

|                               | 6.1             | 0         | 0 | 0 | 0 | 0 |
|-------------------------------|-----------------|-----------|---|---|---|---|
|                               | Hydro           |           |   |   |   |   |
| Total Normalized              | Decommissioning | 0         | 0 | 0 | 0 | 0 |
| 1 Operating Revenues:         |                 |           |   |   |   |   |
| 2 General Business Revenues   | -               | -         | - | - | - | - |
| 3 Interdepartmental           | -               | -         | - | - | - | - |
| 4 Special Sales               | -               | -         | - | - | - | - |
| 5 Other Operating Revenues    | -               | -         | - | - | - | - |
| 6 Total Operating Revenues    | -               | -         | - | - | - | - |
| 7                             |                 |           |   |   |   |   |
| 8 Operating Expenses:         |                 |           |   |   |   |   |
| 9 Steam Production            | -               | -         | - | - | - | - |
| 10 Nuclear Production         | -               | -         | - | - | - | - |
| 11 Hydro Production           | -               | -         | - | - | - | - |
| 12 Other Power Supply         | -               | -         | - | - | - | - |
| 13 Transmission               | -               | -         | - | - | - | - |
| 14 Distribution               | -               | -         | - | - | - | - |
| 15 Customer Accounting        | -               | -         | - | - | - | - |
| 16 Customer Service & Info    | -               | -         | - | - | - | - |
| 17 Sales                      | -               | -         | - | - | - | - |
| 18 Administrative & General   | -               | -         | - | - | - | - |
| 19 Total O&M Expenses         | -               | -         | - | - | - | - |
| 20 Depreciation               | -               | -         | - | - | - | - |
| 21 Amortization               | -               | -         | - | - | - | - |
| 22 Taxes Other Than Income    | -               | -         | - | - | - | - |
| 23 Income Taxes: Federal      | -               | -         | - | - | - | - |
| 24 State                      | -               | -         | - | - | - | - |
| 25 Deferred Income Taxes      | -               | -         | - | - | - | - |
| 26 Investment Tax Credit Adj. | -               | -         | - | - | - | - |
| 27 Misc Revenue & Expense     | -               | -         | - | - | - | - |
| 28 Total Operating Expenses:  | -               | -         | - | - | - | - |
| 29                            |                 |           |   |   |   |   |
| 30 Operating Rev For Return:  | -               | -         | - | - | - | - |
| 31                            |                 |           |   |   |   |   |
| 32 Rate Base:                 |                 |           |   |   |   |   |
| 33 Electric Plant In Service  | -               | -         | - | - | - | - |
| 34 Plant Held for Future Use  | -               | -         | - | - | - | - |
| 35 Misc Deferred Debits       | -               | -         | - | - | - | - |
| 36 Elec Plant Acq Adj         | -               | -         | - | - | - | - |
| 37 Nuclear Fuel               | -               | -         | - | - | - | - |
| 38 Prepayments                | -               | -         | - | - | - | - |
| 39 Fuel Stock                 | -               | -         | - | - | - | - |
| 40 Material & Supplies        | -               | -         | - | - | - | - |
| 41 Working Capital            | -               | -         | - | - | - | - |
| 42 Weatherization Loans       | -               | -         | - | - | - | - |
| 43 Misc Rate Base             | -               | -         | - | - | - | - |
| 44 Total Electric Plant:      | -               | -         | - | - | - | - |
| 45                            |                 |           |   |   |   |   |
| 46 Deductions:                |                 |           |   |   |   |   |
| 47 Accum Prov For Deprec      | (264,703)       | (264,703) | - | - | - | - |
| 48 Accum Prov For Amort       | -               | -         | - | - | - | - |
| 49 Accum Def Income Tax       | -               | -         | - | - | - | - |
| 50 Unamortized ITC            | -               | -         | - | - | - | - |
| 51 Customer Adv For Const     | -               | -         | - | - | - | - |
| 52 Customer Service Deposits  | -               | -         | - | - | - | - |
| 53 Miscellaneous Deductions   | -               | -         | - | - | - | - |
| 54                            |                 |           |   |   |   |   |
| 55 Total Deductions:          | (264,703)       | (264,703) | - | - | - | - |
| 56                            |                 |           |   |   |   |   |
| 57 Total Rate Base:           | (264,703)       | (264,703) | - | - | - | - |
| 58                            |                 |           |   |   |   |   |
| 59                            |                 |           |   |   |   |   |
| 60                            |                 |           |   |   |   |   |
| 61                            |                 |           |   |   |   |   |
| 62                            |                 |           |   |   |   |   |
| 63                            |                 |           |   |   |   |   |
| 64 TAX CALCULATION:           |                 |           |   |   |   |   |
| 65                            |                 |           |   |   |   |   |
| 66 Operating Revenue          | -               | -         | - | - | - | - |
| 67 Other Deductions           | -               | -         | - | - | - | - |
| 68 Interest (AFUDC)           | -               | -         | - | - | - | - |
| 69 Interest                   | -               | -         | - | - | - | - |
| 70 Schedule "M" Additions     | -               | -         | - | - | - | - |
| 71 Schedule "M" Deductions    | -               | -         | - | - | - | - |
| 72 Income Before Tax          | -               | -         | - | - | - | - |
| 73                            |                 |           |   |   |   |   |
| 74 State Income Taxes         | -               | -         | - | - | - | - |
| 75                            |                 |           |   |   |   |   |
| 76 Taxable Income             | -               | -         | - | - | - | - |
| 77                            |                 |           |   |   |   |   |
| 78 Federal Income Taxes       | -               | -         | - | - | - | - |

|                               | 6.1             | 0       | 0 | 0 | 0 | 0 |
|-------------------------------|-----------------|---------|---|---|---|---|
|                               | Hydro           |         |   |   |   |   |
| Total Normalized              | Decommissioning | 0       | 0 | 0 | 0 | 0 |
| 1 Operating Revenues:         |                 |         |   |   |   |   |
| 2 General Business Revenues   | -               | -       | - | - | - | - |
| 3 Interdepartmental           | -               | -       | - | - | - | - |
| 4 Special Sales               | -               | -       | - | - | - | - |
| 5 Other Operating Revenues    | -               | -       | - | - | - | - |
| 6 Total Operating Revenues    | -               | -       | - | - | - | - |
| 7                             |                 |         |   |   |   |   |
| 8 Operating Expenses:         |                 |         |   |   |   |   |
| 9 Steam Production            | -               | -       | - | - | - | - |
| 10 Nuclear Production         | -               | -       | - | - | - | - |
| 11 Hydro Production           | -               | -       | - | - | - | - |
| 12 Other Power Supply         | -               | -       | - | - | - | - |
| 13 Transmission               | -               | -       | - | - | - | - |
| 14 Distribution               | -               | -       | - | - | - | - |
| 15 Customer Accounting        | -               | -       | - | - | - | - |
| 16 Customer Service & Info    | -               | -       | - | - | - | - |
| 17 Sales                      | -               | -       | - | - | - | - |
| 18 Administrative & General   | -               | -       | - | - | - | - |
| 19 Total O&M Expenses         | -               | -       | - | - | - | - |
| 20 Depreciation               | -               | -       | - | - | - | - |
| 21 Amortization               | -               | -       | - | - | - | - |
| 22 Taxes Other Than Income    | -               | -       | - | - | - | - |
| 23 Income Taxes: Federal      | -               | -       | - | - | - | - |
| 24 State                      | -               | -       | - | - | - | - |
| 25 Deferred Income Taxes      | -               | -       | - | - | - | - |
| 26 Investment Tax Credit Adj. | -               | -       | - | - | - | - |
| 27 Misc Revenue & Expense     | -               | -       | - | - | - | - |
| 28 Total Operating Expenses:  | -               | -       | - | - | - | - |
| 29                            |                 |         |   |   |   |   |
| 30 Operating Rev For Return:  | -               | -       | - | - | - | - |
| 31                            |                 |         |   |   |   |   |
| 32 Rate Base:                 |                 |         |   |   |   |   |
| 33 Electric Plant In Service  | -               | -       | - | - | - | - |
| 34 Plant Held for Future Use  | -               | -       | - | - | - | - |
| 35 Misc Deferred Debits       | -               | -       | - | - | - | - |
| 36 Elec Plant Acq Adj         | -               | -       | - | - | - | - |
| 37 Nuclear Fuel               | -               | -       | - | - | - | - |
| 38 Prepayments                | -               | -       | - | - | - | - |
| 39 Fuel Stock                 | -               | -       | - | - | - | - |
| 40 Material & Supplies        | -               | -       | - | - | - | - |
| 41 Working Capital            | -               | -       | - | - | - | - |
| 42 Weatherization Loans       | -               | -       | - | - | - | - |
| 43 Misc Rate Base             | -               | -       | - | - | - | - |
| 44 Total Electric Plant:      | -               | -       | - | - | - | - |
| 45                            |                 |         |   |   |   |   |
| 46 Deductions:                |                 |         |   |   |   |   |
| 47 Accum Prov For Deprec      | (8,024)         | (8,024) | - | - | - | - |
| 48 Accum Prov For Amort       | -               | -       | - | - | - | - |
| 49 Accum Def Income Tax       | -               | -       | - | - | - | - |
| 50 Unamortized ITC            | -               | -       | - | - | - | - |
| 51 Customer Adv For Const     | -               | -       | - | - | - | - |
| 52 Customer Service Deposits  | -               | -       | - | - | - | - |
| 53 Miscellaneous Deductions   | -               | -       | - | - | - | - |
| 54                            |                 |         |   |   |   |   |
| 55 Total Deductions:          | (8,024)         | (8,024) | - | - | - | - |
| 56                            |                 |         |   |   |   |   |
| 57 Total Rate Base:           | (8,024)         | (8,024) | - | - | - | - |
| 58                            |                 |         |   |   |   |   |
| 59                            |                 |         |   |   |   |   |
| 62                            |                 |         |   |   |   |   |
| 63                            |                 |         |   |   |   |   |
| 64 TAX CALCULATION:           |                 |         |   |   |   |   |
| 65                            |                 |         |   |   |   |   |
| 66 Operating Revenue          | -               | -       | - | - | - | - |
| 67 Other Deductions           | -               | -       | - | - | - | - |
| 68 Interest (AFUDC)           | -               | -       | - | - | - | - |
| 69 Interest                   | -               | -       | - | - | - | - |
| 70 Schedule "M" Additions     | -               | -       | - | - | - | - |
| 71 Schedule "M" Deductions    | -               | -       | - | - | - | - |
| 72 Income Before Tax          | -               | -       | - | - | - | - |
| 73                            |                 |         |   |   |   |   |
| 74 State Income Taxes         | -               | -       | - | - | - | - |
| 75                            |                 |         |   |   |   |   |
| 76 Taxable Income             | -               | -       | - | - | - | - |
| 77                            |                 |         |   |   |   |   |
| 78 Federal Income Taxes       | -               | -       | - | - | - | - |

|                               | 6.1             | 0         | 0 | 0 | 0 | 0 |
|-------------------------------|-----------------|-----------|---|---|---|---|
|                               | Hydro           |           |   |   |   |   |
| Total Normalized              | Decommissioning | 0         | 0 | 0 | 0 | 0 |
| 1 Operating Revenues:         |                 |           |   |   |   |   |
| 2 General Business Revenues   | -               | -         | - | - | - | - |
| 3 Interdepartmental           | -               | -         | - | - | - | - |
| 4 Special Sales               | -               | -         | - | - | - | - |
| 5 Other Operating Revenues    | -               | -         | - | - | - | - |
| 6 Total Operating Revenues    | -               | -         | - | - | - | - |
| 7                             |                 |           |   |   |   |   |
| 8 Operating Expenses:         |                 |           |   |   |   |   |
| 9 Steam Production            | -               | -         | - | - | - | - |
| 10 Nuclear Production         | -               | -         | - | - | - | - |
| 11 Hydro Production           | -               | -         | - | - | - | - |
| 12 Other Power Supply         | -               | -         | - | - | - | - |
| 13 Transmission               | -               | -         | - | - | - | - |
| 14 Distribution               | -               | -         | - | - | - | - |
| 15 Customer Accounting        | -               | -         | - | - | - | - |
| 16 Customer Service & Info    | -               | -         | - | - | - | - |
| 17 Sales                      | -               | -         | - | - | - | - |
| 18 Administrative & General   | -               | -         | - | - | - | - |
| 19 Total O&M Expenses         | -               | -         | - | - | - | - |
| 20 Depreciation               | -               | -         | - | - | - | - |
| 21 Amortization               | -               | -         | - | - | - | - |
| 22 Taxes Other Than Income    | -               | -         | - | - | - | - |
| 23 Income Taxes: Federal      | -               | -         | - | - | - | - |
| 24 State                      | -               | -         | - | - | - | - |
| 25 Deferred Income Taxes      | -               | -         | - | - | - | - |
| 26 Investment Tax Credit Adj. | -               | -         | - | - | - | - |
| 27 Misc Revenue & Expense     | -               | -         | - | - | - | - |
| 28 Total Operating Expenses:  | -               | -         | - | - | - | - |
| 29                            |                 |           |   |   |   |   |
| 30 Operating Rev For Return:  | -               | -         | - | - | - | - |
| 31                            |                 |           |   |   |   |   |
| 32 Rate Base:                 |                 |           |   |   |   |   |
| 33 Electric Plant In Service  | -               | -         | - | - | - | - |
| 34 Plant Held for Future Use  | -               | -         | - | - | - | - |
| 35 Misc Deferred Debits       | -               | -         | - | - | - | - |
| 36 Elec Plant Acq Adj         | -               | -         | - | - | - | - |
| 37 Nuclear Fuel               | -               | -         | - | - | - | - |
| 38 Prepayments                | -               | -         | - | - | - | - |
| 39 Fuel Stock                 | -               | -         | - | - | - | - |
| 40 Material & Supplies        | -               | -         | - | - | - | - |
| 41 Working Capital            | -               | -         | - | - | - | - |
| 42 Weatherization Loans       | -               | -         | - | - | - | - |
| 43 Misc Rate Base             | -               | -         | - | - | - | - |
| 44 Total Electric Plant:      | -               | -         | - | - | - | - |
| 45                            |                 |           |   |   |   |   |
| 46 Deductions:                |                 |           |   |   |   |   |
| 47 Accum Prov For Deprec      | (256,679)       | (256,679) | - | - | - | - |
| 48 Accum Prov For Amort       | -               | -         | - | - | - | - |
| 49 Accum Def Income Tax       | -               | -         | - | - | - | - |
| 50 Unamortized ITC            | -               | -         | - | - | - | - |
| 51 Customer Adv For Const     | -               | -         | - | - | - | - |
| 52 Customer Service Deposits  | -               | -         | - | - | - | - |
| 53 Miscellaneous Deductions   | -               | -         | - | - | - | - |
| 54                            |                 |           |   |   |   |   |
| 55 Total Deductions:          | (256,679)       | (256,679) | - | - | - | - |
| 56                            |                 |           |   |   |   |   |
| 57 Total Rate Base:           | (256,679)       | (256,679) | - | - | - | - |
| 58                            |                 |           |   |   |   |   |
| 59                            |                 |           |   |   |   |   |
| 60                            |                 |           |   |   |   |   |
| 61                            |                 |           |   |   |   |   |
| 62                            |                 |           |   |   |   |   |
| 63                            |                 |           |   |   |   |   |
| 64 TAX CALCULATION:           |                 |           |   |   |   |   |
| 65                            |                 |           |   |   |   |   |
| 66 Operating Revenue          | -               | -         | - | - | - | - |
| 67 Other Deductions           | -               | -         | - | - | - | - |
| 68 Interest (AFUDC)           | -               | -         | - | - | - | - |
| 69 Interest                   | -               | -         | - | - | - | - |
| 70 Schedule "M" Additions     | -               | -         | - | - | - | - |
| 71 Schedule "M" Deductions    | -               | -         | - | - | - | - |
| 72 Income Before Tax          | -               | -         | - | - | - | - |
| 73                            |                 |           |   |   |   |   |
| 74 State Income Taxes         | -               | -         | - | - | - | - |
| 75                            |                 |           |   |   |   |   |
| 76 Taxable Income             | -               | -         | - | - | - | - |
| 77                            |                 |           |   |   |   |   |
| 78 Federal Income Taxes       | -               | -         | - | - | - | - |

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Allocation Correction to Booked Reserve</b> |                |             |                          |               |                 |                                 |             |
| Depreciation Reserve                           | 108HP          | RES         | (36,245)                 | CAGW          | 22.139%         | (8,024)                         | 6.1.3       |
| Depreciation Reserve                           | 108HP          | RES         | 36,245                   | CAGE          | 0.000%          | -                               | 6.1.3       |
|  |                |             | <u>-</u>                 |               |                 | <u>(8,024)</u>                  |             |
| <b>Adjustment to Reserve</b>                   |                |             |                          |               |                 |                                 |             |
| Depreciation Reserve                           | 108HP          | PRO         | (1,159,404)              | CAGW          | 22.139%         | (256,679)                       | Below       |
| Depreciation Reserve                           | 108HP          | PRO         | (1,350,550)              | CAGE          | 0.000%          | -                               | Below       |
|  |                |             | <u>(2,509,954)</u>       |               |                 | <u>(256,679)</u>                | 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 Side Adjustment to Rate Base       | <u>(1,159,404)</u> | 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 Side Adjustment to Rate Base       | <u>(1,350,550)</u> | 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 pro forma 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.

PacifiCorp  
 Results of Operations - December 2009  
 Hydro Decommissioning - Washington  
 Spending, Accruals, and Balances - East-Side, West Side, and Total Resources

| West Side Resources       |          |           |                     |
|---------------------------|----------|-----------|---------------------|
| December-08               | 79,976   | (185,352) | (14,687,234)        |
| January-09                | 125,572  | (185,352) | (14,747,014)        |
| February-09               | (37,556) | (185,352) | (14,969,922)        |
| March-09                  | 189,347  | (185,352) | (14,965,928)        |
| April-09                  | 53,930   | (185,352) | (15,097,350)        |
| May-09                    | 59,853   | (185,352) | (15,222,850)        |
| June-09                   | 100,860  | (185,352) | (15,307,342)        |
| July-09                   | 45,031   | (185,352) | (15,447,663)        |
| August-09                 | 142,008  | (185,352) | (15,491,008)        |
| September-09              | 136,997  | (185,352) | (15,539,363)        |
| October-09                | 105,517  | (185,352) | (15,619,199)        |
| November-09               | 34,374   | (185,352) | (15,770,177)        |
| December-09               | 39,099   | (185,352) | (15,916,430)        |
| <b>Dec-09 AMA Balance</b> |          |           | <b>(15,289,971)</b> |

| West         |         |           |              |
|--------------|---------|-----------|--------------|
| January-10   | 26,880  | (185,352) | (16,074,903) |
| February-10  | 51,350  | (185,352) | (16,208,905) |
| March-10     | 156,250 | (185,352) | (16,238,008) |
| April-10     | 156,250 | (185,352) | (16,267,110) |
| May-10       | 156,250 | (185,352) | (16,286,212) |
| June-10      | 128,750 | (185,352) | (16,352,815) |
| July-10      | 77,500  | (185,352) | (16,460,667) |
| August-10    | 66,500  | (185,352) | (16,579,520) |
| September-10 | 63,750  | (185,352) | (16,701,122) |
| October-10   | 73,750  | (185,352) | (16,812,724) |
| November-10  | 73,750  | (185,352) | (16,924,327) |
| December-10  | 73,750  | (185,352) | (17,035,929) |

| West | Spending  | Accruals              | Dec-2010 AMA Balance |
|------|-----------|-----------------------|----------------------|
|      | 1,104,730 | (2,224,229)           | (16,449,374)         |
|      |           | Adjustment to Reserve | (1,159,404)          |

| East Side Resources       |   |           |                  |
|---------------------------|---|-----------|------------------|
| December-08               | - | (112,546) | 4,452,992        |
| January-09                | - | (112,546) | 4,340,446        |
| February-09               | - | (112,546) | 4,227,900        |
| March-09                  | - | (112,546) | 4,115,354        |
| April-09                  | - | (112,546) | 4,002,808        |
| May-09                    | - | (112,546) | 3,890,263        |
| June-09                   | - | (112,546) | 3,777,717        |
| July-09                   | - | (112,546) | 3,665,171        |
| August-09                 | - | (112,546) | 3,552,625        |
| September-09              | - | (112,546) | 3,440,079        |
| October-09                | - | (112,546) | 3,327,534        |
| November-09               | - | (112,546) | 3,214,988        |
| December-09               | - | (112,546) | 3,102,442        |
| <b>Dec-09 AMA Balance</b> |   |           | <b>3,777,717</b> |

| East         |   |           |           |
|--------------|---|-----------|-----------|
| January-10   | - | (112,546) | 2,989,896 |
| February-10  | - | (112,546) | 2,877,350 |
| March-10     | - | (112,546) | 2,764,804 |
| April-10     | - | (112,546) | 2,652,259 |
| May-10       | - | (112,546) | 2,539,713 |
| June-10      | - | (112,546) | 2,427,167 |
| July-10      | - | (112,546) | 2,314,621 |
| August-10    | - | (112,546) | 2,202,075 |
| September-10 | - | (112,546) | 2,089,529 |
| October-10   | - | (112,546) | 1,976,984 |
| November-10  | - | (112,546) | 1,864,438 |
| December-10  | - | (112,546) | 1,751,892 |

| East | Spending | Accruals              | Dec-2010 AMA Balance |
|------|----------|-----------------------|----------------------|
|      | -        | (1,350,550)           | 2,427,167            |
|      |          | Adjustment to Reserve | (1,350,550)          |

| Total Resources           |          |           |                     |
|---------------------------|----------|-----------|---------------------|
| December-08               | 79,976   | (297,898) | (10,234,242)        |
| January-09                | 125,572  | (297,898) | (10,406,568)        |
| February-09               | (37,556) | (297,898) | (10,742,022)        |
| March-09                  | 189,347  | (297,898) | (10,850,573)        |
| April-09                  | 53,930   | (297,898) | (11,084,542)        |
| May-09                    | 59,853   | (297,898) | (11,382,587)        |
| June-09                   | 100,860  | (297,898) | (11,529,625)        |
| July-09                   | 45,031   | (297,898) | (11,782,492)        |
| August-09                 | 142,008  | (297,898) | (11,938,382)        |
| September-09              | 136,997  | (297,898) | (12,099,284)        |
| October-09                | 105,517  | (297,898) | (12,291,665)        |
| November-09               | 34,374   | (297,898) | (12,585,189)        |
| December-09               | 39,099   | (297,898) | (12,813,989)        |
| <b>Dec-09 AMA Balance</b> |          |           | <b>(11,512,254)</b> |

| Total Resources |         |           |              |
|-----------------|---------|-----------|--------------|
| January-10      | 26,880  | (297,898) | (13,085,007) |
| February-10     | 51,350  | (297,898) | (13,331,555) |
| March-10        | 156,250 | (297,898) | (13,473,203) |
| April-10        | 156,250 | (297,898) | (13,614,852) |
| May-10          | 156,250 | (297,898) | (13,756,500) |
| June-10         | 128,750 | (297,898) | (13,925,648) |
| July-10         | 77,500  | (297,898) | (14,146,046) |
| August-10       | 66,500  | (297,898) | (14,377,444) |
| September-10    | 63,750  | (297,898) | (14,611,593) |
| October-10      | 73,750  | (297,898) | (14,835,741) |
| November-10     | 73,750  | (297,898) | (15,059,889) |
| December-10     | 73,750  | (297,898) | (15,284,037) |

| Total Resources | Spending  | Accruals              | Dec-2010 AMA Balance |
|-----------------|-----------|-----------------------|----------------------|
| 12 ME Dec 2010  | 1,104,730 | (3,574,719)           | (14,022,208)         |
|                 |           | Adjustment to Reserve | (2,505,954)          |

Ref 6.1

**PacifiCorp  
Results of Operations - December 2009  
Hydro Decommissioning - Washington  
Corrections to booked data  
12 Months ended December 2009**

| Accumulated Depreciation |      | Dec 2009<br>AMA Balance<br>Booked | Ref.     | Dec 2009<br>AMA Balance<br>Actuals | Adjustment to<br>Dec 2009<br>Balance |        |
|--------------------------|------|-----------------------------------|----------|------------------------------------|--------------------------------------|--------|
| 108                      | CAGW | (15,253,726)                      | B17 pg13 | (15,289,971)                       | <b>(36,245)</b>                      | To 6.1 |
| 108                      | CAGE | 3,741,472                         | B17 pg13 | 3,777,717                          | <b>36,245</b>                        | To 6.1 |

During 2008 several entries were made to FERC locations that incorrectly assigned the balance on an East/West basis. This adjustment is necessary to correctly assign accumulated depreciation related to Hydro Decommissioning.