

| Account   | Functional Category       | Classification                         | Allocation  |
|---|---------------------------|--|---|
| <b>Production Plant</b>                           |                           |  |   |
| Thermal Production                                | P = Production            | Demand/Energy by Thermal Peak Credit   | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| Hydro Production                                  | P = Production            | Demand/Energy by Hydro Peak Credit     | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| Other Production                                  | P = Production            | Demand                                 | D01 Coincident Peak Demand  |
| <b>Transmission Plant</b>                         |                           |  |   |
| All Transmission                                  | T = Transmission          | Demand/Energy by Trans Peak Credit     | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| <b>Distribution Plant</b>                         |                           |  |   |
| 360 Land  | D = Distribution          | Demand                                 | D02 Non-coincident Peak Demand  |
| 361 Structures                                    | D = Distribution          | Demand                                 | D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA                  |
| 362 Station Equipment                             | D = Distribution          | Demand                                 | D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA                  |
| 364 Poles Towers & Fixtures                       | D = Distribution          | Demand                                 | D02/D06/D07 Non-coincident Peak Demand All / Secondary only / Direct Assign Lights    |
| 365 Overhead Conductors & Devices                 | D = Distribution          | Demand                                 | D02/D06 Non-coincident Peak Demand All / Secondary only                               |
| 366 Underground Conduit                           | D = Distribution          | Demand                                 | D02/D06 Non-coincident Peak Demand All / Secondary only                               |
| 367 Underground Conductors & Devices              | D = Distribution          | Demand                                 | D02/D06 Non-coincident Peak Demand All / Secondary only                               |
| 368 Line Transformers                             | D = Distribution          | Demand                                 | D06 Non-coincident Peak Demand Secondary only   |
| 369 Services                                      | D = Distribution          | Customer                               | C02 Secondary Customers unweighted Excl Lighting                                      |
| 370 Meters  | D = Distribution          | Customer                               | C04 Customers weighted by Current Typical Meter Cost                                  |
| 373 Street and Area Lighting Systems              | D = Distribution          | Customer                               | C05 Direct Assignment to Street and Area Lights                                       |
| <b>General Plant</b>                              |                           |  |   |
| All General                                       | O = Other                 | Energy/Customer by Corp Cost Allocator | S23 100% Customer Level Consumption / 0% All Customers unweighted                     |
| <b>Intangible Plant</b>                           |                           |  |   |
| 301 Organization                                  | O = Other                 | Energy/Customer by Corp Cost Allocator | S23 100% Customer Level Consumption / 0% All Customers unweighted                     |
| 302 Franchises & Consents                         | P = Production            | Demand/Energy by Hydro Peak Credit     | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| 303 Misc Intangible Plant - Grant Co Transmission | T = Transmission          | Demand/Energy by Trans Peak Credit     | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| 303 Misc Intangible Plant - Software              | O = Other                 | Energy/Customer by Corp Cost Allocator | S23 100% Customer Level Consumption / 0% All Customers unweighted                     |
| <b>Reserve for Depreciation/Amortization</b>      |                           |  |   |
| Intangible  | P/T/O                     | Follows Related Plant                  | S01/S02/S23 Sum of Production Plant / Sum of Transmission Plant / Corp Cost Allocator |
| Production  | P = Production            | Follows Related Plant                  | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| Transmission                                      | T = Transmission          | Follows Related Plant                  | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| Distribution                                      | D = Distribution          | Follows Related Plant                  | D02/D03/D04/D05/D06/D07/C02/C04/C05 - See Related Plant                               |
| General   | O = Other                 | Follows Related Plant                  | S23 100% Customer Level Consumption / 0% All Customers unweighted                     |
| <b>Other Rate Base</b>                            |                           |  |   |
| 252 Customer Advances for Construction            | D = Distribution          | Customer                               | S13 Sum of Account 369 Services Plant   |
| 282/190 Accumulated Deferred Income Tax           | P/T/D/O by Plant Balances | Follows Related Plant                  | S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant      |
| Gain on Sale of General Office Building           | O = Other                 | Energy/Customer by Corp Cost Allocator | S23 100% Customer Level Consumption / 0% All Customers unweighted                     |
| Demand Side Management Investment                 | DSM                       | Demand/Energy from Production Plant    | S01 Sum of Production Plant   |
| Deferred MOPS Costs                               | P = Production            | Demand/Energy from Production Plant    | S01 Sum of Production Plant   |
| <b>Production O&amp;M</b>                         |                           |  |   |
| Thermal   | P = Production            | Demand/Energy by Thermal Peak Credit   | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| Thermal Fuel (501)                                | P = Production            | Energy                                 | E02 Annual Generation Level Consumption   |
| Hydro   | P = Production            | Demand/Energy by Hydro Peak Credit     | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                    |
| Water for Power (536)                             | P = Production            | Energy                                 | E02 Annual Generation Level Consumption   |
| Other   | P = Production            | Demand                                 | D01 Coincident Peak Demand  |

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| <b>Production O&amp;M continued</b>              |                        |  |   |
| Purchased Power and Other Expenses (555 and 557) | P = Production         | Demand/Energy from Production Plant    | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption            |
| System Control & Misc (556 )                     | P = Production         | Energy                                 | E02 Annual Generation Level Consumption                                       |
| <b>Transmission O&amp;M</b>                      |                        |  |   |
| All Transmission                                 | T = Transmission       | Demand/Energy by Trans Peak Credit     | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption            |
| <b>Distribution O&amp;M</b>                      |                        |  |   |
| 580 OP Super & Engineering                       | D = Distribution       | Demand/Customer from Other Dist Op Exp | S16 Sum of Other Distribution Operating Expenses                              |
| 581 Load Dispatching                             | D = Distribution       | Demand                                 | D02 Non-coincident Peak Demand  |
| 582 Station Expenses                             | D = Distribution       | Demand                                 | S09 Sum of Account 362 Station Equipment                                      |
| 583 Overhead Lines                               | D = Distribution       | Demand                                 | S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors |
| 584 Underground Lines                            | D = Distribution       | Demand                                 | S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductor:  |
| 585 Street Lights                                | D = Distribution       | Customer                               | S15 Sum of Account 373 Street Light and Signal Systems                        |
| 586 Meters                                       | D = Distribution       | Customer                               | S14 Sum of Account 370 Meters   |
| 587 Customer Installations                       | D = Distribution       | Customer                               | S13 Sum of Account 369 Services   |
| 588 Misc Operating Expense                       | D = Distribution       | Demand/Customer from Other Dist Op Exp | S16 Sum of Other Distribution Operating Expenses                              |
| 589 Rents  | D = Distribution       | Demand                                 | D02 Non-coincident Peak Demand  |
| 590 MT Super & Engineering                       | D = Distribution       | Demand/Customer from Other Dist Mt Exp | S17 Sum of Other Distribution Maintenance Expenses                            |
| 591 MT of Structures                             | D = Distribution       | Demand                                 | S08 Sum of Account 361 Structures & Improvements                              |
| 592 MT of Station Equipment                      | D = Distribution       | Demand                                 | S09 Sum of Account 362 Station Equipment                                      |
| 593 MT of Overhead Lines                         | D = Distribution       | Demand                                 | S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors |
| 594 MT of Underground Lines                      | D = Distribution       | Demand                                 | S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductor:  |
| 595 MT of Line Transformers                      | D = Distribution       | Demand                                 | S12 Sum of Account 368 Line Transformers                                      |
| 596 MT of Street Lights                          | D = Distribution       | Customer                               | S15 Sum of Account 373 Street Light and Signal Systems                        |
| 597 MT of Meters                                 | D = Distribution       | Customer                               | S14 Sum of Account 370 Meters   |
| 598 Misc Maintenance Expense                     | D = Distribution       | Demand/Customer from Other Dist Mt Exp | S17 Sum of Other Distribution Maintenance Expenses                            |
| <b>Customer Accounts Expenses</b>                |                        |  |   |
| 901 Supervision                                  | C = Customer Relations | Customer                               | S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles          |
| 902 Meter Reading                                | C = Customer Relations | Customer                               | C03 Customers Weighted by Estimated Meter Reading Time                        |
| 903 Customer Records & Collections               | C = Customer Relations | Customer                               | C01/C06 All Customers unweighted / Direct Assign Handbilled Cust              |
| 904 Uncollectible Accounts                       | R = Revenue Conversion | Revenue                                | R01 Retail Sales Revenue  |
| 905 Misc Cust Accounts                           | C = Customer Relations | Customer                               | C01 All Customers unweighted  |
| <b>Customer Service &amp; Info Expenses</b>      |                        |  |   |
| 907 Supervision                                  | C = Customer Relations | Customer                               | C01 All Customers unweighted  |
| 908 Customer Assistance                          | C = Customer Relations | Customer                               | C01 All Customers unweighted  |
| 908 Demand Side Management Amortization          | DSM                    | Demand/Energy from Production Plant    | S01 Sum of Production Plant   |
| 908 Demand Side Management Tariff Rider Offset   | DSM                    | Revenue                                | R02 Pro Forma Tariff Rider Revenue  |
| 909 Advertising                                  | C = Customer Relations | Customer                               | C01 All Customers unweighted  |
| 910 Misc Cust Service & Info                     | C = Customer Relations | Customer                               | C01 All Customers unweighted  |
| <b>Sales Expenses</b>                            |                        |  |   |
| 911 - 916  | C = Customer Relations | Energy                                 | E02 Annual Generation Level Consumption                                       |

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|--|------------------------|---|---|
| <b>Admin &amp; General Expenses</b>                  |                        |   |   |
| 920 - 926 & 930 - 935 Assigned to Production         | P = Production         | Demand/Energy from Production Plant                           | S01 Sum of Production Plant   |
| 920 - 926 & 930 - 935 Assigned to Transmission       | T = Transmission       | Demand/Energy from Transmission Plant                         | S02 Sum of Transmission Plant   |
| 920 - 926 & 930 - 935 Assigned to Distribution       | D = Distribution       | Demand/Customer from Distribution Plant                       | S03 Sum of Distribution Plant   |
| 920 - 926 & 930 - 935 Assigned to Customer Relations | C = Customer Relations | Customer  | C01 All Customers unweighted  |
| 920 - 935 Assigned to Other                          | O = Other              | Energy/Customer by Corp Cost Allocator                        | S23 100% Customer Level Consumption / 0% All Customers unweighted                   |
| 928 FERC Commission Fees                             | P = Production         | Energy  | E02 Annual Generation Level Consumption   |
| 927,928 Franchise Fees, WUTC Commission Fees         | R = Revenue Conversion | Revenue   | R01 Retail Sales Revenue  |
| <b>Depreciation &amp; Amortization Expense</b>       |                        |   |   |
| Intangible   | P/T/O                  | Demand/Energy/Customer as in related Plant                    | S01/S02/S23 Sum of Production Plant / Sum of Transmission Plant / Corp Cost Allocat |
| Production   | P = Production         | Demand/Energy as in related Plant                             | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                  |
| Transmission   | T = Transmission       | Demand/Energy as in related Plant                             | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                  |
| Distribution   | D = Distribution       | Demand/Customer as in related Plant                           | D02/D03/D04/D05/D06/D07/C02/C04/C05 - See Related Plant                             |
| General  | O = Other              | Energy/Customer as in related Plant                           | S23 100% Customer Level Consumption / 0% All Customers unweighted                   |
| <b>Taxes</b>   |                        |   |   |
| Property Tax   | P/T/D/O                | Demand/Energy/Customer from Related Plant                     | S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant    |
| State kWh Generation Taxes                           | P = Production         | Demand/Energy by Combo Peak Credits & Energy                  | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                  |
| Misc Production Taxes                                | P = Production         | Demand/Energy by Combo Peak Credits & Energy                  | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                  |
| Misc Distribution Taxes                              | D = Distribution       | Demand/Customer from Distribution Plant                       | S03 Sum of Distribution Plant   |
| Washington State Excise Tax                          | R = Revenue Conversion | Revenue   | R01 Retail Sales Revenue  |
| Federal Income Tax                                   | R = Revenue Conversion | Revenue less Expenses Before Income Tax less Interest Expense | R03 Revenue less Expenses Before Income Tax less Interest Expense                   |
| Deferred FTT   | R = Revenue Conversion | Revenue   | S07 Sum of Total Rate Base  |
| ITC  | R = Revenue Conversion | Revenue   | S07 Sum of Total Rate Base  |
| <b>Other Income Related Items</b>                    |                        |   |   |
| Settlement Exchange Power                            | P = Production         | Energy  | E02 Generation Level Consumption  |
| <b>Operating Revenues</b>                            |                        |   |   |
| Sales of Electricity- Retail                         | R = Revenue from Rates | Revenue   | Input Pro Forma Revenue per Revenue Study   |
| Allocated from Special Contract                      | P = Production         | Demand/Energy from Production Plant                           | D01/E02 Coincident Peak Demand/Annual Generation Level Consumption                  |
| Sales for Resale (447)                               | P = Production         | Demand/Energy from Production Plant                           | S01 Sum of Production Plant   |
| Misc Service Revenue (451)                           | D = Distribution       | Demand/Customer from Distribution Plant                       | S03 Sum of Distribution Plant   |
| Sales of Water & Water Power (453)                   | P = Production         | Demand  | D01 Coincident Peak Demand  |
| Rent from Production Property (454)                  | P = Production         | Demand/Energy from Production Plant                           | S01 Sum of Production Plant   |
| Rent from Distribution Property (454)                | D = Distribution       | Demand/Customer from Distribution Plant                       | S03 Sum of Distribution Plant   |
| Other Electric Revenues - Wheeling (456)             | T = Transmission       | Demand/Energy from Transmission Plant                         | S02 Sum of Transmission Plant   |
| Other Electric Revenues - Wholesale (456)            | P = Production         | Demand/Energy from Production Plant                           | S01 Sum of Production Plant   |
| <b>Salaries &amp; Wages (for unused allocators)</b>  |                        |   |   |
| Operation & Maintenance Expenses                     |                        |   |   |
| Production Total                                     | P = Production         | Demand/Energy from Production Plant                           | S01 Sum of Production Plant   |
| Transmission Total                                   | T = Transmission       | Demand/Energy from Transmission Plant                         | S02 Sum of Transmission Plant   |
| Distribution Total                                   | D = Distribution       | Demand/Customer from Distribution Plant                       | S03 Sum of Distribution Plant   |
| Customer Accounts Total                              | C = Customer Relations | Customer  | S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles                |
| Customer Service Total                               | C = Customer Relations | Customer  | C01 All Customers unweighted  |
| Sales Total  | C = Customer Relations | Energy  | E02 Annual Generation Level Consumption   |
| Admin & General Total                                | O = Other              | Energy/Customer by Corp Cost Allocator                        | S23 100% Customer Level Consumption / 0% All Customers unweighted                   |