

Exhibit No. SEM-8
Docket UE-152253
Witness: Shelley E. McCoy

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFIC POWER & LIGHT
COMPANY,

Respondent.

DOCKET UE-152253

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF SHELLEY E. MCCOY

Rebuttal Results of Operations for Twelve Months Ended June 30, 2015

April 2016

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2015

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	336,867,108	(139,051,636)	197,815,473	8,112,496	205,927,969	9,039,075	214,967,044
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	13,422,783	(13,422,783)	-	-	-	-	-
5 Other Operating Revenues	9,740,155	(419,729)	9,320,426	-	9,320,426	-	-
6 Total Operating Revenues	360,030,046	(152,894,148)	207,135,899	8,112,496	215,248,395	-	-
7							
8 Operating Expenses:							
9 Steam Production	67,493,070	(54,252,963)	13,240,106	(44,772)	13,195,334	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,641,502	-	6,641,502	(18,302)	6,623,200	-	-
12 Other Power Supply	81,408,339	(71,608,389)	9,799,950	(25,501)	9,774,449	-	-
13 Transmission	31,030,201	(25,599,221)	5,430,980	(12,428)	5,418,552	-	-
14 Distribution	11,025,297	71,498	11,096,795	(40,775)	11,056,020	-	-
15 Customer Accounting	5,916,884	414,741	6,331,625	(25,640)	6,305,985	47,076	6,353,061
16 Customer Service & Info	12,294,037	(11,534,534)	759,503	(4,023)	755,480	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,604,908	521,611	10,126,519	(54,441)	10,072,078	-	-
19 Total O&M Expenses	225,414,237	(161,987,257)	63,426,980	(225,882)	63,201,098	-	-
20 Depreciation	44,144,438	(417,303)	43,727,135	11,936,949	55,664,084	-	-
21 Amortization	4,714,285	(170,845)	4,543,441	-	4,543,441	-	-
22 Taxes Other Than Income	21,184,678	712,604	21,897,282	(18,906)	21,878,376	368,198	22,246,574
23 Income Taxes - Federal	8,322,675	4,034,411	12,357,086	807,662	13,164,748	3,018,331	16,183,078
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	2,604,141	2,056,643	4,660,784	(3,010,935)	1,649,849	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(5,365)	12,634	7,269	-	7,269	-	-
28 Total Operating Expenses:	306,379,090	(155,759,113)	150,619,977	9,488,888	160,108,865	3,433,604	163,542,469
29							
30 Operating Rev For Return:	53,650,957	2,864,966	56,515,922	(1,376,392)	55,139,531	5,605,471	60,745,002
31							
32 Rate Base:							
33 Electric Plant In Service	1,711,240,085	69,415,689	1,780,655,774	27,186,169	1,807,841,943	-	-
34 Plant Held for Future Use	424,723	-	424,723	-	424,723	-	-
35 Misc Deferred Debits	10,635,421	(10,238,300)	397,121	-	397,121	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,753,737	(1,753,737)	(1)	-	(1)	-	-
39 Fuel Stock	6,572,936	(6,572,936)	0	-	0	-	-
40 Material & Supplies	7,344,634	(7,344,634)	(0)	-	(0)	-	-
41 Working Capital	2,150,960	21,811,243	23,962,203	-	23,962,203	-	-
42 Weatherization Loans	1,840,890	-	1,840,890	-	1,840,890	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,741,963,386	65,317,324	1,807,280,710	27,186,169	1,834,466,879	-	1,834,466,879
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(650,698,309)	(38,913,246)	(689,611,555)	(5,174,746)	(694,786,301)	-	-
48 Accum Prov For Amort	(51,041,927)	(1,700,274)	(52,742,201)	-	(52,742,201)	-	-
49 Accum Def Income Tax	(254,566,534)	10,178,096	(244,388,438)	(2,722,651)	(247,111,089)	-	-
50 Unamortized ITC	(107,192)	411	(106,780)	-	(106,780)	-	-
51 Customer Adv For Const	25,235	(997,745)	(972,510)	-	(972,510)	-	-
52 Customer Service Deposits	-	(3,272,583)	(3,272,583)	-	(3,272,583)	-	-
53 Misc Rate Base Deductions	(4,253,593)	901,778	(3,351,815)	-	(3,351,815)	-	-
54							
55 Total Rate Base Deductions	(960,642,319)	(33,803,563)	(994,445,882)	(7,897,397)	(1,002,343,279)	-	(1,002,343,279)
56							
57 Total Rate Base:	781,321,066	31,513,762	812,834,828	19,288,772	832,123,601	-	832,123,601
58							
59 Return on Rate Base	6.87%		6.95%		6.63%		7.30%
60 Return on Equity	8.62%	0.18%	8.79%	-0.67%	8.13%		9.50%
61							
62 TAX CALCULATION:							
63 Operating Revenue	64,577,772	8,956,020	73,533,792	(3,579,665)	69,954,127	8,623,802	78,577,929
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(2,382,085)	(3,867)	(2,385,952)	-	(2,385,952)	-	(2,385,952)
66 Interest	21,200,191	210,675	21,410,866	508,085	21,918,951	-	21,918,951
67 Schedule "M"	(7,822,191)	93,895	(7,728,306)	8,768,790	1,040,484	-	1,040,484
68 Income Before Tax	37,937,475	8,843,098	46,780,573	4,681,040	51,461,613	8,623,802	60,085,415
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	37,937,475	8,843,098	46,780,573	4,681,040	51,461,613	8,623,802	60,085,415
72							
73 Federal Income Taxes + Other	8,322,675	4,034,411	12,357,086	807,662	13,164,748	3,018,331	16,183,078

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	205,927,969	9,039,075	214,967,044
3 Interdepartmental	-		
4 Special Sales	-		
5 Other Operating Revenues	9,320,426		
6 Total Operating Revenues	<u>215,248,395</u>		
7			
8 Operating Expenses:			
9 Steam Production	13,195,334		
10 Nuclear Production	-		
11 Hydro Production	6,623,200		
12 Other Power Supply	9,774,449		
13 Transmission	5,418,552		
14 Distribution	11,056,020		
15 Customer Accounting	6,305,985	47,076	6,353,061
16 Customer Service & Info	755,480		
17 Sales	-		
18 Administrative & General	10,072,078		
19 Total O&M Expenses	<u>63,201,098</u>		
20 Depreciation	55,664,084		
21 Amortization	4,543,441		
22 Taxes Other Than Income	21,878,376	368,198	22,246,574
23 Income Taxes - Federal	13,164,748	3,018,331	16,183,078
24 Income Taxes - State	-		
25 Income Taxes - Def Net	1,649,849		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	7,269		
28 Total Operating Expenses:	<u>160,108,865</u>	<u>3,433,604</u>	<u>163,542,469</u>
29			
30 Operating Rev For Return:	<u>55,139,531</u>	<u>5,605,471</u>	<u>60,745,002</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,807,841,943		
34 Plant Held for Future Use	424,723		
35 Misc Deferred Debits	397,121		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	(1)		
39 Fuel Stock	0		
40 Material & Supplies	(0)		
41 Working Capital	23,962,203		
42 Weatherization Loans	1,840,890		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,834,466,879</u>	<u>-</u>	<u>1,834,466,879</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(694,786,301)		
48 Accum Prov For Amort	(52,742,201)		
49 Accum Def Income Tax	(247,111,089)		
50 Unamortized ITC	(106,780)		
51 Customer Adv For Const	(972,510)		
52 Customer Service Deposits	(3,272,583)		
53 Misc Rate Base Deductions	(3,351,815)		
54			
55 Total Rate Base Deductions	<u>(1,002,343,279)</u>	<u>-</u>	<u>(1,002,343,279)</u>
56			
57 Total Rate Base:	<u>832,123,601</u>	<u>-</u>	<u>832,123,601</u>
58			
59 Return on Rate Base	6.63%		7.30%
60 Return on Equity	8.13%		9.50%
61			
62 TAX CALCULATION:			
63 Operating Revenue	69,954,127	8,623,802	78,577,929
64 Other Deductions			
65 Interest (AFUDC)	(2,385,952)	-	(2,385,952)
66 Interest	21,918,951	-	21,918,951
67 Schedule "M" Additions	74,696,740	-	74,696,740
68 Schedule "M" Deductions	73,656,255	-	73,656,255
69 Income Before Tax	<u>51,461,613</u>	<u>8,623,802</u>	<u>60,085,415</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>51,461,613</u>	<u>8,623,802</u>	<u>60,085,415</u>
73			
74 Federal Income Taxes + Other	<u>13,164,748</u>	<u>3,018,331</u>	<u>16,183,078</u>

Ref. Page 2.2

Ref. Page 1.2

PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

Net Rate Base - Washington Jurisdiction	\$ 832,123,601	Ref. Page 1.1
Return on Rate Base Requested	<u>7.300%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	60,745,002	
Less Current Operating Revenues	<u>(55,139,531)</u>	
Increase to Current Revenues	5,605,471	
Net to Gross Bump-up	<u>161.254%</u>	
Price Change Required for Requested Return	<u>\$ 9,039,075</u>	
Requested Price Change	\$ 9,039,075	
Uncollectible Percent	<u>0.521%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 47,076</u>	
Requested Price Change	\$ 9,039,075	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 368,198</u>	
Requested Price Change	\$ 9,039,075	
Uncollectible Expense	(47,076)	
Taxes Other Than Income	<u>(368,198)</u>	
Income Before Taxes	<u>\$ 8,623,802</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 8,623,802	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 3,018,331</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.014%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.2539%</u>	

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.521% (1)
WUTC Regulatory Fee	0.200%
Taxes Other - Revenue Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	95.406%
State Income Tax @ 0.000%	<u>0.000%</u>
Sub-Total	95.406%
Federal Income Tax @ 35.00%	<u>33.392%</u>
Net Operating Income	<u><u>62.014%</u></u>

1 Uncollectible Accounts:

(a) Uncollectible Accounts (FERC Account 904)	1,631,117	Ref. 4.10.1. Line 2
(b) General Business Revenues	<u>313,192,771</u>	Ref. 4.10.1. Line 3
Uncollectible Accounts %	<u>0.521%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS - TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Production Factor Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	(130,939,139)	(1,194,447)	-	(129,744,692)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(13,422,783)	-	-	(13,422,783)	-	-	-	-
5 Other Operating Revenues	(419,729)	(419,729)	-	-	-	-	-	-
6 Total Operating Revenues	(144,781,651)	(1,614,176)	-	(143,167,475)	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(54,297,735)	-	(44,772)	(54,252,963)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(18,302)	-	(18,302)	-	-	-	-	-
12 Other Power Supply	(71,633,890)	-	251,166	(71,885,056)	-	-	-	-
13 Transmission	(25,611,650)	(66,703)	(67,020)	(25,477,926)	-	-	-	-
14 Distribution	30,723	-	31,614	(890)	-	-	-	-
15 Customer Accounting	389,101	-	389,101	-	-	-	-	-
16 Customer Service & Info	(11,538,556)	-	(11,538,556)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	467,170	-	14,292	(3,744)	-	-	456,622	-
19 Total O&M Expenses	(162,213,139)	(66,703)	(10,982,477)	(151,620,580)	-	-	456,622	-
20 Depreciation	11,519,646	-	(132,826)	(626,873)	10,415,431	-	1,863,915	-
21 Amortization	(170,845)	-	-	(214,514)	43,669	-	-	-
22 Taxes Other Than Income	693,698	-	-	(39,453)	-	733,151	-	-
23 Income Taxes: Federal	4,842,073	(541,624)	3,886,412	3,110,032	(559,529)	(398,191)	(655,027)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(954,292)	1,144	-	150,268	(3,045,719)	1,984,072	(44,057)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	12,634	(2,990)	11,268	-	-	-	4,355	-
28 Total Operating Expenses:	(146,270,225)	(610,173)	(7,217,623)	(149,241,121)	6,853,852	2,319,032	1,625,807	-
29								
30 Operating Rev For Return:	1,488,574	(1,004,003)	7,217,623	6,073,646	(6,853,852)	(2,319,032)	(1,625,807)	-
31								
32 Rate Base:								
33 Electric Plant In Service	96,601,858	-	-	(29,983,300)	-	-	126,585,158	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	-	-	-	-	-	(10,238,300)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	-	-	(1,753,737)	-
39 Fuel Stock	(6,572,936)	-	-	-	-	-	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-	-	-	-	-	(7,344,634)	-
41 Working Capital	21,811,244	-	-	-	-	-	21,811,244	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	92,503,495	-	-	(29,983,300)	-	-	122,486,795	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(44,087,992)	-	-	19,141,691	(18,345,848)	-	(44,883,836)	-
48 Accum Prov For Amort	(1,700,274)	-	-	214,480	(1,914,754)	-	-	-
49 Accum Def Income Tax	7,455,445	1,006	-	1,590,607	1,388,465	7,247,481	(2,772,114)	-
50 Unamortized ITC	411	-	-	411	-	-	-	-
51 Customer Adv For Const	(997,745)	-	-	-	-	-	(997,745)	-
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-	(3,272,583)	-
53 Miscellaneous Deductions	901,777	(2,651)	-	-	-	-	904,429	-
54								
55 Total Deductions:	(41,700,960)	(1,645)	-	20,947,190	(18,872,137)	7,247,481	(51,021,848)	-
56								
57 Total Rate Base:	50,802,535	(1,645)	-	(9,036,110)	(18,872,137)	7,247,481	71,464,947	-
58								
59 Estimated ROE impact	-0.49%	-0.26%	1.88%	1.77%	-1.48%	-0.73%	-1.56%	0.00%
60 Estimated Price Change	3,579,855	1,618,800	(11,638,699)	(10,857,681)	8,830,564	4,592,670	11,034,199	-
61								
62 TAX CALCULATION:								
63 Operating Revenue	5,376,355	(1,544,483)	11,104,035	9,333,946	(10,459,100)	(733,151)	(2,324,892)	-
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,867)	-	-	-	-	(3,867)	-	-
66 Interest	718,760	-	-	-	-	718,760	-	-
67 Schedule "M" Additions	10,201,251	-	-	(52,188)	8,860,445	-	1,392,994	-
68 Schedule "M" Deductions	1,338,575	3,015	-	395,953	-	-	939,607	-
69 Income Before Tax	13,524,138	(1,547,497)	11,104,035	8,885,804	(1,598,655)	(1,448,044)	(1,871,505)	-
70								
71 State Income Taxes	-	-	-	-	-	-	-	-
72 Taxable Income	13,524,138	(1,547,497)	11,104,035	8,885,804	(1,598,655)	(1,448,044)	(1,871,505)	-
73								
74 Federal Income Taxes	4,733,448	(541,624)	3,886,412	3,110,032	(559,529)	(506,815)	(655,027)	-
75 Energy Tax Credits	108,625	-	-	-	-	108,625	-	-
76 Federal Income Taxes	4,842,073	(541,624)	3,886,412	3,110,032	(559,529)	(398,191)	(655,027)	-

WASHINGTON SUMMARY OF ADJUSTMENTS - RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(139,051,636)	(9,306,944)	-	(129,744,692)	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(13,422,783)	-	-	(13,422,783)	-	-	-
5 Other Operating Revenues	(419,729)	(419,729)	-	-	-	-	-
6 Total Operating Revenues	<u>(152,894,148)</u>	<u>(9,726,673)</u>	<u>-</u>	<u>(143,167,475)</u>	<u>-</u>	<u>-</u>	<u>-</u>
7							
8 Operating Expenses:							
9 Steam Production	(54,252,963)	-	-	(54,252,963)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(71,608,389)	-	276,667	(71,885,056)	-	-	-
13 Transmission	(25,599,221)	(66,703)	(54,591)	(25,477,926)	-	-	-
14 Distribution	71,498	-	72,388	(890)	-	-	-
15 Customer Accounting	414,741	-	414,741	-	-	-	-
16 Customer Service & Info	(11,534,534)	-	(11,534,534)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	521,611	-	68,733	(3,744)	-	-	456,622
19 Total O&M Expenses	<u>(161,987,257)</u>	<u>(66,703)</u>	<u>(10,756,595)</u>	<u>(151,620,580)</u>	<u>-</u>	<u>-</u>	<u>456,622</u>
20 Depreciation	(417,303)	-	(132,826)	(626,873)	360,387	-	(17,991)
21 Amortization	(170,845)	-	-	(214,514)	43,669	-	-
22 Taxes Other Than Income	712,604	-	-	(39,453)	-	752,057	-
23 Income Taxes: Federal	4,034,411	(3,380,998)	3,807,354	3,110,032	56,056	603,724	(161,756)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,056,643	1,144	-	150,268	(214,125)	1,984,072	135,284
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	12,634	(2,990)	11,268	-	-	-	4,355
28 Total Operating Expenses:	<u>(155,759,113)</u>	<u>(3,449,547)</u>	<u>(7,070,799)</u>	<u>(149,241,121)</u>	<u>245,987</u>	<u>3,339,853</u>	<u>416,514</u>
29							
30 Operating Rev For Return:	<u>2,864,966</u>	<u>(6,277,125)</u>	<u>7,070,799</u>	<u>6,073,646</u>	<u>(245,987)</u>	<u>(3,339,853)</u>	<u>(416,514)</u>
31							
32 Rate Base:							
33 Electric Plant In Service	69,415,689	-	-	(29,983,300)	-	-	99,398,989
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	-	-	-	-	-	(10,238,300)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	-	-	(1,753,737)
39 Fuel Stock	(6,572,936)	-	-	-	-	-	(6,572,936)
40 Material & Supplies	(7,344,634)	-	-	-	-	-	(7,344,634)
41 Working Capital	21,811,244	-	-	-	-	-	21,811,244
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	<u>65,317,326</u>	<u>-</u>	<u>-</u>	<u>(29,983,300)</u>	<u>-</u>	<u>-</u>	<u>95,300,626</u>
45							
46 Deductions:							
47 Accum Prov For Deprec	(38,913,246)	-	-	19,141,691	(13,318,326)	-	(44,736,612)
48 Accum Prov For Amort	(1,700,274)	-	-	214,480	(1,914,754)	-	-
49 Accum Def Income Tax	10,178,096	1,006	-	1,590,607	511,820	7,247,481	827,181
50 Unamortized ITC	411	-	-	411	-	-	-
51 Customer Adv For Const	(997,745)	-	-	-	-	-	(997,745)
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-	(3,272,583)
53 Miscellaneous Deductions	901,777	(2,651)	-	-	-	-	904,429
54							
55 Total Deductions:	<u>(33,803,563)</u>	<u>(1,645)</u>	<u>-</u>	<u>20,947,190</u>	<u>(14,721,259)</u>	<u>7,247,481</u>	<u>(47,275,329)</u>
56							
57 Total Rate Base:	<u>31,513,763</u>	<u>(1,645)</u>	<u>-</u>	<u>(9,036,110)</u>	<u>(14,721,259)</u>	<u>7,247,481</u>	<u>48,025,297</u>
58							
59 Estimated ROE impact	0.18%	-1.64%	1.84%	1.77%	0.20%	-0.99%	-0.91%
60 Estimated Price Change	(910,215)	10,121,917	(11,401,941)	(10,857,681)	(1,336,255)	6,238,784	6,324,960
61							
62 TAX CALCULATION:							
63 Operating Revenue	8,956,020	(9,656,979)	10,878,153	9,333,946	(404,056)	(752,057)	(442,987)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,867)	-	-	-	-	(3,867)	-
66 Interest	210,675	-	-	-	-	210,675	-
67 Schedule "M" Additions	23,116	-	-	(52,188)	564,216	-	(488,912)
68 Schedule "M" Deductions	(70,769)	3,015	-	395,953	-	-	(469,737)
69 Income Before Tax	<u>8,843,098</u>	<u>(9,659,994)</u>	<u>10,878,153</u>	<u>8,885,804</u>	<u>160,160</u>	<u>(958,865)</u>	<u>(462,161)</u>
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	8,843,098	(9,659,994)	10,878,153	8,885,804	160,160	(958,865)	(462,161)
73							
74 Federal Income Taxes	3,095,084	(3,380,998)	3,807,354	3,110,032	56,056	(335,603)	(161,756)
75 Energy Tax Credits	939,327	-	-	-	-	939,327	-
76 Federal Income Taxes	<u>4,034,411</u>	<u>(3,380,998)</u>	<u>3,807,354</u>	<u>3,110,032</u>	<u>56,056</u>	<u>603,724</u>	<u>(161,756)</u>

WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	8,112,496	8,112,496	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	8,112,496	8,112,496	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(44,772)	-	(44,772)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(18,302)	-	(18,302)	-	-	-	-
12 Other Power Supply	(25,501)	-	(25,501)	-	-	-	-
13 Transmission	(12,428)	-	(12,428)	-	-	-	-
14 Distribution	(40,775)	-	(40,775)	-	-	-	-
15 Customer Accounting	(25,640)	-	(25,640)	-	-	-	-
16 Customer Service & Info	(4,023)	-	(4,023)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(54,440)	-	(54,440)	-	-	-	-
19 Total O&M Expenses	(225,882)	-	(225,882)	-	-	-	-
20 Depreciation	11,936,949	-	-	-	10,055,044	-	1,881,905
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(18,906)	-	-	-	-	(18,906)	-
23 Income Taxes: Federal	807,662	2,839,374	79,059	-	(615,585)	(1,001,915)	(493,271)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,010,935)	-	-	-	(2,831,594)	-	(179,341)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	9,488,888	2,839,374	(146,823)	-	6,607,865	(1,020,821)	1,209,293
29							
30 Operating Rev For Return:	(1,376,392)	5,273,123	146,823	-	(6,607,865)	1,020,821	(1,209,293)
31							
32 Rate Base:							
33 Electric Plant In Service	27,186,169	-	-	-	-	-	27,186,169
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:	27,186,169	-	-	-	-	-	27,186,169
45							
46 Deductions:							
47 Accum Prov For Deprec	(5,174,746)	-	-	-	(5,027,522)	-	(147,224)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,722,651)	-	-	-	876,644	-	(3,599,295)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(7,897,397)	-	-	-	(4,150,878)	-	(3,746,519)
56							
57 Total Rate Base:	19,288,772	-	-	-	(4,150,878)	-	23,439,650
58							
59 Estimated ROE impact	-0.67%	1.32%	0.04%	0.00%	-1.59%	0.26%	-0.69%
60 Estimated Price Change	4,490,070	(8,503,117)	(236,758)	-	10,166,819	(1,646,114)	4,709,239
61							
62 TAX CALCULATION:							
63 Operating Revenue	(3,579,665)	8,112,496	225,882	-	(10,055,044)	18,906	(1,881,905)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	508,085	-	-	-	-	508,085	-
67 Schedule "M" Additions	10,178,135	-	-	-	8,296,230	-	1,881,905
68 Schedule "M" Deductions	1,409,345	-	-	-	-	-	1,409,345
69 Income Before Tax	4,681,040	8,112,496	225,882	-	(1,758,814)	(489,179)	(1,409,345)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	4,681,040	8,112,496	225,882	-	(1,758,814)	(489,179)	(1,409,345)
73							
74 Federal Income Taxes	1,638,364	2,839,374	79,059	-	(615,585)	(171,213)	(493,271)
75 Energy Tax Credits	(830,702)	-	-	-	-	(830,702)	-
76 Federal Income Taxes	807,662	2,839,374	79,059	-	(615,585)	(1,001,915)	(493,271)

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 3 - Revenue			
	3.1	3.2	3.3	3.4
Total Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales
Operating Revenues:				
General Business Revenues	(130,939,139)	(879,265)	(8,427,679)	8,112,496
Interdepartmental	-	-	-	-
Special Sales	(13,422,783)	-	-	-
Other Operating Revenues	(419,729)	-	-	-
Total Operating Revenues	(144,781,651)	(879,265)	(8,427,679)	8,112,496
Operating Expenses:				
Steam Production	(54,297,735)	-	-	-
Nuclear Production	-	-	-	-
Hydro Production	(18,302)	-	-	-
Other Power Supply	(71,633,890)	-	-	-
Transmission	(25,611,650)	-	-	-
Distribution	30,723	-	-	-
Customer Accounting	389,101	-	-	-
Customer Service & Info Sales	(11,538,556)	-	-	-
Administrative & General	467,170	-	-	-
Total O&M Expenses	(162,213,139)	-	-	-
Depreciation	11,519,646	-	-	-
Amortization	(170,845)	-	-	-
Taxes Other Than Income	693,698	-	-	-
Income Taxes - Federal	4,842,073	(307,743)	(2,949,688)	2,839,374
Income Taxes - State	-	-	-	(9)
Income Taxes - Def Net	(954,292)	-	-	1,144
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	12,634	-	-	(2,990)
Total Operating Expenses:	(146,270,225)	(307,743)	(2,949,688)	2,839,374
Operating Rev For Return:	1,488,574	(571,522)	(5,477,991)	5,273,123
Rate Base:				
Electric Plant In Service	96,601,858	-	-	-
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	(10,238,300)	-	-	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	(1,753,737)	-	-	-
Fuel Stock	(6,572,936)	-	-	-
Material & Supplies	(7,344,634)	-	-	-
Working Capital	21,811,244	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
Total Electric Plant:	92,503,495	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(44,087,992)	-	-	-
Accum Prov For Amort	(1,700,274)	-	-	-
Accum Def Income Tax	7,455,445	-	-	1,006
Unamortized ITC	411	-	-	-
Customer Adv For Const	(997,745)	-	-	-
Customer Service Deposits	(3,272,583)	-	-	-
Misc Rate Base Deductions	901,777	-	-	(2,651)
Total Rate Base Deductions	(41,700,960)	-	-	(1,645)
Total Rate Base:	50,802,535	-	-	(1,645)
Estimated Return on Equity Impact	-0.489%	-0.149%	-1.428%	1.375%
Estimated Price Change	3,579,855	921,602	8,833,475	(8,503,117)
TAX CALCULATION:				
Operating Revenue	5,376,355	(879,265)	(8,427,679)	8,112,496
Other Deductions	-	-	-	-
Interest (AFUDC)	(3,867)	-	-	-
Interest	718,760	-	-	-
Schedule "M" Additions	10,201,251	-	-	-
Schedule "M" Deductions	1,338,575	-	-	3,015
Income Before Tax	13,524,138	(879,265)	(8,427,679)	8,112,496
State Income Taxes	-	-	-	-
Taxable Income	13,524,138	(879,265)	(8,427,679)	8,112,496
Federal Income Taxes Before Credits	4,733,448	(307,743)	(2,949,688)	2,839,374
Energy Tax Credits	108,625	-	-	-
Federal Income Taxes	4,842,073	(307,743)	(2,949,688)	2,839,374

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 3 - Revenue		Tab 4 - Operations & Maintenance			
	3.5	3.6	4.1	4.2	4.3	4.4
	Renewable Energy Credits	Wheeling Revenue	Miscellaneous Expense & Revenue - REVISED	General Wage Increase - REVISED	Legal Expenses	Irrigation Load Control Program
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	(443,696)	23,967	-	-	-	-
Total Operating Revenues	(443,696)	23,967	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	120,685	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	49,335	-	-
Other Power Supply	-	-	96,473	68,739	124,438	(2,513)
Transmission	-	(66,703)	(199,638)	33,502	2,529	-
Distribution	-	-	-	109,910	(8,290)	-
Customer Accounting	-	-	(64)	69,114	(63)	-
Customer Service & Info Sales	-	-	(1,502)	10,843	-	(26)
Administrative & General	-	-	157,882	146,747	(219,624)	-
Total O&M Expenses	-	(66,703)	53,151	608,874	(101,011)	(2,539)
Depreciation	-	-	(132,826)	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(155,293)	31,735	23,942	(213,106)	35,354	889
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	11,268	-	-	-
Total Operating Expenses:	(155,293)	(34,969)	(44,464)	395,768	(65,657)	(1,650)
Operating Rev For Return:	(288,402)	58,936	44,464	(395,768)	65,657	1,650
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.075%	0.015%	0.012%	-0.103%	0.017%	0.000%
Estimated Price Change	465,060	(95,036)	(71,701)	638,191	(105,875)	(2,661)
TAX CALCULATION:						
Operating Revenue	(443,696)	90,670	68,407	(608,874)	101,011	2,539
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(443,696)	90,670	68,407	(608,874)	101,011	2,539
State Income Taxes	-	-	-	-	-	-
Taxable Income	(443,696)	90,670	68,407	(608,874)	101,011	2,539
Federal Income Taxes Before Credits	(155,293)	31,735	23,942	(213,106)	35,354	889
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(155,293)	31,735	23,942	(213,106)	35,354	889

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 4 - Operations & Maintenance					
	4.5	4.6	4.7	4.8	4.9	4.10
	Remove Non-Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Member -ships & Subscript -ions - REVISED	Revenue-Sensitive/ Uncollectible Expense
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	-	-	58,270	-	-	-
Transmission	139,885	-	2,633	-	-	-
Distribution	-	-	80,679	-	-	-
Customer Accounting	-	-	-	-	-	414,869
Customer Service & Info Sales	-	(11,532,983)	-	(23)	-	-
Administrative & General	-	-	141,500	-	(11,025)	-
Total O&M Expenses	139,885	(11,532,983)	283,082	(23)	(11,025)	414,869
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(48,960)	4,036,544	(99,079)	8	3,859	(145,204)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	90,925	(7,496,439)	184,003	(15)	(7,166)	269,665
Operating Rev For Return:	(90,925)	7,496,439	(184,003)	15	7,166	(269,665)
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.024%	1.954%	-0.048%	0.000%	0.002%	-0.070%
Estimated Price Change	146,620	(12,088,301)	296,712	(24)	(11,556)	434,845
TAX CALCULATION:						
Operating Revenue	(139,885)	11,532,983	(283,082)	23	11,025	(414,869)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(139,885)	11,532,983	(283,082)	23	11,025	(414,869)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(139,885)	11,532,983	(283,082)	23	11,025	(414,869)
Federal Income Taxes Before Credits	(48,960)	4,036,544	(99,079)	8	3,859	(145,204)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(48,960)	4,036,544	(99,079)	8	3,859	(145,204)

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 4 - O&M	Tab 5 - Net Power Cost			Tab 6 - Depr. & Amort.	
	4.11	5.1	5.2	5.3	6.1	6.2
	Full Time Equivalent Reduction - NEW	Net Power Costs - Removal	Colstrip #3 Removal - REVISED	EIM Costs Removal - NEW	End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense
Operating Revenues:						
General Business Revenues	-	(129,744,692)	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	(13,422,783)	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	(143,167,475)	-	-	-	-
Operating Expenses:						
Steam Production	(165,457)	(53,464,264)	(788,700)	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	(67,637)	-	-	-	-	-
Other Power Supply	(94,240)	(71,878,393)	-	(6,664)	-	-
Transmission	(45,930)	(25,336,034)	-	(141,893)	-	-
Distribution	(150,685)	-	-	(890)	-	-
Customer Accounting	(94,754)	-	-	-	-	-
Customer Service & Info	(14,866)	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	(201,187)	-	(3,050)	(694)	-	-
Total O&M Expenses	(834,755)	(150,678,690)	(791,750)	(150,141)	-	-
Depreciation	-	-	(612,501)	(14,372)	-	520,546
Amortization	-	-	-	(214,514)	-	43,669
Taxes Other Than Income	-	-	(39,453)	-	-	-
Income Taxes - Federal	292,164	2,628,925	348,447	132,659	-	(0)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	150,268	-	-	(214,125)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(542,591)	(148,049,765)	(944,989)	(246,367)	-	350,091
Operating Rev For Return:	542,591	4,882,290	944,989	246,367	-	(350,091)
Rate Base:						
Electric Plant In Service	-	-	(28,085,021)	(1,898,279)	-	-
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:	-	-	(28,085,021)	(1,898,279)	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	19,121,392	20,299	(13,157,926)	-
Accum Prov For Amort	-	-	-	214,480	(1,914,754)	-
Accum Def Income Tax	-	-	1,153,438	437,169	-	214,125
Unamortized ITC	-	-	411	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	20,275,241	671,949	(15,072,680)	214,125
Total Rate Base:	-	-	(7,809,780)	(1,226,330)	(15,072,680)	214,125
Estimated Return on Equity Impact	0.141%	1.273%	0.390%	0.086%	0.275%	-0.095%
Estimated Price Change	(874,949)	(7,872,883)	(2,443,163)	(541,635)	(1,774,286)	589,741
TAX CALCULATION:						
Operating Revenue	834,755	7,511,215	1,443,704	379,027	-	(564,216)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	(52,188)	-	-	564,216
Schedule "M" Deductions	-	-	395,953	-	-	-
Income Before Tax	834,755	7,511,215	995,563	379,027	-	(0)
State Income Taxes	-	-	-	-	-	-
Taxable Income	834,755	7,511,215	995,563	379,027	-	(0)
Federal Income Taxes Before Credits	292,164	2,628,925	348,447	132,659	-	(0)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	292,164	2,628,925	348,447	132,659	-	(0)

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes		
	6.3	6.4	6.5	7.1	7.2	7.3
	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip - REVISED	Retired Asset Depreciation Expense Removal - NEW	Interest True Up - REVISED	Property Tax Expense - REVISED	Production Tax Credit - REVISED
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	-	10,055,044	(160,160)	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	471,885	-
Income Taxes - Federal	-	(615,585)	56,056	(251,566)	(165,160)	108,625
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	(2,831,594)	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	-	6,607,865	(104,104)	(251,566)	306,725	108,625
Operating Rev For Return:	-	(6,607,865)	104,104	251,566	(306,725)	(108,625)
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	(160,400)	(5,027,522)	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	876,644	297,696	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(160,400)	(4,150,878)	297,696	-	-	-
Total Rate Base:	(160,400)	(4,150,878)	297,696	-	-	-
Estimated Return on Equity Impact	0.003%	-1.657%	0.022%	0.066%	-0.080%	-0.028%
Estimated Price Change	(18,882)	10,166,819	(132,828)	(405,660)	494,606	175,162
TAX CALCULATION:						
Operating Revenue	-	(10,055,044)	160,160	-	(471,885)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	718,760	-	-
Schedule "M" Additions	-	8,296,230	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	-	(1,758,814)	160,160	(718,760)	(471,885)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(1,758,814)	160,160	(718,760)	(471,885)	-
Federal Income Taxes Before Credits	-	(615,585)	56,056	(251,566)	(165,160)	-
Energy Tax Credits	-	-	-	-	-	108,625
Federal Income Taxes	-	(615,585)	56,056	(251,566)	(165,160)	108,625

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 7 - Taxes					
	7.4	7.5	7.6	7.7	7.8	7.9
	PowerTax ADIT Balance - REVISED	WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	AFUDC Equity
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	-	(18,906)	-	-	280,172	-
Income Taxes - Federal	-	6,617	-	-	(98,060)	1,353
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	2,123,178	(139,106)	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	-	(12,289)	2,123,178	(139,106)	182,112	1,353
Operating Rev For Return:	-	12,289	(2,123,178)	139,106	(182,112)	(1,353)
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	9,507,727	-	(2,260,168)	(78)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	9,507,727	-	(2,260,168)	(78)	-	-
Total Rate Base:	9,507,727	-	(2,260,168)	(78)	-	-
Estimated Return on Equity Impact	-0.168%	0.003%	-0.514%	0.036%	-0.047%	0.000%
Estimated Price Change	1,119,205	(19,816)	3,157,651	(224,323)	293,662	2,183
TAX CALCULATION:						
Operating Revenue	-	18,906	-	-	(280,172)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	(3,867)
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	-	18,906	-	-	(280,172)	3,867
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	18,906	-	-	(280,172)	3,867
Federal Income Taxes Before Credits	-	6,617	-	-	(98,060)	1,353
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	6,617	-	-	(98,060)	1,353

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 8 - Rate Base					
	8.1	8.2	8.3	8.4	8.5	8.6
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions - REVISED	Miscellan-eous Rate Base	Removal of Colstrip #4 AFUDC
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	-	456,622	-	-	-	-
Total O&M Expenses	-	456,622	-	-	-	-
Depreciation	-	-	-	1,881,905	-	(17,991)
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	(157,331)	-	(493,271)	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	135,284	-	(179,341)	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	-	434,575	-	1,209,293	-	(17,991)
Operating Rev For Return:	-	(434,575)	-	(1,209,293)	-	17,991
Rate Base:						
Electric Plant In Service	72,495,515	-	-	26,303,638	-	(342,058)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	79,615	(326,958)	-	-	(6,990,957)	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	(1,753,737)	-
Fuel Stock	-	-	-	-	(6,572,936)	-
Material & Supplies	-	-	-	-	(7,344,634)	-
Working Capital	-	-	-	-	(2,150,960)	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	72,575,130	(326,958)	-	26,303,638	(24,813,223)	(342,058)
Rate Base Deductions:						
Accum Prov For Deprec	(44,736,612)	-	-	(948,787)	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	(522,219)	-	(5,326,404)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	(997,745)	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	1,181,552	-
Total Rate Base Deductions	(44,736,612)	(522,219)	(997,745)	(6,275,191)	1,181,552	-
Total Rate Base:	27,838,518	(849,177)	(997,745)	20,028,447	(23,631,671)	(342,058)
Estimated Return on Equity Impact	-0.481%	-0.098%	0.018%	-0.657%	0.436%	0.011%
Estimated Price Change	3,277,021	600,808	(117,450)	4,307,688	(2,781,811)	(69,276)
TAX CALCULATION:						
Operating Revenue	-	(456,622)	-	(1,881,905)	-	17,991
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	(488,912)	-	1,881,905	-	-
Schedule "M" Deductions	-	(496,017)	-	1,409,345	-	17,991
Income Before Tax	-	(449,516)	-	(1,409,345)	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(449,516)	-	(1,409,345)	-	-
Federal Income Taxes Before Credits	-	(157,331)	-	(493,271)	-	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	(157,331)	-	(493,271)	-	-

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments - REBUTTAL

	Tab 8 - Rate Base					
	8.7	8.8	8.9	8.10	8.11	8.12
	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment
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	(2,901)	(1,524)	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	4,355	-	-	-	-
Total Operating Expenses:	(2,901)	2,831	-	-	-	-
Operating Rev For Return:	2,901	(2,831)	-	-	-	-
Rate Base:						
Electric Plant In Service	-	-	-	-	27,245,532	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	(3,000,000)
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	23,962,204	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	23,962,204	27,245,532	(3,000,000)
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	210,870	-	-	1,138,530
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	(3,272,583)	-	-	-	-
Misc Rate Base Deductions	(277,124)	-	-	-	-	-
Total Rate Base Deductions	(277,124)	(3,272,583)	210,870	-	-	1,138,530
Total Rate Base:	(277,124)	(3,272,583)	210,870	23,962,204	27,245,532	(1,861,470)
Estimated Return on Equity Impact	0.006%	0.058%	-0.004%	-0.416%	-0.471%	0.033%
Estimated Price Change	(37,300)	(380,668)	24,823	2,820,719	3,207,217	(219,124)
TAX CALCULATION:						
Operating Revenue	-	(4,355)	-	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	8,289	-	-	-	-	-
Income Before Tax	(8,289)	(4,355)	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(8,289)	(4,355)	-	-	-	-
Federal Income Taxes Before Credits	(2,901)	(1,524)	-	-	-	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(2,901)	(1,524)	-	-	-	-

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Summary of Total Adjustments - REBUTTAL

	Tab 8 - RB
	8.13
	Idaho Asset Exchange
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	882,531
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:	882,531
Rate Base Deductions:	
Accum Prov For Deprec	801,563
Accum Prov For Amort	-
Accum Def Income Tax	1,727,109
Unamortized ITC	-
Customer Adv For Const	-
Customer Service Deposits	-
Misc Rate Base Deductions	-
Total Rate Base Deductions	2,528,672
Total Rate Base:	3,411,203
Estimated Return on Equity Impact	-0.061%
Estimated Price Change	401,551
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 Before Credits	-
Energy Tax Credits	-
Federal Income Taxes	-

	Tab 3 - Revenue			
	3.1	3.2	3.3	3.4
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales
Operating Revenues:				
General Business Revenues	(139,051,636)	(879,265)	(8,427,679)	
Interdepartmental	-			
Special Sales	(13,422,783)			
Other Operating Revenues	(419,729)			
Total Operating Revenues	(152,894,148)	(879,265)	(8,427,679)	-
Operating Expenses:				
Steam Production	(54,252,963)			
Nuclear Production	-			
Hydro Production	-			
Other Power Supply	(71,608,389)			
Transmission	(25,599,221)			
Distribution	71,498			
Customer Accounting	414,741			
Customer Service & Info Sales	(11,534,534)			
Administrative & General	521,611			
Total O&M Expenses	(161,987,257)	-	-	-
Depreciation	(417,303)			
Amortization	(170,845)			
Taxes Other Than Income	712,604			
Income Taxes - Federal	4,034,411	(307,743)	(2,949,688)	(9)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	2,056,643			1,144
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	12,634			(2,990)
Total Operating Expenses:	(155,759,113)	(307,743)	(2,949,688)	(1,855)
Operating Rev For Return:	2,864,966	(571,522)	(5,477,991)	1,855
Rate Base:				
Electric Plant In Service	69,415,689			
Plant Held for Future Use	-			
Misc Deferred Debits	(10,238,300)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	(1,753,737)			
Fuel Stock	(6,572,936)			
Material & Supplies	(7,344,634)			
Working Capital	21,811,244			
Weatherization	-			
Misc Rate Base	-			
Total Electric Plant:	65,317,326	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(38,913,246)			
Accum Prov For Amort	(1,700,274)			
Accum Def Income Tax	10,178,096			1,006
Unamortized ITC	411			
Customer Adv For Const	(997,745)			
Customer Service Deposits	(3,272,583)			
Misc Rate Base Deductions	901,777			(2,651)
Total Rate Base Deductions	(33,803,563)	-	-	(1,645)
Total Rate Base:	31,513,763	-	-	(1,645)
Estimated Return on Equity Impact	0.176%	-0.149%	-1.428%	0.000%
Estimated Price Change	(910,215)	921,602	8,833,475	(3,184)
TAX CALCULATION:				
Operating Revenue	8,956,020	(879,265)	(8,427,679)	2,990
Other Deductions	-			
Interest (AFUDC)	(3,867)			
Interest	210,675			
Schedule "M" Additions	23,116			
Schedule "M" Deductions	(70,769)			3,015
Income Before Tax	8,843,098	(879,265)	(8,427,679)	(25)
State Income Taxes	-	-	-	-
Taxable Income	8,843,098	(879,265)	(8,427,679)	(25)
Federal Income Taxes Before Credits	3,095,084	(307,743)	(2,949,688)	(9)
Energy Tax Credits	939,327			
Federal Income Taxes	4,034,411	(307,743)	(2,949,688)	(9)

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:

Estimated Return on Equity Impact
 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 Before Credits
 Energy Tax Credits
 Federal Income Taxes

	Tab 3 - Revenue		Tab 4 - Operations & Maintenance			
	3.5	3.6	4.1	4.2	4.3	4.4
	Renewable Energy Credits	Wheeling Revenue	Miscellaneous Expense & Revenue - REVISED	General Wage Increase - REVISED	Legal Expenses	Irrigation Load Control Program
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues	(443,696)	23,967				
Total Operating Revenues	(443,696)	23,967	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply			96,473		124,438	(2,513)
Transmission		(66,703)	(199,638)		2,529	
Distribution					(8,290)	
Customer Accounting			(64)		(63)	
Customer Service & Info Sales			(1,502)			(26)
Administrative & General			157,882		(219,624)	
Total O&M Expenses		(66,703)	53,151	-	(101,011)	(2,539)
Depreciation			(132,826)			
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(155,293)	31,735	23,942	-	35,354	889
Income Taxes - State						
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense			11,268			
Total Operating Expenses:	(155,293)	(34,969)	(44,464)	-	(65,657)	(1,650)
Operating Rev For Return:	(288,402)	58,936	44,464	-	65,657	1,650
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.075%	0.015%	0.012%	0.000%	0.017%	0.000%
Estimated Price Change	465,060	(95,036)	(71,701)	-	(105,875)	(2,661)
TAX CALCULATION:						
Operating Revenue	(443,696)	90,670	68,407	-	101,011	2,539
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(443,696)	90,670	68,407	-	101,011	2,539
State Income Taxes	-	-	-	-	-	-
Taxable Income	(443,696)	90,670	68,407	-	101,011	2,539
Federal Income Taxes Before Credits	(155,293)	31,735	23,942	-	35,354	889
Energy Tax Credits						
Federal Income Taxes	(155,293)	31,735	23,942	-	35,354	889

	Tab 4 - Operations & Maintenance					
	4.5	4.6	4.7	4.8	4.9	4.10
	Remove Non- Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Member -ships & Subscript -ions - REVISED	Revenue- Sensitive/ Uncollectible Expense
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			58,270			
Transmission	139,885		2,633			
Distribution			80,679			
Customer Accounting						414,869
Customer Service & Info Sales		(11,532,983)		(23)		
Administrative & General			141,500		(11,025)	
Total O&M Expenses	139,885	(11,532,983)	283,082	(23)	(11,025)	414,869
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(48,960)	4,036,544	(99,079)	8	3,859	(145,204)
Income Taxes - State						
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	90,925	(7,496,439)	184,003	(15)	(7,166)	269,665
Operating Rev For Return:	(90,925)	7,496,439	(184,003)	15	7,166	(269,665)
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.024%	1.954%	-0.048%	0.000%	0.002%	-0.070%
Estimated Price Change	146,620	(12,088,301)	296,712	(24)	(11,556)	434,845
TAX CALCULATION:						
Operating Revenue	(139,885)	11,532,983	(283,082)	23	11,025	(414,869)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(139,885)	11,532,983	(283,082)	23	11,025	(414,869)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(139,885)	11,532,983	(283,082)	23	11,025	(414,869)
Federal Income Taxes Before Credits	(48,960)	4,036,544	(99,079)	8	3,859	(145,204)
Energy Tax Credits						
Federal Income Taxes	(48,960)	4,036,544	(99,079)	8	3,859	(145,204)

	Tab 4 - O&M 4.11	Tab 5 - Net Power Cost		Tab 6 - Depr. & Amort.		
		5.1	5.2	5.3	6.1	6.2
	Full Time Equivalent Reduction - NEW	Net Power Costs - Removal	Colstrip #3 Removal - REVISED	EIM Costs Removal - NEW	End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense
Operating Revenues:						
General Business Revenues		(129,744,692)				
Interdepartmental						
Special Sales		(13,422,783)				
Other Operating Revenues						
Total Operating Revenues		(143,167,475)	-	-	-	-
Operating Expenses:						
Steam Production		(53,464,264)	(788,700)			
Nuclear Production						
Hydro Production						
Other Power Supply		(71,878,393)		(6,664)		
Transmission		(25,336,034)		(141,893)		
Distribution				(890)		
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General			(3,050)	(694)		
Total O&M Expenses		(150,678,690)	(791,750)	(150,141)		
Depreciation			(612,501)	(14,372)		520,546
Amortization				(214,514)		43,669
Taxes Other Than Income			(39,453)			
Income Taxes - Federal	-	2,628,925	348,447	132,659		(0)
Income Taxes - State						
Income Taxes - Def Net			150,268			(214,125)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	(148,049,765)	(944,989)	(246,367)	-	350,091
Operating Rev For Return:	-	4,882,290	944,989	246,367	-	(350,091)
Rate Base:						
Electric Plant In Service			(28,085,021)	(1,898,279)		
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:	-	-	(28,085,021)	(1,898,279)	-	-
Rate Base Deductions:						
Accum Prov For Deprec			19,121,392	20,299	(13,157,926)	
Accum Prov For Amort				214,480	(1,914,754)	
Accum Def Income Tax			1,153,438	437,169		214,125
Unamortized ITC			411			
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	20,275,241	671,949	(15,072,680)	214,125
Total Rate Base:	-	-	(7,809,780)	(1,226,330)	(15,072,680)	214,125
Estimated Return on Equity Impact	0.000%	1.273%	0.390%	0.086%	0.275%	-0.095%
Estimated Price Change	-	(7,872,883)	(2,443,163)	(541,635)	(1,774,286)	589,741
TAX CALCULATION:						
Operating Revenue	-	7,511,215	1,443,704	379,027		(564,216)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions			(52,188)			564,216
Schedule "M" Deductions			395,953			
Income Before Tax	-	7,511,215	995,563	379,027	-	(0)
State Income Taxes						
Taxable Income	-	7,511,215	995,563	379,027	-	(0)
Federal Income Taxes Before Credits	-	2,628,925	348,447	132,659	-	(0)
Energy Tax Credits						
Federal Income Taxes	-	2,628,925	348,447	132,659	-	(0)

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:

Estimated Return on Equity Impact
 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 Before Credits
 Energy Tax Credits
 Federal Income Taxes

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes		
	6.3	6.4	6.5	7.1	7.2	7.3
	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip - REVISED	Retired Asset Depreciation Expense Removal NEW	Interest True Up - REVISED	Property Tax Expense - REVISED	Production Tax Credit - REVISED
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			(160,160)			
Amortization						
Taxes Other Than Income					471,885	
Income Taxes - Federal	-	-	56,056	(73,736)	(165,160)	939,327
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	(104,104)	(73,736)	306,725	939,327
Operating Rev For Return:	-	-	104,104	73,736	(306,725)	(939,327)
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	(160,400)					
Accum Prov For Amort						
Accum Def Income Tax			297,696			
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	(160,400)	-	297,696	-	-	-
Total Rate Base:	(160,400)	-	297,696	-	-	-
Estimated Return on Equity Impact	0.003%	0.000%	0.022%	0.019%	-0.080%	-0.245%
Estimated Price Change	(18,882)	-	(132,828)	(118,903)	494,606	1,514,702
TAX CALCULATION:						
Operating Revenue	-	-	160,160	-	(471,885)	-
Other Deductions						
Interest (AFUDC)						
Interest				210,675		
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	160,160	(210,675)	(471,885)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	160,160	(210,675)	(471,885)	-
Federal Income Taxes Before Credits	-	-	56,056	(73,736)	(165,160)	-
Energy Tax Credits						939,327
Federal Income Taxes	-	-	56,056	(73,736)	(165,160)	939,327

	Tab 7 - Taxes					
	7.4	7.5	7.6	7.7	7.8	7.9
	PowerTax ADIT Balance - REVISED	WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	AFUDC Equity
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					280,172	
Income Taxes - Federal	-	-	-	-	(98,060)	1,353
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net			2,123,178	(139,106)		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	2,123,178	(139,106)	182,112	1,353
Operating Rev For Return:	-	-	(2,123,178)	139,106	(182,112)	(1,353)
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	9,507,727		(2,260,168)	(78)		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	9,507,727	-	(2,260,168)	(78)	-	-
Total Rate Base:	9,507,727	-	(2,260,168)	(78)	-	-
Estimated Return on Equity Impact	-0.168%	0.000%	-0.514%	0.036%	-0.047%	0.000%
Estimated Price Change	1,119,205	-	3,157,651	(224,323)	293,662	2,183
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(280,172)	-
Other Deductions						
Interest (AFUDC)						(3,867)
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	(280,172)	3,867
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	(280,172)	3,867
Federal Income Taxes Before Credits	-	-	-	-	(98,060)	1,353
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	(98,060)	1,353

	Tab 8 - Rate Base					
	8.1	8.2	8.3	8.4	8.5	8.6
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions - REVISED	Miscellan -eous Rate Base	Removal of Colstrip #4 AFUDC
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		456,622				
Total O&M Expenses	-	456,622	-	-	-	-
Depreciation						(17,991)
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(157,331)	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		135,284				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	434,575	-	-	-	(17,991)
Operating Rev For Return:	-	(434,575)	-	-	-	17,991
Rate Base:						
Electric Plant In Service	72,495,515					(342,058)
Plant Held for Future Use						
Misc Deferred Debits	79,615	(326,958)			(6,990,957)	
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments					(1,753,737)	
Fuel Stock					(6,572,936)	
Material & Supplies					(7,344,634)	
Working Capital					(2,150,960)	
Weatherization						
Misc Rate Base						
Total Electric Plant:	72,575,130	(326,958)	-	-	(24,813,223)	(342,058)
Rate Base Deductions:						
Accum Prov For Deprec	(44,736,612)					
Accum Prov For Amort		(522,219)				
Accum Def Income Tax						
Unamortized ITC			(997,745)			
Customer Adv For Const						
Customer Service Deposits					1,181,552	
Misc Rate Base Deductions						
Total Rate Base Deductions	(44,736,612)	(522,219)	(997,745)	-	1,181,552	-
Total Rate Base:	27,838,518	(849,177)	(997,745)	-	(23,631,671)	(342,058)
Estimated Return on Equity Impact						
Estimated Price Change	-0.481%	-0.098%	0.018%	0.000%	0.436%	0.011%
	3,277,021	600,808	(117,450)	-	(2,781,811)	(69,276)
TAX CALCULATION:						
Operating Revenue	-	(456,622)	-	-	-	17,991
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(488,912)				
Schedule "M" Deductions		(496,017)				17,991
Income Before Tax	-	(449,516)	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(449,516)	-	-	-	-
Federal Income Taxes Before Credits	-	(157,331)	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	(157,331)	-	-	-	-

	Tab 8 - Rate Base					
	8.7	8.8	8.9	8.10	8.11	8.12
	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment
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	(2,901)	(1,524)	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense		4,355				
Total Operating Expenses:	(2,901)	2,831	-	-	-	-
Operating Rev For Return:	2,901	(2,831)	-	-	-	-
Rate Base:						
Electric Plant In Service					27,245,532	
Plant Held for Future Use						
Misc Deferred Debits						(3,000,000)
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital				23,962,204		
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	23,962,204	27,245,532	(3,000,000)
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax			210,870			1,138,530
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits		(3,272,583)				
Misc Rate Base Deductions	(277,124)					
Total Rate Base Deductions	(277,124)	(3,272,583)	210,870	-	-	1,138,530
Total Rate Base:	(277,124)	(3,272,583)	210,870	23,962,204	27,245,532	(1,861,470)
Estimated Return on Equity Impact						
Estimated Price Change	0.006%	0.058%	-0.004%	-0.416%	-0.471%	0.033%
	(37,300)	(380,668)	24,823	2,820,719	3,207,217	(219,124)
TAX CALCULATION:						
Operating Revenue	-	(4,355)	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions	8,289					
Income Before Tax	(8,289)	(4,355)	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(8,289)	(4,355)	-	-	-	-
Federal Income Taxes Before Credits	(2,901)	(1,524)	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	(2,901)	(1,524)	-	-	-	-

	Tab 8 - RB
	8.13
	Idaho Asset Exchange
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:	-
Estimated Return on Equity Impact	0.000%
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 Before Credits	-
Energy Tax Credits	-
Federal Income Taxes	-

	Tab 3 - Revenue				
	3.1	3.2	3.3	3.4	
Total Pro Forma Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	
Operating Revenues:					
General Business Revenues	8,112,496		8,112,496		
Interdepartmental	-				
Special Sales	-				
Other Operating Revenues	-				
Total Operating Revenues	8,112,496	-	8,112,496	-	
Operating Expenses:					
Steam Production	(44,772)				
Nuclear Production	-				
Hydro Production	(18,302)				
Other Power Supply	(25,501)				
Transmission	(12,428)				
Distribution	(40,775)				
Customer Accounting	(25,640)				
Customer Service & Info Sales	(4,023)				
Administrative & General	(54,440)				
Total O&M Expenses	(225,882)	-	-	-	
Depreciation	11,936,949				
Amortization	-				
Taxes Other Than Income	(18,906)				
Income Taxes - Federal	807,662	-	2,839,374	-	
Income Taxes - State	-	-	-	-	
Income Taxes - Def Net	(3,010,935)				
Investment Tax Credit Adj.	-				
Misc Revenue & Expense	-				
Total Operating Expenses:	9,488,888	-	2,839,374	-	
Operating Rev For Return:	(1,376,392)	-	5,273,123	-	
Rate Base:					
Electric Plant In Service	27,186,169				
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:	27,186,169	-	-	-	
Rate Base Deductions:					
Accum Prov For Deprec	(5,174,746)				
Accum Prov For Amort	-				
Accum Def Income Tax	(2,722,651)				
Unamortized ITC	-				
Customer Adv For Const	-				
Customer Service Deposits	-				
Misc Rate Base Deductions	-				
Total Rate Base Deductions	(7,897,397)	-	-	-	
Total Rate Base:	19,288,772	-	-	-	
Estimated Return on Equity Impact	-0.687%	0.000%	0.000%	1.375%	0.000%
Estimated Price Change	4,490,070	-	-	(8,503,117)	-
TAX CALCULATION:					
Operating Revenue	(3,579,665)	-	8,112,496	-	
Other Deductions	-				
Interest (AFUDC)	-				
Interest	508,085				
Schedule "M" Additions	10,178,135				
Schedule "M" Deductions	1,409,345				
Income Before Tax	4,681,040	-	8,112,496	-	
State Income Taxes	-	-	-	-	
Taxable Income	4,681,040	-	8,112,496	-	
Federal Income Taxes Before Credits	1,638,364	-	2,839,374	-	
Energy Tax Credits	(830,702)	-	-	-	
Federal Income Taxes	807,662	-	2,839,374	-	

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:

Estimated Return on Equity Impact
 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 Before Credits
 Energy Tax Credits
 Federal Income Taxes

	Tab 3 - Revenue		Tab 4 - Operations & Maintenance			
	3.5	3.6	4.1	4.2	4.3	4.4
	Renewable Energy Credits	Wheeling Revenue	Miscellan -eous Expense & Revenue - REVISED	General Wage Increase - REVISED	Legal Expenses	Irrigation Load Control Program
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production				120,685		
Nuclear Production						
Hydro Production				49,335		
Other Power Supply				68,739		
Transmission				33,502		
Distribution				109,910		
Customer Accounting				69,114		
Customer Service & Info Sales				10,843		
Administrative & General				146,747		
Total O&M Expenses				608,874		
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal			-	(213,106)		
Income Taxes - State			-			
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:				395,768		
Operating Rev For Return:				(395,768)		
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:						
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	-0.103%	0.000%	0.000%
Estimated Price Change	-	-	-	638,191	-	-
TAX CALCULATION:						
Operating Revenue				(608,874)		
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax				(608,874)		
State Income Taxes						
Taxable Income				(608,874)		
Federal Income Taxes Before Credits				(213,106)		
Energy Tax Credits						
Federal Income Taxes				(213,106)		

	Tab 4 - Operations & Maintenance					
	4.5	4.6	4.7	4.8	4.9	4.10
	Remove Non-Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Member -ships & Subscript -ions - REVISED	Revenue-Sensitive/ Uncollectible Expense
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
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 Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

	Tab 4 - O&M	Tab 5 - Net Power Cost			Tab 6 - Depr. & Amort.	
	4.11	5.1	5.2	5.3	6.1	6.2
	Full Time Equivalent Reduction - NEW	Net Power Costs - Removal	Colstrip #3 Removal - REVISED	EIM Costs Removal - NEW	End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	(165,457)					
Nuclear Production						
Hydro Production	(67,637)					
Other Power Supply	(94,240)					
Transmission	(45,930)					
Distribution	(150,685)					
Customer Accounting	(94,754)					
Customer Service & Info	(14,866)					
Sales						
Administrative & General	(201,187)					
Total O&M Expenses	(834,755)					
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	292,164					
Income Taxes - State	-					
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(542,591)	-	-	-	-	-
Operating Rev For Return:	542,591	-	-	-	-	-
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.141%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	(874,949)	-	-	-	-	-
TAX CALCULATION:						
Operating Revenue	834,755					
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	834,755	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	834,755	-	-	-	-	-
Federal Income Taxes Before Credits	292,164	-	-	-	-	-
Energy Tax Credits		-	-	-	-	-
Federal Income Taxes	292,164	-	-	-	-	-

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes		
	6.3	6.4	6.5	7.1	7.2	7.3
	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip - REVISED	Retired Asset Depreciation Expense Removal NEW	Interest True Up - REVISED	Property Tax Expense - REVISED	Production Tax Credit - REVISED
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		10,055,044				
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(615,585)	-	(177,830)	-	(830,702)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		(2,831,594)				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	6,607,865	-	(177,830)	-	(830,702)
Operating Rev For Return:	-	(6,607,865)	-	177,830	-	830,702
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		(5,027,522)				
Accum Prov For Amort						
Accum Def Income Tax		876,644				
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	(4,150,878)	-	-	-	-
Total Rate Base:	-	(4,150,878)	-	-	-	-
Estimated Return on Equity Impact	0.000%	-1.657%	0.000%	0.046%	0.000%	0.217%
Estimated Price Change	-	10,166,819	-	(286,758)	-	(1,339,540)
TAX CALCULATION:						
Operating Revenue						
Other Deductions	-	(10,055,044)	-	-	-	-
Interest (AFUDC)						
Interest				508,085		
Schedule "M" Additions		8,296,230				
Schedule "M" Deductions						
Income Before Tax	-	(1,758,814)	-	(508,085)	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(1,758,814)	-	(508,085)	-	-
Federal Income Taxes Before Credits	-	(615,585)	-	(177,830)	-	-
Energy Tax Credits						(830,702)
Federal Income Taxes	-	(615,585)	-	(177,830)	-	(830,702)

	Tab 7 - Taxes					
	7.4	7.5	7.6	7.7	7.8	7.9
	PowerTax ADIT Balance - REVISED	WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	AFUDC Equity
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		(18,906)				
Income Taxes - Federal	-	6,617	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	(12,289)	-	-	-	-
Operating Rev For Return:	-	12,289	-	-	-	-
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.003%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	-	(19,816)	-	-	-	-
TAX CALCULATION:						
Operating Revenue	-	18,906	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	18,906	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	18,906	-	-	-	-
Federal Income Taxes Before Credits	-	6,617	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	6,617	-	-	-	-

	Tab 8 - Rate Base					
	8.1	8.2	8.3	8.4	8.5	8.6
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions - REVISED	Miscellan -eous Rate Base	Removal of Colstrip #4 AFUDC
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				1,881,905		
Amortization						
Taxes Other Than Income						
Income Taxes - Federal				(493,271)		
Income Taxes - State						
Income Taxes - Def Net				(179,341)		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	1,209,293	-	-
Operating Rev For Return:	-	-	-	(1,209,293)	-	-
Rate Base:						
Electric Plant In Service				26,303,638		
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:	-	-	-	26,303,638	-	-
Rate Base Deductions:						
Accum Prov For Deprec				(948,787)		
Accum Prov For Amort						
Accum Def Income Tax				(5,326,404)		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	(6,275,191)	-	-
Total Rate Base:	-	-	-	20,028,447	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	-0.657%	0.000%	0.000%
Estimated Price Change	-	-	-	4,307,688	-	-
TAX CALCULATION:						
Operating Revenue				(1,881,905)		
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				1,881,905		
Schedule "M" Deductions				1,409,345		
Income Before Tax	-	-	-	(1,409,345)	-	-
State Income Taxes						
Taxable Income	-	-	-	(1,409,345)	-	-
Federal Income Taxes Before Credits				(493,271)		
Energy Tax Credits						
Federal Income Taxes	-	-	-	(493,271)	-	-

	Tab 8 - Rate Base					
	8.7	8.8	8.9	8.10	8.11	8.12
	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment
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:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
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 Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

	Tab 8 - RB
	8.13
	Idaho Asset Exchange
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	882,531
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:	882,531
Rate Base Deductions:	
Accum Prov For Deprec	801,563
Accum Prov For Amort	
Accum Def Income Tax	1,727,109
Unamortized ITC	
Customer Adv For Const	
Customer Service Deposits	
Misc Rate Base Deductions	
Total Rate Base Deductions	2,528,672
Total Rate Base:	3,411,203
Estimated Return on Equity Impact	-0.061%
Estimated Price Change	401,551
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 Before Credits	-
Energy Tax Credits	
Federal Income Taxes	-

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2015
FILE:	WA JAM June 2015 Expedited Rate Filing
PREPARED BY:	Revenue Requirement Department
DATE:	April 4, 2016
TIME:	1:25:48 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.613
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.
All components of the capital structure in the table above are consistent with Order 08 in UE-140762 issued 3-25-2015.

JUNE 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,770,458,215	4,433,591,107	336,867,108	(130,939,139)	205,927,969
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	71,368,246	57,945,463	13,422,783	(13,422,783)	0
5 Other Operating Revenues	2.4	153,518,258	143,778,103	9,740,155	(419,729)	9,320,426
6 Total Operating Revenues	2.4	4,995,344,720	4,635,314,674	360,030,046	(144,781,651)	215,248,395
7						
8 Operating Expenses:						
9 Steam Production	2.6	561,185,188	493,692,119	67,493,070	(54,297,735)	13,195,334
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	40,536,867	33,895,365	6,641,502	(18,302)	6,623,200
12 Other Power Supply	2.10	432,557,300	351,148,961	81,408,339	(71,633,890)	9,774,449
13 Transmission	2.12	178,884,633	147,854,431	31,030,201	(25,611,650)	5,418,552
14 Distribution	2.13	206,307,379	195,282,082	11,025,297	30,723	11,056,020
15 Customer Accounts	2.14	81,177,511	75,260,627	5,916,884	389,101	6,305,985
16 Customer Service	2.14	132,924,904	120,630,866	12,294,037	(11,538,557)	755,480
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	137,779,878	128,174,970	9,604,908	467,170	10,072,078
19						
20 Total O & M Expenses	2.16	1,771,353,660	1,545,939,422	225,414,237	(162,213,139)	63,201,098
21						
22 Depreciation	2.18	665,619,214	621,474,776	44,144,438	11,519,646	55,664,084
23 Amortization Expense	2.19	44,693,291	39,979,006	4,714,285	(170,845)	4,543,441
24 Taxes Other Than Income	2.19	179,333,453	158,148,775	21,184,678	693,698	21,878,376
25 Income Taxes - Federal	2.22	425,267,128	416,944,454	8,322,675	4,842,073	13,164,748
26 Income Taxes - State	2.22	64,167,383	64,167,383	0	0	-
27 Income Taxes - Def Net	2.21	216,876,163	214,272,022	2,604,141	(954,292)	1,649,849
28 Investment Tax Credit Adj.	2.20	(4,839,942)	(4,839,942)	0	0	0
29 Misc Revenue & Expense	2.6	(287,872)	(282,507)	(5,365)	12,634	7,269
30						
31 Total Operating Expenses	2.22	3,362,182,478	3,055,803,389	306,379,090	(146,270,225)	160,108,865
32						
33 Operating Revenue for Return		1,633,162,242	1,579,511,285	53,650,957	1,488,574	55,139,531
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	25,714,343,144	24,003,103,059	1,711,240,085	96,601,858	1,807,841,943
37 Plant Held for Future Use	2.33	52,729,481	52,304,758	424,723	0	424,723
38 Misc Deferred Debits	2.35	405,966,799	395,331,378	10,635,421	(10,238,300)	397,121
39 Elec Plant Acq Adj	2.33	36,240,373	36,240,373	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	44,097,097	42,343,360	1,753,737	(1,753,737)	(1)
42 Fuel Stock	2.34	193,773,781	187,200,844	6,572,936	(6,572,936)	0
43 Material & Supplies	2.34	224,539,062	217,194,428	7,344,634	(7,344,634)	(0)
44 Working Capital	2.35	15,349,158	13,198,197	2,150,960	21,811,243	23,962,203
45 Weatherization Loans	2.34	17,322,958	15,482,068	1,840,890	0	1,840,890
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		26,704,361,852	24,962,398,466	1,741,963,386	92,503,493	1,834,466,879
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,315,049,529)	(7,664,351,220)	(650,698,309)	(44,087,992)	(694,786,301)
52 Accum Prov For Amort	2.41	(542,278,803)	(491,236,876)	(51,041,927)	(1,700,274)	(52,742,201)
53 Accum Def Income Taxes	2.37	(4,161,246,602)	(3,906,680,068)	(254,566,534)	7,455,445	(247,111,089)
54 Unamortized ITC	2.37	(995,334)	(888,143)	(107,192)	411	(106,780)
55 Customer Adv for Const	2.36	(29,442,116)	(29,467,350)	25,235	(997,745)	(972,510)
56 Customer Service Deposits	2.36	0	0	0	(3,272,583)	(3,272,583)
57 Misc. Rate Base Deductions	2.36	(142,606,784)	(138,353,191)	(4,253,593)	901,778	(3,351,815)
58						
59 Total Rate Base Deductions		(13,191,619,167)	(12,230,976,848)	(960,642,319)	(41,700,959)	(1,002,343,279)
60						
61 Total Rate Base		13,512,742,685	12,731,421,618	781,321,066	50,802,534	832,123,601
62						
63 Return on Rate Base				6.87%		6.63%
64						
65 Return on Equity				8.62%		8.13%
66 Net Power Costs		602,456,265		137,255,907		-
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				5,901,979		6,285,734
69 Rate Base Decrease				(52,139,766)		(57,405,065)

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
239	500	Operation Supervision & Engineering								
240		P	SG		6,695	6,144	551	(4)	547	
241		P	CAGW		21,620	16,742	4,879	(1,800)	3,078	
242		P	CAGE		2,732,650	2,732,650	-	-	-	
243		P	JBG		13,192,803	10,232,733	2,960,070	(12,767)	2,947,303	
244		P	CAGE		-	-	-	-	-	
245				B2	15,953,768	12,988,269	2,965,499	(14,570)	2,950,929	
246										
247	501	Fuel Related								
248		P	SE		142,635	131,680	10,954	(191)	10,764	
249		P	SE		-	-	-	-	-	
250		P	SE		-	-	-	-	-	
251		P	CAGW		2,062,249	1,596,901	465,348	(171,356)	293,991	
252		P	CAGE		-	-	-	-	-	
253		P	CAEW		-	-	-	-	-	
254		P	CAEE		15,454,483	15,454,483	-	-	-	
255		P	JBE		(154,192)	(119,143)	(35,049)	(1,127)	(36,177)	
256		P	CAEE		-	-	-	-	-	
257		P	JBG		-	-	-	-	-	
258				B2	17,505,174	17,063,922	441,253	(172,674)	268,578	
259										
260	501NPC	Fuel Related								
			S		-	-	-	-	-	
1			SE		-	-	-	-	-	
2			SE		-	-	-	-	-	
3			SE		-	-	-	-	-	
4			CAGW		-	-	-	-	-	
5			CAGE		-	-	-	-	-	
6			CAEW		233,870,200	180,405,937	53,464,264	(53,464,264)	-	
7			CAEE		-	-	-	-	-	
8			JBE		-	-	-	-	-	
9			CAEE		-	-	-	-	-	
10			JBG		-	-	-	-	-	
11				B2	233,870,200	180,405,937	53,464,264	(53,464,264)	-	
12										
13		Total Fuel Related			251,375,374	197,469,858	53,905,516	(53,636,938)	268,578	
14										
15	502	Steam Expenses								
16		P	SG		-	-	-	-	-	
17		P	CAGW		942,678	729,962	212,716	(78,329)	134,387	
18		P	CAGE		47,939,034	47,939,034	-	-	-	
19		P	JBG		12,713,426	9,860,914	2,852,512	-	2,852,512	
20		P	CAGE		-	-	-	-	-	
21				B2	61,595,138	58,529,910	3,065,228	(78,329)	2,986,899	
22										
23	503	Steam From Other Sources								
24		P	SE		-	-	-	-	-	
25		P	CAEW		-	-	-	-	-	
26		P	CAEE		-	-	-	-	-	
27				B2	-	-	-	-	-	
28										
29	503NPC	Steam From Other Sources-NPC								
30			SE		-	-	-	-	-	
31			CAEW		-	-	-	-	-	
32			CAEE	B2	-	-	-	-	-	
33					-	-	-	-	-	
34										
35	505	Electric Expenses								
36		P	SG		-	-	-	-	-	
37		P	CAGW		68,119	52,748	15,371	(5,660)	9,711	
38		P	CAGE		3,511,017	3,511,017	-	-	-	
39		P	JBG		-	-	-	-	-	
40		P	CAGE		-	-	-	-	-	
41				B2	3,579,135	3,563,764	15,371	(5,660)	9,711	
42										
43	506	Misc. Steam Expense								
44		P	SG		-	-	-	-	-	
45		P	SE		-	-	-	-	-	
46		P	CAGW		1,024,454	793,285	231,169	(84,719)	146,449	
47		P	CAGE		50,340,287	50,340,287	-	-	-	
48		P	JBG		(14,617,774)	(11,337,983)	(3,279,791)	-	(3,279,791)	
49		P	CAGE		-	-	-	-	-	
50				B2	36,746,967	39,795,589	(3,048,622)	(84,719)	(3,133,341)	

JUNE 2015 West Control Area									
AMA					UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC	FACTOR						
51									
52	507	Rents							
53		P	SG		-	-	-	-	-
54		P	CAGW		32,348	25,049	7,299	(2,688)	4,611
55		P	CAGE		115,042	115,042	-	-	-
56		P	JBG		281,005	217,956	63,049	-	63,049
57		P	CAGE		-	-	-	-	-
58				B2	428,395	358,046	70,348	(2,688)	67,660
59									
60	510	Maint Supervision & Engineering							
61		P	SG		-	-	-	-	-
62		P	CAGW		251,058	194,406	56,651	(20,720)	35,932
63		P	CAGE		6,853,865	6,853,865	-	-	-
64		P	JBG		727,293	564,110	163,183	(30,822)	132,361
65		P	CAGE		-	-	-	-	-
66				B2	7,832,215	7,612,381	219,834	(51,541)	168,293
67									
68									
69									
70	511	Maintenance of Structures							
71		P	SG		-	-	-	-	-
72		P	CAGW		451,288	349,454	101,833	(37,498)	64,335
73		P	CAGE		17,026,626	17,026,626	-	-	-
74		P	JBG		11,344,532	8,799,159	2,545,373	-	2,545,373
75		P	CAGE		-	-	-	-	-
76				B2	28,822,446	26,175,240	2,647,206	(37,498)	2,609,708
77									
78	512	Maintenance of Boiler Plant							
79		P	SG		-	-	-	-	-
80		P	CAGW		2,629,757	2,036,351	593,406	(284,516)	308,890
81		P	CAGE		86,546,080	86,546,080	-	-	-
82		P	JBG		20,830,534	16,156,786	4,673,748	-	4,673,748
83		P	CAGE		-	-	-	-	-
84				B2	110,006,371	104,739,217	5,267,154	(284,516)	4,982,638
85									
86	513	Maintenance of Electric Plant							
87		P	SG		-	-	-	-	-
88		P	CAGW		889,498	688,782	200,716	(73,910)	126,806
89		P	CAGE		25,231,188	25,231,188	-	-	-
90		P	JBG		7,288,305	5,653,028	1,635,277	-	1,635,277
91		P	CAGE		-	-	-	-	-
92				B2	33,408,991	31,572,998	1,835,993	(73,910)	1,762,083
93									
94	514	Maintenance of Misc. Steam Plant							
95		P	SG		-	-	-	-	-
96		P	CAGW		329,337	255,022	74,315	(27,365)	46,950
97		P	CAGE		8,989,003	8,989,003	-	-	-
98		P	JBG		2,118,048	1,642,821	475,226	-	475,226
99		P	CAGE		-	-	-	-	-
100				B2	11,436,388	10,886,846	549,542	(27,365)	522,176
101									
102		Total Steam Power Generation		B2	561,185,188	493,692,119	67,493,070	(54,297,735)	13,195,334

JUNE 2015 West Control Area

AMA		DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS		WASHINGTON		
FERC ACCT	OTHER						WASHINGTON	ADJUSTMENT	ADJ TOTAL		
103	517	Operation Super & Engineering				-	-	-	-	-	
104		P	SG			-	-	-	-	-	
105						-	-	-	-	-	
106						-	-	-	-	-	
107	518	Nuclear Fuel Expense				-	-	-	-	-	
108		P	SE			-	-	-	-	-	
109						-	-	-	-	-	
110						-	-	-	-	-	
111						-	-	-	-	-	
112	519	Coolants and Water				-	-	-	-	-	
113		P	SG			-	-	-	-	-	
114						-	-	-	-	-	
115						-	-	-	-	-	
116	520	Steam Expenses				-	-	-	-	-	
117		P	SG			-	-	-	-	-	
118						-	-	-	-	-	
119						-	-	-	-	-	
120						-	-	-	-	-	
121						-	-	-	-	-	
122	523	Electric Expenses				-	-	-	-	-	
123		P	SG			-	-	-	-	-	
124						-	-	-	-	-	
125						-	-	-	-	-	
126	524	Misc. Nuclear Expenses				-	-	-	-	-	
127		P	SG			-	-	-	-	-	
128						-	-	-	-	-	
129						-	-	-	-	-	
130	528	Maintenance Super & Engineering				-	-	-	-	-	
131		P	SG			-	-	-	-	-	
132						-	-	-	-	-	
133						-	-	-	-	-	
134	529	Maintenance of Structures				-	-	-	-	-	
135		P	SG			-	-	-	-	-	
136						-	-	-	-	-	
137						-	-	-	-	-	
138	530	Maintenance of Reactor Plant				-	-	-	-	-	
139		P	SG			-	-	-	-	-	
140						-	-	-	-	-	
141						-	-	-	-	-	
142	531	Maintenance of Electric Plant				-	-	-	-	-	
143		P	SG			-	-	-	-	-	
144						-	-	-	-	-	
145						-	-	-	-	-	
146	532	Maintenance of Misc Nuclear				-	-	-	-	-	
147		P	SG			-	-	-	-	-	
148						-	-	-	-	-	
149						-	-	-	-	-	
150	Total Nuclear Power Generation						-	-	-	-	-
151						-	-	-	-	-	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
789	931	Rents								
790		PTD	S		365,591	326,616	38,975	-	38,975	
791		PTD	SO		5,116,161	4,775,691	340,471	-	340,471	
792				B2	5,481,752	5,102,306	379,446	-	379,446	
793										
794	935	Maintenance of General Plant								
795		G	S		855,317	799,190	56,128	-	56,128	
796		CUST	CN		69,934	65,120	4,814	-	4,814	
797		G	SO		21,504,207	20,073,144	1,431,063	-	1,431,063	
798				B2	22,429,458	20,937,453	1,492,005	-	1,492,005	
799										
800		TOTAL ADMINISTRATIVE & GEN EXP		B2	137,779,878	128,174,970	9,604,908	467,170	10,072,078	
801										
802		Summary of A&G Expense by Factor								
803		S			30,958,331	28,763,501	2,194,830	17,925	2,212,755	
804		SO			102,934,620	96,084,523	6,850,098	404,690	7,254,788	
805		SG			1,819,171	1,669,480	149,691	16,445	166,135	
806		CN			164,777	153,435	11,343	-	11,343	
807		CAGW			1,767,985	1,369,038	398,947	28,110	427,057	
808		CAGE			134,994	134,994	-	-	-	
809		Total A&G Expense by Factor		B2	137,779,878	128,174,970	9,604,908	467,170	10,072,078	
810										
811		TOTAL O&M EXPENSE		B2	1,771,353,660	1,545,939,422	225,414,237	(162,213,139)	63,201,098	

JUNE 2015 West Control Area					UNADJUSTED RESULTS			WASHINGTON		
AMA					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1119	41110	Deferred Income Tax - Federal-CR								
1120		GP	S		(4,697,142)	(3,164,860)	(1,532,282)	2,777,284	1,245,002	
1121		DPW	CIAC		(35,345,875)	(33,108,168)	(2,237,707)	-	(2,237,707)	
1122		GP	SCHMDEXP		(297,657,185)	(277,916,305)	(19,740,880)	-	(19,740,880)	
1123		GP	SNP		(10,905,486)	(10,252,400)	(653,086)	20,494	(632,592)	
1124		PT	SG		12,661,024	11,619,209	1,041,815	(24)	1,041,791	
1125		PT	SNPD		(713,280)	(668,123)	(45,157)	-	(45,157)	
1126		LABOR	SO		2,998,361	2,798,826	199,535	(120,861)	78,674	
1127		IBT	TAXDEPR		-	-	-	-	-	
1128		CUST	JBG		-	-	-	(2,755,330)	(2,755,330)	
1129		CUST	BADDEBT		879,718	755,429	124,289	(124,289)	(0)	
1130		GP	GPS		95,070	88,743	6,327	(6,327)	0	
1131		P	SGCT		-	-	-	-	-	
1132		P	JBE		(6,615,812)	(5,111,976)	(1,503,836)	(83,469)	(1,587,305)	
1133		PT	CAGW		(558,395)	(432,393)	(126,002)	50,211	(75,791)	
1134		PT	CAGE		(944,836)	(944,836)	-	-	-	
1135		P	SE		-	-	-	-	-	
1136		P	CAEE		(51,554,786)	(51,554,786)	-	-	-	
1137				B7	(392,358,624)	(367,891,640)	(24,466,984)	(242,311)	(24,709,295)	
1138										
1139		TOTAL DEFERRED INCOME TAXES			B7	216,876,163	214,272,022	2,604,141	(954,292)	1,649,849
1140	SCHMAF	Additions - Flow Through								
1141		SCHMAF	S		-	-	-	-	-	
1142		SCHMAF	SNP		-	-	-	-	-	
1143		SCHMAF	SO		-	-	-	-	-	
1144		SCHMAF	SE		-	-	-	-	-	
1145		SCHMAF	TROJP		-	-	-	-	-	
1146		SCHMAF	DGP		-	-	-	-	-	
1147				B6	-	-	-	-	-	
1148										
1149	SCHMAF	Additions - Permanent								
1150		P	S		-	-	-	-	-	
1151		P	BADDEBT		-	-	-	-	-	
1152		P	JBE		53,516	41,351	12,165	-	12,165	
1153		P	SCHMDEXP		56,932	53,156	3,776	-	3,776	
1154		P	CAEE		(4,871,152)	(4,871,152)	-	-	-	
1155		P	CAGW		-	-	-	-	-	
1156		P	CAGE		-	-	-	-	-	
1157		LABOR	SNP		-	-	-	-	-	
1158		SCHMAP-SO	SO		877,382	818,994	58,388	-	58,388	
1159										
1160				B6	(3,883,322)	(3,957,651)	74,328	-	74,328	
1161										
1162	SCHMAT	Additions - Temporary								
1163		SCHMAT-SITUS	S		32,280,533	28,331,673	3,948,860	(161,318)	3,787,542	
1164		P	JBE		17,432,510	13,469,938	3,962,572	-	3,962,572	
1165		DPW	CIAC		93,135,560	87,239,253	5,896,307	-	5,896,307	
1166		SCHMAT-SNP	SNP		28,735,702	27,014,836	1,720,866	-	1,720,866	
1167		P	TROJD		-	-	-	-	-	
1168		P	CN		-	-	-	(826)	(826)	
1169		SCHMAT-SE	SE		-	-	-	-	-	
1170		P	SG		(33,361,501)	(30,616,342)	(2,745,159)	0	(2,745,159)	
1171		SCHMAT	GPS		(250,505)	(233,835)	(16,671)	-	(16,671)	
1172		SCHMAT-SO	SO		(7,900,608)	(7,374,838)	(525,770)	(109,156)	(634,926)	
1173		SCHMAT-SNP	SNPD		1,879,476	1,760,488	118,988	-	118,988	
1174		P	JBG		-	-	-	10,024,355	10,024,355	
1175		CUST	BADDEBT		(2,318,038)	(1,990,540)	(327,499)	-	(327,499)	
1176		P	CAGW		1,648,153	1,276,247	371,907	448,195	820,102	
1177		P	CAGE		1,137,898	1,137,898	-	-	-	
1178		SCHMAT-SE	CAEW		-	-	-	-	-	
1179		SCHMAT-SE	CAEE		135,845,659	135,845,659	-	-	-	
1180		BOOKDEPR	SCHMDEXP		784,319,741	732,302,982	52,016,759	-	52,016,759	
1181				B6	1,052,584,579	988,163,419	64,421,160	10,201,251	74,622,411	
1182										
1183		TOTAL SCHEDULE - M ADDITIONS			B6	1,048,701,257	984,205,768	64,495,489	10,201,251	74,696,740
1184										
1185	SCHMDF	Deductions - Flow Through								
1186		SCHMDF	S		-	-	-	-	-	
1187		SCHMDF	CAGW		-	-	-	-	-	
1188		SCHMDF	CAGE		-	-	-	-	-	
1189		SCHMDF	DGP		-	-	-	-	-	
1190		SCHMDF	DGU		-	-	-	-	-	
1191				B6	-	-	-	-	-	

JUNE 2015 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1192	SCHMDF	Deductions - Permanent								
1193		SCHMDP	S		-	-	-	-	-	-
1194		P	SE		-	-	-	-	-	-
1195		P	CAEW		-	-	-	-	-	-
1196		P	CAEE		471,815	471,815	-	-	-	-
1197		PTD	SNP		61,707	58,012	3,695	-	3,695	
1198		SCHMDP	SG		11,907,724	10,927,894	979,830	-	979,830	
1199		P	SCHMDEXP		(10,910)	(10,186)	(724)	-	(724)	
1200		SCHMDP-SO	SO		46,485	43,392	3,094	-	3,094	
1201				B6	12,476,821	11,490,926	985,895	-	985,895	
1202										
1203	SCHMDT	Deductions - Temporary								
1204		GP	S		(9,895,890)	(9,887,601)	(8,289)	29,294	21,005	
1205		CUST	BADDEBT		-	-	-	-	-	
1206		CUST	CN		-	-	-	-	-	
1207		SCHMDT-SNP	SNP		60,103,111	56,503,777	3,599,334	-	3,599,334	
1208		DPW	SNPD		63,291	59,285	4,007	-	4,007	
1209		P	JBE		16,648,500	12,864,141	3,784,359	-	3,784,359	
1210		P	SE		-	-	-	-	-	
1211		SCHMDT-SG	SG		155,883,360	143,056,462	12,826,898	-	12,826,898	
1212		SCHMDT-GPS	GPS		(54,526,771)	(50,898,120)	(3,628,650)	-	(3,628,650)	
1213		SCHMDT-SO	SO		8,260,474	7,710,756	549,718	(496,017)	53,701	
1214		TAXDEPR	TAXDEPR		1,189,780,153	1,136,002,016	53,778,137	-	53,778,137	
1215		SCHMDT-SG	CAGW		1,889,075	1,462,804	426,271	395,953	822,224	
1216		SCHMDT-SG	CAGE		651,075	651,075	-	-	-	
1217		P	JBG		-	-	-	1,409,345	1,409,345	
1218		P	CAEE		236,463,101	236,463,101	-	-	-	
1219		P	TROJD		-	-	-	-	-	
1220				B6	1,605,319,480	1,533,987,695	71,331,785	1,338,575	72,670,360	
1221										
1222		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,617,796,301	1,545,478,621	72,317,680	1,338,575	73,656,255	
1223										
1224		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(569,095,044)	(561,272,853)	(7,822,191)	8,862,676	1,040,484	
1225										
1226										
1227	40911	State Income Taxes								
1228		IBT	IBT		64,167,383	64,167,383	-	-	-	
1229		Credits IBT	IBT		-	-	-	-	-	
1230			CAGE		-	-	-	-	-	
1231		IBT	IBT		-	-	-	-	-	
1232		TOTAL STATE TAXES		B6	64,167,383	64,167,383	-	-	-	
1233										
1234										
1235		Calculation of Taxable Income:								
1236		Operating Revenues			4,995,344,720	4,635,314,674	360,030,046	(144,781,651)	215,248,395	
1237		Operating Deductions:								
1238		O & M Expenses			1,771,353,660	1,545,939,422	225,414,237	(162,213,139)	63,201,098	
1239		Depreciation Expense			665,619,214	621,474,776	44,144,438	11,519,646	55,664,084	
1240		Amortization Expense			44,693,291	39,979,006	4,714,285	(170,845)	4,543,441	
1241		Taxes Other Than Income			179,333,453	158,148,775	21,184,678	693,698	21,878,376	
1242		Interest & Dividends (AFUDC-Equity)			(39,777,005)	(37,394,920)	(2,382,085)	(3,867)	(2,385,952)	
1243		Misc Revenue & Expense			(287,872)	(282,507)	(5,365)	12,634	7,269	
1244		Total Operating Deductions			2,620,934,741	2,327,864,552	293,070,189	(150,161,874)	142,908,315	
1245		Other Deductions:								
1246		Interest Deductions			354,009,185	332,808,994	21,200,191	718,760	21,918,951	
1247		Interest on PCRBS			-	-	-	-	-	
1248		Schedule M Adjustments			(569,095,044)	(561,272,853)	(7,822,191)	8,862,676	1,040,484	
1249										
1250		Income Before State Taxes			1,451,305,750	1,413,368,275	37,937,475	13,524,138	51,461,613	
1251										
1252		State Income Taxes			64,167,383	64,167,383	-	-	-	
1253										
1254		Total Taxable Income			1,387,138,367	1,349,200,892	37,937,475	13,524,138	51,461,613	
1255										
1256		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1257										
1258		Federal Income Tax - Calculated			485,498,428	472,220,312	13,278,116	4,733,448	18,011,565	
1259										
1260		Adjustments to Calculated Tax:								
1261	40910	Fed. Credit P	SE		(16,758)	(15,471)	(1,287)	-	(1,287)	
1262	40910	Fed. Credit P	JBE		(17,815)	(13,765)	(4,050)	-	(4,050)	
1263	40910	Fed. Credit P	SO		(406)	(379)	(27)	-	(27)	
1264	40910	Fed. Credit P	SG		(60,157,557)	(55,207,479)	(4,950,078)	4,950,078	(0)	
1265	40910	Fed. Credit	CAGW		-	-	-	(4,841,453)	(4,841,453)	
1266	40910	Fed. Credit	CAEE		(38,764)	(38,764)	-	-	-	
1267		FEDERAL INCOME TAX			425,267,128	416,944,454	8,322,675	4,842,073	13,164,748	
1268										
1269		TOTAL OPERATING EXPENSES			3,362,182,478	3,055,803,389	306,379,090	(146,270,225)	160,108,865	

JUNE 2015 West Control Area

AMA		BUS		WCA		UNADJUSTED RESULTS			
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	WASHINGTON
ACCT								ADJUSTMENT	ADJ TOTAL
1347	Summary of Steam Production Plant by Factor								
1348	S				-	-	-	(342,058)	(342,058)
1349	JBG				1,110,792,099	861,563,629	249,228,470	29,142,424	278,370,893
1350	JBE				-	-	-	-	-
1351	SG				11,069,476	10,158,621	910,854	127,354	1,038,209
1352	CAGW				262,194,309	203,030,026	59,164,283	(28,020,619)	31,143,664
1353	CAGE				5,479,098,864	5,479,098,864	-	-	-
1354	SSGCH				-	-	-	-	-
1355	Total Steam Production Plant by Factor								
1356	320	Land and Land Rights		B8	6,863,154,748	6,553,851,141	309,303,607	907,101	310,210,708
1357		P	DGP		-	-	-	-	-
1358		P	SG		-	-	-	-	-
1359					-	-	-	-	-
1360					-	-	-	-	-
1361	321	Structures and Improvements			-	-	-	-	-
1362		P	DGP		-	-	-	-	-
1363		P	SG		-	-	-	-	-
1364					-	-	-	-	-
1365					-	-	-	-	-
1366	322	Reactor Plant Equipment			-	-	-	-	-
1367		P	DGP		-	-	-	-	-
1368		P	SG		-	-	-	-	-
1369					-	-	-	-	-
1370					-	-	-	-	-
1371	323	Turbogenerator Units			-	-	-	-	-
1372		P	DGP		-	-	-	-	-
1373		P	SG		-	-	-	-	-
1374					-	-	-	-	-
1375					-	-	-	-	-
1376	324	Land and Land Rights			-	-	-	-	-
1377		P	DGP		-	-	-	-	-
1378		P	SG		-	-	-	-	-
1379					-	-	-	-	-
1380					-	-	-	-	-
1381	325	Misc. Power Plant Equipment			-	-	-	-	-
1382		P	DGP		-	-	-	-	-
1383		P	SG		-	-	-	-	-
1384					-	-	-	-	-
1385					-	-	-	-	-
1386					-	-	-	-	-
1387	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-
1388		P	SG		-	-	-	-	-
1389					-	-	-	-	-
1390					-	-	-	-	-
1391					-	-	-	-	-
1392	Total Nuclear Production Plant								
1393					-	-	-	-	-
1394					-	-	-	-	-
1395					-	-	-	-	-
1396	Summary of Nuclear Production Plant by Factor								
1397		DGP			-	-	-	-	-
1398		DGU			-	-	-	-	-
1399		SG			-	-	-	-	-
1400					-	-	-	-	-
1401	Total Nuclear Plant by Factor								
1402					-	-	-	-	-
1403	330	Land and Land Rights			-	-	-	-	-
1404		P	DGP		-	-	-	-	-
1405		P	DGU		-	-	-	-	-
1406		P	CAGW		25,370,020	19,645,262	5,724,758	-	5,724,758
1407		P	CAGE		5,946,474	5,946,474	-	-	-
1408		P	CAGW		-	-	-	-	-
1409		P	CAGE		-	-	-	-	-
1410				B8	31,316,494	25,591,736	5,724,758	-	5,724,758
1411					-	-	-	-	-
1412	331	Structures and Improvements			-	-	-	-	-
1413		P	DGP		-	-	-	-	-
1414		P	DGU		-	-	-	-	-
1415		P	CAGW		231,524,659	179,280,999	52,243,661	1,523,259	53,766,920
1416		P	CAGE		15,572,182	15,572,182	-	-	-
1417		P	CAGW		-	-	-	-	-
1418		P	CAGE		-	-	-	-	-
1419				B8	247,096,841	194,853,181	52,243,661	1,523,259	53,766,920
1420					-	-	-	-	-

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1501	341	Structures and Improvements								
1502		P	SG		-	-	-	-	-	
1503		P	DGU		-	-	-	-	-	
1504		P	CAGW		57,431,484	44,472,040	12,959,445	19,571	12,979,016	
1505		P	CAGE		168,368,837	168,368,837	-	-	-	
1506		P	CAGE		-	-	-	-	-	
1507				B8	225,800,322	212,840,877	12,959,445	19,571	12,979,016	
1508										
1509	342	Fuel Holders, Producers & Accessories								
1510		P	SG		-	-	-	-	-	
1511		P	DGU		-	-	-	-	-	
1512		P	CAGW		1,622,667	1,256,511	366,156	-	366,156	
1513		P	CAGE		14,245,427	14,245,427	-	-	-	
1514		P	CAGE		-	-	-	-	-	
1515				B8	15,868,094	15,501,938	366,156	-	366,156	
1516										
1517	343	Prime Movers								
1518		P	S		-	-	-	-	-	
1519		P	DGU		-	-	-	-	-	
1520		P	SG		-	-	-	-	-	
1521		P	CAGW		955,696,245	740,042,886	215,653,358	1,610,626	217,263,984	
1522		P	CAGE		1,947,580,862	1,947,580,862	-	-	-	
1523		P	CAGE		-	-	-	-	-	
1524				B8	2,903,277,107	2,687,623,749	215,653,358	1,610,626	217,263,984	
1525										
1526	344	Generators								
1527		P	S		-	-	-	-	-	
1528		P	DGU		-	-	-	-	-	
1529		P	SG		-	-	-	-	-	
1530		P	CAGW		132,458,268	102,568,990	29,889,278	112,916	30,002,193	
1531		P	CAGE		337,852,770	337,852,770	-	-	-	
1532		P	CAGE		-	-	-	-	-	
1533				B8	470,311,038	440,421,760	29,889,278	112,916	30,002,193	
1534										
1535	345	Accessory Electric Plant								
1536		P	SG		-	-	-	-	-	
1537		P	DGU		-	-	-	-	-	
1538		P	CAGW		87,585,449	67,821,746	19,763,702	(19,676)	19,744,027	
1539		P	CAGE		237,199,421	237,199,421	-	-	-	
1540		P	CAGE		-	-	-	-	-	
1541				B8	324,784,869	305,021,167	19,763,702	(19,676)	19,744,027	
1542										
1543										
1544										
1545	346	Misc. Power Plant Equipment								
1546		P	SG		-	-	-	-	-	
1547		P	DGU		-	-	-	-	-	
1548		P	CAGW		4,028,237	3,119,264	908,974	(53)	908,921	
1549		P	CAGE		11,072,737	11,072,737	-	-	-	
1550				B8	15,100,974	14,192,000	908,974	(53)	908,921	
1551										
1552	347	Other Production ARO								
1553		P	S		-	-	-	-	-	
1554					-	-	-	-	-	
1555					-	-	-	-	-	
1556	OP	Unclassified Other Prod Plant-Acct 300								
1557		P	S		-	-	-	-	-	
1558		P	SG		-	-	-	-	-	
1559		P	CAGW		-	-	-	-	-	
1560		P	CAGE		9,400,837	9,400,837	-	-	-	
1561					9,400,837	9,400,837	-	-	-	
1562										
1563		Total Other Production Plant		B8	4,007,620,227	3,727,443,875	280,176,352	1,723,384	281,899,736	
1564										
1565		Summary of Other Production Plant by Factor								
1566		S			74,986	74,986	-	-	-	
1567		DGU			-	-	-	-	-	
1568		SG			-	-	-	-	-	
1569		CAGW			1,241,638,386	961,462,034	280,176,352	1,723,384	281,899,736	
1570		CAGE			2,765,906,855	2,765,906,855	-	-	-	
1571		SSGCT			-	-	-	-	-	
1572		Total of Other Production Plant by Factor		B8	4,007,620,227	3,727,443,875	280,176,352	1,723,384	281,899,736	
1573										
1574		Experimental Plant								
1575	103	Experimental Plant								
1576		P	DGP		-	-	-	-	-	
1577		Total Experimental Plant			-	-	-	-	-	
1578										
1579		TOTAL PRODUCTION PLANT		B8	11,854,087,962	11,080,872,142	773,215,821	4,699,773	777,915,594	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1949	Summary of General Plant by Factor									
1950	S				586,691,580	540,273,369	46,418,211	(257,912)	46,160,299	
1951	JBG				20,607,678	15,983,932	4,623,745	41,798	4,665,544	
1952	JBE				1,070	827	243	72,495,515	72,495,758	
1953	SG				138,684	127,272	11,412	-	11,412	
1954	SO				272,751,443	254,600,367	18,151,076	187,830	18,338,906	
1955	SE				-	-	-	-	-	
1956	CN				21,116,545	19,662,951	1,453,594	(112,983)	1,340,611	
1957	DEU				-	-	-	-	-	
1958	CAGW				62,531,367	48,421,132	14,110,236	98,774	14,209,010	
1959	CAGE				194,124,204	194,124,204	-	-	-	
1960	CAEW				-	-	-	-	-	
1961	CAEE				287,427,713	287,427,713	-	-	-	
1962	SSGCT				-	-	-	-	-	
1963	SSGCH				-	-	-	-	-	
1964	Less Capital Leases					(23,934,342)	(22,925,668)	(1,008,675)	-	(1,008,675)
1965	Total General Plant by Factor					1,421,455,940	1,337,696,098	83,759,843	72,453,023	156,212,866
1966	301	Organization								
1967		I-SITUS	S		-	-	-	-	-	
1968		PTD	SO		-	-	-	-	-	
1969		I-SG	CAGW		-	-	-	-	-	
1970		I-SG	CAGE		-	-	-	-	-	
1971		I-SG	SG		-	-	-	-	-	
1972					-	-	-	-	-	
1973	302	Franchise & Consent								
1974		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-	
1975		I-SG	SG		-	-	-	-	-	
1976		I-SG	CAGW		-	-	-	-	-	
1977		I-SG	CAGE		-	-	-	-	-	
1978		I-SG	CAGW		179,026,170	138,628,821	40,397,349	(67,778)	40,329,571	
1979		I-SG	CAGE		14,386,245	14,386,245	-	-	-	
1980		I-DGP	DGP		-	-	-	-	-	
1981		I-DGU	DGU		-	-	-	-	-	
1982					-	-	-	-	-	
1983					-	-	-	-	-	
1984	303	Miscellaneous Intangible Plant								
1985		I-SITUS	S		14,110,744	12,602,695	1,508,049	-	1,508,049	
1986		I-SG	SG		1,581,299	1,451,182	130,118	-	130,118	
1987		PTD	SO		362,106,778	338,009,280	24,097,499	136,510	24,234,008	
1988		P	SE		-	-	-	-	-	
1989		CUST	CN		131,421,854	122,375,202	9,046,653	87,209	9,133,861	
1990		I-SG	CAGW		86,303,876	66,829,361	19,474,515	(372,005)	19,102,510	
1991		I-SG	CAGE		68,115,013	68,115,013	-	-	-	
1992		P	JBG		1,041,005	807,435	233,570	-	233,570	
1993		P	CAEW		-	-	-	-	-	
1994		P	CAEE		3,544,113	3,544,113	-	-	-	
1995		I-SG	CAGE		-	-	-	-	-	
1996		I-SG	CAGE		-	-	-	-	-	
1997					-	-	-	-	-	
1998					-	-	-	-	-	
1999	303	Less Non-Utility Plant								
2000		I-SITUS	S		-	-	-	-	-	
2001	IP	Unclassified Intangible Plant - Acct 300								
2002		I-SITUS	S		-	-	-	-	-	
2003		I-SG	SG		-	-	-	-	-	
2004		I-DGU	DGU		-	-	-	-	-	
2005		PTD	SO		-	-	-	-	-	
2006					-	-	-	-	-	
2007					-	-	-	-	-	
2008		TOTAL INTANGIBLE PLANT			830,555,883	735,668,131	94,887,752	(216,064)	94,671,688	
2009										
2010	Summary of Intangible Plant by Factor									
2011	S				(16,970,471)	(18,478,520)	1,508,049	-	1,508,049	
2012	JBG				1,041,005	807,435	233,570	-	233,570	
2013	JBE				-	-	-	-	-	
2014	SG				1,581,299	1,451,182	130,118	-	130,118	
2015	SO				362,106,778	338,009,280	24,097,499	136,510	24,234,008	
2016	CN				131,421,854	122,375,202	9,046,653	87,209	9,133,861	
2017	CAGW				265,330,046	205,458,182	59,871,864	(439,783)	59,432,081	
2018	CAGE				82,501,258	82,501,258	-	-	-	
2019	CAEW				-	-	-	-	-	
2020	CAEE				3,544,113	3,544,113	-	-	-	
2021	SSGCT				-	-	-	-	-	
2022	SSGCH				-	-	-	-	-	
2023	SE				-	-	-	-	-	
2024		Total Intangible Plant by Factor			830,555,883	735,668,131	94,887,752	(216,064)	94,671,688	
2025	Summary of Unclassified Plant (Account 106)									
2026	DP				25,875,773	21,955,074	3,920,699	1,434,018	5,354,717	
2027	DS0				-	-	-	-	-	
2028	GP				3,914,559	3,654,052	260,506	19,080	279,587	
2029	HP				-	-	-	-	-	
2030	NP				-	-	-	-	-	
2031	OP				9,400,837	9,400,837	-	-	-	
2032	TP				89,488,866	86,154,817	3,334,049	4,467,223	7,801,272	
2033	TS0				-	-	-	-	-	
2034	IP				-	-	-	-	-	
2035	MP				-	-	-	-	-	
2036	SP				5,440,661	4,529,807	910,854	127,354	1,038,209	
2037		Total Unclassified Plant by Factor			134,120,696	125,694,588	8,426,108	6,047,676	14,473,784	
2038										
2039		TOTAL ELECTRIC PLANT IN SERVICE			25,714,343,144	24,003,103,059	1,711,240,085	96,601,858	1,807,841,943	

JUNE 2015 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	ADJUSTMENT	ADJ TOTAL
2181	165	Prepayments						
2182		DMSC	S		14,342,702	14,342,702	-	-
2183		GP	GPS		4,711,218	4,397,696	313,522	(313,523)
2184		PT	SG		1,123,229	1,030,804	92,425	(92,425)
2185		PT	CAGW		958,608	742,298	216,310	(216,310)
2186		PT	CAGE		1,163,829	1,163,829	-	-
2187		P	CAEW		4,055	3,128	927	(927)
2188		P	CAEE		4,804,953	4,804,953	-	-
2189		P	SE		-	-	-	-
2190		PTD	SO		16,988,503	15,857,951	1,130,552	(1,130,552)
2191		Total Prepayments		B15	44,097,097	42,343,360	1,753,737	(1,753,737)
2192								
2193	182M	Misc Regulatory Assets						
2194		P	S		230,348,807	227,962,381	2,386,425	(2,068,918)
2195		DEFSG	SG		-	-	-	-
2196		P	CAGE		-	-	-	-
2197		P	CAGE		6,950,539	6,950,539	-	-
2198		P	CAGW		-	-	-	-
2199		DEFSG	JBG		-	-	-	-
2200		P	SE		10,608,209	9,793,492	814,716	(814,716)
2201		P	CAEW		-	-	-	-
2202		P	CAEE		43,719,178	43,719,178	-	-
2203		T	SO		18,904,221	17,646,182	1,258,039	(1,258,040)
2204				B11	310,530,953	306,071,773	4,459,181	(4,141,674)
2205								
2206	186M	Misc Deferred Debits						
2207		LABOR	S		12,429,509	12,429,509	-	-
2208		P	CAEW		-	-	-	-
2209		P	CAEE		-	-	-	-
2210		P	SG		15,124,002	13,879,520	1,244,482	(1,244,482)
2211		LABOR	SO		31,174	29,099	2,075	(2,075)
2212		P	SE		-	-	-	-
2213		P	CAGW		21,846,542	16,916,859	4,929,684	(4,929,684)
2214		DEFSG	CAGE		37,554,741	37,554,741	-	-
2215		P	CAEW		-	-	-	-
2216		P	CAEE		8,449,877	8,449,877	-	-
2217		P	JBE		-	-	-	79,615
2218		GP	EXCTAX		-	-	-	-
2219		Total Misc. Deferred Debits		B11	95,435,846	89,259,606	6,176,240	(6,096,625)
2220								
2221		Working Capital						
2222	CWC	Cash Working Capital						
2223		CWC	S		-	-	23,962,204	23,962,204
2224		CWC	SO		-	-	-	-
2225		CWC	SE		-	-	-	-
2226				B14	-	-	-	23,962,204
2227								
2228	OWC	Other Work. Cap.						
2229	131	Cash	GP	SNP	-	-	-	-
2230	135	Working Funds	GP	SG	-	-	-	-
2231	141	Other A/R	GP	SO	-	-	-	-
2232	143	Other A/R	PTD	SO	39,731,805	37,087,731	2,644,074	(2,644,075)
2233	232	A/P	PTD	SE	0	0	0	0
2234	232	A/P	P	SO	(7,409,889)	(6,916,776)	(493,114)	493,114
2235	232	A/P	P	CAEE	(2,376,334)	(2,376,334)	-	-
2236	232	A/P	T	CAGE	(83,069)	(83,069)	-	-
2237	232	A/P	P	S	(169,637)	(169,637)	-	-
2238	2533	Other Misc. Df. Crd.	P	OTHER	(5,825,457)	(5,825,457)	-	-
2239	2533	Other Misc. Df. Crd.	P	CAEW	-	-	-	-
2240	2533	Other Misc. Df. Crd.	P	CAEE	-	-	-	-
2241	230	Asset Retr. Oblig.	P	SE	-	-	-	-
2242	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-
2243	230	Asset Retr. Oblig.	P	CAEE	-	-	-	-
2244	230	Asset Retr. Oblig.	P	S	(8,518,261)	(8,518,261)	-	-
2245	254105	ARO Reg Liability	P	S	-	-	-	-
2246	254105	ARO Reg Liability	P	SE	-	-	-	-
2247	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-
2248	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-
2249	2533	Cholla Reclamation	P	CAEE	-	-	-	-
2250				B14	15,349,158	13,198,197	2,150,960	(2,150,961)
2251								
2252		Total Working Capital			15,349,158	13,198,197	2,150,960	21,811,243
								23,962,203

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2253	Miscellaneous Rate Base									
2254	18221	Unrec Plant & Reg Study Costs								
2255		P	S	-	-	-	-	-		
2256				-	-	-	-	-		
2257				-	-	-	-	-		
2258				-	-	-	-	-		
2259	18222	Nuclear Plant - Trojan								
2260		P	S	-	-	-	-	-		
2261		P	TROJP	-	-	-	-	-		
2262		P	TROJD	-	-	-	-	-		
2263				-	-	-	-	-		
2264				-	-	-	-	-		
2265				-	-	-	-	-		
2266				-	-	-	-	-		
2267	1869	Misc Deferred Debits-Trojan								
2268		P	S	-	-	-	-	-		
2269		P	SNPPN	-	-	-	-	-		
2270				-	-	-	-	-		
2271				-	-	-	-	-		
2272		TOTAL MISCELLANEOUS RATE BASE		-	-	-	-	-		
2273				-	-	-	-	-		
2274		TOTAL RATE BASE ADDITIONS		990,018,708	959,295,407	30,723,300	(4,098,364)	26,624,936		
2275	235	Customer Service Deposits								
2276		CUST	S	-	-	-	(3,272,583)	(3,272,583)		
2277		CUST	CN	-	-	-	-	-		
2278		Total Customer Service Deposits		-	-	-	(3,272,583)	(3,272,583)		
2279				-	-	-	-	-		
2280	2281	Prop Ins	PTD	SO	-	-	-	-		
2281	2282	Inj & Dam	PTD	SO	(14,586,927)	(13,616,195)	(970,731)	970,732		0
2282	2283	Pen & Ben	PTD	SO	(3,167,951)	(2,957,130)	(210,821)	210,821		0
2283	2283	Pen & Ben	PTD	S	-	-	-	-		-
2284	254	Ins Prov	PTD	SO	-	-	-	-		-
2285					(17,754,878)	(16,573,325)	(1,181,552)	1,181,553		1
2286					-	-	-	-		-
2287	22841	Accum Misc Oper Provisions - Other								
2288		P	S	-	-	-	-	-		-
2289		P	CAGW	(1,339,392)	(1,037,157)	(302,234)	-	(302,234)		(302,234)
2290				(1,339,392)	(1,037,157)	(302,234)	-	(302,234)		(302,234)
2291				-	-	-	-	-		-
2292	22842	Prv-Trojan	P	TROJD	-	-	-	-		-
2293	230	ARO	P	TROJP	-	-	-	-		-
2294	254105	ARO	P	S	277,124	-	277,124	(277,124)		-
2295	2533	Regulatory Liabi	P	CAEE	(59,952,023)	(59,952,023)	-	-		-
2296	254	Regulatory Liabi	P	SE	-	-	-	-		-
2297	254		P	S	(34,032,257)	(33,393,932)	(638,325)	-		(638,325)
2298					(93,707,156)	(93,345,955)	(361,201)	(277,124)		(638,325)
2299					-	-	-	-		-
2300	252	Customer Advances for Construction								
2301		DPW	S	(2,336,890)	(2,335,596)	(1,295)	(255,455)	(256,749)		
2302		T	SG	322,409	295,879	26,529	(742,290)	(715,760)		
2303		T	CAGE	(27,427,634)	(27,427,634)	-	-	-		-
2304		DPW	CAGW	-	-	-	-	-		-
2305		CUST	CN	-	-	-	-	-		-
2306		Total Customer Advances for Constr.		(29,442,116)	(29,467,350)	25,235	(997,745)	(972,510)		
2307				-	-	-	-	-		-
2308	25398	SO2 Emissions								
2309		P	S	-	-	-	(2,651)	(2,651)		
2310				-	-	-	(2,651)	(2,651)		
2311				-	-	-	-	-		-
2312	25399	Other Deferred Credits								
2313		P	S	(4,934,343)	(4,561,456)	(372,887)	-	(372,887)		
2314		GP	GPS	-	-	-	-	-		-
2315		GP	SO	(21,479,666)	(20,050,236)	(1,429,430)	-	(1,429,430)		
2316		P	CAGW	(1,100)	(852)	(248)	-	(248)		
2317		P	CAGE	3,974,864	3,974,864	-	-	-		-
2318		P	SG	(7,365,114)	(6,759,074)	(606,040)	-	(606,040)		
2319		P	CAEW	-	-	-	-	-		-
2320		P	CAEE	-	-	-	-	-		-
2321		P	SE	-	-	-	-	-		-
2322				(29,805,359)	(27,396,754)	(2,408,605)	-	(2,408,605)		
2323				-	-	-	-	-		-

JUNE 2015 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON	
FERC	DESCRIP	BUS	WCA	TOTAL	OTHER	WASHINGTON	ADJUSTMENT
ACCT		FUNC	FACTOR				ADJ TOTAL
2402	108SP	Steam Prod Plant	Accumulated Depr				
2403		P	S	9,737,647	9,737,647	-	-
2404		P	DGP	-	-	-	-
2405		P	DGU	-	-	-	-
2406		P	SG	-	-	-	-
2407		P	CAGW	(155,075,455)	(120,082,597)	(34,992,858)	18,630,089
2408		P	CAGE	(2,076,964,527)	(2,076,964,527)	-	-
2409		P	JBG	(517,782,349)	(401,607,502)	(116,174,847)	(8,191,483)
2410		P	CAGE	-	-	-	-
2411				B17 (2,740,084,683)	(2,588,916,978)	(151,167,705)	10,438,605
2412							
2413	108NP	Nuclear Prod Plant	Accumulated Depr				
2414		P	DGP	-	-	-	-
2415		P	DGU	-	-	-	-
2416		P	SG	-	-	-	-
2417							
2418							
2419							
2420	108HP	Hydraulic Prod Plant	Accum Depr				
2421		P	S	497,504	497,504	-	-
2422		P	DGP	-	-	-	-
2423		P	DGU	-	-	-	-
2424		P	CAGW	(244,817,263)	(189,574,119)	(55,243,144)	(2,619,969)
2425		P	CAGE	(61,041,917)	(61,041,917)	-	-
2426		P	CAGW	-	-	-	-
2427		P	CAGE	-	-	-	-
2428				B17 (305,361,676)	(250,118,532)	(55,243,144)	(2,619,969)
2429							
2430	108OP	Other Production Plant - Accum	Depr				
2431		P	S	-	-	-	-
2432		P	DGU	-	-	-	-
2433		P	DGP	-	-	-	-
2434		P	SG	-	-	-	-
2435		P	CAGW	(354,157,368)	(274,241,572)	(79,915,796)	198,642
2436		P	CAGE	(427,384,985)	(427,384,985)	-	-
2437		P	CAGE	-	-	-	-
2438				B17 (781,542,353)	(701,626,557)	(79,915,796)	198,642
2439							
2440	108EP	Experimental Plant - Accum	Depr				
2441		P	DGP	-	-	-	-
2442		P	SG	-	-	-	-
2443							
2444							
2445				(3,826,988,712)	(3,540,662,068)	(286,326,644)	8,017,279
2446							(278,309,365)
2447							
2448							
2449							
2450							
2451							
2452							
2453							
2454							
2455							
2456							
2457							
2458							
2459	108TP	Transmission Plant	Accumulated Depr				
2460		T	DGP	-	-	-	-
2461		T	DGU	-	-	-	-
2462		T	CAGW	(492,538,892)	(381,397,233)	(111,141,659)	(540,638)
2463		T	CAGE	(893,838,418)	(893,838,418)	-	-
2464		T	JBG	(46,565,210)	(36,117,372)	(10,447,838)	(1,503,750)
2465		T	SG	(1,052,225)	(965,642)	(86,583)	52
2466				B17 (1,433,994,744)	(1,312,318,665)	(121,676,080)	(2,044,337)
2467							
2468	108360	Land and Land Rights					
2469		DPW	S	(8,913,799)	(8,756,240)	(157,558)	(4,350)
2470				B17 (8,913,799)	(8,756,240)	(157,558)	(4,350)
2471							
2472	108361	Structures and Improvements					
2473		DPW	S	(21,587,535)	(20,705,765)	(881,770)	(19,481)
2474				B17 (21,587,535)	(20,705,765)	(881,770)	(19,481)
2475							
2476	108362	Station Equipment					
2477		DPW	S	(246,212,762)	(227,479,032)	(18,733,730)	(421,994)
2478				B17 (246,212,762)	(227,479,032)	(18,733,730)	(421,994)

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2479	108363	Storage Battery Equipment								
2480		DPW	S		-	-	-	-	-	
2481				B17	-	-	-	-	-	
2482										
2483	108364	Poles, Towers & Fixtures								
2484		DPW	S		(565,131,673)	(506,260,853)	(58,870,820)	(1,284,051)	(60,154,871)	
2485				B17	(565,131,673)	(506,260,853)	(58,870,820)	(1,284,051)	(60,154,871)	
2486										
2487	108365	Overhead Conductors								
2488		DPW	S		(296,706,956)	(267,267,519)	(29,439,436)	(442,542)	(29,881,978)	
2489				B17	(296,706,956)	(267,267,519)	(29,439,436)	(442,542)	(29,881,978)	
2490										
2491	108366	Underground Conduit								
2492		DPW	S		(146,157,680)	(136,988,844)	(9,168,836)	(242,668)	(9,411,504)	
2493				B17	(146,157,680)	(136,988,844)	(9,168,836)	(242,668)	(9,411,504)	
2494										
2495	108367	Underground Conductors								
2496		DPW	S		(345,734,543)	(334,927,837)	(10,806,706)	(315,704)	(11,122,409)	
2497				B17	(345,734,543)	(334,927,837)	(10,806,706)	(315,704)	(11,122,409)	
2498										
2499	108368	Line Transformers								
2500		DPW	S		(471,519,487)	(419,572,982)	(51,946,505)	(969,968)	(52,916,473)	
2501				B17	(471,519,487)	(419,572,982)	(51,946,505)	(969,968)	(52,916,473)	
2502										
2503	108369	Services								
2504		DPW	S		(260,577,881)	(237,420,879)	(23,157,001)	(664,152)	(23,821,153)	
2505				B17	(260,577,881)	(237,420,879)	(23,157,001)	(664,152)	(23,821,153)	
2506										
2507	108370	Meters								
2508		DPW	S		(87,254,335)	(83,920,470)	(3,333,865)	(259,553)	(3,593,417)	
2509				B17	(87,254,335)	(83,920,470)	(3,333,865)	(259,553)	(3,593,417)	
2510										
2511										
2512										
2513	108371	Installations on Customers' Premises								
2514		DPW	S		(7,195,723)	(6,840,352)	(355,371)	1,268	(354,103)	
2515				B17	(7,195,723)	(6,840,352)	(355,371)	1,268	(354,103)	
2516										
2517	108372	Leased Property								
2518		DPW	S		-	-	-	-	-	
2519				B17	-	-	-	-	-	
2520										
2521	108373	Street Lights								
2522		DPW	S		(29,573,981)	(27,659,035)	(1,914,946)	(30,257)	(1,945,204)	
2523				B17	(29,573,981)	(27,659,035)	(1,914,946)	(30,257)	(1,945,204)	
2524										
2525	108D00	Unclassified Dist Plant - Acct 300								
2526		DPW	S		-	-	-	-	-	
2527					-	-	-	-	-	
2528										
2529	108DS	Unclassified Dist Sub Plant - Acct 300								
2530		DPW	S		-	-	-	-	-	
2531					-	-	-	-	-	
2532										
2533	108DP	Unclassified Dist Sub Plant - Acct 300								
2534		DPW	S		4,343,165	4,017,265	325,900	(47,915)	277,985	
2535					4,343,165	4,017,265	325,900	(47,915)	277,985	
2536										
2537										
2538	TOTAL DISTRIBUTION PLANT DEPR			B17	(2,482,223,190)	(2,273,782,544)	(208,440,646)	(4,701,366)	(213,142,012)	
2539										
2540	Summary of Distribution Plant Depr by Factor									
2541	S				(2,482,223,190)	(2,273,782,544)	(208,440,646)	(4,701,366)	(213,142,012)	
2542										
2543	Total Distribution Depreciation by Factor			B17	(2,482,223,190)	(2,273,782,544)	(208,440,646)	(4,701,366)	(213,142,012)	

JUNE 2015 West Control Area

AMA		BUS		WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	FUNC	FACTOR	TOTAL		OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2544	108GP	General Plant Accumulated Depr								
2545		G-SITUS	S		(203,118,253)	(181,639,763)	(21,478,490)	160,308	(21,318,182)	
2546		G-DGP	DGP		-	-	-	-	-	
2547		G-DGU	DGU		-	-	-	-	-	
2548		G-SG	SG		-	-	-	-	-	
2549		CUST	CN		(6,980,358)	(6,499,852)	(480,505)	(25,212)	(505,718)	
2550		PTD	SO		(94,088,510)	(87,827,104)	(6,261,407)	(343,304)	(6,604,710)	
2551		P	SE		-	-	-	-	-	
2552		G-SG	CAGW		(20,698,951)	(16,028,222)	(4,670,729)	(333,598)	(5,004,327)	
2553		G-SG	CAGE		(59,972,717)	(59,972,717)	-	-	-	
2554		P	JBG		(6,078,390)	(4,714,581)	(1,363,809)	(81,152)	(1,444,960)	
2555		P	CAEW		-	-	-	-	-	
2556		P	CAEE		(404,961)	(404,961)	-	-	-	
2557		G-SG	CAGE		-	-	-	-	-	
2558		G-SG	CAGE		-	-	-	-	-	
2559				B17	(391,342,141)	(357,087,201)	(34,254,939)	(622,957)	(34,877,897)	
2560										
2561										
2562	108MP	Mining Plant Accumulated Depr.								
2563		P	S		-	-	-	-	-	
2564		P	CAEW		-	-	-	-	-	
2565		P	CAEE		(180,500,742)	(180,500,742)	-	-	-	
2566		P	JBE		-	-	-	(44,736,612)	(44,736,612)	
2567				B17	(180,500,742)	(180,500,742)	-	(44,736,612)	(44,736,612)	
2568	108MP	Less Centralia Situs Depreciation								
2569		P	S		-	-	-	-	-	
2570				B17	(180,500,742)	(180,500,742)	-	(44,736,612)	(44,736,612)	
2571										
2572	1081390	Accum Depr - Capital Lease								
2573		PTD	SO		-	-	-	-	-	
2574					-	-	-	-	-	
2575					-	-	-	-	-	
2576		Remove Capital Leases			-	-	-	-	-	
2577					-	-	-	-	-	
2578					-	-	-	-	-	
2579	1081399	Accum Depr - Capital Lease								
2580		P	S		-	-	-	-	-	
2581		P	SE		-	-	-	-	-	
2582					-	-	-	-	-	
2583					-	-	-	-	-	
2584		Remove Capital Leases			-	-	-	-	-	
2585					-	-	-	-	-	
2586					-	-	-	-	-	
2587					-	-	-	-	-	
2588		TOTAL GENERAL PLANT ACCUM DEPR		B17	(571,842,883)	(537,587,943)	(34,254,939)	(45,359,569)	(79,614,508)	
2589										
2590										
2591										
2592		Summary of General Depreciation by Factor								
2593		S			(203,118,253)	(181,639,763)	(21,478,490)	160,308	(21,318,182)	
2594		DGP			-	-	-	-	-	
2595		DGU			-	-	-	-	-	
2596		SE			-	-	-	-	-	
2597		SO			(94,088,510)	(87,827,104)	(6,261,407)	(343,304)	(6,604,710)	
2598		CN			(6,980,358)	(6,499,852)	(480,505)	(25,212)	(505,718)	
2599		SG			-	-	-	-	-	
2600		DEU			-	-	-	-	-	
2601		CAGW			(20,698,951)	(16,028,222)	(4,670,729)	(333,598)	(5,004,327)	
2602		CAGE			(59,972,717)	(59,972,717)	-	-	-	
2603		CAEW			-	-	-	-	-	
2604		CAEE			(180,905,703)	(180,905,703)	-	-	-	
2605		SSGCT			-	-	-	-	-	
2606		JBG			(6,078,390)	(4,714,581)	(1,363,809)	(81,152)	(1,444,960)	
2607		Remove Capital Leases			-	-	-	-	-	
2608		Total General Depreciation by Factor		B17	(571,842,883)	(537,587,943)	(34,254,939)	(622,957)	(34,877,897)	
2609										
2610										
2611		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(8,315,049,529)	(7,664,351,220)	(650,698,309)	(44,087,992)	(694,786,301)	
2612	111SP	Accum Prov for Amort-Steam								
2613		P	CAGW		-	-	-	-	-	
2614		P	CAGW		-	-	-	-	-	
2615		P	CAGE		-	-	-	-	-	
2616		P	SG		-	-	-	-	-	
2617					-	-	-	-	-	
2618					-	-	-	-	-	
2619					-	-	-	-	-	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2620	111GP	Accum Prov for Amort-General								
2621		G-SITUS	S		(11,041,987)	(9,687,423)	(1,354,564)	(35,201)	(1,389,766)	
2622		CUST	CN		(1,612,921)	(1,501,892)	(111,028)	111,028	-	
2623		I-SG	SG		-	-	-	-	-	
2624		PTD	SO		(5,379,374)	(5,021,387)	(357,987)	(16,424)	(374,411)	
2625		I-SG	CAGW		(117,921)	(91,312)	(26,609)	(7,206)	(33,815)	
2626		I-SG	CAGE		-	-	-	-	-	
2627		P	CAEW		-	-	-	-	-	
2628		P	CAEE		-	-	-	-	-	
2629		P	SE		-	-	-	-	-	
2630				B18	(18,152,202)	(16,302,014)	(1,850,188)	52,196	(1,797,992)	
2631										
2632										
2633	111HP	Accum Prov for Amort-Hydro								
2634		P	DGP		-	-	-	-	-	
2635		P	DGU		-	-	-	-	-	
2636		P	SG		-	-	-	-	-	
2637		P	CAGW		(1,159,358)	(897,748)	(261,610)	(31,031)	(292,641)	
2638		P	CAGE		-	-	-	-	-	
2639		P	CAGE		-	-	-	-	-	
2640				B18	(1,159,358)	(897,748)	(261,610)	(31,031)	(292,641)	
2641										
2642										
2643	111IP	Accum Prov for Amort-Intangible Plant								
2644		I-SITUS	S		12,580,507	12,580,507	-	-	-	
2645		I-DGP	DGP		-	-	-	-	-	
2646		I-DGU	DGU		-	-	-	-	-	
2647		P	CAEW		-	-	-	-	-	
2648		P	CAEE		(2,423,233)	(2,423,233)	-	-	-	
2649		P	SE		-	-	-	-	-	
2650		I-SG	SG		(13,371,076)	(12,270,834)	(1,100,242)	102,334	(997,908)	
2651		I-SG	CAGW		-	-	-	-	-	
2652		I-SG	CAGE		-	-	-	-	-	
2653		CUST	CN		(112,754,732)	(104,993,063)	(7,761,669)	(79,046)	(7,840,715)	
2654		P	CAGE		-	-	-	-	-	
2655		P	CAGE		-	-	-	-	-	
2656		I-SG	CAGW		(91,649,911)	(70,969,060)	(20,680,850)	(1,446,083)	(22,126,933)	
2657		I-SG	CAGE		(24,407,404)	(24,407,404)	-	-	-	
2658		PTD	JBG		(163,390)	(126,730)	(36,660)	(30,976)	(67,636)	
2659		PTD	SO		(290,778,004)	(271,427,296)	(19,350,708)	(267,667)	(19,618,375)	
2660				B18	(522,967,243)	(474,037,113)	(48,930,129)	(1,721,439)	(50,651,568)	
2661	111IP	Less Non-Utility Plant								
2662		NUTIL	OTH		-	-	-	-	-	
2663				B18	(522,967,243)	(474,037,113)	(48,930,129)	(1,721,439)	(50,651,568)	
2664										
2665	111390	Accum Amtr - Capital Lease								
2666		G-SITUS	S		396,357	396,357	-	-	-	
2667		G-SITUS	SG		910,304	835,400	74,905	-	74,905	
2668		P	CAGE		-	-	-	-	-	
2669		PTD	CAGW		-	-	-	577,190	577,190	
2670		PTD	SO		8,673,284	8,096,094	577,190	-	577,190	
2671					9,979,946	9,327,851	652,095	577,190	1,229,285	
2672										
2673		Remove Capital Lease Amtr			(9,979,946)	(9,327,851)	(652,095)	(577,190)	(1,229,285)	
2674										
2675		TOTAL ACCUM PROV FOR AMORTIZ		B18	(542,278,803)	(491,236,876)	(51,041,927)	(1,700,274)	(52,742,201)	
2676		AMA								
2677										
2678										
2679										
2680		Summary of Amortization by Factor								
2681		S			1,934,878	3,289,442	(1,354,564)	(35,201)	(1,389,766)	
2682		DGP			-	-	-	-	-	
2683		DGU			-	-	-	-	-	
2684		SE			-	-	-	-	-	
2685		SO			(287,484,094)	(268,352,589)	(19,131,505)	(284,091)	(19,415,596)	
2686		CN			(114,367,652)	(106,494,955)	(7,872,697)	31,982	(7,840,715)	
2687		SSGCT			-	-	-	-	-	
2688		JBG			(163,390)	(126,730)	(36,660)	(30,976)	(67,636)	
2689		CAGW			(92,927,189)	(71,958,120)	(20,969,069)	(907,131)	(21,876,200)	
2690		CAGE			(24,407,404)	(24,407,404)	-	-	-	
2691		CAEW			-	-	-	-	-	
2692		CAEE			(2,423,233)	(2,423,233)	-	-	-	
2693		SG			(12,460,772)	(11,435,434)	(1,025,337)	102,334	(923,004)	
2694		Less Capital Lease			(9,979,946)	(9,327,851)	(652,095)	(577,190)	(1,229,285)	
2695		Total Provision For Amortization by Factor		B18	(542,278,803)	(491,236,876)	(51,041,927)	(1,700,274)	(52,742,201)	

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Renewable Energy Credits	3.6 Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	(1,194,447)	(879,265)	(8,427,679)	8,112,496	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(419,729)	-	-	-	-	(443,696)	23,967
6 Total Operating Revenues	(1,614,176)	(879,265)	(8,427,679)	8,112,496	-	(443,696)	23,967
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(66,703)	-	-	-	-	-	(66,703)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(66,703)	-	-	-	-	-	(66,703)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(541,624)	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)	31,735
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,144	-	-	-	1,144	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,990)	-	-	-	(2,990)	-	-
28 Total Operating Expenses:	(610,173)	(307,743)	(2,949,688)	2,839,374	(1,855)	(155,293)	(34,969)
29							
30 Operating Rev For Return:	(1,004,003)	(571,522)	(5,477,991)	5,273,123	1,855	(288,402)	58,936
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,006	-	-	-	1,006	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,651)	-	-	-	(2,651)	-	-
54							
55 Total Deductions:	(1,645)	-	-	-	(1,645)	-	-
56							
57 Total Rate Base:	(1,645)	-	-	-	(1,645)	-	-
58							
59							
60 Estimated ROE impact	-0.262%	-0.149%	-1.428%	1.375%	0.001%	-0.075%	0.015%
61 Estimated Price Change	1,618,800	921,602	8,833,475	(8,503,117)	(3,184)	465,060	(95,036)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,544,483)	(879,265)	(8,427,679)	8,112,496	2,990	(443,696)	90,670
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	3,015	-	-	-	3,015	-	-
72 Income Before Tax	(1,547,497)	(879,265)	(8,427,679)	8,112,496	(25)	(443,696)	90,670
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,547,497)	(879,265)	(8,427,679)	8,112,496	(25)	(443,696)	90,670
77							
78 Federal Income Taxes	(541,624)	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)	31,735

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Renewable Energy Credits	3.6 Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	(9,306,944)	(879,265)	(8,427,679)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(419,729)	-	-	-	-	(443,696)	23,967
6 Total Operating Revenues	<u>(9,726,672)</u>	<u>(879,265)</u>	<u>(8,427,679)</u>	<u>-</u>	<u>-</u>	<u>(443,696)</u>	<u>23,967</u>
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(66,703)	-	-	-	-	-	(66,703)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(66,703)	-	-	-	-	-	(66,703)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,380,998)	(307,743)	(2,949,688)	-	(9)	(155,293)	31,735
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,144	-	-	-	1,144	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,990)	-	-	-	(2,990)	-	-
28 Total Operating Expenses:	<u>(3,449,547)</u>	<u>(307,743)</u>	<u>(2,949,688)</u>	<u>-</u>	<u>(1,855)</u>	<u>(155,293)</u>	<u>(34,969)</u>
29							
30 Operating Rev For Return:	<u>(6,277,125)</u>	<u>(571,522)</u>	<u>(5,477,991)</u>	<u>-</u>	<u>1,855</u>	<u>(288,402)</u>	<u>58,936</u>
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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,006	-	-	-	1,006	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,651)	-	-	-	(2,651)	-	-
54							
55 Total Deductions:	<u>(1,645)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,645)</u>	<u>-</u>	<u>-</u>
56							
57 Total Rate Base:	<u>(1,645)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,645)</u>	<u>-</u>	<u>-</u>
58							
59							
60 Estimated ROE impact	-1.636%	-0.149%	-1.428%	0.000%	0.001%	-0.075%	0.015%
61 Estimated Price Change	10,121,917	921,602	8,833,475	-	(3,184)	465,060	(95,036)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(9,656,979)	(879,265)	(8,427,679)	-	2,990	(443,696)	90,670
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	3,015	-	-	-	3,015	-	-
72 Income Before Tax	<u>(9,659,994)</u>	<u>(879,265)</u>	<u>(8,427,679)</u>	<u>-</u>	<u>(25)</u>	<u>(443,696)</u>	<u>90,670</u>
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	<u>(9,659,994)</u>	<u>(879,265)</u>	<u>(8,427,679)</u>	<u>-</u>	<u>(25)</u>	<u>(443,696)</u>	<u>90,670</u>
77							
78 Federal Income Taxes	<u>(3,380,998)</u>	<u>(307,743)</u>	<u>(2,949,688)</u>	<u>-</u>	<u>(9)</u>	<u>(155,293)</u>	<u>31,735</u>

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Renewable Energy Credits	3.6 Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	8,112,496	-	-	8,112,496	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	8,112,496	-	-	8,112,496	-	-	-
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	2,839,374	-	-	2,839,374	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,839,374	-	-	2,839,374	-	-	-
29							
30 Operating Rev For Return:	5,273,123	-	-	5,273,123	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.321%	0.000%	0.000%	1.321%	0.000%	0.000%	0.000%
61 Estimated Price Change	(8,503,117)	-	-	(8,503,117)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,112,496	-	-	8,112,496	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	8,112,496	-	-	8,112,496	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	8,112,496	-	-	8,112,496	-	-	-
77							
78 Federal Income Taxes	2,839,374	-	-	2,839,374	-	-	-

	4.1 Miscellaneous Expense & Revenue - REVISED	4.2 General Wage Increase - REVISED	4.3 Legal Expenses	4.4 Irrigation Load Control Program	4.5 Remove Non- Recurring Entries	4.6 DSM Expense Removal
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	(44,772)	-	120,685	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(18,302)	-	49,335	-	-	-
12 Other Power Supply	251,167	96,473	68,739	124,438	(2,513)	-
13 Transmission	(67,020)	(199,638)	33,502	2,529	139,885	-
14 Distribution	31,614	-	109,910	(8,290)	-	-
15 Customer Accounting	389,101	(64)	69,114	(63)	-	-
16 Customer Service & Info	(11,538,557)	(1,502)	10,843	-	(26)	(11,532,983)
17 Sales	-	-	-	-	-	-
18 Administrative & General	14,292	157,882	146,747	(219,624)	-	-
19 Total O&M Expenses	(10,982,477)	53,151	608,874	(101,011)	(2,539)	(11,532,983)
20 Depreciation	(132,826)	(132,826)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,886,412	23,942	(213,106)	35,354	889	(48,960)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	11,268	11,268	-	-	-	-
28 Total Operating Expenses:	(7,217,623)	(44,464)	395,768	(65,657)	(1,650)	(7,496,439)
29						
30 Operating Rev For Return:	7,217,623	44,464	(395,768)	65,657	1,650	7,496,439
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.881%	0.012%	-0.103%	0.017%	0.000%	-0.024%
61 Estimated Price Change	(11,638,699)	(71,701)	638,191	(105,875)	(2,661)	146,620
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	11,104,035	68,407	(608,874)	101,011	2,539	(139,885)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	11,104,035	68,407	(608,874)	101,011	2,539	(139,885)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income:	11,104,035	68,407	(608,874)	101,011	2,539	(139,885)
77						
78 Federal Income Taxes	3,886,412	23,942	(213,106)	35,354	889	(48,960)

	4.7	4.8	4.9	4.10	4.11	0	0
	Insurance Expense	Advertising	Memberships & Subscriptions - REVISED	Revenue- Sensitive/Uncollec tible Expense	Full Time Equivalent Reduction - NEW	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	-	-	-	-	(165,457)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(67,637)	-	-
12 Other Power Supply	58,270	-	-	-	(94,240)	-	-
13 Transmission	2,633	-	-	-	(45,930)	-	-
14 Distribution	80,679	-	-	-	(150,685)	-	-
15 Customer Accounting	-	-	-	414,869	(94,754)	-	-
16 Customer Service & Info	-	(23)	-	-	(14,866)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	141,500	-	(11,025)	-	(201,187)	-	-
19 Total O&M Expenses	283,082	(23)	(11,025)	414,869	(834,756)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(99,079)	8	3,859	(145,204)	292,164	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	184,003	(15)	(7,166)	269,665	(542,591)	-	-
29							
30 Operating Rev For Return:	(184,003)	15	7,166	(269,665)	542,591	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.048%	0.000%	0.002%	-0.070%	0.141%	0.000%	0.000%
61 Estimated Price Change	296,712	(24)	(11,556)	434,845	(874,949)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(283,082)	23	11,025	(414,869)	834,756	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(283,082)	23	11,025	(414,869)	834,756	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(283,082)	23	11,025	(414,869)	834,756	-	-
77							
78 Federal Income Taxes	(99,079)	8	3,859	(145,204)	292,164	-	-

	4.1 Miscellaneous Expense & Revenue - REVISED	4.2 General Wage Increase - REVISED	4.3 Legal Expenses	4.4 Irrigation Load Control Program	4.5 Remove Non- Recurring Entries	4.6 DSM Expense Removal
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	276,667	96,473	124,438	(2,513)	-	-
13 Transmission	(54,591)	(199,638)	2,529	-	139,885	-
14 Distribution	72,388	-	(8,290)	-	-	-
15 Customer Accounting	414,741	(64)	(63)	-	-	-
16 Customer Service & Info	(11,534,534)	(1,502)	-	(26)	-	(11,532,983)
17 Sales	-	-	-	-	-	-
18 Administrative & General	68,733	157,882	(219,624)	-	-	-
19 Total O&M Expenses	(10,756,595)	53,151	(101,011)	(2,539)	139,885	(11,532,983)
20 Depreciation	(132,826)	(132,826)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,807,354	23,942	35,354	889	(48,960)	4,036,544
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	11,268	11,268	-	-	-	-
28 Total Operating Expenses:	(7,070,800)	(44,464)	(65,657)	(1,650)	90,925	(7,496,439)
29						
30 Operating Rev For Return:	7,070,800	44,464	65,657	1,650	(90,925)	7,496,439
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.843%	0.012%	0.000%	0.017%	0.000%	-0.024%
61 Estimated Price Change	(11,401,941)	(71,701)	-	(105,875)	(2,661)	146,620
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	10,878,153	68,407	101,011	2,539	(139,885)	11,532,983
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	10,878,153	68,407	101,011	2,539	(139,885)	11,532,983
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	10,878,153	68,407	101,011	2,539	(139,885)	11,532,983
77						
78 Federal Income Taxes	3,807,354	23,942	35,354	889	(48,960)	4,036,544

	4.7	4.8	4.9	4.10	4.11	0	0
	Insurance Expense	Advertising	Memberships & Subscriptions - REVISED	Revenue- Sensitive/Uncollec- tible Expense	Full Time Equivalent Reduction - NEW	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	58,270	-	-	-	-	-	-
13 Transmission	2,633	-	-	-	-	-	-
14 Distribution	80,679	-	-	-	-	-	-
15 Customer Accounting	-	-	-	414,869	-	-	-
16 Customer Service & Info	-	(23)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	141,500	-	(11,025)	-	-	-	-
19 Total O&M Expenses	283,082	(23)	(11,025)	414,869	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(99,079)	8	3,859	(145,204)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	184,003	(15)	(7,166)	269,665	-	-	-
29							
30 Operating Rev For Return:	(184,003)	15	7,166	(269,665)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.048%	0.000%	0.002%	-0.070%	0.000%	0.000%	0.000%
61 Estimated Price Change	296,712	(24)	(11,556)	434,845	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(283,082)	23	11,025	(414,869)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(283,082)	23	11,025	(414,869)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(283,082)	23	11,025	(414,869)	-	-	-
77							
78 Federal Income Taxes	(99,079)	8	3,859	(145,204)	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue - REVISED	General Wage Increase - REVISED	Legal Expenses	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense Removal
Total Normalized						
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	(44,772)	120,685	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(18,302)	49,335	-	-	-	-
12 Other Power Supply	(25,501)	68,739	-	-	-	-
13 Transmission	(12,428)	33,502	-	-	-	-
14 Distribution	(40,775)	109,910	-	-	-	-
15 Customer Accounting	(25,640)	69,114	-	-	-	-
16 Customer Service & Info	(4,023)	10,843	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(54,441)	146,747	-	-	-	-
19 Total O&M Expenses	(225,882)	608,874	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	79,059	(213,106)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(146,823)	395,768	-	-	-	-
29						
30 Operating Rev For Return:	146,823	(395,768)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.037%	0.000%	-0.099%	0.000%	0.000%	0.000%
61 Estimated Price Change	(236,758)	-	638,191	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	225,882	(608,874)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	225,882	(608,874)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	225,882	(608,874)	-	-	-	-
77						
78 Federal Income Taxes	79,059	(213,106)	-	-	-	-

	4.7	4.8	4.9	4.10	4.11	0	0
	Insurance Expense	Advertising	Memberships & Subscriptions - REVISED	Revenue- Sensitive/Uncollec tible Expense	Full Time Equivalent Reduction - NEW	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	-	-	-	-	(165,457)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(67,637)	-	-
12 Other Power Supply	-	-	-	-	(94,240)	-	-
13 Transmission	-	-	-	-	(45,930)	-	-
14 Distribution	-	-	-	-	(150,685)	-	-
15 Customer Accounting	-	-	-	-	(94,754)	-	-
16 Customer Service & Info	-	-	-	-	(14,866)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(201,187)	-	-
19 Total O&M Expenses	-	-	-	-	(834,756)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	292,164	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(542,591)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	542,591	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.136%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	(874,949)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	834,756	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	834,756	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	834,756	-	-
77							
78 Federal Income Taxes	-	-	-	-	292,164	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	RES	(385,804)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	172,865	SO	6.655%	11,504	
Gain on Property Sales	421	RES	(394)	OR	Situs	-	
Gain on Property Sales	421	RES	213,702	UT	Situs	-	
Gain on Property Sales	421	RES	(369)	NUTIL	0.000%	-	
			<u>-</u>			<u>11,504</u>	4.1.1
Loss on Property Sales	421	RES	(3,540)	SO	6.655%	(236)	
Loss on Property Sales	421	RES	3,540	CAGE	0.000%	-	
			<u>-</u>			<u>(236)</u>	4.1.1
Adjustment to Expense:							
Depreciation Expense	403SP	RES	(588,637)	CAGW	22.565%	(132,826)	
Amortization Expense	407	RES	588,637	OR	Situs	-	
Other Expenses	557	RES	(6,478)	SG	8.229%	(533)	
Transmission Expense	561	RES	(2,426,172)	SG	8.229%	(199,638)	
Customer Accounts	903	RES	(931)	CN	6.884%	(64)	
Customer Accounts	903	RES	(51,720)	OR	Situs	-	
Info. & Instructional Advertising	909	RES	(21,815)	CN	6.884%	(1,502)	
Info. & Instructional Advertising	909	RES	(9,671)	OR	Situs	-	
Office Supplies	921	RES	(23,710)	SO	6.655%	(1,578)	
Outside Services	923	RES	101,757	OR	Situs	-	
Outside Services	923	RES	(76,580)	SO	6.655%	(5,096)	
Regulatory Commission Expense	928	RES	36,702	CAEE	0.000%	-	
Regulatory Commission Expense	928	RES	(36,702)	SO	6.655%	(2,442)	
Duplicate Charges	929	RES	83,267	SO	6.655%	5,541	
Misc. General Expense	930	RES	2,426,172	SO	6.655%	161,457	
Other Expenses	557	RES	97,006	WA	Situs	97,006	
Total Miscellaneous General Expense Removal			<u>91,125</u>			<u>(79,675)</u>	4.1.1

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, a reversing entry was made to correct an Oregon depreciation deferral incorrectly booked on a Control Area Generation-West (CAGW) factor that should have been booked situs to Oregon. This adjustment corrects that allocation as well.

This revised adjustment incorporates Boise's recommendation to remove amortization on Cholla Contra Regulatory Asset, which was incorrectly included in base period results. Please refer to Boise Exhibit No. BGM-5C, Page 20 for details.

PacifiCorp
Washington Expedited Rate Filing - June 2015
Miscellaneous Expense & Revenue - REVISED

Description	FERC	Factor	Amt to Exclude
(Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	CAGE	385,804
Gain on Property Sales	421	SO	(172,865)
Gain on Property Sales	421	OR	394
Gain on Property Sales	421	UT	(213,702)
Gain on Property Sales	421	NUTIL	369
Loss on Property Sales	421	SO	3,540
Loss on Property Sales	421	CAGE	(3,540)
			<u>-</u>
Depreciation & Amortization Expense			
Depreciation Expense	403SP	CAGW	588,637
Amortization Expense	407	OR	(588,637)
			<u>-</u>
Operation & Maintenance Expense			
Other Expenses	557	SG	6,478
Transmission Expense	561	SG	2,426,172
			<u>2,432,650</u>
Administrative & General Expense			
Customer Accounts	903	CN	931
Customer Accounts	903	OR	51,720
Info. & Instructional Advertising	909	CN	21,815
Info. & Instructional Advertising	909	OR	9,671
Office Supplies	921	SO	23,710
Outside Services	923	OR	(101,757)
Outside Services	923	SO	76,580
Regulatory Commission Expense	928	CAEE	(36,702)
Regulatory Commission Expense	928	SO	36,702
Duplicate Charges	929	SO	(83,267)
Misc. General Expense	930	SO	(2,426,172)
Other Expenses	557	WA	(97,006)
			<u>(2,523,776)</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>(91,125)</u>
			Ref. 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	2,459	CAEE	0.00%	-	
Steam Operations	500	PRO	1,393,065	CAGE	0.00%	-	
Steam Operations	500	PRO	44	CAGW	22.57%	10	
Steam Operations	500	PRO	153,375	JBG	22.44%	34,413	
Steam Operations	500	PRO	117	SG	8.23%	10	
Fuel Related-Non NPC	501	PRO	37,762	CAEE	0.00%	-	
Fuel Related-Non NPC	501	PRO	13,369	JBE	22.73%	3,039	
Fuel Related-Non NPC	501	PRO	6,686	SE	7.68%	514	
Steam Maintenance	510	PRO	659,283	CAGE	0.00%	-	
Steam Maintenance	510	PRO	(1,687)	CAGW	22.57%	(381)	
Steam Maintenance	510	PRO	370,285	JBG	22.44%	83,081	
Hydro Operations	535	PRO	153,266	CAGE	0.00%	-	
Hydro Operations	535	PRO	161,419	CAGW	22.57%	36,424	
Hydro Maintenance	541	PRO	20,323	CAGE	0.00%	-	
Hydro Maintenance	541	PRO	57,214	CAGW	22.57%	12,910	
Other Operations	546	PRO	1,125	CAGE	0.00%	-	
Other Operations	546	PRO	364	CAGW	22.57%	82	
Other Operations	549	PRO	102,323	CAGE	0.00%	-	
Other Operations	549	PRO	35,268	CAGW	22.57%	7,958	
Other Operations	549	PRO	38,422	SG	8.23%	3,162	
Other Operations	549	PRO	10	OR	Situs	-	
Other Maintenance	551	PRO	40,601	CAGE	0.00%	-	
Other Maintenance	551	PRO	18,455	CAGW	22.57%	4,164	
Other Power Supply Expenses	557	PRO	199,139	CAGE	0.00%	-	
Other Power Supply Expenses	557	PRO	2,761	CAGW	22.57%	623	
Other Power Supply Expenses	557	PRO	33,661	JBG	22.44%	7,552	
Other Power Supply Expenses	557	PRO	549,273	SG	8.23%	45,197	
Transmission Operations	560	PRO	80,078	CAGE	0.00%	-	
Transmission Operations	560	PRO	4,193	CAGW	22.57%	946	
Transmission Operations	560	PRO	491	JBG	22.44%	110	
Transmission Operations	560	PRO	313,103	SG	8.23%	25,764	
Transmission Maintenance	568	PRO	(42,626)	CAGE	0.00%	-	
Transmission Maintenance	568	PRO	1,040	CAGW	22.57%	235	
Transmission Maintenance	568	PRO	1,622	JBG	22.44%	364	
Transmission Maintenance	568	PRO	73,923	SG	8.23%	6,083	
Distribution Operations	580	PRO	460,435	WA	Situs	32,748	
Distribution Operations	580	PRO	467,536	SNPD	6.33%	29,599	
Distribution Maintenance	590	PRO	747,968	WA	Situs	36,447	
Distribution Maintenance	590	PRO	175,585	SNPD	6.33%	11,116	
Customer Accounts	901	PRO	690,358	CN	6.88%	47,522	
Customer Accounts	901	PRO	384,792	WA	Situs	21,592	
Customer Services	907	PRO	52,824	CN	6.88%	3,636	
Customer Services	907	PRO	1,117	OTHER	0.00%	-	
Customer Services	907	PRO	123,437	WA	Situs	7,207	
Administrative & General	920	PRO	49,618	WA	Situs	8,512	
Administrative & General	920	PRO	2,077,218	SO	6.65%	138,235	
			<u>9,711,095</u>			<u>608,874</u>	
			Ref 4.2.1			Ref 4.2.6	

Description of Adjustment:

This adjustment annualizes the wage increases that occurred during the 12 months ended June 2015 for labor charged to operations and maintenance accounts.

As explained in the rebuttal testimony of Ms. McCoy, this revised adjustment reflects Public Counsel's proposed FTE adjustment, with a corresponding update to wages for known increases through June 2016. This adjustment has been modified to reflect the proposed update to wages as discussed in Exhibit No. SEM-6T, Page 10 (Line 12) to Page 11 (Line 4).

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 General Wage Increase Adjustment - REVISED

Account	Description	12 Months Ended June 2015	12 Months Ended June 2016	Adjustment	Ref.
5001XX	Regular Ordinary Time	420,731,462	435,066,597	14,335,136	
5002XX	Overtime	53,740,635	55,571,683	1,831,047	
5003XX	Premium Pay	6,822,546	7,055,003	232,457	
	Subtotal for Escalation	481,294,643	497,693,283	16,398,640	4.2.2
500410	Annual Incentive Plan	32,290,295	32,290,295	-	
580500	Payroll Tax Expense	36,668,113	37,838,005	1,169,891	4.2.7
580700	Payroll Tax Expense-Unemployment	3,371,178	3,371,178	-	
	Total Payroll Taxes	40,039,292	41,209,183	1,169,891	
501115	SERP Plan	3,308,233	-	(3,308,233)	
50112X	Medical	58,081,129	58,081,129	-	
5011XX	Pension	24,712,488	24,712,488	-	
50115X	Post Retirement	(4,043,010)	(4,043,010)	-	
5012XX	Stock/401(k)/ESOP	32,404,711	32,404,711	-	
xxxxx	All Other Labor and Benefit Items	26,816,664	26,816,664	-	
	Other Labor	141,280,215	137,971,982	(3,308,233)	
	Total Labor	694,904,445	709,164,744	14,260,299	4.2.4
	Non-Utility and Capitalized Labor	221,682,730	226,231,933	4,549,204	4.2.4
	Total Utility Labor	473,221,716	482,932,811	9,711,095	4.2.4

Ref 4.2

Ref. 4.2.1
Ref. 4.2.1
Ref. 4.2.1

Acct	Account Desc.	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
5003XX	Res/Ordinary Time	37,263	34,841	34,841	36,852	32,183	36,750	35,203	33,032	35,935	38,253	33,857	35,071	420,731
5003XX	Overtime	4,566	4,327	4,327	4,566	4,327	4,566	4,327	4,566	4,327	4,566	4,327	4,566	53,741
5003XX	Premium Pay	508	508	508	508	508	508	508	508	508	508	508	508	6,096
Grand Total		42,769	39,652	39,652	42,344	37,227	38,908	38,908	37,880	40,606	42,250	38,183	40,139	481,293

Code	Labor Group	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
1	Officer/Exempt	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	20,304
3	IBEW 125	2,697	2,709	2,709	2,712	2,596	3,192	2,572	2,871	2,716	2,866	2,845	2,841	32,942
4	IBEW 659	3,853	3,629	3,629	3,626	3,450	3,895	3,225	4,059	3,190	3,273	3,111	3,554	42,537
5	UWUA 127	4,191	3,823	3,823	3,842	3,446	4,188	3,424	4,342	3,589	3,722	3,542	3,732	44,913
8	IBEW 57 WY	48	48	48	48	48	48	48	48	48	48	48	48	603
9	IBEW 57 WY	58	49	49	44	40	43	50	50	56	56	56	67	603
11	IBEW 57 FD	8,868	7,914	8,102	8,227	7,690	8,452	7,327	7,414	7,800	8,163	7,521	8,419	98,027
12	IBEW 57 FS	6,612	6,624	6,624	6,612	6,573	6,624	6,612	6,612	6,612	6,612	6,612	6,612	80,896
13	PCCC Non-Exempt	329	325	325	325	325	325	325	325	325	325	325	325	3,900
15	IBEW 57 CT	1,200	1,086	1,064	1,176	1,001	1,118	1,066	953	1,141	1,115	1,136	1,157	13,273
Grand Total		42,769	39,652	39,652	42,344	37,227	38,908	38,908	37,880	40,606	42,250	38,183	40,139	481,293

Increase - July 2014 through June 2015^{1,2}

Code	Labor Group	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
3	IBEW 125							2.41%						
4	IBEW 659											2.00%		
8	UWUA 127				2.00%									
11	IBEW 57 FD								2.00%					
12	IBEW 57 FS													
13	PCCC Non-Exempt							2.20%						
15	IBEW 57 CT													
18	Non-Exempt													

Code	Labor Group	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
2	Officer/Exempt	16,882	15,434	15,434	17,445	14,369	16,983	16,309	14,288	16,736	16,411	15,370	15,266	191,136
3	IBEW 125	2,997	2,709	2,709	2,712	2,596	3,192	2,572	2,871	2,716	2,866	2,845	2,841	32,942
4	IBEW 659	3,629	3,629	3,629	3,626	3,450	3,895	3,225	4,059	3,190	3,273	3,111	3,554	42,537
5	UWUA 127	4,191	3,823	3,823	3,842	3,446	4,188	3,424	4,342	3,589	3,722	3,542	3,732	44,913
8	IBEW 57 WY	48	48	48	48	48	48	48	48	48	48	48	48	603
9	IBEW 57 WY	58	49	49	44	40	43	50	50	56	56	56	67	603
11	IBEW 57 FD	9,048	8,072	8,264	8,391	7,844	8,621	7,473	7,414	7,800	8,163	7,521	8,419	98,027
12	IBEW 57 FS	4,052	3,951	3,951	3,938	3,638	4,075	3,467	3,391	3,966	3,668	3,456	3,610	45,536
13	PCCC Non-Exempt	688	639	641	626	596	688	651	637	595	628	591	646	7,613
15	IBEW 57 CT	1,200	1,086	1,064	1,202	1,023	1,143	1,086	953	1,141	1,115	1,136	1,157	13,419
18	Non-Exempt	45,923	39,673	39,673	43,126	37,953	43,426	39,199	37,763	43,971	42,219	36,166	40,139	469,490

Increase - July 2015 through June 2016^{1,2}

Code	Labor Group	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Total
2	Officer/Exempt							2.36%						
3	IBEW 125													
4	IBEW 659													
5	UWUA 127													
8	IBEW 57 WY				2.00%									
11	IBEW 57 FD													
12	IBEW 57 FS							3.16%						
13	PCCC Non-Exempt													
15	IBEW 57 CT													
18	Non-Exempt													

Code	Labor Group	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Total
1	Officer/Exempt	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	20,304
3	IBEW 125	2,697	2,709	2,709	2,712	2,596	3,192	2,572	2,871	2,716	2,866	2,845	2,841	32,942
4	IBEW 659	3,853	3,629	3,629	3,626	3,450	3,895	3,225	4,059	3,190	3,273	3,111	3,554	42,537
5	UWUA 127	4,191	3,823	3,823	3,842	3,446	4,188	3,424	4,342	3,589	3,722	3,542	3,732	44,913
8	IBEW 57 WY	48	48	48	48	48	48	48	48	48	48	48	48	603
9	IBEW 57 WY	58	49	49	44	40	43	50	50	56	56	56	67	603
11	IBEW 57 FD	8,234	8,229	8,229	8,234	8,000	8,794	7,602	7,502	7,936	8,046	7,671	8,387	99,988
12	IBEW 57 FS	4,061	4,061	4,061	4,061	3,711	4,157	3,536	3,459	4,015	4,047	3,525	3,652	46,447
13	PCCC Non-Exempt	343	339	339	343	343	343	343	343	343	343	343	344	4,096
15	IBEW 57 CT	1,253	1,134	1,111	1,228	1,045	1,168	1,120	1,005	1,166	1,138	1,161	1,182	13,713
Grand Total		44,830	40,557	41,396	44,116	38,774	44,431	40,101	38,634	41,610	43,288	39,066	41,051	497,693

¹ Overall actual increases
² Increases occur on the 28th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2014 is shown as effective on January 1, 2015.

Total Company Basis					
Indicator	Actual		Adjustment	June 2016	Ref.
	June 2015	% Of Total			
500CAGE	67,884,043	9.77%	1,393,065	69,277,108	
500JBG	7,473,966	1.08%	153,375	7,627,341	
500SG	5,688	0.00%	117	5,805	
501CAEE	1,840,131	0.26%	37,762	1,877,892	
501JBE	651,466	0.09%	13,369	664,835	
501SE	325,824	0.05%	6,686	332,510	
500CAEE	119,827	0.02%	2,459	122,286	
500CAGW	2,140	0.00%	44	2,184	
510CAGE	32,126,887	4.62%	659,283	32,786,171	
510JBG	18,043,998	2.60%	370,285	18,414,283	
510CAGW	(82,230)	-0.01%	(1,687)	(83,917)	
535CAGE	7,468,677	1.07%	153,266	7,621,944	
535CAGW	7,865,932	1.13%	161,419	8,027,350	
541CAGE	990,353	0.14%	20,323	1,010,676	
541CAGW	2,788,049	0.40%	57,214	2,845,263	
546CAGE	54,802	0.01%	1,125	55,927	
546CAGW	17,719	0.00%	364	18,083	
549CAGE	4,986,210	0.72%	102,323	5,088,534	
549CAGW	1,718,633	0.25%	35,268	1,753,901	
549OR	505	0.00%	10	515	
549SG	1,872,311	0.27%	38,422	1,910,733	
551CAGE	1,978,478	0.28%	40,601	2,019,078	
551CAGW	899,294	0.13%	18,455	917,748	
557SG	26,766,065	3.85%	549,273	27,315,338	
557CAGE	9,704,036	1.40%	199,139	9,903,175	
557CAGW	134,530	0.02%	2,761	137,290	
557JBG	1,640,287	0.24%	33,661	1,673,947	
560CAGE	3,902,219	0.56%	80,078	3,982,297	
560CAGW	204,315	0.03%	4,193	208,508	
560SG	15,257,491	2.20%	313,103	15,570,594	
560JBG	23,951	0.00%	491	24,442	
568CAGE	(2,077,143)	-0.30%	(42,626)	(2,119,769)	
568CAGW	50,702	0.01%	1,040	51,742	
568SG	3,602,262	0.52%	73,923	3,676,185	
568JBG	79,030	0.01%	1,622	80,652	
580CA	769,363	0.11%	15,788	785,151	
580IDU	1,171,533	0.17%	24,041	1,195,575	
580OR	7,611,605	1.10%	156,200	7,767,804	
580SNPD	22,783,021	3.28%	467,536	23,250,557	
580UT	8,978,275	1.29%	184,245	9,162,520	
580WA	1,595,821	0.23%	32,748	1,628,569	
580WYP	2,099,729	0.30%	43,089	2,142,818	
580WYU	210,695	0.03%	4,324	215,018	
590CA	2,388,140	0.34%	49,008	2,437,148	
590IDU	2,338,721	0.34%	47,993	2,386,715	
590OR	11,729,861	1.69%	240,711	11,970,572	
590SNPD	8,556,256	1.23%	175,585	8,731,841	
590UT	15,203,315	2.19%	311,991	15,515,306	
590WA	1,776,048	0.26%	36,447	1,812,495	
590WYP	2,589,172	0.37%	53,133	2,642,306	
590WYU	423,248	0.06%	8,686	431,934	

Total Company Basis					
Indicator	Actual		Adjustment	June 2016	Ref.
	June 2015	% Of Total			
901CN	33,641,169	4.84%	690,358	34,331,527	
901WYP	1,161,283	0.17%	23,831	1,185,114	
901CA	1,040,862	0.15%	21,360	1,062,222	
901IDU	1,565,975	0.23%	32,136	1,598,110	
901OR	8,659,756	1.25%	177,709	8,837,465	
901UT	5,063,531	0.73%	103,910	5,167,441	
901WA	1,052,182	0.15%	21,592	1,073,775	
901WYU	207,321	0.03%	4,254	211,575	
907CN	2,574,116	0.37%	52,824	2,626,940	
907OR	1,679,460	0.24%	34,465	1,713,925	
907CA	52,704	0.01%	1,082	53,786	
907IDU	355,365	0.05%	7,293	362,658	
907OTHER	54,426	0.01%	1,117	55,542	
907UT	2,385,042	0.34%	48,944	2,433,986	
907WA	351,195	0.05%	7,207	358,402	
907WYP	1,191,315	0.17%	24,447	1,215,762	
920CA	32,109	0.00%	659	32,768	
920OR	484,963	0.07%	9,952	494,915	
920SO	101,222,866	14.57%	2,077,218	103,300,084	
920UT	507,734	0.07%	10,419	518,153	
920WA	414,778	0.06%	8,512	423,290	
920IDU	61,606	0.01%	1,264	62,871	
920WYP	920,417	0.13%	18,888	939,305	
920WYU	(3,710)	0.00%	(76)	(3,786)	
Utility Labor	473,221,715	68.10%	9,711,095	482,932,810	4.2.1
Non-Utility/Capital	221,682,730	31.90%	4,549,204	226,231,933	4.2.1
Total	694,904,445	100.00%	14,260,299	709,164,744	4.2.1

Washington Allocated						
Indicator	WA %	Actual		Adjustment	June 2016	Ref
		June 2015	% Of Total			
500CAGE	0.0000%	-	0.00%	-	-	
500JBG	22.4370%	1,676,934	5.65%	34,413	34,413	
500SG	8.2285%	468	0.00%	10	10	
501CAEE	0.0000%	-	0.00%	-	-	
501JBE	22.7309%	148,084	0.50%	3,039	3,039	
501SE	7.6801%	25,023	0.08%	514	514	
500CAEE	0.0000%	-	0.00%	-	-	
500CAGW	22.5651%	483	0.00%	10	10	
510CAGE	0.0000%	-	0.00%	-	-	
510JBG	22.4370%	4,048,533	13.65%	83,081	83,081	
510CAGW	22.5651%	(18,555)	-0.06%	(381)	(381)	
535CAGE	0.0000%	-	0.00%	-	-	
535CAGW	22.5651%	1,774,952	5.98%	36,424	36,424	
541CAGE	0.0000%	-	0.00%	-	-	
541CAGW	22.5651%	629,125	2.12%	12,910	12,910	
546CAGE	0.0000%	-	0.00%	-	-	
546CAGW	22.5651%	3,998	0.01%	82	82	
549CAGE	0.0000%	-	0.00%	-	-	
549CAGW	22.5651%	387,810	1.31%	7,958	7,958	
549OR	0.0000%	-	0.00%	-	-	
549SG	8.2285%	154,064	0.52%	3,162	3,162	
551CAGE	0.0000%	-	0.00%	-	-	
551CAGW	22.5651%	202,926	0.68%	4,164	4,164	
557SG	8.2285%	2,202,452	7.42%	45,197	45,197	
557CAGE	0.0000%	-	0.00%	-	-	
557CAGW	22.5651%	30,357	0.10%	623	623	
557JBG	22.4370%	368,031	1.24%	7,552	7,552	
560CAGE	0.0000%	-	0.00%	-	-	
560CAGW	22.5651%	46,104	0.16%	946	946	
560SG	8.2285%	1,255,466	4.23%	25,764	25,764	
560JBG	22.4370%	5,374	0.02%	110	110	
568CAGE	0.0000%	-	0.00%	-	-	
568CAGW	22.5651%	11,441	0.04%	235	235	
568SG	8.2285%	296,413	1.00%	6,083	6,083	
568JBG	22.4370%	17,732	0.06%	364	364	
580CA	0.0000%	-	0.00%	-	-	
580IDU	0.0000%	-	0.00%	-	-	
580OR	0.0000%	-	0.00%	-	-	
580SNPD	6.3309%	1,442,367	4.86%	29,599	29,599	
580UT	0.0000%	-	0.00%	-	-	
580WA	100.0000%	1,595,821	5.38%	32,748	32,748	
580WYP	0.0000%	-	0.00%	-	-	
580WYU	0.0000%	-	0.00%	-	-	
590CA	0.0000%	-	0.00%	-	-	
590IDU	0.0000%	-	0.00%	-	-	
590OR	0.0000%	-	0.00%	-	-	
590SNPD	6.3309%	541,687	1.83%	11,116	11,116	
590UT	0.0000%	-	0.00%	-	-	
590WA	100.0000%	1,776,048	5.99%	36,447	36,447	
590WYP	0.0000%	-	0.00%	-	-	
590WYU	0.0000%	-	0.00%	-	-	
901CN	6.8837%	2,315,749	7.80%	47,522	47,522	
901WYP	0.0000%	-	0.00%	-	-	
901CA	0.0000%	-	0.00%	-	-	
901IDU	0.0000%	-	0.00%	-	-	
901OR	0.0000%	-	0.00%	-	-	
901UT	0.0000%	-	0.00%	-	-	
901WA	100.0000%	1,052,182	3.55%	21,592	21,592	

Washington Allocated						
Indicator	WA %	Actual		Adjustment	June 2016	Ref
		June 2015	% Of Total			
901WYU	0.0000%	-	0.00%	-	-	
907CN	6.8837%	177,194	0.60%	3,636	3,636	
907OR	0.0000%	-	0.00%	-	-	
907CA	0.0000%	-	0.00%	-	-	
907IDU	0.0000%	-	0.00%	-	-	
907OTHER	0.0000%	-	0.00%	-	-	
907UT	0.0000%	-	0.00%	-	-	
907WA	100.0000%	351,195	1.18%	7,207	7,207	
907WYP	0.0000%	-	0.00%	-	-	
920CA	0.0000%	-	0.00%	-	-	
920OR	0.0000%	-	0.00%	-	-	
920SO	6.6548%	6,736,184	22.70%	138,235	138,235	
920UT	0.0000%	-	0.00%	-	-	
920WA	100.0000%	414,778	1.40%	8,512	8,512	
920IDU	0.0000%	-	0.00%	-	-	
920WYP	0.0000%	-	0.00%	-	-	
920WYU	0.0000%	-	0.00%	-	-	
Utility Labor		29,670,419	100.00%	608,874	608,874	4.2
Non-Utility/Capital		-	0.00%	-	-	
Total		29,670,419	100.00%	608,874	608,874	4.2

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 General Wage Increase Adjustment - REVISED
 Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>SOCIAL SEC</u>	<u>MEDICARE</u>	<u>TOTAL FICA TAX</u>	<u>Ref</u>
<i>FICA Calculated on June 2016 Labor</i>						
Restated Wages Adjustment	a		16,398,640	16,398,640		4.2.1
Restated Incentive Adjustment	b		-	-		
	c	a + b	16,398,640	16,398,640		
Percentage of eligible wages below limit	d		91.68%	97.26%		
Increase below limit	e	c * d	15,034,048	15,949,429		
Rate below limit	f		6.20%	1.45%		
Tax on increase below limit	g	e * f	932,111	231,267		
Percentage of eligible wages above limit	h		8.32%	2.74%		
Increase above limit	i	c * h	1,364,592	449,211		
Rate above limit	j		-	1.45%		
Tax on increase above limit	k	i * j	-	6,514		
Total FICA Tax on Labor	g + k		932,111	237,780	1,169,891	4.2.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(1,707,505)	SO	6.6548%	(113,631)	4.9.4
Memberships As Booked	930	RES	(10,027)	WA	Situs	(10,027)	4.9.4
Total			<u>(1,717,532)</u>			<u>(123,658)</u>	
Add Back:							
Memberships on State Specific Factors	930	RES	1,225,021	SO	6.6548%	81,523	4.9.4
Memberships on State Specific Factors	930	RES	3,693	CA	Situs	-	
Memberships on State Specific Factors	930	RES	352,103	OR	Situs	-	
Memberships on State Specific Factors	930	RES	31,110	WA	Situs	31,110	4.9.4
Memberships on State Specific Factors	930	RES	69,089	UT	Situs	-	
Memberships on State Specific Factors	930	RES	4,186	ID	Situs	-	
Memberships on State Specific Factors	930	RES	32,330	WY - ALL	Situs	-	
Total			<u>1,717,532</u>			<u>112,632</u>	
			<u>-</u>			<u>(11,025)</u>	

Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2015, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

For the purposes of the current filing, the Company partially accepts Staff's proposed changes to this adjustment. Consistent with the Company's response to WUTC Data Request 153, membership expenses associated Utah and Wyoming Taxpayers Associations have been removed. The Company rejects proposed exclusion of Yakima County Development Association dues for reasons described in response to WUTC Data Request 151. Please see Rebuttal Testimony of Ms. McCoy (Exhibit SEM-6T) for further explanations.

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions - REVISED

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	2015 GOSH Conference Sponsorship	SO	OR	2,500	2,500
930.2	545550	Albany Area Chamber of Commerce	SO	OR	2,004	2,004
930.2	545550	Albany Downtown Association	SO	OR	175	175
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	1,500	1,500
930.2	553110	Alberta Main Street	OR	OR	2,500	-
930.2	553110	Albina Opportunity Corporation	OR	OR	5,000	-
930.2	545550	American Fork Chamber of Commerce	SO	UT	550	550
930.2	545550	American Leadership Forum of Oregon	SO	OR	5,000	5,000
930.2	545550	American Wind Energy Association	SO	SO	13,337	13,337
930.2	545550	Arlington Club	SO	OR	1,580	1,580
930.2	545550	Associated Oregon Industries	SO	OR	28,840	28,840
930.2	545550	Associated Oregon Utilities	SO	OR	28,000	28,000
930.2	545550	Associated Taxpayers of Idaho	SO	ID	850	850
930.2	545550	Association of Idaho Cities	SO	ID	300	300
930.2	545550	Association of Oregon Counties	SO	OR	1,000	1,000
930.2	545550	Association of State Dam Safety Officials	SO	SO	370	370
930.2	545550	Association of Washington Cities	SO	WA	1,000	1,000
930.2	545550	Astoria Downtown Historic Distric Association	SO	ID	500	500
930.2	545550	Basin Area Chamber of Commerce	SO	WYP	180	180
930.2	545550	Bay Area Chamber of Commerce	SO	CA	1,328	1,328
930.2	553110	Bay Area Chamber of Commerce	OR	OR	325	-
930.2	545550	Bend Chamber of Commerce	SO	OR	1,314	1,314
930.2	553110	Box Elder Development Alliance	UT	UT	1,000	-
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	600	600
930.2	545550	Brigham City Chamber of Commerce	SO	UT	240	240
930.2	545550	Brownsville Chamber of Commerce	SO	OR	150	150
930.2	545550	Buffalo Chamber of Commerce	SO	WYP	1,750	1,750
930.2	545550	Butte County Chamber of Commerce	SO	CA	50	50
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	30	30
930.2	545550	Cache Chamber of Commerce	SO	UT	608	608
930.2	553110	Cache Chamber of Commerce	UT	UT	3,000	-
930.2	545550	California Association for Local Economic Development	SO	CA	785	785
930.2	545550	California Utilities Emergency Association	SO	CA	500	500
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	310	310
930.2	545550	Carbon County Chamber of Commerce	SO	WYP	675	675
930.2	553110	Carbon County Economic Development Corporation	IDU	WYP	3,000	-
930.2	553110	Carbon County Economic Development Corporation	WYP	WYP	4,000	-
930.2	553110	Casper Area Economic Development Alliance	WYP	WYP	4,000	-
930.2	553110	CDD Business Development Corporation	OR	OR	500	-
930.2	545550	Cedar City Chamber of Commerce	SO	UT	525	525
930.2	553110	Central Northeast Neighbors	OR	OR	2,000	-
930.2	545550	Central Oregon Builders Association	SO	OR	415	415
930.2	545550	Central Point Chamber of Commerce	SO	OR	250	250
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	464	464
930.2	545550	Chamber of Medford and Jackson County	SO	OR	2,043	2,043
930.2	545550	ChamberWest Regional Chamber of Commerce	SO	UT	1,000	1,000
930.2	545550	Cheyenne Rotary Club	SO	WYP	200	200
930.2	545550	City Club of Portland	OR	OR	190	-
930.2	553110	City of Corvallis, Parks and Recreation	OR	OR	2,000	-
930.2	553110	City of Rexburg	IDU	ID	2,000	-
930.2	545550	Clapstop Economic Development Resources	SO	OR	5,000	5,000
930.2	553110	Clapstop Economic Development Resources	OR	OR	1,000	-
930.2	553110	Clark County Economic Development	UT	WA	500	-
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	495	495
930.2	545550	Columbia Corridor Association	SO	OR	3,000	3,000
930.2	545550	Columbia-Willamette Compensation Group	SO	SO	150	150
930.2	553110	Converse Area New Development Organization	WYP	WYP	2,000	-
930.2	545550	Coquille Chamber of Commerce	SO	OR	145	145
930.2	545550	Corvallis Chamber of Commerce	SO	OR	2,000	2,000
930.2	553110	Corvallis Chamber of Commerce	OR	OR	1,500	-
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	825	825
930.2	545550	Creswell Chamber of Commerce	SO	OR	115	115
930.2	545550	Crooked River Ranch Chamber of Commerce	SO	OR	140	140
930.2	545550	Dallas Area Chamber of Commerce	SO	OR	495	495
930.2	545550	Davis Chamber of Commerce	SO	UT	3,695	3,695
930.2	545550	Dayton Chamber of Commerce	SO	WA	400	400
930.2	545550	Del Norte Chamber of Commerce	SO	OR	530	530
930.2	553110	Del Norte Chamber of Commerce	CA	CA	750	-
930.2	545550	Douglas Rotary International	SO	SO	130	130
930.2	545550	Douglas Timer Operators, Inc.	SO	OR	570	570
930.2	545550	Downtown Corvallis Association	SO	OR	150	150
930.2	545550	Drive Oregon	SO	OR	2,000	2,000
930.2	545550	Dunsmuir Chamber of Commerce	SO	OR	100	100
930.2	553110	Eagle Mountain City Economic Development	UT	UT	500	-
930.2	553110	Eastern Idaho Economic Development Partners	IDU	ID	5,000	-
930.2	545550	Economic Development for Central Oregon	SO	OR	7,500	7,500
930.2	553110	Economic Development for Central Oregon	OR	OR	500	-

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions - REVISED

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA Amounts to be Reallocated	
930.2	545550	Equal Employment Advisory Council	SO	SO	6,061		6,061
930.2	545550	Evanston Chamber of Commerce	SO	WYP	1,000		1,000
930.2	545550	Evanston Rotary Club	SO	WYP	190		190
930.2	545550	Five Trails Rotary Club	SO	WYP	588		588
930.2	553110	Four County Alliance of Southeastern Idaho	IDU	ID	1,500		-
930.2	553110	Four County Economic Development Corporation	OR	OR	10,000		-
930.2	545550	Gateway Area Business Association	SO	OR	100		100
930.2	545550	Governors Wind Energy Coalition	SO	SO	1,250		1,250
930.2	545550	Granger Chamber of Commerce	SO	WA	225		225
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	1,000		1,000
930.2	545550	Greater Idaho Falls Chamber of Commerce	SO	ID	500		500
930.2	545550	Greater Medford Rotary	SO	OR	600		600
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	100		100
930.2	545550	Greater Wapato Chamber of Commerce	SO	WA	250		250
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	3,797		3,797
930.2	545550	Green River Chamber of Commerce	SO	WYP	550		550
930.2	545550	Greybull Area Chamber of Commerce	SO	WYP	255		255
930.2	553110	Grow Idaho Falls, Inc.	IDU	ID	1,500		-
930.2	545550	Hispanic Metro Chamber of Commerce	SO	OR	1,500		1,500
930.2	545550	Hood River Chamber of Commerce	SO	OR	325		325
930.2	545550	Idaho Association of Counties	SO	ID	350		350
930.2	553110	Idaho Department of Commerce	IDU	ID	2,000		-
930.2	545550	Idaho Economic Development Association	SO	ID	1,000		1,000
930.2	553110	Idaho Economic Development Association	IDU	ID	3,500		-
930.2	545550	Illinois Valley Chamber of Commerce	SO	OR	250		250
930.2	545550	Intermountain Electrical Association	SO	SO	9,000		9,000
930.2	545550	Jacksonville Chamber of Commerce	SO	WYP	175		175
930.2	553110	Jefferson Chamber of Commerce	OR	OR	2,000		-
930.2	553110	KBJ Economic Development Joint Powers Board	WYP	WYP	2,000		-
930.2	545550	Klamath Basin Home Builders Association	SO	OR	395		395
930.2	545550	Klamath Basin Sunrise Rotary	SO	OR	146		146
930.2	545550	Klamath County Chamber of Commerce	SO	OR	772		772
930.2	545550	Klamath County Economic Development Association	SO	OR	5,000		5,000
930.2	553110	Klamath County Economic Development Association	OR	OR	5,000		-
930.2	545550	Klamath Falls Downtown Association	SO	OR	500		500
930.2	545550	Lake County Chamber of Commerce	SO	OR	300		300
930.2	545550	Lander Chamber of Commerce	SO	WYP	686		686
930.2	545550	Laramie Area Chamber of Commerce	SO	WYP	1,000		1,000
930.2	553110	Laramie Economic Development Corporation	WYP	WYP	4,000		-
930.2	545550	League of Oregon Cities	SO	OR	400		400
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	750		750
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	395		395
930.2	545550	Lincoln County Utility Coordinating Council	OR	OR	125		-
930.2	545550	Lincoln County Utility Coordinating Council	SO	OR	(11)		(11)
930.2	545550	Linkville Kiwanis Club	SO	CA	110		110
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	175		175
930.2	553110	Logan Small Business Development Center	UT	UT	1,000		-
930.2	553110	Lost Rivers Economic Development	IDU	ID	150		-
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	300		300
930.2	553110	Madison Economic Partners	IDU	ID	1,000		-
930.2	545550	Madras-Jefferson County Chamber of Commerce	SO	OR	385		385
930.2	545550	Medford Rogue Rotary	SO	OR	220		220
930.2	545550	Metro Medford Downtown Association	SO	OR	300		300
930.2	545550	Mid-Willamette Utility Coordinating Council	SO	OR	52		52
930.2	545550	Monmouth-Independence Chamber of Commerce	SO	OR	917		917
930.2	545550	Mt. Shasta Chamber of Commerce	SO	CA	165		165
930.2	545550	Mt. Shasta Rotary Club	SO	CA	375		375
930.2	545550	Myrtle Creek, Tri City Area Chamber of Commerce	SO	OR	100		100
930.2	545550	National Safety Council Membership	SO	SO	2,544		2,544
930.2	545550	North Santiam Chamber of Commerce	SO	OR	500		500
930.2	553110	North-Northeast Business Association	OR	OR	2,500		-
930.2	545550	Northwest Hydroelectric Association	SO	SO	1,000		1,000
930.2	545550	Oregon Business Association	SO	OR	13,900		13,900
930.2	545550	Oregon Business Council	SO	OR	12,488		12,488
930.2	545550	Oregon Business Plan	SO	OR	12,244		12,244
930.2	545550	Oregon Economic Development Association	SO	OR	5,000		5,000
930.2	553110	Oregon Economic Development Association	OR	OR	3,500		-
930.2	545550	Oregon Newspaper Publishers Association	SO	OR	350		350
930.2	545550	Oregon Sports Authority	SO	OR	5,000		5,000
930.2	545550	Oregon State University - Utility Wood Pole Research Cooperative	SO	OR	15,000		15,000
930.2	553110	Oregon Tourism Commission d/b/a Travel Oregon	OR	OR	5,000		-
930.2	545550	Pacific Northwest Utilities Conference	SO	OR	76,400		76,400
930.2	545550	Park City, UT Chamber Bureau	SO	UT	229		229
930.2	545550	Partnership for Science and Technology	SO	SO	500		500
930.2	545550	Pendleton Chamber of Commerce	SO	OR	635		635
930.2	545550	Philomath Chamber of Commerce	SO	OR	125		125
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	150		150
930.2	553110	Port of Columbia	WA	WA	3,000		3,000

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions - REVISED

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA Amounts to be Reallocated	
						Amount	Reallocated
930.2	545550	Portland Bus Alliance Charitable Institute	SO	OR	37,300	37,300	
930.2	545550	Powell Rotary Club	SO	WYP	600	600	
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	750	750	
930.2	553110	Princeville Chamber of Commerce	OR	OR	250	-	
930.2	545550	Princeville-Cook County Chamber of Commerce	SO	OR	230	230	
930.2	545550	Rawlins-Carbon County Chamber of Commerce	SO	WYP	225	225	
930.2	545550	Redmond Chamber of Commerce	SO	OR	210	210	
930.2	545550	Redmond Economic Development	SO	OR	5,000	5,000	
930.2	553110	Redmond Economic Development	OR	OR	2,000	-	
930.2	545550	Redmond Executive Association	SO	OR	400	400	
930.2	553110	Region IV Development Association	IDU	ID	500	-	
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	396	396	
930.2	545550	Rexburg Rotary Club	SO	ID	140	140	
930.2	545550	Richmond Chamber of Commerce	SO	CA	250	250	
930.2	545550	Richmond Lions Club	SO	UT	400	400	
930.2	545550	Rigby Chamber of Commerce	SO	ID	100	100	
930.2	545550	Riverton Chamber of Commerce	SO	WYP	924	924	
930.2	545550	Riverton Rotary Club	SO	UT	640	640	
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	2,875	2,875	
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000	18,000	
930.2	545550	Rogue River Chamber of Commerce	SO	OR	69	69	
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	990	990	
930.2	545550	Roseburg Rotary International	SO	OR	95	95	
930.2	545550	Rotary Club of Albany	SO	OR	270	270	
930.2	545550	Rotary Club of Albina	SO	OR	860	860	
930.2	545550	Rotary Club of Bend	SO	OR	246	246	
930.2	545550	Rotary Club of Grants Pass	SO	OR	450	450	
930.2	545550	Rotary Club of Greater Medford	SO	OR	600	600	
930.2	545550	Rotary Club of Lincoln City	SO	OR	321	321	
930.2	545550	Rotary Club of Rogue Valley	SO	OR	210	210	
930.2	545550	Rotary Club of Roseburg	SO	OR	133	133	
930.2	545550	Rotary Club of Salt Lake City	SO	UT	352	352	
930.2	545550	Rotary Club of Sutherlin	SO	OR	275	275	
930.2	545550	Rotary Club of Worland	SO	WYP	133	133	
930.2	545550	Round-Up City Development Corporation	SO	OR	500	500	
930.2	553110	Rural Development Initiatives	OR	OR	2,000	-	
930.2	545550	Salina Chamber of Commerce	SO	UT	50	50	
930.2	545550	Salt Lake Area Chamber of Commerce	SO	UT	27,000	27,000	
930.2	545550	Sandy Area Chamber of Commerce	SO	OR	2,750	2,750	
930.2	545550	Selah Chamber of Commerce	SO	WA	250	250	
930.2	553110	Siskiyou County Economic Development Council	CA	CA	5,000	-	
930.2	553110	Six County Association of Government	UT	UT	1,000	-	
930.2	545550	SNL Financial	SO	SO	2,616	2,616	
930.2	545550	Solar Electric Power Association	SO	SO	2,500	2,500	
930.2	545550	South Coast Development Council	SO	OR	5,000	5,000	
930.2	545550	South East Washington Economic Development Association	SO	WA	1,500	1,500	
930.2	545550	South Jordan Chamber of Commerce	SO	UT	300	300	
930.2	553110	South Lincoln Economic Development Corporation	WYP	WYP	2,000	-	
930.2	545550	South Salt Lake Chamber of Commerce	SO	UT	400	400	
930.2	545550	Southern Oregon Regional Economic Development	SO	OR	2,500	2,500	
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	3,000	-	
930.2	545550	Southern Oregon Timber Industries Association	SO	OR	260	260	
930.2	553110	Southern Oregon University - Business Fair Gifts	OR	OR	250	-	
930.2	545550	Stayton Area Rotary Club	SO	OR	200	200	
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	1,250	1,250	
930.2	545550	Stephens- Lane Utilities Council Membership	SO	SO	100	100	
930.2	545550	Strategic Economic Development Corporation	SO	OR	1,400	1,400	
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	330	330	
930.2	545550	Sunnyside Chamber of Commerce	SO	WA	600	600	
930.2	545550	Sutherlin Area Chamber of Commerce	SO	OR	125	125	
930.2	553110	Suu-Annual Rural Summit	UT	UT	2,000	-	
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	150	150	
930.2	553110	Sweet Home Economic Development Group	OR	OR	2,500	-	
930.2	545550	Takena Kiwanis	SO	OR	200	200	
930.2	545550	The City Club of Idaho City, Inc.	SO	ID	50	50	
930.2	545550	Thermopolis Chamber of Commerce	SO	WYP	395	395	
930.2	553110	Tooele City Corporation	UT	UT	3,000	-	
930.2	545550	Tooele County Chamber of Commerce	SO	UT	650	650	
930.2	545550	Toppenish Chamber of Commerce	SO	WA	750	750	
930.2	545550	Tri-County Chamber of Commerce	SO	OR	250	250	
930.2	545550	Umatilla Chamber of Commerce	SO	OR	195	195	
930.2	545550	Umpqua Lions Club	SO	OR	75	75	
930.2	545550	Utah Alliance for Economic Development	SO	UT	1,000	1,000	
930.2	553110	Utah Alliance for Economic Development	UT	UT	2,000	-	
930.2	553110	Utah Economic Development Corporation of Utah	UT	UT	17,000	-	
930.2	553110	Utah Governor's Economic Summit	UT	UT	7,000	-	
930.2	545550	Utah Hispanic Chamber of Commerce	SO	UT	2,500	2,500	
930.2	545550	Utah Manufacturers Association	SO	UT	6,600	6,600	

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Memberships and Subscriptions - REVISED

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA Amounts to be Reallocated
930.2	545550	Utah Press Association	SO	UT	150	150
930.2	545550	Utah Taxpayers Association	SO	UT	18,700	18,700
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	1,500	1,500
930.2	545550	Utah Water Users' Association	SO	UT	500	500
930.2	545550	Utility Variable-Generation	SO	SO	965	965
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	200	200
930.2	545550	Waitsburg Commercial Club Membership	SO	WA	25	25
930.2	545550	Walla Walla Chamber of Commerce	SO	WA	689	689
930.2	545550	Walla Walla Sunrise Rotary Club	SO	WA	136	136
930.2	545550	Wallowa County Chamber of Commerce	SO	OR	150	150
930.2	545550	Washakie Development Association	SO	WYP	500	500
930.2	553110	Washakie Development Association	WYP	WYP	2,000	-
930.2	545550	Washington Community Development Association	SO	WA	1,200	1,200
930.2	545550	Washington Economic Development Association	SO	WA	900	900
930.2	553110	Webster Global Site Selectors	OR	OR	2,500	-
930.2	545550	Weed Chamber of Commerce	SO	CA	100	100
930.2	545550	West Jordan Chamber of Commerce	SO	UT	600	600
930.2	545550	Western Energy Institute	SO	SO	44,901	44,901
930.2	545550	Western Energy Supply and Transmission Associates	SO	SO	25,685	25,685
930.2	545550	Western Governors Association	SO	SO	4,000	4,000
930.2	545550	Western Interconnection Regional Advisory Board	SO	SO	(10,012)	(10,012)
930.2	545550	Worland-Ten Sleep Chamber of Commerce	SO	WYP	500	500
930.2	545550	WorldatWork	SO	SO	350	350
930.2	545550	Wyoming Association of Municipalities	SO	WYP	350	350
930.2	545550	Wyoming Business Alliance	SO	WYP	5,000	5,000
930.2	553110	Wyoming Business Alliance	WYP	WYP	1,000	-
930.2	553110	Wyoming Business Council	WYP	WYP	5,000	-
930.2	545550	Wyoming Development Association	SO	WYP	265	265
930.2	553110	Wyoming Development Association	WYP	WYP	3,500	-
930.2	553110	Wyoming Economic Development Association	WYP	WYP	3,500	-
930.2	545550	Wyoming Heritage Foundation	SO	WYP	240	240
930.2	545550	Wyoming Taxpayers Association	SO	WYP	11,199	11,199
930.2	545550	Yakima County Development Association	SO	WA	7,500	7,500
930.2	553110	Yakima County Development Association	WA	WA	4,500	4,500
930.2	545550	Yakima Sunrise Rotary Club	WA	WA	527	527
930.2	545550	Yakima Valley Tourism	SO	WA	1,022	1,022
930.2	545550	Zillah Chamber of Commerce	SO	WA	225	225
Industry Association Dues					731,420	578,380
930.2	545550	Centre for Energy Advancement through Technological Innovation	SO	SO	60,050	60,050
930.2	545550	Edison Electric Institute	SO	SO	830,048	830,048
930.2	545550	Edison Electric Institute - APLIC dues	SO	SO	1,250	1,250
930.2	545550	Edison Electric Institute - USWAG membership	SO	SO	49,604	49,604
930.2	545550	National Automated Clearing House	SO	SO	8,000	8,000
930.2	545550	National Coal Transportation Association	SO	SO	1,600	1,600
930.2	545550	National Electric Energy Testing Research and Application Center	SO	SO	87,402	87,402
930.2	545550	National Joint Utilities Notification System	SO	SO	10,500	10,500
930.2	545550	North American Transmission Forum, Inc.	SO	SO	53,121	53,121
930.2	545550	Nothwest Energy Efficiency Council	WA	WA	2,000	2,000
930.2	545550	Pacific Northwest Utilities Conference	SO	OR	35,577	35,577
					1,139,151	1,139,151

Subtotals - Memberships As Booked				
930.2		SO	1,707,505	Ref 4.9
930.2		WA	10,027	Ref 4.9
			1,717,532	
Subtotals - Reallocated Memberships with Situs Assignment by State				
930.2		SO	1,225,021	Ref 4.9
930.2		CA	3,693	Ref 4.9
930.2		OR	352,103	Ref 4.9
930.2		WA	31,110	Ref 4.9
930.2		UT	69,089	Ref 4.9
930.2		ID	4,186	Ref 4.9
930.2		WYP	32,330	Ref 4.9
			1,717,532	Ref 4.9

UE-152253 / Pacific Power & Light Company
March 3, 2016
WUTC Data Request 153

WUTC Data Request 153

DATA REQUESTS DIRECTED TO: Shelly McCoy
REQUESTED BY: Tiffany Van Meter

Referring to your response to UTC Staff Data Request No. 88, please explain how the membership expenses for the Utah Taxpayers Association in the amount of \$18,700 and the Wyoming Taxpayers Association in the amount of \$11,199 benefit Pacific Power's Washington customers.

Response to WUTC Data Request 153

The Company has identified both these membership expenses as relating to operations in Utah and Wyoming. Accordingly, the Company will remove these amounts allocated to Washington in the Company's rebuttal testimony. The total reduction to revenue requirement is \$2,085 on a Washington-allocated basis.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company

March 3, 2016

WUTC Data Request 151

DATA REQUESTS DIRECTED TO: Shelly McCoy

REQUESTED BY: Tiffany Van Meter

Referring to your response to UTC Staff Data Request No. 89, please explain how the payment of \$7,500 to Yakima County Development Association for a pledge to New Vision 7 benefits Pacific Power's Washington customers.

Response to WUTC Data Request 151

As stated in the Yakima County Development Association (YCDA) website their mission is to:

“Enhance the income, quality of life, and employment stability of Yakima County residents by retaining, expanding and recruiting new business and industry.”

PacifiCorp is linked to the economic and social viability of the communities it serves and to the actions taken by community leaders with respect to the Company's operations. The purpose of these memberships includes strengthening relationships with key community and business leaders and building sustainable communities through enhanced economic development, environmental and educational opportunities. The Company supports state and regional economic development agencies that work directly with expanding and relocating companies throughout its six state service territory. In this manner, the Company indirectly assists prospective customers with their siting decisions; to the extent that customers locate in the Company's service territory, these decisions enhance electrical system asset utilization and reduce overall costs.

PREPARER: Shelley McCoy

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	(3,371)	CAEE	0.00%	-	
Steam Operations	500	PRO	(1,909,868)	CAGE	0.00%	-	
Steam Operations	500	PRO	(60)	CAGW	22.57%	(14)	
Steam Operations	500	PRO	(210,275)	JBG	22.44%	(47,179)	
Steam Operations	500	PRO	(160)	SG	8.23%	(13)	
Fuel Related-Non NPC	501	PRO	(51,771)	CAEE	0.00%	-	
Fuel Related-Non NPC	501	PRO	(18,329)	JBE	22.73%	(4,166)	
Fuel Related-Non NPC	501	PRO	(9,167)	SE	7.68%	(704)	
Steam Maintenance	510	PRO	(903,866)	CAGE	0.00%	-	
Steam Maintenance	510	PRO	2,313	CAGW	22.57%	522	
Steam Maintenance	510	PRO	(507,655)	JBG	22.44%	(113,902)	
Hydro Operations	535	PRO	(210,126)	CAGE	0.00%	-	
Hydro Operations	535	PRO	(221,302)	CAGW	22.57%	(49,937)	
Hydro Maintenance	541	PRO	(27,863)	CAGE	0.00%	-	
Hydro Maintenance	541	PRO	(78,440)	CAGW	22.57%	(17,700)	
Other Operations	546	PRO	(1,542)	CAGE	0.00%	-	
Other Operations	546	PRO	(499)	CAGW	22.57%	(112)	
Other Operations	549	PRO	(140,283)	CAGE	0.00%	-	
Other Operations	549	PRO	(48,352)	CAGW	22.57%	(10,911)	
Other Operations	549	PRO	(52,676)	SG	8.23%	(4,334)	
Other Operations	549	PRO	(14)	OR	Situs	-	
Other Maintenance	551	PRO	(55,663)	CAGE	0.00%	-	
Other Maintenance	551	PRO	(25,301)	CAGW	22.57%	(5,709)	
Other Power Supply Expenses	557	PRO	(273,016)	CAGE	0.00%	-	
Other Power Supply Expenses	557	PRO	(3,785)	CAGW	22.57%	(854)	
Other Power Supply Expenses	557	PRO	(46,148)	JBG	22.44%	(10,354)	
Other Power Supply Expenses	557	PRO	(753,044)	SG	8.23%	(61,964)	
Transmission Operations	560	PRO	(109,786)	CAGE	0.00%	-	
Transmission Operations	560	PRO	(5,748)	CAGW	22.57%	(1,297)	
Transmission Operations	560	PRO	(674)	JBG	22.44%	(151)	
Transmission Operations	560	PRO	(429,258)	SG	8.23%	(35,322)	
Transmission Maintenance	568	PRO	58,439	CAGE	0.00%	-	
Transmission Maintenance	568	PRO	(1,426)	CAGW	22.57%	(322)	
Transmission Maintenance	568	PRO	(2,223)	JBG	22.44%	(499)	
Transmission Maintenance	568	PRO	(101,347)	SG	8.23%	(8,339)	
Distribution Operations	580	PRO	(631,249)	WA	Situs	(44,897)	
Distribution Operations	580	PRO	(640,984)	SNPD	6.33%	(40,580)	
Distribution Maintenance	590	PRO	(1,025,452)	WA	Situs	(49,968)	
Distribution Maintenance	590	PRO	(240,724)	SNPD	6.33%	(15,240)	
Customer Accounts	901	PRO	(946,470)	CN	6.88%	(65,152)	
Customer Accounts	901	PRO	(527,543)	WA	Situs	(29,602)	
Customer Services	907	PRO	(72,421)	CN	6.88%	(4,985)	
Customer Services	907	PRO	(1,531)	OTHER	0.00%	-	
Customer Services	907	PRO	(169,230)	WA	Situs	(9,881)	
Administrative & General	920	PRO	(68,026)	WA	Situs	(11,669)	
Administrative & General	920	PRO	(2,847,831)	SO	6.65%	(189,518)	
			<u>(13,313,746)</u>			<u>(834,755)</u>	

Description of Adjustment:

For the purpose of this case, the Company accepts Public Counsel's recommendation to update for current FTE levels, consistent with Public Counsel Exhibit No. DMR-3, Schedule 8, along with the Company's recommended adjustment further updates FTE levels to reflect levels updated to the most recent period available, as of March 2016.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Full Time Equivalent Reduction - NEW
 Impact of Employee Reductions on Labor Costs by FERC Account

<u>Description</u>	<u>Acct.</u>	<u>Total Company</u>	<u>WCA Factor</u>	<u>WCA Factor %</u>	<u>Washington Allocation</u>
<u>Adjustment to Expense:</u>					
Reduction to Labor Expense	500-935	(13,313,746)	Multiple	Multiple	(834,755) Ref 4.11.5

Details:

Labor Costs Impacted by Employee Level, as Adjusted	676,492,294	Ref 4.11.3
Actual % FTE Employee Reduction from Average Base Year Level	-2.89%	Ref 4.11.2
Reduction to Labor Costs to Reflect Employee Reductions	(19,550,627)	
Per Company Expense Factor	68.10%	Ref 4.11.5
Reduction to Labor Expense	(13,313,746)	Above

<u>Line</u>	<u>FTE Count</u>
1 Avg. Test Year Employee Compliment	5,247.0 ¹
2 Actual FTE Employee Compliment March 2016	<u>5,095.5</u>
3 Reduction to Average Test Year Employee Level	<u>(151.5)</u>
4 Actual % Change from Average Test Year FTE Employee Compliment	<u>-2.89% Ref. 4.11.1</u>

Notes:

1) References Public Counsel Exhibit No. DMR-3, Schedule 8, Page 2, Line 19

PacifiCorp
Washington Expedited Rate Filing - June 2015
Employee Full Time Equivalent Count
Labor Costs Directly Impacted by Change in Employee Level

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Pro Forma Regular Time, Overtime and Premium Pay, per Company	\$ 486,489,592
2	Annual Incentive Plan, per Company	32,290,295
3	Payroll Tax Expense, per Company	40,409,903
4	Medical Expense, per Company	58,081,129
5	Stock/401(k)/ESOP, per Company	32,404,711
6	All Other Labor and Benefit Items, per Company	26,816,664
7	Labor Costs Impacted by Employee Level	<u>676,492,294</u> Ref 4.11.1

Source:

Lines 1 - 6: Exhibit No.SEM-3, page 4.2.2

PacifiCorp

Washington Expedited Rate Filing - June 2015

Full Time Equivalent Reduction - NEW

Impact of Employee Reductions on Labor Costs by FERC Account

Account	Washington Allocated				
	Actual	% Of Total	FTE Reduction	WA-Alloc. %	Allocated
	12 Months Ended June 2015		Adjustment		Amount
500CAGE	67,884,043	9.77%	(1,909,868)	0.0000%	-
500JBG	7,473,966	1.08%	(210,275)	22.4370%	(47,179)
500SG	5,688	0.00%	(160)	8.2285%	(13)
501CAEE	1,840,131	0.26%	(51,771)	0.0000%	-
501JBE	651,466	0.09%	(18,329)	22.7309%	(4,166)
501SE	325,824	0.05%	(9,167)	7.6801%	(704)
500CAEE	119,827	0.02%	(3,371)	0.0000%	-
500CAGW	2,140	0.00%	(60)	22.5651%	(14)
510CAGE	32,126,887	4.62%	(903,866)	0.0000%	-
510JBG	18,043,998	2.60%	(507,655)	22.4370%	(113,902)
510CAGW	(82,230)	-0.01%	2,313	22.5651%	522
535CAGE	7,468,677	1.07%	(210,126)	0.0000%	-
535CAGW	7,865,932	1.13%	(221,302)	22.5651%	(49,937)
541CAGE	990,353	0.14%	(27,863)	0.0000%	-
541CAGW	2,788,049	0.40%	(78,440)	22.5651%	(17,700)
546CAGE	54,802	0.01%	(1,542)	0.0000%	-
546CAGW	17,719	0.00%	(499)	22.5651%	(112)
549CAGE	4,986,210	0.72%	(140,283)	0.0000%	-
549CAGW	1,718,633	0.25%	(48,352)	22.5651%	(10,911)
549OR	505	0.00%	(14)	0.0000%	-
549SG	1,872,311	0.27%	(52,676)	8.2285%	(4,334)
551CAGE	1,978,478	0.28%	(55,663)	0.0000%	-
551CAGW	899,294	0.13%	(25,301)	22.5651%	(5,709)
557SG	26,766,065	3.85%	(753,044)	8.2285%	(61,964)
557CAGE	9,704,036	1.40%	(273,016)	0.0000%	-
557CAGW	134,530	0.02%	(3,785)	22.5651%	(854)
557JBG	1,640,287	0.24%	(46,148)	22.4370%	(10,354)
560CAGE	3,902,219	0.56%	(109,786)	0.0000%	-
560CAGW	204,315	0.03%	(5,748)	22.5651%	(1,297)
560SG	15,257,491	2.20%	(429,258)	8.2285%	(35,322)
560JBG	23,951	0.00%	(674)	22.4370%	(151)
568CAGE	(2,077,143)	-0.30%	58,439	0.0000%	-
568CAGW	50,702	0.01%	(1,426)	22.5651%	(322)
568SG	3,602,262	0.52%	(101,347)	8.2285%	(8,339)
568JBG	79,030	0.01%	(2,223)	22.4370%	(499)
580CA	769,363	0.11%	(21,645)	0.0000%	-
580IDU	1,171,533	0.17%	(32,960)	0.0000%	-
580OR	7,611,605	1.10%	(214,147)	0.0000%	-
580SNPD	22,783,021	3.28%	(640,984)	6.3309%	(40,580)
580UT	8,978,275	1.29%	(252,597)	0.0000%	-
580WA	1,595,821	0.23%	(44,897)	100.0000%	(44,897)
580WYP	2,099,729	0.30%	(59,074)	0.0000%	-
580WYU	210,695	0.03%	(5,928)	0.0000%	-
590CA	2,388,140	0.34%	(67,189)	0.0000%	-
590IDU	2,338,721	0.34%	(65,798)	0.0000%	-
590OR	11,729,861	1.69%	(330,011)	0.0000%	-

PacifiCorp
Washington Expedited Rate Filing - June 2015
Full Time Equivalent Reduction - NEW
Impact of Employee Reductions on Labor Costs by FERC Account

Account	Washington Allocated				
	Actual	% Of Total	FTE Reduction	WA-Alloc. %	Allocated
	12 Months Ended June 2015		Adjustment		Amount
590SNPD	8,556,256	1.23%	(240,724)	6.3309%	(15,240)
590UT	15,203,315	2.19%	(427,734)	0.0000%	-
590WA	1,776,048	0.26%	(49,968)	100.0000%	(49,968)
590WYP	2,589,172	0.37%	(72,844)	0.0000%	-
590WYU	423,248	0.06%	(11,908)	0.0000%	-
901CN	33,641,169	4.84%	(946,470)	6.8837%	(65,152)
901WYP	1,161,283	0.17%	(32,672)	0.0000%	-
901CA	1,040,862	0.15%	(29,284)	0.0000%	-
901IDU	1,565,975	0.23%	(44,058)	0.0000%	-
901OR	8,659,756	1.25%	(243,636)	0.0000%	-
901UT	5,063,531	0.73%	(142,459)	0.0000%	-
901WA	1,052,182	0.15%	(29,602)	100.0000%	(29,602)
901WYU	207,321	0.03%	(5,833)	0.0000%	-
907CN	2,574,116	0.37%	(72,421)	6.8837%	(4,985)
907OR	1,679,460	0.24%	(47,250)	0.0000%	-
907CA	52,704	0.01%	(1,483)	0.0000%	-
907IDU	355,365	0.05%	(9,998)	0.0000%	-
907OTHER	54,426	0.01%	(1,531)	0.0000%	-
907UT	2,385,042	0.34%	(67,101)	0.0000%	-
907WA	351,195	0.05%	(9,881)	100.0000%	(9,881)
907WYP	1,191,315	0.17%	(33,517)	0.0000%	-
920CA	32,109	0.00%	(903)	0.0000%	-
920OR	484,963	0.07%	(13,644)	0.0000%	-
920SO	101,222,866	14.57%	(2,847,831)	6.6548%	(189,518)
920UT	507,734	0.07%	(14,285)	0.0000%	-
920WA	414,778	0.06%	(11,669)	100.0000%	(11,669)
920IDU	61,606	0.01%	(1,733)	0.0000%	-
920WYP	920,417	0.13%	(25,895)	0.0000%	-
920WYU	(3,710)	0.00%	104	0.0000%	-
Utility Labor	473,221,715	68.10%	(13,313,746)		(834,755)
		Ref 4.11.1	Ref 4.11.1		Ref 4.11.1
Non-Utility/Capital	221,682,730	31.90%	(6,236,881)		
Total	694,904,445	100.00%	(19,550,627)		

	5.1	5.2	5.3	5.3.1	0	0
	Net Power Costs -	Colstrip #3	EIM Costs	(cont.) EIM Costs		
Total Normalized	Removal	Removal -	Removal - NEW	Removal - NEW	0	0
		REVISED				
1 Operating Revenues:						
2 General Business Revenues	(129,744,692)	(129,744,692)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(13,422,783)	(13,422,783)	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(143,167,475)	(143,167,475)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(54,252,963)	(53,464,264)	(788,700)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(71,885,056)	(71,878,393)	-	(6,664)	-	-
13 Transmission	(25,477,926)	(25,336,034)	-	(141,893)	-	-
14 Distribution	(890)	-	-	(890)	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(3,744)	-	(3,050)	(694)	-	-
19 Total O&M Expenses	(151,620,580)	(150,678,690)	(791,750)	(150,141)	-	-
20 Depreciation	(626,873)	-	(612,501)	(14,372)	-	-
21 Amortization	(214,514)	-	-	(214,514)	-	-
22 Taxes Other Than Income	(39,453)	-	(39,453)	-	-	-
23 Income Taxes: Federal	3,110,032	2,628,925	348,447	132,659	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	150,268	-	150,268	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(149,241,121)	(148,049,765)	(944,989)	(246,367)	-	-
29						
30 Operating Rev For Return:	6,073,646	4,882,290	944,989	246,367	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(29,983,300)	-	(28,085,021)	(1,898,279)	-	-
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:	(29,983,300)	-	(28,085,021)	(1,898,279)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	19,141,691	-	19,121,392	20,299	-	-
48 Accum Prov For Amort	214,480	-	-	214,480	-	-
49 Accum Def Income Tax	1,590,607	-	1,153,438	437,169	-	-
50 Unamortized ITC	411	-	411	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	20,947,190	-	20,275,241	234,779	437,169	-
56						
57 Total Rate Base:	(9,036,110)	-	(7,809,780)	(1,663,499)	437,169	-
58						
59						
60 Estimated ROE impact	1.765%	1.273%	0.390%	0.030%	0.056%	0.000%
61 Estimated Price Change	(10,857,681)	(7,872,883)	(2,443,163)	(195,819)	(345,815)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,333,946	7,511,215	1,443,704	-	379,027	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	395,953	-	395,953	-	-	-
72 Income Before Tax	8,885,804	7,511,215	995,563	-	379,027	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	8,885,804	7,511,215	995,563	-	379,027	-
77						
78 Federal Income Taxes	3,110,032	2,628,925	348,447	-	132,659	-

	5.1	5.2	5.3	5.3.1	0	0
	Net Power Costs -	Colstrip #3	EIM Costs	(cont.) EIM Costs		
Total Normalized	Removal	Removal - REVISED	Removal - NEW	Removal - NEW	0	0
1 Operating Revenues:						
2 General Business Revenues	(129,744,692)	(129,744,692)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(13,422,783)	(13,422,783)	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(143,167,475)	(143,167,475)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(54,252,963)	(53,464,264)	(788,700)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(71,885,056)	(71,878,393)	-	(6,664)	-	-
13 Transmission	(25,477,926)	(25,336,034)	-	(141,893)	-	-
14 Distribution	(890)	-	-	(890)	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(3,744)	-	(3,050)	(694)	-	-
19 Total O&M Expenses	(151,620,580)	(150,678,690)	(791,750)	(150,141)	-	-
20 Depreciation	(626,873)	-	(612,501)	(14,372)	-	-
21 Amortization	(214,514)	-	-	(214,514)	-	-
22 Taxes Other Than Income	(39,453)	-	(39,453)	-	-	-
23 Income Taxes: Federal	3,110,032	2,628,925	348,447	132,659	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	150,268	-	150,268	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(149,241,121)	(148,049,765)	(944,989)	(246,367)	-	-
29						
30 Operating Rev For Return:	6,073,646	4,882,290	944,989	246,367	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(29,983,300)	-	(28,085,021)	(1,898,279)	-	-
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:	(29,983,300)	-	(28,085,021)	(1,898,279)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	19,141,691	-	19,121,392	20,299	-	-
48 Accum Prov For Amort	214,480	-	-	214,480	-	-
49 Accum Def Income Tax	1,590,607	-	1,153,438	-	437,169	-
50 Unamortized ITC	411	-	411	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	20,947,190	-	20,275,241	234,779	437,169	-
56						
57 Total Rate Base:	(9,036,110)	-	(7,809,780)	(1,663,499)	437,169	-
58						
59						
60 Estimated ROE impact	1.765%	1.273%	0.390%	0.030%	0.056%	0.000%
61 Estimated Price Change	(10,857,681)	(7,872,883)	(2,443,163)	(195,819)	(345,815)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,333,946	7,511,215	1,443,704	-	379,027	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	395,953	-	395,953	-	-	-
72 Income Before Tax	8,885,804	7,511,215	995,563	-	379,027	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	8,885,804	7,511,215	995,563	-	379,027	-
77						
78 Federal Income Taxes	3,110,032	2,628,925	348,447	-	132,659	-

	5.1	5.2	5.3	5.3.1	0	0
	Net Power Costs -	Colstrip #3	EIM Costs	(cont.) EIM Costs		
Total Normalized	Removal	Removal - REVISED	Removal - NEW	Removal - NEW	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	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-
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	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(2,415,198)	CAGW	22.5651%	(544,991)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(299,182)	CAGW	22.5651%	(67,510)	5.2.2
Taxes Other	408	RES	(592,855)	GPS	6.6548%	(39,453)	5.2.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,754,720	CAGW	22.5651%	395,953	5.2.2
Deferred Income Tax Expense	41010	RES	665,934	CAGW	22.5651%	150,268	5.2.2
<i>Operations & Maintenance</i>	<i>500</i>	<i>RES</i>	<i>(7,961)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(1,796)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>501</i>	<i>RES</i>	<i>(686,688)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(154,951)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>501</i>	<i>RES</i>	<i>(72,700)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(16,405)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>502</i>	<i>RES</i>	<i>(347,125)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(78,329)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>505</i>	<i>RES</i>	<i>(25,084)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(5,660)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>506</i>	<i>RES</i>	<i>(375,444)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(84,719)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>507</i>	<i>RES</i>	<i>(11,912)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(2,688)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>510</i>	<i>RES</i>	<i>(92,448)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(20,861)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>511</i>	<i>RES</i>	<i>(166,179)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(37,498)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>512</i>	<i>RES</i>	<i>(1,260,871)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(284,516)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>513</i>	<i>RES</i>	<i>(327,542)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(73,910)</i>	<i>5.2.4</i>
<i>Operations & Maintenance</i>	<i>514</i>	<i>RES</i>	<i>(121,273)</i>	<i>CAGW</i>	<i>22.5651%</i>	<i>(27,365)</i>	<i>5.2.4</i>
<i>Adminstrative & General</i>	<i>924</i>	<i>RES</i>	<i>(40,067)</i>	<i>SO</i>	<i>6.6548%</i>	<i>(2,666)</i>	<i>5.2.4</i>
<i>Adminstrative & General</i>	<i>925</i>	<i>RES</i>	<i>(5,766)</i>	<i>SO</i>	<i>6.6548%</i>	<i>(384)</i>	<i>5.2.4</i>
			<u>(3,541,060)</u>			<u>(791,750)</u>	
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.5651%	(24,885,417)	5.2.2
Post-merger Plant	312	RES	(14,179,469)	CAGW	22.5651%	(3,199,605)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	82,221,196	CAGW	22.5651%	18,553,256	5.2.2
Post-merger Depreciation Reserve	108SP	RES	2,517,770	CAGW	22.5651%	568,136	5.2.2
Deferred Income Tax Balance	282	RES	5,111,612	CAGW	22.5651%	1,153,438	5.2.2
Deferred ITC	255	RES	3,080	ITC85	13.3600%	411	5.2.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.2.3

Description of Adjustment:

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

This revised adjustment incorporates the adjustment proposed by Boise to remove operation and maintenance expenses allocated to Colstrip #3 generation unit, with corrections to properly include all operation and maintenance, as well as administrative and general, expenses attributable to Colstrip Unit 3. Please see Rebuttal Testimony of Ms. McCoy (Exhibit No. SEM-6T) for a detailed description of the corrections made to Boise's adjustment proposed in Exhibit BGM-3.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Colstrip #3 Removal - REVISED
 Property Tax Calculation

	Jun-15	Ref.
Total Colstrip Property Taxes	1,610,000	
Colstrip #3 as a percentage of Total Colstrip NBV	36.8233%	
Property Tax expense to remove	<u>592,855</u>	5.2

Gross Colstrip Book Value	231,192,428
Gross Colstrip Book Reserve	<u>(123,316,451)</u>
Total Colstrip NBV	<u>107,875,977</u>
Colstrip Unit 3 Book Value	124,462,469
Colstrip Unit 3 Book Reserve	<u>(84,738,966)</u>
Colstrip Unit 3 NBV	<u>39,723,503</u>
Colstrip Unit 3 NBV %	36.8233%

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Colstrip #3 Removal - REVISED

	End-of-Period Balance	Ref.
Depreciation Expense - Pre Merger	(2,415,198)	5.2
Depreciation Expense - Post Merger	(299,182)	5.2
	<u>(2,714,379)</u>	
EPIS - Pre Merger	110,283,000	5.2
EPIS - Post Merger	14,179,469	5.2
	<u>124,462,469</u>	
Depreciation Reserve - Pre Merger	(82,221,196)	5.2
Depreciation Reserve - Post Merger	(2,517,770)	5.2
	<u>(84,738,966)</u>	
ADIT Balance	(5,111,612)	5.2
Deferred Income Tax Credit	(3,080)	5.2
Tax Depreciation	(959,660)	
Deferred Income Tax Expense	(665,934)	5.2

PacifiCorp
Washington Expedited Rate Filing - June 2015
Colstrip #3 Removal - REVISED

FERCAcct	Description	Amount	Factor
SCHMAT	WA Disallowed Colstrip Unit3 Write-off	52,188	WA

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Colstrip #3 Removal - REVISED
 Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 Months Ended June 2015	B		C	D	E = B x 36.8233%		F = E + C
				Non-Overhaul O&M	Overhaul			Unit 3 Overhaul	Unit 4 Overhaul	
5000000	OPER SUPV & ENG	CAGW	21,620	21,620				7,961	7,961	7,961
5012000	FUEL HAND-COAL	CAGW	1,864,819	1,864,819				686,688	686,688	686,688
5014500	START UP FUEL-DIESEL	CAGW	197,430	197,430				72,700	72,700	72,700
5020000	STEAM EXPENSES	CAGW	942,678	942,678				347,125	347,125	347,125
5050000	ELECTRIC EXPENSES	CAGW	68,119	68,119				25,084	25,084	25,084
5060000	MISC STEAM PWR EXP	CAGW	1,019,583	1,019,583				375,444	375,444	375,444
5070000	RENTS (STEAM GEN)	CAGW	32,348	32,348				11,912	11,912	11,912
5100000	MNT SUPERV & ENG	CAGW	251,058	251,058				92,448	92,448	92,448
5110000	MNT OF STRUCTURES	CAGW	451,288	451,288				166,179	166,179	166,179
5120000	MANT OF BOILR PLNT	CAGW	2,629,757	2,166,757	463,000			797,871	797,871	1,260,871
5130000	MAINT ELEC PLANT	CAGW	889,498	889,498				327,542	327,542	327,542
5140000	MAINT MISC STM PLN	CAGW	329,337	329,337				121,273	121,273	121,273
9243000	PROP INS - PREMIUMS	SO	108,809	108,809				40,067	40,067	40,067
9250000	INJURIES & DAMAGES	SO	15,660	15,660				5,766	5,766	5,766
			8,822,001	8,359,001	463,000	-		3,078,060	3,078,060	3,541,060

Colstrip #3 as a percentage of Total Colstrip NBV

36.8233% Ref 5.2.1

Ref 5.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Intangible	303	RES	(5,087,589)	CAGW	22.565%	(1,148,017)	5.3.2
Intangible	303	RES	(2,301,300)	CN	6.884%	(158,414)	5.3.2
Intangible	303	RES	(3,320,300)	SO	6.655%	(220,960)	5.3.2
Steam	315	RES	(1,668,291)	CAGE	0.000%	-	5.3.2
Steam	315	RES	(147,332)	JBG	22.437%	(33,057)	5.3.2
Hydro	334	RES	(83,360)	CAGE	0.000%	-	5.3.2
Hydro	334	RES	(721,194)	CAGW	22.565%	(162,738)	5.3.2
Other	345	RES	(454,532)	CAGE	0.000%	-	5.3.2
Other	345	RES	(181,050)	CAGW	22.565%	(40,854)	5.3.2
Transmission	353	RES	(612,095)	CAGE	0.000%	-	5.3.2
Transmission	353	RES	(126,363)	CAGW	22.565%	(28,514)	5.3.2
General	391	RES	(93,733)	SO	6.655%	(6,238)	5.3.2
General	397	RES	(785,325)	CAGE	0.000%	-	5.3.2
General	397	RES	(367,898)	CAGW	22.565%	(83,016)	5.3.2
General	397	RES	(46,504)	IDU	Situs	-	5.3.2
General	397	RES	(68,180)	JBG	22.437%	(15,298)	5.3.2
General	397	RES	(128,929)	OR	Situs	-	5.3.2
General	397	RES	(17,633)	SO	6.655%	(1,173)	5.3.2
General	397	RES	(9,819)	UT	Situs	-	5.3.2
			<u>(16,221,428)</u>			<u>(1,898,279)</u>	
General	108GP	RES	42,914	CAGE	0.000%	-	5.3.2
General	108GP	RES	30,069	CAGW	22.565%	6,785	5.3.2
General	108GP	RES	3,617	JBG	22.437%	812	5.3.2
General	108GP	RES	6,090	OR	Situs	-	5.3.2
General	108GP	RES	12,242	SO	6.655%	815	5.3.2
General	108GP	RES	468	UT	Situs	-	5.3.2
Hydro	108HP	RES	3,011	CAGE	0.000%	-	5.3.2
Hydro	108HP	RES	39,855	CAGW	22.565%	8,993	5.3.2
Other	108OP	RES	16,169	CAGE	0.000%	-	5.3.2
Other	108OP	RES	5,644	CAGW	22.565%	1,274	5.3.2
Steam	108SP	RES	71,254	CAGE	0.000%	-	5.3.2
Steam	108SP	RES	3,718	JBG	22.437%	834	5.3.2
Transmission	108TP	RES	16,884	CAGE	0.000%	-	5.3.2
Transmission	108TP	RES	3,486	CAGW	22.565%	787	5.3.2
Intangible	111IP	RES	653,677	CAGW	22.565%	147,503	5.3.2
Intangible	111IP	RES	419,996	CN	6.884%	28,911	5.3.2
Intangible	111IP	RES	572,017	SO	6.655%	38,067	5.3.2
			<u>1,901,111</u>			<u>234,779</u>	

Description of Adjustment:

To provide a proper matching of costs and benefits associated with EIM, the Company accepts Boise's proposal to remove EIM-related costs from base rates, to be included in the PCAM. However, Boise's proposed adjustment does not reflect removal of all EIM-related costs. This adjustment revises Boise's proposed adjustment to capture the elements excluded from Boise's proposed adjustment. For details, please refer to rebuttal testimony of Ms. McCoy (Exhibit No. SEM-6T).

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Operation & Maintenance	557	RES	(80,985)	SG	8.229%	(6,664)	5.3.3
Operation & Maintenance	560	RES	(99,692)	SG	8.229%	(8,203)	5.3.3
Operation & Maintenance	561	RES	(1,608,810)	SG	8.229%	(132,381)	5.3.3
Operation & Maintenance	569	RES	(15,897)	SG	8.229%	(1,308)	5.3.3
Operation & Maintenance	580	RES	(14,931)	SNPD	6.331%	(945)	5.3.3
Operation & Maintenance	581	RES	(432)	SNPD	6.331%	(27)	5.3.3
Operation & Maintenance	592	RES	1,297	SNPD	6.331%	82	5.3.3
Adminstrative & General	921	RES	(9,206)	SO	6.655%	(613)	5.3.3
Adminstrative & General	923	RES	(1,218)	SO	6.655%	(81)	5.3.3
			<u>(1,829,872)</u>			<u>(150,141)</u>	
Depreciation - General	403GP	RES	(21,423)	CAGE	0.000%	-	5.3.3
Depreciation - General	403GP	RES	(19,884)	CAGW	22.565%	(4,487)	5.3.3
Depreciation - General	403GP	RES	(1,623)	IDU	Situs	-	5.3.3
Depreciation - General	403GP	RES	(1,777)	JBG	22.437%	(399)	5.3.3
Depreciation - General	403GP	RES	(4,121)	OR	Situs	-	5.3.3
Depreciation - General	403GP	RES	(11,608)	SO	6.655%	(772)	5.3.3
Depreciation - General	403GP	RES	(342)	UT	Situs	-	5.3.3
Depreciation - Hydro	403HP	RES	(1,912)	CAGE	0.000%	-	5.3.3
Depreciation - Hydro	403HP	RES	(32,450)	CAGW	22.565%	(7,322)	5.3.3
Depreciation - Other	403OP	RES	(7,923)	CAGE	0.000%	-	5.3.3
Depreciation - Other	403OP	RES	(3,156)	CAGW	22.565%	(712)	5.3.3
Depreciation - Steam	403SP	RES	(39,311)	CAGE	0.000%	-	5.3.3
Depreciation - Steam	403SP	RES	(1,691)	JBG	22.437%	(379)	5.3.3
Depreciation - Transmission	403TP	RES	(6,441)	CAGE	0.000%	-	5.3.3
Depreciation - Transmission	403TP	RES	(1,332)	CAGW	22.565%	(301)	5.3.3
Amortization - Intangibles	404IP	RES	(653,677)	CAGW	22.565%	(147,503)	5.3.3
Amortization - Intangibles	404IP	RES	(419,996)	CN	6.884%	(28,911)	5.3.3
Amortization - Intangibles	404IP	RES	(572,519)	SO	6.655%	(38,100)	5.3.3
			<u>(1,801,185)</u>			<u>(228,886)</u>	
Adjustment to Tax:							
ADIT - General	282	RES	25,045	SO	6.655%	1,667	5.3.4
ADIT - General	282	RES	176,631	CAGE	0.000%	-	5.3.4
ADIT - General	282	RES	82,746	CAGW	22.565%	18,672	5.3.4
ADIT - General	282	RES	10,461	IDU	Situs	-	5.3.4
ADIT - General	282	RES	15,334	JBG	22.437%	3,440	5.3.4
ADIT - General	282	RES	28,998	OR	Situs	-	5.3.4
ADIT - General	282	RES	2,213	UT	Situs	-	5.3.4
ADIT - General	282	RES	28,528	JBG	22.437%	6,401	5.3.4
ADIT - General	282	RES	427,214	CAGE	0.000%	-	5.3.4
ADIT - General	282	RES	174,715	CAGW	22.565%	39,425	5.3.4
ADIT - Transmission	282	RES	125,027	CAGE	0.000%	-	5.3.4
ADIT - Transmission	282	RES	25,811	CAGW	22.565%	5,824	5.3.4
ADIT - Intangible	282	RES	1,204,923	CAGW	22.565%	271,892	5.3.4
ADIT - Intangible	282	RES	545,031	CN	6.884%	37,518	5.3.4
ADIT - Intangible	282	RES	786,367	SO	6.655%	52,331	5.3.4
			<u>3,659,044</u>			<u>437,169</u>	

Description of Adjustment:

To provide a proper matching of costs and benefits associated with EIM, the Company accepts Boise's proposal to remove EIM-related costs from base rates, to be included in the PCAM. However, Boise's proposed adjustment does not reflect removal of all EIM-related costs. This adjustment revises Boise's proposed adjustment to capture the elements excluded from Boise's proposed adjustment. For details, please refer to rebuttal testimony of Ms. McCoy (Exhibit No. SEM-6T).

FERC Indicator	Allocation Factor	Total Co. Gross Plant
303	CAGW	5,087,589
303	CN	2,301,300
303	SO	3,320,300
315	CAGE	1,668,291
315	JBG	147,332
334	CAGE	83,360
334	CAGW	721,194
345	CAGE	454,532
345	CAGW	181,050
353	CAGE	612,095
353	CAGW	126,363
391	SO	93,733
397	CAGE	785,325
397	CAGW	367,898
397	IDU	46,504
397	JBG	68,180
397	OR	128,929
397	SO	17,633
397	UT	9,819
TOTAL		16,221,428

Ref 5.3

FERC Indicator	Allocation Factor	Total Co. Accum. Depr.
108GP	CAGE	(42,914)
108GP	CAGW	(30,069)
108GP	JBG	(3,617)
108GP	OR	(6,090)
108GP	SO	(12,242)
108GP	UT	(468)
108HP	CAGE	(3,011)
108HP	CAGW	(39,855)
108OP	CAGE	(16,169)
108OP	CAGW	(5,644)
108SP	CAGE	(71,254)
108SP	JBG	(3,718)
108TP	CAGE	(16,884)
108TP	CAGW	(3,486)
111IP	CAGW	(653,677)
111IP	CN	(419,996)
111IP	SO	(572,017)
TOTAL		(1,901,111)

Ref 5.3

Operational & Maintenance Expense

FERC Indicator	Allocation Factor	O&M Expense	Administrative Fees	Total O&M Expense
426	NUTIL	-	-	-
557	SG	80,985	-	80,985
560	SG	99,692	-	99,692
561	SG	11,770	1,597,040	1,608,810
569	SG	15,897	-	15,897
580	SNPD	14,931	-	14,931
581	SNPD	432	-	432
592	SNPD	(1,297)	-	(1,297)
921	SO	9,206	-	9,206
923	SO	1,218	-	1,218
TOTAL		232,833	1,597,040	1,829,872

Ref 5.3.1

Depreciation Expense

FERC Indicator	Allocation Factor	Depreciation Expense
403GP	CAGE	21,423
403GP	CAGW	19,884
403GP	IDU	1,623
403GP	JBG	1,777
403GP	OR	4,121
403GP	SO	11,608
403GP	UT	342
403HP	CAGE	1,912
403HP	CAGW	32,450
403OP	CAGE	7,923
403OP	CAGW	3,156
403SP	CAGE	39,311
403SP	JBG	1,691
403TP	CAGE	6,441
403TP	CAGW	1,332
404IP	CAGW	653,677
404IP	CN	419,996
404IP	SO	572,519
TOTAL		1,801,185

Ref 5.3.1

	EPIS	Book Depreciation	Tax Sch M Addition	Tax Sch M Deduction	Deferred Tax Expense	Year End ADIT
Steam - JBG	(147,332)	(3,912)	(3,912)	(79,086)	(28,528)	28,528
Generation - CAGE	(2,206,183)	(58,575)	(58,575)	(1,184,273)	(427,214)	427,214
Generation - CAGW	(902,244)	(23,955)	(23,955)	(484,325)	(174,715)	174,715
Total Generation	(3,255,758)	(86,442)	(86,442)	(1,747,684)	(630,457)	630,457
Transmission - CAGE	(612,095)	(6,443)	(6,443)	(335,887)	(125,027)	125,027
Transmission - CAGW	(126,363)	(1,330)	(1,330)	(69,343)	(25,811)	25,811
Total Transmission	(738,458)	(7,773)	(7,773)	(405,230)	(150,838)	150,838
General Property - SO	(111,366)	(4,459)	(4,459)	(70,454)	(25,045)	25,045
General Property - CAGE	(785,325)	(31,442)	(31,442)	(496,860)	(176,631)	176,631
General Property - CAGW	(367,898)	(14,730)	(14,730)	(232,765)	(82,746)	82,746
General Property - IDU	(46,504)	(1,862)	(1,862)	(29,427)	(10,461)	10,461
General Property - JBG	(68,180)	(2,730)	(2,730)	(43,138)	(15,334)	15,334
General Property - OR	(128,929)	(5,162)	(5,162)	(81,575)	(28,998)	28,998
General Property - UT	(9,819)	(393)	(393)	(6,218)	(2,213)	2,213
Total General Property	(1,518,022)	(60,777)	(60,777)	(960,437)	(341,428)	341,428
Intangible - CAGW	(5,087,589)	(782,053)	(782,053)	(3,956,999)	(1,204,923)	1,204,923
Intangible - CN	(2,301,300)	(353,750)	(353,750)	(1,789,894)	(545,031)	545,031
Intangible - SO	(3,320,300)	(510,389)	(510,389)	(2,582,448)	(786,367)	786,367
Total Intangible	(10,709,189)	(1,646,193)	(1,646,193)	(8,329,341)	(2,536,321)	2,536,321
Total	(16,221,428)	(1,801,185)	(1,801,185)	(11,442,692)	(3,659,044)	3,659,044

Ref 5.3.1

	6.1	6.1.1	6.1.2	6.1.3	6.2	6.2.1	
	Total Normalized	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual. of Base Period Depr./Amort. Exp.
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	10,415,431	-	-	-	-	180,915	78,255
21 Amortization	43,669	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(559,529)	-	-	-	-	(63,320)	(27,389)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,045,719)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,853,852	-	-	-	-	117,595	50,866
29							
30 Operating Rev For Return:	(6,853,852)	-	-	-	-	(117,595)	(50,866)
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	(18,345,848)	(2,415,086)	(2,286,280)	(8,456,560)	-	-	-
48 Accum Prov For Amort	(1,914,754)	-	-	(1,680,378)	(234,376)	-	-
49 Accum Def Income Tax	1,388,465	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(18,872,137)	(2,415,086)	(2,286,280)	(10,136,936)	(234,376)	-	-
56							
57 Total Rate Base:	(18,872,137)	(2,415,086)	(2,286,280)	(10,136,936)	(234,376)	-	-
58							
59							
60 Estimated ROE impact	-1.485%	0.043%	0.041%	0.184%	0.004%	-0.031%	-0.013%
61 Estimated Price Change	8,830,564	(284,293)	(269,130)	(1,193,273)	(27,590)	189,626	82,023
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,459,100)	-	-	-	-	(180,915)	(78,255)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	8,860,445	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,598,655)	-	-	-	-	(180,915)	(78,255)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,598,655)	-	-	-	-	(180,915)	(78,255)
77							
78 Federal Income Taxes	(559,529)	-	-	-	-	(63,320)	(27,389)

	6.2.2	6.2.3	6.3	6.4	6.5	0	0
	(cont. 2) Annual of Base Period Depr./Amort. Exp.	(cont. 3) Annual of Base Period Depr./Amort. Exp.	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip - REVISED	Removal of Depreciation Expense of Retired Assets - NEW	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	261,376	-	-	10,055,044	(160,160)	-	-
21 Amortization	43,669	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	90,709	-	-	(615,585)	56,056	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(214,125)	-	(2,831,594)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	395,755	(214,125)	-	6,607,865	(104,104)	-	-
29							
30 Operating Rev For Return:	(395,755)	214,125	-	(6,607,865)	104,104	-	-
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	-	-	(160,400)	(5,027,522)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	214,125	-	876,644	297,696	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	214,125	(160,400)	(4,150,878)	297,696	-	-
56							
57 Total Rate Base:	-	214,125	(160,400)	(4,150,878)	297,696	-	-
58							
59							
60 Estimated ROE impact	-0.103%	0.052%	0.003%	-1.657%	0.022%	0.000%	0.000%
61 Estimated Price Change	638,171	(320,079)	(18,882)	10,166,819	(132,828)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(305,046)	-	-	(10,055,044)	160,160	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	564,216	-	-	8,296,230	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	259,170	-	-	(1,758,814)	160,160	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	259,170	-	-	(1,758,814)	160,160	-	-
77							
78 Federal Income Taxes	90,709	-	-	(615,585)	56,056	-	-

	6.1	6.1.1	6.1.2	6.1.3	6.2	6.2.1	
	Total Normalized	End-of-Period Plant Reserves	(cont.) End-of-Period Plant Reserves	(cont. 2) End-of-Period Plant Reserves	(cont. 3) End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual. of Base Period Depr./Amort. Exp.
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	360,387	-	-	-	-	180,915	78,255
21 Amortization	43,669	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	56,056	-	-	-	-	(63,320)	(27,389)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(214,125)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	245,987	-	-	-	-	117,595	50,866
29							
30 Operating Rev For Return:	(245,987)	-	-	-	-	(117,595)	(50,866)
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	(13,318,326)	(2,415,086)	(2,286,280)	(8,456,560)	-	-	-
48 Accum Prov For Amort	(1,914,754)	-	-	(1,680,378)	(234,376)	-	-
49 Accum Def Income Tax	511,820	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(14,721,259)	(2,415,086)	(2,286,280)	(10,136,938)	(234,376)	-	-
56							
57 Total Rate Base:	(14,721,259)	(2,415,086)	(2,286,280)	(10,136,938)	(234,376)	-	-
58							
59							
60 Estimated ROE impact	0.203%	0.043%	0.041%	0.184%	0.004%	-0.031%	-0.013%
61 Estimated Price Change	(1,336,255)	(284,293)	(269,130)	(1,193,273)	(27,590)	189,626	82,023
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(404,056)	-	-	-	-	(180,915)	(78,255)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	564,216	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	160,160	-	-	-	-	(180,915)	(78,255)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	160,160	-	-	-	-	(180,915)	(78,255)
77							
78 Federal Income Taxes	56,056	-	-	-	-	(63,320)	(27,389)

	6.2.2	6.2.3	6.3	6.4	6.5	0	0
	(cont. 2) Annual. of Base Period Depr./Amort. Exp.	(cont. 3) Annual. of Base Period Depr./Amort. Exp.	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip - REVISED	Removal of Depreciation Expense of Retired Assets - NEW	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	261,376	-	-	-	(160,160)	-	-
21 Amortization	43,669	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	90,709	-	-	-	56,056	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(214,125)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	395,755	(214,125)	-	-	(104,104)	-	-
29							
30 Operating Rev For Return:	(395,755)	214,125	-	-	104,104	-	-
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	-	-	(160,400)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	214,125	-	-	297,696	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	214,125	(160,400)	-	297,696	-	-
56							
57 Total Rate Base:	-	214,125	(160,400)	-	297,696	-	-
58							
59							
60 Estimated ROE impact	-0.103%	0.052%	0.003%	0.000%	0.022%	0.000%	0.000%
61 Estimated Price Change	638,171	(320,079)	(18,882)	-	(132,828)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(305,046)	-	-	-	160,160	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	564,216	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	259,170	-	-	-	160,160	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	259,170	-	-	-	160,160	-	-
77							
78 Federal Income Taxes	90,709	-	-	-	56,056	-	-

	6.1	6.1.1	6.1.2	6.1.3	6.2	6.2.1	
	Total Normalized	End-of-Period Plant Reserves	(cont.) End-of-Period Plant Reserves	(cont. 2) End-of-Period Plant Reserves	(cont. 3) End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual. of Base Period Depr./Amort. Exp.
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	10,055,044	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(615,585)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(2,831,594)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,607,865	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(6,607,865)	-	-	-	-	-	-
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	(5,027,522)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	876,644	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(4,150,878)	-	-	-	-	-	-
56							
57 Total Rate Base:	(4,150,878)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-1.591%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	10,166,819	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,055,044)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	8,296,230	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,758,814)	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,758,814)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(615,585)	-	-	-	-	-	-

	6.2.2	6.2.3	6.3	6.4	6.5	0	0
	(cont. 2) Annual of Base Period Depr./Amort. Exp.	(cont. 3) Annual. of Base Period Depr./Amort. Exp.	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip - REVISED	Removal of Depreciation Expense of Retired Assets - NEW	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	-	-	-	10,055,044	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(615,585)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(2,831,594)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	6,607,865	-	-	-
29							
30 Operating Rev For Return:	-	-	-	(6,607,865)	-	-	-
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	-	-	-	(5,027,522)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	876,644	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	(4,150,878)	-	-	-
56							
57 Total Rate Base:	-	-	-	(4,150,878)	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	-1.591%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	10,166,819	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(10,055,044)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	8,296,230	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(1,758,814)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(1,758,814)	-	-	-
77							
78 Federal Income Taxes	-	-	-	(615,585)	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<i>Incremental Depreciation Expense</i>	403SP	PRO	43,603,532	JBG	22.4370%	9,783,326	6.4.1
	403SP	PRO	1,204,153	CAGW	22.5651%	271,718	6.4.1
			<u>44,807,685</u>			<u>10,055,044</u>	
Adjustment to Rate Base:							
<i>Incremental Depreciation Reserve</i>	108SP	PRO	(21,801,766)	JBG	22.4370%	(4,891,663)	6.4.2
	108SP	PRO	(602,077)	CAGW	22.5651%	(135,859)	6.4.2
			<u>(22,403,843)</u>			<u>(5,027,522)</u>	
Adjustment to Tax:							
	SCHMAT	PRO	35,906,102	JBG	22.4370%	8,056,254	6.4.10
	41110	PRO	(12,280,292)	JBG	22.4370%	(2,755,330)	6.4.10
	282	PRO	3,802,153	JBG	22.4370%	853,089	6.4.10
	SCHMAT	PRO	1,063,485	CAGW	22.5651%	239,976	6.4.10
	41110	PRO	(337,974)	CAGW	22.5651%	(76,264)	6.4.10
	282	PRO	104,388	CAGW	22.5651%	23,555	6.4.10

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on Jim Bridger Plant and Colstrip Unit 4 assuming depreciation schedule is accelerated in Washington to match that in Oregon. This change will move the end of the depreciable life for Colstrip from 2047 to 2032 and Jim Bridger from 2037 to 2025, which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). Incremental reserves are reflected on an average basis.

The Company has revised this adjustment for the following:

- 1) Revised rate effective date to July 1, 2016.
- 2) Actual capital costs associated with Jim Bridger Unit 3 overhauls as per Adj. 8.4 of this exhibit (SEM-8).
- 3) Tax depreciation impacts in accordance with tax normalization requirements in Washington.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Accelerated Depreciation on Jim Bridger and Colstrip Plants - REVISED
 Summary of Changes

Jim Bridger - Location 517000

	Current	Accelerated	Change
End of Depreciable Life	2037	2025	12 years
Annual Depreciation Expense	31,158,901	74,762,432	43,603,532
	Ref 6.4.2	Ref 6.4.2	Ref 6.4

Colstrip - Location 401000 (Unit 4 Only)

	Current	Accelerated	Change
End of Depreciable Life	2046	2032	14 years
Annual Depreciation Expense	2,286,474	3,490,627	1,204,153
	Ref 6.4.2	Ref 6.4.2	Ref 6.4

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Accelerated Depreciation on Jim Bridger and Colstrip Plants - REVISED
 Estimated Annual Depreciation Starting May 1, 2016

ACCOUNT	ORIGINAL COST	CALCULATED ANNUAL		REF
		ACCRUAL AMOUNT	ACCRUAL RATE	
<u>INCREMENTAL DEPRECIATION EXPENSE</u>				
<u>JIM BRIDGER - 517000</u>				
TOTAL COMPANY CURRENT DEPRECIATION: (2037 end of depreciable life):				
310.20 Land Rights		3,823	1.36	Ref 6.4.7
311.00 Structures and Improvements	140,317,794	2,623,943	1.87	Ref 6.4.7
312.00 Boiler Plant Equipment	717,638,604 ¹	20,524,464	2.86	Ref 6.4.7
314.00 Turbogenerator Units	199,536,268	6,704,419	3.36	Ref 6.4.7
315.00 Accessory Electric Equipment	60,822,274	1,173,870	1.93	Ref 6.4.7
316.00 Miscellaneous Power Plant Equipment	4,114,814	128,382	3.12	Ref 6.4.7
TOTAL JIM BRIDGER	1,122,710,864	31,158,901	2.78	
ACCELERATED DEPRECIATION: (2025 end of depreciable life):				
310.20 Land Rights	281,111	9,818	3.49	Ref 6.4.4
311.00 Structures and Improvements	140,317,794	6,456,303	4.60	Ref 6.4.4
312.00 Boiler Plant Equipment	717,638,604 ¹	50,465,293	7.03	Ref 6.4.4
314.00 Turbogenerator Units	199,536,268	14,698,269	7.37	Ref 6.4.4
315.00 Accessory Electric Equipment	60,822,274	2,838,682	4.67	Ref 6.4.4
316.00 Miscellaneous Power Plant Equipment	4,114,814	294,067	7.15	Ref 6.4.4
TOTAL JIM BRIDGER	1,122,710,864	74,762,432	6.66	
		Annual Increase	43,603,532	Ref 6.4.1
<u>COLSTRIP - 401000</u>				
TOTAL COMPANY CURRENT DEPRECIATION: (2046 end of depreciable life):				
311.00 Structures and Improvements	61,029,613	1,147,357	1.88	Ref 6.4.7
312.00 Boiler Plant Equipment	117,890,227	2,640,741	2.24	Ref 6.4.7
314.00 Turbogenerator Units	37,867,989	988,355	2.61	Ref 6.4.7
315.00 Accessory Electric Equipment	9,131,295	167,103	1.83	Ref 6.4.7
316.00 Miscellaneous Power Plant Equipment	319,872	9,276	2.90	Ref 6.4.7
TOTAL COLSTRIP	226,238,995	4,952,831	2.19	
Exclude Colstrip Unit 3	(121,795,788)	(2,666,357)		Ref 6.4.9
COLSTRIP - Unit 4 Only	104,443,207	2,286,474		
ACCELERATED DEPRECIATION: (2032 end of depreciable life):				
311.00 Structures and Improvements	61,029,613	1,848,196	3.0284	Ref 6.4.6
312.00 Boiler Plant Equipment	117,890,227	3,811,433	3.2330	Ref 6.4.6
314.00 Turbogenerator Units	37,867,989	1,628,701	4.3010	Ref 6.4.6
315.00 Accessory Electric Equipment	9,131,295	257,488	2.8198	Ref 6.4.6
316.00 Miscellaneous Power Plant Equipment	319,872	15,382	4.8089	Ref 6.4.6
TOTAL COLSTRIP	226,238,995	7,561,201	3.3421	
Exclude Colstrip Unit 3	(121,795,788)	(4,070,573)		Ref 6.4.9
COLSTRIP - Unit 4 Only	104,443,207	3,490,627		
		Annual Increase	1,204,153 ²	Ref 6.4.1
<u>INCREMENTAL DEPRECIATION RESERVES</u>				
108SP JIM BRIDGER - 517000		(21,801,766) ³		Ref 6.4
108SP COLSTRIP - 401000		(602,077) ³		Ref 6.4

Notes:

1. Annual Increase on Jim Bridger Depreciation Expense is calculated on Existing Plant balances as of June 2015 only. Major plant added after base period already reflects corresponding accelerated depreciation rate in Adjustment 8.4 (Major Plant Additions Adjustment) in the rate effective period.

2. Annual Increase for Colstrip Unit 4 only

3. Incremental Depreciation Reserves is calculated as one-half of annual incremental increase in Depreciation Expense

APPROVED - COMPOSITE AVERAGE SERVICE LIFE AS OF DECEMBER 31, 2013

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE (7)	CALCULATED ANNUAL ACCURAL AMOUNT (8)	ANNUAL ACCURAL RATE (9)	REF	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT										
ACCELERATED END DATE - DEC 2025										
JIM BRIDGER - 517000										
310.20 Land Rights	12-2025	SQUARE	0	281,111	199,189	81,922	6,827	2.43	Ref 6.4.8	12.0
311.00 Structures and Improvements	12-2025	90-R2	(7)	139,335,557	96,945,245	52,143,801	4,439,569	3.19	Ref 6.4.8	11.7
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	695,882,281	352,258,662	385,376,556	33,771,491	4.85	Ref 6.4.8	11.4
314.00 Turbogenerator Units	12-2025	55-L1	(7)	212,082,399	86,225,795	140,702,372	12,253,422	5.78	Ref 6.4.8	11.5
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	58,392,864	39,021,588	22,874,847	1,959,662	3.36	Ref 6.4.8	11.7
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	3,580,471	2,038,103	1,793,001	188,517	4.71	Ref 6.4.8	10.6
TOTAL JIM BRIDGER				1,109,554,682	576,688,582	602,972,499	52,599,488	4.74		

UPDATED - COMPOSITE AVERAGE SERVICE LIFE AS OF JUNE 30, 2015

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL ACCURAL AMOUNT	ANNUAL ACCURAL RATE	COMPOSITE REMAINING LIFE
STEAM PRODUCTION PLANT									
ACCELERATED END DATE - DEC 2025									
JIM BRIDGER - 517000									
310.20 Land Rights	12-2025	SQUARE	0	281,111	182,377	98,734	9,403	3.35	10.5
311.00 Structures and Improvements	12-2025	90-R2	(7)	140,317,794	87,042,063	63,097,977	6,186,076	4.41	10.2
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	717,638,604	330,326,014	430,370,906	43,471,809	6.06	9.9
314.00 Turbogenerator Units	12-2025	55-L1	(7)	199,536,268	72,065,252	141,438,555	14,143,855	7.09	10.0
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	60,822,274	36,708,755	27,762,855	2,721,849	4.48	10.2
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	4,114,814	1,843,517	2,559,335	281,246	6.83	9.1
TOTAL JIM BRIDGER				1,122,710,864	528,167,977	665,328,361	66,814,238	5.95	

ADD - DEPRECIATION RESERVE THROUGH JULY 1, 2016 (RATE EFFECTIVE DATE)

ACCOUNT	BOOK DEPRECIATION RESERVE
JIM BRIDGER - 517000	
310.20 Land Rights	3,823
311.00 Structures and Improvements	2,623,943
312.00 Boiler Plant Equipment	20,524,464
314.00 Turbogenerator Units	6,704,419
315.00 Accessory Electric Equipment	1,173,870
316.00 Miscellaneous Power Plant Equipment	128,382
TOTAL JIM BRIDGER	31,168,901

ADD - PRO FORMA PLANT & RESERVE FROM ADJUSTMENT 8.4 (PRO FORMA MAJOR PLANT ADDITIONS)

ACCOUNT	ADDITIONAL COST	BOOK DEPRECIATION RESERVE
JIM BRIDGER - 517000		
310.20 Land Rights		
311.00 Structures and Improvements		
312.00 Boiler Plant Equipment	117,233,290	1,816,139
314.00 Turbogenerator Units		
315.00 Accessory Electric Equipment		
316.00 Miscellaneous Power Plant Equipment		
TOTAL JIM BRIDGER	117,233,290	1,816,139

Ref 8.4.2

CY 2015 major plant additions used for the purpose of calculating a composite remaining life only.

AVERAGE REMAINING LIFE RELATED TO ELECTRIC PLANT & RESERVE AS OF JUNE 30, 2016

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	REF	COMPOSITE REMAINING LIFE
STEAM PRODUCTION PLANT										
ACCELERATED END DATE - DEC 2025										
JIM BRIDGER - 517000										
310.20 Land Rights	12-2025	SQUARE	0	281,111	186,200	94,911	9,818	3.49	Ref 6.4.2	9.7
311.00 Structures and Improvements	12-2025	90-R2	(7)	140,317,794	89,666,005	60,474,034	6,456,303	4.60	Ref 6.4.2	9.4
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	834,871,894	352,666,617	532,297,591	58,709,293	7.03	Ref 6.4.2	9.1
314.00 Turbogenerator Units	12-2025	55-L1	(7)	199,536,268	78,769,670	134,734,136	14,698,269	7.37	Ref 6.4.2	9.2
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	60,822,274	37,882,625	26,588,985	2,838,682	4.67	Ref 6.4.2	9.4
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	4,114,814	1,971,899	2,430,952	294,067	7.15	Ref 6.4.2	8.3
TOTAL JIM BRIDGER				1,239,944,154	561,143,017	756,620,809	83,006,432	6.69	Ref 6.4.2	

APPROVED - COMPOSITE AVERAGE SERVICE LIFE AS OF DECEMBER 31, 2013

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCUMULATED ANNUAL ACCRUAL RATE (9)	REF (10)	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT										
ACCELERATED END DATE - DEC 2032										
COLSTRIP - 401000										
311.00 Structures and Improvements	12-2032	90-R2	(6)	58,645,567	36,602,769	24,975,076	1,356,765	2.31	Ref 6.4.8	18.4
312.00 Boiler Plant Equipment	12-2032	60-L1	(5)	117,788,667	67,879,336	55,798,765	3,311,755	2.81	Ref 6.4.8	16.8
314.00 Turbogenerator Units	12-2032	55-L1	(6)	34,006,214	16,732,869	19,313,718	1,135,973	3.34	Ref 6.4.8	17.0
315.00 Accessory Electric Equipment	12-2032	75-R2.5	(4)	8,893,886	5,755,599	3,494,043	191,894	2.16	Ref 6.4.8	18.2
316.00 Miscellaneous Power Plant Equipment	12-2032	40-O1	(6)	2,124,535	1,172,343	1,079,664	68,885	3.24	Ref 6.4.8	15.7
TOTAL COLSTRIP				221,458,870	128,142,916	104,661,266	6,068,272	2.74		

UPDATED - COMPOSITE AVERAGE SERVICE LIFE AS OF JUNE 30, 2015

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
STEAM PRODUCTION PLANT									
ACCELERATED END DATE - DEC 2025									
COLSTRIP - 401000									
311.00 Structures and Improvements	12-2032	90-R2	(5)	61,029,613	33,239,388	30,841,706	1,824,953	2.99	16.9
312.00 Boiler Plant Equipment	12-2032	60-L1	(5)	117,890,227	66,005,264	57,779,474	3,776,436	3.20	15.3
314.00 Turbogenerator Units	12-2032	55-L1	(6)	37,867,989	15,264,095	24,875,973	1,604,902	4.24	15.5
315.00 Accessory Electric Equipment	12-2032	75-R2.5	(4)	9,131,295	5,243,970	4,252,576	254,645	2.79	16.7
316.00 Miscellaneous Power Plant Equipment	12-2032	40-O1	(6)	319,872	124,177	214,887	15,133	4.73	14.2
TOTAL COLSTRIP				226,238,995	119,876,894	117,964,617	7,476,069	3.30	

ADD - DEPRECIATION RESERVE THROUGH JULY 1, 2016 (RATE EFFECTIVE DATE)

ACCOUNT	BOOK DEPRECIATION RESERVE
COLSTRIP - 401000	1,147,357
311.00 Structures and Improvements	2,640,741
312.00 Boiler Plant Equipment	988,355
314.00 Turbogenerator Units	167,103
315.00 Accessory Electric Equipment	9,276
316.00 Miscellaneous Power Plant Equipment	4,952,831

TOTAL JIM BRIDGER

AVERAGE REMAINING LIFE RELATED TO ELECTRIC PLANT & RESERVE AS OF JUNE 30, 2016

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL		REF	COMPOSITE REMAINING LIFE
							AMOUNT	RATE		
Total company using OR Lives:										
COLSTRIP - 401000										
311.00	Structures and Improvements	12-2032	90-R2	61,029,613	34,386,744	29,694,349	1,848,196	3.03	Ref 6.4.2	16.1
312.00	Boiler Plant Equipment	12-2032	60-L1	117,890,227	68,646,005	55,138,733	3,811,433	3.23	Ref 6.4.2	14.5
314.00	Turbogenerator Units	12-2032	55-L1	37,867,989	16,252,449	23,887,619	1,628,701	4.30	Ref 6.4.2	14.7
315.00	Accessory Electric Equipment	12-2032	75-R2.5	9,131,295	5,411,073	4,085,474	257,488	2.82	Ref 6.4.2	15.9
316.00	Miscellaneous Power Plant Equipment	12-2032	40-O1	319,872	133,454	205,611	15,382	4.81	Ref 6.4.2	13.4
TOTAL COLSTRIP				226,238,995	124,829,725	113,011,786	7,561,201	3.34	Ref 6.4.2	

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE ACCURALS (7)	CALCULATED ANNUAL ACCRRUAL AMOUNT (8)	ACCRRUAL RATE (9)	REF	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT										
COLSTRIP - 401000										
311.00 Structures and Improvements	12-2046	120-R1.5	(6)	58,645,567.13	27,408,938	34,755,363	1,102,381	1.38	Ref 6.4.2	31.5
312.00 Boiler Plant Equipment	12-2046	68-S0	(6)	117,788,667.31	50,766,520	74,089,467	2,634,729	2.24	Ref 6.4.2	28.1
314.00 Turbogenerator Units	12-2046	57-S0	(8)	34,006,214.12	12,439,063	24,287,648	889,007	2.61	Ref 6.4.2	27.3
315.00 Accessory Electric Equipment	12-2046	75-R2.5	(5)	8,893,886.22	4,449,483	4,889,098	162,961	1.83	Ref 6.4.2	30.0
316.00 Miscellaneous Power Plant Equipment	12-2046	40-O1	(7)	2,124,534.92	859,857	1,413,365	61,662	2.90	Ref 6.4.2	22.9
TOTAL COLSTRIP				221,458,869.70	95,923,891	139,434,941	4,850,740	2.19	Ref 6.4.2	
JIM BRIDGER - 517000										
310.20 Land Rights	12-2037	SQUARE	0	281,111.10	189,229	91,882	3,828	1.36	Ref 6.4.2	24.0
311.00 Structures and Improvements	12-2037	120-R1.5	(8)	139,335,557.25	89,962,393	60,520,009	2,607,794	1.87	Ref 6.4.2	23.2
312.00 Boiler Plant Equipment	12-2037	68-S0	(7)	695,882,280.73	307,221,174	437,372,866	19,874,604	2.86	Ref 6.4.2	22.0
314.00 Turbogenerator Units	12-2037	57-S0	(8)	212,082,388.67	74,267,332	154,701,659	7,117,884	3.36	Ref 6.4.2	21.7
315.00 Accessory Electric Equipment	12-2037	75-R2.5	(7)	58,392,863.58	37,168,748	25,311,616	1,128,566	1.93	Ref 6.4.2	22.4
316.00 Miscellaneous Power Plant Equipment	12-2037	40-O1	(8)	3,580,470.80	1,803,483	2,063,425	111,544	3.12	Ref 6.4.2	18.5
TOTAL JIM BRIDGER				1,109,554,682.13	510,612,359	680,141,457	30,844,220	2.78	Ref 6.4.2	

PacifiCorp
Washington Expedited Rate Filing - June 2015
Steam Plants - Calculation of Composite Average Service Life
AS OF DECEMBER 31, 2013 (Oregon Only)
BASED ON FINAL ORDER - Docket No. UM-1329

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE (7)	ACCRAUAL AMOUNT (8)	CALCULATED ANNUAL ACCRAUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT									
COLSTRIP - 401000									
311.00 Structures and Improvements	12-2032	90-R2	(5)	58,645,567	36,602,769	24,975,076	1,356,765	2.31	18.4
312.00 Boiler Plant Equipment	12-2032	60-L1	(5)	117,788,667	67,879,336	55,798,765	3,311,755	2.81	16.8
314.00 Turbogenerator Units	12-2032	55-L1	(6)	34,006,214	16,732,869	19,313,718	1,135,973	3.34	17.0
315.00 Accessory Electric Equipment	12-2032	75-R2.5	(4)	8,893,886	5,755,599	3,494,043	191,894	2.16	18.2
316.00 Miscellaneous Power Plant Equipment	12-2032	40-O1	(6)	2,124,535	1,172,343	1,079,664	68,885	3.24	15.7
TOTAL COLSTRIP				221,458,870	128,142,916	104,661,266	6,065,272	2.74	
JIM BRIDGER - 517000									
310.20 Land Rights	12-2025	SQUARE	0	281,111	199,189	81,922	6,827	2.43	12.0
311.00 Structures and Improvements	12-2025	90-R2	(7)	139,335,557	96,945,245	52,143,801	4,439,569	3.19	11.7
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	695,882,281	352,258,662	385,376,556	33,771,491	4.85	11.4
314.00 Turbogenerator Units	12-2025	55-L1	(7)	212,082,399	86,225,795	140,702,372	12,253,422	5.78	11.5
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	58,392,864	39,021,588	22,874,847	1,959,662	3.36	11.7
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	3,580,471	2,038,103	1,793,001	168,517	4.71	10.6
TOTAL JIM BRIDGER				1,109,554,682	576,688,582	602,972,499	52,599,488	4.74	

Washington Expedited Rate Filing - June 2015

Accelerated Depreciation on Jim Bridger and Colstrip Plants - REVISED
Calculation of Colstrip Unit #3 Share

	<u>At Jun-15</u>	<u>Ref</u>
<u>Gross Plant Balances - Total</u>¹		
Colstrip Unit #3	124,462,469	Ref 5.2.2
Total Colstrip	231,192,428	Ref 5.2.1
Colstrip Unit #3 - Gross Plant %	<u>53.8%</u>	

Note 1 - Reflects FERC 303 through 398; Location 401000 (Colstrip) - excluding FERC 317 (ARO - NUTIL)

	<u>At May-16</u>	
<u>Gross Plant Balances - Steam</u>²		
Total Colstrip	226,238,995	Ref 6.4.2
Colstrip Unit #3 - Steam Plant Balance	121,795,788	Ref 6.4.2

Note 2 - Reflects FERC 310 through 316; Location 401000 (Colstrip)

	<u>CURRENT LIVES</u>	<u>OR LIVES</u>	
<u>Annual Depreciation - Steam</u>			
Total Colstrip	4,952,831	7,561,201	Ref 6.4.2
Colstrip Unit #3	2,666,357	4,070,573	Ref 6.4.2

PacifiCorp

Washington Expedited Rate Filing - June 2015

Accelerated Depreciation on Jim Bridger and Colstrip Plants - REVISED

Tax Summary

	Allocation Factor	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 AMA ADIT	
Jim Bridger Plant	JBG	43,603,532	7,697,430	(12,280,292)	3,802,153	
Colstrip Unit #4	CAGW	1,204,153	140,668	(337,974)	104,388	
Total		44,807,685	7,838,098	(12,618,266)	3,906,541	Ref 6.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	RES	(713,819)	JBG	22.437%	(160,160)	6.5.1
Adjustment to Taxes:							
ADIT - Steam	282	RES	1,326,806	JBG	22.437%	297,696	

Description of Adjustment:

The Company agrees that Public Counsel's recommendation to remove depreciation expense for retired assets associated with pro forma major plant additions is appropriate. Accordingly, the Company prepared this adjustment to reflect removal of depreciation expense associated with the Jim Bridger Unit 3 overhaul retirements as per Public Counsel's proposed methodology, using depreciation rates consistent with the Company's proposal for accelerated depreciation as calculated in Adjustment 6.4.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Retired Asset Depreciation Expense Removal - NEW
 Attachment to Company's Response to Public Counsel Data Request 64

<u>Jim Bridger 3 Overhaul Retirements:</u>	Retirement Amount	Depreciation Rate ¹	Annual Depreciation Expense	Factor	Factor %	Washington Allocated	FERC Account - Depr.	Ref
Account 312	4,648,682	7.03%	326,901	JBG	22.437%	73,347	403SP	Page 6.5
Account 314	5,252,603	7.37%	386,918	JBG	22.437%	86,813	403SP	Page 6.5
			713,819			160,160		

<u>Jim Bridger 4 Overhaul Retirements:</u>	Retirement Amount	Depreciation Rate ¹	Annual Depreciation Expense	Factor	Factor %	Washington Allocated	FERC Account - Depr.
Account 312	4,092,126	7.03%	287,764	JBG	22.437%	64,566	403SP

*Note 1 - Depreciation rate used to calculate expense for removal assumes approval of the Company's Accelerated Depreciation proposal in the current filing.
 Accelerated Depreciation rate references Page 6.4.4 for FERC accounts 312 & 314 respectively.*

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up - REVISED	Property Tax Expense - REVISED	Production Tax Credit - REVISED	PowerTax ADIT Balance - REVISED	WA Low Income Tax Credit	Flow-Through Adjustment
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	733,151	-	471,885	-	-	(18,906)	-
23 Income Taxes: Federal	(398,191)	(251,566)	(165,160)	108,625	-	6,617	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,984,072	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,319,032	(251,566)	306,725	108,625	-	(12,289)	-
29							
30 Operating Rev For Return:	(2,319,032)	251,566	(306,725)	(108,625)	-	12,289	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	7,247,481	-	-	-	9,507,727	-	(2,260,168)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	7,247,481	-	-	-	9,507,727	-	(2,260,168)
56							
57 Total Rate Base:	7,247,481	-	-	-	9,507,727	-	(2,260,168)
58							
59							
60 Estimated ROE impact	-0.727%	0.066%	-0.080%	-0.028%	-0.168%	0.003%	0.041%
61 Estimated Price Change	4,592,670	(405,660)	494,607	175,162	1,119,205	(19,816)	(266,057)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(733,151)	-	(471,885)	-	-	18,906	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,867)	-	-	-	-	-	-
69 Interest	718,760	718,760	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,448,044)	(718,760)	(471,885)	-	-	18,906	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,448,044)	(718,760)	(471,885)	-	-	18,906	-
77							
78 Federal Income Tax - Calculated	(506,815)	(251,566)	(165,160)	-	-	6,617	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	108,625	-	-	108,625	-	-	-
81 Federal Income Taxes	(398,191)	(251,566)	(165,160)	108,625	-	6,617	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	AFUDC Equity	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	-	-	280,172	-	-	-	-
23 Income Taxes: Federal	-	-	(98,060)	1,353	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,123,178	(139,106)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,123,178	(139,106)	182,112	1,353	-	-	-
29							
30 Operating Rev For Return:	(2,123,178)	139,106	(182,112)	(1,353)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(78)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(78)	-	-	-	-	-
56							
57 Total Rate Base:	-	(78)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.553%	0.036%	-0.047%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	3,423,707	(224,323)	293,662	2,183	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(280,172)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	(3,867)	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(280,172)	3,867	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(280,172)	3,867	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(98,060)	1,353	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(98,060)	1,353	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up - REVISED	Property Tax Expense - REVISED	Production Tax Credit - REVISED	PowerTax ADIT Balance - REVISED	WA Low Income Tax Credit	Flow-Through Adjustment
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	752,057	-	471,885	-	-	-	-
23 Income Taxes: Federal	603,724	(73,736)	(165,160)	939,327	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,984,072	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,339,853	(73,736)	306,725	939,327	-	-	-
29							
30 Operating Rev For Return:	(3,339,853)	73,736	(306,725)	(939,327)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	7,247,481	-	-	-	9,507,727	-	(2,260,168)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	7,247,481	-	-	-	9,507,727	-	(2,260,168)
56							
57 Total Rate Base:	7,247,481	-	-	-	9,507,727	-	(2,260,168)
58							
59							
60 Estimated ROE impact	-0.991%	0.019%	-0.080%	-0.245%	-0.168%	0.000%	0.041%
61 Estimated Price Change	6,238,784	(118,903)	494,607	1,514,702	1,119,205	-	(266,057)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(752,057)	-	(471,885)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,867)	-	-	-	-	-	-
69 Interest	210,675	210,675	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(958,865)	(210,675)	(471,885)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(958,865)	(210,675)	(471,885)	-	-	-	-
77							
78 Federal Income Tax - Calculated	(335,603)	(73,736)	(165,160)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	939,327	-	-	939,327	-	-	-
81 Federal Income Taxes	603,724	(73,736)	(165,160)	939,327	-	-	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	AFUDC Equity	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	-	-	280,172	-	-	-	-
23 Income Taxes: Federal	-	-	(98,060)	1,353	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,123,178	(139,106)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,123,178	(139,106)	182,112	1,353	-	-	-
29							
30 Operating Rev For Return:	(2,123,178)	139,106	(182,112)	(1,353)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(78)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(78)	-	-	-	-	-
56							
57 Total Rate Base:	-	(78)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.553%	0.036%	-0.047%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	3,423,707	(224,323)	293,662	2,183	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(280,172)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	(3,867)	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(280,172)	3,867	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(280,172)	3,867	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(98,060)	1,353	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(98,060)	1,353	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up - REVISED	Property Tax Expense - REVISED	Production Tax Credit - REVISED	PowerTax ADIT Balance - REVISED	WA Low Income Tax Credit	Flow-Through Adjustment
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	(18,906)	-	-	-	-	(18,906)	-
23 Income Taxes: Federal	(1,001,915)	(177,830)	-	(830,702)	-	6,617	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,020,821)	(177,830)	-	(830,702)	-	(12,289)	-
29							
30 Operating Rev For Return:	1,020,821	177,830	-	830,702	-	12,289	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.256%	0.045%	0.000%	0.208%	0.000%	0.003%	0.000%
61 Estimated Price Change	(1,646,114)	(286,758)	-	(1,339,540)	-	(19,816)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	18,906	-	-	-	-	18,906	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	508,085	508,085	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(489,179)	(508,085)	-	-	-	18,906	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(489,179)	(508,085)	-	-	-	18,906	-
77							
78 Federal Income Tax - Calculated	(171,213)	(177,830)	-	-	-	6,617	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(830,702)	-	-	(830,702)	-	-	-
81 Federal Income Taxes	(1,001,915)	(177,830)	-	(830,702)	-	6,617	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance - REVISED	WA Public Utility Tax Adjustment	AFUDC Equity	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	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
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 Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	210,675	WA	Situs	210,675	Below
Other Interest Expense - Pro forma	427	PRO	508,085	WA	Situs	508,085	Below
			<u>718,760</u>			<u>718,760</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						812,834,828	1.0
Weighted Cost of Debt:						2.634%	2.1
Trued-up Interest Expense						<u>21,410,866</u>	1.0
Unadjusted Interest Expense						21,200,191	2.20
Restating Interest True-up Adjustment						<u>210,675</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						832,123,601	2.2
Weighted Cost of Debt:						2.634%	2.1
Trued-up Interest Expense						<u>21,918,951</u>	2.20
Restated Interest Expense						21,410,866	1.0
Total Pro forma Interest True-up Adjustment						<u>508,085</u>	1.0

Description of Adjustment

This restating and pro forma 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 pro forma in nature.

This revised adjustment reflects the interest impacts of changes made in the process of developing the Company's rebuttal filing.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<i>Taxes Other Than Income</i>	408	RES	7,090,890	GPS	6.6548%	471,885	7.2.1

Description of Adjustment:

This adjustment updates property taxes to reflect 12 months ended October 2015 actual accrued property taxes. This is the most current amount recorded in the Company's books as of the filing date of the current proceeding.

In its testimony, and as clarified through discovery, Staff is "supportive of the Company updating the adjustment so property tax expenses reflect the latest recorded amounts as of time of rebuttal." Accordingly, the Company has updated this adjustment to reflect expense amounts recorded through February 2016. A copy of Staff's response to the Company's data request is included as Page 7.2.3 of this exhibit (SEM-8).

Washington Expedited Rate Filing - June 2015
Accrued Property Tax Expense for 12 Months Ended February 2016
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000	GPS	131,681,340	7.2.2
Total Booked Property Tax - 12 Months Ended June 2015				<u>131,681,340</u>	
<i>Accrued Property Tax Expense 12 Months Ended February 2016</i>				<i>138,772,230</i>	<i>7.2.2</i>
Total Accrued Property Tax - 12 Months Ended February 2016				<u>138,772,230</u>	
Incremental Adjustment to Property Taxes				<u>7,090,890</u>	7.2

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 SAP Account 579000 - Property Tax Expense
 12 Months Ended February 2016

	Property Tax Expense	Accumulated Balance
Jul-14	11,863,694	
Aug-14	11,214,176	
Sep-14	8,533,923	
Oct-14	10,990,202	
Nov-14	11,366,104	
Dec-14	11,036,040	
Jan-15	10,703,492	
Feb-15	10,712,785	
Mar-15	10,918,917	
Apr-15	11,935,962	
May-15	11,106,136	
Jun-15	11,299,909	131,681,340 Ref 7.2.1
		12 months ended June 2015
Jul-15	11,622,249	
Aug-15	11,535,968	
Sep-15	11,698,020	
Oct-15	11,590,049	
Nov-15	11,942,548	
Dec-15	11,730,437	
Jan-16	11,695,730	
Feb-16	11,696,305	138,772,230 Ref 7.2.1
		12 months ended February 2016

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION STAFF
RESPONSE TO DATA REQUEST

DATE PREPARED: March 31, 2016 WITNESS: Elizabeth O'Connell
DOCKET: UE-152253 RESPONDER: Elizabeth O'Connell
REQUESTER: Pacific Power & Light TELEPHONE: (360) 664-1306

REQUEST NO. 3: Refer to Exhibit ECO-1T, Direct Testimony of Elizabeth O'Connell, page 31, lines 9-11. Please clarify what Staff means by updating the property taxes adjustment to "mirror existent quantity of property tax expense at the time of rebuttal." Please confirm or deny whether Staff would support updating test period property tax expenses to reflect 12 Months Ended Feb 2016 (latest recorded amounts as of time of rebuttal) expense levels.

RESPONSE: Yes. Staff would be supportive of the Company updating the adjustment so property tax expenses reflect the latest recorded amounts as of time of rebuttal.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system-allocated PTC	40910	RES	60,157,557	SG	8.2285%	4,950,078	7.3.1
Add Back WCA-allocated PTC	40910	RES	(17,774,172)	CAGW	22.5651%	(4,010,751)	7.3.2
Add Increm. PTC for rate eff. pd.	40910	PRO	(3,681,366)	CAGW	22.5651%	(830,702)	7.3.2

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 restating portion of this adjustment removes system-allocated PTC balances per books, and replaces them with Washington-allocated amounts. The pro forma adjustment reflects this credit based on the qualifying production as reflected in the net power cost study approved in the Company's most recently approved General Rate Case (Docket No. UE-140762).

This adjustment has been modified to reflect changes in production tax credits due to the change in anticipated rate effective date of this filing to July 1, 2016.

PacifiCorp
Washington Expedited Rate Filing
Production Production Tax Credit - REVISED
Base Period Tax Credits
12 Months Ended June 2015

FERC	Secondary	Account Description	Factor	Balance
4091000	310310	Renewable Electricity Pro	SG	(60,157,557)

Ref. 7.3

PacifiCorp
Washington Expedited Rate Filing - June 2015
Production Tax Credit Calculation
West Control Area

Base Period - 12 Months Ended June 2015			July 2014 to June 2015		
Description	FED kWh Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit
Hydro					
JC Boyle	4,045,696	11/7/2015	4,045,696	0.011/0.012	46,508
Wind/Geothermal					
Goodnoe KWh	166,364,000	12/17/2017	166,364,000	0.023	3,826,372
Leaning Juniper 1 KWh	178,959,000	9/13/2016	178,959,000	0.023	4,116,057
Leaning Juniper Indemnity	3,971,000	9/13/2016	3,971,000	0.023	91,333
Marengo I KWh	287,193,000	8/2/2017	287,193,000	0.023	6,605,439
Marengo II KWh	134,281,000	6/25/2018	134,281,000	0.023	3,088,463
Total KWh Production	770,768,000				
Total					17,774,172

Ref. 7.3

Rate Effective Period - 12 Months Ending June 2017			July 2016 to June 2017		
Description	FED kWh Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit
Hydro					
JC Boyle	8,462,825	11/7/2015	-	0.012	-
Wind/Geothermal					
Goodnoe KWh	267,537,499	12/17/2017	267,537,499	0.023	6,153,362
Leaning Juniper 1 KWh	302,125,891	9/13/2016	82,005,732	0.023	1,886,132
Leaning Juniper Indemnity	3,971,000	9/13/2016	1,077,844	0.023	24,790
Marengo I KWh	394,338,348	8/2/2017	394,338,348	0.023	9,069,782
Marengo II KWh	187,890,083	6/25/2018	187,890,083	0.023	4,321,472
Total KWh Production	1,155,862,821				
Total					21,455,538

Incremental Difference

Description	FED kWh Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit
Hydro					
JC Boyle	4,417,129	11/7/2015	(4,045,696)	0.011/0.012	(46,508)
Hydro					
Goodnoe KWh	101,173,499	12/17/2017	101,173,499	0.023	2,326,990
Leaning Juniper 1 KWh	123,166,891	9/13/2016	(96,953,268)	0.023	(2,229,925)
Leaning Juniper Indemnity	-	9/13/2016	(2,893,156)	0.023	(66,543)
Marengo I KWh	107,145,348	8/2/2017	107,145,348	0.023	2,464,343
Marengo II KWh	53,609,083	6/25/2018	53,609,083	0.023	1,233,009
Total KWh Production	385,094,821				
Total					3,681,366

Ref. 7.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	RES	3,853,789,452	DITBAL	5.9047%	227,552,961	7.4.1
Cholla SHL	190	RES	(37,880,440)	CAGE	0.0000%	-	7.4.1
Accel Amort of Pollution Cntrl Facilities	281	RES	248,400,800	SG	8.2285%	20,439,716	7.4.1
California	282	RES	(90,544,316)	CA	Situs	-	7.4.1
Idaho	282	RES	(235,491,703)	ID	Situs	-	7.4.1
Other	282	RES	(72,216,675)	OTHER	0.0000%	-	7.4.1
Oregon	282	RES	(1,112,945,438)	OR	Situs	-	7.4.1
Utah	282	RES	(1,830,243,820)	UT	Situs	-	7.4.1
Washington	282	RES	(239,804,289)	WA	Situs	(239,804,289)	7.4.1
Wyoming	282	RES	(589,936,606)	WY-ALL	Situs	-	7.4.1
PP&E Adjustment - SNP	282	RES	4,040,150	SNP	5.9886%	241,948	7.4.1
PP&E Adjustment - CIAC	282	RES	78,519	CIAC	6.3309%	4,971	7.4.1
PP&E Adjustment - SG	282	RES	12,314,179	SG	8.2285%	1,013,275	7.4.1
PP&E Adjustment - JBG	282	RES	6,078	JBG	22.4370%	1,364	7.4.1
PP&E Adjustment - JBE	190	RES	283,613	JBE	22.7309%	64,468	7.4.1
PP&E Adjustment - SNPD	282	RES	17,360	SNPD	6.3309%	1,099	7.4.1
PP&E Adjustment - SO	282	RES	(117,001)	SO	6.6548%	(7,786)	7.4.1
			<u>(90,250,137)</u>			<u>9,507,727</u>	

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

This revised adjustment reflects the accumulated deferred income tax impacts of changes made in the process of developing the Company's rebuttal filing.

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Cholla SHL (Tax Int. - Tax Rent)	105.221	37,880,440	(37,880,440)	0	CAGE
Accelerated Pollution Control Facilities Depreciation	105.128	(248,400,800)	248,400,800	0	SG
RA - Solar ITC Basis Adjustment	100.110	(51,097)	51,097	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	25,401,821	(25,401,821)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,397,370	(2,397,370)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(90,693,811)	90,693,811	0	DITBAL
Solar ITC Basis Adjustment	105.116	(2,167)	2,167	0	DITBAL
Book Depreciation	105.120	2,385,005,334	(2,385,005,334)	0	DITBAL
Repair Deduction	105.122	(340,099,575)	340,099,575	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(224,498,426)	224,498,426	0	DITBAL
Tax Depreciation	105.125	(5,745,132,079)	5,745,132,079	0	DITBAL
Fixed Assets - State Modification	105.129	33,200,045	(33,200,045)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(11,620,016)	11,620,016	0	DITBAL
CIAC	105.130	264,308,490	(264,308,490)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	246,333	(246,333)	0	DITBAL
Capitalized Depreciation	105.137	(19,441,014)	19,441,014	0	DITBAL
Reimbursements	105.140	30,948,611	(30,948,611)	0	DITBAL
AFUDC - Debt	105.141a	(228,029,578)	228,029,578	0	DITBAL
AFUDC - Equity	105.141b	(79,856,955)	79,856,955	0	DITBAL
Avoided Costs	105.142	217,975,562	(217,975,562)	0	DITBAL
Capitalization of Test Energy	105.146	3,505,485	(3,505,485)	0	DITBAL
§1031 Exchange	105.147	(172,879)	172,879	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(473,125)	473,125	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(89,595,811)	89,595,811	0	DITBAL
Contract Liability Basis Adjustment	105.153	(1,208,173)	1,208,173	0	DITBAL
Coal Mine Development	105.165	(4,834,888)	4,834,888	0	DITBAL
Coal Mine Extension	105.170	(5,858,659)	5,858,659	0	DITBAL
Removal Costs	105.175	(213,471,457)	213,471,457	0	DITBAL
Book Gain/Loss on Land Sales	105.470	1,776,619	(1,776,619)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(11,916,233)	11,916,233	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	248,400,800	(248,400,800)	0	DITBAL
Rounding	**	21	(21)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(90,544,316)	(90,544,316)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(235,491,703)	(235,491,703)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(72,216,675)	(72,216,675)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,112,945,438)	(1,112,945,438)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,830,243,820)	(1,830,243,820)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(239,804,289)	(239,804,289)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(589,936,606)	(589,936,606)	WYP
PP&E Adjustment - YE - CN	**	0	0	0	CN
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	4,040,150	4,040,150	SNP
PP&E Adjustment - YE - CIAC	**	0	78,519	78,519	CIAC
PP&E Adjustment - YE - SG	**	0	12,314,179	12,314,179	SG
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - JBE	**	(35,224,444)	283,613	(34,940,831)	JBE
PP&E Adjustment - YE - SNPD	**	0	17,360	17,360	SNPD
PP&E Adjustment - YE - SO	**	0	(117,001)	(117,001)	SO
		(4,099,534,256)	(90,250,137)	(4,189,784,393)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
			Ref. 7.4		
		(4,099,534,256)	(90,250,137)	(4,189,784,393)	

**Derived from jurisdictional reports from the Company's tax fixed asset system.
***Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
<i>Def Inc Tax Expense</i>	41110	RES	(139,106)	WA	Situs	(139,106)	7.7.1
ADIT Balance	283	RES	(78)	WA	Situs	(78)	7.7.1

Description of Adjustment:

This adjustment removes the deferred state income tax expense and associated balances related to the non-property items from results since state income tax expense is excluded under the WCA allocation methodology.

This revised adjustment reflects the deferred income tax expense impacts of changes made in the process of developing the Company's rebuttal filing.

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		1,788,956	
Less: Pension Curtailment which is not in Rate Base			(1,006)
Def State Tax Rate in the Combined Deferred Tax Rate	2.951%		
Combined Deferred Tax Rate	37.951%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		7.775816%	7.775816%
Portion of Total Deferred Income Tax Expense related to State		139,106	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(139,106)	(78)
		Ref. 7.7	Ref. 7.7

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Total Normalized	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions - REVISED	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
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	456,622	-	456,622	-	-	-	-
19 Total O&M Expenses	456,622	-	456,622	-	-	-	-
20 Depreciation	1,863,915	-	-	-	1,881,905	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(655,027)	-	(157,331)	-	(493,271)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(44,057)	-	135,284	-	(179,341)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	4,355	-	-	-	-	-	-
28 Total Operating Expenses:	1,625,807	-	434,575	-	1,209,293	-	-
29							
30 Operating Rev For Return:	(1,625,807)	-	(434,575)	-	(1,209,293)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	126,585,158	72,495,515	-	-	26,303,638	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	79,615	(326,958)	-	-	-	(6,990,957)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	-	(1,536,500)	(217,237)
39 Fuel Stock	(6,572,936)	-	-	-	-	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-	-	-	-	(7,344,634)	-
41 Working Capital	21,811,243	-	-	-	-	(2,150,961)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	122,486,793	72,575,130	(326,958)	-	26,303,638	(17,605,031)	(7,208,194)
45							
46 Deductions:							
47 Accum Prov For Deprec	(44,883,836)	(44,736,612)	-	-	(948,787)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,772,114)	-	(522,219)	-	(5,326,404)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(997,745)	-	-	(997,745)	-	-	-
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-	-
53 Miscellaneous Deductions	904,429	-	-	-	-	-	1,181,553
54							
55 Total Deductions:	(51,021,848)	(44,736,612)	(522,219)	(997,745)	(6,275,191)	-	1,181,553
56							
57 Total Rate Base:	71,464,945	27,838,518	(849,177)	(997,745)	20,028,447	(17,605,031)	(6,026,641)
58							
59							
60 Estimated ROE impact	-1.560%	-0.481%	-0.098%	0.018%	-0.657%	0.322%	0.109%
61 Estimated Price Change	11,034,199	3,277,021	600,808	(117,450)	4,307,688	(2,072,382)	(709,428)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,324,892)	-	(456,622)	-	(1,881,905)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,392,994	-	(488,912)	-	1,881,905	-	-
71 Schedule "M" Deductions	939,607	-	(496,017)	-	1,409,345	-	-
72 Income Before Tax	(1,871,505)	-	(449,516)	-	(1,409,345)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,871,505)	-	(449,516)	-	(1,409,345)	-	-
77							
78 Federal Income Taxes	(655,027)	-	(157,331)	-	(493,271)	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.11.1
	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances
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	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,901)	(1,524)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	4,355	-	-	-	-
28 Total Operating Expenses:	(17,991)	(2,901)	2,831	-	-	-	-
29							
30 Operating Rev For Return:	17,991	2,901	(2,831)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(342,058)	-	-	-	-	6,499,168	9,141,720
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	-	-	-	-	23,962,204	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(342,058)	-	-	-	23,962,204	6,499,168	9,141,720
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	210,870	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,272,583)	-	-	-	-
53 Miscellaneous Deductions	-	(277,124)	-	-	-	-	-
54							
55 Total Deductions:	-	(277,124)	(3,272,583)	210,870	-	-	-
56							
57 Total Rate Base:	(342,058)	(277,124)	(3,272,583)	210,870	23,962,204	6,499,168	9,141,720
58							
59							
60 Estimated ROE impact	0.011%	0.006%	0.058%	-0.004%	-0.416%	-0.115%	-0.162%
61 Estimated Price Change	(69,276)	(37,300)	(380,668)	24,823	2,820,719	765,052	1,076,121
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	-	(4,355)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	17,991	8,289	-	-	-	-	-
72 Income Before Tax	-	(8,289)	(4,355)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(8,289)	(4,355)	-	-	-	-
77							
78 Federal Income Taxes	-	(2,901)	(1,524)	-	-	-	-

	8.11.2	8.11.3	8.11.4	8.11.5	8.12	8.13	8.13.1
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange	(cont.) Idaho Asset Exchange
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	5,377,494	112,765	16,391	6,097,994	-	882,531	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	(3,000,000)	-	-
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:	5,377,494	112,765	16,391	6,097,994	(3,000,000)	882,531	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	5,287,462	(4,485,898)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,138,530	-	1,727,109
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,138,530	5,287,462	(2,758,789)
56							
57 Total Rate Base:	5,377,494	112,765	16,391	6,097,994	(1,861,470)	6,169,992	(2,758,789)
58							
59							
60 Estimated ROE impact	-0.096%	-0.002%	0.000%	-0.108%	0.033%	-0.110%	0.050%
61 Estimated Price Change	633,014	13,274	1,930	717,827	(219,124)	726,303	(324,752)
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	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Total Normalized	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions - REVISED	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
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	456,622	-	456,622	-	-	-	-
19 Total O&M Expenses	456,622	-	456,622	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(161,756)	-	(157,331)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	135,284	-	135,284	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	4,355	-	-	-	-	-	-
28 Total Operating Expenses:	416,514	-	434,575	-	-	-	-
29							
30 Operating Rev For Return:	(416,514)	-	(434,575)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	99,398,989	72,495,515	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	79,615	(326,958)	-	-	-	(6,990,957)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	-	(1,536,500)	(217,237)
39 Fuel Stock	(6,572,936)	-	-	-	-	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-	-	-	-	(7,344,634)	-
41 Working Capital	21,811,243	-	-	-	-	(2,150,961)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	95,300,624	72,575,130	(326,958)	-	-	(17,605,031)	(7,208,194)
45							
46 Deductions:							
47 Accum Prov For Deprec	(44,736,612)	(44,736,612)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	827,181	-	(522,219)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(997,745)	-	-	(997,745)	-	-	-
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-	-
53 Miscellaneous Deductions	904,429	-	-	-	-	-	1,181,553
54							
55 Total Deductions:	(47,275,329)	(44,736,612)	(522,219)	(997,745)	-	-	1,181,553
56							
57 Total Rate Base:	48,025,296	27,838,518	(849,177)	(997,745)	-	(17,605,031)	(6,026,641)
58							
59							
60 Estimated ROE impact	-0.912%	-0.481%	-0.098%	0.018%	0.000%	0.322%	0.109%
61 Estimated Price Change	6,324,960	3,277,021	600,808	(117,450)	-	(2,072,382)	(709,428)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(442,987)	-	(456,622)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(488,912)	-	(488,912)	-	-	-	-
71 Schedule "M" Deductions	(469,737)	-	(496,017)	-	-	-	-
72 Income Before Tax	(462,161)	-	(449,516)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(462,161)	-	(449,516)	-	-	-	-
77							
78 Federal Income Taxes	(161,756)	-	(157,331)	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.11.1
	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances
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	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,901)	(1,524)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	4,355	-	-	-	-
28 Total Operating Expenses:	(17,991)	(2,901)	2,831	-	-	-	-
29							
30 Operating Rev For Return:	17,991	2,901	(2,831)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(342,058)	-	-	-	-	6,499,168	9,141,720
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	-	-	-	-	23,962,204	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(342,058)	-	-	-	23,962,204	6,499,168	9,141,720
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	210,870	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,272,583)	-	-	-	-
53 Miscellaneous Deductions	-	(277,124)	-	-	-	-	-
54							
55 Total Deductions:	-	(277,124)	(3,272,583)	210,870	-	-	-
56							
57 Total Rate Base:	(342,058)	(277,124)	(3,272,583)	210,870	23,962,204	6,499,168	9,141,720
58							
59							
60 Estimated ROE impact	0.011%	0.006%	0.058%	-0.004%	-0.416%	-0.115%	-0.162%
61 Estimated Price Change	(69,276)	(37,300)	(380,668)	24,823	2,820,719	765,052	1,076,121
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	-	(4,355)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	17,991	8,289	-	-	-	-	-
72 Income Before Tax	-	(8,289)	(4,355)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(8,289)	(4,355)	-	-	-	-
77							
78 Federal Income Taxes	-	(2,901)	(1,524)	-	-	-	-

	8.11.2	8.11.3	8.11.4	8.11.5	8.12	8.13	8.13.1
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange	(cont.) Idaho Asset Exchange
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	5,377,494	112,765	16,391	6,097,994	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	(3,000,000)	-	-
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:	5,377,494	112,765	16,391	6,097,994	(3,000,000)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,138,530	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,138,530	-	-
56							
57 Total Rate Base:	5,377,494	112,765	16,391	6,097,994	(1,861,470)	-	-
58							
59							
60 Estimated ROE impact	-0.096%	-0.002%	0.000%	-0.108%	0.033%	0.000%	0.000%
61 Estimated Price Change	633,014	13,274	1,930	717,827	(219,124)	-	-
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	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
	Rate Base	Remediation	Advances for	Plant Additions -	Rate Base	Miscellaneous
	Total Normalized		Construction	REVISIED		Rate Base
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	1,881,905	-	-	1,881,905	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(493,271)	-	-	(493,271)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(179,341)	-	-	(179,341)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,209,293	-	-	1,209,293	-	-
29						
30 Operating Rev For Return:	(1,209,293)	-	-	(1,209,293)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	27,186,169	-	-	26,303,638	-	-
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:	27,186,169	-	-	26,303,638	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(147,224)	-	-	(948,787)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(3,599,295)	-	-	(5,326,404)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(3,746,519)	-	-	(6,275,191)	-	-
56						
57 Total Rate Base:	23,439,650	-	-	20,028,447	-	-
58						
59						
60 Estimated ROE impact	-0.692%	0.000%	0.000%	0.000%	-0.637%	0.000%
61 Estimated Price Change	4,709,239	-	-	-	4,307,688	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,881,905)	-	-	(1,881,905)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,881,905	-	-	1,881,905	-	-
71 Schedule "M" Deductions	1,409,345	-	-	1,409,345	-	-
72 Income Before Tax	(1,409,345)	-	-	(1,409,345)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,409,345)	-	-	(1,409,345)	-	-
77						
78 Federal Income Taxes	(493,271)	-	-	(493,271)	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.11.1
	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances
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	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

	8.11.2	8.11.3	8.11.4	8.11.5	8.12	8.13	8.13.1
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange	(cont.) Idaho Asset Exchange
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	-	-	-	-	-	882,531	-
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:	-	-	-	-	-	882,531	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	5,287,462	(4,485,898)
48 Accum Prov For Amort	-	-	-	-	-	-	1,727,109
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	5,287,462	(2,758,789)
56							
57 Total Rate Base:	-	-	-	-	-	6,169,992	(2,758,789)
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.107%	0.048%
61 Estimated Price Change	-	-	-	-	-	726,303	(324,752)
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 COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
<i>Steam Production</i>	312	PRO	117,233,290	JBG	22.437%	26,303,638	8.4.1
Adjustment to Reserve:							
<i>Accumulated Reserve</i>	108SP	PRO	(4,228,671)	JBG	22.437%	(948,787)	8.4.2
Adjustment to Expense:							
<i>Depreciation Expense</i>	403SP	PRO	8,387,506	JBG	22.437%	1,881,905	8.4.2
Adjustment to Tax:							
<i>Steam Production - Sch M Adjust</i>	SCHMAT	PRO	8,387,506	JBG	22.437%	1,881,905	8.4.3
<i>Steam Production - Sch M Adjust</i>	SCHMDT	PRO	6,281,340	JBG	22.437%	1,409,345	8.4.3
<i>Steam Production - DIT Expense</i>	41010	PRO	(799,311)	JBG	22.437%	(179,341)	8.4.3
<i>Steam Production - AMA ADIT</i>	282	PRO	(22,983,244)	JBG	22.437%	(5,156,751)	8.4.3
<i>Steam Production - Cost of Removal</i>	282	PRO	(756,129)	JBG	22.437%	(169,653)	8.4.3

Description of Adjustment

This adjustment adds into rate base major plant addition projects at Jim Bridger Unit 3 (Overhaul and Selective Catalytic Reduction system installation) placed in-service November 2015, on an AMA basis for the rate effective period May 1, 2016 through April 30, 2017. Details of the project can be found on Page 8.4.1. The project is also discussed in detail in the Direct Testimony of Mr. Chad A. Teply and Mr. Rick T. Link. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

As proposed by Public Counsel and Boise , the Company has updated the adjustment to reflect actual costs for the Jim Bridger Unit 3 overhaul project placed in-service through December 31, 2015 as per Public Counsel's Exhibit No. DMR-16. This adjustment has also been revised to reflect bonus depreciation impacts, and the impacts of changing anticipated rate effective date to July 1, 2016.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Pro Forma Major Plant Additions - REVISED

<u>Project Description</u>	<u>Account</u>	<u>Factor</u>	<u>In-Service Date</u>	<u>Plant Additions</u>
Jim Bridger Unit 3 Overhaul				
Replace Cooling Tower	312	JBG	Nov-15	Confidential -
APH Baskets/Reinforcement	312	JBG	Nov-15	See Exhibit
Replace Finishing Superheater	312	JBG	Nov-15	No.__(SEM-
Burners - Major	312	JBG	Nov-15	9C)
SCR System - Pollution Control	312	JBG	Nov-15	
Jim Bridger Unit 3 Overhaul Project Total				<u>117,233,290</u>
Total Capital Additions				<u>117,233,290</u>
				Ref 8.4



PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Pro Forma Major Plant Additions - REVISED

Depreciation Expense Description	Plant Account	Depr/Amort Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Annual Incremental Depreciation Expense on Plant Adds.
Plant: Steam Production	312	403SP	JBG	7.155%	117,233,290	8,387,506
Total Plant					117,233,290	8,387,506

Ref 8.4

Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate ¹	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Plant: Steam Production	312	108SP	JBG	7.155%	117,233,290	(6,221,054)
Steam Production Removals - PC 20	312	108SP	JBG			1,992,383
Total Plant					117,233,290	(4,228,671)

Ref 8.4

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Pro Forma Major Plant Additions - REVISED
 Tax Summary

Function	Allocation Factor	Plant Additions	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 AMA ADIT
Steam Production	JBG	117,233,290	8,387,506	6,281,340	(799,311)	(22,983,244)
Cost of Removal	JBG	1,992,383	-	-	-	(756,129)
Total		119,225,673	8,387,506	6,281,340	(799,311)	(23,739,373)

Ref 8.4

