

PacifiCorp  
WA General Rate Case - December 2009  
Summary of Total Adjustments - RJF 1 CT

	Total Adjustments	Non NPC Adjustments	NPC Adjustments
<b>Operating Revenues:</b>			
General Business Revenues	-	-	-
Interdepartmental	-	-	-
Special Sales	1,088,183	-	1,088,183
Other Operating Revenues	4,870,266	4,870,266	-
<b>Total Operating Revenues</b>	<b>5,958,449</b>	<b>4,870,266</b>	<b>1,088,183</b>
<b>Operating Expenses:</b>			
Steam Production	(1,212,082)	(561,124)	(650,958)
Nuclear Production	-	-	-
Hydro Production	-	-	-
Other Power Supply	(5,069,020)	-	(5,069,020)
Transmission	(1,466,810)	-	(1,466,810)
Distribution	-	-	-
Customer Accounting	-	-	-
Customer Service & Info	-	-	-
Sales	-	-	-
Administrative & General	-	-	-
<b>Total O&amp;M Expenses</b>	<b>(7,747,912)</b>	<b>(561,124)</b>	<b>(7,186,788)</b>
Depreciation	-	-	-
Amortization	-	-	-
Taxes Other Than Income	-	-	-
Income Taxes - Federal	4,797,226	1,900,986	2,896,240
Income Taxes - State	-	-	-
Income Taxes - Def Net	-	-	-
Investment Tax Credit Adj.	-	-	-
Misc Revenue & Expense	-	-	-
<b>Total Operating Expenses:</b>	<b>(2,950,685)</b>	<b>1,339,863</b>	<b>(4,290,548)</b>
<b>Operating Rev For Return:</b>	<b>8,909,135</b>	<b>3,530,403</b>	<b>5,378,731</b>
<b>Rate Base:</b>			
Electric Plant In Service	-	-	-
Plant Held for Future Use	-	-	-
Misc Deferred Debits	-	-	-
Elec Plant Acq Adj	-	-	-
Nuclear Fuel	-	-	-
Prepayments	-	-	-
Fuel Stock	-	-	-
Material & Supplies	-	-	-
Working Capital	-	-	-
Weatherization	-	-	-
Misc Rate Base	-	-	-
<b>Total Electric Plant:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Base Deductions:</b>			
Accum Prov For Deprec	-	-	-
Accum Prov For Amort	-	-	-
Accum Def Income Tax	-	-	-
Unamortized ITC	-	-	-
Customer Adv For Const	-	-	-
Customer Service Deposits	-	-	-
Misc Rate Base Deductions	-	-	-
<b>Total Rate Base Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rate Base:</b>	<b>-</b>	<b>-</b>	<b>-</b>
Return on Equity	2.24%	0.89%	1.35%
Estimated Price Change	(14,372,354)	(5,695,301)	(8,677,052)
<b>TAX CALCULATION:</b>			
Operating Revenue	13,706,361	5,431,390	8,274,971
Other Deductions	-	-	-
Interest (AFUDC)	-	-	-
Interest	-	-	-
Schedule "M" Additions	-	-	-
Schedule "M" Deductions	-	-	-
<b>Income Before Tax</b>	<b>(23,680,856)</b>	<b>5,431,390</b>	<b>8,274,971</b>
State Income Taxes	-	-	-
<b>Taxable Income</b>	<b>(23,680,856)</b>	<b>5,431,390</b>	<b>8,274,971</b>
<b>Federal Income Taxes + Other</b>	<b>(13,927,036)</b>	<b>1,900,986</b>	<b>2,896,240</b>

PacifiCorp  
WA General Rate Case - December 2009  
Summary of Restating Adjustments

Adjustment---->	22		23		
	Total Non NPC Adjustments	Combined Cycle O&M Adjustment	Renewable Energy Credit Revenue		
Operating Revenues:	-				
General Business Revenues	-				
Interdepartmental	-				
Special Sales	-				
Other Operating Revenues	4,870,266		4,870,266		
Total Operating Revenues	4,870,266	-	4,870,266		
Operating Expenses:	-				
Steam Production	(561,124)	(561,124)			
Nuclear Production	-				
Hydro Production	-				
Other Power Supply	-				
Transmission	-				
Distribution	-				
Customer Accounting	-				
Customer Service & Info	-				
Sales	-				
Administrative & General	-				
Total O&M Expenses	(561,124)	(561,124)			
Depreciation	-				
Amortization	-				
Taxes Other Than Income	-				
Income Taxes - Federal	1,900,986	196,393	1,704,593		
Income Taxes - State	-				
Income Taxes - Def Net	-				
Investment Tax Credit Adj.	-				
Misc Revenue & Expense	-				
Total Operating Expenses:	1,339,863	(364,730)	1,704,593		
Operating Rev For Return:	3,530,403	364,730	3,165,673		
Rate Base:	-				
Electric Plant In Service	-				
Plant Held for Future Use	-				
Misc Deferred Debits	-				
Elec Plant Acq Adj	-				
Nuclear Fuel	-				
Prepayments	-				
Fuel Stock	-				
Material & Supplies	-				
Working Capital	-				
Weatherization	-				
Misc Rate Base	-				
Total Electric Plant:	-				
Rate Base Deductions:	-				
Accum Prov For Deprec	-				
Accum Prov For Amort	-				
Accum Def Income Tax	-				
Unamortized ITC	-				
Customer Adv For Const	-				
Customer Service Deposits	-				
Misc Rate Base Deductions	-				
Total Rate Base Deductions	-				
Total Rate Base:					
Return on Equity	0.81%	0.08%	0.73%	0.00%	0.00%
Estimated Price Change	(5,695,301)	(588,389)	(5,106,913)	-	-
TAX CALCULATION:					
Operating Revenue	5,431,390	561,124	4,870,266	-	-
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-
Income Before Tax	5,431,390	561,124	4,870,266		
State Income Taxes	-	-	-		
Taxable Income	5,431,390	561,124	4,870,266		
Federal Income Taxes + Other	1,900,986	196,393	1,704,593		

Operating Revenues:  
General Business Revenues  
Interdepartmental  
Special Sales  
Other Operating Revenues  
Total Operating Revenues

Operating Expenses:  
Steam Production  
Nuclear Production  
Hydro Production  
Other Power Supply  
Transmission  
Distribution  
Customer Accounting  
Customer Service & Info  
Sales  
Administrative & General  
Total O&M Expenses  
Depreciation  
Amortization  
Taxes Other Than Income  
Income Taxes - Federal  
Income Taxes - State  
Income Taxes - Def Net  
Investment Tax Credit Adj.  
Misc Revenue & Expense  
Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
Electric Plant In Service  
Plant Held for Future Use  
Misc Deferred Debits  
Elec Plant Acq Adj  
Nuclear Fuel  
Prepayments  
Fuel Stock  
Material & Supplies  
Working Capital  
Weatherization  
Misc Rate Base  
Total Electric Plant:

Rate Base Deductions:  
Accum Prov For Deprec  
Accum Prov For Amort  
Accum Def Income Tax  
Unamortized ITC  
Customer Adv For Const  
Customer Service Deposits  
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Return on Equity	0.00%	0.00%	0.00%	0.00%	0.00%
Estimated Price Change	-	-	-	-	-

TAX CALCULATION:  
Operating Revenue  
Other Deductions  
Interest (AFUDC)  
Interest  
Schedule "M" Additions  
Schedule "M" Deductions  
Income Before Tax

State Income Taxes  
Taxable Income

Federal Income Taxes + Other

PacifiCorp  
 WA General Rate Case - December 2009  
 Summary of Restating Adjustments

Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues					
Operating Expenses:					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses					
Depreciation					
Amortization					
Taxes Other Than Income					
Income Taxes - Federal					
Income Taxes - State					
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:					
Operating Rev For Return:					
Rate Base:					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:					
Rate Base Deductions:					
Accum Prov For Deprec					
Accum Prov For Amort					
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions					
Total Rate Base:					
Return on Equity	0.00%	0.00%	0.00%	0.00%	0.00%
Estimated Price Change	-	-	-	-	-
TAX CALCULATION:					
Operating Revenue					
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions					
Schedule "M" Deductions					
Income Before Tax					
State Income Taxes					
Taxable Income					
Federal Income Taxes + Other					

PacifiCorp  
 WA General Rate Case - December 2009  
 Summary of Restating Adjustments

Operating Revenues:  
 General Business Revenues  
 Interdepartmental  
 Special Sales  
 Other Operating Revenues  
 Total Operating Revenues

Operating Expenses:  
 Steam Production  
 Nuclear Production  
 Hydro Production  
 Other Power Supply  
 Transmission  
 Distribution  
 Customer Accounting  
 Customer Service & Info  
 Sales  
 Administrative & General  
 Total O&M Expenses  
 Depreciation  
 Amortization  
 Taxes Other Than Income  
 Income Taxes - Federal  
 Income Taxes - State  
 Income Taxes - Def Net  
 Investment Tax Credit Adj.  
 Misc Revenue & Expense  
 Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
 Electric Plant In Service  
 Plant Held for Future Use  
 Misc Deferred Debits  
 Elec Plant Acq Adj  
 Nuclear Fuel  
 Prepayments  
 Fuel Stock  
 Material & Supplies  
 Working Capital  
 Weatherization  
 Misc Rate Base  
 Total Electric Plant:

Rate Base Deductions:  
 Accum Prov For Deprec  
 Accum Prov For Amort  
 Accum Def Income Tax  
 Unamortized ITC  
 Customer Adv For Const  
 Customer Service Deposits  
 Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Return on Equity  
 Estimated Price Change

0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
-	-	-	-	-	-	-	-	-	-

TAX CALCULATION:  
 Operating Revenue  
 Other Deductions  
 Interest (AFUDC)  
 Interest  
 Schedule "M" Additions  
 Schedule "M" Deductions  
 Income Before Tax

State Income Taxes  
 Taxable Income

Federal Income Taxes + Other

PacifiCorp  
 WA General Rate Case - December 2009  
 Summary of Restating Adjustments

Operating Revenues:  
 General Business Revenues  
 Interdepartmental  
 Special Sales  
 Other Operating Revenues  
 Total Operating Revenues

Operating Expenses:  
 Steam Production  
 Nuclear Production  
 Hydro Production  
 Other Power Supply  
 Transmission  
 Distribution  
 Customer Accounting  
 Customer Service & Info  
 Sales  
 Administrative & General  
 Total O&M Expenses  
 Depreciation  
 Amortization  
 Taxes Other Than Income  
 Income Taxes - Federal  
 Income Taxes - State  
 Income Taxes - Def Net  
 Investment Tax Credit Adj.  
 Misc Revenue & Expense  
 Total Operating Expenses:

Operating Rev For Return:

Rate Base:  
 Electric Plant In Service  
 Plant Held for Future Use  
 Misc Deferred Debits  
 Elec Plant Acq Adj  
 Nuclear Fuel  
 Prepayments  
 Fuel Stock  
 Material & Supplies  
 Working Capital  
 Weatherization  
 Misc Rate Base  
 Total Electric Plant:

Rate Base Deductions:  
 Accum Prov For Deprec  
 Accum Prov For Amort  
 Accum Def Income Tax  
 Unamortized ITC  
 Customer Adv For Const  
 Customer Service Deposits  
 Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Return on Equity  
 Estimated Price Change

0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
-	-	-	-	-	-	-	-	-

TAX CALCULATION:  
 Operating Revenue  
 Other Deductions  
 Interest (AFUDC)  
 Interest  
 Schedule "M" Additions  
 Schedule "M" Deductions  
 Income Before Tax

State Income Taxes  
 Taxable Income

Federal Income Taxes + Other

PacifiCorp  
 WA General Rate Case - December 2009  
 Summary of Restating Adjustments

<b>Operating Revenues:</b>	
General Business Revenues	
Interdepartmental	
Special Sales	
Other Operating Revenues	
<b>Total Operating Revenues</b>	
<b>Operating Expenses:</b>	
Steam Production	
Nuclear Production	
Hydro Production	
Other Power Supply	
Transmission	
Distribution	
Customer Accounting	
Customer Service & Info	
Sales	
Administrative & General	
<b>Total O&amp;M Expenses</b>	
Depreciation	
Amortization	
Taxes Other Than Income	
Income Taxes - Federal	
Income Taxes - State	
Income Taxes - Def Net	
Investment Tax Credit Adj.	
Misc Revenue & Expense	
<b>Total Operating Expenses:</b>	
<b>Operating Rev For Return:</b>	
<b>Rate Base:</b>	
Electric Plant In Service	
Plant Held for Future Use	
Misc Deferred Debits	
Elec Plant Acq Adj	
Nuclear Fuel	
Prepayments	
Fuel Stock	
Material & Supplies	
Working Capital	
Weatherization	
Misc Rate Base	
<b>Total Electric Plant:</b>	
<b>Rate Base Deductions:</b>	
Accum Prov For Deprec	
Accum Prov For Amort	
Accum Def Income Tax	
Unamortized ITC	
Customer Adv For Const	
Customer Service Deposits	
Misc Rate Base Deductions	
<b>Total Rate Base Deductions</b>	
<b>Total Rate Base:</b>	
Return on Equity	0.00%
Estimated Price Change	-
<b>TAX CALCULATION:</b>	
Operating Revenue	
Other Deductions	
Interest (AFUDC)	
Interest	
Schedule "M" Additions	
Schedule "M" Deductions	
<b>Income Before Tax</b>	
State Income Taxes	
<b>Taxable Income</b>	
Federal Income Taxes + Other	

Adjustment---->	1		2		3		4		5	
	Total NPC Adjustments	Added Sales Margins	Commitment Logic Screens	East Market Sale - Corrections and Expansion	East Market Sale - Reliability Benefits	SCL Staseline Termination /Renegotiation				
<b>Operating Revenues:</b>	-									
General Business Revenues	-									
Interdepartmental	-									
Special Sales	1,088,183	585,874			225,248		277,060			
Other Operating Revenues	-									
<b>Total Operating Revenues</b>	<b>1,088,183</b>	<b>585,874</b>	<b>-</b>	<b>-</b>	<b>225,248</b>	<b>-</b>	<b>277,060</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses:</b>	-									
Steam Production	(650,958)									
Nuclear Production	-									
Hydro Production	-									
Other Power Supply	(5,069,020)		(973,338)							(878,014)
Transmission	(1,466,810)									
Distribution	-									
Customer Accounting	-									
Customer Service & Info	-									
Sales	-									
Administrative & General	-									
<b>Total O&amp;M Expenses</b>	<b>(7,186,788)</b>	<b>-</b>	<b>(973,338)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(878,014)</b>
Depreciation	-									
Amortization	-									
Taxes Other Than Income	-									
Income Taxes - Federal	2,896,240	205,056	340,668	78,837	96,971	307,305				
Income Taxes - State	-									
Income Taxes - Def Net	-									
Investment Tax Credit Adj.	-									
Misc Revenue & Expense	-									
<b>Total Operating Expenses:</b>	<b>(4,290,548)</b>	<b>205,056</b>	<b>(632,670)</b>	<b>78,837</b>	<b>96,971</b>	<b>(570,709)</b>				
<b>Operating Rev For Return:</b>	<b>5,378,731</b>	<b>380,818</b>	<b>632,670</b>	<b>146,411</b>	<b>180,089</b>	<b>570,709</b>				
<b>Rate Base:</b>										
Electric Plant In Service										
Plant Held for Future Use										
Misc Deferred Debits										
Elec Plant Acq Adj										
Nuclear Fuel										
Prepayments										
Fuel Stock										
Material & Supplies										
Working Capital										
Weatherization										
Misc Rate Base										
<b>Total Electric Plant:</b>										
<b>Rate Base Deductions:</b>										
Accum Prov For Deprec										
Accum Prov For Amort										
Accum Def Income Tax										
Unamortized ITC										
Customer Adv For Const										
Customer Service Deposits										
Misc Rate Base Deductions										
<b>Total Rate Base Deductions</b>										
<b>Total Rate Base:</b>										
<b>Return on Equity</b>	<b>1.23%</b>	<b>0.09%</b>	<b>0.15%</b>	<b>0.03%</b>	<b>0.04%</b>	<b>0.13%</b>				
Estimated Price Change	(8,677,052.09)	(614,342)	(1,020,632)	(236,193)	(290,523)	(920,677)				
<b>TAX CALCULATION:</b>										
Operating Revenue	8,274,970.85	585,874	973,338	225,248	277,060	878,014				
Other Deductions	-									
Interest (AFUDC)	-									
Interest	-									
Schedule "M" Additions	-									
Schedule "M" Deductions	-									
<b>Income Before Tax</b>	<b>8,274,970.85</b>	<b>585,874</b>	<b>973,338</b>	<b>225,248</b>	<b>277,060</b>	<b>878,014</b>				
State Income Taxes	-									
<b>Taxable Income</b>	<b>8,274,970.85</b>	<b>585,874</b>	<b>973,338</b>	<b>225,248</b>	<b>277,060</b>	<b>878,014</b>				
Federal Income Taxes + Other	2,896,239.80	205,056	340,668	78,837	96,971	307,305				



	1		8		11		12-15	
	6	7			9	10	Model Wind Intra Hour Wind Integration Cost in GRID	Non WCA Wind Integration
	SMUD Contract Delivery Pattern	Colstrip East Trans. Cost	PACE Trans. Cost		DC Intertie Costs	NF Trans		
<b>Operating Revenues:</b>								
General Business Revenues								
Interdepartmental								
Special Sales								
Other Operating Revenues								
<b>Total Operating Revenues</b>	-	-	-	-	-	-	-	-
<b>Operating Expenses:</b>								
Steam Production								
Nuclear Production								
Hydro Production								
Other Power Supply	(458,523)	(45,691)	(363,989)		(1,057,130)	(159,576)	(124,913)	(823,501)
Transmission								
Distribution								
Customer Accounting								
Customer Service & Info								
Sales								
Administrative & General								
<b>Total O&amp;M Expenses</b>	(458,523)	(45,691)	(363,989)		(1,057,130)	(159,576)	(124,913)	(823,501)
Depreciation								
Amortization								
Taxes Other Than Income								
Income Taxes - Federal	160,483	15,992	127,396		369,996	55,852	43,720	288,225
Income Taxes - State								
Income Taxes - Def Net								
Investment Tax Credit Adj.								
Misc Revenue & Expense								
<b>Total Operating Expenses:</b>	(298,040)	(29,699)	(236,593)		(687,135)	(103,725)	(81,194)	(535,276)
<b>Operating Rev For Return:</b>	298,040	29,699	236,593		687,135	103,725	81,194	535,276
<b>Rate Base:</b>								
Electric Plant In Service								
Plant Held for Future Use								
Misc Deferred Debits								
Elec Plant Acq Adj								
Nuclear Fuel								
Prepayments								
Fuel Stock								
Material & Supplies								
Working Capital								
Weatherization								
Misc Rate Base								
<b>Total Electric Plant:</b>								
<b>Rate Base Deductions:</b>								
Accum Prov For Deprec								
Accum Prov For Amort								
Accum Def Income Tax								
Unamortized ITC								
Customer Adv For Const								
Customer Service Deposits								
Misc Rate Base Deductions								
<b>Total Rate Base Deductions</b>								
<b>Total Rate Base:</b>								
<b>Return on Equity</b>	0.07%	0.01%	0.05%		0.16%	0.02%	0.02%	0.12%
<b>Estimated Price Change</b>	(480,803)	(47,911)	(381,675)		(1,108,496)	(167,330)	(130,983)	(863,515)
<b>TAX CALCULATION:</b>								
Operating Revenue	458,523	45,691	363,989		1,057,130	159,576	124,913	823,501
Other Deductions								
Interest (AFUDC)	-	-	-		-	-	-	-
Interest	-	-	-		-	-	-	-
Schedule "M" Additions	-	-	-		-	-	-	-
Schedule "M" Deductions	-	-	-		-	-	-	-
<b>Income Before Tax</b>	458,523	45,691	363,989		1,057,130	159,576	124,913	823,501
<b>State Income Taxes</b>	-	-	-		-	-	-	-
<b>Taxable Income</b>	458,523	45,691	363,989		1,057,130	159,576	124,913	823,501
<b>Federal Income Taxes + Other</b>	160,483	15,992	127,396		369,996	55,852	43,720	288,225

	16	17	18	19	20	21
	Planned Outage Schedule	Colstrip Outage	JBFuel Adjustments	Minimum Loading and Deration Adj.	Forward Price Curve Update	Balancing Adjustment - est.
<b>Operating Revenues:</b>						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
<b>Total Operating Revenues</b>	-	-	-	-	-	-
<b>Operating Expenses:</b>						
Steam Production			(650,958)			
Nuclear Production						
Hydro Production						
Other Power Supply	(429,713)	(376,492)		(299,897)	(766,840)	221,788
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
<b>Total O&amp;M Expenses</b>	(429,713)	(376,492)	(650,958)	(299,897)	(766,840)	221,788
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	150,399	131,772	227,835	104,964	268,394	(77,626)
Income Taxes - State						
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
<b>Total Operating Expenses:</b>	(279,313)	(244,720)	(423,123)	(194,933)	(498,446)	144,162
<b>Operating Rev For Return:</b>	279,313	244,720	423,123	194,933	498,446	(144,162)
<b>Rate Base:</b>						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
<b>Total Electric Plant:</b>						
<b>Rate Base Deductions:</b>						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
<b>Total Rate Base Deductions</b>						
<b>Total Rate Base:</b>						
<b>Return on Equity</b>	0.06%	0.06%	0.10%	0.04%	0.11%	-0.03%
<b>Estimated Price Change</b>	(450,593)	(394,786)	(682,588)	(314,469)	(804,101)	232,565
<b>TAX CALCULATION:</b>						
Operating Revenue	429,713	376,492	650,958	299,897	766,840	(221,788)
Other Deductions						
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
<b>Income Before Tax</b>	429,713	376,492	650,958	299,897	766,840	(221,788)
<b>State Income Taxes</b>	-	-	-	-	-	-
<b>Taxable Income</b>	429,713	376,492	650,958	299,897	766,840	(221,788)
<b>Federal Income Taxes + Other</b>	150,399	131,772	227,835	104,964	268,394	(77,626)

CAPITAL STRUCTURE INFORMATION

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	47.600%	5.890%	2.804%
PREFERRED %	0.300%	5.410%	0.016%
COMMON %	52.100%	10.600%	5.523%

8.340%

Gross UP 161.3215%

Unadjusted Op. Rev for Return	46,232,662
Unadjusted Rate Base	762,847,314
Restated Op. rev for Return	39,868,795
Restated Rate Base	765,870,874

Pac Req. Return	\$	46,232,662	Wa RAM DEC 2009 Cell C39
100 Basis Points	\$	4,361,572	