Exhibit No. ___ (MDF-2) Docket UE-100749 Witness: Michael D. Foisy Revised 10-7-10

BEFORE THE WASHINGTON STATE UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

DOCKET UE-100749

Complainant,

v.

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY,

Respondent.

EXHIBIT TO TESTIMONY OF

MICHAEL D. FOISY

STAFF

OF

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Revenue Requirements Model

October 5, 2010 Revised October 7, 2010 Revised December 6, 2010

PacifiCorp Results of Operations For Ratemaking Purposes For The Twelve Months Ended December 2009 - Washington Revenue Requirements Summary

				vem	ie Kequii cinents Suiii	mar,	y				
	Docket UE-100749		(1) Unadjusted Results		(2) Ratemaking Adjustments		(3) Total Adjusted at Present Rates		(4) Per Staff		(5) Results With Price Change
	Operating Revenues:				•		•		10.58%		
1	General Business Revenues	\$	266,100,835	\$	6,859,537	\$	272,960,372	\$	28,870,410	\$	301,830,782
2	Interdepartmental	\$	· · · · · · · ·	\$. · · · · · · · ·	\$	-	\$	-	\$, ,
3	Special Sales	\$	78,723,890	\$	(39,752,892)	\$	38,970,998	\$	-	\$	38,970,998
4	Other operating revenues	\$	12,554,857	\$	(1,730,482)	\$	10,824,375	\$		\$	10,824,375
5	Total Operating Revenues	\$	357,379,582	\$	(34,623,837)	\$	322,755,745	\$	28,870,410	\$	351,626,155
€	5										
7	Operating Expenses:										
8	Steam Production	\$	48,371,133	\$	2,862,819	\$	51,233,952			\$	51,233,952
9	Nuclear Production	\$	-	\$	· -	\$	· -			\$	-
10	Hydro Production	\$	6,349,038	\$	16,093	\$.	6,365,131			\$	6,365,131
11	Other Power Supply	\$	125,305,885	\$	(16,742,737)	\$	108,563,148			\$	108,563,148
	2. Transmission	\$	25,362,553	\$	3,197,288	\$	28,559,841			\$	28,559,841
	Distribution	\$	13,621,607	\$	98,475	\$	13,720,082			\$	13,720,082
	Customer Accounting	\$	8,025,975	\$	62,199	\$	8,088,174	\$	161,824	\$	8,249,999
	Customer Service & Info	\$	5,423,426	\$	(4,856,178)	\$	567,248			\$.	567,248
16	Sales	\$.		\$	-	\$	7			\$	-
	Administrative & General	\$	12,167,263	\$	(1,218,316)	\$	10,948,947			\$	10,948,947
18	Total O&M Expense	\$	244,626,880	\$	(16,580,356)	\$	228,046,524	\$	161,824	\$	228,208,348
		_	0.5 70 7 0 4 4	_	(111.151)					_	
	Depreciation	\$	36,705,844	\$	(444,461)		36,261,383			\$	36,261,383
	Amortization	\$	4,017,010	\$	(351,858)		3,665,152		* **** ***	\$	3,665,152
	Taxes Other than Income	3	17,744,812	\$	(470,741)		17,274,071	\$	1,175,892	\$	18,449,963
	l Income Taxes: Federal	\$	(13,966,180)	\$	(9,826,724)		(23,792,904)		9,636,443	\$	(14,156,461)
23		\$		\$		\$		\$	-	\$	·
	Deferred Income Taxes	\$	22,359,798	\$	2,874,470	\$	25,234,268			\$	25,234,268
	5 Investment Tax Credit Adj.	\$	(241.241)	\$	(202.007)	\$	(514.041)			\$	
	Misc. Revenue & Expense	\$	(341,244)		(202,997)	\$	(544,241)		*********	\$	(544,241)
27		3	311,146,920	\$	(25,002,666)	\$	286,144,254	8	10,974,159	\$	297,118,413
28 29	Operating Revenue for Return:	\$	46,232,662	\$ \$	(9,621,171)	\$	36,611,491	\$	17,896,251	\$	54,507,742
30											
31	Electric Plant in Service	\$	1,398,743,841	\$	25,885,070	\$	1,424,628,911			\$	1 424 628 011
	Plant Held for Future Use	σ.	37,310	\$	23,883,070	\$	37,310			\$	1,424,628,911 37,310
	Misc. Deferred Debits	đ.	6,671,729	\$	12,990,696	\$	19,662,425			\$	19,662,425
	Electric Plant Acq Adj	đ.	0,071,729	\$	12,990,090	\$	13,002,423			\$	19,002,423
	Nuclear Fuel	¢.	-	\$	-	\$				\$	
	Prepayments	¢.	2,850,428	\$	(2,850,428)	\$	- 0			đ.	. 0
	Fuel Stock	\$	3,524,551	\$	(3,524,551)		, ,			ď.	. 0
	Material & Supplies	\$	7,763,143	\$	(7,763,143)	\$	•			\$	-
	Working Capital	\$	2,159,291	\$	(2,159,291)		0			\$	- 0
	Weatherization Loans	\$	2,046,741	\$	(2,133,291)	\$	2,046,741			\$	2,046,741
	2 Misc. Rate Base	\$	268,577	\$	(268,576)	\$	2,040,741			\$	2,0 4 0,741
43		\$	1,424,065,611	\$	22,309,777	\$	1,446,375,388	\$		\$	1,446,375,388
40	Total Electric Figure	Φ	1,424,005,011	Φ	22,303,111	φ	1,770,07,000			ıÞ	1,440,573,388

PacifiCorp Results of Operations For Ratemaking Purposes For The Twelve Months Ended December 2009 - Washington Revenue Requirements Summary

Docket UE-100749										
		(1)		(2)		(3)		(4)		(5)
		Unadjusted		Ratemaking		Total Adjusted		Per		Results With
•		Results		Adjustments		at Present Rates		Staff		Price Change
44								35		Ü
45 Deductions	:									
46 Accum, Prov. for Depreciation	\$	(503,192,584)	\$	(7,323,676)	\$	(510,516,260)			\$	(510,516,260)
47 Accum. Prov. for Amortization	\$	(34,606,345)	\$	-	\$	(34,606,345)			\$	(34,606,345)
48 Accum. Deferred Income Tax	\$	(128,569,574)	\$	(31,622,253)	\$	(160,191,827)			\$	(160,191,827)
49 Unamortized ITC	\$	(1,096,753)	\$	144,386	\$	(952,367)			\$	(952,367)
50 Customer Advances for Const.	\$	(334,500)	\$	23,143	\$	(311,357)			\$	(311,357)
51 Customer Service Deposits	\$	-	\$	(2,980,496)	\$	(2,980,496)			\$-	(2,980,496)
52 Miscellaneous Deductions	\$	(4,865,967)	\$	(3,238,462)	\$	(8,104,429)			\$	(8,104,429)
53			\$,
54 Total Rate Base Deductions:	\$	(672,665,723)	\$	(44,997,358)	\$	(717,663,081)	\$	-	\$	(717,663,081)
55			\$							
56 Total Rate Base	\$	751,399,888	\$	(22,687,582)	\$	728,712,307	\$	-	\$	728,712,307
57			\$	-						
58 Return on Rate Base		6.153%	\$	-		5.024%				7.480%
59			\$	-						
61 TAX CALCULATION						******		0.00%		
62						0.35		35.00%		
63										
64 Operating Revenue	\$	54,626,280	\$	(16,573,424)	\$	38,052,856	S	27,532,694	\$	65,585,550
65 Other Deductions			\$							/
66 Interest (AFUDC)	\$	(4,599,793)	\$	217,013	\$	(4,382,780)	\$	-	\$	(4,382,780)
67 Interest	\$	25,236,151	\$	(4,805,681)	\$	20,430,470	\$	_	Š	20,430,470
68 Schedule "M" additions	\$	64,493,174	\$	(517,510)	\$	63,975,664	\$	_	\$	63,975,664
69 Schedule "M" deductions	\$	138,386,468	\$	(536,588)		137,849,880	\$	_	s	137,849,880
70			-1							201,010,000
71 Income Before Tax	\$	(39,903,372)	\$	(11,965,678)	8	(51,869,050)	s	27,532,694	s	(152,287,683)
72 State Income Tax		, , , ,	\$		\$, , , ,	\$, , ,	s	
73 Taxable Income	\$	(39,903,372)	\$	(11,965,678)	\$	(51,869,050)	s	27,532,694	5	(152,287,683)
74 Adjustments to FIT			\$	(5,638,736)		(5,638,736)	\$		\$	(5,638,736)
75 Federal Income Tax-Current	\$	(13,966,180)	8	(9,826,724)		(23,792,904)	s	9,636,443	Š	(14,156,461)
76	****			above = sum of adjustm					_	(,,102)

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Calculation of Revenue Requirement Deficiency or (Excess):

a) Net Rate Base - Washington Jurisdiction	\$	728,712,307
b) Proposed Rate of Return		7.4800%
c) Net Operating Income Requirement	•	54,507,681
d) Proforma Net Operating Income		36,611,491
e) Net Operating Income Deficiency		17,896,190
f) NOI > Revenue Conversion Factor		61.9880%
g) Revenue Requirement Deficiency (line e/line f)	\$	28,870,410

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PacifiCorp General Rate Case

Conversion Factor

1	Conversion Factor		
			Nominal
	PER COMPANY		Tax Rate
1	Operating Revenue	100.0000%	
2	Operating Revenue Deductions:		
3	Uncollectible Accounts	0.5605% (1)	
4	Franchise Tax	0.0000%	
5	WA Revenue Tax	3.8730%	
6	WUTC Fee	0.2000%	
7	Sub-Total	95.3665%	
8	State Income Tax	0.0000%	0.000%
9	Sub-Total	95.3665%	
10	Federal Income Tax @ 35%	33.3783%	35%
11	Net Operating Income Conversion Fac	61.9880%	
12	verse known as "Net to Gross Bump-up".	161.32150%	
13			
14			
15	Revenue Sensitive Tax Rates		
16	customer accounting	0.5605%	
17	other taxes	4.0730%	4.6335%
18			95.3665%
19			
20	(1) Uncollectible Accounts:		
21	a. Uncollectible Accounts (FERC Accou	1,523,298	Ref 2.14, line 890
22	b. General Business Revenues	271,765,425	Ref 2.2, line 2
23	Uncollectible Accounts %	0.5605%	a/b
24			

Weighted Average Cost of Capital

'	weighted Average	Cost of Cap	itai	
Company Proposed				
1 <u>Type of Capital</u>	Cap.Structure		Weighted Cost	Debt Rate
2 Long-term Debt	47.600%	5.890%	2.8036%	
3 Short term Debt	0.000%	0.000%	0.000%	2.80364%
4 Preferred Stock	0.300%	5.410%	0.016%	•
5 Common Stock	52.100%	10.600%	5.523%	
6 Weighted Average Cost of Capital	100.00%	_	8.34%	
7				*
8 STAFF PROPOSED				
9 Type of Capital	Cap.Structure		Weighted Cost	Debt Rate
10 Long-term Debt	50.200%	5.890%	2.957%	
11 Short term Debt	3.000%	3.000%	0.090%	3.0470%
12 Preferred Stock	0.300%	5.410%	0.016%	
13 Common Stock	46.500%	9.500%	4.418%	
Weighted Average Cost of Capital	100.00%		7.48%	

Summary of Adjustments

		Adj. No.	NOI Impact	Net Rate Base Impact	F	Staff's Revenue Requirement Impact	PacifiCorp's Revenue Requirement Impact per Filing		Difference
	A	В	C	D		E	F		G
2	3		\$ 46,232,662	\$ 751,399,888	\$	16,087,065	\$ 28,051,888	\$	(11,964,823)
3	REVENUE Temperature Normalization	3.01	(4,357,889)		\$	7,030,214	7,030,214	\$	
	Revenue Normalizing	3.02	(69,998)	2,751,332	\$	444,921	483,092	\$	(38,171)
	Effective Price Change	3.03	8,061,401	2,731,332		(13,004,776)	(13,004,776)	\$	(50,171)
	SO2 Emission Allowances	3.04	139,669	(2,617,533)		(541,170)	(577,485)		36,315
8	Green Tag Revenue	3.05	-	- 1	\$	- 1	4,416,282	\$	(4,416,282)
9	Wheeling Revenue	3.06	60,438	-	\$	(97,500)	(97,500)	\$	-
	Remove Commercial Sales Temperature	3.07	598,382	-	\$	(965,320)	•	\$	(965,320)
11	0.634								
12		4.01	20.700		ф	(46, 420)	(46.400)	e	
	Miscellaneous General Expense General Wage Increase Annualization	4.01	28,780 (18,800)	-	\$	(46,428) 30,329	(46,428) 30,329	\$ \$	-
	General Wage Increase - Pro Forma	4.03	(243,031)	-	\$	392,062	392,062	\$	-
	Pension Curtailment	4.04	474,858	-	\$	(766,048)	(766,048)	\$	-
	Affiliate Management Fee	4.05	50,708	-	\$	(81,803)	(81,803)		-
	DSM Removal Adjustment	4.06	3,198,895	472,406	\$	(5,103,502)	(5,096,948)		(6,554)
	Remove Non-Recurring Entries	4.07	127,808	,,,,,,,,	\$	(206,181)	(206,181)		(0,554)
	Remove MEHC Severance	4.08	397,117	(306,376)		(677,606)	(681,856)		4,250
21			,	(,,-)	•	()	(,)	•	1,200
	POWER COSTS Net Power Costs Restating	5.1	7,150,053		¢	(11,534,575)	(11 524 575)	\$	
	Net Power Costs Pro Forma	5.2	(20,890,049)	•	\$	33,700,150	(11,534,575) 39,249,444	\$	(5,549,294)
	Electric Lake Settlement	5.3	(98,983)	(212,583)		134,030	131,080	\$	2,950
	BPA Residential Exchange	5.4	(5,216,329)	(212,303)	\$	8,415,062	8,415,062	\$	2,930
	James River Royalty Offset	5.5	766,070	-	\$	(1,235,836)	(1,235,836)		-
	Removal of Colstrip #3	5,6	274,987	(8,160,130)		(1,428,284)	(1,541,495)		113,211
29	 •			. (-,,	•	(-,,,	(-,,)	•	710,221
30	DEPRECIATION/AMORTIZATION								
31	Hydro Decommissioning	6.01	-	(264,084)	\$	(31,867)	(35,530)	\$	3,663
32									
33	TAX ADJUSTMENTS								
	Interest True Up	7.1	(1,681,989)	-	\$	2,713,410	1,984,590	\$	728,820
	Accum DIT Factor Correction	7.2	-	(5,199,035)		(627,360)	(699,489)		72,129
	Renewable Energy Tax Credit	7.3	5,638,736	·	\$	(9,096,497)	(9,096,497)		-
	Malin Midpoint Adjustment	7.4	291,667	(510,417)		(532,113)	(539,194)		7,081
	WA - FAS 109 Flow-Through	7.5	(5,532,834)	-	\$	8,925,653	8,925,653	\$	-
	AFUDC - Equity	7.6	75,955	-	\$	(122,531)	(122,531)		•
	Public Utility Tax Adj.	7.7	257,639		\$	(415,628)	(415,628)		
	Remove Deferred State Tax Expense	7.8	2,199,228	1,099,614	\$	(3,415,140)	(3,399,884)		(15,256)
	Current Year DIT Normalization	7.9	323,865	(5,401,575)	\$	(1,174,264)	812,490	\$	(1,986,754)
	Medicare Deferred Tax Expense	7.10	(170,464)	- (9,873,199)	\$	274,996	274,996	\$	127.070
	Avg Balance for Accum DIT - Property WA Low Income Tax Credit	7.11 7.12	20,962	(9,873,199)	\$ \$	(1,191,384) (33,815)	(1,328,362)		136,978
46		7.12	20,902	-	Þ	(33,613)	(33,815)	Þ	•
47	RATE BASE								
	Cash Working Capital	8.1	-		\$.	(46,057)	\$	46,057
	Bridger Mine Rate Base Adjustment	8.2	(27.050)	30,678,372	\$	3,701,914	4,671,027	\$	(969,113)
	Environmental Remediation	8.3	(37,050)	261,509	\$	91,325	94,954	\$	(3,629)
	Customer Advances for Construction	8.4	-	23,143	\$	2,793	3,114	\$	(321)
	Miscellaneous Rate Base Adj. (cont.) Miscellaneous Rate Base Adj.	8.5 8.5.1	13,847	(7,864,275) 1,697,440	\$	(948,970) 182,490	(1,058,077) 206,039	\$	109,107
	Removal of Colstrip #4 AFUDC	8.6	17,991	(441,006)	\$	(82,238)	(88,357)	\$. \$	(23,549)
	Powerdale Hydro Removal	8.7	109,264	462,825	\$	(120,418)	(113,997)		6,119 (6,421)
	Trojan Unrecovered Plant Adjustment	8.8	99,958	748,258	\$	(70,963)	(60,582)	\$	(10,381)
	Customer Service Deposits	8.9	(22,103)	(2,980,496)	\$	(323,995)	(365,345)	\$	41,350
	Chehalis Regulatory Asset - WA	8.10	(1,861,470)	9,488,085	\$	4,147,865	4,279,500	\$	(131,635)
59		8.11		(14,463,670)		(1,745,310)	-	s	(1,745,310)
60	· ·	8.12	_	(11,300,254)		(1,363,585)	-	\$	(1,363,585)
61	PRODUCTION FACTOR					, , , ,			
62	Production Factor Adjustment	9.1	50,606	(729,159)	\$	(169,624)	(179,740)	\$	10,116
	Production Factor Adjustment (cont.)	9.1.1	 150,937	 (46,772)	\$	(249,139)	(250,748)	\$	1,609
	Total		 36,611,491	 728,712,307		28,870,409	56,747,052		(27,876,643)
	Conversion Factor					0.619880	0.619880		
	Percentage Increase in Revenues			(22,687,582)		10.58%	20.88%		
67									
68									
69	Canital Standard		C4+ CC				6		G
	Capital Structure		Staff	Staff			Company		Company
	Long-term Debt / Cost		50.20%	5.890%			47.60%		5.890%
	Short term Debt / Cost Preferred Stock / Cost		3.00% 0.30%	3.000%			0.00%		0.000%
	Common Stock / Cost		46.50%	5.410% 9.500%			0.30%		5.410%
	Weighted Average Cost of Capital		 100.00%	 7.4800%		-	52.10% 100.0000%		10.600%
, J	organica Arrerage Cost of Capital		100.00%	7.4800%			100.0000%		8.340%

Revised 10/7/10

Total Adju	stments
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		Total Adjustments		
	Operating Revenues:	Total	Restating	Pro Forma
1	General Business Revenues	6,859,537	(6,737,566)	13,597,103
	Interdepartmental	0,000,000	(0,757,500)	,,
	Special Sales	(39,752,892)	3,803,644	(43,556,536)
	Other operating revenues	(1,730,482)	102,649	(1,833,132)
5		(34,623,837)	(2,831,272)	(31,792,565)
6	Total Operating Revenues	(54,625,657)	(2,001,272)	(01,772,000)
7	Operating Expenses:			
8	Steam Production	2,862,819	(1,302,039)	4,164,859
9	Nuclear Production	-		-
10	Hydro Production	16,093	1,965	14,128
1:1	Other Power Supply	(16,742,737)	2,206,562	(18,949,299)
	Transmission	3,197,288	(119,206)	3,316,494
	Distribution	98,475	6,970	91,505
	Customer Accounting	62,199	4,466	57,734
	Customer Service & Info	(4,856,178)	(4,858,857)	2,679
	Sales	(-,,,		_
	Administrative & General	(1,218,316)	(60,435)	(1,157,880)
18		(16,580,356)	(4,120,576)	(12,459,780)
	Total Court Emposite	(10,200,220)	(1,120,070)	(12,100,700)
19	Depreciation	(444,461)	(415,223)	(29,238)
	Amortization	(351,858)	(169,569)	(182,289)
	Taxes Other than Income	(470,741)	(42,124)	(428,617)
	Income Taxes: Federal	(9,826,724)	1,912,767	(11,739,491)
23		(9,020,724)	1,712,707	(11,732,471)
		2 974 470	3,291,484	(417.014)
	Deferred Income Taxes Investment Tax Credit Adj.	2,874,470	3,291,484	(417,014)
	-	- (202 207)	(202.046)	- 040
	Misc. Revenue & Expense	(202,997)	(203,946)	949
27 28		(25,002,666)	252,814	(25,255,480)
29		(9,621,171)	(3,084,086)	(6,537,085)
30		1-),		
31	Rate Base:	-		
32	Electric Plant in Service	25,885,070	27,046,917	(1,161,847)
33	Plant Held for Future Use	-	-	- '
34	Misc. Deferred Debits	12,990,696	(2,197,306)	15,188,002
	Electric Plant Acq Adj	,,	(-)/	
	Nuclear Fuel		_	
	Prepayments	(2,850,428)	(2,850,428)	_
	Fuel Stock	(3,524,551)	(3,524,551)	_
				-
	Material & Supplies	(7,763,143)	(7,763,143)	-
	Working Capital	(2,159,291)	(2,159,291)	-
	Weatherization Loans	(0.00 500	(0.00.500)	-
	Misc. Rate Base	(268,576)	(268,577)	0
43 44		22,309,777	8,283,621	14,026,156
45				
	Accum. Prov. for Depreciation			
		(7 222 676)	(7 116 066)	122 200
		(7,323,676)	(7,446,966)	123,289
47	Accum. Prov. for Amortization	- ·	-	-
47 48	Accum. Prov. for Amortization Accum. Deferred Income Tax	(31,622,253)	(11,614,205)	123,289 - (20,008,048)
47 48 49	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC	- (31,622,253) 144,386	(11,614,205) 144,386	-
47 48 49 50	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const.	(31,622,253) 144,386 23,143	(11,614,205) 144,386 23,143	-
47 48 49 50 51	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits	(31,622,253) 144,386 23,143 (2,980,496)	(11,614,205) 144,386 23,143 (2,980,496)	(20,008,048)
47 48 49 50 51 52	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions	(31,622,253) 144,386 23,143	(11,614,205) 144,386 23,143	-
47 48 49 50 51 52 53	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919)	(20,008,048) - - - - 7,457
47 48 49 50 51 52 53 54	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions:	(31,622,253) 144,386 23,143 (2,980,496)	(11,614,205) 144,386 23,143 (2,980,496)	(20,008,048)
47 48 49 50 51 52 53	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions:	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919)	(20,008,048) - - - - 7,457
47 48 49 50 51 52 53 54	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions:	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919)	(20,008,048) - - - - 7,457
47 48 49 50 51 52 53 54 55 56	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base:	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057)	(20,008,048) - - 7,457 (19,877,301)
47 48 49 50 51 52 53 54 55 56 59	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base:	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436)	(20,008,048) - - 7,457 (19,877,301)
47 48 49 50 51 52 53 54 55 56 59 60	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate	(20,008,048) - - - 7,457 (19,877,301) (5,851,146)
47 48 49 50 51 52 53 54 55 56 59 60	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436)	(20,008,048) - - 7,457 (19,877,301)
47 48 49 50 51 52 53 54 55 56 60 61 62	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate	(20,008,048) - - - 7,457 (19,877,301) (5,851,146)
47 48 49 50 51 52 53 54 55 56 56 61 62 63	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate	(20,008,048) - - - 7,457 (19,877,301) (5,851,146)
47 48 49 50 51 52 53 54 55 56 52 60 61 62 63 64	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate	(20,008,048) - - - 7,457 (19,877,301) (5,851,146)
477 488 499 501 512 533 544 555 566 529 600 6182 636 646 65	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate	(20,008,048) - - - 7,457 (19,877,301) (5,851,146)
477 488 499 500 511 522 533 544 555 560 611 624 633 644 655 666	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC)	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 217,013 (4,641,636)	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) - (164,045)
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) -
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 - 217,013 (4,641,636) (2,567,817)	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) - (164,045) 2,050,307
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67 68 69	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424) 217,013 (4,885,681) (517,510) (536,588)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 217,013 (4,641,636) (2,567,817) (1,488,078)	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) (164,045) 2,050,307 951,490
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67 68 69 70	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 - 217,013 (4,641,636) (2,567,817)	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) - (164,045) 2,050,307
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67 68 69 70 71	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 - 217,013 (4,641,636) (2,567,817) (1,488,078) - 5,465,050	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) (164,045) 2,050,307 951,490 (17,430,728)
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67 68 69 70 71 72	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax Taxable Income	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424) 217,013 (4,895,681) (517,510) (536,588) (11,965,678)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 217,013 (4,641,636) (2,567,817) (1,488,078)	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) (164,045) 2,050,307 951,490 (17,430,728) (17,430,728)
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67 70 71 72 73	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Adjustments to FIT	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424) 217,013 (4,805,681) (517,510) (536,588)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 - 217,013 (4,641,636) (2,567,817) (1,488,078) - 5,465,050 - 5,465,050	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590)
47 48 49 50 51 52 53 54 55 56 61 62 63 64 65 66 67 70 71 72 73	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax Taxable Income Adjustments to FIT Federal Income Tax	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424) 217,013 (4,895,681) (517,510) (536,588) (11,965,678)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 - 217,013 (4,641,636) (2,567,817) (1,488,078) - 5,465,050	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590) (164,045) 2,050,307 951,490 (17,430,728) (17,430,728)
47 48 49 50 51 52 53 54 55 66 61 62 63 64 65 66 67 71 72 73 74	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax Taxable Income Adjustments to FIT Federal Income Tax	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424) 217,013 (4,805,681) (517,510) (536,588)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 - 217,013 (4,641,636) (2,567,817) (1,488,078) - 5,465,050 - 5,465,050	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590)
47 48 49 50 51 52 53 54 55 66 61 62 63 64 65 66 67 71 72 73 74 75	Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: TAX CALCULATION Per Company Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax Taxable Income Adjustments to FIT Federal Income Tax cross check FIT calc	(31,622,253) 144,386 23,143 (2,980,496) (3,238,462) (44,997,358) (22,687,582) State Fede (16,573,424) 217,013 (4,805,681) (517,510) (536,588) (11,965,678) (5,638,736) (9,826,724)	(11,614,205) 144,386 23,143 (2,980,496) (3,245,919) (25,120,057) (16,836,436) e Income Tax Rate eral Income Tax Rate 2,120,165 - 217,013 (4,641,636) (2,567,817) (1,488,078) - 5,465,050 - 5,465,050	(20,008,048) 7,457 (19,877,301) (5,851,146) 0.35 (18,693,590)

PacifiCorp State of Washington				fo	Electric Utility Results		na
Adjustment Summary		Contested	Noncontested	Noncontested	Noncontested		Noncontested
regustrioni summary	Total	3.1	3.2	3.3	3.4		3.6
		Temperature	Revenue	Effective	SO2 Emissions	Green Tag	Wheeling
0		Normalization	Normalizing	Price Change	Allowances	se ended December 200 Contested 3.5 Green Tag Revenues	Revenue
Operating Revenues 1 General Business Revenues	: 6,859,537	(6,704,445)	(33,121)	12,402,155		_	_
2 Interdepartmental	-	(0,701,715)	(55,121)	12,102,133		_	-
3 Special Sales	(39,752,892)	-	-	-	-	-	-
4 Other operating revenues	(1,730,482)	- (5 = 0.1.1.15)	- ()		-	-	85,587
5 Total Operating Revenue	s (34,623,837)	(6,704,445)	(33,121)	12,402,155	-		85,587
7 Operating Expenses	:			-			
8 Steam Production	2,862,819	-	-	**	-	-	=
9 Nuclear Production	- ·	-	-	-	-	-	
10 Hydro Production	16,093	-	-	-	-	-	-
11 Other Power Supply 12 Transmission	(16,742,737) 3,197,288	-		-	-	-	(7.205)
13 Distribution	98,475	-	-	-			(7,395)
14 Customer Accounting	62,199	_	_	-	-	-	
15 Customer Service & Info	(4,856,178)	-	-	-	-	-	-
16 Sales	- <u>-</u>		-	-	-	-	-
17 Administrative & General	(1,218,316)		*		-		(7.705)
18 Total O&M Expense	e (16,580,356)	-	-	-	-	•	(7,395)
19 Depreciation	(444,461)	_	_	-	_		_
20 Amortization	(351,858)		-	- .	-		-
21 Taxes Other than Income	(470,741)	-		-	-		-
22 Income Taxes: Federal	(9,826,724)	(2,346,556)	(586,443)	4,340,754	(94,610)	-	32,544
23 : State	- 0.074.470	-	-	-	-	-	-
24 Deferred Income Taxes 25 Investment Tax Credit Adj.	2,874,470		623,320	-	192,892	-	-
26 Misc. Revenue & Expense	(202,997)	-	-	_	(237,951)	_	-
27 Total Operating Expenses:		(2,346,556)	36,877	4,340,754	(139,669)	_	25,149
28				-			
Net Operating Income:	(9,621,171)	(4,357,889)	(69,998)	8,061,401	139,669		60,438
30							
Rate Base 32 Electric Plant in Service	25,885,070						
33 Plant Held for Future Use	25,565,670	-	-	-	~	_	-
34 Misc. Deferred Debits	12,990,696		_'	-	_	_	-
35 Electric Plant Acq Adj	-	-	-		-	· -	-
36 Nuclear Fuel		-	*	-	-	-	-
37 Prepayments 38 Fuel Stock	(2,850,428)	-	-	-	-		-
39 Material & Supplies	(3,524,551) (7,763,143)	-		-	-	-	-
40 Working Capital	(2,159,291)	-	-	-	-	_	-
41 Weatherization Loans	-	-	-	-		-	_
42 Misc. Rate Base	(268,576)	•		_	_	-	-
43 Total Electric Plant		-		-			
44 45 Deductions	22,309,777						
46 Accum. Prov. for Depreciation	(7,323,676)	_		_			
47 Accum. Prov. for Amortization	(1,525,070)	_	-	-	, -	-	-
48 Accum. Deferred Income Tax	(31,622,253)	-	2,751,332	-	1,600,912	-	
49 Unamortized ITC	144,386	-	· · · ·			-	-
50 Customer Advances for Const.	23,143	-	-	-	-	-	-
51 Customer Service Deposits 52 Miscellaneous Deductions	(2,980,496)	-	-	-	(4.010.445)	-	-
52 Miscellaneous Deductions 53	(3,238,462)	-	-	-	(4,218,445)		-
54 Total Deductions:	(44,997,358)	-	2,751,332	-	(2,617,533)	_	-
55	(44,997,358)		, ,		(2)22.,522)		
Total Rate Base			2,751,332	-	(2,617,533)	-	-
57 58	(22,687,582)						
58 50 TAX CALCULATION	State Income Tax Rate	-					
51 Per Company	Federal Income Tax Rate		35%				
52 cross check			5570				
53 Operating Revenue	(16,573,424)	(6,704,445)	(33,121)		237,951	-	92,982
64 Other Deductions		-	-	-	-	-	-
55 Interest (AFUDC)	217,013		-	-	-	-	-
66 Interest 67 Schedule "M" additions	(4,805,681) (517,510)		(1,653,038)	-	- 28,799	-	-
58 Schedule "M" deductions	(536,588)	-	(10,607)	-	28,799		_
59	(===,000)_		7.212377		, 557,004		
70 Income Before Tax	(11,965,678)	(6,704,445)	(1,675,552)	0	(270,314)	. 0	92,982
71 State Income Tax	22 22 22 2	(6.50)	7.4	_	2		*
72 Taxable Income 73 Adjustments to FIT	(11,965,678) (5,638,736)	(6,704,445)	(1,675,552)		(270,314)	-	92,982
74 Federal Income Tax	(9,826,724)	(2,346,556)	(586,443)	-	(94,610)	-	32,544
			(500, 10)				

PacifiCorp							
State of Washington							
Adjustment Summary		Contested	Noncontested	Noncontested	Noncontested	Noncontested	Noncontested
	Total	3.7	4.1	4.2	4.3	4.4	4.5
		Remove	Miscellaneous General		Gen Wage		Affiliate
		Commercial Sales	Expense Adj.	'Annual.	Increase	Curtailment	Management Fee
Operating Revenues							
General Business Revenues	6,859,537	1,194,948			-	-	-
Interdepartmental	-	-		-	-	-	-
Special Sales	(39,752,892)		-	-	-	_	-
Other operating revenues	(1,730,482)		-		-	-	-
Total Operating Revenues		1,194,948	-	-	-	-	_
Operating Expenses:	:	•					
Steam Production	2,862,819	-	-	4,568	59,055	-	-
Nuclear Production		-	-	-	-	_	-
Hydro Production	16,093	-	-	1,965	25,399	_	_
Other Power Supply	(16,742,737)	103,231	(399)	2,394	30,949	_	
Transmission	3,197,288	-	`-,	1,699	21,962	_	_
Distribution	98,475			7,079	91,505		
Customer Accounting	62,199			4,466	57,734	_	_
Customer Service & Info	(4,856,178)		(605)	207	2,679		_
Sales	(4,020,178)	-	(003)	207	4,019	-	-
	(1 218 216)	171,129	(43.272)	6516	94 611	(776 671)	(79.012)
Administrative & General	(1,218,316)		(43,272)	6,546	84,611		(78,012)
Total O&M Expense	(16,580,356)	274,360	(44,276)	28,924	373,894	(770,573)	(78,012)
Dangaigtion	1444 4011						
Depreciation	(444,461)	-	~	-	-	-	-
Amortization	(351,858)	•	-	-	-	-	• -
Taxes Other than Income	(470,741)	-			-	-	
Income Taxes: Federal	(9,826,724)	322,206	15,497	(10,123)	(130,863)	(82,999)	27,304
: State		-		-		**	-
Deferred Income Taxes	2,874,470	-	- _	-	-		-
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc. Revenue & Expense	(202,997)	-	•			-	
Total Operating Expenses:	(25,002,666)	596,566	(28,780)	18,800	243,031	(474,858)	(50,708)
							•
Net Operating Income:	(9,621,171)	598,382	28,780	(18,800)	(243,031)	474,858	50,708

Rate Base							
Electric Plant in Service	25,885,070	-	-	-	-	_	
Plant Held for Future Use	-	- ,	-	-	-	-	_
Misc. Deferred Debits	12,990,696	_	-		_	_	_
Electric Plant Acq Adj	· .	_		_	_	-	_
Nuclear Fuel	- ·			_	-	~	_
Prepayments	(2,850,428)	_	_	_	_	_	
Fuel Stock	(3,524,551)	_	_	_			
Material & Supplies	(7,763,143)	_			-		-
Working Capital	(2,159,291)				~	-	-
Weatherization Loans	(2,135,251)			•	-	-	-
Misc. Rate Base	(268,576)	-	-	-	-	-	-
			-	*		-	• •
Total Electric Plant		-	-	-	-	-	-
D. I. d.	22,309,777						
Deductions							
Accum. Prov. for Depreciation	(7,323,676)	-	-	· -	~	-	-
Accum. Prov. for Amortization		-	-	-	-	-	· -
Accum. Deferred Income Tax	(31,622,253)	-	-	-	-	-	-
Unamortized ITC	144,386	-	-	-	-	-	-
Customer Advances for Const.	23,143	-	•	-	-	- '	-
Customer Service Deposits	(2,980,496)	-	-	-	~	-	-
Miscellaneous Deductions	(3,238,462)	-	-	-	-	Pension Curtailment	-
					-	_	
Total Deductions:				•	_	_	_
	(44,997,358)						
Total Rate Base	(22,687,582)	-	-	٠.	-	-	-
	(22,687,582)						
					0.0000%		
TAX CALCULATION	State Income Tax Rate		•		77700		****
Per Company	Federal Income Tax Rate					•	
cross check							
Operating Revenue	(16,573,424)	920,588	44,276	(28,924)	_	_	78,012
Other Deductions	(,=/0	(==,>==)	_	_	70,012
Interest (AFUDC)	217,013	· -	-	_	_		-
Interest	(4,805,681)	-	-	-	-	-	-
Schedule "M" additions	(517,510)	-	-	-	-	·	-
Schedule "M" deductions	(536,588)	-	-	-		1.012.712	-
Solistate 141 deductions	(330,388)_	-	_	-	-	1,013,/13	
Income Refore Tay	/11 BCE /70\	020 500	44.056	(20.004)	-	-	#0.01=
Income Before Tax	(11,965,678)	920,588	44,276	(28,924)			78,012
State Income Tax Taxable Income		020 500	44.054	(20.00.1)		-	
Adjustments to FIT	(11,965,678)	920,588	44,276	. (28,924)			78,012
Federal Income Tax	(5,638,736)	122 206	15 405	(10.105)	-	-	-
reaerai income l'ax	(9,826,724)	322,206	15,497	(10,123)			27,304

PacifiCorp							
State of Washington							
Adjustment Summary		Noncontested	Noncontested	Noncontested	Noncontested	Contested	Noncontested
	Total	4.6	4.7	4.8	5.1	5.2	5.3
		DSM Removal Adjustment	Remove Non- Recurring Entries	Remove MEHC Severence	Net Power Costs- Restating	Net Power Costs	Electric Lake Settlement
Operating Revenues:		Adjustment	Recuiring Linnes	Severence	restaing	Net Tower Costs	Settlement
General Business Revenues	6,859,537	-		-	-	_	_
Interdepartmental	-		-	-	· =	-	-
Special Sales	(39,752,892)	•			3,803,644	(43,487,527)	-
Other operating revenues	(1,730,482)	-	-	-	2 002 644	(10, 100, 500)	-
Total Operating Revenues	(34,623,837)	<u> </u>		-	3,803,644	(43,487,527)	_
Operating Expenses:							
Steam Production	2,862,819	-	(92)	-	(1,306,516)	4,196,529	-
Nuclear Production	-	-	-	-	-	-	
Hydro Production	16,093	-		=		-	-
Other Power Supply Transmission	(16,742,737) 3,197,288	-	(82,916) (113,510)	-	(5,889,920)		152,282
Distribution	98,475	-	(113,510)	-	-	2,236,230	-
Customer Accounting	62,199	-	(105)	-	-		_
Customer Service & Info	(4,856,178)	(4,858,459)	_	-	_	-	_
Sales		-	_	-	-	-	_
Administrative & General	(1,218,316)		-	(637,047)	-	-	_
Total O&M Expense	(16,580,356)	(4,858,459)	(196,627)	(637,047)	(7,196,437)	(11,348,989)	152,282
Depreciation	(1111 151)						
Depreciation Amortization	(444,461) (351,858)	-		-	- -	-	-
Taxes Other than Income	(470,741)	-	-	-	-	-	
Income Taxes: Federal	(9,826,724)	2,185,509	68,819	21,778	3,850,028	(11,248,488)	(53,299)
: State	=	· -		-	, ,	-	-
Deferred Income Taxes	2,874,470	(525,945)	-	218,152	~	-	-
Investment Tax Credit Adj.		-	· -			-	
Misc. Revenue & Expense	(202,997)	(2.100.005)	(127.000)	(207.117)	(2.245.408)	(22.507.477)	
Total Operating Expenses:	(25,002,666)	(3,198,895)	(127,808)	(397,117)	(3,346,408)	(22,597,477)	98,983
Net Operating Income:	(9,621,171)	3,198,895	127,808	397,117	7,150,053	(20,890,049)	(98,983)
							7
Rate Base							
Electric Plant in Service	25,885,070	-	-	- '	-		-
Plant Held for Future Use	-	-	-	(627.047)	-		-
Misc. Deferred Debits Electric Plant Acq Adj	12,990,696	-	-	(637,047)	-	-	-
Nuclear Fuel	- -			-	_	_	-
Prepayments	(2,850,428)	_	_	-			-
Fuel Stock	(3,524,551)	-	-	-	_	_	_
Material & Supplies	(7,763,143)	-	-	u ,	-	-	-
Working Capital	(2,159,291)	-	-	-	-	-	-
Weatherization Loans	(0.00 55.0)	-	-	-	· -	-	-
Misc. Rate Base Total Electric Plant:	(268,576)	-		(637,047)		-	
Total Blectric Flant.	22,309,777	-	-	(037,047)		-	_
Deductions							
Accum. Prov. for Depreciation	(7,323,676)	_	-		_	_	_
Accum. Prov. for Amortization	-	-	-	-	~	-	-
Accum. Deferred Income Tax	(31,622,253)	472,406	-	330,671	-	- "	_
Unamortized ITC	144,386	-	-	-	-	-	-
Customer Advances for Const.	23,143	-	***	-	-	· -	-
Customer Service Deposits Miscellaneous Deductions	(2,980,496) (3,238,462)	-	-	-	-	-	(010 500)
Miscenancous Deductions	(3,438,402)	-	-	-	-	-	(212,583)
Total Deductions:	(44,997,358)	472,406		330,671	_	5.2 Net Power Costs	(212,583)
2	(44,997,358)	,					(212,203)
Total Rate Base	(22,687,582)	472,406	-	(306,376)	-	-	(212,583)
	(22,687,582)					•	
TAY CALCULATION	State Income Tour Pote						
TAX CALCULATION Per Company	State Income Tax Rate Federal Income Tax Rate			-		-	
cross check				-		-	
Operating Revenue	(16,573,424)	4,858,459	196,627	-	11,000,081	-	(152,282)
Other Deductions	-	, ,	-	-	,,	-	(,)
Interest (AFUDC)	217,013	-	-	-	-	_	-
Interest	(4,805,681)	-	-	-		-	
Schedule "M" additions	(517,510)	-	-	(637,047)	-	-	-
Schedule "M" deductions	(536,588)	(1,385,852)		(62,223)	-	-	
Income Before Tax	(11,965,678)	6 244 211	196,627	_	11 000 001		(150 000)
State Income Tax	(11,903,0/8)	6,244,311	190,027	-	11,000,081	-	(152,282)
Taxable Income	(11,965,678)	6,244,311	196,627	-	11,000,081	_	(152,282)
Adjustments to FIT	(5,638,736)		-	-	-		
Federal Income Tax	(9,826,724)	2,185,509	68,819	_	3,850,028	_	(53,299)
			-				

PacifiCorp							**
State of Washington							
Adjustment Summary		Noncontested	Noncontested	Noncontested	Noncontested.	Contested	Noncontested
	Total	5.4 BPA Residential	5.5 James River Royalty	5.6	6.1 Hydro	7.1 Interest	7.2 Accum Def Income
		Exchange	Offset	#3	Decommissioning	True-up	Tax Factor Correction
Operating Revenues:		Diventange	, ,		Deconanasioning	True up	Tun Tuotor Correction
General Business Revenues	6,859,537	-	-	-			-
Interdepartmental		-		_	-	_	-
Special Sales	(39,752,892)	-	-	-	-	-	
Other operating revenues	(1,730,482)		1,178,569			-	<u> </u>
Total Operating Revenues	(34,623,837)	*	1,178,569	-		-	
Operating Expenses:							
Steam Production	2,862,819	-	-	-		-	-
Nuclear Production Hydro Production	16,093	-	-		-	-	- '
Other Power Supply	(16,742,737)	8,025,121		-	-	-	-
Transmission	3,197,288	-	-	_	_	_	_
Distribution	98,475		_	_	*	_	_
Customer Accounting	62,199		_	_		-	=
Customer Service & Info	(4,856,178)		-	-	~	-	-
Sales	4	-	-	-	-	-	-
Administrative & General	(1,218,316)	=	-	-			
Total O&M Expense	(16,580,356)	8,025,121	-	-	-	-	-
	,,,,			(202.25)			
Depreciation	(444,461)	-		(397,232)	-	-	-
Amortization	(351,858)	-	-	(40.104)	-	-	-
Taxes Other than Income Income Taxes: Federal	(470,741) (9,826,724)	(2,808,792)	412,499	(42,124) 28,116	-	1,681,989	-
: State	mayeruperus anii militara (2,620,724)	(2,008,792)	414,499	28,110		1,001,989	-
Deferred Income Taxes	2,874,470	, -	-	136,253	~	-	-
Investment Tax Credit Adj.	<u> </u>	-	-			-	-
Misc. Revenue & Expense	(202,997)	-		_		_	-
Total Operating Expenses:	(25,002,666)	5,216,329	412,499	(274,987)	-	, 1,681,989	-
			,				
Net Operating Income:	(9,621,171)	(5,216,329)	766,070	274,987		(1,681,989)	
Rate Base				/ · · ·			
Electric Plant in Service	25,885,070	-	-	(26,125,928)	**	-	-
Plant Held for Future Use	12 000 505	-	-	-	-	-	-
Misc. Deferred Debits	12,990,696	-	-	-		-	=
Electric Plant Acq Adj Nuclear Fuel	-	-	-	-	-	-	
Prepayments	(2,850,428)				_	_	
Fuel Stock	(3,524,551)	-	_	_	_	_	_
Material & Supplies	(7,763,143)	_	_	_	_	_	
Working Capital	(2,159,291)	-	_	-	-	-	-
Weatherization Loans	· · · · · ·	-	-	-	_		<u>-</u>
Misc. Rate Base	(268,576)	-	-	-		-	-
Total Electric Plant			-	(26,125,928)	_	-	_
	22,309,777						
Deductions							
Accum. Prov. for Depreciation	(7,323,676)	-	-	16,010,762	(264,084)	-	-
Accum. Prov. for Amortization	(21 (20 253)	-	-	1 010 640	-	-	(5 100 00 F)
Accum. Deferred Income Tax Unamortized ITC	(31,622,253) 144,386	-	-	1,810,649		-	(5,199,035)
Customer Advances for Const.	23,143		-	144,386	- '	-	**
Customer Service Deposits	(2,980,496)	-	-	-	-	_	-
Miscellaneous Deductions	(3,238,462)	-		_	-	_	- -
	(-,3,102)						
Total Deductions:	(44,997,358)			17,965,798	(264,084)	-	(5,199,035)
	(44,997,358)						
Total Rate Base		-	· -	(8,160,130)	(264,084)	-	(5,199,035)
	(22,687,582)	4					
min of our import	G. T						
TAX CALCULATION	State Income Tax Rate						
Per Company cross check	Federal Income Tax Rate 4,813,166						
Operating Revenue	(16,573,424)	(8,025,121)	1,178,569	439,356	=		_
Other Deductions	(10,575,424)	(0,020,121)	. 1,1,0,509			-	-
Interest (AFUDC)	217,013		-	_	· -	_	· -
Interest	(4,805,681)	-	=	-	-	(4,805,681)	-
Schedule "M" additions	(517,510)	-	-	(449,420)	-		-
Schedule "M" deductions	(536,588)		<u> </u>	(90,396)	-	-	-
	<u>-</u> ``						*
Income Before Tax	(11,965,678)	(8,025,121)	1,178,569	80,333	0	4,805,681	0
State Income Tax	-	· ·	-		-		
Taxable Income	(11,965,678)	(8,025,121)	1,178,569	80,333		4,805,681	-
Adjustments to FIT Federal Income Tax	(5,638,736) (9,826,724)	(2,808,792)	412,499	28,116	-	1 691 090	-
* CHEIM INCOME IUX	(7,020,724)	(4,000,792)	412,499	∠0,110		1,681,989	-

Part	PacifiCorp								
Part	State of Washington		N	Noncontrated	NI	N	NI	NT	Contratal
Control Cont	Adjustment Summary	Total							
Control Actions Control Action Co		Total				7.0			
Content Cont	•		Energy credit	Amort.	Flow-Through	AFUDC - Equity	Tax Adj		
Descriptions Control	, ,								
Special Sides		6,859,537	-	-	-	-	-	_	-
Content Cont		(39,752,892)	_	-	_	-	-	_	-
Cycaring Express Cycaring C				-	_	-	-	<u>-</u>	
Seam Productions 1,609	Total Operating Revenues	(34,623,837)	aut.	-			-		-
Seam Productions	On anti-								
Pales Production 18,005 18,007			_		_	-	_	_	_
Chief Nove Supply 1,572,237		2,002,019	-	-	_	-	_	_	-
Transmission	Hydro Production	16,093	-	-	-	-	-	-	
Destriction		,	-	-	-	•	-		-
Castoner Novice & Info			-				-	-	
Castons Service & Info Castons			-		-	w	-	-	-
California Cal			_	-	_	-			_
Depreciation Class		-	-	_	_	_	_	-	-
Depreciation (444,461 1.5 1.	Administrative & General	(1,218,316)						-	-
Carring Carr	Total O&M Expense	(16,580,356)		-	-	-	-	-	=
Carring Carr	Depreciation	(444 461)							
Content Cont			-		-	-	-		· -
Properties 19,867,278 15,838,736 138,729 138,7			-	-			(396,368)	-	-
Deferred Flaces 1,254,740 1,251,254 1,21,252,254 1,21,252,255 1,21,252,252,255 1,21,252,255 1,21,252,255 1,21,252,255 1,21,252,252,255 1,21,252,255 1,21,252,255 1,21,252,255 1,21,252,252,255 1,21,252,255 1,21,252,255 1,21,252,255 1,21,252,2	Income Taxes: Federal		(5,638,736)	-	-	(75,955)		-	-
Note			-	-		-	-	-	
Main Control		2,874,470	-	(291,667)	5,532,834	-	-		
Total Operating Exponesis C5,602,6660 (5,638,716) 291,667 5,532,334 (75,955) (237,639) (2,199,228) 323,855 Net Operating Incomes 6,621,171 5,638,736 291,667 (5,532,834) 75,955 267,639 2,199,228 323,855 Electric Plant in Service 25,885,070 5 <th< th=""><th></th><th>(202 997)</th><th>-</th><th>-</th><th>-</th><th>_</th><th>-</th><th>-</th><th>-</th></th<>		(202 997)	-	-	-	_	-	-	-
Rate Base			(5,638,736)	(291,667)	5,532,834	(75,955)	(257,639)	(2,199,228)	(323,865)
Rate Base				•					
Bleerice Plant in Service S,885,070 Plant Itel for Putture Use Misc. Deferred Debits 12,990,966 S S S S S S S S S	Net Operating Income:	(9,621,171)	5,638,736	291,667	(5,532,834)	75,955	257,639	2,199,228	323,865
Bleerice Plant in Service S,885,070 Plant Itel for Putture Use Misc. Deferred Debits 12,990,966 S S S S S S S S S	Rate Base								
Plant Hold for Patture Use			_	_	_	-		_	
Receive		, ,	-	-	-	-	-	-	
Note Preparation		12,990,696	-	-	-	~	-	- '	- ·
Prepayments (2,850,488		-	-	-	-	-	-	-	-
Fuel Stock (3,524,551)		(2.850.428)		-	-	-	-	-	-
Material & Supplies (7,763,145) (2159,291) (2159,291) (2150,291) (_	_	-	-	-	~	-
Wortherization Loans			_	_	_		-	-	-
Misc. Rate Base			-	-	-	-	-	-	-
Total Electric Plant: 22,309,777			-	-	-	-	-	-	-
Cacuma Prov. for Depreciation (7,323,676)			-	-	-	-	-	<u> </u>	-
Deductions	Total Electric Plant		-	-	-	-		-	-
Accum. Prov. for Amortization Accum. Deferred Income Tax (31,622,253) (510,417) 1,099,614 (5,401,575) (1,099,614	Deductions						•		
Coustomer Para Coustomer Advances for Const. 1,099,614 144,386 -	Accum. Prov. for Depreciation	(7,323,676)	-	-	-	-	-	-	-
Unamortized ITC Customer Advances for Const. Customer Service Deposits (2,980,496) Miscellaneous Deductions (3,238,462) Total Deductions: (44,997,358) (44,997,358) (44,997,358) Total Rate Base: (22,687,582) Total Rate Base: (22,687,582) TAX CALCULATION Per Company Federal Income Tax Rate For Company Federal Income Tax Rate 1 (1,6573,424) Operating Revenue Other Deductions Interest (AFUDC) Interest (AFUD		-		_	-		-	-	-
Customer Advances for Const. 23,143			-	(510,417)	-	-	-	1,099,614	(5,401,575)
Customer Service Deposits (2,980,496) - - - - - - - - -			-	-	-	-	-	-	=
Miscellaneous Deductions (3,238,462) -			-	-	-	-	-	-	-
Company Comp			-	-	-	-	-	-	-
Company Comp	Age a time to the	/// DD# C==-		/F10 ***					
Total Rate Base: (22,687,582) - (510,417) 1,099,614 (5,401,575)	Total Deductions:		-	(510,417)	-	-		1,099,614	(5,401,575)
TAX CALCULATION State Income Tax Rate Federal Income Tax Rate Federal Income Tax Rate Cross check Cros	Total Rate Base		_	(510,417)	_	-	_	1.099.614	(5.401.575)
Per Company Federal Income Tax Rate				, , ,				2,,	(-),)
Per Company Federal Income Tax Rate	·						***************************************		
Cross check									
Operating Revenue (16,573,424) - 396,368 - - Other Deductions - <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>									
Other Deductions				-	-	-	396,368	-	
Interest (4,805,681) -	Other Deductions	-	· -	-	-	-	-	-	
Schedule "M" additions (517,510) - <th< th=""><th>. ,</th><th></th><th>, -</th><th></th><th>-</th><th>217,013</th><th>-</th><th>-</th><th>-</th></th<>	. ,		, -		-	217,013	-	-	-
Schedule "M" deductions (536,588) - <t< th=""><th></th><th></th><th>-</th><th>-</th><th>-</th><th>-</th><th>-</th><th>-</th><th>-</th></t<>			-	-	-	-	-	-	-
Income Before Tax (11,965,678) 0 0 0 (217,013) 396,368 0 0 State Income Tax -		The first of the second of the	-	<u>-</u>	<u>-</u>	-	-	-	-
State Income Tax -	Stream III deditorions	(330,386)	-						-
Taxable Income (11,965,678) - - - (217,013) 396,368 - - Adjustments to FIT (5,638,736) (5,638,736) -		(11,965,678)	0	0	0	(217,013)	396,368	0	. 0
Adjustments to FIT (5,638,736) (5,638,736)						_	_	-	
(13,833) (38,729 (13,833)				-	-				-
	- SHOW MY AND VINE I HAVE	(7,020,724)	(2,020,120)			(12,933)	138,729	-	-

acifiCorp						
State of Washington						
Adjustment Summary		Noncontested	Noncontested	Noncontested	Contested	Contested
	Total	7.10	7.11	7.12	8.1	8.2
		M - F P - F F	Avg Balance for Accum Def	WA Low	Cash Working	JimBridger Mine
0		Medicare Def Tax Exp	Inc Tax - Property	Income Tax	Capital	Rate Base
Operating Revenues:						
eneral Business Revenues	6,859,537	-				-
terdepartmental	(39,752,892)	-	-	-	-	-
pecial Sales		-	-	-	-	
ther operating revenues	(1,730,482)		<u>-</u>		-	*
Total Operating Revenues	(34,623,837)	-	_			-
On austina Esmangan						
Operating Expenses: eam Production	2,862,819					
	2,802,819	-	. -	-	-	-
uclear Production ydro Production	16,093	-	, -	-	-	-
ther Power Supply	(16,742,737)	-	-		-	-
ansmission	3,197,288		_			-
stribution	98,475	_	_	_	_	
istomer Accounting	62,199	-	_	=		•
stomer Accounting	(4,856,178)	-		-	-	-
les	(4,830,178)	-	-	-	•	-
les Iministrative & General	(1,218,316)	-		-	-	-
Total O&M Expense	(10,200,320)	-	•	-	-	-
epreciation	(444,461)					
		· -	-	-	-	-
nortization	(351,858) (470,741)	-		(22.240)	-	:
xes Other than Income	and a commence of the contract	-	-	(32,249)	-	-
come Taxes: Federal	(9,826,724)	-	-	11,287	-	-
: State	0.074.470	- *#0`***	- -	-	-	-
eferred Income Taxes	2,874,470	170,464	-	-	-	-
vestment Tax Credit Adj.	(202.007)			-	-	-
isc. Revenue & Expense	(202,997)	150.464		(00.0(0)	*	-
Total Operating Expenses:	(25,002,666)	170,464	-	(20,962)	-	
Not On motion Income	(0.621.171)	(170.464)		20.062		
Net Operating Income:	(9,621,171)	(170,464)		20,962		-
				•		•
Rate Base:	**********					
ectric Plant in Service	25,885,070	·-	-	-	-	53,613,851
ant Held for Future Use	- ·	-	•	-	-	-
isc. Deferred Debits	12,990,696	=	-	. **	-	514,243
ectric Plant Acq Adj	` -	-	-	-	-	
uclear Fuel	-	-	-	-	-	-
epayments	(2,850,428)	•	*	-	-	-
iel Stock	(3,524,551)	•	-	-	-	-
aterial & Supplies	(7,763,143)	-	-	-	-	-
orking Capital	(2,159,291)	-	-	-	-	-
eatherization Loans	•	-	-	-	-	-
isc. Rate Base	(268,576)	-		-	-	*
Total Electric Plant:	22,309,777	-			-	54,128,094
	22,309,777					
Deductions:						
ccum, Prov. for Depreciation	(7,323,676)	-	-	_	-	(23,449,722
ccum. Prov. for Amortization		-	-		-	-
ccum. Deferred Income Tax	(31,622,253)	-	(9,873,199)	-	_	-
namortized ITC	144,386	-		-	-	-
istomer Advances for Const.	23,143	-	-	-	_	-
stomer Service Deposits	(2,980,496)	-	w	-	-	
iscellaneous Deductions	(3,238,462)	-		-	_	
	. , ,,,-,					
Total Deductions:	(44,997,358)	-	(9,873,199)		-	(23,449,722
2	(44,997,358)		1-10101127)			(22,172,722
Total Rate Base:		<u>-</u>	(9,873,199)	-	_	30,678,372
- Comi India Dast.	122.687.3871			-	-	50,010,312
	(22,687,582) (22,687,582)					
X CALCULATION	(22,687,582)				***************************************	·
	(22,687,582) State Income Tax Rate				***************************************	
r Company	(22,687,582) State Income Tax Rate Federal Income Tax Rate					
r Company cross check	(22,687,582) State Income Tax Rate Federal Income Tax Rate 4,813,166			32 240		
r Company cross check perating Revenue	(22,687,582) State Income Tax Rate Federal Income Tax Rate	· .		32,249		-
r Company cross check perating Revenue her Deductions	(22,687,582) State Income Tax Rate Federal Income Tax Rate 4,813,166 (16,573,424)	·	· -	32,249		-
r Company cross check perating Revenue ther Deductions terest (AFUDC)	(22,687,582) State Income Tax Rate Federal Income Tax Rate 4,813,166 (16,573,424) - 217,013	· · · · · · · · · · · · · · · · · · ·	· -	32,249 - -		-
r Company cross check perating Revenue her Deductions terest (AFUDC) terest	(22,687,582) State Income Tax Rate Federal Income Tax Rate 4,813,166 (16,573,424) 217,013 (4,805,681)			32,249 - - - -		- - - -
r Company cross check perating Revenue her Deductions terest (AFUDC) terest hedule "M" additions	(22,687,582) State Income Tax Rate Federal Income Tax Rate	·	- - - - - -	32,249 - - - -	- - - -	-
r Company cross check perating Revenue her Deductions erest (AFUDC) terest hedule "M" additions	(22,687,582) State Income Tax Rate Federal Income Tax Rate 4,813,166 (16,573,424) 217,013 (4,805,681)	- - - - -	·	32,249 - - - -		- - - - -
cross check perating Revenue ther Deductions terest (AFUDC) terest thedule "M" additions thedule "M" deductions	(22,687,582) State Income Tax Rate Federal Income Tax Rate 4,813,166 (16,573,424) 217,013 (4,805,681) (517,510) (536,588)	- - - - -	- - - - - -	- - - -		
cr Company cross check perating Revenue ther Deductions terest (AFUDC) terest thedule "M" additions chedule "M" deductions come Before Tax	(22,687,582) State Income Tax Rate Federal Income Tax Rate			32,249	0	- - - -
er Company cross check perating Revenue ther Deductions terest (AFUDC) terest thedule "M" additions chedule "M" deductions terest terest terest (AFUDC) terest the deductions the defore Tax tate Income Tax	(22,687,582) State Income Tax Rate Federal Income Tax Rate	-	-	32,249	~	-
perating Revenue ther Deductions sterest (AFUDC) sterest chedule "M" additions chedule "M" deductions stereme Before Tax tate Income Tax axable Income	(22,687,582) State Income Tax Rate Federal Income Tax Rate 4,813,166 (16,573,424) 217,013 (4,895,681) (517,510) (536,588) (11,965,678)	-		32,249 - 32,249	-	- - - - - -
er Company cross check perating Revenue ther Deductions terest (AFUDC) terest thedule "M" additions chedule "M" deductions terest terest terest (AFUDC) terest the deductions the defore Tax tate Income Tax	(22,687,582) State Income Tax Rate Federal Income Tax Rate	-	-	32,249	~	0

PacifiCorp						
State of Washington Adjustment Summary		Noncontested	Noncontested	Noncontested	Noncontested	Noncontested
	Total	8.3 Environmental	8.4 Customer Advances	8.5	8.5.1 Misc. Rate Base	8.6 Removal of Colstrip
		Remediation	for Construction	Miscellaneous Rate Base	Sale (cont.)	#4 AFUDC
Operating Revenues General Business Revenues	: 6,859,537	_		-	-	-
Interdepartmental	-,,		-		-	-
Special Sales	(39,752,892)	-	-		-	
Other operating revenues Total Operating Revenues	(1,730,482) (34,623,837)	-	-	<u></u>	_	
Total Operating Revenues	(34,023,037)					
Operating Expenses						
Steam Production	2,862,819	-	-	-	-	-
Nuclear Production Hydro Production	16,093	-	-	-		_
Other Power Supply	(16,742,737)	-	-	_	-	-
Transmission	3,197,288	-	-	-	-	- '
Distribution	98,475	-	-	-	-	
Customer Accounting Customer Service & Info	62,199 (4,856,178)	-		-	-	-
Sales	(4,830,178)	-		-	-	
Administrative & General	(1,218,316)	54,304		-		
Total O&M Expense	(16,580,356)	54,304	-	· · · · · · · · · · · · · · · · · · ·	-	
Depreciation	(444,461)	_	_		_	(17,991)
Amortization	(351,858)	-	-	· · · · · · · · · · · · · · · · · · ·	-	(17,991)
Taxes Other than Income	(470,741)	-	-	-	-	-
Income Taxes: Federal	(9,826,724)	(39,788)	-	-	164,229	-
: State Deferred Income Taxes	2,874,470	22,534			(178,075)	-
Investment Tax Credit Adj.	2,874,470	22,334	-	-	(176,075)	-
Misc. Revenue & Expense	(202,997)	-	-	-	-	-
Total Operating Expenses:	(25,002,666)	37,050	-	-	(13,847)	(17,991)
Net Operating Income:	(9,621,171)	(37,050)			13,847	17,991
Nei Operating Income:	(9,021,171)	(37,030)		-	15,647	17,991
Rate Base	:					
Electric Plant in Service	25,885,070	w	-		-	(441,006)
Plant Held for Future Use Misc. Deferred Debits	12,990,696	155,566	•	(2,867,116)	-	• -
Electric Plant Acq Adj	-	155,500	_	(2,807,110)	-	-
Nuclear Fuel	-	-	-	-	-	, -
Prepayments	(2,850,428)	-	-	(2,850,428)		· -
Fuel Stock Material & Supplies	(3,524,551) (7,763,143)	-	-	12,560	-	-
Working Capital	(2,159,291)			(2,159,291)	-	-
Weatherization Loans	-	-		Ó	-	-
Misc. Rate Base	(268,576)			(# 0 < 1 = = 1)		
Total Electric Plant	: <u>22,309,777</u> 22,309,777	155,566	-	(7,864,275)		(441,006)
Deductions				•		
Accum. Prov. for Depreciation	(7,323,676)	=	=	-	-	
Accum. Prov. for Amortization	-	-	-	-	-	-
Accum. Deferred Income Tax Unamortized ITC	<i>(31,622,253)</i> 144,386	105,943	-	-	1,697,440	-
Customer Advances for Const.	23,143	_	23,143	-	-	-
Customer Service Deposits	(2,980,496)	-	=	. =		-
Miscellaneous Deductions	(3,238,462)	-	-	-	-	-
Total Deductions:	(44,997,358)	105,943	23,143	-	1,697,440	_
Total Deadlions.	(44,997,358)	105,545	20,143	-	1,037,440	
Total Rate Base	: (22,687,582)	261,509	23,143	(7,864,275)	1,697,440	(441,006)
	(22,687,582)					
TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate					
cross check	* *					
Operating Revenue Other Deductions	(16,573,424)	(54,304)	-	-	-	17,991
Interest (AFUDC)	217,013	-	-	-		~
Interest	(4,805,681)	-	-		-	-
Schedule "M" additions	(517,510)	(59,375)	,	-	(69,062)	(17,991)
Schedule "M" deductions	(536,588) _		-		(538,287)	-
Income Before Tax	(11,965,678)	(113,679)	0	0	469,225	. 0
State Income Tax	-	(-15,0,5)			-	
Taxable Income	(11,965,678)	(113,679)	•	-	469,225	-
Adjustments to FIT Federal Income Tax	(5,638,736) (9,826,724)	(39,788)	-		164,229	-
i caesta incomo i al	(7,020,724)	(37,/88)	_	_	104,229	-

PacifiCorp		-				
State of Washington						
Adjustment Summary	m . t	Noncontested	Noncontested	Noncontested	Noncontested	Staff Sponsored
	Total	8.7 Powerdale	8.8 Trojan Unrecovered	8.9 Customer	8.10 Chehalis Reg Asset	8.11 Repairs Deduction
		Hydro Removal	Plant Adj.	Service Deposits	- WA	
Operating Revenues:						
General Business Revenues	6,859,537	-	=	-	-	-
Interdepartmental Special Sales	(39,752,892)	-	-	_		-
Other operating revenues	(1,730,482)		-	<u> </u>	(3,000,000)	
Total Operating Revenues	(34,623,837)		-		(3,000,000)	
Operating Expenses:					•	
Steam Production	2,862,819	•	_	_	-	_
Nuclear Production	· · · · · · · · · · · · · · · · · · ·	-	-	-	- '	-
Hydro Production	16,093	. =	-	-	-	-
Other Power Supply Transmission	(16,742,737) 3,197,288		-	-		-
Distribution	98,475	_	_	• -	_	_
Customer Accounting	62,199	-	-	-	-	-
Customer Service & Info	(4,856,178)	•	-	-	-	-
Sales Administrative & General	(1,218,316)	-	-		-	-
Total O&M Expense		.=	-	-		-
·						
Depreciation	(444,461)	(100.000)	(160 560)	-	~ ,	w
Amortization Taxes Other than Income	(351,858) (470,741)	(182,289)	(169,569)	-	-	
Income Taxes: Federal	(9,826,724)	(45,625)	(62,357)	(11,902)	-	
: State	-	-	-	-	₩.	•
Deferred Income Taxes	2,874,470	118,650	131,967		(1,138,530)	-
Investment Tax Credit Adj. Misc. Revenue & Expense	(202,997)	-	-	34,005	-	-
Total Operating Expenses:		(109,264)	(99,958)	22,103	(1,138,530)	
Net Operating Income:	(9,621,171)	109,264	99,958	(22,103)	(1,861,470)	
Rate Base:						•
Electric Plant in Service	25,885,070	-		-	-	-
Plant Held for Future Use	· -	-	**		-	-
Misc. Deferred Debits	12,990,696	75,958	-	-	15,750,000	-
Electric Plant Acq Adj Nuclear Fuel		Ī	-	-	-	-
Prepayments	(2,850,428)	-	-	-	-	
Fuel Stock	(3,524,551)	-	-		-	
Material & Supplies	(7,763,143)	* .	-	-	-	-
Working Capital Weatherization Loans	(2,159,291)	<u>.</u>	-	_		-
Misc. Rate Base	(268,576)	0	(268,577)			
Total Electric Plant:		75,959	(268,577)	-	15,750,000	
Deductions	22,309,777					
Accum. Prov. for Depreciation	(7,323,676)	_	-	-	_	
Accum. Prov. for Amortization	-	-	-	-	-	-
Accum. Deferred Income Tax	(31,622,253)	386,866	(168,275)	-	(6,261,915)	(14,463,670)
Unamortized ITC Customer Advances for Const.	144,386 23,143	-	_	-	-	-
Customer Service Deposits	(2,980,496)		· .	(2,980,496)	_	_
Miscellaneous Deductions	(3,238,462)	0	1,185,109	-	-	-
	/// 657 270	200.000	1.01/.031	(2.000.100	(6061015)	/11 //4 /
Total Deductions:	(44,997,358)	386,866	1,016,834	(2,980,496)	(6,261,915)	(14,463,670)
Total Rate Base:		462,825	748,258	(2,980,496)	9,488,085	(14,463,670)
	(22,687,582)					
TAV CALCUI ATTONI	State Innome T D-4		Wanter-1-1-11-11-11-11-11-11-11-11-11-11-11-1			
TAX CALCULATION Per Company	State Income Tax Rate Federal Income Tax Rate					
cross check						
Operating Revenue	(16,573,424)	182,289	169,569	(34,005)	-,	-
Other Deductions	217,013	-	-	-		-
Interest (AFUDC) Interest	217,013 (4,805,681)	-	-	-	-	
Schedule "M" additions	(517,510)		(347,731)	-	3,000,000	**
Schedule "M" deductions	(536,588)				-	-
Incoma Rafora Tav	(11,965,678)	182,289	(178,162)	(34,005)	0	0
Income Before Tax State Income Tax	- (21,703,078)	102,209	(170,102)	(34,003)		-
Taxable Income	(11,965,678)	182,289	(178,162)	(34,005)	-	-
Adjustments to FIT	(5,638,736)			(11 000)	-	-
Federal Income Tax	(9,826,724)	63,801	(62,357)	(11,902)	-	-

PacifiCorp				
State of Washington				
Adjustment Summary	m . 1	Staff Sponsored	Contested	Contested
	Total	8.12 Remove	9.1 Production	9.1.1 Production Factor
		Current Assets	Factor	Adj (cont.)
Operating Revenues:		Odiron 7 100010	ractor	ridj (cont.)
General Business Revenues	6,859,537	_	-	-
Interdepartmental		-	-	_
Special Sales	(39,752,892)	-	- ,	(69,009)
Other operating revenues	(1,730,482)	_		5,361
Total Operating Revenues	(34,623,837)		-	(63,648)
Operating Expenses:			(00.040)	(60,401)
Steam Production	2,862,819	-	(22,243)	(68,481)
Nuclear Production	16,093	-	(11.071)	-
Hydro Production Other Power Supply	(16,742,737)	-	(11,271)	(186,329)
Transmission	3,197,288	-	(15,102)	(41,998)
Distribution	98,475	-		(41,996)
Customer Accounting	62,199	-	_	-
Customer Service & Info	(4,856,178)		_	_
Sales	-	-	_	_
Administrative & General	(1,218,316)		-	-
Total O&M Expense	(16,580,356)	-	(48,616)	(296,809)
•			, , ,	, , ,
Depreciation	(444,461)	<u>-</u>	(29,238)	-
Amortization	(351,858)			÷ ,
Taxes Other than Income	(470,741)	-	-	-
Income Taxes: Federal	(9,826,724)	- '	27,249	81,274
: State	·	-	-	-
Deferred Income Taxes	2,874,470	-	-	•
Investment Tax Credit Adj.	(222.225)	- "	~	-
Misc. Revenue & Expense	(202,997)	*	(50,606)	949
Total Operating Expenses:	(25,002,666)		(50,606)	(214,586)
Net Operating Income:	(9,621,171)		50,606	150,937
Net Operating Income:	(9,021,171)		30,000	130,937
Rate Base:				
Electric Plant in Service	25,885,070		(1,067,076)	(94,771)
Plant Held for Future Use	23,003,070	_	(1,007,070)	(>1,771)
Misc. Deferred Debits	12,990,696	-	-	(909)
Electric Plant Acq Adj	-	-	_	(505)
Nuclear Fuel	m.	_	-	_
Prepayments	(2,850,428)	-	-	_
Fuel Stock	(3,524,551)	(3,524,551)	-	-
Material & Supplies	(7,763,143)	(7,775,703)	-	-
Working Capital	(2,159,291)		-	-
Weatherization Loans	-	-	-	-
Misc. Rate Base	(268,576)	-		-
Total Electric Plant:		(11,300,254)	(1,067,076)	(95,680)
	22,309,777			
Deductions:				
Accum. Prov. for Depreciation	(7,323,676)	-	337,917	41,451
Accum. Prov. for Amortization	(21 (22 27)	-	-	-
Accum. Deferred Income Tax	(31,622,253)		•	-
Unamortized ITC Customer Advances for Const.	144,386	-	, -	-
Customer Advances for Const. Customer Service Deposits	23,143 (2,980,496)	-	-	-
Miscellaneous Deductions	(3,238,462)	-	-	7,457
Transcenditions Deductions	(3,236,402)	-	-	1,431
Total Deductions:	(44,997,358)	-	337,917	48,908
Ivin Denniions.	(44,997,358)		201,711	70,200
Total Rate Base:		(11,300,254)	(729,159)	(46,772)
101111111111111111111111111111111111111	(22,687,582)	(11,000,201)	(/2/,10/)	(15,772)
	(,,002)			
TAX CALCULATION	State Income Tax Rate			
Per Company	Federal Income Tax Rate			
cross check	4,813,166			
Operating Revenue	(16,573,424)	-	-	-
Other Deductions	-	=	-	-
Interest (AFUDC)	217,013	-	-	-
Interest	(4,805,681)	, -	-	-
Schedule "M" additions	(517,510)	-	(312,646)	-
Schedule "M" deductions	(536,588)		-	_
	-		_	
Income Before Tax	(11,965,678)	. 0	0	0
State Income Tax	711 DCF (50)			
Taxable Income Adjustments to FIT	(11,965,678)	-	-	-
Federal Income Tax	(5,638,736) (9,826,724)		-	-
ar income i un	[7,020,724]	-		-

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	State of Washington	RESTATING>	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emissions Allowances	3.5 Green Tag Revenues	3.6 Wheeling Revenue	3.7 Remove Comm. Sales	4.1 Miscellaneous General Expense Adj.
	Operating Revenues:									
	General Business Revenues	(6,737,566)	(6,704,445)	(33,121)	-	_	-	-	-	-
	Interdepartmental	-	-	-	-	-	-	•	-	-
	Special Sales	3,803,644	-	-	-	-	-	100.640	-	-
	Other operating revenues	102,649	(6.704.445)	(22 121)	-		-	102,649		
5 6		(2,831,272)	(6,704,445)	(33,121)	-	-		102,649		-
7	Operating Expenses:				-					
	Steam Production	(1,302,039)	-	-	-	-	-	•	-	-
	Nuclear Production	-	-	-		-	-	-	• -	-
	Hydro Production	1,965	-	-	-	-	-	-	=	
	Other Power Supply	2,206,562	-	-	-		-	(7,000	-	(399)
	Transmission	(119,206)	-	-	-	-	-	(7,395)	-	•
	Distribution Customer Assounting	6,970	-	-	-	-		-	-	· -
	Customer Accounting Customer Service & Info	4,466 (4,858,857)			-	-	-	-	-	(605)
	Sales	(4,656,657)	-	_	_	-	-	_	-	(003)
	Administrative & General	(60,435)		_			_		_	(43,272)
18			-	-		-	_	(7,395)	-	(44,276)
										(,,
	Depreciation	(415,223)	-	-	-	-	-	-	-	-
	Amortization Taxes Other than Income	(169,569)	-	-	-	•	-	-		
	Income Taxes: Federal	(42,124) 1,912,767	(2,346,556)	(586,443)	<u>-</u>	(94,610)	-	38,516	-	15,497
23		1,912,707	(2,540,550)	(380,443)	-	(54,010)	_	30,310	-	13,457
	Deferred Income Taxes	3,291,484	_	623,320	_	192,892	-	-	-	
	Investment Tax Credit Adj.	5,251,464	_	025,520	_	172,072	_		-	_
	Misc. Revenue & Expense	(203,946)	_	_		(237,951)	_	_	-	-
27		252,814	(2,346,556)	36,877	-	(139,669)	-	31,121	-	(28,780)
28					-					
29 30		(3,084,086)	(4,357,889)	(69,998)	_	139,669	-	71,529		28,780
31										
	Electric Plant in Service	27,046,917	-	-	• •	-	-	· -	-	-
	Plant Held for Future Use	<u>-</u>	-	-	-	-	-	-	-	-
	Misc. Deferred Debits	(2,197,306)	-	-	-	-		-	-	-
	Electric Plant Acq Adj	-	-	-	-	-	-	-	-	-
	Nuclear Fuel	(2.050,420)	-	-	-	-	-	-	-	-
	Prepayments	(2,850,428)	-	-		-	-	-	-	-
	Fuel Stock Material & Supplies	(3,524,551) (7,763,143)	-		-	-	-	-	-	-
	Working Capital	(2,159,291)	-	_	_	-	-	-	-	•
	Weatherization Loans	(2,137,271)	-	-	_	_	_	_	_	-
	Misc. Rate Base	(268,577)		-	_	_	_	_	-	- -
43			-	-	-		-	-	_	-
44								*****		
45										
	Accum. Prov. for Depreciation Accum. Prov. for Amortization	(7,446,966)	-	-	-	-	-	-	-	-
	Accum. Deferred Income Tax	(11,614,205)	-	2,751,332	_	1,600,912	-	-	-	-
	Unamortized ITC	144,386	_	2,751,552		1,000,512		-	-	-
	Customer Advances for Const.	23,143	-	-	-	-	-	-	-	-
	Customer Service Deposits	(2,980,496)	_	_	_	-	-	_	_	_
	Miscellaneous Deductions	(3,245,919)	_	_	-	(4,218,445)	_		-	-
53					-				-	
54 55		(25,120,057)	-	2,751,332	-	(2,617,533)	-	-	, -	-
56 39		(16,836,436)		2,751,332	-	(2,617,533)	• -	•	-	-
	TAX CALCULATION	State Income Tax I	Rate							
61	Per Company	Federal Income Ta	x Rate	35%						
62		2,120,165								
63	Operating Revenue	2,120,165	(6,704,445)	(33,121)	-	237,951	-	110,044	-	44,276
64	Other Deductions	-	-	-	-	-	-	-	-	_
	Interest (AFUDC)	217,013	-	-	-	-	-	-	-	-
	Interest	(4,641,636)	-	-	-	-	-	-		-
	Schedule "M" additions	(2,567,817)	-	(1,653,038)	-	28,799	-	-	- 1	-
	Schedule "M" deductions	(1,488,078)	-	(10,607)		537,064	-	-		-
69		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(6.701.115	(1 (55 550)	_	. (0.00.01		110		
	Income Before Tax	5,465,050	(6,704,445)	(1,675,552)	0	(270,314)	0	110,044	0	44,276
	State Income Tax		(6.704.445)	(1.675.550)		(070.01.0	-	110 044	-	
	Taxable Income Adjustments to FIT	5,465,050	(6,704,445)	(1,675,552)	-	(270,314)	-	110,044	-	44,276
	Federal Income Tax	1,912,767	(2,346,556)	(586,443)	-	(94,610)	. .	38,516	-	- 15 497
75		1,712,707	(2,340,330)	(550,443)		(24,010)	gaandaan .	20,210		15,497
13										

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	State of Washington	RESTATING>	4.2 Gen Wage Increase Annual.	4.3 Gen Wage Increase	4.4 Pension Curtailment	4.5 Affiliate Management Fee	4.6 DSM Removal Adjustment	4.7 Remove Non- Recurring Entries	4.8 Remove MEHC Severence
	Operating Revenues								
	General Business Revenues Interdepartmental	(6,737,566)	-	-	-		-	• • • • • • • • • • • • • • • • • • •	-
	Special Sales	3,803,644	_		_	_	-		-
	Other operating revenues	102,649	_	_	_	_			
5			-	-	-	-	`-		
t									
7			4.560					(0.0)	
	Steam Production	(1,302,039)	4,568	-	-	-	-	(92)	-
	Nuclear Production Hydro Production	1,965	1,965	-	-	_	-	-	-
	Other Power Supply	2,206,562	2,394		_	-	- ·	(82,916)	-
	Transmission	(119,206)	1,699		_	_	_	(113,510)	_
	Distribution	6,970	7,079		-	_	-	(109)	_
	Customer Accounting	4,466	4,466	- *		-	-	- '	-
15	Customer Service & Info	(4,858,857)	207	-	-	-	(4,858,459)	-	_
16	Sales	_	-	-	-	-	-		-
	Administrative & General	(60,435)	6,546	-		(78,012)	_		-
18	Total O&M Expense	(4,120,576)	28,924	-	-	(78,012)	(4,858,459)	(196,627)	-
19	Depreciation	(415,223)	-	_	-	_	· •	· -	_
	Amortization	(169,569)	-	-	_	-	_	-	-
	Taxes Other than Income	(42,124)	-	-	-	-	-	-	-
	Income Taxes: Federal	1,912,767	(10,123)	-	-	27,304	2,185,509	68,819	-
23		-	-		-	-	•	-	-
	Deferred Income Taxes	3,291,484	-	-	-	-	(525,945)	-	-
	Investment Tax Credit Adj.	-	-	-	-		-	-	-
	Misc. Revenue & Expense	(203,946)	- 10.000			(50 500)	(0.400.00.00	-	-
27 28	Total Operating Expenses:	252,814	18,800	_	-	(50,708)	(3,198,895)	(127,808)	-
29		(3,084,086)	(18,800)	-	-	50,708	3,198,895	127,808	
Þι			(**,						
31									
	Electric Plant in Service	27,046,917	-	-	-	-	` -	-	=
	Plant Held for Future Use	(2.105.200)	-	-	-	-	-	-	
	Misc. Deferred Debits	(2,197,306)		-	-	-	-	-	-
	Electric Plant Acq Adj Nuclear Fuel	-	-	-	-	-	-	•	-
	Prepayments	(2,850,428)	-	-	-		• -	-	•
	Fuel Stock	(3,524,551)	-		_	_	-	-	-
	Material & Supplies	(7,763,143)	-	_	_	-	-		. .
	Working Capital	(2,159,291)	_	_	_	_	_		-
	Weatherization Loans		-	_	-	_	_	-	_
42	Misc. Rate Base	(268,577)		-	-		-		-
43	Total Electric Plant	8,283,621			-	_	_	-	_
45									
	Accum. Prov. for Depreciation	(7,446,966)	_	_	_	_		_	
	Accum, Prov. for Amortization	-	_	_	-		_		_
	Accum. Deferred Income Tax	(11,614,205)	_	-	-	_	472,406	-	_
	Unamortized ITC	144,386	-	_	-	-	-		-
	Customer Advances for Const.	23,143	-	-	-	-	-	-	-
51	Customer Service Deposits	(2,980,496)	-	-	-	-	-	-	-
	Miscellaneous Deductions	(3,245,919)		-	-		-	-	-
53 54		(25,120,057)		-		. '	470.400		
55		(23,120,03/)		-	**	-	472,406	-	-
56	Total Rate Base:	(16,836,436)	-	- .	-	-	472,406	-	-
55 60	TAX CALCULATION	State Income Tax I							-
	Per Company	Federal Income Ta							-
62									-
	Operating Revenue	2,120,165	(28,924)	-	-	78,012	4,858,459	196,627	-
64	Other Deductions	-	-		-	-	-	· · · · · ·	-
	Interest (AFUDC)	217,013	-	-	-	-	-	-	-
	Interest	(4,641,636)	-	-	-	-	-	-	
	Schedule "M" additions	(2,567,817)	-	-	-	-	-	-	-
	Schedule "M" deductions	(1,488,078)		-		-	(1,385,852)		
69			**************************************	-	-				-
	Income Before Tax	5,465,050	(28,924)			78,012	6,244,311	196,627	-
	State Income Tax		(20.02.4)	_	-	70.012		40.4.5	
	Taxable Income Adjustments to FIT	5,465,050	(28,924)	-	-	78,012	6,244,311	196,627	-
	Federal Income Tax	1,912,767	(10,123)	-	-	27,304	2,185,509	68,819	-
75		1,712,707	(10,123)			41,304	2,103,309	08,819	
13									

	State of Washington	RESTATING>	5.1 Net Power Costs- Restáting	5.2 Net Power Costs	5.3 Electric Lake Settlement	5.4 BPA Residential Exchange	5.5 James River Royalty Offset	5.6 Removal of Colstrip #3
	Operating Revenues					•		
	General Business Revenues	(6,737,566)	-	-	-	-	-	
	Interdepartmental Special Sales	3,803,644	3,803,644	-	-	- ,	-	-
	Other operating revenues	102,649	3,803,044	-	_	-		-
5			3,803,644	-	_	_	-	-
b	•							
7	Operating Expenses Steam Production		(1.306.516)					
	Nuclear Production	(1,302,039)	(1,306,516)	·	_	-	-	_
	Hydro Production	1,965	-	_	-	-	_	
	Other Power Supply	2,206,562	(5,889,920)	_	152,282	8,025,121	_	-
12	Transmission	(119,206)	· - ·	=	-	-	-	-
	Distribution	6,970	-	-	-	-	-	-
	Customer Accounting	4,466	-	-	-	-		-
	Customer Service & Info	(4,858,857)	-	-	-	•	-	-
	Sales Administrative & General	(60,435)	-	_	-		-	-
18			(7,196,437)		152,282	8,025,121	-	
	• •		(,,=,, ,)		,			
	Depreciation	(415,223)	-			-	-	(397,232)
	Amortization Taxes Other than Income	(169,569) (42,124)	-	-	-	_	~	(42,124)
	Income Taxes: Federal	1,912,767	3,850,028	-	(53,299)	(2,808,792)	-	28,116
23		-,,	-,,	_	-	-	_	20,110
	Deferred Income Taxes	3,291,484	-	-	-	-	-	136,253
	Investment Tax Credit Adj.	-	. .	-	-	-	-	-
	Misc. Revenue & Expense	(203,946)					=	
27 28		252,814	(3,346,408)		98,983	5,216,329	-	(274,987)
29		(3,084,086)	7,150,053	-	(98,983)	(5,216,329)	_	274,987
3U					<u> </u>			
31				•				(26.125.020)
	Electric Plant in Service Plant Held for Future Use	27,046,917	-	-	-	-	-	(26,125,928)
	Misc. Deferred Debits	(2,197,306)	-	-	-	-	-	· -
	Electric Plant Acq Adj	-	-		_			
	Nuclear Fuel	-	_	-	-		•	-
37	Prepayments	(2,850,428)	-	.	-	-	-	-
	Fuel Stock ,	(3,524,551)	-		-		-	-
	Material & Supplies	(7,763,143)	-	-	-	-	•	-
	Working Capital Weatherization Loans	(2,159,291)	-	-	-	-	-	-
	Misc. Rate Base	(268,577)	-	_		-	-	-
43			-			-	-	(26,125,928)
44								(20,122,525)
45	Deductions Accum. Prov. for Depreciation							16 010 760
	Accum. Prov. for Amortization	(7,446,966)	-	-	-		-	16,010,762
	Accum. Deferred Income Tax	(11,614,205)		-	-	-		1,810,649
	Unamortized ITC	144,386	_	-	-		_	144,386
	Customer Advances for Const.	23,143	-	_	-	-	•	,
51	Customer Service Deposits	(2,980,496)	·-	-	-	-	-	-
52		(3,245,919)	-	-	(212,583)	-	-	-
53 54		(25,120,057)	-		(212,583)	-	-	17,965,798
55					(212,303)			17,303,738
56 39		(16,836,436)	-	-	(212,583)		-	(8,160,130)
	TAX CALCULATION	State Income Tax 1		-				
	Per Company	Federal Income Ta		_				
62	cross check	2,120,165		-				
	Operating Revenue	2,120,165	11,000,081	-	(152,282)	(8,025,121)	-	439,356
	Other Deductions		-	-	-		-	-
	Interest (AFUDC)	217,013	-	· ·	-	-	-	-
	Interest Schedule "M" additions	<i>(4,641,636)</i> (2,567,817)	, -	-	-	-	-	(440.400)
	Schedule "M" additions Schedule "M" deductions	(2,567,817) (1,488,078)	-	-		-	-	(449,420)
69		(1,466,076)	-				· · · · · · · · · · · · · · · · · · ·	(90,396)
	Income Before Tax	5,465,050	11,000,081	-	(152,282)	(8,025,121)	-	80,333
	State Income Tax				_		_	
	Taxable Income	5,465,050	11,000,081	-	(152,282)	(8,025,121)	-	80,333
	Adjustments to FIT	1 010 5/5	8.050.050	-	(52.200)	- (a nod 50a)	-	-
	Federal Income Tax	1,912,767	3,850,028		(53,299)	(2,808,792)	-	28,116
75								

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	State of Washington								
		RESTATING>	6.1 Hydro Decommissioning	7.1 Interest True-up	7.2 Accum Def Income Tax Factor Correction	7.3 Renewable Energy credit	7.4 Malin Line Amort.	7.5 WA - FAS 109 Flow-Through	7.6 AFUDC - Equity
	Operating Revenues:				•				
1	General Business Revenues	(6,737,566)	-	-	-	-	-	-	-
2	! Interdepartmental	-		-	-	-	-	-	-
3	Special Sales	3,803,644	-	_	<u>.</u>	-	_	-	-
4	Other operating revenues	102,649	-		-	-	_		
5		(2,831,272)	-	_	_	-		-	_
t									
7									
	Steam Production	(1,302,039)	-	-	-	-	-	-	-
	Nuclear Production		-	-	-	-	-	-	-
	Hydro Production	1,965	-	-	-	-	-	-	-
	Other Power Supply	2,206,562	-	-	-	-	-	-	-
	2 Transmission	(119,206)	-	-	-	-	-	•	-
	Distribution	6,970	-	-	-	-	-		-
	Customer Accounting	4,466	-	-	-	-	-	•	-
	Customer Service & Info	(4,858,857)	-	-	-	-		-	- '
	Sales	-	-	-	, -	-	-	-	-
	Administrative & General	(60,435)		-	-		-		
18	Total O&M Expense	(4,120,576)	-	-	•	-	-	-	-
10	Depreciation	(415,223)							
	Amortization		-	-	•	-	-	-	-
		(169,569) (42,124)	-		-	-	-	•	-
	Taxes Other than Income Lincome Taxes: Federal		-	1 424 572	•,	-	-		(75.055)
		1,912,767	-	1,624,573	•	-	-	-	(75,955)
23		2 201 404	-	-	•	-	(201 667)	-	-
	Deferred Income Taxes	3,291,484	_	-	F .	-	(291,667)	5,532,834	-
	Investment Tax Credit Adj.	(202.046)	-	-	-	-	-	-	-
	Misc. Revenue & Expense	(203,946)	. •	1 (2) (772	-		- (201 667)	5 500 004	- (75.055)
27 28		252,814	-	1,624,573	-	-	(291,667)	5,532,834	(75,955)
29	Net Operating Income:	(3,084,086)	•	(1,624,573)	-	· -	291,667	(5,532,834)	75,955
31									
	Electric Plant in Service	27,046,917	_	_	_	_	_	_	_
	Plant Held for Future Use	27,010,517	_	_	_	_			
	Misc. Deferred Debits	(2,197,306)				-	-		-
	Electric Plant Acq Adj	(2,177,300)		-	-	-	-	-	-
		-	-	· -	•	-	-	-	-
	Nuclear Fuel	(2.050.420)	-	-	-	_	- '	- '	-
	Prepayments	(2,850,428)	-	-		-	-	-	-
	3 Fuel Stock	(3,524,551)	•		-	-	-	-	-
	Material & Supplies	(7,763,143)		-		-	-	-	
	Working Capital	(2,159,291)	•	_	-	=	-	-	
	Weatherization Loans	(0(0,577)	-	-	· .	-	-	- .	-
	Misc. Rate Base	(268,577)	•	-	-	-	· · · · ·	-	-
43	Total Electric Plant:	8,283,621	-	-		_	-		-
45									
	Accum. Prov. for Depreciation	(7,446,966)	(8,005)		_	-	_	_	_
	Accum. Prov. for Amortization	-	(-,)	_			_		
	Accum. Deferred Income Tax	(11,614,205)	-	-	(5,199,035)	_	(510,417)	-	
	Unamortized ITC	144,386	-	-	(3,133,033)	-	(510,417)	-	-
	Customer Advances for Const.	23,143	-	-	-	-	-	-	· -
	Customer Service Deposits	(2,980,496)	-	-	-	-	~	-	-
	2 Miscellaneous Deductions	(3,245,919)	-	-	-	-	-	-	-
52		(3,243,313)	-	-	-	-	-	-	-
54		(25,120,057)	(8,005)	-	(5,199,035)	-	(510,417)	-	
5: 56	•	(16,836,436)	(8,005)	_	(5,199,035)		(510,417)		
25	<i>,</i>		(0,003)		(3,177,033)	-	(210,717)	-	-
	TAX CALCULATION	State Income Tax 3							
61	Per Company	Federal Income Ta							
62	2 cross check	2,120,165							
63	Operating Revenue	2,120,165	_	_	-	_	•	-	-
	Other Deductions	-	-	-	-	-	-	_	-
65	Interest (AFUDC)	217,013	-	-	-	_	_	_	217,013
	interest	(4,641,636)	_	(4,641,636)		_	· _	_	-17,015
	7 Schedule "M" additions	(2,567,817)	-		_	_	_	_	_
	S Schedule "M" deductions	(1,488,078)	_		_	_		· -	-
69							<u>-</u>		
) Income Before Tax	5,465,050	0	4,641,636	0	0	0	. 0	(217,013)
	State Income Tax	-	-	.,0.71,000		v	U		(217,013)
	2. Taxable Income	5,465,050	•	4,641,636	-				(217.012)
		3,403,030		4,041,030	-	-	-	-	(217,013)
	Adjustments to FIT Federal Income Tax	1 012 767		1 624 572	-	-	•	-	-
		1,912,767	-	1,624,573	-			-	(75,955)
75)								

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	State of Washington							
		RESTATING>	7.7	7.8	7.9	7.10	7.11	7.12
		ICESTITUTE	Public Utility	Remove Deferred	Current Yr Def Inc		Avg Balance for Accum	WA Low Income
	•		Tax Adj	State Tax Exp	Tax Exp Norm	Exp	Def Inc Tax - Property	Tax Credit
	Operating Revenues		·	Buite Tux Exp	Tux Exp Tiorm	LAP	Doi me Tax - Troporty	Tux Crount
1	General Business Revenues	(6,737,566)			_			
	2 Interdepartmental	(0,757,500)		_		_	-	· -
		2 902 644	-			-	-	-
	Special Sales	3,803,644	-	-	-	-	-	-
	Other operating revenues	102,649			-	•	-	-
-		(2,831,272)	-	•	•	to .	-	
	7 Operating Expenses							
	S Steam Production							
		(1,302,039)	-	-	-	-	- '.	-
	Nuclear Production	1.065	-	-	-	-	-	•
	Hydro Production	1,965	-	-	•	-	-	-
	Other Power Supply	2,206,562	-	-	-	-	-	-
	2 Transmission	(119,206)	-	-	-	-	-	-
	3 Distribution	6,970	-	-	-	-	-	-
14	Customer Accounting	4,466	-	-	-	-	-	•
15	Customer Service & Info	(4,858,857)	-	-	-	-	-	-
16	5 Sales	-	-	-	•	-	-	-
17	Administrative & General	(60,435)	_	-	· -	-	-	-
18	Total O&M Expense	(4,120,576)		-	•	-	-	-
	Depreciation	(415,223)	-	-	-	-	-	-
) Amortization	(169,569)	-,	-	-	-	• -	, -
	Taxes Other than Income	(42,124)	-	-	-	-	-	-
22	l Income Taxes: Federal	1,912,767	-	-	•	-	-	<u>.</u>
23	3 : State	-	-	-	-	-		-
	Deferred Income Taxes	3,291,484	_	(2,199,228)	(323,865)	170,464	_	_
	Investment Tax Credit Adj.	_			-		_	_
	Misc. Revenue & Expense	(203,946)	_	_	_	_	_	
27				(2,199,228)	(323,865)	170,464	-	
28		202,017		(2,155,220)	(525,665)	170,707		-
29	Net Operating Income:	(3,084,086)	-	2,199,228	323,865	(170,464)	_	
٦٤								***
31	Rate Base	:						
32	2 Electric Plant in Service	27,046,917	-	-	•	-	-	_
33	Plant Held for Future Use	_	-	_	_	-	_	-
	Misc. Deferred Debits	(2,197,306)	• _	<u>.</u>	-	_		_
	Electric Plant Acq Adj	()	_	_	_			
	Nuclear Fuel	_	_	_			-	-
	Prepayments	(2.050.420)		-	-	-	-	-
		(2,850,428)	-	-	-	-	- .	-
	3 Fuel Stock	(3,524,551)	-	-	-			-
	Material & Supplies	(7,763,143)		-		-	-	-
	Working Capital	(2,159,291)		-	-	•	-	-
	Weatherization Loans		· ·	-	-	-	-	_
42	2 Misc. Rate Base	(268,577)		-		•	-	
43	Total Electric Plant	8,283,621	_	_		-	-	-
44								
45								1
	Accum. Prov. for Depreciation	(7,446,966)	-	-	-	-	-	-
	Accum. Prov. for Amortization	-	-	-	-	-	-	-
	Accum. Deferred Income Tax	(11,614,205)	-	1,099,614	(5,401,575)	-	(9,873,199)	-
	Unamortized ITC	144,386	-	-	-	-	-	-
	Customer Advances for Const.	23,143	-	-	-	-	-	-
51	Customer Service Deposits	(2,980,496)	-	-	-	-	<u>-</u>	-
52	2 Miscellaneous Deductions	(3,245,919)	-	-	_	_	-	-
53	3							
54		(25,120,057)	_	1,099,614	(5,401,575)		(9,873,199)	
55		(7.6.00.6.40.6)						
56		(16,836,436)	-	1,099,614	(5,401,575)		(9,873,199)	-
	TAX CALCULATION	State Income Tax 1						
62	Per Company	Federal Income Ta 2,120,165						
	Operating Revenue	2,120,165	-	-	-	-	-	-
	Other Deductions	-	-	-	-	-	-	-
	Interest (AFUDC)	217,013	-	-	-	-	=	-
	Interest	(4,641,636)	-		-	-	-	-
67	7 Schedule "M" additions	(2,567,817)	-	-	-	-	<u>.</u>	-
68	Schedule "M" deductions	(1,488,078)	-	-	· •	-	-	_
69) ·	-						
	Income Before Tax	5,465,050	0	0	0	0	0	0
	State Income Tax	-	-			-		_
	Taxable Income	5,465,050	-	_	-	-	-	
	Adjustments to FIT	-,,,,,,,,,				-		•
	Federal Income Tax	1,912,767	-	· -	-	-	-	
		1,712,707		-	-	-	-	-
75	,							

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	RESTATING>	8.1 Cash Working Capital	8.2 JimBridger Mine Rate Base	8.3 Environmental Remediation	8.4 Customer Advances for Construction	8.5 Miscellaneous Rate Base	8.5.1 Misc. Rate Base Sale (cont.)
Operating Revenues	:	•					, ,
1 General Business Revenues	(6,737,566)	-	=	. =	<u>.</u>	-	-
2 Interdepartmental	-	-	-	- '	-	- '	-
3 Special Sales	3,803,644	-	-	-	-	· -	-
4 Other operating revenues	102,649	-	-	•	-	-	
5 Total Operating Revenues	(2,831,272)	<u> </u>	-	-	•	_	-
7 Operating Expenses	:						
8 Steam Production	(1,302,039)	-	<u>.</u>	_	-	_	-
9 Nuclear Production		-	-	-	-	-	-
10 Hydro Production	1,965	-	-	-	-	-	-
11 Other Power Supply	2,206,562	· •	=	-	•	-	-
12 Transmission	(119,206)	-	-	-	-	-	-
13 Distribution	6,970	-	•	-	-	-	-
14 Customer Accounting	4,466	·	-	-	-	-	
15 Customer Service & Info	(4,858,857)	-	-	-	-	-	
16 Sales 17 Administrative & General	(60,435)	-	-	E4 204	•	-	-
18 Total O&M Expense				54,304 54,304			-
10 Total Oxfor Expense	(4,120,576)	-	-	34,304	•	-	-
19 Depreciation	(415,223)	-	•	· -,	-	-	-
20 Amortization	(169,569)	-	-	-	-	-	
21 Taxes Other than Income	(42,124)	-	-	-	-	- ,	-
22 Income Taxes: Federal	1,912,767	-	-	(39,788)	-	-	164,229
23 : State	-	-	-	-	-		-
24 Deferred Income Taxes	3,291,484	-	-	22,534	-	-	(178,075)
25 Investment Tax Credit Adj.	4000010	-	-	-	-	-	-
26 Misc. Revenue & Expense	(203,946)	<u> </u>	-	- 27.050	-	-	(40.040)
27 Total Operating Expenses:	252,814	-	<u> </u>	37,050	-	<u> </u>	(13,847)
Net Operating Income:	(3,084,086)		_	(37,050)	-	_	13,847
31 Rate Base	:						
32 Electric Plant in Service	27,046,917	-	53,613,851	-	_	_	
33 Plant Held for Future Use	-	_	-	-		-	-
34 Misc. Deferred Debits	(2,197,306)	-	514,243	155,566		(2,867,116)	
35 Electric Plant Acq Adj	-	-	-	-	-	-	-
36 Nuclear Fuel	-	-	-			-	-
37 Prepayments	(2,850,428)	•	-	-	-	(2,850,428)	=
38 Fuel Stock	(3,524,551)	-	-	-	-	-	-
39 Material & Supplies	(7,763,143)	-	-		-	12,560	-
40 Working Capital	(2,159,291)	-	-	-	•	(2,159,291)	-
41 Weatherization Loans	(260 577)	-	-	•	- ·	-	-
42 Misc. Rate Base 43 Total Electric Plant	(268,577)	-	54,128,094	155.566		(7.064.075)	-
44			34,128,094	155,566	-	(7,864,275)	-
45 Deductions			(22, (40, 522)				
46 Accum. Prov. for Depreciation	(7,446,966)	-	(23,449,722)	-	-	-	-
47 Accum. Prov. for Amortization	(11 (14 205)	-	•	105.042	-	-	-
48 Accum. Deferred Income Tax 49 Unamortized ITC	(11,614,205)	-		105,943	-	•	1,697,440
50 Customer Advances for Const.	144,386 23,143		-		23,143	- -	-
51 Customer Service Deposits	(2,980,496)	-	-	-	23,143	-	•
52 Miscellaneous Deductions	(3,245,919)	_		-			
53			-		_		
54 Total Deductions:	(25,120,057)	-	(23,449,722)	105,943	23,143	*	1,697,440
56 Total Rate Base:	(16,836,436)	-	30,678,372	261,509	23,143	(7,864,275)	1,697,440
60 TAX CALCULATION	State Income Tax 1						
61 Per Company	Federal Income Ta						
62 cross check	2,120,165						
63 Operating Revenue	2,120,165	· -	-	(54,304)		·	-
64 Other Deductions	-	-	-		-	_	_
65 Interest (AFUDC)	217,013	-	-	-	-	-	-
66 Interest	(4,641,636)	-	-	-	· -	-	-
67 Schedule "M" additions	(2,567,817)	-	-	(59,375)	=	-	(69,062)
68 Schedule "M" deductions	(1,488,078)		-	-	-	-	(538,287)
70 Income Refore Tay	- 5 AKE DED	^	^	(112 (20)	•		450.00=
70 <i>Income Before Tax</i> 71 State Income Tax	5,465,050	0	0	(113,679)	0	0	469,225
71 State income 1ax 72 Taxable Income	5,465,050	-	-	. (113,679)	-	-	460 205
73 Adjustments to FIT	2,403,030			(113,079)	-	-	469,225
74 Federal Income Tax	1,912,767	-	_	(39,788)	-	-	164,229

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	State of Washington						
		RESTATING> Res	8.6 moval of Colstrip #4 AFUDC	8.7 Powerdale Hydro Removal	8.8 Trojan Unrecovered Plant Adj.	8.9 Customer Service Deposits	8.10 Chehalis Reg Asset - WA
	Operating Revenues		Arobe	Trydro Removar	riam ziaj.	Bei vice Deposits	****
	General Business Revenues	(6,737,566)	-	-	-	•	-
	Interdepartmental Special Sales	3,803,644	-	-	- -	-	-
	Other operating revenues	102,649	-	<u>.</u>	=	=	
5	Total Operating Revenues	s (2,831,272)	_		-	~	-
7	Operating Expenses						•
	Steam Production	(1,302,039)	_	-	-	-	-
9	Nuclear Production	-	-	-	-	•	-
10	Hydro Production	1,965	-	-	-	. •	-
	Other Power Supply	2,206,562	-	-	-	-	-
	Transmission	(119,206)	-		-	-	-
	Distribution	6,970	-	-	-	-	-
	Customer Accounting	4,466	· -	=	-	-	-
	Customer Service & Info	(4,858,857)	-	-	-	-	-
	Sales Administrative & General	(60,435)	-	•	-	-	_
18							
	_				*		
	Depreciation	(415,223)	(17,991)	-		-	=
	Amortization	(169,569)		₹.	(169,569)	-	-
	Taxes Other than Income Income Taxes: Federal	(42,124) 1 ,912,76 7		-	(62,357)	(11,902)	-
23	: State	1,912,707		-	(02,337)	(11,902)	-
	Deferred Income Taxes	3,291,484			131,967		_
	Investment Tax Credit Adj.	3,271,404		-	-	_	<u>-</u>
	Misc. Revenue & Expense	(203,946)		-	-	34,005	
27			(17,991)	-	(99,958)	22,103	
28 29			17,991	-	99,958	(22,103)	**
υc			****				
31							
	Electric Plant in Service	27,046,917	(441,006)	-	-	-	-
	Plant Held for Future Use	(2.107.206)	-	-	-	-	-
	Misc. Deferred Debits	(2,197,306)	•	-	-	-	-
	Electric Plant Acq Adj Nuclear Fuel	-	-		-	-	-
	Prepayments	(2,850,428)		-	_	_	-
	Fuel Stock	(3,524,551)	-		_	_	_
	Material & Supplies	(7,763,143)	_	-	-	-	2
	Working Capital	(2,159,291)	-	-	-	-	-
41	Weatherization Loans	· · · · · ·	-	-	-	_	
42	Misc. Rate Base	(268,577)		-	(268,577)	_	
43	Total Electric Plant	t: <u>8,283,621</u>	(441,006)		(268,577)		-
45		ş.					
	Accum. Prov. for Depreciation	(7,446,966)	-	_		-	-
	Accum. Prov. for Amortization		_	-	-	_	_
48	Accum, Deferred Income Tax	(11,614,205)	-	-	(168,275)	-	_
49	Unamortized ITC	144,386	-	-	-	-	-
	Customer Advances for Const.	23,143	-	-	-	-	-
	Customer Service Deposits	(2,980,496)	-	-		(2,980,496)	-
52 53	Miscellaneous Deductions	(3,245,919)	-	-	1,185,109	-	-
54	Total Deductions	: (25,120,057)	-	-	1,016,834	(2,980,496)	-
56	Total Rate Base	: (16,836,436)	(441,006)	-	748,258	(2,980,496)	-
35 60	TAX CALCULATION	State Income Tax I					
	Per Company	Federal Income Ta					
62							
	Operating Revenue Other Deductions	2,120,165	17,991	_	169,569	(34,005)	- ·
	Interest (AFUDC)	217,013	-	-	-	-	-
	Interest (ATODC)	(4,641,636)	-	-	-	· -	-
	Schedule "M" additions	(2,567,817)	(17,991)	-	(347,731)	-	-
	Schedule "M" deductions	(1,488,078)					-
69		-		•			
70	Income Before Tax	5,465,050	0	0	(178,162)	(34,005)	0
	State Income Tax				<u> </u>		
	Taxable Income	5,465,050	_	-	(178,162)	(34,005)	
	Adjustments to FIT	1.012.767	-	-	- (60.050)	(11,000)	-
74	Federal Income Tax	1,912,767	_	-	(62,357)	(11,902)	
77							

	State of Washington					
		RESTATING>	8.11 Repairs Deduction	8.12 Current Assets	9.1 Production Factor	9.1.1 Production Factor Adj (cont.)
	Operating Revenues:		-			
1	General Business Revenues	(6,737,566)	.		-	-
2	Interdepartmental	-	-		_	-
	Special Sales	3,803,644			_	-
	Other operating revenues	102,649	-		· _	
5	Total Operating Revenues		-	-	_	
6	rotal operating revenues	(2,002,12)				
7	Operating Expenses:					
8	Steam Production	(1,302,039)	-	_	-	-
9	Nuclear Production	-	-	-	_	· _
	Hydro Production	1,965		_		_
	Other Power Supply	2,206,562				
	** *		=	=		_
	Transmission	(119,206)	-		-	-
	Distribution	6,970	•		-	-
	Customer Accounting	4,466	-	-	-	-
15	Customer Service & Info	(4,858,857)	•	· -	-	-
16	Sales	-	-	-	-	-
17	Administrative & General	(60,435)	-	-	-	-
18	Total O&M Expense	(4,120,576)	_	-	-	•
	_					
19	Depreciation	(415,223)	-		-	-
20	Amortization	(169,569)	-		-	-
21	Taxes Other than Income	(42,124)			-	-
	Income Taxes: Federal	1,912,767	_		-	_
23	: State	-,,	_	•	_	_
	Deferred Income Taxes	3,291,484				
		3,491,404	-		-	-
	Investment Tax Credit Adj.	(202.046)	-		-	-
	Misc. Revenue & Expense	(203,946)				
27	Total Operating Expenses:	252,814	-	•	-	
28	No.	(2.004.00()			•	
29 30	Net Operating Income:	(3,084,086)	-	-	_	
31	Rate Base:					
	Electric Plant in Service	27,046,917	-	-	-	-
	Plant Held for Future Use		-	-	-	
34	Misc. Deferred Debits	(2,197,306)	-	_	-	-
35	Electric Plant Acq Adj	-	-	-	_	-
36	Nuclear Fuel	-	-	-	-	-
	Prepayments	(2,850,428)	-	-		_
	Fuel Stock	(3,524,551)		(3,524,551)	-	_
	Material & Supplies	(7,763,143)	_	(7,775,703)	_	_
	Working Capital	(2,159,291)		(7,775,705)	_	
	Weatherization Loans	(2,137,271)	-	_	_	_
		(0.00.555)	-	-	-	-
	Misc. Rate Base	(268,577)	-		-	-
43 44	Total Electric Plant:	8,283,621	-	(11,300,254)	-	_
45	Deductions			•		
	Accum. Prov. for Depreciation	(7,446,966)	•	-	-	-
	Accum. Prov. for Amortization	- '	-	-	-	-
48	Accum. Deferred Income Tax	(11,614,205)	-		-	-
49	Unamortized ITC	144,386	-	-	-	_
50	Customer Advances for Const.	23,143	-	-		, <u></u>
	Customer Service Deposits	(2,980,496)	_	-	-	-
	Miscellaneous Deductions	(3,245,919)		_	_	-
53	Miscellaneous Deductions	(5,2,5,515)			-	
54	Total Deductions:	(25,120,057)		-	-	-
55						
56	Total Rate Base:	(16,836,436)	-	(11,300,254)	-	-
37						
60	TAX CALCULATION	State Income Tax 1				
61	Per Company	Federal Income Ta				
62	cross check	2,120,165				
63	Operating Revenue	2,120,165	_	-	_	-
	Other Deductions	-,,	_	_	_	_
	Interest (AFUDC)	217,013		-		-
	Interest (AFODC)		-	-	-	-
		(4,641,636)	-	-	-	-
	Schedule "M" additions	(2,567,817)	-	-	-	-
	Schedule "M" deductions	(1,488,078)	-		-	-
69		-				
70	Income Before Tax	5,465,050	0	0	0	0
	State Income Tax		_	_	-	
	Taxable Income	5,465,050	-	-	_	
	Adjustments to FIT	-,,				_
	Federal Income Tax	1 012 767	-	-	-	-
	i cuciui income i ux	1,912,767	-	-		-
75						

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PacifiCorp State of Washington

Electric Utility Results of Operations for the twelve months ended December 2009

	PRO FORMA	3.1 Temperature	3.2 Revenue	3.3 Effective	3.4 SO2	3.5 Green Tag	3.6 Wheeling	3.7 Remove
		Normalization	Normalizing	Price Change	Allowances	Revenues	Revenue	Commercial Sales
Operating Revenues:				10 100 155				1 104 040
1 General Business Revenues	13,597,103	-	-	12,402,155	-		-	1,194,948
2 Interdepartmental	(42 556 526)	-	-	-	-	-	-	
3 Special Sales	(43,556,536)	••	-	-	-	-	(17.063)	•
4 Other operating revenues 5 Total Operating Revenues	(1,833,132) (31,792,565)			12,402,155		•	(17,063) (17,063)	1,194,948
6	(31,792,303).	,		12,402,133			(17,003)	1,154,540
7 Operating Expenses:						•		
8 Steam Production	4,164,859	_	_	-		_	_	
9 Nuclear Production	-,104,655	_		-	_	_	_	_
10 Hydro Production	14,128	_			_	_	_	-
11 Other Power Supply	(18,949,299)		-	-	~	_	_	103,231
12 Transmission	3,316,494		_	_		_	_	,201
13 Distribution	91,505	_	_	_	-			_
14 Customer Accounting	57,734				_	_	-	-
15 Customer Service & Info	2,679	=	-	=	-	-		-
16 Sales	-	-	-	-	-	-	-	-
17 Administrative & General	(1,157,880)	-	-	-		-	-	171,129
18 Total O&M Expense	(12,459,780)	-	-	-	-		-	274,360
•	•							•
19 Depreciation	(29,238)	•	-	-	-	-	-	-
20 Amortization	(182,289)	-	-	-	-		- .	-
21 Taxes Other than Income	(428,617)	-	-	-	-	-	-	-
22 Income Taxes: Federal	(11,739,491)	-	-	4,340,754	-	- '	(5,972)	322,206
23 : State	-			-	-	-	-	
24 Deferred Income Taxes	(417,014)	M.	**	-	-	-	-	~
25 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26 Misc. Revenue & Expense	949	w	-	-	-		_	
27 Total Operating Expenses:	(25,255,480)	-	-	4,340,754		-	(5,972)	596,566
28								
29 Net Operating Income:	(6,537,085)	-		8,061,401	-	-	(11,091)	598,382
30								
31 Rate Base:								
32 Electric Plant in Service	(1,161,847)		-	-	-	-	-	-
33 Plant Held for Future Use	15 100 000	•	-	-	-	-	-	-
34 Misc. Deferred Debits	15,188,002	-	-	-	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-	~	-	-
36 Nuclear Fuel	-	-	•		-	-	-	-
37 Prepayments 38 Fuel Stock	-	-	-	-	-	*	-	-
39 Material & Supplies	-	-	-	-	-		-	•
40 Working Capital	-	-		-	-	-	-	-
41 Weatherization Loans	-	*	-	-	-	-	-	-
42 Misc. Rate Base	0	-	-	-	~	-		-
43 Total Electric Plant:		-		-				-
44	14,020,130							
45 Deductions:	:							
46 Accum. Prov. for Depreciation	123,289	_	_	_	_	_	_	_
47 Accum. Prov. for Amortization	· -		-	_	-	_	_	_
48 Accum. Deferred Income Tax	(20,008,048)	**	_	-	-	_	**	-
49 Unamortized ITC		-	-	-	-	-	_	_
50 Customer Advances for Const.	-	-	-		-	-	_	-
51 Customer Service Deposits	~	-	-	-	- '	-	, <u>-</u>	-
52 Miscellaneous Deductions	7,457	-	-	-	-	-	-	-
53						-		
54 Total Deductions:	(19,877,301)	•	-			_	-	-
55								
56 Total Rate Base:	(5,851,146)	•	-	-	-	-	_	-
57								
58					•			
59								
60 TAX CALCULATION		e Income Tax Rate						
61 Per Company		eral Income Tax Rate		35%				
62	(18,693,590)							
63 Operating Revenue	(18,693,590)	-	-	12,402,155	-	-	(17,063)	920,588
64 Other Deductions	-	-		-	-		-	-
65 Interest (AFUDC)	- (1(4,045)		-	-	_	-	-	-
66 Interest	(164,045)	=	-	-	· .	-	-	•
67 Schedule "M" additions	2,050,307	-	~	-	-	-	-	-
68 Schedule "M" deductions 69	951,490	-	-			-		
70 Income Before Tax	(17,430,728)		0	12 402 155	0	0	(17.063)	000 500
71 State Income Tax	(3/)400,/40)	(, 0	12,402,155	U	0	(17,063)	920,588
72 Taxable Income	(17,430,728)		-	12,402,155	-	-	(17,063)	920,588
73 Adjustments to FIT	(5,638,736)	-	-	,,	_		- (17,005)	220,388
74 Federal Income Tax	(11,739,491)	-	-	4,340,754	_	_	(5,972)	322,206
75				.,,1		The second secon	(3,2,2)	

	PRO FORMA	4.1 Misc. General	4.2	4.3	4.4	4.5	4.6	4.7
			Gen Wage Increase Annualized	PF Gen Wage Increase	Pension Curtailment	Affiliate Management Fee	DSM Removal Adjustment	Remove Non- Recurring Entries
Operating Revenues:			1 Himmanizott	morease	Curtumien	100	rajustitiene	recurring Entries
General Business Revenues	13,597,103	-	-	-	-	-	-	-
Interdepartmental Special Sales	(42 556 526)	~	-	-	-	w	· -	-
Other operating revenues	(43,556,536) (1,833,132)	-	-	-	-		-	**
Total Operating Revenues		<u>-</u>		-		-	-	·········
Total Operating Revenues	(31,792,303)	<u>-</u>				-		-
Operating Expenses:					·			
Steam Production	4,164,859	· -	,	59,055	-	-	-	-
Nuclear Production	14 120	-		25 200	-	-	-	-
Hydro Production Other Power Supply	14,128 (18,949,299)	-	-	25,399 30,949	-	-	-	-
Transmission	3,316,494		-	21,962	_	-		-
Distribution	91,505	-		91,505	_	-	_	
Customer Accounting	57,734	-	-	57,734	-	_	-	-
Customer Service & Info	2,679	-	-	2,679	-	-	_	
Sales	· -	-	-	-	-	-	-	-
Administrative & General	(1,157,880)	**	-	84,611	(776,573)	-	_	
Total O&M Expense	(12,459,780)		-	373,894	(776,573)	-	-	-
Depreciation	(29,238)	_	_	_	_	_	_	
Amortization .	(182,289)	-	-	-		-	-	-
Taxes Other than Income	(428,617)	-	-	-	-	-	-	_
Income Taxes; Federal	(11,739,491)	-	-	(130,863)	(82,999)	-		
: State	-	· -	-	-	- '	-	-	-
Deferred Income Taxes	(417,014)	-		-	384,714	-		-
Investment Tax Credit Adj.	-		-	-	-		"	-
Misc. Revenue & Expense	949		-		- (457.4.0.70)	-	·	
Total Operating Expenses:	(25,255,480)	-		243,031	(474,858)	-		<u> </u>
Net Operating Income:	(6,537,085)		-	(243,031)	474,858	_		_
				_\\		- 27000	***************************************	
Rate Base:								
Electric Plant in Service Plant Held for Future Use	(1,161,847)	-	-	-	-	-	-	-
Misc. Deferred Debits	15,188,002	-	-	-		-	-	-
Electric Plant Acq Adj	15,100,002	_		_	-		-	-
Nuclear Fuel	_	_	_	_	_	_		
Prepayments	_	-	-		-	_	-	_
Fuel Stock	· •		-	-	-	-	_	
Material & Supplies	-	-		-	-		-	
Working Capital	-	-	-	-	-	-	-	-
Weatherization Loans	-	-	, -	-	-	-	-	-
Misc. Rate Base Total Electric Plant:	14,026,156	*		-			-	-
Total Electric Flant.	14,020,130			~	-	-	-	-
Deductions:								
Accum. Prov. for Depreciation	123,289	-	-	_	-	-		
Accum. Prov. for Amortization	-	-	-	-		-	-	_
Accum. Deferred Income Tax	(20,008,048)	-		-	-	-	~	
Unamortized ITC	-		-	-			-	-
Customer Advances for Const.	-	-	-	-	~	-	ne	-
Customer Service Deposits		-	-	-	-	~	-	-
Miscellaneous Deductions	. 7,457		-	-	-	-	-	-
Total Deductions:	(19,877,301)	-	-		-	-	-	
Total Rate Base:	(5,851,146)	-	-	-	-	-	-	-
		. MAR WARREST CO.						
TAX CALCULATION								
Per Company	(10 002 500							
*	(18,693,590)			(272.001)	mar ras			
Operating Persenue	(10 (02 (00)		-	(373,894)	776,573	~	-	-
Operating Revenue Other Deductions	(18,693,590)			-		-	-	-
Other Deductions	(18,693,590)	-	-	_	_			
Other Deductions Interest (AFUDC)	- -	- -	-	-	-	-	-	-
Other Deductions	- - (164,045)	- - -	-	-	-	-	- - -	-
Other Deductions Interest (AFUDC) Interest	- -	- - - -	- - - - -	- - -	1,013,713		- - - - 	- - - -
Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions	(164,045) 2,050,307 951,490			(373 804)		-		- - - - -
Other Deductions Interest (AFUDC) Interest Schedule "M" additions	- (164,045) 2,050,307	0		(373,894)	1,013,713	- 0		- - - -
Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax	(164,045) 2,050,307 951,490		0	(373,894)			0	
Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax	(164,045) 2,050,307 951,490 (17,430,728)				(237,140)		-	- - - -

	*	•					
	DDG FORM	4.8	5.1	5.2	5.3	5.4	5.5
	PRO FORMA	Remove MEHC	Net Power Costs-	Net Power Costs - Pro	Electric Lake	BPA Residential	James River
Oti B		Severence	Restating	Forma	Settlement	Exchange	Royalty Offse
Operating Revenues: General Business Revenues	13,597,103		-		_	,	_
Interdepartmental	15,597,105	-	_	-	-	-	
Special Sales	(43,556,536)	-	-	(43,487,527)		_	-
Other operating revenues	(1,833,132)					w	1,178,5
Total Operating Revenues	(31,792,565)	-	-	(43,487,527)			1,178,5
Operating Expenses:							
Steam Production	4,164,859	-	-	4,196,529	-		
Nuclear Production	14 120	-	-		-	-	
Hydro Production Other Power Supply	14,128 (18,949,299)	-	-	(18,882,048)	-	**	
Transmission	3,316,494	-	-	3,336,530		_	
Distribution	91,505		_	-,,	_		
Customer Accounting	57,734		-		_	• =	
Customer Service & Info	2,679	-	-	-	-	- '	
Sales	-	-	-	-	-	-	
Administrative & General	(1,157,880)	(637,047)	_	-		-	
Total O&M Expense	(12,459,780)	(637,047)	-	(11,348,989)	-	-	
D 14	/0						
Depreciation	(29,238)	-	-	-	-	-	
Amortization Taxes Other than Income	(182,289)	-	*	•	-	=	
Taxes Other than Income Income Taxes: Federal	(428,617) (11,739,491)	21,778	-	(11,248,488)	~	-	412,
: State	(11,/39,491)	21,778	-	(11,440,400)	-	-	412,
Deferred Income Taxes	(417,014)	218,152	-	- -	-	-	
Investment Tax Credit Adj.	(717,017)	210,132			-		
Misc. Revenue & Expense	949	_	_		_		
Total Operating Expenses:	(25,255,480)	(397,117)	-	(22,597,477)	-	-	412,
							,
Net Operating Income:	(6,537,085)	397,117		(20,890,049)	-		766,

Rate Base:							
Electric Plant in Service	(1,161,847)	<u>-</u>	-	•	-	-	
Plant Held for Future Use		-	-	-	-	-	
Misc. Deferred Debits	15,188,002	(637,047)	-	-	-	-	
Electric Plant Acq Adj	-	- '	-	-	-	-	
Nuclear Fuel	-		-	-	-	-	
Prepayments Fuel Stock	-	•	-	-	-		
Material & Supplies	_	_	-		-		
Working Capital	_	_	_	_			
Weatherization Loans	- '	_	-	-	_	_	
Misc. Rate Base	0		, -		_		
Total Electric Plant:	14,026,156	(637,047)	-	-	-	-	
		, , , , ,	·				
Deductions:							
Accum. Prov. for Depreciation	123,289	-	-	-	-	-	
Accum. Prov. for Amortization	-	-	-	-	-	-	
Accum. Deferred Income Tax	(20,008,048)	330,671	-	-	-	-	
Unamortized ITC	-	-	-	-		-	
Customer Advances for Const.	-	ar S	-	-	-	-	
Customer Service Deposits Miscellaneous Deductions	- 7 12H	-		-	-	-	
ivinscentaneous Deductions	7,457	-	-	-	-	· · · · · · · · · · · · · · · · · · ·	
Total Deductions:	(19,877,301)	330,671					
Total Dennetions:	(17,077,301)	550,071	· · · · · · · · · · · · · · · · · · ·		-		
Total Rate Base:	(5,851,146)	(306,376)	_	-	_	_	
	,,,,	(, ,					
				··			
TAX CALCULATION							
Per Company	,						
0	(18,693,590)						
Operating Revenue	(18,693,590)	637,047	-	(32,138,537)		-	1,178,
Other Deductions	-	-	-	-	-	-	
Interest (AFUDC) Interest	(161.048)	-	-	-	**	·	
Schedule "M" additions	(164,045) 2,050,307	(637,047)	-	-	-	=	
Schedule "M" deductions	951,490	(62,223)			-	-	
	221,720	(02,223)		-			
Income Before Tax	(17,430,728)	62,224	0	(32,138,537)	. 0	0	1,178,
State Income Tax		,	-	(32,130,337)	-	-	1,1/0,
Taxable Income	(17,430,728)	62,224	-	(32,138,537)	-	-	1,178,
Adjustments to FIT	(5,638,736)	-	-	-	-	-	.,,
Federal Income Tax	(11,739,491)	21,778					

	PRO FORMA	5.6 Removal of	6.1 Hydro	7.1 Interest	7.2 Accum Def Income Tax	7.3 Renewable	7.4 Malin Midpoint
		Colstrip #3	Decommissioning	True-up	Factor Correction	Energy credit	Adjustment
Operating Revenues							
General Business Revenues Interdepartmental	13,597,103	-	-	-	-	+	-
Special Sales	(43,556,536)	-	-	-	-	_	-
Other operating revenues	(1,833,132)	_		_	-	-	-
Total Operating Revenues		_		_	~	-	
5	(-1,17=,144)		·				
Operating Expenses:	,						
Steam Production	4,164,859	-	-	-	-	-	-
Nuclear Production	-	-	-	~	- '		-
Hydro Production	14,128	-	-	~	-	-	-
Other Power Supply	(18,949,299)	-	**	- '	. 4	-	-
! Transmission	3,316,494	-		-	-	-	-
Distribution	91,505	-	- .	-	-	-	-
Customer Accounting	57,734	-	~	-	-	~	-
Customer Service & Info	2,679	-	-	~	-	-	-
Sales	(1.157.000)	-		~	-	-	-
Administrative & General	(1,157,880)				-		-
Total O&M Expense	(12,459,780)	-	-	-	~	-	
Depreciation	(29,238)						
Amortization	(182,289)	-	_			-	-
Taxes Other than Income	(428,617)	-	-	-	-	-	-
Income Taxes: Federal	(11,739,491)	-	-	57,416		(5,638,736)	-
: State	,11,100, 401)	-	-	0 14 ورد ب	-	(2,020,730)	-
Deferred Income Taxes	(417,014)	_	-	_	_	-	-
Investment Tax Credit Adj.	-	_		_	-	-	-
Misc. Revenue & Expense	949	-		_	+	_	_
Total Operating Expenses:	(25,255,480)	-	-	57,416	-	(5,638,736)	-
•				-			
Net Operating Income:	(6,537,085)	-		(57,416)	_	5,638,736	-
Rate Base:							
Electric Plant in Service	(1,161,847)	-	-	-	-	-	· =
Plant Held for Future Use	-	-		-	-	-	-
Misc. Deferred Debits	15,188,002		-	-	-	-	-
Electric Plant Acq Adj	-	-	•		•	-	-
Nuclear Fuel	-	-		-	-	- ,	-
Prepayments		-	-	-	-	-	-
Fuel Stock	-	-	-	-	*	-	-
Material & Supplies	-	-	-	-			-
Working Capital	-	-	•	-	-	-	-
Weatherization Loans Misc. Rate Base	- 0	-	~	-	-	-	•
Total Electric Plant:		-			-		
Total Electric Flair.	14,020,130		-		-	-	
Deductions							
Accum. Prov. for Depreciation	123,289	_	(256,078)	_	_		_
Accum. Prov. for Amortization	,	_	(=,)	_	_	_	_
Accum, Deferred Income Tax	(20,008,048)	-	-	_		-	_
Unamortized ITC	, , , , , , , , ,		_		···		
Customer Advances for Const.	-	-	_		= .	-	_
Customer Service Deposits	-	**	-	-	-	-	-
Miscellaneous Deductions	7,457	-	-	-	-	-	-
			***	***************************************			
Total Deductions:	(19,877,301)		(256,078)			_	
Total Rate Base:	(5,851,146)	-	(256,078)	-	-	-	-
TAX CALCULATION							
Per Company							
· ·	(18,693,590)						
Operating Revenue	(18,693,590)	_	-	_	_	-	=
Other Deductions	(,,,)	-	_	_	Ţ.	-	
Interest (AFUDC)	-	_	_	_	-		-
Interest	(164,045)	-	_	(164,045)	-	-	-
Schedule "M" additions	2,050,307	-	_	(10,,040)		-	•
Schedule "M" deductions	951,490	<u>.</u>	-		-	-	
							-
Income Before Tax	(17,430,728)	0	0	164,045	0	0	
State Income Tax			<u> </u>				-
Taxable Income	(17,430,728)	-	*	164,045	-	-	-
Adjustments to FIT	(5,638,736)	-	~	-		(5,638,736)	-
Federal Income Tax	(11,739,491)			57,416			

	PRO FORMA	7.5	7.6 AFUDC	7.7	7.8	7.9	7.10	7.11
		VA - FAS 109 Flow- Through	Equity	Public Utility Tax Adj	Remove Def State Tax Exp	Current Yr. Def Inc Tax Norm.	Medicare Def Tax Exp.	Avg. Bal. for Accum. Def Inc Tax - Prop.
Operating Revenues		Through	Equity	Tax Auj	Tax Exp	Tax I tollis	Tax Dap.	Der me rax - rrop.
1 General Business Revenues	13,597,103		_	_	_	-	_	-
2 Interdepartmental	10,257,105	_	٠	_	_	_	_	_
3 Special Sales	(43,556,536)			_	_	_	_	_
4 Other operating revenues	(1,833,132)						_	
5 Total Operating Revenues				-	-	-	_	
6	s (31,792,303)							
7 Operating Expenses								
8 Steam Production								
	4,164,859	-	-	· -	•	-	-	•
9 Nuclear Production	-	-	-	-	-	-		
10 Hydro Production	14,128	-		-	-	-		-
11 Other Power Supply	(18,949,299)	-	-	-	-	-	-	-
12 Transmission	3,316,494	-	-	-	-	-	-	
13 Distribution	91,505	-	-	-	-	-	-	-
14 Customer Accounting	57,734	-	-	-	-	-	-	-
15 Customer Service & Info	2,679	•	-	-	-	- '	-	-
16 Sales	-	-	-	-	-	-	-	
17 Administrative & General	(1,157,880)	-	-			<u> </u>		-
18 Total O&M Expense	e (12,459,780)	-	-	-	-	-	-	-
•						•		
19 Depreciation	(29,238)	-	-	-	-		-	-
20 Amortization	(182,289)	-	-	~	-	-	-	-
21 Taxes Other than Income	(428,617)	-	-	(396,368)	-	-	-	-
22 Income Taxes: Federal	(11,739,491)	-	-	138,729			-	-
23 : State		-	-	-		-	-	-
24 Deferred Income Taxes	(417,014)	-	-	. •	**	-	-	-
25 Investment Tax Credit Adj.		-	_	` -	-		-	
26 Misc. Revenue & Expense	949		-	-	-	-	-	-
27 Total Operating Expenses:	(25,255,480)	-	-	(257,639)	-	**	-	-
28								
29 Net Operating Income:	: (6,537,085)	-	-	257,639	_	-	_	_
30	(), , , , , , , , , , ,	•				May "		
31 Rate Base	. .							
32 Electric Plant in Service	(1,161,847)					*		
33 Plant Held for Future Use	(1,101,047)	•	_	_	_	_	-	<u>-</u>
34 Misc. Deferred Debits	15,188,002	-	=	-	-	=	•	•
35 Electric Plant Acq Adj	13,100,002	-	-	-	-	-		-
	-	-	-	-	-		-	-
36 Nuclear Fuel	-	-	-	-	-	-	-	-
37 Prepayments	-	-	-	-	-	-	-	-
38 Fuel Stock	-	-	-	-	-		-	-
39 Material & Supplies	-	-	-	-	-	-	-	-
40 Working Capital	-	-	-	-	-	-	-	•
41 Weatherization Loans	-	-	-		-	*	-	•
42 Misc. Rate Base	0	-			-	-	-	
43 Total Electric Plant	t: 14,026,156	-			-	-	-	-
44								
45 Deductions								
46 Accum. Prov. for Depreciation	123,289	•	-	-	-		-	-
47 Accum. Prov. for Amortization		-	-	- '	-	-	-	-
48 Accum. Deferred Income Tax	(20,008,048)		-	-	-	-	-	-
49 Unamortized ITC	-	-	-	-	-		-	-
50 Customer Advances for Const.	-	-	-	-	-	-	-	-
51 Customer Service Deposits	-	-	-	-	-	-	-	-
52 Miscellaneous Deductions	7,457	- '	-	-	-	-	-	-
53								
54 Total Deductions	: (19,877,301)	-	-	-	-		·	-
55								
56 Total Rate Base	: (5,851,146)	· -		-	-	-		-
57								
58								
59								
60 TAX CALCULATION								
61 Per Company								
62	(18,693,590)							
63 Operating Revenue	(18,693,590)	-	-	396,368	_	_	-	-
64 Other Deductions		-	_	´-	_	, _		_
65 Interest (AFUDC)	-	-	_	_	_	_	_	
66 Interest	(164,045)	_	_	-	_	-	-	_
67 Schedule "M" additions	2,050,307		_	_	-	-	-	
68 Schedule "M" deductions	951,490	-		-	-	· ·	-	-
69	221,420			-				-
70 Income Before Tax	(17,430,728)	0	0	396,368	. 0	0	0	0
71 State Income Tax	(1 /)430,/20 <i>)</i>	, 0	U	370,300	. 0	-	U	
72 Taxable Income	(17,430,728)		-	396,368	*			-
73 Adjustments to FIT	(5,638,736)	-		370,308	-	-		
73 Adjustments to F11 74 Federal Income Tax	(3,638,736)	-	-	138,729	-	-		-
	(11,/39,491)	-	~	138,729	-			*
75								

		PRO FORMA	7.12	8.1	8.2 Jim Bridger Mine	8.3	8.4 Customer Advances	8.5	8.5.1
			WA Low Income Tax Credit	Cash Working Capital	Rate Base	Environmental Remediation	for Construction	Miscellaneous Rate Base	Miscellaneous Rate Base (cont)
	Operating Revenues		rax credit	Сарка	Rate Base	Remediation	ioi construction	Rate Dase	Dase (cont)
	General Business Revenues Interdepartmental	13,597,103	-	-	-	-	-	-	. -
	Special Sales	(43,556,536)	-	-	-	-	-	-	-
	Other operating revenues	(1,833,132)							
5		(31,792,565)	-		_		-	•	-
7									
	Steam Production	4,164,859	-	-	*	-	-	-	u u
	Nuclear Production Hydro Production	14,128	-	-	-	_	-	-	-
	Other Power Supply	(18,949,299)	-	-	-	_	-	-	
	Transmission	3,316,494	-	-	-	-	-	-	•
	Distribution Customer Accounting	91,505 57,734	-	-	-	-	-	-	-
	Customer Service & Info	2,679	-	-	-	Ţ.	-		- -
	Sales	(4.455.000)	-	-	~	-	-	-	-
17	Administrative & General Total O&M Expense	(1,157,880)	-	-		-	· · · · · · · · · · · · · · · · · · ·	<u>-</u>	-
	1000, 000, 100, 100, 100, 100, 100, 100	(12,103,100)							
	Depreciation	(29,238)		-	-		-	-	•
	Amortization Taxes Other than Income	·(182,289) (428,617)	(32,249)	-	· -	-	-	-	
	Income Taxes: Federal	(11,739,491)	11,287		_	-	-	-	
23			*	-	-		-	-	-
	Deferred Income Taxes Investment Tax Credit Adj.	(417,014)	-	-	-	-	-	-	-
	Misc. Revenue & Expense	949	· _			-		-	-
27		(25,255,480)	(20,962)	-	•			-	-
28 29		(6,537,085)	20,962			_	_		
30		(0,007,000)		· · ·			· · · · · · · · · · · · · · · · · · ·		
31									
	Electric Plant in Service Plant Held for Future Use	(1,161,847)	-	-	-		-	-	-
	Misc. Deferred Debits	15,188,002	-	-	-	-	-	-	
	Electric Plant Acq Adj	-	-	:	-	-	-	-	-
	Nuclear Fuel Prepayments	-	-	-	-	-	-	-	-
	Fuel Stock	-	-	-	-	-	-	-	-
	Material & Supplies	-	-	, -	-	-	-	-	
	Working Capital Weatherization Loans			-	-	-	-	-	-
	Misc. Rate Base	0		-	<u> </u>		-	-	-
43		14,026,156				-	_		-
44 45									
	Accum. Prov. for Depreciation	123,289	-		-	-		-	-
	Accum. Prov. for Amortization	-	-	-	-	-		-	-
	Accum. Deferred Income Tax Unamortized ITC	(20,008,048)	-	-	-			-	-
50	Customer Advances for Const.		-	-	-	-	-	-	· -
	Customer Service Deposits		-	-	-	-	-	-	
53	Miscellaneous Deductions	7,457	-		-	-	-	-	_
54	Total Deductions:	(19,877,301)				-	-	-	
55 56		(5 951 146)							
57		(5,851,146)	-	-	-	-	-		-
58									
59	TAX CALCULATION								
	Per Company								
62		(18,693,590)							
	Operating Revenue Other Deductions	(18,693,590)	32,249		-	-	100	-	-
	Interest (AFUDC)		-	-	-				-
	Interest	(164,045)	-	-	-	-	_	-	-
	Schedule "M" additions Schedule "M" deductions	2,050,307 951,490	-	-	'-	-	-	*	-
69		931,490		 .			-	. *	
	Income Before Tax	(17,430,728)	32,249	0	0	. (0	. 0	0
	State Income Tax Taxable Income	(17,430,728)	32,249			-		_	-
	Adjustments to FIT	(5,638,736)	32,249	-	-	-	-	-	-
	Federal Income Tax	(11,739,491)	11,287	_	sa.	-	-	-	-
75	i								

	PRO FORMA	8.6	8.7	8.8 Trojan	8.9	8.10	8.11 Repairs Deduction	8.12 Remove
		Removal of Colstrip #4	Powerdale Hydro Removal		Customer Service Deposits	Chehalis Reg Asset - WA		Current Asset
Operating Revenues:					-			
1 General Business Revenues 2 Interdepartmental	13,597,103	~	• -	-	-	-	-	-
Special Sales Other operating revenues	(43,556,536) (1,833,132)	-	-	-	-	(2.000.000)	-	-
5 Total Operating Revenues			-	-		(3,000,000)		-
6						(=,===,===)	***************************************	
7 Operating Expenses:								
8 Steam Production 9 Nuclear Production	4,164,859	-	-	-	-		=	-
0 Hydro Production	14,128	-	~	-	-	-	·	-
1 Other Power Supply	(18,949,299)	-	-	-	-	-	-	-
2 Transmission 3 Distribution	3,316,494 91,505	-	-	-	-	•	-	-
4 Customer Accounting	57,734	-	-	-	-	-	-	-
5 Customer Service & Info	2,679	_	-	-		_	-	-
6 Sales	-	-	-	•	•	-		-
7 Administrative & General 8 Total O&M Expense	(1,157,880) (12,459,780)	-	-					-
10tal Own Expense	(12,439,780)	-	•	-	-	~	-	-
9 Depreciation	(29,238)	-	-	-	-	-		-
O Amortization	(182,289)	-	(182,289)	-	~	-	**	-
1 Taxes Other than Income 2 Income Taxes: Federal	(428,617) (11,739,491)		(45,625)	-	-	199	-	-
3 : State	(11,/39,491) -		(43,023)	-	-	-		-
4 Deferred Income Taxes	(417,014)	-	118,650	-	_	(1,138,530)	-	-
5 Investment Tax Credit Adj.		-	-	-	-	- 1	•	-
6 Misc. Revenue & Expense 7 Total Operating Expenses:	(25,255,480)	-	(109,264)	-		(1,138,530)	-	-
8	(23,233,400)		(109,204)	_	-	(1,136,330)	-	
Net Operating Income:	(6,537,085)	-	109,264	-	_	(1,861,470)	_	
)								
Rate Base: 2 Electric Plant in Service	(1,161,847)				•			
3 Plant Held for Future Use	(1,101,647)	-	-	-	-	-	-	
4 Misc. Deferred Debits	15,188,002	-	75,958	-		15,750,000	-	_
5 Electric Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel Prepayments	-	-	-	-	-	-	<u>-</u>	
Fuel Stock	_		-	-	-	-	-	
9 Material & Supplies	-	-	-	-	-	-	-	-
0 Working Capital	-	-	-	-	-	-	~	-
Weatherization Loans Misc. Rate Base	- 0	-	. 0	-	-	-	-	•
Total Electric Plant:		·	75,959	-	-	15,750,000	~	
1								
Deductions: Accum. Prov. for Depreciation	122 200							
7 Accum. Prov. for Amortization	123,289	-	-	-	-	-	-	-
Accum. Deferred Income Tax	(20,008,048)	-	386,866	-	-	(6,261,915)	(14,463,670)	-
Unamortized ITC	-	-	-			- 1	- 1	-
Customer Advances for Const. Customer Service Deposits	-	-	-	-	-	-	-	-
2 Miscellaneous Deductions	7,457	-	- 0	-	-	-	. 7	-
4 Total Deductions:	(19,877,301)	-	386,866	-	-	(6,261,915)	(14,463,670)	_
5 Total Rate Base:	(5,851,146)		462,825	_		9,488,085	(14.462.670)	
7	(0,001,170)		102,020	_	_	9,466,063	(14,463,670)	-
3				*****				
TAX CALCULATION								
Per Company								
	(18,693,590)							
Operating Revenue	(18,693,590)	-	182,289	-	-	(3,000,000)	-	-
Other Deductions Interest (AFUDC)	-	-	-	-	-	-	~	-
Interest	(164,045)	-	- -	-	-	-		-
Schedule "M" additions	2,050,307	-	(312,646)		-	3,000,000	-	-
Schedule "M" deductions	951,490	-				-	_	-
Income Before Tax	(17,430,728)	0	(130 357)	- 0	^	^		•
State Income Tax		-	(130,357)	- 0	0 -	0	. 0	_
2 Taxable Income	(17,430,728)	-	(130,357)			-		-
A Adjustments to FIT	(5,638,736)	-	(16.505)	_	-	~	-	-
4 Federal Income Tax	(11,739,491)	-	(45,625)	_	_	_		

	PRO FORMA	9.1 Production	9.1.1 Production
		Factor	Factor (cont)
Operating Revenues 1 General Business Revenues	13,597,103	_	_
2 Interdepartmental	-	-	_
3 Special Sales	(43,556,536)	-	(69,009)
4 Other operating revenues 5 Total Operating Revenues	(1,833,132) (31,792,565)	<u> </u>	5,361 (63,648)
6			
7 Operating Expenses: 8 Steam Production 9 Nuclear Production	: 4,164,859	(22,243)	(68,481)
10 Hydro Production	14,128	(11,271)	
11 Other Power Supply	(18,949,299)	(15,102)	(186,329)
12 Transmission	3,316,494	-	(41,998)
13 Distribution 14 Customer Accounting	91,505 57,734	-	-
15 Customer Service & Info	2,679	-	-
16 Sales	-,	-	
17 Administrative & General	(1,157,880)	-	-
18 Total O&M Expense	(12,459,780)	(48,616)	(296,809)
19 Depreciation	(29,238)	(29,238)	_
20 Amortization	(182,289)	(==,==0)	-
21 Taxes Other than Income	(428,617)	-	-
22 Income Taxes: Federal	(11,739,491)	27,249	81,274
23 : State 24 Deferred Income Taxes	(417,014)	-	-
25 Investment Tax Credit Adj.	(417,014)	-	-
26 Misc. Revenue & Expense	949	-	949
27 Total Operating Expenses:	(25,255,480)	(50,606)	(214,586)
28 29 Net Operating Income:	(6,537,085)	50,606	150,937
30 31 Rate Base			
32 Electric Plant in Service	(1,161,847)	(1,067,076)	(94,771)
33 Plant Held for Future Use	-	-	` - `
34 Misc. Deferred Debits	15,188,002	-	(909)
35 Electric Plant Acq Adj	=	-	-
36 Nuclear Fuel 37 Prepayments	-	· [-
38 Fuel Stock	-	-	
39 Material & Supplies	-	-	-
40 Working Capital	-	-	-
41 Weatherization Loans 42 Misc. Rate Base	- 0	-	-
43 Total Electric Plant	: 14,026,156	(1,067,076)	(95,680)
44			
45 Deductions 46 Accum. Prov. for Depreciation	: 123,289	337,917	41 451
47 Accum. Prov. for Amortization	123,209	337,917	41,451
48 Accum. Deferred Income Tax	(20,008,048)		_
49 Unamortized ITC	-	-	-
50 Customer Advances for Const.	, -	-	-
51 Customer Service Deposits 52 Miscellaneous Deductions	- 7,457	-	- 7,457
53	1,751	-	1,431
54 Total Deductions:	(19,877,301)	337,917	48,908
55			
56 Total Rate Base:	(5,851,146)	(729,159)	(46,772)
57 58			
59			
60 TAX CALCULATION			
61 Per Company	/10 con con: '		•
62 63 Operating Revenue	(18,693,590) (18,693,590)	77,855	232,212
64 Other Deductions	(10,073,390)	11,000	41 كوكرى -
65 Interest (AFUDC)	-	-	-
66 Interest	(164,045)	-	-
67 Schedule "M" additions	2,050,307	-	-
68 Schedule "M" deductions 69	951,490	-	
70 Income Before Tax	(17,430,728)	77,855	232,212
71 State Income Tax		-	
72 Taxable Income	(17,430,728)	77,855	232,212
73 Adjustments to FIT 74 Federal Income Tax	(5,638,736) (11,739,491)	27,249	- 91 274
Luciui Income Iux	(11,739,491)	21,249	81,274

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PacifiCorp Results of Operations - December 2009 Adj. 3.1 Temperature Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	SITUS <u>ALLOCATED</u>	REF#
Adjustment to Income: Residential Commercial	440 442	1 1	(5,577,662) (1,126,783)	WA WA	Situs Situs	(5,577,662) (1,126,783)	**
Total			(6,704,445)			(6,704,445)	

^{**} The normalized commercial revenue change is reversed in Adjustment 3.7.

Description of Adjustment:

This restating adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1990 to 2009). The time period was updated in early 2010, dropping off 1989 and adding 2009.

PacifiCorp Results of Operations - Dec 2009 Adj 3.2 Revenue Normalization

			TOTAL			SITUS	
	ACCOUNT	Туре	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Income:	110000111	1100	OUMTHIL	1710101	THOTOR /U	<u>rincourren</u>	ICLN III
Residential	440	1	3,089,720	WA	Situs	3,089,720	3.1.1
Commercial	442	1	(2,216,016)	WA	Situs	(2,216,016)	3.1.1
Industrial ¹	442	1	(879,184)	WA	Situs	(879,184)	3.1.1
Public Street & Highway	444	1	(27,641)	WA	Situs	(27,641)	3.1.1
,						(,,	
Total Type 1			(33,121)		,	(33,121)	

Adjustment to Tax:			,				
Schedule M Addition-WA Hydro Def NPC	SCHMAT	1	(1,653,038)	WA	Situs	(1,653,038)	3.2.1
Deferred Tax Expense-WA Hydro Def NPC	41110	1	627,345	WA	Situs	627,345	3.2.1
Accum Def Inc Tax Bal-WA Hydro Def NPC	283	1	2,257,541	WA	Situs	2,257,541	3.2.1
			100.000	****	at.		
Accum Def Inc Tax Bal-BPA NW Pwr WA	283	1	479,232	WA	Situs	479,232	3.2.1
Schedule M - WA Low Energy Program	SCHMDT	1	(10,607)	WA	Situs	(10,607)	3.2.1
Def Tax Exp-WA Low Energy Program	41010	1	(130,443)	WA	Situs	(130,443)	3.2.1
		1	. , ,		Situs		
Def Tax Exp-WA Low Energy Program	41110	1	126,418	WA		126,418	3.2.1
Accum Def Inc Tax Bal - WA Low Energy Program	283	1	14,559	WA	Situs	14,559	3.2.1
Accum Def Inc Tax Bal - WA Low Energy Program	190	1	52,970	OTHER	0.0000%	-	3.2.1

¹ Includes Irrigation

Description of Adjustment:

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12 months ended December 2009 are normalized by removing Schedule191 (System Benefits Charge)/Schedule 96 (Hydro) - \$7,317,257, tolerance and prior price change impacts \$242,558, Out-of-Period of -\$509,668, BPA removal \$8,025,121, SMUD - \$473,165, and Other -\$710. The associated tax impacts of these items are also removed through this adjustment.

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PacifiCorp Results of Operations - Dec 2009 Adj 3.3 Effective Price Change

Adjustment to Income:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	SITUS ALLOCATED	REF#
Residential	440	3	6,070,732	WA	Situs	6,070,732	3.1.1
Commercial	442	3	4,739,696	WA	Situs	4,739,696	3.1.1
Industrial ¹	442	3	1,530,672	WA .	Situs	1,530,672	3.1.1
Public St. & Hwy	444	3	61,056	WA	Situs	61,056	3.1.1
Total Type III Adjustment to Income			12,402,155			12,402,155	

Description of Adjustment:

This pro forma adjustment normalizes retail revenues for known and measurable changes that have occurred since the historical period. First, this adjustment adds approximately \$13.5 million of revenues for the rate increase ordered in the rate case Docket No. UE-090205 effective January 1, 2010. Second, this adjustment removes approximately \$1.2 million of TransAlta mine revenues from the results of operations due to a retail service termination notice effective September 12, 2009.

¹Includes Irrigation

PacifiCorp WA General Rate Case - December 2009 Adj 3.4 SO2 Emission Allowances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WA ALLOCATED	REF#
Adjustment to Operating Income:							
Remove CY 2009 Allowance Sales	4118	1	3,790,891	SE	7.890%	299,113	3.4.3
Add CY 2010 Amortization	4118	1	(537,064) 3,253,827	. WA	Situs	(537,064) (237,951)	3.4.3
Adjustment to Rate Base:							
Accum Deferred Income Taxes	190	1	1,600,912	WA	Situs	1,600,912	3.4.3
Regulatory Deferred Sales	25398	1	(4,218,445) (2,617,533)	WA	Situs	(4,218,445) (2,617,533)	3.4.3
Adjustment to Tax:							
Schedule M Additions	SCHMAT	1	28,799	WA	Situs	28,799	3.4.3
Schedule M Deduction	SCHMDT	1	537,064	WA	Situs	537,064	3.4.3
DIT Expense	41110	1	(10,930)	WA	Situs	(10,930)	3.4.3
DIT Expense	41010	1	203,821	WA	Situs	203,821	3.4.3

Description of Adjustment:

This restating and pro forma adjustment removes the sales occurring in the twelve months ended Dec 2009, and includes amortization of sales over a 15 year period. This treatment was approved in Docket UE-940947. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources. These revenues have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

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PacifiCorp Washington General Rate Case December 2009 Adj 3.5 Green Tag Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:		Type	COMIANI			ALLOCATED	
Reverse Booked Green Tag Rev - CY 2009	456	1		SG	8.292%	-	(1)
					8.292%	-	
(1) Refer to Con	fidential REC Revenue Wor	kpaper					

Description of Adjustment

In order to help meet jurisdiction-specific renewable portfolio standards, a market for green tags or Renewable Energy Credits (RECs) is developing where the tag or green attributes of qualifying power production facilities can be detached and sold separately from the power itself. Generally, wind, solar, geothermal and some other resources qualify as renewable resources, although each state may have a different definition. This restating adjustment removes actual green tag revenues booked during the historical period. Pursuant to the Washington Administrative Code (WAC) 480-109-020, the Comapny is banking all RECs generated during the 12-months ending March 2012, the same period used in deterniming proforma net power costs in this filing.

Staff Position

Upon reviewing company workpapers and all data responses from staff and intervenors, staff takes the position that the entire revenues from the sale of Green Tags should be returned to the ratepayer. Company response to ICNU's DR, "Attach ICNU 2.14 Conf" indicate that Estimated RECs generated in Washington far exceed those required by Washington's Renewable Portfolio Standards. Additionally, during an on-site visit company staff indicated that it was "company" policy to cease the sale of RECs upon implementation of a state's RPS. The company also indicated that currently there has been no market for Washington RECs.

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PacifiCorp Washington General Rate Case December 2009 Adj. 3.6 Wheeling Revenue Adjustment

	ACCOUNT	Type	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenues: Other Electric Revenues	456	1	1,510,392	WRG	6.796%	102,649
Other Electric Revenues	456	3	(251,061)	WRG	6.796%	(17,063)
Total Wheeling Revenue Adjustment			1,259,331			85,587
Wheeling Imbalance Expense	566	1	(89,186)	SG	8.292%	(7,395)
Adjustment Detail: Actual Wheeling Revenues 12 ME Dec 2009 Total Adjustments Normalized Wheeling Revenues			63,697,983 1,259,331 64,957,314			

This restating and proforma adjustment reflects known and measurable changes to actual wheeling revenue for the twelve months ended December 2009. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

PacifiCorp Results of Operations - December 2009 Adj. 3.7 Remove Commercial Sales Normalization

Adjustment to Income:		<u>ACCOUNT</u>	Type	TOTAL COMPANY	FACTOR	FACTOR %	SITUS ALLOCATED	REF#
Commercial Sales Special Sales	Sales increase	442	1 -	1,194,948	WA	Situs	1,194,948	below
Revised Power Cost Revised Allocations Revised Production Factor	Expense increase/(decreas	555 A&G 555 e)	-	841,132 171,129 (737,900) 274,360		- - :	841,132 171,129 (737,900) 274,360	below below below
	From PacifiCorp Response	to Staff Data	Reque	st 151	Revenue Sensitive Factor	Expense level to above		
	General Business Revenue: Net Power Cost Allocation Factor Impact Production Factor Impact	5	-	1,253,006 881,999 179,443 (773,752) (965,316)	0.953665 0.953665 0.953665 0.953665	1,194,948 841,132 171,129 (737,900)	e N	

Description of Adjustment:

This proforma adjustment removes the commercial sales temperature normalization in Adjustment 3.1. The residual effects on power cost, allocations, and production factor are entered in this adjustment. The revision to allocation factors is assumed to be an administration and general expense; the impact of the change on the production factor is considered an other power cost.

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PacifiCorp Washington General Rate Case December 2009 Adj. 4.1 Miscellaneous General Expense Adjustment

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	<u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Non-utility Flights	557	1	(4,810)	SG	8.29%	(399)	
Non-utility Flights	921	1	(1,637)	SO	7.41%	(121)	
Advertising Expense	909	1	(8,535)	CN	7.09%	(605)	
Office Supplies & Exp	921	1	(581,208)	SO	7.41%	(43,058)	
Office Supplies & Exp	921	1	, 569,225	UT	Situs	-	
Miscellaneous General Expense	930	1	(8,500)	ID	Situs	-	
Miscellaneous General Expense	930	1	(129,400)	OR	Situs	-	
Miscellaneous General Expense	930	1	(157,822)	UT	Situs	-	
Miscellaneous General Expense	930	1	(1,250)	SO	7.41%	(93)	
Total Miscellaneous General Expense Removal		-	(323,938)			(44,276)	4.1.1

Description of Adjustment

Company:

This restating adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.

PacifiCorp Washington General Rate Case December 2009 Adj. 4.2 General Wage Increase - Annualization

•			TOTAL			WASHINGTON		
	ACCOUNT	Туре	COMPANY	FACTOR	FACTOR %	ALLOCATED	I	REF#
Adjustment to Expense								
Steam Operations	500.	RES	47	CAEE	0.000%		-	
Steam Operations	500	RES	56,452	CAGE	0.000%		-	
Steam Operations	500	RES	(5)	CAGW	22.087%		(1)	
Steam Operations	500	RES	7,415	ЉG	21.182%		1,571	
Steam Operations	500	RES	15	SG	8.292%		1	
Fuel Related - Non-NPC	501	RES	1,609	CAEE	0.000%		-	
Fuel Related - Non-NPC	501	RES	(1,337)	JBE	21.357%		(286)	
Fuel Related - Non-NPC	501	RES	68	SE	7.890%		5	
Steam Maintenance	512	RES	26,219	CAGE	0.000%		-	
Steam Maintenance	512	RES	(52)	CAGW	22.087%		(12)	
Steam Maintenance	512	RES	15,529	JBG	21.182%		3,289	
Hydro Operations	535	RES	7,066	CAGE	0.000%		-	
Hydro Operations	535	RES	7,641	CAGW	22.087%		1,688	
Hydro Maintenance	545	RES	524	CAGE	0.000%		-	
Hydro Maintenance	545	RES	1,255	CAGW	22.087%		277	
Other Operations	548	RES	4,488	CAGE	0.000%		-	
Other Operations	548	RES	1,578	CAGW	22.087%		349	
Other Operations	548	RES	883	SG	8.292%		73	
Other Maintenance	553	RES	1,762	CAGE	0.000%		-	
Other Maintenance	553	RES	491	CAGW	22.087%		109	
Other Expenses	557	RES	8,608	CAGE	0.000%		-	
Other Expenses	557	RES	124	CAGW	22.087%		27	
Other Expenses	557	RES	1,654	JBG	21.182%		350	
Other Expenses	557	RES	17,923	SG	8.292%		1,486	
Transmission Operations	560	RES	893	CAGE	0.000%			
Transmission Operations	560	RES	319	CAGW	22.087%		70	
Transmission Operations	560	RES	(7)	JВG	21.182%		(2)	
Transmission Operations	560	RES	10,955	SG	8.292%		908	
Transmission Maintenance	571	RES	5,032	CAGE	0.000%		-	
Transmission Maintenance	571	RES	2,442	CAGW	22.087%		539	
Transmission Maintenance	571	RES	68	JBG	21.182%		14	
Transmission Maintenance	571	RES	2,025	SG	8.292%		168	
Distribution Operations	580	RES	18,135	WA	WA Situs =		1,453	
Distribution Operations	580	RES	27,386	SNPD	6.648%		1,820	
Distribution Maintenance	593	RES	42,828	WA	WA Situs =		3,191	
Distribution Maintenance	593	RES	9,245	SNPD	6.648%		615	
Customer Accounts	903	RES	34,084	CN	7.093%		2,418	
Customer Accounts	903	RES	21,319	WA	WA Situs =		2,048	
Customer Services	908	RES	2,922	CN	7.093%		207	
Customer Services .	908	RES	25	OTHER	0.000%		-	
Customer Services	908	RES	3,760	WA	WA Situs =			
Administrative & General	920	RES	987	WA	WA Situs =		47	
Administrative & General	920	RES	87,720	SO	7.408%		6,499	400
			430,094			4	28,924	4.3.2

Description of Adjustment

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during 2009 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp Washington General Rate Case December 2009 Adj. 4.3 Proforma General Wage Increase

A.S. TOTOTHE CENTER Wage Increase		· 	Туре	TOTAL COMPANY		FACTOR %	WASHINGTON ALLOCATED REF#
Adjustment to Expense:	Steen Outertien	500		604	CAPP		
	Steam Operations Steam Operations	500	3	604	CAEE	0.000%	-
	Steam Operations	500 500	3	729,749	CAGE	0.000%	
	Steam Operations	500	. 3	(67)	CAGW	22.087%	(15)
	Steam Operations	500	3	95,859	ЈВG SG	21.182%	20,304
	Fuel Related - Non-NPC	501	3	198 20,798	CAEE	8.292%	16
	Fuel Related - Non-NPC	501	3			0.000%	- '
	Fuel Related - Non-NPC	501	3	(17,285) 876	JBE SE	21.357%	(3,692)
	Steam Maintenance	512	3			7.890%	69
	Steam Maintenance	512	3	338,930 (677)	CAGE CAGW	0,000%	- (1.50)
	Steam Maintenance	512	3	` '		22.087%	(150)
*	Hydro Operations	535	3	200,745	JBG CAGE	21.182%	42,521
	Hydro Operations Hydro Operations	535	3	91,346		0.000%	-
	Hydro Maintenance	545	3	98,774	CAGW	22.087%	21,816
	Hydro Maintenance	545	. 3	. 6,777 16,222	CAGE	0.000%	-
	Other Operations	548	3	58,019	CAGW CAGE	22.087%	3,583
	Other Operations	548	3	20,403	CAGE	0.000%	4.507
	Other Operations	548	3	20,403 11,417	SG	22.087% 8.292%	4,507
	Other Maintenance	553	3	.22,782	CAGE	8.292% 0.000%	947
r .	Other Maintenance	553	3	6,351	CAGE		- 1 402
	Other Expenses	557	3	111,271	CAGE	22.087% 0.000%	1,403
	Other Expenses	557	3	1,597	CAGE	22.087%	353
	Other Expenses	557	3	21,385	JBG		
	Other Expenses	557	3	231,692	SG	21.182% 8.292%	4,530
	Transmission Operations	560	3	11,541	CAGE	0.000%	19,211
	Transmission Operations	560	3	4,123	CAGE	22.087%	911
	Transmission Operations	560	3	(96)	JBG	21.182%	
	Transmission Operations	560	3	141,611	SG	8.292%	(20)
	Transmission Maintenance	571	3	65,049	CAGE	0.000%	11,742
	Transmission Maintenance	571	3	31,568	CAGE	22.087%	6,972
	Transmission Maintenance	571	3	884	JBG	21.182%	187
	Transmission Maintenance	571	3	26,171	SG	8.292%	
	Distribution Operations	580	3	234,436	WA	WA Situs =	2,170 18,783
	Distribution Operations	580	3	354,015	SNPD	6.648%	23,533
	Distribution Maintenance	593	. 3	553,636	WA	WA Situs =	
	Distribution Maintenance	593	3	119,514	SNPD	6.648%	41,244 7,945
•	Customer Accounts	903	3	440,599	CN	7.093%	31,253
	Customer Accounts	903	3	275,589	WA	WA Situs =	26,481
	Customer Services	908	3	37,772	CN	7.093%	
	Customer Services	908	3	321	OTHER	0.000%	2,679
	Customer Services	908	3	48,607	WA	WA Situs =	•
	Administrative & General	920	3	12,756	WA	WA Situs =	603
	Administrative & General	920	3	1,133,961	SO	7.408%	84,008
			_	5,559,820		_	373,894 4.3.2
Description of Adjustment			-	5,557,620		=	3/3,094 4.3.2

The Company has several labor groups each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or will occur through December 2010. See page 4.3.1 for more information

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PacifiCorp Washington General Rate Case December 2009 Adj. 4.4 Pension Curtailment

			TOTAL			WASHINGTON	
	<u>ACCOUNT</u>	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED B	REF#
Adjustment to Expense:					2		
Remove amortization in unadjusted results	920	3	237,141	WA	Situs	237,141	4.4.1
Proforma amortization	920	3	(1,013,713)	WA	Situs	(1,013,713)	4.4.2
			(776,573)			(776,573)	
		-			-		
Adjustment to Tax:					=	- 14 U 14	
Schedule M Deduction	SCHMDT	3	1,013,713	WA	Situs	1,013,713	4.4.2
Deferred Income Tax Expense	41010	3	384,714	WA	Situs	384,714	4.4.2

Description of Adjustment:

Order No. 09 of Docket UE-090205 permits deferral and amortization of the Pension Curtailment Gain resulting from employee participation in the 401(k) retirement plan option. Amortization began on the Company's books effective January 1, 2009, but the Commission order calls for the amortization to begin on January 1, 2010. This pro forma adjustment removes the actual amortization in the base period and replaces it with the amortization for the twelve-months ending December 2010.

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PacifiCorp Washington General Rate Case December 2009 Adj. 4.5 Affiliate Management Fee

Adjustment Detail:

MEHC Management Fee Limit per Commitment WA 4 7,300,000
MEHC Mangement Fee Booked 12 ME December 2009 (8,353,029)
Adjustment Required (1,053,029)

Description of Adjustment

This restating adjustment complies with the Mid-American Energy Holdings Company ("MEHC") acquisition commitment WA 4 which states: "MEHC and PacifiCorp will hold customers harmless for increases in costs retained by PacifiCorp that were previously assigned to affiliates relating to management fees...This commitment is offsetable to the extent PacifiCorp demonstrates to the Commission's satisfaction, in the context of a general rate case the following: i) Corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than \$7.3 million..." (Order 07, Docket UE-051090). This adjustment limits the MEHC corporate charge to PacifiCorp to \$7.3 million. This commitment expires in December 2010.

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PacifiCorp Washington General Rate Case December 2009 Adj. 4.6 DSM Removal Adjustment

			TOTAL			WASHINGTON	
	ACCOUNT	<u>Type</u>	COMPANY	<u>FACTOR</u>	FACTOR %	ALLOCATED	REF#
Adjustment to Expense:							
Customer Assistance	908	1	(816,551)	CA	Situs	_	
Customer Assistance	908	1	(5,010,486)	ID	Situs	-	
Customer Assistance	908	1	(8,579,678)	OR	Situs	-	
Customer Assistance	908	1	(36,046,587)	UT	Situs	-	
Customer Assistance	908	1	(4,858,459)	WA	Situs	(4,858,459)	
Customer Assistance	908	1	(1,403,092)	WY-All	Situs	-	
			(56,714,853)			(4,858,459)	4.6.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	1	(18,706,576)	SO	7.408%	(1,385,852)	
Def Inc Tax Expense	41010	1	(7,099,332)	SO	7.408%	(525,945)	
Accum Def Inc Tax Balance	283	1	6,376,651	SO	7.408%	472,406	

Description of Adjustment

This restating adjustment removes Demand Side Management ("DSM") expenses from regulated results since they are recovered through a separate tariff rider (Schedule 191). Actual DSM revenues for Washington are included in retail revenues and are removed from the results in the Revenue Normalization adjustment, page 3.2.

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PacifiCorp Washington General Rate Case December 2009 Adj. 4.7 Remove Non-Recurring Entries

Adjustment to Expense:	: 	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED REF#
1) Transmission Reclass		566	1	(1,368,968)	SG	8.292%	(113,510) 4.7.1
2) Settlement Fees:							
		557	1	(1,000,000)	SG	8.292%	(82,916)
		583	1	(9)	CA	Situs	· · · · · · · · · · · · · · · · · · ·
		583	1	(47)	WA	Situs	(47)
		506	1	(432)	JBG	21.182%	(92)
		580	1	(935)	SNPD	6.648%	(62)
	Total Settlement Fees			(1,001,423)			(83,117) 4.7.1
	Total Non-Recurring Entries			(2,370,391)		=	(196,627) 4.7.1

Description of Adjustment

A variety of accounting entries were made during the twelve-months ended December 31, 2009 that are non-recurring in nature or relate to prior periods. This restating adjustment removes these items from the Test Period to reflect normalized results. Details on the specific items in the adjustment can be found on page 4.7.1.

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PacifiCorp Washington General Rate Case December 2009 Adj. 4.8 Remove MEHC Severance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Remove CY 2009 amortizaton	920	3	(637,047)	WA	Situs	(637,047)	4.8.1
Adjustment to Rate Base: Remove CY 2009 average rate base	182M	3	(637,047)	WA	Situs	(637,047)	4.8.1
Adjustments to Tax: Schedule M Addition- Mar 06 Transition Plan Deferred Inc Tax Expense Accumulated Def Inc Tax Bal	SCHMAT 41110 283	3 3 3	(637,047) 241,766 352,575	WA WA WA	Situs Situs Situs	(637,047) 241,766 352,575	4.8.2 4.8.2 4.8.2
Sched M Deduction-Accrued CIC Severance Deferred Inc Tax Expense Accumulated Def Inc Tax Bal	SCHMDT 41010 190	3 3 3	(839,908) (318,753) (295,666)	SO SO SO	7.408% 7.408% 7.408%	(62,223) (23,614) (21,904)	4.8.2 4.8.2 4.8.2

MEHC severance cost is being amortized to expense in unadjusted results in accordance with Docket UE-060546. This amortization expires June 30, 2010. This proforma adjustment removes the base period amortization expense and associated rate base balance

PacifiCorp Washington General Rate Case December 2009 Adj. 5.1 Net Power Costs - Restating

			TOTAL			WA	
	ACCOUNT	Туре	COMPANY	FACTOR	FACTOR %	ALLOC	REF#
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	1	-	CAGW	22.087%	-	5.2.1
Post-Merger Firm Sales	447NPC	1	17,221,126	CAGW	22.087%	3,803,644	5.2.1
Total Sales for Resale			17,221,126			3,803,644	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	1	-	CAGW	22.087%	-	5.2.1
Existing Firm Energy	555NPC	1	-	CAEW	22.271%	-	5.2.1
WA Qualifying Facilities	555NPC	1	-	WA	Situs	-	5.2.1
Post-Merger Firm Energy	555NPC	1	(21,587,718)	CAGW	- 22.087%	(4,768,097)	5.2.1
Other Generation Expenses	555NPC	1	2,412,047	CAGW	22.087%	532,751	5.2.1
Total Purchased Power			(19,175,670)		-	(4,235,346)	
Wheeling (Account 565)			٠	4			
Existing Firm - Pacific	565NPC	1	· _	CAGW	22.087%		5.2.1
Post Merger Firm	565NPC	1	-	CAGW	22.087%	-	5.2.1
Total Wheeling Expense			-		· -	_	
Fuel Expense (Accounts 501 and 547)					4		
Fuel Consumed - Coal	501NPC	1	(5,866,565)	CAEW	22.271%	(1,306,516)	5.2.1
Fuel Consumed - Natural Gas	547NPC	1	(7,429,428)	CAEW	22.271%	(1,654,574)	
Total Fuel and Other Expense			(13,295,993)		-	(2,961,091)	
Total Net Power Cost Adjustment - Restating			(49,692,790)		-	(11,000,081)	

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 Adj. 5.2 Net Power Costs - Proforma

		ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED REF#
Sales for Resale (Account 447)		L.C. P. P. P. L. L. L. L.			***************************************		
Existing Firm Sales - Pacific		447NPC	3	3,942,544	CAGW	22.087%	870,793 5.2.1
Post-Merger Firm Sales		447NPC	3	(200,833,774)	CAGW	22.087%	(44,358,319) 5.2.1
Total Sales for Resale			- -	(196,891,231)		•	(43,487,527)
Purchased Power (Account 555)	•						
Existing Firm Demand - Pacific		555NPC	3	(30,937,256)	CAGW	22.087%	(6,833,137) 5.2.1
Existing Firm Energy		555NPC	3	(12,341,338)	CAEW	22.271%	(2,748,484) 5.2.1
WA Qualifying Facilities		555NPC	3	550,720	WA	Situs	550,720 5.2.1
Post-Merger Firm Energy		555NPC	3	(1,365,893)	CAGW	22.087%	(301,686) 5.2.1
Other Generation Expenses		555NPC	<u>3</u>	3,154,179	CAGW	22.087%	696,666 5.2.1
Staff Power Cost Adjustment		555NPC					(5,292,148)
Total Purchased Power			·	(40,939,589)			(13,928,069)
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC		3	(1,252,972)	CAGW	22.087%	(276,745) 5.2.1
Post Merger Firm	565NPC		. 3	16,359,225	CAGW	22.087%	3,613,275 5.2.1
							5.2.1
Total Wheeling Expense				15,106,253			3,336,530
Fuel Expense (Accounts 501 and	547)						
Fuel Consumed - Coal	501NPC		3	18,843,400	CAEW	22.271%	4,196,529 5.2.1
Fuel Consumed - Natural Gas	547NPC		. 3	(22,244,531)	CAEW	22.271%	(4,953,979) 5.2.1
Total Fuel and Other Expense			-	(3,401,131)			(757,451)
Total Net Power Cost Adjustmen	t - Pro Forma	•	· -	167,656,764			32,138,537

^{*} estimate to be corrected upon receipt of new power cost model run

Description of Adjustment

The proforma 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 proforma power costs for the twelve months ended March 2012.

These net power costs have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

PacifiCorp Washington General Rate Case December 2009 Adj. 5.3 Electric Lake Settlement

Description of Adjustment

Settlement of Costs	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %AI	LLOCATED	REF#
Amortization O&M Portion	557	1	1,836,574	SG	8.292%	152,282	5.3.1
Regulatory Liability	254	1	(2,694,225)	SE	7.890%	(212,583)	5.3.2
m 4.1%		·	•				
Tax Adjustments Fuel Amortization							
Sch M	SCHMAT	1	(2,587,363)	CAEE.	0.000%	_	
DIT Exp.	41110	1	3,078,734	CAEE	0.000%	_	
DIT Exp.	41010	1	(2,096,804)	CAEE	0.000%	_	
Accum Def Inc Tax Bal	190	1	(786,302)	CAEE	0.000%	_	
Accum Def Inc Tax Bal	283	1	(191,328)	CAEE	0.000%	-	
Coal Supply Adjustment							
Sch M	SCHMDT	1	(1,836,574)	CAEE	0.000%	-	
DIT Exp.	41010	1	(2,185,328)	CAEE	0.000%	-	
DIT Exp.	41110	1	1,488,330	CAEE	0.000%	-	
Accum Def Inc Tax Bal	283	1	558,124	CAEE	0.000%	-	
Accum Def Inc Tax Bal	190	1	135,786	CAGE	0.000%	-	

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

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PacifiCorp Washington General Rate Case December 2009 Adj. 5.4 BPA Residential Exchange

	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:						
Purchased Power Expense	555	1	25,337,357	OR	Situs	-
Purchased Power Expense	555	1	8,025,121	WA	Situs	8,025,121
Purchased Power Expense	555	1	(154,710)	ID	Situs	<u> </u>
			33,207,768			8,025,121

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 Test Period results in the Revenue Normalization adjustment, page 3.2.

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PacifiCorp Washington General Rate Case December 2009 Adj. 5.5 James River Royalty Offset

	ACCOUNT Type	TOTAL COMPANY	FACTOR	WASI FACTOR % ALLC	HINGTON CATED
Adjustment to Revenue: Other Electric Revenue	456	3 5,336,012	ĊAGW	22.087%	1,178,569
Adjustment Detail:		12 Months Ended 3/31/2012			
James River Offset Capital Recovery Major Maintenance Allowance Total Offset		4,790,327 545,685 5,336,012			

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 March 2012, the same period used in determining pro forma net power costs in this filing. These revenues have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

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PacifiCorp Washington General Rate Case December 2009 Adj. 5.6 Removal of Colstrip #3

	•			TOTAL			WASHINGTON
	ACCOUNT	Туре		COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP		1	(1,676,302)	CAGW	22.087%	(370,246)
Post-merger Depreciation Expense	403SP		1	(122,180)	CAGW	22.087%	(26,986)
Taxes Other	408		1	(568,606)	GPS	7.408%	(42,124)
Tax Depreciation Expense - Sch M	SCHMDT		1	(409,271)	CAGW	22.087%	(90,396)
Pre-merger Book Depr Exp - Sch M	SCHMAT		1	(1,676,302)	CAGW	22.087%	(370,246)
Post-merger Book Depr Exp - Sch M	SCHMAT	•	1	(122,180)	CAGW	22.087%	(26,986)
Deferred Income Tax Expense	41110		1	527,219	CAGW	22.087%	116,447
Adjustment to Rate Base:							
Pre-merger Plant	310		1	(110,283,000)	CAGW	22.087%	(24,358,296)
Post-merger Plant	310		1	(8,003,013)	CAGW	22.087%	(1,767,632)
Pre-merger Depreciation Reserve	108SP		1	71,055,042	CAGW	22.087%	15,693,985
Post-merger Depreciation Reserve	108SP		1	1,434,220	CAGW	22.087%	316,777
Deferred Income Tax Balance	282		1	7,117,928	CAGW	22.087%	1,572,142
Deferred ITC	255		1	1,018,236	ITC84	14.180%	144,386
Remove Base Data:					•		
Schedule M Addition	SCHMAT		1	(52,188)	WA	Situs	(52,188)
Deferred Income Tax Expense		41110	1	19,806	WA	Situs	19,806
Deferred Income Tax Balance		283	1	238,507	WA	Situs	238,507
Calculation of Deferred Income Tax Balance	:						*
Beginning Balance				7,381,537			
Ending Balance				6,854,318			
Average Balance				7,117,928			

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 Washington General Rate Case December 2009 Adj. 6.1 Hydro Decommissioning

Allocation Correction to Booked Reserve	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Depreciation Reserve	108HP	1	(36,245)	CAGW	22.087%	(8,005)	6.1.3
Depreciation Reserve	108HP	1	36,245	CAGE	0.000%	-	6.1.3
•			-			(8,005)	
Adjustment to Reserve							
Depreciation Reserve	108HP	3	(1,159,404)	CAGW	22.087%	(256,078)	Below
Depreciation Reserve	108HP	3 _	(1,350,550)	CAGE	0.000%		Below
			(2,509,954)			(256,078)	6.1.1
Adjustment to Reserve for Forecast Spend / Accrual Detail:			•				
Dec 2009 AMA Reserve Balance			(11,512,254)				6.1.1
Dec 2010 AMA Reserve Balance			(14,022,208)				6.1.1
Adjustment to Reserve			2,509,954				6.1.1
Adjustment to Rate Base Detail:							
December 2010 AMA Balance - West Control Area			(16,449,374)				6.1.1
December 2009 AMA Balance - West Control Area		_	(15,289,971)				6.1.1
Total West Control Area Adjustment to Rate Base		_	(1,159,404)				Above
December 2010 AMA Balance - East Control Area			2,427,167				6.1.1
December 2009 AMA Balance - East Control Area			3,777,717				6.1.1
Total East Control Area Adjustment to Rate Base		Mana	(1,350,550)				Above

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This adjustment has both restating and proforma components. The restating component of this adjustment makes a small correction to the booked accumulated reserve so that the proper balances are reflected for the east and west control areas. The proforma aspect of the adjustment walks forward the depreciation accrual and decommissioning expenditures through December 2010. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.7.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.1 Interest True Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WA ALLOC.
Adjustment to Expense:						
Other Interest Expense - Restating	427	1	(4,641,636)	WA	Situs	(4,641,636)
Other Interest Expense - Type 2	427	2		WA	Situs	
Other Interest Expense - Proforma	427	3	(164,045)	WA	Situs	(164,045)
						(4,805,681)
Adjustment Detail:						
Restating:			Per books	Restating		
Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:			751,399,888	(16,836,436)		734,563,452 2.8036%
Restated Interest Expense						20,594,515
Unadjusted (per books) Interest Expense						25,236,151
Interest Adjustment for Restated Rate Base						(4,641,636)
Type 2 not applicable						
				Pro Forma RB		
			Restated RB	Adjustments		
Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:			734,563,452	(5,851,146)		728,712,307 2,804%
Total Trued-up Interest Expense						20,430,470
Less Restated Interest Expense						20,594,515
Total Proforma Interest True-up Adjustment						(164,045)

Description of Adjustment

This restating and proforma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are proforma in nature.

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Adj. 7.2 Accumulated Deferred Income Tax Factor Correction

· · · · · · · · · · · · · · · · · · ·	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense Accumulated Deferred Income Tax Accumulated Deferred Income Tax	190 190	1 1	(4,716,314) 4,716,314	SO NUTIL	7.4084% 0.0000%	(349,402)	7.2.1
Accumulated Deferred Income Tax Accumulated Deferred Income Tax	190 190	1 1	30,347 (30,437)	SE JBE	7.8903% 21.3575%	2,394 (6,501)	7.2.1 7.2.1
Accumulated Deferred Income Tax Accumulated Deferred Income Tax	190 190	1 1	1,038,799 (1,038,799)	SO OTHER	7.4084% 0.0000%	76,958 -	7.2.1
Accumulated Deferred Income Tax Accumulated Deferred Income Tax	283 283	1 1	(9,589,576) 9,589,576	SO OTHER	7.4084% 0.0000%	(710,431)	7.2.1
Accumulated Deferred Income Tax Accumulated Deferred Income Tax	283 283	1 1	(19,721,700) 19,721,700	JBE NUTIL	21.3575% 0.0000%	(4,212,054)	7.2.1

Description of Adjustment

This adjustment corrects allocation factors on certain accumulated deferred income tax balances in the historical period so that deferred tax balances are reflected appropriately in the test period.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.3 Renewable Energy Tax Credit

 $\frac{1}{ACCOUNT} \frac{1}{Vype} \frac{TOTAL}{COMPANY} \frac{1}{FACTOR} \frac{WASHINGTON}{ALLOCATED} \frac{REF\#}{Adjustment to Expense}$ FED Renewable Energy Tax Credit $\frac{1}{AO910} \frac{1}{3} \frac{1}{25,529,567} \frac{CAGW}{CAGW} \frac{22.0871W}{22.0871W} \frac{(5,638,736)}{(5,638,736)} \frac{7.3.1}{3.1}$

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. The credits are utilized in the year of production to the extent current federal income taxes are due, or, should the credits not be fully utilized in the year they are generated, they are carried back one year and forward 20 years to offset taxes in those years. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.4 Malin Midpoint Adjustment

		ACCOUNT Type COMPA		FACTOR	FACTOR %	WASHINGTON ALLOCATED REF#	
Adjustment to Expense: Deferred Income Tax - Federal	41110	1	(1,320,531)	CAGW	22.0871%	(291,667) 7.4.2	
Adjustment to Rate Base: Accumulated DIT	282	1	(2,310,931)	CAGW	22.0871%	(510,417) 7.4.2	

Description of Adjustment

In 1981, the Company built and placed in service the Malin-Midpoint transmission line. The Company was eligible for investment tax credits and accelerated tax depreciation associated with this investment. The Company entered into a safe harbor lease transaction to transfer these tax benefits to an unrelated third party. As ordered in Docket UE-050684, the Company has treated this transaction as a sale of part of the benefits associated with the property and is amortizing the cash receipts over the life of the assets. The gain is being amortized over 30 years (composite book life of the plant) with a rate base deduction for the unamortized balance. In 1988, the substation was sold to Amoco and therefore the only amortization remaining is on the transmission line which is reflected in this restating adjustment.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.5 WA - FAS 109 Flow-Through

·	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate Base: Def Inc Tax Expense	41110	1	5,532,834	WA	Situs	5,532,834

Description of Adjustment

As described in the testimony and exhibits of Company witness Ryan Fuller, the income taxes in this case have been presented on a fully normalized basis. Accordingly, this adjustment removes base period Washington allocated income tax flow-through associated with non-property related book-tax differences.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.6 AFUDC - Equity

Adjustment to Expense:	<u>.</u>	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
AFUDC - Equity		419	1	3,017,342	SNP	7.1922%	217,013	Below
	Base:			(63,955,322) 3,017,342				Above
	Normalized:			(60,937,980)				

Description of Adjustment

This adjustment reflects the appropriate level of allowances for funds used during construction (AFUDC) – Equity into regulated results to align the tax Schedule M with regulatory income.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.7 Public Utility Tax Adjustment

Additional to Empared		Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense: Taxes - Other	408	3	(396,368)	WA	Situs	(396,368)
					٠	
Calculation: Base period WA Public Utility Tax						10,921,843
Normalized Revenues			271,765,425			
WA Public Utility Tax Rate			3.873%			
Normalized WA Public Utility Tax			10,525,475			10,525,475
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues						(396,368)

Description of Adjustment

This proforma adjustment recalculates the Washington Public Utility Tax expense based on the normalized revenues included in this filing, as discussed in adjustments 3.1, 3.2, and 3.3 above.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.8 Remove Deferred State Tax Expense

Adjustment to Tax:	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Def Inc Tax Expense	41110	1	(2,199,228)	WA	Situs	(2,199,228)	7.8.1
ADIT	283	1	1,099,614	WA	Situs	1,099,614	7.8.1

Description of Adjustment

The Company's base period accumulated deferred income taxes and deferred income tax expense are computed using the Company's federal and state blended statutory income tax rate of 37.951%. Since state income taxes are excluded under the WCA allocation methodology, this adjustment removes state deferred income tax expense from the Washington allocated deferred income tax expense and a corresponding amount from the accumulated deferred income taxes.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.9 Current Year Def Inc Tax Normalization

Adjustment to Expense	ACCOUNT Type	WASHINGTON <u>ALLOCATED</u> <u>REF#</u>
Deferred Income Tax Expense	41010 1	(323,865) 7.9.1
Accum Def Income Tax Balance	282 1	(5,401,575) 7.9.1

Description of Adjustment

Company:

As described in the testimony and exhibits of Company witness Ryan Fuller, the income taxes in this case have been presented on a fully normalized basis. Accordingly, this adjustment removes base period Washington allocated income tax flow-through associated with property related book-tax differences.

Staff

Removal of Adjustment 7.9 Current Year Deferred Income Tax Normalization. This adjustment removes the Company's adjustment to remove flow-through tax recognition for the current year for property related book-tax differences as well as the non property related differences embedded in the unadjusted results. (Staff calculation of this adjustment is included in Exhibit No.___KHB-5.)

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.10 Medicare Deferred Tax Expense

Adjustment to Expense	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Deferred Income Tax Expense	41010	1	2,300,969	so	7.4084%	170,464	7.10.1

Description of Adjustment

On March 23, 2010, the Patient Protection and Affordable Care Act was signed into law. The Act, including a subsequent amendment to the Act (the amendment is known as the Health Care and Education Reconciliation Act signed into law March 30, 2010), changes the deductibility of certain costs incurred for post-retirement prescription drug coverage.

Designed to encourage employers to continue providing high quality prescription drug coverage, the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 contains provisions for a federal subsidy for employers offering post-retirement prescription drug coverage to its retirees that is at least as valuable as the Medicare Part D standard drug benefit. Under the current rules, employers are permitted to deduct the entire cost of providing the coverage, even though a portion is offset by the subsidy

For taxable years beginning after December 31, 2012, the Act repeals the current rule permitting deduction of the portion of the expense that is offset by the subsidy.

The employer's promise to provide post-retirement prescription drug coverage is recorded as a component of the other post-employment benefit ("OPEB") obligation reflecting this future liability. On a gross basis, the OPEB obligation includes a pre-subsidy liability for the future benefits to retirees, which is offset by a subsidy receivable from the federal government to arrive at the net OPEB obligations. The net amount is actuarially determined.

For ratemaking purposes, the Company does not include the OPEB obligation (liability) in rate base. However, the actuarially determined level of OPEB expense is included in the Company's annual expenses in the results of operations, and the Company has treated the OPEB expense as deductible for income tax purposes, including the portion that is offset by the federal subsidy.

With the change in law, the subsidy receivable will remain not taxable, but a corresponding amount of OPEB related costs will become non-deductible for income tax purposes. This restating adjustment increases deferred income tax expense associated with this change in law.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.11 Avg Balance for Accum Def Inc Tax - Property

Adjustment to Tax:	ACCOUNT	Type		FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
ADIT Balance	282	1	3,885,432	CAEE	0.0000%	-	7.11.1
ADIT Balance	190	1	(34,770,206)	CAGE	0.0000%	· · ·	7.11.1
ADIT Balance	282	1	1,845,519,345	DITBAL	6.9317%	127,926,774	7.11.1
ADIT Balance	282	1	4,059,471	SG	8.2916%	336,597	7.11.1
							7.11.1
ADIT Balance	282	1	(48,678,619)	CA	Situs	-	7.11.1
ADIT Balance	282	1	1,359,850	FERC	Situs	-	7.11.1
ADIT Balance	282	1	(119,069,703)	, ID	Situs	-	7.11.1
ADIT Balance	282	1	(553,267,407)	OR	Situs	-	7.11.1
ADIT Balance	282	1	161,714	OTHER	0.0000%	-	7.11.1
ADIT Balance	282	1	(847,583,899)	UT	Situs	-	7.11.1
ADIT Balance	282	1	(138,136,570)	WA	Situs	(138,136,570)	7.11.1
ADIT Balance	282	1	(252,021,215)	WYP	Situs	-	7.11.1
		_	(138,541,807)			(9,873,199)	

Description of Adjustment

This adjustment allocates on a jurisdictional basis the base period property-related accumulated deferred income tax liability. The net increase to the accumulated deferred income tax liability is primarily attributable to the use of a beginning-ending average as opposed to a the AMA methodology used in reporting the base period data.

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PacifiCorp Washington General Rate Case December 2009 Adj. 7.12 WA Low Income Tax Credit

	ACCOUNT	Type	TOTAL COMPANY	<u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Taxes - Other	408	3	(32,249)	WA	Situs	(32,249)	7.12.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2010 authorized credit amount, per a July 23, 2009 letter from the Washington Department of Revenue, shown on page 7.12.2.

PacifiCorp Washington General Rate Case December 2009 Adj. 8.1 Cash Working Capital

REVISED 12/6/2010

	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base: Cash Working Capital Adj - Restating	CWC	. 1		- WA	Situs	-	Removed
Cash Working Capital Adj- Proforma	CWC	3_		WA	Situs	-	Removed
Unadjusted CWC		=			= 		
Restated CWC: Total Restated O&M Expense Less Unadjusted Fuel and Purchased Power:						240,506,304	1.1
Less Chargusted I del and I alchased I owel.	Less Unadjusted Fuel 50	1 - Non NP	С			(331,426)	2.5
	Less Unadjusted Fuel 54					(35,851,281)	2.5
	Less Unadjusted Fuel 50					(40,562,600)	2.9
	Less Unadjusted Purchase	ed Power 5	55 - NPC			8,025,121	2.10
	Less Unadjusted Purchase	ed Power 5	55 - Non NPC		_	(84,327,279)	2.10
						(153,047,465)	
Less Restating Adjustments to Fuel and Purcha							
	Less Fuel 501 - NPC Ad					1,306,516	5.1
	Less Fuel 547 - NPC Ad Less Purchased Power 5	•				1,654,574 4,235,346	5.1 5.1
	Less Purchased Power 5					(8,025,121)	5.4
	Less Fuel 501 Adjuastme		CHU S. 4			280	4.2
	Subtotal Restating Adj		Fuel and Purcl	hased Power	-	(828,405)	
					-	, , , , , , , , , , , , , , , , , , , ,	
Subtotal Restated O&M Expense Less Fuel a	nd Purchased Power					86,630,434 1/8	
Restated CWC						10,828,804	
Proforma CWC:							
Total Proforma O&M Expenses						233,064,313	1.1
	Less Unadjusted Fuel an					(153,047,465)	above
	Less Restating Adjustme	ents to Fuel	and Purchased P	ower		(828,405)	
Lasa Bustanna Adinaturanta ta Fual and Bu	ushasad Dawan	*					
Less Proforma Adjustments to Fuel and Pu	Less Fuel 501 NPC Adju	stment 5.2				(4,196,529)	
	Less Fuel 547 NPC Adju		•			4,953,979	
	Less Purchased Power 5		iustment 5.2			8,635,921	
	Less Fuel 501 Adjustmen		, 			69,060	
	Less Fuel 547 NPC Adju	ustment 9.1.	1			60,019	
	Less Purchased Power 5	55 NPC Ad	justment 9.1.1			126,310	
	Less Fuel 501 Adjustmen	nt 4.3			-	3,623	
Subtotal Proforma Adjustments to Fuel and F	urchased Power				-	9,652,383	
Subtotal Proforma O&M Expense Less Fuel:	and Purchased Power				•	88,840,826	
					-	1/8	
Proforma CWC						11,105,103	
•							

Description of Adjustment STAFF:

Staff removes this adjustment in its entirety.

This is the Washington cash working capital calculation based on the one-eighth (45-day) O&M methodology.

This is the methodology used by the Bonneville Power Administration to calculate investor-owned utilities' average system costs for the regional exchange credit.

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PacifiCorp Washington General Rate Case December 2009 Adj. 8.2 Jim Bridger Mine Rate Base Adjustment

Revised 12/6/10

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#	REF#
Other Tangible Property		399	1	143,642,440	$J\!B\!E$	21.357%	30,678,372	8.2	100111
	Prior Adjustment			143,642,440	•	· · · _	30,678,372		
Revised 12/06/10									
Coal Mine		399		251,031,063	JBE	21.357%	53,613,851	•	
Materials and Supplies		154		-	JBE	21.357%	-		
Fuel Stock		151		-	JBE	21.357%	-		
Misc. Deferred Debits		186M		2,407,793	JBE	21.357%	514,243		
Mining Plant Accum. Depr.		108MP		(109,796,417)	JBE	21.357%	(23,449,722)		
				143,642,439		=	30,678,372		

Description of Adjustment

STAFF:

Staff removes materials & supplies and pit inventory as working capital related. Revised 12/06/10 to reflect components of the Jim Bridger Mine adjustment.

PacifiCorp owns a 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), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. The Bridger Mine balance has been adjusted by the production factor as outlined on adjustment page 9.1.

PacifiCorp Washington General Rate Case December 2009 Adj. 8.3 Environmental Remediation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Environ. Cost Amort. as Booked	925	1	. (1,364,157)	*	7.408%	(101,062)	8.3.1
Add back Third West Amortization	925	1	343,657	SO	7.408%	25,459	8.3.1
Add back Minor Remed. Projects Cost	925	1 _	1,753,502	SO	7.408%	129,906	8.3.1
Total Adjustment to Expense			733,003			54,304	8.3.1
Adjustment to Rate Base:							
Remove Environ. Reg. Asset as Booked	182M	1	(7,188,267)	SO	7.408%	(532,533)	8.3.1
Remove Environ. Reg. Asset as Booked	182M	1	564,548	, WA	Situs	564,548	8.3.1
Add back Third West Regulatory Asset	182M	1	1,667,731	SO	7.408%	123,552	8.3.1
Adjustment to Tax:							
Schedule M Addition	SCHMAT	1	(554,665)	SO	7.408%	(41,092)	8.3.4
Deferred Tax Expense	41110	1	210,501	SO	7.408%	15,595	8.3.4
Accum Def Inc Tax Balance	283	1.	4,360,220	SG	8.292%	361,534	8.3.4
Schedule M Addition	SCHMAT	1	(43,743)	WA	Situs	(43,743)	8.3.4
Deferred Tax Expense	41110	1	224,611	WA	Situs	224,611	8.3.4
Deferred Tax Expense	41010	1	(208,010)	WA	Situs	(208,010)	8.3.4
Accum Def Inc Tax Balance	190	1	(43,335)	WA	Situs	(43,335)	8.3.4
Accum Def Inc Tax Balance	283	1	(165,366)	WA	Situs	(165,366)	8.3,4
Schedule M Addition	SCHMAT	1	343,657	SO	7.408%	25,459	
Deferred Tax Expense	41110	1	(130,416)	SO	7.408%	(9,662)	
Accum Def Inc Tax Balance	283	1	(632,938)	SO	7.408%	(46,890)	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects in excess of \$3 million system-wide, incurred from October 2003 through March 2005, are to be deferred and amortized over a ten-year period. Only one project, the Third West Substation Cleanup, qualifies for this treatment. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and adds the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

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PacifiCorp Washington General Rate Case December 2009 Adj. 8.4 Customer Advances for Construction

			WASHINGTON				
	ACCOUNT	Туре	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:							
Customer Advances	252	1	(45,528)	CA	Situs	-	
Customer Advances	252	1	(78,093)	ID	Situs	-	
Customer Advances	252	1	(610,138)	OR	Situs	-	
Customer Advances	252	1	(560,860)	UT	Situs	-	
Customer Advances	252	1	(224,223)	WA	Situs	(224,223)	
Customer Advances	252	1	279,756	WYE	Situs		
Customer Advances	252	1	219,515	WYW	Situs	<u></u>	
Customer Advances	252	1	1,083,164	SG	8.292%	89,812	
Customer Advances	252	1	1,069,313	CAGE	0.000%	-	
Customer Advances	252	1	(3,354,074)	NUTIL	0.000%	•	
Customer Advances	252	1	2,221,169	CN	7.093%	157,553	•
			0			23,143	8.4.1

Description of Adjustment

Customer advances were recorded in the historical period using a corporate cost center location rather than state-specific locations. This restating adjustment corrects the WCA allocation of customer advances.

PacifiCorp Washington General Rate Case December 2009 Adj. 8.5 Miscellaneous Rate Base

	ACCOLDIT	Т	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON	REF#
Adjustment to Rate Base;	ACCOUNT	Туре	COMPANI	FACTOR	FACTOR 76	ALLOCATED	KEF#
Current Assets:							
Working Funds	OWC135	1	(1,920)	SG	8.292%	(159)	
Notes Receivable	141	1	(540,572)	SO	7.408%	(40,048)	
Other A/R	OWC143	1	(33,985,372)	SO	7.408%	(2,517,762)	
Accounts Payable	OWC232	Î	4,215,163	SO	7.408%	312,275	
Accounts Payable	OWC232	ī	1,408,497	CAEE	0.000%	312,273	
Other Msc. Df. Crd.	OWC25330	1	1,105,340	SE	7.890%	87,215	
Other Msc. Df. Crd.	OWC25330	1	4,940,694	CAEE	0.000%	07,213	
Asset Retir. Oblig.	OWC23330	1	(10,292)	SE	7.890%	(812)	
Asset Retir. Oblig.	OWC230	1	2,426,164	CAEE	0.000%	(612)	
ARO Reg Liability	OWC254105	1	19,803	CAGE	0.000%	-	
ARO Reg Liability ARO Reg Liability	OWC254105	1	696,791	CAGE	0.000%	-	
ANO Neg Liability	011 0234103		(19,725,704)	CABB	0.00076	(2,159,291)	8.5.2
Prepayments:		-	(17,725,704)			(2,139,291)	0.5.2
Prepaid Insurance	165	1	(17,873,635)	SO	7.408%	(1,324,145)	
Prepaid Taxes	165	1	(3,547,497)	GPS	7.408%	(262,812)	
Prepaid Taxes	165	1	(2,686)	SO	7.408%	(199)	
Prepayments - Hardware and Software	165	1	(6,319,669)	SO	7.408%	(468,184)	
Prepayments - Other	165	1	(2,988,978)	SO	7.408%		
Prepayments - Other	165	1	(2,980,632)	SG	8.292%	(221,435)	
Prepayments - Other	165	1	(158,234)	GPS	7.408%	(247,143)	
• •			, , ,			(11,723)	
Prepayments - Other	165	1	(4,152,761)	WA	Situs	-	
Prepayments - Other	165	1	(413,334)	CAGE	0.000%	-	
Prepayments - Other	165	1	(750,569)	CAEE	0.000%		
Prepayments - Other	165	1	(4,055)	CAEW	22.271%	(903)	
Prepayments - Other	165	1 _	(1,421,122)	CAGW	22.087%	(313,884)	
		-	(40,613,171)			(2,850,428)	8.5.2
Miscellaneous Deferred Debits							
Miscellaneous Deferred Debits	186M	1	(24,456,513)	SG	8.292%	(2,027,847)	
Miscellaneous Deferred Debits	186M	1	(30,335)	SO	7.408%	(2,247)	
Miscellaneous Deferred Debits	186M	1	(9,111,937)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	1	(8,843,885)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	1	(20,424,813)	OTHER	0.000%		
			(62,867,484)			(2,030,095)	8.5.2
Miscellaneous Rate Base							
Miscellaneous Rate Base	182M	1	(55,379,786)	WA	Situs	-	
Miscellaneous Rate Base	182M	1	(10,608,209)	SE	7.890%	(837,021)	
Miscellaneous Rate Base	182M	1	(9,072,936)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	1	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	18222	1 _	107,593	OR	Situs	-	
		-	(64,345,129)			(837,021)	8.5.2
Provo Working Capital	25318	1	273,000	SNPPS	4.601%	12,560	

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances from the Test Period. The associated tax impacts related to these balances are also removed in this adjustment.

PacifiCorp Washington General Rate Case December 2009 Adj. 8.5.1 (Cont) Miscellaneous Rate Base

Adjustments to Tax:	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Schedule M Add - Joseph Settlement	SCHMAT	1	(137,381)	CAGW	22.087%	(30,343)	8.5.3
Def Tax Exp	41110	1	52,137	CAGW	22.087%	11,516	8.5.3
AMA ADIT Balance	283	1	471,409	CAGW	22.087%	104,120	8.5.3
Schedule M Add - Hermiston	SCHMAT	1	(171,693)	CAGW	22.087%	(37,922)	8,5.3
Def Tax Exp	41110	1	65,159	CAGW	22.087%	14,392	8.5.3
AMA ADIT Balance	283	1	1,794,595	CAGW	22.087%	396,374	8.5.3
Schedule M Deduct - Prepaid Property taxes	SCHMDT	1	(4,680,901)	GPS	7.408%	(346,778)	8.5.3
Def Tax Exp	41010	1	(1,776,449)	GPS	7.408%	(131,606)	8.5.3
AMA ADIT Balance	283	1	15,492,973	GPS	7.408%	1,147,777	8.5.3
Schedule M Deduct - Other Prepaids	SCHMDT	1	(1,877,954)	SO	7.408%	(139,126)	8.5.3
Def Tax Exp	41010	1	(712,702)	SO	7.408%	(52,800)	8.5.3
AMA ADIT Balance	283	1	916,943	SO	7.408%	67,931	8.5.3
Schedule M Deduct - Self Insured Benefits	SCHMDT	1	(707,070)	SO	7.408%	(52,382)	8.5.3
Def Tax Exp	41010	1	(268,340)	SO	7.408%	(19,880)	8.5.3
AMA ADIT Balance	190	. 1	(257,159)	SO	7.408%	(19,051)	8.5.3
Schedule M Add - Lakeview	SCHMAT	1	(3,606)	CAGW	22.087%	(796)	8.5.3
Def Tax Exp	41110	1	1,369	CAGW	22.087%	302	8.5.3
AMA ADIT Balance	283	1.	1,312	CAGW	22.087%	290	8.5.3

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances from the Test Period. The associated tax impacts related to these balances are also removed in this adjustment.

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PacifiCorp Washington General Rate Case December 2009 Adj. 8.6 Removal of Colstrip #4 AFUDC

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Depreciation	403GP	1	(17,991)	WA	Situs	(17,991)	8.6.2
Adjustment to Tax: Schedule M Adjustment	SCHMAT	1	(17,991)	WA	Situs	(17,991)	8.6.2
Adjustment to Rate Base: Remove Unamortized AMA Balance	310	1	(441,006)	WA	Situs	(441,006)	8.6.2

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from the test period.

PacifiCorp Washington General Rate Case December 2009 Adj. 8.7 Powerdale Hydro Removal

	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Booked Amortization	407	3	(3,479,961)	CAGW	22.087%	(768,622)	8.7.1
Unrecovered Plant Amortization	407	3	2,654,642	CAGW	22.087%	586,333	8.7.2
Unrecoverd Plant Regulatory Asset:							
Adjust Reg Asset to AMA Dec 2010	182M	3	(2,654,642)	CAGW	22.087%	(586,333)	8.7.3
Decommissioning Reg Asset:			•				
Powerdale Decommissioning Reg Asset	182M	3	4,819,040	CAGW	22.087%	1,064,385	8.7.4
Regulatory Offset	182M	3	(1,820,494)	CAGW	22.087%	(402,094)	8.7.4
Schedule M Addition	SCHMAT	3	(4,070,159)	CAGW	22.087%	(898,979)	8.7.6
Deferred Tax Expense	41110	3	1,544,666	CAGW	22.087%	341,172	8.7.6
AMA ADIT Def Inc Tax Balance	283	3	2,255,291	CAGW	22.087%	498,128	8.7.6
Schedule M Addition	SCHMAT	. 3	2,654,642	CAGW	22.087%	586,333	
Deferred Tax Expense	41110	3	(1,007,473)	CAGW	22.087%		8.7.4
AMA ADIT Def Inc Tax Balance	283	3	(503,742)	CAGW	22.087%	(111,262)	

Description of Adjustment

Powerdale is a hydroelectric generating facility located on the Hood River in Oregon. This facility was scheduled to be decommissioned in 2010; however, in 2006 a flash flood washed out a major section of the flow line. The Company determined that the cost to repair this facility was not economical and determined it was in the customers' best interest to cease operation of the facility. This restating and pro forma adjustment reflects the treatment approved by the Commission in Docket UE-070624. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the pro forma amounts not yet incurred through December 2010. The Company proposes to begin amortizing

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PacifiCorp Washington General Rate Case December 2009 Adj. 8.8 Trojan Unrecovered Plant Adjustment

A.B. and a Brown	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense: Trojan Amort of Unrecovered Plant Trojan Amort of Unrecovered Plant Total Adjustment to Expense	407 407	1 1	(2,013,725) 275,765 (1,737,960)	TROJP WA	22.115% Situs	(445,334) 275,765 (169,569)	8,8.1
Total Aujustinent to Expense		-	(1,737,700)			(102,202)	
Adjustment to Rate Base:							
Trojan Unrecovered Plant	18222	1	436,629	WA	Situs	436,629	8.8.1
Trojan Unrecovered Plant	18222	1	(1,894,550)	TROJD	22.120%	(419,072)	8.8.1
Trojan Unrecovered Plant	18222	1	(1,293,849)	TROJP	22.115%	(286,134)	8.8.1
Accum Prov for Decommissioning	22842	l	2 01 4 212	TROJD	22.120%	445 440	8.8.1
Asset Retirement Obligations	230	1	2,014,213	TROJP	22.115%	445,442	8.8.1
FAS 143 ARO Regulatory Liability	254105	1 -	3,344,645 2,607,089	TROJP	22.115%	739,667	8.8.1
Total Adjustment to Rate Base		•	2,007,089			910,332	
Adjustment to Tax: Schedule M Addition	SCHMAT	1	(1,572,028)	TROJD	22.120%	(347,731)	
Deferred Tax Expense	41010	1	(735,881)	TROJD	22.120%	(162,776)	
Deferred Tax Expense Deferred Tax Expense	41110	1	1,332,481	TROJD	22.120%	294,743	
Accum Def Income Tax Balance	190	i	(607,431)	TROJD	22.120%	(134,363)	
Accum Def Income Tax Balance	283	ī	(153,308)	TROJD	22.120%	(33,912)	

Description of Adjustment

This restating adjustment removes the Trojan amortization expense, balances, and tax impacts from the Test Period as ordered by the Commission in the Third Supplemental Order, Docket UE-991832.

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PacifiCorp Washington General Rate Case December 2009 Adj. 8.9 Customer Service Deposits

	ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense WA Customer Service Deposit Interest	4311	1	34,005	WA	Situs	34,005	8.9.1
Adjustment to Rate Base WA Customer Service Deposits	 235	1	(2,980,496)	WA ,	Situs	(2,980,496)	8.9.1

Description of Adjustment

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was included in the Company's rebuttal case and accepted by the Washington Commission in its final order in Docket No. UE-061546 and also is consistent with the last two cases, Docket Nos. UE-080220 and UE-090205.

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PacifiCorp Washington General Rate Case December 2009 Adj. 8.10 Chehalis Reg Asset - WA

A Visit of the Property		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue: CY 2010 Amortization		456	3	(3,000,000)	WA	Situs	(3,000,000)	8.10.1
Adjustment to Rate Base: Remove Unadjusted Reg Asset Balance		182M	3	(750,000)	WA	Situs	(750,000)	8.10.1
Add CY 2010 AMA Balance		182M	3	16,500,000	WA	Situs	16,500,000	8.10.1
Adjustment to Tax:								
Schedule M Deduction	Schedule M Deduction	SCHMAT	3	3,000,000	WA	Situs	3,000,000	8.10.1
Deferred Tax Expense		41110	3	(1,138,530)	WA	Situs	(1,138,530)	8.10.1
Add CY 2010 AMA Balance		283	3	(6,261,915)	WA	Situs	(6,261,915)	8.10.1

Description of Adjustmen

The Chehalis regulatory asset was created on the Company's books in December 2009 in accordance with Docket UE-090205. This pro forma adjustment replaces the regulatory asset amount in unadjusted results with the calendar year 2010 AMA balance and amortization.

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PacifiCorp
UE-100749
State of Washington
Pro Forma Adjustment No. 8.11 Repairs Deduction
Cummulative Effect to Accumulated Deferred Income Tax

Date		Reparis Deduction Accum. Deferred Income Tax	Monthly AMA
(a)	(b)	(c)	(d)
December 31, 2008		-	
January 31, 2009		-	
February 28, 2009		-	,
March 31, 2009		-	
April 30, 2009		-	
May 31, 2009		-	
June 30, 2009		-	
July 31, 2009		-	
August 31, 2009		_	
September 30, 2009			•
October 31, 2009		(28,927,340)	(14,463,670)
November 30, 2009		(28,927,340)	(28,927,340)
December 31, 2009		(28,927,340)	(28,927,340)

Exhibit No (RF-5)	\$ (28,927,340) \$	(14,463,670)
Average of the Monthly Averages(2)	\$ (28,927,340)	(28,927,340)

Pro Forma Adjustment
(increases Accumulated Deferred Income Tax, decreases rate base)

(14,463,670)

This adjustment reflects the repairs deduction as if it was in service for the entire year.

- (1) This is supported by Company Exhibit No. ___ (RF-5).
- (2) This assumes the balance for the entire year.

PacifiCorp has reflected the repairs deduction as if it was included in the test year for half of the year as explained in the testimony of Ms. Kathryn Breda, Exhibit No. ____ (KHB-1T). The Company reflected this adjustment to its 2008 federal income tax return in September of 2009; but it represents the cumulative effect of 1999 through 2008 on the Company's Accumulated Deferred Income tax balance. Staff's Adjustment 8.11 portrays the repair adjustment for the entire year. This adjustment reduces the net rate base by an additional \$14,463,670, or a reduction in revenue requirement of \$1,745,310.

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PacifiCorp UE-100749 State of Washington Pro Forma Adjustment No. 8.12 Remove Current Assets

			TOTAL			WASHINGTON	
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base: Current Assets:	,						
Fuel Stock	151	1	(1,414,480)	CAEW	22.271%	(315,012)	
		1	(15,027,719)	JBE	21.357%	(3,209,539)	
					•	(3,524,551)	
Materials & Supplies	154	1	(90,121,485)	S	0.000%	(5,522,800)	
		1	(916,641)	SG	8.292%	(76,005)	
		1	620,993	SO	7.408%	46,005	
		· 1	3,906,630	SNPD	6.648%	259,694	
		1	(3,911,112)	CAGW	22.087%	(863,851)	
		1	(7,642,261)	ЉG	21.182%	(1,618,746)	
•						(7,775,703)	

Description of Adjustment

This Staff adjustment removes the current asset accounts fuel stock and materials and supplies from rate base per the investor-supplied working capital analysis.

PacifiCorp Washington General Rate Case December 2009 Adj. 9.1 Production Factor Adjustment

			TOTAL			WASHINGTON	
	ACCOUNT	Туре	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Electric Plant In Service							
Steam Production	312	3	(1,710,265)	JBG	21.182%	(362,260)	9.1.2
Steam Production	312	3	(4,896)	SG	8.292%	(406)	9.1.2
Steam Production	312	3	(224,248)	CAGW	22.087%	(49,530)	9.1.2
Steam Production	312	3	780	WA	Situs	780	9.1.2
Hydro Production	332	3	(814,222)	CAGW.	22.087%	(179,838)	9.1.2
Other Production	343	3	(2,154,301)	CAGW	22.087%	(475,822)	9.1.2
			(4,907,152)	•	·	(1,067,076)	_
Depreciation Reserve					,		-
Steam Production	108SP	3	110,698	CAGW	22.087%	24,450	9.1.2
Steam Production	108SP	3	869,739	JBG	21.182%	184,224	9.1.2
Hydro Production	108HP	3	361,755	CAGW	22.087%	79,901	9.1.2
Other Production	108OP	3	223,396	CAGW	22.087%	49,342	9.1.2
			1,565,589			337,917	-
Depreciation Expense				•	'		-
Steam Production	403SP	3	(5,756)	CAGW	22.087%	(1,271)	9.1,2
Steam Production	403SP	3	(33,866)	JВG	21.182%	(7,173)	9.1.2
Hydro Production	403HP	3	(19,306)	CAGW	22.087%	(4,264)	9.1.2
Other Production	403OP	3	(74,839)	CAGW	22.087%	(16,530)	9.1.2
			(133,766)	•		(29,238)	,
Operating Expenses (excluding Net Power Costs)				•			-
Steam Production - Fuel	501	3	(54)	SE	7.890%	(4)	9.1.2
Steam Production - Fuel	501	3	(1,363)	CAGW	22.087%	(301)	9.1.2
Steam Production - Fuel	501	3	(1,281)	JBE	21.357%	(274)	9.1.2
Steam Production - Other	512	3	(81)	SG	8.292%	(7)	9.1.2
Steam Production - Other	512	3	(10,933)	CAGW	22.087%	(2,415)	9.1.2
Steam Production - Other	512	3	(90,847)	JBG	21.182%	(19,243)	9.1.2
Hydro Production	539	3	(51,031)	CAGW	22.087%	(11,271)	9.1.2
Other Production - Other	549	3	(2,454)	SG	8.292%	(204)	9.1.2
Other Production - Other	549	3	(42,887)	CAGW	22.087%	(9,472)	9.1.2
System Control & Load Dispatch	556	3	(2,677)	SG	8.292%	(222)	9.1.2
Other Power Supply	557	3	171	WA	Situs	171	9.1.2
Other Power Supply	557	3	(53,260)	SG	8.292%	(4,416)	9.1.2
Other Power Supply	557	3	(296)	CAGW	22.087%	(65)	9.1.2
Other Power Supply	557	3	(4,221)	JВG	21.182%		9.1.2
•			(261,213)	•		(48,616)	<u></u>

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to all of the generation related components of the revenue requirement.

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PacifiCorp Washington General Rate Case December 2009 Adj. 9.1.1 (Cont) Production Factor Adjustment

	ACCOUNT	Туре		TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#	
Net Power Costs									
Sales for Resale	447NPC		3	(312,443)	CAGW	22.087%	(69,009)	9.1.2	
Purchased Power	555NPC		3	(533,260)	CAGW	22.087%	(117,781)	9.1.2	
Purchased Power	555NPC		3	(14,051)	CAEW	22.271%	(3,129)	9.1.2	
Purchased Power	555NPC		3	(5,399)	WA	Situs	(5,399)	9.1.2	
Wheeling Expenses	565NPC		3	(190,149)	CAGW	22.087%	(41,998)	9.1.2	
Fuel Expenses	501NPC		3	(307,498)	CAEW	22.271%	(68,481)	9.1.2	
Fuel Expenses	. 547NPC		3	(269,500)	CAEW	22.271%	(60,019)	9.1.2	
				(1,007,414)			(227,799)		
James River Royalty Offset									
Other Electric Revenue	456		3	(9,432)	CAGW	22.087%	(2,083)	9.1.2	
Jim Bridger Mine Rate Base									
Coal Mine	399	Pro		(443,738)	JBE	21.3575%	(94,771)		
Materials and Supplies		Pro		(,,,,,,,	JBE	21,3575%			
Fuel Stock		Pro		_	JBE	21.3575%		,	
Misc Deferred Debits	186M			(4,256)		21.3575%			
Mining Plant Accum Depr.	108MP			194,083		21.3575%	()		
			-	(253,911)	-		(54,229)		
SO2 Emission Allowance Sales									
Gain fr Emission Allow. Sales	4118		3	949	WA	Situs	949	9.1.2	
Regulatory Deferred Sales	25398		3	7,457	WA	Situs	7,457	9.1.2	
Renewable Energy Credit Sales									
Other Electric Revenue	456		3	89,786	SG	8.292%	7,445	9.1.2	

Description of Adjustment: STAFF:

Revised to reflect removal of current assets from Jim Bridger Mine

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to all of the generation related components of the revenue requirement.

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PacifiCorp WA General Rate Case December 2009

AVERAGE OF MONTHLY AVERAGE FACTORS	West Control Area				
DESCRIPTION	FACTOR	California	Oregon	Washington	Utah
Situs	S		_		
System Generation	SG	1.7383%	27.4926%	8.2916%	41.6920%
System Capacity	SC	1.7672%	28.0277%	8.4254%	41.8441%
System Energy	SE	1.6517%	25.8873%	7.8903%	41.2359%
Control Area Energy - West	CAEW	4.6620%	73.0674%	22.2705%	0.0000%
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	63.8617%
System Overhead	SO	.2.2708%	26.6828%	7.4084%	43.3647%
Gross Plant-System	GPS	2.2708%	26.6828%	7.4084%	43.3647%
System Net Plant	SNP	2.1249%	25.8231%	7.1922%	44.7317%
Division Net Plant Distribution	SNPD	3.5660%	28.5663%	6.6475%	47.0464%
Control Area Generation - West	CAGW	4.5593%	73.3537%	22.0871%	0.0000%
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	66.2359%
Jim Bridger Generation	JBG	4.3723%	70.3462%	21.1815%	2.7157%
Jim Bridger Energy	JBE	4.4709%	70.0716%	21.3575%	2.6183%
Wheeling Revenue - Generation	WRG	1.4029%	22.5710%	6.7962%	45.8551%
Wheeling Revenue - Energy	WRE	1.4345%	22.4829%	6.8527%	44.2114%
Customer - System	CN	2.5605%	31.0403%	7.0933%	47.7997%
CIAC	CIAC	3.5660%	28.5663%	6.6475%	47.0464%
Bad Debt Expense	BADDEBT	3.0441%	34.6639%	12.5265%	38.8044%
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%
System Net Transmission Plant	SNPT	1.4032%	22.5707%	6.7963%	45.8581%
Trojan Plant Allocator	TROJP	4.5749%	73.3102%	22.1150%	0.0000%
Trojan Decommissioning Allocator	TROJD	4.5776%	73.3025%	22.1199%	0.0000%
DIT Expense	DITEXP	2.2926%	28.0935%	6.1837%	41.0160%
DIT Balance	DITBAL	2.4596%	28.2424%	6.9317%	42.9711%
Tax Depreciation	TAXDEPR	2.0131%	27.1899%	6,3121%	42.7494%
SCHMAT Depreciation Expense	SCHMDEXP	2.8050%	27.7688%	7.9103%	41.6101%

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AVERAGE OF MONTHLY AVERAGE FACTORS	West Control Area					
DESCRIPTION	FACTOR	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Situs	S	-	-	-	- '	=
System Generation ·	SG	5.0781%	15.3396%	0.3677%	0.0000%	0.0000%
System Capacity	SC	4.8780%	14.6810%	0.3765%	0.0000%	0.0000%
System Energy	SE	5.6782%	17.3153%	0.3412%	0.0000%	0.0000%
Control Area Energy - West	CAEW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Energy - East	CAEE	8.7938%	26.8161%	0.5284%	0.0000%	0.0000%
System Overhead	SO	5.3744%	14.6272%	0.2717%	0.0000%	0.0000%
Gross Plant-System	GPS	5.3744%	14.6272%	0.2717%	0.0000%	0.0000%
System Net Plant	SNP	5.2923%	14.5592%	0.2765%	0.0000%	0.0000%
Division Net Plant Distribution	SNPD	4.6376%	9.5362%	0.0000%	0.0000%	0.0000%
Control Area Generation - West	CAGW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East	CAGE	8.2165%	24.9461%	0.6015%	0.0000%	0.0000%
Jim Bridger Generation	JBG	0.3369%	1.0228%	0.0247%	0.0000%	0.0000%
Jim Bridger Energy	JBE	0.3605%	1.0995%	0.0217%	0.0000%	0.0000%
Wheeling Revenue - Generation	WRG	5.6883%	17.2701%	0.4164%	0.0000%	0.0000%
Wheeling Revenue - Energy	WRE	6.0879%	18.5648%	0.3658%	0.0000%	0.0000%
Customer - System	CN	3.8777%	7.6285%	0.0000%	0.0000%	0.0000%
CIAC	CIAC .	4.6376%	9.5362%	0.0000%	0.0000%	0.0000%
Bad Debt Expense	BADDEBT	3.8787%	7.0824%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1984	ITC84	0.0000%	10.9460%	0.0000%	0.0000%	0.6110%
Accumulated Investment Tax Credit 1985	ITC85	0.0000%	11.6100%	0.0000%	0.0000%	1.9200%
Accumulated Investment Tax Credit 1986	ITC86	. 0.0000%	15.5000%	0.0000%	0.0000%	1.9770%
Accumulated Investment Tax Credit 1988	ITC88	0.0000%	16.7100%	0.0000%	0.0000%	2.8600%
Accumulated Investment Tax Credit 1989	ITC89	0.0000%	20.6776%	0.0000%	0.0000%	2.8172%
Accumulated Investment Tax Credit 1990	ITC90	13.9815%	17.3435%	0.0000%	0.0000%	0.3860%
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
System Net Transmission Plant	SNPT	5.6877%	17.2677%	0.4164%	0.0000%	0.0000%
Trojan Plant Allocator	TROJP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator	TROJD	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Expense	DITEXP	5.6677%	14.4469%	0.3078%	0.0000%	1.9919%
DIT Balance	DITBAL .	6.0202%	13.1012%	0.2635%	0.0000%	0.0102%
Tax Depreciation	TAXDEPR-	5.0686%	14.2077%	0.2927%	0.0000%	2.1665%
SCHMAT Depreciation Expense	SCHMDEXP	5.1767%	14.4726%	0.2566%	0.0000%	0.0000%

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AVERAGE OF MONTHLY AVERAGE FACTORS	West Control Area	
DESCRIPTION	FACTOR	Ref#
Situs	S	Situs
System Generation	SG	10.4
System Capacity	SC	10.3
System Energy	SE	10.4
Control Area Energy - West	CAEW	10.4
Control Area Energy - East	CAEE	10.4
System Overhead	SO	10.13
Gross Plant-System	GPS	10.13
System Net Plant	SNP	10.13
Division Net Plant Distribution	SNPD	10.13
Control Area Generation - West	CAGW	10.5
Control Area Generation - East	CAGE	10.5
Jim Bridger Generation	ЛВG	10.18
Jim Bridger Energy	ЈВЕ	10.18
Wheeling Revenue - Generation	WRG	10.18
Wheeling Revenue - Energy	WRE	10.18
Customer - System	CN	10.16
CIAC	CIAC	10.16
Bad Debt Expense	BADDEBT	10.16
Accumulated Investment Tax Credit 1984	ITC84	Fixed
Accumulated Investment Tax Credit 1985	ITC85	Fixed
Accumulated Investment Tax Credit 1986	ITC86	Fixed
Accumulated Investment Tax Credit 1988	ITC88	Fixed
Accumulated Investment Tax Credit 1989	ITC89	Fixed
Accumulated Investment Tax Credit 1990	ITC90	Fixed
Other Electric	OTHER	Situs
Non-Utility	NUTIL	Situs
System Net Transmission Plant	SNPT	10.12
Trojan Plant Allocator	TROJP	10.17
Trojan Decommissioning Allocator	TROJD	10.17
DIT Expense	DITEXP	10.14
DIT Balance	DITBAL	10.15
Tax Depreciation	TAXDEPR	10.18
SCHMAT Depreciation Expense	SCHMDEXP	10.17

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PacifiCorp General Rate Case Appendix to Exhibit No. ___ (MDF-2)

Mechanics of the Exhibit

The preceding is Staff's rendition of Exhibit No (RBD-3), PacifiCorp's revenue requirement exhibit. Staff's goal is to replicate the Company's presentation in a straightforward and easy to understand manner. This exhibit displays each of the staff's adjustments and links the results of each to either the Adjustments – Restating or Adjustments – Pro Forma worksheets. These both contribute to the numbers on the Total Adjustments worksheet. This worksheet in turn feeds the RevReqSummary worksheet. This worksheet compiles all the adjustments and shows the Rate Base as well as the rate (cell F8) increase necessary to reach the Revenue Requirement. The RevReqCale pulls the Net Rate Base - Washington Jurisdiction from the RevReqSummary, the Proposed Rate of Return from the Cost of Capital worksheet, the Pro forma Net Operating Income from the RevReqSummary and finally the Conversion Factor from the Conversion Factor worksheet to arrive at the Revenue deficiency.								
In the individual adjustment pages, staff highlights each entry that has an effect on other entries on other adjustment worksheets.								
			-					