

		Exhibit No. ____ (RBD-3) - Revised 11/23/10					
		Tab 3	Tab 4	Tab 5	Tab 6	Tab 7	Tab 8
Washington Allocated Actual Results Dec 2009		Revenue	O&M	Net Power Cost	Depreciation & Amortization	Tax	Rate Base
		Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments
1	Operating Revenues:						
2	General Business Revenues	266,100,835	5,664,590	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	78,723,890	-	(39,683,882)	-	-	-
5	Other Operating Revenues	12,554,857	(4,126,052)	1,178,569	-	-	(3,000,000)
6	Total Operating Revenues	357,379,582	1,538,538	(38,505,313)	-	-	(3,000,000)
7							
8	Operating Expenses:						
9	Steam Production	48,371,133	-	63,532	2,890,012	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	6,349,038	-	27,364	-	-	-
12	Other Power Supply	125,305,885	-	(49,972)	(11,302,417)	-	-
13	Transmission	25,362,553	(7,395)	(89,849)	3,336,530	-	-
14	Distribution	13,621,607	-	98,475	-	-	-
15	Customer Accounting	8,025,975	-	62,200	-	-	-
16	Customer Service & Info	5,423,426	-	(4,856,178)	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	12,167,263	-	(1,443,748)	-	-	54,304
19	Total O&M Expenses	244,626,880	(7,395)	(6,188,176)	(5,075,875)	-	54,304
20	Depreciation	36,705,844	-	(397,232)	-	-	(17,991)
21	Amortization	4,017,010	-	-	-	-	(351,858)
22	Taxes Other Than Income	17,744,812	-	(42,124)	-	(428,617)	-
23	Income Taxes - Federal	(13,966,180)	(128,384)	2,094,922	(11,672,187)	(4,334,468)	4,558
24	Income Taxes - State	-	-	-	-	-	-
25	Income Taxes - Def Net	22,359,798	816,212	76,921	136,253	3,737,966	(1,043,454)
26	Investment Tax Credit Adj.	-	-	-	-	-	-
27	Misc Revenue & Expense	(341,244)	(237,951)	-	-	-	34,005
28	Total Operating Expenses:	311,146,920	442,481	(4,016,333)	(17,051,165)	(1,025,119)	(1,320,436)
29							
30	Operating Rev For Return:	46,232,662	1,096,056	4,016,333	(21,454,148)	1,025,119	(1,679,564)
31							
32	Rate Base:						
33	Electric Plant In Service	1,398,743,841	-	(26,125,928)	-	-	53,172,845
34	Plant Held for Future Use	37,310	-	-	-	-	-
35	Misc Deferred Debits	6,671,729	(637,047)	-	-	-	13,628,652
36	Elec Plant Acq Adj	-	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-	-
38	Prepayments	2,850,428	-	-	-	-	(2,850,428)
39	Fuel Stock	3,524,551	-	-	-	-	2,033,952
40	Material & Supplies	7,763,143	-	-	-	-	2,018,178
41	Working Capital	2,159,291	-	-	-	-	8,945,812
42	Weatherization	2,046,741	-	-	-	-	-
43	Misc Rate Base	268,577	-	-	-	-	(268,577)
44	Total Electric Plant:	1,424,065,610	(637,047)	(26,125,928)	-	-	76,680,435
45							
46	Rate Base Deductions:						
47	Accum Prov For Deprec	(503,192,584)	-	16,010,762	(264,084)	-	(23,449,722)
48	Accum Prov For Amort	(34,606,345)	-	-	-	-	-
49	Accum Def Income Tax	(128,569,574)	4,352,244	803,077	1,810,649	(14,745,818)	(4,239,941)
50	Unamortized ITC	(1,096,753)	-	144,386	-	-	-
51	Customer Adv For Const	(334,500)	-	-	-	-	23,143
52	Customer Service Deposits	-	-	-	-	-	(2,980,496)
53	Misc Rate Base Deductions	(4,865,967)	(4,218,445)	(212,583)	-	-	1,185,109
54							
55	Total Rate Base Deductions	(672,665,724)	133,799	803,077	(264,084)	(14,745,818)	(29,461,908)
56							
57	Total Rate Base:	751,399,887	133,799	(8,372,713)	(264,084)	(14,745,818)	47,218,528
58							
59	Return on Equity	6.40%	0.28%	1.02%	-5.41%	0.00%	-1.10%
60	Price Change	26,511,726	(1,750,173)	(6,456,873)	33,483,680	(35,530)	(3,637,672)
61							
62	TAX CALCULATION:						
63	Operating Revenue	54,626,280	1,783,884	6,188,176	(32,990,082)	428,617	(2,718,460)
64	Other Deductions	0	0	0	0	0	0
65	Interest (AFUDC)	(4,599,793)	-	-	-	217,013	-
66	Interest	25,236,151	-	-	-	(3,514,879)	-
67	Schedule "M" Additions	64,493,174	(1,624,239)	(637,047)	(449,420)	-	2,193,195
68	Schedule "M" Deductions	138,366,468	526,457	(434,363)	(90,396)	-	(538,287)
69	Income Before Tax	(39,903,372)	(366,812)	5,985,492	(33,349,106)	3,726,482	13,022
70							
71	State Income Taxes	-	-	-	-	-	-
72	Taxable Income	(39,903,372)	(366,812)	5,985,492	(33,349,106)	3,726,482	13,022
73							
74	Federal Income Taxes + Other	(13,966,180)	(128,384)	2,094,922	(11,672,187)	(4,334,468)	4,558

	Exhibit No.____(RBD-3) - Revised 11/23/10		
	Tab 9	Total Tabs 3-9	
	Production Factor Adjustment	Normalizing Adjustments	Washington Normalized Results
1 Operating Revenues:			
2 General Business Revenues	-	5,664,590	271,765,425
3 Interdepartmental	-	-	-
4 Special Sales	(69,009)	(39,752,892)	38,970,998
5 Other Operating Revenues	5,361	(5,942,121)	6,612,736
6 Total Operating Revenues	<u>(63,648)</u>	<u>(40,030,423)</u>	<u>317,349,159</u>
7			
8 Operating Expenses:			
9 Steam Production	(90,725)	2,862,819	51,233,952
10 Nuclear Production	-	-	-
11 Hydro Production	(11,271)	16,093	6,365,130
12 Other Power Supply	(201,431)	(11,553,820)	113,752,065
13 Transmission	(41,998)	3,197,288	28,559,841
14 Distribution	-	98,475	13,720,082
15 Customer Accounting	-	62,200	8,088,175
16 Customer Service & Info	-	(4,856,178)	567,249
17 Sales	-	-	-
18 Administrative & General	-	(1,389,444)	10,777,819
19 Total O&M Expenses	<u>(345,425)</u>	<u>(11,562,568)</u>	<u>233,064,313</u>
20 Depreciation	(29,238)	(444,461)	36,261,383
21 Amortization	-	(351,858)	3,665,152
22 Taxes Other Than Income	-	(470,741)	17,274,071
23 Income Taxes - Federal	108,523	(13,927,036)	(27,893,216)
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	-	3,723,897	26,083,695
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	949	(202,997)	(544,241)
28 Total Operating Expenses:	<u>(265,191)</u>	<u>(23,235,763)</u>	<u>287,911,158</u>
29			
30 Operating Rev For Return:	<u>201,543</u>	<u>(16,794,661)</u>	<u>29,438,001</u>
31			
32 Rate Base:			
33 Electric Plant In Service	(1,161,847)	25,885,070	1,424,628,911
34 Plant Held for Future Use	-	-	37,310
35 Misc Deferred Debits	(909)	12,990,696	19,662,425
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	(2,850,428)	(0)
39 Fuel Stock	(3,595)	2,030,357	5,554,908
40 Material & Supplies	(3,545)	2,014,633	9,777,775
41 Working Capital	-	8,945,812	11,105,103
42 Weatherization	-	-	2,046,741
43 Misc Rate Base	-	(268,577)	(0)
44 Total Electric Plant:	<u>(1,169,896)</u>	<u>48,747,564</u>	<u>1,472,813,174</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	379,368	(7,323,676)	(510,516,260)
48 Accum Prov For Amort	-	-	(34,606,345)
49 Accum Def Income Tax	-	(12,019,788)	(140,589,362)
50 Unamortized ITC	-	144,386	(952,367)
51 Customer Adv For Const	-	23,143	(311,357)
52 Customer Service Deposits	-	(2,980,496)	(2,980,496)
53 Misc Rate Base Deductions	7,457	(3,238,463)	(8,104,430)
54			
55 Total Rate Base Deductions	<u>386,825</u>	<u>(25,394,894)</u>	<u>(698,060,618)</u>
56			
57 Total Rate Base:	<u>(783,072)</u>	<u>23,352,669</u>	<u>774,752,556</u>
58			
59 Return on Equity	0.06%	-4.52%	1.88%
60 Price Change	(430,489)	30,235,325	56,747,051
61			
62 TAX CALCULATION:			
63 Operating Revenue	310,066	(26,997,799)	27,628,480
64 Other Deductions	0	-	-
65 Interest (AFUDC)	-	217,013	(4,382,780)
66 Interest	-	(3,514,879)	21,721,273
67 Schedule "M" Additions	-	(517,510)	63,975,664
68 Schedule "M" Deductions	-	(536,588)	137,849,880
69 Income Before Tax	<u>310,066</u>	<u>(23,680,856)</u>	<u>(63,584,228)</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>310,066</u>	<u>(23,680,856)</u>	<u>(63,584,228)</u>
73			
74 Federal Income Taxes + Other	<u>108,523</u>	<u>(13,927,036)</u>	<u>(27,893,216)</u>

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2009

	(1) Unadjusted Results	(2) Normalizing Adjustments	(3) Total Normalized Results	(4) Price Change	(5) Results with Price Change
1 Operating Revenues:					
2 General Business Revenues	266,100,835	5,664,590	271,765,425	56,747,051	328,512,475
3 Interdepartmental	-	-	-		
4 Special Sales	78,723,890	(39,752,892)	38,970,998		
5 Other Operating Revenues	12,554,857	(5,942,121)	6,612,736		
6 Total Operating Revenues	<u>357,379,582</u>	<u>(40,030,423)</u>	<u>317,349,159</u>		
7					
8 Operating Expenses:					
9 Steam Production	48,371,133	2,862,819	51,233,952		
10 Nuclear Production	-	-	-		
11 Hydro Production	6,349,038	16,093	6,365,130		
12 Other Power Supply	125,305,885	(11,553,820)	113,752,065		
13 Transmission	25,362,553	3,197,288	28,559,841		
14 Distribution	13,621,607	98,475	13,720,082		
15 Customer Accounting	8,025,975	62,200	8,088,175	318,351	8,406,526
16 Customer Service & Info	5,423,426	(4,856,178)	567,249		
17 Sales	-	-	-		
18 Administrative & General	12,167,263	(1,389,444)	10,777,819		
19 Total O&M Expenses	<u>244,626,880</u>	<u>(11,562,568)</u>	<u>233,064,313</u>		
20 Depreciation	36,705,844	(444,461)	36,261,383		
21 Amortization	4,017,010	(351,858)	3,665,152		
22 Taxes Other Than Income	17,744,812	(470,741)	17,274,071	2,311,307	19,585,379
23 Income Taxes - Federal	(13,966,180)	(13,927,036)	(27,893,216)	18,941,087	(8,952,129)
24 Income Taxes - State	-	-	-		
25 Income Taxes - Def Net	22,359,798	3,723,897	26,083,695		
26 Investment Tax Credit Adj.	-	-	-		
27 Misc Revenue & Expense	(341,244)	(202,997)	(544,241)		
28 Total Operating Expenses:	<u>311,146,920</u>	<u>(23,235,763)</u>	<u>287,911,158</u>	21,570,746	309,481,903
29					
30 Operating Rev For Return:	<u>46,232,662</u>	<u>(16,794,661)</u>	<u>29,438,001</u>	35,176,305	64,614,306
31					
32 Rate Base:					
33 Electric Plant In Service	1,398,743,841	25,885,070	1,424,628,911		
34 Plant Held for Future Use	37,310	-	37,310		
35 Misc Deferred Debits	6,671,729	12,990,696	19,662,425		
36 Elec Plant Acq Adj	-	-	-		
37 Nuclear Fuel	-	-	-		
38 Prepayments	2,850,428	(2,850,428)	(0)		
39 Fuel Stock	3,524,551	2,030,357	5,554,908		
40 Material & Supplies	7,763,143	2,014,633	9,777,775		
41 Working Capital	2,159,291	8,945,812	11,105,103		
42 Weatherization Loans	2,046,741	-	2,046,741		
43 Misc Rate Base	268,577	(268,577)	(0)		
44 Total Electric Plant:	<u>1,424,065,610</u>	<u>48,747,564</u>	<u>1,472,813,174</u>	-	1,472,813,174
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(503,192,584)	(7,323,676)	(510,516,260)		
48 Accum Prov For Amort	(34,606,345)	-	(34,606,345)		
49 Accum Def Income Tax	(128,569,574)	(12,019,788)	(140,589,362)		
50 Unamortized ITC	(1,096,753)	144,386	(952,367)		
51 Customer Adv For Const	(334,500)	23,143	(311,357)		
52 Customer Service Deposits	-	(2,980,496)	(2,980,496)		
53 Misc Rate Base Deductions	(4,865,967)	(3,238,463)	(8,104,430)		
54					
55 Total Rate Base Deductions	<u>(672,665,724)</u>	<u>(25,394,894)</u>	<u>(698,060,618)</u>	-	(698,060,618)
56					
57 Total Rate Base:	<u>751,399,887</u>	<u>23,352,669</u>	<u>774,752,556</u>	-	774,752,556
58					
59 Return on Rate Base	6.15%		3.80%		8.34%
60 Return on Equity	6.40%	-4.52%	1.88%		10.60%
61					
62 TAX CALCULATION:					
63 Operating Revenue	54,626,280	(26,997,799)	27,628,480	54,117,393	81,745,873
64 Other Deductions					
65 Interest (AFUDC)	(4,599,793)	217,013	(4,382,780)		(4,382,780)
66 Interest	25,236,151	(3,514,879)	21,721,273		21,721,273
67 Schedule "M"	(73,893,294)	19,078	(73,874,216)		(73,874,216)
68 Income Before Tax	<u>(39,903,372)</u>	<u>(23,680,856)</u>	<u>(63,584,228)</u>	54,117,393	(9,466,836)
69					
70 State Income Taxes	-	-	-		
71 Taxable Income	<u>(39,903,372)</u>	<u>(23,680,856)</u>	<u>(63,584,228)</u>	54,117,393	(9,466,836)
72					
73 Federal Income Taxes + Other	<u>(13,966,180)</u>	<u>(13,927,036)</u>	<u>(27,893,216)</u>	18,941,087	(8,952,129)

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2009

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	266,100,835	(6,737,566)	259,363,269	12,402,155	271,765,425
3 Interdepartmental	-	-	-	-	-
4 Special Sales	78,723,890	3,803,644	82,527,534	(43,556,536)	38,970,998
5 Other Operating Revenues	12,554,857	(4,108,989)	8,445,868	(1,833,132)	6,612,736
6 Total Operating Revenues	357,379,582	(7,042,910)	350,336,672	(32,987,513)	317,349,159
7					
8 Operating Expenses:					
9 Steam Production	48,371,133	(1,302,039)	47,069,093	4,164,859	51,233,952
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,349,038	1,965	6,351,002	14,128	6,365,130
12 Other Power Supply	125,305,885	2,206,562	127,512,447	(13,760,382)	113,752,065
13 Transmission	25,362,553	(119,206)	25,243,347	3,316,494	28,559,841
14 Distribution	13,621,607	6,969	13,628,576	91,505	13,720,082
15 Customer Accounting	8,025,975	4,466	8,030,441	57,733	8,088,175
16 Customer Service & Info	5,423,426	(4,858,857)	564,569	2,679	567,249
17 Sales	-	-	-	-	-
18 Administrative & General	12,167,263	(60,435)	12,106,827	(1,329,009)	10,777,819
19 Total O&M Expenses	244,626,880	(4,120,576)	240,506,304	(7,441,992)	233,064,313
20 Depreciation	36,705,844	(415,223)	36,290,622	(29,238)	36,261,383
21 Amortization	4,017,010	(169,569)	3,847,441	(182,289)	3,665,152
22 Taxes Other Than Income	17,744,812	(42,124)	17,702,688	(428,617)	17,274,071
23 Income Taxes - Federal	(13,966,180)	131,482	(13,834,698)	(14,058,518)	(27,893,216)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	22,359,798	4,140,911	26,500,709	(417,014)	26,083,695
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(341,244)	(203,946)	(545,190)	949	(544,241)
28 Total Operating Expenses:	311,146,920	(679,044)	310,467,876	(22,556,719)	287,911,158
29					
30 Operating Rev For Return:	46,232,662	(6,363,866)	39,868,795	(10,430,794)	29,438,001
31					
32 Rate Base:					
33 Electric Plant In Service	1,398,743,841	27,046,917	1,425,790,758	(1,161,847)	1,424,628,911
34 Plant Held For Future Use	37,310	-	37,310	-	37,310
35 Misc Deferred Debits	6,671,729	(2,197,306)	4,474,423	15,188,002	19,662,425
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,850,428	(2,850,428)	(0)	-	(0)
39 Fuel Stock	3,524,551	2,033,952	5,558,503	(3,595)	5,554,908
40 Material & Supplies	7,763,143	2,018,178	9,781,321	(3,545)	9,777,775
41 Working Capital	2,159,291	8,669,513	10,828,804	276,299	11,105,103
42 Weatherization	2,046,741	-	2,046,741	-	2,046,741
43 Misc Rate Base	268,577	(268,577)	(0)	-	(0)
44 Total Electric Plant:	1,424,065,610	34,452,250	1,458,517,860	14,295,314	1,472,813,174
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(503,192,584)	(7,446,965)	(510,639,549)	123,289	(510,516,260)
48 Accum Prov For Amort	(34,606,345)	-	(34,606,345)	-	(34,606,345)
49 Accum Def Income Tax	(128,569,574)	(6,475,410)	(135,044,984)	(5,544,378)	(140,589,362)
50 Unamortized ITC	(1,096,753)	144,386	(952,367)	-	(952,367)
51 Customer Adv For Const	(334,500)	23,143	(311,357)	-	(311,357)
52 Customer Service Deposits	-	(2,980,496)	(2,980,496)	-	(2,980,496)
53 Misc Rate Base Deductions	(4,865,967)	(3,245,919)	(8,111,886)	7,457	(8,104,430)
54					
55 Total Rate Base Deductions	(672,665,724)	(19,981,262)	(692,646,986)	(5,413,632)	(698,060,618)
56					
57 Total Rate Base:	751,399,887	14,470,987	765,870,874	8,881,682	774,752,556
58					
59 Return on Rate Base	6.15%		5.21%		3.80%
60 Return on Equity	6.40%	-1.818%	4.58%	-2.70%	1.88%
61					
62 TAX CALCULATION:					
63 Operating Revenue	54,626,280	(2,091,473)	52,534,807	(24,906,326)	27,628,480
64 Other Deductions					
65 Interest (AFUDC)	(4,599,793)	217,013	(4,382,780)	-	(4,382,780)
66 Interest	25,236,151	(3,763,889)	21,472,262	249,010	21,721,273
67 Schedule "M" Additions	64,493,174	(2,567,817)	61,925,357	2,050,307	63,975,664
68 Schedule "M" Deductions	138,386,468	(1,488,078)	136,898,390	951,490	137,849,880
69 Income Before Tax	(39,903,372)	375,664	(39,527,708)	(24,056,520)	(63,584,228)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(39,903,372)	375,664	(39,527,708)	(24,056,520)	(63,584,228)
73					
74 Federal Income Taxes + Other	(13,966,180)	131,482	(13,834,698)	(14,058,518)	(27,893,216)

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended DECEMBER 2009

Page 1.2 - Revised 11/23/10

Net Rate Base - Washington Jurisdiction	\$ 774,752,556	Ref. Page 1.1
Return on Rate Base Requested	<u>8.340%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	64,614,306	
Less Current Operating Revenues	<u>(29,438,001)</u>	
Increase to Current Revenues	35,176,305	
Net to Gross Bump-up	<u>161.322%</u>	
Price Change Required for Requested Return	<u>\$ 56,747,051</u>	
Requested Price Change	\$ 56,747,051	
Uncollectible Percent	<u>0.561%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 318,351</u>	
Requested Price Change	\$ 56,747,051	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	<u>0.000%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 2,311,307</u>	
Requested Price Change	\$ 56,747,051	
Uncollectible Expense	(318,351)	
Taxes Other Than Income	<u>(2,311,307)</u>	
Income Before Taxes	<u>\$ 54,117,393</u>	
State Effective Tax Rate	0.000%	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 54,117,393	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 18,941,087</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.988%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.3215%</u>	

PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended DECEMBER 2009

Operating Revenue	100.000%	
Operating Deductions		
Uncollectable Accounts	0.561% (1)	
WUTC Regulatory Fee	0.200%	
Taxes Other - Revenue Tax	3.873%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	0.000%	
Sub-Total	95.366%	
State Income Tax @ 0.000%	0.000%	
Sub-Total	95.366%	
Federal Income Tax @ 35.00%	33.378%	
Net Operating Income	61.988%	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,523,298	Ref. 2.14. Line 890
(b) General Business Revenues	271,765,425	Ref. 2.2. Line 2
Uncollectible Accounts %	0.561%	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	5,664,590	5,664,590	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(39,752,892)	-	-	(39,683,882)	-	-	-	(69,009)
5 Other Operating Revenues	(5,942,121)	(4,126,052)	-	1,178,569	-	-	(3,000,000)	5,361
6 Total Operating Revenues	(40,030,423)	1,538,538	-	(38,505,313)	-	-	(3,000,000)	(63,648)
7								
8 Operating Expenses:								
9 Steam Production	2,862,819	-	63,532	2,890,012	-	-	-	(90,725)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	16,093	-	27,364	-	-	-	-	(11,271)
12 Other Power Supply	(11,553,820)	-	(49,972)	(11,302,417)	-	-	-	(201,431)
13 Transmission	3,197,288	(7,395)	(89,849)	3,336,530	-	-	-	(41,998)
14 Distribution	98,475	-	98,475	-	-	-	-	-
15 Customer Accounting	62,200	-	62,200	-	-	-	-	-
16 Customer Service & Info	(4,856,178)	-	(4,856,178)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(1,389,444)	-	(1,443,748)	-	-	-	54,304	-
19 Total O&M Expenses	(11,562,568)	(7,395)	(6,188,176)	(5,075,875)	-	-	54,304	(345,425)
20 Depreciation	(444,461)	-	-	(397,232)	-	-	(17,991)	(29,238)
21 Amortization	(351,858)	-	-	-	-	-	(351,858)	-
22 Taxes Other Than Income	(470,741)	-	-	(42,124)	-	(428,617)	-	-
23 Income Taxes: Federal	(13,927,036)	(128,384)	2,094,922	(11,672,187)	-	(4,334,468)	4,558	108,523
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,723,897	816,212	76,921	136,253	-	3,737,966	(1,043,454)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(202,997)	(237,951)	-	-	-	-	34,005	949
28 Total Operating Expenses:	(23,236,763)	442,481	(4,016,333)	(17,051,165)	-	(1,025,119)	(1,320,436)	(265,191)
29								
30 Operating Rev For Return:	(16,794,661)	1,096,056	4,016,333	(21,454,148)	-	1,025,119	(1,679,564)	201,543
31								
32 Rate Base:								
33 Electric Plant In Service	25,885,070	-	-	(26,125,928)	-	-	53,172,845	(1,161,847)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	12,990,696	-	(637,047)	-	-	-	13,628,652	(909)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,850,428)	-	-	-	-	-	(2,850,428)	-
39 Fuel Stock	2,030,357	-	-	-	-	-	2,033,952	(3,595)
40 Material & Supplies	2,014,633	-	-	-	-	-	2,018,178	(3,545)
41 Working Capital	8,945,812	-	-	-	-	-	8,945,812	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	(268,577)	-	-	-	-	-	(268,577)	-
44 Total Electric Plant:	48,747,564	-	(637,047)	(26,125,928)	-	-	76,680,435	(1,169,896)
45								
46 Deductions:								
47 Accum Prov For Deprec	(7,323,676)	-	-	16,010,762	(264,084)	-	(23,449,722)	379,368
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(12,019,788)	4,352,244	803,077	1,810,649	-	(14,745,818)	(4,239,941)	-
50 Unamortized ITC	144,386	-	-	144,386	-	-	-	-
51 Customer Adv For Const	23,143	-	-	-	-	-	23,143	-
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-	(2,980,496)	-
53 Miscellaneous Deductions	(3,238,463)	(4,218,445)	-	(212,583)	-	-	1,185,109	7,457
54								
55 Total Deductions:	(25,394,894)	133,799	803,077	17,753,215	(264,084)	(14,745,818)	(29,461,908)	386,825
56								
57 Total Rate Base:	23,352,669	133,799	166,030	(8,372,713)	(264,084)	(14,745,818)	47,218,528	(783,072)
58								
59								
60 Estimated ROE impact	-4.52%	0.28%	1.02%	-5.41%	0.00%	0.50%	-1.10%	0.06%
61 Estimated Price Change	30,235,325	(1,750,173)	(6,456,873)	33,483,680	(35,530)	(3,637,672)	9,062,381	(430,489)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(28,997,799)	1,783,884	6,188,176	(32,990,082)	-	428,617	(2,718,460)	310,066
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	217,013	-	-	-	-	217,013	-	-
69 Interest	(3,514,879)	-	-	-	-	(3,514,879)	-	-
70 Schedule "M" Additions	(517,510)	(1,624,239)	(637,047)	(449,420)	-	-	2,193,195	-
72 Schedule "M" Deductions	(536,588)	528,457	(434,363)	(90,396)	-	-	(538,287)	-
73 Income Before Tax	(23,680,856)	(366,812)	5,985,492	(33,349,106)	-	3,726,482	13,022	310,066
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(23,680,856)	(366,812)	5,985,492	(33,349,106)	-	3,726,482	13,022	310,066
78								
79 Federal Income Taxes	(13,927,036)	(128,384)	2,094,922	(11,672,187)	-	(4,334,468)	4,558	108,523

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	(6,737,566)	(6,737,566)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	3,803,644	-	-	3,803,644	-	-	-	-
5 Other Operating Revenues	(4,108,989)	(4,108,989)	-	-	-	-	-	-
6 Total Operating Revenues	(7,042,910)	(10,846,555)	-	3,803,644	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(1,302,039)	-	4,477	(1,306,516)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	1,965	-	1,965	-	-	-	-	-
12 Other Power Supply	2,206,562	-	(80,921)	2,287,483	-	-	-	-
13 Transmission	(119,206)	(7,395)	(111,811)	-	-	-	-	-
14 Distribution	6,969	-	6,969	-	-	-	-	-
15 Customer Accounting	4,466	-	4,466	-	-	-	-	-
16 Customer Service & Info	(4,858,857)	-	(4,858,857)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(60,435)	-	(114,739)	-	-	-	54,304	-
19 Total O&M Expenses	(4,120,576)	(7,395)	(5,148,451)	980,967	-	-	54,304	-
20 Depreciation	(415,223)	-	-	(397,232)	-	-	(17,991)	-
21 Amortization	(169,569)	-	-	-	-	-	(169,569)	-
22 Taxes Other Than Income	(42,124)	-	-	(42,124)	-	-	-	-
23 Income Taxes: Federal	131,482	(4,463,167)	2,287,006	1,016,054	-	1,241,407	50,183	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	4,140,911	816,212	(525,945)	136,253	-	3,737,966	(23,574)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(203,946)	(237,951)	-	-	-	-	34,005	-
28 Total Operating Expenses:	(679,044)	(3,892,301)	(3,387,390)	1,693,917	-	4,979,372	(72,643)	-
29								
30 Operating Rev For Return:	(6,363,866)	(6,954,254)	3,387,390	2,109,727	-	(4,979,372)	72,643	-
31								
32 Rate Base:								
33 Electric Plant In Service	27,046,917	-	-	(26,125,928)	-	-	53,172,845	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,197,306)	-	-	-	-	-	(2,197,306)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(2,850,428)	-	-	-	-	-	(2,850,428)	-
39 Fuel Stock	2,033,952	-	-	-	-	-	2,033,952	-
40 Material & Supplies	2,018,178	-	-	-	-	-	2,018,178	-
41 Working Capital	8,669,513	-	-	-	-	-	8,669,513	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	(268,577)	-	-	-	-	-	(268,577)	-
44 Total Electric Plant:	34,452,250	-	-	(26,125,928)	-	-	60,578,178	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(7,446,965)	-	-	16,010,762	(8,005)	-	(23,449,722)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(6,475,410)	4,352,244	472,406	1,810,649	-	(14,745,818)	1,635,108	-
50 Unamortized ITC	144,386	-	-	144,386	-	-	-	-
51 Customer Adv For Const	23,143	-	-	-	-	-	23,143	-
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-	(2,980,496)	-
53 Miscellaneous Deductions	(3,245,919)	(4,218,445)	-	(212,583)	-	-	1,165,109	-
54								
55 Total Deductions:	(19,981,262)	133,799	472,406	17,753,215	(8,005)	(14,745,818)	(23,586,859)	-
56								
57 Total Rate Base:	14,470,987	133,799	472,406	(8,372,713)	(8,005)	(14,745,818)	36,991,319	-
58								
59								
60 Estimated ROE impact	-1.82%	-1.78%	0.88%	0.68%	0.00%	-1.06%	-0.54%	0.00%
61 Estimated Price Change	12,213,246	11,236,711	(5,401,031)	(4,529,928)	(1,077)	6,048,866	4,859,704	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,091,473)	(10,601,209)	5,148,451	3,262,034	-	-	99,251	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	217,013	-	-	-	-	217,013	-	-
69 Interest	(3,763,889)	-	-	-	-	(3,763,889)	-	-
70 Schedule "M" Additions	(2,567,817)	(1,624,239)	-	(449,420)	-	-	(494,158)	-
72 Schedule "M" Deductions	(1,488,078)	526,457	(1,385,852)	(90,396)	-	-	(538,287)	-
73 Income Before Tax	375,664	(12,751,905)	6,534,303	2,903,010	-	3,546,876	143,379	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	375,664	(12,751,905)	6,534,303	2,903,010	-	3,546,876	143,379	-
78								
79 Federal Income Taxes	131,482	(4,463,167)	2,287,006	1,016,054	-	1,241,407	50,183	-

WASHINGTON SUMMARY OF ADJUSTMENTS PROFORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	12,402,155	12,402,155	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(43,556,536)	-	-	(43,487,527)	-	-	-	(69,009)
5 Other Operating Revenues	(1,833,132)	(17,063)	-	1,178,569	-	-	(3,000,000)	5,361
6 Total Operating Revenues	(32,987,513)	12,385,092	-	(42,308,957)	-	-	(3,000,000)	(63,648)
7								
8 Operating Expenses:								
9 Steam Production	4,164,859	-	59,055	4,196,529	-	-	-	(90,725)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	14,128	-	25,399	-	-	-	-	(11,271)
12 Other Power Supply	(13,760,382)	-	30,949	(13,589,900)	-	-	-	(201,431)
13 Transmission	3,316,494	-	21,962	3,336,530	-	-	-	(41,998)
14 Distribution	91,505	-	91,505	-	-	-	-	-
15 Customer Accounting	57,733	-	57,733	-	-	-	-	-
16 Customer Service & Info	2,679	-	2,679	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(1,329,009)	-	(1,329,009)	-	-	-	-	-
19 Total O&M Expenses	(7,441,992)	-	(1,039,725)	(6,056,841)	-	-	-	(345,425)
20 Depreciation	(29,238)	-	-	-	-	-	-	(29,238)
21 Amortization	(182,289)	-	-	-	-	-	(182,289)	-
22 Taxes Other Than Income	(428,617)	-	-	-	-	(428,617)	-	-
23 Income Taxes: Federal	(14,058,518)	4,334,782	(192,084)	(12,688,241)	-	(5,575,874)	(45,625)	108,523
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(417,014)	-	602,866	-	-	-	(1,019,880)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	949	-	-	-	-	-	-	949
28 Total Operating Expenses:	(22,556,719)	4,334,782	(628,944)	(18,745,082)	-	(6,004,491)	(1,247,794)	(265,191)
29								
30 Operating Rev For Return:	(10,430,794)	8,050,310	628,944	(23,563,875)	-	6,004,491	(1,752,206)	201,543
31								
32 Rate Base:								
33 Electric Plant In Service	(1,161,847)	-	-	-	-	-	-	(1,161,847)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	15,188,002	-	(637,047)	-	-	-	15,825,958	(909)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	(3,595)	-	-	-	-	-	-	(3,595)
40 Material & Supplies	(3,545)	-	-	-	-	-	-	(3,545)
41 Working Capital	276,299	-	-	-	-	-	276,299	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	14,295,314	-	(637,047)	-	-	-	16,102,257	(1,169,896)
45								
46 Deductions:								
47 Accum Prov For Deprec	123,289	-	-	-	(256,078)	-	-	379,368
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(5,544,378)	-	330,671	-	-	-	(5,875,049)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	7,457	-	-	-	-	-	-	7,457
54								
55 Total Deductions:	(5,413,632)	-	330,671	-	(256,078)	-	(5,875,049)	386,825
56								
57 Total Rate Base:	8,881,682	-	(306,376)	-	(256,078)	-	10,227,208	(783,072)
58								
59								
60 Estimated ROE impact	-2.70%	2.02%	0.16%	-5.91%	0.00%	1.50%	-0.57%	0.06%
61 Estimated Price Change	18,022,079	(12,966,885)	(1,055,842)	38,013,608	(34,453)	(9,686,537)	4,202,677	(430,489)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(24,906,326)	12,385,092	1,039,725	(36,252,116)	-	428,617	(2,817,711)	310,066
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	249,010	-	-	-	-	249,010	-	-
70 Schedule "M" Additions	2,050,307	-	(637,047)	-	-	-	2,687,354	-
72 Schedule "M" Deductions	951,490	-	951,490	-	-	-	-	-
73 Income Before Tax	(24,056,520)	12,385,092	(548,811)	(36,252,116)	-	179,606	(130,357)	310,066
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(24,056,520)	12,385,092	(548,811)	(36,252,116)	-	179,606	(130,357)	310,066
78								
79 Federal Income Taxes	(14,058,518)	4,334,782	(192,084)	(12,688,241)	-	(5,575,874)	(45,625)	108,523

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2009
FILE:	WA JAM DECEMBER 2009 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	November 19, 2010
TIME:	5:00:13 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.613
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.6%	5.89%	2.80%
PREFERRED	0.3%	5.41%	0.02%
COMMON	52.1%	10.60%	5.52%
	<u>100.00%</u>		<u>8.34%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.

DECEMBER 2009 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	3,484,413,798	3,218,312,963	266,100,835	5,664,590	271,765,425
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	364,777,685	286,053,795	78,723,890	(39,752,892)	38,970,998
5 Other Operating Revenues	2.4	226,031,658	213,476,801	12,554,857	(5,942,121)	6,612,736
6 Total Operating Revenues	2.4	4,075,223,142	3,717,843,560	357,379,582	(40,030,423)	317,349,159
7						
8 Operating Expenses:						
9 Steam Production	2.6	449,789,220	401,418,087	48,371,133	2,862,819	51,233,952
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	37,924,259	31,575,221	6,349,038	16,093	6,365,130
12 Other Power Supply	2.10	627,462,061	502,156,176	125,305,885	(11,553,820)	113,752,065
13 Transmission	2.12	148,177,998	122,815,445	25,362,553	3,197,288	28,559,841
14 Distribution	2.13	215,468,741	201,847,134	13,621,607	98,475	13,720,082
15 Customer Accounts	2.14	93,785,007	85,759,032	8,025,975	62,200	8,088,175
16 Customer Service	2.14	71,462,744	66,039,317	5,423,426	(4,856,178)	567,249
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	162,619,511	150,452,248	12,167,263	(1,389,444)	10,777,819
19						
20 Total O & M Expenses	2.16	1,806,689,540	1,562,062,660	244,626,880	(11,562,568)	233,064,313
21						
22 Depreciation	2.18	464,027,603	427,321,759	36,705,844	(444,461)	36,261,383
23 Amortization Expense	2.19	43,698,570	39,681,560	4,017,010	(351,858)	3,865,152
24 Taxes Other Than Income	2.19	123,877,487	106,132,674	17,744,812	(470,741)	17,274,071
25 Income Taxes - Federal	2.22	27,716,695	41,682,876	(13,966,180)	(13,927,036)	(27,893,216)
26 Income Taxes - State	2.22	5,664,011	5,664,011	0	0	-
27 Income Taxes - Def Net	2.21	477,328,444	454,968,646	22,359,798	3,723,897	26,083,695
28 Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0
29 Misc Revenue & Expense	2.6	(5,975,707)	(5,634,463)	(341,244)	(202,997)	(544,241)
30						
31 Total Operating Expenses	2.22	2,941,152,439	2,630,005,519	311,146,920	(23,235,763)	287,911,158
32						
33 Operating Revenue for Return		1,134,070,703	1,087,838,041	46,232,662	(16,794,661)	29,438,001
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	18,880,589,015	17,481,845,174	1,398,743,841	25,885,070	1,424,628,911
37 Plant Held for Future Use	2.33	14,524,397	14,487,087	37,310	0	37,310
38 Misc Deferred Debits	2.35	143,957,822	137,286,093	6,671,729	12,990,696	19,662,425
39 Elec Plant Acq Adj	2.33	63,606,583	63,606,583	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	40,613,171	37,762,743	2,850,428	(2,850,428)	(0)
42 Fuel Stock	2.34	145,765,013	142,240,462	3,524,551	2,030,357	5,554,908
43 Material & Supplies	2.34	177,065,816	169,302,674	7,763,143	2,014,633	9,777,775
44 Working Capital	2.35	19,725,703	17,566,412	2,159,291	8,945,812	11,105,103
45 Weatherization Loans	2.34	30,787,757	28,741,016	2,046,741	0	2,046,741
46 Miscellaneous Rate Base	2.36	2,644,176	2,375,599	268,577	(268,577)	(0)
47						
48 Total Electric Plant		19,519,279,454	18,095,213,843	1,424,065,610	48,747,564	1,472,813,174
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(6,490,343,793)	(5,987,151,210)	(503,192,584)	(7,323,676)	(510,516,260)
52 Accum Prov For Amort	2.41	(419,705,336)	(385,098,991)	(34,606,345)	0	(34,606,345)
53 Accum Def Income Taxes	2.37	(1,855,547,848)	(1,726,978,274)	(128,569,574)	(12,019,788)	(140,589,362)
54 Unamortized ITC	2.37	(8,241,819)	(7,145,066)	(1,096,753)	144,386	(952,367)
55 Customer Adv for Const	2.36	(17,578,563)	(17,244,063)	(334,500)	23,143	(311,357)
56 Customer Service Deposits	2.36	0	0	0	(2,980,496)	(2,980,496)
57 Misc. Rate Base Deductions	2.36	(58,668,592)	(53,802,625)	(4,865,967)	(3,238,463)	(8,104,430)
58						
59 Total Rate Base Deductions		(8,850,085,952)	(8,177,420,228)	(672,665,724)	(25,394,894)	(698,060,618)
60						
61 Total Rate Base		10,669,193,502	9,917,793,615	751,399,887	23,352,669	774,752,556
62						
63 Return on Rate Base				6.15%		3.80%
64						
65 Return on Equity				6.40%		1.88%
66 Net Power Costs		451,950,127		102,440,020		128,642,825
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				6,022,759		6,209,940
69 Rate Base Decrease				(58,658,516)		(93,422,213)

DECEMBER 2009 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
238	500	Operation	Supervision & Engineering							
239		P	SG		9	9	1	18	18	
240		P	CAGW		17,204	13,404	3,800	(16)	3,784	
241		P	CAGE		3,353,258	3,353,258	-	-	-	
242		P	JBG		18,005,919	14,191,993	3,813,926	21,875	3,835,801	
243		P	CAGE		-	-	-	-	-	
244				B2	21,376,391	17,558,664	3,817,726	21,877	3,839,603	
245										
246	501	Fuel Related								
247		P	SE		29,515	27,186	2,329	70	2,399	
248		P	SE		-	-	-	-	-	
249		P	SE		-	-	-	-	-	
250		P	CAGW		771,307	600,948	170,359	(301)	170,058	
251		P	CAGE		-	-	-	-	-	
252		P	CAEW		-	-	-	-	-	
253		P	CAEE		12,827,250	12,827,250	-	-	-	
254		P	JBE		743,242	584,504	158,738	(4,251)	154,487	
255		P	CAEE		-	-	-	-	-	
256		P	JBG		-	-	-	-	-	
257				B2	14,371,314	14,039,888	331,426	(4,482)	326,944	
258										
259	501NPC	Fuel Related								
260			SE		-	-	-	-	-	
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			CAGW		-	-	-	-	-	
264			CAGE		-	-	-	-	-	
265			CAEW		160,980,674	125,129,393	35,851,281	2,821,531	38,672,812	
266			CAEE		-	-	-	-	-	
267			JBE		-	-	-	-	-	
268			CAEE		-	-	-	-	-	
269			JBG		-	-	-	-	-	
270				B2	160,980,674	125,129,393	35,851,281	2,821,531	38,672,812	
271										
272		Total Fuel Related			175,351,988	139,169,282	36,182,706	2,817,049	38,999,755	
273										
274	502	Steam Expenses								
275		P	SG		-	-	-	-	-	
276		P	CAGW		788,274	614,167	174,107	-	174,107	
277		P	CAGE		30,764,897	30,764,897	-	-	-	
278		P	JBG		3,955,919	3,117,996	837,923	-	837,923	
279		P	CAGE		-	-	-	-	-	
280				B2	35,509,090	34,497,060	1,012,030	-	1,012,030	
281										
282	503	Steam From Other Sources								
283		P	SE		-	-	-	-	-	
284		P	CAEW		-	-	-	-	-	
285		P	CAEE		-	-	-	-	-	
286				B2	-	-	-	-	-	
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE		-	-	-	-	-	
290			CAEW		-	-	-	-	-	
291			CAEE		-	-	-	-	-	
292				B2	-	-	-	-	-	
293										
294	505	Electric Expenses								
295		P	SG		-	-	-	-	-	
296		P	CAGW		20,783	16,192	4,590	-	4,590	
297		P	CAGE		3,877,005	3,877,005	-	-	-	
298		P	JBG		6,741	5,313	1,428	-	1,428	
299		P	CAGE		-	-	-	-	-	
300				B2	3,904,528	3,898,510	6,018	-	6,018	
301										
302	506	Misc. Steam Expense								
303		P	SG		45,753	41,959	3,794	-	3,794	
304		P	SE		-	-	-	-	-	
305		P	CAGW		1,457,012	1,135,201	321,811	-	321,811	
306		P	CAGE		56,931,034	56,931,034	-	-	-	
307		P	JBG		(14,874,547)	(11,723,893)	(3,150,654)	(92)	(3,150,745)	
308		P	CAGE		-	-	-	-	-	
309				B2	43,559,253	46,384,301	(2,825,049)	(92)	(2,825,140)	

DECEMBER 2009 West Control Area						UNADJUSTED RESULTS				
AMA						TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref				ADJUSTMENT		
310										
311	507	Rents								
312		P	SG			-	-	-	-	
313		P	CAGW			21,677	16,889	4,788	4,788	
314		P	CAGE			266,341	266,341	-	-	
315		P	JBG			162,397	127,999	34,398	34,398	
316		P	CAGE			-	-	-	-	
317				B2		450,415	411,229	39,186	39,186	
318										
319	510	Maint Supervision & Engineering								
320		P	SG			-	-	-	-	
321		P	CAGW			261,059	203,398	57,660	57,660	
322		P	CAGE			5,144,017	5,144,017	-	-	
323		P	JBG			565,038	445,355	119,684	119,684	
324		P	CAGE			-	-	-	-	
325				B2		5,970,114	5,792,770	177,344	177,344	
326										
327										
328										
329	511	Maintenance of Structures								
330		P	SG			-	-	-	-	
331		P	CAGW			341,245	265,874	75,371	75,371	
332		P	CAGE			14,469,777	14,469,777	-	-	
333		P	JBG			8,014,043	6,316,548	1,697,495	1,697,495	
334		P	CAGE			-	-	-	-	
335				B2		22,825,065	21,052,199	1,772,866	1,772,866	
336										
337	512	Maintenance of Boiler Plant								
338		P	SG			-	-	(7)	(7)	
339		P	CAGW			2,577,695	2,008,357	569,338	566,762	
340		P	CAGE			67,848,101	67,848,101	-	-	
341		P	JBG			24,007,785	18,922,573	5,085,212	5,111,779	
342		P	CAGE			-	-	-	-	
343				B2		94,433,581	88,779,032	5,654,549	23,985	
344										
345	513	Maintenance of Electric Plant								
346		P	SG			-	-	-	-	
347		P	CAGW			304,935	237,584	67,351	67,351	
348		P	CAGE			25,095,815	25,095,815	-	-	
349		P	JBG			8,326,771	6,563,035	1,763,736	1,763,736	
350		P	CAGE			-	-	-	-	
351				B2		33,727,522	31,896,434	1,831,087	1,831,087	
352										
353	514	Maintenance of Misc. Steam Plant								
354		P	SG			-	-	-	-	
355		P	CAGW			395,840	308,411	87,430	87,430	
356		P	CAGE			9,380,833	9,380,833	-	-	
357		P	JBG			2,904,601	2,289,363	615,238	615,238	
358		P	CAGE			-	-	-	-	
359				B2		12,681,274	11,978,606	702,668	702,668	
360										
361		Total Steam Power Generation		B2		449,789,220	401,418,087	48,371,133	2,862,819	51,233,952

DECEMBER 2009 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1031	931	Rents								
1032		PTD	S		961,066	961,066	-	-	-	
1033		PTD	SO		5,238,518	4,850,429	388,089	-	388,089	
1034				B2	6,199,584	5,811,495	388,089	-	388,089	
1035										
1036	935	Maintenance of General Plant								
1037		G	S		15,577	13,848	1,729	-	1,729	
1038		CUST	CN		-	-	-	-	-	
1039		G	SO		23,181,924	21,464,521	1,717,403	-	1,717,403	
1040				B2	23,197,501	21,478,369	1,719,132	-	1,719,132	
1041										
1042		TOTAL ADMINISTRATIVE & GEN EXP		B2	162,619,511	150,452,248	12,167,263	(1,389,444)	10,777,819	
1043										
1044		Summary of A&G Expense by Factor								
1045		S			13,508,275	12,471,462	1,036,813	(1,412,970)	(376,157)	
1046		SO			146,783,259	135,909,012	10,874,247	23,526	10,897,772	
1047		SG			1,828,704	1,677,074	151,630	-	151,630	
1048		CN			4,500	4,181	319	-	319	
1049		CAGW			472,015	367,761	104,254	-	104,254	
1050		CAGE			22,758	22,758	-	-	-	
1051		Total A&G Expense by Factor		B2	162,619,511	150,452,248	12,167,263	(1,389,444)	10,777,819	
1052										
1053		TOTAL O&M EXPENSE		B2	1,806,689,540	1,562,062,660	244,626,880	(11,562,568)	233,064,313	

DECEMBER 2009 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1131	403GV0	General Vehicles								
1132		G-SG	SG		-	-	-	-	-	
1133					-	-	-	-	-	
1134					-	-	-	-	-	
1135	403MP	Mining Depreciation								
1136		P	CAEE		-	-	-	-	-	
1137				B3	-	-	-	-	-	
1138					-	-	-	-	-	
1139	403EP	Experimental Plant Depreciation								
1140		P	DGP		-	-	-	-	-	
1141		P	SG		-	-	-	-	-	
1142					-	-	-	-	-	
1143	4031	ARO Depreciation								
1144			S		-	-	-	-	-	
1145					-	-	-	-	-	
1146					-	-	-	-	-	
1147					-	-	-	-	-	
1148					-	-	-	-	-	
1149					-	-	-	-	-	
1150					-	-	-	-	-	
1151					-	-	-	-	-	
1152					-	-	-	-	-	
1153					-	-	-	-	-	
1154					-	-	-	-	-	
1155					-	-	-	-	-	
1156					-	-	-	-	-	
1157					-	-	-	-	-	
1158					-	-	-	-	-	
1159					-	-	-	-	-	
1160					-	-	-	-	-	
1161					-	-	-	-	-	
1162					-	-	-	-	-	
1163					-	-	-	-	-	
1164					-	-	-	-	-	
1165					-	-	-	-	-	
1166	404GP	Amort of LT Plant - Capital Lease Gen								
1167		I-SITUS	S		1,345,062	1,246,376	98,687	-	98,687	
1168		I-SG	SG		-	-	-	-	-	
1169		PTD	SO		929,374	860,523	68,851	-	68,851	
1170		I-DGU	DGU		-	-	-	-	-	
1171		CUST	CN		249,571	231,868	17,703	-	17,703	
1172		I-SG	CAGW		-	-	-	-	-	
1173		I-SG	CAGE		-	-	-	-	-	
1174		I-DGP	DGP		-	-	-	-	-	
1175				B4	2,524,007	2,338,767	185,241	-	185,241	
1176					-	-	-	-	-	
1177	404SP	Amort of LT Plant - Cap Lease Steam								
1178		P	SG		-	-	-	-	-	
1179		P	DGP		-	-	-	-	-	
1180					-	-	-	-	-	
1181					-	-	-	-	-	
1182	404IP	Amort of LT Plant - Intangible Plant								
1183		I-SITUS	S		94,304	93,841	463	-	463	
1184		P	SE		-	-	-	-	-	
1185		I-SG	SG		5,553,318	5,092,856	460,461	-	460,461	
1186		PTD	SO		13,131,339	12,158,520	972,818	-	972,818	
1187		CUST	CN		5,000,879	4,646,154	354,725	-	354,725	
1188		I-SG	CAGW		-	-	-	-	-	
1189		I-SG	CAGE		-	-	-	-	-	
1190		I-DGP	DGP		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-SG	CAGE		-	-	-	-	-	
1193		I-SG	CAGW		4,993,249	3,890,386	1,102,863	-	1,102,863	
1194		I-SG	CAGE		1,399,391	1,399,391	-	-	-	
1195		P	JBG		3,740	2,948	792	-	792	
1196		P	CAEW		-	-	-	-	-	
1197		P	CAEE		14,498	14,498	-	-	-	
1198		I-DGU	DGU		-	-	-	-	-	
1199				B4	30,190,717	27,298,594	2,892,123	-	2,892,123	
1200					-	-	-	-	-	
1201	404MP	Amort of LT Plant - Mining Plant								
1202		P	SE		-	-	-	-	-	
1203					-	-	-	-	-	
1204					-	-	-	-	-	

DECEMBER 2009 West Control Area										
AMA										
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1361	41110	Deferred Income Tax - Federal-CR								
1362		GP	S		(29,574,986)	(22,674,573)	(6,900,413)	3,424,092	(3,476,321)	
1363		DPW	CIAC		(20,332,444)	(18,980,843)	(1,351,601)	-	(1,351,601)	
1364		GP	SCHMDEXP		(203,344,851)	(187,259,721)	(16,085,130)	-	(16,085,130)	
1365		GP	SNP		(31,616,890)	(29,342,941)	(2,273,949)	-	(2,273,949)	
1366		PT	SG		(3,850,217)	(3,530,971)	(319,246)	-	(319,246)	
1367		PT	SNPD		(1,949,167)	(1,819,596)	(129,571)	-	(129,571)	
1368		LABOR	SO		(28,202,710)	(26,113,349)	(2,089,361)	5,933	(2,083,428)	
1369		IBT	IBT		-	-	-	-	-	
1370		CUST	JBG		-	-	-	-	-	
1371		CUST	BADDEBT		-	-	-	-	-	
1372		GP	GPS		(4,192,614)	(3,882,010)	(310,604)	-	(310,604)	
1373		P	TROJD		(1,332,481)	(1,037,738)	(294,743)	294,743	-	
1374		P	JBE		(7,716,181)	(6,068,201)	(1,647,980)	-	(1,647,980)	
1375		PT	CAGW		(1,663,331)	(1,295,950)	(367,381)	(30,360)	(397,741)	
1376		PT	CAGE		(900,461)	(900,461)	-	-	-	
1377		P	SE		(371,835)	(342,496)	(29,339)	-	(29,339)	
1378		P	CAEE		(10,283,302)	(10,283,302)	-	-	-	
1379				B7	(345,331,470)	(313,532,151)	(31,799,320)	3,694,409	(28,104,911)	
1380										
1381		TOTAL DEFERRED INCOME TAXES			B7	477,328,444	454,968,646	22,359,798	3,723,897	26,083,695
1382	SCHMAF	Additions - Flow Through								
1383		SCHMAF	S		-	-	-	-	-	
1384		SCHMAF	SNP		-	-	-	-	-	
1385		SCHMAF	SO		-	-	-	-	-	
1386		SCHMAF	SE		-	-	-	-	-	
1387		SCHMAF	TROJP		-	-	-	-	-	
1388		SCHMAF	DGP		-	-	-	-	-	
1389				B6	-	-	-	-	-	
1390										
1391	SCHMAF	Additions - Permanent								
1392		P	S		20,000	20,000	-	-	-	
1393		P	BADDEBT		-	-	-	-	-	
1394		P	JBE		23,884	18,783	5,101	-	5,101	
1395		P	SG		-	-	-	-	-	
1396		P	CAEE		66,989	66,989	-	-	-	
1397		P	CAGW		-	-	-	-	-	
1398		P	CAGE		-	-	-	-	-	
1399		LABOR	SNP		-	-	-	-	-	
1400		SCHMAP-SO	SO		12,568,198	11,637,100	931,099	-	931,099	
1401										
1402				B6	12,679,071	11,742,871	936,200	-	936,200	
1403										
1404	SCHMAT	Additions - Temporary								
1405		SCHMAT-SITUS	S		58,826,648	56,288,477	2,538,171	624,793	3,162,964	
1406		P	JBE		20,331,953	15,989,565	4,342,388	-	4,342,388	
1407		DPW	CIAC		53,575,515	50,014,077	3,561,438	-	3,561,438	
1408		SCHMAT-SNP	SNP		83,309,767	77,317,964	5,991,803	-	5,991,803	
1409		P	TROJD		1,572,028	1,224,297	347,731	(347,731)	-	
1410		P	CN		-	-	-	-	-	
1411		SCHMAT-SE	SE		-	-	-	-	-	
1412		P	SG		16,503,571	15,135,154	1,368,417	-	1,368,417	
1413		SCHMAT-GPS	GPS		-	-	-	-	-	
1414		SCHMAT-SO	SO		23,130,941	21,417,315	1,713,626	(15,632)	1,697,993	
1415		SCHMAT-SNP	SNPD		5,136,011	4,794,594	341,417	-	341,417	
1416		P	JBG		-	-	-	-	-	
1417		CUST	BADDEBT		-	-	-	-	-	
1418		P	CAGW		4,382,839	3,414,798	968,041	(778,940)	189,101	
1419		P	CAGE		954,107	954,107	-	-	-	
1420		SCHMAT-SE	CAEW		-	-	-	-	-	
1421		SCHMAT-SE	CAEE		6,719,089	6,719,089	-	-	-	
1422		BOOKDEPR	SCHMDEXP		535,808,937	493,424,994	42,383,943	-	42,383,943	
1423				B6	810,251,406	746,694,432	63,556,975	(517,510)	63,039,464	
1424										
1425		TOTAL SCHEDULE - M ADDITIONS			B6	822,930,477	758,437,303	64,493,174	(517,510)	63,975,664
1426										
1427	SCHMDF	Deductions - Flow Through								
1428		SCHMDF	S		-	-	-	-	-	
1429		SCHMDF	CAGW		-	-	-	-	-	
1430		SCHMDF	CAGE		-	-	-	-	-	
1431		SCHMDF	DGP		-	-	-	-	-	
1432		SCHMDF	DGU		-	-	-	-	-	
1433				B6	-	-	-	-	-	

DECEMBER 2009 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1434	SCHMDF	Deductions - Permanent								
1435		SCHMDP	S		904	904	-	-	-	
1436		P	SE		373,123	343,682	29,441	-	29,441	
1437		P	CAEW		-	-	-	-	-	
1438		P	CAEE		431,583	431,583	-	-	-	
1439		PTD	SNP		381,063	353,656	27,407	-	27,407	
1440		SCHMDP	JBE		36,194	28,464	7,730	-	7,730	
1441		P	SG		-	-	-	-	-	
1442		SCHMDP-SO	SO		26,365,079	24,411,856	1,953,222	-	1,953,222	
1443				B6	27,587,945	25,570,145	2,017,800	-	2,017,800	
1444										
1445	SCHMDT	Deductions - Temporary								
1446		GP	S		40,875,482	40,864,875	10,607	1,540,170	1,550,777	
1447		CUST	BADDEBT		1,168,170	1,021,839	146,331	-	146,331	
1448		CUST	CN		60,323	56,044	4,279	-	4,279	
1449		SCHMDT-SNP	SNP		94,462,842	87,668,888	6,793,954	-	6,793,954	
1450		DPW	SNPD		179,120	167,213	11,907	-	11,907	
1451		P	JBE		30,160,552	23,719,025	6,441,527	-	6,441,527	
1452		P	SE		2,075,206	1,911,466	163,740	-	163,740	
1453		SCHMDT-SG	SG		125,596,381	115,182,375	10,414,006	-	10,414,006	
1454		SCHMDT-GPS	GPS		82,386,340	76,282,855	6,103,485	(346,778)	5,756,706	
1455		SCHMDT-SO	SO		48,456,951	44,867,081	3,589,870	(1,639,584)	1,950,286	
1456		TAXDEPR	TAXDEPR		1,622,113,173	1,519,724,154	102,389,019	-	102,389,019	
1457		SCHMDT-SG	CAGW		1,358,007	1,058,063	299,944	(90,396)	209,548	
1458		SCHMDT-SG	CAGE		8,266,883	8,266,883	-	-	-	
1459		P	JBG		-	-	-	-	-	
1460		P	CAEE		9,307,177	9,307,177	-	-	-	
1461		P	TROJD		-	-	-	-	-	
1462				B6	2,066,466,607	1,930,097,939	136,368,668	(536,588)	135,832,080	
1463										
1464		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,094,054,552	1,955,668,084	138,386,468	(536,588)	137,849,880	
1465										
1466		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(1,271,124,075)	(1,197,230,781)	(73,893,294)	19,078	(73,874,216)	
1467										
1468										
1469	40911	State Income Taxes								
1470		IBT	IBT		5,664,011	5,664,011	-	-	-	
1471		IBT	IBT		-	-	-	-	-	
1472		IBT	IBT		-	-	-	-	-	
1473		IBT	IBT		-	-	-	-	-	
1474		TOTAL STATE TAXES		B6	5,664,011	5,664,011	-	-	-	
1475										
1476										
1477		Calculation of Taxable Income:								
1478		Operating Revenues			4,075,223,142	3,717,843,560	357,379,582	(40,030,423)	317,349,159	
1479		Operating Deductions:								
1480		O & M Expenses			1,806,689,540	1,562,062,660	244,626,880	(11,562,568)	233,064,313	
1481		Depreciation Expense			464,027,603	427,321,759	36,705,844	(444,461)	36,261,383	
1482		Amortization Expense			43,698,570	39,681,560	4,017,010	(351,858)	3,665,152	
1483		Taxes Other Than Income			123,877,487	106,132,674	17,744,812	(470,741)	17,274,071	
1484		Interest & Dividends (AFUDC-Equity)			(63,955,322)	(59,355,529)	(4,599,793)	217,013	(4,382,780)	
1485		Misc Revenue & Expense			(5,975,707)	(5,634,463)	(341,244)	(202,997)	(544,241)	
1486		Total Operating Deductions			2,368,362,171	2,070,208,662	298,153,509	(12,815,611)	285,337,898	
1487		Other Deductions:								
1488		Interest Deductions			350,882,327	325,646,176	25,236,151	(3,514,879)	21,721,273	
1489		Interest on PCRBS			-	-	-	-	-	
1490		Schedule M Adjustments			(1,271,124,075)	(1,197,230,781)	(73,893,294)	19,078	(73,874,216)	
1491										
1492		Income Before State Taxes			84,854,569	124,757,941	(39,903,372)	(23,680,856)	(63,584,228)	
1493										
1494		State Income Taxes			5,664,011	5,664,011	-	-	-	
1495										
1496		Total Taxable Income			79,190,558	119,093,930	(39,903,372)	(23,680,856)	(63,584,228)	
1497										
1498		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1499										
1500		Federal Income Tax - Calculated			27,716,695	41,682,876	(13,966,180)	(8,288,300)	(22,254,480)	
1501										
1502		Adjustments to Calculated Tax:								
1503	40910	Energy Cred	P	SE	-	-	-	-	-	
1504	40910	Energy Cred	P	CAGW	-	-	-	(5,638,736)	(5,638,736)	
1505	40910	Energy Cred	P	CAEE	-	-	-	-	-	
1506	40910	DMD	P	SG	-	-	-	-	-	
1507	FITOTH	FIT True-up	NUTIL	OTH	-	-	-	-	-	
1508	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1509		FEDERAL INCOME TAX			27,716,695	41,682,876	(13,966,180)	(13,927,036)	(27,893,216)	
1510										
1511		TOTAL OPERATING EXPENSES			2,941,152,439	2,630,005,519	311,146,920	(23,235,763)	287,911,158	

DECEMBER 2009 West Control Area										
AMA										
FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON		
ACCT		FUNC	FACTOR		TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1742	341	Structures and Improvements								
1743		P	SG		-	-	-	-	-	
1744		P	DGU		-	-	-	-	-	
1745		P	CAGW		47,385,481	36,919,411	10,466,070	-	10,466,070	
1746		P	CAGE		79,945,344	79,945,344	-	-	-	
1747		P	CAGE		-	-	-	-	-	
1748				B8	127,330,824	116,864,755	10,466,070	-	10,466,070	
1749										
1750	342	Fuel Holders, Producers & Accessories								
1751		P	SG		-	-	-	-	-	
1752		P	DGU		-	-	-	-	-	
1753		P	CAGW		1,023,663	797,565	226,097	-	226,097	
1754		P	CAGE		9,181,483	9,181,483	-	-	-	
1755		P	CAGE		-	-	-	-	-	
1756				B8	10,205,145	9,979,048	226,097	-	226,097	
1757										
1758	343	Prime Movers								
1759		P	S		-	-	-	-	-	
1760		P	DGU		-	-	-	-	-	
1761		P	SG		-	-	-	-	-	
1762		P	CAGW		868,966,892	677,037,467	191,929,426	(475,822)	191,453,603	
1763		P	CAGE		1,217,974,242	1,217,974,242	-	-	-	
1764		P	CAGE		-	-	-	-	-	
1765				B8	2,086,941,134	1,895,011,708	191,929,426	(475,822)	191,453,603	
1766										
1767	344	Generators								
1768		P	S		-	-	-	-	-	
1769		P	DGU		-	-	-	-	-	
1770		P	SG		-	-	-	-	-	
1771		P	CAGW		110,643,133	86,205,294	24,437,839	-	24,437,839	
1772		P	CAGE		183,078,336	183,078,336	-	-	-	
1773		P	CAGE		-	-	-	-	-	
1774				B8	293,721,469	269,283,630	24,437,839	-	24,437,839	
1775										
1776	345	Accessory Electric Plant								
1777		P	SG		-	-	-	-	-	
1778		P	DGU		-	-	-	-	-	
1779		P	CAGW		68,865,665	53,655,249	15,210,415	-	15,210,415	
1780		P	CAGE		102,751,379	102,751,379	-	-	-	
1781		P	CAGE		-	-	-	-	-	
1782				B8	171,617,043	156,406,628	15,210,415	-	15,210,415	
1783										
1784										
1785										
1786	346	Misc. Power Plant Equipment								
1787		P	SG		-	-	-	-	-	
1788		P	DGU		-	-	-	-	-	
1789		P	CAGW		3,095,983	2,412,171	683,812	-	683,812	
1790		P	CAGE		6,595,109	6,595,109	-	-	-	
1791				B8	9,691,093	9,007,280	683,812	-	683,812	
1792										
1793	347	Other Production ARO								
1794		P	S		-	-	-	-	-	
1795					-	-	-	-	-	
1796										
1797	OP	Unclassified Other Prod Plant-Acct 300								
1798		P	S		-	-	-	-	-	
1799		P	SG		-	-	-	-	-	
1800		P	CAGW		116,673,687	90,903,875	25,769,812	-	25,769,812	
1801		P	CAGE		-	-	-	-	-	
1802					116,673,687	90,903,875	25,769,812	-	25,769,812	
1803										
1804		Total Other Production Plant		B8	2,838,956,932	2,569,774,962	269,181,969	(475,822)	268,706,147	
1805										
1806		Summary of Other Production Plant by Factor								
1807		S			-	-	-	-	-	
1808		DGU			-	-	-	-	-	
1809		SG			-	-	-	-	-	
1810		CAGW			1,218,730,368	949,548,399	269,181,969	(475,822)	268,706,147	
1811		CAGE			1,620,226,564	1,620,226,564	-	-	-	
1812		SSGCT			-	-	-	-	-	
1813		Total of Other Production Plant by Factor		B8	2,838,956,932	2,569,774,962	269,181,969	(475,822)	268,706,147	
1814										
1815		Experimental Plant								
1816	103	Experimental Plant								
1817		P	DGP		-	-	-	-	-	
1818		Total Experimental Plant			-	-	-	-	-	
1819										
1820		TOTAL PRODUCTION PLANT		B8	8,618,308,383	7,988,075,420	630,232,963	(27,634,010)	602,598,953	

DECEMBER 2009 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2190	Summary of General Plant by Factor								
2191	S				486,186,198	444,500,626	41,685,572	-	41,685,572
2192	JBG				15,154,772	11,944,762	3,210,010	-	3,210,010
2193	JBE				4,984	3,919	1,064	53,519,080	53,520,144
2194	SG				138,644	127,148	11,496	-	11,496
2195	SO				252,994,078	234,251,341	18,742,737	-	18,742,737
2196	SE				-	-	-	-	-
2197	CN				25,502,496	23,693,538	1,808,958	-	1,808,958
2198	DEU				-	-	-	-	-
2199	CAGW				42,449,043	33,073,289	9,375,755	-	9,375,755
2200	CAGE				148,125,492	148,125,492	-	-	-
2201	CAEW				-	-	-	-	-
2202	CAEE				274,410,037	274,410,037	-	-	-
2203	SSGCT				-	-	-	-	-
2204	SSGCH				-	-	-	-	-
2205	Less Capital Leases				(48,811,908)	(46,851,844)	(1,960,064)	-	(1,960,064)
2206	Total General Plant by Factor			B8	1,196,153,835	1,123,278,307	72,875,527	53,519,080	126,394,607
2207	301	Organization							
2208		I-SITUS	S		-	-	-	-	-
2209		PTD	SO		-	-	-	-	-
2210		I-SG	CAGW		-	-	-	-	-
2211		I-SG	CAGE		-	-	-	-	-
2212		I-SG	SG		-	-	-	-	-
2213				B8	-	-	-	-	-
2214	302	Franchise & Consent							
2215		I-SITUS	S		1,060,383	1,060,383	-	-	-
2216		I-SG	SG		-	-	-	-	-
2217		I-SG	CAGW		-	-	-	-	-
2218		I-SG	CAGE		-	-	-	-	-
2219		I-SG	CAGW		105,163,215	81,935,730	23,227,485	-	23,227,485
2220		I-SG	CAGE		13,415,223	13,415,223	-	-	-
2221		I-DGP	DGP		-	-	-	-	-
2222		I-DGU	DGU		-	-	-	-	-
2223				B8	119,638,821	96,411,336	23,227,485	-	23,227,485
2224					-	-	-	-	-
2225	303	Miscellaneous Intangible Plant							
2226		I-SITUS	S		3,029,060	2,914,958	114,102	-	114,102
2227		I-SG	SG		1,582,463	1,451,251	131,212	-	131,212
2228		PTD	SO		363,945,459	336,983,034	26,962,425	-	26,962,425
2229		P	SE		-	-	-	-	-
2230		CUST	CN		116,519,828	108,254,774	8,265,054	-	8,265,054
2231		I-SG	CAGW		53,456,564	41,649,569	11,806,995	-	11,806,995
2232		I-SG	CAGE		32,528,871	32,528,871	-	-	-
2233		P	JBG		50,591	39,875	10,716	-	10,716
2234		P	CAEW		-	-	-	-	-
2235		P	CAEE		3,683,692	3,683,692	-	-	-
2236		I-SG	CAGE		-	-	-	-	-
2237		I-SG	CAGE		-	-	-	-	-
2238				B8	574,796,529	527,506,025	47,290,504	-	47,290,504
2239	303	Less Non-Utility Plant							
2240		I-SITUS	S		-	-	-	-	-
2241				B8	574,796,529	527,506,025	47,290,504	-	47,290,504
2242	IP	Unclassified Intangible Plant - Acct 300							
2243		I-SITUS	S		-	-	-	-	-
2244		I-SG	SG		-	-	-	-	-
2245		I-DGU	DGU		-	-	-	-	-
2246		PTD	SO		-	-	-	-	-
2247					-	-	-	-	-
2248					-	-	-	-	-
2249	TOTAL INTANGIBLE PLANT			B8	694,435,350	623,917,361	70,517,989	-	70,517,989
2250					-	-	-	-	-
2251	Summary of Intangible Plant by Factor								
2252		S			4,089,444	3,975,341	114,102	-	114,102
2253		JBG			50,591	39,875	10,716	-	10,716
2254		JBE			-	-	-	-	-
2255		SG			1,582,463	1,451,251	131,212	-	131,212
2256		SO			363,945,459	336,983,034	26,962,425	-	26,962,425
2257		CN			116,519,828	108,254,774	8,265,054	-	8,265,054
2258		CAGW			158,619,779	123,585,299	35,034,480	-	35,034,480
2259		CAGE			45,944,094	45,944,094	-	-	-
2260		CAEW			-	-	-	-	-
2261		CAEE			3,683,692	3,683,692	-	-	-
2262		SSGCT			-	-	-	-	-
2263		SSGCH			-	-	-	-	-
2264		SE			-	-	-	-	-
2265	Total Intangible Plant by Factor			B8	694,435,350	623,917,361	70,517,989	-	70,517,989
2266	Summary of Unclassified Plant (Account 106)								
2267		DP			19,304,202	17,897,828	1,406,374	-	1,406,374
2268		DS0			-	-	-	-	-
2269		GP			(288,810)	(268,611)	(20,199)	-	(20,199)
2270		HP			-	-	-	-	-
2271		NP			-	-	-	-	-
2272		OP			116,673,687	90,903,875	25,769,812	-	25,769,812
2273		TP			35,777,281	35,195,657	581,624	-	581,624
2274		TS0			-	-	-	-	-
2275		IP			-	-	-	-	-
2276		MP			-	-	-	-	-
2277		SP			(3,024,555)	(2,452,530)	(572,025)	-	(572,025)
2278	Total Unclassified Plant by Factor				168,441,806	141,276,220	27,165,586	-	27,165,586
2279					-	-	-	-	-
2280	TOTAL ELECTRIC PLANT IN SERVICE			B8	18,880,589,015	17,481,845,174	1,398,743,841	25,885,070	1,424,628,911

DECEMBER 2009 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2422	165	Prepayments							
2423		DMSC	S	4,152,761	4,152,761	-	-	-	
2424		GP	GPS	3,705,731	3,431,197	274,534	(274,534)	(0)	
2425		PT	SG	2,980,632	2,733,488	247,143	(247,143)	-	
2426		PT	CAGW	1,421,122	1,107,238	313,884	(313,884)	-	
2427		PT	CAGE	413,334	413,334	-	-	-	
2428		P	CAEW	4,055	3,152	903	(903)	(0)	
2429		P	CAEE	750,569	750,569	-	-	-	
2430		P	SE	-	-	-	-	-	
2431		PTD	SO	27,184,967	25,171,004	2,013,963	(2,013,963)	(0)	
2432		Total Prepayments		40,613,171	37,762,743	2,850,428	(2,850,428)	(0)	
2433									
2434	182M	Misc Regulatory Assets							
2435		DDS2	S	56,806,827	55,379,786	1,427,040	15,677,501	17,104,541	
2436		DEFSG	SG	-	-	-	-	-	
2437		P	CAGE	-	-	-	-	-	
2438		P	CAGE	9,072,936	9,072,936	-	-	-	
2439		DEFSG	CAGW	3,981,962	3,102,463	879,499	75,958	955,458	
2440		DEFSG	JBG	-	-	-	-	-	
2441		P	SE	10,608,209	9,771,188	837,021	(837,021)	(0)	
2442		P	CAEW	-	-	-	-	-	
2443		P	CAEE	(10,608,209)	(10,608,209)	-	-	-	
2444		DDSO2	SO	7,188,267	6,655,733	532,533	(408,982)	123,552	
2445				77,049,992	73,373,898	3,676,094	14,507,456	18,183,550	
2446									
2447	186M	Misc Deferred Debits							
2448		LABOR	S	20,518,695	20,424,813	93,882	-	93,882	
2449		P	CAEW	-	-	-	-	-	
2450		P	CAEE	-	-	-	-	-	
2451		DEFSG	SG	24,456,513	22,428,666	2,027,847	(2,027,847)	0	
2452		LABOR	SO	30,335	28,088	2,247	(2,247)	-	
2453		P	SE	-	-	-	-	-	
2454		DEFSG	CAGW	3,946,465	3,074,806	871,659	-	871,659	
2455		DEFSG	CAGE	8,843,885	8,843,885	-	-	-	
2456		P	CAEW	-	-	-	-	-	
2457		P	CAEE	9,111,937	9,111,937	-	-	-	
2458		P	JBE	-	-	-	513,334	513,334	
2459		GP	EXCTAX	-	-	-	-	-	
2460		Total Misc. Deferred Debits		66,907,830	63,912,195	2,995,635	(1,516,760)	1,478,875	
2461									
2462		Working Capital							
2463	CWC	Cash Working Capital							
2464		CWC	S	-	-	-	11,105,103	11,105,103	
2465		CWC	SO	-	-	-	-	-	
2466		CWC	SE	-	-	-	-	-	
2467									
2468									
2469	QWC	Other Work. Cap.							
2470	131	Cash	GP	-	-	-	-	-	
2471	135	Working Funds	GP	1,920	1,761	159	(159)	-	
2472	141	Other A/R	GP	540,572	500,524	40,048	(40,048)	-	
2473	143	Other A/R	GP	33,985,372	31,467,610	2,517,762	(2,517,762)	-	
2474	232	A/P	PTD	-	-	-	-	-	
2475	232	A/P	PTD	(4,215,163)	(3,902,888)	(312,275)	312,275	-	
2476	232	A/P	P	(1,408,497)	(1,408,497)	-	-	-	
2477	232	A/P	T	-	-	-	-	-	
2478	2533	Other Msc. Df. Crd	P	-	-	-	-	-	
2479	2533	Other Msc. Df. Crd	P	(1,105,340)	(1,018,125)	(87,215)	87,215	-	
2480	2533	Other Msc. Df. Crd	P	-	-	-	-	-	
2481	2533	Other Msc. Df. Crd	P	(4,940,694)	(4,940,694)	-	-	-	
2482	230	Asset Retr. Oblig	P	10,292	9,480	812	(812)	-	
2483	230	Asset Retr. Oblig	P	-	-	-	-	-	
2484	230	Asset Retr. Oblig	P	(2,426,164)	(2,426,164)	-	-	-	
2485	230	Asset Retr. Oblig	P	-	-	-	-	-	
2486	254105	ARO Reg Liability	P	-	-	-	-	-	
2487	254105	ARO Reg Liability	P	-	-	-	-	-	
2488	254105	ARO Reg Liability	P	(19,803)	(19,803)	-	-	-	
2489	254105	ARO Reg Liability	P	(696,791)	(696,791)	-	-	-	
2490	2533	Cholla Reclamation	P	-	-	-	-	-	
2491				19,725,703	17,566,412	2,159,291	(2,159,291)	-	
2492									
2493		Total Working Capital		19,725,703	17,566,412	2,159,291	8,945,812	11,105,103	

DECEMBER 2009 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2718	108363	Storage Battery Equipment								
2719		DPW	S		(744,619)	(744,619)	-	-	-	
2720				B17	(744,619)	(744,619)	-	-	-	
2721										
2722	108364	Poles, Towers & Fixtures								
2723		DPW	S		(460,317,900)	(416,755,178)	(43,562,721)	-	(43,562,721)	
2724				B17	(460,317,900)	(416,755,178)	(43,562,721)	-	(43,562,721)	
2725										
2726	108365	Overhead Conductors								
2727		DPW	S		(251,384,803)	(224,994,421)	(26,390,382)	-	(26,390,382)	
2728				B17	(251,384,803)	(224,994,421)	(26,390,382)	-	(26,390,382)	
2729										
2730	108366	Underground Conduit								
2731		DPW	S		(118,087,607)	(108,733,869)	(9,353,738)	-	(9,353,738)	
2732				B17	(118,087,607)	(108,733,869)	(9,353,738)	-	(9,353,738)	
2733										
2734	108367	Underground Conductors								
2735		DPW	S		(272,451,704)	(264,503,247)	(7,948,457)	-	(7,948,457)	
2736				B17	(272,451,704)	(264,503,247)	(7,948,457)	-	(7,948,457)	
2737										
2738	108368	Line Transformers								
2739		DPW	S		(353,556,800)	(313,835,611)	(39,721,189)	-	(39,721,189)	
2740				B17	(353,556,800)	(313,835,611)	(39,721,189)	-	(39,721,189)	
2741										
2742	108369	Services								
2743		DPW	S		(158,777,846)	(143,288,343)	(15,489,503)	-	(15,489,503)	
2744				B17	(158,777,846)	(143,288,343)	(15,489,503)	-	(15,489,503)	
2745										
2746	108370	Meters								
2747		DPW	S		(84,712,180)	(76,947,443)	(7,764,737)	-	(7,764,737)	
2748				B17	(84,712,180)	(76,947,443)	(7,764,737)	-	(7,764,737)	
2749										
2750										
2751										
2752	108371	Installations on Customers' Premises								
2753		DPW	S		(7,732,332)	(7,457,767)	(274,565)	-	(274,565)	
2754				B17	(7,732,332)	(7,457,767)	(274,565)	-	(274,565)	
2755										
2756	108372	Leased Property								
2757		DPW	S		-	-	-	-	-	
2758				B17	-	-	-	-	-	
2759										
2760	108373	Street Lights								
2761		DPW	S		(28,089,961)	(26,060,228)	(2,029,733)	-	(2,029,733)	
2762				B17	(28,089,961)	(26,060,228)	(2,029,733)	-	(2,029,733)	
2763										
2764	108D00	Unclassified Dist Plant - Acct 300								
2765		DPW	S		-	-	-	-	-	
2766					-	-	-	-	-	
2767										
2768	108DS	Unclassified Dist Sub Plant - Acct 300								
2769		DPW	S		-	-	-	-	-	
2770					-	-	-	-	-	
2771										
2772	108DP	Unclassified Dist Sub Plant - Acct 300								
2773		DPW	S		283,996	261,729	22,267	-	22,267	
2774					283,996	261,729	22,267	-	22,267	
2775										
2776										
2777										
2778										
2779		Summary of Distribution Plant Depr by Factor								
2780		S			(1,957,145,418)	(1,789,838,104)	(167,307,314)	-	(167,307,314)	
2781										
2782		Total Distribution Depreciation by Factor		B17	(1,957,145,418)	(1,789,838,104)	(167,307,314)	-	(167,307,314)	

DECEMBER 2009 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2783	108GP	General Plant Accumulated Depr							
2784		G-SITUS	S		(151,596,163)	(136,194,965)	(15,401,198)	-	(15,401,198)
2785		G-DGP	DGP		-	-	-	-	-
2786		G-DGU	DGU		-	-	-	-	-
2787		G-SG	SG		-	-	-	-	-
2788		CUST	CN		(6,692,860)	(6,218,118)	(474,742)	-	(474,742)
2789		PTD	SO		(78,960,463)	(73,110,780)	(5,849,683)	-	(5,849,683)
2790		P	SE		-	-	-	-	-
2791		G-SG	CAGW		(14,879,368)	(11,592,950)	(3,286,418)	-	(3,286,418)
2792		G-SG	CAGE		(46,805,278)	(46,805,278)	-	-	-
2793		P	JBG		(4,585,542)	(3,614,255)	(971,287)	-	(971,287)
2794		P	CAEW		-	-	-	-	-
2795		P	CAEE		(374,209)	(374,209)	-	-	-
2796		G-SG	CAGE		-	-	-	-	-
2797		G-SG	CAGE		-	-	-	-	-
2798				B17	(303,893,883)	(277,910,554)	(25,983,329)	-	(25,983,329)
2799									
2800									
2801	108MP	Mining Plant Accumulated Depr.							
2802		P	S		-	-	-	-	-
2803		P	CAEW		-	-	-	-	-
2804		P	CAEE		(167,310,359)	(167,310,359)	-	-	-
2805		P	JBE		-	-	-	(23,408,271)	(23,408,271)
2806				B17	(167,310,359)	(167,310,359)	-	(23,408,271)	(23,408,271)
2807	108MP	Less Centralia Situs Depreciation							
2808		P	S		-	-	-	-	-
2809				B17	(167,310,359)	(167,310,359)	-	(23,408,271)	(23,408,271)
2810									
2811	1081390	Accum Depr - Capital Lease							
2812		PTD	SO		-	-	-	-	-
2813					-	-	-	-	-
2814					-	-	-	-	-
2815		Remove Capital Leases			-	-	-	-	-
2816					-	-	-	-	-
2817					-	-	-	-	-
2818	1081399	Accum Depr - Capital Lease							
2819		P	S		-	-	-	-	-
2820		P	SE		-	-	-	-	-
2821					-	-	-	-	-
2822					-	-	-	-	-
2823		Remove Capital Leases			-	-	-	-	-
2824					-	-	-	-	-
2825					-	-	-	-	-
2826					-	-	-	-	-
2827		TOTAL GENERAL PLANT ACCUM DEPR		B17	(471,204,242)	(445,220,914)	(25,983,329)	(23,408,271)	(49,391,600)
2828									
2829									
2830									
2831		Summary of General Depreciation by Factor							
2832		S			(151,596,163)	(136,194,965)	(15,401,198)	-	(15,401,198)
2833		DGP			-	-	-	-	-
2834		DGU			-	-	-	-	-
2835		SE			-	-	-	-	-
2836		SO			(78,960,463)	(73,110,780)	(5,849,683)	-	(5,849,683)
2837		CN			(6,692,860)	(6,218,118)	(474,742)	-	(474,742)
2838		SG			-	-	-	-	-
2839		DEU			-	-	-	-	-
2840		CAGW			(14,879,368)	(11,592,950)	(3,286,418)	-	(3,286,418)
2841		CAGE			(46,805,278)	(46,805,278)	-	-	-
2842		CAEW			-	-	-	-	-
2843		CAEE			(167,684,569)	(167,684,569)	-	-	-
2844		SSGCT			-	-	-	-	-
2845		JBG			(4,585,542)	(3,614,255)	(971,287)	-	(971,287)
2846		Remove Capital Leases			-	-	-	-	-
2847		Total General Depreciation by Factor		B17	(471,204,242)	(445,220,914)	(25,983,329)	-	(25,983,329)
2848									
2849									
2850		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(6,490,343,793)	(5,987,151,210)	(503,192,584)	(7,323,676)	(510,516,260)
2851	111SP	Accum Prov for Amort-Steam							
2852		P	CAGW		-	-	-	-	-
2853		P	CAGW		-	-	-	-	-
2854		P	CAGE		-	-	-	-	-
2855		P	SG		-	-	-	-	-
2856					-	-	-	-	-
2857					-	-	-	-	-
2858					-	-	-	-	-

DECEMBER 2009 West Control Area									
AMA									
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2859	111GP	Accum Prov for Amort-General							
2860		G-SITUS	S		(15,202,633)	(13,819,842)	(1,382,791)	-	(1,382,791)
2861		CUST	CN		(2,325,108)	(2,160,182)	(164,926)	-	(164,926)
2862		I-SG	SG		-	-	-	-	-
2863		PTD	SO		(9,550,168)	(8,842,656)	(707,512)	-	(707,512)
2864		I-SG	CAGW		-	-	-	-	-
2865		I-SG	CAGE		-	-	-	-	-
2866		P	CAEW		-	-	-	-	-
2867		P	CAEE		-	-	-	-	-
2868		P	SE		-	-	-	-	-
2869				B18	(27,077,909)	(24,822,680)	(2,255,229)	-	(2,255,229)
2870									
2871									
2872	111HP	Accum Prov for Amort-Hydro							
2873		P	DGP		-	-	-	-	-
2874		P	DGU		-	-	-	-	-
2875		P	SG		-	-	-	-	-
2876		P	CAGW		(251,839)	(196,215)	(55,624)	-	(55,624)
2877		P	CAGE		(369,972)	(369,972)	-	-	-
2878		P	CAGE		-	-	-	-	-
2879				B18	(621,811)	(566,187)	(55,624)	-	(55,624)
2880									
2881									
2882	111IP	Accum Prov for Amort-Intangible Plant							
2883		I-SITUS	S		(812,138)	(810,914)	(1,224)	-	(1,224)
2884		I-DGP	DGP		-	-	-	-	-
2885		I-DGU	DGU		-	-	-	-	-
2886		P	CAEW		-	-	-	-	-
2887		P	CAEE		(1,130,286)	(1,130,286)	-	-	-
2888		P	SE		-	-	-	-	-
2889		I-SG	SG		(17,682,987)	(16,216,776)	(1,466,210)	-	(1,466,210)
2890		I-SG	CAGW		-	-	-	-	-
2891		I-SG	CAGE		-	-	-	-	-
2892		CUST	CN		(86,993,346)	(80,822,682)	(6,170,664)	-	(6,170,664)
2893		P	CAGE		-	-	-	-	-
2894		P	CAGE		-	-	-	-	-
2895		I-SG	CAGW		(28,941,142)	(22,548,889)	(6,392,254)	-	(6,392,254)
2896		I-SG	CAGE		(9,925,212)	(9,925,212)	-	-	-
2897		PTD	JBG		(14,451)	(11,390)	(3,061)	-	(3,061)
2898		PTD	SO		(246,508,053)	(228,243,974)	(18,262,080)	-	(18,262,080)
2899				B18	(392,005,616)	(359,710,124)	(32,295,492)	-	(32,295,492)
2900	111IP	Less Non-Utility Plant							
2901		NUTIL	OTH		-	-	-	-	-
2902				B18	(392,005,616)	(359,710,124)	(32,295,492)	-	(32,295,492)
2903									
2904	111390	Accum Amtr - Capital Lease							
2905		G-SITUS	S		(2,774,093)	(2,774,093)	-	-	-
2906		P	CAGE		(1,158,933)	(1,158,933)	-	-	-
2907		PTD	CAGW		(32,077)	(24,992)	(7,085)	161,554	154,469
2908		PTD	SO		2,085,064	1,930,595	154,469	-	154,469
2909					(1,880,039)	(2,027,423)	147,384	161,554	308,939
2910									
2911		Remove Capital Lease Amtr							
2912					1,880,039	2,027,423	(147,384)	(161,554)	(308,939)
2913				B18	(419,705,336)	(385,098,991)	(34,606,345)	-	(34,606,345)
2914	AMA								
2915									
2916									
2917									
2918		Summary of Amortization by Factor							
2919		S			(18,788,864)	(17,404,849)	(1,384,015)	-	(1,384,015)
2920		DGP			-	-	-	-	-
2921		DGU			-	-	-	-	-
2922		SE			-	-	-	-	-
2923		SO			(253,971,157)	(235,156,035)	(18,815,122)	-	(18,815,122)
2924		CN			(89,318,454)	(82,982,864)	(6,335,590)	-	(6,335,590)
2925		SSGCT			-	-	-	-	-
2926		JBG			(14,451)	(11,390)	(3,061)	-	(3,061)
2927		CAGW			(29,225,058)	(22,770,096)	(6,454,962)	161,554	(6,293,408)
2928		CAGE			(11,454,117)	(11,454,117)	-	-	-
2929		CAEW			-	-	-	-	-
2930		CAEE			(1,130,286)	(1,130,286)	-	-	-
2931		SG			(17,682,987)	(16,216,776)	(1,466,210)	-	(1,466,210)
2932		Less Capital Lease							
2933				B18	1,880,039	2,027,423	(147,384)	(161,554)	(308,939)
2933		Total Provision For Amortization by Factor							
				B18	(419,705,336)	(385,098,991)	(34,606,345)	(0)	(34,606,345)

PacifiCorp
Washington General Rate Case - December 2009
Net Power Costs - West Control Area

Description	FERC Acct.	WCA Alloc. Factor	WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended Dec. 2009		(6) RESTATED NPC 12 Months Ended Dec. 2009		(8) Restating Adjustment Page 5.1		(10) PROFORMA NPC 12 Months Ending Mar. 2012		(12) Proforma Adjustment Page 5.2	
				Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated
Sales for Resale (Account 447)													
Existing Firm Sales - Pacific	447NPC	CAGW	22.0871%	9,373,756	2,070,389	9,373,756	2,070,389	-	-	13,316,300	2,941,182	3,942,544	870,793
Post-Merger Firm Sales	447NPC	CAGW	22.0871%	347,051,288	76,653,501	384,272,415	80,457,145	17,221,126	3,803,644	163,438,640	36,098,826	(200,833,774)	(44,358,319)
Non-Firm Sales	447NPC	CAEW	22.2705%	-	-	-	-	-	-	-	-	-	-
Total Sales for Resale				356,425,044	78,723,890	373,646,171	82,527,534	17,221,126	3,803,644	176,754,940	39,040,008	(196,891,231)	(43,487,527)
Purchased Power (Account 555)													
Existing Firm Demand - Pacific	555NPC	CAGW	22.0871%	57,512,986	12,702,940	57,512,986	12,702,940	-	-	26,575,730	5,869,803	(30,937,256)	(6,833,137)
Existing Firm Energy	555NPC	CAEW	22.2705%	20,290,447	4,518,794	20,290,447	4,518,794	-	-	7,949,109	1,770,310	(12,341,338)	(2,748,484)
IWA Qualifying Facilities	555NPC	WA	100.000%	2,503,683	2,503,683	2,503,683	2,503,683	-	-	3,054,403	3,054,403	550,720	550,720
Post-Merger Firm Energy	555NPC	CAGW	22.0871%	286,673,714	63,317,857	285,085,986	58,549,760	(21,587,718)	(4,768,097)	263,720,103	58,248,074	(1,365,893)	(301,686)
Other Generation Expenses	555NPC	CAGW	22.0871%	5,813,377	1,284,005	8,225,424	1,816,756	2,412,047	532,751	11,379,603	2,513,422	3,154,179	696,666
Total Purchased Power				372,794,207	84,327,279	353,618,536	80,091,933	(19,175,670)	(4,235,346)	312,678,948	71,456,012	(40,939,589)	(8,635,921)
Wheeling (Account 565)													
Existing Firm - Pacific	565NPC	CAGW	22.0871%	28,745,296	6,348,997	28,745,296	6,348,997	-	-	27,492,324	6,072,252	(1,252,972)	(276,745)
Post Merger Firm	565NPC	CAGW	22.0871%	63,719,390	14,073,754	63,719,390	14,073,754	-	-	80,078,615	17,687,029	16,359,225	3,613,275
Non Firm		CAEW	22.0871%	-	-	-	-	-	-	-	-	-	-
Total Wheeling Expense				92,464,686	20,422,751	92,464,686	20,422,751	0	0	107,570,939	23,759,281	15,106,253	3,336,530
Fuel Expense (Accounts 501 and 547)													
Fuel Consumed - Coal	501NPC	CAEW	22.2705%	160,980,674	35,851,281	155,114,109	34,544,764	(5,866,565)	(1,306,516)	173,957,509	38,741,293	18,843,400	4,196,529
Fuel Consumed - Natural Gas	547NPC	CAEW	22.2705%	182,135,605	40,562,600	174,706,177	38,908,025	(7,429,428)	(1,654,574)	152,461,646	33,954,046	(22,244,531)	(4,953,979)
Total Fuel and Other Expense				343,116,279	76,413,880	329,820,285	73,452,790	(13,295,993)	(2,961,091)	326,419,154	72,695,339	(3,401,131)	(757,451)
Total Net Power Cost				451,950,127	102,440,020	402,257,337	91,439,939	(49,692,790)	(11,000,081)	569,914,101	128,870,625	167,656,764	37,430,685
				Ref. 5.2.2	Ref. 2.2 Line 66	Ref. 5.2.3	Ref. 5.1	Ref. 5.1	Ref. 5.1	Ref. 5.2.4	Ref. 5.2	Ref. 5.2	Ref. 5.2

Note 1 - As Modeled by GRID

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Cash Working	Jim Bridger Mine	Environmental	Customer	Miscellaneous	(Cont)	
Total Normalized	Capital	Rate Base	Remediation	Advances for	Rate Base	Miscellaneous	
		Adjustment		Construction		Rate Base	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	54,304	-	54,304	-	-	-	
19 Total O&M Expenses	54,304	-	54,304	-	-	-	
20 Depreciation	(17,991)	-	-	-	-	-	
21 Amortization	(169,569)	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	50,183	-	(39,788)	-	-	164,229	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(23,574)	-	22,534	-	-	(178,075)	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	34,005	-	-	-	-	-	
28 Total Operating Expenses:	(72,643)	-	37,050	-	-	(13,847)	
29							
30 Operating Rev For Return:	72,643	-	(37,050)	-	-	13,847	
31							
32 Rate Base:							
33 Electric Plant In Service	53,172,845	53,613,851	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(2,197,306)	514,243	155,566	-	(2,867,116)	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(2,850,428)	-	-	-	(2,850,428)	-	
39 Fuel Stock	2,033,952	2,033,952	-	-	-	-	
40 Material & Supplies	2,018,178	2,005,618	-	-	12,560	-	
41 Working Capital	8,669,513	10,828,804	-	-	(2,159,291)	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	(268,577)	-	-	-	-	-	
44 Total Electric Plant:	60,578,178	10,828,804	58,167,665	155,566	(7,864,275)	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	(23,449,722)	(23,449,722)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	1,635,108	-	105,943	-	-	1,697,440	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	23,143	-	-	23,143	-	-	
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-	
53 Miscellaneous Deductions	1,185,109	-	-	-	-	-	
54							
55 Total Deductions:	(23,586,859)	(23,449,722)	105,943	23,143	-	1,697,440	
56							
57 Total Rate Base:	36,991,319	10,828,804	34,717,942	261,509	(7,864,275)	1,697,440	
58							
59							
60 Estimated ROE impact	-0.536%	-0.168%	-0.522%	-0.014%	0.000%	0.125%	-0.023%
61 Estimated Price Change	4,859,704	1,456,931	4,671,027	94,954	3,114	(1,058,077)	206,039
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	99,251	-	(54,304)	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(494,158)	-	(59,375)	-	-	(69,062)	
71 Schedule "M" Deductions	(538,287)	-	-	-	-	(538,287)	
72 Income Before Tax	143,379	-	(113,679)	-	-	469,225	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	143,379	-	(113,679)	-	-	469,225	
77							
78 Federal Income Taxes	50,183	-	(39,788)	-	-	164,229	

	8.6 Removal of Coilstrip #4 AFUDC	8.7 Powerdale Hydro Removal	8.8 Trojan Unrecovered Plant Adjustment	8.9 Customer Service Deposits	8.10 Chehalis Reg Asset - WA	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	(169,569)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(62,357)	(11,902)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	131,967	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	34,005	-	-	-
28 Total Operating Expenses:	(17,991)	-	(99,958)	22,103	-	-	-
29							
30 Operating Rev For Return:	17,991	-	99,958	(22,103)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(441,006)	-	-	-	-	-	-
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	-	-	(268,577)	-	-	-	-
44 Total Electric Plant:	(441,006)	-	(268,577)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(168,275)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(2,980,496)	-	-	-
53 Miscellaneous Deductions	-	-	1,185,109	-	-	-	-
54							
55 Total Deductions:	-	-	1,016,834	(2,980,496)	-	-	-
56							
57 Total Rate Base:	(441,006)	-	748,258	(2,980,496)	-	-	-
58							
59							
60 Estimated ROE Impact	0.012%	0.000%	0.014%	0.041%	0.000%	0.000%	0.000%
61 Estimated Price Change	(88,357)	-	(60,582)	(365,345)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	-	169,569	(34,005)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(17,991)	-	(347,731)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(178,162)	(34,005)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(178,162)	(34,005)	-	-	-
77							
78 Federal Income Taxes	-	-	(62,357)	(11,902)	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Cash Working	Jim Bridger Mine	Environmental	Customer	Miscellaneous	Miscellaneous
Total Normalized	Capital	Rate Base	Remediation	Advances for	Rate Base	(Cont) Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	(182,289)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(45,625)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(1,019,880)	-	-	-	-	-
26 Investment Tax Credit Adj	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(1,247,794)	-	-	-	-	-
29						
30 Operating Rev For Return:	(1,752,206)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	15,825,958	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	276,299	276,299	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	16,102,257	276,299	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(5,875,049)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(5,875,049)	-	-	-	-	-
56						
57 Total Rate Base:	10,227,208	276,299	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.565%	-0.004%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	4,202,677	37,174	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,817,711)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,687,354	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(130,357)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(130,357)	-	-	-	-	-
77						
78 Federal Income Taxes	(45,625)	-	-	-	-	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Powerdale Hydro Removal	8.8 Trojan Unrecovered Plant Adjustment	8.9 Customer Service Deposits	8.10 Chehalis Reg Asset - WA	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	(182,289)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(45,625)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	118,650	-	-	(1,138,530)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(109,264)	-	-	(1,138,530)	-	-
29							
30 Operating Rev For Return:	-	109,264	-	-	(1,861,470)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	75,958	-	-	15,750,000	-	-
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:	-	75,958	-	-	15,750,000	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	386,866	-	-	(6,261,915)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	386,866	-	-	(6,261,915)	-	-
56							
57 Total Rate Base:	-	462,824	-	-	9,488,085	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.021%	0.000%	0.000%	-0.583%	0.000%	0.000%
61 Estimated Price Change	-	(113,997)	-	-	4,279,500	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	182,289	-	-	(3,000,000)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(312,646)	-	-	3,000,000	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(130,357)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(130,357)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(45,625)	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Cash Working	Jim Bridger Mine	Environmental	Customer	Miscellaneous	(Cont)	
Total Normalized	Capital	Rate Base	Remediation	Advances for	Rate Base	Miscellaneous	
		Adjustment		Construction		Rate Base	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-	
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	54,304	-	54,304	-	-	-	
19 Total O&M Expenses	54,304	-	54,304	-	-	-	
20 Depreciation	(17,991)	-	-	-	-	-	
21 Amortization	(351,858)	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	4,558	-	(39,788)	-	-	164,229	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(1,043,454)	-	22,534	-	-	(178,075)	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	34,005	-	-	-	-	-	
28 Total Operating Expenses:	(1,320,436)	-	37,050	-	-	(13,847)	
29							
30 Operating Rev For Return:	(1,679,564)	-	(37,050)	-	-	13,847	
31							
32 Rate Base:							
33 Electric Plant In Service	53,172,845	53,613,851	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	13,628,652	514,243	155,566	-	(2,867,116)	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(2,850,428)	-	-	-	(2,850,428)	-	
39 Fuel Stock	2,033,952	2,033,952	-	-	-	-	
40 Material & Supplies	2,018,178	2,005,618	-	-	12,560	-	
41 Working Capital	8,945,812	11,105,103	-	-	(2,159,291)	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	(268,577)	-	-	-	-	-	
44 Total Electric Plant:	76,680,435	11,105,103	58,167,665	155,566	(7,864,275)	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	(23,449,722)	(23,449,722)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(4,239,941)	-	105,943	-	-	1,697,440	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	23,143	-	-	23,143	-	-	
52 Customer Service Deposits	(2,980,496)	-	-	-	-	-	
53 Miscellaneous Deductions	1,185,109	-	-	-	-	-	
54							
55 Total Deductions:	(29,461,908)	(23,449,722)	105,943	23,143	-	1,697,440	
56							
57 Total Rate Base:	47,218,528	11,105,103	34,717,942	261,509	(7,864,275)	1,697,440	
58							
59							
60 Estimated ROE impact	-1.102%	-0.172%	-0.522%	-0.014%	0.000%	0.125%	-0.023%
61 Estimated Price Change	9,062,381	1,494,105	4,671,027	94,954	3,114	(1,058,077)	206,039
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,718,460)	-	(54,304)	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	2,193,195	-	(59,375)	-	-	(69,062)	
71 Schedule "M" Deductions	(538,287)	-	-	-	-	(538,287)	
72 Income Before Tax	13,022	-	(113,679)	-	-	469,225	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	13,022	-	(113,679)	-	-	469,225	
77							
78 Federal Income Taxes	4,558	-	(39,788)	-	-	164,229	

	8.6 Removal of Colstrip #4 AFUDC	8.7 Powerdale Hydro Removal	8.8 Trojan Unrecovered Plant Adjustment	8.9 Customer Service Deposits	8.10 Chehalis Reg Asset - WA	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	(3,000,000)	-	-
6 Total Operating Revenues	-	-	-	-	(3,000,000)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	(182,289)	(169,569)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(45,625)	(62,357)	(11,902)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	118,650	131,967	-	(1,138,530)	-	-
26 Investment Tax Credit Adj.	-	-	-	34,005	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(17,991)	(109,264)	(99,958)	22,103	(1,138,530)	-	-
29							
30 Operating Rev For Return:	17,991	109,264	99,958	(22,103)	(1,861,470)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(441,006)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	75,958	-	-	15,750,000	-	-
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	-	-	(268,577)	-	-	-	-
44 Total Electric Plant:	(441,006)	75,958	(268,577)	-	15,750,000	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	386,866	(168,275)	-	(6,261,915)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(2,980,496)	-	-	-
53 Miscellaneous Deductions	-	-	1,185,109	-	-	-	-
54							
55 Total Deductions:	-	386,866	1,016,834	(2,980,496)	(6,261,915)	-	-
56							
57 Total Rate Base:	(441,006)	462,824	748,258	(2,980,496)	9,488,085	-	-
58							
59							
60 Estimated ROE impact	0.012%	0.021%	0.014%	0.041%	-0.617%	0.000%	0.000%
61 Estimated Price Change	(88,357)	(113,997)	(60,582)	(365,345)	4,279,500	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	182,289	169,569	(34,005)	(3,000,000)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(17,991)	(312,646)	(347,731)	-	3,000,000	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(130,357)	(178,162)	(34,005)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(130,357)	(178,162)	(34,005)	-	-	-
77							
78 Federal Income Taxes	-	(45,625)	(62,357)	(11,902)	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Cash Working Capital Adj - Restating	CWC	RES	10,828,804	WA	Situs	10,828,804	Below
Cash Working Capital Adj- Proforma	CWC	PRO	276,299	WA	Situs	276,299	Below
			<u>11,105,103</u>			<u>11,105,103</u>	
Unadjusted CWC						<u>-</u>	2.35
Restated CWC:							
Total Restated O&M Expenses						240,506,304	1.1
Less Unadjusted Fuel and Purchased Power:							
Less Unadjusted Fuel 501 - Non NPC						(331,426)	2.5
Less Unadjusted Fuel 501 NPC						(35,851,281)	2.5
Less Unadjusted Fuel 547 NPC						(40,562,600)	2.9
Less Unadjusted Purchased Power 555 - Non NPC						8,025,121	2.10
Less Unadjusted Purchased Power 555 - NPC						(84,327,279)	2.10
Subtotal Unadjusted Fuel and Purchased Power						(153,047,464)	
Less Restating Adjustments to Fuel and Purchased Power:							
Less Fuel 501 NPC Adjustment 5.1						1,306,516	5.1
Less Fuel 547 NPC Adjustment 5.1						1,654,574	5.1
Less Purchased Power 555 Adjustment 5.1						4,235,346	5.1
Less Purchased Power 555 Adjustment 5.4						(8,025,121)	5.4
Less Fuel 501 Adjustment 4.2						280	4.2
Subtotal Restating Adjustments to Fuel and Purchased Power						(828,404)	
Subtotal Restated O&M Expense Less Fuel and Purchased Power						86,630,436	
						1/8	
Restated CWC				10,828,804		10,828,804	
Proforma CWC:							
Total Proforma O&M Expenses						233,064,313	1.1
Less Unadjusted Fuel and Purchased Power						(153,047,464)	Above
Less Restating Adjustments to Fuel and Purchased Power						(828,404)	Above
Less Proforma Adjustments to Fuel and Purchased Power:							
Less Fuel 501 NPC Adjustment 5.2						(4,196,529)	5.2
Less Fuel 547 NPC Adjustment 5.2						4,953,979	5.2
Less Purchased Power 555 NPC Adjustment 5.2						8,635,921	5.2
Less Fuel 501 Adjustment 9.1.1						69,060	9.1 & 9.1.1
Less Fuel 547 NPC Adjustment 9.1.1						60,019	9.1.1
Less Purchased Power 555 NPC Adjustment 9.1.1						126,310	9.1.1
Less Fuel 501 Adjustment 4.3						3,623	4.3
Subtotal Proforma Adjustments to Fuel and Purchased Power						9,652,384	
Subtotal Proforma O&M Expense Less Fuel and Purchased Power						88,840,828	
						1/8	
Proforma CWC				276,299		11,105,103	2.35

Description of Adjustment

This is the Washington cash working capital calculation based on the one-eighth (45-day) O&M methodology.
This is the methodology used by the Bonneville Power Administration to calculate investor-owned utilities' average system costs for the regional exchange credit.

	<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 Rate Base:							
Coal Mine	399	RES	251,031,063	JBE	21.357%	53,613,851	8.2.1
Materials and Supplies	154	RES	9,390,715	JBE	21.357%	2,005,618	8.2.1
Fuel Stock	151	RES	9,523,382	JBE	21.357%	2,033,952	8.2.1
Misc. Deferred Debits	186M	RES	2,407,793	JBE	21.357%	514,243	8.2.1
Mining Plant Accumulated Depr.	108MP	RES	(109,796,417)	JBE	21.357%	(23,449,722)	8.2.1
			<u>162,556,537</u>			<u>34,717,942</u>	

Adjustment Summary:

Per Books Data			0			0	
Restating Adjustment (Adds Mine Investment to Results)			<u>162,556,537</u>			<u>34,717,942</u>	Above
Normalized Results of Operations			162,556,537			34,717,942	

Description of Adjustment

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. The Bridger Mine balance has been adjusted by the production factor as outlined on adjustment page 9.1.

PacifiCorp
Washington General Rate Case December 2009
Jim Bridger Mine Rate Base Adjustment
WCA Average of Monthly Averages
Figures Reflected on a Total Company Basis

Description	FERC Account	Actual												Average of Monthly Averages (AMA)	PacifiCorp Share (66.67% AMA)	Ref.	
		Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09				Dec-09
1 Structure, Equipment, Mine	399	367,483,943	368,206,426	371,940,820	374,896,860	374,810,885	376,323,755	376,377,027	377,077,945	377,695,878	378,018,310	378,544,594	385,551,293	390,746,544	376,546,595	251,031,063	8.2
2 Materials & Supplies	154	14,349,890	14,613,563	14,751,749	14,111,342	14,156,620	14,323,860	13,895,495	14,468,225	14,222,494	13,660,862	13,624,869	13,295,341	13,462,816	14,086,073	9,390,715	8.2
4 Pit Inventory	151	17,860,198	16,141,710	15,677,000	17,497,332	13,721,533	11,566,663	14,514,203	13,306,842	14,448,103	15,398,141	12,123,643	9,969,021	16,213,179	14,285,073	9,523,382	8.2
5 Deferred Long Wall Costs	186M	3,756,659	3,470,442	3,708,674	4,874,322	6,183,070	5,853,668	4,947,094	4,096,978	3,736,957	3,204,471	2,344,131	1,817,112	1,445,064	3,901,482	2,600,988	8.2
6 Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	108MP	(153,234,403)	(155,161,614)	(157,057,145)	(158,858,617)	(160,656,759)	(162,659,640)	(164,612,901)	(166,599,365)	(168,528,134)	(170,527,910)	(172,374,418)	(174,467,945)	(176,427,695)	(164,694,625)	(109,796,417)	8.2
8 Bonus Bid / Lease Payable	186M	(1,391,000)	(1,391,000)	(1,391,000)	-	-	-	-	-	-	-	-	-	-	(289,792)	(193,194)	8.2
TOTAL RATE BASE		248,825,287	245,879,527	247,630,199	252,521,240	248,195,348	245,430,307	245,120,917	242,350,626	241,575,297	239,753,975	234,262,820	236,164,821	245,439,908	243,854,806	162,556,537	8.2

	9.1	9.1.1	0	0	0	0
	Total Normalized	Production Factor Adjustment	(Cont) Production Factor 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	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	9.1	9.1.1	0	0	0	0
	Total Normalized	Production Factor Adjustment	(Cont) Production Factor Adjustment	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(69,009)	-	(69,009)	-	-	-
5 Other Operating Revenues	5,361	-	5,361	-	-	-
6 Total Operating Revenues	(63,648)	-	(63,648)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(90,725)	(22,243)	(68,481)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(11,271)	(11,271)	-	-	-	-
12 Other Power Supply	(201,431)	(15,102)	(186,329)	-	-	-
13 Transmission	(41,998)	-	(41,998)	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(345,425)	(48,616)	(296,809)	-	-	-
20 Depreciation	(29,238)	(29,238)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	108,523	27,249	81,274	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	949	-	949	-	-	-
28 Total Operating Expenses:	(265,191)	(50,606)	(214,586)	-	-	-
29						
30 Operating Rev For Return:	201,543	50,606	150,937	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(1,161,847)	(1,067,076)	(94,771)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(909)	-	(909)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	(3,595)	-	(3,595)	-	-	-
40 Material & Supplies	(3,545)	-	(3,545)	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(1,169,996)	(1,067,076)	(102,921)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	379,368	337,917	41,451	-	-	-
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	7,457	-	7,457	-	-	-
54						
55 Total Deductions:	386,825	337,917	48,908	-	-	-
56						
57 Total Rate Base:	(783,072)	(729,159)	(53,913)	-	-	-
58						
59						
60 Estimated ROE impact	0.061%	0.022%	0.039%	0.000%	0.000%	0.000%
61 Estimated Price Change	(430,489)	(179,740)	(250,748)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	310,066	77,855	232,212	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	310,066	77,855	232,212	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	310,066	77,855	232,212	-	-	-
77						
78 Federal Income Taxes	108,523	27,249	81,274	-	-	-

	9.1	9.1.1	0	0	0	0
	Total Normalized	Production Factor Adjustment	(Cont) Production Factor Adjustment	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(69,009)	-	(69,009)	-	-	-
5 Other Operating Revenues	5,361	-	5,361	-	-	-
6 Total Operating Revenues	(63,648)	-	(63,648)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(90,725)	(22,243)	(68,481)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(11,271)	(11,271)	-	-	-	-
12 Other Power Supply	(201,431)	(15,102)	(186,329)	-	-	-
13 Transmission	(41,998)	-	(41,998)	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(345,425)	(48,616)	(296,809)	-	-	-
20 Depreciation	(29,238)	(29,238)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	108,523	27,249	81,274	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	949	-	949	-	-	-
28 Total Operating Expenses:	(265,191)	(50,606)	(214,586)	-	-	-
29						
30 Operating Rev For Return:	201,543	50,606	150,937	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(1,161,847)	(1,067,076)	(94,771)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(909)	-	(909)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	(3,595)	-	(3,595)	-	-	-
40 Material & Supplies	(3,545)	-	(3,545)	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(1,169,896)	(1,067,076)	(102,821)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	379,368	337,917	41,451	-	-	-
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	7,457	-	7,457	-	-	-
54						
55 Total Deductions:	386,825	337,917	48,908	-	-	-
56						
57 Total Rate Base:	(783,072)	(729,159)	(53,913)	-	-	-
58						
59						
60 Estimated ROE impact	0.064%	0.024%	0.039%	0.000%	0.000%	0.000%
61 Estimated Price Change	(430,489)	(179,740)	(250,748)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	310,066	77,855	232,212	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	310,066	77,855	232,212	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	310,066	77,855	232,212	-	-	-
77						
78 Federal Income Taxes	108,523	27,249	81,274	-	-	-

PacifiCorp
Washington General Rate Case December 2009
Production Factor Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Electric Plant In Service							
Steam Production	312	PRO	(1,710,265)	JBG	21.182%	(362,260)	9.1.3
Steam Production	312	PRO	(4,896)	SG	8.292%	(406)	9.1.3
Steam Production	312	PRO	(224,248)	CAGW	22.087%	(49,530)	9.1.3
Steam Production	312	PRO	780	WA	Situs	780	9.1.3
Hydro Production	332	PRO	(814,222)	CAGW	22.087%	(179,838)	9.1.3
Other Production	343	PRO	(2,154,301)	CAGW	22.087%	(475,822)	9.1.3
			<u>(4,907,152)</u>			<u>(1,067,076)</u>	
Depreciation Reserve							
Steam Production	108SP	PRO	110,698	CAGW	22.087%	24,450	9.1.3
Steam Production	108SP	PRO	869,739	JBG	21.182%	184,224	9.1.3
Hydro Production	108HP	PRO	361,755	CAGW	22.087%	79,901	9.1.3
Other Production	108OP	PRO	223,396	CAGW	22.087%	49,342	9.1.3
			<u>1,565,589</u>			<u>337,917</u>	
Depreciation Expense							
Steam Production	403SP	PRO	(5,756)	CAGW	22.087%	(1,271)	9.1.3
Steam Production	403SP	PRO	(33,866)	JBG	21.182%	(7,173)	9.1.3
Hydro Production	403HP	PRO	(19,306)	CAGW	22.087%	(4,264)	9.1.3
Other Production	403OP	PRO	(74,839)	CAGW	22.087%	(16,530)	9.1.3
			<u>(133,766)</u>			<u>(29,238)</u>	
Operating Expenses (excluding Net Power Costs)							
Steam Production - Fuel	501	PRO	(54)	SE	7.890%	(4)	9.1.3
Steam Production - Fuel	501	PRO	(1,363)	CAGW	22.087%	(301)	9.1.3
Steam Production - Fuel	501	PRO	(1,281)	JBE	21.357%	(274)	9.1.3
Steam Production - Other	512	PRO	(81)	SG	8.292%	(7)	9.1.3
Steam Production - Other	512	PRO	(10,933)	CAGW	22.087%	(2,415)	9.1.3
Steam Production - Other	512	PRO	(90,847)	JBG	21.182%	(19,243)	9.1.3
Hydro Production	539	PRO	(51,031)	CAGW	22.087%	(11,271)	9.1.3
Other Production - Other	549	PRO	(2,454)	SG	8.292%	(204)	9.1.3
Other Production - Other	549	PRO	(42,887)	CAGW	22.087%	(9,472)	9.1.3
System Control & Load Dispatch	556	PRO	(2,677)	SG	8.292%	(222)	9.1.3
Other Power Supply	557	PRO	171	WA	Situs	171	9.1.3
Other Power Supply	557	PRO	(53,260)	SG	8.292%	(4,416)	9.1.3
Other Power Supply	557	PRO	(296)	CAGW	22.087%	(65)	9.1.3
Other Power Supply	557	PRO	(4,221)	JBG	21.182%	(894)	9.1.3
			<u>(261,213)</u>			<u>(48,616)</u>	

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.4. This factor is then applied to all of the generation related components of the revenue requirement.

	<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>
Net Power Costs							
Sales for Resale	447NPC	PRO	(312,443)	CAGW	22.087%	(69,009)	9.1.3
Purchased Power	555NPC	PRO	(533,260)	CAGW	22.087%	(117,781)	9.1.3
Purchased Power	555NPC	PRO	(14,051)	CAEW	22.271%	(3,129)	9.1.3
Purchased Power	555NPC	PRO	(5,399)	WA	Situs	(5,399)	9.1.3
Wheeling Expenses	565NPC	PRO	(190,149)	CAGW	22.087%	(41,998)	9.1.3
Fuel Expenses	501NPC	PRO	(307,498)	CAEW	22.271%	(68,481)	9.1.3
Fuel Expenses	547NPC	PRO	(269,500)	CAEW	22.271%	(60,019)	9.1.3
			<u>(1,007,414)</u>			<u>(227,799)</u>	
James River Royalty Offset							
Other Electric Revenue	456	PRO	(9,432)	CAGW	22.087%	(2,083)	9.1.3
Jim Bridger Mine Rate Base							
Coal Mine	399	PRO	(443,738)	JBE	21.357%	(94,771)	9.1.3
Materials and Supplies	154	PRO	(16,600)	JBE	21.357%	(3,545)	9.1.3
Fuel Stock	151	PRO	(16,834)	JBE	21.357%	(3,595)	9.1.3
Misc. Deferred Debits	186M	PRO	(4,256)	JBE	21.357%	(909)	9.1.3
Mining Plant Accum. Depr.	108MP	PRO	194,083	JBE	21.357%	41,451	9.1.3
			<u>(287,345)</u>			<u>(61,370)</u>	9.1.3
SO2 Emission Allowance Sales							
Gain fr Emission Allow. Sales	4118	PRO	949	WA	Situs	949	9.1.3
Regulatory Deferred Sales	25398	PRO	7,457	WA	Situs	7,457	9.1.3
Renewable Energy Credit Sales							
Other Electric Revenue	456	PRO	89,786	SG	8.292%	7,445	9.1.3

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.4. This factor is then applied to all of the generation related components of the revenue requirement.

FERC Function	FERC Acct.	WCA Fact.	Washington Allocated Results	Unadjusted / Per Books											
				3.4 SO2 Emission Allowances	3.5 Green Tag Revenues	4.1 Misc. General Expense	4.2 General Wage Increase - Annualization	4.3 General Wage Increase - Proforma	4.7 Remove Non-Recurring Entries	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Proforma	5.3 Electric Lake Settlement	5.5 James River Royalty Offset		
Electric Plant In Service															
Steam Production	312	JBG	204,937,627												
Steam Production	312	SG	229,679												
Steam Production	312	CAGW	54,145,914												
Steam Production	312	WA	-												
Hydro Production	332	CAGW	101,737,773												
Other Production	343	CAGW	269,181,969												
			630,232,963												
Depreciation Reserve															
Steam Production	108SP	CAGW	(29,842,625)												
Steam Production	108SP	JBG	(104,219,087)												
Hydro Production	108HP	CAGW	(44,937,527)												
Other Production	108OP	CAGW	(27,913,591)												
			(206,912,830)												
Depreciation Expense															
Steam Production	403SP	CAGW	1,116,412												
Steam Production	403SP	JBG	4,058,105												
Hydro Production	403HP	CAGW	2,412,274												
Other Production	403OP	CAGW	9,351,154												
			16,937,945												
Operating Expenses (excluding Net Power Costs)															
Steam Production - Fuel	501	SE	2,329					5	69						
Steam Production - Fuel	501	CAGW	170,359												
Steam Production - Fuel	501	JBE	158,738				(286)	(3,692)							
Steam Production - Other	512	SG	3,794					1	16						
Steam Production - Other	512	CAGW	1,366,246				(13)	(164)							
Steam Production - Other	512	JBG	10,818,386				4,860	62,825	(92)						
Hydro Production	539	CAGW	6,349,038				1,965	25,399							
Other Production - Other	549	SG	114,106				73	947							
Other Production - Other	549	CAGW	5,352,352				457	5,909							
System Control	556	SG	125,574												
Other Power Supply	557	WA	(97,006)												
Other Power Supply	557	SG	2,408,613			(399)	1,486	19,211	(82,916)				152,282		
Other Power Supply	557	CAGW	36,632					27	353						
Other Power Supply	557	JBG	500,856					350	4,530						
			27,310,017			(399)	6,927	115,403	(83,008)				152,282		
Net Power Costs															
Sales for Resale	447NPC	CAGW	78,723,890								3,803,644	(43,487,527)			
Purchased Power	555NPC	CAGW	77,304,802								(4,235,346)	(6,438,157)			
Purchased Power	555NPC	CAEW	4,518,794								-	(2,748,484)			
Purchased Power	555NPC	WA	2,503,683								-	550,720			
Wheeling Expenses	565NPC	CAGW	20,422,751								-	3,336,530			
Fuel Expenses	501NPC	CAEW	35,851,281								(1,306,516)	4,196,529			
Fuel Expenses	547NPC	CAEW	40,562,600								(1,654,574)	(4,953,979)			
			102,440,020								(11,000,081)	37,430,665			
James River Royalty Offset															
Other Electric Revenue	456	CAGW	-												1,178,569
Jim Bridger Mine Rate Base															
Coal Mine	399	JBE	-												
Materials and Supplies	154	JBE	-												
Fuel Stock	151	JBE	-												
Misc. Deferred Debits	186M	JBE	-												
Mining Plant Accum. Depr.	108MP	JBE	-												
			-												
SO2 Emission Allowance Sales															
Gain from Emission Sales	4118	WA	(299,113)	(237,951)											
Regulatory Deferred Sales	25398	WA	-	(4,218,445)											
Renewable Energy Credit Sales															
Other Electric Revenue	456	SG	-	(4,211,639)											

4,053,672 Washington Historical Temperature Adjusted Load (@ Sales)
 4,060,850 Washington Proforma 12 month Ending March 2012
99.823% Production Factor

FERC Function	FERC Acct.	WCA Fact.	5.6 Removal of Colstrip #3	6.1 Hydro Decomm.	8.2 Jim Bridger Mine	8.6 Removal of Colstrip #4 AFUDC	Before Production Factor	Production Factor	After Production Factor	Washington Allocated Production Factor Adjustment	Ref.
							Normalized Washington Allocated Results		Normalized Washington Allocated Results		
Electric Plant In Service											
Steam Production	312	JBG					204,937,627	99.823%	204,575,367	(362,260)	9.1
Steam Production	312	SG					229,679	99.823%	229,273	(406)	9.1
Steam Production	312	CAGW	(26,125,928)				28,019,986	99.823%	27,970,456	(49,530)	9.1
Steam Production	312	WA				(441,006)	(441,006)	99.823%	(440,227)	780	9.1
Hydro Production	332	CAGW					101,737,773	99.823%	101,557,935	(179,838)	9.1
Other Production	343	CAGW					269,181,969	99.823%	268,706,147	(475,822)	9.1
			(26,125,928)	-	-	(441,006)	603,666,029		602,598,953	(1,067,076)	9.1
Depreciation Reserve											
Steam Production	108SP	CAGW	16,010,762				(13,831,863)	99.823%	(13,807,413)	24,450	9.1
Steam Production	108SP	JBG					(104,219,087)	99.823%	(104,034,863)	184,224	9.1
Hydro Production	108HP	CAGW		(264,084)			(45,201,611)	99.823%	(45,121,710)	79,901	9.1
Other Production	108OP	CAGW					(27,913,591)	99.823%	(27,864,249)	49,342	9.1
			16,010,762	(264,084)	-	-	(191,166,152)		(190,828,235)	337,917	9.1
Depreciation Expense											
Steam Production	403SP	CAGW	(397,232)				719,180	99.823%	717,909	(1,271)	9.1
Steam Production	403SP	JBG					4,058,105	99.823%	4,050,932	(7,173)	9.1
Hydro Production	403HP	CAGW					2,412,274	99.823%	2,408,010	(4,264)	9.1
Other Production	403OP	CAGW					9,351,154	99.823%	9,334,624	(16,530)	9.1
			(397,232)	-	-	-	16,540,713		16,511,474	(29,238)	9.1
Operating Expenses (excluding Net Power Costs)											
Steam Production - Fuel	501	SE					2,403	99.823%	2,399	(4)	9.1
Steam Production - Fuel	501	CAGW					170,359	99.823%	170,058	(301)	9.1
Steam Production - Fuel	501	JBE					154,760	99.823%	154,487	(274)	9.1
Steam Production - Other	512	SG					3,812	99.823%	3,805	(7)	9.1
Steam Production - Other	512	CAGW					1,366,069	99.823%	1,363,654	(2,415)	9.1
Steam Production - Other	512	JBG					10,885,980	99.823%	10,866,737	(19,243)	9.1
Hydro Production	539	CAGW					6,376,402	99.823%	6,365,130	(11,271)	9.1
Other Production - Other	549	SG					115,126	99.823%	114,922	(204)	9.1
Other Production - Other	549	CAGW					5,358,719	99.823%	5,349,246	(9,472)	9.1
System Control	556	SG					125,574	99.823%	125,352	(222)	9.1
Other Power Supply	557	WA					(97,006)	99.823%	(96,835)	171	9.1
Other Power Supply	557	SG					2,498,277	99.823%	2,493,861	(4,416)	9.1
Other Power Supply	557	CAGW					37,012	99.823%	36,947	(65)	9.1
Other Power Supply	557	JBG					505,736	99.823%	504,842	(894)	9.1
			-	-	-	-	27,503,223		27,454,607	(48,616)	9.1
Net Power Costs											
Sales for Resale	447NPC	CAGW					39,040,008	99.823%	38,970,998	(69,009)	9.1.1
Purchased Power	555NPC	CAGW					66,631,299	99.823%	66,513,518	(117,781)	9.1.1
Purchased Power	555NPC	CAEW					1,770,310	99.823%	1,767,181	(3,129)	9.1.1
Purchased Power	555NPC	WA					3,054,403	99.823%	3,049,003	(5,399)	9.1.1
Wheeling Expenses	565NPC	CAGW					23,759,281	99.823%	23,717,283	(41,998)	9.1.1
Fuel Expenses	501NPC	CAEW					38,741,293	99.823%	38,672,812	(68,481)	9.1.1
Fuel Expenses	547NPC	CAEW					33,954,046	99.823%	33,894,027	(60,019)	9.1.1
			-	-	-	-	128,870,625		128,642,825	(227,799)	9.1.1
James River Royalty Offset											
Other Electric Revenue	456	CAGW					1,178,569	99.823%	1,176,486	(2,083)	9.1.1
Jim Bridger Mine Rate Base											
Coal Mine	399	JBE			53,613,851		53,613,851	99.823%	53,519,080	(94,771)	9.1.1
Materials and Supplies	154	JBE			2,005,618		2,005,618	99.823%	2,002,073	(3,545)	9.1.1
Fuel Stock	151	JBE			2,033,952		2,033,952	99.823%	2,030,357	(3,595)	9.1.1
Misc. Deferred Debits	186M	JBE			514,243		514,243	99.823%	513,334	(909)	9.1.1
Mining Plant Accum. Depr.	108MP	JBE			(23,449,722)		(23,449,722)	99.823%	(23,408,271)	41,451	9.1.1
			-	-	34,717,942	-	34,717,942		34,656,573	(61,370)	
SO2 Emission Allowance Sales											
Gain from Emission Sales	4118	WA					(537,064)	99.823%	(536,115)	949	9.1.1
Regulatory Deferred Sales	25398	WA					(4,218,445)	99.823%	(4,210,989)	7,457	9.1.1
Renewable Energy Credit Sales											
Other Electric Revenue	456	SG					(4,211,639)	99.823%	(4,204,194)	7,445	9.1.1

Washington Historical Normalized Load for Revenues (CY 2009)

	Washington
Actual MWH	4,183,739
Normalizing Adjustments	(7,048)
Temperature Normalization	(105,776)
Remove Transalta	<u>(17,243)</u>

Normalized Energy 4,053,672 *Numerator in Production Factor Calculation* Ref. 3.1.2

Forecast Loads Used for Production Factor (12 Months Ending March 2012)

	Washington
Energy	4,060,850 <i>Denominator in Production Factor Calculation</i>

Production Factor **99.823%** Ref. 9.1.3

Production Factor

Washington Historical Temperature Adjusted Load (@ Sales)	4,053,672	MWh
Washington Proforma 12 Month Ending March 2012	4,060,850	MWh
Production Factor	<u>99.823%</u>	

PacifiCorp
Washington General Rate Case December 2009
Historical Rate Base - AMA Method

PACIFICORP
Washington Rate Case - 12 Month Ended December 2009
(\$ in 000'S)

Description of Account Summary:	Re	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec '08-Dec'09
Rate Base:															
Electric Plant in Service		1,376,249	1,377,224	1,380,417	1,380,973	1,381,468	1,397,524	1,401,998	1,406,153	1,407,674	1,413,494	1,414,473	1,420,735	1,429,341	1,398,744
Plant Held for Future Use		37	37	37	37	37	37	37	37	37	37	37	37	37	37
Misc Deferred Debits		7,075	6,965	7,010	7,056	6,979	6,877	5,011	4,966	5,084	5,078	4,997	5,014	22,972	6,672
Elec Plant Acq Adj		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nuclear Fuel		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments		2,387	2,311	3,124	3,692	3,420	3,123	3,014	2,720	2,387	2,548	2,292	2,901	2,960	2,850
Fuel Stock		3,349	3,393	3,579	3,008	4,291	4,210	4,198	3,665	2,946	2,787	3,075	3,563	3,768	3,525
Material & Supplies		7,454	7,521	8,145	8,189	8,424	7,983	7,854	7,785	7,784	6,969	7,338	7,311	7,460	7,763
Working Capital		2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159
Weatherization Loans		2,064	2,061	2,058	2,055	2,053	2,050	2,047	2,044	2,041	2,038	2,035	2,033	2,026	2,047
Miscellaneous Rate Base		353	339	325	311	297	283	269	254	240	226	212	198	184	269
Total Electric Plant		1,401,128	1,402,411	1,406,854	1,407,480	1,409,128	1,424,246	1,426,588	1,429,784	1,430,353	1,435,336	1,436,618	1,443,972	1,470,907	1,424,666
Rate Base Deductions:															
Accum Prov For Depr		(483,785)	(486,554)	(489,359)	(489,969)	(492,731)	(506,681)	(505,795)	(509,141)	(511,947)	(512,859)	(514,983)	(517,949)	(516,863)	(503,193)
Accum Prov For Amort		(33,392)	(33,764)	(34,057)	(33,979)	(34,236)	(34,586)	(34,760)	(34,970)	(35,180)	(34,936)	(35,098)	(35,281)	(35,445)	(34,606)
Accum Def Income Taxes		(112,535)	(112,535)	(112,535)	(117,691)	(117,691)	(117,691)	(124,101)	(124,374)	(124,374)	(151,433)	(151,433)	(151,433)	(162,552)	(128,570)
Unamortized TTC		(1,188)	(1,188)	(1,188)	(1,133)	(1,133)	(1,133)	(1,078)	(1,078)	(1,078)	(1,023)	(1,023)	(1,023)	(966)	(1,097)
Customer Adv for Const		(285)	(237)	(270)	(223)	(202)	(306)	(287)	(304)	(426)	(461)	(429)	(381)	(692)	(334)
Customer Service Deposits		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc. Rate Base Deductions		(4,935)	(4,834)	(4,755)	(4,657)	(4,766)	(4,692)	(4,619)	(5,295)	(5,196)	(4,981)	(4,869)	(4,876)	(4,772)	(4,866)
Total Rate Base Deductions		(636,121)	(639,113)	(642,174)	(647,652)	(650,759)	(665,099)	(670,640)	(675,163)	(678,201)	(705,703)	(707,835)	(710,942)	(721,282)	(672,666)
Total Rate Base		765,007	763,298	764,680	759,827	758,369	759,147	755,948	754,621	752,152	729,632	728,783	733,029	749,615	751,400

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AWA Rate Base Dec-08 - Dec-09
316	Misc Power Plant Equipment															
	DGP															
	DGU															
	SG															
	CAGW	487	487	487	487	486	486	486	486	486	486	486	486	486	486	486
	CAGE															
	JBS	711	711	711	711	710	710	710	710	710	708	708	708	708	737	711
	CAGE															
		1,197	1,197	1,197	1,197	1,196	1,196	1,196	1,196	1,196	1,194	1,194	1,194	1,194	1,223	1,197
317	Steam Plant ARO	S														
SP	Unclassified Steam Plant - Account 300															
	CAGW		(2,103)	(2,103)	(2,103)	(2,103)	(2,103)	(2,103)	(1,201)			(2)	(2)	(2)	(8)	(802)
	CAGE															
	SG	327	5	46	174	40	31	1,115	21	107	107	50	125	799	161	230
		327	(2,098)	(2,057)	(1,928)	(2,063)	31	(86)	21	107	107	48	123	797	154	(572)
		256,485	254,646	254,685	254,884	254,595	256,667	256,570	251,743	261,807	264,710	264,033	264,033	265,144	264,068	259,313
	Total Steam Production Plant															
	Summary of Steam Production Plant by Factor															
	S															
	JBS	201,473	201,923	201,923	201,994	201,845	201,832	203,692	206,757	206,735	209,596	208,638	208,638	209,261	208,243	204,938
	JBE															
	SG	327	5	46	174	40	31	1,115	21	107	107	50	125	799	161	230
	CAGW	54,685	52,719	52,716	52,716	52,710	54,804	53,764	54,965	54,965	55,064	55,064	55,070	55,084	55,664	54,146
	CAGE															
	SSGCH															
	Total Steam Production Plant by Factor	256,485	254,646	254,685	254,884	254,595	256,667	256,570	251,743	261,807	264,710	264,033	264,033	265,144	264,068	259,313
320	Land and Land Rights															
	DGP															
	SG															
321	Structures and Improvements															
	DGP															
	SG															
322	Reactor Plant Equipment															
	DGP															
	SG															
323	Turbogenerator Units															
	DGP															
	SG															
324	Land and Land Rights															
	DGP															
	SG															
325	Misc. Power Plant Equipment															
	DGP															
	SG															

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
NP	Unclassified Nuclear Plant - Acct 300															
	SG															
Total Nuclear Production Plant																
Summary of Nuclear Production Plant by Factor																
	DGP															
	DGU															
	CAGW	3,036	3,036	3,036	3,036	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,150	3,039
	CAGE															
	CAGW															
	CAGE															
	CAGE	3,036	3,036	3,036	3,036	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,150	3,039
330	Land and Land Rights															
	DGP															
	DGU															
	CAGW	16,250	16,484	16,832	17,146	17,144	17,144	17,436	17,425	17,470	17,516	17,743	17,821	18,290	19,970	17,452
	CAGE															
	CAGW															
	CAGE															
	CAGE	16,250	16,484	16,832	17,146	17,144	17,144	17,436	17,425	17,470	17,516	17,743	17,821	18,290	19,970	17,452
331	Structures and Improvements															
	DGP															
	DGU															
	CAGW	51,918	51,933	51,918	51,944	51,925	51,925	52,922	52,899	53,463	53,485	53,664	53,760	53,694	55,866	52,858
	CAGE															
	CAGW															
	CAGE															
	CAGE	51,918	51,933	51,918	51,944	51,925	51,925	52,922	52,899	53,463	53,485	53,664	53,760	53,694	55,866	52,858
332	Reservoirs, Dams & Waterways															
	DGP															
	DGU															
	CAGW	14,899	14,900	14,891	14,887	14,887	14,887	14,893	14,892	14,892	14,893	14,890	14,898	16,846	16,343	15,116
	CAGE															
	CAGW															
	CAGE															
	CAGE	14,899	14,900	14,891	14,887	14,887	14,887	14,893	14,892	14,892	14,893	14,890	14,898	16,846	16,343	15,116
333	Water Wheel, Turbines, & Generators															
	DGP															
	DGU															
	CAGW															
	CAGE															
	CAGW															
	CAGE															
	CAGE															
334	Accessory Electric Equipment															
	DGP															
	DGU															
	CAGW	9,336	9,336	9,505	9,704	9,711	9,711	9,732	9,694	9,731	9,728	9,731	9,745	9,750	10,593	9,694
	CAGE															
	CAGW															
	CAGE															
	CAGE	9,336	9,336	9,505	9,704	9,711	9,711	9,732	9,694	9,731	9,728	9,731	9,745	9,750	10,593	9,694

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
335	Misc. Power Plant Equipment															
	DGP															
	DGU															
	CAGW		479	479	487	487	488	488	488	488	485	485	485	485	484	485
	CAGE															
	CAGW															
	CAGE															
			479	479	487	487	488	488	488	488	485	485	485	485	484	485
336	Roads, Railroads & Bridges															
	DGP															
	DGU															
	CAGW		2,861	2,886	3,014	3,000	3,000	2,965	2,860	3,004	3,003	3,008	3,017	3,017	3,142	2,993
	CAGE															
	CAGW															
	CAGE															
			2,861	2,886	3,014	3,000	3,000	2,965	2,860	3,004	3,003	3,008	3,017	3,017	3,142	2,993
337	Hydro Plant ARO	S														
HP	Unclassified Hydro Plant - Acct 300	S														
	DGU															
	CAGW															
	CAGE															
	CAGW															
	CAGE															
			98,777	99,053	99,684	100,203	100,190	101,491	101,413	102,082	102,144	102,555	102,760	105,116	109,549	101,738
			98,777	99,053	99,684	100,203	100,190	101,491	101,413	102,082	102,144	102,555	102,760	105,116	109,549	101,738
			98,777	99,053	99,684	100,203	100,190	101,491	101,413	102,082	102,144	102,555	102,760	105,116	109,549	101,738
340	Land and Land Rights	SG														
	DGU															
	CAGW		186	186	186	186	186	622	622	622	622	622	622	622	622	458
	CAGE															
	CAGW															
	CAGE															
			186	186	186	186	186	622	622	622	622	622	622	622	622	458

FERC ACCT	WCA FACTOR	DESCRIP	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
392		Transportation Equipment														
	S		4,856	4,998	5,121	5,137	5,143	4,920	4,892	4,983	4,983	5,040	4,980	5,008	4,985	5,011
	SO		614	617	623	620	615	611	603	601	601	600	596	591	592	607
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CN		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		752	755	795	801	804	753	761	756	756	766	795	795	792	775
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		311	313	313	313	313	312	309	313	313	313	313	313	331	313
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			6,534	6,683	6,852	6,871	6,875	6,596	6,565	6,653	6,653	6,709	6,685	6,707	6,700	6,706
393		Stores Equipment														
	S		508	508	508	508	508	508	508	508	524	524	524	546	557	517
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		29	29	29	27	27	27	27	27	27	27	27	33	33	28
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		31	31	31	31	32	32	32	32	32	39	39	49	49	35
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		125	125	125	125	125	125	125	125	125	125	125	125	125	125
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			693	693	693	691	691	692	692	692	708	715	715	754	764	705
394		Tools, Shop & Garage Equipment														
	S		2,553	2,554	2,558	2,594	2,594	2,594	2,604	2,604	2,604	2,604	2,602	2,602	2,602	2,591
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		301	301	301	297	297	295	295	295	295	295	295	295	295	297
	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		481	484	485	485	486	491	491	491	491	491	492	492	494	488
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		754	755	755	748	760	760	760	778	778	778	778	778	778	766
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			4,090	4,094	4,099	4,125	4,138	4,141	4,151	4,169	4,169	4,169	4,167	4,167	4,168	4,143

FERC ACCT#	WCA FACTOR	DESCRIP	AMA Rate Base														
			Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Dec-08 - Dec-09	
395		Laboratory Equipment	2,062	2,110	2,110	1,918	1,918	1,918	1,936	1,947	1,982	2,012	2,012	2,012	2,012	2,013	1,993
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	403	403	403	385	385	385	385	385	385	385	385	385	385	385	389
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	285	297	297	298	288	289	289	292	293	293	298	298	298	300	294
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		JBG	92	92	92	94	94	94	94	94	94	94	94	94	94	94	94
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2,842	2,902	2,902	2,694	2,696	2,685	2,704	2,717	2,754	2,784	2,789	2,789	2,789	2,792	2,769
396		Power Operated Equipment	6,541	6,540	6,540	6,540	6,540	6,367	6,367	6,405	6,405	6,949	6,702	6,702	6,987	6,569	
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	117	117	117	117	117	105	105	105	105	105	105	105	105	110	110
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	499	501	502	502	502	502	502	502	502	502	502	502	502	502	502
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		JBG	1,309	1,312	1,312	1,312	1,393	1,393	1,393	1,402	1,402	1,402	1,402	1,402	1,402	1,370	
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			8,465	8,470	8,471	8,471	8,471	8,378	8,367	8,413	8,413	8,957	8,710	8,710	9,075	8,550	
397		Communication Equipment	8,740	8,721	8,741	8,625	8,624	8,618	8,618	8,618	8,618	8,721	8,739	8,725	8,730	8,678	
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	3,724	3,712	3,694	3,692	3,696	3,776	3,785	3,790	3,816	4,019	4,012	4,015	3,568	3,805	
		CN	323	323	323	323	323	179	179	179	179	179	179	194	187	247	
		SG	10	12	12	12	11	11	11	11	11	11	11	11	11	11	
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	5,681	5,620	5,602	5,513	5,518	5,620	5,634	5,659	5,686	5,687	5,661	5,671	5,677	5,629	
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		JBG	403	404	404	404	404	404	404	404	414	414	351	379	422	400	
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			18,881	18,792	18,775	18,569	18,576	18,759	18,631	18,662	18,725	19,031	18,954	18,996	18,636	18,770	

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
114	Electric Plant Acquisition Adjustments															
	S															
	SG															
	CAGW															
	CAGE															
	DGP															
	Total Electric Plant Acquisition Adjustments															
115	Accum Provision for Asset Acquisition Adjustments															
	S															
	SG															
	CAGW															
	CAGE															
	DGP															
120	Nuclear Fuel															
	SE															
	Total Nuclear Fuel															
124	Weatherization		2,064	2,061	2,058	2,055	2,053	2,050	2,047	2,045	2,041	2,038	2,035	2,034	2,026	2,047
	S	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	SO	2,064	2,061	2,058	2,055	2,053	2,050	2,047	2,047	2,044	2,041	2,038	2,035	2,033	2,026	2,047
182W	Weatherization															
	S															
	SG															
	SGCT															
	SO															
186W	Weatherization															
	S															
	CN															
	CNP															
	SG															
	SO															
	Total Weatherization	2,064	2,061	2,058	2,055	2,053	2,050	2,047	2,047	2,044	2,041	2,038	2,035	2,033	2,026	2,047
151	Fuel Stock															
	DFU															
	SE															
	CAEW	328	373	378	286	344	337	279	279	319	274	276	312	276	323	315
	CAEE															
	JBE	3,022	3,020	3,201	2,721	3,947	3,673	3,919	3,919	3,346	2,672	2,511	2,763	3,307	3,445	3,210
	CAEE															
	CAEE															
	Total Fuel Stock	3,349	3,393	3,579	3,008	4,291	4,210	4,198	4,198	3,665	2,946	2,787	3,075	3,583	3,788	3,525

FERC ACCT	WCA FACTOR	DESCRIP	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
152		Fuel Stock - Undistributed														
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25316		DG&T Working Capital Deposit														
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25317		DG&T Working Capital Deposit														
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25319		Provo Working Capital Deposit														
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
154		Total Fuel Stock	3,349	3,393	3,579	3,008	4,291	4,210	4,198	3,665	2,946	2,787	3,075	3,583	3,768	3,525
		Materials and Supplies	5,383	5,819	6,054	5,954	6,171	5,598	5,451	5,425	5,450	5,197	4,983	4,959	5,041	5,523
	SG		101	101	101	87	87	87	69	69	69	49	49	49	88	76
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		(10)	(3)	13	(7)	(4)	8	(3)	(6)	(0)	(550)	1	(6)	19	(46)
	SNPPS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPPH		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPD		(291)	(293)	(293)	(283)	(284)	(280)	(244)	(245)	(242)	(243)	(232)	(230)	(205)	(260)
	SNPT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		620	624	623	803	815	932	967	968	931	952	963	986	987	864
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG		1,664	1,685	1,659	1,646	1,652	1,651	1,627	1,586	1,589	1,577	1,585	1,565	1,542	1,619
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Materials and Supplies	7,466	7,833	8,157	8,201	8,436	7,955	7,867	7,738	7,796	6,981	7,350	7,323	7,472	7,776

FERC ACCT	WCA FACTOR	DESCRIP	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
163		Stores Expense Undistributed SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25318		Provo Working Capital Deposit	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
		SNPPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
		Total Materials & Supplies	7,454	7,921	8,145	8,189	8,424	7,983	7,854	7,785	7,784	6,968	7,538	7,311	7,460	7,763
165		Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		GPS	660	553	444	336	231	122	13	10	7	9	-	-	-	275
		SG	260	252	243	236	237	262	232	226	235	242	234	281	310	247
		CAGW	-	172	86	452	366	280	452	366	280	449	363	277	449	314
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEW	1	1	1	1	1	1	1	1	1	1	1	1	1	1
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	1,466	1,333	2,349	2,667	2,586	2,458	2,316	2,117	1,864	1,847	1,671	1,481	1,470	2,014
		Total Prepayments	2,387	2,311	3,124	3,692	3,420	3,123	3,014	2,720	2,387	2,548	2,292	2,901	2,860	2,850
182M		Misc Regulatory Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		S	1,038	984	925	851	790	735	656	588	582	526	439	367	18,305	1,427
		SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	1,173	1,124	1,075	1,026	977	928	879	831	782	733	684	635	586	879
		JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	837	837	837	837	837	837	837	837	837	837	837	837	837	837
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	521	517	518	522	536	533	553	554	510	510	537	551	567	593
		Total Prepayments	3,569	3,462	3,354	3,247	3,140	3,033	2,925	2,819	2,711	2,606	2,498	2,391	20,285	3,976

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
186M	Misc Deferred Debits															
		S	117	113	110	106	102	98	94	90	86	82	78	74	70	94
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SG	1,999	1,996	1,993	2,025	2,046	2,040	1,988	1,966	2,073	2,068	2,062	2,056	2,044	2,028
		SO	4	7	1	1	1	4	4	1	1	1	1	1	1	2
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGW	1,386	1,388	1,552	1,677	1,690	1,703	(6)	89	212	320	358	492	571	872
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SNPPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		EXCTAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Misc. Deferred Debits		3,506	3,503	3,656	3,809	3,839	3,844	2,086	2,146	2,373	2,472	2,500	2,624	2,687	2,996
	Working Capital															
	Cash Working Capital															
		S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OWC															
	Other Work Cap.															
	Cash	SNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Working Funds	SG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other A/R	SO	40	40	40	40	40	40	40	40	40	40	40	40	40	40
	Other A/R	SO	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518
	A/P	S	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)	(312)
	A/P	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	A/P	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Misc. Dr. Crd	S	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)
	Other Misc. Dr. Crd	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Misc. Dr. Crd	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Asset Retir. Oblig	SE	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	Asset Retir. Oblig	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Asset Retir. Oblig	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Asset Retir. Oblig	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	A/R Reg. Liability	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	A/R Reg. Liability	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	A/R Reg. Liability	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	A/R Reg. Liability	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Cholla Reclamation	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Working Capital		2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159

FERC ACCT	WCA FACTOR	DESCRIP	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
252		Customer Advances for Construction														
	S		(4)	(8)	(8)	(10)	(7)	(16)	(15)	(15)	(19)	(72)	(72)	(72)	(72)	(29)
	SG		-	-	-	-	-	-	-	-	(406)	(389)	(357)	(309)	(620)	(148)
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CN		(280)	(229)	(262)	(213)	(196)	(290)	(272)	(289)	(426)	(461)	(429)	(381)	(692)	(158)
		Total Customer Advances for Const.	(285)	(237)	(270)	(223)	(202)	(305)	(287)	(304)	(426)	(429)	(429)	(381)	(692)	(334)
25398		SO2 Emissions														
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25399		Other Deferred Credits														
	S		(389)	(328)	(247)	(166)	(257)	(175)	(93)	(624)	(542)	(460)	(636)	(456)	(377)	(656)
	GPS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		(983)	(978)	(974)	(969)	(964)	(959)	(955)	(950)	(945)	(940)	(936)	(931)	(926)	(955)
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		(1,372)	(1,306)	(1,221)	(1,135)	(1,222)	(1,134)	(1,047)	(1,575)	(1,488)	(1,401)	(1,472)	(1,389)	(1,304)	(1,311)
190		Accumulated Deferred Income Taxes														
	S		208	208	208	6	6	6	6	6	6	6	6	6	6	45
	CN		6	6	6	6	6	6	6	6	6	6	6	6	6	6
	SO		3,066	3,066	3,066	3,007	3,007	3,007	3,491	3,491	3,491	3,991	3,991	3,991	2,703	3,373
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	BADDEBT		398	398	398	398	398	398	398	398	398	398	398	398	419	399
	TROUD		0	0	0	163	163	163	163	163	163	163	163	163	295	134
	SG		130	130	130	130	130	130	130	130	130	130	130	130	130	128
	SE		697	697	697	524	524	524	469	469	469	148	148	148	294	443
	SNP		(0)	(0)	(0)	-	-	-	-	-	-	-	-	-	-	(0)
	CAGW		497	497	497	497	497	497	497	497	497	497	497	497	405	493
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		58	58	58	58	58	58	58	58	58	58	58	58	58	58
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBE		62	62	62	62	62	62	62	62	62	62	62	62	(496)	38
	SNPD		47	47	47	47	47	47	47	47	47	47	47	47	47	47
		Total Accum Deferred Income Taxes	5,169	5,169	5,169	4,892	4,892	4,892	5,321	5,321	5,321	5,500	5,500	5,500	3,847	5,165
281		Accumulated Deferred Income Taxes														
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SNPT		-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC ACCT	WCA FACTOR	DESCRIP	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
282		Accumulated Deferred Income Taxes														
	S		(110,832)	(110,832)	(110,832)	(116,500)	(116,500)	(116,500)	(123,679)	(123,952)	(123,952)	(151,994)	(151,994)	(151,994)	(161,953)	(127,927)
	DITBAL															
	DGP		(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(415)	(415)	(415)	(512)	(772)
	SO															
	SNP															
	CAGW															
	CAGE															
	CAEW															
	CAEE															
	SE															
	JBG		(352)	(352)	(352)	(352)	(352)	(352)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(337)
	SG		(112,097)	(112,097)	(112,097)	(117,765)	(117,765)	(117,765)	(124,943)	(125,216)	(125,216)	(152,759)	(152,759)	(152,759)	(162,465)	(129,035)
283		Accumulated Deferred Income Taxes														
	S		(2,309)	(2,309)	(2,309)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,034)
	SG		(328)	(328)	(328)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(353)
	SE		(416)	(416)	(416)	(244)	(244)	(244)	(189)	(189)	(189)	(59)	(59)	(59)	(241)	(220)
	SO		(570)	(570)	(570)	(94)	(94)	(94)	458	458	458	707	707	707	(1,242)	112
	GPS		(1,176)	(1,176)	(1,176)	(1,237)	(1,237)	(1,176)	(1,237)	(1,237)	(1,237)	(1,128)	(1,128)	(1,128)	(421)	(1,148)
	SNP		(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(376)	(453)
	TROJD		163	163	163											34
	SNPD															
	CAGW		(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(1,014)	(647)	(899)
	CAGE															
	CAEW															
	CAEE															
	JBE		500	500	500	500	500	500	352	352	352	170	170	170		360
	SGCT															
			(5,607)	(5,607)	(5,607)	(4,817)	(4,817)	(4,817)	(4,480)	(4,480)	(4,480)	(4,173)	(4,173)	(4,173)	(3,934)	(4,699)
			(112,535)	(112,535)	(112,535)	(117,691)	(117,691)	(117,691)	(124,101)	(124,374)	(124,374)	(151,433)	(151,433)	(151,433)	(162,552)	(128,570)
255		TOTAL ACCUM DEF INCOME TAX														
		Accumulated Investment Tax Credit														
	S		(330)	(330)	(330)	(309)	(309)	(309)	(289)	(289)	(289)	(268)	(268)	(268)	(247)	(286)
	ITC84		(487)	(487)	(487)	(475)	(475)	(475)	(452)	(452)	(452)	(429)	(429)	(429)	(407)	(460)
	ITC85		(227)	(227)	(227)	(219)	(219)	(219)	(210)	(210)	(210)	(202)	(202)	(202)	(194)	(213)
	ITC86		(38)	(38)	(38)	(37)	(37)	(37)	(35)	(35)	(35)	(34)	(34)	(34)	(33)	(36)
	ITC88		(83)	(83)	(83)	(81)	(81)	(81)	(79)	(79)	(79)	(77)	(77)	(77)	(80)	(77)
	ITC89		(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(12)	(13)
	ITC90															
	CAGE		(1,188)	(1,188)	(1,188)	(1,133)	(1,133)	(1,133)	(1,078)	(1,078)	(1,078)	(1,023)	(1,023)	(1,023)	(966)	(1,097)
			(118,943)	(118,943)	(118,748)	(123,704)	(123,792)	(123,822)	(131,052)	(131,074)	(131,074)	(157,898)	(157,755)	(157,713)	(168,984)	(134,867)

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
(\$ in 000'S)																
106SP	Steam Prod Plant Accumulated Depr															
	S															
	DGP															
	DGU															
	SG															
	CAGW	(29,600)	(29,839)	(30,078)	(30,315)	(30,555)	(30,553)	(29,523)	(28,419)	(29,713)	(29,806)	(29,898)	(29,990)	(30,084)	(30,164)	(29,843)
	CAGE	(102,929)	(103,253)	(103,506)	(103,647)	(103,878)	(104,163)	(104,409)	(104,715)	(104,973)	(105,039)	(104,973)	(104,815)	(105,096)	(105,304)	(104,219)
	JBG															
	CAGE	(132,528)	(133,092)	(133,584)	(133,962)	(134,432)	(134,716)	(133,716)	(132,829)	(134,428)	(134,845)	(134,871)	(134,805)	(135,180)	(135,468)	(134,062)
106NP	Nuclear Prod Plant Accumulated Depr															
	DGP															
	DGU															
	SG															
108HP	Hydraulic Prod Plant Accum Depr															
	S															
	DGP															
	DGU															
	CAGW	(44,112)	(44,287)	(44,476)	(44,542)	(44,733)	(44,904)	(44,733)	(45,017)	(44,649)	(44,806)	(45,488)	(45,659)	(45,809)	(45,645)	(44,938)
	CAGE															
	CAGW															
	CAGE	(44,112)	(44,287)	(44,476)	(44,542)	(44,733)	(44,904)	(44,904)	(45,017)	(44,649)	(44,806)	(45,488)	(45,659)	(45,809)	(45,645)	(44,938)
108OP	Other Production Plant - Accum Depr															
	S															
	DGU															
	DGP															
	SG															
	CAGW	(17,230)	(17,856)	(18,480)	(19,106)	(19,731)	(33,132)	(33,132)	(32,334)	(32,879)	(33,597)	(33,088)	(33,848)	(34,635)	(35,320)	(27,914)
	CAGE															
	CAGE	(17,230)	(17,856)	(18,480)	(19,106)	(19,731)	(33,132)	(33,132)	(32,334)	(32,879)	(33,597)	(33,088)	(33,848)	(34,635)	(35,320)	(27,914)
108EP	Experimental Plant - Accum Depr															
	DGP															
	SG															
TOTAL PRODUCTION PLANT DEPR			(193,871)	(195,236)	(196,541)	(197,611)	(198,897)	(211,752)	(210,180)	(211,956)	(213,249)	(213,447)	(214,312)	(215,624)	(214,433)	(206,913)

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
Summary of Prod Plant Depreciation by Factor																
	S															
	DGP															
	DGU															
	SG															
	CAGW		(80,942)	(81,983)	(83,035)	(83,963)	(85,019)	(107,569)	(105,771)	(107,241)	(108,209)	(108,474)	(109,498)	(110,528)	(111,129)	(102,694)
	CAGE		(102,929)	(103,253)	(103,506)	(103,647)	(103,878)	(104,163)	(104,409)	(104,715)	(105,039)	(104,973)	(104,815)	(105,096)	(103,304)	(104,219)
	JBG		(193,871)	(195,236)	(196,541)	(197,611)	(198,897)	(211,752)	(210,180)	(211,956)	(213,249)	(213,447)	(214,312)	(215,624)	(214,433)	(206,913)
	SSGCT															
	Total of Prod Plant Depreciation by Factor															
108TP	Transmission Plant Accumulated Depr															
	DGP															
	DGU															
	CAGW		(89,500)	(89,801)	(90,082)	(90,039)	(90,377)	(90,901)	(91,155)	(91,505)	(91,865)	(92,009)	(92,376)	(92,752)	(92,906)	(91,172)
	CAGE		(10,334)	(10,362)	(10,392)	(10,295)	(10,325)	(10,350)	(10,406)	(10,433)	(10,463)	(10,507)	(10,538)	(10,569)	(10,613)	(10,426)
	JBG		(1,336)	(1,346)	(1,355)	(1,378)	(1,387)	(1,395)	(1,393)	(1,402)	(1,411)	(1,408)	(1,415)	(1,423)	(1,420)	(1,391)
	SG		(101,170)	(101,508)	(101,829)	(101,712)	(102,088)	(102,647)	(102,953)	(103,340)	(103,739)	(103,923)	(104,329)	(104,746)	(104,336)	(102,969)
	TOTAL TRANS PLANT ACCUM DEPR															
108360	Land and Land Rights		(130)	(130)	(130)	(131)	(131)	(131)	(132)	(132)	(133)	(133)	(133)	(134)	(134)	(132)
	S		(130)	(130)	(130)	(131)	(131)	(131)	(132)	(132)	(133)	(133)	(133)	(134)	(134)	(132)
108361	Structures and Improvements															
	S		(566)	(569)	(572)	(568)	(571)	(574)	(576)	(579)	(582)	(583)	(587)	(590)	(592)	(578)
			(566)	(569)	(572)	(568)	(571)	(574)	(576)	(579)	(582)	(583)	(587)	(590)	(592)	(578)
108362	Station Equipment															
	S		(13,759)	(13,829)	(13,897)	(13,870)	(13,948)	(14,023)	(14,067)	(14,148)	(14,204)	(14,259)	(14,289)	(14,378)	(14,441)	(14,085)
			(13,759)	(13,829)	(13,897)	(13,870)	(13,948)	(14,023)	(14,067)	(14,148)	(14,204)	(14,259)	(14,289)	(14,378)	(14,441)	(14,085)
108363	Storage Battery Equipment															
	S															
108364	Poles, Towers & Fixtures															
	S		(42,120)	(42,393)	(42,665)	(42,941)	(43,223)	(43,508)	(43,537)	(43,809)	(44,090)	(44,104)	(44,387)	(44,676)	(44,719)	(43,563)
			(42,120)	(42,393)	(42,665)	(42,941)	(43,223)	(43,508)	(43,537)	(43,809)	(44,090)	(44,104)	(44,387)	(44,676)	(44,719)	(43,563)
108365	Overhead Conductors															
	S		(25,850)	(25,960)	(26,081)	(25,971)	(26,105)	(26,240)	(26,337)	(26,461)	(26,588)	(26,690)	(26,826)	(26,963)	(27,076)	(26,390)
			(25,850)	(25,960)	(26,081)	(25,971)	(26,105)	(26,240)	(26,337)	(26,461)	(26,588)	(26,690)	(26,826)	(26,963)	(27,076)	(26,390)

FERC ACCT	DESCRIP	WCA FACTOR	AMA Rate Base													
			Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
108366	Underground Conduit	S	(8,956) (8,956)	(9,049) (9,049)	(9,059) (9,059)	(9,236) (9,236)	(9,289) (9,289)	(9,343) (9,343)	(9,366) (9,366)	(9,421) (9,421)	(9,474) (9,474)	(9,496) (9,496)	(9,550) (9,550)	(9,605) (9,605)	(9,639) (9,639)	(9,654) (9,654)
108367	Underground Conductors	S	(7,626) (7,626)	(7,669) (7,669)	(7,712) (7,712)	(7,855) (7,855)	(7,898) (7,898)	(7,947) (7,947)	(7,964) (7,964)	(8,014) (8,014)	(8,056) (8,056)	(8,072) (8,072)	(8,118) (8,118)	(8,168) (8,168)	(8,191) (8,191)	(7,948) (7,948)
108368	Line Transformers	S	(38,791) (38,791)	(38,948) (38,948)	(39,128) (39,128)	(39,225) (39,225)	(39,406) (39,406)	(39,587) (39,587)	(39,692) (39,692)	(39,881) (39,881)	(40,058) (40,058)	(40,153) (40,153)	(40,332) (40,332)	(40,521) (40,521)	(40,657) (40,657)	(39,721) (39,721)
108369	Services	S	(14,900) (14,900)	(14,987) (14,987)	(15,071) (15,071)	(15,257) (15,257)	(15,388) (15,388)	(15,479) (15,479)	(15,508) (15,508)	(15,600) (15,600)	(15,689) (15,689)	(15,719) (15,719)	(15,809) (15,809)	(15,903) (15,903)	(15,950) (15,950)	(15,490) (15,490)
108370	Meters	S	(7,724) (7,724)	(7,743) (7,743)	(7,776) (7,776)	(7,876) (7,876)	(7,702) (7,702)	(7,726) (7,726)	(7,735) (7,735)	(7,768) (7,768)	(7,793) (7,793)	(7,805) (7,805)	(7,826) (7,826)	(7,842) (7,842)	(7,848) (7,848)	(7,765) (7,765)
108371	Installations on Customers' Premises	S	(275) (275)	(276) (276)	(278) (278)	(269) (269)	(270) (270)	(272) (272)	(272) (272)	(274) (274)	(275) (275)	(276) (276)	(277) (277)	(279) (279)	(280) (280)	(275) (275)
108372	Leased Property	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108373	Street Lights	S	(1,989) (1,989)	(1,998) (1,998)	(2,007) (2,007)	(2,001) (2,001)	(2,010) (2,010)	(2,016) (2,016)	(2,025) (2,025)	(2,035) (2,035)	(2,044) (2,044)	(2,053) (2,053)	(2,063) (2,063)	(2,071) (2,071)	(2,082) (2,082)	(2,030) (2,030)
108D00	Unclassified Dist Plant - Acct 300	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC ACCT	DESCRIP	WCA FACTOR	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
108DP	Unclassified Dist Sub Plant - Acct 300		25	19	15	25	22	19	41	38	34	16	12	7	16	-
	S		25	19	15	25	22	19	41	38	34	16	12	7	16	22
			(162,679)	(163,530)	(164,402)	(165,014)	(165,920)	(166,827)	(167,170)	(168,083)	(168,961)	(169,327)	(170,197)	(171,124)	(171,590)	(167,307)
TOTAL DISTRIBUTION PLANT DEPR																
Summary of Distribution Plant Depr by Factor																
S																
Total Distribution Depreciation by Factor																
108GP	General Plant Accumulated Depr		(162,679)	(163,530)	(164,402)	(165,014)	(165,920)	(166,827)	(167,170)	(168,083)	(168,961)	(169,327)	(170,197)	(171,124)	(171,590)	(167,307)
	S		(15,040)	(15,212)	(15,390)	(14,977)	(15,174)	(15,126)	(15,205)	(15,405)	(15,544)	(15,722)	(15,716)	(15,894)	(15,859)	(15,401)
	DGP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CN		(460)	(470)	(480)	(490)	(490)	(501)	(456)	(467)	(466)	(475)	(484)	(463)	(470)	(475)
	SO		(6,366)	(6,363)	(6,448)	(5,992)	(5,936)	(5,608)	(5,633)	(5,648)	(5,698)	(5,662)	(5,621)	(5,741)	(5,373)	(5,850)
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(3,312)	(3,314)	(3,333)	(3,238)	(3,266)	(3,248)	(3,231)	(3,260)	(3,292)	(3,313)	(3,324)	(3,354)	(3,214)	(3,286)
	CAGE		(917)	(932)	(946)	(945)	(959)	(971)	(967)	(983)	(998)	(1,001)	(999)	(1,003)	(966)	(971)
	JBG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			(26,065)	(26,280)	(26,598)	(25,632)	(25,826)	(25,455)	(25,492)	(25,762)	(25,998)	(26,173)	(26,145)	(26,455)	(25,902)	(25,983)
108MP	Mining Plant Accumulated Depr.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
108MP	Less Centralia Situs Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1081390	Accum Depr - Capital Lease		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remove Capital Leases																
1081399	Accum Depr - Capital Lease		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC ACCT WCA FACTOR DESCRIP Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jul-09 Aug-09 Sep-09 Oct-09 Nov-09 Dec-09 Dec-08 - Dec-09 AMA Rate Base

(\$ in 000'S)

Remove Capital Leases	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Dec-08 - Dec-09	
TOTAL GENERAL PLANT ACCUM DEPR	(26,065)	(26,280)	(26,598)	(25,632)	(25,826)	(25,455)	(25,492)	(25,762)	(25,998)	(26,173)	(26,145)	(26,455)	(25,902)	(25,953)
Summary of General Depreciation by Factor														
S	(15,040)	(15,212)	(15,390)	(14,977)	(15,174)	(15,126)	(15,205)	(15,405)	(15,544)	(15,722)	(15,716)	(15,894)	(15,859)	(15,401)
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	(6,336)	(6,353)	(6,448)	(5,992)	(5,936)	(5,608)	(5,633)	(5,645)	(5,698)	(5,662)	(5,621)	(5,741)	(5,373)	(5,860)
SO	(460)	(470)	(480)	(480)	(490)	(501)	(456)	(467)	(466)	(475)	(464)	(463)	(470)	(475)
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DELU	(3,312)	(3,314)	(3,333)	(3,238)	(3,266)	(3,248)	(3,231)	(3,260)	(3,292)	(3,313)	(3,324)	(3,354)	(3,214)	(3,286)
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCT	(917)	(932)	(946)	(945)	(959)	(971)	(967)	(963)	(966)	(1,001)	(989)	(1,003)	(866)	(971)
JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remove Capital Leases	(26,065)	(26,280)	(26,598)	(25,632)	(25,826)	(25,455)	(25,492)	(25,762)	(25,998)	(26,173)	(26,145)	(26,455)	(25,902)	(25,953)
Total General Depreciation by Factor	(483,785)	(486,554)	(489,369)	(489,969)	(492,731)	(506,681)	(509,141)	(511,947)	(512,869)	(514,983)	(517,949)	(516,863)	(503,183)	

TOTAL ACCUM DEPR - PLANT IN SERV	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Dec-08 - Dec-09
111SP Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-

111GP Accum Prov for Amort-General	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Dec-08 - Dec-09	
S	(1,344)	(1,351)	(1,348)	(1,356)	(1,364)	(1,373)	(1,381)	(1,389)	(1,398)	(1,406)	(1,415)	(1,423)	(1,432)	(1,383)
CN	(156)	(158)	(159)	(161)	(162)	(163)	(165)	(166)	(168)	(169)	(171)	(172)	(174)	(165)
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	(680)	(685)	(691)	(698)	(704)	(708)	(713)	(707)	(712)	(717)	(723)	(725)	(734)	(708)
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	(2,180)	(2,194)	(2,198)	(2,215)	(2,230)	(2,244)	(2,259)	(2,262)	(2,278)	(2,293)	(2,308)	(2,321)	(2,340)	(2,255)

111HP Accum Prov for Amort-Hydro	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Dec-08 - Dec-09
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	(76)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(96)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	(76)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(96)

FERC ACCT	WCA FACTOR	DESCRIP	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	AMA Rate Base Dec-08 - Dec-09
1111P		Accum Prov for Amort-Intangible Plant														
		S	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SG	(1,718)	(1,761)	(1,804)	(1,595)	(1,631)	(1,352)	(1,352)	(1,350)	(1,359)	(1,361)	(1,295)	(1,254)	(1,283)	(1,466)
		CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CN	(5,995)	(6,030)	(6,066)	(6,081)	(6,110)	(6,139)	(6,168)	(6,197)	(6,226)	(6,256)	(6,286)	(6,317)	(6,349)	(6,171)
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	(5,636)	(5,728)	(5,819)	(5,909)	(6,000)	(6,541)	(6,670)	(6,775)	(6,879)	(6,999)	(7,004)	(6,909)	(6,912)	(6,392)
		CAGW	(4)	(4)	(4)	(4)	(4)	(5)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)
		CAGE	(17,781)	(17,968)	(18,087)	(18,097)	(18,181)	(18,265)	(18,231)	(18,305)	(18,347)	(18,423)	(18,499)	(18,574)	(18,554)	(18,252)
		JBG	(31,135)	(31,493)	(31,781)	(31,686)	(31,928)	(32,274)	(32,423)	(32,630)	(32,825)	(32,642)	(32,788)	(32,958)	(33,102)	(32,295)
		SO	(31,135)	(31,493)	(31,781)	(31,686)	(31,928)	(32,274)	(32,423)	(32,630)	(32,825)	(32,642)	(32,788)	(32,958)	(33,102)	(32,295)
1111P		Less Non-Utility Plant														
		OTH	(166)	(164)	(162)	(157)	(154)	(152)	(148)	(145)	(141)	(137)	(133)	(129)	(125)	(147)
111390		Accum Amtr - Capital Lease														
		S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAGE	(1)	(1)	(2)	(5)	(6)	(7)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(7)
		CAGW	167	166	164	162	160	158	156	153	150	147	144	141	138	154
		SO	166	164	162	157	154	152	148	145	141	137	133	129	125	147
		Remove Capital Lease Amtr	(166)	(164)	(162)	(157)	(154)	(152)	(148)	(145)	(141)	(137)	(133)	(129)	(125)	(147)
		TOTAL ACCUM PROV FOR AMORTIZ	(33,392)	(33,764)	(34,057)	(33,979)	(34,236)	(34,596)	(34,750)	(34,970)	(35,180)	(34,936)	(35,098)	(35,281)	(35,445)	(34,606)
		AMA														
		Summary of Amortization by Factor														
		S	(1,345)	(1,352)	(1,349)	(1,357)	(1,366)	(1,374)	(1,382)	(1,391)	(1,399)	(1,408)	(1,416)	(1,425)	(1,433)	(1,384)
		DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SE	(18,293)	(18,488)	(18,614)	(18,633)	(18,725)	(18,815)	(18,788)	(18,859)	(18,909)	(18,993)	(19,078)	(19,159)	(19,150)	(18,815)
		SO	(6,151)	(6,188)	(6,225)	(6,241)	(6,272)	(6,302)	(6,333)	(6,363)	(6,394)	(6,425)	(6,457)	(6,490)	(6,523)	(6,396)
		CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SSGCT	(4)	(4)	(4)	(4)	(4)	(5)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)
		JBG	(5,714)	(5,807)	(5,898)	(5,991)	(6,084)	(6,225)	(6,755)	(6,861)	(6,967)	(6,611)	(6,717)	(6,822)	(6,928)	(6,455)
		CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SG	(1,718)	(1,761)	(1,804)	(1,595)	(1,631)	(1,352)	(1,352)	(1,350)	(1,369)	(1,361)	(1,295)	(1,254)	(1,283)	(1,466)
		Less Capital Lease	(166)	(164)	(162)	(157)	(154)	(152)	(148)	(145)	(141)	(137)	(133)	(129)	(125)	(147)
		Total Provision For Amortization by Factor	(33,392)	(33,764)	(34,057)	(33,979)	(34,236)	(34,596)	(34,750)	(34,970)	(35,180)	(34,936)	(35,098)	(35,281)	(35,445)	(34,606)

