

**8. RATE BASE
ADJUSTMENTS**

	8.1	8.2	8.3	8.4	8.5	8.6	8.7	8.8	
	Environmental Settlement	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Colstrip #4 AFUDC	Dave Johnston (Glenrock) Mine Closure	Sale of Naches Hydro Unit	FERC 105 Asset Held for Future Use	Trojan Investment Amortization	
	Total Normalized								
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	-	-	
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	-	-	
20 Depreciation	230,005	-	-	(33,000)	-	-	-	-	
21 Amortization	(166,104)	-	-	-	-	-	-	(166,104)	
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	
23 Income Taxes: Federal	(21,350)	-	-	11,026	-	-	-	55,497	
24 State	(2,901)	-	-	1,498	-	-	-	7,541	
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	
28 Total Operating Expenses:	39,650	-	-	(20,476)	-	-	-	(103,066)	
29									
30 Operating Rev For Return:	(39,650)	-	-	20,476	-	-	-	103,066	
31									
32 Rate Base:									
33 Electric Plant In Service	13,194,512	-	364,883	4,527,049	(580,839)	(1,740,472)	-	-	
34 Plant Held for Future Use	(87,309)	-	-	-	-	-	(87,309)	-	
35 Misc Deferred Debits	(3,015,139)	(1,854,370)	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	-	-	
41 Working Capital	1,824,432	-	-	-	-	1,710,148	-	-	
42 Weatherization Loans	-	-	-	-	-	-	-	-	
43 Misc Rate Base	(1,469,297)	-	-	-	-	-	-	(1,469,297)	
44 Total Electric Plant:	10,447,200	(1,854,370)	364,883	4,527,049	(580,839)	(1,740,472)	(87,309)	(1,469,297)	
45									
46 Deductions:									
47 Accum Prov For Deprec	845,100	-	-	-	-	902,172	14,283	-	
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	
49 Accum Def Income Tax	32,003	-	-	-	-	32,003	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	735,839	-	-	-	-	-	-	735,839	
54									
55 Total Deductions:	1,612,942	-	-	-	-	934,175	14,283	735,839	
56									
57 Total Rate Base:	12,060,142	(1,854,370)	364,883	4,527,049	(580,839)	(806,298)	(73,026)	(733,458)	
58									
59									
60 Estimated ROE impact	-0.287%	0.043%	-0.008%	-0.104%	0.021%	-0.039%	0.019%	0.002%	0.054%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(63,901)	-	-	-	33,000	-	-	166,104	
67 Other Deductions	-	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	
72 Income Before Tax	(63,901)	-	-	-	33,000	-	-	166,104	
73									
74 State Income Taxes	(2,901)	-	-	-	1,498	-	-	7,541	
75									
76 Taxable Income	(61,000)	-	-	-	31,502	-	-	158,563	
77									
78 Federal Income Taxes	(21,350)	-	-	-	11,026	-	-	55,497	

**PacifiCorp
 Washington Results of Operations March 2003
 Environmental Settlement**

	<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:							
Environmental Deferred	182M	1	(22,220,713)	SO	8.345%	(1,854,370)	8.1.1

Description of Adjustment:

In 1996 PacifiCorp received an insurance settlement of \$33 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This fund balance is amortized or reduced as PERCO expends dollars on clean-up costs. PERCO received an additional \$5 million of insurance proceeds plus associated liabilities from PacifiCorp in 1998. This adjustment includes the insurance proceeds in Electric Operations as a reduction to rate base.

PacifiCorp
Results of Operations March 2003
Environmental Settlement
(13-month Average Rate Base calculation)

<u>Month</u>	<u>Monthly Activity</u>	<u>Month End Balance</u>
Mar-02		(23,506,562)
Apr-02	158,994	(23,347,567)
May-02	145,513	(23,202,055)
Jun-02	273,610	(22,928,444)
Jul-02	270,636	(22,657,808)
Aug-02	310,323	(22,347,485)
Sep-02	149,047	(22,198,438)
Oct-02	188,300	(22,010,138)
Nov-02	640,584	(21,369,554)
Dec-02	141,028	(21,228,526)
Jan-03	150,101	(21,078,425)
Feb-03	(492,273)	(21,570,698)
Mar-03	147,128	(21,423,569)
Total	2,082,992	(288,869,270)

13 Mo Average	(22,220,713)
---------------	--------------

to 8.1

**PacifiCorp
 Washington Results of Operations March 2003
 Trapper Mine Rate Base**

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Trapper Mine Investment	399	1	4,286,220	SE	8.513%	364,883	8.2.1

Description of Adjustment:

PacifiCorp owns a 21.4% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of Trapper Mine plant investment of rate base, since this investment is accounted for on the company's books in Account 123.1 - Investment in Subsidiary Company. The adjustment reflects net plant rather than the actual balance in Account 123 to recognize the depreciation of investment over time.

PACIFICORP
 Results of Operations for April 2002 to March 2003
 Inclusion of Trapper Mine Rate Base
 Thirteen Month Average Rate Base

DESCRIPTION	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Thirteen Month Average	PacificCorp's Portion	PacificCorp's Share @ 21.4% Thirteen Month Avg
1 Structures, Equipment, Mine Development	77,424,279	77,545,385	77,655,189	77,705,564	77,717,001	77,752,061	77,771,870	77,835,282	77,936,260	77,147,770	77,147,942	77,689,816	77,718,978	77,628,708	21.40%	16,612,116
2 Inventories	2,440,167	2,425,972	2,511,173	2,554,489	2,498,186	2,453,604	2,401,084	2,508,487	2,643,823	2,558,477	2,665,738	2,977,435	2,654,872	2,563,356	21.40%	548,558
3 Advanced Deferred Stripping	1,972,312	1,887,545	1,804,130	2,428,817	2,025,125	2,007,168	2,202,771	2,370,538	2,526,809	2,102,814	2,126,800	1,888,580	1,891,277	2,093,589	21.40%	448,030
4 Other Long Term Assets	518,036	517,626	517,216	516,808	516,397	515,987	515,577	515,167	514,757	514,347	513,937	513,527	513,117	515,577	21.40%	110,333
5 Prepayments	186,518	126,175	112,850	108,983	135,980	226,752	255,105	193,771	181,314	207,552	188,480	150,641	193,538	174,420	21.40%	37,326
6 Accumulated Depreciation	(61,275,591)	(61,566,492)	(61,903,785)	(62,188,382)	(62,486,646)	(62,798,304)	(63,089,877)	(63,428,182)	(63,752,878)	(63,515,760)	(63,625,865)	(64,085,235)	(64,362,589)	(62,844,595)	21.40%	(13,470,143)
7 Taxes Payable (Production Taxes)																
TOTAL RATE BASE	21,285,721	20,936,211	20,686,563	21,126,277	20,408,053	20,157,268	20,056,230	20,085,074	20,050,084	19,015,300	18,848,012	19,114,764	18,509,284	20,029,065	21.40%	4,286,220

PacificCorp's Share of Trapper is 21.40%.

to
8.2

8.2.1

**PacifiCorp
 Washington Results of Operations March 2003
 Jim Bridger Mine Rate Base**

	<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:							
Bridger Coal Mine Investment	399	1	53,178,541	SE	8.513%	4,527,049	8.3.1

Description of Adjustment:

PacifiCorp owns two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, Inc. (PMI). Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant-In-Service. The normalized coal costs for BCC include the operating and maintenance costs of mining, but provide no return on investment. Therefore, this adjustment is necessary to properly reflect the BCC plant investment in the test period.

8.3.1

BRIDGER COAL MINE
Thirteen Month Average for the Rate Base Components

DESCRIPTION	Mar-03	Feb-03	Jan-03	Dec-02	Nov-02	Oct-02	Sep-02	Aug-02	Jul-02	Jun-02	May-02	Apr-02	Mar-02	Begin Avg Balance	PacifiCorp's Portion	PacifiCorp's Share of Beg/End Avg
1 Structures, Equipment, Mine Development	184,187,875	184,290,005	184,327,864	180,871,630	179,189,284	179,216,460	182,249,170	180,683,664	179,200,230	179,790,335	178,585,166	177,938,900	177,976,759	180,654,411	66.67%	120,442,296
2 Materials & Supplies	7,247,462	7,463,901	7,379,986	7,439,043	7,501,056	7,556,548	7,551,501	7,364,716	7,285,361	7,042,935	6,952,792	7,224,466	7,127,721	7,319,268	66.67%	4,879,089
3 Accounts Receivable	8,264,531	8,055,738	8,387,672	7,915,358	6,366,709	8,005,984	7,148,097	7,113,550	6,424,599	6,708,349	6,488,529	6,804,966	8,476,682	7,404,674	100.00%	7,404,674
4 Pit Inventory	2,175,053	2,477,889	2,558,446	2,571,628	3,110,877	2,926,323	2,737,764	2,532,094	2,314,369	2,209,076	2,053,722	1,691,054	1,599,037	2,381,333	66.67%	1,587,635
5 Prepayments	95,506	100,068	86,454	75,590	72,368	64,446	64,446	64,446	57,335	57,335	57,335	57,335	56,946	69,972	66.67%	46,650
6 Reclamation Liability	(32,688,977)	(32,688,977)	(32,713,937)	(33,016,965)	(33,016,965)	(33,156,660)	(33,190,129)	(33,280,033)	(33,280,069)	(33,383,566)	(33,621,101)	(33,840,576)	(34,039,937)	(33,218,114)	66.67%	(22,146,516)
7 Accumulated Depreciation	(90,565,793)	(89,907,967)	(89,252,087)	(88,599,352)	(87,813,467)	(87,195,729)	(86,696,786)	(86,050,975)	(85,426,678)	(84,833,761)	(84,202,493)	(83,515,738)	(82,811,839)	(82,051,743)	66.67%	(59,004,112)
8 Production Taxes	(35,330)	(34,500)	(35,482)	(30,400)	(27,867)	(37,336)	(28,304)	(27,790)	(28,487)	(24,720)	(26,726)	(31,768)	(36,560)	(31,175)	66.67%	(31,175)
9 Accounts Payable	76,731,743	79,756,157	80,738,916	77,226,532	75,382,015	77,381,036	76,635,759	75,429,672	73,546,650	74,015,984	72,687,224	72,728,639	74,548,809	76,077,626	100.00%	53,178,541
TOTAL RATE BASE																

to 8.3

**PacifiCorp
 Washington Results of Operations March 2003
 Colstrip #4 AFUDC**

	<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:							
Depreciation	403GP	1	(33,000)	WA	Situs	(33,000)	8.4.1
Adjustment to Rate Base:							
Remove Unamortized Balance	310	1	(580,839)	WA	Situs	(580,839)	8.4.1

Description of Adjustment:

This adjustment removes AFUDC from plant in service for the period Colstrip Construction Work in Progress (CWIP) was allowed in rate base. This treatment was authorized in case No. U-81-17 and contained in all cases since this adjustment began July 1, 1984, effective back to January 1, 1984.

PacifiCorp
 Washington Results of Operations March 2003
 Colstrip #4 AFUDC

8.4.1

	Total Company Balance	Allocation Factor	WA Balance	Amortization to Account 403
BALANCE TO BE AMORTIZED	(7,772,000)	1A - DGP	(1,183,589)	
Amortization through 6/85			33,000	33,000
Amortization 6/85 - 12/85			17,000	17,000
Amortization 1/86 - 12/86			33,000	33,000
Amortization 1/87 - 12/87			33,000	33,000
Amortization 1/88 - 12/88			33,000	33,000
Amortization 1/89 - 12/89			33,000	33,000
Amortization 1/90 - 12/90			33,000	33,000
Amortization 1/91 - 12/91			33,000	33,000
Amortization 1/92 - 12/92			33,000	33,000
Amortization 1/93 - 12/93			33,000	33,000
Amortization 1/94 - 12/94			33,000	33,000
Amortization 1/95 - 12/95			33,000	33,000
Amortization 1/96 - 12/96			33,000	33,000
Unamortized Bal @ 12/96			(770,589)	
Amortization 1/97 - 6/97			16,500	16,500
Unamortized Bal @ 7/97			(754,089)	
Amortization 7/97 - 12/97			16,500	16,500
Unamortized Bal @ 12/97			(737,589)	
Amortization 1/98 - 6/98			16,500	16,500
Unamortized Bal @ 6/98			(721,089)	
Amortization 6/98 - 12/98			16,500	16,500
Unamortized Bal @ 12/98			(704,589)	
Amortization 1/99 - 3/99			8,250	8,250
Unamortized Bal @ 3/99			(696,339)	
Amortization 4/99 - 9/99			16,500	16,500
Unamortized Bal @ 9/99			(679,839)	
Amortization 10/99 - 3/00			16,500	16,500
Unamortized Bal @ 3/00			(663,339)	
Amortization 4/00 - 9/00			16,500	16,500
Unamortized Bal @ 9/00			(646,839)	
AVG. September 2000 Unamortized Bal			(663,339)	33,000
Amortization 10/00 - 3/01			16,500	16,500
Unamortized Bal @ 3/01			(630,339)	
AVG. March 2001 Unamortized Bal			(646,839)	33,000
Amortization 4/01 - 9/01			16,500	16,500
Unamortized Bal @ 9/01			(613,839)	
AVG. September 2001 Unamortized Bal			(638,589)	33,000
Amortization 10/01 - 3/02			16,500	16,500
Unamortized Bal @ 3/02			(597,339)	
AVG. March 2002 Unamortized Bal			(613,839)	33,000
Amortization 3/31/03			33,000	33,000
Unamortized Bal @ 3/03			(564,339)	
AVG. March 2003 Unamortized Bal			(580,839)	

to 8.4

to 8.4

**PacifiCorp
 Washington Results of Operations March 2003
 Dave Johnston (Glenrock) Mine Closure**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Rate Base Adjustments:							
Dave Johnston Reclamation Costs	OWC25330	1	20,088,843	SE	8.513%	1,710,148	8.5.1

Description of Adjustment:

During 1997, the decision was made to close Dave Johnston mine, which is operated by Glenrock Coal Company. An accrual of \$33 million was recorded for unrecovered reclamation costs. This adjustment removes the rate base reduction for reclamation costs.

Beginning Balance (24,326,475)

<i>FERC ACCT</i>	<i>Month</i>	<i>Year</i>	<i>Accrual Expense</i>	<i>Balance</i>
2533	4	2002	924,574	(23,401,901)
2533	5	2002	896,649	(22,505,252)
2533	6	2002	857,002	(21,648,251)
2533	7	2002	868,894	(20,779,357)
2533	8	2002	852,716	(19,926,642)
2533	9	2002	848,957	(19,077,685)
2533	10	2002	922,519	(18,155,166)
2533	11	2002	807,230	(17,347,935)
2533	12	2002	860,131	(16,487,805)
2533	1	2003	1,060,049	(15,427,756)
2533	2	2003	960,008	(14,467,747)
2533	3	2003	(17,372,874)	(31,840,621)

Average Amount to Remove from RB Reduction

(20,088,843)

to 8.5

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

	<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 Rate Base:							
Remove Naches Gross Assets	330	3	(104,019)	DGP	16.833%	(17,510)	
Remove Naches Gross Assets	330	3	(24,893)	DGP	16.833%	(4,190)	
Remove Naches Gross Assets	331	3	(282,887)	DGP	16.833%	(47,619)	
Remove Naches Gross Assets	331	3	(272,888)	DGP	16.833%	(45,936)	
Remove Naches Gross Assets	332	3	(1,892,876)	DGP	16.833%	(318,632)	
Remove Naches Gross Assets	332	3	(5,995,824)	DGP	16.833%	(1,009,289)	
Remove Naches Gross Assets	333	3	(203,915)	DGP	16.833%	(34,325)	
Remove Naches Gross Assets	333	3	(1,276,511)	DGP	16.833%	(214,878)	
Remove Naches Gross Assets	334	3	(62,312)	DGP	16.833%	(10,489)	
Remove Naches Gross Assets	334	3	(77,632)	DGP	16.833%	(13,068)	
Remove Naches Gross Assets	335	3	(8,054)	DGP	16.833%	(1,356)	
Remove Naches Gross Assets	336	3	(909)	DGP	16.833%	(153)	
Remove Naches Gross Assets	352	3	(199)	DGP	16.833%	(33)	
Remove Naches Gross Assets	352	3	(23,917)	SG	8.774%	(2,099)	
Remove Naches Gross Assets	353	3	(39,278)	DGP	16.833%	(6,612)	
Remove Naches Gross Assets	353	3	(45,447)	SG	8.774%	(3,988)	
Remove Naches Gross Assets	394	3	(8,349)	DGP	16.833%	(1,405)	
Remove Naches Gross Assets	394	3	(52,820)	DGP	16.833%	(8,891)	
			<u>(10,372,730)</u>			<u>(1,740,472)</u>	8.6.1
Remove Accum Depreciation	108HP	3	2,046,546	DGP	16.833%	344,499	
Remove Accum Depreciation	108HP	3	3,252,036	DGP	16.833%	547,422	
Remove Accum Depreciation	108TP	3	25,594	DGP	16.833%	4,308	
Remove Accum Depreciation	108TP	3	11,197	SG	8.774%	982	
Remove Accum Depreciation	108GP	3	5,295	DGP	16.833%	891	
Remove Accum Depreciation	108GP	3	24,173	DGP	16.833%	4,069	
			<u>5,364,841</u>			<u>902,172</u>	8.6.1
Deferred Tax Balance	282	3	508,343	DITBAL	6.296%	32,003	8.6.1

Description of Adjustment:

The Naches hydroelectric facility has been sold. However, the transaction is not reflected in unadjusted results. This adjustment reflects the transaction into results by removing the sold assets from rate base and adding back the accumulated depreciation. The annual operating and depreciation expense is removed in adjustment 4.12 in tab 4.

8.6.1

Year	Month	2003												13 Month Average	Allocation Code		
		1	2	3	4	5	6	7	8	9	10	11	12				
2002	3	(15,222)	(15,305)	(15,388)	(15,471)	(15,555)	(15,638)	(15,721)	(15,804)	(15,888)	(15,971)	(16,054)	(16,138)	(16,221)	(15,721)	100.00%	108HP
		(2,510)	(2,570)	(2,629)	(2,689)	(2,749)	(2,809)	(2,868)	(2,928)	(2,988)	(3,047)	(3,107)	(3,167)	(3,226)	(2,868)	100.00%	108HP
		(241,782)	(243,624)	(245,465)	(247,306)	(249,147)	(250,988)	(252,829)	(254,670)	(256,511)	(258,352)	(260,193)	(262,034)	(263,875)	(249,723)	100.00%	108HP
		(54,713)	(56,555)	(58,398)	(60,240)	(62,082)	(63,924)	(65,766)	(67,608)	(69,450)	(71,292)	(73,134)	(74,976)	(76,818)	(63,560)	100.00%	108HP
		(1,479,316)	(1,492,191)	(1,496,348)	(1,453,209)	(1,466,017)	(1,502,478)	(1,523,170)	(1,539,977)	(1,548,785)	(1,585,245)	(1,598,053)	(1,610,861)	(3,748,970)	(1,532,000)	100.00%	108HP
		(2,532,037)	(2,576,653)	(2,621,269)	(2,736,156)	(2,780,772)	(2,809,912)	(2,849,370)	(2,893,988)	(2,938,602)	(2,967,743)	(3,012,359)	(3,056,975)	(7,194,084)	(2,836,646)	100.00%	108HP
		(189,123)	(190,343)	(191,564)	(186,924)	(188,144)	(189,364)	(190,584)	(191,804)	(193,024)	(194,244)	(195,464)	(196,684)	(197,904)	(194,974)	100.00%	108HP
		(284,055)	(292,435)	(300,814)	(309,194)	(317,574)	(325,954)	(334,334)	(342,714)	(351,094)	(359,474)	(367,854)	(376,234)	(384,614)	(351,237)	100.00%	108HP
		(51,715)	(52,133)	(52,551)	(52,969)	(53,387)	(53,805)	(54,223)	(54,641)	(55,059)	(55,477)	(55,895)	(56,313)	(56,731)	(53,497)	100.00%	108HP
		(24,534)	(25,077)	(25,620)	(26,163)	(26,706)	(27,249)	(27,792)	(28,335)	(28,878)	(29,421)	(29,964)	(30,507)	(31,050)	(27,693)	100.00%	108HP
		(45)	(63)	(81)	(99)	(117)	(135)	(153)	(171)	(189)	(207)	(225)	(243)	(261)	(54)	100.00%	108HP
		(611)	(617)	(622)	(597)	(602)	(617)	(626)	(631)	(637)	(652)	(658)	(663)	(631)	(668)	100.00%	108HP
		(219)	(220)	(220)	(212)	(213)	(213)	(216)	(216)	(216)	(219)	(219)	(219)	(221)	(217)	100.00%	108TP
		(5,084)	(5,117)	(5,150)	(5,356)	(5,389)	(5,393)	(5,419)	(5,452)	(5,485)	(5,489)	(5,522)	(5,556)	(5,557)	(5,382)	100.00%	108TP
		(25,409)	(29,469)	(25,529)	(24,811)	(24,871)	(25,098)	(25,228)	(25,348)	(25,468)	(25,576)	(25,686)	(25,796)	(25,936)	(25,377)	100.00%	108TP
		(7,320)	(7,358)	(7,397)	(7,436)	(7,474)	(7,513)	(7,552)	(7,590)	(7,629)	(7,668)	(7,706)	(7,745)	(7,784)	(6,017)	100.00%	108TP
		(33,006)	(33,251)	(33,496)	(33,740)	(33,985)	(34,229)	(34,474)	(34,719)	(34,963)	(35,208)	(35,453)	(35,697)	(35,942)	(7,552)	100.00%	108TP
DEPR Total		(4,952,068)	(5,024,418)	(5,088,050)	(5,158,855)	(5,221,137)	(5,293,434)	(5,375,744)	(5,448,025)	(5,520,308)	(5,592,607)	(5,664,889)	(5,737,171)	(13,089,476)	(34,474)	70.12%	108GP
EPIS	330	104,019	104,019	104,019	104,019	104,019	104,019	104,019	104,019	104,019	104,019	104,019	104,019	104,019	104,019	100.00%	330DGP
	331	24,893	24,893	24,893	24,893	24,893	24,893	24,893	24,893	24,893	24,893	24,893	24,893	24,893	24,893	100.00%	330SG
	332	282,887	282,887	282,887	282,887	282,887	282,887	282,887	282,887	282,887	282,887	282,887	282,887	282,887	282,887	100.00%	331DGP
	333	272,888	272,888	272,888	272,888	272,888	272,888	272,888	272,888	272,888	272,888	272,888	272,888	272,888	272,888	100.00%	331SG
	334	1,901,146	1,901,146	1,891,371	1,891,371	1,891,371	1,891,371	1,891,371	1,891,371	1,891,371	1,891,371	1,891,371	1,891,371	1,891,371	1,892,875	100.00%	332DGP
	335	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	5,995,823	100.00%	332SG
	336	203,915	203,915	203,915	203,915	203,915	203,915	203,915	203,915	203,915	203,915	203,915	203,915	203,915	203,915	100.00%	333DGP
	337	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	1,276,511	100.00%	333SG
	338	62,312	62,312	62,312	62,312	62,312	62,312	62,312	62,312	62,312	62,312	62,312	62,312	62,312	62,312	100.00%	334DGP
	339	77,632	77,632	77,632	77,632	77,632	77,632	77,632	77,632	77,632	77,632	77,632	77,632	77,632	77,632	100.00%	334SG
	340	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	100.00%	335SG
	341	909	909	909	909	909	909	909	909	909	909	909	909	909	909	100.00%	336DGP
	342	199	199	199	199	199	199	199	199	199	199	199	199	199	199	100.00%	336SG
	343	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	23,917	100.00%	337DGP
	344	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	39,278	100.00%	337SG
	345	45,447	45,447	45,447	45,447	45,447	45,447	45,447	45,447	45,447	45,447	45,447	45,447	45,447	45,447	100.00%	338DGP
	346	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	11,098	100.00%	338SG
	347	70,211	70,211	70,211	70,211	70,211	70,211	70,211	70,211	70,211	70,211	70,211	70,211	70,211	70,211	100.00%	339DGP
EPIS Total		10,401,141	10,401,141	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	10,391,366	75.23%	EPIS Balance
Grand Total		5,449,073	5,376,723	5,303,317	5,232,511	5,160,229	5,087,932	5,015,622	4,943,341	4,871,058	4,798,759	4,726,477	4,654,195	(2,698,112)	5,015,471	5,007,888	Net Plant

① to 8.6

(1) Not all of the Naches assets were sold. The percentage shown is the percentage of assets that were sold for that account. A small percentage will remain on the books.
 (2) An accounting entry was made in error to correct location 216. However, location 215 was corrected. This adjustment corrects location 216 for purposes of this regulatory adjustment

Calculation of Deferred Tax Balance	
Gross Depreciable Plant at March 2003 (excluding act 330)	\$10,762,454
Less: Depreciation Expense	0,047,620
Less: Federal Tax Rate	488,688
Less: Schedule M	772,928
Less: Federal Tax Rate	(\$284,240)
Less: DIT Expense	37,951
Less: Deferred Tax Balance as of March 2002	(\$107,872)
Less: Deferred Tax Balance as of March 2003	\$508,343
	to 8.6

PacifiCorp
Washington Results of Operations March 2003
FERC 105 Asset Held for Future Use

	<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 Rate Base:							
Remove PHFU	105	1	(995,050)	SG	8.774%	(87,309)	
Remove PHFU	105	1	(231,401)	OR	Situs	-	
Remove PHFU	105	1	(99,501)	UT	Situs	-	
Remove PHFU	105	1	(79,295)	WYE	Situs	-	
			<u>(1,405,247)</u>			<u>(87,309)</u>	8.7.1
Reverse Accumulated Depr.	108TP	1	99,186	SG	8.774%	8,703	
Reverse Accumulated Depr.	108TP	1	62,931	SG	8.774%	5,522	
Reverse Accumulated Depr.	108TP	1	661	SG	8.774%	58	
			<u>162,778</u>			<u>14,283</u>	8.7.1

Description of Adjustment:

This adjustment removes assets from FERC account 105 that have been deemed ineligible for 'held for future use status' for a variety of reasons.

PACIFICORP

Results of Operations March 2003
FERC 105 - Assets Held for Future Use

Location	Description	Primary Account	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Grand Total	13-month average rate base
001352	Bear River - Corinne 46KV Line (105)	105	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	31,832.96	413,828.48	31,832.96
001352	Bear River - Corinne 46KV Line (105)	108	(19,029.60)	(19,087.05)	(19,144.51)	(19,201.96)	(19,259.42)	(19,316.86)	(19,374.33)	(19,431.78)	(19,489.22)	(19,546.66)	(19,604.14)	(19,661.59)	(19,719.04)	(251,866.18)	(19,374.32)
001352	Total		12,803.36	12,745.91	12,688.45	12,631.00	12,573.54	12,516.10	12,458.63	12,401.18	12,343.74	12,286.28	12,228.82	12,171.37	12,113.92	161,962.30	12,458.64
001353	Bothwell - Thiokol	105	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	112,495.92	1,462,446.96	112,495.92
001353	Bothwell - Thiokol	108	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(42,322.29)	(566,242.87)	(42,322.29)
001353	Total		69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	69,547.91	896,204.09	69,547.91
010063	Hillfield Road Substation Site (Junkyard)	105	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	53,501.12	645,514.56	53,501.12
010063	Total		46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	590,000.00	46,000.00
014377	East Draper Substation	105	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	590,000.00	46,000.00
068452	RAW-FUT Malin/Bonanza 69 KV Ln	105	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	1,818.45	23,039.85	1,818.45
068452	RAW-FUT Malin/Bonanza 69 KV Ln	108	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(217.50)	(2,827.50)	(217.50)
068452	Total		1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	1,600.95	20,212.35	1,600.95
086002	Tritic Substation Site	105	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	6,600.55	85,807.15	6,600.55
086201	Jerusalem Regulator Station	105	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	134,365.40	10,335.80
086201	Total		10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	10,335.80	134,365.40	10,335.80
086202	Roosevelt Substation Site	105	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	103,834.38	7,987.26
086202	Total		7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	7,987.26	103,834.38	7,987.26
105452	Coos Bay Isthmus Line Fee Land	105	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	278,438.03	21,418.31
105452	Total		21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	21,418.31	278,438.03	21,418.31
118452	Land-New Creswell Sub Site	105	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	48,457.89	3,727.53
118452	Total		3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	3,727.53	48,457.89	3,727.53
119451	RAW South Bend 69/115 KV Line	105	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	125,982.13	1,637,677.69	125,982.13
119451	RAW South Bend 69/115 KV Line	108	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(15,098.31)	(196,278.03)	(15,098.31)
119451	Total		110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	110,883.82	1,441,400.66	110,883.82
119452	RAW Round Butte-Madras Line	105	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	32,866.71	427,267.23	32,866.71
119452	RAW Round Butte-Madras Line	108	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(3,938.46)	(50,600.29)	(3,938.46)
119452	Total		28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	28,928.23	376,666.94	28,928.23
119455	Bend - Prineville Line	105	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	50,377.86	3,875.22
119455	Total		3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	3,875.22	50,377.86	3,875.22
122501	Land Adjacent Columbia Sub	105	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	226,711.16	17,439.32
122501	Total		17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	17,439.32	226,711.16	17,439.32
122503	Land Adjacent Parkrose Sub	105	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	69,078.62	5,313.74
122503	Total		5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	5,313.74	69,078.62	5,313.74
133460	RAW-Medford-Meridian 250KV/LI	105	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	41,876.67	544,366.71	41,876.67
133460	RAW-Medford-Meridian 250KV/LI	108	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(5,018.62)	(65,242.06)	(5,018.62)
133460	Total		36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	36,858.05	479,124.65	36,858.05
134692	Green Substation and Umpqua Power Operat	105	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	2,663,967.93	204,920.61
134692	Total		204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	204,920.61	2,663,967.93	204,920.61
136450	RAW-500KV Tap LN to K Falls Sub	105	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	91,705.79	1,192,175.27	91,705.79
136450	RAW-500KV Tap LN to K Falls Sub	108	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(10,990.55)	(142,877.15)	(10,990.55)
136450	Total		80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	80,715.24	1,049,298.12	80,715.24
238451	RAW-Wanapum/Swift Trans-Joint	105	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	11,357.42	147,646.46	11,357.42
238451	RAW-Wanapum/Swift Trans-Joint	108	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(1,408.88)	(18,315.44)	(1,408.88)
238451	Total		9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	9,948.54	129,331.02	9,948.54
238453	Easements-Swift/Routledge LI7	105	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	341,349.10	4,437,538.30	341,349.10
238453	Easements-Swift/Routledge LI7	108	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(42,364.26)	(550,735.38)	(42,364.26)
238453	Total		298,984.84	298,984.84</													

**PacifiCorp
Washington Results of Operations March 2003
Trojan Investment 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 Expense:							
Remove amortization expense	407	1	(1,901,678)	TROJP	8.735%	(166,104)	8.8.1
Adjustment to Rate Base:							
Remove Unamortized Balance	18222	1	(16,821,513)	TROJP	8.735%	(1,469,297)	Below
Remove Decommissioning Liability	22842	1	8,431,155	TROJD	8.728%	735,839	8.8.6
Rate Base Detail (13-month average balance):							
Unrecovered Plant - Trojan (GL 185801)			15,289,421				8.8.2
Unrecovered Plant - Trojan (GL 185802)			(8,439,221)				8.8.3
Unrecovered Plant - Trojan (GL 185803)			17,980,541				8.8.4
Unrecovered Plant - Trojan (GL 185804)			(8,009,227)				8.8.5
			<u>16,821,514</u>				

Description of Adjustment:

This adjustment removes the Trojan amortization expense and the amortized balance from results as ordered by the WUTC in Docket No. UE-991832, item #15.

Account Edit Goto Environment System Help

G/L Account Balance Display Customizing of local layout (Alt+F12)

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

Account number: 566941 Amortization Of Unre
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2000
 All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	168,215.13	9,742.00	158,473.13	158,473.13
2	524,129.39	365,656.26	158,473.13	316,946.26
3	168,215.13	9,742.00	158,473.13	475,419.39
4	168,215.13	9,742.00	158,473.13	633,892.52
5	168,215.13	9,742.00	158,473.13	792,365.65
6	168,215.13	9,742.00	158,473.13	950,838.78
7	168,215.13	9,742.00	158,473.13	1,109,311.91
8	168,215.13	9,742.00	158,473.13	1,267,785.04
9	168,215.13	9,742.00	158,473.13	1,426,258.17
10	168,215.13	9,742.00	158,473.13	1,584,731.30
11	168,215.13	9,742.00	158,473.13	1,743,204.43
12	168,215.13	9,742.00	158,473.13	1,901,677.56
13				1,901,677.56
14				1,901,677.56
15				1,901,677.56
16				1,901,677.56
Total	2,374,495.82	472,818.26	1,901,677.56	1,901,677.56

to 8.8

Start | Inbox - Micr... | Microsoft E... | Microsoft W... | SAP Logon ... | G/L Accou... | N

Account Edit Goto Environment System Help

G/L Account Balance Display

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

Account number: 185801 Unrec PInt-Trojan
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2003
 All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				15,289,420.93
1				15,289,420.93
2				15,289,420.93
3				15,289,420.93
4				15,289,420.93
5				15,289,420.93
6				15,289,420.93
7				15,289,420.93
8				15,289,420.93
9				15,289,420.93
10				15,289,420.93
11				15,289,420.93
12				15,289,420.93
13				15,289,420.93
14				15,289,420.93
15				15,289,420.93
16				15,289,420.93
Total				15,289,420.93

to 8-8 detail

Start | Inbox - Micr... | Microsoft E... | Microsoft W... | SAP Logon ... | G/L Accou... | N

13 Month Total 198,762,472.09

13 Month Average Balance 15,289,420.93

to 8-8 detail

Account Edit Goto Environment System Help

G/L Account Balance Display

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

Account number: 185802 Unrec Pint-Trojan
 Company code: 1000 PachtCorp
 Business area:
 Fiscal year: 2003
 All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				8,028,209.51-
1		68,501.99	68,501.99-	8,096,711.50-
2		68,501.99	68,501.99-	8,165,213.49-
3		68,501.99	68,501.99-	8,233,715.48-
4		68,501.99	68,501.99-	8,302,217.47-
5		68,501.99	68,501.99-	8,370,719.46-
6		68,501.99	68,501.99-	8,439,221.45-
7		68,501.99	68,501.99-	8,507,723.44-
8		68,501.99	68,501.99-	8,576,225.43-
9		68,501.99	68,501.99-	8,644,727.42-
10		68,501.99	68,501.99-	8,713,229.41-
11		68,501.99	68,501.99-	8,781,731.40-
12		68,501.99	68,501.99-	8,850,233.39-
13				8,850,233.39-
14				8,850,233.39-
15				8,850,233.39-
16				8,850,233.39-
Total		822,023.88	822,023.88-	8,850,233.39-

Start | Inbox - Micr... | Microsoft E... | Microsoft W... | SAP Logon ... | G/L Accou... | N

13 Month Total (109,709,878.85)

13 Month Average Balance (8,439,221.45)

*to 8.8
detail*

Account Edit Goto Environment System Help

G/L Account Balance Display

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

Account number: 185803 Unrec Print-Trojan
 Company code: 1000 PacificCorp
 Business area:
 Fiscal year: 2003

All documents in currency | Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				17,980,540.71
1				17,980,540.71
2				17,980,540.71
3				17,980,540.71
4				17,980,540.71
5				17,980,540.71
6				17,980,540.71
7				17,980,540.71
8				17,980,540.71
9				17,980,540.71
10				17,980,540.71
11				17,980,540.71
12				17,980,540.71
13				17,980,540.71
14				17,980,540.71
15				17,980,540.71
16				17,980,540.71
Total				17,980,540.71

to 8.8 detail

Start | Inboxes - Micr... | Microsoft E... | Microsoft W... | SAP Logon ... | G/L Accou... | N

13 Month Total 233,747,029.23

13 Month Average Balance 17,980,540.71

to 8.8 detail

Account Edit Goto Environment System Help

G/L Account Balance Display

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

Account number: 185804 Unrec Plnt-Trojan
 Company code: 1000 PactlCorp
 Business area:
 Fiscal year: 2003
 Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				7,410,947.95-
1		99,713.14	99,713.14-	7,510,661.09-
2		99,713.14	99,713.14-	7,610,374.23-
3		99,713.14	99,713.14-	7,710,087.37-
4		99,713.14	99,713.14-	7,809,800.51-
5		99,713.14	99,713.14-	7,909,513.65-
6		99,713.14	99,713.14-	8,009,226.79-
7		99,713.14	99,713.14-	8,108,939.93-
8		99,713.14	99,713.14-	8,208,653.07-
9		99,713.14	99,713.14-	8,308,366.21-
10		99,713.14	99,713.14-	8,408,079.35-
11		99,713.14	99,713.14-	8,507,792.49-
12		99,713.14	99,713.14-	8,607,505.63-
13				8,607,505.63-
14				8,607,505.63-
15				8,607,505.63-
16				8,607,505.63-
Total		1,196,557.68	1,196,557.68-	8,607,505.63-

Start | Inb... | Microsoft E... | Microsoft W... | SAP Logon ... | G/L Accou... | N...

13 Month Total (104,119,948.27)

13 Month Average Balance (8,009,226.79)

to 8-8 detail

Account Edit Goto Environment System Help

G/L Account Balance Display

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

Account number: 284910 Decommissioning Liab
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2003
 All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...		Credit		8,848,566.14-
1	72,075.00		72,075.00	8,776,491.14-
2	11,100.00	109,500.00	98,400.00-	8,874,891.14-
3	101,675.00		101,675.00	8,773,216.14-
4	125,425.00		125,425.00	8,647,791.14-
5	106,650.00		106,650.00	8,541,141.14-
6	72,625.00		72,625.00	8,468,516.14-
7	101,175.00		101,175.00	8,367,341.14-
8	78,975.00		78,975.00	8,288,366.14-
9	134,550.00		134,550.00	8,153,816.14-
10	92,825.00		92,825.00	8,060,991.14-
11	117,800.00		117,800.00	7,943,191.14-
12	82,500.00		82,500.00	7,860,691.14-
13				7,860,691.14-
14				7,860,691.14-
15				7,860,691.14-
16				7,860,691.14-
Total	1,097,375.00	109,500.00	987,875.00	7,860,691.14-

Start | Inbox - Micr... | Microsoft E... | Microsoft W... | SAP Logon ... | G/L Accou... | N

13 Month Total (109,605,009.82)

13 Month Average Balance (8,431,154.60)

4088.

PacifiCorp
Washington Results of Operations March 2003
Hydro Relicensing

	<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 Rate Base:							
Plant Adjustment							
Hydro Relicensing	302	3	60,297,285	DGP	16.833%	10,149,963	
Hydro Relicensing	302	3	<u>5,401,310</u>	SG	8.774%	<u>473,929</u>	
<i>Total Plant Adjustment</i>			<u>65,698,595</u>			<u>10,623,892</u>	8.9.1
Adjustment to Expense:							
Hydro	403HP	3	1,492,720	DGP	16.833%	251,273	
Hydro	403HP	3	<u>133,715</u>	SG	8.774%	<u>11,733</u>	
<i>Total Depreciation Expense Adj</i>			<u>1,626,435</u>			<u>263,005</u>	8.9.2
Accumulated Depreciation Adjustment							
Hydro	108HP	3	(746,360)	SG	8.774%	(65,488)	
Hydro	108HP	3	<u>(66,857)</u>	SG	8.774%	<u>(5,866)</u>	
<i>Total Accumulated Depreciation Adjustment</i>			<u>(813,217)</u>			<u>(71,354)</u>	8.9.2

Description of Adjustment:

This adjustment normalizes into rate base the cost of Hydro relicensing that will occur before the rate effective period. The depreciation expense and reserve balances are also included in this adjustment.

Hydro Relicensing Rate Base Balances:

(what should be in rate base assuming the projects were completed at the beginning of the test period)

Project #	Functional Group	Project Description	Inservice Date	Account	Account 101 Additions (RR, Beg. Balance)	Non-Depreciable Amount (land, joint owner, etc)	Depreciable Plant Balance (Beg. Balance)	Composite Depreciation Rates	Annual Depreciation Expense	(2)		[(1) + (2)] / 2	
										Pro Forma End of Year Plant Balance	Pro Forma Plant Balance	Pro Forma Average Plant Balance	Pro Forma Plant Balance
HNUO/1999/C/001	H	LI LUMPQUA Relicensing Superior	Dec-03	302DGP	54,935,153	-	54,935,153	2.4756%	1,359,975	54,935,153	54,935,153	54,935,153	54,935,153
HUTA/1999/C/002	H	LI GRACE RELICENSE SUPERIOR	Dec-03	302SG	1,898,277	-	1,898,277	2.4756%	46,994	1,898,277	1,898,277	1,898,277	1,898,277
HUTA/1999/C/003	H	LI ONEIDA RELICENSE SUPERIOR	Dec-03	302SG	2,155,469	-	2,155,469	2.4756%	53,361	2,155,469	2,155,469	2,155,469	2,155,469
HUTA/1999/C/010	H	LI SODA RELICENSE SUPERIOR	Dec-03	302SG	1,347,564	-	1,347,564	2.4756%	33,360	1,347,564	1,347,564	1,347,564	1,347,564
HSOR/1999/C/001	H	LI POWERDALE RELICENSE SUPERIOR	Jun-03	302DGP	4,734,022	-	4,734,022	2.4756%	117,195	4,734,022	4,734,022	4,734,022	4,734,022
HSOR/1999/C/002	H	Bigfork Relicensing Superior	Aug-03	302DGP	628,110	-	628,110	2.4756%	15,549	628,110	628,110	628,110	628,110
					65,698,595	-	65,698,595		1,626,434	65,698,595	65,698,595	65,698,595	65,698,595
TOTAL HYDRO RELICENSING RATE BASE BALANCES					65,698,595	-	65,698,595		1,626,434	65,698,595	65,698,595	65,698,595	65,698,595

↓
from
8.9.3

to 8.9

Hydro Relicensing Accumulated Depreciation Balances:

Project #	Functional Group	Project Description	Inservice Date	Account	Plant Balance (Annualized, Beg. Balance)	Composite Depreciation Rates	Depreciation Expense	Beg. Balance 4/1/02	Ending Balance 3/31/03	Accum. Depreciation Average Balance
HNJQ/1999/C/001	H	LI UMPQUA Relicensing Superior	Dec-03	302DGP	54,935,153	2.47566%	1,359,975	0.00	(1,359,975)	(679,987)
HUTA/1999/C/002	H	LI GRACE RELICENSE SUPERIOR	Dec-03	302SG	1,898,277	2.47566%	46,994	0.00	(46,994)	(23,497)
HUTA/1999/C/003	H	LI ONEIDA RELICENSING SUPERIOR	Dec-03	302SG	2,155,469	2.47566%	53,361	0.00	(53,361)	(26,680)
HUTA/1999/C/010	H	LI SODA RELICENSING SUPERIOR	Dec-03	302SG	1,347,564	2.47566%	33,360	0.00	(33,360)	(16,680)
HSOR/1999/C/001	H	LI POWERDALE RELICENSING SUPERIOR	Jun-03	302DGP	4,734,022	2.47566%	117,195	0.00	(117,195)	(58,598)
HSOR/1999/C/002	H	Bigfork Relicensing Superior	Aug-03	302DGP	628,110	2.47566%	15,549	0.00	(15,549)	(7,775)
TOTAL HYDRO RELICENSING RATE BASE BALANCES					65,698,595		1,626,434	-	(1,626,434)	(813,217)

to 8.9

to 8.9

from 8.9.3



**PacifiCorp
Composite Depreciation Rates**

**UM1064
Effective
Rates**

Function	Allocation	Effective Rates
Steam Plant	SP	3.0524%
Hydro Plant	HP	2.4756%
Other Production Plant	OP	3.2324%
Transmission Plant	TP	2.0873%
Distribution Plant - CA	CA	2.6294%
Distribution Plant - OR	OR	2.9071%
Distribution Plant - WA	WA	3.0509%
Distribution Plant - WYP	WYP	2.7698%
Distribution Plant - UT	UT	2.5762%
Distribution Plant - ID	IDU	2.7269%
Distribution Plant - WYU	WYU	2.9020%
General Plant - CA	GCA	3.8819%
General Plant - OR	GOR	4.8477%
General Plant - WA	GWA	5.0133%
General Plant - WYP	GWYP	4.1468%
General Plant - UT	GUT	4.8685%
General Plant - ID	GIDU	4.6063%
General Plant - WYU	GWYU	3.8487%
General Plant	GCN	7.0455%
General Plant	GDGP	4.5962%
General Plant	GDGU	4.5201%
General Plant	GSE	9.8114%
General Plant	GSG	5.6916%
General Plant	GSO	7.5618%
Intangible Plant	I	9.4984%
Mining	MP	4.0261%

to 8.9.1 and 8.9.2

**PacifiCorp
 Washington Results of Operations March 2003
 System Benefit Charge - Schedule 191**

	<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:							
Regulatory Assets-WA SBC	182M	1	(1,160,769)	WA	Situs	(1,160,769)	8.10.1

Description of Adjustment:

This adjustment removes from results of operation the impact of the System Benefits Charge cost recovery mechanism recovered through Schedule 191.

PacifiCorp
Washington Results of Operations March 2003
Update Cash Working Capital

	<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 Rate Base:							
Cash Working Capital	CWC	1	111,515	WA	Situs	111,515	Below

Adjustment Detail:

		<u>REF#</u>
O&M Expense	208,390,012	2.2
Taxes Other Than Income Tax	8,815,096	2.2
Federal Income Tax	7,294,655	2.2
State Income Tax	1,571,587	2.2
Total	<u>226,071,350</u>	
Divided by Days in Year	<u>365</u>	
Average Daily Cost of Service	619,374	
Net Lag Days	<u>11.7</u>	
Cash Working Capital	7,246,671	
Unadjusted Cash Working Capital	7,135,156	2.32
Cash Working Capital Adjustment	<u><u>111,515</u></u>	

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

13 MONTH AVERAGE FACTORS MSP Protocol
 DESCRIPTION FACTOR California Oregon Washington Montana Wyo-PP&L Utah Idaho-UP&L Wyo-UP&L FERC-UP&L OTHER NON-UTILITY

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
Situs												
System Generation	SG	1.8835%	28.7685%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%		
System Generation (Pacific Costs on SG-P)	SG-P	1.8835%	28.7685%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%		
System Generation (Utah Costs on SGG-U)	SGG-U	1.8835%	28.7685%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%		
Divisional Generation - Pacific	DGP	3.6134%	55.1911%	16.8332%	0.0000%	24.3622%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Generation - Utah	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.1369%	13.2935%	3.8075%	0.7621%		
System Capacity	SC	1.8888%	29.2706%	8.8615%	0.0000%	12.2823%	39.3676%	6.1947%	1.7500%	0.3746%		
System Energy	SE	1.8377%	27.2623%	8.5129%	0.0000%	13.9486%	39.1886%	6.8728%	2.0413%	0.3358%		
System Energy (Pacific Costs on SE)	SE-P	1.8377%	27.2623%	8.5129%	0.0000%	13.9486%	39.1886%	6.8728%	2.0413%	0.3358%		
System Energy (Utah Costs on SE)	SE-U	1.8377%	27.2623%	8.5129%	0.0000%	13.9486%	39.1886%	6.8728%	2.0413%	0.3358%		
Divisional Energy - Pacific	DEP	3.5640%	52.8734%	16.5102%	0.0000%	27.0523%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Energy - Utah	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.9038%	14.1886%	0.0000%	0.0000%		
System Overhead	SO	2.6779%	30.1493%	8.3452%	0.0000%	11.1568%	39.6216%	5.9946%	1.8198%	0.2348%		
System Overhead (Pacific Costs on SO-P)	SO-P	2.6779%	30.1493%	8.3452%	0.0000%	11.1568%	39.6216%	5.9946%	1.8198%	0.2348%		
System Overhead (Utah Costs on SO-U)	SO-U	2.6779%	30.1493%	8.3452%	0.0000%	11.1568%	39.6216%	5.9946%	1.8198%	0.2348%		
Divisional Overhead - Pacific	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Overhead - Utah	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Gross Plant-System	GPS	2.6779%	30.1493%	8.3452%	0.0000%	11.1568%	39.6216%	5.9946%	1.8198%	0.2348%		
System Gross Plant - Pacific	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
System Gross Plant - Utah	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
System Net Plant	SNP	2.6983%	30.3502%	8.2870%	0.0000%	10.9341%	39.9742%	5.7275%	1.8046%	0.2242%		
Seasonal System Capacity CombustionSSCCT		1.8819%	29.5322%	8.9600%	0.0000%	12.2858%	39.1391%	6.0898%	1.7475%	0.3637%		
Seasonal System Energy CombustionSSECT		1.8178%	27.3775%	8.5732%	0.0000%	13.9736%	39.1215%	6.7658%	2.0388%	0.3319%		
Seasonal System Capacity Cholla SSCCH		1.8723%	30.4095%	9.1609%	0.0000%	12.4763%	38.2204%	5.7392%	1.7798%	0.3414%		
Seasonal System Energy Cholla SSECH		1.7781%	27.8630%	8.7743%	0.0000%	14.1916%	38.7054%	6.3301%	2.0458%	0.3117%		
Seasonal System Generation Cholla SSGCH		1.8488%	29.7729%	9.0642%	0.0000%	12.9051%	38.3417%	5.8870%	1.8463%	0.3340%		
Seasonal System Capacity PurchasesSSCP		1.8366%	25.7521%	8.2599%	0.0000%	11.3073%	43.4503%	7.3252%	1.6290%	0.4374%		
Seasonal System Energy Purchases SEEP		1.9333%	25.4780%	8.1063%	0.0000%	12.9590%	41.0076%	8.1724%	1.9532%	0.3901%		
Seasonal System Generation PurchasesSGSP		1.8623%	25.6636%	8.2215%	0.0000%	11.7202%	42.8397%	7.5370%	1.7101%	0.4256%		
Division Net Plant Distribution - PacificDNPDP		7.9680%	62.5645%	14.0989%	0.0000%	15.3685%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Distribution - Utah DNPDU		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.1777%	9.3613%	3.4610%	0.0000%		
Divisional Generation - Huntington DGHU		4.2443%	33.3262%	7.5100%	0.0000%	8.1863%	40.7409%	4.3748%	1.6174%	0.0000%		
Divisional Energy - Huntington DEUH		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.1369%	13.2935%	3.8075%	0.7621%		
Division Net Plant General-Mine - PacificDNPMP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.9038%	14.1886%	4.2143%	0.6933%		
Division Net Plant General-Mine - Uta DNPGMU		1.2732%	18.8879%	5.8979%	0.0000%	9.6639%	52.0026%	9.1200%	2.7088%	0.4456%		
Division Net Plant Intangible - Pacific DNPPI		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Intangible - Utah DNPUI		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Steam - Pacific DNPSP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Steam - Utah DNPUSU		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Hydro - Pacific DNPHP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Hydro - Utah DNPHU		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Transmission - PacificDNPPT		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Transmission - Uta DNPPTU		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Customer - System	CN	2.7816%	33.0435%	7.7956%	0.0000%	7.0540%	44.6083%	3.8310%	0.8860%	0.0000%		0.00%
Customer - Pacific	CNP	0.0000%	68.9943%	16.2771%	0.0000%	14.7286%	0.0000%	0.0000%	0.0000%	0.0000%		0.00%
Customer - Utah	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.4369%	7.7668%	1.7963%	0.0000%		0.00%
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.00%
Operating Revenue - Idaho	OPRVID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.00%
Operating Revenue - Wyoming	OPRWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.00%
Excise Tax - superfund	EXGTAX	3.5203%	90.4320%	30.6071%	-0.0204%	-2.1091%	18.9964%	-15.1861%	4.0829%	0.1487%		0.0042%
Interest	INT	2.6983%	30.3502%	8.2870%	0.0000%	10.9341%	39.9742%	5.7275%	1.8046%	0.2242%		0.0000%
CIAC	CIAC	2.0431%	41.8515%	3.9703%	0.0000%	6.5873%	34.2246%	10.1310%	1.1923%	0.0000%		0.0000%
Idaho State Income Tax	IDSIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.0000%
Tax Depreciation (Accord)	TAXDEPR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
Bad Debt Expense	BADDEBT	3.3601%	39.0301%	9.6034%	0.0000%	6.4472%	37.6754%	3.0017%	0.8822%	0.0000%		0.0000%

13 MONTH AVERAGE FACTORS MSP Protocol

DESCRIPTION	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
DIT Expense (Accord)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Balance (Accord)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 19TC84	3.29%	70.98%	14.18%	0.00%	10.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.61%
Accumulated Investment Tax Credit 19TC85	5.42%	67.69%	13.36%	0.00%	11.61%	0.00%	0.00%	0.00%	0.00%	0.00%	1.92%
Accumulated Investment Tax Credit 19TC86	4.79%	64.61%	13.13%	0.00%	15.50%	0.00%	0.00%	0.00%	0.00%	0.00%	1.98%
Accumulated Investment Tax Credit 19TC88	4.27%	61.20%	14.96%	0.00%	16.71%	0.00%	0.00%	0.00%	0.00%	0.00%	2.86%
Accumulated Investment Tax Credit 19TC89	4.88%	56.36%	15.27%	0.00%	20.68%	0.00%	0.00%	0.00%	0.00%	0.00%	2.82%
Accumulated Investment Tax Credit 19TC90	1.50%	15.94%	3.91%	0.00%	3.81%	46.94%	13.98%	13.54%	0.00%	0.00%	0.39%
Other Electric	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Non-Utility	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
System Net Steam Plant	1.7017%	26.1121%	7.9629%	0.0000%	11.5077%	43.3164%	6.9856%	2.0133%	0.4002%	0.00%	0.00%
System Net Transmission Plant	1.8835%	28.7685%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%	0.00%	0.00%
System Net Production Plant	1.8696%	28.6664%	8.7414%	0.0000%	12.6269%	39.5226%	6.3723%	1.8355%	0.3653%	0.00%	0.00%
System Net Hydro Plant	3.2183%	49.1563%	14.9926%	0.0000%	21.6984%	8.9812%	1.4536%	0.4163%	0.0833%	0.00%	0.00%
System Net Nuclear Plant	1.8835%	28.7685%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%	0.00%	0.00%
System Net Other Production Plant	1.8832%	28.9205%	8.8113%	0.0000%	12.6166%	39.2863%	6.3096%	1.8078%	0.3646%	0.00%	0.00%
System Net General Plant	2.2655%	31.3363%	8.6928%	0.0000%	10.5801%	38.2624%	6.3753%	2.3548%	0.1329%	0.00%	0.00%
System Net Intangible Plant	2.5968%	30.4097%	8.1504%	0.0000%	10.5607%	40.5533%	5.8080%	1.7208%	0.2003%	0.00%	0.00%
Trojan Plant Allocator	1.8765%	28.5397%	8.7346%	0.0000%	12.8887%	39.3025%	6.4415%	1.8560%	0.3605%	0.00%	0.00%
Trojan Decommissioning Allocator	1.8753%	28.4993%	8.7276%	0.0000%	12.9222%	39.2989%	6.4551%	1.8619%	0.3597%	0.00%	0.00%
Income Before Taxes	3.5949%	89.3198%	29.8195%	-0.0194%	-1.0471%	23.4186%	-13.7151%	4.2323%	0.1690%	-35.7079%	-0.0646%
DIT Expense (Rolled-In)	3.2032%	37.5543%	9.9452%	0.0000%	13.5441%	26.9438%	5.2031%	1.3701%	0.3273%	-0.0060%	1.9149%
DIT Balance (Rolled-In)	2.2553%	25.2607%	6.2955%	0.0000%	8.5432%	48.5084%	6.8720%	2.4214%	0.2123%	0.0061%	-0.3749%
Tax Depreciation (Rolled-In)	2.9408%	30.9891%	8.2868%	0.0000%	10.8227%	39.5274%	5.4939%	1.7314%	0.2050%	0.0030%	0.0000%
DIT Expense (Modified Accord)	5.8323%	25.6504%	9.8006%	0.0000%	6.1209%	43.9571%	6.2923%	2.0935%	0.2529%	-0.0056%	0.0000%
DIT Balance (Modified Accord)	2.2553%	25.2607%	6.2955%	0.0000%	8.5432%	48.5084%	6.8720%	2.4214%	0.2123%	0.0061%	-0.3755%
Tax Depreciation (Modified Accord)	2.9828%	31.6311%	8.4826%	0.0000%	11.1064%	38.5844%	5.3297%	1.6844%	0.1956%	0.0030%	0.0000%
SCHMAT Depreciation Expense	3.0617%	32.2792%	8.4066%	0.0000%	10.7555%	37.7139%	5.7793%	1.7993%	0.2044%	0.0000%	0.0000%
SCHMIDT Amortization Expense	2.3574%	35.4085%	7.7429%	0.0000%	10.3565%	37.0579%	5.2643%	1.6202%	0.1922%	0.0000%	0.0000%
System Generation Cholla Transactio	1.8904%	28.8738%	8.8065%	0.0000%	12.7454%	39.4669%	6.3875%	1.8295%	0.0000%	0.0000%	0.0000%

1 March 03
2 CP ALLOCATION FACTOR

4 75.00% Demand Percentage
5 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH	IDAHO	WYOMING	UTAH FERC
Jan-03	134.2	2,298.1	697.9	0.0	917.4	2,667.2	399.0	132.6	21.3
Feb-03	134.9	2,403.8	687.3	0.0	881.1	2,642.5	350.3	123.9	20.8
Mar-03	145.9	2,240.2	595.6	0.0	894.5	2,503.5	393.3	125.4	20.8
Apr-02	127.8	2,080.4	564.6	0.0	828.3	2,309.6	329.3	124.7	24.5
May-02	138.8	1,737.8	493.2	0.0	831.0	2,742.8	467.1	116.2	32.4
Jun-02	147.8	1,980.0	605.0	0.0	903.8	3,063.6	536.9	123.9	36.2
Jul-02	152.9	2,009.4	653.1	0.0	899.3	3,494.0	673.7	131.2	36.8
Aug-02	141.1	2,027.2	652.2	0.0	818.7	3,353.9	536.0	127.2	31.0
Sep-02	119.1	1,814.2	584.9	0.0	887.4	3,214.9	465.8	111.9	32.0
Oct-02	140.4	2,423.2	771.2	0.0	954.6	2,459.2	397.2	128.6	20.6
Nov-02	118.1	2,144.5	672.1	0.0	870.6	2,666.5	391.9	129.8	21.6
Dec-02	140.3	2,220.3	683.7	0.0	947.1	3,057.4	414.8	137.5	25.8
Load Curtailment	0.0	-74.8	0.0	0.0	-15.7	-142.1	0.0	0.0	0.0
Total	1,641.5	25,304.2	7,660.7	0.0	10,618.0	34,033.1	5,355.3	1,512.8	323.8

25 Juris % by Division	3.6297%	55.9526%	16.9393%	0.0000%	23.4784%	82.5544%	12.9904%	3.6687%	0.7854%	200.00%
27 Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 Subtotal	1,641.5	25,304.2	7,660.7	0.0	10,618.0	34,033.1	5,355.3	1,512.8	323.8	100.00%
31 System Capacity Factor	1.8988%	29.2706%	8.8615%	0.0000%	12.2823%	39.3676%	6.1947%	1.7500%	0.3746%	100.00%

35 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH	IDAHO	WYOMING	UTAH FERC
Jan-03	75,578	1,320,425	435,317	0	665,352	1,792,821	270,546	90,920	12,666
Feb-03	73,453	1,145,026	351,202	0	565,736	1,574,235	219,758	78,965	11,305
Mar-03	78,605	1,208,086	359,406	0	626,506	1,597,682	260,649	87,048	12,863
Apr-02	73,166	1,128,299	310,510	0	556,295	1,466,530	225,828	87,731	14,210
May-02	77,840	1,132,046	307,974	0	577,452	1,564,114	306,639	87,916	15,045
Jun-02	88,259	1,069,613	325,901	0	563,986	1,673,403	383,211	84,714	16,515
Jul-02	90,994	1,163,037	369,216	0	591,429	1,994,097	426,952	90,594	19,062
Aug-02	90,016	1,162,552	374,882	0	571,383	1,890,130	356,422	87,558	17,568
Sep-02	70,900	1,089,237	347,217	0	579,785	1,574,604	279,654	82,779	15,262
Oct-02	67,079	1,122,462	353,890	0	590,249	1,541,070	263,810	87,653	12,443
Nov-02	72,208	1,173,431	383,635	0	609,372	1,635,899	255,666	87,151	12,216
Dec-02	84,447	1,328,147	447,142	0	666,947	1,814,054	275,913	93,981	13,081
Load Curtailment	0	-59,475	0	0	-10,245	-18,749	0	0	0
Total	942,546	13,982,886	4,366,292	0	7,154,248	20,099,890	3,525,049	1,047,010	172,236

54 Juris % by Division	3.5640%	52.8734%	16.5102%	0.0000%	27.0523%	80.9038%	14.1886%	4.2143%	0.6953%	200.00%
------------------------	---------	----------	----------	---------	----------	----------	----------	---------	---------	---------

March 03
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

Jurisdictional Contribution to Firm System Retail Peak,(Input level).

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-03	72,755	1,275,198	404,761	0	633,017	1,744,511	268,301	90,660	12,666	0	2,385,731	2,116,138	1,757,177	12,666
Feb-03	67,391	1,178,213	351,616	0	582,809	1,583,042	219,904	81,078	11,305	0	2,180,029	1,895,330	1,594,347	11,305
Mar-03	70,612	1,196,096	346,597	0	618,765	1,585,384	259,373	86,157	12,863	0	2,232,070	1,943,777	1,598,247	12,863
Apr-02	72,309	1,126,379	315,574	0	557,138	1,466,060	225,828	87,514	14,210	0	2,071,400	1,793,612	1,480,270	14,210
May-02	77,913	1,147,955	329,972	0	579,552	1,576,616	306,639	88,156	15,045	0	2,126,392	1,986,456	1,591,661	15,045
Jun-02	86,952	1,077,978	334,519	0	564,270	1,729,426	383,211	84,662	16,515	0	2,063,719	2,213,814	1,745,941	16,515
Jul-02	90,989	1,195,784	387,050	0	593,899	2,034,595	426,952	90,546	19,062	0	2,267,722	2,571,156	2,053,657	19,062
Aug-02	89,870	1,176,603	375,756	0	571,456	1,887,022	356,422	87,522	17,568	0	2,213,686	2,348,533	1,904,590	17,568
Sep-02	70,028	1,096,995	348,440	0	579,822	1,588,163	279,654	82,762	15,262	0	2,095,285	1,965,891	1,603,415	15,262
Oct-02	66,633	1,152,534	373,353	0	602,860	1,554,606	263,810	87,653	12,443	0	2,195,390	1,918,512	1,567,049	12,443
Nov-02	65,656	1,162,644	383,625	0	613,531	1,652,983	256,437	88,485	12,216	0	2,225,456	2,010,121	1,665,199	12,216
Dec-02	76,376	1,274,933	417,450	0	651,723	1,780,537	273,035	91,920	13,081	0	2,420,482	2,158,573	1,793,618	13,081
Total Input	907,485	14,061,312	4,359,713	0	7,148,843	20,182,936	3,519,567	1,047,115	172,236	0	26,477,354	24,921,854	20,355,172	172,236
Load Curtailment	0	-59,475	0	0	-10,245	-18,749	0	0	0	0	-69,721	-18,749	-18,749	0

Temperature Adjustment

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	FERC	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-03	2,823	45,227	30,556	0	32,335	48,310	2,245	260	0	0	110,941	50,815	48,310	0
Feb-03	6,062	-33,187	-414	0	-17,073	-8,807	-146	-2,113	0	0	-44,612	-11,066	-8,807	0
Mar-03	7,993	11,990	12,809	0	7,741	12,298	1,276	891	0	0	40,533	14,465	12,298	0
Apr-02	857	1,920	-5,064	0	-843	470	0	217	0	0	-3,130	687	470	0
May-02	-73	-15,909	-12,998	0	-2,100	-12,502	0	-240	0	0	-31,080	-12,742	-12,502	0
Jun-02	1,307	-8,365	-8,618	0	-284	-56,023	0	52	0	0	-15,960	-55,971	-56,023	0
Jul-02	5	-32,747	-17,834	0	-2,470	-40,498	0	48	0	0	-53,046	-40,450	-40,498	0
Aug-02	146	-14,051	-874	0	-73	3,108	0	36	0	0	-14,852	3,144	3,108	0
Sep-02	872	-7,758	-1,223	0	-37	-13,549	0	17	0	0	-8,146	-13,532	-13,549	0
Oct-02	446	-30,072	-19,463	0	-12,611	-13,536	0	0	0	0	-61,700	-13,536	-13,536	0
Nov-02	6,552	10,787	10	0	-4,159	-17,084	-771	-1,334	0	0	13,190	-19,189	-17,084	0
Dec-02	8,071	53,214	29,692	0	15,224	33,517	2,878	2,061	0	0	106,201	38,456	33,517	0
Total Adj.	35,061	-18,951	6,579	0	15,650	-64,296	5,482	-105	0	0	38,339	-64,296	-64,296	0
Net Energy	942,546	13,982,886	4,366,292	0	7,154,248	20,099,890	3,525,049	1,047,010	172,236	0	26,515,693	24,862,935	20,290,876	172,236

Input Range for Expected Owned
Hydro Peak at time of system peak
Input Range for Firm Off-system
sales for resale peak at system peak

March 03

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND FACTOR

Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	UTAH	IDAHO	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-03	138.2	2,390.1	660.9	0.0	902.4	2,677.2	400.0	133.6	21.3	0.0	4,091.6	3,232.1	2,698.5	21.3
Feb-03	136.9	2,449.8	736.3	0.0	900.1	2,666.5	356.3	125.9	20.8	0.0	4,223.0	3,169.5	2,687.3	20.8
Mar-03	145.9	2,240.2	595.6	0.0	894.5	2,503.5	393.3	125.4	20.8	0.0	3,876.2	3,043.0	2,524.3	20.8
Apr-02	130.8	2,125.4	566.6	0.0	816.3	2,370.6	331.3	128.7	24.5	0.0	3,639.1	2,855.2	2,395.1	24.5
May-02	142.8	1,802.8	511.2	0.0	857.0	3,214.8	518.1	124.2	32.4	0.0	3,313.8	3,889.5	3,247.2	32.4
Jun-02	154.8	2,102.0	705.0	0.0	919.8	3,427.6	529.9	126.9	36.2	0.0	3,881.6	4,153.6	3,463.8	36.2
Jul-02	161.9	2,139.4	758.1	0.0	908.3	3,721.0	688.7	135.2	36.8	0.0	3,967.7	4,581.6	3,757.8	36.8
Aug-02	149.1	2,150.2	684.2	0.0	820.7	3,465.9	537.0	129.2	31.0	0.0	3,804.2	4,163.2	3,496.9	31.0
Sep-02	114.1	1,741.2	550.9	0.0	903.4	3,413.9	490.8	114.9	32.0	0.0	3,309.6	4,051.6	3,445.9	32.0
Oct-02	140.4	2,423.2	771.2	0.0	954.6	2,459.2	397.2	128.6	20.6	0.0	4,289.4	3,005.6	2,479.8	20.6
Nov-02	124.1	2,270.5	707.1	0.0	891.6	2,686.5	393.9	131.8	21.6	0.0	3,993.3	3,233.8	2,708.1	21.6
Dec-02	139.3	2,207.3	681.7	0.0	959.1	3,047.4	415.8	136.5	25.8	0.0	3,987.4	3,625.5	3,073.2	25.8
Total Coin. Peak	1,678.5	26,042.0	7,928.7	0.0	10,727.6	35,654.2	5,485.3	1,540.8	323.8	0.0	46,376.9	43,004.2	35,978.0	323.8
Load curtailment	0.0	-74.8	0.0	0.0	-15.7	-142.1	0.0	0.0	0.0	0.0	-90.4	-142.1	-142.1	0.0

Coincidental System Peaks Temperature Adjustment

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	UTAH	IDAHO	Utah WYO	Utah FERC	INDEGO	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-03	-4.0	-92	37	0.0	15	-10	-1	-1	0.0	0.0	-44	-12	-10	0
Feb-03	-2.0	-46	-49	0.0	-19	-24	-6	-2	0.0	0.0	-116	-32	-24	0
Mar-03	0.0	0	0	0.0	0	0	0	0	0.0	0.0	0	0	0	0
Apr-02	-3.0	-45	-2	0.0	12	-61	-2	-4	0.0	0.0	-38	-67	-61	0
May-02	-4.0	-65	-18	0.0	-26	-472	-51	-8	0.0	0.0	-113	-531	-472	0
Jun-02	-7.0	-122	-100	0.0	-16	-364	-26	-3	0.0	0.0	-245	-393	-364	0
Jul-02	-9.0	-130	-105	0.0	-9	-227	-15	-4	0.0	0.0	-253	-246	-227	0
Aug-02	-8.0	-123	-32	0.0	-2	-112	-1	-2	0.0	0.0	-165	-115	-112	0
Sep-02	5.0	73	34	0.0	-16	-199	-25	-3	0.0	0.0	96	-227	-189	0
Oct-02	0.0	0	0	0.0	0	0	0	0	0.0	0.0	0	0	0	0
Nov-02	-6.0	-126	-35	0.0	-21	-20	-2	-2	0.0	0.0	-188	-24	-20	0
Dec-02	1.0	13	2	0.0	-12	10	-1	1	0.0	0.0	4	10	10	0
Total Adj.	-37.0	-663.0	-268.0	0.0	-94.0	-1,479.0	-130.0	-28.0	0.0	0.0	-1062	-1637	-1479	0
Net Coin. Peak	1,641.5	25,304.2	7,660.7	0.0	10,618.0	34,033.1	5,355.3	1,512.8	323.8	0.0				

Input Range for Expected Owned Hydro Peak at time of system peak
 Input Range for Firm Off-system sales for resale peak at system peak

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
STEAM:										
STEAM PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	421,207,273	0	0	0	0	0	345,966,571	55,993,228	16,037,336	3,210,138
SG	3,435,389,325	64,705,953	988,309,845	301,432,701	0	436,255,005	1,350,893,845	218,636,463	62,620,901	12,534,610
SSGCH	359,255,759	6,641,805	106,960,867	32,563,761	0	46,362,466	137,744,696	21,149,286	6,632,905	1,199,972
	4,215,652,357	71,347,759	1,095,270,712	333,996,463	0	482,617,471	1,834,605,112	295,778,977	85,291,141	16,944,721
LESS ACCUMULATED DEPRECIATION										
DGP	(718,821,098)	(13,539,078)	(206,794,020)	(63,071,799)	0	(91,282,027)	(282,661,121)	(45,747,509)	(13,102,802)	(2,622,743)
DGU	(623,854,103)	(11,750,364)	(179,473,444)	(54,739,073)	0	(79,222,309)	(245,317,368)	(39,703,580)	(11,371,726)	(2,276,239)
SG	(280,228,182)	(4,801,428)	(74,863,735)	(22,833,303)	0	(33,045,992)	(102,329,202)	(16,561,549)	(4,743,487)	(949,487)
DGU	(210,415,825)	0	0	0	0	0	(172,829,023)	(27,971,647)	(8,011,517)	(1,603,638)
SSGCH	(185,394,126)	(3,427,507)	(55,197,212)	(16,804,546)	0	(23,925,375)	(71,083,224)	(10,914,100)	(3,422,914)	(619,246)
	(1,998,713,335)	(33,618,377)	(516,328,410)	(157,448,721)	0	(227,475,703)	(874,219,939)	(140,896,385)	(40,652,445)	(8,071,354)
TOTAL NET STEAM PLANT	2,217,139,022	37,729,382	578,942,302	176,547,741	0	255,141,768	960,385,174	154,880,592	44,638,696	8,873,368
SNPPS	100.00000%	1.7017%	26.1121%	7.9629%	0.0000%	11.5077%	43.3164%	6.9656%	2.0133%	0.4002%

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
NUCLEAR:										
NUCLEAR PRODUCTION PLANT - PACIFIC										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
SNPPN	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>
HYDRO:										
HYDRO PRODUCTION PLANT										
DGP	384,221,644	13,883,609	212,056,341	64,676,798	0	93,604,896	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	97,419,645	1,834,910	28,026,167	8,547,930	0	12,371,177	38,308,205	6,200,021	1,775,783	355,452
	481,641,289	15,718,520	240,082,508	73,224,727	0	105,976,073	38,308,205	6,200,021	1,775,783	355,452
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
DGP	(172,962,526)	(6,249,893)	(95,460,006)	(29,115,128)	0	(42,137,499)	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(34,866,849)	(657,098)	(10,036,422)	(3,061,090)	0	(4,430,229)	(13,718,512)	(2,220,283)	(635,924)	(127,291)
	(207,849,375)	(6,906,991)	(105,496,428)	(32,176,218)	0	(46,567,729)	(13,718,512)	(2,220,283)	(635,924)	(127,291)
TOTAL NET HYDRO PRODUCTION PLANT	273,791,914	8,811,529	134,586,080	41,048,509	0	59,408,344	24,589,693	3,979,738	1,139,859	228,162
SNPPH	100.0000%	3.2183%	49.1563%	14.9926%	0.0000%	21.6984%	8.9812%	1.4536%	0.4163%	0.0833%
SYSTEM NET PLANT PRODUCTION HYDRO										

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>
OTHER:										
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	202,308,016	3,810,495	58,200,974	17,751,191	0	25,690,795	79,553,328	12,875,370	3,687,707	738,156
SSCCT	42,282,164	795,720	12,486,851	3,788,479	0	5,194,685	16,548,869	2,574,889	738,899	153,791
	244,590,200	4,606,215	70,687,825	21,539,670	0	30,885,481	96,102,197	15,450,259	4,426,608	891,947
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	(2,952,020)	(55,602)	(849,252)	(259,020)	0	(374,873)	(1,160,819)	(187,874)	(53,810)	(10,771)
SG	(31,581,047)	(594,833)	(9,085,392)	(2,771,028)	0	(4,010,430)	(12,418,576)	(2,009,894)	(575,665)	(115,229)
SSCCT	(576,529)	(10,850)	(170,262)	(51,657)	0	(70,851)	(225,646)	(35,109)	(10,075)	(2,097)
	(35,109,596)	(661,284)	(10,104,906)	(3,081,705)	0	(4,456,134)	(13,805,043)	(2,232,877)	(639,550)	(128,097)
TOTAL NET OTHER PRODUCTION PLANT	209,480,603	3,944,930	60,582,919	18,457,965	0	26,429,347	82,297,154	13,217,382	3,787,056	763,850
SNPPO	100.0000%	1.8832%	28.9205%	8.8113%	0.0000%	12.6166%	39.2863%	6.3096%	1.8078%	0.3646%
SYSTEM NET PLANT PRODUCTION OTHER										

PRODUCTION:												
TOTAL PRODUCTION PLANT												
	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC		
DGP	384,221,644	13,883,609	212,056,341	64,676,798	0	93,604,896	0	0	0	0	0	0
DGU	421,207,273	0	0	0	0	0	345,966,571	55,993,228	16,037,336	3,210,138		
SG	3,735,116,985	70,351,358	1,074,536,985	327,731,822	0	474,316,977	1,488,755,378	237,711,855	66,084,391	13,628,219		
SSGCH	359,255,759	6,641,805	106,960,867	32,563,761	0	46,362,466	137,744,696	21,149,286	6,632,905	1,199,972		
SSCCT	42,282,184	795,720	12,488,851	3,788,479	0	5,184,685	16,548,869	2,574,669	738,899	153,791		
	4,942,083,845	91,672,493	1,406,041,045	428,760,860	0	619,479,025	1,969,015,515	317,429,258	91,493,531	18,192,120		
	(172,962,526)	(6,249,893)	(95,460,006)	(29,115,128)	0	(42,137,499)	0	0	0	0		
DGP	(210,415,825)	0	0	0	0	0	(172,829,023)	(27,971,647)	(8,011,517)	(1,603,638)		
DGU	(1,672,323,300)	(31,498,402)	(481,102,264)	(146,735,313)	0	(212,365,860)	(657,605,599)	(106,430,889)	(30,463,413)	(6,101,760)		
SG-P	(185,394,126)	(3,427,507)	(55,197,212)	(16,804,546)	0	(23,925,375)	(71,083,224)	(10,914,100)	(3,422,914)	(619,246)		
SSGCH	(576,529)	(10,850)	(170,262)	(51,657)	0	(70,831)	(225,648)	(95,109)	(10,075)	(2,097)		
SSCCT	(2,241,672,306)	(41,186,652)	(631,929,744)	(192,708,645)	0	(278,499,566)	(901,743,494)	(145,351,546)	(41,927,919)	(8,326,741)		
	2,700,411,539	50,485,841	774,111,301	236,054,215	0	340,979,459	1,067,272,021	172,077,712	49,565,612	9,865,379		
	100.00000%	1.8696%	28.8664%	8.7414%	0.0000%	12.6269%	39.5226%	6.3723%	1.8355%	0.3653%		

TRANSMISSION:												
TRANSMISSION PLANT - PACIFIC												
	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC		
DGP	0	0	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0	0	0		
SG	2,280,419,162	42,951,957	656,042,298	200,091,705	0	289,587,054	896,726,373	145,131,376	41,567,895	8,320,503		
	2,280,419,162	42,951,957	656,042,298	200,091,705	0	289,587,054	896,726,373	145,131,376	41,567,895	8,320,503		
DGP	(394,495,290)	(6,300,257)	(96,229,265)	(29,349,750)	0	(42,477,062)	(131,533,164)	(21,288,087)	(6,097,241)	(1,220,464)		
DGU	(316,271,539)	(5,957,011)	(90,986,565)	(27,750,737)	0	(40,162,855)	(124,367,062)	(20,128,284)	(5,785,055)	(1,153,971)		
SG	(185,607,187)	(3,495,933)	(53,396,397)	(16,285,804)	0	(23,569,982)	(72,986,082)	(11,812,489)	(3,383,282)	(677,220)		
	(836,374,016)	(15,753,201)	(240,612,227)	(73,386,290)	0	(106,209,896)	(328,886,308)	(53,228,860)	(15,245,577)	(3,051,655)		
	1,444,045,145	27,198,757	415,430,072	126,705,415	0	183,377,156	567,840,066	91,902,516	26,322,317	5,268,848		
	100.00000%	1.8835%	28.7665%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%		

TOTAL NET TRANSMISSION PLANT												
SNPT												
	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC		
DGP	0	0	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0	0	0		
SG	2,280,419,162	42,951,957	656,042,298	200,091,705	0	289,587,054	896,726,373	145,131,376	41,567,895	8,320,503		
	2,280,419,162	42,951,957	656,042,298	200,091,705	0	289,587,054	896,726,373	145,131,376	41,567,895	8,320,503		
DGP	(394,495,290)	(6,300,257)	(96,229,265)	(29,349,750)	0	(42,477,062)	(131,533,164)	(21,288,087)	(6,097,241)	(1,220,464)		
DGU	(316,271,539)	(5,957,011)	(90,986,565)	(27,750,737)	0	(40,162,855)	(124,367,062)	(20,128,284)	(5,785,055)	(1,153,971)		
SG	(185,607,187)	(3,495,933)	(53,396,397)	(16,285,804)	0	(23,569,982)	(72,986,082)	(11,812,489)	(3,383,282)	(677,220)		
	(836,374,016)	(15,753,201)	(240,612,227)	(73,386,290)	0	(106,209,896)	(328,886,308)	(53,228,860)	(15,245,577)	(3,051,655)		
	1,444,045,145	27,198,757	415,430,072	126,705,415	0	183,377,156	567,840,066	91,902,516	26,322,317	5,268,848		
	100.00000%	1.8835%	28.7665%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%		

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DISTRIBUTION:										
DISTRIBUTION PLANT - PACIFIC	2,094,578,420	167,383,412	1,295,174,198	299,442,365	0	332,578,445	0	0	0	0
LESS ACCUMULATED DEPRECIATION	(788,735,596)	(63,333,721)	(478,179,679)	(115,332,756)	0	(131,889,440)	0	0	0	0
DNPDP	1,305,842,824	104,049,691	816,994,519	184,109,609	0	200,689,005	0	0	0	0
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.9860%	62.5645%	14.0989%	0.0000%	15.3685%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH	1,752,104,369	0	0	0	0	0	1,500,202,937	190,581,851	61,319,581	0
LESS ACCUMULATED DEPRECIATION	(606,436,050)	0	0	0	0	0	(501,435,576)	(83,332,726)	(21,667,748)	0
DNPDU	1,145,668,320	0	0	0	0	0	998,767,361	107,249,125	39,651,833	0
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.1777%	9.3613%	3.4610%	0.0000%
TOTAL NET DISTRIBUTION PLANT	2,451,511,144	104,049,691	816,994,519	184,109,609	0	200,689,005	998,767,361	107,249,125	39,651,833	0
DNPDP	100.0000%	4.2443%	33.3262%	7.5100%	0.0000%	8.1863%	40.7409%	4.3748%	1.6174%	0.0000%
DIVISION NET PLANT DISTRIBUTION										
GENERAL:										
GENERAL PLANT	821,903,836	20,302,762	251,058,174	71,005,631	0	91,992,255	313,271,094	53,187,020	19,959,597	1,127,282
LESS ACCUMULATED DEPRECIATION	(137,865,167)	(4,614,787)	(39,836,314)	(12,156,105)	0	(18,608,679)	(47,947,771)	(9,985,675)	(4,715,837)	0
DGP	(7,540,977)	(142,035)	(2,169,426)	(661,671)	0	(957,617)	(2,965,329)	(479,926)	(137,458)	(27,515)
DGU	(14,019,592)	(264,061)	(4,033,226)	(1,230,127)	0	(1,780,327)	(5,512,907)	(992,241)	(255,552)	(51,153)
SE	(486,419)	(9,123)	(135,335)	(42,260)	0	(69,243)	(194,540)	(34,118)	(10,134)	(1,667)
SG	(24,578,107)	(462,931)	(7,070,752)	(2,156,566)	0	(3,121,137)	(9,664,818)	(1,564,210)	(448,014)	(89,677)
SO	(96,918,429)	(2,595,365)	(29,220,189)	(8,088,068)	0	(10,812,975)	(38,400,627)	(5,809,875)	(1,763,723)	(227,566)
CN	(8,589,598)	(239,206)	(2,841,610)	(670,390)	0	(606,615)	(3,836,130)	(329,451)	(76,196)	0
DGU	(2,812,926)	0	0	0	0	0	(2,310,450)	(373,937)	(107,101)	(21,438)
DEU	(1,583)	0	0	0	0	0	(1,281)	(225)	(67)	(11)
SSGCH	(2,566,439)	(47,447)	(764,103)	(232,628)	0	(331,202)	(984,015)	(151,065)	(47,384)	(8,572)
	(295,399,233)	(8,374,975)	(66,070,954)	(25,237,814)	0	(56,287,797)	(111,817,867)	(19,820,741)	(7,561,465)	(427,620)
TOTAL NET GENERAL PLANT	526,504,603	11,927,808	164,987,220	45,767,817	0	55,704,458	201,453,227	33,566,279	12,398,132	689,662
SNPG	100.0000%	2.2655%	31.3363%	8.6928%	0.0000%	10.5801%	38.2624%	6.3753%	2.3548%	0.1329%
SYSTEM NET GENERAL PLANT										

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>
MINING:										
GENERAL MINING PLANT - PACIFIC	250,182,584	3,237,926	48,035,391	14,999,519	0	24,576,980	128,906,274	22,607,138	6,714,768	1,104,588
LESS ACCUMULATED DEPRECIATION	(163,138,588)	(2,129,699)	(31,594,576)	(9,865,715)	0	(16,185,150)	(63,641,137)	(14,868,694)	(4,356,893)	(716,721)
	87,044,006	1,108,227	16,440,812	5,133,804	0	8,411,829	45,265,137	7,938,444	2,357,875	387,877
SNPM										
SYSTEM NET PLANT MINING UTAH	100.00000%	1.2732%	18.8879%	5.8979%	0.0000%	9.6639%	52.0026%	9.1200%	2.7088%	0.4456%

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>
INTANGIBLE:										
INTANGIBLE PLANT - PACIFIC	32,072,444	713,598	11,896,298	1,958,345	0	3,132,271	10,422,233	2,617,414	1,332,284	0
S	0	0	0	0	0	0	0	0	0	0
DGP	26,920	0	0	0	0	0	22,111	3,579	1,025	205
DGU	260,362	4,785	70,981	22,164	0	36,317	102,032	17,694	5,315	874
SE	93,276,555	2,594,632	30,822,520	7,271,623	0	6,579,863	41,609,933	3,573,502	826,483	0
CN	44,344,782	835,239	12,757,327	3,890,961	0	5,631,278	17,437,643	2,822,209	808,325	161,800
SG	294,901,617	7,897,189	88,910,857	24,610,224	0	32,901,522	116,844,725	17,678,181	5,366,623	892,495
SO	483,530	0	0	0	0	0	391,194	68,606	20,377	3,352
DEU	485,368,210	12,045,442	144,457,763	37,753,319	0	48,281,250	186,629,872	26,781,384	8,360,453	858,727

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>
LESS ACCUMULATED AMORTIZATION	(26,343,505)	(659,895)	(10,394,793)	(1,791,382)	0	(2,456,402)	(8,231,872)	(1,861,802)	(1,045,259)	0
S	(1,907,536)	(35,929)	(548,769)	(167,374)	0	(242,235)	(750,098)	(121,400)	(34,771)	(6,960)
DGP	(328,808)	(6,193)	(94,593)	(28,851)	0	(41,755)	(129,297)	(20,926)	(5,994)	(1,200)
DGU	(149,215)	(2,742)	(40,679)	(12,703)	0	(20,813)	(58,475)	(10,255)	(3,046)	(501)
SE	(48,346,632)	(1,344,808)	(15,975,430)	(3,768,910)	0	(3,410,368)	(21,566,587)	(1,852,160)	(428,369)	0
CN	(13,348,028)	(251,412)	(3,840,027)	(1,171,201)	0	(1,695,046)	(5,248,828)	(649,501)	(243,310)	(48,703)
SG	(141,919,819)	(3,800,480)	(42,787,776)	(11,843,536)	0	(15,833,681)	(56,230,896)	(8,507,530)	(2,582,659)	(333,260)
SO	(6,865)	0	0	0	0	0	(5,655)	(915)	(262)	(52)
DGU	(277,114)	0	0	0	0	0	(224,195)	(39,319)	(11,678)	(1,921)
DEU	(282,627,541)	(6,001,558)	(73,682,068)	(18,783,959)	0	(23,702,300)	(92,445,905)	(13,263,807)	(4,355,348)	(982,597)

TOTAL NET INTANGIBLE PLANT	232,740,688	6,043,884	70,775,714	18,969,360	0	24,578,950	94,383,967	13,517,577	4,005,085	466,130
SNPI	100.00000%	2.5968%	30.4097%	8.1504%	0.0000%	10.5607%	40.5533%	5.8080%	1.7208%	0.2003%
SYSTEM NET INTANGIBLE PLANT										

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GROSS PLANT:										
PRODUCTION PLANT	4,942,063,845	91,672,493	1,406,041,045	428,760,860	0	619,479,025	1,969,015,515	317,429,258	91,493,531	18,192,120
TRANSMISSION PLANT	2,280,419,162	42,951,957	656,042,298	200,091,705	0	289,587,054	896,726,373	145,131,376	41,587,895	8,320,503
DISTRIBUTION PLANT	3,846,682,790	167,383,412	1,295,174,198	299,442,365	0	332,578,445	1,500,202,937	190,561,851	61,319,581	0
GENERAL PLANT	1,072,086,429	23,540,709	299,093,564	86,005,150	0	116,569,235	442,177,369	75,794,158	28,674,365	2,231,880
INTANGIBLE PLANT	465,368,210	12,045,442	144,457,783	37,753,319	0	48,281,250	186,829,872	26,781,384	8,360,433	858,727
TOTAL GROSS PLANT	12,606,640,435	337,594,013	3,800,808,889	1,052,063,399	0	1,406,495,008	4,994,952,065	755,718,027	229,415,805	29,603,229
GP-S										
GROSS PLANT-SYSTEM FACTOR (SGP)	100.00000%	2.6779%	30.1493%	8.3452%	0.0000%	11.1568%	39.6216%	5.9946%	1.8198%	0.2348%
(GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,241,672,306)	(41,186,852)	(631,929,744)	(192,706,645)	0	(278,499,566)	(901,743,494)	(145,351,546)	(41,927,919)	(8,326,741)
TRANSMISSION PLANT	(836,374,016)	(15,753,201)	(240,612,227)	(73,386,290)	0	(106,209,898)	(328,886,308)	(53,228,860)	(15,245,577)	(3,051,655)
DISTRIBUTION PLANT	(1,395,171,646)	(63,333,721)	(478,179,879)	(115,332,756)	0	(131,889,440)	(601,435,576)	(83,332,726)	(21,687,748)	0
GENERAL PLANT	(458,537,821)	(10,504,674)	(117,665,532)	(35,103,529)	0	(52,452,947)	(195,459,005)	(34,289,435)	(11,918,358)	(1,144,341)
INTANGIBLE PLANT	(232,627,541)	(6,001,558)	(73,682,068)	(18,783,959)	0	(23,702,300)	(92,445,905)	(13,263,607)	(4,355,348)	(392,597)
	(5,164,363,331)	(136,779,805)	(1,542,069,250)	(435,313,179)	0	(592,754,152)	(2,019,970,287)	(329,466,374)	(95,114,951)	(12,915,333)
NET PLANT	7,442,257,105	200,814,208	2,258,739,639	616,740,220	0	813,740,857	2,974,981,779	426,251,653	134,300,853	16,687,896
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.6983%	30.3502%	8.2870%	0.0000%	10.9341%	39.9742%	5.7275%	1.8046%	0.2242%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.6983%	30.3502%	8.2870%	0.0000%	10.9341%	39.9742%	5.7275%	1.8046%	0.2242%
SO										
TOTAL GROSS PLANT (LESS SO FACTOR)	12,035,515,433	322,299,821	3,628,618,923	1,004,391,692	0	1,342,775,854	4,768,663,228	721,481,351	219,022,465	28,262,099
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.6779%	30.1493%	8.3452%	0.0000%	11.1568%	39.6216%	5.9946%	1.8198%	0.2348%

TAXDEPR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pacific Division										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
NUTIL										
Total Pacific Division	0	0	0	0	0	0	0	0	0	0
Utah Division										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
NUTIL										
Total Utah Division	0	0	0	0	0	0	0	0	0	0
PC (Post Merger)										
Production	0	0	0	0	0	0	0	0	0	0
Hydro - P	0	0	0	0	0	0	0	0	0	0
Hydro - U	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
NUTIL										
Total PC (Post Merger)	0	0	0	0	0	0	0	0	0	0
Total TAX DEPRECIATION (Per Acufille)	0	0	0	0	0	0	0	0	0	0
Acufille vs Books True-up	534,644,781	0	0	0	0	0	0	0	0	0
Total Booked TAXDEPR	534,644,781	0	0	0	0	0	0	0	0	0
Percentage of Total (TAXDEPR)	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%

TAXDEPRL	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pacific Division										
Production	14,131,397	266,518	4,070,762	1,241,570	0	1,796,807	5,545,663	900,509	257,912	51,636
Transmission	4,243,375	80,030	1,222,368	372,819	0	539,545	1,685,257	270,405	77,446	15,505
Distribution	8,519,383	679,012	5,331,864	1,201,131	0	1,307,376	0	0	0	0
General	334,273	9,029	101,920	28,265	0	37,863	130,639	19,797	5,987	773
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Pacific Division	27,228,428	1,034,589	10,726,914	2,843,785	0	3,681,591	7,341,579	1,190,711	341,345	67,914
Utah Division										
Production	2,224,121	41,947	640,691	195,409	0	282,797	872,828	141,730	40,592	8,127
Transmission	1,923,746	36,282	554,164	169,018	0	244,604	754,950	122,589	35,110	7,029
Distribution	4,158,444	0	0	0	0	0	3,626,458	387,588	144,398	0
General	706,933	19,085	215,543	59,775	0	80,074	276,280	41,868	12,663	1,635
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Utah Division	9,013,244	97,324	1,410,398	424,202	0	607,475	5,530,516	693,775	232,763	16,791
PC (Post Merger)										
Production	133,700,623	2,521,594	38,514,470	11,746,803	0	17,000,034	52,469,071	8,519,939	2,440,170	488,542
Hydro - P	9,339,043	176,134	2,690,251	820,519	0	1,187,459	3,684,987	595,121	170,447	34,125
Hydro - U	2,574,037	48,546	741,490	226,152	0	327,289	1,010,147	164,028	46,979	9,406
Transmission	72,334,138	1,364,222	20,836,933	6,355,205	0	9,197,286	28,386,592	4,609,421	1,320,170	284,309
Distribution	186,102,125	7,896,499	62,006,251	13,968,453	0	15,203,985	75,893,750	8,111,261	3,021,926	0
General	52,468,111	1,417,216	15,997,474	4,436,494	0	5,943,063	20,505,272	3,107,424	939,809	121,359
Mining Plant	5,858,549	107,698	1,597,702	498,896	0	817,455	2,294,712	402,775	119,632	19,679
Non-Utility	16,212	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)	462,392,838	13,531,909	142,394,571	38,052,522	0	49,676,571	184,224,531	25,509,969	8,059,133	937,420
Total TAX DEPRECIATION (Per Acufille)	498,634,510	14,663,822	154,521,863	41,320,509	0	53,965,637	197,096,626	27,394,455	8,633,241	1,022,125
Acufille vs Books True-up	36,010,271	1,059,023	11,159,568	2,984,172	0	3,897,405	14,234,341	1,978,431	623,494	73,818
Total Booked TAXDEPR	534,644,781	15,722,845	165,681,471	44,304,681	0	57,863,042	211,330,967	29,372,886	9,256,735	1,095,943
Percentage of Total (TAXDEPRL)	100.00000%	2.9408%	30.9891%	8.2668%	0.0000%	10.8227%	39.5274%	5.4939%	1.7314%	0.2050%

IBT	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
INCOME BEFORE TAXES	164,311,365	5,793,223	148,481,591	50,213,898	(33,424)	(3,362,433)	31,655,039	(24,807,750)	6,723,971	246,290
INCOME BEFORE STATE TAXES	7,838,145	395,376	5,281,968	1,120,183	19	1,559,874	8,659,955	1,197,300	561,956	44,564
Interest Synchronization	172,149,510	6,188,599	153,763,559	51,334,080	(33,405)	(1,802,559)	40,314,994	(23,610,450)	7,285,928	290,854
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.5949%	89.3198%	29.8195%	-0.0194%	-1.0471%	23.4186%	-13.7151%	4.2323%	0.1690%

See Calculation of EXCTAX

DITEXP:	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pacific Division										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Pacific Division	0	0	0	0	0	0	0	0	0	0
Utah Division										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Utah Division	0	0	0	0	0	0	0	0	0	0
PC (Post Merger)										
Production	0	0	0	0	0	0	0	0	0	0
Hydro - P	0	0	0	0	0	0	0	0	0	0
Hydro - U	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)	0	0	0	0	0	0	0	0	0	0
Total Deferred Taxes (Per Acufile)	0	0	0	0	0	0	0	0	0	0
Acufile vs Books True-up	51,987,861	0	0	0	0	0	0	0	0	0
Total Booked DITEXP	51,987,861	0	0	0	0	0	0	0	0	0
Percentage of Total (DITEXP)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

DITEXPRL:	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pacific Division										
Production	(1,108,779)	(65,088)	(811,288)	(215,593)	0	(302,284)	285,474	0	0	0
Transmission	56,504	(14,909)	(70,805)	(43,888)	0	(5,829)	191,935	0	0	0
Distribution	(3,431,043)	(285,353)	(2,089,866)	(453,431)	0	(602,593)	0	0	0	0
General	(1,061,431)	(54,255)	(598,538)	(118,157)	0	(213,221)	(65,321)	(8,390)	(3,158)	(391)
Mining Plant	(120,033)	(3,459)	(40,821)	(11,429)	0	(15,244)	(42,800)	(4,408)	(1,752)	(120)
Non-Utility	(12,614)	0	(1,261)	(11,353)	0	0	0	0	0	0
Total Pacific Division	(5,677,396)	(423,064)	(3,612,379)	(853,851)	0	(1,139,171)	369,288	(12,798)	(4,910)	(511)
Utah Division										
Production	(13,903,472)	0	0	0	0	0	(12,242,282)	(1,200,659)	(418,090)	(42,441)
Transmission	(4,606,859)	0	0	0	0	0	(4,147,438)	(332,542)	(116,463)	(10,416)
Distribution	(6,206,525)	0	0	0	0	0	(5,104,333)	(808,907)	(293,285)	0
General	(1,789,984)	(8,062)	(107,968)	(25,951)	0	(98,633)	(1,198,398)	(268,464)	(122,265)	(20,243)
Mining Plant	(85,625)	(2,204)	(27,929)	(7,928)	0	(11,007)	(31,073)	(3,857)	(1,479)	(146)
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Utah Division	(26,592,465)	(10,266)	(135,897)	(33,879)	0	(49,640)	(22,723,524)	(2,614,429)	(951,582)	(73,248)
PC (Post Merger)										
Production	35,706,210	602,476	10,560,819	2,986,909	0	4,393,117	14,004,739	2,228,283	784,872	142,995
Hydro - P	1,941,558	32,128	565,327	164,820	0	243,893	753,164	128,847	44,794	8,585
Hydro - U	352,787	5,841	104,441	30,096	0	43,402	137,471	22,404	7,703	1,409
Transmission	20,626,914	322,247	6,239,680	1,603,160	0	2,545,475	8,208,049	1,199,929	429,159	79,215
Distribution	29,592,406	1,343,622	8,155,931	1,822,106	0	1,813,231	14,143,815	1,928,259	365,442	0
General	7,435,801	182,917	2,421,825	651,273	0	903,278	2,665,885	423,967	171,153	14,349
Mining Plant	(745,127)	(9,084)	(302,621)	(17,673)	0	(98,926)	(341,838)	15,338	8,869	808
Non-Utility	1,259,172	0	0	0	0	0	0	0	0	35,536
Total PC (Post Merger)	96,169,701	2,480,147	27,745,402	7,242,691	0	9,843,470	39,571,285	5,952,027	1,631,992	282,897
Total Deferred Taxes	63,899,840	2,046,817	23,997,126	6,354,961	0	8,654,659	17,217,049	3,324,800	875,500	209,138
Acufite vs Books True-up	5,142,591	164,726	1,931,263	511,440	0	696,518	1,385,610	267,576	70,459	16,831
Total Booked DITEXP	69,042,431	2,211,543	25,928,389	6,866,401	0	9,351,177	18,602,659	3,592,376	945,959	225,969
Percentage of Total (DITEXPRL)	100.00000%	3.2032%	37.5543%	9.9452%	0.0000%	13.5441%	26.9438%	5.2031%	1.3701%	0.3273%

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>
DITBAL:										
Pacific Division										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total Pacific Division	0	0	0	0	0	0	0	0	0	0
Utah Division										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total Utah Division	0	0	0	0	0	0	0	0	0	0
PACIFICORP										
Production	0	0	0	0	0	0	0	0	0	0
Hydro - P	0	0	0	0	0	0	0	0	0	0
Hydro - U	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)	0	0	0	0	0	0	0	0	0	0
Total Deferred Taxes (Per Accufile)	0	0	0	0	0	0	0	0	0	0
Percentage as Booked in ACUFILE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accufile vs Books True-up	935,309,866	0	0	0	0	0	0	0	0	0
Total Booked DITBAL	935,309,866	0	0	0	0	0	0	0	0	0
Percentage of Total (DITBAL)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NON-UTILITY	0.0000%									

DITBALRL:	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pacific Division										
Production	80,866,654	3,328,383	46,934,206	12,488,888	0	17,747,117	368,061	0	0	0
Transmission	11,246,502	454,590	6,102,770	1,713,287	0	2,765,977	209,879	0	0	0
Distribution	61,442,216	5,409,835	36,224,892	8,612,861	0	11,194,829	0	0	0	0
General	6,006,491	331,559	3,356,761	718,294	0	1,196,598	327,327	51,895	18,946	5,112
Mining Plant	5,175,668	133,013	1,667,000	478,971	0	665,249	1,879,330	233,611	89,530	8,965
Non-Utility Plant	152,079	0	15,208	136,871	0	0	0	0	0	0
Total Pacific Division	164,889,608	9,657,179	94,320,836	24,149,170	0	33,569,769	2,784,597	285,506	108,476	14,077
Utah Division										
Production	172,914,984	0	0	0	0	0	140,796,357	23,144,426	8,004,082	970,120
Transmission	70,900,856	0	0	0	0	0	60,414,992	7,549,273	2,610,163	326,428
Distribution	119,282,414	0	0	0	0	0	99,164,913	14,700,016	5,417,486	0
General	12,377,144	60,327	737,456	194,195	0	263,878	8,811,396	1,549,983	705,845	54,065
Mining Plant	1,683,879	43,345	549,253	155,917	0	216,455	611,068	75,859	29,083	2,902
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total Utah Division	377,159,276	103,672	1,286,709	350,112	0	480,332	308,798,725	47,019,556	16,766,658	1,353,514
PACIFICORP										
Production	149,525,033	3,462,516	49,438,552	13,370,225	0	17,615,392	55,608,631	7,107,337	2,563,821	358,561
Hydro - P	18,877,723	421,220	6,417,299	1,586,090	0	2,219,513	7,111,652	772,208	308,426	39,316
Hydro - U	4,888,273	123,707	1,628,554	465,138	0	562,225	1,799,675	222,416	76,722	9,837
Transmission	100,777,279	2,413,884	33,502,558	9,223,128	0	11,815,336	37,235,583	4,672,450	1,686,478	227,864
Distribution	103,206,933	4,685,703	35,098,830	5,731,176	0	7,957,395	43,386,637	5,102,659	1,244,535	0
General	72,789,770	1,577,454	25,346,815	7,292,434	0	8,694,269	24,592,852	3,760,923	1,406,721	66,588
Mining Plant	27,845,810	473,330	9,657,037	1,804,997	0	3,901,507	10,619,305	889,536	444,313	55,787
Non-Utility Plant	(3,673,768)	0	0	0	0	0	0	0	0	31,620
Total PC (Post Merger)	474,247,052	13,157,812	161,069,644	39,475,187	0	52,785,636	180,354,333	22,527,527	7,731,015	789,571
Total Deferred Taxes	1,016,285,936	22,918,662	256,697,188	63,974,468	0	86,815,737	492,937,655	69,832,588	24,606,149	2,157,162
Percentage as Booked	100.0000%	2.2551%	25.2681%	6.2949%	0.0000%	8.5424%	48.5034%	6.8713%	2.4212%	0.2123%
Accufile vrs Books True-up	(29,438,452)	(661,579)	(7,409,921)	(1,846,712)	0	(2,506,057)	(14,229,330)	(2,015,815)	(710,291)	(62,269)
Total Booked DITBAL	986,857,483	22,257,083	249,287,267	62,127,756	0	84,309,680	478,708,324	67,816,773	23,895,858	2,094,892
Percentage of Total (DITBALRL)	100.0000%	2.2553%	25.2607%	6.2955%	0.0000%	8.5432%	48.5084%	6.8720%	2.4214%	0.2123%
NON-UTILITY	-0.3569%									

OPRV-WY

Total Sales to Ultimate Customers

Less: Uncollectibles (net)

Total Interstate Revenues

	Pacific Division	Utah Division	Combined Total
	0	0	0
	0	0	0
	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

Total Sales to Ultimate Customers

Less: Interstate Sales for Resale

Montana Power

Portland General Electric

Puget Sound Power & Light

Washington Water Power Co.

Less: Uncollectibles (net)

Total Interstate Revenues

	Pacific Division	Utah Division	Combined Total
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Account 904 Balance	30,407,859	1,021,729	11,868,230	2,920,180	0	1,960,448	11,456,274	912,751	268,248	0
Bad Debts Expense Allocation Factor - BADDEBT		3.3601%	39.0301%	9.6034%	0.0000%	6.4472%	37.6754%	3.0017%	0.8622%	0.0000%

Customer Factors	Total	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L
Total Electric Customers	1,541,921	42,890	509,505	120,202	0	108,767	687,824	59,071	13,662	0
CN										
Customer System factor - CN		2.7816%	33.0435%	7.7956%	0.0000%	7.0540%	44.6083%	3.8310%	0.8860%	0.0000%
GNP										
Pacific Division Customers	738,474	0	509,505	120,202	0	108,767	0	0	0	0
Customer Service Pacific factor - CNP		0.00%	68.99%	16.28%	0.00%	14.73%	0.00%	0.00%	0.00%	0.00%
CSU										
Utah Division Customers	760,557	0	0	0	0	0	687,824	59,071	13,662	0
Customer Service Utah factor - CSU		0.00%	0.00%	0.00%	0.00%	0.00%	90.44%	7.77%	1.80%	0.00%

PAGE 12.20

CIAC	Customer Adv. Received	Factor %
Contributions in Aid of Construction		
Oregon	(10,413,394)	41.8515%
Washington - Other	(987,878)	3.9703%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	(2,520,760)	10.1310%
Montana	-	0.0000%
Wyoming PPL	(1,639,027)	6.5873%
Wyoming UPL	(296,664)	1.1923%
California	(508,347)	2.0431%
Utah	(8,515,672)	34.2246%
Total	(24,881,743)	100.0000%

Trojan Allocators	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pre-merger	16,916,976									
Dec 1991 Plant	17,094,202									
Dec 1992 Plant	17,006,589	320,321	4,892,540	1,492,216	0	2,159,642	6,667,480	1,062,340	309,999	62,051
Average	(7,851,432)									
Dec 1991 Reserve	(8,434,030)									
Dec 1992 Reserve	(8,142,731)	(153,369)	(2,342,541)	(714,471)	0	(1,034,033)	(3,201,956)	(518,223)	(148,427)	(29,710)
Average	4,284,960									
Dec 1991 Plant	3,485,613									
Average	3,885,287	73,180	1,117,739	340,908	0	493,387	1,527,807	247,269	70,822	14,176
Dec 1991 Reserve	(129,394)									
Dec 1992 Reserve	(240,609)									
Average	(185,002)	(3,485)	(53,222)	(16,233)	0	(23,493)	(72,748)	(11,774)	(3,372)	(675)
Net Plant	12,564,143	236,647	3,614,515	1,102,420	0	1,595,502	4,940,582	799,612	229,021	45,842
Division Net Plant Nuclear Pacific	100.00000%	1.8835%	28.7685%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%
Division Net Plant Nuclear Utah	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.00000%	1.8835%	28.7685%	8.7743%	0.0000%	12.6989%	39.3229%	6.3642%	1.8228%	0.3649%
Account 182.22										
Pre-merger	17,094,202	321,971	4,917,745	1,499,903	0	2,170,767	6,721,932	1,067,916	311,596	62,371
(108) SG	(8,434,030)	(158,656)	(2,426,344)	(740,030)	0	(1,071,025)	(3,316,503)	(536,762)	(163,737)	(30,773)
Post-merger	3,485,613	65,652	1,002,758	305,839	0	442,633	1,370,643	221,833	63,536	12,718
(101) SG	(240,609)	(4,532)	(69,220)	(21,112)	0	(30,555)	(94,614)	(15,313)	(4,366)	(878)
(107) SG	1,778,549	33,499	511,662	156,056	0	225,855	699,377	113,191	32,420	6,489
(120) SE	1,975,759	36,308	538,638	166,195	0	275,590	774,272	135,789	40,332	6,635
(228) SG	7,220,849	136,006	2,077,330	633,582	0	916,965	2,839,445	459,552	131,623	26,347
(228) SG	1,472,376	27,732	423,560	129,191	0	186,975	578,981	93,706	26,839	5,372
(228) SNNP	3,531,000	66,507	1,015,816	309,822	0	448,396	1,368,491	224,721	64,364	12,863
(228) SE	1,743,025	32,031	475,189	148,382	0	243,127	663,067	119,794	35,581	5,853
Total Acct 182.22	29,626,734	556,318	8,467,154	2,589,829	0	3,808,730	11,645,090	1,904,428	548,168	107,018
Revised Study	112,680	2,122	32,416	9,887	0	14,309	44,309	7,171	2,054	411
(228) SE	941,950	17,310	256,797	80,187	0	131,369	369,137	64,738	19,228	3,163
December 1993 Adj.	1,054,630	19,432	289,214	90,074	0	145,698	413,446	71,909	21,282	3,574
Adjusted Acct 182.22	30,681,364	575,751	8,756,368	2,679,903	0	3,954,427	12,058,536	1,976,337	569,450	110,592

	100.0000%	1.8765%	28.5397%	8.7346%	0.0000%	12.8687%	39.3025%	6.4415%	1.8560%	0.3605%
		<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>
Account 228.42	TOTAL									
Plant - Premerger	7,220,849	136,006	2,077,330	633,582	0	916,965	2,839,445	459,552	131,623	26,347
- Postmerger	1,472,376	27,732	423,580	129,191	0	186,975	578,981	93,706	26,839	5,372
Storage Facility	1,743,025	32,031	475,189	148,382	0	243,127	683,067	119,794	35,581	5,853
Transition Costs	3,531,000	66,507	1,015,816	309,822	0	448,396	1,388,491	224,721	64,364	12,883
Total Acct 228.42	13,967,250	262,276	3,991,915	1,220,977	0	1,795,463	5,489,984	897,773	258,407	50,455
Transition Costs	112,680	2,122	32,416	9,887	0	14,309	44,309	7,171	2,054	411
Storage Facility	941,950	17,310	256,797	80,187	0	131,389	369,137	64,738	19,228	3,163
December 1993 Adj.	1,054,630	19,432	289,214	90,074	0	145,698	413,446	71,909	21,282	3,574
Adjusted Acct 228.42	15,021,880	281,708	4,281,128	1,311,052	0	1,941,161	5,903,430	969,682	279,689	54,030
TROJD	100.0000%	1.8753%	28.4993%	8.7276%	0.0000%	12.9222%	39.2989%	6.4551%	1.8619%	0.3597%

Trojan Decommissioning Allocator

SCHMA	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Amortization Expense :										
Amortization of Limited Term Plant	48,955,212	1,264,672	15,602,283	3,961,256	0	5,221,997	19,326,953	2,661,539	829,070	87,443
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	5,479,353	103,204	1,576,328	480,777	0	695,815	2,154,639	348,719	99,879	19,992
Amort of Prop. Losses, Unrecovered Plant, etc Acct 407	5,161,254	37,040	3,923,400	172,412	0	254,230	603,378	127,071	36,606	7,117
Total Amortization Expense :	59,595,819	1,404,916	21,102,010	4,614,445	0	6,172,042	22,084,971	3,137,329	965,554	114,553
Schedule M Amortization Factor	100.00000%	2.3574%	35.4085%	7.7429%	0.0000%	10.3565%	37.0579%	5.2643%	1.6202%	0.1922%

SCHMD	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Depreciation Expense :										
Steam	122,381,577	2,057,362	31,548,408	9,620,872	0	13,906,713	53,610,939	8,650,866	2,490,738	495,678
Nuclear	0	0	0	0	0	0	0	0	0	0
Hydro	13,597,504	452,201	6,906,850	2,106,577	0	3,048,789	869,615	143,980	41,238	8,255
Other	7,502,115	141,275	2,171,668	661,524	0	945,422	2,946,818	472,629	135,427	27,353
Transmission	45,784,548	862,357	13,171,528	4,017,291	0	5,814,112	18,003,800	2,913,839	834,569	167,053
Distribution	142,239,247	6,900,248	53,851,753	11,416,561	0	11,524,351	49,583,005	6,798,837	2,164,493	0
General	42,995,985	1,052,795	13,235,627	3,659,947	0	5,040,009	16,204,745	2,663,527	1,072,061	67,284
Mining	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :	374,500,986	11,466,238	120,885,832	31,482,771	0	40,279,396	141,238,922	21,643,678	6,738,526	765,623
Schedule M Depreciation Factor	100.00000%	3.0617%	32.2792%	8.4066%	0.0000%	10.7555%	37.7139%	5.7793%	1.7993%	0.2044%

DITEXPM.A.:	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pacific Division										
Production	(1,108,779)	(65,088)	(811,286)	(215,593)	0	(302,284)	285,474	0	0	0
Transmission	56,504	(14,909)	(70,805)	(43,888)	0	(5,829)	191,935	0	0	0
Distribution	(3,431,043)	(285,353)	(2,089,666)	(453,431)	0	(602,593)	0	0	0	0
General	(1,061,431)	(54,255)	(598,538)	(118,157)	0	(213,221)	(65,321)	(8,390)	(3,158)	(391)
Mining Plant	(120,033)	(3,459)	(40,821)	(11,429)	0	(15,244)	(42,800)	(4,408)	(1,752)	(120)
Non-Utility	(12,614)	0	(1,261)	(11,353)	0	0	0	0	0	0
Total Pacific Division	(5,677,396)	(423,064)	(3,612,379)	(863,851)	0	(1,139,171)	369,288	(12,796)	(4,910)	(511)
Utah Division										
Production	(13,903,472)	0	0	0	0	0	(12,242,282)	(1,200,659)	(418,090)	(42,441)
Transmission	(4,606,859)	0	0	0	0	0	(4,147,438)	(332,542)	(116,463)	(10,416)
Distribution	(6,206,525)	0	0	0	0	0	(5,104,333)	(808,907)	(293,285)	0
General	(1,789,984)	(8,062)	(107,968)	(25,951)	0	(38,633)	(1,198,398)	(268,464)	(122,265)	(20,243)
Mining Plant	(85,625)	(2,204)	(27,929)	(7,928)	0	(11,007)	(31,073)	(3,857)	(1,479)	(148)
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Utah Division	(26,592,465)	(10,266)	(135,897)	(33,879)	0	(49,640)	(22,723,524)	(2,614,429)	(951,582)	(73,248)
PC (Post Merger)										
Production	35,706,210	602,476	10,560,819	2,988,909	0	4,393,117	14,004,739	2,228,283	784,872	142,895
Hydro - P	1,941,558	32,128	565,327	164,820	0	243,893	753,164	128,847	44,794	8,585
Hydro - U	352,767	5,841	104,441	30,096	0	43,402	137,471	22,404	7,703	1,409
Transmission	20,626,914	322,247	6,239,680	1,603,160	0	2,545,475	8,208,049	1,199,929	429,159	79,215
Distribution	29,592,406	1,343,622	8,159,931	1,822,106	0	1,813,231	14,143,815	1,928,259	385,442	0
General	7,435,801	182,917	2,421,825	651,273	0	903,278	2,665,885	428,967	171,153	14,349
Mining Plant	(745,127)	(9,084)	(302,621)	(17,673)	0	(98,926)	(341,838)	15,338	8,869	808
Non-Utility	1,259,172	0	0	0	0	0	0	0	0	35,536
Total PC (Post Merger)	96,169,701	2,480,147	27,745,402	7,242,691	0	9,843,470	39,571,285	5,952,027	1,831,992	282,897
Total Deferred Taxes	63,899,840	2,046,817	23,997,126	6,354,961	0	8,654,659	17,217,049	3,324,800	875,500	209,138
Acufire vs Books True-up	(11,901,979)	(388,825)	(4,558,633)	(1,207,225)	0	(1,644,089)	(3,270,650)	(631,598)	(166,315)	(39,729)
Total Booked DITEXP	51,997,861	1,657,992	19,438,493	5,147,736	0	7,010,570	13,946,399	2,693,202	709,185	169,409
Percentage of Total (DITEXP)	100.0000%	5.8323%	25.6504%	9.8006%	0.0000%	6.1209%	43.9571%	6.2923%	2.0935%	0.2529%

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DITBALMA:										
Pacific Division										
Production	80,866,654	3,328,383	46,934,206	12,488,868	0	17,747,117	368,061	0	0	0
Transmission	11,246,502	454,590	6,102,770	1,713,287	0	2,765,977	209,879	0	0	0
Distribution	61,442,216	5,409,635	36,224,892	8,612,861	0	11,194,829	0	0	0	0
General	6,006,491	331,559	3,356,761	718,294	0	1,196,598	327,327	51,895	18,946	5,112
Mining Plant	5,175,668	133,013	1,687,000	478,971	0	665,249	1,879,330	233,611	89,530	8,965
Non-Utility Plant	152,079	0	15,208	136,871	0	0	0	0	0	0
Total Pacific Division	164,889,608	9,657,179	94,320,836	24,149,170	0	33,569,769	2,784,597	285,506	108,476	14,077
Utah Division										
Production	172,914,984	0	0	0	0	0	140,796,357	23,144,426	8,004,062	970,120
Transmission	70,900,856	0	0	0	0	0	60,414,992	7,549,273	2,610,163	326,428
Distribution	119,282,414	0	0	0	0	0	99,164,913	14,700,016	5,417,486	0
General	12,377,144	60,327	737,456	194,195	0	263,878	8,811,396	1,549,983	705,845	54,065
Mining Plant	1,683,879	43,345	549,253	155,917	0	216,455	611,068	75,859	29,083	2,902
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total Utah Division	377,159,276	103,672	1,286,709	350,112	0	480,332	309,798,725	47,019,556	16,766,658	1,353,514
PACIFICORP										
Production	149,525,033	3,462,516	49,439,552	13,370,225	0	17,615,392	55,608,631	7,107,337	2,563,821	358,561
Hydro - P	18,877,723	421,220	6,417,299	1,588,090	0	2,219,513	7,111,652	772,208	308,426	39,316
Hydro - U	4,688,273	123,707	1,626,554	485,138	0	562,225	1,799,675	222,416	76,722	9,837
Transmission	100,777,279	2,413,884	33,502,558	9,223,128	0	11,815,336	37,235,583	4,672,450	1,686,478	227,864
Distribution	103,206,933	4,685,703	35,098,830	5,731,176	0	7,957,395	43,386,637	5,102,659	1,244,535	0
General	72,799,770	1,577,454	25,346,815	7,292,434	0	8,694,269	24,592,852	3,760,923	1,406,721	66,588
Mining Plant	27,845,810	473,330	9,657,037	1,804,987	0	3,901,507	10,619,305	889,536	444,313	55,787
Non-Utility Plant	(3,673,768)	0	0	0	0	0	0	0	0	31,620
Total PC (Post Merger)	474,247,052	13,157,812	161,089,644	39,475,187	0	52,765,636	180,354,333	22,527,527	7,731,015	789,571
Total Deferred Taxes	1,016,295,936	22,918,662	256,697,188	63,974,468	0	86,815,737	492,937,655	69,832,568	24,606,149	2,157,162
Percentage	100.0000%	2.2551%	25.2581%	6.2949%	0.0000%	8.5424%	48.5034%	6.8713%	2.4212%	0.2123%
Total vs Books True-up	(29,438,452)	(661,579)	(7,409,921)	(1,846,712)	0	(2,506,057)	(14,229,330)	(2,015,815)	(710,291)	(62,269)
Total Booked DITBAL	986,857,483	22,257,083	249,287,267	62,127,756	0	84,309,680	478,708,324	67,816,773	23,895,858	2,094,892
Percentage of Total (DITBALMA)	100.0000%	2.2553%	25.2607%	6.2955%	0.0000%	8.5432%	48.5084%	6.8720%	2.4214%	0.2123%
NON-UTILITY	-0.3569%									

TAXDEPRMA	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
Pacific Division										
Production	14,131,397	510,624	7,799,288	2,378,766	0	3,442,719	0	0	0	0
Transmission	4,243,375	153,329	2,341,970	714,296	0	1,033,780	0	0	0	0
Distribution	8,519,383	679,012	5,331,864	1,201,131	0	1,307,376	0	0	0	0
General	334,273	8,878	99,616	27,562	0	36,848	134,114	20,316	6,136	803
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Pacific Division	27,228,428	1,351,843	15,572,738	4,321,755	0	5,820,723	134,114	20,316	6,136	803
Utah Division										
Production	2,224,121	0	0	0	0	0	1,826,824	295,664	84,683	16,950
Transmission	1,923,747	0	0	0	0	0	1,580,106	255,733	73,247	14,681
Distribution	4,156,443	0	0	0	0	0	3,626,457	387,588	144,398	0
General	706,932	18,776	210,671	58,289	0	77,927	283,629	42,866	12,977	1,697
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Utah Division	9,013,243	18,776	210,671	58,289	0	77,927	7,317,016	981,851	315,305	33,308
PC (Post Merger)										
Production	133,700,623	2,518,251	38,463,664	11,731,294	0	16,978,508	52,574,962	8,508,975	2,437,095	487,874
Hydro - P	9,339,044	175,901	2,686,703	819,436	0	1,185,956	3,672,383	594,355	170,232	34,078
Hydro - U	2,574,038	48,482	740,512	225,854	0	325,874	1,012,186	163,817	46,920	9,383
Transmission	72,334,137	1,362,413	20,809,446	6,346,814	0	9,185,640	28,443,881	4,603,489	1,318,507	263,947
Distribution	186,102,124	7,896,499	62,006,250	13,968,453	0	15,203,985	75,893,750	8,111,261	3,021,928	0
General	52,468,110	1,393,553	15,635,864	4,326,206	0	5,783,665	21,050,730	3,188,907	963,157	126,028
Mining Plant	5,658,549	107,663	1,597,175	498,732	0	817,186	2,295,863	402,646	119,591	19,673
Non-Utility	16,212	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)	462,392,837	13,502,762	141,939,614	37,916,789	0	49,481,814	184,943,775	25,573,450	8,077,428	940,993
Total TAX DEPRECIATION (Per Acufie)	498,634,508	14,873,381	157,723,023	42,296,833	0	55,380,464	192,394,905	26,575,717	8,398,869	975,104
Acufie vrs Books True-up	36,010,273	1,074,157	11,390,776	3,054,682	0	3,999,584	13,894,783	1,919,301	606,567	70,422
Total Booked TAXDEPR	534,644,781	15,947,538	169,113,799	45,351,515	0	59,380,048	206,289,688	28,495,018	9,005,436	1,045,526
Percentage of Total (TAXDEPR)	100.00000%	2.9828%	31.6311%	8.4826%	0.0000%	11.1064%	38.5844%	5.3297%	1.6844%	0.1956%