

**4. O & M
ADJUSTMENTS**

	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	FAS 106 Deferred	Pension & Benefit	Blue Sky Program	Miscellaneous	General Wage	General Wage	General Wage	General Wage
	Charges	Adjustment	Costs	General Expenses	Increase page 1	Increase -page 2	Increase -	Increase -
	Total Normalized						Proforma Page 1	Proforma Page 2
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(58,475)	-	(58,475)	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	(58,475)	-	(58,475)	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	145,251	-	-	-	(165,503)	-	310,754	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	8,192	-	-	-	(38,224)	-	71,770	-
12 Other Power Supply	(17,857)	-	(55,382)	-	(42,757)	-	80,282	-
13 Transmission	19,919	-	-	-	(22,697)	-	42,616	-
14 Distribution	104,292	-	-	-	(106,831)	(12,005)	200,588	22,541
15 Customer Accounting	(1,336,361)	-	-	-	-	(41,889)	-	78,650
16 Customer Service & Info	774	-	-	-	-	(882)	-	1,655
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	496,300	(66,444)	2,265,656	(24,544)	(144,260)	(128,535)	-	241,342
19 Total O&M Expenses	(579,489)	(66,444)	2,265,656	(79,926)	(144,260)	(376,012)	(183,311)	344,189
20 Depreciation	(147,443)	-	-	-	-	-	-	-
21 Amortization	(6,308)	(6,308)	-	-	-	-	-	-
22 Taxes Other Than Income	48,500	-	-	-	-	-	-	-
23 Income Taxes: Federal	209,241	24,307	(756,978)	7,167	48,199	125,629	61,246	(235,885)
24 State	28,432	3,303	(102,861)	974	6,549	17,071	8,322	(32,053)
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(447,066)	(45,142)	1,405,817	(71,785)	(89,512)	(233,311)	(113,743)	438,072
29								
30 Operating Rev For Return:	388,591	45,142	(1,405,817)	13,310	89,512	233,311	113,743	(438,072)
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	(171)	(171)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(171)	(171)	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	(171)	(171)	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.140%	0.016%	-0.507%	0.005%	0.032%	0.084%	0.041%	-0.158%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	626,264	72,752	(2,265,656)	21,451	144,260	376,012	183,311	(706,010)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	626,264	72,752	(2,265,656)	21,451	144,260	376,012	183,311	(706,010)
73								
74 State Income Taxes	28,432	3,303	(102,861)	974	6,549	17,071	8,322	(32,053)
75								
76 Taxable Income	597,832	69,449	(2,162,796)	20,477	137,710	358,941	174,989	(673,957)
77								
78 Federal Income Taxes	209,241	24,307	(756,978)	7,167	48,199	125,629	61,246	(235,885)

	4.9	4.10	4.11	4.12	4.13	4.14	0	0	0
	FICA Adjustment	FERC Price Cap Accrual	Property Insurance	Sale of Naches Hydro Unit	Reverse Severance Accrual	International Assignee Adjustment	0	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	(25,354)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	(1,373,123)	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	(257,261)	-	(443,410)	(946,244)	-	-	-
19 Total O&M Expenses	-	(1,373,123)	(257,261)	(25,354)	(443,410)	(946,244)	-	-	-
20 Depreciation	-	-	-	(147,443)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	53,879	-	-	(5,379)	-	-	-	-	-
23 Income Taxes: Federal	(18,002)	458,774	85,953	59,530	148,148	316,150	-	-	-
24 State	(2,446)	62,340	11,680	8,089	20,131	42,959	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	33,431	(852,009)	(159,628)	(110,556)	(275,132)	(587,135)	-	-	-
29									
30 Operating Rev For Return:	(33,431)	852,009	159,628	110,556	275,132	587,135	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	-	-	-	-	-	-	-
56									
57 Total Rate Base:	-	-	-	-	-	-	-	-	-
58									
59									
60 Estimated ROE impact	-0.012%	0.307%	0.058%	0.040%	0.099%	0.212%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(53,879)	1,373,123	257,261	178,176	443,410	946,244	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	(53,879)	1,373,123	257,261	178,176	443,410	946,244	-	-	-
73									
74 State Income Taxes	(2,446)	62,340	11,680	8,089	20,131	42,959	-	-	-
75									
76 Taxable Income	(51,433)	1,310,783	245,581	170,087	423,280	903,284	-	-	-
77									
78 Federal Income Taxes	(18,002)	458,774	85,953	59,530	148,148	316,150	-	-	-

**PacifiCorp
Washington Results of Operations March 2003
FAS 106 Deferred Charges**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Payroll Clearing- O&M-Benefits	929	1	(796,193)	SO	8.345%	(66,444)	4.1.1
Payroll Clearing- O&M-Fuel Stock	151	1	(2,012)	SE	8.513%	(171)	4.1.1
Amortization of FAS 106 Carrying Charg	407	1	(71,886)	SG	8.774%	(6,308)	4.1.1

Description of Adjustment:

The Wyoming PSC authorized deferral of the FAS 106 costs that exceed Pay-As-You-Go in the 1996 rate case. These deferred costs have been amortized for the last six years to account 929, 151, and 407. This amortization was complete in December 2002. This adjustment removes the FAS 106 amortization from results.

**Amortization of FAS 106 Regulatory Asset
April 2002 - March 2003**

SAP Account	SAP Description	FERC Account	Allocation Code	FERC Description	Amortization	
					Monthly	Test Period
187010	FAS 106 Regulatory Asset - PPL	182.3	WYP	FAS 106 Regulatory Asset - PPL	(95,399)	(850,709)
187011	FAS 106 Regulatory Asset - UPL	182.3	WYU	FAS 106 Regulatory Asset - UPL	(30,126)	(279,066)
					(125,525)	(1,129,775)
545220	Benefits and Other Charges	929	SO	Duplicate Charges	88,462	796,193
116000	Inter Co. A/R	146	Non-Utility	Accts Receivable	26,461	238,160
120156	Coal Inventory - Jim Bridger	151	SE	Fuel	2,615	2,012
566940	Amort of Regulatory Asset	407.3	SG	Amortization Expense	7,987	71,886
					125,525	1,129,775

to 4.1
to 4.1
to 4.1

**PacifiCorp
 Washington Results of Operations March 2003
 Pension & Benefit Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension and Benefits Expense	926	3	18,875,012	SO	8.345%	1,575,164	4.2.1
Employee Benefits	926	3	<u>8,274,100</u>	SO	8.345%	<u>690,493</u>	4.2.2
			<u>27,149,112</u>			<u>2,265,656</u>	

Description of Adjustment:

This adjustment restates Pension and Post Retirement Benefit expenses to a normalized level based on current actuarial reports and expected expense levels.

**PacifiCorp
Pension and Benefit Expense
Summary**

MARCH 2003

	<i>Expense included in Test Year *</i>	<i>HEWITT FIGURES Adjusted Expense **</i>		<i>Adjustment to Expense</i>
<i>Pension</i>	5,487,096	19,800,000	1	14,312,904
<i>FAS 106</i>	19,472,892	22,700,000	1	3,227,108
<i>FAS 112</i>	3,066,000	4,401,000	1	1,335,000
<i>Total</i>	<u>28,025,988</u>	<u>46,901,000</u>		<u>18,875,012</u>

to 4.2

**Employee Benefits
Summary**

	FY03 Actual	FY04 Revised Budget	Adjustment
501102 Pension Administration	1,128,625	350,140	(778,485)
501125 Medical	34,002,925	38,223,881	4,220,956
501175 Dental	3,238,232	4,694,693	1,456,461
501200 Vision	223,234	335,810	112,576
501225 Life	(1,270,213)	1,093,097	2,363,310
501250 Stock/401(k)/ESOP	15,043,247	17,403,856	2,360,609
501251 401(k) Administration	395,848	1,022,997	627,149
501275 Accidental Death & Disability	77,391	33,362	(44,029)
501300 Long-Term Disability	1,675,992	1,750,000	74,008
501650 Worker's Comp/WorkCover Levy	2,958,580	2,623,267	(335,313)
502900 Other Salary Overheads/Oncosts	3,665,043	1,881,900	(1,783,143)
Total	61,138,903	69,413,003	8,274,100

to 4.2

**PacifiCorp
Washington Results of Operations March 2003
Blue Sky Program Costs**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Administrative Blue Sky Expenses	930	1	(294,110)	SO	8.345%	(24,544)	4.3.1
Purchased Power Expense	555	1	(631,184)	SG	8.774%	(55,382)	4.3.2
Adjustment to Revenues:							
Sales for Resale	447	1	(666,434)	SG	8.774%	(58,475)	4.3.2
Adjustment Detail:							
Sales for Resale			(666,434)				
Purchased Power Costs			631,184				
Net Power Costs			<u>(35,250)</u>				

Description of Adjustment:

The Blue Sky program is designed to encourage voluntary customer participation in the acquisition and development of renewable resources. To protect non-participants from subsidizing this program, this adjustment removes all sales for resale revenue and expenses associated with this program from the test period. The customer sales revenue is removed in adjustment 3.3

ACTUALS - program inception through March 2003

Program launched 4/2000

Apr-02 May-02 Jun-02 Jul-02 Aug-02 Sep-02 Oct-02 Nov-02 Dec-02 Jan-03 Feb-03 Mar-03 Test Period Totals

PURCHASE PRICE INFORMATION

Market Value of Energy - Actuals

Mid-Columbia (per kWh) - weighted monthly average
 Palo-Verde (per kWh) - weighted monthly average

Average Mid-C/Palo Verde per kWh

Std. Market Power per 100 kWh Block

\$ 0.01915	\$ 0.01861	\$ 0.00732	\$ 0.00947	\$ 0.01755	\$ 0.02064	\$ 0.02883	\$ 0.03689	\$ 0.03606	\$ 0.04959	\$ 0.04541
\$ 0.02416	\$ 0.02206	\$ 0.02206	\$ 0.02978	\$ 0.01620	\$ 0.02752	\$ 0.02849	\$ 0.03523	\$ 0.02970	\$ 0.04917	\$ 0.04845
\$ 0.0217	\$ 0.0203	\$ 0.0147	\$ 0.01963	\$ 0.01688	\$ 0.02408	\$ 0.02866	\$ 0.03606	\$ 0.03542	\$ 0.04938	\$ 0.04693
\$ 2.17	\$ 2.03	\$ 1.47	\$ 1.96	\$ 1.69	\$ 2.41	\$ 2.87	\$ 3.61	\$ 3.54	\$ 4.94	\$ 4.69

Green Power Value of Energy

Power Purchase Agreement - Foothills Creek IV

kWh acquired (C&T input - Mann; McAdams)

March 2003 Power Purchase (BPA contract: Klondike, Condon, Stataline -

15,000,000 kWh)

Klondike, Condon, Stataline energy costs -

Total Green Energy Costs

power cost

cost per kWh

Green power cost per 100 kWh block

\$ 13,985.73	\$ 10,332.85	\$ 3,826.16	\$ 3,394.89	\$ 7,710.89	\$ 12,136.42	\$ 21,478.69	\$ 37,196.78	\$ 37,887.37	\$ 33,251.86	\$ 43,386.54
\$ 0.01940	\$ 0.01886	\$ 0.00757	\$ 0.00972	\$ 0.01780	\$ 0.02089	\$ 0.02908	\$ 0.03714	\$ 0.03631	\$ 0.04984	\$ 0.04566
\$ 1.94	\$ 1.8660	\$ 0.7570	\$ 0.9720	\$ 1.780	\$ 2.09	\$ 2.91	\$ 3.71	\$ 3.63	\$ 4.98	\$ 4.57

Incremental Green Power Cost

Green Power Cost Per 100 kWh Block

Standard Market Power Per 100 kWh Block

Incremental Green Power Cost/(Benefit) Per 100 kWh Block

\$ 1.94	\$ 1.89	\$ 0.76	\$ 0.97	\$ 1.78	\$ 2.09	\$ 2.91	\$ 3.71	\$ 3.63	\$ 4.98	\$ 4.57
\$ 2.17	\$ 2.03	\$ 1.47	\$ 1.96	\$ 1.69	\$ 2.41	\$ 2.87	\$ 3.61	\$ 3.54	\$ 4.94	\$ 4.69
\$ (0.23)	\$ (0.15)	\$ (0.71)	\$ (0.99)	\$ 0.09	\$ (0.32)	\$ 0.04	\$ 0.07	\$ 0.11	\$ 0.05	\$ (0.13)

FINANCIAL ANALYSIS --

REVENUE FROM BLOCK SALES

Total Blocks Sold (calculated based on per unit block price)

Price Per 100 kWh Block

Total Revenue from Block Sales (source: Revenue Actg. Report)

\$ 15,253	\$ 15,735	\$ 16,897	\$ 18,052	\$ 17,607	\$ 17,452	\$ 18,095	\$ 20,440	\$ 21,100	\$ 24,253	\$ 21,452
\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95
\$ 44,996.33	\$ 46,417.72	\$ 49,845.63	\$ 53,253.21	\$ 51,838.31	\$ 51,483.74	\$ 53,381.58	\$ 60,298.13	\$ 62,243.70	\$ 71,546.56	\$ 63,284.42

Cost of Blocks Sold

Variable Cost -

Incremental Block Cost

Total Blocks Sold

Total Variable Cost

\$ (0.23)	\$ (0.15)	\$ (0.71)	\$ (0.99)	\$ 0.09	\$ (0.32)	\$ 0.04	\$ 0.07	\$ 0.11	\$ 0.05	\$ (0.13)
\$ 15,253	\$ 15,735	\$ 16,897	\$ 18,052	\$ 17,607	\$ 17,452	\$ 18,095	\$ 20,440	\$ 21,100	\$ 24,253	\$ 21,452
\$ (3,440)	\$ (2,321)	\$ (12,031)	\$ (17,880)	\$ 1,629	\$ (5,567)	\$ 760	\$ 1,130	\$ 2,208	\$ 1,877	\$ (2,724)

Fixed Cost-

Customer Communications

Affinity groups

Business partnership program (businesses)

Fulfillment

Printed collateral

Administration

Product Management

Total Fixed Cost

\$ 21,538.69	\$ 17,991.64	\$ 228.15	\$ 230.14	\$ 17,045.26	\$ 5,781.58	\$ 25,840.40	\$ 16,606.90	\$ 6,914.41	\$ 8,759.75	\$ 24,669.37
\$ 689.50	\$ 579.73	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 3,289.18	\$ -	\$ -	\$ -	\$ 15,500.00
\$ -	\$ 99.08	\$ -	\$ -	\$ 211.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98.69
\$ -	\$ -	\$ 4,486.42	\$ -	\$ -	\$ 164.80	\$ 4,618.47	\$ -	\$ 2,261.14	\$ -	\$ 1,015.16
\$ 2,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 848.00
\$ -	\$ 50.00	\$ 50.00	\$ 15,000.00	\$ (3,618.16)	\$ 24,049.47	\$ (1,400.00)	\$ (11,174.00)	\$ (4,225.00)	\$ (1,007.03)	\$ 47,211.83
\$ -	\$ 2,340.00	\$ 1,950.00	\$ 5,005.00	\$ -	\$ 1,690.00	\$ 2,340.00	\$ 6,110.00	\$ 4,225.00	\$ 2,940.00	\$ 1,690.00
\$ 25,128	\$ 21,060	\$ 6,715	\$ 20,235	\$ 19,638	\$ 31,686	\$ 34,688	\$ 11,543	\$ 13,401	\$ 13,211	\$ 9,621

Total Cost of Blocks Sold

Net Operating Income

\$ 21,689	\$ 18,740	\$ (5,316)	\$ 2,355	\$ 21,267	\$ 26,119	\$ 35,448	\$ 12,673	\$ 15,608	\$ 15,087	\$ 87,461
\$ 23,308	\$ 27,678	\$ 55,162	\$ 50,898	\$ 30,673	\$ 25,365	\$ 17,934	\$ 34,957	\$ 44,690	\$ 47,156	\$ 63,816

4.3.1

to 4.3

POWER PURCHASE BALANCING ---

Total kWh Purchased	720,914	547,872	505,437	349,268	433,196	580,968	738,607	1,139,292	1,001,529	1,043,327	667,239	950,209
Total kWh Sold	1,525,299.32	1,573,482	1,689,682	1,805,194	1,760,655	1,745,212	1,809,545	1,614,565	2,044,004	2,109,956	2,425,307	2,145,235
Surplus/(Deficit)	(804,385)	(1,025,610)	(1,184,245)	(1,455,926)	(1,327,459)	(1,164,244)	(1,070,938)	(475,273)	(1,042,475)	(1,066,629)	(1,758,068)	(1,195,026)
Cumulative Surplus/(Deficit)	(804,385)	(1,829,995)	(3,014,241)	(4,470,166)	(5,797,625)	(6,961,868)	(8,032,806)	(8,508,079)	(9,550,555)	(10,617,184)	(12,375,252)	(13,570,277)
Retirement due date (kilowatt-hour purchase)	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05
Retirement date (tag purchase)	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05
Average MW available (assuming 40% capacity 3MW)	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Monthly Average MW sold	2.09	2.16	2.31	2.47	2.41	2.39	2.48	2.21	2.80	2.89	3.32	2.94

**PacifiCorp
Blue Sky Sales for Resale and Purchase Power Information
For the Period Oct 2001 to Sept 2002**

Description	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Total
100 kWh Blocks Sold / Purchased	15,253	15,735	16,897	18,052	17,607	17,452	18,095	16,146	20,440	21,100	24,253	21,452	222,481
Green Power Purchase Price / 100 kWh Block	1,9400	1,8860	0,7570	0,9720	1,7800	2,0890	2,9080	3,0850	3,7140	3,6314	4,9835	4,5660	32,3119
Total Purchased Power	29,591	29,676	12,791	17,546	31,340	36,457	52,622	49,809	75,914	76,621	120,865	97,951	631,184
100 kWh Blocks Sold / Purchased	15,253	15,735	16,897	18,052	17,607	17,452	18,095	16,146	20,440	21,100	24,253	21,452	222,481
Market Purchase Price / 100 kWh Block	2,1655	2,0335	1,4690	1,9625	1,6875	2,4080	2,8660	3,0150	3,6060	3,9425	4,9378	4,6930	34,3862
Total Sales for Resale	33,030	31,997	24,821	35,427	29,711	42,023	51,862	48,679	73,707	74,744	119,756	100,676	666,434
Blue Sky Program Net Power Costs	(3,440)	(2,321)	(12,031)	(17,880)	1,629	(5,567)	760	1,130	2,208	1,877	1,110	(2,724)	(35,250)

① to 4.3

4.3.2

PacifiCorp
Washington Results of Operations March 2003
Miscellaneous General Expenses

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous General Expenses	920	1	(30,134)	SO	8.345%	(2,515)	4.4.1
Miscellaneous General Expenses	921	1	(220,939)	SO	8.345%	(18,438)	4.4.1
Miscellaneous General Expenses	923	1	(795,955)	SO	8.345%	(66,424)	4.4.1
Miscellaneous General Expenses	930	1	<u>(681,622)</u>	SO	8.345%	<u>(56,883)</u>	4.4.1
			<u>(1,728,650)</u>			<u>(144,260)</u>	

Adjustment Detail:

Twelve months ended March 2003 Expenses

Misc. General Expenses Oct 2002 to Mar 2003	222,525
Misc. General Expenses Apr 2002 to Sept 2002	367,433
GL Account 553300 True-Up	77,865
Harvard University	100,000
Nature Conservancy	151,429
Portland Oregon Sports	5,000
Utah Foundation	45,000
Utah Society for Environmental Education	-
Business for Social Responsibility	10,000
Relocation Expenses	(30,770)
Utah Taxpayer Association	20,650
Utah Manufacturer's Association	1,702
Adjust below the line expense	30,134
Professional Fees Services	911,186
Columbia Edgewater Country Club	<u>3,587</u>

Total 1,915,741

Remove Amount Charged to the 3-Factor Formula (187,091) *from 4.4.1*

Adjustment Amount 1,728,650

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated expenses.

Miscellaneous Expenses
Summary Reference Worksheet

Vendor Name Description	FERC Acct	Total	Three Factor \$	Three Factor \$ Times 2.64%	Net Adjustment
October 2002 to March 2003	920	-	-	-	-
April 2002 to September 2002	920	-	-	-	-
Adjust below the line expense	920	30,134			30,134
					<u>30,134</u> to 4.4
Nature Conservancy	921	89,667	-	-	89,667
Utah Taxpayers Association	921	650	-	-	650
Utah Manufacturer's Association	921	1,000	-	-	1,000
Utah Manufacturer's Association	921	(1,000)	-	-	(1,000)
Utah Manufacturer's Association	921	700	-	-	700
Utah Manufacturer's Association	921	750	-	-	750
Utah Manufacturer's Association	921	216	-	-	216
Relocation Expenses	921	(30,770)	-	-	(30,770)
GL Account 553300 True-Up	921	77,865	(850)	(22)	77,842
October 2002 to March 2003	921	45,924	(2,128)	(56)	45,868
April 2002 to September 2002	921	36,015	-	-	36,015
					<u>220,939</u> to 4.4
Harvard University	923	50,000	-	-	50,000
October 2002 to March 2003	923	17,835	(5,524)	(146)	17,689
April 2002 to September 2002	923	3,466	(899)	(24)	3,442
Professional Fees Services	923	7,059,178	(7,059,178)	(186,362)	724,824
					<u>795,955</u> to 4.4
Harvard University	930	50,000	-	-	50,000
Nature Conservancy	930	762	-	-	762
Nature Conservancy	930	61,000	-	-	61,000
Portland Oregon Sports	930	5,000	-	-	5,000
Utah Foundation	930	22,500	-	-	22,500
Utah Foundation	930	22,500	-	-	22,500
Business for Social Responsibility	930	10,000	-	-	10,000
Utah Taxpayers Association	930	20,000	-	-	20,000
Utah Manufacturer's Association	930	(5,964)	-	-	(5,964)
Utah Manufacturer's Association	930	6,000	-	-	6,000
Columbia Edgewater Country Club	930	834	-	-	834
Columbia Edgewater Country Club	930	2,055	-	-	2,055
Columbia Edgewater Country Club	930	349	-	-	349
Columbia Edgewater Country Club	930	349	-	-	349
October 2002 to March 2003	930	158,766	(310)	(8)	158,758
April 2002 to September 2002	930	327,951	(17,905)	(473)	327,479
					<u>681,622</u> to 4.4
Totals		<u>8,063,733</u>	<u>(7,086,794)</u>	<u>(187,091)</u>	<u>1,728,650</u> to 4.4
				to 4.4	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expenses:							
	500	2	(1,886,216)	SG	8.774%	(165,503)	
	501	2	-	SE	8.513%	-	
	535	2	(227,074)	DGP	16.833%	(38,224)	
	547	2	-	SE	8.513%	-	
	548	2	(30,303)	SG	8.774%	(2,659)	
	557	2	(456,993)	SG	8.774%	(40,098)	
	560	2	(258,670)	SG	8.774%	(22,697)	
	580	2	(18,858)	UT	Situs	-	
	580	2	(26,107)	SNPD	7.510%	(1,961)	
	581	2	(125,386)	SNPD	7.510%	(9,417)	
	582	2	(18,270)	WA	Situs	(1,423)	
	582	2	(7,384)	SNPD	7.510%	(555)	
	583	2	(204,796)	WA	Situs	(19,999)	
	583	2	(71,668)	SNPD	7.510%	(5,382)	
	584	2	(9,868)	WA	Situs	(139)	
	584	2	(21)	SNPD	7.510%	(2)	
	586	2	(57,513)	WA	Situs	(7,251)	
	586	2	(23,375)	SNPD	7.510%	(1,755)	
	587	2	(630)	SNPD	7.510%	(47)	
	588	2	(66,602)	WA	Situs	(6,607)	
	588	2	(41,813)	SNPD	7.510%	(3,140)	
	589	2	(2,666)	SNPD	7.510%	(200)	
	590	2	(6,282)	UT	Situs	-	
	590	2	(2,228)	SNPD	7.510%	(167)	
	592	2	(1)	SG	8.774%	(0)	
	592	2	(60,556)	WA	Situs	(6,185)	
	592	2	(32,259)	SNPD	7.510%	(2,423)	
	593	2	(309,946)	WA	Situs	(24,509)	
	593	2	61,425	SNPD	7.510%	4,613	
	594	2	(243,356)	WA	Situs	(13,782)	
	594	2	(59)	SNPD	7.510%	(4)	
	595	2	(413)	WA	Situs	(34)	
	596	2	(39,037)	WA	Situs	(1,953)	
	596	2	(339)	SNPD	7.510%	(25)	
	597	2	(37,468)	WA	Situs	(3,931)	
	597	2	(7,357)	SNPD	7.510%	(553)	

Page 1 Total

(4,212,089)

(376,012)

Total General Wage Increase

(7,017,493)

(559,323)

from 4.6.1

Description of Adjustment:

PacifiCorp has several labor groups, each with different effective contract renewal dates. The company negotiates wage increases with each of these groups throughout the year. This adjustment annualizes the wage increase during the test period for labor charged to operation and maintenance accounts and also removes the salary paid to employees that left during the year.

PacifiCorp
Washington Results of Operations March 2003
General Wage Increase -page 2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
	598	2	(184,928)	WA	Situs	(7,559)	
	598	2	(59,206)	SNPD	7.510%	(4,446)	
	901	2	(100,993)	CN	7.796%	(7,873)	
	901	2	(42,811)	WA	Situs	(5,522)	
	902	2	(102)	CN	7.796%	(8)	
	902	2	(321,426)	WA	Situs	(23,298)	
	903	2	-	CN	7.796%	-	
	903	2	(442,182)	WA	Situs	(5,188)	
	908	2	(11,308)	CN	7.796%	(882)	
	908	2	-	OTHER	0.000%	-	
	908	2	(49,364)	WA	Situs	-	
	920	2	(128)	CN	7.796%	(10)	
	920	2	(69,798)	WA	Situs	(1,414)	
	920	2	(1,523,158)	SO	8.345%	(127,111)	
Page 2 Total			<u>(2,805,404)</u>			<u>(183,311)</u>	
Total General Wage Increase			<u>(7,017,493)</u>			<u>(559,323)</u>	
			<i>from 4.6.1</i>				

Description of Adjustment:

Pacificorp has several labor groups, each with different effective contract renewal dates. The company negotiates wage increases with each of these groups throughout the year. This adjustment annualizes the wage increase during the test period for labor charged to operation and maintenance accounts and also removes the salary paid to employees that left during the year.

Sum of TOTAL TYPEZ	AF	CA	CN	DGP	IDU	NUTIL	OR	OTHER	SE	SG	SNPD	SO	TROJP	UT	WA	WYP	WYU	Grand Total
ACCT									(633,882.81)	(1,886,216.46)								(1,886,216.46)
500				(227,073.53)														(633,882.81)
535										(30,303.08)								(30,303.08)
547										(456,992.70)								(456,992.70)
548										(258,670.10)								(258,670.10)
557											(26,106.66)							(26,106.66)
560										(125,385.61)								(125,385.61)
580											(18,857.77)							(18,857.77)
581																		(30,303.08)
582		(278.64)		(2,816.21)			(5,468.22)			(7,384.38)					(1,422.69)	(3,708.95)		(456,992.70)
583		(11,055.36)		(13,483.34)			(95,734.90)			(71,667.65)					(19,998.73)	1,016.64	(3,866.24)	(258,670.10)
584		(239.72)		(42.40)			(5,663.51)			(20.69)					(139.22)	(156.51)	(137.88)	(44,964.43)
586		(3,020.80)		(3,665.66)			(23,081.12)			(23,375.38)					(7,250.88)	(4,461.62)	(929.09)	(276,463.18)
587										(630.43)								(9,888.38)
588		(5,778.68)		7,191.06			(11,211.03)			(41,812.91)					(6,606.73)	(9,716.65)	(6,971.62)	(80,888.21)
589										(2,666.13)								(630.43)
590										(2,228.31)								(108,415.07)
592		(1,299.62)		(3,304.49)			(27,696.66)			(32,259.22)					(6,184.58)	(9,680.58)	(445.86)	(2,666.13)
593		(8,871.30)		(24,634.17)			(44,445.39)		(1.25)	61,425.15					(24,509.25)	(29,666.54)	(602.02)	(8,510.47)
594		(6,227.41)		(7,000.95)			(86,431.86)			(58.77)					(13,781.80)	(19,247.01)	(6,105.77)	(248,520.82)
595		(16.89)					(128.57)								(33.88)	(21.66)		(243,414.79)
596		(869.17)		(1,017.22)			(10,235.54)			(339.28)					(1,953.36)	(3,643.38)	(805.92)	(413.43)
597		(677.65)		(2,497.00)			(11,844.71)			(7,356.57)					(3,930.64)	(3,504.97)	(892.44)	(39,375.98)
598		(716.01)		(3,811.70)			(88,458.40)			(14,420.91)					(20,512.11)	(3,643.38)	(805.92)	(44,824.89)
901		(684.76)		(195.79)			(12,995.67)			(59,205.55)					(80,798.00)	(2,678.05)	(906.82)	(244,133.26)
902		(8,754.86)		(20,696.90)			(91,416.49)			(13,757.86)					(5,521.75)	(8,605.25)	(1,050.18)	(143,804.35)
903		(4,299.76)		(3,684.61)			(256,164.17)			(147,334.47)					(23,297.62)	(26,101.55)	(3,823.63)	(321,527.36)
908		(2,248.31)		(2,077.12)			(16,201.84)			(153,139.89)					(5,187.62)	(3,090.89)	(16,615.07)	(442,182.01)
920		(225.11)		(3,333.01)			(7,285.80)			(19,986.03)					(1,414.05)	(4,184.86)	(452.47)	(60,671.39)
CAP										(1,523,157.85)								(1,593,083.80)
NUT																		(2,652,746.39)
Grand Total		(2,652,746.39)	(55,264.05)	(112,530.72)	(227,073.53)	(85,069.50)	(52,541.10)	(796,711.12)	(633,882.81)	(2,632,183.59)	(339,072.40)	(1,523,157.85)	(938,028.43)	(128,791.64)	(127,451.83)	(52,155.35)	(52,541.10)	(10,356,660.31)

2,652,746.39
Less CAP 52,541.10
Less Non-Utility 633,882.81
Less 501 (Fuel) 7,017,490.02
Total Company General Wage Increase 64.6

4.6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
	500	3	3,541,626	SG	8.774%	310,754	
	501	3	-	SE	8.513%	-	
	535	3	426,361	DGP	16.833%	71,770	
	547	3	-	SE	8.513%	-	
	548	3	56,898	SG	8.774%	4,992	
	557	3	858,066	SG	8.774%	75,290	
	560	3	485,688	SG	8.774%	42,616	
	580	3	35,408	UT	Situs	-	
	580	3	49,019	SNPD	7.510%	3,681	
	581	3	235,428	SNPD	7.510%	17,681	
	582	3	34,304	WA	Situs	2,671	
	582	3	13,865	SNPD	7.510%	1,041	
	583	3	384,531	WA	Situs	37,550	
	583	3	134,566	SNPD	7.510%	10,106	
	584	3	18,528	WA	Situs	261	
	584	3	39	SNPD	7.510%	3	
	586	3	107,988	WA	Situs	13,615	
	586	3	43,890	SNPD	7.510%	3,296	
	587	3	1,184	SNPD	7.510%	89	
	588	3	125,055	WA	Situs	12,405	
	588	3	78,509	SNPD	7.510%	5,896	
	589	3	5,006	SNPD	7.510%	376	
	590	3	11,796	UT	Situs	-	
	590	3	4,184	SNPD	7.510%	314	
	592	3	2	SG	8.774%	0	
	592	3	113,702	WA	Situs	11,612	
	592	3	60,571	SNPD	7.510%	4,549	
	593	3	581,965	WA	Situs	46,019	
	593	3	(115,334)	SNPD	7.510%	(8,662)	
	594	3	456,934	WA	Situs	25,877	
	594	3	110	SNPD	7.510%	8	
	595	3	776	WA	Situs	64	
	596	3	73,297	WA	Situs	3,668	
	596	3	637	SNPD	7.510%	48	
	597	3	70,352	WA	Situs	7,380	
	597	3	13,813	SNPD	7.510%	1,037	
			<u>7,908,764</u>			<u>706,010</u>	
Page 1 Total							
Total Proforma General Wage Increase (page 1&2)			<u>13,176,286</u>	<i>from 4.8.1</i>		<u>1,050,199</u>	

Description of Adjustment:

PacifiCorp has several labor unions, each with different contract renewal dates. The company negotiates wage increases with each of these groups throughout the year. This adjustment adds to wages pro forma increases expected for April 2003 to March 2004, and adds salary paid to new employees.

Sum of TOTAL TYPE 3 IAF	CA	CN	DGP	IDU	NUTIL	OR	OTHER	SE	SG	SNPD	SO	TROJP	UT	WA	WYP	WYU	Grand Total
500								3,541,626.39									3,541,626.39
501			426,361.25					675,549.72									675,549.72
547									56,898.12								56,898.12
548									858,065.57								858,065.57
557									485,688.09								485,688.09
560																	
580										49,018.79							49,018.79
581									235,428.43								235,428.43
582	523.19			5,287.82		10,267.32											
583	20,757.93			25,316.80		179,755.21											
584	450.12			79.60		10,634.00											
586	5,671.97			6,882.77		43,337.93											
587				(13,502.19)		21,050.22											
588	10,850.26																
589																	
590																	
592	2,440.21			6,204.63		4,219.66											
593	16,657.06			46,253.98		83,452.23											
594	11,692.80			13,145.23		162,287.51											
595	31.71					241.40											
596	1,631.98			1,909.96		19,218.61											
597	1,272.39			4,688.46		22,240.05											
598	1,344.40			7,156.97		166,092.43											
901	1,285.73	189,628.18		367.62		24,401.13											
902	16,438.44	191.21		38,861.23		171,646.82											
903	8,073.38			6,918.35		480,982.85											
908	4,221.50	21,231.83		3,900.08		30,421.14											
920	422.68	240.41		6,258.17		13,680.08											
CAP										2,859,934.77							
INUT																	
Grand Total	4,980,889.96	103,765.73	211,291.63	426,361.25	159,729.50	1,495,932.83	-	675,549.72	4,942,280.52	636,654.26	2,859,934.77	-	1,761,275.19	241,823.71	239,308.04	97,928.72	18,931,378.84

Less CAP (4,980,889.96)
Less Non-Utility (98,653.01)
Less 501 (Fuel) (675,549.72)
Total Company Pro Forma General Wage Increase 13,176,286.15

64.8

PacifiCorp
Washington Results of Operations March 2003
General Wage Increase- Proforma Page 2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
	598	3	347,227	WA	Situs	14,193	
	598	3	111,166	SNPD	7.510%	8,349	
	901	3	189,628	CN	7.796%	14,783	
	901	3	80,384	WA	Situs	10,368	
	902	3	191	CN	7.796%	15	
	902	3	603,520	WA	Situs	43,744	
	903	3	-	CN	7.796%	-	
	903	3	830,256	WA	Situs	9,740	
	908	3	21,232	CN	7.796%	1,655	
	908	3	-	OTHER	0.000%	-	
	908	3	92,687	UT	Situs	-	
	920	3	240	CN	7.796%	19	
	920	3	131,055	WA	Situs	2,655	
	920	3	2,859,935	SO	8.345%	238,668	
			<u>5,267,522</u>			<u>344,189</u>	
Page 2 Total							
Total Proforma General Wage Increase (page 1&2)			<u>13,176,286</u>	<i>from 4.8.1</i>		<u>1,050,199</u>	

Description of Adjustment:

PacifiCorp has several labor unions, each with different contract renewal dates. The company negotiates wage increases with each of these groups throughout the year. This adjustment adds to wages pro forma increases expected for April 2003 to March 2004, and adds salary paid to new employees.

PacifiCorp
Washington Results of Operations March 2003
FICA Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FICA on 2003 Labor	408	2	(491,603)	SO	8.345%	(41,025)	Below
FICA on 2004 Labor	408	3	923,051	SO	8.345%	77,031	Below
FICA Cap Increase for CY 2003	408	3	<u>214,179</u>	SO	8.345%	<u>17,874</u>	Below
			645,627			53,879	

FICA on Annualization of General Wage Increase Detail:

Amount to annualize FY 2003 Labor	(7,017,490)	
Medicare Rate (no cap)	<u>1.45%</u>	(101,754)
Amount to annualize FY 2003 Labor	(7,017,490)	
Social Security Rate	<u>6.20%</u>	
	(435,084)	
Salary Below Cap	<u>89.60%</u>	(389,849)
Total FICA tax on annualized adjustment		<u>(491,603)</u>

FICA on Proforma General Wage Increase Detail:

FY 2003 Forecast Labor	13,176,286	
Medicare Rate (no cap)	<u>1.45%</u>	191,056
Annualized General Wage Increase	13,176,286	
Social Security Rate	<u>6.20%</u>	
	816,930	
Salary Below Cap	<u>89.60%</u>	(page 4.9.1)
	731,995	
Total FICA tax on CY03 Pro Forma Labor		<u>923,051</u>

Note: "Employees below CAP" means the employee that did not reach the earnings threshold for Social Security Tax Calculations purposes. The threshold is \$87,000.

		<u>Net Increase</u>	<u>Total</u>
Number of employees paid in Mar 2003 (head count)	6,603	126	6,729
Number of employees below the FICA cap	4,967	117	5,084
Number of employees above the FICA cap	1,636	9	1,645

	<u>2002</u>	<u>2003</u>	
Difference between 2002 FICA cap and 2003 FICA cap	84,900	87,000	2,100
FICA cap adjustment (1646*2100)			3,454,500
FICA Rate (6.2%)			214,179

Description of Adjustment:

This adjustment reflects the FICA tax increase resulting from the General Wage Increase Adjustments, which has two components. First, Medicare and Social Security are adjusted to reflect the impact of adjustment 4.5 through 4.8. The second component reflects the increase to the Social Security cap from \$84,900 to \$87,000 that occurred December 2002.

Ratio of Social Security Wages to Total Gross Wages

4.9.1

	/101 Total Gross	Social security wages
Total dollars	\$ 452,147,102.95	\$ 405,138,181.10
% of total		89.60% to 4.9

**PacifiCorp
Washington Results of Operations March 2003
FERC Price Cap Accrual**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Accounts	904	2	(17,014,072)	CN	7.796%	(1,326,349)	4.10.1
Joint Owner Provision	904	1	<u>(600,000)</u>	CN	7.796%	<u>(46,774)</u>	4.10.2
			<u>(17,614,072)</u>			<u>(1,373,123)</u>	

Description of Adjustment:

During the test period FERC retroactively adjusted the price cap on energy transactions in California from \$250 per MWh down to \$40 per MWh. Based on this action the Company accrued just over \$17 million for a possible net liability. The Joint Owner Provision reverses an entry during the test period to establish a reserve against a receivable from DG&T, joint owners with PacifiCorp in the Hunter 2 unit.

**Uncollectible Accounts Adjustment
FY 2004**

FERC Account	Account	FERC	TCurr.	Text	Posting date	Document number
9040000	550750	-2,985,929		Release of Credit Reserve - per Paul Dixon	3/31/2003	106633779
9040000	550750	11,000,000		To book a reserve to cover potential paymts to CA	6/27/2002	104909942
9040000	550750	-4,000,000		Elimination of bankruptcy reserve per Paul Dixon	6/30/2002	105136236
9040000	550750	4,000,000		Adj FERC Cal/ISO Refund Acct to \$24 million	3/31/2003	106611192
9040000	550750	9,000,000		CA ISO	3/31/2003	106597895
		<u>17,014,071</u>				

to 4,10

FERC Account 904 -- Uncollectible Accounts

	Total Company	CN Factor	UTAH Allocated
Generation Reserve	600,000	44.6083%	267,650
Total	<u>600,000</u>		<u>267,650</u>

to 4.10

**PacifiCorp
Washington Results of Operations March 2003
Property Insurance**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Provision for Property Insurance	924	3	(3,082,726)	SO	8.345%	(257,261)	4.11.1

Description of Adjustment:

In March 2002 PWC requested the Company write-off \$5 million of the property and injury and damage provision. In April 2002 after additional discussion this entry was reversed, overstating fiscal year expenses. Recorded expense for the year was \$43 million, the Company expects ongoing expense to be closer to \$40 million. This adjusts test period expense to the appropriate level.

Property Risk Management Department

Insurance Premiums and Losses

	SAP	Account	Twelve Months Ended March 31, 2003	Twelve Months Ended March 31, 2004
Non-Mining O&M				
Property Insurance Premiums	548000	924	11,413,822	12,345,921
Property Uninsured Losses	548050	924	9,318,848	6,000,000
			5,005,000 ¹	
Sub - Total			25,737,670	18,345,921
Liability Insurance Premiums	545000	925	5,626,135	6,552,897
Liability Uninsured Losses	545050	925	11,446,184	8,528,445
Sub - Total			17,072,319	15,081,342
Estimated additional Property and/or Liability Losses				6,300,000
Total			42,809,989	39,727,263

¹ Additional accrual made in twelve months ended March 31, 2003 relating to twelve months ended March 31, 2002

Reduction from 03/2003 to 03/2004
 ✓ 3,082,726.7
 to 4.11

**PacifiCorp
Washington Results of Operations March 2003
Sale of Naches Hydro Unit**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expenses:							
Annual Depreciation Expense	403HP	3	(196,622)	DGP	16.833%	(33,098)	
Annual Depreciation Expense	403HP	3	(665,512)	DGP	16.833%	(112,027)	
Annual Depreciation Expense	403TP	3	(723)	SG	8.774%	(63)	
Annual Depreciation Expense	403TP	3	(1,232)	SG	8.774%	(108)	
Annual Depreciation Expense	403GP	3	(686)	DGP	16.833%	(115)	
Annual Depreciation Expense	403GP	3	<u>(12,067)</u>	DGP	16.833%	<u>(2,031)</u>	
			<u>(876,842)</u>			<u>(147,443)</u>	4.12.1
Remove O&M Expense	539	3	(134,254)	DGP	16.833%	(22,599)	
Remove O&M Expense	540	3	(76)	DGP	16.833%	(13)	
Remove O&M Expense	542	3	(185)	DGP	16.833%	(31)	
Remove O&M Expense	543	3	<u>(16,104)</u>	DGP	16.833%	<u>(2,711)</u>	
			<u>(150,619)</u>			<u>(25,354)</u>	4.12.1
Taxes Other Than Income	408	3	(64,456)	GPS	8.345%	(5,379)	Below

Adjustment Detail

Total Yakima County Property Taxes	84,931
Naches percentage of Total Yakima County Property	<u>75.892%</u>
Allocated Naches Property Tax Expense	<u>64,456</u>

Description of Adjustment:

This adjustment reflects the sale of the Naches Hydroelectric facility and its associated accumulated depreciation, O&M and property tax expenses. The plant balances and accumulated depreciation are removed in adjustment 8.6 in Tab 8.

NACHES HYDRO SALE - INCOME STATEMENT DETAIL (DEPR EXPENSE AND O&M EXPENSE)
FOR THE PERIOD ENDED MARCH 2003

Sum of Amount		Year												Grand Total			
		Month															
		2002												2003			
Primary Group Code	Ram Code	Factor	Modified	Accord	4	5	6	7	8	9	10	11	12	1	2	3	Grand Total
DEPE	403GP	DGP			57	891	57	891	57	891	57	891	57	1,006	1,006	57	686
		SG															12,067
	403HP	DGP			16,444	16,410	16,377	16,377	16,377	16,377	16,376	16,377	16,377	16,377	16,377	16,377	196,622
	403TP	DGP			55,459	55,459	55,459	55,459	55,459	55,459	55,459	55,459	55,459	55,459	55,459	55,459	665,512
					60	60	60	60	60	60	60	60	60	60	60	723	
					SG												
DEPE Total				73,015	72,981	72,948	72,947	72,948	72,948	72,947	73,861	73,062	73,062	73,062	73,062	876,842	
OMEX	539	SNPPH			23,058	16,153	17,019	16,861	12,182	19,923	22,026	952	1,078	71	4,303	627	134,254
	540	SNPPH															76
	542	SNPPH															185
	543	SNPPH															185
OMEX Total					9,479	5,325									1,301		16,104
Grand Total					32,722	21,478	17,094	16,861	12,182	19,923	22,026	952	1,078	71	4,303	1,928	150,619
					105,736	94,459	90,042	89,808	85,130	92,872	94,973	74,813	74,141	73,133	77,365	74,990	1,027,461

to 4.12

to 4.12

4.12.1

**PacifiCorp
Washington Results of Operations March 2003
Reverse Severance Accrual**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Administrative & General Expense	920	1	(5,313,339)	SO	8.345%	(443,410)	4.13.1

Description of Adjustment:

During the test period, the transition plan regulatory assets were written down. Account 920 was debited and the regulatory assets were credited for each state. This adjustment normalized test period expenses by removing the writedown amounts posted to account 920 as one time expenses.

PacifiCorp
Account 920 YFERCA

FERC Account	FERC Location	Natural Account	TCurr. Text (1)	Posting date	Document number
9200000	122092	500700	(5,313,339) TM Severance Reclass	7/1/2002	1030920418
9200000	122092	500700	(5,313,339) TM Severance Reclass	7/15/2002	105127450
9200000	122092	500700	5,313,339 TM Severance Reclass	6/30/2002	1030920419
9200000	122092	500700	5,313,339 TM Severance Reclass	7/1/2002	1030920417
9200000	122092	500700	5,313,339 TM Severance Reclass	7/15/2002	1031090180

5,313,339 to 4.13

State	SAP #	Amount - Credited Account
California	187201	158,868.84
Idaho	187202	269,386.29
Oregon	187203	1,747,557.20
Utah	187204	2,049,354.85
Wyoming-PPL	187205	525,489.23
Wyoming-UPL	187206	92,983.43
Washington	185340	469,699.16
		<u>5,313,339.00</u>

This \$5,313,399 needs to be removed from results.
The credit side of the entry reduced the regulatory asset balances.

**PacifiCorp
Washington Results of Operations March 2003
International Assignee Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Assignees Returned to UK	920	1	(2,467,452)	SO	8.345%	(743,919)	
Assignees Returned to UK	920	1	<u>(122,927)</u>	CN	7.796%	<u>(40,619)</u>	4.14.2
			<u><u>(2,590,379)</u></u>			<u><u>(784,538)</u></u>	
Reverse FY02 Incentive	920	1	(536,351)	SO	8.345%	(161,706)	4.14.1

Description of Adjustment:

This adjustment removes the costs associated with international assignees who have returned to the UK. It also reverses an entry for FY 2002 incentive payments that was made during the test period.

4.14.1

Title	Salary & Benefits	Factor	FY 02 Incentive Paid in FY 03
Mng Dir, Strategy and Executive Support	(31,109.14)		
Mgr, Communications	62,426.10		25,436.93
Mng Dir, Construction	437,877.79	SO	29,852.78
Mng Dir, Asset Mgmt	410,171.75	SO	21,072.77
Dir, Audit	340,240.20	SO	
Graduate	726.92		
Divisional Controller, Wholesale Energy	310,996.43	SO	11,667.98
Dir, Program	302,111.76		
Business Analyst	125,651.67		
Division Controller, US Performance	420,913.19	SO	17,830.71
Dir, Business Analysis	378,371.65	SO	20,498.68
Labor Relations Consultant	157,156.87		
Fuels Manager	(29,621.73)		
Mgr, Human Resources	140,199.99		
Group Health and Safety Director	292,118.76		
Director, Business Transformation	256,937.72	SO	6,088.85
Dir, Collections	122,927.06		
CFO, PPM	309,096.01	SO	1,772.12
Executive Vice President	1,043,474.50	SO	95,880.39
Finance Manager	(11,284.06)		
Dir, Learning & Development	203,132.00	SO	15,638.29
PPM Director, Financial Projects	203,015.53	SO	1,189.86
EVP Strategy & Planning	771,768.18	SO	74,021.99
VP, Major Projects	(56,963.82)		
Director, Labor Relations	196,703.36		
VP, Commercial	183,496.81		
SVP Distribution	654,235.40	SO	39,572.06
Dir, Resource Planning	219,619.94		
Division Controller	(72,330.86)		
Mng Director, Business Improvements	452,545.77		
Vice President, Cust Svc	373,169.59	SO	29,555.39
Management Accountant	154,983.70	SO	3,148.81
CFO, PacifiCorp	839,161.90	SO	72,202.03
Chairman, PacifiCorp	59,019.09		
Director, Business Development	362,396.40	SO	2,075.91
Process Analyst	190,892.81		
Director, Strategy and Planning	224,172.44	SO	1,968.97
VP External Communications	435,362.16	SO	27,798.94
Director, Commercial	(67,070.63)		
MD, Regulation	103,451.67	SO	0.00
MD, Planning	404,604.37	SO	19,965.58
Manager, Commercial Development	217,614.68		
Director, Procurement	(16,231.70)		
Manager, Risk	115,944.73	SO	0.00
Restructuring Program Manager	151,778.92		
EVP Power Delivery	702,613.16	SO	19,112.38
	\$ 12,046,469.04		\$ 536,351.40

to 4.14

4.14.2

Remove the following (returned to UK):

Title	Total	Cost Center	Order
Mng Dir. Strategy and Executive Support	(31,109.14)	10069	
Mgr. Communications	62,426.10		213488
Graduate	726.92	11648	
Dir. Program	302,111.76		213488
Business Analyst	125,651.67		213488
Labor Relations Consultant	157,156.87	11650	
Fuels Manager	(29,621.73)	13020	
Mgr. Human Resources	140,199.99	11648	
Group Health and Safety Director	292,118.76	10190	
Dir. Collections	122,927.06	11131	
Finance Manager	(11,284.06)	11631	
VP, Major Projects	(56,963.82)	13024	
Director, Labor Relations	196,703.36	11650	
VP, Commercial	183,496.81		213488
Dir. Resource Planning	219,619.94	12634	
Division Controller	(72,330.86)		213488
Mng Director, Business Improvements	452,545.77		213488
Chairman, PacifiCorp	59,019.09	10190	
Process Analyst	190,892.81		216082
Director, Commercial	(67,070.63)	10190	
Manager, Commercial Development	217,614.68		216081
Director, Procurement	(16,231.70)		213488
Restructuring Program Manager	151,778.92	12633	

to 4.14

\$ 2,590,378.57

\$ 9,456,090.47

Total to Remove

Net Amount