Company’s Washington results of operations report (Report). The historic period for the Report is the twelve-months ended December 31, 2009. The Report provides totals for revenue, expenses, depreciation, net power costs, taxes, rate base and loads in the Test Period. The Report presents operating results for the period in terms of both return on rate base and ROE. Within the Report, net power costs are presented for the west control area and as allocated to the Company’s Washington jurisdiction.

**Q. Please describe how Exhibit No.\_\_\_(RBD-3) is organized.**

A. The Report is organized into sections marked with tabs as follows:

* Tab 1 Summary is the Washington-allocated results based on the WCA allocation methodology. Column (1) Unadjusted Results on Page 1.0 is the Washington results of operations and shows the unadjusted Washington earnings of 6.4 percent ROE. Column (2) Normalizing Adjustments shows the impact of the Washington-allocated restating and pro forma adjustments included in the filing. Column (3) Total Normalized Results shows the Washington-allocated normalized results for the Test Period with an ROE of 1.9 percent. Column (4) Price Change reflects the necessary price increase of $56.7 million to raise the ROE from 1.9 percent to 10.6 percent in Washington. Column (5) Results with Price Change reflects the Washington normalized results with the $56.7 million price increase included.

Page 1.1 shows the restating and pro forma adjustments in separate columns. Column (5) of page 1.1 is identical to Column (3) on page 1.0.