

PacifiCorp
Results of Operations - December 2009
Temperature Normalization

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>SITUS ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	1	(5,577,662)	WA			3.1.1
Commercial	442	1	(1,126,783)	WA			3.1.1
Total			<u>(6,704,445)</u>				

Description of Adjustment:

This restating adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1990 through 2009). The time period was updated in early 2010, dropping off 1989 and adding 2009.

**PacifiCorp
Results of Operations - Dec 2009
Revenue Normalizing Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>SITUS ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	1	3,089,720	WA			3.1.1
Commercial	442	1	(2,216,016)	WA			3.1.1
Industrial ¹	442	1	(879,184)	WA			3.1.1
Public Street & Highway	444	1	(27,641)	WA			3.1.1
Total Type 1			<u>(33,121)</u>				
Adjustment to Tax:							
Schedule M Addition-WA Hydro Def NPC	SCHMAT	1	(1,653,038)	WA			3.2.1
Deferred Tax Expense-WA Hydro Def NPC	41110	1	627,345	WA			3.2.1
Accum Def Inc Tax Bal-WA Hydro Def NPC	283	1	2,257,541	WA			3.2.1
Accum Def Inc Tax Bal-BPA NW Pwr WA	283	1	479,232	WA			3.2.1
Schedule M - WA Low Energy Program	SCHMDT	1	(10,607)	WA			3.2.1
Def Tax Exp-WA Low Energy Program	41010	1	(130,443)	WA			3.2.1
Def Tax Exp-WA Low Energy Program	41110	1	126,418	WA			3.2.1
Accum Def Inc Tax Bal - WA Low Energy Program	283	1	14,559	WA			3.2.1
Accum Def Inc Tax Bal - WA Low Energy Program	190	1	52,970	OTHER			3.2.1

¹ Includes Irrigation

Description of Adjustment:

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12 months ended December 2009 are normalized by removing Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, BPA removal \$8,025,121, SMUD -\$473,165, and Other -\$710. The associated tax impacts of these items are also removed through this adjustment.

<u>Account List</u>	<u>Factor List</u>
103	SG
105	SG-P
114	SG-U
120	DGP
124	DGU
141	SC
151	SE
152	SE-P
154	SE-U
163	DEP
165	DEU
190	SO
228	SO-P
235	SO-U
252	DOP
255	DOU
281	GPS
282	SGPP
283	SGPU

<u>Account List</u>	<u>Factor List</u>
301	SNP
302	DNPP
303	DNPU
303	DNPPOP
310	DNPPOU
311	DNPPNP
312	DNPPNU
314	DNPPP
315	DNPPU
316	DNPDP
320	DNPDU
321	SNPD
322	DNPGP
323	DNPGU
324	DNPGMP
325	DNPGMU
330	DNPIP
331	DNPIU
332	DNPPSP
333	DNPPSU
334	DNPPHP
335	DNPPHU
336	DNPTP
340	DNPTU
341	CN
342	CNP
343	CNU
344	WB TAX
345	OPRVID
346	OPRVWY
350	EXCTAX
352	INT
353	CIAC
354	IDSIT
355	TAXDEPR
356	BADDEBT
357	DITEXP
358	DITBAL
359	ITC84
360	ITC85
361	ITC86
362	ITC88
364	ITC89
365	ITC90
366	OTHER
367	NUTIL
368	SNPPS
369	SNPT
370	SNPP
371	SNPPH
372	SNPPN
373	SNPPO
389	SNPG
390	SNPI
391	TROJP
392	TROJD
393	IBT
394	DITEXPRL
395	DITBALRL
396	TAXDEPRL
397	DITEXPMA
398	DITBALMA
399	TAXDEPRMA
405	SCHMDEXP
406	SCHMAEXP
407	SGCT
408	CA
419	OR
421	WA
427	MT
428	WYE

<u>Account List</u>	<u>Factor List</u>
429	UT
431	ID
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440	
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Account List

Factor List

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4311
18221
18222
22842
25316
25317
25318
25319
25399
40910
40911
41010
41011
41110
41111
41140
41141

Account List

Factor List

41160
41170
41181
108360
108361
108362
108364
108365
108366
108367
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108371
108372
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403364
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403370
403371
403372
403373
404330
1081390
1081399
108D
108D00
108DS
108EP
108GP
108HP
108MP
108MP
108NP
108OP
108SP
108TP
111CLG
111CLH
111CLS
111IP
111IP
182M
186M
390L
392L
399G
399L
403EP
403GP
403GV0
403HP
403MP
403NP
403OP
403SP
403TP
404CLG
404CLS
404IP
404M
CWC
D00

Account List

Factor List

DS0
FITOTH
FITPMI
G00
H00
I00
N00
O00
OWC131
OWC135
OWC143
OWC232
OWC25330
DFA
S00
SCHMAF
SCHMAP
SCHMAT
SCHMDF
SCHMDP
SCHMDT
T00
TS0
182W
115
2283
230
254
2533
254105
22844
OWC230

PacifiCorp
Results of Operations - Dec 2009
Effective Price Change

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>SITUS</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	3	6,070,732	WA			3.1.1
Commercial	442	3	4,739,696	WA			3.1.1
Industrial ¹	442	3	1,530,672	WA			3.1.1
Public St. & Hwy	444	3	61,056	WA			3.1.1
Total Type III Adjustment to Income			<u>12,402,155</u>				

¹Includes Irrigation

Description of Adjustment:

This pro forma adjustment normalizes retail revenues for known and measurable changes that have occurred since the historical period. First, this adjustment adds approximately \$13.5 million of revenues for the rate increase ordered in the rate case Docket No. UE-090205 effective January 1, 2010. Second, this adjustment removes approximately \$1.2 million of TransAlta mine revenues from the results of operations due to a retail service termination notice effective September 12, 2009.

Table 1
Revenue

**Pacific Power
State of Washington
Semi-Annual Report
12 Months Ended December 2009**

	A	B	C	D	E	F	G	H
	Total Revenue	Chehalis Adjustments ³	Total Tariff Revenues	Normalizing Adjustments ¹	Temperature Normalization	Total Restated Adjusted Revenue	Total Pro Forma Change ²	Total Washington Revenue
Residential	\$122,902,093	(\$7,920,000)	\$114,982,093	\$3,089,720	(\$5,577,662)	\$112,494,151	\$6,070,732	\$118,564,883
Commercial	\$100,680,890	(\$6,120,000)	\$94,560,890	(\$2,216,016)	(\$1,126,783)	\$91,218,091	\$4,739,696	\$95,957,787
Industrial	\$47,418,332	(\$3,060,000)	\$44,358,332	(\$1,113,131)	\$0	\$43,245,201	\$956,756	\$44,201,957
Irrigation	\$11,673,811	(\$720,000)	\$10,953,811	\$233,947	\$0	\$11,187,758	\$573,916	\$11,761,674
Public St & Hwy	\$1,425,709	(\$180,000)	\$1,245,709	(\$27,641)	\$0	\$1,218,068	\$61,056	\$1,279,124
Total Washington	\$284,100,835	(\$18,000,000)	\$266,100,835	(\$33,121)	(\$6,704,445)	\$259,363,269	\$12,402,155	\$271,765,425
Source / Formula	305 Report	Table 3	Ref. page 2.2 A + B	Ref. page 3.2 Table 3	Ref. page 3.1 Customer Info. Services	C + D + E	Ref. page 3.3 Table 3	Ref. page 2.2 F + G

1 Removes Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, BPA removal \$8,025,121, SMUD -\$473,165, and Other -\$710.

2 Rate Increase effective January 1, 2010 of \$13,605,491 and removal of TransAlta mine revenues of -\$1,203,336. On September 12, 2008, the Company received a re termination notice to become effective September 12, 2009.

3 Revenues associated with the booking of the Chehalis regulatory asset are included in unadjusted results on the 'other' factor. The treatment of this regulatory asset in the Test Period is reflected in adjustment 8.10.

**PacifiCorp
State of Washington
WA General Rate Case - December 2009
12 Months Ended December 2009**

KWhs

A B C

	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,674,853,410	(90,263,114)	1,584,590,296
Commercial	1,480,410,594	(23,944,236)	1,456,466,358
Industrial	848,387,151	(15,489,852)	832,897,299
Irrigation	168,916,064	(338,065)	168,577,999
Public St & Hwy	11,171,675	(31,829)	11,139,846
Total Washington	4,183,738,894	(130,067,096)	4,053,671,798
Total with Contracts	4,183,738,894	(130,067,096)	4,053,671,798
Source / Formula	305 Report	Table 2	A + B + C

¹ Temperature normalization -105,775,540 kWh, TransAlta load -17,243,346 kWh and Out-of-Period/To On September 12, 2008, the Company received a retail service termination notice from TransAlta to become effective September 12, 2009.

tolerance of -7,048,210 kWh .

Table 2
kWh & Rev

Pacific Power
State of Washington
Semi-Annual Report
12 Months Ended December 2009

	Restating									Proforma Load Loss ²	Adjusted kWhs	Booked Revenues \$	Restating Adjustments \$	Proforma Adjustments \$	Total Adjustments	Adjusted Revenue
	Average Customers		Booked kWhs	Unbilled Adjustment	Normalization Adjustments	Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Proforma Load Loss ²	Adjusted kWhs							
	Booked	Adjustment														
Residential																
02RES000016	99,334	-2	99,332	1,627,646,548	-27,302,689	-5,155,233	-84,351,483	-116,809,405	1,510,837,143	\$112,914,466	-\$5,719,316	\$5,782,908	\$63,592	\$112,978,058		
02RES000017	4,101	-8	4,093	71,240,127	-1,190,890	-470,219	0	-1,661,109	69,579,018	\$4,942,896	-\$27,885	\$266,863	\$238,978	\$5,181,874		
02RES000018	95	-1	94	2,667,511	-44,975	5,155	-115,537	-155,357	2,512,154	\$202,963	-\$7,495	\$10,658	\$3,163	\$206,127		
02RES00018X	23	0	23	583,442	-9,818	0	0	-9,818	573,624	\$43,628	-\$9	\$2,376	\$2,367	\$45,995		
02NETMT135	0	-0	0	175,507	0	-175,507	0	-175,507	0	\$11,633	-\$11,633	\$0	-\$11,633	\$0		
Subtotal	103,561	-20	103,542	1,702,313,135	-28,548,372	-5,795,804	-84,467,020	-118,811,196	1,583,501,939	\$118,115,587	-\$5,766,338	\$6,062,805	\$296,467	\$118,412,054		
02OALTO15R	1,192	12	1,205	1,107,275	-18,628	-290	0	-18,918	1,088,357	\$145,565	-\$866	\$7,927	\$7,061	\$152,626		
Subtotal	1,192	12	1,205	1,107,275	-18,628	-290	0	-18,918	1,088,357	\$145,565	-\$866	\$7,927	\$7,061	\$152,626		
AGA	0			0			0	0	0	\$203	\$0	\$0	\$0	\$203		
SMUD	0			0			0	0	0	\$196,762	-\$196,762	\$0	-\$196,762	\$0		
Chehalis	0			0			0	0	0	\$7,920,000	-\$7,920,000	\$0	-\$7,920,000	\$0		
Acquisition Commitment	0			0			0	0	0	\$275	-\$275	\$0	-\$275	\$0		
Centralia Refund	0			0			0	0	0	-\$3	\$3	\$0	\$3	\$0		
Merger Credit	0			0			0	0	0	\$1	-\$1	\$0	-\$1	\$0		
BPA Balance Acct.	0			0			0	0	0	-\$1,905,297	\$1,905,297	\$0	\$1,905,297	\$0		
Unbilled Sales	0			28,567,000	28,567,000	0	0	28,567,000	0	-\$1,571,000	\$1,571,000	\$0	\$1,571,000	\$0		
Total	104,754	-7	104,746	1,674,853,410	0	-5,796,094	-84,467,020	-90,263,114	1,584,590,296	\$122,902,093	-\$10,407,942	\$6,070,732	-\$4,337,210	\$118,564,883		
Commercial																
02GNSV0024	17,321	-19	17,303	521,421,428	9,052,071	-1,029,834	-12,975,278	-4,953,041	516,468,387	\$37,053,203	-\$1,040,203	\$1,875,912	\$835,709	\$37,888,912		
02GNSV024F	119	0	119	1,271,388	22,086	-1,673	0	20,413	1,291,801	\$134,004	\$151	\$6,191	\$6,040	\$140,044		
02GNSV24FP	101	0	101	184,997	3,436	12,529	0	15,965	200,962	\$94,671	\$3,215	\$3,360	\$6,575	\$101,246		
02NMT24135	3	-3	0	71,365	0	-71,365	0	-71,365	0	\$5,270	-\$5,270	\$0	-\$5,270	\$0		
Subtotal	17,544	-21	17,523	522,949,178	9,077,594	-1,090,343	-12,975,278	-4,988,028	517,961,150	\$37,287,148	-\$1,042,409	\$1,885,463	\$843,054	\$38,130,202		
02LGSV0036	930	-2	928	794,455,620	13,782,953	-2,091,880	-8,333,242	3,357,832	797,813,452	\$3,299	-\$3,299	\$0	-\$3,299	\$0		
02NMT36135	0	0	0	36,320	0	-36,320	0	-36,320	0	\$47,426,518	-\$589,856	\$2,435,917	\$1,846,361	\$49,272,879		
Subtotal	930	-2	928	794,491,940	13,782,953	-2,128,200	-8,333,242	3,321,512	797,813,452	\$47,429,817	-\$592,855	\$2,435,917	\$1,843,062	\$49,272,879		
02LGSV048T	25	-1	24	135,160,620	2,361,285	586,500	0	2,947,785	138,108,405	\$7,383,037	\$821	\$401,932	\$402,753	\$7,785,790		
Subtotal	25	-1	24	135,160,620	2,361,285	586,500	0	2,947,785	138,108,405	\$7,383,037	\$821	\$401,932	\$402,753	\$7,785,790		
02OALTO15N	1,401	6	1,407	2,284,205	39,681	-2,992	0	36,689	2,320,894	\$287,755	\$2,306	\$15,285	\$17,591	\$305,345		
02RCFL0054	29	0	29	258,651	4,487	-681	0	3,806	262,457	\$21,297	-\$399	\$1,099	\$700	\$21,996		
Subtotal	1,430	6	1,436	2,542,856	44,168	-3,673	0	40,495	2,583,351	\$309,051	\$1,907	\$16,384	\$18,290	\$327,342		
AGA	0			0			0	0	0	\$441,574	\$0	\$0	\$0	\$441,574		
SMUD	0			0			0	0	0	\$170,832	-\$170,832	\$0	-\$170,832	\$0		
Chehalis	0			0			0	0	0	\$6,120,000	-\$6,120,000	\$0	-\$6,120,000	\$0		
Acquisition Commitment	0			0			0	0	0	\$244	-\$244	\$0	-\$244	\$0		
Centralia Refund	0			0			0	0	0	\$5	-\$5	\$0	-\$5	\$0		
Merger Credit	0			0			0	0	0	\$2	-\$2	\$0	-\$2	\$0		
BPA Balance Acct	0			0			0	0	0	-\$143,821	\$143,821	\$0	\$143,821	\$0		
Unbilled Sales	0			25,266,000	25,266,000	0	0	25,266,000	0	\$1,683,000	-\$1,683,000	\$0	-\$1,683,000	\$0		
Total	19,929	-17	19,911	1,480,410,594	0	-2,635,716	-21,308,520	-23,944,236	1,456,466,358	\$100,680,890	-\$9,462,799	\$4,739,696	-\$4,723,103	\$95,957,787		
Industrial																
02GNSV0024	468	-2	466	19,342,423	391,466	-66,207	0	325,259	19,667,682	\$1,398,840	\$8,080	\$72,270	\$80,350	\$1,479,190		
02GNSV024F	4	0	4	33,312	677	0	0	677	33,989	\$6,647	\$130	\$210	\$340	\$6,987		
02GNSV24FP	1	0	1	4,765	97	0	0	97	4,862	\$1,886	\$61	\$69	\$130	\$2,017		
Subtotal	473	-2	471	19,380,500	392,239	-66,207	0	326,032	19,706,532	\$1,407,373	\$8,272	\$72,549	\$80,821	\$1,488,194		
02LGSV0036	152	0	152	132,941,502	2,700,038	11,400	0	2,711,438	135,652,940	\$8,270,408	\$45,599	\$422,772	\$468,371	\$8,738,779		
Subtotal	152	0	152	132,941,502	2,700,038	11,400	0	2,711,438	135,652,940	\$8,270,408	\$45,599	\$422,772	\$468,371	\$8,738,779		

Table 2
kWh & Rev

Pacific Power
State of Washington
Semi-Annual Report
12 Months Ended December 2009

	Restating										Booked Revenues \$	Restating Adjustments \$	Proforma Adjustments \$	Total Adjustments	Adjusted Revenue	
	Average Customers Booked		Average Customers Actual		Booked kWhs	Unbilled Adjustment	Normalization Adjustments	Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Proforma Load Loss ²						Adjusted kWhs
	Booked	Adjustment	Booked	Adjustment												
Residential																
02PRSV477M	1	0	1		1,540,000	36,961	280,000	0	316,961		1,856,961	\$167,035	\$17,677	\$7,036	\$24,713	\$191,748
02LGSV048M	1	-1	0		17,243,346	0	0	0	0	-17,243,346	0	\$1,224,200	-\$20,864	-\$1,203,336	-\$1,224,200	\$0
02LGSV048T	31	0	31		224,596,701	4,592,097	1,523,300	0	6,115,397		230,712,098	\$12,216,253	\$136,553	\$626,660	\$763,213	\$12,979,466
02LGSV048B	1	0	1		435,959,095	8,853,558	0	0	8,853,558		444,812,653	\$19,734,275	\$19,882	\$1,030,118	\$1,050,000	\$20,784,274
Subtotal	34	-1	33		679,339,142	13,482,615	1,803,300	0	15,285,915	-17,243,346	677,381,711	\$33,341,763	\$153,248	\$460,478	\$613,726	\$33,955,489
02OALT015N	60	-1	59		148,007	3,107	5,001	0	8,108		156,115	\$17,595	\$943	\$957	\$1,900	\$19,495
Subtotal	60	-1	59		148,007	3,107	5,001	0	8,108		156,115	\$17,595	\$943	\$957	\$1,900	\$19,495
AGA	0				0				0		0	\$0	\$0	\$0	\$0	\$0
SMUD	0				0				0		0	\$105,570	-\$105,570	\$0	-\$105,570	\$0
Chehalis	0				0				0		0	\$3,060,000	-\$3,060,000	\$0	-\$3,060,000	\$0
Centralia Refund	0				0				0		0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0				0				0		0	\$0	\$0	\$0	\$0	\$0
Acquisition Commitment	0				0				0		0	\$182	-\$182	\$0	-\$182	\$0
BPA Balancing Acct	0				0				0		0	-\$8,560	\$8,560	\$0	\$8,560	\$0
Unbilled Sales	0				16,578,000	-16,578,000			0	-16,578,000	0	\$1,224,000	-\$1,224,000	\$0	-\$1,224,000	\$0
Total	718	-3	715		848,387,151	0	1,753,494	0	1,753,494	-17,243,346	832,897,299	\$47,418,332	-\$4,173,131	\$956,756	-\$3,216,375	\$44,201,957
Irrigation																
02APSV0040	4,615	-6	4,609		144,135,386	48,679	-214,815	0	-166,136		143,969,250	\$9,327,418	\$131,695	\$490,516	\$622,211	\$9,949,628
02APSV040X	698	-4	694		24,723,678	8,321	-123,250	0	-114,929		24,608,749	\$1,655,638	-\$47,691	\$83,400	\$35,709	\$1,691,347
Subtotal	5,313	-10	5,303		168,859,064	57,000	-338,065	0	-281,065		168,577,999	\$10,983,056	\$84,003	\$573,916	\$657,919	\$11,640,975
AGA	0				0				0		0	\$120,699	\$0	\$0	\$0	\$120,699
Chehalis	0				0				0		0	\$720,000	-\$720,000	\$0	-\$720,000	\$0
Centralia Refund	0				0				0		0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0				0				0		0	\$3	-\$3	\$0	-\$3	\$0
BPA Balancing Acct	0				0				0		0	-\$162,641	\$162,641	\$0	\$162,641	\$0
BPA Adjustment Fee	0				0				0		0	\$9,693	-\$9,693	\$0	-\$9,693	\$0
Unbilled Sales	0				57,000	-57,000			0	-57,000	0	\$3,000	-\$3,000	\$0	-\$3,000	\$0
Total	5,313	-10	5,303		168,916,064	0	-338,065	0	-338,065		168,577,999	\$11,673,811	-\$486,053	\$573,916	\$87,863	\$11,761,674
Public Street & Highway Lighting																
02COSL0052	19	1	20		443,047	33,360	31	0	33,391		476,438	\$59,009	\$3,605	\$2,964	\$6,569	\$65,579
02CUSL053F	107	1	108		3,674,810	276,330	-4,636	0	271,694		3,946,504	\$234,714	\$11,366	\$12,390	\$23,755	\$258,469
02CUSL053M	93	0	92		1,158,261	87,075	-1,750	0	85,325		1,243,586	\$73,232	\$3,886	\$3,886	\$7,406	\$80,637
02HPSV0051	148	1	149		3,102,984	231,745	-24,980	0	206,765		3,309,749	\$562,958	\$30,529	\$29,940	\$60,469	\$623,427
02MVSL0057	46	-13	33		2,012,573	151,491	-494	0	150,997		2,163,570	\$225,704	\$13,340	\$11,876	\$25,216	\$250,920
Sub Total	413	-10	402		10,391,675	780,000	-31,829	0	748,171		11,139,846	\$1,155,618	\$62,359	\$61,056	\$123,415	\$1,279,033
AGA	0				0				0		0	\$91	\$0	\$0	\$0	\$91
Chehalis	0				0				0		0	\$180,000	-\$180,000	\$0	-\$180,000	\$0
Centralia Refund	0				0				0		0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0				0				0		0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0				780,000	-780,000			0	-780,000	0	\$90,000	-\$90,000	\$0	-\$90,000	\$0
Total	413	-10	402		11,171,675	0	-31,829	0	-31,829		11,139,846	\$1,425,709	-\$207,641	\$61,056	-\$146,585	\$1,279,124
Total	131,126	-47	131,078		4,183,738,894	0	-7,048,210	-105,775,540	-112,823,750	-17,243,346	4,053,671,798	\$284,100,835	-\$24,737,566	\$12,402,155	-\$12,335,410	\$271,765,425

¹ Temperature normalization.
² Removes TransAlta load.

Table 3
Revenue Detail

Pacific Power
State of Washington
Semi-Annual Report
12 Months Ended December 2009

305	Booked Revenues	Restating						Total Adj. Rev.	Load Loss ²	Rate Change ³ Effective 01/01/2010	Proforma Adj.	Total Adj. Rev.	Total Adjustments	Adjusted Revenue
		Unbilled Adjustment	Normalization ¹	BPA Adjustment	Temperature	Restating Adj.	Restating Rev.							
Residential														
02RES00016	\$112,914,466	-\$1,500,332	-\$3,466,054	\$4,816,545	-\$5,569,475	-\$5,719,316	\$107,195,150		\$5,782,908	\$5,782,908	\$112,978,058	\$63,592	\$112,978,058	
02RES00017	\$4,942,896	-\$65,445	-\$175,016	\$212,576	\$0	-\$27,885	\$4,915,011		\$266,863	\$266,863	\$5,181,874	\$238,978	\$5,181,874	
02RES00018	\$202,963	-\$2,713	-\$4,416	\$7,821	-\$8,187	-\$7,495	\$195,469		\$10,658	\$10,658	\$206,127	\$3,163	\$206,127	
02RES0018X	\$43,628	-\$581	-\$1,122	\$1,694	\$0	-\$9	\$43,619		\$2,376	\$2,376	\$45,995	\$2,367	\$45,995	
02NETMT135	\$11,633	\$0	-\$12,189	\$556	\$0	-\$11,633	\$0		\$0	\$0	\$0	-\$11,633	\$0	
Subtotal	\$118,115,587	-\$1,569,071	-\$3,658,797	\$5,039,193	-\$5,577,662	-\$5,766,338	\$112,349,249		\$6,062,805	\$6,062,805	\$118,412,054	\$296,467	\$118,412,054	
02OALTO15R	\$145,565	-\$1,929	-\$2,155	\$3,218	\$0	-\$866	\$144,699		\$7,927	\$7,927	\$152,626	\$7,061	\$152,626	
Subtotal	\$145,565	-\$1,929	-\$2,155	\$3,218	\$0	-\$866	\$144,699		\$7,927	\$7,927	\$152,626	\$7,061	\$152,626	
AGA	\$203		\$0	\$0	\$0	\$0	\$203		\$0	\$0	\$203	\$0	\$203	
SMUD	\$196,762		-\$196,762	\$0	\$0	-\$196,762	\$0		\$0	\$0	\$0	-\$196,762	\$0	
Chehalis	\$7,920,000		-\$7,920,000	\$0	\$0	-\$7,920,000	\$0		\$0	\$0	\$0	-\$7,920,000	\$0	
Acquisition Commitment	\$275		-\$275	\$0	\$0	-\$275	\$0		\$0	\$0	\$0	-\$275	\$0	
Centralia Refund	-\$3		\$3	\$0	\$0	\$3	\$0		\$0	\$0	\$0	\$3	\$0	
Merger Credit	\$1		-\$1	\$0	\$0	-\$1	\$0		\$0	\$0	\$0	-\$1	\$0	
BPA Balancing Account	-\$1,905,297		\$0	\$1,905,297	\$0	\$1,905,297	\$0		\$0	\$0	\$0	\$1,905,297	\$0	
Unbilled Rev	-\$1,571,000	\$1,571,000	\$0	\$0	\$0	\$1,571,000	\$0		\$0	\$0	\$0	\$1,571,000	\$0	
Total	\$122,902,093	\$0	-\$11,777,988	\$6,947,708	-\$5,577,662	-\$10,407,942	\$112,494,151	\$0	\$6,070,732	\$6,070,732	\$118,564,883	\$3,779,552	\$118,564,883	
Commercial														
02GNSV0024	\$37,053,203	\$673,851	-\$1,056,939	\$123,173	-\$780,289	-\$1,040,203	\$36,013,000		\$1,875,912	\$1,875,912	\$37,888,912	\$835,709	\$37,888,912	
02GNSV024F	\$134,004	\$2,453	-\$2,607	\$2	\$0	-\$151	\$133,853		\$6,191	\$6,191	\$140,044	\$6,040	\$140,044	
02GNSV24FP	\$94,671	\$1,792	\$852	\$570	\$0	\$3,215	\$97,886		\$3,360	\$3,360	\$101,246	\$6,575	\$101,246	
02NMT24135	\$5,270	\$0	-\$5,270	\$0	\$0	-\$5,270	\$0		\$0	\$0	\$0	-\$5,270	\$0	
Subtotal	\$37,287,148	\$678,096	-\$1,063,963	\$123,746	-\$780,289	-\$1,042,409	\$36,244,739		\$1,885,463	\$1,885,463	\$38,130,202	\$843,054	\$38,130,202	
02LGSV0036	\$47,426,518	\$863,865	-\$1,348,163	\$241,236	-\$346,494	-\$589,556	\$46,836,962		\$2,435,917	\$2,435,917	\$49,272,879	\$1,846,361	\$49,272,879	
02NMT36135	\$3,299	\$0	-\$3,299	\$0	\$0	-\$3,299	\$0		\$0	\$0	\$0	-\$3,299	\$0	
Subtotal	\$47,429,817	\$863,865	-\$1,351,462	\$241,236	-\$346,494	-\$592,855	\$46,836,962	\$0	\$2,435,917	\$2,435,917	\$49,272,879	\$1,843,062	\$49,272,879	
02LGSV048T	\$7,383,037	\$135,344	-\$134,523	\$0	\$0	\$821	\$7,383,858		\$401,932	\$401,932	\$7,785,790	\$402,753	\$7,785,790	
Subtotal	\$7,383,037	\$135,344	-\$134,523	\$0	\$0	\$821	\$7,383,858		\$401,932	\$401,932	\$7,785,790	\$402,753	\$7,785,790	
02OALTO15N	\$287,755	\$5,312	-\$4,794	\$1,788	\$0	\$2,306	\$290,061		\$15,285	\$15,285	\$305,345	\$17,591	\$305,345	
02RCFL0054	\$21,297	\$383	-\$783	\$0	\$0	-\$399	\$20,897		\$1,099	\$1,099	\$21,996	\$700	\$21,996	
Subtotal	\$309,051	\$5,695	-\$5,576	\$1,788	\$0	\$1,907	\$310,958		\$16,384	\$16,384	\$327,342	\$18,290	\$327,342	
AGA	\$441,574		\$0	\$0	\$0	\$0	\$441,574		\$0	\$0	\$441,574	\$0	\$441,574	
SMUD	\$170,832		-\$170,832	\$0	\$0	-\$170,832	\$0		\$0	\$0	\$0	-\$170,832	\$0	
Chehalis	\$6,120,000		-\$6,120,000	\$0	\$0	-\$6,120,000	\$0		\$0	\$0	\$0	-\$6,120,000	\$0	
Acquisition Commitment	\$244		-\$244	\$0	\$0	-\$244	\$0		\$0	\$0	\$0	-\$244	\$0	
Centralia Refund	-\$5		\$5	\$0	\$0	-\$5	\$0		\$0	\$0	\$0	\$5	\$0	
Merger Credit	\$2		-\$2	\$0	\$0	-\$2	\$0		\$0	\$0	\$0	-\$2	\$0	
BPA Balance Acct	-\$143,821		\$0	\$143,821	\$0	\$143,821	\$0		\$0	\$0	\$0	\$143,821	\$0	
Unbilled Rev.	\$1,683,000	-\$1,683,000	\$0	\$0	\$0	-\$1,683,000	\$0		\$0	\$0	\$0	-\$1,683,000	\$0	
Total	\$100,680,890	\$0	-\$8,846,608	\$510,592	-\$1,126,783	-\$9,462,799	\$91,218,091	\$0	\$4,739,696	\$4,739,696	\$95,957,787	-\$4,723,103	\$95,957,787	

Table 3
Revenue Detail

Pacific Power
State of Washington
Semi-Annual Report
12 Months Ended December 2009

305	Booked Revenues	Restating					Total Adj. Rev.	Total Adj. Rev. Restating Adj.	Load Loss ²	Rate Change ³ Effective 01/01/2010	Proforma Adj.	Total Adj. Rev.	Total Adjustments	Adjusted Revenue
		Unbilled Adjustment	Normalization ¹	BPA Adjustment	Temperature	Restating Adj.								
Industrial														
02GNSV0024	\$1,398,840	\$40,927	-\$40,573	\$7,726	\$0	\$8,080	\$1,406,920	\$1,406,920		\$72,270	\$72,270	\$1,479,190	\$80,350	\$1,479,190
02GNSV024F	\$6,647	\$197	-\$67	\$0	\$0	\$130	\$6,777	\$6,777		\$210	\$210	\$6,987	\$340	\$6,987
02GNSV24FP	\$1,886	\$57	-\$8	\$13	\$0	\$61	\$1,948	\$1,948		\$69	\$69	\$2,017	\$130	\$2,017
Subtotal	\$1,407,373	\$41,181	-\$40,648	\$7,739	\$0	\$8,272	\$1,415,645	\$1,415,645		\$72,549	\$72,549	\$1,488,194	\$80,821	\$1,488,194
02LGSV0036	\$8,270,408	\$242,003	-\$209,828	\$13,424	\$0	\$45,599	\$8,316,007	\$8,316,007		\$422,772	\$422,772	\$8,738,779	\$468,371	\$8,738,779
Subtotal	\$8,270,408	\$242,003	-\$209,828	\$13,424	\$0	\$45,599	\$8,316,007	\$8,316,007		\$422,772	\$422,772	\$8,738,779	\$468,371	\$8,738,779
02PRSV47TM	\$167,035	\$5,379	\$12,298	\$0	\$0	\$17,677	\$184,712	\$184,712		\$7,036	\$7,036	\$191,748	\$24,713	\$191,748
02LGSV048M	\$1,224,200	\$0	-\$20,864	\$0	\$0	-\$20,864	\$1,203,336	\$1,203,336	-\$1,203,336	\$0	-\$1,203,336	\$0	-\$1,224,200	\$0
02LGSV048T	\$12,216,253	\$359,778	-\$223,225	\$0	\$0	\$136,553	\$12,352,806	\$12,352,806		\$626,660	\$626,660	\$12,979,466	\$763,213	\$12,979,466
02LGSV048B	\$19,734,275	\$575,118	-\$555,237	\$0	\$0	\$19,882	\$19,754,156	\$19,754,156		\$1,030,118	\$1,030,118	\$20,784,274	\$1,050,000	\$20,784,274
Subtotal	\$33,341,763	\$940,276	-\$787,028	\$0	\$0	\$153,248	\$33,495,010	\$33,495,010	-\$1,203,336	\$1,663,814	\$460,478	\$33,955,489	\$613,726	\$33,955,489
02OALT015N	\$17,595	\$540	\$322	\$81	\$0	\$943	\$18,538	\$18,538		\$957	\$957	\$19,495	\$1,900	\$19,495
Subtotal	\$17,595	\$540	\$322	\$81	\$0	\$943	\$18,538	\$18,538		\$957	\$957	\$19,495	\$1,900	\$19,495
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
SMUD	\$105,570	\$0	-\$105,570	\$0	\$0	-\$105,570	\$0	\$0		\$0	\$0	\$0	-\$105,570	\$0
Chehalis	\$3,060,000	\$0	-\$3,060,000	\$0	\$0	-\$3,060,000	\$0	\$0		\$0	\$0	\$0	-\$3,060,000	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Acquisition Commitment	\$182	\$0	-\$182	\$0	\$0	-\$182	\$0	\$0		\$0	\$0	\$0	-\$182	\$0
BPA Balancing Acct	-\$8,560	\$0	\$8,560	\$0	\$0	\$8,560	\$0	\$0		\$0	\$0	\$0	\$8,560	\$0
Unbilled Rev.	\$1,224,000	-\$1,224,000	\$0	\$0	\$0	-\$1,224,000	\$0	\$0		\$0	\$0	\$0	-\$1,224,000	\$0
Total	\$47,418,332	\$0	-\$4,202,935	\$29,804	\$0	-\$4,173,131	\$43,245,201	\$43,245,201	-\$1,203,336	\$2,160,092	\$956,756	\$44,201,957	-\$3,216,375	\$44,201,957
Irrigation														
02APSV0040	\$9,327,418	\$2,564	-\$254,940	\$384,070	\$0	\$131,695	\$9,459,112	\$9,459,112		\$490,516	\$490,516	\$9,949,628	\$622,211	\$9,949,628
02APSV040X	\$1,655,638	\$436	-\$48,127	\$0	\$0	-\$47,691	\$1,607,947	\$1,607,947		\$83,400	\$83,400	\$1,691,347	\$35,709	\$1,691,347
Subtotal	\$10,983,056	\$3,000	-\$303,067	\$384,070	\$0	\$84,003	\$11,067,059	\$11,067,059		\$573,916	\$573,916	\$11,640,975	\$657,919	\$11,640,975
AGA	\$120,699	\$0	\$0	\$0	\$0	\$0	\$120,699	\$120,699		\$0	\$0	\$120,699	\$0	\$120,699
Chehalis	\$720,000	\$0	-\$720,000	\$0	\$0	-\$720,000	\$0	\$0		\$0	\$0	\$0	-\$720,000	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Merger Credit	\$3	\$0	\$3	\$0	\$0	\$3	\$0	\$0		\$0	\$0	\$0	\$3	\$0
BPA Balancing Acct	-\$162,641	\$0	\$162,641	\$0	\$0	\$162,641	\$0	\$0		\$0	\$0	\$0	\$162,641	\$0
BPA Adjustment Fee	\$9,693	\$0	-\$9,693	\$0	\$0	-\$9,693	\$0	\$0		\$0	\$0	\$0	-\$9,693	\$0
Unbilled Rev.	\$3,000	-\$3,000	\$0	\$0	\$0	-\$3,000	\$0	\$0		\$0	\$0	\$0	-\$3,000	\$0
Total	\$11,673,811	\$0	-\$1,023,071	\$537,018	\$0	-\$486,053	\$11,187,758	\$11,187,758	\$0	\$573,916	\$573,916	\$11,761,674	\$87,863	\$11,761,674
Public Street & Highway Lighting														
02COSL0052	\$59,009	\$4,626	-\$1,020	\$0	\$0	\$3,605	\$62,615	\$62,615		\$2,964	\$2,964	\$65,579	\$6,569	\$65,579
02CUSL053F	\$234,714	\$18,200	-\$6,834	\$0	\$0	\$11,366	\$246,080	\$246,080		\$12,390	\$12,390	\$258,469	\$23,755	\$258,469
02CUSL053M	\$73,232	\$5,672	-\$2,153	\$0	\$0	\$3,520	\$76,751	\$76,751		\$3,886	\$3,886	\$80,637	\$7,406	\$80,637
02HPSV0051	\$562,958	\$43,842	-\$13,313	\$0	\$0	\$30,529	\$593,487	\$593,487		\$29,940	\$29,940	\$623,427	\$60,469	\$623,427
02MVSU0057	\$225,704	\$17,660	-\$4,320	\$0	\$0	\$13,340	\$239,044	\$239,044		\$11,876	\$11,876	\$250,920	\$25,216	\$250,920
Sub Total	\$1,155,618	\$90,000	-\$27,641	\$0	\$0	\$62,359	\$1,217,977	\$1,217,977		\$61,056	\$61,056	\$1,279,033	\$123,415	\$1,279,033
AGA	\$91	\$0	\$0	\$0	\$0	\$0	\$91	\$91		\$0	\$0	\$91	\$0	\$91
Chehalis	\$180,000	\$0	-\$180,000	\$0	\$0	-\$180,000	\$0	\$0		\$0	\$0	\$0	-\$180,000	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	\$90,000	-\$90,000	\$0	\$0	\$0	-\$90,000	\$0	\$0		\$0	\$0	\$0	-\$90,000	\$0

Table 3
Revenue Detail

Pacific Power
State of Washington
Semi-Annual Report
12 Months Ended December 2009

305	Booked Revenues	Restating										Total Adj.Rev.	Total Adj.Rev.	Total Adjustments	Adjusted Revenue
		Unbilled Adjustment	Normalization ¹	BPA Adjustment	Temperature	Restating Adj.	Total Adj. Rev.	Total Adj.Rev. Restating Adj.	Load Loss ²	Rate Change ³ Effective 01/01/2010	Proforma Adj.				
	\$1,425,709	\$0	-\$207,641	\$0	\$0	-\$207,641	\$1,218,068	\$1,218,068	\$0	\$61,056	\$61,056	\$1,279,124		-\$146,585	\$1,279,124
<u>Washington Total</u>	\$284,100,835	\$0	-\$26,058,242	\$8,025,121	-\$6,704,445	-\$24,737,566	\$259,363,269	\$259,363,269	-\$1,203,336	\$13,605,491	\$12,402,155	\$271,765,425		-\$4,218,648	\$271,765,425

¹ Removes Schedule 191 (System Benefits Charge)/Schedule 96 (Hydro) -\$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, Chehalis removal \$18,000,000, SMUD -\$473,165, and Other -\$710.

² Removal of TransAlta mine revenues. On September 12, 2008, the Company received a retail service termination notice from the customer to become effective September 12, 2009.

³ Type 3 Rate Increase effective date of January 1, 2010.

PacifiCorp
Washington General Rate Case - December 2009
Tax Data for CY 2009

1000

FERC Account	SAP Account	Description	Allocation Factor	Total Co. Amount	
4098300	415873	Deferred Excess Net Power Costs - WA Hyd	WA	1,653	Ref. 3.2
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	(627)	Ref. 3.2
2831000	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	(2,258)	Ref. 3.2
2831000	287763	DTL 715.720 NW Power	WA	(479)	Ref. 3.2
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRA	WA	11	Ref. 3.2
4101000	610143	283Reg Liability-WA Low Energy Program	WA	130	Ref. 3.2
4111000	610143	283Reg Liability-WA Low Energy Program	WA	(126)	Ref. 3.2
283100	287730	283Reg Liability-WA Low Energy Program	WA	(15)	Ref. 3.2
1901000	287453	DTA 610.143 WA PRGRM	OTHER	(53)	Ref. 3.2