u>Use</u>	<u>Total Installed</u> <u>Cost / Service</u>
	Residential					
1	Small Load	DM221A	\$77.00	\$77.00	31.00%	\$23.87
2	All Electric	DM221D	\$112.00	\$112.00	69.00%	\$77.28
3						\$101.15
4						
5	0 - 10 kW					
6	kW = 0, 1 Phase	DM221A	\$77.00	\$77.00	100.00%	\$77.00
7						
8						
9	kW = 0, 3 Phase	DM241A	\$243.00	\$243.00	100.00%	\$243.00
10						
11						
12	kW > 1, 1 Phase	DM221B	\$181.00	\$181.00	100.00%	\$181.00
13						
14						
15	kW > 1, 3 Phase	DM241A	\$243.00	\$243.00	100.00%	\$243.00
16						
17	11-100 kW					
18	1 phase	DM221C	\$198.00	\$198.00	100.00%	\$198.00
19						
20						
21	3 phase w/o KVAR	DM241A	\$243.00	\$243.00	100.00%	\$243.00
22						
23						
24	3 phase with KVAR	DM241B	\$401.00	\$401.00	100.00%	\$401.00
25						
26	101 - 1000 kW					
27	1 Phase (sec)	DM231AFE	\$833.00	\$833.00	100.00%	\$833.00
28						
29						
30	3 phase w/o KVAR	DM271AEC	\$1,241.00	\$1,241.00	100.00%	\$1,241.00
31						
32						
33	3 phase with KVAR	DM271AEC	\$1,241.00	\$1,241.00	100.00%	\$1,241.00
34						
35	Over 1 MW					
36	3 phase secondary volt	DM271AFG	\$1,601.00	\$1,601.00	100.00%	\$1,601.00
37						
38						
39	Primary Metering					
40	13.8 kV 3-wire	DM101ACBI	\$6,424.00	\$6,424.00		
41	12.47 kV 4-wire Wye	DM121ABBI	\$7,456.00	\$7,456.00		
42	24.9 kV 4-wire Wye	DM121AGBI	\$12,035.00	\$12,035.00		
43	35 kV 4-wire Wye	DM131ABH	\$22,457.00	\$22,457.00		
44						
45						
46						
47						
48						
49						

**PacifiCorp
Washington Marginal Cost Study
Summary of Average Installed Costs
Service Drops**

Line	(A) Load Class	(B) Service Conductor	(C) Installed Cost 2005	(D) Indexed to 2005	(E) Percent Use	(F) Total Cost per Service
1	Residential					
2	Small load - O/H	#2 Triplex	\$367.00	\$367.00	11.66%	\$42.79
3	Large load - O/H	1/0 Triplex	\$428.00	\$428.00	25.95%	\$111.09
4	Small load - U/G	1/0 Triplexed	\$375.00	\$375.00	31.19%	\$116.97
5	Large load - U/G	4/0 Triplexed	\$400.00	\$400.00	31.19%	\$124.77
6						\$395.62
7	<hr/>					
8	0 - 30 kW					
9	kW = 0, 1 Phase O/H	1/0 Triplex	\$489.00	\$489.00	37.62%	\$183.94
10	kW = 0, 1 Phase U/G	1/0 Triplex	\$498.00	\$498.00	62.38%	\$310.68
11						\$494.61
12						
13	kW = 0, 3 Phase O/H	1/0 Quadruplex	\$632.00	\$632.00	37.62%	\$237.73
14	kW = 0, 3 Phase U/G	1/0 Quadruplex	\$695.00	\$695.00	62.38%	\$433.57
15						\$671.30
16	<hr/>					
17	30 - 50 kW					
18	kW > 1, 1 Phase O/H	4/0 Triplex	\$691.00	\$691.00	37.62%	\$259.92
19	kW > 1, 1 Phase U/G	4/0 Triplex	\$523.00	\$523.00	62.38%	\$326.27
20						\$586.19
21						
22	kW > 1, 3 Phase O/H	4/0 Quadruplex	\$820.00	\$820.00	37.62%	\$308.44
23	kW > 1, 3 Phase U/G	4/0 Quadruplex	\$726.00	\$726.00	62.38%	\$452.91
24						\$761.36
25	<hr/>					
26	50 - 100 kW					
27	1 Phase O/H wo kvar	2 - 4/0 Triplex	\$1,209.00	\$1,209.00	37.62%	\$454.77
28	1 Phase U/G wo kvar	2 - 4/0 Triplex	\$922.00	\$922.00	62.38%	\$575.19
29						\$1,029.96
30						
31	3 Phase O/H wo kvar	2-4/0 Quadruplex	\$1,480.00	\$1,480.00	37.62%	\$556.70
32	3 Phase U/G wo kvar	2-4/0 Quadruplex	\$1,330.00	\$1,330.00	62.38%	\$829.72
33						\$1,386.42
34						
35	3 Phase O/H w kvar	2-4/0 Quadruplex	\$1,480.00	\$1,480.00	37.62%	\$556.70
36	3 Phase U/G w kvar	2-4/0 Quadruplex	\$1,330.00	\$1,330.00	62.38%	\$829.72
37						\$1,386.42
38	<hr/>					
39	100-300 kW					
40	1 Phase O/H wo kvar	3-500 & 350N	\$3,106.00	\$3,106.00	37.62%	\$1,168.33
41	1 Phase U/G wo kvar	3-700 & 500N	\$3,139.00	\$3,139.00	62.38%	\$1,958.26
42						\$3,126.59
43						
44	3 Phase O/H wo kvar	3-4/0 Quadruplex	\$2,888.00	\$2,888.00	37.62%	\$1,086.33
45	3 Phase U/G wo kvar	4-350 Quadruplex	\$2,766.00	\$2,766.00	62.38%	\$1,725.56
46						\$2,811.89
47						
48	3 Phase O/H w kvar	3-4/0 Quadruplex	\$2,888.00	\$2,888.00	37.62%	\$1,086.33
49	3 Phase U/G w kvar	4-350 Quadruplex	\$2,766.00	\$2,766.00	62.38%	\$1,725.56
50						\$2,811.89
51	<hr/>					
52	300-1000 kW					
53	3 Phase O/H (sec)	3-500 kcmil Quad	\$4,895.00	\$4,895.00	37.62%	\$1,841.26
54	3 Phase U/G (sec)	4-500 kcmil Quad	\$5,777.00	\$5,777.00	62.38%	\$3,603.97
55						\$5,445.23
56						
57						
58						
59						
60						
61						
62						
63						
64						
65						
66	Overhead % =		37.62%		Residential	
67	% of Overhead Which Are Small Load=			31.00%	11.66%	
68	% of Overhead Which Are All Electric=			69.00%	25.95%	
69						
70	Underground % =		62.38%			
71	% of Underground Which Are Small Load=			50.00%	31.19%	
72	% of Underground Which Are All Electric=			50.00%	31.19%	
73	Total OH & UG				100.00%	

Uncollectables Factor (F80)

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Uncollectables Factor

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>K</u>
Description	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total	
1 Revenue								
2 Residential	96,672,309						96,672,309	
3 Com / Ind		32,170,191	45,837,419	40,211,778			118,219,388	
4 Irrigation					9,830,446		9,830,446	
5 Total	96,672,309	32,170,191	45,837,419	40,211,778	9,830,446	-	224,722,143	
6								
7								
8 Uncollectables								
9 Write-off	(1,919,148)	(36,208)	(51,591)	(45,260)	(36,564)	0	(2,088,771)	
10 Recovery	1,173,999	14,059	20,032	17,574	30,889	0	1,256,552	
11 Net Write Off	(745,149)	(22,149)	(31,559)	(27,686)	(5,676)	-	(832,219)	
12								
13								
14 FACTOR 80	89.5376%	2.6615%	3.7922%	3.3268%	0.6820%	0.0000%	100.0000%	

Revenues

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Revenue - Normalized

Line	A Customer Class	B	C	D	E	F	G	H	L
		Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Sch. 15,51-54,57	Total	
1	Residential	96,672,309	-	-	-	-	151,454	96,823,763	
2									
3	Commercial	-	30,804,329	37,284,699	7,148,747	-	306,985	75,544,760	
4									
5	Industrial	-	1,365,862	8,552,720	33,063,031	9,830,446	19,235	52,831,294	
6									
7	Lighting	-	-	-	-	-	985,339	985,339	
8									
9	OSPA	-	-	-	-	-	-	-	
10									
11	Interdepartmental	-	-	-	-	-	-	-	
12									
13									
14	Tariff Revenues	96,672,309	32,170,191	45,837,419	40,211,778	9,830,446	1,463,013	226,185,156	
15									
16									
17	Total AGA Revenues	1,414	54,577	67,237	18,259	77,733	638	219,858	
18	Misc Revenues	-	-	-	-	-	-	-	
19	Gross Receipts Adj.	-	-	-	-	-	-	-	
20	Unbilled Revenue Adj.	-	-	-	-	-	-	-	
21	Firm Revenue	96,673,723	32,224,768	45,904,656	40,230,037	9,908,179	1,463,651	226,405,014	
22	Firm Revenue factor	42.70%	14.23%	20.28%	17.77%	4.38%	0.65%	100.00%	
23									
24	Non-Firm	-	-	-	-	-	-	-	
25									
26									
27	Total Revenue	96,673,723	32,224,768	45,904,656	40,230,037	9,908,179	1,463,651	226,405,014	

Distribution Plant Investment to Serve

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
 12 Months Ending March 2006
 Distribution Direct Assignments

Line	A FERC Account	B Total Distribution Investment	C Direct Assignments			E Special Contracts		E Demand		H Customer		J Meters
			Schedule 09	St Lighting			Primary	Secondary	Primary	Secondary		
1	360	963,527	-	-	-	-	963,527	-	-	-	-	-
2	361	1,600,118	-	-	-	-	1,600,118	-	-	-	-	-
3	362	42,516,735	-	-	-	-	42,516,735	-	-	-	-	-
4	364	74,297,676	-	-	-	-	68,361,291	5,936,384	-	-	-	-
5	365	51,002,833	-	-	-	-	46,167,764	4,835,069	-	-	-	-
6	366	12,813,686	-	-	-	-	8,508,287	4,305,398	-	-	-	-
7	367	16,116,878	-	-	-	-	13,281,919	2,834,959	-	-	-	-
8	368	78,368,716	-	-	-	-	78,368,716	-	-	-	-	-
9	369	36,559,399	-	-	-	-	-	-	-	36,559,399	-	-
10	370	13,829,896	-	-	539,404	-	-	-	-	-	-	-
11	371	539,404	-	-	-	-	-	-	-	-	-	-
12	372	-	-	-	-	-	-	-	-	-	-	-
13	373	3,425,079	-	-	3,425,079	-	-	-	-	-	-	-
14	TOTAL	332,033,947	-	-	3,964,483	-	259,768,358	17,911,810	-	-	36,559,399	13,829,896
15												

