	Total Normalized	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:							
2 General Business Revenues	-	-	-	-		-	-
3 Interdepartmental	3,812,559	3,812,559	-	-	-	-	
4 Special Sales 5 Other Operating Revenues	1,285,125	0,012,000	-	<u>-</u>	-	1,285,125	<u>.</u>
6 Total Operating Revenues	5,097,684	3,812,559		-		1,285,125	<del></del>
7							
8 Operating Expenses:	(1,310,259)	(1,310,259)		_	-	<u>.</u> .	-
9 Steam Production 10 Nuclear Production	(1,310,239)	(1,510,255)	-	-	-	-	-
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	962,983	(7,214,846)		152,708	8,025,121	<del></del>	
19 Total O&M Expenses 20 Depreciation	(398,163)	(1,214,040)	(398,163)		•	-	-
21 Amortization	•	-	-	-	-	-	-
22 Taxes Other Than Income	(42,191)		(42,191)	(E0.420)	(9 000 700)	- 449,794	-
23 Income Taxes: Federal	1,475,359	3,859,592	28,214	(53,448)	(2,808,792)	++3,13+ -	
24 State 25 Deferred income Taxes	136,526	-	136,526	-	-	-	*
26 Investment Tax Credit Adj.	,00,020		-	-	-	-	-
27 Misc Revenue & Expense	-		-	-	F 246 220	449,794	
28 Total Operating Expenses:	2,134,514	(3,355,254)	(275,614)	99,260	5,216,329	445,754	
29 30 Operating Rev For Return:	2,963,170	7,167,813	275,614	(99,260)	(5,216,329)	835,331	· -
, <u>-</u>	2,000/110						
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	-		_ :	-	<u>-</u>		
44 Total Electric Plant:	(26,187,160)	•	(26,187,160)	<del>.</del>			<del></del>
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)	<u> </u>	<del></del>	-
56	(0.000.450)	_	(8,180,153)	(213,305)	_	-	-
57 Total Rate Base:	(8,393,458)		(8, 160, 133)	(210,000)			<del></del>
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)	-			<del></del>
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	.,,	7	H144*				
78 Federal Income Taxes	1,475,359	3,859,592	28,214	(53,448)	(2,808,792)	449,794	·

		5.1	5.2	5.3	5.4	5.5	0
	Total Normalized	Net Power Costs - Restating	Removal of Colstrip #3	Electric Lake Settlement	BPA Residential Exchange	James River Royalty Offset	. 0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental 4 Special Sales	3,812,559	3,812,559	-	-	-	•	-
5 Other Operating Revenues	-	-	<u> </u>	-			
6 Total Operating Revenues	3,812,559	3,812,559				<del></del>	
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	-	-	-	-	<b>-</b> .	•	-
14 Distribution	-	•	-	-	-	-	-
15 Customer Accounting 16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	· -	-	•
18 Administrative & General	962,983	(7,214,846)		152,708	8,025,121	<del></del> -	<del></del>
19 Total O&M Expenses 20 Depreciation	(398,163)	(1,214,040)	(398,163)	-	-	-	-
21 Amortization	•	-		-	•	-	• .
22 Taxes Other Than Income	(42,191) 1,025,565	3,859,592	(42,191) 28,214	- (53,448)	(2,808,792)	-	
23 Income Taxes: Federal 24 State	1,023,505	-	-	-	•	-	-
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				****	(5.040.000)		
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	(26,187,160)		(26,187,160)	<u>-</u>	<del></del>	<del></del>	-
44 Total Electric Plant: 45	(20, 107, 100)		(20) 101 (100)				
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)			<del></del>
56 57 Total Rate Base:	(8,393,458)	<u>-</u>	(8,180,153)	(213,305)	-	-	
58	(3,333,133)						
59							
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		0.050.505	00.044	/E2 A4B\	(2,808,792)		_
78 Federal Income Taxes	1,025,565	3,859,592	28,214	(53,448)	(2,000,192)		

1 Opending Revenues 2 General Business Revenues 3 General Business Revenues 1 descriptions of Security		Total Normalized	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
2 Germent Business Revoruss 3 interrepartment 5			- · · · · · · · · · · · · · · · · · · ·					
Interdepartmental			-	-	_	-	_	-
Special Sales			-	•	-		-	-
1 - Total Coperating Revenues		-	-	-	•	•	-	-
8 Steam Production 1 Nuclear Production 1 Nuclear Production 1 Claim Prover Supply 1 States			<u> </u>		•			<del></del>
8 Operating Expenses: 9 Stamm Production 10 Nulsiane Production 10 Nulsiane Production 10 Nulsiane Production 10 Nulsiane Production 11 Transmission 12 Destroyers 13 Transmission 15 Cutioner Accounting 15 Cutioner Accounting 15 Cutioner Accounting 16 Cutioner Accounting 16 Nulsianer Accounting 17 States 18 Administrative & General 18 Administrative & General 19 Administrative & General 19 Trade ORM Expenses 20 Department 20 Department 21 Trade ORM Expenses 21 Trade ORM Expenses 22 Trade ORM Expenses 23 Trade ORM Expenses 24 Trade ORM Expenses 25 Trade ORM Expenses 26 Trade Organization 27 States Organization 28 States Department 28 Trade Organization 29 Trade Organization 20 Operating Rev For Return 20 Operating Rev For Return 20 States Department 20 Trade Organization 20 States Department 20 States Department 21 States Department 22 States Department 23 States Department 24 States Department 25 States Department 26 States Department 26 States Department 27 States Department 28 States Department 29 Postpayment 29 Postpayment 29 Postpayment 20 Postpayment 21 Postpayment 21 Postpayment 22 Postpayment 23 Postpayment 24 According Postpayment 25 Postpayment 26 Caucherer Adv Postpayment 26 Caucherer Adv Postpayment 27 Total Relief State Organization 28 State Department 29 Postpayment 20 Postpayme		1,285,125	<u> </u>	<del>-</del>	-		1,200,120	
9 Statem Production 11 Hydro Production 12 Hydro Production 13 Hydro Production 14 Hydro Production 15 Hydro Production 15 Transmission 15 Transmission 16 Customer Accounting 18 Customer Accounting 19 Total CAM Bigeness 20 Deproduction 21 Amontocation 22 Amontocation 23 Amontocation 24 State 25 Deproduction 26 Deformed Incomer Taxe 28 States 29 Deformed Incomer Taxe 28 Incomer Taxes Credit Add 29 States 20 Coperating Review Fee Return 20 States Fee States 21 States Fee States 22 States Fee States 23 States Fee States 24 States 25 States Fee States 26 States Fee States 27 Fee States Fee States 28 States Fee States 29 States Fee States 20 States Fee States 21 States Fee States 22 States Fee States 23 States Fee States 24 Veralletic States Fee States 25 States Fee States 26 States Fee States 27 States Fee States 28 States Fee States 28 States Fee States 29 States Fee States 20 States Fee States 21 States Fee States 21 States Fee States 22 States Fee States 23 States Fee States 24 States Fee States 25 States Fee States 26 States Fee States 27 States Fee States 28 States Fee States 29 States Fee States 20 States Fee States 21 States Fee States 22 States Fee States 23 States Fee States 24 States Fee States 25 States Fee States 26 States Fee States 27 States Fee St								
10 Nuclear Pounction 11 Nytion Production 12 Clair Pounct Supply 13 Clair Pounct Supply 15 Customer Seconding 15 Customer According 15 Customer According 16 Customer Second & 16 17 Sales 18 Assentation & General 18 Assentation & General 19 Assentation & General 19 Assentation & General 20 Deposition 21 Taxes Collect Final Income 22 Taxes Collect Final Income 23 Taxes Collect Final Income 24 Taxes Collect Final Income 25 Taxes Collect Final Income 26 Taxes Collect Final Income 27 Taxes Collect Final Income 28 Taxes Collect Final Income 29 Deposition Collect Final Income 20 Deposition Collect Final Income 20 Deposition Collect Final Income 21 Taxes Collect Final Income 22 Taxes Collect Final Income 23 Taxes Collect Final Income 24 Taxes Collect Final Income 25 Taxes Collect Final Income 26 Taxes Collect Final Income 27 Taxes Collect Final Income 28 Taxes Collect Final Income 29 Deposition Collect Final Income 20 Deposition Collect Final Income 20 Deposition Collect Final Income 20 Deposition Collect Final Income 21 Taxes Collect Final Income 22 Taxes Collect Final Income 23 Deposition Collect Final Income 24 Taxes Collect Final Income 25 Deposition Collect Final Income 26 Deposition Collect Final Income 27 Deposition Collect Final Income 28 Deposition Collect Final Income 28 Deposition Collect Final Income 28 Deposition Collect Final Income 29 Deposition Collect Final Income 29 Deposition Collect Final Income 20 Deposition Collect Final Income 21 Deposition Collect Final Income 22 Deposition Collect Final Income 23 Deposition Collect Final Income 24 Taxes Collect Final Income 25 Deposition Collect Final Income 26 Deposition Collect Final Income 26 Deposition Collect Final Income 27 Deposition Collect Final Income 28 Deposition Collect Fin		_	_		-	_	•	
11 Hydro Production		-	-	-	-	-	•	-
13 Transmission 15 Customer Accounting 15 Customer Accounting 15 Customer Accounting 16 Customer Accounting 17 Total CMR Service & Min Service 18 Administrative & General 19 Total CMR Sepretes 20 Depreciation 21 Total CMR Sepretes 20 Depreciation 21 Incomer Taxwer. Federal 22 Deferred Incomer Taxwer. 23 Incomer Taxwer. Federal 24 Customer Service & General 25 Total CMP Service & General 26 Total CMP Service & General 27 Total CMP Service & General 28 Total CMP Service & General 29 Total CMP Service & General 20 Total CMP Service & General 20 Total CMP Service & General 20 Total CMP Service & General 21 Total CMP Service & General 21 Total CMP Service & General 28 Total CMP Service & General 29 Total CMP Service & General 29 Total CMP Service & General 20 Total CMP Service & General 21 Total CMP Service & General 20 Total CMP Service & General 21 Total CMP Service & General 21 Total CMP Service & General 22 Total CMP Service & General 23 Total CMP Service & General 24 Total CMP Service & General 25 Total CMP Service & General 26 Total CMP Service & General 27 Total CMP Service & General 28 Total CMP Service & General 28 Total CMP Service & General 29 Total CMP Service & General 20 Total CMP Service & General 20 Total CMP Service & General 20 Total CMP Service & General 26 Total CMP Service & General 27 Total CMP Service & General 28 Total CMP Service & General 28 Total CMP Service & General 29 Total CMP Service & General 20 Total CMP		-	•	-	-		-	•
15 Distributions 15 Cuttomer Service & Molto 15 Cuttomer Service & Molto 17 Sades 18 Cuttomer Service & Molto 17 Sades 19 Total DMR Expenses 20 Depreciation 21 Americation 22 Americation 23 Incomer Taxes: Federal 440,794 33 Incomer Taxes: Federal 440,794 340,794 30 Incomer Taxes: Cedar Adj. 25 Deformed Incomer Taxes: Service 26 Total Coperating Expenses: 440,794 30 Coperating Rev Federal 440,794 30 Coperating Rev Federal 440,794 30 Coperating Rev Federal 31 Total Coperating Expenses: 440,794 30 Coperating Rev Federal 31 Sades Service 32 Federal Expenses: 440,794 33 Service Federal 34 Federal Expenses: 440,794 35 Federal Expenses: 440,794 36 Service Federal 37 Federal Expenses: 440,794 38 Service Federal 38 Service Federal 39 Service Federal 30 Coperating Rev Federal 30 Service Federal 30 Service Federal 31 Service Federal 32 Federal Expenses: 440,794 33 Service Federal 34 Federal Expenses: 440,794 36 Service Federal 37 Federal Expenses: 440,794 38 Service Federal 39 Service Federal 30 Service Federal 31 Service Federal 32 Federal Expenses 33 Service Federal 34 Service Federal 35 Service Federal 36 Service Federal 37 Service Federal 38 Service Federal 38 Service Federal 39 Service Federal 30 Service Federal 31 Service Federal 32 Service Federal 33 Service Federal 34 Service Federal 34 Service Federal 34 Service Federal 34		-	•	-	-	-	•	-
15 Customer Accounting 16 Customer Accounting 17 Sales 18 Americantury & General 18 Americantury & General 18 Americantury & General 29 Depociation 21 Taxes Other Then Income 21 Taxes Other Then Income 23 Taxes Other Then Income 24 Add 784 24 Americantury 25 Taxes Other Then Income 26 Add 784 26 Sales 27 Misc Revenue & Expense 28 Total Operating Expenses: 29 Total Operating Expenses: 30 Expense (19 Add 784) 31 Taxes Americantury (19 Add 784) 31 Taxes Americantury (19 Add 784) 32 Rate Base: 33 Expense (19 Add 784) 33 Fast Block 34 Fast Block 35 Fast Block 46 Total Expenses: 47 Account Provided Add 784 48 Total Expenses: 48 Account Provided Americantury (19 Accounts Americant		-	•		-	-	-	-
16 Customer Service & Info  17 Balles  18 Administrative & General  18 Administrative Services  19 Administrative Services  21 Annotation  22 Annotation  22 Annotation  23 Income Taxes Federal  449,794  23 Income Taxes Federal  449,794  25 Investment Tax Conel Adv.  26 Incomer Taxes Expense  27 Miss Revenue & Expense  28 Total Coperating Expenses:  449,794  29 Operating Rev For Refurm:  30 Operating Rev For Refurm:  30 Section of Conel Adv.  31 Total Coperating Expenses:  449,794  32 Section of Coperating Expenses:  449,794  33 Total Coperating Expenses:  449,794  34 Section of Coperating Expenses:  449,794  35 Section of Coperating Expenses:  449,794  36 Section of Coperating Expenses:  449,794  37 No. Incomer Coperating Expenses:  449,794  38 Maccollamore Full and Section of Coperating Expenses:  449,794  49 According For Forthure Use  58 Maccollamore Full  40 Material & Expenses  40 Material & Expenses  41 Verking Capital  42 Verking Capital  42 Verking Capital  43 Verking Capital  44 According For Forthure Adv.  45 According Forthure Adv.  46 According Forthure Adv.  47 According Forthure Forthure  48 According Forthure Adv.  49 According Forthure Forthure  40 According Forthure Forthure  40 According Forthure Forthure  41 According Forthure Forthure  42 Verking Capital  43 Verking Capital  44 Verking Capital  44 Verking Capital  45 Verking Capital  46 According Forthure Forthure  47 According Forthure  48 According Forthure  49 According Forthure  40 According Forthure  40 According Forthure  40 According Forthure  41 According Forthure  41 According Forthure  42 According Forthure  43 According Forthure  44 According Forthure  45 Verking Capital  46 Verking Capital  47 Verking Capital  48 According Forthure  49 According Forthure  40 According Forthure  40 According Forthure  41 According Forthure  41 According Forthure  42 According Forthure  43 According Forthure  44 According Forthure  44 According Forthure  45 According Forthure  46 According Forthure  47 According Forthure  48 According Forthure  49		<u> </u>	-	-			-	-
17 Sales 18 Administrative & General 19 Total CAME Expenses 20 Depresedation 21 Tasses Other Then Income 22 Tasses Other Then Income 23 Tasses Other Then Income 24 Tasses Chert Red Income Tasses 25 Incomer Tasses Federal 26 Sales 27 Sales 28 Incomer Tasses Celeral Add Red Incomer Tasses 28 Incomer Tasses Celeral Add Red Incomer Tasses 29 Incomer Tasses Celeral Add Red Incomer Tasses 29 Incomer Tasses Celeral Add Red Incomer Tasses 20 Incomer Tasses Celeral Add Red Incomer Tasses 21 Red Incomer Tasses 22 Red Incomer Tasses 23 Incomer Tasses Celeral Add Red Red Incomer Tasses 24 Incomer Tasses 25 Incomer Tasses 26 Incomer Tasses 26 Incomer Tasses 27 Account Province Celeral		-	-			-	-	-
19 Total OAM Expenses 2 Depreciation 21 Amortization 22 Traces Other Then income 23 Income Taxes. Federial 449,794 23 Income Taxes. Sederial 449,794 23 Income Taxes. Evidence 25 Invasiment Tax Credit Adj. 27 Milor Revenue & Expense 28 Total Operating Expenses: 440,794 30 Operating Rev For Return: 30 Total Operating Expenses: 31 Total Operating Expenses: 32 Return Family Sederial			-	•	•	-	-	-
20 Deprovation	18 Administrative & General	-	<u>-</u>	• .	•	<del> </del>	-	
22 Taxes Other Then Income 23 Income Taxes: Festeral 24 149,794 25 Income Taxes: Festeral 25 Income Taxes: Evateral 26 Income Taxes: Evateral 26 Income Taxes: Evateral 27 Taxes Other Then Income 28 Total Operating Expenses 29 Total Operating Expenses: 30 Total Operating Expenses: 31 Taxes Taxe		•	-	•	•	-	-	-
22 Taxes Cher Than Innome 23 Innome Taxes		•		-	-		-	-
28 Income Taxos: Federal   449,794   449,794   - 249,794   - 249,794   - 249,794   - 249,794   - 249,794   - 250   -		-	-	-	•	-	-	-
State		449,794	-	-	-	-	449,794	-
28 Investment Tax Credit Adj. 27 Wiss Revenue & Expense 28 Total Operating Expenses: 449,794	24 State	•	÷	-	-	•	-	-
27 Misc Revenue & Expense		-	-	-	-	•	-	
2		-	•	-	_		-	
Section   Sect		449 794		<del></del>	-		449,794	
30 Operating Rev For Return: 835,331		440,104						
32 Rate Base: 35 Electric Plant In Genice 36 Plant Hold for Future Use 37 Plant Hold for Future Use 38 Plant Hold for Future Use 38 Plant Rote Plant Acq Adj 39 Prespayments 39 Erespayments 39 Frespayments 39 Frespayments 40 Material & Supplies 41 Working Capital 42 Westerbrization Loans 43 Westerbrization Loans 44 Total Electric Plant: 45 Plant Electric Plant: 46 Deductions: 47 Accum Prov For Deprec 48 Accum Prov For Annot 49 Accum Definement Fax 40 For Const 40 Accum Plant Prov For Annot 40 Accum Definement Fax 40 For Const 40 Accum Plant Prov For Annot 40 Accum Definement Fax 40 For Const 41 Total Rote After For Const 40 Countering After For Const 40 Accum Plant Prov For Plant 40 Accum Plant Prov For Plant 40 Accum Plant Prov For Plant 41 Total Rote Base: 41 Total Rote Base: 42 Plant Rote Base: 43 For Const Rote Base: 44 Total Rote Base: 45 For Rote Rote Rote Rote Rote Rote Rote Rote		835,331	<u>-</u>		-	<u>-</u>	835,331	
32 Rate Base: 35 Electric Plant In Genice 36 Plant Hold for Future Use 37 Plant Hold for Future Use 38 Plant Hold for Future Use 38 Plant Rote Plant Acq Adj 39 Prespayments 39 Erespayments 39 Frespayments 39 Frespayments 40 Material & Supplies 41 Working Capital 42 Westerbrization Loans 43 Westerbrization Loans 44 Total Electric Plant: 45 Plant Electric Plant: 46 Deductions: 47 Accum Prov For Deprec 48 Accum Prov For Annot 49 Accum Definement Fax 40 For Const 40 Accum Plant Prov For Annot 40 Accum Definement Fax 40 For Const 40 Accum Plant Prov For Annot 40 Accum Definement Fax 40 For Const 41 Total Rote After For Const 40 Countering After For Const 40 Accum Plant Prov For Plant 40 Accum Plant Prov For Plant 40 Accum Plant Prov For Plant 41 Total Rote Base: 41 Total Rote Base: 42 Plant Rote Base: 43 For Const Rote Base: 44 Total Rote Base: 45 For Rote Rote Rote Rote Rote Rote Rote Rote	·		-					
34 Plant Held for Future Use								
38 Misc Deferred Debits 9 Eice Plant Acad Ad 9 1 7 Nuclear Fuel 9 38 Fuel Stock 9 1 4 Working Capital 9 2 Westimerization Loans 9 4 1 Working Capital 9 3 5 Eucl Black	33 Electric Plant In Service	-	-	-	-	•	•	-
SEEP Plant Acq Adj		•	: <del>-</del>	-	-	•	•	-
37 Nuclear Fuel 38 Pregayments 39 Fuel Stock 41 Working Capital 42 Westinotation Loans 43 Wisc Rate Base 44 Total Electric Plant: 45 46 Deductions: 47 Accum Prov For Deprec 48 Accum Prov For Amort 49 Accum Prov For Amort 49 Accum Prov For Amort 50 Unamortized ITC 51 Customer Adv For Const 52 Customer Adv For Const 53 Miscellaneous Deductions 54 55 Total Deductions: 56 67 Total Rate Base: 57 68 69 Perparting Revenue 1,285,125 69 Coher Deductions 61 Interest 70 Cher Deductions 61 Interest 71 Schedule *M* Additions 71 Schedule *M* Deductions 71 Schedule *M* Deductions 71 Schedule *M* Deductions 73 House Increase 74 State Income Taxes 75 76 Taxable Income Taxes 77 77 77			-	-	-	-		-
38 Prapyments		-		-	Ţ.	•	-	-
39 Fuel Stock		-	-	-	-	•	-	-
40 Material & Supplies 41 Working Capital 42 Weathercation Loans 43 Misc Rate Base 44 Total Electric Plant: 45 Deductions: 46 Deductions: 47 Accum Prov For Deprec 48 Accum Prov For Amont 49 Accum Prov For Amont 49 Accum Prov For Amont 50 Unamortized ITC 51 Customer Adv For Const 52 Customer Adv For Const 52 Customer Adv For Const 53 Miscellaneous Deductions 54 State Income Service Deposits 55 Total Deductions: 56 Service Deposits 60 Provided Service Deposits 61 Service Deposits 62 Customer Service Deposits 63 Miscellaneous Deductions 64 TAX CALCULATION: 65 Care Service Deposits 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 71 Schedule "M" Deductions 73 Schedule "M" Deductions 74 State Income 1,285,125		-	-	-	-	-	-	-
42 Westherization Loans 4. Total Electric Plant: 4. Total Electric Plant: 4. Total Electric Plant: 4. Electric Plant: 5. Electr		-	·	-	-	•	-	-
43 Misc Rate Base		÷ .		=	•	•	-	-
44 Total Electric Plant: 45		-		-	-			-
46 Deductions: 47 Accum Prov For Deprec 48 Accum Prov For Amort 49 Accum Prov For Amort 49 Accum Prov For Amort 50 Unamortized ITC 51 Customer Adv For Const 52 Customer Service Deposits 53 Misscellarneous Deductions 54 55 Total Deductions: 66 67 Total Rate Base: 68 69 60 Operating Revenue 61 TAX CALCULATION: 65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 67 Total Calculations 67 Service Deposits 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 71 Schedule "M" Deductions 72 Income Before Tax 73 State Income Before Tax 74 State Income Taxes 75 Taxable Income 77 Lags, 125			-	-				-
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50 Unamortized ITC 51 Customer Adv For Const 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56		-	-	-	. •			-
51 Customer Adv For Const 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 57 Total Rate Base: 58 59 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" Additions 71 Schedule "M" Deductions 71 Schedule "M" Deductions 71 Schedule "M" Deductions 71 Schedule "M" Deductions 72 Income Before Tax 1,285,125 - 73 74 State Income Taxes 75 76 Taxable Income 77 77 78 78 79 70 70 70 70 71 71 71 72 74 75 75 76 77 78 78 78 78 78 78 78 78 78 78 78 78		-	-	•	•	-	-	-
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58 Miscellaneous Deductions 54 55 Total Deductions: 57 Total Rate Base: 58 69 62 63 64 TAX CALCULATION: 65 66 Operating Revenue 1,285,125 70 Other Deductions 88 Interest (APUDC) 99 Interest 70 Schedule "M" Additions 71 Schedule "M" Additions 71 Schedule "M" Deductions 71 Schedule "M" Deductions 72 Income Before Tax 73 74 State Income Taxes 75 76 Taxable Income 1,285,125 - 1,2			-	-		-	-	-
Total Deductions:		-	•	-	-	-	-	-
Total Rate Base:  Total Rate B	54							
7 Total Rate Base:  58 59 62 62 63 64 TAX CALCULATION: 65 66 Operating Revenue 67 Other Deductions 68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 71 Schedule "M" Deductions 72 Income Before Tax 73 74 State Income Taxes 75 76 Taxable Income 77 77 78 78 79 70 Schedule "M" Additions 70 Schedule "M" Deductions 70 Schedule "M" Deductions 70 Schedule "M" Deductions 70 Schedule "M" Deductions 71 Schedule "M" Deductions 72 Income Before Tax 73 Taxable Income Taxes 75 76 Taxable Income 77		-		<u> </u>		-	<del>-</del>	
58   59   62   63   64   74X CALCULATION: 65   66   69   69   69   69   69   69								_
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63 64 TAX CALCULATION: 65 66 Operating Revenue 1,285,125 - 1,285,125								
64 TAX CALCULATION:  65  66 Operating Revenue  6. Other Deductions  68 Interest (AFUDC)  69 Interest  70 Schedule "M" Additions  71 Schedule "M" Deductions  72 Income Before Tax  73 74 State Income Taxes  75 6 Taxable Income  77 Income  78 Income  79 Income  70 Income Taxes  70 Income  70 Income Taxes  71 Income  72 Income Taxes  73 Income  74 Income  75 Income  76 Taxable Income  77 Income  78 Income  79 Income  70 Income  70 Income  70 Income  71 Income  72 Income  73 Income  74 Income  75 Income  76 Income  77 Income  78 Income  79 Income  70 Income  70 Income  70 Income  70 Income  71 Income  71 Income  72 Income  73 Income  74 Income  75 Income  76 Income  77 Income  78 Income  79 Income  70 Income  70 Income  70 Income  71 Income  71 Income  72 Income  73 Income  74 Income  75 Income  76 Income  77 Income  77 Income  78 Income  78 Income  79 Income  70 Income  70 Income  70 Income  71 Income  70 Income  71 Income  71 Income  71 Income  72 Income  73 Income  74 Income  75 Income  76 Income  77 Income  77 Income  78 Income  7								
65 66 Operating Revenue 1,285,125 - 1,285,125 1,285,125 1,285,125 1,285,125 1,285,12								
66 Operating Revenue 1,285,125 - 1,285,125								
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68 Interest (AFUDC) 69 Interest 70 Schedule "M" Additions 71 Schedule "M" Deductions 72 Income Before Tax 1,285,125 73 74 State Income Taxes 75 76 Taxable Income 1,285,125 77 77	-	.,,						
69 Interest 70 Schedule "M" Additions 71 Schedule "M" Deductions 72 Income Before Tax		-	-	-	-	-	• .	-
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 - 1,285,12		-	-	-	-	-	•	-
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		-	<del></del>		•	-	1 205 125	<del></del>
74 State Income Taxes 75 76 Taxable Income 1,285,125 77		1,285,125	•	-	•	-	1,285,125	-
75 76 Taxable Income 1,285,125 - 1,285,125			_	_	_	-		_
76 Taxable Income 1,285,125 -		-	-	•	•	-	-	
77		1.285.125			<del></del>		1,285,125	
		.,200,120						
		449,794					449,794	-

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

			TOTAL			WASHINGTON	
	ACCOUNT	<u>Type</u>	<u>COMPANY</u>	<b>FACTOR</b>	FACTOR %	ALLOCATED	REF#
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			17,221,126		•	3,812,559	•
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	<del>_</del>	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)	
Other Generation Expenses	555NPC	RES	2,412,047	CAGW	22.139%	534,000	5.1.1
Total Purchased Power			(19,175,670)			(4,245,272)	•
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			-			-	- ·
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES .	(5,866,565)	CAEW	22.334%	(1,310,259)	
Fuel Consumed - Natural Gas	547NPC	RES	(7,429,428)	CAEW	22.334%	(1,659,314)	5.1.1
Total Fuel and Other Expense			(13,295,993)			(2,969,573)	_
Total Net Power Cost Adjustment - Resta	ating	•	(49,692,790)			(11,027,404)	-

### **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.

Page 5.1.1

\*RES = Restating

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

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

### UNADJUSTED\* DECEMBER 2009 Study Results MERGED PEAK/ENERGY SPLIT (\$)

Period Ending

PacifiCorp

12 months ended December 2009		( <del>a</del> )			
12 months ended December 2009	Merged	Pre-Merger	Pre-Merger		
	01/09-12/09	Demand	Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE	0 1103-1203	Demand	LIIOIMI	MON-1 IIII	r obt worder
Pacific Pre Merger	9,373,756	9,373,756			
. dome the morgan	0,070,700	0,010,100			
Post Merger	347,051,288		*		347,051,288
				~~~~~	
TOTAL SPECIAL SALES	356,425,044	9,373,756	-	•	347,051,288
PURCHASED POWER & NET INTERCHANGE	œE.				
BPA Peak Purchase	49,697,250	49,697,250		4	
Pacific Capacity	45,007,200	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	-	-
					0.004 7700
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	200,073,774	_		-	200,070,114
HOM I IIII Cab Total				-	
TOTAL PURCHASED PW & NET INT.	366,980,830	58,539,352	21,767,764	-	286,673,714
WHEELING & U. OF F. EXPENSE					
WILLEING & C. Of T. EXI ENGE				•	
Pacific Firm Wheeling and Use of Facilitie	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	
om Brago.					
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 DOMED COST	454.050.407	77.040.000			
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.	NOI. U. I. I				
oridajusted as modeled by Orab.					

## NORMALIZED DECEMBER 2009 Study Results MERGED PEAK/ENERGY SPLIT (\$)

Period Ending Dec-09

**PacifiCorp** 

Dec-09	Merged 01/09-12/09	Pre-Merger <u>Demand</u>	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 INTERCHANG	3E				
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
Weverhaeuser 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					
- 10 Ti 10 Ti 11 Ti	20 745 205	20 745 206			
Pacific Firm Wheeling and Use of Facilition 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	-	<del>-</del>	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

			TOTAL			WASHINGTON	
	<b>ACCOUNT</b>	Type	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	ALLOCATED	REF#
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	22.139%	(371,114)	
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)	
Post-merger Book Depr Exp - Sch M	SCHMAT	RES	(122,180)	CAGW	22.139%	(27,049)	
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)	
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)	
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 B	alance :						
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	568,606	5.2	
Total Colstrip Book Value	219,934,743		
Total Colstrip Book Reserve	(114,579,185)		
Total Colstrip NBV	105,355,558		
Colstrip Unit 3 Book Value	119,685,020		

Colstrip Unit 3 NBV %

Colstrip Unit 3 NBV

Colstrip Unit 3 Book Reserve

43.9423%

(73,389,381)

46,295,638

### PacifiCorp 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	_
							<b>-</b>
	4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52.188		Ref. 5.2
	411100d	415510	283 WA Disallowed Colstrip #3 Write-off	WA	(19.806)		Ref. 5.
ļ	2831000	287639	'DTL 415.510 WA Disallowed Colstrip #3 W	WA	(238.507)	AMA	Ref. 5.2

PacifiCorp
Washington Results of Operation December 2009
Electric Lake Settlement

Settlement of Costs	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Gettienicht of Good							
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	SCHMAT	RES	(2,587,363)	CAEE	0.000%	<b>-</b> .	
Sch M	41110	RES	3,078,734	CAEE	0.000%	-	
DIT Exp. DIT Exp.	41010	RES	(2,096,804)	CAEE	0.000%	•	
Accum Def Inc Tax Bai	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%	<b>-</b>	
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)

_	_	_		
	-\$6	-\$1		
	-\$46	-\$5		
	-\$92	6\$-		
	\$211 -\$689	-\$68		
	-\$211	-\$21		
	-\$135	-\$13		
	-\$463	-\$46		
	-\$29	-83		
	\$1,671	-\$165	\$1,837	5.3
	٠ ح	~	٣	Ref 5.3
	OTHER	LL OTHER		
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	Generatio	PCorp Energ		
	Ŏ	PC		
100	/1197	/1731		
	4500	4500		
	SG	SG		
	NSES	NSES		
	<b>RXPE</b>	REXPE		
	OTHER	OTHEF		
	000	000		



WA Results of Operations - December 2009 Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - December 2009 Allocation Method - Factor West Control Area (Allocated in Thousands)

_				
	\$6	\$9	6\$	
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Ref 5.3

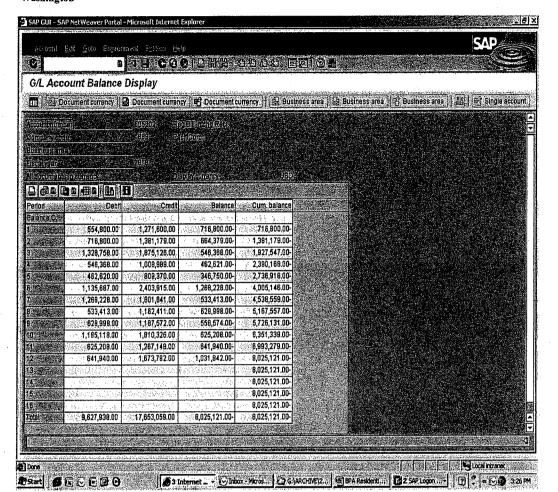
PacifiCorp Washington Results of Operation December 2009 BPA Residential Exchange

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

### **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.

PacifiCorp SAP Account 505202 Fiscal year 2010 (Calendar Year 2009) Washington



Apr May	(462,621) (346,750)
fun	(1,268,228)
Iul	(533,413)
Aug	(628,998)
Sep	(558,574)
Oct	(625,208)
Nov	(641,940)
Dec	(1,031,842)
	(8,025,121)
	Ref# 5.4

PacifiCorp Washington Results of Operation December 2009 James River Royalty Offset

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue: Other Electric Revenue	456	PRO	5,804,843	CAGW	22.139%	1,285,125	Below
Adjustment Detail:			12 Months Ended 12/31/2010				
James River Offset Capital Recovery Major Maintenance Allowance Total Offset			5,285,341 519,502 5,804,843				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