

**5. NET POWER COST
ADJUSTMENTS**

| | 5.1 | 5.2 | 5.3 | 5.4 | 5.5 | 5.6 | 5.7 | 5.8 | |
|-------------------------------|--|---------------------------|---|-----------------------|------------------------------|-----------------------------|--------------------------|------------------------|-----------|
| | WA-NPC excluding Colstrip #3 & Black Hills | Removal of Colstrip #3 | Trail Mountain Closure Amortization | FAS 133 Adjustment | West Valley Lease Expense | Load Curtailment Removal | BPA Regional Exchange | MSP Fuel Adjustment | |
| | Total Normalized | | | | | | | | |
| 1 Operating Revenues: | | | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - | - | |
| 3 Interdepartmental | - | - | - | - | - | - | - | - | |
| 4 Special Sales | 4,986,946 | 4,986,946 | - | - | - | - | - | - | |
| 5 Other Operating Revenues | (33,799) | - | (33,799) | - | - | - | - | - | |
| 6 Total Operating Revenues | 4,953,147 | 4,986,946 | (33,799) | - | - | - | - | - | |
| 7 | | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | | |
| 9 Steam Production | (1,122,857) | 2,845,319 | - | 675,503 | - | - | - | (4,643,679) | |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | |
| 11 Hydro Production | - | - | - | - | - | - | - | - | |
| 12 Other Power Supply | 14,477,775 | (6,797,244) | - | (1,352,718) | 355,288 | 151,209 | 20,850,595 | 1,270,646 | |
| 13 Transmission | (571,196) | (571,196) | - | - | - | - | - | - | |
| 14 Distribution | - | - | - | - | - | - | - | - | |
| 15 Customer Accounting | - | - | - | - | - | - | - | - | |
| 16 Customer Service & Info | - | - | - | - | - | - | - | - | |
| 17 Sales | - | - | - | - | - | - | - | - | |
| 18 Administrative & General | - | - | - | - | - | - | - | - | |
| 19 Total O&M Expenses | 12,783,722 | (4,523,121) | 675,503 | (1,352,718) | 355,288 | 151,209 | 20,850,595 | (3,373,033) | |
| 20 Depreciation | (568,199) | - | (568,199) | - | - | - | - | - | |
| 21 Amortization | - | - | - | - | - | - | - | - | |
| 22 Taxes Other Than Income | (32,673) | - | (32,673) | - | - | - | - | - | |
| 23 Income Taxes: Federal | (2,599,940) | 3,177,409 | 16,334 | (236,985) | 451,957 | (118,705) | (6,966,392) | 1,126,964 | |
| 24 State | (353,289) | 431,757 | 2,219 | (32,202) | 61,413 | (6,865) | (946,617) | 153,136 | |
| 25 Deferred Income Taxes | 120,349 | - | 120,349 | - | - | - | - | - | |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - | - | |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - | - | |
| 28 Total Operating Expenses: | 9,349,972 | (913,956) | (461,969) | 406,316 | (839,348) | 220,452 | 93,824 | (2,092,933) | |
| 29 | | | | | | | | | |
| 30 Operating Rev For Return: | (4,396,825) | 5,900,902 | 461,969 | (440,114) | 839,348 | (220,452) | (93,824) | 2,092,933 | |
| 31 | | | | | | | | | |
| 32 Rate Base: | | | | | | | | | |
| 33 Electric Plant In Service | (18,877,037) | - | (18,877,037) | - | - | - | - | - | |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - | - | |
| 35 Misc Deferred Debits | (366,503) | - | (366,503) | - | - | - | - | - | |
| 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: | (19,243,540) | - | (18,877,037) | (366,503) | - | - | - | - | |
| 45 | | | | | | | | | |
| 46 Deductions: | | | | | | | | | |
| 47 Accum Prov For Deprec | 9,986,590 | - | 9,986,590 | - | - | - | - | - | |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - | - | |
| 49 Accum Def Income Tax | 671,269 | - | 671,269 | - | - | - | - | - | |
| 50 Unamortized ITC | 366,606 | - | 366,606 | - | - | - | - | - | |
| 51 Customer Adv For Const | - | - | - | - | - | - | - | - | |
| 52 Customer Service Deposits | - | - | - | - | - | - | - | - | |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - | - | |
| 54 | | | | | | | | | |
| 55 Total Deductions: | 11,024,464 | - | 11,024,464 | - | - | - | - | - | |
| 56 | | | | | | | | | |
| 57 Total Rate Base: | (8,219,076) | - | (7,852,573) | (366,503) | - | - | - | - | |
| 58 | | | | | | | | | |
| 59 | | | | | | | | | |
| 60 Estimated ROE impact | -1.415% | 2.127% | 0.353% | -0.150% | 0.303% | -0.079% | -0.034% | -4.664% | 0.755% |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | | | |
| 65 | | | | | | | | | |
| 66 Operating Revenue | (7,229,704) | 9,510,067 | 600,871 | (709,301) | 1,352,718 | (355,288) | (151,209) | (20,850,595) | 3,373,033 |
| 67 Other Deductions | - | - | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (568,199) | - | (568,199) | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | (16,215) | - | (16,215) | - | - | - | - | - | - |
| 72 Income Before Tax | (7,781,688) | 9,510,067 | 48,887 | (709,301) | 1,352,718 | (355,288) | (151,209) | (20,850,595) | 3,373,033 |
| 73 | | | | | | | | | |
| 74 State Income Taxes | (353,289) | 431,757 | 2,219 | (32,202) | 61,413 | (6,865) | (946,617) | 153,136 | |
| 75 | | | | | | | | | |
| 76 Taxable Income | (7,428,399) | 9,078,310 | 46,668 | (677,099) | 1,291,304 | (339,158) | (144,344) | (19,903,978) | 3,219,897 |
| 77 | | | | | | | | | |
| 78 Federal Income Taxes | (2,599,940) | 3,177,409 | 16,334 | (236,985) | 451,957 | (118,705) | (50,520) | (6,966,392) | 1,126,964 |

PacifiCorp
Washington Results of Operations March 2003
WA-NPC excluding Colstrip #3 & Black Hills

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Income: | | | | | | | |
| Sales for Resale | | | | | | | |
| Existing Firm PPL | 447 | 3 | 54,107,155 | SG | 8.774% | 4,747,545 | 5.1.1 |
| Existing Firm UPL | 447 | 3 | 4,597,109 | SG | 8.774% | 403,366 | 5.1.1 |
| Post-merger Firm | 447 | 3 | 17,228,487 | SG | 8.774% | 1,511,686 | 5.1.1 |
| Non-firm | 447 | 3 | (19,683,612) | SE | 8.513% | (1,675,651) | 5.1.1 |
| Trans. - Off system sales | 447 | 3 | - | SG | 8.774% | - | 5.1.1 |
| Total Revenue Adjustments | | | <u>56,249,139</u> | | | <u>4,986,946</u> | |
| Adjustment to Expense: | | | | | | | |
| Purchased Power | | | | | | | |
| Existing Firm Demand PPL | 555 | 3 | (50,599,700) | SG | 8.774% | (4,439,789) | 5.1.1 |
| Existing Firm Demand UPL | 555 | 3 | 9,826,285 | SG | 8.774% | 862,192 | 5.1.1 |
| Existing Firm Energy | 555 | 3 | 69,209,383 | SE | 8.513% | 5,891,743 | 5.1.1 |
| Post-merger Firm | 555 | 3 | (45,359,637) | SG | 8.774% | (3,980,008) | 5.1.1 |
| Secondary Purchases (Non-Firm) | 555 | 3 | (48,506,705) | SE | 8.513% | (4,129,339) | 5.1.1 |
| James River Royalty offset | 555 | 3 | (11,420,142) | SG | 8.774% | (1,002,042) | 5.1.1 |
| Total Purchased Power Adjustment | | | <u>(76,850,516)</u> | | | <u>(6,797,244)</u> | |
| Wheeling | | | | | | | |
| Existing Firm PPL | 565 | 3 | 482,801 | SG | 8.774% | 42,363 | 5.1.1 |
| Existing Firm UPL | 565 | 3 | (117,559) | SG | 8.774% | (10,315) | 5.1.1 |
| Post-merger Firm | 565 | 3 | (8,522,171) | SG | 8.774% | (747,764) | 5.1.1 |
| Non-firm | 565 | 3 | 1,697,657 | SE | 8.513% | 144,520 | 5.1.1 |
| Total Wheeling Expense Adj | | | <u>(6,459,272)</u> | | | <u>(571,196)</u> | |
| Fuel Expense | 501 | 3 | 33,423,525 | SE | 8.513% | 2,845,319 | 5.1.1 |
| Fuel Expense | 501 | 3 | - | WA | Situs | - | 5.1.1 |
| Net Power Cost | | | <u>(106,135,402)</u> | | | <u>(9,510,067)</u> | |

Description of Adjustment:

The net power cost adjustment normalizes steam and hydro power generation, fuel, purchased power, wheeling, and sales for resale in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending March 31, 2003. This adjustment also removes Black Hills special sales authorized in Cause No. U-86-02.

5.1.1

PacifiCorp
 Washington Results of Operations March 2003
 WA-NPC excluding Colstrip #3 & Black Hills

| Description | Account | ACTUAL COSTS (1) | NORMALIZED COSTS (2) | DIFFERENCE (2) - (1) |
|---|-------------------|----------------------|---|-----------------------------------|
| Adjustment to Revenue: | | | | |
| Sales for Resale (Account 447) | | | | |
| Existing Firm PPL | 447.12 | 18,197,145 | 72,304,300 | 54,107,155 |
| Existing Firm UPL | 447.122 | 21,348,010 | 25,945,119 | 4,597,109 |
| Post-merger Firm | 447.2, 13, .14 | 985,875,805 | 1,003,104,292 | 17,228,487 |
| Non-firm | 447.5 | 19,683,612 | - | (19,683,612) |
| Transmission - Off system sales | 447.9 | | | - |
| Total Revenue Adjustments | | 1,045,104,572 | 1,101,353,711 <i>from 5.1.2</i> | 56,249,139 <i>TO 5.1</i> |
| Adjustment to Expense: | | | | |
| Purchased Power (Account 555) | | | | |
| Existing Firm Demand PPL | 555.66, .65 | 114,501,231 | 63,901,531 | (50,599,700) |
| Existing Firm Demand UPL | 555.55, .56, .68 | 33,863,082 | 43,689,367 | 9,826,285 |
| Existing Firm Energy | 555.11-13, 555.65 | | 69,209,383 | 69,209,383 |
| James River Royalty offset | 503 | 11,420,142 | - | (11,420,142) |
| Post-merger Firm | 555.67 | 926,051,651 | 880,692,014 | (45,359,637) |
| Secondary Purchases | 555.25, .69 | 48,506,705 | - | (48,506,705) |
| Total Purchased Power Adjustment | | 1,134,342,811 | 1,057,492,295 <i>from 5.1.3</i> | (76,850,516) <i>TO 5.1</i> |
| Wheeling (Account 565) | | | | |
| Existing Firm PPL | 565.26 | 36,569,067 | 37,051,868 | 482,801 |
| Existing Firm UPL | 565.27 | 172,609 | 55,050 | (117,559) |
| Post-merger Firm | 557.0, 565.46, .1 | 47,083,739 | 38,561,568 | (8,522,171) |
| Non-firm | 565.25 | 3,848,085 | 5,545,742 | 1,697,657 |
| Total Wheeling Expense Adj | | 87,673,500 | 81,214,228 <i>from 5.1.4</i> | (6,459,272) <i>TO 5.1</i> |
| Fuel Expense | | | | |
| Fuel Consumed - Coal | 501.1 | 408,415,114 | - | |
| Undistributed Fuels Credit | 501.1 | (22,154,602) | - | |
| Fuel Consumed - Gas | 501.35 | 20,791,280 | - | |
| Steam From Other Sources | 503.1 | 3,890,217 | - | |
| James River Royalty offset | 547.1 | 71,286,168 | - | |
| Total Fuel Expense | | 482,228,177 | 515,651,702 <i>from 5.1.4</i> | 33,423,525 <i>TO 5.1</i> |
| Net Power Cost | | 659,139,916 | 553,004,514 | (106,135,402) |

PacifiCorp
 Washington Rate Case
 Period Ending March 2004

Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)

| | Merged 09/02 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------------------|----------------------|----------------------|----------|---------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | 72,304,300 | 72,304,300 | | | |
| Post Merger | | | | | 1,003,104,292 |
| Utah Pre Merger | 25,945,119 | 25,945,119 | | | |
| NonFirm Sub Total | 0 | | | 0 | |
| TOTAL SPECIAL SALES | 1,101,353,711 <i>TO 5.1.1</i> | 98,249,419 | 0 | 0 | 1,003,104,292 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| BPA Peak Purchase | 47,874,960 | 47,874,960 | | | |
| Pacific Capacity | 1,984,728 | 600,000 | 1,384,728 | | |
| Mid Columbia | 21,971,302 | 6,591,390 | 15,379,911 | | |
| Misc/Pacific | 3,512,380 | 728,337 | 2,784,043 | | |
| Q.F. Contracts/PPL | 47,604,566 | 8,106,843 | 39,497,723 | | |
| Pacific Sub Total | 122,947,935 | 63,901,531 | 59,046,405 | 0 | 0 |
| Gemstate | 2,558,300 | | 2,558,300 | | |
| GSLM | 0 | | 0 | | |
| QF Contracts/UPL | 25,348,926 | 17,744,248 | 7,604,678 | | |
| IPP Layoff | 25,945,119 | 25,945,119 | 0 | | |
| UP&L to PP&L | 0 | 0 | 0 | | |
| Utah Sub Total | 53,852,345 | 43,689,367 | 10,162,978 | | |
| BPA Peak Purchase | 2,512,290 | | | | 2,512,290 |
| APS Supplemental Purchase | 7,090,680 | | | | 7,090,680 |
| Aquila hydro hedge | 1,750,000 | | | | 1,750,000 |
| Aron Temperature Hedge | 2,100,000 | | | | 2,100,000 |
| Morgan Stanley Temperature Hedge | 1,800,000 | | | | 1,800,000 |
| Avista Summer Capacity | 5,463,684 | | | | 5,463,684 |
| BPA FC IV Exchange | 951 | | | | 951 |
| BPA So. Idaho Exchange | (314,104) | | | | (314,104) |
| Clark S&I Purchases | 11,867,758 | | | | 11,867,758 |
| Deseret G&T Expansion | 1,565,194 | | | | 1,565,194 |
| Deseret G&T Non Firm | 1,038,875 | | | | 1,038,875 |
| Desert Power | 2,915,500 | | | | 2,915,500 |
| Generation Incentive Contract | 7,494,466 | | | | 7,494,466 |
| Fort James | 11,843,540 | | | | 11,843,540 |
| Hermiston Purchase | 77,945,258 | | | | 77,945,258 |
| Hurricane Purchase | 33,504 | | | | 33,504 |
| Conservation & Renewable Discount | (2,080,230) | | | | (2,080,230) |
| LADWP Locational Exc 148830 | 600,600 | | | | 600,600 |
| Anaheim Locational Exc 150102 | 400,000 | | | | 400,000 |
| Anaheim Locational Exc 150124 | 400,400 | | | | 400,400 |
| Anaheim Locational Exc 157112 | 114,000 | | | | 114,000 |
| LTF Reserve Purchases | 10,365,637 | | | | 10,365,637 |
| MagCorp | 6,299,930 | | | | 6,299,930 |
| Morgan Stanley call | 11,364,000 | | | | 11,364,000 |
| Pinnacle West | 3,708,800 | | | | 3,708,800 |
| Public Service NM | 9,923,552 | | | | 9,923,552 |
| QF SF Phosphates | 3,901,194 | | | | 3,901,194 |
| Rock River | 6,640,757 | | | | 6,640,757 |
| Sempra call | 6,913,900 | | | | 6,913,900 |
| TransAlta Purchase | 121,194,486 | | | | 121,194,486 |
| Tri-State Purchase | 11,220,035 | | | | 11,220,035 |
| Combine Hills | 649,588 | | | | 649,588 |
| Short Term Firm Purchases | 553,967,770 | | | | 553,967,770 |
| New Firm Sub Total | 880,692,014 | 0 | 0 | 0 | 880,692,014 |
| Non Firm Sub Total | 0 | | | 0 | |

5.1.3

TOTAL PURCHASED PW & NET INT.

1,057,492,295

107,590,898

69,209,383

0

880,692,014

TO 5.1.1

5.1.4

PacifiCorp
 Washington Rate Case
 Period Ending March 2004

Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)

| | <u>Merged 09/02</u> | <u>Pre-Merger Demand</u> | <u>Pre-Merger Energy</u> | <u>Non-Firm</u> | <u>Post-Merger</u> |
|--|-------------------------|------------------------------|------------------------------|--------------------|---------------------|
| WHEELING & U. OF F. EXPENSE | | | | | |
| Pacific Firm Wheeling and Use of Facilities | 37,051,868 | 37,051,868 | | | |
| Utah Firm Wheeling and Use of Facilities | 55,050 | 55,050 | | | |
| Post Merger | 38,561,568 | | | | 38,561,568 |
| Nonfirm Wheeling | 5,545,742 | | | 5,545,742 | |
| TOTAL WHEELING & U. OF F. EXPENSE | 81,214,228 | 37,106,918 | 0 | 5,545,742 | 38,561,568 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Carbon | 10,537,017 | | | 10,537,017 | |
| Cholla | 36,146,979 | | | 36,146,979 | |
| Colstrip | 3,626,418 | | | 3,626,418 | |
| Craig | 13,914,741 | | | 13,914,741 | |
| Dave Johnston | 39,372,805 | | | 39,372,805 | |
| Gadsby | 18,992,815 | | | 18,992,815 | |
| Gadsby CTs | 15,029,334 | | | 15,029,334 | |
| Hayden | 6,008,781 | | | 6,008,781 | |
| Hermiston | 43,605,616 | | | 43,605,616 | |
| Hunter | 66,004,291 | | | 66,004,291 | |
| Huntington | 55,957,951 | | | 55,957,951 | |
| Jim Bridger | 99,048,902 | | | 99,048,902 | |
| Little Mountain | 6,332,152 | | | 6,332,152 | |
| Naughton | 53,753,038 | | | 53,753,038 | |
| West Valley CT | 27,275,692 | | | 27,275,692 | |
| Wyodak | 16,395,324 | | | 16,395,324 | |
| TOTAL FUEL BURN EXPENSE | 512,001,857 | 0 | 0 | 512,001,857 | 0 |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | 3,649,845 | | | 3,649,845 | |
| Foote Creek I | 0 | | | 0 | |
| TOTAL OTHER GEN. EXPENSE | 3,649,845 | 0 | 0 | 3,649,845 | 0 |
| NET POWER COST | 553,004,514 | 46,448,398 | 69,209,383 | 521,197,443 | (83,850,709) |

To 5.1.1

515,651,702
 TO 5.1.1

5.15

PacifiCorp
 Washington Rate Case
 Period Ending March 2004

WA 2003 Update (50yr)
 Net Power Cost Analysis
 (\$)

Check \$ array against this row number
 1 209

04/03-03/04

SPECIAL SALES FOR RESALE

| | | |
|------------------------|-------------|--------------------|
| AEPCO | 1,315,706 | Post Merger |
| Black Hills | - | Pacific Pre Merger |
| Black Hills Capacity | - | Pacific Pre Merger |
| Blanding | 521,256 | Post Merger |
| BPA Flathead Sale | 20,752,200 | Post Merger |
| BPA Wind | 2,271,691 | Post Merger |
| CDWR | 36,549,549 | Post Merger |
| Citizens Power | - | Post Merger |
| Clark Supplemental | - | Post Merger |
| Clark Wafertech | - | Post Merger |
| COPD (BHP Steel) | - | Post Merger |
| Deseret Displacement | 76,525 | Post Merger |
| Deseret Supplemental | 4,733,891 | Post Merger |
| Flathead | 6,464,235 | Post Merger |
| Hurricane Sale | 293,890 | Post Merger |
| LADWP (IPP Layoff) | 25,945,119 | Utah Pre Merger |
| PSCO | 55,115,458 | Post Merger |
| Puget Sound | 31,816,000 | Post Merger |
| SCE | 59,136,000 | Pacific Pre Merger |
| SDG&E Sale | - | Post Merger |
| Sierra Pac 2 | 26,849,873 | Post Merger |
| SMUD | 13,168,300 | Pacific Pre Merger |
| Springfield | 9,705,677 | Post Merger |
| Springfield II | - | Post Merger |
| UMPA | 2,903,392 | Post Merger |
| UMPA II | 9,638,860 | Post Merger |
| WAPA I | 14,897,664 | Post Merger |
| Short Term Firm Sales | 516,839,820 | Post Merger |
| System Balancing Sales | 262,358,607 | Post Merger |

| |
|-------------------------|
| 12 AEPCO |
| 13 Black Hills |
| 14 Black Hills Capacity |
| 15 Blanding |
| 16 BPA Flathead Sale |
| 17 BPA Wind |
| 18 CDWR |
| 22 Citizens Power |
| 19 Clark Supplemental |
| 20 Clark Wafertech |
| 23 COPD (BHP Steel) |
| 25 Deseret Displacement |
| 24 Deseret Supplemental |
| 27 Flathead |
| 30 Hurricane Sale |
| 31 LADWP (IPP Layoff) |
| 34 PSCO |
| 35 Puget Sound |
| 37 SCE |
| 38 SDG&E Sale |
| 39 Sierra Pac 2 |
| 40 SMUD |
| 41 Springfield |
| 42 Springfield II |
| 43 UMPA |
| 44 UMPA II |
| 45 WAPA I |

| |
|---------------------------------|
| 60 Total Short Term Firm Sales |
| 69 Total System Balancing Sales |

TOTAL SPECIAL SALES

1,101,353,711

71 TOTAL SPECIAL (0) check

PURCHASED POWER & NET INTERCHANGE

| | | |
|-----------------------------------|-------------|--------------------|
| APS Exchange | - | Post Merger |
| APS Supplemental Purchase | 7,090,680 | Post Merger |
| Aquila hydro hedge | 1,750,000 | Post Merger |
| Avista Summer Capacity | 5,463,684 | Post Merger |
| Black Hills CTs | 1,984,728 | Pacific Capacity |
| BPA Entitlement Capacity | - | Pacific Capacity |
| BPA FC IV Exchange | 951 | Post Merger |
| BPA Peak Purchase | 50,387,250 | BPA Peak Purchase |
| BPA So. Idaho Exchange | (314,104) | Post Merger |
| BPA Supplemental Capacity | - | Pacific Capacity |
| Clark S&I Purchases | 11,867,758 | Post Merger |
| Combine Hills | 649,588 | Post Merger |
| Deseret G&T Expansion | 1,565,194 | Post Merger |
| Deseret G&T Non Firm | 1,038,875 | Post Merger |
| Deseret Monthly | - | Post Merger |
| Desert Power | 2,915,500 | Post Merger |
| Douglas PUD Settlement | 1,668,023 | Mid Columbia |
| Duke HLH | 2,907,520 | Mid Columbia |
| Duke SuPK | - | Mid Columbia |
| Enron Purchase | - | Post Merger |
| Gemstate | 2,558,300 | Gemstate |
| Generation Incentive Contract | 7,494,466 | Post Merger |
| Fort James | 11,843,540 | Post Merger |
| Grant County | 3,068,380 | Misc/Pacific |
| GSLM | - | GSLM |
| Hermiston Purchase | 77,945,258 | Post Merger |
| Hurricane Purchase | 33,504 | Post Merger |
| IPP Purchase | 25,945,119 | IPP Layoff |
| Aron temperature hedge | 2,100,000 | Post Merger |
| Morgan Stanley Temperature Hedge | 1,800,000 | Post Merger |
| Conservation & Renewable Discount | (2,080,230) | Post Merger |
| LADWP Locational Exc 148830 | 600,600 | Post Merger |
| Anaheim Locational Exc 150102 | 400,000 | Post Merger |
| Anaheim Locational Exc 150124 | 400,400 | Post Merger |
| Anaheim Locational Exc 157112 | 114,000 | Post Merger |
| LTF Reserve Purchases | 10,365,637 | Post Merger |
| MagCorp | 6,299,930 | Post Merger |
| Mid Columbia | 17,395,759 | Mid Columbia |
| Morgan Stanley call | 11,364,000 | Post Merger |
| PGE Cove | 444,000 | Misc/Pacific |
| Pinnacle West | 3,708,800 | Post Merger |
| Public Service NM | 9,923,552 | Post Merger |
| QF Biomass | 20,897,373 | Q.F. Contracts/PPL |
| QF D.R. Johnson | 6,436,511 | Q.F. Contracts/PPL |
| QF Hydro East | 4,381,636 | QF Contracts/UPL |
| QF Hydro West | 20,250,899 | Q.F. Contracts/PPL |
| QF Other | - | Q.F. Contracts/PPL |
| QF SF Phosphates | 3,901,194 | Post Merger |
| QF Sunnyside | 20,489,291 | QF Contracts/UPL |
| QF Warm Springs (Pelton) | - | Q.F. Contracts/PPL |
| Rock River | 6,640,757 | Post Merger |
| SCE Firm Capacity | - | Post Merger |

| |
|---------------------------------------|
| 77 APS Exchange |
| 78 APS Supplemental Purchase |
| 76 Aquila hydro hedge |
| 80 Avista Summer Capacity |
| 81 Black Hills CTs |
| 82 BPA Entitlement Capacity |
| 86 BPA FC IV Exchange |
| 87 BPA Peaking |
| 88 BPA So. Idaho Exchange |
| 89 BPA Supplemental Capacity |
| 91 Clark S&I Purchases |
| 93 Combine Hills |
| 98 Deseret G&T Expansion |
| 99 Deseret G&T Non Firm |
| 101 Deseret Monthly |
| 100 Desert Power |
| 102 Douglas PUD Settlement |
| 103 Duke HLH |
| 104 Duke SuPK |
| 106 Enron Purchase |
| 109 Gemstate |
| 145 Generation Incentive Contract |
| 108 Fort James |
| 110 Grant County |
| 112 GSLM |
| 113 Hermiston Purchase |
| 114 Hurricane Purchase |
| 116 IPP Purchase |
| 94 Aron temperature hedge |
| 95 Morgan Stanley Temperature Hedge |
| 146 Conservation & Renewable Discount |
| 147 LADWP Locational Exc 148830 |
| 148 Anaheim Locational Exc 150102 |
| 149 Anaheim Locational Exc 150124 |
| 150 Anaheim Locational Exc 157112 |
| 120 NuCor 121 P4 Production |
| 117 MagCorp |
| 118 Mid Columbia |
| 119 Morgan Stanley call |
| 122 PGE Cove |
| 123 Pinnacle West |
| 125 Public Service NM |
| 126 QF Biomass |
| 127 QF D.R. Johnson |
| 128 QF Hydro East |
| 129 QF Hydro West |
| 130 QF Other |
| 138 SF Phosphates |
| 131 QF Sunnyside |
| 132 QF Warm Springs (Pelton) |
| 134 Rock River |
| 135 SCE Firm Capacity |

| | | | | |
|--|----------------------|--------------------|---|----------------|
| Sempra call | 6,913,900 | Post Merger | 137 Sempra call | |
| Small Purchases east | 478,000 | QF Contracts/UPL | 139 Small Purchases east | |
| Small Purchases west | 19,783 | Q.F. Contracts/PPL | 140 Small Purchases west | |
| TransAlta Purchase | 121,194,486 | Post Merger | 141 TransAlta Purchase | |
| Tri-State Purchase | 11,220,035 | Post Merger | 143 Tri-State Purchase | |
| Short Term Firm Purchases | 488,760,188 | Post Merger | 164 Total Short Term Firm Purchases | |
| System Balancing Purchases | 65,207,582 | Post Merger | 173 Total System Balancing Purchases | |
| TOTAL PURCHASED PW & NET INT. | 1,057,492,295 | | 175 TOTAL PURCHA | 0 check |
| WHEELING & U. OF F. EXPENSE | | | 178 Firm Wheeling | |
| Firm Wheeling | 75,668,486 | | 179 Non-Firm Wheeling | |
| Non-Firm Wheeling | 5,545,742 | | 181 TOTAL WHEELIN | (0) check |
| TOTAL WHEELING & U. OF F. EXPENSE | 81,214,228 | | 184 Carbon | |
| THERMAL FUEL BURN EXPENSE | | | 185 Cholla | |
| Carbon | 10,537,017 | | 186 Colstrip | |
| Cholla | 36,146,979 | | 187 Craig | |
| Colstrip | 3,626,418 | | 188 Dave Johnston | |
| Craig | 13,914,741 | | 189 Gadsby | |
| Dave Johnston | 39,372,805 | | 190 Gadsby CTs | |
| Gadsby | 18,992,815 | | 191 Gadsby Leased CT | |
| Gadsby CTs | 15,029,334 | | 192 Hayden | |
| Gadsby Leased CT | - | | 193 Hermiston | |
| Hayden | 6,008,781 | | 194 Hunter | |
| Hermiston | 43,605,616 | | 195 Huntington | |
| Hunter | 66,004,291 | | 196 Jim Bridger | |
| Huntington | 55,957,951 | | 197 Little Mountain | |
| Jim Bridger | 99,048,902 | | 198 Naughton | |
| Little Mountain | 6,332,152 | | 199 West Valley CT | |
| Naughton | 53,753,038 | | 200 Wyodak | |
| West Valley CT | 27,275,692 | | 202 TOTAL FUEL BU | 0 check |
| Wyodak | 16,395,324 | | 205 Blundell | |
| TOTAL FUEL BURN EXPENSE | 512,001,857 | | 206 Foote Creek I | |
| OTHER GENERATION EXPENSE | | | 208 TOTAL OTHER E | (0) check |
| Blundell | 3,649,845 | | <i>Check array formula against this row value</i> | |
| Foote Creek I | - | | 210 NET POWER CO | 0 check |
| TOTAL OTHER GEN. EXPENSE | 3,649,845 | | | |
| NET POWER COST | 553,004,514 | | | |
| <i>Net Power Cost/Net System Load</i> | 10.76 | | | |

51.7

PacifiCorp
Utah Rate Case
Period Ending March 2004

WA 2003 Update (50yr)
Net Power Cost Energy Analysis
(MWH)

Check MWh array against this row number
211 420

04/03-03/04

| | | |
|-----------------------------------|------------|----------------------------------|
| NET SYSTEM LOAD | 51,393,152 | 221 NET SYSTEM LOAD |
| SPECIAL SALES FOR RESALE | | 224 |
| AEPCO | 26,025 | 225 |
| Black Hills | - | 226 |
| Black Hills Capacity | - | 227 |
| Blanding | 13,176 | 228 |
| BPA Flathead Sale | 474,336 | 229 |
| BPA Wind | 46,626 | 230 |
| CDWR | 614,700 | 231 |
| Clark Supplemental | - | 232 |
| Clark Wafertech | - | 233 |
| Cheyenne | - | 234 |
| Citizens Power | - | 235 |
| COPD (BHP Steel) | - | 236 |
| Deseret Supplemental | 109,800 | 237 |
| Deseret Displacement | 10,203 | 238 |
| Electrical District No. 2 | - | 239 |
| Flathead | 149,556 | 240 |
| Green Mountain | - | 241 |
| Hinson | - | 242 |
| Hurricane Sale | 10,496 | 243 |
| LADWP (IPP Layoff) | 539,064 | 244 |
| Okanogan | - | 245 |
| PNGC | - | 246 |
| PSCO | 1,159,629 | 247 |
| Puget Sound | 513,000 | 248 |
| Redding Sale | - | 249 |
| SCE | 985,600 | 250 |
| SDG&E Sale | - | 251 |
| Sierra Pac 2 | 461,850 | 252 |
| SMUD | 355,900 | 253 |
| Springfield | 210,730 | 254 |
| Springfield II | - | 255 |
| UMPA | 52,336 | 256 |
| UMPA II | 224,197 | 257 |
| WAPA I | 465,552 | 258 |
| WAPA II | - | 259 |
| Short Term Firm Sales | 13,684,468 | 273 Total Short Term Firm Sales |
| System Balancing Sales | 5,162,365 | 282 Total System Balancing Sales |
| TOTAL SPECIAL SALES | 25,269,610 | |
| TOTAL REQUIREMENTS | 76,662,762 | 286 TOTAL REQUIRE (0) check |
| PURCHASED POWER & NET INTERCHANGE | | 290 |
| Aquila hydro hedge | - | 291 |
| APS Exchange | - | 292 |
| APS Supplemental Purchase | 380,250 | 293 |
| Avista Seasonal Exch | - | 294 |
| Avista Summer Capacity | 82,800 | 295 |
| Black Hills CTs | - | 296 |
| BPA Entitlement Capacity | - | 297 |
| BPA Exchange | 0,237 | 298 |
| BPA Foote Creek IV Purchase | - | 299 |
| BPA FC II Storage Agreement | 316 | 300 |
| BPA FC IV Storage Agreement | 2,964 | 301 |
| BPA Peaking | 28,350 | 302 |
| BPA So. Idaho Exchange | 11,226 | 303 |
| BPA Supplemental Capacity | - | 304 |
| Canadian Entitlement | (125,600) | 305 |
| Clark S&I Purchases | 384,440 | 306 |
| Colockum Capacity Exchange | (274,282) | 307 |
| Constellation temperature hedge | - | 308 |
| Combine Hills | 23,786 | 309 |
| Cowlitz Swift | - | 310 |
| CSPE | - | 311 |
| Deseret G&T Expansion | 65,336 | 312 |
| Deseret G&T Non Firm | 30,754 | 313 |
| Desert Power | 43,120 | 314 |
| Deseret Monthly | - | 315 |
| Douglas PUD Settlement | 78,297 | 316 |
| Duke HLH | 61,600 | 317 |
| Duke SuPK | - | 318 |
| Element Re temperature hedge | - | 319 |
| Enron Purchase | - | 320 |
| EWEB FC I Storage Agreement | 1,549 | 321 |
| Fort James | 238,876 | 322 |
| Gemstate | 43,890 | 323 |
| Grant County | 87,668 | 324 |
| Grant Priest Rapids project | - | 325 |
| GSLM | - | 326 |
| Hermiston Purchase | 1,706,353 | 327 |

| | |
|--|-------------------|
| Hurricane Purchase | 1,047 |
| Idaho Power RTSA Return | (78,498) |
| IPP Purchase | 539,064 |
| MagCorp | 112,816 |
| Mid Columbia | 1,942,173 |
| Morgan Stanley call | 156,800 |
| NuCor | - |
| P4 Production | 33,500 |
| PGE Cove | 12,024 |
| Pinnacle West | 48,800 |
| PSCO FC III Storage Agreement | 216 |
| Public Service NM | 134,400 |
| QF Biomass | 164,700 |
| QF D.R. Johnson | 62,937 |
| QF Hydro East | 85,989 |
| QF Hydro West | 204,955 |
| QF Other | - |
| QF Sunnyside | 386,179 |
| QF Warm Springs (Pelton) | - |
| Redding Exchange | 384 |
| Rock River | 187,169 |
| SCE Firm Capacity | - |
| SCL State Line Storage Agreement | 21,119 |
| Sempra call | 68,800 |
| SF Phosphates | 83,448 |
| Small Purchases east | 13,599 |
| Small Purchases west | 1,330 |
| TransAlta Purchase | 3,409,472 |
| Tri-State Exchange | (50) |
| Tri-State Purchase | 287,100 |
| USBR Green Springs | - |
| LADWP Locational Exc 148830 | - |
| Anaheim Locational Exc 150102 | - |
| Anaheim Locational Exc 150124 | - |
| Anaheim Locational Exc 157112 | - |
| Short Term Firm Purchases | 12,066,018 |
| System Balancing Purchases | 1,427,574 |
| TOTAL PURCHASED PW & NET INT. | 24,244,761 |
| COAL FIRED GENERATION | |
| Carbon | 1,388,198 |
| Cholla | 2,550,804 |
| Colstrip | 556,343 |
| Craig | 1,254,094 |
| Dave Johnston | 5,800,159 |
| Gadsby | 393,706 |
| Gadsby CTs | 339,711 |
| Gadsby Leased CT | - |
| Hayden | 525,186 |
| Hermiston | 1,706,353 |
| Hunter | 8,049,180 |
| Huntington | 6,680,997 |
| Jim Bridger | 10,390,013 |
| Little Mountain | 90,703 |
| Naughton | 4,999,541 |
| West Valley CT | 582,976 |
| Wyodak | 2,187,890 |
| TOTAL COAL FIRED GENERATION | 47,495,857 |
| HYDRO GENERATION | |
| West Hydro | 4,128,973 |
| East Hydro | 509,838 |
| TOTAL SYSTEM HYDRO | 4,638,811 |
| OTHER GENERATION | |
| Blundell | 173,078 |
| Foote Creek I | 110,255 |
| TOTAL OTHER | 283,333 |
| TOTAL RESOURCES | 76,662,762 |

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| 376 Total Short Term Firm Purchases | |
| 385 Total System Balancing Purchases | |
| 387 TOTAL PURCHA | 0 check |
| 389 THERMAL GENERATION | |
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| 406 | |
| 408 TOTAL THERMA | 0 check |
| 410 HYDRO GENERATION | |
| 411 | |
| 412 | |
| 414 TOTAL HYDRO | 0 check |
| 416 OTHER GENERATION | |
| 417 | |
| 418 | |
| <i>Check array formula against this row value</i> | |
| 422 TOTAL RESOUR | 0 check |

04/03-03/04

FUEL BURNED (Tons, MMBtu)

| | |
|------------------|------------|
| Blundell | - |
| Carbon | 658,265 |
| Cholla | 1,403,776 |
| Colstrip | 349,255 |
| Craig | 641,097 |
| Dave Johnston | 3,907,833 |
| Gadsby | 5,047,195 |
| Gadsby CTs | 3,955,762 |
| Gadsby Leased CT | - |
| Hayden | 267,398 |
| Hermiston | 12,512,644 |
| Hunter | 3,726,679 |
| Huntington | 3,043,570 |
| Jim Bridger | 5,816,761 |
| Little Mountain | 1,616,258 |
| Naughton | 2,672,327 |
| West Valley CT | 6,632,270 |
| Wyodak | 1,615,821 |

432 FUEL BURNED (Tons, MMBtu)

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BURN RATE (MMBtu/MWH)

| | |
|------------------|--------|
| Blundell | - |
| Carbon | 0.474 |
| Cholla | 0.550 |
| Colstrip | 0.628 |
| Craig | 0.511 |
| Dave Johnston | 0.674 |
| Gadsby | 12.820 |
| Gadsby CTs | 11.644 |
| Gadsby Leased CT | - |
| Hayden | 0.509 |
| Hermiston | 7.333 |
| Hunter | 0.463 |
| Huntington | 0.456 |
| Jim Bridger | 0.560 |
| Little Mountain | 17.819 |
| Naughton | 0.535 |
| West Valley CT | 11.377 |
| Wyodak | 0.739 |

452 BURN RATE (Tons/MWH, MMBtu/MWH)

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AVERAGE FUEL COST (\$/Ton, \$/MMBtu)

| | |
|------------------|--------|
| Blundell | 21.088 |
| Carbon | 16.007 |
| Cholla | 25.750 |
| Colstrip | 10.383 |
| Craig | 21.705 |
| Dave Johnston | 10.075 |
| Gadsby | 3.787 |
| Gadsby CTs | 3.787 |
| Gadsby Leased CT | - |
| Hayden | 22.471 |
| Hermiston | 2.836 |
| Hunter | 17.711 |
| Huntington | 18.386 |
| Jim Bridger | 17.028 |
| Little Mountain | 3.875 |
| Naughton | 20.115 |
| West Valley CT | 4.125 |
| Wyodak | 10.147 |

472 AVERAGE FUEL COST (\$/Ton, \$/MMBtu)

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PEAK CAPACITY (NAMEPLATE)

| | |
|------------------|-------|
| Blundell | 23 |
| Carbon | 175 |
| Cholla | 380 |
| Colstrip | 74 |
| Craig | 165 |
| Dave Johnston | 772 |
| Gadsby | 235 |
| Gadsby CTs | 126 |
| Gadsby Leased CT | - |
| Hayden | 78 |
| Hermiston | 245 |
| Hunter | 1,122 |
| Huntington | 895 |
| Jim Bridger | 1,413 |
| Little Mountain | 16 |
| Naughton | 700 |
| West Valley CT | 210 |
| Wyodak | 276 |

492 PEAK CAPACITY (NAMEPLATE)

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CAPACITY FACTOR

| | |
|---------------|-------|
| Blundell | 85.67 |
| Carbon | 90.31 |
| Cholla | 76.42 |
| Colstrip | 85.59 |
| Craig | 86.53 |
| Dave Johnston | 85.53 |

512 CAPACITY FACTOR

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|-----|
| 513 |
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|-----------------|-------|-----|
| Gadsby | 19.07 | 519 |
| Gadsby CTs | 32.03 | 520 |
| Hayden | 76.65 | 521 |
| Hermiston | 82.20 | 522 |
| Hunter | 81.73 | 523 |
| Huntington | 84.98 | 524 |
| Jim Bridger | 83.69 | 525 |
| Little Mountain | 72.50 | 526 |
| Naughton | 81.31 | 527 |
| West Valley CT | 32.98 | 528 |
| Wyodak | 93.65 | 529 |

PacifiCorp
Utah Rate Case
Period Ending March 2004

WA 2003 Update (50yr)
Resource Statistics
"THE MILL"

| | 04/03-03/04 | |
|---------------------------------|-------------|--|
| THE MILL (Mills / KWH) | | Check array formula against this row value |
| AEPCO | 50.56 | 538 THE MILL (Mills / KWH) |
| Black Hills | - | 539 |
| Black Hills Capacity | - | 540 |
| Blanding | 39.56 | 541 |
| BPA Flathead Sale | 43.75 | 542 |
| BPA Wind | 48.72 | 543 |
| CDWR | 59.46 | 544 |
| Clark Supplemental | - | 545 |
| Clark Wafertech | - | 546 |
| Cheyenne | - | 547 |
| Citizens Power | - | 548 |
| COPD (BHP Steel) | - | 549 |
| Deseret Supplemental | 43.11 | 550 |
| Deseret Displacement | 7.50 | 551 |
| Electrical District No. 2 | - | 552 |
| Flathead | 43.22 | 553 |
| Green Mountain | - | 554 |
| Hinson | - | 555 |
| Hurricane Sale | 28.00 | 556 |
| LADWP (IPP Layoff) | 48.13 | 557 |
| Okanogan | - | 558 |
| PNGC | - | 559 |
| PSCO | 47.53 | 560 |
| Puget Sound | 62.02 | 561 |
| Redding Sale | - | 562 |
| SCE | 60.00 | 563 |
| SDG&E Sale | - | 564 |
| Sierra Pac 2 | 58.14 | 565 |
| SMUD | 37.00 | 566 |
| Springfield | 46.06 | 567 |
| Springfield II | - | 568 |
| UMPA | 55.48 | 569 |
| UMPA II | 42.99 | 570 |
| WAPA I | 32.00 | 571 |
| WAPA II | - | 572 |
| | | 573 |
| Short Term Firm Sales | 37.768 | |
| System Balancing Sales | 50.821 | |
| Aquila hydro hedge | - | 590 Long Term Firm Purchases |
| APS Exchange | - | 591 |
| APS Supplemental Purchase | 18.65 | 592 |
| Avista Seasonal Exch | - | 593 |
| Avista Summer Capacity | 65.99 | 594 |
| Black Hills CTs | - | 595 |
| BPA Entitlement Capacity | - | 596 |
| BPA Exchange | - | 597 |
| BPA Foote Creek IV Purchase | - | 598 |
| BPA FC II Storage Agreement | - | 599 |
| BPA FC IV Storage Agreement | - | 600 |
| BPA Peaking | 1,777.33 | 601 |
| BPA So. Idaho Exchange | (27.98) | 602 |
| BPA Supplemental Capacity | - | 603 |
| Canadian Entitlement | - | 604 |
| Clark S&I Purchases | 30.87 | 605 |
| Colockum Capacity Exchange | - | 606 |
| Constellation temperature hedge | - | 607 |
| Cowlitz Swift | - | 608 |
| CSPE | - | 609 |
| Deseret G&T Expansion | 23.96 | 610 |
| Deseret G&T Non Firm | 33.78 | 611 |
| Deseret Monthly | - | 612 |
| Douglas PUD Settlement | 21.30 | 613 |
| Duke HLH | 47.20 | 614 |
| Duke SuPK | - | 615 |
| Element Re temperature hedge | - | 616 |
| Enron Purchase | - | 617 |
| EWEB FC I Storage Agreement | - | 618 |
| Foote Creek I | - | 619 |
| Fort James | 49.58 | 620 |
| Gemstate | 58.29 | 621 |
| Grant County | 35.00 | 622 |
| Grant Priest Rapids project | - | 623 |
| GSLM | - | 624 |
| Hermiston Purchase | 45.68 | 625 |
| Hurricane Purchase | 32.00 | 626 |
| Idaho Power RTSA Return | - | 627 |
| IPP Purchase | 48.13 | 628 |
| MagCorp | 55.84 | 629 |
| Mid Columbia | 8.96 | 630 |
| Morgan Stanley call | 72.47 | 631 |
| NuCor | - | 632 |
| P4 Production | 251.75 | 633 |
| PGE Cove | 36.93 | 634 |
| Pinnacle West | 76.00 | 635 |
| | | 636 |

| | | |
|----------------------------------|--------|-----------------------|
| PSCO FC III Storage Agreement | - | 637 |
| Public Service NM | 73.84 | 638 |
| QF Biomass | 126.88 | 639 |
| QF D. R. Johnson | 102.27 | 640 |
| QF Hydro East | 50.96 | 641 |
| QF Hydro West | 98.81 | 642 |
| QF Other | - | 643 |
| QF Sunnyside | 53.06 | 644 |
| QF Warm Springs (Pelton) | - | 645 |
| Redding Exchange | - | 646 |
| Rock River | 35.48 | 647 |
| SCE Firm Capacity | - | 648 |
| SCL State Line Storage Agreement | - | 649 |
| Sempra call | 100.49 | 650 |
| SF Phosphates | 46.75 | 651 |
| Small Purchases east | 35.15 | 652 |
| Small Purchases west | 14.87 | 653 |
| TransAlta Purchase | 35.55 | 654 |
| Tri-State Exchange | - | 655 |
| Tri-State Purchase | 39.08 | 656 |
| USBR Green Springs | - | 657 |
| 0 | | |
| Short Term Firm Purchases | 40.507 | |
| System Balancing Purchases | 45.677 | |
| Blundell | 21.09 | 674 Thermal Resources |
| Carbon | 7.59 | 675 |
| Cholla | 14.17 | 676 |
| Colstrip | 6.52 | 677 |
| Craig | 11.10 | 678 |
| Dave Johnston | 6.79 | 679 |
| Gadsby | 48.24 | 680 |
| Gadsby CTs | 44.24 | 681 |
| Gadsby Leased CT | - | 682 |
| Hayden | 11.44 | 683 |
| Hermiston | 25.55 | 684 |
| Hunter | 8.20 | 685 |
| Huntington | 8.38 | 686 |
| Jim Bridger | 9.53 | 687 |
| Little Mountain | 69.81 | 688 |
| Naughton | 10.75 | 689 |
| West Valley CT | 46.79 | 690 |
| Wyodak | 7.49 | 691 |
| | | 692 |
| HOURS IN PERIOD | 11 | 690 HOURS IN PERIOD |

**PacifiCorp
Washington Results of Operations March 2003
Removal of Colstrip #3**

| | <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: | | | | | | | |
| Pre-Merger Plant | 310 | 1 | (110,283,000) | DGP | 16.833% | (18,564,158) | 5.2.1 |
| Post-Merger Plant | 310 | 1 | (3,565,843) | SG | 8.774% | (312,879) | 5.2.1 |
| Pre-Merger Depreciation Reserve | 108SP | 1 | 58,949,475 | DGP | 16.833% | 9,923,083 | 5.2.1 |
| Post-Merger Depreciation Reserve | 108SP | 1 | 723,778 | SG | 8.774% | 63,507 | 5.2.1 |
| Pre-Merger Deferred Income Taxes | 282 | 1 | 10,662,648 | DITBAL | 6.296% | 671,269 | 5.2.1 |
| Deferred ITC | 255 | 1 | 2,585,372 | ITC84 | 14.180% | 366,606 | 5.2.1 |
| | | | <u>(40,927,570)</u> | | | <u>(7,852,573)</u> | |
| Adjustment to Expense: | | | | | | | |
| Pre-Merger Depreciation | 403SP | 1 | (3,319,518) | DGP | 16.833% | (558,781) | 5.2.4 |
| Post-Merger Depreciation | 403SP | 1 | (107,332) | SG | 8.774% | (9,418) | 5.2.4 |
| Taxes Other | 408 | 1 | (391,512) | GPS | 8.345% | (32,673) | Below |
| Tax Depr Exp-Sch M | SCHMDT | 1 | (191,154) | TAXDEPRMA | 8.483% | (16,215) | 5.2.4 |
| Pre-Merger Book Depr Exp-Sch M | SCHMAT | 1 | (3,319,518) | DGP | 16.833% | (558,781) | 5.2.4 |
| Post-Merger Book Depr Exp-Sch M | SCHMAT | 1 | (107,332) | SG | 8.774% | (9,418) | 5.2.4 |
| Deferred Income Tax Exp | 41110 | 1 | 1,227,979 | DITEXP | 9.801% | 120,349 | 5.2.4 |
| | | | <u>(6,208,387)</u> | | | <u>(1,064,936)</u> | |

Taxes Other - Detail:

| | |
|---|-----------------|
| Total Colstrip Property Taxes from 2002 Tax Year | 1,143,615 |
| Colstrip #3 as a percentage of Total Colstrip NBV | <u>34.2346%</u> |
| Property Tax expense to remove | <u>391,512</u> |

Description of Adjustment:

This adjustment removes Colstrip #3 Plant Investment from cost of service. This treatment was authorized in Cause No. U-86-02.

PacifiCorp
 Colstrip 3 Rate Base
 Twelve Months Ended March 2003

5.2.1

| | Mar-02 | Mar-03 | (in \$thousands) Average | REF # |
|------------------------|-----------------|-----------------|-----------------------------|---------------|
| Plant - Premerger | (110,283) | (110,283) | (110,283) | to 5.2 |
| Plant - Postmerger | (3,566) | (3,566) | (3,566) | to 5.2 |
| Depreciation Res-Pre | 57,290 | 60,609 | 58,949 | to 5.2 |
| Depreciation Res-Post | 670 | 777 | 724 | to 5.2 |
| Deferred Income Taxes | 11,891 | 10,663 | 10,663 | to 5.2 |
| Deferred ITC | 2,936 | 2,585 | 2,585 | to 5.2 |
| Total Rate Base | (41,063) | (39,214) | (40,928) | <i>to 5.2</i> |

| DEPRECIABLE PLANT | | RATE | EXPENSE |
|--------------------|---------|-------|---------------|
| 1983 (STEAM) | 106,949 | 1.46% | 1,556 |
| 1984 (STEAM) | 107,779 | 2.91% | 3,136 |
| 1985 (STEAM) | 107,779 | 2.91% | 3,136 |
| 1986 (STEAM) | 109,832 | 2.91% | 3,196 |
| 1987 (STEAM) | 109,983 | 2.66% | 2,926 |
| 1988 (STEAM) | 110,283 | 2.66% | 2,934 |
| 1989 (STEAM) | 110,139 | 2.66% | 2,930 |
| 1990 (STEAM) | 110,204 | 2.66% | 2,931 |
| 1991 (STEAM) | 110,222 | 2.66% | 2,932 |
| 1992 (STEAM) | 110,753 | 2.66% | 2,946 |
| 1993 (STEAM) | 110,914 | 2.60% | 2,884 |
| 1994 (STEAM) | 111,168 | 2.60% | 2,890 |
| 1995 (STEAM) | 112,006 | 2.60% | 2,912 |
| 1996 (STEAM) | 112,699 | 2.60% | 2,930 |
| 1997 (STEAM) | 113,438 | 2.60% | 2,949 |
| 1998 (STEAM) | 113,391 | 2.60% | 2,948 |
| 1999 (STEAM) | 113,501 | 2.60% | 2,951 |
| March 2000 (STEAM) | 113,627 | 2.60% | 1,477 |
| Sept2000 (STEAM) | 113,627 | 2.60% | 1,477 |
| March 2001 (STEAM) | 113,576 | 2.60% | 1,476 |
| Sept 2001 (STEAM) | 114,197 | 2.60% | 1,485 |
| March 2002 (STEAM) | 113,985 | 2.60% | 1,482 |
| March 2003 (Steam) | 113,849 | 3.01% | 3,421 |
| | | | <u>59,907</u> |

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| | 110,283 | 1983 | 1984 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | |
|--------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | TAX | |
| | 3,566 | | | | | | | | | | | | | | | | | | | | | |
| | 113,849 | 106,949 | 830 | 2,053 | 151 | 300 | -144 | 65 | 17 | 522 | 161 | 254 | 638 | 693 | 739 | -47 | 110 | 126 | -51 | 621 | -212 | -136 |
| | TOTAL | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS | ADDITIONS |
| PLANT IN SERVICE | | | | | | | | | | | | | | | | | | | | | | |
| TAX BASIS - ITC | | | | | | | | | | | | | | | | | | | | | | |
| TAX BASIS - ACRS | | | | | | | | | | | | | | | | | | | | | | |
| TAX BASIS PROPERTY - ITC | | | | | | | | | | | | | | | | | | | | | | |
| ITC @ 10% | 85,480 | 82,895 | 747 | 1,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (26/90) | 7,429 | 7,163 | 67 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (25/90) | 7,144 | 6,907 | 65 | 172 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (24/30) | 6,859 | 6,631 | 62 | 166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (23/30) | 6,574 | 6,355 | 60 | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (22/30) | 6,290 | 6,078 | 57 | 154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (21/30) | 6,005 | 5,802 | 55 | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (20/30) | 5,720 | 5,526 | 52 | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (19/30) | 5,435 | 5,249 | 50 | 135 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (18/30) | 5,150 | 4,973 | 47 | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (17/30) | 4,865 | 4,697 | 45 | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (16/30) | 4,580 | 4,421 | 42 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (15/30) | 4,295 | 4,144 | 40 | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (14/30) | 4,010 | 3,868 | 37 | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (13/30) | 3,725 | 3,582 | 35 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (12/30) | 3,440 | 3,297 | 33 | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (11/30) | 3,155 | 3,012 | 31 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (10/30) | 2,870 | 2,727 | 29 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ITC @ 2.86 (9/30) | 2,585 | 2,442 | 27 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TAX BASIS - ACRS | 82,895 | 747 | 1,755 | 148 | 294 | 148 | 141 | 64 | 17 | 521 | 158 | 249 | 821 | 679 | 724 | (46) | 108 | 123 | (60) | 808 | (207) | (133) |
| 1983 TAX DEPRECIATION | 5.00% | | | | | | | | | | | | | | | | | | | | | |
| BOOK DEPREC. @ (2.91%/2) | 1.46% | | | | | | | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 46% | 46.00% | 1,191 | | | | | | | | | | | | | | | | | | | | |
| 1984 TAX DEPRECIATION | 10.00% | | | | | | | | | | | | | | | | | | | | | |
| BOOK DEPRECATION @ 2.91% | 2.91% | | | | | | | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 46% | 46.00% | 2,387 | | | | | | | | | | | | | | | | | | | | |
| 1985 TAX DEPRECIATION | 9.00% | | | | | | | | | | | | | | | | | | | | | |
| BOOK DEPRECATION @ 2.91% | 2.91% | | | | | | | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 46% | 46.00% | 2,023 | | | | | | | | | | | | | | | | | | | | |
| 1986 TAX DEPRECIATION | 8.00% | | | | | | | | | | | | | | | | | | | | | |
| BOOK DEPRECATION @ 2.91% | 2.91% | | | | | | | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 46% | 46.00% | 1,651 | | | | | | | | | | | | | | | | | | | | |
| 1987 TAX DEPRECIATION | 7.00% | | | | | | | | | | | | | | | | | | | | | |
| BOOK DEPRECATION @ 2.66% | 2.66% | | | | | | | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 40% | 40.00% | 1,248 | | | | | | | | | | | | | | | | | | | | |
| 1988 TAX DEPRECIATION | 7.00% | | | | | | | | | | | | | | | | | | | | | |
| BOOK DEPRECATION @ 2.66% | 2.66% | | | | | | | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 34% | 34.00% | 1,054 | | | | | | | | | | | | | | | | | | | | |
| 1989 TAX DEPRECIATION | 6.00% | | | | | | | | | | | | | | | | | | | | | |
| BOOK DEPRECATION @ 2.66% | 2.66% | | | | | | | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 34% | 34.00% | 769 | | | | | | | | | | | | | | | | | | | | |

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| | ACRS 1983 TAX | ACRS 1984 TAX | ACRS 1986 TAX | ACRS 1988 TAX | MACRS 1989 TAX | MACRS 1990 TAX | MACRS 1991 TAX | MACRS 1992 TAX | MACRS 1994 TAX | MACRS 1995 TAX | MACRS 1996 TAX | MACRS 1997 TAX | MACRS 1998 TAX | MACRS 1999 TAX | MACRS 2000 TAX | MACRS 2001 TAX | MACRS Sep-01 TAX | MACRS Mar-02 TAX | MACRS Mar-03 TAX | ADDITIONS | ADDITIONS | ADDITIONS |
|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|-----------|-----------|-----------|
| 1980 TAX DEPRECIATION | 4,973 | 45 | 123 | 19,63 | (10,18) | 2,40 | | | | | | | | | | | | | | | | |
| BOOK DEPRECIATION @ 2.66% | 2,845 | 22 | 55 | 4 | 8 | (4) | 2 | | | | | | | | | | | | | | | |
| DIFFERENCE | 2,128 | 23 | 68 | 5 | 12 | (6) | 1 | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 34% | 724 | 8 | 23 | 2 | 4 | (2) | 0 | | | | | | | | | | | | | | | |
| 1981 TAX DEPRECIATION | 4,973 | 45 | 123 | 18,16 | (9,42) | 4,61 | 0,64 | | | | | | | | | | | | | | | |
| BOOK DEPRECIATION @ 2.66% | 2,845 | 22 | 55 | 4 | 8 | (4) | 0 | | | | | | | | | | | | | | | |
| DIFFERENCE | 2,128 | 23 | 68 | 4 | 10 | (6) | 3 | | | | | | | | | | | | | | | |
| DEFERRED TAX @ 34% | 724 | 8 | 23 | 2 | 3 | (2) | 1 | | | | | | | | | | | | | | | |
| 1992 TAX DEPRECIATION | 4,973 | 45 | 105 | 7,82 | (8,71) | 4,27 | 1,24 | 19,53 | | | | | | | | | | | | | | |
| BOOK DEPRECIATION @ 2.66% | 2,845 | 22 | 55 | 4 | 8 | (4) | 2 | 14 | | | | | | | | | | | | | | |
| DIFFERENCE | 2,128 | 23 | 51 | 4 | 9 | (5) | 3 | 1 | | | | | | | | | | | | | | |
| DEFERRED TAX @ 34% | 724 | 8 | 17 | 1 | 3 | (2) | 1 | 2 | | | | | | | | | | | | | | |
| 1993 TAX DEPRECIATION | 4,973 | 45 | 105 | 7,23 | (8,06) | 3,95 | 1,14 | 37,60 | 5,92 | | | | | | | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | | | | | | | | | | | | | |
| DIFFERENCE | 2,192 | 23 | 52 | 3 | 8 | (4) | 2 | 24 | 2 | | | | | | | | | | | | | |
| DEFERRED TAX @ 37.86% | 830 | 9 | 20 | 1 | 3 | (2) | 1 | 9 | 1 | | | | | | | | | | | | | |
| 1994 TAX DEPRECIATION | 4,973 | 45 | 105 | 6,69 | (7,45) | 3,65 | 1,06 | 34,78 | 11,39 | 9,33 | | | | | | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | 7 | | | | | | | | | | | | |
| DIFFERENCE | 2,192 | 23 | 52 | 3 | 7 | (4) | 2 | 21 | 7 | 3 | | | | | | | | | | | | |
| DEFERRED TAX @ 37.86% | 830 | 9 | 20 | 1 | 2 | (1) | 1 | 8 | 3 | 1 | | | | | | | | | | | | |
| 1995 TAX DEPRECIATION | 4,973 | 45 | 105 | 6,60 | (6,89) | 3,38 | 0,98 | 32,16 | 10,54 | 17,96 | 30,80 | | | | | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | 7 | 22 | | | | | | | | | | | |
| DIFFERENCE | 2,192 | 23 | 52 | 3 | 5 | (3) | 2 | 18 | 6 | 11 | 9 | | | | | | | | | | | |
| DEFERRED TAX @ 37.9% | 831 | 9 | 20 | 1 | 2 | (1) | 1 | 7 | 2 | 4 | 3 | | | | | | | | | | | |
| 1996 TAX DEPRECIATION | 4,973 | 45 | 105 | 6,60 | (6,38) | 3,12 | 0,90 | 29,76 | 9,75 | 16,61 | 59,29 | 25,47 | | | | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | 7 | 22 | 16 | | | | | | | | | | |
| DIFFERENCE | 2,192 | 23 | 52 | 3 | 5 | (3) | 1 | 16 | 6 | 10 | 38 | 7 | | | | | | | | | | |
| DEFERRED TAX @ 37.9% | 831 | 9 | 20 | 1 | 2 | (1) | 1 | 6 | 2 | 4 | 14 | 3 | | | | | | | | | | |
| 1997 TAX DEPRECIATION | 4,973 | 45 | 105 | 6,60 | (6,29) | 2,89 | 0,84 | 27,53 | 9,01 | 15,37 | 54,84 | 49,03 | 27,15 | | | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | 7 | 22 | 18 | 19 | | | | | | | | | |
| DIFFERENCE | 2,192 | 23 | 52 | 3 | 5 | (3) | 1 | 14 | 5 | 8 | 33 | 31 | 8 | | | | | | | | | |
| DEFERRED TAX @ 37.95% | 832 | 9 | 20 | 1 | 2 | (1) | 0 | 5 | 2 | 3 | 13 | 12 | 3 | | | | | | | | | |
| 1998 TAX DEPRECIATION | 0 | 45 | 105 | 6,60 | (6,29) | 2,85 | 0,77 | 25,46 | 8,34 | 14,21 | 50,73 | 45,34 | 52,26 | (1,71) | | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | 7 | 22 | 18 | 19 | (1) | | | | | | | | |
| DIFFERENCE | -2,781 | 23 | 52 | 3 | 5 | (3) | 1 | 12 | 4 | 8 | 29 | 27 | 33 | (1) | | | | | | | | |
| DEFERRED TAX @ 38.19% | -1,092 | 9 | 20 | 1 | 2 | (1) | 0 | 4 | 2 | 3 | 11 | 10 | 13 | (0) | | | | | | | | |
| 1999 TAX DEPRECIATION | 0 | 45 | 105 | 6,60 | (6,29) | 2,85 | 0,78 | 23,55 | 7,71 | 13,15 | 48,92 | 41,95 | 48,34 | 4,05 | | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | 7 | 22 | 18 | 19 | (1) | | | | | | | | |
| DIFFERENCE | -2,781 | 23 | 52 | 3 | 5 | (3) | 1 | 10 | 4 | 7 | 25 | 24 | 29 | (1) | | | | | | | | |
| DEFERRED TAX @ 38.19% | -1,062 | (8) | 20 | 1 | 2 | (1) | 0 | 4 | 1 | 3 | 10 | 9 | 11 | (1) | | | | | | | | |
| 2000 TAX DEPRECIATION | 0 | 45 | 105 | 6,60 | (6,29) | 2,85 | 0,76 | 23,24 | 7,13 | 12,16 | 43,41 | 38,80 | 44,72 | 7,80 | 4,83 | | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 2,781 | 22 | 53 | 4 | 8 | (4) | 2 | 14 | 4 | 7 | 22 | 18 | 19 | (1) | 3 | | | | | | | |
| DIFFERENCE | -2,781 | 23 | 52 | 3 | 5 | (3) | 1 | 9 | 3 | 6 | 22 | 21 | 26 | (1) | 3 | | | | | | | |
| DEFERRED TAX @ 38.19% | -1,062 | (8) | (0) | 1 | 2 | (1) | 0 | 4 | 1 | 2 | 8 | 8 | 10 | (1) | 2 | | | | | | | |
| 2000 TAX DEPRECIATION | 0 | 45 | 105 | 6,60 | (6,29) | 2,85 | 0,38 | 11,62 | 3,52 | 5,63 | 20,07 | 17,95 | 20,68 | 3,61 | 4,45 | (0,94) | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 1,390 | 11 | 27 | 2 | 4 | (2) | 1 | 7 | 2 | 3 | 11 | 9 | 10 | (1) | 2 | (1) | | | | | | |
| DIFFERENCE | -1,390 | (11) | 26 | 1 | 3 | (1) | 0 | 5 | 1 | 2 | 9 | 8 | 11 | (1) | 2 | (0) | | | | | | |
| DEFERRED TAX @ 38.19% | -531 | (4) | 10 | 1 | 1 | (0) | 0 | 2 | 1 | 1 | 4 | 3 | 4 | (0) | 1 | (0) | | | | | | |
| 2001 TAX DEPRECIATION | 0 | 45 | 105 | 6,60 | (6,29) | 2,85 | 0,38 | 11,62 | 3,52 | 5,63 | 20,07 | 17,95 | 20,68 | 3,61 | 4,45 | (0,94) | | | | | | |
| BOOK DEPRECIATION @ 2.60% | 1,390 | 11 | 27 | 2 | 4 | (2) | 1 | 7 | 2 | 3 | 11 | 9 | 10 | (1) | 2 | (1) | | | | | | |
| DIFFERENCE | -1,390 | (11) | 27 | 1 | 3 | (1) | 0 | 5 | 1 | 2 | 9 | 8 | 11 | (1) | 2 | (0) | | | | | | |
| DEFERRED TAX @ 38.041% | -528 | (4) | (10) | 1 | 1 | (0) | 0 | 2 | 1 | 1 | 3 | 3 | 4 | (0) | 1 | (0) | | | | | | |

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| | ACRS 1983 TAX | ACRS 1984 TAX | ACRS 1986 TAX | ACRS 1987 TAX | MACRS 1988 TAX | MACRS 1989 TAX | MACRS 1990 TAX | MACRS 1991 TAX | MACRS 1992 TAX | MACRS 1993 TAX | MACRS 1994 TAX | MACRS 1995 TAX | MACRS 1996 TAX | MACRS 1997 TAX | MACRS 1998 TAX | MACRS 1999 TAX | MACRS 2000 TAX | MACRS 2001 TAX | MACRS Sep-01 TAX | MACRS Mar-02 TAX | MACRS Mar-03 TAX |
|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|
| Premier total | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 | 110,283 |
| Postmerger total | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 |
| 113,849 TOTAL | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 | 113,849 |
| 2001 TAX DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BOOK DEPRECIATION @ 2.60% | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 |
| DIFFERENCE | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) |
| DEFERRED TAX @ 38.041% | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) |
| 2002 TAX DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BOOK DEPRECIATION @ 2.60% | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 | 1,390 |
| DIFFERENCE | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) | (11) |
| DEFERRED TAX @ 38.041% | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) |
| 2002 TAX DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BOOK DEPRECIATION @ 3.01% | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 |
| DIFFERENCE | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) |
| DEFERRED TAX @ 37.951% | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) |
| 2003 TAX DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BOOK DEPRECIATION @ 3.01% | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 |
| DIFFERENCE | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) | (12) |
| DEFERRED TAX @ 37.951% | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) |

| | 10,983 | Tax |
|-----------------------------|--------|----------------------------------|
| Deferred Income Tax Balance | 107 | 171 |
| premerger deprec exp | 3,320 | 20 |
| postmerger deprec exp | 107 | 171 |
| premerger deprec reserve | 60,609 | 11,881 |
| postmerger Deprac Reserve | 777 | March 2002 Total Def Tax Balance |
| premerger deprec reserve | 57,280 | |
| postmerger Deprac Reserve | 670 | |
| premerger deprec reserve | 58,949 | |
| postmerger Deprac Reserve | 724 | |

> 191,000 to 5.2

(1,227,979) Total Deferred tax expense for year ended March 2003 from (2) above to 5.2

**PacifiCorp
Washington Results of Operations March 2003
Trail Mountain Closure Amortization**

| | <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 Income: | | | | | | | |
| Other Revenue | 456 | 1 | (385,200) | SG | 8.774% | (33,799) | 5.3.4 |
| Amortization Expense of Closure Co | 501 | 1 | 7,935,023 | SE | 8.513% | 675,503 | 5.3.7 |

Adjustment to Rate Base:

| | | | | | | | |
|----------------------------|------|---|-------------|----|--------|-----------|-------|
| Unamortized Deferred Debit | 182M | 1 | (4,305,259) | SE | 8.513% | (366,503) | below |
|----------------------------|------|---|-------------|----|--------|-----------|-------|

| <u>Adjustment Detail:</u> | <u>Acct 182399 (SAP 187058)</u> | <u>Acct 182399 (SAP 187059)</u> | <u>Total</u> |
|-----------------------------------|-------------------------------------|-------------------------------------|--------------|
| 13 Month Average | 12,703,957 | 16,932,333 | 29,636,290 |
| PacifiCorp Share (Approx. 85.5%) | 10,858,456 | 14,472,576 | 25,331,032 |
| Joint Owner Share (Approx. 14.5%) | 1,845,502 | 2,459,757 | 4,305,259 |

Ref. Page 5.3.1

Ref. Page 5.3.1

Description of Adjustment:

The Trail Mountain mine was used to supply coal to the Hunter plant which is a joint owned facility. The joint owners share is approximately 14.5% and their portion is being backed out from the above rate base and income statement entries to properly reflect only PacifiCorp's 85.5% share. The joint owners are being billed for their share of the closure costs.

In April of 2002, two regulatory assets were setup on the Company books - one for the Trail Mountain Closure costs and one for the Unrecovered Trail Mountain Investment. These regulatory assets will be amortized over a five year period beginning April 2001 and ending March 2006. A petition for an accounting order for Trail Mountain was filed with the WUTC on October 10, 2003.

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area

Account number: 187058 Trail Mt Mine Clos
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2003
 All documents in currency: Display currency: USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|---------------|---------------|---------------|---------------|
| Balance C... | | | | |
| 1 | 35,484,346.70 | 19,897,764.51 | 15,586,582.19 | 15,586,582.19 |
| 2 | | 331,629.41 | 331,629.41- | 15,254,952.78 |
| 3 | | 331,629.41 | 331,629.41- | 14,923,323.37 |
| 4 | 15,586,582.19 | 15,918,211.60 | 331,629.41- | 14,591,693.96 |
| 5 | | 331,629.41 | 331,629.41- | 14,260,064.55 |
| 6 | | 331,629.41 | 331,629.41- | 13,928,435.14 |
| 7 | | 331,629.41 | 331,629.41- | 13,596,805.73 |
| 8 | | 331,629.41 | 331,629.41- | 13,265,176.32 |
| 9 | | 331,629.41 | 331,629.41- | 12,933,546.91 |
| 10 | | 331,629.41 | 331,629.41- | 12,601,917.50 |
| 11 | | 331,629.41 | 331,629.41- | 12,270,288.09 |
| 12 | | 331,629.41 | 331,629.41- | 11,938,658.68 |
| 13 | | | | 11,938,658.68 |
| 14 | | | | 11,938,658.68 |
| 15 | | | | 11,938,658.68 |
| 16 | | | | 11,938,658.68 |
| Total | 51,070,928.89 | 39,132,270.21 | 11,938,658.68 | 11,938,658.68 |

13 Month Average Balance 12,703,957 to 5.3
 PacifiCorp Share (~85.5%) 10,858,456 to 5.3
 Joint Owner Share (~14.5%) 1,845,502 to 5.3

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area

Account number: 187059 Trail Mt Mine Unr In
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2000
 All documents in edit mode | Display current

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|---------------|---------------|---------------|---------------|
| Balance C... | | | | |
| 1 | 47,294,930.94 | 26,520,522.02 | 20,774,408.92 | 20,774,408.92 |
| 2 | | 442,008.70 | 442,008.70- | 20,332,400.22 |
| 3 | | 442,008.70 | 442,008.70- | 19,890,391.52 |
| 4 | 20,774,408.92 | 21,216,417.62 | 442,008.70- | 19,448,382.82 |
| 5 | | 442,008.70 | 442,008.70- | 19,006,374.12 |
| 6 | | 442,008.70 | 442,008.70- | 18,564,365.42 |
| 7 | | 442,008.70 | 442,008.70- | 18,122,356.72 |
| 8 | | 442,008.70 | 442,008.70- | 17,680,348.02 |
| 9 | | 442,008.70 | 442,008.70- | 17,238,339.32 |
| 10 | | 442,008.70 | 442,008.70- | 16,796,330.62 |
| 11 | | 442,008.70 | 442,008.70- | 16,354,321.92 |
| 12 | | 442,008.70 | 442,008.70- | 15,912,313.22 |
| 13 | | | | 15,912,313.22 |
| 14 | | | | 15,912,313.22 |
| 15 | | | | 15,912,313.22 |
| 16 | | | | 15,912,313.22 |
| Total | 68,069,339.86 | 52,157,026.64 | 15,912,313.22 | 15,912,313.22 |

13 Month Average Balance 16,932,333 to 5.3
 PacifiCorp Share (~85.5%) 14,472,576 to 5.3
 Joint Owner Share (~14.5%) 2,459,757 to 5.3

5.3.3

Amortization Schedule: Total Trail Mountain Closure Regulatory Asset including Joint Owner

Name: Mine Closure Costs
 SAP Asset Account: 187058
 Ferc Asset Account: 182399
 Asset Allocation Code: SE

Name: Unrecovered Investment
 SAP Asset Account: 187059
 Ferc Asset Account: 186.8
 Asset Allocation Code: SE

| Amortization | | | | Amortization | | | | | |
|--------------|----|----------------------|------------------------|----------------|--------|----|----------------------|------------------------|----------------|
| Date | # | Beg Balance | Expense | Ending Balance | Date | # | Beg Balance | Expense | Ending Balance |
| BB | | 19,897,764.52 | | | BB | | 26,520,522.02 | | |
| Apr-01 | 1 | 19,897,764.52 | (331,629.41) | 19,566,135.11 | Apr-01 | 1 | 26,520,522.02 | (442,008.70) | 26,078,513.32 |
| May-01 | 2 | 19,566,135.11 | (331,629.41) | 19,234,505.70 | May-01 | 2 | 26,078,513.32 | (442,008.70) | 25,636,504.62 |
| Jun-01 | 3 | 19,234,505.70 | (331,629.41) | 18,902,876.29 | Jun-01 | 3 | 25,636,504.62 | (442,008.70) | 25,194,495.92 |
| Jul-01 | 4 | 18,902,876.29 | (331,629.41) | 18,571,246.88 | Jul-01 | 4 | 25,194,495.92 | (442,008.70) | 24,752,487.22 |
| Aug-01 | 5 | 18,571,246.88 | (331,629.41) | 18,239,617.47 | Aug-01 | 5 | 24,752,487.22 | (442,008.70) | 24,310,478.52 |
| Sep-01 | 6 | 18,239,617.47 | (331,629.41) | 17,907,988.06 | Sep-01 | 6 | 24,310,478.52 | (442,008.70) | 23,868,469.82 |
| Oct-01 | 7 | 17,907,988.06 | (331,629.41) | 17,576,358.65 | Oct-01 | 7 | 23,868,469.82 | (442,008.70) | 23,426,461.12 |
| Nov-01 | 8 | 17,576,358.65 | (331,629.41) | 17,244,729.24 | Nov-01 | 8 | 23,426,461.12 | (442,008.70) | 22,984,452.42 |
| Dec-01 | 9 | 17,244,729.24 | (331,629.41) | 16,913,099.83 | Dec-01 | 9 | 22,984,452.42 | (442,008.70) | 22,542,443.72 |
| Jan-02 | 10 | 16,913,099.83 | (331,629.41) | 16,581,470.42 | Jan-02 | 10 | 22,542,443.72 | (442,008.70) | 22,100,435.02 |
| Feb-02 | 11 | 16,581,470.42 | (331,629.41) | 16,249,841.01 | Feb-02 | 11 | 22,100,435.02 | (442,008.70) | 21,658,426.32 |
| Mar-02 | 12 | 16,249,841.01 | (331,629.41) | 15,918,211.60 | Mar-02 | 12 | 21,658,426.32 | (442,008.70) | 21,216,417.62 |
| Apr-02 | 13 | 15,918,211.60 | (331,629.41) | 15,586,582.19 | Apr-02 | 13 | 21,216,417.62 | (442,008.70) | 20,774,408.92 |
| May-02 | 14 | 15,586,582.19 | (331,629.41) | 15,254,952.78 | May-02 | 14 | 20,774,408.92 | (442,008.70) | 20,332,400.22 |
| Jun-02 | 15 | 15,254,952.78 | (331,629.41) | 14,923,323.37 | Jun-02 | 15 | 20,332,400.22 | (442,008.70) | 19,890,391.52 |
| Jul-02 | 16 | 14,923,323.37 | (331,629.41) | 14,591,693.96 | Jul-02 | 16 | 19,890,391.52 | (442,008.70) | 19,448,382.82 |
| Aug-02 | 17 | 14,591,693.96 | (331,629.41) | 14,260,064.55 | Aug-02 | 17 | 19,448,382.82 | (442,008.70) | 19,006,374.12 |
| Sep-02 | 18 | 14,260,064.55 | (331,629.41) | 13,928,435.14 | Sep-02 | 18 | 19,006,374.12 | (442,008.70) | 18,564,365.42 |
| Oct-02 | 19 | 13,928,435.14 | (331,629.41) | 13,596,805.73 | Oct-02 | 19 | 18,564,365.42 | (442,008.70) | 18,122,356.72 |
| Nov-02 | 20 | 13,596,805.73 | (331,629.41) | 13,265,176.32 | Nov-02 | 20 | 18,122,356.72 | (442,008.70) | 17,680,348.02 |
| Dec-02 | 21 | 13,265,176.32 | (331,629.41) | 12,933,546.91 | Dec-02 | 21 | 17,680,348.02 | (442,008.70) | 17,238,339.32 |
| Jan-03 | 22 | 12,933,546.91 | (331,629.41) | 12,601,917.50 | Jan-03 | 22 | 17,238,339.32 | (442,008.70) | 16,796,330.62 |
| Feb-03 | 23 | 12,601,917.50 | (331,629.41) | 12,270,288.09 | Feb-03 | 23 | 16,796,330.62 | (442,008.70) | 16,354,321.92 |
| Mar-03 | 24 | 12,270,288.09 | (331,629.41) | 11,938,658.68 | Mar-03 | 24 | 16,354,321.92 | (442,008.70) | 15,912,313.22 |
| Apr-03 | 25 | 11,938,658.68 | (331,629.41) | 11,607,029.27 | Apr-03 | 25 | 15,912,313.22 | (442,008.70) | 15,470,304.52 |
| May-03 | 26 | 11,607,029.27 | (331,629.41) | 11,275,399.86 | May-03 | 26 | 15,470,304.52 | (442,008.70) | 15,028,295.82 |
| Jun-03 | 27 | 11,275,399.86 | (331,629.41) | 10,943,770.45 | Jun-03 | 27 | 15,028,295.82 | (442,008.70) | 14,586,287.12 |
| Jul-03 | 28 | 10,943,770.45 | (331,629.41) | 10,612,141.04 | Jul-03 | 28 | 14,586,287.12 | (442,008.70) | 14,144,278.42 |
| Aug-03 | 29 | 10,612,141.04 | (331,629.41) | 10,280,511.63 | Aug-03 | 29 | 14,144,278.42 | (442,008.70) | 13,702,269.72 |
| Sep-03 | 30 | 10,280,511.63 | (331,629.41) | 9,948,882.22 | Sep-03 | 30 | 13,702,269.72 | (442,008.70) | 13,260,261.02 |
| Oct-03 | 31 | 9,948,882.22 | (331,629.41) | 9,617,252.81 | Oct-03 | 31 | 13,260,261.02 | (442,008.70) | 12,818,252.32 |
| Nov-03 | 32 | 9,617,252.81 | (331,629.41) | 9,285,623.40 | Nov-03 | 32 | 12,818,252.32 | (442,008.70) | 12,376,243.62 |
| Dec-03 | 33 | 9,285,623.40 | (331,629.41) | 8,953,993.99 | Dec-03 | 33 | 12,376,243.62 | (442,008.70) | 11,934,234.92 |
| Jan-04 | 34 | 8,953,993.99 | (331,629.41) | 8,622,364.58 | Jan-04 | 34 | 11,934,234.92 | (442,008.70) | 11,492,226.22 |
| Feb-04 | 35 | 8,622,364.58 | (331,629.41) | 8,290,735.17 | Feb-04 | 35 | 11,492,226.22 | (442,008.70) | 11,050,217.52 |
| Mar-04 | 36 | 8,290,735.17 | (331,629.41) | 7,959,105.76 | Mar-04 | 36 | 11,050,217.52 | (442,008.70) | 10,608,208.82 |
| Apr-04 | 37 | 7,959,105.76 | (331,629.41) | 7,627,476.35 | Apr-04 | 37 | 10,608,208.82 | (442,008.70) | 10,166,200.12 |
| May-04 | 38 | 7,627,476.35 | (331,629.41) | 7,295,846.94 | May-04 | 38 | 10,166,200.12 | (442,008.70) | 9,724,191.42 |
| Jun-04 | 39 | 7,295,846.94 | (331,629.41) | 6,964,217.53 | Jun-04 | 39 | 9,724,191.42 | (442,008.70) | 9,282,182.72 |
| Jul-04 | 40 | 6,964,217.53 | (331,629.41) | 6,632,588.12 | Jul-04 | 40 | 9,282,182.72 | (442,008.70) | 8,840,174.02 |
| Aug-04 | 41 | 6,632,588.12 | (331,629.41) | 6,300,958.71 | Aug-04 | 41 | 8,840,174.02 | (442,008.70) | 8,398,165.32 |
| Sep-04 | 42 | 6,300,958.71 | (331,629.41) | 5,969,329.30 | Sep-04 | 42 | 8,398,165.32 | (442,008.70) | 7,956,156.62 |
| Oct-04 | 43 | 5,969,329.30 | (331,629.41) | 5,637,699.89 | Oct-04 | 43 | 7,956,156.62 | (442,008.70) | 7,514,147.92 |
| Nov-04 | 44 | 5,637,699.89 | (331,629.41) | 5,306,070.48 | Nov-04 | 44 | 7,514,147.92 | (442,008.70) | 7,072,139.22 |
| Dec-04 | 45 | 5,306,070.48 | (331,629.41) | 4,974,441.07 | Dec-04 | 45 | 7,072,139.22 | (442,008.70) | 6,630,130.52 |
| Jan-05 | 46 | 4,974,441.07 | (331,629.41) | 4,642,811.66 | Jan-05 | 46 | 6,630,130.52 | (442,008.70) | 6,188,121.82 |
| Feb-05 | 47 | 4,642,811.66 | (331,629.41) | 4,311,182.25 | Feb-05 | 47 | 6,188,121.82 | (442,008.70) | 5,746,113.12 |
| Mar-05 | 48 | 4,311,182.25 | (331,629.41) | 3,979,552.84 | Mar-05 | 48 | 5,746,113.12 | (442,008.70) | 5,304,104.42 |
| Apr-05 | 49 | 3,979,552.84 | (331,629.41) | 3,647,923.43 | Apr-05 | 49 | 5,304,104.42 | (442,008.70) | 4,862,095.72 |
| May-05 | 50 | 3,647,923.43 | (331,629.41) | 3,316,294.02 | May-05 | 50 | 4,862,095.72 | (442,008.70) | 4,420,087.02 |
| Jun-05 | 51 | 3,316,294.02 | (331,629.41) | 2,984,664.61 | Jun-05 | 51 | 4,420,087.02 | (442,008.70) | 3,978,078.32 |
| Jul-05 | 52 | 2,984,664.61 | (331,629.41) | 2,653,035.20 | Jul-05 | 52 | 3,978,078.32 | (442,008.70) | 3,536,069.62 |
| Aug-05 | 53 | 2,653,035.20 | (331,629.41) | 2,321,405.79 | Aug-05 | 53 | 3,536,069.62 | (442,008.70) | 3,094,060.92 |
| Sep-05 | 54 | 2,321,405.79 | (331,629.41) | 1,989,776.38 | Sep-05 | 54 | 3,094,060.92 | (442,008.70) | 2,652,052.22 |
| Oct-05 | 55 | 1,989,776.38 | (331,629.41) | 1,658,146.97 | Oct-05 | 55 | 2,652,052.22 | (442,008.70) | 2,210,043.52 |
| Nov-05 | 56 | 1,658,146.97 | (331,629.41) | 1,326,517.56 | Nov-05 | 56 | 2,210,043.52 | (442,008.70) | 1,768,034.82 |
| Dec-05 | 57 | 1,326,517.56 | (331,629.41) | 994,888.15 | Dec-05 | 57 | 1,768,034.82 | (442,008.70) | 1,326,026.12 |
| Jan-06 | 58 | 994,888.15 | (331,629.41) | 663,258.74 | Jan-06 | 58 | 1,326,026.12 | (442,008.70) | 884,017.42 |
| Feb-06 | 59 | 663,258.74 | (331,629.41) | 331,629.33 | Feb-06 | 59 | 884,017.42 | (442,008.70) | 442,008.72 |
| Mar-06 | 60 | 331,629.33 | (331,629.33) | (0.00) | Mar-06 | 60 | 442,008.72 | (442,008.72) | 0.00 |
| | | | (19,897,764.52) | | | | | (26,520,522.02) | |

GI/L Account No. 301915
 Company Code 1000

Other Electric Rev (Excluding Wheeling)

| Assignment | DocumentNo | Typ | Postg Date | Profi | Amt in loc.cur. | Text |
|------------|------------|-----|------------|-------|-----------------|--|
| 20020430 | 104769442 | SA | 4/30/2002 | 1066 | (1,400,428.72) | DPEC Billing-Reverse TM Closure Costs Consumed |
| 20020430 | 104769442 | SA | 4/30/2002 | 1066 | (1,033,381.28) | UAMPS Billing-Reverse TM Closure Costs Consumed |
| 20020430 | 104769442 | SA | 4/30/2002 | 1066 | (343,901.77) | UMPA Billing-Reverse TM Closure Costs Consumed |
| 20020430 | 104769442 | SA | 4/30/2002 | 1066 | 671,258.02 | DPEC - FY02 & Apr02 TM Closure Reg. Asset Amort. |
| 20020430 | 104769442 | SA | 4/30/2002 | 1066 | 479,585.77 | UAMPS- FY02 & Apr02 TM Closure Reg. Asset Amort. |
| 20020430 | 104769442 | SA | 4/30/2002 | 1066 | 145,100.46 | UMPA - FY02 & Apr02 TM Closure Reg. Asset Amort. |
| 20020531 | 104839523 | SA | 5/31/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20020628 | 104911354 | SA | 6/28/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20020731 | 105151252 | SA | 7/31/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20020830 | 105377710 | SA | 8/30/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20020930 | 105616086 | SA | 9/30/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20021031 | 105862054 | SA | 10/31/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20021127 | 105934216 | SA | 11/27/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20021231 | 106005617 | SA | 12/31/2002 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20030131 | 106247162 | SA | 1/31/2003 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20030228 | 106320810 | SA | 2/28/2003 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20030331 | 106406977 | SA | 3/31/2003 | 1066 | 51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 20020531 | 104839523 | SA | 5/31/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20020628 | 104911354 | SA | 6/28/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20020731 | 105151252 | SA | 7/31/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20020830 | 105377710 | SA | 8/30/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20020930 | 105616086 | SA | 9/30/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20021031 | 105862054 | SA | 10/31/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20021127 | 105934216 | SA | 11/27/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20021231 | 106005617 | SA | 12/31/2002 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20030131 | 106247162 | SA | 1/31/2003 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20030228 | 106320810 | SA | 2/28/2003 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20030331 | 106406977 | SA | 3/31/2003 | 1066 | 36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 20020531 | 104839523 | SA | 5/31/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20020628 | 104911354 | SA | 6/28/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20020731 | 105151252 | SA | 7/31/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20020830 | 105377710 | SA | 8/30/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20020930 | 105616086 | SA | 9/30/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20021031 | 105862054 | SA | 10/31/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20021127 | 105934216 | SA | 11/27/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20021231 | 106005617 | SA | 12/31/2002 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20030131 | 106247162 | SA | 1/31/2003 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20030228 | 106320810 | SA | 2/28/2003 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 20030331 | 106406977 | SA | 3/31/2003 | 1066 | 11,161.57 | UMPA TM Closure Reg Asset Amort. |

Sub-Total account 456.2 (SAP 301915) 385,199.41 to 5.3

Coal Consumed for Generation

G/L Account No. 515100
 Company Code 1000

| Assignment | DocumentNo | Typ | Postg Date | Profi | Amt in loc.cur. | Text |
|------------|------------|-----|------------|-------|-----------------|--|
| 10442 | 104760574 | SA | 4/26/2002 | 1068 | -51,635.23 | DPEC - FY02 & Apr02 TM Closure Reg. Asset Amort |
| 10442 | 104839523 | SA | 5/31/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 104911354 | SA | 6/28/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 105151252 | SA | 7/31/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 105377710 | SA | 8/30/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 105616086 | SA | 9/30/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 105862054 | SA | 10/31/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 105934216 | SA | 11/27/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 106005617 | SA | 12/31/2002 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 106247162 | SA | 1/31/2003 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 106320810 | SA | 2/28/2003 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 106406977 | SA | 3/31/2003 | 1068 | -51,635.23 | DPEC TM Closure Reg Asset Amort. |
| 10442 | 104760574 | SA | 4/26/2002 | 1068 | -12,698.26 | Expan Energy - FY02 & Apr02 TM Closure Amort |
| 10442 | 104839523 | SA | 5/31/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 104911354 | SA | 6/28/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 105151252 | SA | 7/31/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 105377710 | SA | 8/30/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 105616086 | SA | 9/30/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 105862054 | SA | 10/31/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 105934216 | SA | 11/27/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 106005617 | SA | 12/31/2002 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 106247162 | SA | 1/31/2003 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 106320810 | SA | 2/28/2003 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10442 | 106406977 | SA | 3/31/2003 | 1068 | -12,698.26 | EXPANSION ENERGY - TM Closure Amort |
| 10431 | 104760574 | SA | 4/26/2002 | 1067 | 245,473.04 | FY02 & Apr02 TM Closure Reg Asset Amort-Hunter 1 |
| 10442 | 104760574 | SA | 4/26/2002 | 1068 | 266,342.02 | FY02 & Apr02 TM Closure Reg Asset Amort-Hunter 2 |
| 10453 | 104760574 | SA | 4/26/2002 | 1069 | 261,823.05 | FY02 & Apr02 TM Closure Reg Asset Amort-Hunter 3 |
| 10431 | 104839523 | SA | 5/31/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 104911354 | SA | 6/28/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 105151252 | SA | 7/31/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 105377710 | SA | 8/30/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 105616086 | SA | 9/30/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 105862054 | SA | 10/31/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 105934216 | SA | 11/27/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 106005617 | SA | 12/31/2002 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 106247162 | SA | 1/31/2003 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |

G/L Account No. 515100 Coal Consumed for Generation
 Company Code 1000

| Assignment | DocumentNo | Typ | Postg Date | Profi | Amt in loc.cur. | Text |
|------------|------------|-----|------------|-------|-----------------|--|
| 10431 | 106320810 | SA | 2/28/2003 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10431 | 106406977 | SA | 3/31/2003 | 1067 | 245,473.04 | HUNTER 1 - TM Closure Reg Asset Amort. |
| 10442 | 104839523 | SA | 5/31/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 104911354 | SA | 6/28/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 105151252 | SA | 7/31/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 105377710 | SA | 8/30/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 105616086 | SA | 9/30/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 105862054 | SA | 10/31/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 105934216 | SA | 11/27/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 106005617 | SA | 12/31/2002 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 106247162 | SA | 1/31/2003 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 106320810 | SA | 2/28/2003 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10442 | 106406977 | SA | 3/31/2003 | 1068 | 266,342.02 | HUNTER 2 - TM Closure Reg Asset Amort. |
| 10453 | 104839523 | SA | 5/31/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 104911354 | SA | 6/28/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 105151252 | SA | 7/31/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 105377710 | SA | 8/30/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 105616086 | SA | 9/30/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 105862054 | SA | 10/31/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 105934216 | SA | 11/27/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 106005617 | SA | 12/31/2002 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 106247162 | SA | 1/31/2003 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 106320810 | SA | 2/28/2003 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10453 | 106406977 | SA | 3/31/2003 | 1069 | 261,823.05 | HUNTER 3 - TM Closure Reg Asset Amort. |
| 10442 | 104839523 | SA | 5/31/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 104911354 | SA | 6/28/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 105151252 | SA | 7/31/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 105377710 | SA | 8/30/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 105616086 | SA | 9/30/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 105862054 | SA | 10/31/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 105934216 | SA | 11/27/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 106005617 | SA | 12/31/2002 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 106247162 | SA | 1/31/2003 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 106320810 | SA | 2/28/2003 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 106406977 | SA | 3/31/2003 | 1068 | -36,891.21 | UAMPS TM Closure Reg Asset Amort. |
| 10442 | 104760574 | SA | 4/26/2002 | 1068 | -36,891.21 | UAMPS-FY02 & Apr02 TM Closure Reg. Asset Amort |
| 10431 | 104760574 | SA | 4/26/2002 | 1067 | -11,161.57 | UMPA -FY02 & Apr02 TM Closure Reg. Asset Amort |

G/L Account No. 515100 Coal Consumed for Generation
Company Code 1000

| Assignment | DocumentNo | Typ | Postg Date | Profi | Amt in loc.cur. | Text |
|------------|------------|-----|------------|-------|-----------------|----------------------------------|
| 10431 | 104839523 | SA | 5/31/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 104911354 | SA | 6/28/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 105151252 | SA | 7/31/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 105377710 | SA | 8/30/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 105616086 | SA | 9/30/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 105862054 | SA | 10/31/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 105934216 | SA | 11/27/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 106005617 | SA | 12/31/2002 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 106247162 | SA | 1/31/2003 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 106320810 | SA | 2/28/2003 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |
| 10431 | 106406977 | SA | 3/31/2003 | 1067 | -11,161.57 | UMPA TM Closure Reg Asset Amort. |

Sub-Total account 501.1 (SAP 515100)

7,935,022.08

to 5.3

**PacifiCorp
Washington Results of Operations March 2003
FAS 133 Adjustment**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: <i>(Reverse Book Entry:)</i> | | | | | | | |
| Other Expenses | 557 | 1 | (15,416,749) | SG | 8.774% | (1,352,718) | 5.4.1 |

Description of Adjustment:

Effective June 2001, FAS 133 requires that an entity recognize all derivatives as either assets or liabilities and measure those instruments at fair market value. This adjustment reverses the costs associated with the FAS 133 from regulatory results.

5.4.1

| Sum of TCurr. | | | | | | |
|--|---|---------------|--|--|-------------|-------------|
| FERC Account | FERC Location | FERC Account2 | Text | Total | | |
| 4210000 | 70 | 514909 | FAS 133 Mrk-to-Mrkt Change-Income Statement Gain | (27,811,042) | Non Utility | |
| | | | Reclass. FAS 133 gain per. 10-12 2002 Per FERC 627 | (8,864,186) | Non Utility | |
| | 888,888 | 514909 | Reclassify FAS 133 Per FERC Order 627 | (96,562,395) | Non Utility | |
| | | | FAS 133 Mrk-to-Mrkt Change-Income Statement | (332,569) | Non Utility | |
| FAS 133 Mrk-to-Mrkt Change-Income Statement Gain | | | | - | Non Utility | |
| 4210000 Total | | | | (133,570,192) | | |
| 4265000 | 70 | 514901 | FAS 133 Mrk-to-Mrkt Change-Income Statement Loss | 27,754,943 | Non Utility | |
| | | | Reclassify FAS 133 Per FERC Order 627 | 93,824,250 | Non Utility | |
| | | 514902 | Weather Mrk-to-Mrkt Change-Income Statement | (3,089,282) | Non Utility | |
| | | | 514903 | Reverse Energy Trdg Derivatives Entry-Doc106633313 | 2 | Non Utility |
| Trading Mrk-to-Mrkt Change-Income Statement | | | | (2) | Non Utility | |
| 4265000 Total | | | | 118,489,911 | | |
| 5570000 | 70 | 514901 | FAS 133 Adjustment - Sempra Contract | (421,384) | | |
| | | | FAS 133 Mrk-to-Mrkt Change-Income Statement | (4,955,808) | | |
| | | | Long-Term Contracts MTM thru the IS - Adjustment | 72,645,667 | | |
| | | | L-T Non CFH Mrk-Mrkt Change-Income Statement | - | | |
| | | | L-T Unrealized M-T-M Gain/Loss-Inc Stmt | (71,070,363) | | |
| | | | Reclass. FAS 133 gain per. 10-12 2002 Per FERC 627 | 8,864,186 | | |
| | | | Reclassify FAS 133 Gain & Loss per FERC Order 627 | 96,562,395 | | |
| | | | Reclassify FAS 133 Per FERC Order 627 | (93,824,250) | | |
| | | | S-T Non CFH Mrk-Mrkt Change-Income Statement | 1,063,743 | | |
| | | | 514902 | Weather Mrk-to-Mrkt Change-Income Statement | 6,552,563 | |
| | | | 514903 | Trading Mrk-to-Mrkt Change-Income Statement | - | |
| 514909 | Reclassify FAS 133 Gain & Loss per FERC Order 627 | (96,562,395) | | | | |
| | Reclassify FAS 133 Per FERC Order 627 | 96,562,395 | | | | |
| 5570000 Total | | | | 15,416,749 | | |
| Grand Total | | | | 336,468 | | |

to 5.4

| Sum of TCurr. | Posting period | | | | Grand Total |
|--------------------|------------------|----------|------------------|------------------|--------------------|
| FERC Account | 3 | 4 | 6 | 9 | 12 |
| 4210000 | | | | (105,426,581) | (28,143,611) |
| 4265000 | | | | 93,824,250 | 24,665,661 |
| 5570000 | 2,217,663 | - | 2,107,573 | 11,091,513 | |
| Grand Total | 2,217,663 | - | 2,107,573 | (510,818) | (3,477,950) |

**PacifiCorp
Washington Results of Operations March 2003
West Valley Lease Expense**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Generation Expense- Lease Exp. | 548 | 2 | 3,430,235 | SSCCT | 8.9600% | 307,349 | Below |
| Generation Expense-Prop. Tax | 548 | 2 | 535,035 | SSCCT | 8.9600% | 47,939 | Below |

Adjustment Detail:

| | | |
|---|-------------------|-------|
| Equipment Lease Expenses in Results | 11,552,765 | |
| Annual Equipment Lease Expense | <u>14,983,000</u> | |
| Adjustment needed to annualize test period lease expe | 3,430,235 | 5.5.1 |
| | | |
| Property Tax Expense already in results | 1,465,927 | |
| Annual Property Tax Expense | <u>2,000,962</u> | |
| Adjustment needed to annualize property tax for test pe | 535,035 | 5.5.1 |

Description of Adjustment:

On March 5, 2002, PacifiCorp entered into a 15-year operating lease agreement with its non-regulated affiliate PPM for the five unit 200 MW facilities in West Valley, Utah. The fuel costs for these units are modeled in GRID and are included in net power costs. This adjustment annualizes the rental cost associated with the lease agreement for the test period.

PacifiCorp
West Valley Lease Expense and Property Transactions
Net monthly transactions by FERC account by month

| Calendar Months | Apr-02 | May-02 | Jun-02 | Jul-02 | Aug-02 | Sep-02 | Oct-02 | Nov-02 | Dec-02 | Jan-03 | Feb-03 | Mar-03 | Mar 03 Test Period |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|--------------------|
| March 2003 rate case | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| Lease Expenses | | | | | | | | | | | | | |
| Expense (547851, FERC 548) | - | - | 559,804 | 998,867 | 1,259,441 | 1,243,155 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 11,552,765 |
| Lease expenses per Lease Contract - excludes property taxes | | | | | | | | | | | | | |
| Unit #1 / month | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 2,996,600 |
| Unit #2 / month | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 2,996,600 |
| Unit #3 / month | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 2,996,600 |
| Unit #4 / month | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 2,996,600 |
| Unit #5 / month | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 249,717 | 2,996,600 |
| Total + | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 1,248,583 | 14,983,000 |
| Lease Expense Annualize Adj Amt | | | | | | | | | | | | | |
| = | 1,248,583 | 1,248,583 | 688,779 | 249,716 | (10,858) | 5,428 | 0 | 0 | 0 | 0 | 0 | 0 | 3,430,235 |
| Property Taxes - Net transactions by month by SAP account | | | | | | | | | | | | | |
| Interco. AVR (116000) | - | - | - | - | - | - | - | - | - | - | 2,000,962 | - | 2,000,962 |
| Prepayment (132103, FERC 165.20) | - | - | - | - | - | - | - | - | - | - | 1,667,468 | (1,667,468) | - |
| Prepayment (132602, FERC 165.21) | - | - | 867,534 | (144,589) | (144,589) | (144,589) | (144,589) | (144,589) | (144,589) | - | - | - | - |
| Prepayment (132701, FERC 165.21) | - | - | - | - | - | - | - | - | - | - | - | 1,500,721 | 1,500,721 |
| | - | - | 867,534 | (144,589) | (144,589) | (144,589) | (144,589) | (144,589) | (144,589) | - | 1,667,468 | (166,747) | 1,500,721 |
| Expense (543000, FERC 550) | | | | | | | | | | | | | |
| Expense (547851, FERC 548) | - | - | 80,153 | 144,589 | 144,589 | 144,589 | 144,589 | 144,589 | 162,589 | - | 333,494 | (333,494) | 965,687 |
| | - | - | - | - | - | - | - | - | - | - | - | 500,241 | 500,241 |
| | - | - | 80,153 | 144,589 | 144,589 | 144,589 | 144,589 | 144,589 | 162,589 | - | 333,494 | (333,494) | 965,687 |
| Correct level of Monthly Property Tax Expense | | | | | | | | | | | | | |
| Property Tax Actually Expensed | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 166,747 | 2,000,962 |
| Property Tax Expense annualizing adj amt | | | | | | | | | | | | | |
| | 166,747 | 166,747 | 86,594 | 22,158 | 22,158 | 22,158 | 22,158 | 22,158 | 4,158 | 166,747 | (166,747) | 0 | 535,034 |

to 5.5

to 5.5

to 5.5

to 5.5

5.5.1

**PacifiCorp
Washington Results of Operations March 2003
Load Curtailment Removal**

| | <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 Net Power Costs | | | | | | | |
| Removal Demand Side Curtailment | 557 | 1 | (69,814) | SG | 8.774% | (6,126) | 5.6.1 |
| Removal Demand Side Curtailment | 555 | 1 | (172,122) | SE | 8.513% | (14,653) | 5.6.1 |
| Removal DSM 20/20 Irrigation | 557 | 1 | <u>1,960,117</u> | SG | 8.774% | <u>171,987</u> | 5.6.1 |
| | | | <u><u>1,718,181</u></u> | | | <u><u>151,209</u></u> | |

Description of Adjustment:

During the power crisis in 2001 the Company initiated load curtailment and conservation programs to mitigate power costs. During the test period final true-ups were recorded. This adjustment removes these non-recurring program costs from results.

PACIFICORP

Results of Operations March 2003

Load Curtailment Removal

| | <u>514511</u> | <u>FERC Acct</u> | <u>514510</u> | <u>FERC Acct</u> | |
|--------|--------------------|------------------|----------------|------------------|----------------------|
| Apr-02 | (1,961,724) | 557 | (196,247) | 557 | } \$69,813 to 5.6 |
| May-02 | 222 | 557 | 82,027 | 557 | |
| Jun-02 | 277 | 557 | 41,130 | 557 | |
| Jul-02 | 202 | 557 | (7,533) | 557 | |
| Aug-02 | 153 | 557 | 109,894 | 557 | |
| Sep-02 | 199 | 557 | 40,542 | 557 | |
| Oct-02 | 316 | 557 | 52,129 | 55525 | } \$172,122 to 5.6 |
| Nov-02 | 406 | 557 | - | | |
| Dec-02 | 29 | 557 | 119,993 | 55525 | |
| Jan-03 | 67 | 557 | - | | |
| Feb-03 | 65 | 557 | - | | |
| Mar-03 | (328) | 557 | - | | |
| Totals | <u>(1,960,117)</u> | | <u>241,936</u> | | |
| | from 5.6.2 | | from 5.6.3 | | |

Account Edit Goto Environment System Help

Document currency Document currency Document currency Business area Busin

G/L Account Balance Display

Account number: 514511 DSM - 20/20, Irr, etc
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2003
 All documents in currency: * Display currency: USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|----------|--------------|---------------|---------------|
| Balance C... | | | | |
| 1 | 1,340.30 | 1,963,064.66 | 1,961,724.36- | 1,961,724.36- |
| 2 | 442.94 | 221.35 | 221.59 | 1,961,502.77- |
| 3 | 461.37 | 184.58 | 276.79 | 1,961,225.98- |
| 4 | 262.15 | 60.23 | 201.92 | 1,961,024.06- |
| 5 | 227.96 | 75.15 | 152.81 | 1,960,871.25- |
| 6 | 250.51 | 51.78 | 198.73 | 1,960,672.52- |
| 7 | 352.79 | 36.96 | 315.83 | 1,960,356.69- |
| 8 | 459.54 | 53.29 | 406.25 | 1,959,950.44- |
| 9 | 118.72 | 89.55 | 29.17 | 1,959,921.27- |
| 10 | 138.14 | 70.70 | 67.44 | 1,959,853.83- |
| 11 | 70.22 | 5.66 | 64.56 | 1,959,789.27- |
| 12 | 38.06 | 366.13 | 328.07- | 1,960,117.34- |
| 13 | | | | 1,960,117.34- |
| 14 | | | | 1,960,117.34- |
| 15 | | | | 1,960,117.34- |
| 16 | | | | 1,960,117.34- |
| Total | 4,162.70 | 1,964,280.04 | 1,960,117.34- | 1,960,117.34- |

to 5.6.1

Start | Inbox - Micr... | Microsoft Ex... | SAP Logon 620 | G/L Accou...

5.6.3

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Busin

Account number: 514510 Demand Side Curtail
Company code: 1000 PacifiCorp
Business area:
Fiscal year: 2003
All documents in currency: * Display currency: USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|------------|------------|-------------|--------------|
| Balance C... | | | | |
| 1 | 81,531.31 | 277,778.00 | 196,246.69- | 196,246.69- |
| 2 | 113,194.96 | 31,167.48 | 82,027.48 | 114,219.21- |
| 3 | 93,246.00 | 52,116.00 | 41,130.00 | 73,089.21- |
| 4 | 85,713.04 | 93,246.00 | 7,532.96- | 80,622.17- |
| 5 | 109,894.11 | | 109,894.11 | 29,271.94 |
| 6 | 40,542.03 | | 40,542.03 | 69,813.97 |
| 7 | 52,129.34 | | 52,129.34 | 121,943.31 |
| 8 | | | | 121,943.31 |
| 9 | 119,993.10 | | 119,993.10 | 241,936.41 |
| 10 | | | | 241,936.41 |
| 11 | | | | 241,936.41 |
| 12 | 70,375.18 | 70,375.18 | | 241,936.41 |
| 13 | | | | 241,936.41 |
| 14 | | | | 241,936.41 |
| 15 | | | | 241,936.41 |
| 16 | | | | 241,936.41 |
| Total | 766,619.07 | 524,682.66 | 241,936.41 | 241,936.41 |

to 5.6.1

Start | Inbox - Micr... | Microsoft Ex... | SAP Logon 620 | G/L Accou...

**PacifiCorp
Washington Results of Operations March 2003
BPA Regional Exchange**

| | <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 Income: | | | | | | | |
| Purchased Power Expense | 555 | 1 | 20,850,595 | WA | Situs | 20,850,595 | 5.7.1 |

Description of Adjustment:

This adjustment reverses the BPA credit from purchase power costs. Adjustment 3.3 removed the credit from revenues. Since this credit is a pass through to PacifiCorp customers from BPA it should not be included in determining PacifiCorp's revenue requirement.

Account Edit Goto Environment System Help

Document currency Document currency Document currency Business area Business area Business area

Account number: 605202 Reg Bill Intchg Recf
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2003
 All documents in currency: * Display currency: USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|---------------|---------------|----------------|----------------|
| Balance C... | | | | |
| 1 | 3,038,550.53 | 6,270,729.47 | 3,232,178.94- | 3,232,178.94- |
| 2 | 11,268,847.53 | 12,884,937.00 | 1,616,089.47- | 4,848,268.41- |
| 3 | 3,684,102.00 | 5,300,191.47 | 1,616,089.47- | 6,464,357.88- |
| 4 | 3,659,820.00 | 5,275,909.47 | 1,616,089.47- | 8,080,447.35- |
| 5 | 4,394,585.00 | 6,010,674.47 | 1,616,089.47- | 9,696,536.82- |
| 6 | 4,529,361.00 | 6,145,450.47 | 1,616,089.47- | 11,312,626.29- |
| 7 | 4,340,334.00 | 5,956,423.47 | 1,616,089.47- | 12,928,715.76- |
| 8 | 3,587,237.15 | 5,313,262.92 | 1,726,025.77- | 14,654,741.53- |
| 9 | 4,782,683.15 | 6,453,740.77 | 1,671,057.62- | 16,325,799.15- |
| 10 | 5,296,520.00 | 6,967,577.62 | 1,671,057.62- | 17,996,856.77- |
| 11 | 5,560,900.00 | 7,068,108.49 | 1,507,208.49- | 19,504,065.26- |
| 12 | 5,229,833.20 | 6,576,363.29 | 1,346,530.09- | 20,850,595.35- |
| 13 | | | | 20,850,595.35- |
| 14 | | | | 20,850,595.35- |
| 15 | | | | 20,850,595.35- |
| 16 | | | | 20,850,595.35- |
| Total | 59,372,773.56 | 80,223,368.91 | 20,850,595.35- | 20,850,595.35- |

to 5.7

Start | Inbax... | Microsoft... | Microsoft... | SAP Log... | G/L Acc... | PacifiCor... | N

**PacifiCorp
Washington Results of Operations March 2003
MSP Fuel Adjustment**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Peaker Fuel Adjustment | | | | | | | |
| Normalized Fuel | 501 | 1 | (42,305,026) | SE | 8.513% | (3,601,395) | 5.8.3 |
| Reallocated Fuel | 501 | 1 | <u>42,305,026</u> | SSECT | 8.573% | <u>3,626,897</u> | |
| | | | <u>-</u> | | | <u>25,502</u> | |
| Cholla IV Fuel Adjustment | | | | | | | |
| Normalized Fuel | 501 | 1 | (36,146,979) | SE | 8.513% | (3,077,165) | 5.8.3 |
| Reallocated Fuel | 501 | 1 | <u>36,146,979</u> | SSECH | 8.774% | <u>3,171,642</u> | |
| | | | <u>-</u> | | | <u>94,477</u> | |
| Huntington Fuel Adjustment | | | | | | | |
| Normalized Fuel | 501 | 1 | (55,957,951) | SE | 8.513% | (4,763,658) | 5.8.3 |
| Reallocated Fuel | 501 | 1 | <u>55,957,951</u> | DEUH | 0.000% | <u>-</u> | |
| | | | <u>-</u> | | | <u>(4,763,658)</u> | |
| Seasonal Purchase Contracts | | | | | | | |
| Normalized Purchases | 555 | 1 | (23,741,584) | SG | 8.774% | (2,083,167) | 5.8.2 |
| Reallocated Purchases | 555 | 1 | <u>23,741,584</u> | SSGP | 8.221% | <u>1,951,913</u> | |
| | | | <u>-</u> | | | <u>(131,254)</u> | |
| Mid Columbia Purchased Power | | | | | | | |
| Normalized Purchases | 555 | 1 | (17,395,759) | SG | 8.774% | (1,526,363) | 5.8.2 |
| Reallocated Purchases | 555 | 1 | <u>17,395,759</u> | DGP | 16.833% | <u>2,928,263</u> | |
| | | | <u>-</u> | | | <u>1,401,900</u> | |

Description of Adjustment:

This adjustment reallocates the fuel costs using the new MSP Protocol method. Fuel costs are allocated using each participating State's share of annual system energy usage. For each type of Seasonal Resource, other than Seasonal Contracts, Energy-Related costs are allocated using weighted monthly energy usage. Similar to the weighting of Demand-Related costs, each State's monthly energy usage is weighted by that month's portion of annual energy generation for the particular Resource. The annual fuel costs for that Resource are then allocated using its seasonally weighted energy factor.

Monthly Net Power Cost

PacificCorp
Washington Rate Case
Period Ending March 2004

WA Update Base (40yr)
Net Power Cost Analysis
(\$)

| | 04/03-03/04 | Apr-03 | May-03 | Jun-03 | Jul-03 | Aug-03 | Sep-03 | Oct-03 | Nov-03 | Dec-03 | Jan-04 | Feb-04 | Mar-04 |
|-------------------------------------|---------------|-------------|------------|------------|-------------|-------------|-------------|------------|------------|------------|------------|------------|------------|
| SPECIAL SALES FOR RESALE | | | | | | | | | | | | | |
| Long Term Firm Sales | 1,315,706 | - | - | - | 655,086 | 660,620 | - | - | - | - | - | - | - |
| AEPCO | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Black Hills | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Black Hills Capacity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Blanding | 521,256 | 42,972 | 43,904 | 42,972 | 43,904 | 42,972 | 42,972 | 43,904 | 42,972 | 43,904 | 43,904 | 42,039 | 43,904 |
| BPA Flathead Sale | 20,752,200 | 1,730,160 | 1,787,832 | 1,730,160 | 1,787,832 | 1,730,160 | 1,730,160 | 1,727,568 | 1,671,840 | 1,727,568 | 1,727,568 | 1,616,112 | 1,727,568 |
| BPA Wind | 2,271,691 | 189,270 | 145,710 | 151,415 | 152,652 | 140,366 | 161,051 | 216,341 | 244,206 | 247,019 | 230,916 | 196,715 | 196,009 |
| CDWR | 36,549,549 | 2,816,800 | 2,854,675 | 2,816,800 | 2,854,675 | 3,071,825 | 3,026,375 | 3,114,750 | 3,203,125 | 3,321,800 | 3,274,368 | 3,072,644 | 3,121,712 |
| Clark Supplemental | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Clark Weferentch | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cheyenne | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Citizens Power | - | - | - | - | - | - | - | - | - | - | - | - | - |
| COPD (BHP Steel) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deseret Supplemental | 4,733,891 | 1,013,126 | 1,016,865 | 1,227,000 | 1,476,900 | - | - | - | - | - | - | - | - |
| Deseret Displacement | 76,525 | 392 | 19,478 | 28,328 | 28,328 | - | - | - | - | - | - | - | - |
| Electrical District No. 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Flathead | 6,464,235 | 538,495 | 556,445 | 538,495 | 556,445 | 556,445 | 538,495 | 538,589 | 521,215 | 538,589 | 538,589 | 503,841 | 538,589 |
| Green Mountain | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Hinson | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Hurricane Sale | 293,890 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 | 24,491 |
| LADWP (RPP Layout) | 25,945,119 | 2,047,579 | 2,246,895 | 2,209,963 | 2,210,354 | 2,237,938 | 2,175,270 | 2,209,302 | 2,444,800 | 2,116,999 | 2,045,359 | 1,953,301 | 2,045,359 |
| Okanogan | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PNGC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PSCO | 55,115,458 | 4,435,508 | 4,506,502 | 4,441,962 | 4,683,992 | 4,683,992 | 4,603,314 | 4,683,993 | 4,461,324 | 4,616,225 | 4,821,629 | 4,535,975 | 4,641,043 |
| Puget Sound | 31,816,000 | 4,262,800 | 4,298,800 | 4,262,800 | 4,543,800 | 4,756,000 | 4,820,800 | 4,871,200 | - | - | - | - | - |
| Redding Sale | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SCE | 59,136,000 | 4,992,000 | 4,992,000 | 4,800,000 | 4,992,000 | 4,992,000 | 4,800,000 | 5,184,000 | 4,608,000 | 4,992,000 | 4,992,000 | 4,608,000 | 5,184,000 |
| SDS&E Sale | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sierra Pac 2 | 26,849,873 | 2,142,807 | 1,980,588 | 1,996,984 | 2,209,811 | 2,215,100 | 2,190,415 | 2,349,107 | 2,283,867 | 2,352,634 | 2,449,051 | 2,330,341 | 2,346,169 |
| SMUD | 13,168,300 | 617,900 | 37,000 | 691,700 | 691,700 | 1,361,600 | 1,505,900 | 1,687,200 | 1,583,600 | 1,927,700 | 1,705,700 | 1,517,000 | 333,000 |
| Springfield | 9,705,677 | 644,556 | 440,788 | 521,436 | 536,608 | 1,362,090 | 1,325,572 | 817,250 | 873,039 | 894,950 | 776,289 | 736,811 | 776,289 |
| Springfield II | - | - | - | - | - | - | - | - | - | - | - | - | - |
| UMPA | 2,903,392 | 235,040 | 230,112 | 235,040 | 246,208 | 246,208 | 243,040 | 246,208 | 243,040 | 246,208 | 246,208 | 239,872 | 246,208 |
| UMPA II | 9,639,860 | 839,682 | 748,236 | 1,374,783 | 1,400,836 | 1,448,313 | 1,376,155 | 617,316 | 293,245 | 451,116 | 356,143 | 389,406 | 403,629 |
| WAPA I | 14,897,664 | 1,221,120 | 1,261,824 | 1,221,120 | 1,261,824 | 1,261,824 | 1,221,120 | 1,261,824 | 1,221,120 | 1,261,824 | 1,261,824 | 1,180,416 | 1,261,824 |
| WAPA II | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Long Term Firm Sales | 322,155,284 | 27,176,797 | 27,192,166 | 28,244,648 | 30,557,244 | 30,850,548 | 29,785,128 | 29,593,043 | 23,659,885 | 24,765,028 | 24,494,039 | 22,946,965 | 22,889,794 |
| Short Term Firm Sales | | | | | | | | | | | | | |
| COB | 26,902,950 | 5,924,846 | 4,904,481 | 3,278,042 | 2,928,900 | 3,357,893 | 3,696,474 | 1,889,314 | 443,040 | 479,960 | - | - | - |
| Colorado | 555,503 | 64,385 | 19,056 | 33,225 | 194,287 | 80,910 | 95,340 | 69,300 | - | - | - | - | - |
| DSW | 268,024,989 | 42,151,396 | 28,246,884 | 24,475,967 | 22,678,141 | 24,286,374 | 31,796,443 | 24,807,374 | 16,557,360 | 17,113,640 | 11,553,460 | 10,817,340 | 12,600,720 |
| East Main | 17,321,928 | 4,746,605 | 2,155,771 | 1,040,094 | 2,768,744 | 3,006,617 | 2,863,622 | 720,475 | - | - | - | - | - |
| Mid C | 164,214,225 | 18,595,802 | 11,170,638 | 17,205,627 | 17,359,314 | 10,676,253 | 20,977,706 | 10,976,431 | 13,164,314 | 11,320,391 | 10,436,461 | 9,776,194 | 12,553,294 |
| SP 15 | 10,544,237 | 86,760 | 86,760 | 763,310 | 3,117,739 | 4,099,107 | 1,168,321 | - | - | - | 442,000 | 408,000 | 459,000 |
| West Main | 25,828,851 | 1,176,355 | 1,451,927 | 2,840,735 | 13,694,750 | 5,207,152 | 1,457,932 | - | - | - | - | - | - |
| Wyoming | 3,446,437 | 230,522 | 236,916 | 108,017 | 985,415 | 1,769,013 | 106,011 | 10,500 | - | - | 15 | 14 | 15 |
| Total Short Term Firm Sales | 516,839,820 | 72,869,701 | 49,272,433 | 49,724,617 | 63,727,290 | 52,485,319 | 62,141,849 | 38,473,394 | 30,164,714 | 28,913,991 | 22,431,936 | 21,001,548 | 25,613,029 |
| System Balancing Sales | | | | | | | | | | | | | |
| COB | 51,523,989 | 2,588,041 | 2,260,291 | 1,987,934 | 3,044,180 | 3,928,949 | 2,318,846 | 3,389,535 | 5,720,988 | 6,776,366 | 6,773,251 | 5,476,513 | 7,289,085 |
| DSW | 135,061,112 | 3,094,910 | 3,295,269 | 5,479,656 | 10,664,238 | 14,914,320 | 7,416,968 | 21,512,815 | 15,985,876 | 15,012,934 | 17,360,034 | 13,021,622 | 7,302,739 |
| SP 15 | 12,825,105 | 355,492 | 964,097 | 4,240,153 | 840,962 | 783,833 | 713,340 | 584,674 | 603,303 | 587,927 | 760,233 | 894,421 | 894,421 |
| Mid C | 62,939,805 | 5,572,371 | 5,024,242 | 6,976,239 | 7,281,852 | 19,864,152 | 10,402,235 | 2,079,716 | 1,123,811 | 573,900 | 2,404,134 | 647,420 | 1,189,734 |
| Trapped Energy | 9,598 | 17 | 15 | 1,020 | 985,415 | 9,665 | - | - | 205 | - | - | 675 | - |
| Total System Balancing Sales | 262,358,607 | 11,560,830 | 11,543,915 | 15,941,514 | 25,230,422 | 39,355,048 | 20,921,612 | 27,695,408 | 23,415,566 | 22,966,503 | 27,125,346 | 19,906,464 | 16,675,979 |
| TOTAL SPECIAL SALES | 1,101,353,711 | 111,647,328 | 86,008,514 | 93,910,779 | 119,514,957 | 122,690,914 | 112,848,588 | 95,781,845 | 77,240,164 | 76,645,521 | 74,051,321 | 63,854,977 | 65,178,602 |

5.83

| Short Term Firm Purchases | 04/03-03/04 | Apr-03 | May-03 | Jun-03 | Jul-03 | Aug-03 | Sep-03 | Oct-03 | Nov-03 | Dec-03 | Jan-04 | Feb-04 | Mar-04 |
|----------------------------------|---------------|------------|------------|------------|-------------|-------------|-------------|------------|------------|------------|------------|------------|------------|
| COB | 6,441,836 | 810,895 | 1,243,955 | 958,389 | 1,093,166 | 1,431,236 | 904,225 | - | - | - | - | - | - |
| Colorado | 870,772 | 89,192 | 71,753 | 28,805 | 64,107 | 5,235 | 711,680 | - | - | - | - | - | - |
| DSW | 177,649,417 | 26,505,531 | 18,498,056 | 17,689,595 | 22,988,677 | 26,613,174 | 22,016,496 | 22,460,663 | 7,766,100 | 7,937,850 | 2,004,050 | 1,894,950 | 1,874,300 |
| East Main | 27,505,017 | 2,654,926 | 4,600,123 | 4,682,391 | 4,750,994 | 5,017,033 | 4,787,322 | 612,228 | - | - | - | - | - |
| Mid C | 199,050,213 | 22,429,979 | 15,430,781 | 20,893,083 | 33,726,545 | 33,972,521 | 30,886,649 | 17,561,228 | 4,165,200 | 4,811,150 | 7,908,230 | 3,620,970 | 3,666,870 |
| SP 15 | 59,923,627 | 3,429,504 | 3,897,102 | 5,451,916 | 10,355,509 | 7,963,516 | 3,996,300 | 3,605,580 | 3,204,960 | 3,472,040 | 4,903,600 | 4,526,400 | 5,092,200 |
| West Main | 13,977,598 | 828,037 | 1,706,284 | 451,156 | 8,686,973 | 1,725,973 | 579,176 | - | - | - | - | - | - |
| Wyoming | 3,441,684 | 616,194 | 985,766 | 518,682 | 93,126 | 121,666 | 652,400 | 453,850 | - | - | - | - | - |
| Total Short Term Firm Purchases | 488,760,188 | 57,539,258 | 46,433,820 | 50,873,997 | 81,359,097 | 76,875,343 | 64,536,248 | 44,693,555 | 15,136,280 | 16,021,040 | 14,815,880 | 10,042,320 | 10,433,370 |
| System Balancing Purchases | | | | | | | | | | | | | |
| COB | 7,295,389 | 374,795 | 759,122 | 1,151,391 | 1,094,519 | 2,012,435 | 955,021 | 19,546 | 122,522 | 228,307 | 180,980 | 188,666 | 208,086 |
| DSW | 12,370,318 | 2,215,797 | 1,605,039 | 1,733,880 | 532,756 | 654,238 | 1,153,693 | 71,195 | 469,370 | 595,597 | 1,493,143 | 684,426 | 1,161,185 |
| SP 15 | 4,794,889 | 34,226 | 34,226 | 299,815 | 388,507 | 3,511,448 | 560,894 | - | - | - | - | - | - |
| Mid C | 37,739,531 | 2,196,460 | 2,167,405 | 1,900,070 | 3,110,971 | 274,706 | 2,461,973 | 2,773,095 | 8,980,395 | 4,775,416 | 1,232,815 | 2,766,488 | 5,099,739 |
| Emergency Purchases | 3,007,454 | - | - | - | - | - | - | - | - | - | - | 3,007,454 | - |
| Total System Balancing Purchases | 65,207,582 | 4,787,052 | 4,585,791 | 5,085,157 | 5,126,752 | 6,452,825 | 5,131,581 | 2,863,836 | 9,572,287 | 5,599,319 | 2,906,938 | 6,647,034 | 6,469,010 |
| TOTAL PURCHASED PW & NET 1 | 1,057,492,295 | 97,143,478 | 87,060,383 | 99,990,456 | 139,420,209 | 136,333,687 | 116,761,305 | 85,528,952 | 62,899,738 | 61,874,961 | 58,464,345 | 55,446,988 | 56,567,815 |
| WHEELING & U. OF F. EXPENSE | | | | | | | | | | | | | |
| Firm Wheeling | 75,668,486 | 6,405,790 | 5,872,790 | 6,184,890 | 6,674,390 | 6,643,890 | 6,150,390 | 5,809,432 | 6,342,332 | 6,351,532 | 6,366,050 | 6,515,750 | 6,351,250 |
| Non-Firm Wheeling | 5,545,742 | 410,454 | 368,535 | 363,829 | 401,220 | 374,140 | 439,457 | 435,564 | 507,045 | 575,189 | 509,637 | 545,236 | 615,634 |
| TOTAL WHEELING & U. OF F. EX | 81,214,228 | 6,816,244 | 6,241,325 | 6,548,719 | 7,075,610 | 7,018,030 | 6,589,847 | 6,244,996 | 6,849,377 | 6,926,722 | 6,875,687 | 7,060,986 | 6,966,884 |
| THERMAL FUEL BURN EXPENSE | | | | | | | | | | | | | |
| Carbon | 10,537,017 | 900,156 | 928,989 | 897,636 | 930,282 | 927,561 | 899,789 | 566,156 | 829,098 | 929,994 | 928,955 | 888,197 | 930,194 |
| Cholla | 36,146,979 | 3,197,727 | 3,187,630 | 3,027,702 | 3,076,605 | 3,080,991 | 3,009,070 | 3,115,036 | 2,990,012 | 3,126,387 | 3,152,629 | 2,858,132 | 2,858,132 |
| Colstrip | 3,626,418 | 310,316 | 320,451 | 307,902 | 320,843 | 320,122 | 310,303 | 320,814 | 154,754 | 320,757 | 320,468 | 298,951 | 320,737 |
| Craig | 13,914,741 | 1,020,612 | 1,251,405 | 1,183,478 | 1,201,172 | 1,198,720 | 1,116,165 | 1,190,235 | 1,148,288 | 1,202,646 | 1,230,472 | 1,143,055 | 1,030,484 |
| Dave Johnston | 39,372,605 | 3,340,211 | 3,222,658 | 2,456,209 | 3,441,442 | 3,338,785 | 3,338,785 | 3,442,442 | 3,327,464 | 3,451,900 | 3,447,146 | 3,221,391 | 3,219,424 |
| Gadsby | 18,992,815 | 1,506,592 | 1,599,702 | 1,998,936 | 2,601,503 | 3,054,859 | 1,723,891 | 2,200,592 | 1,076,890 | 1,728,936 | 1,371,049 | 796,323 | 982,613 |
| Gadsby, C.T.s. | 15,029,334 | 1,541,455 | 745,493 | 949,295 | 1,417,326 | 1,540,099 | 1,268,015 | 1,734,626 | 1,183,969 | 1,388,931 | 1,430,910 | 947,280 | 881,934 |
| Gadsby Leased CT | 6,008,781 | 525,227 | 517,980 | 501,642 | 526,807 | 550,616 | 492,232 | 538,921 | 503,191 | 520,884 | 536,384 | 395,653 | 399,234 |
| Hayden | 43,605,616 | 2,378,414 | 3,784,855 | 3,702,654 | 3,891,051 | 3,875,685 | 3,776,523 | 3,656,965 | 3,718,133 | 3,829,992 | 3,916,529 | 3,620,602 | 3,454,213 |
| Hermiston | 66,004,291 | 3,961,607 | 5,819,097 | 5,603,871 | 5,796,150 | 5,780,568 | 5,201,861 | 5,585,928 | 5,608,802 | 5,833,365 | 5,822,732 | 5,435,987 | 5,554,515 |
| Hunter | 55,857,951 | 4,649,097 | 4,016,880 | 4,765,049 | 4,952,102 | 4,854,210 | 4,603,647 | 3,507,221 | 4,780,965 | 4,963,479 | 4,965,434 | 4,640,924 | 4,958,973 |
| Huntington | 99,046,902 | 7,939,875 | 6,569,639 | 7,745,150 | 8,670,974 | 8,671,576 | 8,459,165 | 8,317,425 | 8,275,723 | 8,779,067 | 8,779,067 | 8,098,463 | 8,740,931 |
| Jim Bridger | 6,332,152 | 603,045 | 646,963 | 348,176 | 1,549 | 1,549 | 609,594 | 688,056 | 650,917 | 725,595 | 749,929 | 665,468 | 632,860 |
| Little Mountain | 53,753,038 | 4,264,375 | 4,621,192 | 4,505,910 | 4,724,100 | 4,685,111 | 4,360,927 | 4,689,489 | 4,486,505 | 4,797,542 | 4,842,364 | 4,484,550 | 3,290,971 |
| Naughton | 27,275,692 | 2,160,311 | 908,042 | 1,660,554 | 2,340,387 | 2,542,665 | 2,409,244 | 3,245,923 | 2,252,490 | 2,613,024 | 2,743,511 | 2,105,702 | 2,293,840 |
| West Valley, CT | 16,395,324 | 1,435,529 | 877,704 | 1,307,440 | 1,361,987 | 1,357,718 | 1,319,241 | 1,484,521 | 1,425,171 | 1,481,468 | 1,481,182 | 1,381,164 | 1,482,187 |
| Wyodak | 512,001,857 | 39,734,539 | 38,009,699 | 40,361,605 | 45,484,626 | 45,987,492 | 43,098,252 | 44,304,758 | 42,412,282 | 45,489,792 | 45,718,763 | 40,921,872 | 40,498,177 |
| TOTAL FUEL BURN EXPENSE | 3,649,844 | 308,394 | 316,659 | 305,133 | 319,486 | 314,050 | 214,658 | 319,269 | 303,176 | 318,834 | 316,659 | 294,693 | 318,834 |
| OTHER GENERATION | | | | | | | | | | | | | |
| Blundell | 3,649,844 | 308,394 | 316,659 | 305,133 | 319,486 | 314,050 | 214,658 | 319,269 | 303,176 | 318,834 | 316,659 | 294,693 | 318,834 |
| Footo Creek 1 | 3,649,844 | 308,394 | 316,659 | 305,133 | 319,486 | 314,050 | 214,658 | 319,269 | 303,176 | 318,834 | 316,659 | 294,693 | 318,834 |
| TOTAL OTHER EXPENSE | 553,004,514 | 32,365,327 | 43,619,552 | 53,295,134 | 72,764,975 | 66,962,344 | 53,815,474 | 40,636,130 | 35,224,408 | 37,964,786 | 37,324,133 | 39,869,542 | 39,172,708 |
| NET POWER COST | 10.76 | 8.46 | 10.88 | 12.57 | 16.36 | 14.73 | 13.23 | 9.87 | 8.34 | 8.17 | 8.11 | 9.47 | 9.39 |
| Net Power Cost/Net System L | | | | | | | | | | | | | |

*Peakers: 42,305,026 to 5.8