

	5.1 Net Power Costs - Restating	5.2 Removal of Colstrip #3	5.3 Electric Lake Settlement	5.4 BPA Residential Exchange	5.5 James River Royalty Offset	0
Total Normalized						0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	3,812,559	3,812,559	-	-	-	-
5 Other Operating Revenues	1,285,125	-	-	-	1,285,125	-
6 Total Operating Revenues	5,097,684	3,812,559	-	-	1,285,125	-
7						
8 Operating Expenses:						
9 Steam Production	(1,310,259)	(1,310,259)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	2,273,242	(5,904,587)	-	152,708	8,025,121	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	962,983	(7,214,846)	-	152,708	8,025,121	-
20 Depreciation	(398,163)	-	(398,163)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(42,191)	-	(42,191)	-	-	-
23 Income Taxes: Federal	1,475,359	3,859,592	28,214	(53,448)	(2,808,792)	449,794
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	136,526	-	136,526	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	2,134,514	(3,355,254)	(275,614)	99,260	5,216,329	449,794
29						
30 Operating Rev For Return:	2,963,170	7,167,813	275,614	(99,260)	(5,216,329)	835,331
31						
32 Rate Base:						
33 Electric Plant In Service	(26,187,160)	-	(26,187,160)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(26,187,160)	-	(26,187,160)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	16,048,287	-	16,048,287	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,814,334	-	1,814,334	-	-	-
50 Unamortized ITC	144,386	-	144,386	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(213,305)	-	-	(213,305)	-	-
54						
55 Total Deductions:	17,793,703	-	18,007,007	(213,305)	-	-
56						
57 Total Rate Base:	(8,393,458)	-	(8,180,153)	(213,305)	-	-
58						
59						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	4,575,055	11,027,404	440,354	(152,708)	(8,025,121)	1,285,125
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(450,351)	-	(450,351)	-	-	-
71 Schedule "M" Deductions	(90,608)	-	(90,608)	-	-	-
72 Income Before Tax	4,215,312	11,027,404	80,611	(152,708)	(8,025,121)	1,285,125
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,215,312	11,027,404	80,611	(152,708)	(8,025,121)	1,285,125
77						
78 Federal Income Taxes	1,475,359	3,859,592	28,214	(53,448)	(2,808,792)	449,794

	5.1 Net Power Costs - Restating	5.2 Removal of Colstrip #3	5.3 Electric Lake Settlement	5.4 BPA Residential Exchange	5.5 James River Royalty Offset	0
1 Operating Revenues:						0
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	3,812,559	3,812,559	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	3,812,559	3,812,559	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,310,259)	(1,310,259)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	2,273,242	(5,904,587)	-	152,708	8,025,121	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	962,983	(7,214,846)	-	152,708	8,025,121	-
20 Depreciation	(398,163)	-	(398,163)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(42,191)	-	(42,191)	-	-	-
23 Income Taxes: Federal	1,025,565	3,859,592	28,214	(53,448)	(2,808,792)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	136,526	-	136,526	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,684,721	(3,355,254)	(275,614)	99,260	5,216,329	-
29						
30 Operating Rev For Return:	2,127,838	7,167,813	275,614	(99,260)	(5,216,329)	-
31						
32 Rate Base:						
33 Electric Plant In Service	(26,187,160)	-	(26,187,160)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(26,187,160)	-	(26,187,160)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	16,048,287	-	16,048,287	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,814,334	-	1,814,334	-	-	-
50 Unamortized ITC	144,386	-	144,386	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(213,305)	-	-	(213,305)	-	-
54						
55 Total Deductions:	17,793,703	-	18,007,007	(213,305)	-	-
56						
57 Total Rate Base:	(8,393,458)	-	(8,180,153)	(213,305)	-	-
58						
59						
60						
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	3,289,930	11,027,404	440,354	(152,708)	(8,025,121)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(450,351)	-	(450,351)	-	-	-
71 Schedule "M" Deductions	(90,608)	-	(90,608)	-	-	-
72 Income Before Tax	2,930,187	11,027,404	80,611	(152,708)	(8,025,121)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	2,930,187	11,027,404	80,611	(152,708)	(8,025,121)	-
77						
78 Federal Income Taxes	1,025,565	3,859,592	28,214	(53,448)	(2,808,792)	-

	5.1	5.2	5.3	5.4	5.5	0
	Net Power Costs -	Removal of	Electric Lake	BPA Residential	James River	0
	Restating	Colstrip #3	Settlement	Exchange	Royalty Offset	
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	1,285,125	-	-	-	1,285,125	-
6 Total Operating Revenues	1,285,125	-	-	-	1,285,125	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	449,794	-	-	-	449,794	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	449,794	-	-	-	449,794	-
29						
30 Operating Rev For Return:	835,331	-	-	-	835,331	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60						
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	1,285,125	-	-	-	1,285,125	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	1,285,125	-	-	-	1,285,125	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	1,285,125	-	-	-	1,285,125	-
77						
78 Federal Income Taxes	449,794	-	-	-	449,794	-

PacifiCorp
 Washington Results of Operation December 2009
 Net Power Costs - Restating

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	22.139%	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	17,221,126	CAGW	22.139%	3,812,559	5.1.1
Total Sales for Resale			<u>17,221,126</u>			<u>3,812,559</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.139%	-	5.1.1
Existing Firm Energy	555NPC	RES	-	CAEW	22.334%	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(21,587,718)	CAGW	22.139%	(4,779,272)	5.1.1
Other Generation Expenses	555NPC	RES	2,412,047	CAGW	22.139%	534,000	5.1.1
Total Purchased Power			<u>(19,175,670)</u>			<u>(4,245,272)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	CAGW	22.139%	-	5.1.1
Post Merger Firm	565NPC	RES	-	CAGW	22.139%	-	5.1.1
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	(5,866,565)	CAEW	22.334%	(1,310,259)	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	(7,429,428)	CAEW	22.334%	(1,659,314)	5.1.1
Total Fuel and Other Expense			<u>(13,295,993)</u>			<u>(2,969,573)</u>	
Total Net Power Cost Adjustment - Restating			<u>(49,692,790)</u>			<u>(11,027,404)</u>	

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the twelve months ended December 2009.

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

Description	FERC Account	From 5.1.2		From 5.1.3		WCA Allocation Factor	Washington Allocation Percentage	Washington Allocated Dec 2009 Normalized Costs
		WCA Unadjusted December 2009	WCA Normalized December 2009	WCA Unadjusted December 2009	WCA Normalized December 2009			
Sales for Resale (Account 447)								
Existing Firm Sales - Pacific	447NPC	9,373,756	9,373,756	RES	-	CAGW	22.1388%	2,075,242
Post-Merger Firm Sales	447NPC	347,051,288	364,272,415	RES	17,221,126	CAGW	22.1388%	80,645,716
Non-Firm Sales	447NPC	-	-			CAEW	22.3343%	-
Total Sales for Resale		<u>356,425,044</u>	<u>373,646,171</u>		<u>17,221,126</u>			<u>82,720,957</u>
Purchased Power (Account 555)								
Existing Firm Demand - Pacific	555NPC	57,512,986	57,512,986	RES	-	CAGW	22.1388%	12,732,712
Existing Firm Energy	555NPC	20,290,447	20,290,447	RES	-	CAEW	22.3343%	4,531,739
WA Qualifying Facilities	555NPC	2,503,683	2,503,683	RES	-	WA	100.000%	2,503,683
Post-Merger Firm Energy	555NPC	286,673,714	265,085,996	RES	(21,587,718)	CAGW	22.1388%	58,686,985
Other Generation Expenses	555NPC	5,813,377	8,225,424	RES	2,412,047	CAGW	22.1388%	1,821,014
Total Purchased Power		<u>372,794,207</u>	<u>353,618,536</u>		<u>(19,175,670)</u>			<u>80,276,134</u>
Wheeling (Account 565)								
Existing Firm - Pacific	565NPC	28,745,296	28,745,296	RES	-	CAGW	22.1388%	6,363,877
Post Merger Firm	565NPC	63,719,390	63,719,390	RES	-	CAGW	22.1388%	14,106,739
Non Firm		-	-		-	CAEW	22.3343%	-
Total Wheeling Expense		<u>92,464,686</u>	<u>92,464,686</u>		<u>-</u>			<u>20,470,616</u>
Fuel Expense (Accounts 501 and 547)								
Fuel Consumed - Coal	501NPC	160,980,674	155,114,109	RES	(5,866,565)	CAEW	22.3343%	34,643,721
Fuel Consumed - Natural Gas	547NPC	182,135,605	174,706,177	RES	(7,429,428)	CAEW	22.3343%	39,019,481
Total Fuel and Other Expense		<u>343,116,279</u>	<u>329,820,285</u>		<u>(13,295,993)</u>			<u>73,663,203</u>
Total Net Power Cost		<u>451,950,127</u>	<u>402,257,337</u>		<u>(49,692,790)</u>			<u>91,688,995</u>

*RES = Restating

UNADJUSTED* DECEMBER 2009					
Study Results					
MERGED PEAK/ENERGY SPLIT					
(\$)					
PacifiCorp					
Period Ending					
12 months ended December 2009					
	Merged 01/09-12/09	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	9,373,756	9,373,756			
Post Merger	347,051,288				347,051,288
TOTAL SPECIAL SALES	356,425,044	9,373,756	-	-	347,051,288
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	49,697,250	49,697,250			
Pacific Capacity	-	600,000	(600,000)		
Mid Columbia	21,455,301	6,436,590	15,018,711		
Misc/Pacific	6,650,882	1,379,145	5,271,736		
Q.F. Contracts/PPL	2,503,683	426,366	2,077,317		-
Pacific Sub Total	80,307,116	58,539,352	21,767,764	-	-
Combine Hills	3,631,783				3,631,783
Georgia-Pacific Camas	6,333,675				6,333,675
Hermiston Purchase	85,868,317				85,868,317
Morgan Stanley p189046	10,683,774				10,683,774
Roseburg Forest Products	9,337,270				9,337,270
Weyerhaeuser Reserve	291,600				291,600
TransAlta p371343/s371344	(1,643,604)				(1,643,604)
Short Term Firm Purchases	172,170,898				172,170,898
New Firm Sub Total	286,673,714	-	-	-	286,673,714
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	366,980,830	58,539,352	21,767,764	-	286,673,714
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	28,745,296	28,745,296			
Post Merger	63,719,390			0	63,719,390
TOTAL WHEELING & U. OF F. EXPENSE	92,464,686	28,745,296	-	-	63,719,390
THERMAL FUEL BURN EXPENSE					
Colstrip	2,931,454			2,931,454	
Chehalis	132,538,670			132,538,670	
Hermiston	49,596,934			49,596,934	
Jim Bridger	158,049,220			158,049,220	
TOTAL FUEL BURN EXPENSE	343,116,279	-	-	343,116,279	-
OTHER GENERATION EXPENSE					
Wind Integration Charge	5,813,377			5,813,377	
TOTAL OTHER GEN. EXPENSE	5,813,377	-	-	5,813,377	-
NET POWER COST	451,950,127	77,910,892	21,767,764	348,929,655	3,341,815
	Ref. 5.1.1				

*Unadjusted as modeled by GRID.

NORMALIZED DECEMBER 2009					
Study Results					
MERGED PEAK/ENERGY SPLIT					
(\$)					
Period Ending Dec-09	Merged 01/09-12/09	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	9,373,756	9,373,756			
Post Merger	364,272,415				364,272,415
TOTAL SPECIAL SALES	373,646,171	9,373,756	-	-	364,272,415
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	49,697,250	49,697,250			
Pacific Capacity	-	600,000	(600,000)		
Mid Columbia	21,455,301	6,436,590	15,018,711		
Misc/Pacific	6,650,882	1,379,145	5,271,736		
Q.F. Contracts/PPL	2,503,683	-	-		2,503,683
Pacific Sub Total	80,307,116	58,112,986	19,690,447	-	2,503,683
Combine Hills Wind p160595	3,631,783				3,631,783
Georgia-Pacific Camas	6,333,675				6,333,675
Hermiston Purchase p99563	85,339,303				85,339,303
Morgan Stanley p189046	10,683,774				10,683,774
Roseburg Forest Products p312292	9,337,270				9,337,270
Weyerhaeuser Reserve p356685	291,600				291,600
TransAlta p371343/s371344	(1,643,604)				(1,643,604)
Short Term Firm Purchases	151,112,195				151,112,195
New Firm Sub Total	265,085,996	-	-	-	265,085,996
Wind Integration Charge	8,225,424			8,225,424	
TOTAL PURCHASED PW & NET INT.	353,618,536	58,112,986	19,690,447	8,225,424	267,589,679
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities Post Merger	28,745,296 63,719,390	28,745,296			63,719,390
TOTAL WHEELING & U. OF F. EXPENSE	92,464,686	28,745,296	-	-	63,719,390
THERMAL FUEL BURN EXPENSE					
Colstrip	5,760,338			5,760,338	
Chehalis	125,620,771			125,620,771	
Hermiston	49,085,406			49,085,406	
Jim Bridger	149,353,770			149,353,770	
TOTAL FUEL BURN EXPENSE	329,820,285	-	-	329,820,285	-
NET POWER COST	402,257,337	77,484,526	19,690,447	338,045,710	(32,963,346)

Ref. 5.1.1

PacifiCorp
 Washington Results of Operation December 2009
 Removal of Colstrip #3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	22.139%	(371,114)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(122,180)	CAGW	22.139%	(27,049)	5.2.2
Taxes Other	408	RES	(568,606)	GPS	7.420%	(42,191)	5.2.1
Tax Depreciation Expense - Sch M	SCHMDT	RES	(409,271)	CAGW	22.139%	(90,608)	5.2.2
Pre-merger Book Depr Exp - Sch M	SCHMAT	RES	(1,676,302)	CAGW	22.139%	(371,114)	Above
Post-merger Book Depr Exp - Sch M	SCHMAT	RES	(122,180)	CAGW	22.139%	(27,049)	Above
Deferred Income Tax Expense	41110	RES	527,219	CAGW	22.139%	116,720	5.2.2
Adjustment to Rate Base:							
Pre-merger Plant	310	RES	(110,283,000)	CAGW	22.139%	(24,415,386)	5.2.2
Post-merger Plant	310	RES	(8,003,013)	CAGW	22.139%	(1,771,775)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	71,055,042	CAGW	22.139%	15,730,768	5.2.2
Post-merger Depreciation Reserve	108SP	RES	1,434,220	CAGW	22.139%	317,520	5.2.2
Deferred Income Tax Balance	282	RES	7,117,928	CAGW	22.139%	1,575,827	Below
Deferred ITC	255	RES	1,018,236	ITC84	14.180%	144,386	5.2.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.2.3
Deferred Income Tax Expense	41110	RES	19,806	WA	Situs	19,806	5.2.3
Deferred Income Tax Balance	283	RES	238,507	WA	Situs	238,507	5.2.3
Calculation of Deferred Income Tax Balance :							
Beginning Balance			7,381,537				
Ending Balance			6,854,318				
Average Balance			7,117,928				Above

Description of Adjustment

As directed by the Commission in Cause U-83-57, this restating adjustment removes the costs and balances of the Colstrip Unit No. 3 resource from the results of operations.

PacifiCorp
WA Results of Operations - December 2009
Removal of Colstrip #3
Property Tax Calculation

	Dec-09	Ref.
Total Colstrip Property Taxes	1,293,984	
Colstrip #3 as a percentage of Total Colstrip NBV	43.9423%	
Property Tax expense to remove	<u>568,606</u>	5.2

Total Colstrip Book Value	219,934,743
Total Colstrip Book Reserve	<u>(114,579,185)</u>
Total Colstrip NBV	<u>105,355,558</u>
Colstrip Unit 3 Book Value	119,685,020
Colstrip Unit 3 Book Reserve	<u>(73,389,381)</u>
Colstrip Unit 3 NBV	<u>46,295,638</u>
Colstrip Unit 3 NBV %	43.9423%

PacifiCorp

5.2.2

WA Results of Operations - December 2009

Removal of Colstrip #3

	AMA	Ref.
Depreciation Exp- Pre Merger	(1,676,302)	5.2
Depreciation Exp - Post Merger	(122,180)	5.2
	(1,798,481)	
Plant - Pre Merger	110,283,000	5.2
Plant - Post Merger	8,003,013	5.2
	118,286,013	
Depreciation Reserve - Pre Merger	(71,055,042)	5.2
Depreciation Res - Post Merger	(1,434,220)	5.2
	(72,489,262)	
Deferred ITC	1,018,236	5.2
Tax Depreciation	(409,271)	5.2
Deferred Income Tax Expense	(527,219)	5.2

PacifiCorp
 WA Results of Operations - December 2009
 BW Tax Data for Calendar Year Ended December 2009

FERC Account	SAP Account	Description	Allocation Factor	Total Co. Amount	Balance Type	
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52.188		Ref. 5.2
4111000	415510	283 WA Disallowed Colstrip #3 Write-off	WA	(19.806)		Ref. 5.2
2831000	287639	'DTL 415.510 WA Disallowed Colstrip #3 W	WA	(238.507)	AMA	Ref. 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Settlement of Costs							
Amortization O&M Portion	557	RES	1,836,574	SG	8.315%	152,708	5.3.1
Regulatory Liability	254	RES	(2,694,225)	SE	7.917%	(213,305)	5.3.2
Tax Adjustments							
Fuel Amortization							
Sch M	SCHMAT	RES	(2,587,363)	CAEE	0.000%	-	
DIT Exp.	41110	RES	3,078,734	CAEE	0.000%	-	
DIT Exp.	41010	RES	(2,096,804)	CAEE	0.000%	-	
Accum Def Inc Tax Bal	190	RES	(786,302)	CAEE	0.000%	-	
Accum Def Inc Tax Bal	283	RES	(191,328)	CAEE	0.000%	-	
Coal Supply Adjustment							
Sch M	SCHMDT	RES	(1,836,574)	CAEE	0.000%	-	
DIT Exp.	41010	RES	(2,185,328)	CAEE	0.000%	-	
DIT Exp.	41110	RES	1,488,330	CAEE	0.000%	-	
Accum Def Inc Tax Bal	283	RES	558,124	CAEE	0.000%	-	
Accum Def Inc Tax Bal	190	RES	135,786	CAGE	0.000%	-	

Description of Adjustment

Canyon Fuel Company ("CFC") own the Skyline mine located near Electric Lake, Utah. Electric Lake is owned by the Company and provides water for the Huntington Power Plant. The two companies disputed the claim made by the Company that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. The two companies negotiated a settlement and release agreement for the claims made by the Company. The entries associated with this settlement relate to east side resources and are not included in the west control area. As a result, this restating adjustment removes these entries from the results of operations.



**Washington Results of Operations - December 2009
Operations and Maintenance Expense (Actuals)**

Twelve Months Ending - December 2009
Allocation Method - Factor West Control Area
(Allocated in Thousands)

5570000	OTHER EXPENSES	SG	4500/1197	Generation Common	1	GENERAL OFFICE AND ALL OTHER	-\$1,671	-\$29	-\$463	-\$135	-\$211	-\$689	-\$92	-\$46	-\$6
5570000	OTHER EXPENSES	SG	4500/1731	PCorp Energy Legal	1	GENERAL OFFICE AND ALL OTHER	-\$165	-\$3	-\$46	-\$13	-\$21	-\$68	-\$9	-\$5	-\$1
							-\$1,837								

Ref 5.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Purchased Power Expense	555	RES	25,337,357	OR	Situs	-	
Purchased Power Expense	555	RES	8,025,121	WA	Situs	8,025,121	5.4.1
Purchased Power Expense	555	RES	(154,710)	ID	Situs	-	
			<u>33,207,768</u>			<u>8,025,121</u>	

Description of Adjustment

The Company receives a monthly purchase power credit from BPA. This credit is treated as a 100 percent pass-through to eligible customers. Both a revenue credit and a purchase power expense credit are posted to unadjusted results. This restating adjustment reverses the BPA purchase power expense credit recorded in unadjusted results. The revenue credit is removed from results in the Revenue Normalization adjustment, page 3.2.

SAP GUI - SAP NetWeaver Portal - Microsoft Internet Explorer

Account Edit Sub Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Business area Business area Business area Single account

Account number: 505202, Company code: 400, Fiscal year: 2010, Period: 01-12-2009

Period	Debit	Credit	Balance	Cum. balance
Balance 01			716,800.00	716,800.00
2	554,800.00	1,271,600.00	664,379.00	1,381,179.00
3	1,328,758.00	1,875,126.00	546,368.00	1,927,547.00
4	546,368.00	1,008,989.00	462,621.00	2,390,168.00
5	462,620.00	808,370.00	346,750.00	2,736,918.00
6	1,135,667.00	2,403,915.00	1,268,228.00	4,005,146.00
7	1,268,228.00	1,801,841.00	533,413.00	4,538,559.00
8	533,413.00	1,182,411.00	628,998.00	5,167,557.00
9	628,998.00	1,187,572.00	558,574.00	5,726,131.00
10	1,185,118.00	1,810,326.00	625,208.00	6,351,339.00
11	625,209.00	1,287,148.00	841,940.00	6,993,279.00
12	641,940.00	1,673,782.00	1,031,842.00	8,025,121.00
13				8,025,121.00
14				8,025,121.00
15				8,025,121.00
16				8,025,121.00
Total	9,627,938.00	17,653,058.00	8,025,121.00	8,025,121.00

Done

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Jan	(716,800)
Feb	(664,379)
mar	(546,368)
Apr	(462,621)
May	(346,750)
Jun	(1,268,228)
Jul	(533,413)
Aug	(628,998)
Sep	(558,574)
Oct	(625,208)
Nov	(641,940)
Dec	(1,031,842)
	<hr/>
	(8,025,121)
	Ref# 5.4

PacifiCorp
 Washington Results of Operation December 2009
 James River Royalty Offset

	<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 Revenue:							
Other Electric Revenue	456	PRO	5,804,843	CAGW	22.139%	1,285,125	Below

Adjustment Detail:

	<u>12 Months Ended 12/31/2010</u>	
James River Offset		
Capital Recovery	5,285,341	
Major Maintenance Allowance	519,502	
Total Offset	<u>5,804,843</u>	Above

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the twenty-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the twelve-month period ending December 2010