

**2007 Supplemental Wholesale Power Rate Case  
Final Proposal**

**FY 2002-2008 LOOKBACK  
STUDY DOCUMENTATION**

**Volume 2**

---

September 2008

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WP-07-FS-BPA-08B



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**FY 2002-2008 LOOKBACK STUDY DOCUMENTATION**

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Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

Utility: **Avista**  
End of Year/Period of Report **2002**

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	204-207	301	PTD	14,698	6,276	2,502	5,920
Intangible Plant - Franchises and Consents	204-207	302	PTD	15,084,274	6,440,862	2,567,560	6,075,852
Intangible Plant - Miscellaneous	204-207	303	PTD	11,140,103	4,756,733	1,896,206	4,487,164
<b>Total Intangible Plant</b>				26,239,075	11,203,872	4,466,267	10,568,936
<b>Production Plant:</b>							
Steam Production	204-207	310-316	DIR-P	365,985,779	365,985,779	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	315,299,007	315,299,007	0	0
Other Production	204-207	340-346	DIR-P	59,450,937	59,450,937	0	0
<b>Production Plant:</b>				740,735,723	740,735,723	0	0
<b>Transmission Plant:</b>							
Transmission Plant	204-207	350-359	DIR-T	295,283,980	0	295,283,980	0
<b>Total Transmission Plant</b>				295,283,980	0	295,283,980	0
<b>Distribution Plant:</b>							
Distribution Plant	204-207	360-373	DIR-D	698,757,399	0	0	698,757,399
<b>Total Distribution Plant</b>				698,757,399	0	0	698,757,399
<b>General Plant:</b>							
		389-399					
Land and Land Rights	204-207	389	PTD	124,681	53,238	21,222	50,221
Structures and Improvements	204-207	390	PTD	1,630,418	696,175	277,521	656,722
Furniture and Equipment	204-207	391	LABOR	100,505	39,842	11,582	49,081
Transportation Equipment	204-207	392	TD	7,107,256	0	2,111,239	4,996,017
Stores Equipment	204-207	393	PTD	99,196	42,356	16,885	39,956
Tools and Garage Equipment	204-207	394	PTD	2,659,041	1,135,389	452,607	1,071,045
Laboratory Equipment	204-207	395	PTD	2,844,500	1,214,578	484,175	1,145,747
Power Operated Equipment	204-207	396	TD	16,534,912	0	4,911,762	11,623,150
Communication Equipment	204-207	397	PTD	17,372,464	7,417,901	2,957,043	6,997,520
Miscellaneous Equipment	204-207	398	PTD	1,739	743	296	700
<b>Total General Plant</b>				48,474,712	10,600,221	11,244,331	26,630,160
<b>Total Electric Plant In-Service</b>				1,809,490,889	762,539,816	310,994,579	735,956,494

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	188,943,461	188,943,461	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	60,150,874	60,150,874	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	11,251,128	11,251,128	0	0
Transmission Plant	219	108	DIR-T	108,433,569	0	108,433,569	0
Distribution Plant	219	108	DIR-D	207,482,732	0	0	207,482,732
General Plant	219	108	GP	27,033,922	5,911,650	6,270,865	14,851,407
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	31,676,743	13,348,936	5,444,236	12,883,571
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	4,209,192	1,797,291	716,465	1,695,436
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				639,181,621	281,403,340	120,865,135	236,913,146
<b>Total Net Plant</b>				1,170,309,268	481,136,476	190,129,444	499,043,348
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				29,849,502	19,832,008	2,447,511	7,569,983
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	105,155,828	44,900,684	17,899,032	42,356,112
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	14,572,908	0	0	14,572,908
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				119,728,736	44,900,684	17,899,032	56,929,020

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	46,498,833	0	0	46,498,833
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P		0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>46,498,833</b>	<b>0</b>	<b>0</b>	<b>46,498,833</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	3,261,065	3,261,065	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	8,449,512	3,607,873	1,438,228	3,403,411
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	494,542	211,165	84,178	199,198
Prepayments (165)	110-111	165	PTD	2,916,606	1,245,367	496,448	1,174,791
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	60,322,238	60,322,238	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>75,443,963</b>	<b>68,647,708</b>	<b>2,018,855</b>	<b>4,777,400</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	21,921,640	9,238,026	3,767,641	8,915,974
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	248,746,931	105,712,697	544,789	142,489,445
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	12,130,418	0	0	12,130,418
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D		0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	1,416,423	0	0	1,416,423
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	81,406,921	71,479,657	974,526	8,952,738
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	29,206,730	12,308,045	5,019,718	11,878,967
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	37,595,304	0	0	37,595,304
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	11,514,486	11,514,486	0	0
<b>Total</b>				<b>443,938,853</b>	<b>210,252,910</b>	<b>10,306,674</b>	<b>223,379,269</b>
<b>Total Assets and Other Debits</b>				<b>715,459,887</b>	<b>343,633,311</b>	<b>32,672,072</b>	<b>339,154,504</b>

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	50,057,633	50,057,633	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>50,057,633</b>	<b>50,057,633</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	913,115	0	0	913,115
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	669,576	0	0	669,576
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	29,705,406	13,654,998	3,191,934	12,858,473
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	20,174,502	19,605,828	0	568,674
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	4,118,795	1,735,707	707,891	1,675,197
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	480,206,947	0	0	480,206,947
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D		0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D		0	0	0
<b>Total</b>				<b>535,788,341</b>	<b>34,996,533</b>	<b>3,899,825</b>	<b>496,891,983</b>
<b>Total Liabilities and Other Credits</b>				<b>585,845,974</b>	<b>85,054,166</b>	<b>3,899,825</b>	<b>496,891,983</b>
<b>Total Rate Base</b>				<b>1,299,923,181</b>	<b>739,715,620</b>	<b>218,901,691</b>	<b>341,305,870</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257				<b>\$1,105,078,874</b>		
Interest for Year	257				<b>93,183,757</b>		
<b>Rate of Return</b>					<b>8.43%</b>		



Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	15,531,714	15,531,714	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	4,670,047	4,670,047	0	0
Steam - Maintenance	320-323	510-514	DIR-P	5,157,735	5,157,735	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	7,403,824	7,403,824	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,986,225	2,986,225	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	3,967,063	3,967,063	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	9,727,468	9,727,468	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	877,126	877,126	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	115,282,088	115,282,088	0	0
System Control and Load Dispatching	320-323	556	DIR-P	1,004,616	1,004,616	0	0
Other Expenses	320-323	557	DIR-P	109,507,405	109,507,405	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>276,115,311</b>	<b>276,115,311</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	8,441,228	0	8,441,228	0
Total Operations less Wheeling	320-323	560-567	DIR-T	3,680,532	0	3,680,532	0
Total Maintenance	320-323	568-573	DIR-T	1,470,542	0	1,470,542	0
<b>Total Transmission Expense</b>				<b>13,592,302</b>	<b>0</b>	<b>13,592,302</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	7,833,894	0	0	7,833,894
Total Maintenance	320-323	590-598	DIR-D	6,486,291	0	0	6,486,291
<b>Total Distribution Expense</b>				<b>14,320,185</b>	<b>0</b>	<b>0</b>	<b>14,320,185</b>

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	12,097,999	0	0	12,097,999
Total Customer Service and Information	320-323	907-910	DIR-D	10,274,910	0	0	10,274,910
Total Sales	320-323	911-916	DIR-D	1,002,837	0	0	1,002,837
<b>Total Customer and Sales Expenses</b>				<b>23,375,746</b>	<b>0</b>	<b>0</b>	<b>23,375,746</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	13,607,995	5,394,405	1,568,156	6,645,434
Office Supplies & Expenses	320-323	921	LABOR	5,494,412	2,178,064	633,164	2,683,184
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(27,200)	(11,614)	(4,630)	(10,956)
Outside Services Employed	320-323	923	PTD	8,529,025	3,641,824	1,451,763	3,435,438
Property Insurance	320-323	924	PTDG	846,203	356,599	145,436	344,168
Injuries and Damages	320-323	925	LABOR	1,624,746	644,073	187,232	793,441
Employee Pensions & Benefits	320-323	926	LABOR	770,878	305,587	88,834	376,457
Franchise Requirements	320-323	927	DIR-D	6,250	0	0	6,250
Regulatory Commission Expenses	320-323	928	DIR-D	4,043,080	0	0	4,043,080
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	5,683	0	0	5,683
Miscellaneous General Expenses	320-323	930.2	PTD	2,646,755	1,130,143	450,516	1,066,096
Rents	320-323	931	PTD	5,614,878	2,397,507	955,733	2,261,638
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,010,632	1,285,031	511,582	1,214,019
<b>Total Administration and General Expenses</b>				<b>46,173,337</b>	<b>17,321,619</b>	<b>5,987,786</b>	<b>22,863,931</b>
<b>Total Operations and Maintenance</b>				<b>373,576,881</b>	<b>293,436,930</b>	<b>19,580,088</b>	<b>60,559,862</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	5,016,406	2,141,965	853,864	2,020,577
Steam Production Plant	336	403	DIR-P	11,318,227	11,318,227	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,287,107	5,287,107	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	4,045,306	4,045,306	0	0
Transmission Plant	336	403	DIR-T	7,076,915	0	7,076,915	0
Distribution Plant	336	403	DIR-D	15,097,039	0	0	15,097,039
General Plant	336	403	GP	2,268,704	496,109	526,255	1,246,340
Common Plant - Electric	336	404	PTD	3,568,202	1,523,593	607,359	1,437,250
<b>Total Depreciation and Amortization</b>				<b>53,677,906</b>	<b>24,812,307</b>	<b>9,064,394</b>	<b>19,801,205</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	5,859,037	3,087,798	897,625	1,873,615
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**STATE**

Washington	262			29,611,752	3,875,838	1,545,151	24,190,763
Idaho	262			8,943,708	2,057,574	838,574	6,047,560
Montana	262			7,172,194	5,771,045	527	1,400,622
Oregon	262			3,878,205	465,798	188,920	3,223,487
California	262			263,050	45,479	18,548	199,023
Other States	262			2,510	0	0	2,510
Total State	262	See Tab	DIRECT	49,871,419	12,215,733	2,591,720	35,063,966

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	15,957,107	6,318,154	1,836,691	7,802,262
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**Total Taxes**

				<b>71,687,563</b>	<b>21,621,685</b>	<b>5,326,036</b>	<b>44,739,842</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	64,082,272	64,082,272	0	0
<b>Total Sales for Resale</b>				<b>64,082,272</b>	<b>64,082,272</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	532,286	0	0	532,286
Sales of Water and Water Power	300	453	DIR-D	58,862	0	0	58,862
Rent from Electric Property	300	454	TD	1,992,663	0	591,929	1,400,734
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	41,710,715	17,577,365	7,168,760	16,964,590
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	11,196,589	0	11,196,589	0
Regional Control Service Revenues	300	457.1	DIR-T				
Miscellaneous Revenues	300	457.2	DIR-T				
<b>Total Other Revenues</b>				<b>55,491,115</b>	<b>17,577,365</b>	<b>18,957,278</b>	<b>18,956,473</b>
<b>Total Other Included Items</b>				<b>119,573,387</b>	<b>81,659,637</b>	<b>18,957,278</b>	<b>18,956,473</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>379,368,963</b>	<b>258,211,286</b>	<b>15,013,240</b>	<b>106,144,437</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>109,613,647</b>	<b>62,375,168</b>	<b>18,458,485</b>	<b>28,779,994</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>488,982,610</b>	<b>320,586,454</b>	<b>33,471,725</b>	<b>134,924,431</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs					\$354,058,179		
Total Retail Load (MWH)					7,598,029		pg 301
Distribution Losses					379,901		5% of Total Retail Load
Total Retail Load plus Distribution Losses					7,977,930		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$44.38</b>		
New Large Single Load(s) (MWH)					0		
Cost of Serving New Large Single Load(s)					0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$44.38</b>		
Contract System Costs					\$354,058,179		
Contract System Load					7,977,930		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>					<b>\$44.38</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	10,202,340	10,202,340	0	0
Transmission	354	560-573	DIR-T	2,485,221	0	2,485,221	0
Distribution	354	580-598	DIR-D	8,838,733	0	0	8,838,733
Customer Accounts	354	901-905	DIR-D	4,454,808	0	0	4,454,808
Customer Service and Informational	354	907-910	DIR-D	43,424	0	0	43,424
Sales	354	911-916	DIR-D	516,401	0	0	516,401
Administrative & General	320	920-932	PTD	10,428,075	4,452,703	1,775,008	4,200,364
Other Labor	0	0	0				

<b>Total Labor</b>				<b>36,969,002</b>	<b>14,655,043</b>	<b>4,260,229</b>	<b>18,053,730</b>
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**Cash Working Capital Calculation:**

Total Production O&M				276,115,311	276,115,311	0	0
Total Transmission O&M				13,592,302	0	13,592,302	0
Total Distribution O&M				14,320,185	0	0	14,320,185
Total Customer and Sales O&M				23,375,746	0	0	23,375,746
Total Administrative and General O&M				46,173,337	17,321,619	5,987,786	22,863,931
Less Purchased Power and Fuel Costs				(134,780,865)	(134,780,865)	0	0

<b>Total O&amp;M Expenses (Less Purchased. Power and Fuel Costs)</b>				<b>238,796,016</b>	<b>158,656,065</b>	<b>19,580,088</b>	<b>60,559,862</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased. Power and Fuel Costs)</b>				<b>29,849,502</b>	<b>19,832,008</b>	<b>2,447,511</b>	<b>7,569,983</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>29,849,502</b>	<b>19,832,008</b>	<b>2,447,511</b>	<b>7,569,983</b>
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Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	124,681	53,238	21,222	50,221
Structures and Improvements			PTD	1,630,418	696,175	277,521	656,722
Furniture and Equipment			LABOR	100,505	39,842	11,582	49,081
Transportation Equipment			TD	7,107,256	0	2,111,239	4,996,017
Stores Equipment			PTD	99,196	42,356	16,885	39,956
Tools and Garage Equipment			PTD	2,659,041	1,135,389	452,607	1,071,045
Laboratory Equipment			PTD	2,844,500	1,214,578	484,175	1,145,747
Power Operated Equipment			TD	16,534,912	0	4,911,762	11,623,150
Communication Equipment			PTD	17,372,464	7,417,901	2,957,043	6,997,520
Miscellaneous Equipment			DIR-D	1,739	743	296	700
<b>TOTAL</b>				48,474,712	10,600,221	11,244,331	26,630,160
<b>RATIO (GP)</b>				100%	22%	23%	55%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	365,985,779	365,985,779	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	315,299,007	315,299,007	0	0
Other Production			DIR-P	59,450,937	59,450,937	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Production Plant:</b>				740,735,723	740,735,723	0	0
Transmission Plant			DIR-T	295,283,980	0	295,283,980	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	295,283,980	0	295,283,980	0
<b>Total Distribution Plant</b>			DIR-D	698,757,399	0	0	698,757,399
<b>TOTAL</b>				1,734,777,102	740,735,723	295,283,980	698,757,399
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	43%	17%	40%

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				1,734,777,102	740,735,723	295,283,980	698,757,399
Intangible Plant - Organization			PTD	14,698	6,276	2,502	5,920
Intangible Plant - Franchises and Consents			PTD	15,084,274	6,440,862	2,567,560	6,075,852
Intangible Plant - Franchises and Consents			PTD	11,140,103	4,756,733	1,896,206	4,487,164
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				48,474,712	10,600,221	11,244,331	26,630,160
<b>TOTAL</b>				1,809,490,889	762,539,816	310,994,579	735,956,494
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	42%	17%	41%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	295,283,980	0	295,283,980	0
Total Distribution Plant			DIR-D	698,757,399	0	0	698,757,399
<b>TOTAL</b>				994,041,379	0	295,283,980	698,757,399
<b>RATIO (TD)</b>				100%	0%	30%	70%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	295,283,980	0	295,283,980	0
Total Distribution Plant			DIR-D	698,757,399	0	0	698,757,399
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	8,422	0	2,502	5,920
Intangible Plant - Franchises and Consents T and D Only			PTD	8,643,412	0	2,567,560	6,075,852
Intangible Plant - Miscellaneous T and D Only			PTD	6,383,370	0	1,896,206	4,487,164
General Plant Total 389-399(T&D Only)				37,874,491	0	11,244,331	26,630,160
<b>TOTAL</b>				1,046,951,073	0	310,994,579	735,956,494
<b>RATIO (TDG)</b>				100%	0%	30%	70%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	1,630,418	696,175	277,521	656,722
Furniture and Equipment			LABOR	100,505	39,842	11,582	49,081
Communication Equipment			PTD	17,372,464	7,417,901	2,957,043	6,997,520
Miscellaneous Equipment			DIR-D	1,739	743	296	700
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				19,105,126	8,154,660	3,246,441	7,704,024
<b>RATIO (GPM)</b>				100%	43%	17%	40%

Table 7.1.1 Avista 2002  
Average System Cost (ASC) COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	10,202,340	10,202,340	0	0
Transmission			DIR-T	2,485,221	0	2,485,221	0
Distribution			DIR-D	8,838,733	0	0	8,838,733
Customer Accounts			DIR-D	4,454,808	0	0	4,454,808
Customer Service and Informational			DIR-D	43,424	0	0	43,424
Sales			DIR-D	516,401	0	0	516,401
Administrative & General			PTD	10,428,075	4,452,703	1,775,008	4,200,364
Other Labor			0	0	0	0	0
<b>TOTAL</b>				36,969,002	14,655,043	4,260,229	18,053,730
<b>RATIO (LABOR)</b>				100%	40%	12%	49%

**Functionalization Ratios / Data Table**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant
When using a functionalization code, you must use these Acronyms. Spelling is crucial, case is irrelevant.
Conservation Functionalization

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	22%	23%	55%
GPM	43%	17%	40%
LABOR	40%	12%	49%
PTD	43%	17%	40%
PTDG	42%	17%	41%
TD	0%	30%	70%
TDG	0%	30%	70%



Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

Utility: **Avista**  
End of Year/Period of Report **2003**

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	204-207	301	PTD	14,698	6,661	2,381	5,656
Intangible Plant - Franchises and Consents	204-207	302	PTD	15,084,274	6,835,613	2,443,836	5,804,825
Intangible Plant - Miscellaneous	204-207	303	PTD	11,385,848	5,159,628	1,844,646	4,381,574
<b>Total Intangible Plant</b>				26,484,820	12,001,902	4,290,864	10,192,055
<b>Production Plant:</b>							
Steam Production	204-207	310-316	DIR-P	371,434,282	371,434,282	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	317,755,406	317,755,406	0	0
Other Production	204-207	340-346	DIR-P	163,437,860	163,437,860	0	0
<b>Total Production Plant</b>				852,627,548	852,627,548	0	0
<b>Transmission Plant:</b>							
Transmission Plant	204-207	350-359	DIR-T	304,827,401	0	304,827,401	0
<b>Total Transmission Plant</b>				304,827,401	0	304,827,401	0
<b>Distribution Plant:</b>							
Distribution Plant	204-207	360-373	DIR-D	724,054,166	0	0	724,054,166
<b>Total Distribution Plant</b>				724,054,166	0	0	724,054,166
<b>General Plant:</b>							
		389-399					
Land and Land Rights	204-207	389	PTD	124,681	56,501	20,200	47,981
Structures and Improvements	204-207	390	PTD	1,969,585	892,540	319,097	757,948
Furniture and Equipment	204-207	391	LABOR	146,403	59,118	15,968	71,317
Transportation Equipment	204-207	392	TD	6,936,007	0	2,054,935	4,881,072
Stores Equipment	204-207	393	PTD	99,196	44,952	16,071	38,173
Tools and Garage Equipment	204-207	394	PTD	2,751,526	1,246,886	445,781	1,058,860
Laboratory Equipment	204-207	395	PTD	2,912,406	1,319,790	471,845	1,120,770
Power Operated Equipment	204-207	396	TD	17,890,032	0	5,300,291	12,589,741
Communication Equipment	204-207	397	PTD	19,351,926	8,769,548	3,135,248	7,447,130
Miscellaneous Equipment	204-207	398	PTD	1,738	788	282	669
<b>Total General Plant</b>				52,183,500	12,390,123	11,779,717	28,013,660
<b>Total Electric Plant In-Service</b>				1,960,177,435	877,019,573	320,897,982	762,259,881
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	199,658,428	199,658,428	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	64,407,785	64,407,785	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	15,713,873	15,713,873	0	0
Transmission Plant	219	108	DIR-T	114,648,275	0	114,648,275	0
Distribution Plant	219	108	DIR-D	220,520,780	0	0	220,520,780
General Plant	219	108	GP	29,672,259	7,045,195	6,698,110	15,928,954
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	35,857,057	16,043,109	5,870,110	13,943,838
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortizati	200-201	108	PTD	6,511,108	2,950,584	1,054,879	2,505,646
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				686,989,565	305,818,974	128,271,374	252,899,217
<b>Total Net Plant</b>				1,273,187,870	571,200,599	192,626,608	509,360,663
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	30,803,571	20,321,811	2,600,835	7,880,925
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	112,424,131	50,946,291	18,214,079	43,263,761
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	44,310,631	0	0	44,310,631
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				156,734,762	50,946,291	18,214,079	87,574,392

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	55,738,128	0	0	55,738,128
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>55,738,128</b>	<b>0</b>	<b>0</b>	<b>55,738,128</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	2,395,349	2,395,349	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	9,522,082	4,315,041	1,542,693	3,664,347
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	(496,415)	(224,956)	(80,425)	(191,034)
Prepayments (165)	110-111	165	PTD	1,068,826	484,351	173,163	411,312
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	39,499,770	39,499,770	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>51,989,612</b>	<b>46,469,555</b>	<b>1,635,431</b>	<b>3,884,626</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	20,113,211	8,999,022	3,292,706	7,821,483
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	239,863,731	102,511,644	576,832	136,775,255
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	12,156,159	0	0	12,156,159
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D		0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	1,510,244	0	0	1,510,244
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	86,083,253	73,416,499	1,113,188	11,553,566
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	28,712,173	12,846,356	4,700,431	11,165,386
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	34,222,386	0	0	34,222,386
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	15,352,084	15,352,084	0	0
<b>Total</b>				<b>438,013,241</b>	<b>213,125,605</b>	<b>9,683,157</b>	<b>215,204,479</b>
<b>Total Assets and Other Debits</b>				<b>733,279,314</b>	<b>330,863,262</b>	<b>32,133,502</b>	<b>370,282,551</b>

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				0	0	0	0
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	36,057,271	36,057,271	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				36,057,271	36,057,271	0	0
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	978,187	0	0	978,187
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	620,268	0	0	620,268
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	34,008,549	17,522,873	3,113,641	13,372,035
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	13,027,706	10,117,472	0	2,910,234
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	4,696,571	2,101,333	768,869	1,826,369
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	513,314,418	0	0	513,314,418
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D		0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D		0	0	0
<b>Total</b>				566,645,699	29,741,678	3,882,510	533,021,511

<b>Total Liabilities and Other Credits</b>	602,702,970	65,798,949	3,882,510	533,021,511
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<b>Total Rate Base</b>	1,403,764,214	836,264,912	220,877,599	346,621,703
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$1,122,669,487</b>
Interest for Year	257	<b>82,856,279</b>
<b>Rate of Return</b>		<b>7.38%</b>

**Schedule 3: Expenses**

Power Production Expenses:

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	18,022,235	18,022,235	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	4,076,929	4,076,929	0	0
Steam - Maintenance	320-323	510-514	DIR-P	5,968,676	5,968,676	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	8,906,420	8,906,420	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	4,090,763	4,090,763	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	18,763,019	18,763,019	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	5,783,083	5,783,083	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	2,078,643	2,078,643	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	148,932,685	148,932,685	0	0
System Control and Load Dispatching	320-323	556	DIR-P	995,177	995,177	0	0
Other Expenses	320-323	557	DIR-P	112,065,294	112,065,294	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>329,682,924</b>	<b>329,682,924</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	9,079,188	0	9,079,188	0
Total Operations less Wheeling	320-323	560-567	DIR-T	3,759,749	0	3,759,749	0
Total Maintenance	320-323	568-573	DIR-T	2,150,527	0	2,150,527	0
<b>Total Transmission Expense</b>				<b>14,989,464</b>	<b>0</b>	<b>14,989,464</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	8,790,007	0	0	8,790,007
Total Maintenance	320-323	590-598	DIR-D	7,749,109	0	0	7,749,109
<b>Total Distribution Expense</b>				<b>16,539,116</b>	<b>0</b>	<b>0</b>	<b>16,539,116</b>
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	11,564,334	0	0	11,564,334
Total Customer Service and Information	320-323	907-910	DIR-D	10,814,054	0	0	10,814,054

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
Total Sales	320-323	911-916	DIR-D	1,177,362	0	0	1,177,362
<b>Total Customer and Sales Expenses</b>				<b>23,555,750</b>	<b>0</b>	<b>0</b>	<b>23,555,750</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	15,309,467	6,182,061	1,669,773	7,457,633
Office Supplies & Expenses	320-323	921	LABOR	5,503,451	2,222,329	600,250	2,680,872
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(22,220)	(10,069)	(3,600)	(8,551)
Outside Services Employed	320-323	923	PTD	7,501,442	3,399,365	1,215,325	2,886,752
Property Insurance	320-323	924	PTDG	1,175,457	525,921	192,432	457,103
Injuries and Damages	320-323	925	LABOR	2,217,511	895,445	241,860	1,080,206
Employee Pensions & Benefits	320-323	926	LABOR	754,944	304,851	82,340	367,753
Franchise Requirements	320-323	927	DIR-D	4,975	0	0	4,975
Regulatory Commission Expenses	320-323	928	DIR-D	3,700,522	0	0	3,700,522
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	0	0	0	0
Miscellaneous General Expenses	320-323	930.2	PTD	2,595,763	1,176,300	420,545	998,918
Rents	320-323	931	PTD	5,417,298	2,454,911	877,668	2,084,719
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,220,646	1,458,389	520,621	1,241,636
<b>Total Administration and General Expenses</b>				<b>47,379,256</b>	<b>18,609,502</b>	<b>5,817,216</b>	<b>22,952,538</b>
<b>Total Operations and Maintenance</b>				<b>432,146,510</b>	<b>348,292,426</b>	<b>20,806,680</b>	<b>63,047,404</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,408,010	1,091,217	390,127	926,666
Steam Production Plant	336	403	DIR-P	11,435,683	11,435,683	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,386,128	5,386,128	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	6,912,771	6,912,771	0	0
Transmission Plant	336	403	DIR-T	7,311,668	0	7,311,668	0
Distribution Plant	336	403	DIR-D	15,636,268	0	0	15,636,268
General Plant	336	403	GP	2,349,186	557,776	530,297	1,261,113
Common Plant - Electric	336	404	PTD	5,928,634	2,686,629	960,511	2,281,494
<b>Total Depreciation and Amortization</b>				<b>57,368,348</b>	<b>28,070,204</b>	<b>9,192,603</b>	<b>20,105,541</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	3,352,764	3,701,840	999,866	(1,348,942)
<b>STATE</b>							
Washington	262	-		25,577,330	3,900,303	1,427,106	20,249,921
Idaho	262	-		8,801,282	2,370,441	867,335	5,563,506
Montana	262	-		7,480,578	6,054,222	0	1,426,356
Oregon	262	-		4,877,387	1,137,649	416,261	3,323,477
California	262	-		554,769	51,244	18,750	484,775
Other States	262	-		4,901	0	0	4,901
Total State	262	See Tab	DIRECT	47,296,247	13,513,859	2,729,452	31,052,936
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	15,105,721	6,085,631	1,643,728	7,376,362
<b>Total Taxes</b>				<b>65,754,732</b>	<b>23,301,330</b>	<b>5,373,045</b>	<b>37,080,357</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	80,710,417	80,710,417	0	0
<b>Total Sales for Resale</b>				<b>80,710,417</b>	<b>80,710,417</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	523,157	0	0	523,157
Sales of Water and Water Power	300	453	DIR-D	453,494	0	0	453,494
Rent from Electric Property	300	454	TD	2,259,685	0	669,478	1,590,207
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	73,584,238	32,922,947	12,046,376	28,614,916
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	10,605,281	0	10,605,281	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>87,425,855</b>	<b>32,922,947</b>	<b>23,321,135</b>	<b>31,181,774</b>
<b>Total Other Included Items</b>				<b>168,136,272</b>	<b>113,633,364</b>	<b>23,321,135</b>	<b>31,181,774</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>387,133,318</b>	<b>286,030,597</b>	<b>12,051,193</b>	<b>89,051,528</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>103,601,889</b>	<b>61,718,787</b>	<b>16,301,410</b>	<b>25,581,692</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>490,735,207</b>	<b>347,749,384</b>	<b>28,352,603</b>	<b>114,633,219</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$376,101,987		
<b>Total Retail Load (MWH)</b>					8,041,166	pg 301	
<b>Distribution Losses</b>					402,058	5% of Total Load	
<b>Total Retail Load plus Distribution Losses</b>					8,443,224		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$44.54</b>		
<b>New Large Single Load(s) (MWH)</b>					29,368		
<b>Cost of Serving New Large Single Load(s)</b>					1,308,185		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$44.54</b>		
<b>Contract System Costs</b>					\$374,793,803		
<b>Contract System Load</b>					8,413,856		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>					<b>\$44.54</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	10,658,655	10,658,655	0	0
Transmission	354	560-573	DIR-T	2,450,690	0	2,450,690	0
Distribution	354	580-598	DIR-D	9,290,176	0	0	9,290,176
Customer Accounts	354	901-905	DIR-D	4,614,178	0	0	4,614,178
Customer Service and Informational	354	907-910	DIR-D	65,546	0	0	65,546
Sales	354	911-916	DIR-D	637,433	0	0	637,433
Administrative & General	320	920-932	PTD	10,809,748	4,898,562	1,751,311	4,159,875
Other Labor				0	0	0	0

<b>Total Labor</b>				<b>38,526,426</b>	<b>15,557,217</b>	<b>4,202,001</b>	<b>18,767,208</b>
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**Cash Working Capital Calculation:**

Total Production O&M				329,682,924	329,682,924	0	0
Total Transmission O&M				14,989,464	0	14,989,464	0
Total Distribution O&M				16,539,116	0	0	16,539,116
Total Customer and Sales O&M				23,555,750	0	0	23,555,750
Total Administrative and General O&M				47,379,256	18,609,502	5,817,216	22,952,538
Less Purchased Power and Fuel Costs				(185,717,939)	(185,717,939)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>246,428,571</b>	<b>162,574,487</b>	<b>20,806,680</b>	<b>63,047,404</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>30,803,571</b>	<b>20,321,811</b>	<b>2,600,835</b>	<b>7,880,925</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>30,803,571</b>	<b>20,321,811</b>	<b>2,600,835</b>	<b>7,880,925</b>
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Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	124,681	56,501	20,200	47,981
Structures and Improvements			PTD	1,969,585	892,540	319,097	757,948
Furniture and Equipment			LABOR	146,403	59,118	15,968	71,317
Transportation Equipment			TD	6,936,007	0	2,054,935	4,881,072
Stores Equipment			PTD	99,196	44,952	16,071	38,173
Tools and Garage Equipment			PTD	2,751,526	1,246,886	445,781	1,058,860
Laboratory Equipment			PTD	2,912,406	1,319,790	471,845	1,120,770
Power Operated Equipment			TD	17,890,032	0	5,300,291	12,589,741
Communication Equipment			PTD	19,351,926	8,769,548	3,135,248	7,447,130
Miscellaneous Equipment			DIR-D	1,738	788	282	669
TOTAL				52,183,500	12,390,123	11,779,717	28,013,660
<b>RATIO (GP)</b>				100%	24%	23%	54%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	371,434,282	371,434,282	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	317,755,406	317,755,406	0	0
Other Production			DIR-P	163,437,860	163,437,860	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				852,627,548	852,627,548	0	0
Transmission Plant			DIR-T	304,827,401	0	304,827,401	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	304,827,401	0	304,827,401	0
<b>Total Distribution Plant</b>			DIR-D	724,054,166	0	0	724,054,166
TOTAL				1,881,509,115	852,627,548	304,827,401	724,054,166
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	45%	16%	38%

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				1,881,509,115	852,627,548	304,827,401	724,054,166
Intangible Plant - Organization			PTD	14,698	6,661	2,381	5,656
Intangible Plant - Franchises and Consents			PTD	15,084,274	6,835,613	2,443,836	5,804,825
Intangible Plant - Franchises and Consents			PTD	11,385,848	5,159,628	1,844,646	4,381,574
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				52,183,500	12,390,123	11,779,717	28,013,660
TOTAL				1,960,177,435	877,019,573	320,897,982	762,259,881
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	45%	16%	39%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	304,827,401	0	304,827,401	0
Total Distribution Plant			DIR-D	724,054,166	0	0	724,054,166
TOTAL				1,028,881,567	0	304,827,401	724,054,166
<b>RATIO (TD)</b>				100%	0%	30%	70%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	304,827,401	0	304,827,401	0
Total Distribution Plant			DIR-D	724,054,166	0	0	724,054,166
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	8,037	0	2,381	5,656
Intangible Plant - Franchises and Consents T and D Only			PTD	8,248,661	0	2,443,836	5,804,825
Intangible Plant - Miscellaneous T and D Only			PTD	6,226,220	0	1,844,646	4,381,574
General Plant Total 389-399(T&D Only)				39,793,377	0	11,779,717	28,013,660
TOTAL				1,083,157,862	0	320,897,982	762,259,881
<b>RATIO (TDG)</b>				100%	0%	30%	70%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	1,969,585	892,540	319,097	757,948
Furniture and Equipment			LABOR	146,403	59,118	15,968	71,317
Communication Equipment			PTD	19,351,926	8,769,548	3,135,248	7,447,130
Miscellaneous Equipment			DIR-D	1,738	788	282	669
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				21,469,652	9,721,995	3,470,594	8,277,063
<b>RATIO (GPM)</b>				100%	45%	16%	39%

Table 7.1.2 Avista 2003  
Average System Cost (ASC) COOKBOOK

(1) Account Description	(2) page number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	10,658,655	10,658,655	0	0
Transmission			DIR-T	2,450,690	0	2,450,690	0
Distribution			DIR-D	9,290,176	0	0	9,290,176
Customer Accounts			DIR-D	4,614,178	0	0	4,614,178
Customer Service and Informational			DIR-D	65,546	0	0	65,546
Sales			DIR-D	637,433	0	0	637,433
Administrative & General			PTD	10,809,748	4,898,562	1,751,311	4,159,875
Other Labor				0	0	0	0
TOTAL				38,526,426	15,557,217	4,202,001	18,767,208
<b>RATIO (LABOR)</b>				100%	40%	11%	49%

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	24%	23%	54%
GPM	45%	16%	39%
LABOR	40%	11%	49%
PTD	45%	16%	38%
PTDG	45%	16%	39%
TD	0%	30%	70%
TDG	0%	30%	70%

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

Utility: **Avista**  
End of Year/Period of Report **2004**

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	204-207	302	PTD	15,259,132	6,717,439	2,626,575	5,915,118
Intangible Plant - Miscellaneous	204-207	303	PTD	11,778,529	5,185,193	2,027,454	4,565,881
<b>Total Intangible Plant</b>				<b>27,037,661</b>	<b>11,902,632</b>	<b>4,654,029</b>	<b>10,480,999</b>
<b>Production Plant:</b>							
Steam Production	204-207	310-316	DIR-P	371,440,441	371,440,441	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	328,440,833	328,440,833	0	0
Other Production	204-207	340-346	DIR-P	163,658,692	163,658,692	0	0
<b>Total Production Plant</b>				<b>863,539,966</b>	<b>863,539,966</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	204-207	350-359	DIR-T	337,651,373	0	337,651,373	0
<b>Total Transmission Plant</b>				<b>337,651,373</b>	<b>0</b>	<b>337,651,373</b>	<b>0</b>
<b>Distribution Plant:</b>							
Distribution Plant	204-207	360-373	DIR-D	760,400,014	0	0	760,400,014
<b>Total Distribution Plant</b>				<b>760,400,014</b>	<b>0</b>	<b>0</b>	<b>760,400,014</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	204-207	389	PTD	124,681	54,888	21,462	48,332
Structures and Improvements	204-207	390	PTD	1,973,263	868,678	339,660	764,924
Furniture and Equipment	204-207	391	LABOR	144,364	58,086	16,695	69,583
Transportation Equipment	204-207	392	TD	7,106,569	0	2,185,274	4,921,295
Stores Equipment	204-207	393	PTD	100,196	44,109	17,247	38,840
Tools and Garage Equipment	204-207	394	PTD	2,768,829	1,218,906	476,602	1,073,321
Laboratory Equipment	204-207	395	PTD	2,946,295	1,297,030	507,150	1,142,115
Power Operated Equipment	204-207	396	TD	17,356,998	0	5,337,286	12,019,712
Communication Equipment	204-207	397	PTD	21,243,080	9,351,718	3,656,600	8,234,762
Miscellaneous Equipment	204-207	398	PTD	1,730	762	298	671
<b>Total General Plant</b>				<b>53,766,005</b>	<b>12,894,175</b>	<b>12,558,274</b>	<b>28,313,556</b>
<b>Total Electric Plant In-Service</b>				<b>2,042,395,019</b>	<b>888,336,774</b>	<b>354,863,676</b>	<b>799,194,569</b>

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	202,093,155	202,093,155	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	69,726,715	69,726,715	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	21,901,274	21,901,274	0	0
Transmission Plant	219	108	DIR-T	120,927,355	0	120,927,355	0
Distribution Plant	219	108	DIR-D	234,722,215	0	0	234,722,215
General Plant	219	108	GP	32,117,563	7,702,441	7,501,788	16,913,334
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	23,509,449	10,225,401	4,084,738	9,199,310
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortizati	200-201	108	PTD	10,665,607	4,695,258	1,835,885	4,134,463
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				715,663,333	316,344,244	134,349,766	264,969,322
<b>Total Net Plant</b>				<b>1,326,731,686</b>	<b>571,992,529</b>	<b>220,513,909</b>	<b>534,225,247</b>
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	32,935,455	21,395,630	2,839,136	8,700,689
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	90,777,674	39,962,528	15,625,684	35,189,462
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	38,456,293	0	0	38,456,293
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				<b>129,233,967</b>	<b>39,962,528</b>	<b>15,625,684</b>	<b>73,645,755</b>

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	37,182,363	0	0	37,182,363
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	55,824,772	55,824,772	0	0
<b>Total</b>				<b>93,007,135</b>	<b>55,824,772</b>	<b>0</b>	<b>37,182,363</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	4,049,604	4,049,604	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	9,867,767	4,344,030	1,698,552	3,825,185
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	(62,610)	(27,562)	(10,777)	(24,270)
Prepayments (165)	110-111	165	PTD	3,899,276	1,716,556	671,188	1,511,533
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	66,023,684	66,023,684	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	(55,824,772)	(55,824,772)	0	0
<b>Total</b>				<b>27,952,949</b>	<b>20,281,539</b>	<b>2,358,963</b>	<b>5,312,447</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	16,858,709	7,332,671	2,929,180	6,596,857
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	231,982,032	105,029,939	730,159	126,221,934
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	12,084,058	0	0	12,084,058
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	728,989	0	0	728,989
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	51,242,169	36,819,653	1,138,208	13,284,308
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	36,554,021	15,899,119	6,351,217	14,303,685
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	50,892,673	0	0	50,892,673
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	28,639,755	28,639,755	0	0
<b>Total</b>				<b>428,982,406</b>	<b>193,721,137</b>	<b>11,148,765</b>	<b>224,112,504</b>
<b>Total Assets and Other Debits</b>				<b>712,111,912</b>	<b>331,185,606</b>	<b>31,972,548</b>	<b>348,953,759</b>

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1)	Page	(2)	(3)	(4)	(5)	(6)	(7)
Account Description	Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	39,971,987	39,971,987	0	0
<b>Total</b>				39,971,987	39,971,987	0	0
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	45,684,937	45,684,937	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	(39,971,987)	(39,971,987)	0	0
<b>Total</b>				5,712,950	5,712,950	0	0
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	937,286	0	0	937,286
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	570,960	0	0	570,960
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	33,121,416	13,197,400	3,506,346	16,417,670
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	34,700,436	32,428,532	0	2,271,904
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	4,225,371	1,837,819	734,153	1,653,399
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	293,535,925	0	0	293,535,925
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	234,380,299	0	0	234,380,299
<b>Total</b>				601,471,693	47,463,751	4,240,499	549,767,443
<b>Total Liabilities and Other Credits</b>				<b>647,156,630</b>	<b>93,148,688</b>	<b>4,240,499</b>	<b>549,767,443</b>

<b>Total Rate Base</b>	<b>1,391,686,968</b>	<b>810,029,447</b>	<b>248,245,958</b>	<b>333,411,563</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$1,133,530,068</b>
Interest for Year	257	<b>79,197,611</b>
<b>Rate of Return</b>		<b>6.99%</b>



Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	19,452,596	19,452,596	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	4,752,171	4,752,171	0	0
Steam - Maintenance	320-323	510-514	DIR-P	6,460,219	6,460,219	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	9,697,216	9,697,216	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	4,333,449	4,333,449	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	20,226,327	20,226,327	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	6,200,749	6,200,749	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	2,507,926	2,507,926	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	172,891,720	172,891,720	0	0
System Control and Load Dispatching	320-323	556	DIR-P	1,174,128	1,174,128	0	0
Other Expenses	320-323	557	DIR-P	116,339,551	116,339,551	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>364,036,052</b>	<b>364,036,052</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	9,455,394	0	9,455,394	0
Total Operations less Wheeling	320-323	560-567	DIR-T	3,976,605	0	3,976,605	0
Total Maintenance	320-323	568-573	DIR-T	2,683,329	0	2,683,329	0
<b>Total Transmission Expense</b>				<b>16,115,328</b>	<b>0</b>	<b>16,115,328</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	10,114,406	0	0	10,114,406
Total Maintenance	320-323	590-598	DIR-D	8,993,627	0	0	8,993,627
<b>Total Distribution Expense</b>				<b>19,108,033</b>	<b>0</b>	<b>0</b>	<b>19,108,033</b>

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	12,875,717	0	0	12,875,717
Total Customer Service and Information	320-323	907-910	DIR-D	11,602,540	0	0	11,602,540
Total Sales	320-323	911-916	DIR-D	1,151,070	0	0	1,151,070
<b>Total Customer and Sales Expenses</b>				<b>25,629,327</b>	<b>0</b>	<b>0</b>	<b>25,629,327</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	16,049,712	6,457,723	1,856,113	7,735,876
Office Supplies & Expenses	320-323	921	LABOR	5,827,150	2,344,598	673,897	2,808,656
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(22,032)	(9,699)	(3,792)	(8,541)
Outside Services Employed	320-323	923	PTD	8,226,786	3,621,630	1,416,088	3,189,068
Property Insurance	320-323	924	PTDG	1,167,710	507,894	202,888	456,928
Injuries and Damages	320-323	925	LABOR	3,711,299	1,493,269	429,203	1,788,827
Employee Pensions & Benefits	320-323	926	LABOR	1,005,484	404,564	116,282	484,638
Franchise Requirements	320-323	927	DIR-D	5,900	0	0	5,900
Regulatory Commission Expenses	320-323	928	DIR-D	4,041,923	0	0	4,041,923
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	65,289	0	0	65,289
Miscellaneous General Expenses	320-323	930.2	PTD	3,085,801	1,358,444	531,163	1,196,194
Rents	320-323	931	PTD	4,503,122	1,982,383	775,128	1,745,610
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,497,401	1,538,822	600,792	1,357,787
<b>Total Administration and General Expenses</b>				<b>51,165,545</b>	<b>19,699,628</b>	<b>6,597,762</b>	<b>24,868,155</b>
<b>Total Operations and Maintenance</b>				<b>476,054,285</b>	<b>383,735,680</b>	<b>22,713,090</b>	<b>69,605,515</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,601,454	1,145,223	447,792	1,008,439
Steam Production Plant	336	403	DIR-P	11,437,770	11,437,770	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,516,388	5,516,388	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	8,916,715	8,916,715	0	0
Transmission Plant	336	403	DIR-T	7,962,419	0	7,962,419	0
Distribution Plant	336	403	DIR-D	16,171,827	0	0	16,171,827
General Plant	336	403	GP	2,609,764	625,874	609,570	1,374,320
Common Plant - Electric	336	404	PTD	2,212,305	973,910	380,807	857,588
<b>Total Depreciation and Amortization</b>				<b>57,428,642</b>	<b>28,615,880</b>	<b>9,400,588</b>	<b>19,412,174</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	13,919,572	3,143,646	903,563	9,872,363
<b>STATE</b>							
Washington	262	-		26,703,545	3,918,455	1,565,304	21,219,786
Idaho	262	-		8,168,182	2,352,481	939,745	4,875,955
Montana	262	-		7,812,055	6,497,411	0	1,314,644
Oregon	262	-		3,717,363	555,448	221,885	2,940,030
California	262	-		509,930	48,742	19,471	441,717
Other States	262	-		(650)	0	0	(650)
Total State	262	See Tab	DIRECT	46,910,425	13,372,538	2,746,405	30,791,482
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	16,051,765	6,458,245	1,856,263	7,737,257
<b>Total Taxes</b>				<b>76,881,762</b>	<b>22,974,429</b>	<b>5,506,231</b>	<b>48,401,102</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	89,993,250	89,993,250	0	0
<b>Total Sales for Resale</b>				<b>89,993,250</b>	<b>89,993,250</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	483,332	0	0	483,332
Sales of Water and Water Power	300	453	DIR-D	360,216	0	0	360,216
Rent from Electric Property	300	454	TD	2,344,525	0	720,943	1,623,582
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	65,312,159	28,407,430	11,347,909	25,556,820
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	13,889,067	0	13,889,067	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>82,389,299</b>	<b>28,407,430</b>	<b>25,957,919</b>	<b>28,023,951</b>
<b>Total Other Included Items</b>				<b>172,382,549</b>	<b>118,400,680</b>	<b>25,957,919</b>	<b>28,023,951</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>437,982,140</b>	<b>316,925,310</b>	<b>11,661,990</b>	<b>109,394,840</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>97,234,547</b>	<b>56,595,232</b>	<b>17,344,478</b>	<b>23,294,838</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>535,216,687</b>	<b>373,520,542</b>	<b>29,006,467</b>	<b>132,689,678</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$402,527,009		
<b>Total Retail Load (MWH)</b>					8,376,616		pg 301
<b>Distribution Losses</b>					418,831		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					8,795,447		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$45.77</b>		
<b>New Large Single Load(s) (MWH)</b>					17,835		
<b>Cost of Serving New Large Single Load(s)</b>					\$816,232		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$45.77</b>		
<b>Contract System Costs</b>					\$401,710,777		
<b>Contract System Load</b>					8,777,612		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$45.77</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	12,215,806	12,215,806	0	0
Transmission	354	560-573	DIR-T	2,983,798	0	2,983,798	0
Distribution	354	580-598	DIR-D	10,249,899	0	0	10,249,899
Customer Accounts	354	901-905	DIR-D	5,225,363	0	0	5,225,363
Customer Service and Informational	354	907-910	DIR-D	96,243	0	0	96,243
Sales	354	911-916	DIR-D	677,811	0	0	677,811
Administrative & General	320	920-932	PTD	11,564,382	5,090,921	1,990,593	4,482,869
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>43,013,302</b>	<b>17,306,727</b>	<b>4,974,391</b>	<b>20,732,185</b>

**Cash Working Capital Calculation:**

Total Production O&M				364,036,052	364,036,052	0	0
Total Transmission O&M				16,115,328	0	16,115,328	0
Total Distribution O&M				19,108,033	0	0	19,108,033
Total Customer and Sales O&M				25,629,327	0	0	25,629,327
Total Administrative and General O&M				51,165,545	19,699,628	6,597,762	24,868,155
Less Purchased Power and Fuel Costs				(212,570,643)	(212,570,643)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>263,483,642</b>	<b>171,165,037</b>	<b>22,713,090</b>	<b>69,605,515</b>

**One Eighth O&M Expenses (Less Purchased Power and Fuel Costs)**

	32,935,455	21,395,630	2,839,136	8,700,689
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**Allowable Functionalized Cash Working Capital**

	32,935,455	21,395,630	2,839,136	8,700,689
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Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	124,681	54,888	21,462	48,332
Structures and Improvements			PTD	1,973,263	868,678	339,660	764,924
Furniture and Equipment			LABOR	144,364	58,086	16,695	69,583
Transportation Equipment			TD	7,106,569	0	2,185,274	4,921,295
Stores Equipment			PTD	100,196	44,109	17,247	38,840
Tools and Garage Equipment			PTD	2,768,829	1,218,906	476,602	1,073,321
Laboratory Equipment			PTD	2,946,295	1,297,030	507,150	1,142,115
Power Operated Equipment			TD	17,356,998	0	5,337,286	12,019,712
Communication Equipment			PTD	21,243,080	9,351,718	3,656,600	8,234,762
Miscellaneous Equipment			DIR-D	1,730	762	298	671
TOTAL				53,766,005	12,894,175	12,558,274	28,313,556
<b>RATIO (GP)</b>				100%	24%	23%	53%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	371,440,441	371,440,441	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	328,440,833	328,440,833	0	0
Other Production			DIR-P	163,658,692	163,658,692	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				863,539,966	863,539,966	0	0
Transmission Plant			DIR-T	337,651,373	0	337,651,373	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	337,651,373	0	337,651,373	0
<b>Total Distribution Plant</b>			DIR-D	760,400,014	0	0	760,400,014
TOTAL				1,961,591,353	863,539,966	337,651,373	760,400,014
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	44%	17%	39%

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				1,961,591,353	863,539,966	337,651,373	760,400,014
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	15,259,132	6,717,439	2,626,575	5,915,118
Intangible Plant - Franchises and Consents			PTD	11,778,529	5,185,193	2,027,454	4,565,881
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				53,766,005	12,894,175	12,558,274	28,313,556
TOTAL				2,042,395,019	888,336,774	354,863,676	799,194,569
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	43%	17%	39%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	337,651,373	0	337,651,373	0
Total Distribution Plant			DIR-D	760,400,014	0	0	760,400,014
TOTAL				1,098,051,387	0	337,651,373	760,400,014
<b>RATIO (TD)</b>				100%	0%	31%	69%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	337,651,373	0	337,651,373	0
Total Distribution Plant			DIR-D	760,400,014	0	0	760,400,014
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	8,541,693	0	2,626,575	5,915,118
Intangible Plant - Miscellaneous T and D Only			PTD	6,593,336	0	2,027,454	4,565,881
General Plant Total 389-399(T&D Only)				40,871,830	0	12,558,274	28,313,556
TOTAL				1,154,058,245	0	354,863,676	799,194,569
<b>RATIO (TDG)</b>				100%	0%	31%	69%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	1,973,263	868,678	339,660	764,924
Furniture and Equipment			LABOR	144,364	58,086	16,695	69,583
Communication Equipment			PTD	21,243,080	9,351,718	3,656,600	8,234,762
Miscellaneous Equipment			DIR-D	1,730	762	298	671
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				23,362,437	10,279,243	4,013,254	9,069,940
<b>RATIO (GPM)</b>				100%	44%	17%	39%

Table 7.1.3 Avista 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	12,215,806	12,215,806	0	0
Transmission			DIR-T	2,983,798	0	2,983,798	0
Distribution			DIR-D	10,249,899	0	0	10,249,899
Customer Accounts			DIR-D	5,225,363	0	0	5,225,363
Customer Service and Informational			DIR-D	96,243	0	0	96,243
Sales			DIR-D	677,811	0	0	677,811
Administrative & General			PTD	11,564,382	5,090,921	1,990,593	4,482,869
Other Labor				0	0	0	0
TOTAL				43,013,302	17,306,727	4,974,391	20,732,185
<b>RATIO (LABOR)</b>				100%	40%	12%	48%

**Functionalization Ratios / Data Table**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	24%	23%	53%
GPM	44%	17%	39%
LABOR	40%	12%	48%
PTD	44%	17%	39%
PTDG	43%	17%	39%
TD	0%	31%	69%
TDG	0%	31%	69%



Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

Utility: **Avista**  
End of Year/Period of Report **2005**

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	204-207	302	PTD	15,259,132	7,020,052	2,624,461	5,614,618
Intangible Plant - Miscellaneous	204-207	303	PTD	11,855,939	5,454,394	2,039,137	4,362,409
<b>Total Intangible Plant</b>				<b>27,115,071</b>	<b>12,474,446</b>	<b>4,663,598</b>	<b>9,977,027</b>
<b>Production Plant:</b>							
Steam Production	204-207	310-316	DIR-P	373,433,842	373,433,842	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	336,722,219	336,722,219	0	0
Other Production	204-207	340-346	DIR-P	278,382,222	278,382,222	0	0
<b>Total Production Plant</b>				<b>988,538,283</b>	<b>988,538,283</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	204-207	350-359	DIR-T	369,567,144	0	369,567,144	0
<b>Total Transmission Plant</b>				<b>369,567,144</b>	<b>0</b>	<b>369,567,144</b>	<b>0</b>
<b>Distribution Plant:</b>							
Distribution Plant	204-207	360-373	DIR-D	790,630,169	0	0	790,630,169
<b>Total Distribution Plant</b>				<b>790,630,169</b>	<b>0</b>	<b>0</b>	<b>790,630,169</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	204-207	389	PTD	124,681	57,360	21,444	45,877
Structures and Improvements	204-207	390	PTD	1,973,263	907,811	339,387	726,065
Furniture and Equipment	204-207	391	LABOR	144,700	57,575	16,607	70,517
Transportation Equipment	204-207	392	TD	7,246,105	0	2,308,161	4,937,944
Stores Equipment	204-207	393	PTD	100,196	46,096	17,233	36,867
Tools and Garage Equipment	204-207	394	PTD	2,763,698	1,271,455	475,336	1,016,906
Laboratory Equipment	204-207	395	PTD	3,047,737	1,402,129	524,189	1,121,419
Power Operated Equipment	204-207	396	TD	18,356,584	0	5,847,273	12,509,311
Communication Equipment	204-207	397	PTD	26,660,654	12,265,389	4,585,442	9,809,824
Miscellaneous Equipment	204-207	398	PTD	1,702	783	293	626
<b>Total General Plant</b>				<b>60,419,320</b>	<b>16,008,598</b>	<b>14,135,365</b>	<b>30,275,356</b>
<b>Total Electric Plant In-Service</b>				<b>2,236,269,987</b>	<b>1,017,021,327</b>	<b>388,366,107</b>	<b>830,882,552</b>
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	212,368,234	212,368,234	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	74,177,262	74,177,262	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	26,449,457	26,449,457	0	0
Transmission Plant	219	108	DIR-T	128,115,481	0	128,115,481	0
Distribution Plant	219	108	DIR-D	245,458,287	0	0	245,458,287
General Plant	219	108	GP	35,426,607	9,386,572	8,288,210	17,751,824
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	26,695,948	12,140,908	4,636,203	9,918,837
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	13,266,112	6,103,152	2,281,676	4,881,284
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				761,957,388	340,625,585	143,321,571	278,010,232
<b>Total Net Plant</b>				1,474,312,599	676,395,742	245,044,537	552,872,320
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				26,756,301	15,089,003	2,855,729	8,811,569
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	117,612,448	54,108,289	20,228,499	43,275,659
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	42,250,858	0	0	42,250,858
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				159,863,306	54,108,289	20,228,499	85,526,517

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	33,701,281	0	0	33,701,281
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	46,731,530	46,731,530	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>80,432,811</b>	<b>46,731,530</b>	<b>0</b>	<b>33,701,281</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	3,773,050	3,773,050	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	12,006,429	5,523,627	2,065,020	4,417,782
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	3,745,002	1,722,910	644,114	1,377,979
Derivative Instrument Assets (175)	110-111	175	DIR-P	116,224,963	116,224,963	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(46,731,530)	(46,731,530)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>89,017,914</b>	<b>80,513,020</b>	<b>2,709,133</b>	<b>5,795,760</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	15,692,385	7,136,656	2,725,248	5,830,481
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	225,248,761	143,043,516	13,508,415	68,696,830
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	10,988,821	0	0	10,988,821
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	40,675,589	27,151,476	1,426,132	12,097,981
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	32,829,288	14,930,257	5,701,361	12,197,670
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	34,647,400	0	0	34,647,400
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	43,444,010	43,444,010	0	0
<b>Total</b>				<b>403,526,254</b>	<b>235,705,916</b>	<b>23,361,156</b>	<b>144,459,182</b>
<b>Total Assets and Other Debits</b>				<b>759,596,586</b>	<b>432,147,758</b>	<b>49,154,518</b>	<b>278,294,309</b>

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	88,272	88,272	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	9,956,479	9,956,479	0	0
<b>Total</b>				<b>10,044,751</b>	<b>10,044,751</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	3,534,971	3,534,971	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	(88,272)	(88,272)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	9,956,479	9,956,479	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	(9,956,479)	(9,956,479)	0	0
<b>Total</b>				<b>3,446,699</b>	<b>3,446,699</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	820,898	0	0	820,898
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	521,652	0	0	521,652
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	36,304,164	13,247,065	4,173,372	18,883,727
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	116,251,545	115,378,352	0	873,193
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	3,754,170	1,707,339	651,975	1,394,856
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	289,242,025	0	0	289,242,025
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	228,287,163	0	0	228,287,163
<b>Total</b>				<b>675,181,617</b>	<b>130,332,756</b>	<b>4,825,347</b>	<b>540,023,514</b>
<b>Total Liabilities and Other Credits</b>				<b>688,673,067</b>	<b>143,824,206</b>	<b>4,825,347</b>	<b>540,023,514</b>
<b>Total Rate Base</b>				<b>1,545,236,118</b>	<b>964,719,295</b>	<b>289,373,708</b>	<b>291,143,115</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$1,225,824,323</b>			
Interest for Year	257			<b>80,470,939</b>			
<b>Rate of Return</b>				<b>6.56%</b>			

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	23,116,610	23,116,610	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	4,455,309	4,455,309	0	0
Steam - Maintenance	320-323	510-514	DIR-P	5,363,409	5,363,409	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	10,032,235	10,032,235	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,929,643	3,929,643	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	71,182,560	71,182,560	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	6,037,406	6,037,406	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	2,952,546	2,952,546	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	257,077,620	257,077,620	0	0
System Control and Load Dispatching	320-323	556	DIR-P	679,530	679,530	0	0
Other Expenses	320-323	557	DIR-P	67,517,684	67,517,684	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>452,344,552</b>	<b>452,344,552</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	9,846,677	0	9,846,677	0
Total Operations less Wheeling	320-323	560-567	DIR-T	4,230,931	0	4,230,931	0
Total Maintenance	320-323	568-573	DIR-T	2,250,075	0	2,250,075	0
<b>Total Transmission Expense</b>				<b>16,327,683</b>	<b>0</b>	<b>16,327,683</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	10,746,520	0	0	10,746,520
Total Maintenance	320-323	590-598	DIR-D	10,493,104	0	0	10,493,104
<b>Total Distribution Expense</b>				<b>21,239,624</b>	<b>0</b>	<b>0</b>	<b>21,239,624</b>

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	13,177,260	0	0	13,177,260
Total Customer Service and Information	320-323	907-910	DIR-D	10,876,688	0	0	10,876,688
Total Sales	320-323	911-916	DIR-D	626,519	0	0	626,519
<b>Total Customer and Sales Expenses</b>				<b>24,680,467</b>	<b>0</b>	<b>0</b>	<b>24,680,467</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	17,783,546	7,075,976	2,041,020	8,666,550
Office Supplies & Expenses	320-323	921	LABOR	3,899,968	1,551,776	447,600	1,900,592
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(23,528)	(10,824)	(4,047)	(8,657)
Outside Services Employed	320-323	923	PTD	9,289,933	4,273,888	1,597,802	3,418,243
Property Insurance	320-323	924	PTDG	1,052,011	478,438	182,700	390,873
Injuries and Damages	320-323	925	LABOR	2,703,992	1,075,904	310,338	1,317,751
Employee Pensions & Benefits	320-323	926	LABOR	1,102,278	438,590	126,509	537,179
Franchise Requirements	320-323	927	DIR-D	6,350	0	0	6,350
Regulatory Commission Expenses	320-323	928	DIR-D	4,471,706	0	0	4,471,706
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	(19,950)	0	0	(19,950)
Miscellaneous General Expenses	320-323	930.2	PTD	2,933,810	1,349,716	504,594	1,079,499
Rents	320-323	931	PTD	2,464,363	1,133,745	423,853	906,766
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	5,170,392	2,377,053	887,783	1,905,556
<b>Total Administration and General Expenses</b>				<b>50,834,871</b>	<b>19,744,261</b>	<b>6,518,151</b>	<b>24,572,458</b>
<b>Total Operations and Maintenance</b>				<b>565,427,197</b>	<b>472,088,813</b>	<b>22,845,834</b>	<b>70,492,549</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,501,458	1,150,810	430,233	920,415
Steam Production Plant	336	403	DIR-P	11,543,625	11,543,625	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,643,515	5,643,515	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	11,867,699	11,867,699	0	0
Transmission Plant	336	403	DIR-T	8,460,229	0	8,460,229	0
Distribution Plant	336	403	DIR-D	16,721,396	0	0	16,721,396
General Plant	336	403	GP	2,855,638	756,625	668,089	1,430,924
Common Plant - Electric	336	404	PTD	5,284,146	2,431,002	908,835	1,944,309
<b>Total Depreciation and Amortization</b>				<b>64,877,706</b>	<b>33,393,276</b>	<b>10,467,386</b>	<b>21,017,044</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	31,348,483	3,127,687	902,162	27,318,634
<b>STATE</b>							
Washington	262	-		45,563,176	4,341,599	1,657,910	39,563,667
Idaho	262	-		9,474,437	2,450,774	935,868	6,087,796
Montana	262	-		7,296,912	7,079,035	0	217,877
Oregon	262	-		4,751,351	645,529	246,506	3,859,316
California	262	-		396,695	0	0	396,695
Other States	262	-		1,376	0	0	1,376
Total State	262	See Tab	DIRECT	67,483,947	14,516,937	2,840,284	50,126,726
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	21,349	0	0	21,349
<b>Total Taxes</b>				<b>98,853,779</b>	<b>17,644,624</b>	<b>3,742,445</b>	<b>77,466,709</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1)	Page	(2)	(3)	(4)	(5)	(6)	(7)
Account Description	Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b><u>Total Disposition of Plant</u></b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	221,803,806	221,803,806	0	0
<b><u>Total Sales for Resale</u></b>				<b>221,803,806</b>	<b>221,803,806</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	450,598	0	0	450,598
Sales of Water and Water Power	300	453	DIR-D	191,173	0	0	191,173
Rent from Electric Property	300	454	TD	2,587,470	0	824,208	1,763,262
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	46,223,727	21,021,843	8,027,532	17,174,352
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	10,605,281	0	10,605,281	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b><u>Total Other Revenues</u></b>				<b>60,058,249</b>	<b>21,021,843</b>	<b>19,457,021</b>	<b>19,579,385</b>
<b><u>Total Other Included Items</u></b>				<b>281,862,055</b>	<b>242,825,649</b>	<b>19,457,021</b>	<b>19,579,385</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b><u>Total Operating Expenses</u></b>				<b>447,296,627</b>	<b>280,301,065</b>	<b>17,598,645</b>	<b>149,396,917</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b><u>Return on Rate Base</u></b>				<b>101,439,170</b>	<b>63,330,337</b>	<b>18,996,339</b>	<b>19,112,494</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b><u>Total Cost</u></b>				<b>548,735,797</b>	<b>343,631,402</b>	<b>36,594,984</b>	<b>168,509,411</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$380,226,386		
<b>Total Retail Load (MWH)</b>					8,542,674		pg 301
<b>Distribution Losses</b>					427,134		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					8,969,808		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$42.39</b>		
<b>New Large Single Load(s) (MWH)</b>					37,455		
<b>Cost of Serving New Large Single Load(s)</b>					\$1,747,441		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$42.37</b>		
<b>Contract System Costs</b>					\$378,478,945		
<b>Contract System Load</b>					8,932,353		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$42.37</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	10,263,407	10,263,407	0	0
Transmission	354	560-573	DIR-T	2,385,644	0	2,385,644	0
Distribution	354	580-598	DIR-D	9,104,199	0	0	9,104,199
Customer Accounts	354	901-905	DIR-D	5,587,980	0	0	5,587,980
Customer Service and Informational	354	907-910	DIR-D	412,907	0	0	412,907
Sales	354	911-916	DIR-D	325,410	0	0	325,410
Administrative & General	320	920-932	PTD	14,627,942	6,729,670	2,515,901	5,382,371
Other Labor				0	0	0	0

<b>Total Labor</b>				<b>42,707,489</b>	<b>16,993,077</b>	<b>4,901,545</b>	<b>20,812,867</b>
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**Cash Working Capital Calculation:**

Total Production O&M				452,344,552	452,344,552	0	0
Total Transmission O&M				16,327,683	0	16,327,683	0
Total Distribution O&M				21,239,624	0	0	21,239,624
Total Customer and Sales O&M				24,680,467	0	0	24,680,467
Total Administrative and General O&M				50,834,871	19,744,261	6,518,151	24,572,458
Less Purchased Power and Fuel Costs				(351,376,790)	(351,376,790)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>214,050,407</b>	<b>120,712,023</b>	<b>22,845,834</b>	<b>70,492,549</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>26,756,301</b>	<b>15,089,003</b>	<b>2,855,729</b>	<b>8,811,569</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>26,756,301</b>	<b>15,089,003</b>	<b>2,855,729</b>	<b>8,811,569</b>
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Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	124,681	57,360	21,444	45,877
Structures and Improvements			PTD	1,973,263	907,811	339,387	726,065
Furniture and Equipment			LABOR	144,700	57,575	16,607	70,517
Transportation Equipment			TD	7,246,105	0	2,308,161	4,937,944
Stores Equipment			PTD	100,196	46,096	17,233	36,867
Tools and Garage Equipment			PTD	2,763,698	1,271,455	475,336	1,016,906
Laboratory Equipment			PTD	3,047,737	1,402,129	524,189	1,121,419
Power Operated Equipment			TD	18,356,584	0	5,847,273	12,509,311
Communication Equipment			PTD	26,660,654	12,265,389	4,585,442	9,809,824
Miscellaneous Equipment			DIR-D	1,702	783	293	626
TOTAL				60,419,320	16,008,598	14,135,365	30,275,356
<b>RATIO (GP)</b>				100%	26%	23%	50%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	373,433,842	373,433,842	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	336,722,219	336,722,219	0	0
Other Production			DIR-P	278,382,222	278,382,222	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				988,538,283	988,538,283	0	0
Transmission Plant			DIR-T	369,567,144	0	369,567,144	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	369,567,144	0	369,567,144	0
<b>Total Distribution Plant</b>			DIR-D	790,630,169	0	0	790,630,169
TOTAL				2,148,735,596	988,538,283	369,567,144	790,630,169
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	46%	17%	37%

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				2,148,735,596	988,538,283	369,567,144	790,630,169
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	15,259,132	7,020,052	2,624,461	5,614,618
Intangible Plant - Franchises and Consents			PTD	11,855,939	5,454,394	2,039,137	4,362,409
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				60,419,320	16,008,598	14,135,365	30,275,356
TOTAL				2,236,269,987	1,017,021,327	388,366,107	830,882,552
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	45%	17%	37%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	369,567,144	0	369,567,144	0
Total Distribution Plant			DIR-D	790,630,169	0	0	790,630,169
TOTAL				1,160,197,313	0	369,567,144	790,630,169
<b>RATIO (TD)</b>				100%	0%	32%	68%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	369,567,144	0	369,567,144	0
Total Distribution Plant			DIR-D	790,630,169	0	0	790,630,169
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	8,239,080	0	2,624,461	5,614,618
Intangible Plant - Miscellaneous T and D Only			PTD	6,401,545	0	2,039,137	4,362,409
General Plant Total 389-399(T&D Only)				44,410,722	0	14,135,365	30,275,356
TOTAL				1,219,248,660	0	388,366,107	830,882,552
<b>RATIO (TDG)</b>				100%	0%	32%	68%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	1,973,263	907,811	339,387	726,065
Furniture and Equipment			LABOR	144,700	57,575	16,607	70,517
Communication Equipment			PTD	26,660,654	12,265,389	4,585,442	9,809,824
Miscellaneous Equipment			DIR-D	1,702	783	293	626
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				28,780,319	13,231,558	4,941,729	10,607,032
<b>RATIO (GPM)</b>				100%	46%	17%	37%

Table 7.1.4 Avista 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	10,263,407	10,263,407	0	0
Transmission			DIR-T	2,385,644	0	2,385,644	0
Distribution			DIR-D	9,104,199	0	0	9,104,199
Customer Accounts			DIR-D	5,587,980	0	0	5,587,980
Customer Service and Informational			DIR-D	412,907	0	0	412,907
Sales			DIR-D	325,410	0	0	325,410
Administrative & General			PTD	14,627,942	6,729,670	2,515,901	5,382,371
Other Labor				0	0	0	0
TOTAL				42,707,489	16,993,077	4,901,545	20,812,867
<b>RATIO (LABOR)</b>				100%	40%	11%	49%

**Functionalization Ratios / Data Table**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	26%	23%	50%
GPM	46%	17%	37%
LABOR	40%	11%	49%
PTD	46%	17%	37%
PTDG	45%	17%	37%
TD	0%	32%	68%
TDG	0%	32%	68%

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

Utility: **Avista**  
End of Year/Period of Report **2006**

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	204-207	302	PTD	15,259,132	6,855,023	2,652,890	5,751,219
Intangible Plant - Miscellaneous	204-207	303	PTD	4,420,269	1,985,765	768,490	1,666,014
<b>Total Intangible Plant</b>				<b>19,679,401</b>	<b>8,840,788</b>	<b>3,421,380</b>	<b>7,417,233</b>
<b>Production Plant:</b>							
Steam Production	204-207	310-316	DIR-P	378,625,101	378,625,101	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	340,480,980	340,480,980	0	0
Other Production	204-207	340-346	DIR-P	272,688,068	272,688,068	0	0
<b>Total Production Plant</b>				<b>991,794,149</b>	<b>991,794,149</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	204-207	350-359	DIR-T	383,823,745	0	383,823,745	0
<b>Total Transmission Plant</b>				<b>383,823,745</b>	<b>0</b>	<b>383,823,745</b>	<b>0</b>
<b>Distribution Plant:</b>							
Distribution Plant	204-207	360-373	DIR-D	832,094,240	0	0	832,094,240
<b>Total Distribution Plant</b>				<b>832,094,240</b>	<b>0</b>	<b>0</b>	<b>832,094,240</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	204-207	389	PTD	124,681	56,012	21,677	46,993
Structures and Improvements	204-207	390	PTD	2,042,518	917,582	355,104	769,832
Furniture and Equipment	204-207	391	LABOR	136,601	52,742	15,663	68,196
Transportation Equipment	204-207	392	TD	8,275,752	0	2,612,372	5,663,380
Stores Equipment	204-207	393	PTD	120,561	54,161	20,960	45,440
Tools and Garage Equipment	204-207	394	PTD	2,988,365	1,342,495	519,545	1,126,325
Laboratory Equipment	204-207	395	PTD	3,039,673	1,365,545	528,465	1,145,663
Power Operated Equipment	204-207	396	TD	19,674,347	0	6,210,519	13,463,828
Communication Equipment	204-207	397	PTD	28,330,864	12,727,377	4,925,487	10,677,999
Miscellaneous Equipment	204-207	398	PTD	3,973	1,785	691	1,497
<b>Total General Plant</b>				<b>64,737,335</b>	<b>16,517,699</b>	<b>15,210,483</b>	<b>33,009,153</b>
<b>Total Electric Plant In-Service</b>				<b>2,292,128,870</b>	<b>1,017,152,636</b>	<b>402,455,607</b>	<b>872,520,627</b>
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	223,287,652	223,287,652	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	79,097,867	79,097,867	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	36,139,145	36,139,145	0	0
Transmission Plant	219	108	DIR-T	136,875,953	0	136,875,953	0
Distribution Plant	219	108	DIR-D	256,150,345	0	0	256,150,345
General Plant	219	108	GP	39,680,634	10,124,494	9,323,238	20,232,902
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	23,509,449	10,432,528	4,127,826	8,949,095
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	6,987,399	3,139,024	1,214,800	2,633,575
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				801,728,444	362,220,710	151,541,818	287,965,916
<b>Total Net Plant</b>				1,490,400,426	654,931,926	250,913,789	584,554,711
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				29,680,030	17,456,911	3,282,132	8,940,988
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	90,777,674	40,781,026	15,782,233	34,214,415
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	76,081,096	0	0	76,081,096
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				166,858,770	40,781,026	15,782,233	110,295,511

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	31,166,335	0	0	31,166,335
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	25,574,531	25,574,531	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>56,740,866</b>	<b>25,574,531</b>	<b>0</b>	<b>31,166,335</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	2,121,931	2,121,931	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	14,019,070	6,297,937	2,437,298	5,283,835
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	6,467,948	2,905,666	1,124,491	2,437,792
Derivative Instrument Assets (175)	110-111	175	DIR-P	36,402,843	36,402,843	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(25,574,531)	(25,574,531)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>33,437,261</b>	<b>22,153,845</b>	<b>3,561,789</b>	<b>7,721,627</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	17,931,388	7,957,213	3,148,421	6,825,753
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	323,816,436	159,753,761	7,548,598	156,514,077
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	8,645,616	0	0	8,645,616
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	8,046	0	0	8,046
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	31,297,127	21,286,242	893,061	9,117,823
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	28,622,766	12,701,608	5,025,630	10,895,528
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	55,602,315	0	0	55,602,315
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	18,275,674	18,275,674	0	0
<b>Total</b>				<b>484,199,368</b>	<b>219,974,498</b>	<b>16,615,711</b>	<b>247,609,159</b>
<b>Total Assets and Other Debits</b>				<b>770,916,295</b>	<b>325,940,811</b>	<b>39,241,865</b>	<b>405,733,619</b>

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	10,174,378	10,174,378	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	5,144,457	5,144,457	0	0
<b>Total</b>				<b>15,318,835</b>	<b>15,318,835</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	83,652,834	83,652,834	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	(10,174,378)	(10,174,378)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	5,144,457	5,144,457	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	(5,144,457)	(5,144,457)	0	0
<b>Total</b>				<b>73,478,456</b>	<b>73,478,456</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	1,087,069	0	0	1,087,069
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	472,344	0	0	472,344
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	36,280,631	13,622,769	3,930,028	18,727,834
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	18,246,960	15,400,153	0	2,846,807
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	3,282,969	1,456,847	576,429	1,249,693
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	305,474,214	0	0	305,474,214
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	211,989,043	0	0	211,989,043
<b>Total</b>				<b>576,833,230</b>	<b>30,479,769</b>	<b>4,506,457</b>	<b>541,847,005</b>
<b>Total Liabilities and Other Credits</b>				<b>665,630,521</b>	<b>119,277,060</b>	<b>4,506,457</b>	<b>541,847,005</b>

<b>Total Rate Base</b>	<b>1,595,686,200</b>	<b>861,595,677</b>	<b>285,649,198</b>	<b>448,441,325</b>
<i>(Total Net Plant + Debits - Credits)</i>				

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$1,116,000,333</b>
Interest for Year	257	<b>85,054,979</b>
<b>Rate of Return</b>		<b>7.62%</b>



Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	25,443,765	25,443,765	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	4,589,062	4,589,062	0	0
Steam - Maintenance	320-323	510-514	DIR-P	8,150,550	8,150,550	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	10,915,413	10,915,413	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,988,076	3,988,076	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	85,535,646	85,535,646	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	3,397,473	3,397,473	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	1,033,178	1,033,178	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	200,083,219	200,083,219	0	0
System Control and Load Dispatching	320-323	556	DIR-P	638,755	638,755	0	0
Other Expenses	320-323	557	DIR-P	87,233,654	87,233,654	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>431,008,791</b>	<b>431,008,791</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	11,881,367	0	11,881,367	0
Total Operations less Wheeling	320-323	560-567	DIR-T	4,915,570	0	4,915,570	0
Total Maintenance	320-323	568-573	DIR-T	2,750,343	0	2,750,343	0
<b>Total Transmission Expense</b>				<b>19,547,280</b>	<b>0</b>	<b>19,547,280</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	9,942,254	0	0	9,942,254
Total Maintenance	320-323	590-598	DIR-D	12,626,804	0	0	12,626,804
<b>Total Distribution Expense</b>				<b>22,569,058</b>	<b>0</b>	<b>0</b>	<b>22,569,058</b>

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	13,364,554	0	0	13,364,554
Total Customer Service and Information	320-323	907-910	DIR-D	11,564,706	0	0	11,564,706
Total Sales	320-323	911-916	DIR-D	930,862	0	0	930,862
<b>Total Customer and Sales Expenses</b>				<b>25,860,122</b>	<b>0</b>	<b>0</b>	<b>25,860,122</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	17,412,679	6,723,091	1,996,592	8,692,995
Office Supplies & Expenses	320-323	921	LABOR	4,217,501	1,628,391	483,592	2,105,518
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(28,056)	(12,604)	(4,878)	(10,574)
Outside Services Employed	320-323	923	PTD	9,988,121	4,487,070	1,736,494	3,764,557
Property Insurance	320-323	924	PTDG	1,191,391	528,690	209,186	453,514
Injuries and Damages	320-323	925	LABOR	3,769,353	1,455,359	432,206	1,881,788
Employee Pensions & Benefits	320-323	926	LABOR	1,106,169	427,095	126,837	552,237
Franchise Requirements	320-323	927	DIR-D	6,230	0	0	6,230
Regulatory Commission Expenses	320-323	928	DIR-D	1,887,178	0	0	1,887,178
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	8,678	0	0	8,678
Miscellaneous General Expenses	320-323	930.2	PTD	2,950,213	1,325,356	512,912	1,111,945
Rents	320-323	931	PTD	1,068,064	479,818	185,689	402,557
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	5,940,101	2,666,856	1,031,147	2,242,097
<b>Total Administration and General Expenses</b>				<b>49,517,622</b>	<b>19,709,124</b>	<b>6,709,778</b>	<b>23,098,720</b>
<b>Total Operations and Maintenance</b>				<b>548,502,873</b>	<b>450,717,915</b>	<b>26,257,058</b>	<b>71,527,900</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	1,751,126	786,677	304,444	660,005
Steam Production Plant	336	403	DIR-P	11,388,514	11,388,514	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	6,208,520	6,208,520	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	13,075,208	13,075,208	0	0
Transmission Plant	336	403	DIR-T	9,049,748	0	9,049,748	0
Distribution Plant	336	403	DIR-D	17,457,435	0	0	17,457,435
General Plant	336	403	GP	3,166,338	807,890	743,953	1,614,496
Common Plant - Electric	336	404	PTD	5,293,863	2,378,219	920,369	1,995,275
<b>Total Depreciation and Amortization</b>				<b>67,390,752</b>	<b>34,645,027</b>	<b>11,018,514</b>	<b>21,727,211</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	55,538,224	3,163,380	939,446	51,435,398
<b>STATE</b>							
Washington	262	-		51,378,142	4,101,358	1,622,780	45,654,004
Idaho	262	-		9,660,129	1,895,681	750,062	7,014,386
Montana	262	-		9,051,303	6,625,765	0	2,425,538
Oregon	262	-		6,137,158	746,036	295,183	5,095,938
California	262	-		33,124	0	0	33,124
Other States	262	-		2,058	0	0	2,058
Total State	262	See Tab	DIRECT	76,261,914	13,368,840	2,668,025	60,225,049
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	11,907	0	0	11,907
<b>Total Taxes</b>				<b>131,812,045</b>	<b>16,532,220</b>	<b>3,607,471</b>	<b>111,672,354</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	175,572,595	175,572,595	0	0
<b>Total Sales for Resale</b>				<b>175,572,595</b>	<b>175,572,595</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	447,333	0	0	447,333
Sales of Water and Water Power	300	453	DIR-D	230,504	0	0	230,504
Rent from Electric Property	300	454	TD	2,592,254	0	818,286	1,773,968
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	53,121,536	23,573,156	9,327,163	20,221,217
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	10,605,281	0	10,605,281	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>66,996,908</b>	<b>23,573,156</b>	<b>20,750,730</b>	<b>22,673,022</b>
<b>Total Other Included Items</b>				<b>242,569,503</b>	<b>199,145,751</b>	<b>20,750,730</b>	<b>22,673,022</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>505,136,167</b>	<b>302,749,412</b>	<b>20,132,312</b>	<b>182,254,443</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>121,613,813</b>	<b>65,665,753</b>	<b>21,770,501</b>	<b>34,177,559</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>626,749,980</b>	<b>368,415,165</b>	<b>41,902,813</b>	<b>216,432,002</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$410,317,978		
<b>Total Retail Load (MWH)</b>					8,787,002		pg 301
<b>Distribution Losses</b>					439,350		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					9,226,352		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$44.47</b>		
<b>New Large Single Load(s) (MWH)</b>					61,449		
<b>Cost of Serving New Large Single Load(s)</b>					\$3,398,696		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$44.40</b>		
<b>Contract System Costs</b>					\$406,919,282		
<b>Contract System Load</b>					9,164,903		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>					<b>\$44.40</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	10,526,822	10,526,822	0	0
Transmission	354	560-573	DIR-T	2,669,209	0	2,669,209	0
Distribution	354	580-598	DIR-D	9,858,729	0	0	9,858,729
Customer Accounts	354	901-905	DIR-D	5,329,149	0	0	5,329,149
Customer Service and Informational	354	907-910	DIR-D	300,182	0	0	300,182
Sales	354	911-916	DIR-D	428,000	0	0	428,000
Administrative & General	320	920-932	PTD	11,299,946	5,076,396	1,964,562	4,258,988
Other Labor							

<b>Total Labor</b>				<b>40,412,037</b>	<b>15,603,218</b>	<b>4,633,771</b>	<b>20,175,048</b>
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**Cash Working Capital Calculation:**

Total Production O&M				431,008,791	431,008,791	0	0
Total Transmission O&M				19,547,280	0	19,547,280	0
Total Distribution O&M				22,569,058	0	0	22,569,058
Total Customer and Sales O&M				25,860,122	0	0	25,860,122
Total Administrative and General O&M				49,517,622	19,709,124	6,709,778	23,098,720
Less Purchased Power and Fuel Costs				(311,062,630)	(311,062,630)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>237,440,243</b>	<b>139,655,285</b>	<b>26,257,058</b>	<b>71,527,900</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>29,680,030</b>	<b>17,456,911</b>	<b>3,282,132</b>	<b>8,940,988</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>29,680,030</b>	<b>17,456,911</b>	<b>3,282,132</b>	<b>8,940,988</b>
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Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	124,681	56,012	21,677	46,993
Structures and Improvements			PTD	2,042,518	917,582	355,104	769,832
Furniture and Equipment			LABOR	136,601	52,742	15,663	68,196
Transportation Equipment			TD	8,275,752	0	2,612,372	5,663,380
Stores Equipment			PTD	120,561	54,161	20,960	45,440
Tools and Garage Equipment			PTD	2,988,365	1,342,495	519,545	1,126,325
Laboratory Equipment			PTD	3,039,673	1,365,545	528,465	1,145,663
Power Operated Equipment			TD	19,674,347	0	6,210,519	13,463,828
Communication Equipment			PTD	28,330,864	12,727,377	4,925,487	10,677,999
Miscellaneous Equipment			DIR-D	3,973	1,785	691	1,497
TOTAL				64,737,335	16,517,699	15,210,483	33,009,153
<b>RATIO (GP)</b>				100%	26%	23%	51%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	378,625,101	378,625,101	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	340,480,980	340,480,980	0	0
Other Production			DIR-P	272,688,068	272,688,068	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				991,794,149	991,794,149	0	0
Transmission Plant			DIR-T	383,823,745	0	383,823,745	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	383,823,745	0	383,823,745	0
<b>Total Distribution Plant</b>			DIR-D	832,094,240	0	0	832,094,240
TOTAL				2,207,712,134	991,794,149	383,823,745	832,094,240
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	45%	17%	38%

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				2,207,712,134	991,794,149	383,823,745	832,094,240
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	15,259,132	6,855,023	2,652,890	5,751,219
Intangible Plant - Franchises and Consents			PTD	4,420,269	1,985,765	768,490	1,666,014
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				64,737,335	16,517,699	15,210,483	33,009,153
TOTAL				2,292,128,870	1,017,152,636	402,455,607	872,520,627
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	44%	18%	38%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	383,823,745	0	383,823,745	0
Total Distribution Plant			DIR-D	832,094,240	0	0	832,094,240
TOTAL				1,215,917,985	0	383,823,745	832,094,240
<b>RATIO (TD)</b>				100%	0%	32%	68%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	383,823,745	0	383,823,745	0
Total Distribution Plant			DIR-D	832,094,240	0	0	832,094,240
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	8,404,109	0	2,652,890	5,751,219
Intangible Plant - Miscellaneous T and D Only			PTD	2,434,504	0	768,490	1,666,014
General Plant Total 389-399(T&D Only)				48,219,636	0	15,210,483	33,009,153
TOTAL				1,274,976,234	0	402,455,607	872,520,627
<b>RATIO (TDG)</b>				100%	0%	32%	68%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	2,042,518	917,582	355,104	769,832
Furniture and Equipment			LABOR	136,601	52,742	15,663	68,196
Communication Equipment			PTD	28,330,864	12,727,377	4,925,487	10,677,999
Miscellaneous Equipment			DIR-D	3,973	1,785	691	1,497
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				30,513,956	13,699,486	5,296,945	11,517,525
<b>RATIO (GPM)</b>				100%	45%	17%	38%

Table 7.1.6 Avista 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	10,526,822	10,526,822	0	0
Transmission			DIR-T	2,669,209	0	2,669,209	0
Distribution			DIR-D	9,858,729	0	0	9,858,729
Customer Accounts			DIR-D	5,329,149	0	0	5,329,149
Customer Service and Informational			DIR-D	300,182	0	0	300,182
Sales			DIR-D	428,000	0	0	428,000
Administrative & General			PTD	11,299,946	5,076,396	1,964,562	4,258,988
Other Labor							
TOTAL				40,412,037	15,603,218	4,633,771	20,175,048
<b>RATIO (LABOR)</b>				100%	39%	11%	50%

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Fuctionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	26%	23%	51%
GPM	45%	17%	38%
LABOR	39%	11%	50%
PTD	45%	17%	38%
PTDG	44%	18%	38%
TD	0%	32%	68%
TDG	0%	32%	68%



Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: Idaho Power Company 2002		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	(4) Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	14,796		7,517	2,545	4,734
Intangible Plant - Franchises and Consents	204-207	302	PTD	7,187,053		3,651,203	1,236,102	2,299,748
Intangible Plant - Miscellaneous	204-207	303	PTD	59,927,118		30,444,479	10,306,874	19,175,766
<b>Total Intangible Plant</b>				67,128,967		34,103,199	11,545,521	21,480,248
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	761,026,716		761,026,716	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	622,126,287		622,126,287	0	0
Other Production	204-207	340-346	DIR-P	50,473,809		50,473,809	0	0
<b>Total Production Plant</b>				1,433,626,812		1,433,626,812	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	485,349,425		0	485,349,425	0
<b>Total Transmission Plant</b>				485,349,425		0	485,349,425	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	902,984,488		0	0	902,984,488
<b>Total Distribution Plant</b>				902,984,488		0	0	902,984,488
<b>General Plant:</b>								
Land and Land Rights	204-207	389	PTD	8,559,930		4,348,659	1,472,224	2,739,047
Structures and Improvements	204-207	390	PTD	56,881,558		28,897,258	9,783,067	18,201,233
Furniture and Equipment	204-207	391	LABOR	50,192,775		22,291,374	10,188,589	17,712,812
Transportation Equipment	204-207	392	TD	41,581,200		0	14,536,425	27,044,775
Stores Equipment	204-207	393	PTD	1,011,970		514,106	174,049	323,815
Tools and Garage Equipment	204-207	394	PTD	3,529,126		1,792,885	606,975	1,129,267
Laboratory Equipment	204-207	395	PTD	8,733,278		4,436,724	1,502,038	2,794,516
Power Operated Equipment	204-207	396	TD	6,394,561		0	2,235,483	4,159,078
Communication Equipment	204-207	397	PTD	19,445,327		9,878,714	3,344,405	6,222,209
Miscellaneous Equipment	204-207	398	PTD	1,999,676		1,015,886	343,925	639,866
<b>Total General Plant</b>				198,329,401		73,175,605	44,187,178	80,966,618
<b>Total Electric Plant In-Service</b>				3,087,419,093		1,540,905,616	541,082,123	1,005,431,354

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	434,025,860	434,025,860	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	236,498,187	236,498,187	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	2,527,421	2,527,421	0	0
Transmission Plant	219	108	DIR-T	185,425,734	0	185,425,734	0
Distribution Plant	219	108	DIR-D	351,657,228	0	0	351,657,228
General Plant	219	108	GP	59,479,223	21,945,451	13,251,787	24,281,985
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreciation)	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Other)	200-201	108	PTD	25,584,115	12,997,372	4,400,216	8,186,527
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	(236,690)	(236,690)	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,294,961,078	707,757,601	203,077,737	384,125,740
<b>Total Net Plant</b>				1,792,458,015	833,148,015	338,004,386	621,305,614
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	46,996,594	31,992,751	3,473,191	11,530,652
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	2,335,078	1,165,418	409,231	760,428
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel	120.2 - 120.4 less 120.5						
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	92,481,654	0	0	92,481,654
Acquisition Adjustments (Electric)	200-201	114	DIR-P	(454,449)	(454,449)	0	0
<b>Total</b>				94,362,283	710,969	409,231	93,242,082

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	26,881	0	0	26,881
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P		0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>26,881</b>	<b>0</b>	<b>0</b>	<b>26,881</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	6,942,920	6,942,920	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	18,938,667	9,621,318	3,257,264	6,060,085
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	2,519,780	1,280,111	433,377	806,291
Prepayments (165)	110-111	165	PTD	32,818,565	16,672,654	5,644,470	10,501,441
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>61,219,932</b>	<b>34,517,003</b>	<b>9,335,111</b>	<b>17,367,818</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	5,067,201	2,528,999	888,047	1,650,156
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	499,305,339	160,268,786	551,945	338,484,608
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	91,668	0	0	91,668
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	(272,774)	0	0	(272,774)
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	97,170,248	68,867,056	15,192,591	13,110,601
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	11,795,673	5,887,124	2,067,237	3,841,312
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	36,905,119	0	0	36,905,119
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>650,062,474</b>	<b>237,551,964</b>	<b>18,699,819</b>	<b>393,810,690</b>
<b>Total Assets and Other Debits</b>				<b>852,668,164</b>	<b>304,772,688</b>	<b>31,917,353</b>	<b>515,978,123</b>

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	91,235	91,235	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>91,235</b>	<b>91,235</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	10,505,595	0	0	10,505,595
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	67,559,611	0	0	67,559,611
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	50,367,124	25,273,679	7,695,311	17,398,135
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	46,687,332	3,145,409	21,536	43,520,387
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	625,297,646	0	0	625,297,646
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D		0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>Total</b>				<b>800,417,308</b>	<b>28,419,087</b>	<b>7,716,847</b>	<b>764,281,374</b>

<b>Total Liabilities and Other Credits</b>	<b>800,508,543</b>	<b>28,510,322</b>	<b>7,716,847</b>	<b>764,281,374</b>
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<b>Total Rate Base</b>	<b>1,844,617,636</b>	<b>1,109,410,380</b>	<b>362,204,893</b>	<b>373,002,363</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$953,229,728</b>
Interest for Year	257	<b>51,127,384</b>
<b>Rate of Return</b>		<b>5.36%</b>

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	98,346,451	98,346,451	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	10,343,263	10,343,263	0	0
Steam - Maintenance	320-323	510-514	DIR-P	22,139,586	22,139,586	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	15,123,419	15,123,419	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	7,360,997	7,360,997	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	4,524,143	4,524,143	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	1,061,822	1,061,822	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	737,952	737,952	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	142,102,234	142,102,234	0	0
System Control and Load Dispatching	320-323	556	DIR-P	11,024	11,024	0	0
Other Expenses	320-323	557	DIR-P	173,448,997	173,448,997	0	0
BPA REP Reversal			DIR-P				
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>475,199,888</b>	<b>475,199,888</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	2,213,424	0	2,213,424	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,665,475	0	8,665,475	0
Total Maintenance	320-323	568-573	DIR-T	4,580,771	0	4,580,771	0
<b>Total Transmission Expense</b>				<b>15,459,670</b>	<b>0</b>	<b>15,459,670</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	23,806,569	0	0	23,806,569
Total Maintenance	320-323	590-598	DIR-D	18,137,280	0	0	18,137,280
<b>Total Distribution Expense</b>				<b>41,943,849</b>	<b>0</b>	<b>0</b>	<b>41,943,849</b>

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	16,420,629	0	0	16,420,629
Total Customer Service and Information	320-323	907-910	DIR-D	8,590,792	0	0	8,590,792
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>25,011,421</b>	<b>0</b>	<b>0</b>	<b>25,011,421</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	29,332,171	13,026,863	5,954,112	10,351,196
Office Supplies & Expenses	320-323	921	LABOR	17,149,539	7,616,371	3,481,170	6,051,998
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(18,948,998)	(9,626,566)	(3,259,041)	(6,063,391)
Outside Services Employed	320-323	923	PTD	4,581,162	2,327,345	787,915	1,465,902
Property Insurance	320-323	924	PTDG	2,862,999	1,428,899	501,752	932,348
Injuries and Damages	320-323	925	LABOR	2,764,991	1,227,975	561,263	975,753
Employee Pensions & Benefits	320-323	926	LABOR	18,547,555	8,237,251	3,764,952	6,545,352
Franchise Requirements	320-323	927	DIR-D	1,750	0	0	1,750
Regulatory Commission Expenses	320-323	928	DIR-D	3,473,789	0	0	3,473,789
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	578,126	0	0	578,126
Miscellaneous General Expenses	320-323	930.2	PTD	1,316,830	668,983	226,482	421,366
Rents	320-323	931	PTD	28,169	14,311	4,845	9,014
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,642,670	793,517	302,410	546,743
<b>Total Administration and General Expenses</b>				<b>63,330,753</b>	<b>25,714,948</b>	<b>12,325,860</b>	<b>25,289,945</b>
<b>Total Operations and Maintenance</b>				<b>620,945,581</b>	<b>500,914,836</b>	<b>27,785,530</b>	<b>92,245,215</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	8,519,346	4,328,041	1,465,244	2,726,061
Steam Production Plant	336	403	DIR-P	23,350,222	23,350,222	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	12,065,031	12,065,031	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	1,588,354	1,588,354	0	0
Transmission Plant	336	403	DIR-T	10,830,656	0	10,830,656	0
Distribution Plant	336	403	DIR-D	28,957,208	0	0	28,957,208
General Plant	336	403	GP	8,402,156	3,100,059	1,871,974	3,430,123
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>93,712,973</b>	<b>44,431,707</b>	<b>14,167,874</b>	<b>35,113,392</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	(16,894,561)	3,724,860	1,702,500	(22,321,922)
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**STATE**

Washington	262	-		0	0	0	0
Idaho	262	-		19,443,185	6,156,778	2,170,875	11,115,532
Montana	262	-		84,768	84,768	0	0
Oregon	262	-		2,527,713	986,710	346,897	1,194,106
California	262	-		0	0	0	0
Other States	262	-		2,110,716	2,004,882	13	105,821
<b>Total State</b>	<b>262</b>	<b>See Tab</b>	<b>DIRECT</b>	<b>24,166,382</b>	<b>9,233,138</b>	<b>2,517,786</b>	<b>12,415,459</b>

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT				
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**Total Taxes**

				<b>7,271,821</b>	<b>12,957,998</b>	<b>4,220,286</b>	<b>(9,906,463)</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	12,328	6,153	2,161	4,015
<b>Total Disposition of Plant</b>				<b>12,328</b>	<b>6,153</b>	<b>2,161</b>	<b>4,015</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	55,031,087	55,031,087	0	0
<b>Total Sales for Resale</b>				<b>55,031,087</b>	<b>55,031,087</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	3,355,823	0	0	3,355,823
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	19,213,988	0	6,717,043	12,496,945
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	1,018,818	508,484	178,552	331,782
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	16,392,941	0	16,392,941	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>39,981,570</b>	<b>508,484</b>	<b>23,288,535</b>	<b>16,184,551</b>
<b>Total Other Included Items</b>				<b>95,024,985</b>	<b>55,545,724</b>	<b>23,290,696</b>	<b>16,188,566</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>626,905,390</b>	<b>502,758,818</b>	<b>22,882,994</b>	<b>101,263,578</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>98,937,823</b>	<b>59,504,282</b>	<b>19,427,204</b>	<b>20,006,337</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>725,843,213</b>	<b>562,263,099.84</b>	<b>42,310,198</b>	<b>121,269,915</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs					\$604,573,298		
Total Retail Load (MWH)					12,894,068		pg 301
Distribution Losses					644,703		5% of Total Load
Total Retail Load plus Distribution Losses					13,538,771		
Average System Cost before NLSL Adjustment					<b>\$44.65</b>		
New Large Single Load(s) (MWH)					306,600		
Cost of Serving New Large Single Load(s)					\$13,691,227		
Average System Cost after NLSL Adjustment					<b>\$44.65</b>		
Contract System Costs					\$590,882,071		
Contract System Load					13,232,171		
Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment					<b>\$44.65</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	11,842,193	11,842,193	0	0
Transmission	354	560-573	DIR-T	6,992,792	0	6,992,792	0
Distribution	354	580-598	DIR-D	20,424,657	0	0	20,424,657
Customer Accounts	354	901-905	DIR-D	8,514,591	0	0	8,514,591
Customer Service and Informational	354	907-910	DIR-D	3,091,725	0	0	3,091,725
Sales	354	911-916	DIR-D	0	0	0	0
Administrative & General	320	920-932	PTD	26,244,010	13,332,615	4,513,711	8,397,684
Other Labor							

<b>Total Labor</b>				<b>77,109,968</b>	<b>25,174,808</b>	<b>11,506,503</b>	<b>40,428,657</b>
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**Cash Working Capital Calculation:**

Total Production O&M				475,199,888	475,199,888	0	0
Total Transmission O&M				15,459,670	0	15,459,670	0
Total Distribution O&M				41,943,849	0	0	41,943,849
Total Customer and Sales O&M				25,011,421	0	0	25,011,421
Total Administrative and General O&M				63,330,753	25,714,948	12,325,860	25,289,945
Less Purchased Power and Fuel Costs				(244,972,828)	(244,972,828)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>375,972,753</b>	<b>255,942,008</b>	<b>27,785,530</b>	<b>92,245,215</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>46,996,594</b>	<b>31,992,751</b>	<b>3,473,191</b>	<b>11,530,652</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>46,996,594</b>	<b>31,992,751</b>	<b>3,473,191</b>	<b>11,530,652</b>
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Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,559,930	4,348,659	1,472,224	2,739,047
Structures and Improvements			PTD	56,881,558	28,897,258	9,783,067	18,201,233
Furniture and Equipment			LABOR	50,192,775	22,291,374	10,188,589	17,712,812
Transportation Equipment			TD	41,581,200	0	14,536,425	27,044,775
Stores Equipment			PTD	1,011,970	514,106	174,049	323,815
Tools and Garage Equipment			PTD	3,529,126	1,792,885	606,975	1,129,267
Laboratory Equipment			PTD	8,733,278	4,436,724	1,502,038	2,794,516
Power Operated Equipment			TD	6,394,561	0	2,235,483	4,159,078
Communication Equipment			PTD	19,445,327	9,878,714	3,344,405	6,222,209
Miscellaneous Equipment			DIR-D	1,999,676	1,015,886	343,925	639,866
TOTAL				198,329,401	73,175,605	44,187,178	80,966,618
<b>RATIO (GP)</b>				100%	37%	22%	41%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	761,026,716	761,026,716	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	622,126,287	622,126,287	0	0
Other Production			DIR-P	50,473,809	50,473,809	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,433,626,812	1,433,626,812	0	0
Transmission Plant			DIR-T	485,349,425	0	485,349,425	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	485,349,425	0	485,349,425	0
<b>Total Distribution Plant</b>			DIR-D	902,984,488	0	0	902,984,488
TOTAL				2,821,960,725	1,433,626,812	485,349,425	902,984,488
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	51%	17%	32%

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				2,821,960,725	1,433,626,812	485,349,425	902,984,488
Intangible Plant - Organization			PTD	14,796	7,517	2,545	4,734
Intangible Plant - Franchises and Consents			PTD	7,187,053	3,651,203	1,236,102	2,299,748
Intangible Plant - Franchises and Consents			PTD	59,927,118	30,444,479	10,306,874	19,175,766
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				198,329,401	73,175,605	44,187,178	80,966,618
TOTAL				3,087,419,093	1,540,905,616	541,082,123	1,005,431,354
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	50%	18%	33%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	485,349,425	0	485,349,425	0
Total Distribution Plant			DIR-D	902,984,488	0	0	902,984,488
TOTAL				1,388,333,913	0	485,349,425	902,984,488
<b>RATIO (TD)</b>				100%	0%	35%	65%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	485,349,425	0	485,349,425	0
Total Distribution Plant			DIR-D	902,984,488	0	0	902,984,488
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	7,279	0	2,545	4,734
Intangible Plant - Franchises and Consents T and D Only			PTD	3,535,850	0	1,236,102	2,299,748
Intangible Plant - Miscellaneous T and D Only			PTD	29,482,639	0	10,306,874	19,175,766
General Plant Total 389-399(T&D Only)				125,153,796	0	44,187,178	80,966,618
TOTAL				1,546,513,477	0	541,082,123	1,005,431,354
<b>RATIO (TDG)</b>				100%	0%	35%	65%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	56,881,558	28,897,258	9,783,067	18,201,233
Furniture and Equipment			LABOR	50,192,775	22,291,374	10,188,589	17,712,812
Communication Equipment			PTD	19,445,327	9,878,714	3,344,405	6,222,209
Miscellaneous Equipment			DIR-D	1,999,676	1,015,886	343,925	639,866
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				128,519,336	62,083,231	23,659,985	42,776,120
<b>RATIO (GPM)</b>				100%	48%	18%	33%

Table 7.2.1 Idaho Power Company 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	11,842,193	11,842,193	0	0
Transmission			DIR-T	6,992,792	0	6,992,792	0
Distribution			DIR-D	8,514,591	0	0	8,514,591
Customer Accounts			DIR-D	3,091,725	0	0	3,091,725
Customer Service and Informational			DIR-D	0	0	0	0
Sales			DIR-D	26,244,010	13,332,615	4,513,711	8,397,684
Administrative & General			PTD	0	0	0	0
Other Labor				0	0	0	0
TOTAL				56,685,311	25,174,808	11,506,503	20,004,000
<b>RATIO (LABOR)</b>				100%	44%	20%	35%

**Functionalization Ratios / DataTable**

**Conservation Fuctionalization**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	37%	22%	41%
GPM	48%	18%	33%
LABOR	44%	20%	35%
PTD	51%	17%	32%
PTDG	50%	18%	33%
TD	0%	35%	65%
TDG	0%	35%	65%

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: Idaho Power Company 2003		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	5,703		2,829	1,023	1,851
Intangible Plant - Franchises and Consents	204-207	302	PTD	9,431,537		4,678,979	1,692,086	3,060,472
Intangible Plant - Miscellaneous	204-207	303	PTD	62,357,443		30,935,484	11,187,377	20,234,582
<b>Total Intangible Plant</b>				71,794,683		35,617,292	12,880,486	23,296,905
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	779,755,259		779,755,259	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	625,446,437		625,446,437	0	0
Other Production	204-207	340-346	DIR-P	51,752,200		51,752,200	0	0
<b>Total Production Plant</b>				1,456,953,896		1,456,953,896	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	526,886,598		0	526,886,598	0
<b>Total Transmission Plant</b>				526,886,598		0	526,886,598	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	952,978,561		0	0	952,978,561
<b>Total Distribution Plant</b>				952,978,561		0	0	952,978,561
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	8,601,230		4,267,064	1,543,123	2,791,043
Structures and Improvements	204-207	390	PTD	58,714,075		29,128,012	10,533,730	19,052,333
Furniture and Equipment	204-207	391	LABOR	54,512,568		24,210,412	11,278,169	19,023,987
Transportation Equipment	204-207	392	TD	43,214,649		0	15,386,010	27,828,639
Stores Equipment	204-207	393	PTD	971,547		481,984	174,303	315,261
Tools and Garage Equipment	204-207	394	PTD	3,564,226		1,768,210	639,448	1,156,568
Laboratory Equipment	204-207	395	PTD	8,879,874		4,405,299	1,593,114	2,881,461
Power Operated Equipment	204-207	396	TD	6,170,547		0	2,196,942	3,973,605
Communication Equipment	204-207	397	PTD	25,337,886		12,570,108	4,545,800	8,221,978
Miscellaneous Equipment	204-207	398	PTD	2,102,527		1,043,062	377,209	682,256
<b>Total General Plant</b>				212,069,129		77,874,151	48,267,847	85,927,131
<b>Total Electric Plant In-Service</b>				3,220,682,867		1,570,445,340	588,034,930	1,062,202,597

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	363,647,084	363,647,084	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	207,061,646	207,061,646	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	4,183,276	4,183,276	0	0
Transmission Plant	219	108	DIR-T	188,976,220	0	188,976,220	0
Distribution Plant	219	108	DIR-D	374,006,059	0	0	374,006,059
General Plant	219	108	GP	67,349,187	24,731,373	15,328,965	27,288,849
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreciation)	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Other)	200-201	108	PTD	34,640,477	17,185,117	6,214,752	11,240,608
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	(259,413)	(259,413)	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,239,604,536	616,549,083	210,519,937	412,535,516
<b>Total Net Plant</b>				1,981,078,331	953,896,257	377,514,993	649,667,081
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	36,198,855	20,140,483	4,061,606	11,996,766
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	2,437,921	1,188,761	445,118	804,043
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	96,086,154	0	0	96,086,154
Acquisition Adjustments (Electric)	200-201	114	DIR-P	(454,449)	(454,449)	0	0
<b>Total</b>				98,069,626	734,312	445,118	96,890,197

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	14,225	0	0	14,225
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P		0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>14,225</b>	<b>0</b>	<b>0</b>	<b>14,225</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	6,228,205	6,228,205	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	18,788,326	9,320,875	3,370,762	6,096,689
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	966,741	479,600	173,440	313,701
Prepayments (165)	110-111	165	PTD	26,834,791	13,312,721	4,814,356	8,707,714
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>52,818,063</b>	<b>29,341,401</b>	<b>8,358,558</b>	<b>15,118,104</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	6,500,343	3,169,649	1,186,838	2,143,856
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	434,028,467	94,245,523	407,488	339,375,455
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	91,953	0	0	91,953
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	(143,007)	0	0	(143,007)
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	98,056,892	68,975,997	16,089,159	12,991,737
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	16,386,031	7,990,034	2,991,775	5,404,222
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	61,337,131	0	0	61,337,131
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>616,257,810</b>	<b>174,381,203</b>	<b>20,675,260</b>	<b>421,201,347</b>
<b>Total Assets and Other Debits</b>				<b>803,358,579</b>	<b>224,597,399</b>	<b>33,540,541</b>	<b>545,220,639</b>

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	11,658,799	0	0	11,658,799
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	67,788,977	0	0	67,788,977
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	55,025,978	26,738,987	8,707,672	19,579,319
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	190,734,675	74,489,026	25,599,300	90,646,349
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	608,757,982	0	0	608,757,982
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	933,966,411	0	0	933,966,411
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>Total</b>				<b>1,867,932,822</b>	<b>101,228,014</b>	<b>34,306,972</b>	<b>1,732,397,837</b>

<b>Total Liabilities and Other Credits</b>	<b>1,867,932,822</b>	<b>101,228,014</b>	<b>34,306,972</b>	<b>1,732,397,837</b>
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<b>Total Rate Base</b>	<b>916,504,088</b>	<b>1,077,265,642</b>	<b>376,748,563</b>	<b>(537,510,117)</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$933,150,015</b>
Interest for Year	257	<b>54,645,483</b>
<b>Rate of Return</b>		<b>5.86%</b>



Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	94,223,588	94,223,588	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	10,896,126	10,896,126	0	0
Steam - Maintenance	320-323	510-514	DIR-P	25,878,882	25,878,882	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	16,569,220	16,569,220	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	7,963,234	7,963,234	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	5,674,170	5,674,170	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	940,825	940,825	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	569,467	569,467	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	150,979,849	150,979,849	0	0
System Control and Load Dispatching	320-323	556	DIR-P	24,902	24,902	0	0
Other Expenses	320-323	557	DIR-P	72,250,173	72,250,173	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C	0			
<b>Total Production Expense</b>				<b>385,970,436</b>	<b>385,970,436</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	5,424,722	0	5,424,722	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,291,028	0	8,291,028	0
Total Maintenance	320-323	568-573	DIR-T	5,796,993	0	5,796,993	0
<b>Total Transmission Expense</b>				<b>19,512,743</b>	<b>0</b>	<b>19,512,743</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	23,852,134	0	0	23,852,134
Total Maintenance	320-323	590-598	DIR-D	20,191,774	0	0	20,191,774
<b>Total Distribution Expense</b>				<b>44,043,908</b>	<b>0</b>	<b>0</b>	<b>44,043,908</b>

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	17,875,445	0	0	17,875,445
Total Customer Service and Information	320-323	907-910	DIR-D	8,063,989	0	0	8,063,989
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>25,939,434</b>	<b>0</b>	<b>0</b>	<b>25,939,434</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	30,340,516	13,474,992	6,277,185	10,588,340
Office Supplies & Expenses	320-323	921	LABOR	13,579,471	6,030,987	2,809,473	4,739,011
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(28,579,776)	(14,178,407)	(5,127,419)	(9,273,950)
Outside Services Employed	320-323	923	PTD	5,331,006	2,644,708	956,421	1,729,877
Property Insurance	320-323	924	PTDG	3,925,932	1,914,334	716,800	1,294,798
Injuries and Damages	320-323	925	LABOR	3,900,634	1,732,370	807,007	1,361,257
Employee Pensions & Benefits	320-323	926	LABOR	27,781,551	12,338,491	5,747,757	9,695,303
Franchise Requirements	320-323	927	DIR-D	2,725	0	0	2,725
Regulatory Commission Expenses	320-323	928	DIR-D	3,882,273	0	0	3,882,273
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	560,508	0	0	560,508
Miscellaneous General Expenses	320-323	930.2	PTD	1,839,679	912,663	330,052	596,964
Rents	320-323	931	PTD	39,324	19,509	7,055	12,760
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	2,398,080	1,141,385	455,774	800,920
<b>Total Administration and General Expenses</b>				<b>65,001,923</b>	<b>26,031,032</b>	<b>12,980,105</b>	<b>25,990,786</b>
<b>Total Operations and Maintenance</b>				<b>540,468,444</b>	<b>412,001,468</b>	<b>32,492,848</b>	<b>95,974,128</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	9,846,566	4,884,875	1,766,545	3,195,146
Steam Production Plant	336	403	DIR-P	23,438,016	23,438,016	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	12,103,241	12,103,241	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	1,655,855	1,655,855	0	0
Transmission Plant	336	403	DIR-T	11,159,741	0	11,159,741	0
Distribution Plant	336	403	DIR-D	30,043,045	0	0	30,043,045
General Plant	336	403	GP	9,513,569	3,493,489	2,165,329	3,854,751
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>97,760,033</b>	<b>45,575,475</b>	<b>15,091,615</b>	<b>37,092,942</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	99,392,740	3,633,002	1,692,396	94,067,342
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**STATE**

Washington	262	-		0	0	0	0
Idaho	262	-		21,596,096	6,295,883	2,361,280	12,938,933
Montana	262	-		81,689	81,689	0	0
Oregon	262	-		3,097,285	960,416	360,212	1,776,657
California	262	-		0	0	0	0
Other States	262	-		1,841,004	1,896,105	13	(55,115)
<b>Total State</b>	<b>262</b>	<b>See Tab</b>	<b>DIRECT</b>	<b>26,616,074</b>	<b>9,234,093</b>	<b>2,721,506</b>	<b>14,660,475</b>

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT				
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**Total Taxes**

				<b>126,008,814</b>	<b>12,867,095</b>	<b>4,413,902</b>	<b>108,727,817</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	20,012	9,758	3,654	6,600
<b>Total Disposition of Plant</b>				<b>20,012</b>	<b>9,758</b>	<b>3,654</b>	<b>6,600</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	71,572,857	71,572,857	0	0
<b>Total Sales for Resale</b>				<b>71,572,857</b>	<b>71,572,857</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	3,391,006	0	0	3,391,006
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	17,529,569	0	6,241,173	11,288,396
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	302,936	147,715	55,310	99,910
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	18,131,001	0	18,131,001	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>39,354,512</b>	<b>147,715</b>	<b>24,427,485</b>	<b>14,779,312</b>
<b>Total Other Included Items</b>				<b>110,947,381</b>	<b>71,730,330</b>	<b>24,431,138</b>	<b>14,785,912</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>653,289,910</b>	<b>398,713,708</b>	<b>27,567,227</b>	<b>227,008,976</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>53,670,694</b>	<b>63,084,928</b>	<b>22,062,484</b>	<b>(31,476,718)</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>706,960,604</b>	<b>461,798,635</b>	<b>49,629,711</b>	<b>195,532,258</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs				\$511,428,346			
Total Retail Load (MWH)				12,980,031			pg 301
Distribution Losses				649,002			5% of Total Load
Total Retail Load plus Distribution Losses				13,629,033			
Average System Cost before NLSL Adjustment				<b>\$37.52</b>			
New Large Single Load(s) (MWH)				332,880			
Cost of Serving New Large Single Load(s)				\$14,350,370			
Average System Cost after NLSL Adjustment				<b>\$37.39</b>			
Contract System Costs				\$497,077,976			
Contract System Load				13,296,153			
Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment				<b>Average System Cost</b>			<b>\$37.39</b>

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	14,148,809	14,148,809	0	0
Transmission	354	560-573	DIR-T	8,118,567	0	8,118,567	0
Distribution	354	580-598	DIR-D	23,095,940	0	0	23,095,940
Customer Accounts	354	901-905	DIR-D	9,546,622	0	0	9,546,622
Customer Service and Informational	354	907-910	DIR-D	3,501,551	0	0	3,501,551
Sales	354	911-916	DIR-D	0	0	0	0
Administrative & General	320	920-932	PTD	29,547,883	14,658,684	5,301,104	9,588,095
Other Labor							

**Total Labor**

87,959,372	28,807,493	13,419,671	45,732,208
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**Cash Working Capital Calculation:**

Total Production O&M	385,970,436	385,970,436	0	0
Total Transmission O&M	19,512,743	0	19,512,743	0
Total Distribution O&M	44,043,908	0	0	44,043,908
Total Customer and Sales O&M	25,939,434	0	0	25,939,434
Total Administrative and General O&M	65,001,923	26,031,032	12,980,105	25,990,786
Less Purchased Power and Fuel Costs	(250,877,607)	(250,877,607)	0	0

**Total O&M Expenses (Less Purchased Power and Fuel Costs)**

289,590,837	161,123,861	32,492,848	95,974,128
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**One Eighth O&M Expenses (Less Purchased Power and Fuel Costs)**

36,198,855	20,140,483	4,061,606	11,996,766
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**Allowable Functionalized Cash Working Capital**

36,198,855	20,140,483	4,061,606	11,996,766
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Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1)

Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,601,230	4,267,064	1,543,123	2,791,043
Structures and Improvements			PTD	58,714,075	29,128,012	10,533,730	19,052,333
Furniture and Equipment			LABOR	54,512,568	24,210,412	11,278,169	19,023,987
Transportation Equipment			TD	43,214,649	0	15,386,010	27,828,639
Stores Equipment			PTD	971,547	481,984	174,303	315,261
Tools and Garage Equipment			PTD	3,564,226	1,768,210	639,448	1,156,568
Laboratory Equipment			PTD	8,879,874	4,405,299	1,593,114	2,881,461
Power Operated Equipment			TD	6,170,547	0	2,196,942	3,973,605
Communication Equipment			PTD	25,337,886	12,570,108	4,545,800	8,221,978
Miscellaneous Equipment			DIR-D	2,102,527	1,043,062	377,209	682,256
TOTAL				212,069,129	77,874,151	48,267,847	85,927,131
<b>RATIO (GP)</b>				100%	37%	23%	41%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	779,755,259	779,755,259	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	625,446,437	625,446,437	0	0
Other Production			DIR-P	51,752,200	51,752,200	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,456,953,896	1,456,953,896	0	0
Transmission Plant			DIR-T	526,886,598	0	526,886,598	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	526,886,598	0	526,886,598	0
<b>Total Distribution Plant</b>			DIR-D	952,978,561	0	0	952,978,561
TOTAL				2,936,819,055	1,456,953,896	526,886,598	952,978,561
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	50%	18%	32%

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				2,936,819,055	1,456,953,896	526,886,598	952,978,561
Intangible Plant - Organization			PTD	5,703	2,829	1,023	1,851
Intangible Plant - Franchises and Consents			PTD	9,431,537	4,678,979	1,692,086	3,060,472
Intangible Plant - Franchises and Consents			PTD	62,357,443	30,935,484	11,187,377	20,234,582
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				212,069,129	77,874,151	48,267,847	85,927,131
TOTAL				3,220,682,867	1,570,445,340	588,034,930	1,062,202,597
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	49%	18%	33%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	526,886,598	0	526,886,598	0
Total Distribution Plant			DIR-D	952,978,561	0	0	952,978,561
TOTAL				1,479,865,159	0	526,886,598	952,978,561
<b>RATIO (TD)</b>				100%	0%	36%	64%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	526,886,598	0	526,886,598	0
Total Distribution Plant			DIR-D	952,978,561	0	0	952,978,561
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	2,874	0	1,023	1,851
Intangible Plant - Franchises and Consents T and D Only			PTD	4,752,558	0	1,692,086	3,060,472
Intangible Plant - Miscellaneous T and D Only			PTD	31,421,959	0	11,187,377	20,234,582
General Plant Total 389-399(T&D Only)				134,194,978	0	48,267,847	85,927,131
TOTAL				1,650,237,527	0	588,034,930	1,062,202,597
<b>RATIO (TDG)</b>				100%	0%	36%	64%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	58,714,075	29,128,012	10,533,730	19,052,333
Furniture and Equipment			LABOR	54,512,568	24,210,412	11,278,169	19,023,987
Communication Equipment			PTD	25,337,886	12,570,108	4,545,800	8,221,978
Miscellaneous Equipment			DIR-D	2,102,527	1,043,062	377,209	682,256
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				140,667,056	66,951,594	26,734,908	46,980,554
<b>RATIO (GPM)</b>				100%	48%	19%	33%

Table 7.2.2 Idaho Power Company 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	14,148,809	14,148,809	0	0
Transmission			DIR-T	8,118,567	0	8,118,567	0
Distribution			DIR-D	9,546,622	0	0	9,546,622
Customer Accounts			DIR-D	3,501,551	0	0	3,501,551
Customer Service and Informational			DIR-D	0	0	0	0
Sales			DIR-D	29,547,883	14,658,684	5,301,104	9,588,095
Administrative & General			PTD	0	0	0	0
Other Labor				0	0	0	0
TOTAL				64,863,432	28,807,493	13,419,671	22,636,268
<b>RATIO (LABOR)</b>				100%	44%	21%	35%

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Fuctionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	37%	23%	41%
GPM	48%	19%	33%
LABOR	44%	21%	35%
PTD	50%	18%	32%
PTDG	49%	18%	33%
TD	0%	36%	64%
TDG	0%	36%	64%



Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: Idaho Power Company 2004		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	(4) Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	5,703		2,786	1,053	1,864
Intangible Plant - Franchises and Consents	204-207	302	PTD	10,169,022		4,967,186	1,877,300	3,324,536
Intangible Plant - Miscellaneous	204-207	303	PTD	66,579,839		32,521,754	12,291,285	21,766,799
<b>Total Intangible Plant</b>				76,754,564		37,491,726	14,169,638	25,093,200
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	800,962,763		800,962,763	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	629,100,975		629,100,975	0	0
Other Production	204-207	340-346	DIR-P	52,453,360		52,453,360	0	0
<b>Total Production Plant</b>				1,482,517,098		1,482,517,098	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	560,303,124		0	560,303,124	0
<b>Total Transmission Plant</b>				560,303,124		0	560,303,124	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	992,248,198		0	0	992,248,198
<b>Total Distribution Plant</b>				992,248,198		0	0	992,248,198
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	8,562,258		4,182,342	1,580,676	2,799,240
Structures and Improvements	204-207	390	PTD	60,206,722		29,408,726	11,114,746	19,683,250
Furniture and Equipment	204-207	391	LABOR	52,007,354		18,043,186	8,110,780	25,853,388
Transportation Equipment	204-207	392	TD	43,831,168		0	15,818,311	28,012,857
Stores Equipment	204-207	393	PTD	1,006,913		491,839	185,886	329,188
Tools and Garage Equipment	204-207	394	PTD	3,832,596		1,872,079	707,534	1,252,982
Laboratory Equipment	204-207	395	PTD	9,230,030		4,508,523	1,703,953	3,017,553
Power Operated Equipment	204-207	396	TD	6,324,623		0	2,282,505	4,042,118
Communication Equipment	204-207	397	PTD	26,100,725		12,749,225	4,818,447	8,533,052
Miscellaneous Equipment	204-207	398	PTD	2,344,860		1,145,376	432,884	766,600
<b>Total General Plant</b>				213,447,249		72,401,297	46,755,724	94,290,228
<b>Total Electric Plant In-Service</b>				3,325,270,233		1,592,410,121	621,228,486	1,111,631,626

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	385,155,364	385,155,364	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	217,545,265	217,545,265	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	5,664,338	5,664,338	0	0
Transmission Plant	219	108	DIR-T	196,980,645	0	196,980,645	0
Distribution Plant	219	108	DIR-D	385,008,939	0	0	385,008,939
General Plant	219	108	GP	81,732,949	27,723,813	17,903,642	36,105,494
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Deprecia	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Oth	200-201	108	PTD	44,319,189	21,648,262	8,181,753	14,489,174
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	(282,135)	(282,135)	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,316,124,554	657,454,906	223,066,040	435,603,607
<b>Total Net Plant</b>				2,009,145,679	934,955,215	398,162,446	676,028,018
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	35,353,677	16,872,929	4,514,997	13,965,750
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	2,635,710	1,262,193	492,405	881,113
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	151,651,719	0	0	151,651,719
Acquisition Adjustments (Electric)	200-201	114	DIR-P	(454,449)	(454,449)	0	0
<b>Total</b>				153,832,980	807,744	492,405	152,532,832

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	32,458,340	0	0	32,458,340
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>32,458,340</b>	<b>0</b>	<b>0</b>	<b>32,458,340</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	6,450,733	6,450,733	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	25,378,777	12,396,581	4,685,169	8,297,027
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	685,830	335,002	126,611	224,217
Prepayments (165)	110-111	165	PTD	28,448,966	13,896,253	5,251,956	9,300,757
Derivative Instrument Assets (175)	110-111	175	DIR-P	87,506	87,506	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>61,051,812</b>	<b>33,166,075</b>	<b>10,063,735</b>	<b>17,822,002</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	7,741,547	3,707,283	1,446,279	2,587,985
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	438,780,828	72,460,117	175,400	366,145,311
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	91,953	0	0	91,953
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	12,057	0	0	12,057
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	83,272,850	53,390,937	15,511,732	14,370,180
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	15,193,036	7,275,663	2,838,370	5,079,004
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	72,712,115	0	0	72,712,115
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>617,804,386</b>	<b>136,834,000</b>	<b>19,971,781</b>	<b>460,998,605</b>
<b>Total Assets and Other Debits</b>				<b>900,501,195</b>	<b>187,680,748</b>	<b>35,042,918</b>	<b>677,777,528</b>

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	445	445	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>445</b>	<b>445</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	15,073,749	0	0	15,073,749
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	66,836,156	0	0	66,836,156
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	56,257,710	23,410,048	7,917,763	24,929,899
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	209,105,349	89,626,621	27,296,596	92,182,133
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	585,543,346	0	0	585,543,346
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	28,210,452	0	0	28,210,452
<b>Total</b>				<b>961,026,762</b>	<b>113,036,668</b>	<b>35,214,359</b>	<b>812,775,735</b>
<b>Total Liabilities and Other Credits</b>				<b>961,027,207</b>	<b>113,037,113</b>	<b>35,214,359</b>	<b>812,775,735</b>

<b>Total Rate Base</b>	<b>1,948,619,667</b>	<b>1,009,598,850</b>	<b>397,991,005</b>	<b>541,029,812</b>
<i>(Total Net Plant + Debits - Credits)</i>				

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$987,045,000</b>
Interest for Year	257	<b>50,317,585</b>
<b>Rate of Return</b>		<b>5.10%</b>

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	98,387,370	98,387,370	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	14,658,306	14,658,306	0	0
Steam - Maintenance	320-323	510-514	DIR-P	24,142,243	24,142,243	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	19,384,520	19,384,520	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	8,005,488	8,005,488	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	4,874,063	4,874,063	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	861,623	861,623	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	434,357	434,357	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	195,642,193	195,642,193	0	0
System Control and Load Dispatching	320-323	556	DIR-P	106,362	106,362	0	0
Other Expenses	320-323	557	DIR-P	41,082,749	41,082,749	0	0
BPA REP Reversal			DIR-P				
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>407,579,274</b>	<b>407,579,274</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	8,441,863	0	8,441,863	0
Total Operations less Wheeling	320-323	560-567	DIR-T	9,365,726	0	9,365,726	0
Total Maintenance	320-323	568-573	DIR-T	6,027,500	0	6,027,500	0
<b>Total Transmission Expense</b>				<b>23,835,089</b>	<b>0</b>	<b>23,835,089</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	22,080,049	0	0	22,080,049
Total Maintenance	320-323	590-598	DIR-D	17,269,236	0	0	17,269,236
<b>Total Distribution Expense</b>				<b>39,349,285</b>	<b>0</b>	<b>0</b>	<b>39,349,285</b>

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	17,445,057	0	0	17,445,057
Total Customer Service and Information	320-323	907-910	DIR-D	8,397,962	0	0	8,397,962
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>25,843,019</b>	<b>0</b>	<b>0</b>	<b>25,843,019</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	45,232,476	15,692,742	7,054,208	22,485,526
Office Supplies & Expenses	320-323	921	LABOR	14,719,947	5,106,869	2,295,642	7,317,436
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(26,358,321)	(12,875,051)	(4,866,002)	(8,617,268)
Outside Services Employed	320-323	923	PTD	7,056,785	3,446,975	1,302,751	2,307,059
Property Insurance	320-323	924	PTDG	3,207,907	1,536,207	599,303	1,072,397
Injuries and Damages	320-323	925	LABOR	5,996,017	2,080,230	935,106	2,980,681
Employee Pensions & Benefits	320-323	926	LABOR	26,676,544	9,255,034	4,160,327	13,261,183
Franchise Requirements	320-323	927	DIR-D	2,075	0	0	2,075
Regulatory Commission Expenses	320-323	928	DIR-D	3,976,930	0	0	3,976,930
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	118,315	0	0	118,315
Miscellaneous General Expenses	320-323	930.2	PTD	1,959,515	957,150	361,746	640,620
Rents	320-323	931	PTD	12,291	6,004	2,269	4,018
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	2,525,892	1,101,628	439,542	984,721
<b>Total Administration and General Expenses</b>				<b>85,126,373</b>	<b>26,307,787</b>	<b>12,284,890</b>	<b>46,533,695</b>
<b>Total Operations and Maintenance</b>				<b>581,733,040</b>	<b>433,887,061</b>	<b>36,119,979</b>	<b>111,725,999</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	10,050,419	4,909,253	1,855,405	3,285,761
Steam Production Plant	336	403	DIR-P	22,416,607	22,416,607	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	12,507,178	12,507,178	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	1,481,062	1,481,062	0	0
Transmission Plant	336	403	DIR-T	11,795,378	0	11,795,378	0
Distribution Plant	336	403	DIR-D	25,115,076	0	0	25,115,076
General Plant	336	403	GP	17,671,901	5,994,308	3,871,039	7,806,554
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>101,037,621</b>	<b>47,308,408</b>	<b>17,521,822</b>	<b>36,207,392</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	41,150,426	2,818,967	1,267,183	37,064,275
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**STATE**

Washington	262	-		0	0	0	0
Idaho	262	-		17,859,186	5,923,127	2,312,722	9,623,337
Montana	262	-		78,953	78,953	0	0
Oregon	262	-		3,147,762	992,506	387,683	1,767,573
California	262	-		0	0	0	0
Other States	262	-		1,884,746	1,829,821	0	54,925
Total State	262	See Tab	DIRECT	22,970,647	8,824,407	2,700,405	11,445,836

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT				
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**Total Taxes**

				64,121,073	11,643,374	3,967,588	48,510,111
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(Total Federal, State and County/Municipal Taxes)

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	(2,071)	(992)	(387)	(692)
<b>Total Disposition of Plant</b>				<b>(2,071)</b>	<b>(992)</b>	<b>(387)</b>	<b>(692)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	121,147,646	121,147,646	0	0
<b>Total Sales for Resale</b>				<b>121,147,646</b>	<b>121,147,646</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	4,214,833	0	0	4,214,833
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	18,085,801	0	6,527,018	11,558,783
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	4,215,146	2,018,555	787,475	1,409,115
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	16,208,798	0	16,208,798	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>42,724,578</b>	<b>2,018,555</b>	<b>23,523,292</b>	<b>17,182,731</b>
<b>Total Other Included Items</b>				<b>163,870,153</b>	<b>123,165,209</b>	<b>23,522,905</b>	<b>17,182,039</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>583,021,581</b>	<b>369,673,634</b>	<b>34,086,484</b>	<b>179,261,463</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>99,336,743</b>	<b>51,467,335</b>	<b>20,288,787</b>	<b>27,580,620</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>682,358,324</b>	<b>421,140,969</b>	<b>54,375,272</b>	<b>206,842,083</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs				\$475,516,241			
Total Retail Load (MWH)				13,239,589			pg 301
Distribution Losses				661,979			5% of Total Load
Total Retail Load plus Distribution Losses				13,901,568			
<b>Average System Cost before NLSL Adjustment</b>				<b>\$34.21</b>			
New Large Single Load(s) (MWH)				367,920			
Cost of Serving New Large Single Load(s)				\$14,388,384			
<b>Average System Cost after NLSL Adjustment</b>				<b>\$34.07</b>			
Contract System Costs				\$461,127,857			
Contract System Load				13,533,648			
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>				<b>\$34.07</b>			

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	16,152,732	16,152,732	0	0
Transmission	354	560-573	DIR-T	8,327,129	0	8,327,129	0
Distribution	354	580-598	DIR-D	21,151,776	0	0	21,151,776
Customer Accounts	354	901-905	DIR-D	9,714,335	0	0	9,714,335
Customer Service and Informational	354	907-910	DIR-D	3,651,373	0	0	3,651,373
Sales	354	911-916	DIR-D	0	0	0	0
Administrative & General	320	920-932	PTD	30,492,572	14,894,478	5,629,225	9,968,869
Other Labor							

<b>Total Labor</b>				<b>89,489,917</b>	<b>31,047,210</b>	<b>13,956,354</b>	<b>44,486,353</b>
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**Cash Working Capital Calculation:**

Total Production O&M				407,579,274	407,579,274	0	0
Total Transmission O&M				23,835,089	0	23,835,089	0
Total Distribution O&M				39,349,285	0	0	39,349,285
Total Customer and Sales O&M				25,843,019	0	0	25,843,019
Total Administrative and General O&M				85,126,373	26,307,787	12,284,890	46,533,695
Less Purchased Power and Fuel Costs				(298,903,626)	(298,903,626)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>282,829,414</b>	<b>134,983,435</b>	<b>36,119,979</b>	<b>111,725,999</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>35,353,677</b>	<b>16,872,929</b>	<b>4,514,997</b>	<b>13,965,750</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>35,353,677</b>	<b>16,872,929</b>	<b>4,514,997</b>	<b>13,965,750</b>
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Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,562,258	4,182,342	1,580,676	2,799,240
Structures and Improvements			PTD	60,206,722	29,408,726	11,114,746	19,683,250
Furniture and Equipment			LABOR	52,007,354	18,043,186	8,110,780	25,853,388
Transportation Equipment			TD	43,831,168	0	15,818,311	28,012,857
Stores Equipment			PTD	1,006,913	491,839	185,886	329,188
Tools and Garage Equipment			PTD	3,832,596	1,872,079	707,534	1,252,982
Laboratory Equipment			PTD	9,230,030	4,508,523	1,703,953	3,017,553
Power Operated Equipment			TD	6,324,623	0	2,282,505	4,042,118
Communication Equipment			PTD	26,100,725	12,749,225	4,818,447	8,533,052
Miscellaneous Equipment			DIR-D	2,344,860	1,145,376	432,884	766,600
TOTAL				213,447,249	72,401,297	46,755,724	94,290,228
<b>RATIO (GP)</b>				100%	34%	22%	44%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	800,962,763	800,962,763	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	629,100,975	629,100,975	0	0
Other Production			DIR-P	52,453,360	52,453,360	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,482,517,098	1,482,517,098	0	0
Transmission Plant			DIR-T	560,303,124	0	560,303,124	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	560,303,124	0	560,303,124	0
<b>Total Distribution Plant</b>			DIR-D	992,248,198	0	0	992,248,198
TOTAL				3,035,068,420	1,482,517,098	560,303,124	992,248,198
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	49%	18%	33%

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,035,068,420	1,482,517,098	560,303,124	992,248,198
Intangible Plant - Organization			PTD	5,703	2,786	1,053	1,864
Intangible Plant - Franchises and Consents			PTD	10,169,022	4,967,186	1,877,300	3,324,536
Intangible Plant - Franchises and Consents			PTD	66,579,839	32,521,754	12,291,285	21,766,799
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				213,447,249	72,401,297	46,755,724	94,290,228
TOTAL				3,325,270,233	1,592,410,121	621,228,486	1,111,631,626
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	48%	19%	33%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	560,303,124	0	560,303,124	0
Total Distribution Plant			DIR-D	992,248,198	0	0	992,248,198
TOTAL				1,552,551,322	0	560,303,124	992,248,198
<b>RATIO (TD)</b>				100%	0%	36%	64%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	560,303,124	0	560,303,124	0
Total Distribution Plant			DIR-D	992,248,198	0	0	992,248,198
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	2,917	0	1,053	1,864
Intangible Plant - Franchises and Consents T and D Only			PTD	5,201,836	0	1,877,300	3,324,536
Intangible Plant - Miscellaneous T and D Only			PTD	34,058,085	0	12,291,285	21,766,799
General Plant Total 389-399(T&D Only)				141,045,952	0	46,755,724	94,290,228
TOTAL				1,732,860,112	0	621,228,486	1,111,631,626
<b>RATIO (TDG)</b>				100%	0%	36%	64%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	60,206,722	29,408,726	11,114,746	19,683,250
Furniture and Equipment			LABOR	52,007,354	18,043,186	8,110,780	25,853,388
Communication Equipment			PTD	26,100,725	12,749,225	4,818,447	8,533,052
Miscellaneous Equipment			DIR-D	2,344,860	1,145,376	432,884	766,600
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				140,659,661	61,346,513	24,476,858	54,836,290
<b>RATIO (GPM)</b>				100%	44%	17%	39%

Table 7.2.3 Idaho Power Company 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	16,152,732	16,152,732	0	0
Transmission			DIR-T	8,327,129	0	8,327,129	0
Distribution			DIR-D	21,151,776	0	0	21,151,776
Customer Accounts			DIR-D	9,714,335	0	0	9,714,335
Customer Service and Informational			DIR-D	3,651,373	0	0	3,651,373
Sales			DIR-D	0	0	0	0
Administrative & General			PTD	30,492,572	14,894,478	5,629,225	9,968,869
Total Labor				89,489,917	31,047,210	13,956,354	44,486,353
<b>RATIO (LABOR)</b>				100%	35%	16%	50%

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	34%	22%	44%
GPM	44%	17%	39%
LABOR	35%	16%	50%
PTD	49%	18%	33%
PTDG	48%	19%	33%
TD	0%	36%	64%
TDG	0%	36%	64%

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: Idaho Power Company 2005		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	(4) Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	68,230		33,428	12,413	22,390
Intangible Plant - Franchises and Consents	204-207	302	PTD	19,396,545		9,502,943	3,528,666	6,364,935
Intangible Plant - Miscellaneous	204-207	303	PTD	50,277,981		24,632,675	9,146,692	16,498,614
<b>Total Intangible Plant</b>				69,742,756		34,169,047	12,687,771	22,885,939
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	825,529,475		825,529,475	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	631,885,738		631,885,738	0	0
Other Production	204-207	340-346	DIR-P	105,592,913		105,592,913	0	0
<b>Total Production Plant</b>				1,563,008,126		1,563,008,126	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	580,381,676		0	580,381,676	0
<b>Total Transmission Plant</b>				580,381,676		0	580,381,676	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	1,046,880,491		0	0	1,046,880,491
<b>Total Distribution Plant</b>				1,046,880,491		0	0	1,046,880,491
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	8,603,829		4,215,271	1,565,229	2,823,328
Structures and Improvements	204-207	390	PTD	61,374,695		30,069,285	11,165,433	20,139,977
Furniture and Equipment	204-207	391	LABOR	49,623,248		22,888,595	9,693,265	17,041,387
Transportation Equipment	204-207	392	TD	47,530,686		0	16,952,363	30,578,323
Stores Equipment	204-207	393	PTD	973,761		477,074	177,149	319,538
Tools and Garage Equipment	204-207	394	PTD	4,165,345		2,040,726	757,770	1,366,849
Laboratory Equipment	204-207	395	PTD	9,260,297		4,536,894	1,684,656	3,038,747
Power Operated Equipment	204-207	396	TD	7,263,004		0	2,590,434	4,672,570
Communication Equipment	204-207	397	PTD	26,090,518		12,782,519	4,746,450	8,561,549
Miscellaneous Equipment	204-207	398	PTD	2,622,806		1,284,991	477,147	860,668
<b>Total General Plant</b>				217,508,189		78,295,357	49,809,896	89,402,937
<b>Total Electric Plant In-Service</b>				3,477,521,238		1,675,472,529	642,879,342	1,159,169,367

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	404,798,819	404,798,819	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	228,958,005	228,958,005	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	8,282,764	8,282,764	0	0
Transmission Plant	219	108	DIR-T	200,078,275	0	200,078,275	0
Distribution Plant	219	108	DIR-D	400,254,012	0	0	400,254,012
General Plant	219	108	GP	90,653,627	32,632,142	20,759,897	37,261,588
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Deprecia	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Oth	200-201	108	PTD	31,919,472	15,638,297	5,806,867	10,474,308
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	(304,858)	(304,858)	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,364,640,116	690,005,169	226,645,040	447,989,907
<b>Total Net Plant</b>				2,112,881,122	985,467,361	416,234,302	711,179,459
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	29,917,143	13,386,874	4,659,211	11,871,058
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	2,906,206	1,400,212	537,262	968,732
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	149,814,313	0	0	149,814,313
Acquisition Adjustments (Electric)	200-201	114	DIR-P	(454,449)	(454,449)	0	0
<b>Total</b>				152,266,070	945,763	537,262	150,783,045

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	1,025,159	0	0	1,025,159
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>1,025,159</b>	<b>0</b>	<b>0</b>	<b>1,025,159</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	11,494,190	11,494,190	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	28,705,792	14,063,820	5,222,227	9,419,745
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	1,745,428	855,137	317,532	572,759
Prepayments (165)	110-111	165	PTD	17,532,437	8,589,661	3,189,543	5,753,232
Derivative Instrument Assets (175)	110-111	175	DIR-P	244,432	244,432	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>59,722,279</b>	<b>35,247,240</b>	<b>8,729,303</b>	<b>15,745,736</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	11,128,248	5,361,599	2,057,247	3,709,402
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	418,241,190	58,158,815	1,638,625	358,443,751
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	187,483	0	0	187,483
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	300,821	0	0	300,821
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	82,087,452	53,664,792	15,877,569	12,545,091
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	14,032,339	6,760,792	2,594,118	4,677,429
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	103,660,136	0	0	103,660,136
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>629,637,669</b>	<b>123,945,998</b>	<b>22,167,559</b>	<b>483,524,112</b>
<b>Total Assets and Other Debits</b>				<b>872,568,320</b>	<b>173,525,875</b>	<b>36,093,335</b>	<b>662,949,110</b>

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	19,427,988	0	0	19,427,988
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	68,786,273	0	0	68,786,273
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	67,672,479	25,169,729	17,645,214	24,857,536
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	276,567,305	155,264,558	27,781,810	93,520,938
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	586,260,338	0	0	586,260,338
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	23,780,739	0	0	23,780,739
<b>Total</b>				<b>1,042,495,122</b>	<b>180,434,287</b>	<b>45,427,024</b>	<b>816,633,811</b>
<b>Total Liabilities and Other Credits</b>				<b>1,042,495,122</b>	<b>180,434,287</b>	<b>45,427,024</b>	<b>816,633,811</b>

<b>Total Rate Base</b>	<b>1,942,954,320</b>	<b>978,558,949</b>	<b>406,900,613</b>	<b>557,494,758</b>
<i>(Total Net Plant + Debits - Credits)</i>				

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$987,045,000</b>
Interest for Year	257	<b>53,339,531</b>
Rate of Return		<b>5.40%</b>



Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	98,982,043	98,982,043	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	16,904,224	16,904,224	0	0
Steam - Maintenance	320-323	510-514	DIR-P	25,260,053	25,260,053	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	20,505,882	20,505,882	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	8,180,491	8,180,491	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	4,181,468	4,181,468	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	964,243	964,243	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	714,620	714,620	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	222,310,315	222,310,315	0	0
System Control and Load Dispatching	320-323	556	DIR-P	77,483	77,483	0	0
Other Expenses	320-323	557	DIR-P	(1,023,410)	(1,023,410)	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C	0			
<b>Total Production Expense</b>				<b>397,057,412</b>	<b>397,057,412</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	7,657,106	0	7,657,106	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,954,715	0	8,954,715	0
Total Maintenance	320-323	568-573	DIR-T	5,377,915	0	5,377,915	0
<b>Total Transmission Expense</b>				<b>21,989,736</b>	<b>0</b>	<b>21,989,736</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	21,792,543	0	0	21,792,543
Total Maintenance	320-323	590-598	DIR-D	16,532,057	0	0	16,532,057
<b>Total Distribution Expense</b>				<b>38,324,600</b>	<b>0</b>	<b>0</b>	<b>38,324,600</b>

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	16,094,522	0	0	16,094,522
Total Customer Service and Information	320-323	907-910	DIR-D	9,620,257	0	0	9,620,257
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>25,714,779</b>	<b>0</b>	<b>0</b>	<b>25,714,779</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	40,438,326	18,652,074	7,899,109	13,887,144
Office Supplies & Expenses	320-323	921	LABOR	16,117,873	7,434,327	3,148,420	5,535,126
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(23,657,334)	(11,590,430)	(4,303,799)	(7,763,104)
Outside Services Employed	320-323	923	PTD	7,823,980	3,833,200	1,423,357	2,567,423
Property Insurance	320-323	924	PTDG	2,866,971	1,381,309	530,009	955,653
Injuries and Damages	320-323	925	LABOR	5,711,625	2,634,472	1,115,693	1,961,460
Employee Pensions & Benefits	320-323	926	LABOR	22,956,720	10,588,728	4,484,301	7,883,691
Franchise Requirements	320-323	927	DIR-D	2,300	0	0	2,300
Regulatory Commission Expenses	320-323	928	DIR-D	4,009,949	0	0	4,009,949
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	120,381	0	0	120,381
Miscellaneous General Expenses	320-323	930.2	PTD	1,856,141	909,379	337,674	609,089
Rents	320-323	931	PTD	3,800	1,862	691	1,247
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,473,712	1,666,486	648,497	1,158,728
<b>Total Administration and General Expenses</b>				<b>81,724,444</b>	<b>35,511,407</b>	<b>15,283,951</b>	<b>30,929,086</b>
<b>Total Operations and Maintenance</b>				<b>564,810,971</b>	<b>432,568,819</b>	<b>37,273,687</b>	<b>94,968,465</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	8,573,690	4,200,505	1,559,746	2,813,438
Steam Production Plant	336	403	DIR-P	23,062,474	23,062,474	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	12,559,370	12,559,370	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	2,598,425	2,598,425	0	0
Transmission Plant	336	403	DIR-T	12,490,634	0	12,490,634	0
Distribution Plant	336	403	DIR-D	26,576,747	0	0	26,576,747
General Plant	336	403	GP	15,942,426	5,738,717	3,650,854	6,552,855
Common Plant - Electric	336	404	PTD	(296,299)	(145,166)	(53,903)	(97,230)
<b>Total Depreciation and Amortization</b>				<b>101,507,467</b>	<b>48,014,326</b>	<b>17,647,331</b>	<b>35,845,811</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	50,071,224	4,349,191	1,841,872	43,880,160
<b>STATE</b>							
Washington	262	-		0	0	0	0
Idaho	262	-		18,640,050	6,116,599	2,350,958	10,172,493
Montana	262	-		86,918	86,918	0	0
Oregon	262	-		2,879,385	960,798	369,045	1,549,542
California	262	-		0	0	0	0
Other States	262	-		2,023,327	2,004,083	0	19,244
Total State	262	See Tab	DIRECT	23,629,680	9,168,398	2,720,003	11,741,279
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT				

<b>Total Taxes</b>				<b>73,700,904</b>	<b>13,517,590</b>	<b>4,561,875</b>	<b>55,621,439</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	591	285	109	197
<b>Total Disposition of Plant</b>				<b>591</b>	<b>285</b>	<b>109</b>	<b>197</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	142,794,426	142,794,426	0	0
<b>Total Sales for Resale</b>				<b>142,794,426</b>	<b>142,794,426</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	5,475,745	0	0	5,475,745
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	17,912,109	0	6,388,559	11,523,550
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	413,784	199,361	76,495	137,927
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	14,809,987	0	14,809,987	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>38,611,625</b>	<b>199,361</b>	<b>21,275,041</b>	<b>17,137,223</b>
<b>Total Other Included Items</b>				<b>181,406,642</b>	<b>142,994,072</b>	<b>21,275,150</b>	<b>17,137,420</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>558,612,700</b>	<b>351,106,662</b>	<b>38,207,743</b>	<b>169,298,295</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>104,996,502</b>	<b>52,880,948</b>	<b>21,988,752</b>	<b>30,126,802</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>663,609,202</b>	<b>403,987,610</b>	<b>60,196,495</b>	<b>199,425,097</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$464,184,105		
<b>Total Retail Load (MWH)</b>					13,288,812		pg 301
<b>Distribution Losses</b>					664,441		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					13,953,253		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$33.27</b>		
<b>New Large Single Load(s) (MWH)</b>					367,920		
<b>Cost of Serving New Large Single Load(s)</b>					\$14,967,131		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$33.07</b>		
<b>Contract System Costs</b>					\$449,216,975		
<b>Contract System Load</b>					13,585,333		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$33.07</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	16,639,337	16,639,337	0	0
Transmission	354	560-573	DIR-T	7,887,916	0	7,887,916	0
Distribution	354	580-598	DIR-D	20,967,734	0	0	20,967,734
Customer Accounts	354	901-905	DIR-D	9,648,239	0	0	9,648,239
Customer Service and Informational	354	907-910	DIR-D	3,945,542	0	0	3,945,542
Sales	354	911-916	DIR-D	0	0	0	0
Administrative & General	320	920-932	PTD	32,908,558	16,122,880	5,986,804	10,798,874
Other Labor							

<b>Total Labor</b>				<b>91,997,326</b>	<b>32,762,217</b>	<b>13,874,720</b>	<b>45,360,389</b>
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**Cash Working Capital Calculation:**

Total Production O&M				397,057,412	397,057,412	0	0
Total Transmission O&M				21,989,736	0	21,989,736	0
Total Distribution O&M				38,324,600	0	0	38,324,600
Total Customer and Sales O&M				25,714,779	0	0	25,714,779
Total Administrative and General O&M				81,724,444	35,511,407	15,283,951	30,929,086
Less Purchased Power and Fuel Costs				(325,473,826)	(325,473,826)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>239,337,145</b>	<b>107,094,993</b>	<b>37,273,687</b>	<b>94,968,465</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>29,917,143</b>	<b>13,386,874</b>	<b>4,659,211</b>	<b>11,871,058</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>29,917,143</b>	<b>13,386,874</b>	<b>4,659,211</b>	<b>11,871,058</b>
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Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,603,829	4,215,271	1,565,229	2,823,328
Structures and Improvements			PTD	61,374,695	30,069,285	11,165,433	20,139,977
Furniture and Equipment			LABOR	49,623,248	22,888,595	9,693,265	17,041,387
Transportation Equipment			TD	47,530,686	0	16,952,363	30,578,323
Stores Equipment			PTD	973,761	477,074	177,149	319,538
Tools and Garage Equipment			PTD	4,165,345	2,040,726	757,770	1,366,849
Laboratory Equipment			PTD	9,260,297	4,536,894	1,684,656	3,038,747
Power Operated Equipment			TD	7,263,004	0	2,590,434	4,672,570
Communication Equipment			PTD	26,090,518	12,782,519	4,746,450	8,561,549
Miscellaneous Equipment			DIR-D	2,622,806	1,284,991	477,147	860,668
<b>TOTAL</b>				217,508,189	78,295,357	49,809,896	89,402,937
<b>RATIO (GP)</b>				100%	36%	23%	41%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	825,529,475	825,529,475	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	631,885,738	631,885,738	0	0
Other Production			DIR-P	105,592,913	105,592,913	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,563,008,126	1,563,008,126	0	0
Transmission Plant			DIR-T	580,381,676	0	580,381,676	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	580,381,676	0	580,381,676	0
<b>Total Distribution Plant</b>			DIR-D	1,046,880,491	0	0	1,046,880,491
<b>TOTAL</b>				3,190,270,293	1,563,008,126	580,381,676	1,046,880,491
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	49%	18%	33%

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,190,270,293	1,563,008,126	580,381,676	1,046,880,491
Intangible Plant - Organization			PTD	68,230	33,428	12,413	22,390
Intangible Plant - Franchises and Consents			PTD	19,396,545	9,502,943	3,528,666	6,364,935
Intangible Plant - Franchises and Consents			PTD	50,277,981	24,632,675	9,146,692	16,498,614
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				217,508,189	78,295,357	49,809,896	89,402,937
<b>TOTAL</b>				<b>3,477,521,238</b>	<b>1,675,472,529</b>	<b>642,879,342</b>	<b>1,159,169,367</b>
<b>RATIO (PTDG = GROSS PLANT)</b>				<b>100%</b>	<b>48%</b>	<b>18%</b>	<b>33%</b>
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	580,381,676	0	580,381,676	0
Total Distribution Plant			DIR-D	1,046,880,491	0	0	1,046,880,491
<b>TOTAL</b>				<b>1,627,262,167</b>	<b>0</b>	<b>580,381,676</b>	<b>1,046,880,491</b>
<b>RATIO (TD)</b>				<b>100%</b>	<b>0%</b>	<b>36%</b>	<b>64%</b>
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	580,381,676	0	580,381,676	0
Total Distribution Plant			DIR-D	1,046,880,491	0	0	1,046,880,491
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	34,802	0	12,413	22,390
Intangible Plant - Franchises and Consents T and D Only			PTD	9,893,602	0	3,528,666	6,364,935
Intangible Plant - Miscellaneous T and D Only			PTD	25,645,306	0	9,146,692	16,498,614
General Plant Total 389-399(T&D Only)				139,212,832	0	49,809,896	89,402,937
<b>TOTAL</b>				<b>1,802,048,709</b>	<b>0</b>	<b>642,879,342</b>	<b>1,159,169,367</b>
<b>RATIO (TDG)</b>				<b>100%</b>	<b>0%</b>	<b>36%</b>	<b>64%</b>
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	61,374,695	30,069,285	11,165,433	20,139,977
Furniture and Equipment			LABOR	49,623,248	22,888,595	9,693,265	17,041,387
Communication Equipment			PTD	26,090,518	12,782,519	4,746,450	8,561,549
Miscellaneous Equipment			DIR-D	2,622,806	1,284,991	477,147	860,668
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				<b>139,711,267</b>	<b>67,025,390</b>	<b>26,082,295</b>	<b>46,603,581</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>48%</b>	<b>19%</b>	<b>33%</b>

Table 7.2.4 Idaho Power Company 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	16,639,337	16,639,337	0	0
Transmission			DIR-T	7,887,916	0	7,887,916	0
Distribution			DIR-D	9,648,239	0	0	9,648,239
Customer Accounts			DIR-D	3,945,542	0	0	3,945,542
Customer Service and Informational			DIR-D	0	0	0	0
Sales			DIR-D	32,908,558	16,122,880	5,986,804	10,798,874
Administrative & General			PTD	0	0	0	0
Other Labor				0	0	0	0
<b>TOTAL</b>				<b>71,029,592</b>	<b>32,762,217</b>	<b>13,874,720</b>	<b>24,392,655</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>46%</b>	<b>20%</b>	<b>34%</b>

**Functionalization Ratios / Data Table**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	36%	23%	41%
GPM	48%	19%	33%
LABOR	46%	20%	34%
PTD	49%	18%	33%
PTDG	48%	18%	33%
TD	0%	36%	64%
TDG	0%	36%	64%



Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	Utility:
								Idaho Power Company 2006
End of Year/Period of Report								
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	62,160	30,029	11,443	20,689	
Intangible Plant - Franchises and Consents	204-207	302	PTD	21,711,627	10,488,544	3,996,755	7,226,328	
Intangible Plant - Miscellaneous	204-207	303	PTD	50,320,243	24,308,915	9,263,134	16,748,195	
<b>Total Intangible Plant</b>				72,094,030	34,827,487	13,271,332	23,995,211	
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	838,233,513	838,233,513	0	0	
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0	
Hydraulic Production	204-207	330-336	DIR-P	647,622,099	647,622,099	0	0	
Other Production	204-207	340-346	DIR-P	106,934,506	106,934,506	0	0	
<b>Total Production Plant</b>				1,592,790,118	1,592,790,118	0	0	
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	606,947,191	0	606,947,191	0	
<b>Total Transmission Plant</b>				606,947,191	0	606,947,191	0	
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	1,097,389,958	0	0	1,097,389,958	
<b>Total Distribution Plant</b>				1,097,389,958	0	0	1,097,389,958	
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	8,760,765	4,232,187	1,612,714	2,915,864	
Structures and Improvements	204-207	390	PTD	64,391,078	31,106,313	11,853,344	21,431,421	
Furniture and Equipment	204-207	391	LABOR	37,350,131	16,941,474	7,743,187	12,665,471	
Transportation Equipment	204-207	392	TD	51,050,749	0	18,180,152	32,870,597	
Stores Equipment	204-207	393	PTD	982,361	474,563	180,837	326,961	
Tools and Garage Equipment	204-207	394	PTD	4,222,287	2,039,720	777,254	1,405,313	
Laboratory Equipment	204-207	395	PTD	9,761,135	4,715,450	1,796,865	3,248,820	
Power Operated Equipment	204-207	396	TD	7,306,985	0	2,602,158	4,704,827	
Communication Equipment	204-207	397	PTD	28,196,828	13,621,442	5,190,575	9,384,811	
Miscellaneous Equipment	204-207	398	PTD	2,904,743	1,403,235	534,716	966,792	
<b>Total General Plant</b>				214,927,062	74,534,385	50,471,800	89,920,876	
<b>Total Electric Plant In-Service</b>				3,584,148,359	1,702,151,991	670,690,323	1,211,306,046	

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	420,177,111	420,177,111	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	240,328,423	240,328,423	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	2,366,353	2,366,353	0	0
Transmission Plant	219	108	DIR-T	210,074,912	0	210,074,912	0
Distribution Plant	219	108	DIR-D	411,582,068	0	0	411,582,068
General Plant	219	108	GP	83,279,714	28,880,506	19,556,761	34,842,448
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Deprecia	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Oth	200-201	108	PTD	38,728,952	18,709,345	7,129,366	12,890,240
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	(327,581)	(327,581)	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,406,209,952	710,134,157	236,761,039	459,314,756
<b>Total Net Plant</b>				2,177,938,407	992,017,834	433,929,284	751,991,290
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	29,153,644	11,278,671	5,218,293	12,656,680
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	2,809,770	1,334,391	525,783	949,596
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	210,094,019	0	0	210,094,019
Acquisition Adjustments (Electric)	200-201	114	DIR-P	(454,449)	(454,449)	0	0
<b>Total</b>				212,449,340	879,942	525,783	211,043,615

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	3,696	0	0	3,696
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>3,696</b>	<b>0</b>	<b>0</b>	<b>3,696</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	15,173,831	15,173,831	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	36,762,206	17,759,241	6,767,321	12,235,644
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	2,316,011	1,118,828	426,340	770,843
Prepayments (165)	110-111	165	PTD	8,952,014	4,324,577	1,647,919	2,979,518
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>63,204,062</b>	<b>38,376,477</b>	<b>8,841,580</b>	<b>15,986,005</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	9,786,336	4,647,640	1,831,286	3,307,410
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	378,846,883	24,565,286	3,425,959	350,855,638
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	416,116	0	0	416,116
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	361,477	0	0	361,477
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	124,388,934	73,276,991	23,886,070	27,225,874
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	14,760,653	7,009,999	2,762,114	4,988,540
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	117,138,886	0	0	117,138,886
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>645,699,285</b>	<b>109,499,915</b>	<b>31,905,429</b>	<b>504,293,941</b>
<b>Total Assets and Other Debits</b>				<b>950,510,027</b>	<b>160,035,005</b>	<b>46,491,085</b>	<b>743,983,936</b>

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	1,462,637	1,462,637	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>1,462,637</b>	<b>1,462,637</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	26,085,511	0	0	26,085,511
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	69,113,142	0	0	69,113,142
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	25,567,500	7,264,803	3,653,239	14,649,458
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	225,731,042	99,160,466	28,746,878	97,823,698
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	573,951,058	0	0	573,951,058
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	32,746,932	0	0	32,746,932
<b>Total</b>				<b>953,195,185</b>	<b>106,425,268</b>	<b>32,400,117</b>	<b>814,369,800</b>

<b>Total Liabilities and Other Credits</b>	<b>954,657,822</b>	<b>107,887,905</b>	<b>32,400,117</b>	<b>814,369,800</b>
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<b>Total Rate Base</b>	<b>2,173,790,612</b>	<b>1,044,164,933</b>	<b>448,020,252</b>	<b>681,605,426</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$987,045,000</b>
Interest for Year	257	<b>53,744,453</b>
<b>Rate of Return</b>		<b>5.44%</b>

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	107,519,847	107,519,847	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	18,655,548	18,655,548	0	0
Steam - Maintenance	320-323	510-514	DIR-P	27,321,286	27,321,286	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	21,922,426	21,922,426	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	9,363,762	9,363,762	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	7,498,309	7,498,309	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	909,911	909,911	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	693,980	693,980	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	283,439,877	283,439,877	0	0
System Control and Load Dispatching	320-323	556	DIR-P	76,140	76,140	0	0
Other Expenses	320-323	557	DIR-P	(27,304,586)	(27,304,586)	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C	238,089	166,662	0	71,427
<b>Total Production Expense</b>				<b>450,334,589</b>	<b>450,263,162</b>	<b>0</b>	<b>71,427</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	7,638,680	0	7,638,680	0
Total Operations less Wheeling	320-323	560-567	DIR-T	10,182,975	0	10,182,975	0
Total Maintenance	320-323	568-573	DIR-T	5,848,203	0	5,848,203	0
<b>Total Transmission Expense</b>				<b>23,669,858</b>	<b>0</b>	<b>23,669,858</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	24,461,390	0	0	24,461,390
Total Maintenance	320-323	590-598	DIR-D	17,523,091	0	0	17,523,091
<b>Total Distribution Expense</b>				<b>41,984,481</b>	<b>0</b>	<b>0</b>	<b>41,984,481</b>

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	18,787,288	0	0	18,787,288
Total Customer Service and Information	320-323	907-910	DIR-D	10,184,074	0	0	10,184,074
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>28,971,362</b>	<b>0</b>	<b>0</b>	<b>28,971,362</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	48,935,653	22,196,497	10,145,022	16,594,134
Office Supplies & Expenses	320-323	921	LABOR	14,665,999	6,652,283	3,040,460	4,973,256
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(29,324,259)	(14,166,086)	(5,398,116)	(9,760,056)
Outside Services Employed	320-323	923	PTD	8,149,646	3,936,965	1,500,217	2,712,464
Property Insurance	320-323	924	PTDG	2,945,897	1,399,039	551,256	995,601
Injuries and Damages	320-323	925	LABOR	5,152,000	2,336,872	1,068,079	1,747,049
Employee Pensions & Benefits	320-323	926	LABOR	29,241,894	13,263,696	6,062,240	9,915,959
Franchise Requirements	320-323	927	DIR-D	2,000	0	0	2,000
Regulatory Commission Expenses	320-323	928	DIR-D	976,225	0	0	976,225
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	107,310	0	0	107,310
Miscellaneous General Expenses	320-323	930.2	PTD	1,901,158	918,419	349,972	632,767
Rents	320-323	931	PTD	4,003	1,934	737	1,332
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,969,367	1,884,617	756,621	1,328,129
<b>Total Administration and General Expenses</b>				<b>86,726,893</b>	<b>38,424,236</b>	<b>18,076,487</b>	<b>30,226,170</b>
<b>Total Operations and Maintenance</b>				<b>631,687,183</b>	<b>488,687,398</b>	<b>41,746,345</b>	<b>101,253,440</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	9,089,661	4,391,072	1,673,258	3,025,331
Steam Production Plant	336	403	DIR-P	23,623,910	23,623,910	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	12,606,566	12,606,566	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	3,035,377	3,035,377	0	0
Transmission Plant	336	403	DIR-T	12,905,223	0	12,905,223	0
Distribution Plant	336	403	DIR-D	27,682,064	0	0	27,682,064
General Plant	336	403	GP	11,246,569	3,900,189	2,641,057	4,705,323
Common Plant - Electric	336	404	PTD	(296,299)	(143,137)	(54,544)	(98,618)
<b>Total Depreciation and Amortization</b>				<b>99,893,071</b>	<b>47,413,976</b>	<b>17,164,994</b>	<b>35,314,101</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	84,018,621	4,528,019	2,069,554	77,421,048
<b>STATE</b>							
Washington	262	-		0	0	0	0
Idaho	262	-		24,264,734	5,684,819	2,247,550	16,332,365
Montana	262	-		96,418	96,418	0	0
Oregon	262	-		3,192,294	962,844	379,890	1,849,560
California	262	-		0	0	0	0
Other States	262	-		1,909,224	1,860,581	0	48,643
Total State	262	See Tab	DIRECT	29,462,670	8,604,662	2,627,440	18,230,568
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT				

<b>Total Taxes</b>				<b>113,481,291</b>	<b>13,132,680</b>	<b>4,696,994</b>	<b>95,651,617</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(46,144)	(21,914)	(8,635)	(15,595)
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>(46,144)</b>	<b>(21,914)</b>	<b>(8,635)</b>	<b>(15,595)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	260,717,491	260,717,491	0	0
<b>Total Sales for Resale</b>				<b>260,717,491</b>	<b>260,717,491</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	0	0	0	0
Miscellaneous Service Revenues	300	451	DIR-D	5,424,893	0	0	5,424,893
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	16,858,178	0	6,003,521	10,854,657
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	297,623	141,344	55,693	100,585
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	12,156,837	0	12,156,837	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>34,737,531</b>	<b>141,344</b>	<b>18,216,051</b>	<b>16,380,135</b>

**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

<b>295,408,878</b>	<b>260,836,921</b>	<b>18,207,416</b>	<b>16,364,540</b>
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**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

<b>549,652,667</b>	<b>288,397,133</b>	<b>45,400,916</b>	<b>215,854,617</b>
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**Return on Rate Base**

(Total Rate Base \* Rate of Return)

<b>118,362,575</b>	<b>56,854,625</b>	<b>24,394,636</b>	<b>37,113,314</b>
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**Total Cost**

(Total Operating Expenses + Return on Rate Base)

<b>668,015,242</b>	<b>345,251,758</b>	<b>69,795,552</b>	<b>252,967,931</b>
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Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$415,047,311		
<b>Total Retail Load (MWH)</b>					13,939,314		pg 301
<b>Distribution Losses</b>					696,966		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					14,636,280		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$28.36</b>		
<b>New Large Single Load(s) (MWH)</b>					385,440		
<b>Cost of Serving New Large Single Load(s)</b>					\$17,948,434		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$27.86</b>		
<b>Contract System Costs</b>					\$397,098,877		
<b>Contract System Load</b>					14,250,840		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$27.86</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	17,905,954	17,905,954	0	0
Transmission	354	560-573	DIR-T	9,434,447	0	9,434,447	0
Distribution	354	580-598	DIR-D	22,591,817	0	0	22,591,817
Customer Accounts	354	901-905	DIR-D	10,164,049	0	0	10,164,049
Customer Service and Informational	354	907-910	DIR-D	4,187,137	0	0	4,187,137
Sales	354	911-916	DIR-D	0	0	0	0
Administrative & General	320	920-932	PTD	34,060,362	16,454,023	6,269,955	11,336,384
Other Labor							

<b>Total Labor</b>				<b>98,343,766</b>	<b>34,359,977</b>	<b>15,704,402</b>	<b>48,279,387</b>
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**Cash Working Capital Calculation:**

Total Production O&M				450,334,589	450,263,162	0	71,427
Total Transmission O&M				23,669,858	0	23,669,858	0
Total Distribution O&M				41,984,481	0	0	41,984,481
Total Customer and Sales O&M				28,971,362	0	0	28,971,362
Total Administrative and General O&M				86,726,893	38,424,236	18,076,487	30,226,170
Less Purchased Power and Fuel Costs				(398,458,033)	(398,458,033)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>233,229,150</b>	<b>90,229,365</b>	<b>41,746,345</b>	<b>101,253,440</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>29,153,644</b>	<b>11,278,671</b>	<b>5,218,293</b>	<b>12,656,680</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>29,153,644</b>	<b>11,278,671</b>	<b>5,218,293</b>	<b>12,656,680</b>
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Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1)

Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,760,765	4,232,187	1,612,714	2,915,864
Structures and Improvements			PTD	64,391,078	31,106,313	11,853,344	21,431,421
Furniture and Equipment			LABOR	37,350,131	16,941,474	7,743,187	12,665,471
Transportation Equipment			TD	51,050,749	0	18,180,152	32,870,597
Stores Equipment			PTD	982,361	474,563	180,837	326,961
Tools and Garage Equipment			PTD	4,222,287	2,039,720	777,254	1,405,313
Laboratory Equipment			PTD	9,761,135	4,715,450	1,796,865	3,248,820
Power Operated Equipment			TD	7,306,985	0	2,602,158	4,704,827
Communication Equipment			PTD	28,196,828	13,621,442	5,190,575	9,384,811
Miscellaneous Equipment			DIR-D	2,904,743	1,403,235	534,716	966,792
TOTAL				214,927,062	74,534,385	50,471,800	89,920,876
<b>RATIO (GP)</b>				100%	35%	23%	42%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	838,233,513	838,233,513	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	647,622,099	647,622,099	0	0
Other Production			DIR-P	106,934,506	106,934,506	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,592,790,118	1,592,790,118	0	0
Transmission Plant			DIR-T	606,947,191	0	606,947,191	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	606,947,191	0	606,947,191	0
<b>Total Distribution Plant</b>			DIR-D	1,097,389,958	0	0	1,097,389,958
TOTAL				3,297,127,267	1,592,790,118	606,947,191	1,097,389,958
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	48%	18%	33%

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,297,127,267	1,592,790,118	606,947,191	1,097,389,958
Intangible Plant - Organization			PTD	62,160	30,029	11,443	20,689
Intangible Plant - Franchises and Consents			PTD	21,711,627	10,488,544	3,996,755	7,226,328
Intangible Plant - Franchises and Consents			PTD	50,320,243	24,308,915	9,263,134	16,748,195
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				214,927,062	74,534,385	50,471,800	89,920,876
TOTAL				3,584,148,359	1,702,151,991	670,690,323	1,211,306,046
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	47%	19%	34%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	606,947,191	0	606,947,191	0
Total Distribution Plant			DIR-D	1,097,389,958	0	0	1,097,389,958
TOTAL				1,704,337,149	0	606,947,191	1,097,389,958
<b>RATIO (TD)</b>				100%	0%	36%	64%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	606,947,191	0	606,947,191	0
Total Distribution Plant			DIR-D	1,097,389,958	0	0	1,097,389,958
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	32,131	0	11,443	20,689
Intangible Plant - Franchises and Consents T and D Only			PTD	11,223,083	0	3,996,755	7,226,328
Intangible Plant - Miscellaneous T and D Only			PTD	26,011,328	0	9,263,134	16,748,195
General Plant Total 389-399(T&D Only)				140,392,677	0	50,471,800	89,920,876
TOTAL				1,881,996,368	0	670,690,323	1,211,306,046
<b>RATIO (TDG)</b>				100%	0%	36%	64%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	64,391,078	31,106,313	11,853,344	21,431,421
Furniture and Equipment			LABOR	37,350,131	16,941,474	7,743,187	12,665,471
Communication Equipment			PTD	28,196,828	13,621,442	5,190,575	9,384,811
Miscellaneous Equipment			DIR-D	2,904,743	1,403,235	534,716	966,792
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
TOTAL				132,842,780	63,072,464	25,321,821	44,448,494
<b>RATIO (GPM)</b>				100%	47%	19%	33%

Table 7.2.5 Idaho Power Company 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	17,905,954	17,905,954	0	0
Transmission			DIR-T	9,434,447	0	9,434,447	0
Distribution			DIR-D	10,164,049	0	0	10,164,049
Customer Accounts			DIR-D	4,187,137	0	0	4,187,137
Customer Service and Informational			DIR-D	0	0	0	0
Sales			DIR-D	34,060,362	16,454,023	6,269,955	11,336,384
Administrative & General			PTD	0	0	0	0
Other Labor				0	0	0	0
TOTAL				75,751,949	34,359,977	15,704,402	25,687,570
<b>RATIO (LABOR)</b>				100%	45%	21%	34%

**Functionalization Ratios / Data Table**

Conservation Functionalization

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	35%	23%	42%
GPM	47%	19%	33%
LABOR	45%	21%	34%
PTD	48%	18%	33%
PTDG	47%	19%	34%
TD	0%	36%	64%
TDG	0%	36%	64%

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: <b>NorthWestern</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	2003 for 2002			
				(4) Total				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	19,995		2,611	6,601	10,783
Intangible Plant - Franchises and Consents	204-207	302	PTD	2,004		262	662	1,081
Intangible Plant - Miscellaneous	204-207	303	PTD	2,216,807		289,506	731,804	1,195,497
<b>Total Intangible Plant</b>				2,238,806		292,379	739,066	1,207,361
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	170,771,890		170,771,890	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	2,082		2,082	0	0
Other Production	204-207	340-346	DIR-P	25,738,387		25,738,387	0	0
<b>Total Production Plant</b>				196,512,359		196,512,359	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	496,738,344		0	496,738,344	0
<b>Total Transmission Plant</b>				496,738,344		0	496,738,344	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	811,486,940		0	0	811,486,940
<b>Total Distribution Plant</b>				811,486,940		0	0	811,486,940
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	571,970		74,697	188,817	308,457
Structures and Improvements	204-207	390	PTD	8,464,871		1,105,476	2,794,391	4,565,003
Furniture and Equipment	204-207	391	LABOR	996,647		97,998	364,270	534,379
Transportation Equipment	204-207	392	TD	25,533,818		0	9,695,292	15,838,526
Stores Equipment	204-207	393	PTD	691,173		90,264	228,167	372,741
Tools and Garage Equipment	204-207	394	PTD	4,793,516		626,013	1,582,418	2,585,086
Laboratory Equipment	204-207	395	PTD	4,508,198		588,752	1,488,229	2,431,217
Power Operated Equipment	204-207	396	TD	2,616,928		0	993,658	1,623,270
Communication Equipment	204-207	397	PTD	18,037,764		2,355,656	5,954,559	9,727,550
Miscellaneous Equipment	204-207	398	PTD	229,286		29,944	75,691	123,651
<b>Total General Plant</b>				66,444,171		4,968,799	23,365,493	38,109,879
<b>Total Electric Plant In-Service</b>				1,573,420,620		201,773,536	520,842,903	850,804,180

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	106,574,697	106,574,697	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	16,643,677	16,643,677	0	0
Transmission Plant	219	108	DIR-T	181,116,735	0	181,116,735	0
Distribution Plant	219	108	DIR-D	323,612,053	0	0	323,612,053
General Plant	219	108	GP	31,126,763	2,327,708	10,945,914	17,853,141
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreciation)	200-201	108	PTDG	36,894,468	4,731,301	12,213,023	19,950,144
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Other)	200-201	108	PTD	7,803,628	1,019,121	2,576,104	4,208,403
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	2,536,800	2,536,800	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				706,308,821	133,833,304	206,851,776	365,623,741
<b>Total Net Plant</b>				867,111,799	67,940,232	313,991,127	485,180,439
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				22,452,891	7,115,250	5,477,227	9,860,414
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	173,521,388	22,661,158	57,282,229	93,578,001
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	14,568,245	0	0	14,568,245
Acquisition Adjustments (Electric)	200-201	114	DIR-P	3,106,285	3,106,285	0	0
<b>Total</b>				191,195,918	25,767,443	57,282,229	108,146,246

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	6,515,146	0	0	6,515,146
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P		0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>6,515,146</b>	<b>0</b>	<b>0</b>	<b>6,515,146</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	2,723,561	2,723,561	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	12,322,391	1,609,252	4,067,821	6,645,317
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	61,009,630	7,967,599	20,140,270	32,901,761
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>76,055,582</b>	<b>12,300,412</b>	<b>24,208,092</b>	<b>39,547,078</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	52,491,591	6,731,457	17,376,074	28,384,060
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	163,173,732	15,413,917	47,054,024	100,705,792
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	0	0	0	0
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D				
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	26,366	0	0	26,366
Temporary Facilities (185)	110-111	185	PTDG	78	10	26	42
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	11,384,719	4,971,230	1,702,816	4,710,673
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	3,281,974	420,876	1,086,418	1,774,679
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	300,354,317	0	0	300,354,317
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	18,490,082	18,490,082	0	0
<b>Total</b>				<b>549,202,859</b>	<b>46,027,573</b>	<b>67,219,357</b>	<b>435,955,929</b>
<b>Total Assets and Other Debits</b>				<b>845,422,396</b>	<b>91,210,677</b>	<b>154,186,906</b>	<b>600,024,813</b>

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	22,840,986	0	0	22,840,986
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	5,634,274	0	0	5,634,274
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	182,225,840	36,402,317	48,578,116	97,245,408
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	17,308,100	7,672	28,519	17,271,909
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	335,548,046	0	0	335,548,046
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D		0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>Total</b>				<b>563,557,246</b>	<b>36,409,989</b>	<b>48,606,635</b>	<b>478,540,622</b>

<b>Total Liabilities and Other Credits</b>	<b>563,557,246</b>	<b>36,409,989</b>	<b>48,606,635</b>	<b>478,540,622</b>
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<b>Total Rate Base</b>	<b>1,148,976,949</b>	<b>122,740,921</b>	<b>419,571,398</b>	<b>606,664,630</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$2,102,842,784</b>
Interest for Year	257	<b>133,253,386</b>
Rate of Return		<b>6.34%</b>



Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	29,725,757	29,725,757	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	40,028,541	40,028,541	0	0
Steam - Maintenance	320-323	510-514	DIR-P	7,786,629	7,786,629	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	0	0	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	0	0	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	309,418	309,418	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	393,985	393,985	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	181,711	181,711	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	267,594,223	267,594,223	0	0
System Control and Load Dispatching	320-323	556	DIR-P	239,065	239,065	0	0
Other Expenses	320-323	557	DIR-P	650,079	650,079	0	0
BPA REP Reversal			DIR-P	0	0	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>346,909,408</b>	<b>346,909,408</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	8,199,462	0	8,199,462	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,058,020	0	8,058,020	0
Total Maintenance	320-323	568-573	DIR-T	4,262,493	0	4,262,493	0
<b>Total Transmission Expense</b>				<b>20,519,975</b>	<b>0</b>	<b>20,519,975</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	16,386,491	0	0	16,386,491
Total Maintenance	320-323	590-598	DIR-D	8,536,966	0	0	8,536,966
<b>Total Distribution Expense</b>				<b>24,923,457</b>	<b>0</b>	<b>0</b>	<b>24,923,457</b>

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	11,229,739	0	0	11,229,739
Total Customer Service and Information	320-323	907-910	DIR-D	4,314,216	0	0	4,314,216
Total Sales	320-323	911-916	DIR-D	1,149,585	0	0	1,149,585
<b>Total Customer and Sales Expenses</b>				<b>16,693,540</b>	<b>0</b>	<b>0</b>	<b>16,693,540</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	26,236,373	2,579,751	9,589,286	14,067,335
Office Supplies & Expenses	320-323	921	LABOR	7,769,771	763,981	2,839,819	4,165,971
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(12,944,084)	(1,690,443)	(4,273,052)	(6,980,589)
Outside Services Employed	320-323	923	PTD	30,872,278	4,031,789	10,191,441	16,649,049
Property Insurance	320-323	924	PTDG	1,858,460	238,327	615,198	1,004,935
Injuries and Damages	320-323	925	LABOR	(1,335,368)	(131,303)	(488,072)	(715,993)
Employee Pensions & Benefits	320-323	926	LABOR	1,159,359	113,997	423,741	621,621
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	705,354	0	0	705,354
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	567,520	0	0	567,520
Miscellaneous General Expenses	320-323	930.2	PTD	8,951,170	1,168,985	2,954,927	4,827,258
Rents	320-323	931	PTD	1,619,178	211,458	534,517	873,203
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	2,746,136	355,449	910,036	1,480,651
<b>Total Administration and General Expenses</b>				<b>68,206,147</b>	<b>7,641,990</b>	<b>23,297,841</b>	<b>37,266,316</b>
<b>Total Operations and Maintenance</b>				<b>477,252,527</b>	<b>354,551,398</b>	<b>43,817,816</b>	<b>78,883,313</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	378,062	49,373	124,804	203,884
Steam Production Plant	336	403	DIR-P	4,258,170	4,258,170	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	869,828	869,828	0	0
Transmission Plant	336	403	DIR-T	14,394,696	0	14,394,696	0
Distribution Plant	336	403	DIR-D	30,072,181	0	0	30,072,181
General Plant	336	403	GP	4,046,398	302,596	1,422,940	2,320,862
Common Plant - Electric	336	404	PTD	5,381,266	702,771	1,776,443	2,902,052
<b>Total Depreciation and Amortization</b>				<b>59,400,601</b>	<b>6,182,738</b>	<b>17,718,884</b>	<b>35,498,979</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	63,296	6,224	23,134	33,938
<b>STATE</b>							
Washington	262	-					
Idaho	262	-					
Montana	262	-		72,332,324	7,205,942	18,613,798	46,512,584
Oregon	262	-					
California	262	-					
Other States	262	-					
Total State	262	See Tab	DIRECT	72,332,324	7,205,942	18,613,798	46,512,584
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
<b>Total Taxes</b>				<b>72,395,620</b>	<b>7,212,166</b>	<b>18,636,932</b>	<b>46,546,522</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	119,372,911	119,372,911	0	0
<b>Total Sales for Resale</b>				<b>119,372,911</b>	<b>119,372,911</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	419,903	0	0	419,903
Miscellaneous Service Revenues	300	451	DIR-D	118,184	0	0	118,184
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	6,917,512	0	2,626,607	4,290,905
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	(9,612,203)	(1,232,657)	(3,181,888)	(5,197,658)
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	50,608,162	0	50,608,162	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>48,451,558</b>	<b>(1,232,657)</b>	<b>50,052,881</b>	<b>(368,666)</b>
<b>Total Other Included Items</b>				<b>167,824,469</b>	<b>118,140,254</b>	<b>50,052,881</b>	<b>(368,666)</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>441,224,279</b>	<b>249,806,048</b>	<b>30,120,752</b>	<b>161,297,480</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>72,808,614</b>	<b>7,777,873</b>	<b>26,587,489</b>	<b>38,443,253</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>514,032,893</b>	<b>257,583,920</b>	<b>56,708,241</b>	<b>199,740,732</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs					\$314,292,161		
Total Retail Load (MWH)					6,370,664		pg 301
Distribution Losses					318,533		5% of Total Load
Total Retail Load plus Distribution Losses					6,689,197		
Average System Cost before NLSL Adjustment					<b>\$46.99</b>		
New Large Single Load(s) (MWH)					0		
Cost of Serving New Large Single Load(s)					\$0		
Average System Cost after NLSL Adjustment					<b>\$46.99</b>		
Contract System Costs					\$314,292,161		
Contract System Load					6,689,197		
Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment					<b>\$46.99</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	695,002	695,002	0	0
Transmission	354	560-573	DIR-T	5,220,399	0	5,220,399	0
Distribution	354	580-598	DIR-D	14,034,744	0	0	14,034,744
Customer Accounts	354	901-905	DIR-D	3,229,936	0	0	3,229,936
Customer Service and Informational	354	907-910	DIR-D	2,932,115	0	0	2,932,115
Sales	354	911-916	DIR-D	562,241	0	0	562,241
Administrative & General	320	920-932	PTD	16,977,089	2,217,136	5,604,413	9,155,540
Other Labor							

<b>Total Labor</b>				<b>43,651,526</b>	<b>2,912,138</b>	<b>10,824,812</b>	<b>29,914,576</b>
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**Cash Working Capital Calculation:**

Total Production O&M				346,909,408	346,909,408	0	0
Total Transmission O&M				20,519,975	0	20,519,975	0
Total Distribution O&M				24,923,457	0	0	24,923,457
Total Customer and Sales O&M				16,693,540	0	0	16,693,540
Total Administrative and General O&M				68,206,147	7,641,990	23,297,841	37,266,316
Less Purchased Power and Fuel Costs				(297,629,398)	(297,629,398)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>179,623,129</b>	<b>56,922,000</b>	<b>43,817,816</b>	<b>78,883,313</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>22,452,891</b>	<b>7,115,250</b>	<b>5,477,227</b>	<b>9,860,414</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>22,452,891</b>	<b>7,115,250</b>	<b>5,477,227</b>	<b>9,860,414</b>
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Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	571,970	74,697	188,817	308,457
Structures and Improvements			PTD	8,464,871	1,105,476	2,794,391	4,565,003
Furniture and Equipment			LABOR	996,647	97,998	364,270	534,379
Transportation Equipment			TD	25,533,818	0	9,695,292	15,838,526
Stores Equipment			PTD	691,173	90,264	228,167	372,741
Tools and Garage Equipment			PTD	4,793,516	626,013	1,582,418	2,585,086
Laboratory Equipment			PTD	4,508,198	588,752	1,488,229	2,431,217
Power Operated Equipment			TD	2,616,928	0	993,658	1,623,270
Communication Equipment			PTD	18,037,764	2,355,656	5,954,559	9,727,550
Miscellaneous Equipment			DIR-D	229,286	29,944	75,691	123,651
<b>TOTAL</b>				66,444,171	4,968,799	23,365,493	38,109,879
<b>RATIO (GP)</b>				100%	7%	35%	57%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	170,771,890	170,771,890	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	2,082	2,082	0	0
Other Production			DIR-P	25,738,387	25,738,387	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				196,512,359	196,512,359	0	0
Transmission Plant			DIR-T	496,738,344	0	496,738,344	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	496,738,344	0	496,738,344	0
<b>Total Distribution Plant</b>			DIR-D	811,486,940	0	0	811,486,940
<b>TOTAL</b>				1,504,737,643	196,512,359	496,738,344	811,486,940
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	13%	33%	54%

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				1,504,737,643	196,512,359	496,738,344	811,486,940
Intangible Plant - Organization			PTD	19,995	2,611	6,601	10,783
Intangible Plant - Franchises and Consents			PTD	2,004	262	662	1,081
Intangible Plant - Franchises and Consents			PTD	2,216,807	289,506	731,804	1,195,497
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				66,444,171	4,968,799	23,365,493	38,109,879
<b>TOTAL</b>				1,573,420,620	201,773,536	520,842,903	850,804,180
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	13%	33%	54%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	496,738,344	0	496,738,344	0
Total Distribution Plant			DIR-D	811,486,940	0	0	811,486,940
<b>TOTAL</b>				1,308,225,284	0	496,738,344	811,486,940
<b>RATIO (TD)</b>				100%	0%	38%	62%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	496,738,344	0	496,738,344	0
Total Distribution Plant			DIR-D	811,486,940	0	0	811,486,940
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	17,384	0	6,601	10,783
Intangible Plant - Franchises and Consents T and D Only			PTD	1,742	0	662	1,081
Intangible Plant - Miscellaneous T and D Only			PTD	1,927,301	0	731,804	1,195,497
General Plant Total 389-399(T&D Only)				61,475,372	0	23,365,493	38,109,879
<b>TOTAL</b>				1,371,647,084	0	520,842,903	850,804,180
<b>RATIO (TDG)</b>				100%	0%	38%	62%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	8,464,871	1,105,476	2,794,391	4,565,003
Furniture and Equipment			LABOR	996,647	97,998	364,270	534,379
Communication Equipment			PTD	18,037,764	2,355,656	5,954,559	9,727,550
Miscellaneous Equipment			DIR-D	229,286	29,944	75,691	123,651
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				27,728,568	3,589,073	9,188,912	14,950,583
<b>RATIO (GPM)</b>				100%	13%	33%	54%

Table 7.3.1 NorthWestern 2003 for 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	695,002	695,002	0	0
Transmission			DIR-T	5,220,399	0	5,220,399	0
Distribution			DIR-D	3,229,936	0	0	3,229,936
Customer Accounts			DIR-D	2,932,115	0	0	2,932,115
Customer Service and Informational			DIR-D	562,241	0	0	562,241
Sales			DIR-D	16,977,089	2,217,136	5,604,413	9,155,540
Administrative & General			PTD	0	0	0	0
Other Labor				29,616,782	2,912,138	10,824,812	15,879,832
<b>TOTAL</b>					<b>100%</b>	<b>10%</b>	<b>37%</b>
<b>RATIO (LABOR)</b>							<b>54%</b>

**Functionalization Ratios / Data Table**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	7%	35%	57%
GPM	13%	33%	54%
LABOR	10%	37%	54%
PTD	13%	33%	54%
PTDG	13%	33%	54%
TD	0%	38%	62%
TDG	0%	38%	62%



Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: <b>NorthWestern</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	2003			
				(4) Total				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	19,995		2,611	6,601	10,783
Intangible Plant - Franchises and Consents	204-207	302	PTD	2,004		262	662	1,081
Intangible Plant - Miscellaneous	204-207	303	PTD	2,216,807		289,506	731,804	1,195,497
<b>Total Intangible Plant</b>				2,238,806		292,379	739,066	1,207,361
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	170,771,890		170,771,890	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	2,082		2,082	0	0
Other Production	204-207	340-346	DIR-P	25,738,387		25,738,387	0	0
<b>Total Production Plant</b>				196,512,359		196,512,359	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	496,738,344		0	496,738,344	0
<b>Total Transmission Plant</b>				496,738,344		0	496,738,344	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	811,486,940		0	0	811,486,940
<b>Total Distribution Plant</b>				811,486,940		0	0	811,486,940
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	571,970		74,697	188,817	308,457
Structures and Improvements	204-207	390	PTD	8,464,871		1,105,476	2,794,391	4,565,003
Furniture and Equipment	204-207	391	LABOR	996,647		97,998	364,270	534,379
Transportation Equipment	204-207	392	TD	25,533,818		0	9,695,292	15,838,526
Stores Equipment	204-207	393	PTD	691,173		90,264	228,167	372,741
Tools and Garage Equipment	204-207	394	PTD	4,793,516		626,013	1,582,418	2,585,086
Laboratory Equipment	204-207	395	PTD	4,508,198		588,752	1,488,229	2,431,217
Power Operated Equipment	204-207	396	TD	2,616,928		0	993,658	1,623,270
Communication Equipment	204-207	397	PTD	18,037,764		2,355,656	5,954,559	9,727,550
Miscellaneous Equipment	204-207	398	PTD	229,286		29,944	75,691	123,651
<b>Total General Plant</b>				66,444,171		4,968,799	23,365,493	38,109,879
<b>Total Electric Plant In-Service</b>				1,573,420,620		201,773,536	520,842,903	850,804,180

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**LESS:**

**Depreciation Reserve**

Steam (Production) Plant	219	108	DIR-P	106,574,697	106,574,697	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	16,643,677	16,643,677	0	0
Transmission Plant	219	108	DIR-T	181,116,735	0	181,116,735	0
Distribution Plant	219	108	DIR-D	323,612,053	0	0	323,612,053
General Plant	219	108	GP	31,126,763	2,327,708	10,945,914	17,853,141
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreci	200-201	108	PTDG	36,894,468	4,731,301	12,213,023	19,950,144
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Otl	200-201	108	PTD	7,803,628	1,019,121	2,576,104	4,208,403
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	2,536,800	2,536,800	0	0

**Amortization Reserve**

<b>Total Depreciation and Amortization</b>				706,308,821	133,833,304	206,851,776	365,623,741
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<b>Total Net Plant</b>				867,111,799	67,940,232	313,991,127	485,180,439
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(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

**Assets and Other Debits (Comparative Balance Sheet)**

<b>Cash Working Capital</b>			<b>Formula</b>	22,452,891	7,115,250	5,477,227	9,860,414
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	173,521,388	22,661,158	57,282,229	93,578,001
Nuclear Fuel			120.2 - 120.4 less 120.5				
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	14,568,245	0	0	14,568,245
Acquisition Adjustments (Electric)	200-201	114	DIR-P	3,106,285	3,106,285	0	0
<b>Total</b>				191,195,918	25,767,443	57,282,229	108,146,246

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

<b>OTHER PROPERTY AND INVESTMENTS</b>								
Other Investment	110-111	124	DIR-D	6,515,146	0	0	6,515,146	
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P		0	0	0	
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P		0	0	0	
<b>Total</b>				<b>6,515,146</b>	<b>0</b>	<b>0</b>	<b>6,515,146</b>	
<b>CURRENT AND ACCRUED ASSETS</b>								
Fuel Stock	110-111	151	DIR-P	2,723,561	2,723,561	0	0	
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0	
Plant Materials and Operating Supplies	110-111	154	PTD	12,322,391	1,609,252	4,067,821	6,645,317	
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0	
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0	
Prepayments (165)	110-111	165	PTD	61,009,630	7,967,599	20,140,270	32,901,761	
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0	
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0	
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0	
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0	
<b>Total</b>				<b>76,055,582</b>	<b>12,300,412</b>	<b>24,208,092</b>	<b>39,547,078</b>	
<b>DEFERRED DEBITS</b>								
Unamortized Debt Expenses (181)	110-111	181	PTDG	52,491,591	6,731,457	17,376,074	28,384,060	
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0	
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0	
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	163,173,732	15,413,917	47,054,024	100,705,792	
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	0	0	0	0	
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D					
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0	
Clearing Accounts (184)	110-111	184	DIR-D	26,366	0	0	26,366	
Temporary Facilities (185)	110-111	185	PTDG	78	10	26	42	
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	11,384,719	4,971,230	1,702,816	4,710,673	
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0	
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0	
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	3,281,974	420,876	1,086,418	1,774,679	
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	300,354,317	0	0	300,354,317	
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	18,490,082	18,490,082	0	0	
<b>Total</b>				<b>549,202,859</b>	<b>46,027,573</b>	<b>67,219,357</b>	<b>435,955,929</b>	
<b>Total Assets and Other Debits</b>				<b>845,422,396</b>	<b>91,210,677</b>	<b>154,186,906</b>	<b>600,024,813</b>	

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**LESS:**

**Liabilities and Other Credits (Comparative Balance Sheet)**

<b>OTHER NONCURRENT LIABILITIES</b>								
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P		0	0	0	0
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>								
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0	0
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>								
Customer Advances for Construction (252)	112-113	252	DIR-D	22,840,986	0	0	22,840,986	
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	5,634,274	0	0	5,634,274	
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0	
Other Deferred Credits (253)	269	See Tab	DIRECT	182,225,840	36,402,317	48,578,116	97,245,408	
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	17,308,100	7,672	28,519	17,271,909	
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0	
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	335,548,046	0	0	335,548,046	
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D		0	0	0	
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0	
<b>Total</b>				<b>563,557,246</b>	<b>36,409,989</b>	<b>48,606,635</b>	<b>478,540,622</b>	
<b>Total Liabilities and Other Credits</b>					<b>563,557,246</b>	<b>36,409,989</b>	<b>48,606,635</b>	<b>478,540,622</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

<b>1,148,976,949</b>	<b>122,740,921</b>	<b>419,571,398</b>	<b>606,664,630</b>
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**Schedule 2: Long Term Debt**

Long Term Debt	257
Interest for Year	257
<b>Rate of Return</b>	

<b>\$2,102,842,784</b>
<b>133,253,386</b>
<b>6.34%</b>

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**Schedule 3: Expenses**

**Power Production Expenses:**

<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	29,725,757	29,725,757	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	40,028,541	40,028,541	0	0
Steam - Maintenance	320-323	510-514	DIR-P	7,786,629	7,786,629	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	0	0	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	0	0	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	309,418	309,418	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	393,985	393,985	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	181,711	181,711	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	267,594,223	267,594,223	0	0
System Control and Load Dispatching	320-323	556	DIR-P	239,065	239,065	0	0
Other Expenses	320-323	557	DIR-P	650,079	650,079	0	0
BPA REP Reversal			DIR-P				
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>346,909,408</b>	<b>346,909,408</b>	<b>0</b>	<b>0</b>

**Transmission Expenses:**

Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	8,199,462	0	8,199,462	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,058,020	0	8,058,020	0
Total Maintenance	320-323	568-573	DIR-T	4,262,493	0	4,262,493	0
<b>Total Transmission Expense</b>				<b>20,519,975</b>	<b>0</b>	<b>20,519,975</b>	<b>0</b>

**Distribution Expense:**

Total Operations	320-323	580-589	DIR-D	16,386,491	0	0	16,386,491
Total Maintenance	320-323	590-598	DIR-D	8,536,966	0	0	8,536,966
<b>Total Distribution Expense</b>				<b>24,923,457</b>	<b>0</b>	<b>0</b>	<b>24,923,457</b>

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**Customer and Sales Expenses:**

Total Customer Accounts	320-323	901-905	DIR-D	11,229,739	0	0	11,229,739
Total Customer Service and Information	320-323	907-910	DIR-D	4,314,216	0	0	4,314,216
Total Sales	320-323	911-916	DIR-D	1,149,585	0	0	1,149,585
<b>Total Customer and Sales Expenses</b>				<b>16,693,540</b>	<b>0</b>	<b>0</b>	<b>16,693,540</b>

**Administration and General Expense:**

**Operation**

Administration and General Salaries	320-323	920	LABOR	26,236,373	2,579,751	9,589,286	14,067,335
Office Supplies & Expenses	320-323	921	LABOR	7,769,771	763,981	2,839,819	4,165,971
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(12,944,084)	(1,690,443)	(4,273,052)	(6,980,589)
Outside Services Employed	320-323	923	PTD	30,872,278	4,031,789	10,191,441	16,649,049
Property Insurance	320-323	924	PTDG	1,858,460	238,327	615,198	1,004,935
Injuries and Damages	320-323	925	LABOR	(1,335,368)	(131,303)	(488,072)	(715,993)
Employee Pensions & Benefits	320-323	926	LABOR	1,159,359	113,997	423,741	621,621
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	705,354	0	0	705,354
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	567,520	0	0	567,520
Miscellaneous General Expenses	320-323	930.2	PTD	8,951,170	1,168,985	2,954,927	4,827,258
Rents	320-323	931	PTD	1,619,178	211,458	534,517	873,203

**Maintenance**

Maintenance of General Plant	320-323	935	GPM	2,746,136	355,449	910,036	1,480,651
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<b>Total Administration and General Expenses</b>				<b>68,206,147</b>	<b>7,641,990</b>	<b>23,297,841</b>	<b>37,266,316</b>
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<b>Total Operations and Maintenance</b>				<b>477,252,527</b>	<b>354,551,398</b>	<b>43,817,816</b>	<b>78,883,313</b>
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(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**Depreciation and Amortization:**

Intangible Plant	336	403	PTD	378,062	49,373	124,804	203,884
Steam Production Plant	336	403	DIR-P	4,258,170	4,258,170	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	869,828	869,828	0	0
Transmission Plant	336	403	DIR-T	14,394,696	0	14,394,696	0
Distribution Plant	336	403	DIR-D	30,072,181	0	0	30,072,181
General Plant	336	403	GP	4,046,398	302,596	1,422,940	2,320,862
Common Plant - Electric	336	404	PTD	5,381,266	702,771	1,776,443	2,902,052
<b>Total Depreciation and Amortization</b>				<b>59,400,601</b>	<b>6,182,738</b>	<b>17,718,884</b>	<b>35,498,979</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	63,296	6,224	23,134	33,938
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**STATE**

Washington	262	-					
Idaho	262	-					
Montana	262	-		72,332,324	7,205,942	18,613,798	46,512,584
Oregon	262	-					
California	262	-					
Other States	262	-					
<b>Total State</b>	<b>262</b>	<b>See Tab</b>	<b>DIRECT</b>	<b>72,332,324</b>	<b>7,205,942</b>	<b>18,613,798</b>	<b>46,512,584</b>

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

				<b>72,395,620</b>	<b>7,212,166</b>	<b>18,636,932</b>	<b>46,546,522</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**Schedule 3B Items: Other Included Items**

**Other Included Items:**

(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0

<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**Sale for Resale:**

Sales for Resale	300	447	DIR-P	119,372,911	119,372,911	0	0
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<b>Total Sales for Resale</b>				<b>119,372,911</b>	<b>119,372,911</b>	<b>0</b>	<b>0</b>
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**Other Revenues:**

Forfeited Discounts	300	450	DIR-D	419,903	0	0	419,903
Miscellaneous Service Revenues	300	451	DIR-D	118,184	0	0	118,184
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	6,917,512	0	2,626,607	4,290,905
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	(9,612,203)	(1,232,657)	(3,181,888)	(5,197,658)
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	50,608,162	0	50,608,162	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0

<b>Total Other Revenues</b>				<b>48,451,558</b>	<b>(1,232,657)</b>	<b>50,052,881</b>	<b>(368,666)</b>
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**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

<b>167,824,469</b>	<b>118,140,254</b>	<b>50,052,881</b>	<b>(368,666)</b>
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**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

<b>441,224,279</b>	<b>249,806,048</b>	<b>30,120,752</b>	<b>161,297,480</b>
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**Return on Rate Base**

(Total Rate Base \* Rate of Return)

<b>72,808,614</b>	<b>7,777,873</b>	<b>26,587,489</b>	<b>38,443,253</b>
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**Total Cost**

(Total Operating Expenses + Return on Rate Base)

<b>514,032,893</b>	<b>257,583,920</b>	<b>56,708,241</b>	<b>199,740,732</b>
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Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**Schedule 4: Average System Cost**

Total Production and Transmission Costs	\$314,292,161	
Total Retail Load (MWH)	6,370,664	pg 301
Distribution Losses	318,533	
Total Retail Load plus Distribution Losses	6,689,197	
<b>Average System Cost before NLSL Adjustment</b>	<b>\$46.99</b>	<b>5% of Total Load</b>
New Large Single Load(s) (MWH)	0	
Cost of Serving New Large Single Load(s)	\$0	
<b>Average System Cost after NLSL Adjustment</b>	<b>\$46.99</b>	
Contract System Costs	\$314,292,161	
Contract System Load	6,689,197	
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>	<b>Average System Cost</b>	<b>\$46.99</b>

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	695,002	695,002	0	0
Transmission	354	560-573	DIR-T	5,220,399	0	5,220,399	0
Distribution	354	580-598	DIR-D	14,034,744	0	0	14,034,744
Customer Accounts	354	901-905	DIR-D	3,229,936	0	0	3,229,936
Customer Service and Informational	354	907-910	DIR-D	2,932,115	0	0	2,932,115
Sales	354	911-916	DIR-D	562,241	0	0	562,241
Administrative & General	320	920-932	PTD	16,977,089	2,217,136	5,604,413	9,155,540
Other Labor							

**Total Labor**

43,651,526	2,912,138	10,824,812	29,914,576
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**Cash Working Capital Calculation:**

Total Production O&M	346,909,408	346,909,408	0	0
Total Transmission O&M	20,519,975	0	20,519,975	0
Total Distribution O&M	24,923,457	0	0	24,923,457
Total Customer and Sales O&M	16,693,540	0	0	16,693,540
Total Administrative and General O&M	68,206,147	7,641,990	23,297,841	37,266,316
Less Purchased Power and Fuel Costs	(297,629,398)	(297,629,398)	0	0

**Total O&M Expenses (Less Purchased Power and Fuel Costs)**

179,623,129	56,922,000	43,817,816	78,883,313
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**One Eighth O&M Expenses (Less Purchased Power and Fuel Costs)**

22,452,891	7,115,250	5,477,227	9,860,414
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**Allowable Functionalized Cash Working Capital**

22,452,891	7,115,250	5,477,227	9,860,414
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Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**Functionalization Ratio Schedules**

GP Production	Ratio Used	Total			
		Funct.	Production	Transmission	Distribution
Land and Land Rights	PTD	571,970	74,697	188,817	308,457
Structures and Improvements	PTD	8,464,871	1,105,476	2,794,391	4,565,003
Furniture and Equipment	LABOR	996,647	97,998	364,270	534,379
Transportation Equipment	TD	25,533,818	0	9,695,292	15,838,526
Stores Equipment	PTD	691,173	90,264	228,167	372,741
Tools and Garage Equipment	PTD	4,793,516	626,013	1,582,418	2,585,086
Laboratory Equipment	PTD	4,508,198	588,752	1,488,229	2,431,217
Power Operated Equipment	TD	2,616,928	0	993,658	1,623,270
Communication Equipment	PTD	18,037,764	2,355,656	5,954,559	9,727,550
Miscellaneous Equipment	DIR-D	229,286	29,944	75,691	123,651
<b>TOTAL</b>		66,444,171	4,968,799	23,365,493	38,109,879
<b>RATIO (GP)</b>		100%	7%	35%	57%

**PTD Production, Transmission, Distribution**

Steam Production	DIR-P	170,771,890	170,771,890	0	0
Nuclear Production	DIR-P	0	0	0	0
Hydraulic Production	DIR-P	2,082	2,082	0	0
Other Production	DIR-P	25,738,387	25,738,387	0	0
Other Items for PTD Ratio Calc.	DIR-P	0	0	0	0
<b>Total Production Plant</b>		196,512,359	196,512,359	0	0
Transmission Plant	DIR-T	496,738,344	0	496,738,344	0
Other Items for PTD Ratio Calc.	DIR-T	0	0	0	0
<b>Total Transmission Plant</b>	DIR-T	496,738,344	0	496,738,344	0
<b>Total Distribution Plant</b>	DIR-D	811,486,940	0	0	811,486,940
<b>TOTAL</b>		1,504,737,643	196,512,359	496,738,344	811,486,940
<b>RATIO (PTD = PLANT IN SERVICE)</b>		100%	13%	33%	54%

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**PTDG Production, Transmission, Distribution and General Plant**

PTD Total		1,504,737,643	196,512,359	496,738,344	811,486,940
Intangible Plant - Organization	PTD	19,995	2,611	6,601	10,783
Intangible Plant - Franchises and Consents	PTD	2,004	262	662	1,081
Intangible Plant - Franchises and Consents	PTD	2,216,807	289,506	731,804	1,195,497
Other Items for PTDG Ratio Calc.		0	0	0	0
GP Total		66,444,171	4,968,799	23,365,493	38,109,879
<b>TOTAL</b>		<b>1,573,420,620</b>	<b>201,773,536</b>	<b>520,842,903</b>	<b>850,804,180</b>
<b>RATIO (PTDG = GROSS PLANT)</b>		<b>100%</b>	<b>13%</b>	<b>33%</b>	<b>54%</b>

**TD Transmission, Distribution**

Total Transmission Plant	DIR-T	496,738,344	0	496,738,344	0
Total Distribution Plant	DIR-D	811,486,940	0	0	811,486,940
<b>TOTAL</b>		<b>1,308,225,284</b>	<b>0</b>	<b>496,738,344</b>	<b>811,486,940</b>
<b>RATIO (TD)</b>		<b>100%</b>	<b>0%</b>	<b>38%</b>	<b>62%</b>

**TDG Transmission, Distribution and General Plant**

Total Transmission Plant	DIR-T	496,738,344	0	496,738,344	0
Total Distribution Plant	DIR-D	811,486,940	0	0	811,486,940
Other T&D Only Items for TDG Calc.		0	0	0	0
Intangible Plant - Organization T and D Only	PTD	17,384	0	6,601	10,783
Intangible Plant - Franchises and Consents T and D Only	PTD	1,742	0	662	1,081
Intangible Plant - Miscellaneous T and D Only	PTD	1,927,301	0	731,804	1,195,497
General Plant Total 389-399(T&D Only)		61,475,372	0	23,365,493	38,109,879
<b>TOTAL</b>		<b>1,371,647,084</b>	<b>0</b>	<b>520,842,903</b>	<b>850,804,180</b>
<b>RATIO (TDG)</b>		<b>100%</b>	<b>0%</b>	<b>38%</b>	<b>62%</b>

**GPM Maintenance of General Plant**

Structures and Improvements	PTD	8,464,871	1,105,476	2,794,391	4,565,003
Furniture and Equipment	LABOR	996,647	97,998	364,270	534,379
Communication Equipment	PTD	18,037,764	2,355,656	5,954,559	9,727,550
Miscellaneous Equipment	DIR-D	229,286	29,944	75,691	123,651
Other Items for GPM Calc.		0	0	0	0
Other Items for GPM Calc.		0	0	0	0
<b>TOTAL</b>		<b>27,728,568</b>	<b>3,589,073</b>	<b>9,188,912</b>	<b>14,950,583</b>
<b>RATIO (GPM)</b>		<b>100%</b>	<b>13%</b>	<b>33%</b>	<b>54%</b>

Table 7.3.2 NorthWestern 2003  
Average System Cost COOKBOOK

**LABOR Labor Ratios**

Production	DIR-P	695,002	695,002	0	0
Transmission	DIR-T	5,220,399	0	5,220,399	0
Distribution	DIR-D	3,229,936	0	0	3,229,936
Customer Accounts	DIR-D	2,932,115	0	0	2,932,115
Customer Service and Informational	DIR-D	562,241	0	0	562,241
Sales	DIR-D	16,977,089	2,217,136	5,604,413	9,155,540
Administrative & General	PTD	0	0	0	0
Other Labor		29,616,782	2,912,138	10,824,812	15,879,832
<b>TOTAL</b>		<b>100%</b>	<b>10%</b>	<b>37%</b>	<b>54%</b>
<b>RATIO (LABOR)</b>					

**Functionalization Ratios / Data Table**

Conservation Functionalization

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	7%	35%	57%
GPM	13%	33%	54%
LABOR	10%	37%	54%
PTD	13%	33%	54%
PTDG	13%	33%	54%
TD	0%	38%	62%
TDG	0%	38%	62%

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: <b>NorthWestern</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	2004			
				(4) Total				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	19,995		2,586	6,484	10,925
Intangible Plant - Franchises and Consents	204-207	302	PTD	2,004		259	650	1,095
Intangible Plant - Miscellaneous	204-207	303	PTD	1,947,264		251,891	631,442	1,063,932
<b>Total Intangible Plant</b>				1,969,263		254,736	638,575	1,075,951
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	175,238,929		175,238,929	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	0		0	0	0
Other Production	204-207	340-346	DIR-P	26,393,938		26,393,938	0	0
<b>Total Production Plant</b>				201,632,867		201,632,867	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	505,455,120		0	505,455,120	0
<b>Total Transmission Plant</b>				505,455,120		0	505,455,120	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	851,654,070		0	0	851,654,070
<b>Total Distribution Plant</b>				851,654,070		0	0	851,654,070
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	566,863		73,327	183,817	309,718
Structures and Improvements	204-207	390	PTD	8,459,350		1,094,269	2,743,123	4,621,958
Furniture and Equipment	204-207	391	LABOR	932,693		68,663	246,715	617,315
Transportation Equipment	204-207	392	TD	26,849,999		0	10,000,278	16,849,721
Stores Equipment	204-207	393	PTD	675,488		87,379	219,041	369,068
Tools and Garage Equipment	204-207	394	PTD	4,799,781		620,881	1,556,431	2,622,469
Laboratory Equipment	204-207	395	PTD	4,261,694		551,276	1,381,945	2,328,473
Power Operated Equipment	204-207	396	TD	2,728,403		0	1,016,193	1,712,210
Communication Equipment	204-207	397	PTD	18,549,244		2,399,459	6,014,985	10,134,800
Miscellaneous Equipment	204-207	398	PTD	215,471		27,872	69,871	117,727
<b>Total General Plant</b>				68,038,986		4,923,126	23,432,400	39,683,460
<b>Total Electric Plant In-Service</b>				1,628,750,306		206,810,729	529,526,095	892,413,481

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**LESS:**

**Depreciation Reserve**

Steam (Production) Plant	219	108	DIR-P	111,266,091	111,266,091	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	17,079,412	17,079,412	0	0
Transmission Plant	219	108	DIR-T	194,401,353	0	194,401,353	0
Distribution Plant	219	108	DIR-D	350,665,940	0	0	350,665,940
General Plant	219	108	GP	34,244,399	2,477,837	11,793,657	19,972,905
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreci	200-201	108	PTDG	42,003,689	5,333,423	13,655,899	23,014,368
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Otl	200-201	108	PTD	8,287,121	1,071,990	2,687,274	4,527,856
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	2,631,714	2,631,714	0	0

**Amortization Reserve**

**Total Depreciation and Amortization**

760,579,719 139,860,466 222,538,183 398,181,070

**Total Net Plant**

868,170,587 66,950,263 306,987,912 494,232,412

(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

**Assets and Other Debits (Comparative Balance Sheet)**

Cash Working Capital	Formula			25,701,077	7,722,901	6,159,744	11,818,432
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	178,205,532	23,051,981	57,786,917	97,366,634
Nuclear Fuel	120.2 - 120.4 less 120.5						
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	11,284,008	0	0	11,284,008
Acquisition Adjustments (Electric)	200-201	114	DIR-P	3,106,285	3,106,285	0	0
<b>Total</b>				<b>192,595,825</b>	<b>26,158,266</b>	<b>57,786,917</b>	<b>108,650,642</b>

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**OTHER PROPERTY AND INVESTMENTS**

Other Investment	110-111	124	DIR-D	6,195,600	0	0	6,195,600
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>6,195,600</b>	<b>0</b>	<b>0</b>	<b>6,195,600</b>

**CURRENT AND ACCRUED ASSETS**

Fuel Stock	110-111	151	DIR-P	2,768,454	2,768,454	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	13,037,903	1,686,533	4,227,816	7,123,554
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	31,154,708	4,030,053	10,102,574	17,022,081
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>46,961,065</b>	<b>8,485,040</b>	<b>14,330,390</b>	<b>24,145,635</b>

**DEFERRED DEBITS**

Unamortized Debt Expenses (181)	110-111	181	PTDG	13,269,662	1,684,917	4,314,125	7,270,620
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	191,936,748	13,410,014	47,697,252	130,829,482
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	0	0	0	0
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	29,084	0	0	29,084
Temporary Facilities (185)	110-111	185	PTDG	78	10	25	43
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	929,735	726,227	(10,061)	213,570
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	2,207,780	280,333	717,776	1,209,671
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	327,995,937	0	0	327,995,937
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	3,102,173	3,102,173	0	0
<b>Total</b>				<b>539,471,197</b>	<b>19,203,673</b>	<b>52,719,117</b>	<b>467,548,407</b>

<b>Total Assets and Other Debits</b>				<b>810,924,764</b>	<b>61,569,880</b>	<b>130,996,169</b>	<b>618,358,716</b>
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Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**LESS:**

**Liabilities and Other Credits (Comparative Balance Sheet)**

<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	25,269,519	0	0	25,269,519
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	5,099,450	0	0	5,099,450
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	147,144,511	10,503,860	36,750,832	99,889,819
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	33,488,677	15,969,486	0	17,519,191
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	123,072,557	0	0	123,072,557
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	272,267,994	0	0	272,267,994
<b>Total</b>				<b>606,342,708</b>	<b>26,473,346</b>	<b>36,750,832</b>	<b>543,118,530</b>
<b>Total Liabilities and Other Credits</b>				<b>606,342,708</b>	<b>26,473,346</b>	<b>36,750,832</b>	<b>543,118,530</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

<b>1,072,752,643</b>	<b>102,046,797</b>	<b>401,233,248</b>	<b>569,472,598</b>
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**Schedule 2: Long Term Debt**

<b>Long Term Debt</b>	257
<b>Interest for Year</b>	257
<b>Rate of Return</b>	

<b>\$787,306,000</b>
<b>58,111,950</b>
<b>7.38%</b>



Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**Schedule 3: Expenses**

**Power Production Expenses:**

<b>Steam Power Generation</b>								
Steam - Fuel	320-323	501	DIR-P	32,252,303	32,252,303	0	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	41,471,873	41,471,873	0	0	0
Steam - Maintenance	320-323	510-514	DIR-P	6,947,065	6,947,065	0	0	0
<b>Nuclear Power Generation</b>								
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0	0
<b>Hydraulic Power Generation</b>								
Hydraulic - Operation	320-323	535-540	DIR-P	0	0	0	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	0	0	0	0	0
<b>Other Power Generation</b>								
Other Power - Fuel	320-323	547	DIR-P	389,309	389,309	0	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	396,612	396,612	0	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	183,969	183,969	0	0	0
<b>Other Power Supply Expenses</b>								
Purchased Power	320-323	555	DIR-P	262,964,290	262,964,290	0	0	0
System Control and Load Dispatching	320-323	556	DIR-P	169,418	169,418	0	0	0
Other Expenses	320-323	557	DIR-P	4,309,979	4,309,979	0	0	0
BPA REP Reversal			DIR-P	0	0	0	0	0
<b>Total Production Expense</b>				<b>349,084,818</b>	<b>349,084,818</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Transmission Expenses:**

Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	11,336,121	0	11,336,121	0	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,077,758	0	8,077,758	0	0
Total Maintenance	320-323	568-573	DIR-T	5,723,830	0	5,723,830	0	0
<b>Total Transmission Expense</b>				<b>25,137,709</b>	<b>0</b>	<b>25,137,709</b>	<b>0</b>	<b>0</b>

**Distribution Expense:**

Total Operations	320-323	580-589	DIR-D	18,542,017	0	0	18,542,017	0
Total Maintenance	320-323	590-598	DIR-D	10,806,313	0	0	10,806,313	0
<b>Total Distribution Expense</b>				<b>29,348,330</b>	<b>0</b>	<b>0</b>	<b>29,348,330</b>	<b>0</b>

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**Customer and Sales Expenses:**

Total Customer Accounts	320-323	901-905	DIR-D	9,172,716	0	0	9,172,716
Total Customer Service and Information	320-323	907-910	DIR-D	4,936,756	0	0	4,936,756
Total Sales	320-323	911-916	DIR-D	895,262	0	0	895,262
<b>Total Customer and Sales Expenses</b>				<b>15,004,734</b>	<b>0</b>	<b>0</b>	<b>15,004,734</b>

**Administration and General Expense:**

**Operation**

Administration and General Salaries	320-323	920	LABOR	22,756,889	1,675,308	6,019,635	15,061,946
Office Supplies & Expenses	320-323	921	LABOR	7,034,754	517,882	1,860,828	4,656,045
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(8,046,775)	(1,040,900)	(2,609,337)	(4,396,538)
Outside Services Employed	320-323	923	PTD	33,440,352	4,325,715	10,843,742	18,270,895
Property Insurance	320-323	924	PTDG	1,016,244	129,038	330,393	556,813
Injuries and Damages	320-323	925	LABOR	7,784,720	573,092	2,059,208	5,152,419
Employee Pensions & Benefits	320-323	926	LABOR	3,789,211	278,953	1,002,319	2,507,939
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	521,043	0	0	521,043
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	35,502	0	0	35,502
Miscellaneous General Expenses	320-323	930.2	PTD	9,892,797	1,279,694	3,207,949	5,405,154
Rents	320-323	931	PTD	1,439,765	186,242	466,874	786,648

**Maintenance**

Maintenance of General Plant	320-323	935	GPM	2,974,427	379,269	958,634	1,636,525
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<b>Total Administration and General Expenses</b>				<b>82,638,929</b>	<b>8,304,293</b>	<b>24,140,245</b>	<b>50,194,391</b>
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<b>Total Operations and Maintenance</b>				<b>501,214,520</b>	<b>357,389,111</b>	<b>49,277,954</b>	<b>94,547,455</b>
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(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**Depreciation and Amortization:**

Intangible Plant	336	403	PTD	340,977	44,107	110,569	186,301
Steam Production Plant	336	403	DIR-P	4,904,077	4,904,077	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	870,011	870,011	0	0
Transmission Plant	336	403	DIR-T	14,625,851	0	14,625,851	0
Distribution Plant	336	403	DIR-D	30,779,117	0	0	30,779,117
General Plant	336	403	GP	4,118,750	298,022	1,418,484	2,402,244
Common Plant - Electric	336	404	PTD	5,993,136	775,249	1,943,401	3,274,486
<b>Total Depreciation and Amortization</b>				<b>61,631,919</b>	<b>6,891,467</b>	<b>18,098,305</b>	<b>36,642,147</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	4,098,337	361,037	1,297,260	2,440,040
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**STATE**

Washington	262	-					
Idaho	262	-					
Montana	262	-		81,529,807	7,854,789	20,114,900	53,560,118
Oregon	262	-					
California	262	-					
Other States	262	-					
Total State	262	See Tab	DIRECT	81,529,807	7,854,789	20,114,900	53,560,118

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

				85,628,144	8,215,826	21,412,160	56,000,158
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(Total Federal, State and County/Municipal Taxes)

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**Schedule 3B Items: Other Included Items**

**Other Included Items:**

(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0

<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**Sale for Resale:**

Sales for Resale	300	447	DIR-P	114,608,124	114,608,124	0	0
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<b>Total Sales for Resale</b>				<b>114,608,124</b>	<b>114,608,124</b>	<b>0</b>	<b>0</b>
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**Other Revenues:**

Forfeited Discounts	300	450	DIR-D	390,532	0	0	390,532
Miscellaneous Service Revenues	300	451	DIR-D	120,127	0	0	120,127
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	7,484,775	0	2,787,703	4,697,072
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	1,377,393	174,895	447,807	754,692
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	34,321,570	0	34,321,570	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0

<b>Total Other Revenues</b>				<b>43,694,397</b>	<b>174,895</b>	<b>37,557,080</b>	<b>5,962,422</b>
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**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

<b>158,302,521</b>	<b>114,783,019</b>	<b>37,557,080</b>	<b>5,962,422</b>
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**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

<b>490,172,062</b>	<b>257,713,384</b>	<b>51,231,339</b>	<b>181,227,338</b>
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**Return on Rate Base**

(Total Rate Base \* Rate of Return)

<b>79,181,091</b>	<b>7,532,190</b>	<b>29,615,482</b>	<b>42,033,419</b>
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**Total Cost**

(Total Operating Expenses + Return on Rate Base)

<b>569,353,153</b>	<b>265,245,574</b>	<b>80,846,821</b>	<b>223,260,758</b>
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Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**Schedule 4: Average System Cost**

Total Production and Transmission Costs	\$346,092,395	<b>pg 301</b> <b>5% of Total Load</b>
Total Retail Load (MWH)	6,535,574	
Distribution Losses	326,779	
<b>Total Retail Load plus Distribution Losses</b>	<b>6,862,353</b>	
<b>Average System Cost before NLSL Adjustment</b>	<b>\$50.43</b>	
New Large Single Load(s) (MWH)	0	
Cost of Serving New Large Single Load(s)	\$0	
<b>Average System Cost after NLSL Adjustment</b>	<b>\$50.43</b>	
Contract System Costs	\$346,092,395	
Contract System Load	6,862,353	
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>	<b>Average System Cost</b>	<b>\$50.43</b>

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	673,421	673,421	0	0
Transmission	354	560-573	DIR-T	5,359,487	0	5,359,487	0
Distribution	354	580-598	DIR-D	15,205,318	0	0	15,205,318
Customer Accounts	354	901-905	DIR-D	2,419,033	0	0	2,419,033
Customer Service and Informational	354	907-910	DIR-D	3,181,996	0	0	3,181,996
Sales	354	911-916	DIR-D	566,608	0	0	566,608
Administrative & General	320	920-932	PTD	20,919,990	2,706,129	6,783,750	11,430,111
Other Labor							

<b>Total Labor</b>	<b>48,325,853</b>	<b>3,379,550</b>	<b>12,143,237</b>	<b>32,803,066</b>
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**Cash Working Capital Calculation:**

Total Production O&M	349,084,818	349,084,818	0	0
Total Transmission O&M	25,137,709	0	25,137,709	0
Total Distribution O&M	29,348,330	0	0	29,348,330
Total Customer and Sales O&M	15,004,734	0	0	15,004,734
Total Administrative and General O&M	82,638,929	8,304,293	24,140,245	50,194,391
Less Purchased Power and Fuel Costs	(295,605,902)	(295,605,902)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>205,608,618</b>	<b>61,783,209</b>	<b>49,277,954</b>	<b>94,547,455</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>25,701,077</b>	<b>7,722,901</b>	<b>6,159,744</b>	<b>11,818,432</b>
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<b>Allowable Functionalized Cash Working Capital</b>	<b>25,701,077</b>	<b>7,722,901</b>	<b>6,159,744</b>	<b>11,818,432</b>
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Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**Functionalization Ratio Schedules**

GP Production	Ratio Used	Total			
		Funct.	Production	Transmission	Distribution
Land and Land Rights	PTD	566,863	73,327	183,817	309,718
Structures and Improvements	PTD	8,459,350	1,094,269	2,743,123	4,621,958
Furniture and Equipment	LABOR	932,693	68,663	246,715	617,315
Transportation Equipment	TD	26,849,999	0	10,000,278	16,849,721
Stores Equipment	PTD	675,488	87,379	219,041	369,068
Tools and Garage Equipment	PTD	4,799,781	620,881	1,556,431	2,622,469
Laboratory Equipment	PTD	4,261,694	551,276	1,381,945	2,328,473
Power Operated Equipment	TD	2,728,403	0	1,016,193	1,712,210
Communication Equipment	PTD	18,549,244	2,399,459	6,014,985	10,134,800
Miscellaneous Equipment	DIR-D	215,471	27,872	69,871	117,727
<b>TOTAL</b>		68,038,986	4,923,126	23,432,400	39,683,460
<b>RATIO (GP)</b>		100%	7%	34%	58%

**PTD Production, Transmission, Distribution**

Steam Production	DIR-P	175,238,929	175,238,929	0	0
Nuclear Production	DIR-P	0	0	0	0
Hydraulic Production	DIR-P	0	0	0	0
Other Production	DIR-P	26,393,938	26,393,938	0	0
Other Items for PTD Ratio Calc.	DIR-P	0	0	0	0
<b>Total Production Plant</b>		201,632,867	201,632,867	0	0
Transmission Plant	DIR-T	505,455,120	0	505,455,120	0
Other Items for PTD Ratio Calc.	DIR-T	0	0	0	0
<b>Total Transmission Plant</b>	DIR-T	505,455,120	0	505,455,120	0
<b>Total Distribution Plant</b>	DIR-D	851,654,070	0	0	851,654,070
<b>TOTAL</b>		1,558,742,057	201,632,867	505,455,120	851,654,070
<b>RATIO (PTD = PLANT IN SERVICE)</b>		100%	13%	32%	55%

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**PTDG Production, Transmission, Distribution and General Plant**

PTD Total		1,558,742,057	201,632,867	505,455,120	851,654,070
Intangible Plant - Organization	PTD	19,995	2,586	6,484	10,925
Intangible Plant - Franchises and Consents	PTD	2,004	259	650	1,095
Intangible Plant - Franchises and Consents	PTD	1,947,264	251,891	631,442	1,063,932
Other Items for PTDG Ratio Calc.		0	0	0	0
GP Total		68,038,986	4,923,126	23,432,400	39,683,460
<b>TOTAL</b>		<b>1,628,750,306</b>	<b>206,810,729</b>	<b>529,526,095</b>	<b>892,413,481</b>
<b>RATIO (PTDG = GROSS PLANT)</b>		<b>100%</b>	<b>13%</b>	<b>33%</b>	<b>55%</b>

**TD Transmission, Distribution**

Total Transmission Plant	DIR-T	505,455,120	0	505,455,120	0
Total Distribution Plant	DIR-D	851,654,070	0	0	851,654,070
<b>TOTAL</b>		<b>1,357,109,190</b>	<b>0</b>	<b>505,455,120</b>	<b>851,654,070</b>
<b>RATIO (TD)</b>		<b>100%</b>	<b>0%</b>	<b>37%</b>	<b>63%</b>

**TDG Transmission, Distribution and General Plant**

Total Transmission Plant	DIR-T	505,455,120	0	505,455,120	0
Total Distribution Plant	DIR-D	851,654,070	0	0	851,654,070
Other T&D Only Items for TDG Calc.		0	0	0	0
Intangible Plant - Organization T and D Only	PTD	17,409	0	6,484	10,925
Intangible Plant - Franchises and Consents T and D Only	PTD	1,745	0	650	1,095
Intangible Plant - Miscellaneous T and D Only	PTD	1,695,373	0	631,442	1,063,932
General Plant Total 389-399(T&D Only)		63,115,860	0	23,432,400	39,683,460
<b>TOTAL</b>		<b>1,421,939,577</b>	<b>0</b>	<b>529,526,095</b>	<b>892,413,481</b>
<b>RATIO (TDG)</b>		<b>100%</b>	<b>0%</b>	<b>37%</b>	<b>63%</b>

**GPM Maintenance of General Plant**

Structures and Improvements	PTD	8,459,350	1,094,269	2,743,123	4,621,958
Furniture and Equipment	LABOR	932,693	68,663	246,715	617,315
Communication Equipment	PTD	18,549,244	2,399,459	6,014,985	10,134,800
Miscellaneous Equipment	DIR-D	215,471	27,872	69,871	117,727
Other Items for GPM Calc.		0	0	0	0
Other Items for GPM Calc.		0	0	0	0
<b>TOTAL</b>		<b>28,156,758</b>	<b>3,590,263</b>	<b>9,074,695</b>	<b>15,491,800</b>
<b>RATIO (GPM)</b>		<b>100%</b>	<b>13%</b>	<b>32%</b>	<b>55%</b>

Table 7.3.3 NorthWestern 2004  
Average System Cost COOKBOOK

**LABOR Labor Ratios**

Production	DIR-P	673,421	673,421	0	0
Transmission	DIR-T	5,359,487	0	5,359,487	0
Distribution	DIR-D	15,205,318	0	0	15,205,318
Customer Accounts	DIR-D	3,181,996	0	0	3,181,996
Customer Service and Informational	DIR-D	566,608	0	0	566,608
Sales	DIR-D	20,919,990	2,706,129	6,783,750	11,430,111
Administrative & General	PTD	0	0	0	0
Other Labor		45,906,820	3,379,550	12,143,237	30,384,033
<b>TOTAL</b>		<b>100%</b>	<b>7%</b>	<b>26%</b>	<b>66%</b>

**RATIO (LABOR)**

**Functionalization Ratios / Data Table**

**Conservation Functionalization**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	7%	34%	58%
GPM	13%	32%	55%
LABOR	7%	26%	66%
PTD	13%	32%	55%
PTDG	13%	33%	55%
TD	0%	37%	63%
TDG	0%	37%	63%



Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	Utility: End of Year/Period of Report	(4) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	NorthWestern 2005	
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>										
<b>Intangible Plant:</b>										
Intangible Plant - Organization	204-207	301		PTD	19,995	2,594	6,415	10,986		
Intangible Plant - Franchises and Consents	204-207	302		PTD	2,004	260	643	1,101		
Intangible Plant - Miscellaneous	204-207	303		PTD	1,193,478	154,840	382,885	655,753		
<b>Total Intangible Plant</b>					1,215,477	157,694	389,943	667,841		
<b>Production Plant:</b>										
Steam Production	204-207	310-316		DIR-P	181,946,819	181,946,819	0	0		
Nuclear Production	204-207	320-325		DIR-P	0	0	0	0		
Hydraulic Production	204-207	330-336		DIR-P	0	0	0	0		
Other Production	204-207	340-346		DIR-P	26,389,664	26,389,664	0	0		
<b>Total Production Plant</b>					208,336,483	208,336,483	0	0		
<b>Transmission Plant:</b>										
Transmission Plant	204-207	350-359		DIR-T	515,171,301	0	515,171,301	0		
<b>Total Transmission Plant</b>					515,171,301	0	515,171,301	0		
<b>Distribution Plant:</b>										
Distribution Plant	204-207	360-373		DIR-D	882,315,502	0	0	882,315,502		
<b>Total Distribution Plant</b>					882,315,502	0	0	882,315,502		
<b>General Plant:</b>										
		389-399								
Land and Land Rights	204-207	389		PTD	566,863	73,544	181,858	311,461		
Structures and Improvements	204-207	390		PTD	8,466,065	1,098,371	2,716,036	4,651,658		
Furniture and Equipment	204-207	391		LABOR	896,632	66,797	225,864	603,971		
Transportation Equipment	204-207	392		TD	27,328,123	0	10,074,274	17,253,849		
Stores Equipment	204-207	393		PTD	675,692	87,663	216,772	371,257		
Tools and Garage Equipment	204-207	394		PTD	4,830,730	626,730	1,549,768	2,654,232		
Laboratory Equipment	204-207	395		PTD	4,050,267	525,474	1,299,384	2,225,409		
Power Operated Equipment	204-207	396		TD	2,644,669	0	974,934	1,669,735		
Communication Equipment	204-207	397		PTD	19,034,499	2,469,500	6,106,542	10,458,457		
Miscellaneous Equipment	204-207	398		PTD	204,081	26,477	65,472	112,132		
<b>Total General Plant</b>					68,697,621	4,974,556	23,410,903	40,312,162		
<b>Total Electric Plant In-Service</b>					1,675,736,384	213,468,733	538,972,147	923,295,504		

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**LESS:**

**Depreciation Reserve**

Steam (Production) Plant	219	108	DIR-P	115,048,639	115,048,639	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	17,935,238	17,935,238	0	0
Transmission Plant	219	108	DIR-T	207,809,033	0	207,809,033	0
Distribution Plant	219	108	DIR-D	375,657,771	0	0	375,657,771
General Plant	219	108	GP	36,751,987	2,661,298	12,524,411	21,566,279
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreci	200-201	108	PTDG	47,457,076	6,045,463	15,263,762	26,147,851
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Otl	200-201	108	PTD	8,320,013	1,079,423	2,669,180	4,571,410
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	2,726,628	2,726,628	0	0

**Amortization Reserve**

<b>Total Depreciation and Amortization</b>				811,706,385	145,496,688	238,266,386	427,943,310
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<b>Total Net Plant</b>				864,029,999	67,972,044	300,705,761	495,352,194
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(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

**Assets and Other Debits (Comparative Balance Sheet)**

<b>Cash Working Capital</b>			<b>Formula</b>	21,537,355	6,358,951	5,222,850	9,955,554
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	183,818,793	23,848,303	58,971,723	100,998,766
Nuclear Fuel			120.2 - 120.4 less 120.5				
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	26,110,447	0	0	26,110,447
Acquisition Adjustments (Electric)	200-201	114	DIR-P	3,106,285	3,106,285	0	0
<b>Total</b>				213,035,525	26,954,588	58,971,723	127,109,213

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

<b>OTHER PROPERTY AND INVESTMENTS</b>								
Other Investment	110-111	124	DIR-D	1,845,926	0	0	0	1,845,926
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	8,741,253	8,741,253	0	0	0
<b>Total</b>				<b>10,587,179</b>	<b>8,741,253</b>	<b>0</b>	<b>0</b>	<b>1,845,926</b>
<b>CURRENT AND ACCRUED ASSETS</b>								
Fuel Stock	110-111	151	DIR-P	2,762,036	2,762,036	0	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	14,002,088	1,816,604	4,492,072	0	7,693,411
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0	0
Prepayments (165)	110-111	165	PTD	8,908,318	1,155,748	2,857,917	0	4,894,653
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	8,981,894	8,981,894	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	(8,741,253)	(8,741,253)	0	0	0
<b>Total</b>				<b>25,913,083</b>	<b>5,975,030</b>	<b>7,349,989</b>	<b>0</b>	<b>12,588,064</b>
<b>DEFERRED DEBITS</b>								
Unamortized Debt Expenses (181)	110-111	181	PTDG	12,982,803	1,653,854	4,175,698	0	7,153,251
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	185,104,656	13,610,218	43,860,442	0	127,633,995
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	0	0	0	0	0
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	27,888	0	0	0	27,888
Temporary Facilities (185)	110-111	185	PTDG	78	10	25	0	43
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	11,526,252	1,698,415	3,549,086	0	6,278,751
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	1,996,826	254,372	642,245	0	1,100,209
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	42,651,817	0	0	0	42,651,817
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	19,996,548	19,996,548	0	0	0
<b>Total</b>				<b>274,286,868</b>	<b>37,213,417</b>	<b>52,227,496</b>	<b>0</b>	<b>184,845,955</b>
<b>Total Assets and Other Debits</b>				<b>545,360,010</b>	<b>85,243,239</b>	<b>123,772,059</b>	<b>0</b>	<b>336,344,712</b>

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**LESS:**

**Liabilities and Other Credits (Comparative Balance Sheet)**

<b>OTHER NONCURRENT LIABILITIES</b>								
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>								
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>								
Customer Advances for Construction (252)	112-113	252	DIR-D	28,060,322	0	0	0	28,060,322
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	4,564,569	0	0	0	4,564,569
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	126,436,775	10,324,952	33,043,804	0	83,068,019
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	24,536,916	7,177,852	0	0	17,359,064
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	89,045,616	0	0	0	89,045,616
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	69,720,625	0	0	0	69,720,625
<b>Total</b>				<b>342,364,823</b>	<b>17,502,804</b>	<b>33,043,804</b>	<b>0</b>	<b>291,818,215</b>
<b>Total Liabilities and Other Credits</b>				<b>342,364,823</b>	<b>17,502,804</b>	<b>33,043,804</b>	<b>0</b>	<b>291,818,215</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

<b>1,067,025,186</b>	<b>135,712,479</b>	<b>391,434,015</b>	<b>539,878,692</b>
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**Schedule 2: Long Term Debt**

Long Term Debt	257
Interest for Year	257

<b>\$702,920,000</b>
<b>46,013,854</b>
<b>6.55%</b>

**Rate of Return**

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**Schedule 3: Expenses**

**Power Production Expenses:**

<b>Steam Power Generation</b>								
Steam - Fuel	320-323	501	DIR-P	27,575,118	27,575,118	0	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	32,684,934	32,684,934	0	0	0
Steam - Maintenance	320-323	510-514	DIR-P	7,405,732	7,405,732	0	0	0
<b>Nuclear Power Generation</b>								
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0	0
<b>Hydraulic Power Generation</b>								
Hydraulic - Operation	320-323	535-540	DIR-P	0	0	0	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	0	0	0	0	0
<b>Other Power Generation</b>								
Other Power - Fuel	320-323	547	DIR-P	499,962	499,962	0	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	1,055,431	1,055,431	0	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	222,284	222,284	0	0	0
<b>Other Power Supply Expenses</b>								
Purchased Power	320-323	555	DIR-P	285,300,128	285,300,128	0	0	0
System Control and Load Dispatching	320-323	556	DIR-P	189,442	189,442	0	0	0
Other Expenses	320-323	557	DIR-P	4,008,102	4,008,102	0	0	0
BPA REP Reversal			DIR-P	0	0	0	0	0
<b>Total Production Expense</b>				<b>358,941,133</b>	<b>358,941,133</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Transmission Expenses:**

Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	13,068,797	0	13,068,797	0	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,045,906	0	8,045,906	0	0
Total Maintenance	320-323	568-573	DIR-T	5,553,584	0	5,553,584	0	0
<b>Total Transmission Expense</b>				<b>26,668,287</b>	<b>0</b>	<b>26,668,287</b>	<b>0</b>	<b>0</b>

**Distribution Expense:**

Total Operations	320-323	580-589	DIR-D	17,271,600	0	0	17,271,600	0
Total Maintenance	320-323	590-598	DIR-D	13,660,822	0	0	13,660,822	0
<b>Total Distribution Expense</b>				<b>30,932,422</b>	<b>0</b>	<b>0</b>	<b>30,932,422</b>	<b>0</b>

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**Customer and Sales Expenses:**

Total Customer Accounts	320-323	901-905	DIR-D	8,805,486	0	0	8,805,486
Total Customer Service and Information	320-323	907-910	DIR-D	4,910,106	0	0	4,910,106
Total Sales	320-323	911-916	DIR-D	1,143,178	0	0	1,143,178
<b>Total Customer and Sales Expenses</b>				<b>14,858,770</b>	<b>0</b>	<b>0</b>	<b>14,858,770</b>

**Administration and General Expense:**

**Operation**

Administration and General Salaries	320-323	920	LABOR	20,766,911	1,547,085	5,231,232	13,988,594
Office Supplies & Expenses	320-323	921	LABOR	7,156,037	533,108	1,802,622	4,820,308
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(5,566,753)	(722,220)	(1,785,895)	(3,058,638)
Outside Services Employed	320-323	923	PTD	14,428,296	1,871,900	4,628,806	7,927,590
Property Insurance	320-323	924	PTDG	998,407	127,185	321,121	550,101
Injuries and Damages	320-323	925	LABOR	(5,336,302)	(397,542)	(1,344,226)	(3,594,534)
Employee Pensions & Benefits	320-323	926	LABOR	6,711,511	499,992	1,690,645	4,520,875
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	787,427	0	0	787,427
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	66,327	0	0	66,327
Miscellaneous General Expenses	320-323	930.2	PTD	10,269,867	1,332,393	3,294,722	5,642,752
Rents	320-323	931	PTD	1,626,775	211,055	521,893	893,827

**Maintenance**

Maintenance of General Plant	320-323	935	GPM	2,364,934	302,727	753,596	1,308,612
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<b>Total Administration and General Expenses</b>				<b>54,273,437</b>	<b>5,305,682</b>	<b>15,114,514</b>	<b>33,853,241</b>
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<b>Total Operations and Maintenance</b>				<b>485,674,049</b>	<b>364,246,815</b>	<b>41,782,801</b>	<b>79,644,433</b>
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(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**Depreciation and Amortization:**

Intangible Plant	336	403	PTD	323,219	41,934	103,693	177,592
Steam Production Plant	336	403	DIR-P	4,847,441	4,847,441	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	875,920	875,920	0	0
Transmission Plant	336	403	DIR-T	14,897,382	0	14,897,382	0
Distribution Plant	336	403	DIR-D	32,273,668	0	0	32,273,668
General Plant	336	403	GP	4,080,109	295,450	1,390,427	2,394,232
Common Plant - Electric	336	404	PTD	5,916,669	767,617	1,898,153	3,250,899
<b>Total Depreciation and Amortization</b>				<b>63,214,408</b>	<b>6,828,363</b>	<b>18,289,655</b>	<b>38,096,390</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	7,274,118	531,801	1,798,202	4,944,115
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**STATE**

Washington	262	-					
Idaho	262	-					
Montana	262	-		73,126,710	7,708,767	19,463,321	45,954,623
Oregon	262	-					
California	262	-					
Other States	262	-					
Total State	262	See Tab	DIRECT	73,126,710	7,708,767	19,463,321	45,954,623

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

				80,400,828	8,240,567	21,261,523	50,898,738
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(Total Federal, State and County/Municipal Taxes)

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**Schedule 3B Items: Other Included Items**

**Other Included Items:**

(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0

<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**Sale for Resale:**

Sales for Resale	300	447	DIR-P	111,378,826	111,378,826	0	0
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<b>Total Sales for Resale</b>				<b>111,378,826</b>	<b>111,378,826</b>	<b>0</b>	<b>0</b>
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**Other Revenues:**

Forfeited Discounts	300	450	DIR-D	402,238	0	0	402,238
Miscellaneous Service Revenues	300	451	DIR-D	138,298	0	0	138,298
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	7,198,740	0	2,653,753	4,544,987
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	1,862,665	237,281	599,095	1,026,289
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	36,801,415	0	36,801,415	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0

<b>Total Other Revenues</b>				<b>46,403,356</b>	<b>237,281</b>	<b>40,054,262</b>	<b>6,111,813</b>
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**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

<b>157,782,182</b>	<b>111,616,107</b>	<b>40,054,262</b>	<b>6,111,813</b>
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**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

<b>471,507,103</b>	<b>267,699,637</b>	<b>41,279,717</b>	<b>162,527,749</b>
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**Return on Rate Base**

(Total Rate Base \* Rate of Return)

<b>69,848,548</b>	<b>8,883,876</b>	<b>25,623,666</b>	<b>35,341,005</b>
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**Total Cost**

(Total Operating Expenses + Return on Rate Base)

<b>541,355,651</b>	<b>276,583,514</b>	<b>66,903,384</b>	<b>197,868,754</b>
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Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**Schedule 4: Average System Cost**

Total Production and Transmission Costs	\$343,486,897	pg 301 5% of Total Load
Total Retail Load (MWH)	6,886,930	
Distribution Losses	344,347	
Total Retail Load plus Distribution Losses	7,231,277	
<b>Average System Cost before NLSL Adjustment</b>	<b>\$47.50</b>	
New Large Single Load(s) (MWH)	0	
Cost of Serving New Large Single Load(s)	\$0	
<b>Average System Cost after NLSL Adjustment</b>	<b>\$47.50</b>	
Contract System Costs	\$343,486,897	
Contract System Load	7,231,277	
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>	<b>Average System Cost</b>	<b>\$47.50</b>

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	917,137	917,137	0	0
Transmission	354	560-573	DIR-T	5,318,202	0	5,318,202	0
Distribution	354	580-598	DIR-D	16,264,250	0	0	16,264,250
Customer Accounts	354	901-905	DIR-D	2,375,311	0	0	2,375,311
Customer Service and Informational	354	907-910	DIR-D	3,194,906	0	0	3,194,906
Sales	354	911-916	DIR-D	563,034	0	0	563,034
Administrative & General	320	920-932	PTD	18,808,409	2,440,167	6,034,009	10,334,232
Other Labor							

<b>Total Labor</b>	<b>47,441,249</b>	<b>3,357,304</b>	<b>11,352,211</b>	<b>32,731,733</b>
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**Cash Working Capital Calculation:**

Total Production O&M	358,941,133	358,941,133	0	0
Total Transmission O&M	26,668,287	0	26,668,287	0
Total Distribution O&M	30,932,422	0	0	30,932,422
Total Customer and Sales O&M	14,858,770	0	0	14,858,770
Total Administrative and General O&M	54,273,437	5,305,682	15,114,514	33,853,241
Less Purchased Power and Fuel Costs	(313,375,208)	(313,375,208)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>172,298,841</b>	<b>50,871,607</b>	<b>41,782,801</b>	<b>79,644,433</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>21,537,355</b>	<b>6,358,951</b>	<b>5,222,850</b>	<b>9,955,554</b>
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<b>Allowable Functionalized Cash Working Capital</b>	<b>21,537,355</b>	<b>6,358,951</b>	<b>5,222,850</b>	<b>9,955,554</b>
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Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**Functionalization Ratio Schedules**

GP Production	Ratio Used	Total			
		Funct.	Production	Transmission	Distribution
Land and Land Rights	PTD	566,863	73,544	181,858	311,461
Structures and Improvements	PTD	8,466,065	1,098,371	2,716,036	4,651,658
Furniture and Equipment	LABOR	896,632	66,797	225,864	603,971
Transportation Equipment	TD	27,328,123	0	10,074,274	17,253,849
Stores Equipment	PTD	675,692	87,663	216,772	371,257
Tools and Garage Equipment	PTD	4,830,730	626,730	1,549,768	2,654,232
Laboratory Equipment	PTD	4,050,267	525,474	1,299,384	2,225,409
Power Operated Equipment	TD	2,644,669	0	974,934	1,669,735
Communication Equipment	PTD	19,034,499	2,469,500	6,106,542	10,458,457
Miscellaneous Equipment	DIR-D	204,081	26,477	65,472	112,132
TOTAL		68,697,621	4,974,556	23,410,903	40,312,162
<b>RATIO (GP)</b>		100%	7%	34%	59%

**PTD Production, Transmission, Distribution**

Steam Production	DIR-P	181,946,819	181,946,819	0	0
Nuclear Production	DIR-P	0	0	0	0
Hydraulic Production	DIR-P	0	0	0	0
Other Production	DIR-P	26,389,664	26,389,664	0	0
Other Items for PTD Ratio Calc.	DIR-P	0	0	0	0
<b>Total Production Plant</b>		208,336,483	208,336,483	0	0
Transmission Plant	DIR-T	515,171,301	0	515,171,301	0
Other Items for PTD Ratio Calc.	DIR-T	0	0	0	0
<b>Total Transmission Plant</b>	DIR-T	515,171,301	0	515,171,301	0
<b>Total Distribution Plant</b>	DIR-D	882,315,502	0	0	882,315,502
TOTAL		1,605,823,286	208,336,483	515,171,301	882,315,502
<b>RATIO (PTD = PLANT IN SERVICE)</b>		100%	13%	32%	55%

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**PTDG Production, Transmission, Distribution and General Plant**

PTD Total		1,605,823,286	208,336,483	515,171,301	882,315,502
Intangible Plant - Organization	PTD	19,995	2,594	6,415	10,986
Intangible Plant - Franchises and Consents	PTD	2,004	260	643	1,101
Intangible Plant - Franchises and Consents	PTD	1,193,478	154,840	382,885	655,753
Other Items for PTDG Ratio Calc.		0	0	0	0
GP Total		68,697,621	4,974,556	23,410,903	40,312,162
TOTAL		1,675,736,384	213,468,733	538,972,147	923,295,504
<b>RATIO (PTDG = GROSS PLANT)</b>		100%	13%	32%	55%

**TD Transmission, Distribution**

Total Transmission Plant	DIR-T	515,171,301	0	515,171,301	0
Total Distribution Plant	DIR-D	882,315,502	0	0	882,315,502
TOTAL		1,397,486,803	0	515,171,301	882,315,502
<b>RATIO (TD)</b>		100%	0%	37%	63%

**TDG Transmission, Distribution and General Plant**

Total Transmission Plant	DIR-T	515,171,301	0	515,171,301	0
Total Distribution Plant	DIR-D	882,315,502	0	0	882,315,502
Other T&D Only Items for TDG Calc.		0	0	0	0
Intangible Plant - Organization T and D Only	PTD	17,401	0	6,415	10,986
Intangible Plant - Franchises and Consents T and D Only	PTD	1,744	0	643	1,101
Intangible Plant - Miscellaneous T and D Only	PTD	1,038,638	0	382,885	655,753
General Plant Total 389-399(T&D Only)		63,723,065	0	23,410,903	40,312,162
TOTAL		1,462,267,651	0	538,972,147	923,295,504
<b>RATIO (TDG)</b>		100%	0%	37%	63%

**GPM Maintenance of General Plant**

Structures and Improvements	PTD	8,466,065	1,098,371	2,716,036	4,651,658
Furniture and Equipment	LABOR	896,632	66,797	225,864	603,971
Communication Equipment	PTD	19,034,499	2,469,500	6,106,542	10,458,457
Miscellaneous Equipment	DIR-D	204,081	26,477	65,472	112,132
Other Items for GPM Calc.		0	0	0	0
Other Items for GPM Calc.		0	0	0	0
TOTAL		28,601,277	3,661,145	9,113,914	15,826,218
<b>RATIO (GPM)</b>		100%	13%	32%	55%

Table 7.3.4 NorthWestern 2005  
Average System Cost COOKBOOK

**LABOR Labor Ratios**

Production	DIR-P	917,137	917,137	0	0
Transmission	DIR-T	5,318,202	0	5,318,202	0
Distribution	DIR-D	16,264,250	0	0	16,264,250
Customer Accounts	DIR-D	3,194,906	0	0	3,194,906
Customer Service and Informational	DIR-D	563,034	0	0	563,034
Sales	DIR-D	18,808,409	2,440,167	6,034,009	10,334,232
Administrative & General	PTD	0	0	0	0
Other Labor		45,065,938	3,357,304	11,352,211	30,356,422
TOTAL		100%	7%	25%	67%

**RATIO (LABOR)**

**Functionalization Ratios / DataTable**

**Conservation Functionalization**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

DIR-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	7%	34%	59%
GPM	13%	32%	55%
LABOR	7%	25%	67%
PTD	13%	32%	55%
PTDG	13%	32%	55%
TD	0%	37%	63%
TDG	0%	37%	63%

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

		Utility: <b>NorthWestern</b>							
		End of Year/Period of Report		<b>2006</b>					
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other		
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>									
<b>Intangible Plant:</b>									
Intangible Plant - Organization	204-207	301	PTD	19,995	2,537	6,411	11,047		
Intangible Plant - Franchises and Consents	204-207	302	PTD	2,004	254	643	1,107		
Intangible Plant - Miscellaneous	204-207	303	PTD	1,410,202	178,914	452,183	779,105		
<b>Total Intangible Plant</b>				1,432,201	181,705	459,237	791,259		
<b>Production Plant:</b>									
Steam Production	204-207	310-316	DIR-P	188,348,734	188,348,734	0	0		
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0		
Hydraulic Production	204-207	330-336	DIR-P	0	0	0	0		
Other Production	204-207	340-346	DIR-P	26,796,887	26,796,887	0	0		
<b>Total Production Plant</b>				215,145,621	215,145,621	0	0		
<b>Transmission Plant:</b>									
Transmission Plant	204-207	350-359	DIR-T	543,752,964	0	543,752,964	0		
<b>Total Transmission Plant</b>				543,752,964	0	543,752,964	0		
<b>Distribution Plant:</b>									
Distribution Plant	204-207	360-373	DIR-D	936,878,605	0	0	936,878,605		
<b>Total Distribution Plant</b>			DIR-D	936,878,605	0	0	936,878,605		
<b>General Plant:</b>									
		389-399							
Land and Land Rights	204-207	389	PTD	566,067	71,818	181,510	312,739		
Structures and Improvements	204-207	390	PTD	8,514,737	1,080,277	2,730,261	4,704,200		
Furniture and Equipment	204-207	391	LABOR	1,095,073	111,915	425,797	557,361		
Transportation Equipment	204-207	392	TD	31,247,168	0	11,475,333	19,771,835		
Stores Equipment	204-207	393	PTD	666,276	84,531	213,642	368,102		
Tools and Garage Equipment	204-207	394	PTD	4,765,539	604,611	1,528,076	2,632,853		
Laboratory Equipment	204-207	395	PTD	3,785,617	480,287	1,213,863	2,091,468		
Power Operated Equipment	204-207	396	TD	2,593,205	0	952,339	1,640,866		
Communication Equipment	204-207	397	PTD	19,660,202	2,494,317	6,304,067	10,861,818		
Miscellaneous Equipment	204-207	398	PTD	198,345	25,164	63,600	109,581		
<b>Total General Plant</b>				73,092,229	4,952,920	25,088,486	43,050,823		
<b>Total Electric Plant In-Service</b>				1,770,301,620	220,280,246	569,300,687	980,720,687		
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>									

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**LESS:**

**Depreciation Reserve**

Steam (Production) Plant	219	108	DIR-P	119,854,910	119,854,910	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	17,782,285	17,782,285	0	0
Transmission Plant	219	108	DIR-T	219,855,545	0	219,855,545	0
Distribution Plant	219	108	DIR-D	405,301,716	0	0	405,301,716
General Plant	219	108	GP	38,971,696	2,640,824	13,376,810	22,954,062
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreci	200-201	108	PTDG	52,939,484	6,587,308	17,024,491	29,327,684
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Otl	200-201	108	PTD	8,933,751	1,133,437	2,864,618	4,935,696
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	2,821,543	2,821,543	0	0

**Amortization Reserve**

**Total Depreciation and Amortization**

866,460,930 150,820,307 253,121,464 462,519,159

**Total Net Plant**

903,840,690 69,459,939 316,179,223 518,201,528

(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

**Assets and Other Debits (Comparative Balance Sheet)**

<b>Cash Working Capital</b>			<b>Formula</b>	21,758,488	6,876,923	5,273,779	9,607,786
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	0	0	0	0
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	187,248,165	23,756,436	60,041,346	103,450,383
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	1,182,121	0	0	1,182,121
Acquisition Adjustments (Electric)	200-201	114	DIR-P	3,106,285	3,106,285	0	0
<b>Total</b>				<b>191,536,571</b>	<b>26,862,721</b>	<b>60,041,346</b>	<b>104,632,504</b>

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

<b>OTHER PROPERTY AND INVESTMENTS</b>								
Other Investment	110-111	124	DIR-D	1,541,359	0	0	1,541,359	
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0	
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0	
<b>Total</b>				<b>1,541,359</b>	<b>0</b>	<b>0</b>	<b>1,541,359</b>	
<b>CURRENT AND ACCRUED ASSETS</b>								
Fuel Stock	110-111	151	DIR-P	3,313,948	3,313,948	0	0	
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0	
Plant Materials and Operating Supplies	110-111	154	PTD	17,902,740	2,271,346	5,740,535	9,890,860	
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0	
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0	
Prepayments (165)	110-111	165	PTD	9,964,222	1,264,175	3,195,040	5,505,008	
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0	
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0	
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0	
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0	
<b>Total</b>				<b>31,180,910</b>	<b>6,849,468</b>	<b>8,935,574</b>	<b>15,395,867</b>	
<b>DEFERRED DEBITS</b>								
Unamortized Debt Expenses (181)	110-111	181	PTDG	17,255,590	2,147,129	5,549,122	9,559,339	
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0	
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0	
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	148,502,899	14,168,628	50,728,246	83,606,024	
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	0	0	0	0	
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0	
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0	
Clearing Accounts (184)	110-111	184	DIR-D	43,321	0	0	43,321	
Temporary Facilities (185)	110-111	185	PTDG	78	10	25	43	
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	21,279,929	2,696,816	6,793,172	11,789,942	
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0	
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0	
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	4,637,192	577,010	1,491,247	2,568,935	
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	45,646,258	0	0	45,646,258	
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	5,612,870	5,612,870	0	0	
<b>Total</b>				<b>242,978,137</b>	<b>25,202,463</b>	<b>64,561,811</b>	<b>153,213,863</b>	
<b>Total Assets and Other Debits</b>				<b>488,995,465</b>	<b>65,791,575</b>	<b>138,812,511</b>	<b>284,391,379</b>	

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**LESS:**

**Liabilities and Other Credits (Comparative Balance Sheet)**

<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	4,331,833	4,331,833	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>4,331,833</b>	<b>4,331,833</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	33,501,677	0	0	33,501,677
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	4,028,288	0	0	4,028,288
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	87,874,078	9,327,351	33,119,321	45,427,406
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	26,296,808	9,046,110	(38,795)	17,289,493
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	0	0	0	0
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	109,939,850	0	0	109,939,850
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	50,367,990	0	0	50,367,990
<b>Total</b>				<b>312,008,691</b>	<b>18,373,461</b>	<b>33,080,525</b>	<b>260,554,704</b>

<b>Total Liabilities and Other Credits</b>	<b>316,340,524</b>	<b>22,705,294</b>	<b>33,080,525</b>	<b>260,554,704</b>
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<b>Total Rate Base</b>	<b>1,076,495,631</b>	<b>112,546,220</b>	<b>421,911,208</b>	<b>542,038,203</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$671,920,000</b>
Interest for Year	257	<b>40,115,031</b>
<b>Rate of Return</b>		<b>5.97%</b>



Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**Schedule 3: Expenses**

**Power Production Expenses:**

<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	40,915,857	40,915,857	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	31,259,473	31,259,473	0	0
Steam - Maintenance	320-323	510-514	DIR-P	9,677,358	9,677,358	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	0	0	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	0	0	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	677,351	677,351	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	891,149	891,149	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	264,619	264,619	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	294,656,365	294,656,365	0	0
System Control and Load Dispatching	320-323	556	DIR-P	148,106	148,106	0	0
Other Expenses	320-323	557	DIR-P	7,225,043	7,225,043	0	0
BPA REP Reversal			DIR-P	0	0	0	0
<b>Total Production Expense</b>				<b>385,715,321</b>	<b>385,715,321</b>	<b>0</b>	<b>0</b>

**Transmission Expenses:**

Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	8,607,517	0	8,607,517	0
Total Operations less Wheeling	320-323	560-567	DIR-T	9,257,080	0	9,257,080	0
Total Maintenance	320-323	568-573	DIR-T	5,961,442	0	5,961,442	0
<b>Total Transmission Expense</b>				<b>23,826,039</b>	<b>0</b>	<b>23,826,039</b>	<b>0</b>

**Distribution Expense:**

Total Operations	320-323	580-589	DIR-D	16,984,442	0	0	16,984,442
Total Maintenance	320-323	590-598	DIR-D	16,109,963	0	0	16,109,963
<b>Total Distribution Expense</b>				<b>33,094,405</b>	<b>0</b>	<b>0</b>	<b>33,094,405</b>

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**Customer and Sales Expenses:**

Total Customer Accounts	320-323	901-905	DIR-D	9,985,985	0	0	9,985,985
Total Customer Service and Information	320-323	907-910	DIR-D	5,082,314	0	0	5,082,314
Total Sales	320-323	911-916	DIR-D	1,192,580	0	0	1,192,580
<b>Total Customer and Sales Expenses</b>				<b>16,260,879</b>	<b>0</b>	<b>0</b>	<b>16,260,879</b>

**Administration and General Expense:**

**Operation**

Administration and General Salaries	320-323	920	LABOR	17,714,779	1,810,431	6,888,032	9,016,317
Office Supplies & Expenses	320-323	921	LABOR	6,826,346	697,645	2,654,286	3,474,415
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(5,321,582)	(675,157)	(1,706,372)	(2,940,054)
Outside Services Employed	320-323	923	PTD	6,078,493	771,187	1,949,076	3,358,230
Property Insurance	320-323	924	PTDG	1,093,434	136,057	351,631	605,746
Injuries and Damages	320-323	925	LABOR	3,737,117	381,929	1,453,102	1,902,086
Employee Pensions & Benefits	320-323	926	LABOR	4,802,385	490,798	1,867,310	2,444,277
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	1,178,687	0	0	1,178,687
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	27,499	0	0	27,499
Miscellaneous General Expenses	320-323	930.2	PTD	11,266,499	1,429,396	3,612,616	6,224,486
Rents	320-323	931	PTD	1,490,389	189,088	477,895	823,406

**Maintenance**

Maintenance of General Plant	320-323	935	GPM	2,526,788	318,260	816,619	1,391,908
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<b>Total Administration and General Expenses</b>				<b>51,420,834</b>	<b>5,549,635</b>	<b>18,364,195</b>	<b>27,507,004</b>
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<b>Total Operations and Maintenance</b>				<b>510,317,478</b>	<b>391,264,956</b>	<b>42,190,234</b>	<b>76,862,288</b>
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(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**Depreciation and Amortization:**

Intangible Plant	336	403	PTD	70,428	8,935	22,583	38,910
Steam Production Plant	336	403	DIR-P	5,471,963	5,471,963	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	882,723	882,723	0	0
Transmission Plant	336	403	DIR-T	15,134,874	0	15,134,874	0
Distribution Plant	336	403	DIR-D	33,564,450	0	0	33,564,450
General Plant	336	403	GP	3,733,610	252,999	1,281,540	2,199,071
Common Plant - Electric	336	404	PTD	5,771,460	732,233	1,850,625	3,188,601
<b>Total Depreciation and Amortization</b>				<b>64,629,508</b>	<b>7,348,854</b>	<b>18,289,622</b>	<b>38,991,032</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	6,913,975	710,729	2,704,067	3,499,179
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**STATE**

Washington	262	-					
Idaho	262	-					
Montana	262	-		81,783,720	8,549,601	22,095,915	51,138,205
Oregon	262	-					
California	262	-					
Other States	262	-					
Total State	262	See Tab	DIRECT	81,783,720	8,549,601	22,095,915	51,138,205

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

				88,697,695	9,260,330	24,799,981	54,637,384
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(Total Federal, State and County/Municipal Taxes)

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**Schedule 3B Items: Other Included Items**

**Other Included Items:**

(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0

<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**Sale for Resale:**

Sales for Resale	300	447	DIR-P	105,792,580	105,792,580	0	0
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<b>Total Sales for Resale</b>				<b>105,792,580</b>	<b>105,792,580</b>	<b>0</b>	<b>0</b>
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**Other Revenues:**

Forfeited Discounts	300	450	DIR-D	452,033	0	0	452,033
Miscellaneous Service Revenues	300	451	DIR-D	127,075	0	0	127,075
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	5,931,263	0	2,178,220	3,753,043
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	(28,741,998)	(3,576,393)	(9,242,967)	(15,922,638)
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	42,071,119	0	42,071,119	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0

<b>Total Other Revenues</b>				<b>19,839,492</b>	<b>(3,576,393)</b>	<b>35,006,373</b>	<b>(11,590,487)</b>
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**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

<b>125,632,072</b>	<b>102,216,187</b>	<b>35,006,373</b>	<b>(11,590,487)</b>
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**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

<b>538,012,609</b>	<b>305,657,952</b>	<b>50,273,465</b>	<b>182,081,191</b>
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**Return on Rate Base**

(Total Rate Base \* Rate of Return)

<b>64,269,043</b>	<b>6,719,245</b>	<b>25,188,983</b>	<b>32,360,816</b>
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**Total Cost**

(Total Operating Expenses + Return on Rate Base)

<b>602,281,652</b>	<b>312,377,197</b>	<b>75,462,448</b>	<b>214,442,007</b>
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Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**Schedule 4: Average System Cost**

Total Production and Transmission Costs	\$387,839,645	<b>pg 301</b> <b>5% of Total Load</b>
Total Retail Load (MWH)	7,019,031	
Distribution Losses	350,952	
Total Retail Load plus Distribution Losses	7,369,983	
<b>Average System Cost before NLSL Adjustment</b>	<b>\$52.62</b>	
New Large Single Load(s) (MWH)	0	
Cost of Serving New Large Single Load(s)	\$0	
<b>Average System Cost after NLSL Adjustment</b>	<b>\$52.62</b>	
Contract System Costs	\$387,839,645	
Contract System Load	7,369,983	
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>	<b>Average System Cost</b>	<b>\$52.62</b>

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	957,183	957,183	0	0
Transmission	354	560-573	DIR-T	6,542,547	0	6,542,547	0
Distribution	354	580-598	DIR-D	16,813,767	0	0	16,813,767
Customer Accounts	354	901-905	DIR-D	2,867,056	0	0	2,867,056
Customer Service and Informational	354	907-910	DIR-D	3,257,767	0	0	3,257,767
Sales	354	911-916	DIR-D	62,908	0	0	62,908
Administrative & General	320	920-932	PTD	17,900,894	2,271,111	5,739,943	9,889,840
Other Labor							

<b>Total Labor</b>	<b>48,402,122</b>	<b>3,228,294</b>	<b>12,282,490</b>	<b>32,891,338</b>
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**Cash Working Capital Calculation:**

Total Production O&M	385,715,321	385,715,321	0	0
Total Transmission O&M	23,826,039	0	23,826,039	0
Total Distribution O&M	33,094,405	0	0	33,094,405
Total Customer and Sales O&M	16,260,879	0	0	16,260,879
Total Administrative and General O&M	51,420,834	5,549,635	18,364,195	27,507,004
Less Purchased Power and Fuel Costs	(336,249,573)	(336,249,573)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>174,067,905</b>	<b>55,015,383</b>	<b>42,190,234</b>	<b>76,862,288</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>21,758,488</b>	<b>6,876,923</b>	<b>5,273,779</b>	<b>9,607,786</b>
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<b>Allowable Functionalized Cash Working Capital</b>	<b>21,758,488</b>	<b>6,876,923</b>	<b>5,273,779</b>	<b>9,607,786</b>
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Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**Functionalization Ratio Schedules**

GP Production	Ratio Used	Total			
		Funct.	Production	Transmission	Distribution
Land and Land Rights	PTD	566,067	71,818	181,510	312,739
Structures and Improvements	PTD	8,514,737	1,080,277	2,730,261	4,704,200
Furniture and Equipment	LABOR	1,095,073	111,915	425,797	557,361
Transportation Equipment	TD	31,247,168	0	11,475,333	19,771,835
Stores Equipment	PTD	666,276	84,531	213,642	368,102
Tools and Garage Equipment	PTD	4,765,539	604,611	1,528,076	2,632,853
Laboratory Equipment	PTD	3,785,617	480,287	1,213,863	2,091,468
Power Operated Equipment	TD	2,593,205	0	952,339	1,640,866
Communication Equipment	PTD	19,660,202	2,494,317	6,304,067	10,861,818
Miscellaneous Equipment	DIR-D	198,345	25,164	63,600	109,581
<b>TOTAL</b>		73,092,229	4,952,920	25,088,486	43,050,823
<b>RATIO (GP)</b>		100%	7%	34%	59%

**PTD Production, Transmission, Distribution**

Steam Production	DIR-P	188,348,734	188,348,734	0	0
Nuclear Production	DIR-P	0	0	0	0
Hydraulic Production	DIR-P	0	0	0	0
Other Production	DIR-P	26,796,887	26,796,887	0	0
Other Items for PTD Ratio Calc.	DIR-P	0	0	0	0
<b>Total Production Plant</b>		215,145,621	215,145,621	0	0
Transmission Plant	DIR-T	543,752,964	0	543,752,964	0
Other Items for PTD Ratio Calc.	DIR-T	0	0	0	0
<b>Total Transmission Plant</b>	DIR-T	543,752,964	0	543,752,964	0
<b>Total Distribution Plant</b>	DIR-D	936,878,605	0	0	936,878,605
<b>TOTAL</b>		1,695,777,190	215,145,621	543,752,964	936,878,605
<b>RATIO (PTD = PLANT IN SERVICE)</b>		100%	13%	32%	55%

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**PTDG Production, Transmission, Distribution and General Plant**

PTD Total		1,695,777,190	215,145,621	543,752,964	936,878,605
Intangible Plant - Organization	PTD	19,995	2,537	6,411	11,047
Intangible Plant - Franchises and Consents	PTD	2,004	254	643	1,107
Intangible Plant - Franchises and Consents	PTD	1,410,202	178,914	452,183	779,105
Other Items for PTDG Ratio Calc.		0	0	0	0
GP Total		73,092,229	4,952,920	25,088,486	43,050,823
<b>TOTAL</b>		<b>1,770,301,620</b>	<b>220,280,246</b>	<b>569,300,687</b>	<b>980,720,687</b>
<b>RATIO (PTDG = GROSS PLANT)</b>		<b>100%</b>	<b>12%</b>	<b>32%</b>	<b>55%</b>

**TD Transmission, Distribution**

Total Transmission Plant	DIR-T	543,752,964	0	543,752,964	0
Total Distribution Plant	DIR-D	936,878,605	0	0	936,878,605
<b>TOTAL</b>		<b>1,480,631,569</b>	<b>0</b>	<b>543,752,964</b>	<b>936,878,605</b>
<b>RATIO (TD)</b>		<b>100%</b>	<b>0%</b>	<b>37%</b>	<b>63%</b>

**TDG Transmission, Distribution and General Plant**

Total Transmission Plant	DIR-T	543,752,964	0	543,752,964	0
Total Distribution Plant	DIR-D	936,878,605	0	0	936,878,605
Other T&D Only Items for TDG Calc.		0	0	0	0
Intangible Plant - Organization T and D Only	PTD	17,458	0	6,411	11,047
Intangible Plant - Franchises and Consents T and D Only	PTD	1,750	0	643	1,107
Intangible Plant - Miscellaneous T and D Only	PTD	1,231,288	0	452,183	779,105
General Plant Total 389-399(T&D Only)		68,139,309	0	25,088,486	43,050,823
<b>TOTAL</b>		<b>1,550,021,374</b>	<b>0</b>	<b>569,300,687</b>	<b>980,720,687</b>
<b>RATIO (TDG)</b>		<b>100%</b>	<b>0%</b>	<b>37%</b>	<b>63%</b>

**GPM Maintenance of General Plant**

Structures and Improvements	PTD	8,514,737	1,080,277	2,730,261	4,704,200
Furniture and Equipment	LABOR	1,095,073	111,915	425,797	557,361
Communication Equipment	PTD	19,660,202	2,494,317	6,304,067	10,861,818
Miscellaneous Equipment	DIR-D	198,345	25,164	63,600	109,581
Other Items for GPM Calc.		0	0	0	0
Other Items for GPM Calc.		0	0	0	0
<b>TOTAL</b>		<b>29,468,357</b>	<b>3,711,673</b>	<b>9,523,724</b>	<b>16,232,960</b>
<b>RATIO (GPM)</b>		<b>100%</b>	<b>13%</b>	<b>32%</b>	<b>55%</b>

Table 7.3.5 NorthWestern 2006  
Average System Cost COOKBOOK

**LABOR Labor Ratios**

Production	DIR-P	957,183	957,183	0	0
Transmission	DIR-T	6,542,547	0	6,542,547	0
Distribution	DIR-D	2,867,056	0	0	2,867,056
Customer Accounts	DIR-D	3,257,767	0	0	3,257,767
Customer Service and Informational	DIR-D	62,908	0	0	62,908
Sales	DIR-D	17,900,894	2,271,111	5,739,943	9,889,840
Administrative & General	PTD	0	0	0	0
Other Labor		31,588,355	3,228,294	12,282,490	16,077,571
<b>TOTAL</b>		<b>100%</b>	<b>10%</b>	<b>39%</b>	<b>51%</b>
<b>RATIO (LABOR)</b>					

**Functionalization Ratios / DataTable**

Conservation Functionalization

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	7%	34%	59%
GPM	13%	32%	55%
LABOR	10%	39%	51%
PTD	13%	32%	55%
PTDG	12%	32%	55%
TD	0%	37%	63%
TDG	0%	37%	63%



Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	Utility:	PacifiCorp - PNW Total		(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	2002	(3) Funct. Method			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	10,554,768	4,666,923	2,179,418	3,708,427
Intangible Plant - Franchises and Consents	205-207	302	PTD	6,535,642	2,890,383	1,358,410	2,286,849
Intangible Plant - Miscellaneous	205-207	303	PTD	182,718,547	80,704,592	35,833,321	66,180,634
<b>Total Intangible Plant</b>			PTD	<b>199,808,957</b>	<b>88,261,898</b>	<b>39,371,149</b>	<b>72,175,910</b>
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	1,785,431,340	1,785,431,340	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	270,001,362	270,001,362	0	0
Other Production	205-207	340-346	DIR-P	126,506,777	126,506,777	0	0
<b>Total Production Plant</b>				<b>2,181,939,478</b>	<b>2,181,939,478</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	1,015,395,292	0	1,015,395,292	0
<b>Total Transmission Plant</b>				<b>1,015,395,292</b>	<b>0</b>	<b>1,015,395,292</b>	<b>0</b>
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	1,739,593,813	0	0	1,739,593,813
<b>Total Distribution Plant</b>				<b>1,739,593,813</b>	<b>0</b>	<b>0</b>	<b>1,739,593,813</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	6,023,405	2,684,853	1,248,191	2,090,361
Structures and Improvements	205-207	390	PTD	81,166,897	36,017,982	15,842,522	29,306,393
Furniture and Equipment	205-207	391	LABOR	64,479,488	31,777,578	5,933,519	26,768,391
Transportation Equipment	205-207	392	TD	27,562,588	0	10,483,322	17,079,267
Stores Equipment	205-207	393	PTD	7,633,367	3,355,952	1,887,075	2,390,341
Tools and Garage Equipment	205-207	394	PTD	17,472,286	7,727,860	3,427,537	6,316,889
Laboratory Equipment	205-207	395	PTD	15,324,122	6,758,578	3,161,283	5,404,261
Power Operated Equipment	205-207	396	TD	37,019,369	0	13,081,986	23,937,383
Communication Equipment	205-207	397	PTD	106,002,952	46,800,472	21,348,559	37,853,920
Miscellaneous Equipment	205-207	398	PTD	2,210,565	977,975	466,375	766,215
Mining Plant			DIR-P	102,251,350	102,251,350	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				<b>467,146,389</b>	<b>238,352,600</b>	<b>76,880,367</b>	<b>151,913,422</b>
<b>Total Electric Plant In-Service</b>				<b>5,603,883,930</b>	<b>2,508,553,976</b>	<b>1,131,646,808</b>	<b>1,963,683,145</b>
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	939,736,981	939,736,981	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	97,777,952	97,777,952	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	16,929,908	16,929,908	0	0
Transmission Plant	219	108	DIR-T	393,370,362	0	393,370,362	0
Distribution Plant	219	108	DIR-D	695,432,335	0	0	695,432,335
General Plant	219	108	GP	188,863,446	96,635,216	31,226,001	61,002,230
Amort. of Intangible			PTD	48,258,558	21,316,204	9,891,510	17,050,844
Mining Plant Depr.			DIR-P	61,729,538	61,729,538	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	26,925,717	26,925,717	0	0
Amort of Plant held for fut. Use			DIR-D	75,981	0	0	75,981
Capital Lease Common			PTD	6,532,898	2,889,035	1,374,414	2,269,448
Hydro related	200-201	108	DIR-P	37,119	37,119	0	0
Leasehold Improvements	200-201	108	PTD	188,236	83,277	39,713	65,245
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				2,475,859,030	1,264,060,947	435,901,999	775,896,083
<b>Total Net Plant</b>				3,128,024,900	1,244,493,029	695,744,809	1,187,787,062
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
Cash Working Capital			Formula	50,919,850	24,878,625	7,294,820	18,746,405
<b>UTILITY PLANT</b>							
<b>Property Under Capital Leases</b>							
(Utility Plant) Held For Future Use	200-201		PTD	14,150,755	6,213,277	2,848,127	5,089,351
(Utility Plant) Completed Construction - Not Classified	200-201	105	PTD	388,127	171,612	80,054	136,461
(Utility Plant) In Service (Classified) COMMON	200-201	106	PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5		0	0	0	0
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	142,802,017	0	0	142,802,017
Acquisition Adjustments	200-201		DIR-P	73,011,090	73,011,090	0	0
<b>Total Other Utility Plant</b>				230,351,989	79,395,979	2,928,181	148,027,829

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	36,650,803	0	0	36,650,803
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>36,650,803</b>	<b>0</b>	<b>0</b>	<b>36,650,803</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	29,614,879	29,614,879	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	37,658,836	16,641,935	7,750,090	13,266,811
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	11,620,221	5,133,680	2,427,948	4,058,594
Derivative Instrument Assets (175)	110-111	175	DIR-P	87,251,152	87,251,152	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>166,145,088</b>	<b>138,641,646</b>	<b>10,178,037</b>	<b>17,325,404</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	16,525,622	7,397,190	3,393,680	5,734,753
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	11,044,782	11,044,782	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	642,358,881	370,718,171	(4,760,570)	276,401,279
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	2,009,352	0	0	2,009,352
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	(164,370)	0	0	(164,370)
Temporary Facilities (185)	110-111	185	PTDG	72,454	32,482	14,834	25,138
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	57,765,293	31,740,248	10,086,929	15,938,116
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	16,446,530	7,361,786	3,377,437	5,707,306
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	15,300,902	0	0	15,300,902
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>761,359,445</b>	<b>428,294,660</b>	<b>12,112,309</b>	<b>320,952,476</b>
<b>Total Assets and Other Debits</b>				<b>1,245,427,174</b>	<b>671,210,909</b>	<b>32,513,348</b>	<b>541,702,917</b>

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	314,239,201	314,239,201	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>314,239,201</b>	<b>314,239,201</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	2,446,071	0	0	2,446,071
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	26,941,547	17,621,032	3,532,307	5,788,208
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	64,977,361	20,219,254	8,642,699	36,115,408
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	173,913	77,840	35,009	61,064
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	591,055,183	0	0	591,055,183
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>685,594,075</b>	<b>37,918,126</b>	<b>12,210,015</b>	<b>635,465,933</b>
<b>Total Liabilities and Other Credits</b>				<b>999,833,276</b>	<b>352,157,327</b>	<b>12,210,015</b>	<b>635,465,933</b>
<b>Total Rate Base</b>				<b>3,373,618,798</b>	<b>1,563,546,611</b>	<b>716,048,142</b>	<b>1,094,024,045</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257				3,895,711,464		
Interest for Year	257				252,443,726		
<b>Rate of Return</b>					<b>6.48%</b>		

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	177,486,829	177,486,829	0	0
Steam - Operation	320-323	500-509	DIR-P	37,047,612	37,047,612	0	0
Steam - Maintenance	320-323	510-514	DIR-P	60,516,855	60,516,855	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	9,115,825	9,115,825	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	4,420,670	4,420,670	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	25,785,352	25,785,352	0	0
Other Power - Operations	320-323	546-550	DIR-P	8,347,722	8,347,722	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	18,880	18,880	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	396,369,428	396,369,428	0	0
System Control and Load Dispatching	320-323	556	DIR-P	51,262	51,262	0	0
Other Expenses	320-323	557	DIR-P	18,581,437	18,581,437	0	0
REP Benefit Addition to Purchased Power			DIR-P	115,826,527	115,826,527	0	0
Oregon Public Benefits Charge			DIR-C	10,027,100	7,018,970	0	3,008,130
<b>Total Production Expense</b>				<b>863,595,501</b>	<b>860,587,371</b>	<b>0</b>	<b>3,008,130</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	33,682,677	0	33,682,677	0
Total Operations less Wheeling	320-323	560-567	DIR-T	5,236,028	0	5,236,028	0
Total Maintenance	320-323	568-573	DIR-T	5,371,073	0	5,371,073	0
<b>Total Transmission Expense</b>				<b>44,289,778</b>	<b>0</b>	<b>44,289,778</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	18,596,450	0	0	18,596,450
Total Maintenance	320-323	590-598	DIR-D	36,832,412	0	0	36,832,412
<b>Total Distribution Expense</b>				<b>55,428,862</b>	<b>0</b>	<b>0</b>	<b>55,428,862</b>

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	37,489,711	0	0	37,489,711
Total Customer Service and Information	320-323	907-910	DIR-D	4,038,944	0	0	4,038,944
Total Sales	320-323	911-916	DIR-D	228,825	0	0	228,825
<b>Total Customer and Sales Expenses</b>				<b>41,757,479</b>	<b>0</b>	<b>0</b>	<b>41,757,479</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	55,538,238	27,380,427	4,934,429	23,223,382
Office Supplies & Expenses	320-323	921	LABOR	10,807,037	5,327,884	960,177	4,518,976
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(16,433,881)	(7,263,309)	(3,368,506)	(5,802,066)
Outside Services Employed	320-323	923	PTD	20,195,267	8,925,735	4,139,490	7,130,042
Property Insurance	320-323	924	PTDG	8,778,720	3,929,632	1,769,947	3,079,142
Injuries and Damages	320-323	925	LABOR	9,652,387	4,758,640	857,590	4,036,157
Employee Pensions & Benefits	320-323	926	LABOR	300	148	27	125
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,937,407	0	0	3,937,407
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(7,197,061)	(3,221,632)	(1,451,056)	(2,524,374)
General Advertising Expenses	320-323	930.1	DIR-D	869,144	0	0	869,144
Miscellaneous General Expenses	320-323	930.2	PTD	23,121,068	10,218,856	4,739,201	8,163,011
Rents	320-323	931	PTD	887,780	392,374	181,971	313,435
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	7,598,911	3,461,011	1,305,516	2,832,385
<b>Total Administration and General Expenses</b>				<b>117,755,317</b>	<b>53,909,766</b>	<b>14,068,785</b>	<b>49,776,766</b>
<b>Total Operations and Maintenance</b>				<b>1,122,826,937</b>	<b>914,497,136</b>	<b>58,358,563</b>	<b>149,971,237</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	21,198,033	9,368,462	4,344,052	7,485,519
Steam Production Plant	336	403	DIR-P	52,751,483	52,751,483	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,648,090	5,648,090	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	2,178,408	2,178,408	0	0
Transmission Plant	336	403	DIR-T	19,898,641	0	19,898,641	0
Distribution Plant	336	403	DIR-D	68,645,462	0	0	68,645,462
General Plant	336	403	GP	22,382,790	11,419,901	3,683,427	7,279,462
<b>Total Depreciation and Amortization</b>				<b>192,702,907</b>	<b>81,366,345</b>	<b>27,926,119</b>	<b>83,410,443</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	63,581,811	7,455,729	1,343,652	54,782,431
Total Arizona			Direct	1,054,886	1,029,098	0	25,788
Total California			Direct	0	0	0	0
Total Colorado			Direct	1,049,443	1,050,639	0	(1,195)
Total Idaho			Direct	3,463,120	1,290,204	791,773	1,381,143
Total Montana			Direct	1,052,832	987,598	0	65,233
Total Nevada			Direct	0	0	0	0
Total New Mexico			Direct	3,298	1,478	668	1,152
Total Oregon			Direct	42,129,681	7,788,586	3,122,217	31,218,878
Total Texas			Direct	0	0	0	0
Total Utah			Direct	0	0	0	0
Total Washington			Direct	11,436,276	1,900,488	824,474	8,711,314
Total Washington DC			Direct	276	136	25	115
Total Wyoming			Direct	3,800,747	1,160,126	527,658	2,112,963
Total Miscellaneous			Direct	266,104	0	0	266,104
<b>Total Taxes</b>				<b>127,838,475</b>	<b>22,664,082</b>	<b>6,610,466</b>	<b>98,563,927</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(241,291)	(108,174)	(49,401)	(83,716)
<b>Total Disposition of Plant</b>				<b>(241,291)</b>	<b>(108,174)</b>	<b>(49,401)</b>	<b>(83,716)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	425,514,527	425,514,527	0	0
<b>Total Sales from Resale</b>				<b>425,514,527</b>	<b>425,514,527</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	3,237,087	0	0	3,237,087
(451) Miscellaneous Service Revenues	300	451	DIR-D	2,056,093	0	0	2,056,093
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	6,191,050	0	2,315,853	3,875,197
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	26,166,128	11,730,616	5,357,114	9,078,398
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	23,783,995	0	23,783,995	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
				0			
<b>Total Other Revenues</b>				<b>61,434,353</b>	<b>11,730,616</b>	<b>31,456,962</b>	<b>18,246,775</b>
<b>Total Other Included Items</b>				<b>486,707,588</b>	<b>437,136,969</b>	<b>31,407,561</b>	<b>18,163,058</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>956,660,731</b>	<b>581,390,594</b>	<b>61,487,588</b>	<b>313,782,549</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>218,611,904</b>	<b>101,318,472</b>	<b>46,400,218</b>	<b>70,893,214</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,175,272,634</b>	<b>682,709,065</b>	<b>107,887,806</b>	<b>384,675,763</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							



Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$790,596,871		
<b>Total Retail Load (MWH)</b>					20,141,374		pg 301
<b>Distribution Losses</b>					1,007,069		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					21,148,443		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$37.38</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$37.38</b>		
<b>Contract System Costs</b>					\$790,596,871		
<b>Contract System Load</b>					21,148,443		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$37.38</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	113,412,705	113,412,705	0	0
Transmission	354	560-573	DIR-T	10,196,421	0	10,196,421	0
Distribution	354	580-598	DIR-D	61,193,119	0	0	61,193,119
Customer Account	354	901-905	DIR-D	34,603,724	0	0	34,603,724
Customer Service	354	907-910	DIR-D	2,041,403	0	0	2,041,403
Sales Expense	354	911-916	DIR-D	138,372	0	0	138,372
Admin. & General	320	920-932	PTD	81,729,430	36,121,379	16,809,576	28,798,474
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>303,315,174</b>	<b>149,534,084</b>	<b>27,005,997</b>	<b>126,775,092</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				863,595,501	860,587,371	0	3,008,130
Total Transmission O&M				44,289,778	0	44,289,778	0
Total Distribution O&M				55,428,862	0	0	55,428,862
Total Customer and Sales O&M				41,757,479	0	0	41,757,479
Total Administrative and General O&M				117,755,317	53,909,766	14,068,785	49,776,766
Less Purchased Power and Fuel Costs				(715,468,136)	(715,468,136)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>407,358,801</b>	<b>199,029,001</b>	<b>58,358,563</b>	<b>149,971,237</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>50,919,850</b>	<b>24,878,625</b>	<b>7,294,820</b>	<b>18,746,405</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>50,919,850</b>	<b>24,878,625</b>	<b>7,294,820</b>	<b>18,746,405</b>

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	6,023,405	2,684,853	1,248,191	2,090,361
Structures and Improvements			PTD	81,166,897	36,017,982	15,842,522	29,306,393
Furniture and Equipment			LABOR	64,479,488	31,777,578	5,933,519	26,768,391
Transportation Equipment			TD	27,562,588	0	10,483,322	17,079,267
Stores Equipment			PTD	7,633,367	3,355,952	1,887,075	2,390,341
Tools and Garage Equipment			PTD	17,472,286	7,727,860	3,427,537	6,316,889
Laboratory Equipment			PTD	15,324,122	6,758,578	3,161,283	5,404,261
Power Operated Equipment			TD	37,019,369	0	13,081,986	23,937,383
Communication Equipment			PTD	106,002,952	46,800,472	21,348,559	37,853,920
Miscellaneous Equipment			DIR-D	2,210,565	977,975	466,375	766,215
Mining Plant				102,251,350	102,251,350	0	0
Asset Retirement Costs for General Plant				0	0	0	0
TOTAL				467,146,389	238,352,600	76,880,367	151,913,422
<b>RATIO (GP)</b>				100%	51%	16%	33%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,785,431,340	1,785,431,340	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	270,001,362	270,001,362	0	0
Other Production			DIR-P	126,506,777	126,506,777	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				2,181,939,478	2,181,939,478	0	0
Transmission Plant			DIR-T	1,015,395,292	0	1,015,395,292	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	1,015,395,292	0	1,015,395,292	0
<b>Total Distribution Plant</b>			DIR-D	1,739,593,813	0	0	1,739,593,813
TOTAL				4,936,928,583	2,181,939,478	1,015,395,292	1,739,593,813
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	44%	21%	35%

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				4,936,928,583	2,181,939,478	1,015,395,292	1,739,593,813
Intangible Plant - Organization			PTD	10,554,768	4,666,923	2,179,418	3,708,427
Intangible Plant - Franchises and Consents			PTD	6,535,642	2,890,383	1,358,410	2,286,849
Intangible Plant - Franchises and Consents			PTD	182,718,547	80,704,592	35,833,321	66,180,634
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				467,146,389	238,352,600	76,880,367	151,913,422
TOTAL				5,603,883,930	2,508,553,976	1,131,646,808	1,963,683,145
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	45%	20%	35%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	1,015,395,292	0	1,015,395,292	0
Total Distribution Plant			DIR-D	1,739,593,813	0	0	1,739,593,813
TOTAL				2,754,989,105	0	1,015,395,292	1,739,593,813
<b>RATIO (TD)</b>				100%	0%	37%	63%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	1,015,395,292	0	1,015,395,292	0
Total Distribution Plant			DIR-D	1,739,593,813	0	0	1,739,593,813
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	5,887,845	0	2,179,418	3,708,427
Intangible Plant - Franchises and Consents T and D Only			PTD	3,645,259	0	1,358,410	2,286,849
Intangible Plant - Miscellaneous T and D Only			PTD	102,013,955	0	35,833,321	66,180,634
General Plant Total 389-399(T&D Only)				228,793,789	0	76,880,367	151,913,422
TOTAL				3,095,329,953	0	1,131,646,808	1,963,683,145
<b>RATIO (TDG)</b>				100%	0%	37%	63%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	81,166,897	36,017,982	15,842,522	29,306,393
Furniture and Equipment			LABOR	64,479,488	31,777,578	5,933,519	26,768,391
Communication Equipment			PTD	106,002,952	46,800,472	21,348,559	37,853,920
Miscellaneous Equipment			DIR-D	2,210,565	977,975	466,375	766,215
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				253,859,902	115,574,007	43,590,975	94,694,920
<b>RATIO (GPM)</b>				100%	46%	17%	37%

Table 7.4.1 PacifiCorp PNW Total 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	113,412,705	113,412,705	0	0
Transmission			DIR-T	10,196,421	0	10,196,421	0
Distribution			DIR-D	61,193,119	0	0	61,193,119
Customer Account			DIR-D	34,603,724	0	0	34,603,724
Customer Service			DIR-D	2,041,403	0	0	2,041,403
Sales Expense			DIR-D	138,372	0	0	138,372
Admin. & General			DIR-D	81,729,430	36,121,379	16,809,576	28,798,474
Other Labor			0	0	0	0	0
TOTAL				303,315,174	149,534,084	27,005,997	126,775,092
<b>RATIO (LABOR)</b>				100%	49%	9%	42%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	51%	16%	33%
GPM	46%	17%	37%
LABOR	49%	9%	42%
PTD	44%	21%	35%
PTDG	45%	20%	35%
TD	0%	37%	63%
TDG	0%	37%	63%

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	Utility:	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
			End of Year/Period of Report				
			<b>PacifiCorp - Idaho 2002</b>				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	1,556,636	683,839	441,488	431,309
Intangible Plant - Franchises and Consents	205-207	302	PTD	1,054,608	463,296	299,104	292,208
Intangible Plant - Miscellaneous	205-207	303	PTD	7,310,846	3,211,698	2,073,476	2,025,672
<b>Total Intangible Plant</b>			PTD	9,922,090	4,358,833	2,814,068	2,749,189
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	263,434,621	263,434,621	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	17,228,474	17,228,474	0	0
Other Production	205-207	340-346	DIR-P	23,883,276	23,883,276	0	0
<b>Total Production Plant</b>				304,546,370	304,546,370	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	196,615,544	0	196,615,544	0
<b>Total Transmission Plant</b>				196,615,544	0	196,615,544	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	192,082,500	0	0	192,082,500
<b>Total Distribution Plant</b>				192,082,500	0	0	192,082,500
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	755,552	331,918	214,287	209,347
Structures and Improvements	205-207	390	PTD	1,034,357	454,399	293,361	286,597
Furniture and Equipment	205-207	391	LABOR	17,063,826	8,400,233	1,877,672	6,785,922
Transportation Equipment	205-207	392	TD	6,137,139	0	3,104,355	3,032,783
Stores Equipment	205-207	393	PTD	4,626,761	2,032,563	1,312,226	1,281,972
Tools and Garage Equipment	205-207	394	PTD	621,407	272,988	176,241	172,178
Laboratory Equipment	205-207	395	PTD	2,372,387	1,042,203	672,848	657,335
Power Operated Equipment	205-207	396	TD	1,537,361	0	777,645	759,716
Communication Equipment	205-207	397	PTD	10,423,843	4,579,256	2,956,374	2,888,213
Miscellaneous Equipment	205-207	398	PTD	428,042	188,041	121,400	118,601
Mining Plant			DIR-P	16,720,302	16,720,302	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				61,720,977	34,021,905	11,506,408	16,192,664
<b>Total Electric Plant In-Service</b>				764,887,481	342,927,108	210,936,020	211,024,353
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	177,413,399	177,413,399	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	18,459,547	18,459,547	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	3,196,206	3,196,206	0	0
Transmission Plant	219	108	DIR-T	74,264,581	0	74,264,581	0
Distribution Plant	219	108	DIR-D	85,538,363	0	0	85,538,363
General Plant	219	108	GP	29,652,927	16,345,319	5,528,083	7,779,525
Amort. of Intangible			PTD	6,514,297	2,861,769	1,847,562	1,804,966
Mining Plant Depr.			DIR-P	11,952,967	11,952,967	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	5,083,319	5,083,319	0	0
Amort of Plant held for fut. Use			DIR-D	14,344	0	0	14,344
Capital Lease Common			PTD	1,233,349	541,817	349,798	341,733
Hydro related	200-201	108	DIR-P	7,008	7,008	0	0
Leasehold Improvements	200-201	108	PTD	36,449	16,012	10,338	10,099
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				413,366,756	235,877,364	82,000,361	95,489,031
<b>Total Net Plant</b>				351,520,725	107,049,744	128,935,659	115,535,323
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
Cash Working Capital			Formula	6,307,357	3,382,231	1,094,381	1,830,745
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	1,660,000	729,248	470,803	459,949
(Utility Plant) Held For Future Use	200-201	105	PTD	56,313	24,739	15,971	15,603
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	27,651,395	0	0	27,651,395
Acquisition Adjustments	200-201		DIR-P	13,783,799	13,783,799	0	0
<b>Total Other Utility Plant</b>				43,151,507	14,537,785	486,775	28,126,947

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	6,486,851	0	0	6,486,851
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>6,486,851</b>	<b>0</b>	<b>0</b>	<b>6,486,851</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	4,842,672	4,842,672	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	5,353,896	2,351,998	1,518,453	1,483,445
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	2,056,671	903,508	583,306	569,857
Derivative Instrument Assets (175)	110-111	175	DIR-P	14,267,446	14,267,446	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>26,520,685</b>	<b>22,365,624</b>	<b>2,101,759</b>	<b>2,053,302</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	2,924,881	1,311,332	806,606	806,944
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	2,090,145	2,090,145	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	99,533,823	57,138,887	(799,109)	43,194,045
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	328,572	0	0	328,572
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	(26,878)	0	0	(26,878)
Temporary Facilities (185)	110-111	185	PTDG	11,848	5,312	3,267	3,269
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	7,180,548	4,372,570	1,594,610	1,213,368
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	2,910,883	1,305,055	802,746	803,082
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	2,736,210	0	0	2,736,210
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>117,690,032</b>	<b>66,223,301</b>	<b>2,408,120</b>	<b>49,058,611</b>
<b>Total Assets and Other Debits</b>				<b>200,156,431</b>	<b>106,508,941</b>	<b>6,091,035</b>	<b>87,556,456</b>

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	51,384,891	51,384,891	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>51,384,891</b>	<b>51,384,891</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	399,985	0	0	399,985
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	3,356,329	2,233,578	539,439	583,312
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	7,924,791	2,299,951	1,081,920	4,542,920
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	22,540	10,106	6,216	6,219
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	105,696,452	0	0	105,696,452
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>117,400,097</b>	<b>4,543,635</b>	<b>1,627,574</b>	<b>111,228,888</b>
<b>Total Liabilities and Other Credits</b>				<b>168,784,988</b>	<b>55,928,526</b>	<b>1,627,574</b>	<b>111,228,888</b>
<b>Total Rate Base</b>				<b>382,892,168</b>	<b>157,630,159</b>	<b>133,399,119</b>	<b>91,862,890</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$3,895,711,464</b>			
Interest for Year	257			<b>252,443,726</b>			
<b>Rate of Return</b>				<b>6.48%</b>			



Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	29,022,927	29,022,927	0	0
Steam - Operation	320-323	500-509	DIR-P	5,158,262	5,158,262	0	0
Steam - Maintenance	320-323	510-514	DIR-P	8,425,963	8,425,963	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	1,720,981	1,720,981	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	834,580	834,580	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	4,216,462	4,216,462	0	0
Other Power - Operations	320-323	546-550	DIR-P	1,162,281	1,162,281	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	2,629	2,629	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	55,187,835	55,187,835	0	0
System Control and Load Dispatching	320-323	556	DIR-P	7,137	7,137	0	0
Other Expenses	320-323	557	DIR-P	2,587,155	2,587,155	0	0
REP Benefit Addition to Purchased Power			DIR-P	16,126,913	16,126,913	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b>Total Production Expense</b>				<b>124,453,126</b>	<b>124,453,126</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	4,689,751	0	4,689,751	0
Total Operations less Wheeling	320-323	560-567	DIR-T	823,109	0	823,109	0
Total Maintenance	320-323	568-573	DIR-T	844,338	0	844,338	0
<b>Total Transmission Expense</b>				<b>6,357,198</b>	<b>0</b>	<b>6,357,198</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	1,388,684	0	0	1,388,684
Total Maintenance	320-323	590-598	DIR-D	3,537,638	0	0	3,537,638
<b>Total Distribution Expense</b>				<b>4,926,322</b>	<b>0</b>	<b>0</b>	<b>4,926,322</b>

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	3,263,900	0	0	3,263,900
Total Customer Service and Information	320-323	907-910	DIR-D	351,635	0	0	351,635
Total Sales	320-323	911-916	DIR-D	19,922	0	0	19,922
<b>Total Customer and Sales Expenses</b>				<b>3,635,457</b>	<b>0</b>	<b>0</b>	<b>3,635,457</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	7,376,884	3,631,515	811,739	2,933,630
Office Supplies & Expenses	320-323	921	LABOR	1,435,448	706,647	157,954	570,847
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(2,182,836)	(958,933)	(619,088)	(604,815)
Outside Services Employed	320-323	923	PTD	2,682,443	1,178,413	760,785	743,245
Property Insurance	320-323	924	PTDG	1,166,036	522,777	321,562	321,697
Injuries and Damages	320-323	925	LABOR	1,282,081	631,147	141,078	509,857
Employee Pensions & Benefits	320-323	926	LABOR	40	20	4	16
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	522,987	0	0	522,987
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(955,952)	(428,588)	(263,627)	(263,737)
General Advertising Expenses	320-323	930.1	DIR-D	115,444	0	0	115,444
Miscellaneous General Expenses	320-323	930.2	PTD	3,071,063	1,349,136	871,004	850,923
Rents	320-323	931	PTD	117,920	51,803	33,444	32,673
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,009,328	474,921	182,997	351,410
<b>Total Administration and General Expenses</b>				<b>15,640,887</b>	<b>7,158,857</b>	<b>2,397,852</b>	<b>6,084,178</b>
<b>Total Operations and Maintenance</b>				<b>155,012,990</b>	<b>131,611,984</b>	<b>8,755,050</b>	<b>14,645,957</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,809,037	1,234,027	796,689	778,321
Steam Production Plant	336	403	DIR-P	7,344,765	7,344,765	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	786,402	786,402	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	303,307	303,307	0	0
Transmission Plant	336	403	DIR-T	2,770,554	0	2,770,554	0
Distribution Plant	336	403	DIR-D	6,795,017	0	0	6,795,017
General Plant	336	403	GP	3,029,151	1,669,732	564,713	794,706
<b>Total Depreciation and Amortization</b>				<b>23,838,233</b>	<b>11,338,232</b>	<b>4,131,956</b>	<b>8,368,044</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	6,792,889	988,867	221,038	5,582,985
Total Arizona			Direct	146,875	143,285	-	3,591
Total California			Direct	-	-	-	-
Total Colorado			Direct	171,607	171,802	-	(195)
Total Idaho			Direct	3,463,120	1,290,204	791,773	1,381,143
Total Montana			Direct	146,589	137,507	-	9,083
Total Nevada			Direct	-	-	-	-
Total New Mexico			Direct	459	206	127	127
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	-	-	-	-
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	45	22	5	18
Total Wyoming			Direct	592,270	189,713	116,194	286,362
Total Miscellaneous			Direct	43,514	-	-	43,514

<b>Total Taxes</b>				<b>11,357,368</b>	<b>2,921,605</b>	<b>1,129,136</b>	<b>7,306,627</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(39,456)	(17,690)	(10,881)	(10,886)
<b>Total Disposition of Plant</b>				<b>(39,456)</b>	<b>(17,690)</b>	<b>(10,881)</b>	<b>(10,886)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	59,245,804	59,245,804	0	0
<b>Total Sales from Resale</b>				<b>59,245,804</b>	<b>59,245,804</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	257,879	0	0	257,879
(451) Miscellaneous Service Revenues	300	451	DIR-D	117,176	0	0	117,176
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	1,012,370	0	512,088	500,282
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	4,278,727	1,918,310	1,179,961	1,180,455
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	3,311,525	0	3,311,525	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>8,977,677</b>	<b>1,918,310</b>	<b>5,003,574</b>	<b>2,055,792</b>
<b>Total Other Included Items</b>				<b>68,184,025</b>	<b>61,146,425</b>	<b>4,992,693</b>	<b>2,044,907</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>122,024,567</b>	<b>84,725,397</b>	<b>9,023,449</b>	<b>28,275,721</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>24,811,572</b>	<b>10,214,500</b>	<b>8,644,319</b>	<b>5,952,754</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>146,836,139</b>	<b>94,939,897</b>	<b>17,667,768</b>	<b>34,228,474</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$112,607,664		
<b>Total Retail Load (MWH)</b>					3,219,006		pg 301
<b>Distribution Losses</b>					160,950		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					3,379,956		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$33.32</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$33.32</b>		
<b>Contract System Costs</b>					\$112,607,664		
<b>Contract System Load</b>					3,379,956		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$33.32</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	113,412,705	113,412,705	0	0
Transmission	354	560-573	DIR-T	10,196,421	0	10,196,421	0
Distribution	354	580-598	DIR-D	61,193,119	0	0	61,193,119
Customer Account	354	901-905	DIR-D	34,603,724	0	0	34,603,724
Customer Service	354	907-910	DIR-D	2,041,403	0	0	2,041,403
Sales Expense	354	911-916	DIR-D	138,372	0	0	138,372
Admin. & General	320	920-932	PTD	81,729,430	35,904,222	23,179,814	22,645,395
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>303,315,174</b>	<b>149,316,927</b>	<b>33,376,235</b>	<b>120,622,013</b>
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**Cash Working Capital Calculation:**

Total Production O&M				124,453,126	124,453,126	0	0
Total Transmission O&M				6,357,198	0	6,357,198	0
Total Distribution O&M				4,926,322	0	0	4,926,322
Total Customer and Sales O&M				3,635,457	0	0	3,635,457
Total Administrative and General O&M				15,640,887	7,158,857	2,397,852	6,084,178
Less Purchased Power and Fuel Costs				(104,554,136)	(104,554,136)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>50,458,854</b>	<b>27,057,847</b>	<b>8,755,050</b>	<b>14,645,957</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>6,307,357</b>	<b>3,382,231</b>	<b>1,094,381</b>	<b>1,830,745</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>6,307,357</b>	<b>3,382,231</b>	<b>1,094,381</b>	<b>1,830,745</b>
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Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	755,552	331,918	214,287	209,347
Structures and Improvements			PTD	1,034,357	454,399	293,361	286,597
Furniture and Equipment			LABOR	17,063,826	8,400,233	1,877,672	6,785,922
Transportation Equipment			TD	6,137,139	0	3,104,355	3,032,783
Stores Equipment			PTD	4,626,761	2,032,563	1,312,226	1,281,972
Tools and Garage Equipment			PTD	621,407	272,988	176,241	172,178
Laboratory Equipment			PTD	2,372,387	1,042,203	672,848	657,335
Power Operated Equipment			TD	1,537,361	0	777,645	759,716
Communication Equipment			PTD	10,423,843	4,579,256	2,956,374	2,888,213
Miscellaneous Equipment			DIR-D	428,042	188,041	121,400	118,601
Mining Plant				16,720,302	16,720,302	0	0
Asset Retirement Costs for General Plant				0	0	0	0
TOTAL				61,720,977	34,021,905	11,506,408	16,192,664
<b>RATIO (GP)</b>				100%	55%	19%	26%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	263,434,621	263,434,621	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	17,228,474	17,228,474	0	0
Other Production			DIR-P	23,883,276	23,883,276	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				304,546,370	304,546,370	0	0
Transmission Plant			DIR-T	196,615,544	0	196,615,544	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	196,615,544	0	196,615,544	0
<b>Total Distribution Plant</b>			DIR-D	192,082,500	0	0	192,082,500
TOTAL				693,244,414	304,546,370	196,615,544	192,082,500
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	44%	28%	28%
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				693,244,414	304,546,370	196,615,544	192,082,500
Intangible Plant - Organization			PTD	1,556,636	683,839	441,488	431,309
Intangible Plant - Franchises and Consents			PTD	1,054,608	463,296	299,104	292,208
Intangible Plant - Franchises and Consents			PTD	7,310,846	3,211,698	2,073,476	2,025,672
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				61,720,977	34,021,905	11,506,408	16,192,664
TOTAL				764,887,481	342,927,108	210,936,020	211,024,353
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	45%	28%	28%

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	196,615,544	0	196,615,544	0
Total Distribution Plant			DIR-D	192,082,500	0	0	192,082,500
TOTAL				388,698,044	0	196,615,544	192,082,500
<b>RATIO (TD)</b>				100%	0%	51%	49%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	196,615,544	0	196,615,544	0
Total Distribution Plant			DIR-D	192,082,500	0	0	192,082,500
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	872,797	0	441,488	431,309
Intangible Plant - Franchises and Consents T and D Only			PTD	591,313	0	299,104	292,208
Intangible Plant - Miscellaneous T and D Only			PTD	4,099,148	0	2,073,476	2,025,672
General Plant Total 389-399(T&D Only)				27,699,072	0	11,506,408	16,192,664
TOTAL				421,960,374	0	210,936,020	211,024,353
<b>RATIO (TDG)</b>				100%	0%	50%	50%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	1,034,357	454,399	293,361	286,597
Furniture and Equipment			LABOR	17,063,826	8,400,233	1,877,672	6,785,922
Communication Equipment			PTD	10,423,843	4,579,256	2,956,374	2,888,213
Miscellaneous Equipment			DIR-D	428,042	188,041	121,400	118,601
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				28,950,068	13,621,929	5,248,806	10,079,333
<b>RATIO (GPM)</b>				100%	47%	18%	35%

Table 7.4.1A PacifiCorp - Idaho 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	113,412,705	113,412,705	0	0
Transmission			DIR-T	10,196,421	0	10,196,421	0
Distribution			DIR-D	61,193,119	0	0	61,193,119
Customer Account			DIR-D	34,603,724	0	0	34,603,724
Customer Service			DIR-D	2,041,403	0	0	2,041,403
Sales Expense			DIR-D	138,372	0	0	138,372
Admin. & General			DIR-D	81,729,430	35,904,222	23,179,814	22,645,395
Other Labor			0	0	0	0	0
TOTAL				303,315,174	149,316,927	33,376,235	120,622,013
<b>RATIO (LABOR)</b>				100%	49%	11%	40%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	55%	19%	26%
GPM	47%	18%	35%
LABOR	49%	11%	40%
PTD	44%	28%	28%
PTDG	45%	28%	28%
TD	0%	51%	49%
TDG	0%	50%	50%



Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	Utility: End of Year/Period of Report (4) Funct. Method	PacifiCorp - Oregon 2002		(5) Production	(6) Transmission	(7) Distribution/ Other
				Total				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301	PTD	6,972,409		3,034,288	1,306,022	2,632,099
Intangible Plant - Franchises and Consents	205-207	302	PTD	4,220,861		1,836,855	790,622	1,593,384
Intangible Plant - Miscellaneous	205-207	303	PTD	140,513,583		61,149,399	26,320,007	53,044,177
<b>Total Intangible Plant</b>			PTD	151,706,853		66,020,542	28,416,651	57,269,660
<b>Production Plant:</b>								
Steam Production	205-207	310-316	DIR-P	1,172,078,340		1,172,078,340	0	0
Nuclear Production	205-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	205-207	330-336	DIR-P	194,658,519		194,658,519	0	0
Other Production	205-207	340-346	DIR-P	78,740,225		78,740,225	0	0
<b>Total Production Plant</b>				1,445,477,084		1,445,477,084	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359	DIR-T	622,164,204		0	622,164,204	0
<b>Total Transmission Plant</b>				622,164,204		0	622,164,204	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373	DIR-D	1,253,882,187		0	0	1,253,882,187
<b>Total Distribution Plant</b>				1,253,882,187		0	0	1,253,882,187
<b>General Plant:</b>								
		389-399						
Land and Land Rights	205-207	389	PTD	3,446,651		1,499,931	645,602	1,301,118
Structures and Improvements	205-207	390	PTD	59,309,164		25,810,457	11,109,372	22,389,336
Furniture and Equipment	205-207	391	LABOR	37,567,879		18,452,316	3,159,037	15,956,527
Transportation Equipment	205-207	392	TD	17,485,390		0	5,798,782	11,686,608
Stores Equipment	205-207	393	PTD	2,555,901		1,112,289	478,753	964,858
Tools and Garage Equipment	205-207	394	PTD	13,186,311		5,738,484	2,469,966	4,977,860
Laboratory Equipment	205-207	395	PTD	10,542,069		4,587,750	1,974,665	3,979,653
Power Operated Equipment	205-207	396	TD	27,743,106		0	9,200,608	18,542,498
Communication Equipment	205-207	397	PTD	76,698,579		33,378,069	14,366,634	28,953,877
Miscellaneous Equipment	205-207	398	PTD	1,354,482		589,450	253,712	511,320
Mining Plant			DIR-P	64,992,272		64,992,272	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0		0	0	0
<b>Total General Plant</b>				314,881,803		156,161,018	49,457,130	109,263,655
<b>Total Electric Plant In-Service</b>				3,788,112,132		1,667,658,644	700,037,986	1,420,415,503

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	584,910,182	584,910,182	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	60,858,858	60,858,858	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	10,537,497	10,537,497	0	0
Transmission Plant	219	108	DIR-T	244,841,200	0	244,841,200	0
Distribution Plant	219	108	DIR-D	496,264,783	0	0	496,264,783
General Plant	219	108	GP	122,288,567	60,647,223	19,207,339	42,434,004
Amort. of Intangible			PTD	33,067,874	14,390,642	6,194,040	12,483,193
Mining Plant Depr.			DIR-P	37,823,603	37,823,603	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	16,759,079	16,759,079	0	0
Amort of Plant held for fut. Use			DIR-D	47,292	0	0	47,292
Capital Lease Common			PTD	4,066,200	1,769,549	761,652	1,534,999
Hydro related	200-201	108	DIR-P	23,103	23,103	0	0
Leasehold Improvements	200-201	108	PTD	115,338	50,193	21,604	43,540
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,611,603,577	787,769,931	271,025,835	552,807,812
<b>Total Net Plant</b>				2,176,508,555	879,888,713	429,012,151	867,607,691
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
Cash Working Capital			Formula	35,506,323	16,756,648	4,753,593	13,996,082
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	11,037,252	4,803,246	2,067,420	4,166,586
(Utility Plant) Held For Future Use	200-201	105	PTD	257,308	111,976	48,197	97,134
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5		N/A			
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	87,499,227	0	0	87,499,227
Acquisition Adjustments	200-201		DIR-P	45,443,492	45,443,492	0	0
<b>Total Other Utility Plant</b>				144,237,278	50,358,714	2,115,617	91,762,947

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	23,677,101	0	0	23,677,101
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>23,677,101</b>	<b>0</b>	<b>0</b>	<b>23,677,101</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	18,823,598	18,823,598	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	25,335,359	11,025,568	4,745,640	9,564,152
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	7,506,879	3,266,881	1,406,135	2,833,863
Derivative Instrument Assets (175)	110-111	175	DIR-P	55,457,953	55,457,953	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>107,123,790</b>	<b>88,574,000</b>	<b>6,151,775</b>	<b>12,398,015</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	10,675,860	4,699,885	1,972,884	4,003,091
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	6,864,492	6,864,492	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	461,086,097	264,531,293	(2,981,840)	199,536,644
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	1,277,170	0	0	1,277,170
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	(104,476)	0	0	(104,476)
Temporary Facilities (185)	110-111	185	PTDG	46,052	20,274	8,510	17,268
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	33,509,174	21,021,274	6,489,112	5,998,788
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	10,624,764	4,677,391	1,963,442	3,983,932
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	10,058,018	0	0	10,058,018
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>534,037,151</b>	<b>301,814,608</b>	<b>7,452,109</b>	<b>224,770,434</b>
<b>Total Assets and Other Debits</b>				<b>844,581,643</b>	<b>457,503,970</b>	<b>20,473,094</b>	<b>366,604,580</b>

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	199,734,475	199,734,475	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>199,734,475</b>	<b>199,734,475</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	1,554,754	0	0	1,554,754
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	18,183,227	11,794,170	2,289,614	4,099,443
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	40,552,848	14,517,653	5,960,610	20,074,585
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	118,820	52,309	21,958	44,553
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	388,528,949	0	0	388,528,949
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>448,938,597</b>	<b>26,364,131</b>	<b>8,272,182</b>	<b>414,302,284</b>
<b>Total Liabilities and Other Credits</b>				<b>648,673,071</b>	<b>226,098,606</b>	<b>8,272,182</b>	<b>414,302,284</b>
<b>Total Rate Base</b>				<b>2,372,417,127</b>	<b>1,111,294,077</b>	<b>441,213,064</b>	<b>819,909,986</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b><u>Schedule 2: Long Term Debt</u></b>							
Long Term Debt	257			<b>\$3,895,711,464</b>			
Interest for Year	257			<b>252,443,726</b>			
<b>Rate of Return</b>				<b>6.48%</b>			

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	112,812,909	112,812,909	0	0
Steam - Operation	320-323	500-509	DIR-P	24,467,832	24,467,832	0	0
Steam - Maintenance	320-323	510-514	DIR-P	39,967,927	39,967,927	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	5,673,863	5,673,863	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,751,509	2,751,509	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	16,389,501	16,389,501	0	0
Other Power - Operations	320-323	546-550	DIR-P	5,513,194	5,513,194	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	12,469	12,469	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	261,779,371	261,779,371	0	0
System Control and Load Dispatching	320-323	556	DIR-P	33,856	33,856	0	0
Other Expenses	320-323	557	DIR-P	12,271,978	12,271,978	0	0
REP Benefit Addition to Purchased Power			DIR-P	76,496,806	76,496,806	0	0
Oregon Public Benefit Charge			DIR-C	10,027,100	7,018,970	0	3,008,130
<b><u>Total Production Expense</u></b>				<b>568,198,316</b>	<b>565,190,186</b>	<b>0</b>	<b>3,008,130</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	22,245,485	0	22,245,485	0
Total Operations less Wheeling	320-323	560-567	DIR-T	3,385,913	0	3,385,913	0
Total Maintenance	320-323	568-573	DIR-T	3,473,241	0	3,473,241	0
<b><u>Total Transmission Expense</u></b>				<b>29,104,639</b>	<b>0</b>	<b>29,104,639</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	15,405,385	0	0	15,405,385
Total Maintenance	320-323	590-598	DIR-D	27,973,907	0	0	27,973,907
<b><u>Total Distribution Expense</u></b>				<b>43,379,292</b>	<b>0</b>	<b>0</b>	<b>43,379,292</b>

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	27,714,700	0	0	27,714,700
Total Customer Service and Information	320-323	907-910	DIR-D	2,985,836	0	0	2,985,836
Total Sales	320-323	911-916	DIR-D	169,161	0	0	169,161
<b>Total Customer and Sales Expenses</b>				<b>30,869,697</b>	<b>0</b>	<b>0</b>	<b>30,869,697</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	37,720,542	18,527,299	3,171,874	16,021,369
Office Supplies & Expenses	320-323	921	LABOR	7,339,940	3,605,178	617,206	3,117,555
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(11,161,588)	(4,857,355)	(2,090,709)	(4,213,523)
Outside Services Employed	320-323	923	PTD	13,716,251	5,969,106	2,569,231	5,177,914
Property Insurance	320-323	924	PTDG	5,962,344	2,624,831	1,101,833	2,235,680
Injuries and Damages	320-323	925	LABOR	6,555,723	3,219,992	551,263	2,784,468
Employee Pensions & Benefits	320-323	926	LABOR	203	100	17	86
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	2,674,214	0	0	2,674,214
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(4,888,111)	(2,151,916)	(903,316)	(1,832,878)
General Advertising Expenses	320-323	930.1	DIR-D	590,306	0	0	590,306
Miscellaneous General Expenses	320-323	930.2	PTD	15,703,401	6,833,884	2,941,450	5,928,067
Rents	320-323	931	PTD	602,964	262,401	112,943	227,620
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	5,161,040	2,308,063	852,318	2,000,659
<b>Total Administration and General Expenses</b>				<b>79,977,229</b>	<b>36,341,582</b>	<b>8,924,108</b>	<b>34,711,539</b>
<b>Total Operations and Maintenance</b>				<b>751,529,173</b>	<b>601,531,768</b>	<b>38,028,747</b>	<b>111,968,658</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	14,417,161	6,274,132	2,700,520	5,442,509
Steam Production Plant	336	403	DIR-P	34,839,342	34,839,342	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	3,730,241	3,730,241	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	1,438,714	1,438,714	0	0
Transmission Plant	336	403	DIR-T	13,141,916	0	13,141,916	0
Distribution Plant	336	403	DIR-D	50,775,064	0	0	50,775,064
General Plant	336	403	GP	15,139,171	7,508,050	2,377,845	5,253,277
<b>Total Depreciation and Amortization</b>				<b>133,481,609</b>	<b>53,790,479</b>	<b>18,220,281</b>	<b>61,470,850</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal		Direct	44,801,533	5,045,010	863,706	38,892,817
Total Arizona		Direct	696,692	679,661	-	17,031
Total California		Direct	-	-	-	-
Total Colorado		Direct	667,040	667,800	-	(760)
Total Idaho		Direct	-	-	-	-
Total Montana		Direct	695,335	652,252	-	43,083
Total Nevada		Direct	-	-	-	-
Total New Mexico		Direct	2,178	959	402	817
Total Oregon		Direct	42,129,681	7,788,586	3,122,217	31,218,878
Total Texas		Direct	-	-	-	-
Total Utah		Direct	-	-	-	-
Total Washington		Direct	-	-	-	-
Total Washington DC		Direct	176	86	15	75
Total Wyoming		Direct	2,457,297	724,173	302,759	1,430,365
Total Miscellaneous		Direct	169,139	-	-	169,139

**Total Taxes** 91,619,071 15,558,527 4,289,099 71,771,445

(Total Federal, State and County/Municipal Taxes)

91,619,071

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(153,367)	(67,518)	(28,342)	(57,508)
<b>Total Disposition of Plant</b>				<b>(153,367)</b>	<b>(67,518)</b>	<b>(28,342)</b>	<b>(57,508)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	281,028,044	281,028,044	0	0
<b>Total Sales from Resale</b>				<b>281,028,044</b>	<b>281,028,044</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,491,741	0	0	2,491,741
(451) Miscellaneous Service Revenues	300	451	DIR-D	1,789,692	0	0	1,789,692
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	3,935,111	0	1,305,024	2,630,087
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	16,631,527	7,321,777	3,073,484	6,236,267
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	15,707,970	0	15,707,970	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>40,556,041</b>	<b>7,321,777</b>	<b>20,086,478</b>	<b>13,147,787</b>
<b>Total Other Included Items</b>				<b>321,430,718</b>	<b>288,282,303</b>	<b>20,058,136</b>	<b>13,090,279</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>655,199,136</b>	<b>382,598,471</b>	<b>40,479,991</b>	<b>232,120,674</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>153,733,618</b>	<b>72,012,319</b>	<b>28,590,790</b>	<b>53,130,509</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>808,932,754</b>	<b>454,610,790</b>	<b>69,070,782</b>	<b>285,251,183</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							



Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$523,681,571		
<b>Total Retail Load (MWH)</b>					12,981,113		pg 301 5% of Total Load
<b>Distribution Losses</b>					649,056		
<b>Total Retail Load plus Distribution Losses</b>					13,630,169		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$38.42</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$38.42</b>		
<b>Contract System Costs</b>					\$523,681,571		
<b>Contract System Load</b>					13,630,169		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$38.42</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	113,412,705	113,412,705	0	0
Transmission	354	560-573	DIR-T	10,196,421	0	10,196,421	0
Distribution	354	580-598	DIR-D	61,193,119	0	0	61,193,119
Customer Account	354	901-905	DIR-D	34,603,724	0	0	34,603,724
Customer Service	354	907-910	DIR-D	2,041,403	0	0	2,041,403
Sales Expense	354	911-916	DIR-D	138,372	0	0	138,372
Admin. & General	320	920-932	PTD	81,729,430	35,567,419	15,308,977	30,853,034
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>303,315,174</b>	<b>148,980,124</b>	<b>25,505,398</b>	<b>128,829,652</b>
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**Cash Working Capital Calculation:**

Total Production O&M				568,198,316	565,190,186	0	3,008,130
Total Transmission O&M				29,104,639	0	29,104,639	0
Total Distribution O&M				43,379,292	0	0	43,379,292
Total Customer and Sales O&M				30,869,697	0	0	30,869,697
Total Administrative and General O&M				79,977,229	36,341,582	8,924,108	34,711,539
Less Purchased Power and Fuel Costs				(467,478,588)	(467,478,588)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>284,050,586</b>	<b>134,053,181</b>	<b>38,028,747</b>	<b>111,968,658</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>35,506,323</b>	<b>16,756,648</b>	<b>4,753,593</b>	<b>13,996,082</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>35,506,323</b>	<b>16,756,648</b>	<b>4,753,593</b>	<b>13,996,082</b>
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Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	3,446,651	1,499,931	645,602	1,301,118
Structures and Improvements			PTD	59,309,164	25,810,457	11,109,372	22,389,336
Furniture and Equipment			LABOR	37,567,879	18,452,316	3,159,037	15,956,527
Transportation Equipment			TD	17,485,390	0	5,798,782	11,686,608
Stores Equipment			PTD	2,555,901	1,112,289	478,753	964,858
Tools and Garage Equipment			PTD	13,186,311	5,738,484	2,469,966	4,977,860
Laboratory Equipment			PTD	10,542,069	4,587,750	1,974,665	3,979,653
Power Operated Equipment			TD	27,743,106	0	9,200,608	18,542,498
Communication Equipment			PTD	76,698,579	33,378,069	14,366,634	28,953,877
Miscellaneous Equipment			DIR-D	1,354,482	589,450	253,712	511,320
Mining Plant				64,992,272	64,992,272	0	0
Asset Retirement Costs for General Plant				0	0	0	0
TOTAL				314,881,803	156,161,018	49,457,130	109,263,655
<b>RATIO (GP)</b>				100%	50%	16%	35%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,172,078,340	1,172,078,340	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	194,658,519	194,658,519	0	0
Other Production			DIR-P	78,740,225	78,740,225	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,445,477,084	1,445,477,084	0	0
Transmission Plant			DIR-T	622,164,204	0	622,164,204	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	622,164,204	0	622,164,204	0
<b>Total Distribution Plant</b>			DIR-D	1,253,882,187	0	0	1,253,882,187
TOTAL				3,321,523,476	1,445,477,084	622,164,204	1,253,882,187
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	44%	19%	38%
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				3,321,523,476	1,445,477,084	622,164,204	1,253,882,187
Intangible Plant - Organization			PTD	6,972,409	3,034,288	1,306,022	2,632,099
Intangible Plant - Franchises and Consents			PTD	4,220,861	1,836,855	790,622	1,593,384
Intangible Plant - Franchises and Consents			PTD	140,513,583	61,149,399	26,320,007	53,044,177
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				314,881,803	156,161,018	49,457,130	109,263,655
TOTAL				3,788,112,132	1,667,658,644	700,037,986	1,420,415,503
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	44%	18%	37%

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	622,164,204	0	622,164,204	0
Total Distribution Plant			DIR-D	1,253,882,187	0	0	1,253,882,187
TOTAL				1,876,046,392	0	622,164,204	1,253,882,187
<b>RATIO (TD)</b>				100%	0%	33%	67%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	622,164,204	0	622,164,204	0
Total Distribution Plant			DIR-D	1,253,882,187	0	0	1,253,882,187
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	3,938,121	0	1,306,022	2,632,099
Intangible Plant - Franchises and Consents T and D Only			PTD	2,384,006	0	790,622	1,593,384
Intangible Plant - Miscellaneous T and D Only			PTD	79,364,184	0	26,320,007	53,044,177
General Plant Total 389-399(T&D Only)				158,720,786	0	49,457,130	109,263,655
TOTAL				2,120,453,488	0	700,037,986	1,420,415,503
<b>RATIO (TDG)</b>				100%	0%	33%	67%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	59,309,164	25,810,457	11,109,372	22,389,336
Furniture and Equipment			LABOR	37,567,879	18,452,316	3,159,037	15,956,527
Communication Equipment			PTD	76,698,579	33,378,069	14,366,634	28,953,877
Miscellaneous Equipment			DIR-D	1,354,482	589,450	253,712	511,320
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				174,930,105	78,230,291	28,888,754	67,811,060
<b>RATIO (GPM)</b>				100%	45%	17%	39%

Table 7.4.1B PacifiCorp - Oregon 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	113,412,705	113,412,705	0	0
Transmission			DIR-T	10,196,421	0	10,196,421	0
Distribution			DIR-D	61,193,119	0	0	61,193,119
Customer Account			DIR-D	34,603,724	0	0	34,603,724
Customer Service			DIR-D	2,041,403	0	0	2,041,403
Sales Expense			DIR-D	138,372	0	0	138,372
Admin. & General			DIR-D	81,729,430	35,567,419	15,308,977	30,853,034
Other Labor			0	0	0	0	0
TOTAL				303,315,174	148,980,124	25,505,398	128,829,652
<b>RATIO (LABOR)</b>				100%	49%	8%	42%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	50%	16%	35%
GPM	45%	17%	39%
LABOR	49%	8%	42%
PTD	44%	19%	38%
PTDG	44%	18%	37%
TD	0%	33%	67%
TDG	0%	33%	67%

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	Utility:	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
			End of Year/Period of Report					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301		PTD	2,025,723	948,796	431,908	645,019
Intangible Plant - Franchises and Consents	205-207	302		PTD	1,260,172	590,232	268,684	401,257
Intangible Plant - Miscellaneous	205-207	303		PTD	34,894,119	16,343,495	7,439,838	11,110,785
<b>Total Intangible Plant</b>				PTD	38,180,014	17,882,523	8,140,430	12,157,061
<b>Production Plant:</b>								
Steam Production	205-207	310-316		DIR-P	349,918,379	349,918,379	0	0
Nuclear Production	205-207	320-325		DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336		DIR-P	58,114,369	58,114,369	0	0
Other Production	205-207	340-346		DIR-P	23,883,276	23,883,276	0	0
<b>Total Production Plant</b>					431,916,024	431,916,024	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359		DIR-T	196,615,544	0	196,615,544	0
<b>Total Transmission Plant</b>					196,615,544	0	196,615,544	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373		DIR-D	293,629,125	0	0	293,629,125
<b>Total Distribution Plant</b>					293,629,125	0	0	293,629,125
<b>General Plant:</b>								
		389-399						
Land and Land Rights	205-207	389		PTD	1,821,202	853,004	388,302	579,897
Structures and Improvements	205-207	390		PTD	20,823,375	9,753,126	4,439,789	6,630,460
Furniture and Equipment	205-207	391		LABOR	9,847,783	4,925,029	896,811	4,025,942
Transportation Equipment	205-207	392		TD	3,940,060	0	1,580,184	2,359,875
Stores Equipment	205-207	393		PTD	450,706	211,099	96,096	143,511
Tools and Garage Equipment	205-207	394		PTD	3,664,569	1,716,388	781,329	1,166,851
Laboratory Equipment	205-207	395		PTD	2,409,666	1,128,625	513,769	767,272
Power Operated Equipment	205-207	396		TD	7,738,902	0	3,103,733	4,635,169
Communication Equipment	205-207	397		PTD	18,880,529	8,843,148	4,025,552	6,011,830
Miscellaneous Equipment	205-207	398		PTD	428,042	200,484	91,264	136,295
Mining Plant				DIR-P	20,538,776	20,538,776	0	0
Asset Retirement Costs for General Plant	205-207	399.1		PTD	0	0	0	0
<b>Total General Plant</b>					90,543,609	48,169,678	15,916,829	26,457,102
<b>Total Electric Plant In-Service</b>					1,050,884,316	497,968,225	220,672,803	332,243,289

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	177,413,399	177,413,399	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	18,459,547	18,459,547	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	3,196,206	3,196,206	0	0
Transmission Plant	219	108	DIR-T	74,264,581	0	74,264,581	0
Distribution Plant	219	108	DIR-D	113,629,189	0	0	113,629,189
General Plant	219	108	GP	36,921,952	19,642,673	6,490,578	10,788,700
Amort. of Intangible			PTD	8,676,387	4,063,793	1,849,908	2,762,685
Mining Plant Depr.			DIR-P	11,952,967	11,952,967	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	5,083,319	5,083,319	0	0
Amort of Plant held for fut. Use			DIR-D	14,344	0	0	14,344
Capital Lease Common			PTD	1,233,349	577,668	262,965	392,716
Hydro related	200-201	108	DIR-P	7,008	7,008	0	0
Leasehold Improvements	200-201	108	PTD	36,449	17,072	7,771	11,606
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				450,888,697	240,413,653	82,875,804	127,599,240
<b>Total Net Plant</b>				599,995,619	257,554,572	137,796,999	204,644,048
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
Cash Working Capital			Formula	9,106,170	4,739,747	1,446,846	2,919,578
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	1,453,503	680,783	309,904	462,816
(Utility Plant) Held For Future Use	200-201	105	PTD	74,507	34,897	15,886	23,724
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5		N/A			
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	27,651,395	0	0	27,651,395
Acquisition Adjustments	200-201		DIR-P	13,783,799	13,783,799	0	0
<b>Total Other Utility Plant</b>				<b>42,963,203</b>	<b>14,499,479</b>	<b>325,790</b>	<b>28,137,935</b>

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	6,486,851	0	0	6,486,851
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>6,486,851</b>	<b>0</b>	<b>0</b>	<b>6,486,851</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	5,948,610	5,948,610	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	6,969,581	3,264,370	1,485,997	2,219,214
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	2,056,671	963,291	438,507	654,873
Derivative Instrument Assets (175)	110-111	175	DIR-P	17,525,752	17,525,752	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>32,500,613</b>	<b>27,702,023</b>	<b>1,924,503</b>	<b>2,874,087</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	2,924,881	1,385,974	614,189	924,719
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	2,090,145	2,090,145	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	81,738,961	49,047,991	(979,620)	33,670,590
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	403,610	0	0	403,610
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	(33,016)	0	0	(33,016)
Temporary Facilities (185)	110-111	185	PTDG	14,553	6,896	3,056	4,601
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	17,075,571	6,346,404	2,003,206	8,725,960
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	2,910,883	1,379,340	611,250	920,293
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	2,506,675	0	0	2,506,675
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>109,632,262</b>	<b>60,256,751</b>	<b>2,252,081</b>	<b>47,123,431</b>
<b>Total Assets and Other Debits</b>				<b>200,689,100</b>	<b>107,197,999</b>	<b>5,949,220</b>	<b>87,541,882</b>

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	63,119,836	63,119,836	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>63,119,836</b>	<b>63,119,836</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	491,331	0	0	491,331
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	5,401,991	3,593,285	703,255	1,105,452
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	16,499,723	3,401,650	1,600,169	11,497,903
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	32,553	15,426	6,836	10,292
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	96,829,782	0	0	96,829,782
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>119,255,381</b>	<b>7,010,360</b>	<b>2,310,260</b>	<b>109,934,761</b>
<b>Total Liabilities and Other Credits</b>				<b>182,375,216</b>	<b>70,130,196</b>	<b>2,310,260</b>	<b>109,934,761</b>
<b>Total Rate Base</b>				<b>618,309,503</b>	<b>294,622,375</b>	<b>141,435,959</b>	<b>182,251,169</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$3,895,711,464</b>			
Interest for Year	257			<b>252,443,726</b>			
<b>Rate of Return</b>				<b>6.48%</b>			



Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	35,650,993	35,650,993	0	0
Steam - Operation	320-323	500-509	DIR-P	7,421,518	7,421,518	0	0
Steam - Maintenance	320-323	510-514	DIR-P	12,122,965	12,122,965	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	1,720,981	1,720,981	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	834,580	834,580	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	5,179,389	5,179,389	0	0
Other Power - Operations	320-323	546-550	DIR-P	1,672,247	1,672,247	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	3,782	3,782	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	79,402,222	79,402,222	0	0
System Control and Load Dispatching	320-323	556	DIR-P	10,269	10,269	0	0
Other Expenses	320-323	557	DIR-P	3,722,304	3,722,304	0	0
REP Benefit Addition to Purchased Power			DIR-P	23,202,808	23,202,808	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b>Total Production Expense</b>				<b>170,944,058</b>	<b>170,944,058</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	6,747,441	0	6,747,441	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,027,006	0	1,027,006	0
Total Maintenance	320-323	568-573	DIR-T	1,053,494	0	1,053,494	0
<b>Total Transmission Expense</b>				<b>8,827,942</b>	<b>0</b>	<b>8,827,942</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	1,802,380	0	0	1,802,380
Total Maintenance	320-323	590-598	DIR-D	5,320,868	0	0	5,320,868
<b>Total Distribution Expense</b>				<b>7,123,248</b>	<b>0</b>	<b>0</b>	<b>7,123,248</b>

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	6,511,111	0	0	6,511,111
Total Customer Service and Information	320-323	907-910	DIR-D	701,473	0	0	701,473
Total Sales	320-323	911-916	DIR-D	39,742	0	0	39,742
<b>Total Customer and Sales Expenses</b>				<b>7,252,325</b>	<b>0</b>	<b>0</b>	<b>7,252,325</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	10,440,812	5,221,613	950,817	4,268,383
Office Supplies & Expenses	320-323	921	LABOR	2,031,650	1,016,060	185,017	830,573
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(3,089,458)	(1,447,022)	(658,709)	(983,728)
Outside Services Employed	320-323	923	PTD	3,796,573	1,778,216	809,474	1,208,883
Property Insurance	320-323	924	PTDG	1,650,340	782,024	346,551	521,765
Injuries and Damages	320-323	925	LABOR	1,814,583	907,501	165,249	741,833
Employee Pensions & Benefits	320-323	926	LABOR	56	28	5	23
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	740,206	0	0	740,206
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,352,999)	(641,127)	(284,113)	(427,759)
General Advertising Expenses	320-323	930.1	DIR-D	163,393	0	0	163,393
Miscellaneous General Expenses	320-323	930.2	PTD	4,346,604	2,035,836	926,747	1,384,021
Rents	320-323	931	PTD	166,897	78,170	35,584	53,142
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,428,544	678,027	270,202	480,315
<b>Total Administration and General Expenses</b>				<b>22,137,201</b>	<b>10,409,326</b>	<b>2,746,825</b>	<b>8,981,050</b>
<b>Total Operations and Maintenance</b>				<b>216,284,773</b>	<b>181,353,384</b>	<b>11,574,766</b>	<b>23,356,623</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	3,971,835	1,860,304	846,842	1,264,689
Steam Production Plant	336	403	DIR-P	10,567,376	10,567,376	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	1,131,447	1,131,447	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	436,387	436,387	0	0
Transmission Plant	336	403	DIR-T	3,986,171	0	3,986,171	0
Distribution Plant	336	403	DIR-D	11,075,381	0	0	11,075,381
General Plant	336	403	GP	4,214,468	2,242,119	740,869	1,231,480
<b>Total Depreciation and Amortization</b>				<b>35,383,065</b>	<b>16,237,633</b>	<b>5,573,882</b>	<b>13,571,549</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	11,987,390	1,421,852	258,909	10,306,628
Total Arizona			Direct	211,319	206,153	-	5,166
Total California			Direct	-	-	-	-
Total Colorado			Direct	210,797	211,037	-	(240)
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	210,907	197,839	-	13,068
Total Nevada			Direct	-	-	-	-
Total New Mexico			Direct	661	313	139	209
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	-	-	-	-
Total Utah			Direct	-	-	-	-
Total Washington			Direct	11,436,276	1,900,488	824,474	8,711,314
Total Washington DC			Direct	55	28	5	23
Total Wyoming			Direct	751,180	246,239	108,705	396,236
Total Miscellaneous			Direct	53,451	-	-	53,451

<b>Total Taxes</b>				<b>24,862,036</b>	<b>4,183,950</b>	<b>1,192,231</b>	<b>19,485,855</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(48,467)	(22,966)	(10,177)	(15,323)
<b>Total Disposition of Plant</b>				<b>(48,467)</b>	<b>(22,966)</b>	<b>(10,177)</b>	<b>(15,323)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	85,240,678	85,240,678	0	0
<b>Total Sales from Resale</b>				<b>85,240,678</b>	<b>85,240,678</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	487,467	0	0	487,467
(451) Miscellaneous Service Revenues	300	451	DIR-D	149,224	0	0	149,224
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	1,243,569	0	498,741	744,828
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	5,255,874	2,490,529	1,103,669	1,661,676
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	4,764,500	0	4,764,500	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>11,900,634</b>	<b>2,490,529</b>	<b>6,366,909</b>	<b>3,043,195</b>
<b>Total Other Included Items</b>				<b>97,092,846</b>	<b>87,708,241</b>	<b>6,356,732</b>	<b>3,027,872</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>179,437,028</b>	<b>114,066,726</b>	<b>11,984,148</b>	<b>53,386,154</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>40,066,713</b>	<b>19,091,653</b>	<b>9,165,109</b>	<b>11,809,952</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>219,503,742</b>	<b>133,158,379</b>	<b>21,149,257</b>	<b>65,196,106</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$154,307,636		
<b>Total Retail Load (MWH)</b>					3,941,255		pg 301
<b>Distribution Losses</b>					197,063		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					4,138,318		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$37.29</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$37.29</b>		
<b>Contract System Costs</b>					\$154,307,636		
<b>Contract System Load</b>					4,138,318		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$37.29</b>		

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	113,412,705	113,412,705	0	0
Transmission	354	560-573	DIR-T	10,196,421	0	10,196,421	0
Distribution	354	580-598	DIR-D	61,193,119	0	0	61,193,119
Customer Account	354	901-905	DIR-D	34,603,724	0	0	34,603,724
Customer Service	354	907-910	DIR-D	2,041,403	0	0	2,041,403
Sales Expense	354	911-916	DIR-D	138,372	0	0	138,372
Admin. & General	320	920-932	PTD	81,729,430	38,279,934	17,425,679	26,023,817
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>303,315,174</b>	<b>151,692,639</b>	<b>27,622,100</b>	<b>124,000,435</b>
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**Cash Working Capital Calculation:**

Total Production O&M				170,944,058	170,944,058	0	0
Total Transmission O&M				8,827,942	0	8,827,942	0
Total Distribution O&M				7,123,248	0	0	7,123,248
Total Customer and Sales O&M				7,252,325	0	0	7,252,325
Total Administrative and General O&M				22,137,201	10,409,326	2,746,825	8,981,050
Less Purchased Power and Fuel Costs				(143,435,412)	(143,435,412)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>72,849,362</b>	<b>37,917,973</b>	<b>11,574,766</b>	<b>23,356,623</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>9,106,170</b>	<b>4,739,747</b>	<b>1,446,846</b>	<b>2,919,578</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>9,106,170</b>	<b>4,739,747</b>	<b>1,446,846</b>	<b>2,919,578</b>
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Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	1,821,202	853,004	388,302	579,897
Structures and Improvements			PTD	20,823,375	9,753,126	4,439,789	6,630,460
Furniture and Equipment			LABOR	9,847,783	4,925,029	896,811	4,025,942
Transportation Equipment			TD	3,940,060	0	1,580,184	2,359,875
Stores Equipment			PTD	450,706	211,099	96,096	143,511
Tools and Garage Equipment			PTD	3,664,569	1,716,388	781,329	1,166,851
Laboratory Equipment			PTD	2,409,666	1,128,625	513,769	767,272
Power Operated Equipment			TD	7,738,902	0	3,103,733	4,635,169
Communication Equipment			PTD	18,880,529	8,843,148	4,025,552	6,011,830
Miscellaneous Equipment			DIR-D	428,042	200,484	91,264	136,295
Mining Plant				20,538,776	20,538,776	0	0
Asset Retirement Costs for General Plant				0	0	0	0
TOTAL				90,543,609	48,169,678	15,916,829	26,457,102
<b>RATIO (GP)</b>				100%	53%	18%	29%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	349,918,379	349,918,379	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	58,114,369	58,114,369	0	0
Other Production			DIR-P	23,883,276	23,883,276	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				431,916,024	431,916,024	0	0
Transmission Plant			DIR-T	196,615,544	0	196,615,544	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	196,615,544	0	196,615,544	0
<b>Total Distribution Plant</b>			DIR-D	293,629,125	0	0	293,629,125
TOTAL				922,160,693	431,916,024	196,615,544	293,629,125
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	47%	21%	32%
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				922,160,693	431,916,024	196,615,544	293,629,125
Intangible Plant - Organization			PTD	2,025,723	948,796	431,908	645,019
Intangible Plant - Franchises and Consents			PTD	1,260,172	590,232	268,684	401,257
Intangible Plant - Franchises and Consents			PTD	34,894,119	16,343,495	7,439,838	11,110,785
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				90,543,609	48,169,678	15,916,829	26,457,102
TOTAL				1,050,884,316	497,968,225	220,672,803	332,243,289
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	47%	21%	32%

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	196,615,544	0	196,615,544	0
Total Distribution Plant			DIR-D	293,629,125	0	0	293,629,125
TOTAL				490,244,669	0	196,615,544	293,629,125
<b>RATIO (TD)</b>				100%	0%	40%	60%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	196,615,544	0	196,615,544	0
Total Distribution Plant			DIR-D	293,629,125	0	0	293,629,125
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	1,076,927	0	431,908	645,019
Intangible Plant - Franchises and Consents T and D Only			PTD	669,941	0	268,684	401,257
Intangible Plant - Miscellaneous T and D Only			PTD	18,550,623	0	7,439,838	11,110,785
General Plant Total 389-399(T&D Only)				42,373,931	0	15,916,829	26,457,102
TOTAL				552,916,091	0	220,672,803	332,243,289
<b>RATIO (TDG)</b>				100%	0%	40%	60%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	20,823,375	9,753,126	4,439,789	6,630,460
Furniture and Equipment			LABOR	9,847,783	4,925,029	896,811	4,025,942
Communication Equipment			PTD	18,880,529	8,843,148	4,025,552	6,011,830
Miscellaneous Equipment			DIR-D	428,042	200,484	91,264	136,295
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				49,979,729	23,721,787	9,453,416	16,804,527
<b>RATIO (GPM)</b>				100%	47%	19%	34%

Table 7.4.1C PacifiCorp - Washington 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	113,412,705	113,412,705	0	0
Transmission			DIR-T	10,196,421	0	10,196,421	0
Distribution			DIR-D	61,193,119	0	0	61,193,119
Customer Account			DIR-D	34,603,724	0	0	34,603,724
Customer Service			DIR-D	2,041,403	0	0	2,041,403
Sales Expense			DIR-D	138,372	0	0	138,372
Admin. & General			DIR-D	81,729,430	38,279,934	17,425,679	26,023,817
Other Labor			0	0	0	0	0
TOTAL				303,315,174	151,692,639	27,622,100	124,000,435
<b>RATIO (LABOR)</b>				100%	50%	9%	41%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	53%	18%	29%
GPM	47%	19%	34%
LABOR	50%	9%	41%
PTD	47%	21%	32%
PTDG	47%	21%	32%
TD	0%	40%	60%
TDG	0%	40%	60%



Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	Utility: End of Year/Period of Report		PacifiCorp - PNW Total 2003		(5) Production	(6) Transmission	(7) Distribution/ Other
		(2) Account No.(s)	(3) Funct. Method	(4) Total	(4) Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301	PTD	10,554,768	4,659,362	2,128,998	3,766,408	
Intangible Plant - Franchises and Consents	205-207	302	PTD	8,940,372	3,949,707	1,810,978	3,179,687	
Intangible Plant - Miscellaneous	205-207	303	PTD	203,775,829	89,464,384	39,790,636	74,520,808	
<b>Total Intangible Plant</b>			PTD	<b>223,270,968</b>	<b>98,073,453</b>	<b>43,730,611</b>	<b>81,466,904</b>	
<b>Production Plant:</b>								
Steam Production	205-207	310-316	DIR-P	1,834,738,490	1,834,738,490	0	0	
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0	
Hydraulic Production	205-207	330-336	DIR-P	284,770,975	284,770,975	0	0	
Other Production	205-207	340-346	DIR-P	122,205,680	122,205,680	0	0	
<b>Total Production Plant</b>				<b>2,241,715,145</b>	<b>2,241,715,145</b>	<b>0</b>	<b>0</b>	
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359	DIR-T	1,020,347,319	0	1,020,347,319	0	
<b>Total Transmission Plant</b>				<b>1,020,347,319</b>	<b>0</b>	<b>1,020,347,319</b>	<b>0</b>	
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373	DIR-D	1,821,207,560	0	0	1,821,207,560	
<b>Total Distribution Plant</b>				<b>1,821,207,560</b>	<b>0</b>	<b>0</b>	<b>1,821,207,560</b>	
<b>General Plant:</b>								
		389-399						
Land and Land Rights	205-207	389	PTD	6,388,267	2,840,388	1,298,585	2,249,294	
Structures and Improvements	205-207	390	PTD	82,792,839	36,479,143	16,173,634	30,140,062	
Furniture and Equipment	205-207	391	LABOR	61,552,256	30,508,539	5,417,410	25,626,307	
Transportation Equipment	205-207	392	TD	28,703,153	0	10,560,770	18,142,383	
Stores Equipment	205-207	393	PTD	8,826,821	3,947,303	1,991,590	2,887,928	
Tools and Garage Equipment	205-207	394	PTD	18,298,391	8,043,206	3,577,173	6,678,011	
Laboratory Equipment	205-207	395	PTD	16,052,671	7,070,507	3,230,471	5,751,693	
Power Operated Equipment	205-207	396	TD	39,267,590	0	13,754,402	25,513,188	
Communication Equipment	205-207	397	PTD	110,128,245	48,445,247	21,850,983	39,832,014	
Miscellaneous Equipment	205-207	398	PTD	2,345,542	1,036,961	475,913	832,669	
Mining Plant			DIR-P	109,279,927	109,279,927	0	0	
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0	
<b>Total General Plant</b>				<b>483,635,701</b>	<b>247,651,223</b>	<b>78,330,930</b>	<b>157,653,548</b>	
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207		PTD	(2,665,333)	(1,178,340)	(540,798)	(946,195)	
<b>Total Electric Plant In-Service</b>				<b>5,790,176,695</b>	<b>2,587,439,821</b>	<b>1,142,408,861</b>	<b>2,060,328,012</b>	
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>								

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	927,031,462	927,031,462	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	96,863,755	96,863,755	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	19,481,891	19,481,891	0	0
Transmission Plant	219	108	DIR-T	390,120,737	0	390,120,737	0
Distribution Plant	219	108	DIR-D	738,643,608	0	0	738,643,608
General Plant	219	108	GP	192,848,933	99,076,152	31,280,826	62,491,955
Amort. of Intangible			PTD	57,203,746	25,213,480	11,477,735	20,512,531
Mining Plant Depr.			DIR-P	70,537,548	70,537,548	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	27,773,964	27,773,964	0	0
Amort of Plant held for fut. Use			DIR-D	20,805	0	0	20,805
Capital Lease Common			PTD	7,297,995	3,222,374	1,470,081	2,605,540
Hydro related	200-201	108	DIR-P	41,466	41,466	0	0
Leasehold Improvements	200-201	108	PTD	215,094	95,093	43,643	76,359
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				2,528,081,004	1,269,337,185	434,393,021	824,350,798
<b>Total Net Plant</b>				3,262,095,691	1,318,102,637	708,015,839	1,235,977,215
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			Formula	53,599,145	25,913,828	7,315,676	20,369,641
<b>UTILITY PLANT</b>							
<b>Property Under Capital Leases</b>							
(Utility Plant) Held For Future Use	200-201		PTD	14,150,755	6,195,404	2,795,882	5,159,469
(Utility Plant) Completed Construction - Not Classified	200-201	105	PTD	212,680	93,876	42,869	75,935
(Utility Plant) In Service (Classified) COMMON	200-201	106	PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less 120.5	PTD	0	0	0	0
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	144,902,605	0	0	144,902,605
Acquisition Adjustments	200-201		DIR-P	68,807,602	68,807,602	0	0
<b>Total Other Utility Plant</b>				228,073,642	75,096,882	2,838,751	150,138,009

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	36,811,082	0	0	36,811,082
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>36,811,082</b>	<b>0</b>	<b>0</b>	<b>36,811,082</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	22,796,772	22,796,772	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	38,976,522	17,231,463	7,908,372	13,836,687
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	11,628,666	5,126,992	2,331,759	4,169,916
Derivative Instrument Assets (175)	110-111	175	DIR-P	107,801,502	107,801,502	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>181,203,463</b>	<b>152,956,729</b>	<b>10,240,130</b>	<b>18,006,603</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	10,726,718	4,792,853	2,116,082	3,817,783
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	14,472,540	14,472,540	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	706,832,557	385,541,504	10,933,461	310,357,592
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	1,047,226	0	0	1,047,226
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	52,654	0	0	52,654
Temporary Facilities (185)	110-111	185	PTDG	24,655	11,049	4,919	8,687
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	42,866,759	21,016,849	9,938,954	11,910,955
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	18,501,909	8,266,921	3,649,910	6,585,078
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	21,435,982	0	0	21,435,982
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>815,961,000</b>	<b>434,101,717</b>	<b>26,643,326</b>	<b>355,215,958</b>
<b>Total Assets and Other Debits</b>				<b>1,315,648,332</b>	<b>688,069,156</b>	<b>47,037,884</b>	<b>580,541,292</b>

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	331,932,866	331,932,866	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>331,932,866</b>	<b>331,932,866</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	1,626,340	0	0	1,626,340
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	26,866,853	16,723,461	2,870,348	7,273,045
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	66,396,931	39,825,802	1,057,390	25,513,739
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	135,778	60,668	26,785	48,325
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	611,145,134	0	0	611,145,134
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>706,171,037</b>	<b>56,609,931</b>	<b>3,954,523</b>	<b>645,606,583</b>
<b>Total Liabilities and Other Credits</b>				<b>1,038,103,902</b>	<b>388,542,796</b>	<b>3,954,523</b>	<b>645,606,583</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

3,539,640,120	1,617,628,997	751,099,200	1,170,911,924
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**Schedule 2: Long Term Debt**

Long Term Debt	257
Interest for Year	257
<b>Rate of Return</b>	

<b>\$3,820,085,702</b>
<b>220,390,393</b>
<b>5.77%</b>

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	176,175,347	176,175,347	0	0
Steam - Operation	320-323	500-509	DIR-P	43,664,300	43,664,300	0	0
Steam - Maintenance	320-323	510-514	DIR-P	63,888,510	63,888,510	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	8,511,772	8,511,772	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,365,856	3,365,856	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	33,993,394	33,993,394	0	0
Other Power - Operations	320-323	546-550	DIR-P	12,939,302	12,939,302	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	184,438	184,438	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	409,807,063	409,807,063	0	0
System Control and Load Dispatching	320-323	556	DIR-P	784,190	784,190	0	0
Other Expenses	320-323	557	DIR-P	11,222,216	11,222,216	0	0
REP Benefit Addition to Purchased Power			DIR-P	107,408,815	107,408,815	0	0
Oregon Public Benefits Charge			DIR-C	17,479,675	12,235,773	0	5,243,903
<b>Total Production Expense</b>				<b>889,424,877</b>	<b>884,180,975</b>	<b>0</b>	<b>5,243,903</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	33,922,420	0	33,922,420	0
Total Operations less Wheeling	320-323	560-567	DIR-T	5,858,357	0	5,858,357	0
Total Maintenance	320-323	568-573	DIR-T	5,996,246	0	5,996,246	0
<b>Total Transmission Expense</b>				<b>45,777,023</b>	<b>0</b>	<b>45,777,023</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	32,163,623	0	0	32,163,623
Total Maintenance	320-323	590-598	DIR-D	29,248,746	0	0	29,248,746
<b>Total Distribution Expense</b>				<b>61,412,368</b>	<b>0</b>	<b>0</b>	<b>61,412,368</b>

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	42,980,472	0	0	42,980,472
Total Customer Service and Information	320-323	907-910	DIR-D	5,608,141	0	0	5,608,141
Total Sales	320-323	911-916	DIR-D	87,519	0	0	87,519
<b>Total Customer and Sales Expenses</b>				<b>48,676,133</b>	<b>0</b>	<b>0</b>	<b>48,676,133</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	54,437,577	26,960,130	4,703,800	22,773,646
Office Supplies & Expenses	320-323	921	LABOR	7,631,311	3,779,396	659,400	3,192,515
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(19,653,194)	(8,666,879)	(3,945,018)	(7,041,298)
Outside Services Employed	320-323	923	PTD	17,543,774	7,736,643	3,521,591	6,285,540
Property Insurance	320-323	924	PTDG	8,193,062	3,661,687	1,617,889	2,913,485
Injuries and Damages	320-323	925	LABOR	8,004,288	3,964,112	691,628	3,348,548
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,913,604	0	0	3,913,604
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(3,107,167)	(1,388,672)	(613,574)	(1,104,921)
General Advertising Expenses	320-323	930.1	DIR-D	1,504,327	0	0	1,504,327
Miscellaneous General Expenses	320-323	930.2	PTD	17,677,988	7,795,831	3,548,532	6,333,626
Rents	320-323	931	PTD	1,601,643	706,310	321,501	573,833
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	13,140,163	5,965,710	2,242,636	4,931,817
<b>Total Administration and General Expenses</b>				<b>110,887,376</b>	<b>50,514,270</b>	<b>12,748,385</b>	<b>47,624,721</b>
<b>Total Operations and Maintenance</b>				<b>1,156,177,778</b>	<b>934,695,244</b>	<b>58,525,408</b>	<b>162,957,125</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	24,273,789	10,703,847	4,871,670	8,698,272
Steam Production Plant	336	403	DIR-P	56,512,861	56,512,861	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,580,503	5,580,503	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	4,010,581	4,010,581	0	0
Transmission Plant	336	403	DIR-T	21,245,531	0	21,245,531	0
Distribution Plant	336	403	DIR-D	57,815,514	0	0	57,815,514
General Plant	336	403	GP	19,295,078	9,880,734	3,123,623	6,290,721
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>188,733,856</b>	<b>86,688,526</b>	<b>29,240,824</b>	<b>72,804,507</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	60,770,638	7,657,393	1,336,004	51,777,241
Total Arizona			Direct	1,013,895	960,273	0	53,621
Total California			Direct	0	0	0	0
Total Colorado			Direct	1,072,787	1,044,931	0	27,856
Total Idaho			Direct	3,964,926	1,330,663	689,872	1,944,391
Total Montana			Direct	1,215,517	1,013,580	0	201,936
Total Nevada			Direct	70	35	6	29
Total New Mexico			Direct	6,292	1,446	640	4,205
Total Oregon			Direct	43,688,357	7,892,229	3,205,062	32,591,066
Total Texas			Direct	324	161	28	135
Total Utah			Direct	0	0	0	0
Total Washington			Direct	11,623,793	1,881,742	827,516	8,914,536
Total Washington DC			Direct	207	103	18	86
Total Wyoming			Direct	4,307,057	1,201,314	532,354	2,573,390
Total Miscellaneous			Direct	277,289	0	0	277,289

**Total Taxes**

127,941,154      22,983,870      6,591,501      98,365,783

(Total Federal, State and County/Municipal Taxes)

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	442,670,340	442,670,340	0	0
<b>Total Sales from Resale</b>				<b>442,670,340</b>	<b>442,670,340</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	3,008,992	0	0	3,008,992
(451) Miscellaneous Service Revenues	300	451	DIR-D	2,156,034	0	0	2,156,034
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	6,855,573	0	2,500,125	4,355,448
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	14,682,912	6,580,225	2,929,153	5,173,534
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	21,991,936	0	21,991,936	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>48,695,447</b>	<b>6,580,225</b>	<b>27,421,214</b>	<b>14,694,009</b>
<b>Total Other Included Items</b>				<b>491,365,787</b>	<b>449,250,565</b>	<b>27,421,214</b>	<b>14,694,009</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>981,487,001</b>	<b>595,117,076</b>	<b>66,936,519</b>	<b>319,433,407</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>204,210,779</b>	<b>93,325,103</b>	<b>43,332,810</b>	<b>67,552,866</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,185,697,780</b>	<b>688,442,178</b>	<b>110,269,329</b>	<b>386,986,273</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							



Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs					\$798,711,507		
Total Retail Load (MWH)					20,652,184		pg 301
Distribution Losses					1,032,609		5% of Total Load
Total Retail Load plus Distribution Losses					21,684,793		
Average System Cost before NLSL Adjustment					<b>\$36.83</b>		
New Large Single Load(s) (MWH)					0		
Cost of Serving New Large Single Load(s)					\$0		
Average System Cost after NLSL Adjustment					<b>\$36.83</b>		
Contract System Costs					\$798,711,507		
Contract System Load					21,684,793		
Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment					<b>\$36.83</b>		
					<b>Average System Cost</b>		
<b><u>Remainder are Necessary Calculations.</u></b>							
Labor Ratio Input:							
Production	320	500-507	DIR-P	119,253,011	119,253,011	0	0
Transmission	354	560-573	DIR-T	12,135,701	0	12,135,701	0
Distribution	354	580-598	DIR-D	59,825,133	0	0	59,825,133
Customer Account	354	901-905	DIR-D	37,985,578	0	0	37,985,578
Customer Service	354	907-910	DIR-D	3,871,555	0	0	3,871,555
Sales Expense	354	911-916	DIR-D	49,642	0	0	49,642
Admin. & General	320	920-932	PTD	70,042,845	30,888,799	14,059,460	25,094,586
Other Labor	354	Acct. No.	0	0	0	0	0
Total Labor				303,163,465	150,141,810	26,195,161	126,826,494
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				889,424,877	884,180,975	0	5,243,903
Total Transmission O&M				45,777,023	0	45,777,023	0
Total Distribution O&M				61,412,368	0	0	61,412,368
Total Customer and Sales O&M				48,676,133	0	0	48,676,133
Total Administrative and General O&M				110,887,376	50,514,270	12,748,385	47,624,721
Less Purchased Power and Fuel Costs				(727,384,619)	(727,384,619)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				428,793,159	207,310,626	58,525,408	162,957,125
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				53,599,145	25,913,828	7,315,676	20,369,641
<b>Allowable Functionalized Cash Working Capital</b>				53,599,145	25,913,828	7,315,676	20,369,641

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	6,388,267	2,840,388	1,298,585	2,249,294
Structures and Improvements			PTD	82,792,839	36,479,143	16,173,634	30,140,062
Furniture and Equipment			LABOR	61,552,256	30,508,539	5,417,410	25,626,307
Transportation Equipment			TD	28,703,153	0	10,560,770	18,142,383
Stores Equipment			PTD	8,826,821	3,947,303	1,991,590	2,887,928
Tools and Garage Equipment			PTD	18,298,391	8,043,206	3,577,173	6,678,011
Laboratory Equipment			PTD	16,052,671	7,070,507	3,230,471	5,751,693
Power Operated Equipment			TD	39,267,590	0	13,754,402	25,513,188
Communication Equipment			PTD	110,128,245	48,445,247	21,850,983	39,832,014
Miscellaneous Equipment			DIR-D	2,345,542	1,036,961	475,913	832,669
Mining Plant				109,279,927	109,279,927	0	0
Asset Retirement Costs for General Plant							
TOTAL				483,635,701	138,371,296	78,330,930	157,653,548
<b>RATIO (GP)</b>				100%	29%	16%	33%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,834,738,490	1,834,738,490	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	284,770,975	284,770,975	0	0
Other Production			DIR-P	122,205,680	122,205,680	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				2,241,715,145	2,241,715,145	0	0
Transmission Plant			DIR-T	1,020,347,319	0	1,020,347,319	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	1,020,347,319	0	1,020,347,319	0
<b>Total Distribution Plant</b>			DIR-D	1,821,207,560	0	0	1,821,207,560
TOTAL				5,083,270,025	2,241,715,145	1,020,347,319	1,821,207,560
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	44%	20%	36%

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				5,083,270,025	2,241,715,145	1,020,347,319	1,821,207,560
Intangible Plant - Organization			PTD	10,554,768	4,659,362	2,128,998	3,766,408
Intangible Plant - Franchises and Consents			PTD	8,940,372	3,949,707	1,810,978	3,179,687
Intangible Plant - Franchises and Consents			PTD	203,775,829	89,464,384	39,790,636	74,520,808
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				483,635,701	138,371,296	78,330,930	157,653,548
<b>TOTAL</b>				5,790,176,695	2,478,159,894	1,142,408,861	2,060,328,012
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	43%	20%	36%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	1,020,347,319	0	1,020,347,319	0
Total Distribution Plant			DIR-D	1,821,207,560	0	0	1,821,207,560
<b>TOTAL</b>				2,841,554,879	0	1,020,347,319	1,821,207,560
<b>RATIO (TD)</b>				100%	0%	36%	64%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	1,020,347,319	0	1,020,347,319	0
Total Distribution Plant			DIR-D	1,821,207,560	0	0	1,821,207,560
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	5,895,406	0	2,128,998	3,766,408
Intangible Plant - Franchises and Consents T and D Only			PTD	4,990,665	0	1,810,978	3,179,687
Intangible Plant - Miscellaneous T and D Only			PTD	114,311,444	0	39,790,636	74,520,808
General Plant Total 389-399(T&D Only)				235,984,479	0	78,330,930	157,653,548
<b>TOTAL</b>				3,202,736,873	0	1,142,408,861	2,060,328,012
<b>RATIO (TDG)</b>				100%	0%	36%	64%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	82,792,839	36,479,143	16,173,634	30,140,062
Furniture and Equipment			LABOR	61,552,256	30,508,539	5,417,410	25,626,307
Communication Equipment			PTD	110,128,245	48,445,247	21,850,983	39,832,014
Miscellaneous Equipment			DIR-D	2,345,542	1,036,961	475,913	832,669
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				256,818,881	116,469,891	43,917,940	96,431,051
<b>RATIO (GPM)</b>				100%	45%	17%	38%

Table 7.4.2 PacifiCorp - PNW Total 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	119,253,011	119,253,011	0	0
Transmission			DIR-T	12,135,701	0	12,135,701	0
Distribution			DIR-D	59,825,133	0	0	59,825,133
Customer Account			DIR-D	37,985,578	0	0	37,985,578
Customer Service			DIR-D	3,871,555	0	0	3,871,555
Sales Expense			DIR-D	49,642	0	0	49,642
Admin. & General			DIR-D	70,042,845	30,888,799	14,059,460	25,094,586
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>303,163,465</b>	<b>150,141,810</b>	<b>26,195,161</b>	<b>126,826,494</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>50%</b>	<b>9%</b>	<b>42%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	29%	16%	33%
GPM	45%	17%	38%
LABOR	50%	9%	42%
PTD	44%	20%	36%
PTDG	43%	20%	36%
TD	0%	36%	64%
TDG	0%	36%	64%

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	Utility:		(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	PacifiCorp - Idaho 2003				
	(2) Account No.(s)	(3) Funct. Method					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	1,556,636	706,650	385,438	464,548
Intangible Plant - Franchises and Consents	205-207	302	PTD	1,442,642	654,902	357,212	430,529
Intangible Plant - Miscellaneous	205-207	303	PTD	8,153,379	3,701,307	2,018,854	2,433,218
<b>Total Intangible Plant</b>			PTD	11,152,657	5,062,859	2,761,503	3,328,295
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	270,709,731	270,709,731	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	18,170,906	18,170,906	0	0
Other Production	205-207	340-346	DIR-P	17,015,104	17,015,104	0	0
<b>Total Production Plant</b>				305,895,741	305,895,741	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	166,848,806	0	166,848,806	0
<b>Total Transmission Plant</b>				166,848,806	0	166,848,806	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	201,094,129	0	0	201,094,129
<b>Total Distribution Plant</b>				201,094,129	0	0	201,094,129
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	801,319	363,767	198,414	239,138
Structures and Improvements	205-207	390	PTD	1,055,078	478,963	261,247	314,868
Furniture and Equipment	205-207	391	LABOR	16,289,165	8,115,993	1,583,924	6,589,248
Transportation Equipment	205-207	392	TD	6,391,099	0	2,898,132	3,492,967
Stores Equipment	205-207	393	PTD	5,350,141	2,428,750	1,324,745	1,596,646
Tools and Garage Equipment	205-207	394	PTD	650,788	295,431	161,141	194,215
Laboratory Equipment	205-207	395	PTD	2,485,176	1,128,170	615,353	741,653
Power Operated Equipment	205-207	396	TD	1,630,727	0	739,475	891,251
Communication Equipment	205-207	397	PTD	10,829,505	4,916,161	2,681,488	3,231,857
Miscellaneous Equipment	205-207	398	PTD	383,547	174,115	94,970	114,462
Mining Plant			DIR-P	17,869,626	17,869,626	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				63,736,170	35,770,977	10,558,889	17,406,304
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207	0	PTD	(435,839)	(197,854)	(107,918)	(130,068)
<b>Total Electric Plant In-Service</b>				748,727,503	346,729,577	180,169,198	221,828,727

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	129,073,677	129,073,677	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	13,486,663	13,486,663	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	2,712,529	2,712,529	0	0
Transmission Plant	219	108	DIR-T	54,317,809	0	54,317,809	0
Distribution Plant	219	108	DIR-D	90,853,361	0	0	90,853,361
General Plant	219	108	GP	30,278,677	16,993,457	5,016,135	8,269,086
Amort. of Intangible			PTD	7,721,784	3,505,380	1,911,986	2,304,417
Mining Plant Depr.			DIR-P	11,534,411	11,534,411	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	3,867,061	3,867,061	0	0
Amort of Plant held for fut. Use			DIR-D	2,897	0	0	2,897
Capital Lease Common			PTD	1,016,124	461,280	251,602	303,243
Hydro related	200-201	108	DIR-P	5,773	5,773	0	0
Leasehold Improvements	200-201	108	PTD	35,173	15,967	8,709	10,497
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				344,905,940	181,656,199	61,506,241	101,743,500
<b>Total Net Plant</b>				403,821,562	165,073,378	118,662,957	120,085,227
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				6,361,481	3,368,703	1,062,682	1,930,097
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	1,660,000	753,573	411,032	495,395
(Utility Plant) Held For Future Use	200-201	105	PTD	30,858	14,008	7,641	9,209
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less 120.5		N/A			
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	23,694,703	0	0	23,694,703
Acquisition Adjustments	200-201		DIR-P	9,580,312	9,580,312	0	0
<b>Total Other Utility Plant</b>				34,965,872	10,347,893	418,672	24,199,307

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	4,770,908	0	0	4,770,908
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>4,770,908</b>	<b>0</b>	<b>0</b>	<b>4,770,908</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	3,727,764	3,727,764	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	6,373,503	2,893,315	1,578,139	1,902,049
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	1,507,136	684,179	373,181	449,776
Derivative Instrument Assets (175)	110-111	175	DIR-P	17,627,872	17,627,872	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>29,236,274</b>	<b>24,933,130</b>	<b>1,951,320</b>	<b>2,351,824</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,390,239	643,808	334,539	411,892
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	609,477	609,477	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	104,594,210	56,945,842	1,289,631	46,358,737
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	171,244	0	0	171,244
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	8,610	0	0	8,610
Temporary Facilities (185)	110-111	185	PTDG	4,032	1,867	970	1,194
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	5,671,686	2,886,789	1,565,845	1,219,052
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	2,397,944	1,110,468	577,027	710,449
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	3,833,326	0	0	3,833,326
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>118,680,767</b>	<b>62,198,252</b>	<b>3,768,011</b>	<b>52,714,505</b>
<b>Total Assets and Other Debits</b>				<b>194,015,303</b>	<b>100,847,978</b>	<b>7,200,685</b>	<b>85,966,641</b>

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	54,278,187	54,278,187	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>54,278,187</b>	<b>54,278,187</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	265,942	0	0	265,942
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	3,019,244	1,978,919	386,463	653,863
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	8,991,755	6,181,664	98,375	2,711,715
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	17,598	8,149	4,235	5,214
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	109,289,072	0	0	109,289,072
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>121,583,611</b>	<b>8,168,732</b>	<b>489,073</b>	<b>112,925,806</b>
<b>Total Liabilities and Other Credits</b>				<b>175,861,797</b>	<b>62,446,919</b>	<b>489,073</b>	<b>112,925,806</b>

<b>Total Rate Base</b>	<b>421,975,068</b>	<b>203,474,436</b>	<b>125,374,569</b>	<b>93,126,063</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$3,820,085,702</b>
Interest for Year	257	<b>220,390,393</b>
<b>Rate of Return</b>		<b>5.77%</b>

(Interest for Year / Long Term Debt)



Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	28,808,471	28,808,471	0	0
Steam - Operation	320-323	500-509	DIR-P	6,079,526	6,079,526	0	0
Steam - Maintenance	320-323	510-514	DIR-P	8,895,410	8,895,410	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	1,185,122	1,185,122	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	468,639	468,639	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	5,558,654	5,558,654	0	0
Other Power - Operations	320-323	546-550	DIR-P	1,801,582	1,801,582	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	25,680	25,680	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	57,058,802	57,058,802	0	0
System Control and Load Dispatching	320-323	556	DIR-P	109,185	109,185	0	0
Other Expenses	320-323	557	DIR-P	1,562,506	1,562,506	0	0
REP Benefit Addition to Purchased Power			DIR-P	14,954,887	14,954,887	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b><u>Total Production Expense</u></b>				<b>126,508,465</b>	<b>126,508,465</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	4,723,132	0	4,723,132	0
Total Operations less Wheeling	320-323	560-567	DIR-T	920,939	0	920,939	0
Total Maintenance	320-323	568-573	DIR-T	942,616	0	942,616	0
<b><u>Total Transmission Expense</u></b>				<b>6,586,686</b>	<b>0</b>	<b>6,586,686</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	2,401,808	0	0	2,401,808
Total Maintenance	320-323	590-598	DIR-D	2,809,251	0	0	2,809,251
<b><u>Total Distribution Expense</u></b>				<b>5,211,059</b>	<b>0</b>	<b>0</b>	<b>5,211,059</b>

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	3,741,932	0	0	3,741,932
Total Customer Service and Information	320-323	907-910	DIR-D	488,252	0	0	488,252
Total Sales	320-323	911-916	DIR-D	7,620	0	0	7,620
<b>Total Customer and Sales Expenses</b>				<b>4,237,803</b>	<b>0</b>	<b>0</b>	<b>4,237,803</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	7,230,688	3,602,654	703,097	2,924,938
Office Supplies & Expenses	320-323	921	LABOR	1,013,631	505,037	98,563	410,031
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(2,610,442)	(1,185,036)	(646,370)	(779,036)
Outside Services Employed	320-323	923	PTD	2,330,257	1,057,843	576,994	695,420
Property Insurance	320-323	924	PTDG	1,088,246	503,958	261,869	322,419
Injuries and Damages	320-323	925	LABOR	1,063,172	529,720	103,381	430,071
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	519,826	0	0	519,826
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(412,710)	(191,123)	(99,312)	(122,275)
General Advertising Expenses	320-323	930.1	DIR-D	199,813	0	0	199,813
Miscellaneous General Expenses	320-323	930.2	PTD	2,348,084	1,065,936	581,408	700,740
Rents	320-323	931	PTD	212,739	96,575	52,676	63,488
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,745,346	836,405	282,462	626,479
<b>Total Administration and General Expenses</b>				<b>14,728,651</b>	<b>6,821,969</b>	<b>1,914,767</b>	<b>5,991,915</b>
<b>Total Operations and Maintenance</b>				<b>157,272,664</b>	<b>133,330,434</b>	<b>8,501,453</b>	<b>15,440,777</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	3,216,618	1,460,216	796,465	959,937
Steam Production Plant	336	403	DIR-P	7,868,474	7,868,474	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	776,992	776,992	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	558,407	558,407	0	0
Transmission Plant	336	403	DIR-T	2,958,086	0	2,958,086	0
Distribution Plant	336	403	DIR-D	5,722,991	0	0	5,722,991
General Plant	336	403	GP	2,611,279	1,465,541	432,599	713,138
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>23,712,846</b>	<b>12,129,629</b>	<b>4,187,150</b>	<b>7,396,067</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	6,526,897	1,023,249	199,698	5,303,950
Total Arizona			Direct	141,168	133,702	-	7,466
Total California			Direct	-	-	-	-
Total Colorado			Direct	175,424	170,869	-	4,555
Total Idaho			Direct	3,964,926	1,330,663	689,872	1,944,391
Total Montana			Direct	169,240	141,124	-	28,116
Total Nevada			Direct	11	6	1	5
Total New Mexico			Direct	876	208	108	559
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	53	26	5	21
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	34	17	3	14
Total Wyoming			Direct	665,224	202,947	104,981	357,296
Total Miscellaneous			Direct	45,343	-	-	45,343

**Total Taxes**

11,689,197      3,002,812      994,669      7,691,715

(Total Federal, State and County/Municipal Taxes)

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	61,634,465	61,634,465	0	0
<b>Total Sales from Resale</b>				<b>61,634,465</b>	<b>61,634,465</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	239,708	0	0	239,708
(451) Miscellaneous Service Revenues	300	451	DIR-D	122,872	0	0	122,872
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	1,121,034	0	508,348	612,686
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	2,400,973	1,111,871	577,755	711,347
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	3,062,010	0	3,062,010	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>6,946,597</b>	<b>1,111,871</b>	<b>4,148,114</b>	<b>1,686,612</b>
<b>Total Other Included Items</b>				<b>68,581,063</b>	<b>62,746,336</b>	<b>4,148,114</b>	<b>1,686,612</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>124,093,645</b>	<b>85,716,539</b>	<b>9,535,158</b>	<b>28,841,948</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>24,344,808</b>	<b>11,738,954</b>	<b>7,233,176</b>	<b>5,372,678</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>148,438,452</b>	<b>97,455,493</b>	<b>16,768,333</b>	<b>34,214,625</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$114,223,827		
<b>Total Retail Load (MWH)</b>					3,280,221		pg 301 5% of Total Load
<b>Distribution Losses</b>					164,011		
<b>Total Retail Load plus Distribution Losses</b>					3,444,232		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$33.16</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$33.16</b>		
<b>Contract System Costs</b>					\$114,223,827		
<b>Contract System Load</b>					3,444,232		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$33.16</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	119,253,011	119,253,011	0	0
Transmission	354	560-573	DIR-T	12,135,701	0	12,135,701	0
Distribution	354	580-598	DIR-D	59,825,133	0	0	59,825,133
Customer Account	354	901-905	DIR-D	37,985,578	0	0	37,985,578
Customer Service	354	907-910	DIR-D	3,871,555	0	0	3,871,555
Sales Expense	354	911-916	DIR-D	49,642	0	0	49,642
Admin. & General	320	920-932	PTD	70,042,845	31,796,643	17,343,268	20,902,933
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>303,163,465</b>	<b>151,049,654</b>	<b>29,478,969</b>	<b>122,634,841</b>
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**Cash Working Capital Calculation:**

Total Production O&M				126,508,465	126,508,465	0	0
Total Transmission O&M				6,586,686	0	6,586,686	0
Total Distribution O&M				5,211,059	0	0	5,211,059
Total Customer and Sales O&M				4,237,803	0	0	4,237,803
Total Administrative and General O&M				14,728,651	6,821,969	1,914,767	5,991,915
Less Purchased Power and Fuel Costs				(106,380,813)	(106,380,813)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>50,891,851</b>	<b>26,949,621</b>	<b>8,501,453</b>	<b>15,440,777</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>6,361,481</b>	<b>3,368,703</b>	<b>1,062,682</b>	<b>1,930,097</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>6,361,481</b>	<b>3,368,703</b>	<b>1,062,682</b>	<b>1,930,097</b>
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Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
			Ratio Used	Total	Production	Transmission	Distribution
<b>GP Production</b>				Funct.			
Land and Land Rights			PTD	801,319	363,767	198,414	239,138
Structures and Improvements			PTD	1,055,078	478,963	261,247	314,868
Furniture and Equipment			LABOR	16,289,165	8,115,993	1,583,924	6,589,248
Transportation Equipment			TD	6,391,099	0	2,898,132	3,492,967
Stores Equipment			PTD	5,350,141	2,428,750	1,324,745	1,596,646
Tools and Garage Equipment			PTD	650,788	295,431	161,141	194,215
Laboratory Equipment			PTD	2,485,176	1,128,170	615,353	741,653
Power Operated Equipment			TD	1,630,727	0	739,475	891,251
Communication Equipment			PTD	10,829,505	4,916,161	2,681,488	3,231,857
Miscellaneous Equipment			DIR-D	383,547	174,115	94,970	114,462
Mining Plant				17,869,626	17,869,626	0	0
Asset Retirement Costs for General Plant				0	0	0	0
TOTAL				63,736,170	35,770,977	10,558,889	17,406,304
<b>RATIO (GP)</b>				100%	56%	17%	27%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	270,709,731	270,709,731	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	18,170,906	18,170,906	0	0
Other Production			DIR-P	17,015,104	17,015,104	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				305,895,741	305,895,741	0	0
Transmission Plant			DIR-T	166,848,806	0	166,848,806	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	166,848,806	0	166,848,806	0
<b>Total Distribution Plant</b>			DIR-D	201,094,129	0	0	201,094,129
TOTAL				673,838,675	305,895,741	166,848,806	201,094,129
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	45%	25%	30%

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				673,838,675	305,895,741	166,848,806	201,094,129
Intangible Plant - Organization			PTD	1,556,636	706,650	385,438	464,548
Intangible Plant - Franchises and Consents			PTD	1,442,642	654,902	357,212	430,529
Intangible Plant - Franchises and Consents			PTD	8,153,379	3,701,307	2,018,854	2,433,218
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				63,736,170	35,770,977	10,558,889	17,406,304
<b>TOTAL</b>				748,727,503	346,729,577	180,169,198	221,828,727
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	46%	24%	30%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	166,848,806	0	166,848,806	0
Total Distribution Plant			DIR-D	201,094,129	0	0	201,094,129
<b>TOTAL</b>				367,942,934	0	166,848,806	201,094,129
<b>RATIO (TD)</b>				100%	0%	45%	55%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	166,848,806	0	166,848,806	0
Total Distribution Plant			DIR-D	201,094,129	0	0	201,094,129
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	849,986	0	385,438	464,548
Intangible Plant - Franchises and Consents T and D Only			PTD	787,740	0	357,212	430,529
Intangible Plant - Miscellaneous T and D Only			PTD	4,452,072	0	2,018,854	2,433,218
General Plant Total 389-399(T&D Only)				27,965,193	0	10,558,889	17,406,304
<b>TOTAL</b>				401,997,926	0	180,169,198	221,828,727
<b>RATIO (TDG)</b>				100%	0%	45%	55%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	1,055,078	478,963	261,247	314,868
Furniture and Equipment			LABOR	16,289,165	8,115,993	1,583,924	6,589,248
Communication Equipment			PTD	10,829,505	4,916,161	2,681,488	3,231,857
Miscellaneous Equipment			DIR-D	383,547	174,115	94,970	114,462
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				28,557,294	13,685,232	4,621,628	10,250,434
<b>RATIO (GPM)</b>				100%	48%	16%	36%

Table 7.4.2A PacifiCorp - Idaho 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	119,253,011	119,253,011	0	0
Transmission			DIR-T	12,135,701	0	12,135,701	0
Distribution			DIR-D	59,825,133	0	0	59,825,133
Customer Account			DIR-D	37,985,578	0	0	37,985,578
Customer Service			DIR-D	3,871,555	0	0	3,871,555
Sales Expense			DIR-D	49,642	0	0	49,642
Admin. & General			DIR-D	70,042,845	31,796,643	17,343,268	20,902,933
Other Labor			0	0	0	0	0
<b>TOTAL</b>				303,163,465	151,049,654	29,478,969	122,634,841
<b>RATIO (LABOR)</b>				100%	50%	10%	40%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	56%	17%	27%
GPM	48%	16%	36%
LABOR	50%	10%	40%
PTD	45%	25%	30%
PTDG	46%	24%	30%
TD	0%	45%	55%
TDG	0%	45%	55%



Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	Utility:		(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	PacifiCorp - Oregon 2003				
		(2) Account No.(s)	(3) Funct. Method				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	6,972,409	3,010,710	1,310,051	2,651,648
Intangible Plant - Franchises and Consents	205-207	302	PTD	5,773,888	2,493,185	1,084,860	2,195,844
Intangible Plant - Miscellaneous	205-207	303	PTD	156,706,980	67,666,605	29,443,792	59,596,583
<b>Total Intangible Plant</b>			PTD	169,453,278	73,170,499	31,838,703	64,444,075
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	1,204,446,900	1,204,446,900	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	205,306,729	205,306,729	0	0
Other Production	205-207	340-346	DIR-P	80,709,873	80,709,873	0	0
<b>Total Production Plant</b>				1,490,463,502	1,490,463,502	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	648,545,869	0	648,545,869	0
<b>Total Transmission Plant</b>				648,545,869	0	648,545,869	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	1,312,708,577	0	0	1,312,708,577
<b>Total Distribution Plant</b>				1,312,708,577	0	0	1,312,708,577
<b>General Plant:</b>							
Land and Land Rights	205-207	389	PTD	3,655,429	1,578,427	686,821	1,390,181
Structures and Improvements	205-207	390	PTD	60,497,250	26,122,918	11,366,874	23,007,459
Furniture and Equipment	205-207	391	LABOR	35,862,377	17,684,666	2,992,374	15,185,337
Transportation Equipment	205-207	392	TD	18,208,951	0	6,021,320	12,187,631
Stores Equipment	205-207	393	PTD	2,955,508	1,276,198	555,313	1,123,997
Tools and Garage Equipment	205-207	394	PTD	13,809,771	5,963,106	2,594,728	5,251,937
Laboratory Equipment	205-207	395	PTD	11,043,266	4,768,520	2,074,928	4,199,819
Power Operated Equipment	205-207	396	TD	29,427,970	0	9,731,215	19,696,755
Communication Equipment	205-207	397	PTD	79,683,441	34,407,580	14,971,781	30,304,080
Miscellaneous Equipment	205-207	398	PTD	1,490,857	643,757	280,118	566,982
Mining Plant			DIR-P	69,459,726	69,459,726	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				326,094,546	161,904,897	51,275,471	112,914,178
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207	0	PTD	(1,694,120)	(731,527)	(318,309)	(644,284)
<b>Total Electric Plant In-Service</b>				3,947,265,772	1,725,538,898	731,660,043	1,490,066,831

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	612,251,339	612,251,339	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	63,972,978	63,972,978	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	12,866,676	12,866,676	0	0
Transmission Plant	219	108	DIR-T	257,652,467	0	257,652,467	0
Distribution Plant	219	108	DIR-D	527,100,613	0	0	527,100,613
General Plant	219	108	GP	124,869,159	61,997,137	19,634,566	43,237,455
Amort. of Intangible			PTD	39,197,323	16,925,537	7,364,814	14,906,972
Mining Plant Depr.			DIR-P	44,834,572	44,834,572	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	18,343,117	18,343,117	0	0
Amort of Plant held for fut. Use			DIR-D	13,741	0	0	13,741
Capital Lease Common			PTD	4,819,909	2,081,253	905,616	1,833,040
Hydro related	200-201	108	DIR-P	27,386	27,386	0	0
Leasehold Improvements	200-201	108	PTD	136,717	59,035	25,688	51,994
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,706,085,996	833,359,030	285,583,152	587,143,815
<b>Total Net Plant</b>				2,241,179,775	892,179,868	446,076,891	902,923,016
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				37,897,385	17,711,076	4,795,094	15,391,215
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	11,037,252	4,765,923	2,073,798	4,197,532
(Utility Plant) Held For Future Use	200-201	105	PTD	140,995	60,882	26,492	53,621
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less 120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	92,101,958	0	0	92,101,958
Acquisition Adjustments	200-201		DIR-P	45,443,492	45,443,492	0	0
<b>Total Other Utility Plant</b>				148,723,697	50,270,297	2,100,289	96,353,111

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	25,149,835	0	0	25,149,835
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>25,149,835</b>	<b>0</b>	<b>0</b>	<b>25,149,835</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	14,489,921	14,489,921	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	24,773,979	10,697,488	4,654,801	9,421,689
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	7,944,864	3,430,619	1,492,766	3,021,478
Derivative Instrument Assets (175)	110-111	175	DIR-P	68,520,020	68,520,020	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>115,728,784</b>	<b>97,138,048</b>	<b>6,147,568</b>	<b>12,443,168</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	7,328,641	3,203,700	1,358,427	2,766,514
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	10,627,218	10,627,218	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	499,627,169	270,067,842	7,834,825	221,724,502
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	665,630	0	0	665,630
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	33,467	0	0	33,467
Temporary Facilities (185)	110-111	185	PTDG	15,671	6,851	2,905	5,916
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	26,494,057	13,977,008	6,401,503	6,115,546
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	12,640,758	5,525,881	2,343,074	4,771,803
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	14,090,900	0	0	14,090,900
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>571,523,513</b>	<b>303,408,499</b>	<b>17,940,735</b>	<b>250,174,279</b>
<b>Total Assets and Other Debits</b>				<b>899,023,214</b>	<b>468,527,920</b>	<b>30,983,686</b>	<b>399,511,608</b>

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	210,980,795	210,980,795	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>210,980,795</b>	<b>210,980,795</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	1,033,723	0	0	1,033,723
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	19,108,286	11,833,100	1,900,368	5,374,818
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	42,952,619	25,968,965	838,173	16,145,481
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	92,765	40,552	17,195	35,018
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	401,735,038	0	0	401,735,038
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>464,922,431</b>	<b>37,842,617</b>	<b>2,755,736</b>	<b>424,324,078</b>
<b>Total Liabilities and Other Credits</b>				<b>675,903,226</b>	<b>248,823,412</b>	<b>2,755,736</b>	<b>424,324,078</b>

<b>Total Rate Base</b>	<b>2,464,299,763</b>	<b>1,111,884,376</b>	<b>474,304,841</b>	<b>878,110,546</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$3,820,085,702</b>
Interest for Year	257	<b>220,390,393</b>
<b>Rate of Return</b>		<b>5.77%</b>

(Interest for Year / Long Term Debt)

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	111,979,315	111,979,315	0	0
Steam - Operation	320-323	500-509	DIR-P	28,837,776	28,837,776	0	0
Steam - Maintenance	320-323	510-514	DIR-P	42,194,712	42,194,712	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	5,621,539	5,621,539	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,222,956	2,222,956	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	21,606,638	21,606,638	0	0
Other Power - Operations	320-323	546-550	DIR-P	8,545,670	8,545,670	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	121,811	121,811	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	270,654,161	270,654,161	0	0
System Control and Load Dispatching	320-323	556	DIR-P	517,912	517,912	0	0
Other Expenses	320-323	557	DIR-P	7,411,633	7,411,633	0	0
REP Benefit Addition to Purchased Power			DIR-P	70,937,388	70,937,388	0	0
Oregon Public Benefits Charge			DIR-C	17,479,675	12,235,773	0	5,243,903
<b><u>Total Production Expense</u></b>				<b>588,131,187</b>	<b>582,887,284</b>	<b>0</b>	<b>5,243,903</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	22,403,821	0	22,403,821	0
Total Operations less Wheeling	320-323	560-567	DIR-T	3,788,346	0	3,788,346	0
Total Maintenance	320-323	568-573	DIR-T	3,877,514	0	3,877,514	0
<b><u>Total Transmission Expense</u></b>				<b>30,069,681</b>	<b>0</b>	<b>30,069,681</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	26,644,495	0	0	26,644,495
Total Maintenance	320-323	590-598	DIR-D	22,214,176	0	0	22,214,176
<b><u>Total Distribution Expense</u></b>				<b>48,858,670</b>	<b>0</b>	<b>0</b>	<b>48,858,670</b>

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	31,773,809	0	0	31,773,809
Total Customer Service and Information	320-323	907-910	DIR-D	4,145,883	0	0	4,145,883
Total Sales	320-323	911-916	DIR-D	64,700	0	0	64,700
<b>Total Customer and Sales Expenses</b>				<b>35,984,392</b>	<b>0</b>	<b>0</b>	<b>35,984,392</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	36,972,993	18,232,340	3,085,044	15,655,609
Office Supplies & Expenses	320-323	921	LABOR	5,183,045	2,555,894	432,476	2,194,676
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(13,348,085)	(5,763,748)	(2,507,982)	(5,076,355)
Outside Services Employed	320-323	923	PTD	11,915,406	5,145,113	2,238,795	4,531,499
Property Insurance	320-323	924	PTDG	5,564,576	2,432,542	1,031,442	2,100,591
Injuries and Damages	320-323	925	LABOR	5,436,364	2,680,812	453,613	2,301,939
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	2,658,047	0	0	2,658,047
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(2,110,330)	(922,526)	(391,168)	(796,636)
General Advertising Expenses	320-323	930.1	DIR-D	1,021,711	0	0	1,021,711
Miscellaneous General Expenses	320-323	930.2	PTD	12,006,562	5,184,474	2,255,922	4,566,166
Rents	320-323	931	PTD	1,087,806	469,719	204,389	413,699
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	8,924,555	3,964,205	1,488,540	3,471,811
<b>Total Administration and General Expenses</b>				<b>75,312,651</b>	<b>33,978,823</b>	<b>8,291,070</b>	<b>33,042,758</b>
<b>Total Operations and Maintenance</b>				<b>778,356,581</b>	<b>616,866,107</b>	<b>38,360,752</b>	<b>123,129,722</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	16,509,037	7,128,658	3,101,895	6,278,483
Steam Production Plant	336	403	DIR-P	37,323,517	37,323,517	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	3,685,603	3,685,603	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	2,648,760	2,648,760	0	0
Transmission Plant	336	403	DIR-T	14,031,460	0	14,031,460	0
Distribution Plant	336	403	DIR-D	42,764,465	0	0	42,764,465
General Plant	336	403	GP	13,050,718	6,479,640	2,052,110	4,518,969
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>130,013,561</b>	<b>57,266,179</b>	<b>19,185,464</b>	<b>53,561,918</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	42,787,072	5,178,469	876,234	36,732,369
Total Arizona			Direct	669,620	634,206	-	35,414
Total California			Direct	-	-	-	-
Total Colorado			Direct	681,877	664,172	-	17,706
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	802,779	669,412	-	133,367
Total Nevada			Direct	45	22	4	19
Total New Mexico			Direct	4,156	933	396	2,827
Total Oregon			Direct	43,688,357	7,892,229	3,205,062	32,591,066
Total Texas			Direct	206	102	17	87
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	132	65	11	56
Total Wyoming			Direct	2,793,079	744,928	314,426	1,733,725
Total Miscellaneous			Direct	176,249	-	-	176,249

**Total Taxes** 91,603,571 15,784,537 4,396,150 71,422,884

(Total Federal, State and County/Municipal Taxes)

91,603,571

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	292,358,479	292,358,479	0	0
<b>Total Sales from Resale</b>				<b>292,358,479</b>	<b>292,358,479</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,316,166	0	0	2,316,166
(451) Miscellaneous Service Revenues	300	451	DIR-D	1,876,684	0	0	1,876,684
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	4,357,490	0	1,440,931	2,916,559
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	9,332,648	4,079,747	1,729,887	3,523,013
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	14,524,418	0	14,524,418	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>32,407,405</b>	<b>4,079,747</b>	<b>17,695,236</b>	<b>10,632,422</b>
<b>Total Other Included Items</b>				<b>324,765,884</b>	<b>296,438,226</b>	<b>17,695,236</b>	<b>10,632,422</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>675,207,829</b>	<b>393,478,597</b>	<b>44,247,130</b>	<b>237,482,102</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>142,171,678</b>	<b>64,147,418</b>	<b>27,363,844</b>	<b>50,660,415</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>817,379,506</b>	<b>457,626,015</b>	<b>71,610,975</b>	<b>288,142,517</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							



Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$529,236,989		
<b>Total Retail Load (MWH)</b>					13,227,231		pg 301
<b>Distribution Losses</b>					661,362		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					13,888,593		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$38.11</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$38.11</b>		
<b>Contract System Costs</b>					\$529,236,989		
<b>Contract System Load</b>					13,888,593		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$38.11</b>		
<b><u>Remainder are Necessary Calculations.</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	119,253,011	119,253,011	0	0
Transmission	354	560-573	DIR-T	12,135,701	0	12,135,701	0
Distribution	354	580-598	DIR-D	59,825,133	0	0	59,825,133
Customer Account	354	901-905	DIR-D	37,985,578	0	0	37,985,578
Customer Service	354	907-910	DIR-D	3,871,555	0	0	3,871,555
Sales Expense	354	911-916	DIR-D	49,642	0	0	49,642
Admin. & General	320	920-932	PTD	70,042,845	30,244,738	13,160,403	26,637,705
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>303,163,465</b>	<b>149,497,749</b>	<b>25,296,104</b>	<b>128,369,613</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				588,131,187	582,887,284	0	5,243,903
Total Transmission O&M				30,069,681	0	30,069,681	0
Total Distribution O&M				48,858,670	0	0	48,858,670
Total Customer and Sales O&M				35,984,392	0	0	35,984,392
Total Administrative and General O&M				75,312,651	33,978,823	8,291,070	33,042,758
Less Purchased Power and Fuel Costs				(475,177,502)	(475,177,502)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>303,179,079</b>	<b>141,688,605</b>	<b>38,360,752</b>	<b>123,129,722</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>37,897,385</b>	<b>17,711,076</b>	<b>4,795,094</b>	<b>15,391,215</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>37,897,385</b>	<b>17,711,076</b>	<b>4,795,094</b>	<b>15,391,215</b>

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
				Total			
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	3,655,429	1,578,427	686,821	1,390,181
Structures and Improvements			PTD	60,497,250	26,122,918	11,366,874	23,007,459
Furniture and Equipment			LABOR	35,862,377	17,684,666	2,992,374	15,185,337
Transportation Equipment			TD	18,208,951	0	6,021,320	12,187,631
Stores Equipment			PTD	2,955,508	1,276,198	555,313	1,123,997
Tools and Garage Equipment			PTD	13,809,771	5,963,106	2,594,728	5,251,937
Laboratory Equipment			PTD	11,043,266	4,768,520	2,074,928	4,199,819
Power Operated Equipment			TD	29,427,970	0	9,731,215	19,696,755
Communication Equipment			PTD	79,683,441	34,407,580	14,971,781	30,304,080
Miscellaneous Equipment			DIR-D	1,490,857	643,757	280,118	566,982
Mining Plant				69,459,726	69,459,726	0	0
Asset Retirement Costs for General Plant				0	0	0	0
TOTAL				326,094,546	161,904,897	51,275,471	112,914,178
<b>RATIO (GP)</b>				100%	50%	16%	35%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,204,446,900	1,204,446,900	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	205,306,729	205,306,729	0	0
Other Production			DIR-P	80,709,873	80,709,873	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,490,463,502	1,490,463,502	0	0
Transmission Plant			DIR-T	648,545,869	0	648,545,869	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	648,545,869	0	648,545,869	0
<b>Total Distribution Plant</b>			DIR-D	1,312,708,577	0	0	1,312,708,577
TOTAL				3,451,717,948	1,490,463,502	648,545,869	1,312,708,577
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	43%	19%	38%

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				3,451,717,948	1,490,463,502	648,545,869	1,312,708,577
Intangible Plant - Organization			PTD	6,972,409	3,010,710	1,310,051	2,651,648
Intangible Plant - Franchises and Consents			PTD	5,773,888	2,493,185	1,084,860	2,195,844
Intangible Plant - Franchises and Consents			PTD	156,706,980	67,666,605	29,443,792	59,596,583
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				326,094,546	161,904,897	51,275,471	112,914,178
<b>TOTAL</b>				3,947,265,772	1,725,538,898	731,660,043	1,490,066,831
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	44%	19%	38%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	648,545,869	0	648,545,869	0
Total Distribution Plant			DIR-D	1,312,708,577	0	0	1,312,708,577
<b>TOTAL</b>				1,961,254,446	0	648,545,869	1,312,708,577
<b>RATIO (TD)</b>				100%	0%	33%	67%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	648,545,869	0	648,545,869	0
Total Distribution Plant			DIR-D	1,312,708,577	0	0	1,312,708,577
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	3,961,699	0	1,310,051	2,651,648
Intangible Plant - Franchises and Consents T and D Only			PTD	3,280,704	0	1,084,860	2,195,844
Intangible Plant - Miscellaneous T and D Only			PTD	89,040,375	0	29,443,792	59,596,583
General Plant Total 389-399(T&D Only)				164,189,649	0	51,275,471	112,914,178
<b>TOTAL</b>				2,221,726,874	0	731,660,043	1,490,066,831
<b>RATIO (TDG)</b>				100%	0%	33%	67%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	60,497,250	26,122,918	11,366,874	23,007,459
Furniture and Equipment			LABOR	35,862,377	17,684,666	2,992,374	15,185,337
Communication Equipment			PTD	79,683,441	34,407,580	14,971,781	30,304,080
Miscellaneous Equipment			DIR-D	1,490,857	643,757	280,118	566,982
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				177,533,925	78,858,920	29,611,147	69,063,858
<b>RATIO (GPM)</b>				100%	44%	17%	39%

Table 7.4.2B PacifiCorp - Oregon 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	119,253,011	119,253,011	0	0
Transmission			DIR-T	12,135,701	0	12,135,701	0
Distribution			DIR-D	59,825,133	0	0	59,825,133
Customer Account			DIR-D	37,985,578	0	0	37,985,578
Customer Service			DIR-D	3,871,555	0	0	3,871,555
Sales Expense			DIR-D	49,642	0	0	49,642
Admin. & General			DIR-D	70,042,845	30,244,738	13,160,403	26,637,705
Other Labor			0	0	0	0	0
<b>TOTAL</b>				303,163,465	149,497,749	25,296,104	128,369,613
<b>RATIO (LABOR)</b>				100%	49%	8%	42%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	50%	16%	35%
GPM	44%	17%	39%
LABOR	49%	8%	42%
PTD	43%	19%	38%
PTDG	44%	19%	38%
TD	0%	33%	67%
TDG	0%	33%	67%

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	Utility:		(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	PacifiCorp - Washington 2003				
	(2) Account No.(s)	(3) Funct. Method					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	2,025,723	942,002	433,509	650,212
Intangible Plant - Franchises and Consents	205-207	302	PTD	1,723,842	801,621	368,906	553,315
Intangible Plant - Miscellaneous	205-207	303	PTD	38,915,469	18,096,472	8,327,991	12,491,006
<b>Total Intangible Plant</b>			PTD	42,665,033	19,840,095	9,130,405	13,694,534
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	359,581,858	359,581,858	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	61,293,341	61,293,341	0	0
Other Production	205-207	340-346	DIR-P	24,480,704	24,480,704	0	0
<b>Total Production Plant</b>				445,355,903	445,355,903	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	204,952,644	0	204,952,644	0
<b>Total Transmission Plant</b>				204,952,644	0	204,952,644	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	307,404,854	0	0	307,404,854
<b>Total Distribution Plant</b>				307,404,854	0	0	307,404,854
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	1,931,520	898,195	413,349	619,975
Structures and Improvements	205-207	390	PTD	21,240,511	9,877,263	4,545,513	6,817,735
Furniture and Equipment	205-207	391	LABOR	9,400,714	4,707,880	841,112	3,851,722
Transportation Equipment	205-207	392	TD	4,103,103	0	1,641,318	2,461,785
Stores Equipment	205-207	393	PTD	521,172	242,356	111,532	167,285
Tools and Garage Equipment	205-207	394	PTD	3,837,832	1,784,669	821,304	1,231,859
Laboratory Equipment	205-207	395	PTD	2,524,228	1,173,817	540,190	810,222
Power Operated Equipment	205-207	396	TD	8,208,893	0	3,283,712	4,925,181
Communication Equipment	205-207	397	PTD	19,615,299	9,121,507	4,197,714	6,296,078
Miscellaneous Equipment	205-207	398	PTD	471,139	219,089	100,825	151,225
Mining Plant			DIR-P	21,950,575	21,950,575	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				93,804,986	49,975,349	16,496,570	27,333,067
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207	0	PTD	(535,374)	(248,959)	(114,571)	(171,843)
<b>Total Electric Plant In-Service</b>				1,094,183,420	515,171,347	230,579,619	348,432,455

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	
<b>LESS:</b>								
<b>Depreciation Reserve</b>								
Steam (Production) Plant	219	108	DIR-P	185,706,446	185,706,446	0	0	
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0	
Hydraulic (Production) Plant - Conventional	219		DIR-P	19,404,113	19,404,113	0	0	
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0	
Other (Production) Plant	219	108	DIR-P	3,902,686	3,902,686	0	0	
Transmission Plant	219	108	DIR-T	78,150,461	0	78,150,461	0	
Distribution Plant	219	108	DIR-D	120,689,634	0	0	120,689,634	
General Plant	219	108	GP	37,701,097	20,085,558	6,630,125	10,985,414	
Amort. of Intangible			PTD	10,284,639	4,782,563	2,200,934	3,301,142	
Mining Plant Depr.			DIR-P	14,168,565	14,168,565	0	0	
Amort Elec Plt. Acq. Adjust			DIR-P	5,563,785	5,563,785	0	0	
Amort of Plant held for fut. Use			DIR-D	4,168	0	0	4,168	
Capital Lease Common			PTD	1,461,962	679,842	312,863	469,258	
Hydro related	200-201	108	DIR-P	8,307	8,307	0	0	
Leasehold Improvements	200-201	108	PTD	43,205	20,091	9,246	13,868	
<b>Amortization Reserve</b>								
<b>Total Depreciation and Amortization</b>				477,089,067	254,321,956	87,303,628	135,463,483	
<b>Total Net Plant</b>				617,094,353	260,849,391	143,275,991	212,968,972	
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>								
<b>Assets and Other Debits (Comparative Balance Sheet)</b>								
<b>Cash Working Capital</b>				Formula	9,340,279	4,834,050	1,457,900	3,048,328
<b>UTILITY PLANT</b>								
Property Under Capital Leases	200-201		PTD	1,453,503	675,908	311,053	466,542	
(Utility Plant) Held For Future Use	200-201	105	PTD	40,827	18,985	8,737	13,105	
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0	
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0	
Nuclear Fuel		120.2-120.4 less 120.5		N/A				
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	29,105,944	0	0	29,105,944	
Acquisition Adjustments	200-201		DIR-P	13,783,799	13,783,799	0	0	
<b>Total Other Utility Plant</b>				44,384,073	14,478,692	319,790	29,585,591	

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	6,890,338	0	0	6,890,338
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>6,890,338</b>	<b>0</b>	<b>0</b>	<b>6,890,338</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	4,579,087	4,579,087	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	7,829,041	3,640,661	1,675,431	2,512,949
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	2,176,666	1,012,193	465,811	698,662
Derivative Instrument Assets (175)	110-111	175	DIR-P	21,653,610	21,653,610	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>36,238,404</b>	<b>30,885,551</b>	<b>2,141,242</b>	<b>3,211,611</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	2,007,839	945,345	423,116	639,377
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	3,235,845	3,235,845	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	102,611,178	58,527,820	1,809,006	42,274,352
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	210,352	0	0	210,352
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	10,576	0	0	10,576
Temporary Facilities (185)	110-111	185	PTDG	4,952	2,332	1,044	1,577
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	10,701,016	4,153,052	1,971,606	4,576,357
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	3,463,207	1,630,572	729,809	1,102,826
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	3,511,756	0	0	3,511,756
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>125,756,720</b>	<b>68,494,966</b>	<b>4,934,581</b>	<b>52,327,174</b>
<b>Total Assets and Other Debits</b>				<b>222,609,814</b>	<b>118,693,259</b>	<b>8,853,513</b>	<b>95,063,042</b>

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	66,673,884	66,673,884	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>66,673,884</b>	<b>66,673,884</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	326,676	0	0	326,676
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	4,739,323	2,911,442	583,518	1,244,364
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	14,452,557	7,675,173	120,842	6,656,542
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	25,415	11,966	5,356	8,093
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	100,121,024	0	0	100,121,024
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>TOTAL DEFERRED CREDITS</b>				<b>119,664,995</b>	<b>10,598,581</b>	<b>709,715</b>	<b>108,356,699</b>
<b>Total Liabilities and Other Credits</b>				<b>186,338,879</b>	<b>77,272,465</b>	<b>709,715</b>	<b>108,356,699</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	
Interest for Year	257	

<b>\$3,820,085,702</b>
<b>220,390,393</b>
<b>5.77%</b>

**Rate of Return**

(Interest for Year / Long Term Debt)



Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	35,387,561	35,387,561	0	0
Steam - Operation	320-323	500-509	DIR-P	8,746,998	8,746,998	0	0
Steam - Maintenance	320-323	510-514	DIR-P	12,798,388	12,798,388	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	1,705,110	1,705,110	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	674,261	674,261	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	6,828,102	6,828,102	0	0
Other Power - Operations	320-323	546-550	DIR-P	2,592,050	2,592,050	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	36,947	36,947	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	82,094,100	82,094,100	0	0
System Control and Load Dispatching	320-323	556	DIR-P	157,092	157,092	0	0
Other Expenses	320-323	557	DIR-P	2,248,077	2,248,077	0	0
REP Benefit Addition to Purchased Power			DIR-P	21,516,540	21,516,540	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b><u>Total Production Expense</u></b>				<b>174,785,226</b>	<b>174,785,226</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	6,795,467	0	6,795,467	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,149,071	0	1,149,071	0
Total Maintenance	320-323	568-573	DIR-T	1,176,117	0	1,176,117	0
<b><u>Total Transmission Expense</u></b>				<b>9,120,656</b>	<b>0</b>	<b>9,120,656</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	3,117,319	0	0	3,117,319
Total Maintenance	320-323	590-598	DIR-D	4,225,319	0	0	4,225,319
<b><u>Total Distribution Expense</u></b>				<b>7,342,639</b>	<b>0</b>	<b>0</b>	<b>7,342,639</b>

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	7,464,731	0	0	7,464,731
Total Customer Service and Information	320-323	907-910	DIR-D	974,007	0	0	974,007
Total Sales	320-323	911-916	DIR-D	15,200	0	0	15,200
<b>Total Customer and Sales Expenses</b>				<b>8,453,938</b>	<b>0</b>	<b>0</b>	<b>8,453,938</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	10,233,895	5,125,137	915,660	4,193,098
Office Supplies & Expenses	320-323	921	LABOR	1,434,635	718,465	128,361	587,808
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(3,694,667)	(1,718,094)	(790,666)	(1,185,907)
Outside Services Employed	320-323	923	PTD	3,298,110	1,533,687	705,802	1,058,621
Property Insurance	320-323	924	PTDG	1,540,240	725,187	324,578	490,475
Injuries and Damages	320-323	925	LABOR	1,504,752	753,580	134,635	616,537
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	735,731	0	0	735,731
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(584,126)	(275,023)	(123,094)	(186,010)
General Advertising Expenses	320-323	930.1	DIR-D	282,803	0	0	282,803
Miscellaneous General Expenses	320-323	930.2	PTD	3,323,342	1,545,420	711,202	1,066,719
Rents	320-323	931	PTD	301,098	140,017	64,436	96,646
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	2,470,262	1,165,101	471,634	833,527
<b>Total Administration and General Expenses</b>				<b>20,846,074</b>	<b>9,713,478</b>	<b>2,542,548</b>	<b>8,590,049</b>
<b>Total Operations and Maintenance</b>				<b>220,548,532</b>	<b>184,498,703</b>	<b>11,663,203</b>	<b>24,386,626</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	4,548,134	2,114,973	973,310	1,459,851
Steam Production Plant	336	403	DIR-P	11,320,870	11,320,870	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	1,117,907	1,117,907	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	803,415	803,415	0	0
Transmission Plant	336	403	DIR-T	4,255,985	0	4,255,985	0
Distribution Plant	336	403	DIR-D	9,328,058	0	0	9,328,058
General Plant	336	403	GP	3,633,081	1,935,553	638,915	1,058,614
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>35,007,449</b>	<b>17,292,718</b>	<b>5,868,210</b>	<b>11,846,522</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	11,456,670	1,455,675	260,072	9,740,923
Total Arizona			Direct	203,107	192,366	-	10,742
Total California			Direct	-	-	-	-
Total Colorado			Direct	215,486	209,891	-	5,595
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	243,497	203,044	-	40,453
Total Nevada			Direct	14	7	1	6
Total New Mexico			Direct	1,260	305	136	819
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	65	33	6	27
Total Utah			Direct	-	-	-	-
Total Washington			Direct	11,623,793	1,881,742	827,516	8,914,536
Total Washington DC			Direct	42	21	4	17
Total Wyoming			Direct	848,754	253,438	112,947	482,369
Total Miscellaneous			Direct	55,698	-	-	55,698

<b>Total Taxes</b>				<b>24,648,386</b>	<b>4,196,521</b>	<b>1,200,682</b>	<b>19,251,184</b>
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(Total Federal, State and County/Municipal Taxes)

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
20 (Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
21 Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	88,677,396	88,677,396	0	0
<b>Total Sales from Resale</b>				<b>88,677,396</b>	<b>88,677,396</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	453,119	0	0	453,119
(451) Miscellaneous Service Revenues	300	451	DIR-D	156,478	0	0	156,478
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	1,377,049	0	550,845	826,203
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	2,949,292	1,388,607	621,511	939,174
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	4,405,508	0	4,405,508	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>9,341,445</b>	<b>1,388,607</b>	<b>5,577,864</b>	<b>2,374,974</b>
<b>Total Other Included Items</b>				<b>98,018,840</b>	<b>90,066,002</b>	<b>5,577,864</b>	<b>2,374,974</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>182,185,528</b>	<b>115,921,940</b>	<b>13,154,231</b>	<b>53,109,357</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>37,694,294</b>	<b>17,438,730</b>	<b>8,735,790</b>	<b>11,519,773</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>219,879,822</b>	<b>133,360,670</b>	<b>21,890,021</b>	<b>64,629,130</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$155,250,691		
<b>Total Retail Load (MWH)</b>					4,144,732		pg 301
<b>Distribution Losses</b>					207,237		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					4,351,969		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$35.67</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$35.67</b>		
<b>Contract System Costs</b>					\$155,250,691		
<b>Contract System Load</b>					4,351,969		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$35.67</b>		
<b><u>Remainder are Necessary Calculations.</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	119,253,011	119,253,011	0	0
Transmission	354	560-573	DIR-T	12,135,701	0	12,135,701	0
Distribution	354	580-598	DIR-D	59,825,133	0	0	59,825,133
Customer Account	354	901-905	DIR-D	37,985,578	0	0	37,985,578
Customer Service	354	907-910	DIR-D	3,871,555	0	0	3,871,555
Sales Expense	354	911-916	DIR-D	49,642	0	0	49,642
Admin. & General	320	920-932	PTD	70,042,845	32,571,325	14,989,313	22,482,207
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>303,163,465</b>	<b>151,824,336</b>	<b>27,125,014</b>	<b>124,214,115</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				174,785,226	174,785,226	0	0
Total Transmission O&M				9,120,656	0	9,120,656	0
Total Distribution O&M				7,342,639	0	0	7,342,639
Total Customer and Sales O&M				8,453,938	0	0	8,453,938
Total Administrative and General O&M				20,846,074	9,713,478	2,542,548	8,590,049
Less Purchased Power and Fuel Costs				(145,826,303)	(145,826,303)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>74,722,229</b>	<b>38,672,400</b>	<b>11,663,203</b>	<b>24,386,626</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>9,340,279</b>	<b>4,834,050</b>	<b>1,457,900</b>	<b>3,048,328</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>9,340,279</b>	<b>4,834,050</b>	<b>1,457,900</b>	<b>3,048,328</b>

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	1,931,520	898,195	413,349	619,975
Structures and Improvements			PTD	21,240,511	9,877,263	4,545,513	6,817,735
Furniture and Equipment			LABOR	9,400,714	4,707,880	841,112	3,851,722
Transportation Equipment			TD	4,103,103	0	1,641,318	2,461,785
Stores Equipment			PTD	521,172	242,356	111,532	167,285
Tools and Garage Equipment			PTD	3,837,832	1,784,669	821,304	1,231,859
Laboratory Equipment			PTD	2,524,228	1,173,817	540,190	810,222
Power Operated Equipment			TD	8,208,893	0	3,283,712	4,925,181
Communication Equipment			PTD	19,615,299	9,121,507	4,197,714	6,296,078
Miscellaneous Equipment			DIR-D	471,139	219,089	100,825	151,225
Mining Plant				21,950,575	21,950,575	0	0
Asset Retirement Costs for General Plant				0	0	0	0
<b>TOTAL</b>				93,804,986	49,975,349	16,496,570	27,333,067
<b>RATIO (GP)</b>				100%	53%	18%	29%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	359,581,858	359,581,858	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	61,293,341	61,293,341	0	0
Other Production			DIR-P	24,480,704	24,480,704	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				445,355,903	445,355,903	0	0
Transmission Plant			DIR-T	204,952,644	0	204,952,644	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	204,952,644	0	204,952,644	0
<b>Total Distribution Plant</b>			DIR-D	307,404,854	0	0	307,404,854
<b>TOTAL</b>				957,713,401	445,355,903	204,952,644	307,404,854
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	47%	21%	32%

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
<b>PTD Total</b>				957,713,401	445,355,903	204,952,644	307,404,854
Intangible Plant - Organization			PTD	2,025,723	942,002	433,509	650,212
Intangible Plant - Franchises and Consents			PTD	1,723,842	801,621	368,906	553,315
Intangible Plant - Franchises and Consents			PTD	38,915,469	18,096,472	8,327,991	12,491,006
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				93,804,986	49,975,349	16,496,570	27,333,067
<b>TOTAL</b>				1,094,183,420	515,171,347	230,579,619	348,432,455
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	47%	21%	32%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	204,952,644	0	204,952,644	0
Total Distribution Plant			DIR-D	307,404,854	0	0	307,404,854
<b>TOTAL</b>				512,357,498	0	204,952,644	307,404,854
<b>RATIO (TD)</b>				100%	0%	40%	60%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	204,952,644	0	204,952,644	0
Total Distribution Plant			DIR-D	307,404,854	0	0	307,404,854
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	1,083,721	0	433,509	650,212
Intangible Plant - Franchises and Consents T and D Only			PTD	922,221	0	368,906	553,315
Intangible Plant - Miscellaneous T and D Only			PTD	20,818,997	0	8,327,991	12,491,006
General Plant Total 389-399(T&D Only)				43,829,636	0	16,496,570	27,333,067
<b>TOTAL</b>				579,012,074	0	230,579,619	348,432,455
<b>RATIO (TDG)</b>				100%	0%	40%	60%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	21,240,511	9,877,263	4,545,513	6,817,735
Furniture and Equipment			LABOR	9,400,714	4,707,880	841,112	3,851,722
Communication Equipment			PTD	19,615,299	9,121,507	4,197,714	6,296,078
Miscellaneous Equipment			DIR-D	471,139	219,089	100,825	151,225
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				50,727,662	23,925,738	9,685,164	17,116,760
<b>RATIO (GPM)</b>				100%	47%	19%	34%

Table 7.4.2C PacifiCorp - Washington 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	119,253,011	119,253,011	0	0
Transmission			DIR-T	12,135,701	0	12,135,701	0
Distribution			DIR-D	59,825,133	0	0	59,825,133
Customer Account			DIR-D	37,985,578	0	0	37,985,578
Customer Service			DIR-D	3,871,555	0	0	3,871,555
Sales Expense			DIR-D	49,642	0	0	49,642
Admin. & General			DIR-D	70,042,845	32,571,325	14,989,313	22,482,207
Other Labor			0	0	0	0	0
<b>TOTAL</b>				303,163,465	151,824,336	27,125,014	124,214,115
<b>RATIO (LABOR)</b>				100%	50%	9%	41%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	53%	18%	29%
GPM	47%	19%	34%
LABOR	50%	9%	41%
PTD	47%	21%	32%
PTDG	47%	21%	32%
TD	0%	40%	60%
TDG	0%	40%	60%



Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	Utility: End of Year/Period of Report		PacifiCorp - PNW Total 2004			
		(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	10,554,768	4,576,942	2,156,183	3,821,643
Intangible Plant - Franchises and Consents	205-207	302	PTD	47,797,094	20,751,524	9,790,540	17,255,029
Intangible Plant - Miscellaneous	205-207	303	PTD	200,889,276	86,348,154	40,202,959	74,338,163
<b>Total Intangible Plant</b>			PTD	<b>259,241,138</b>	<b>111,676,620</b>	<b>52,149,682</b>	<b>95,414,835</b>
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	1,861,607,620	1,861,607,620	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	286,172,195	286,172,195	0	0
Other Production	205-207	340-346	DIR-P	121,512,029	121,512,029	0	0
<b>Total Production Plant</b>				<b>2,269,291,844</b>	<b>2,269,291,844</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	1,067,021,553	0	1,067,021,553	0
<b>Total Transmission Plant</b>				<b>1,067,021,553</b>	<b>0</b>	<b>1,067,021,553</b>	<b>0</b>
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	1,906,735,119	0	0	1,906,735,119
<b>Total Distribution Plant</b>				<b>1,906,735,119</b>	<b>0</b>	<b>0</b>	<b>1,906,735,119</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	6,365,314	2,782,321	1,306,755	2,276,239
Structures and Improvements	205-207	390	PTD	84,587,256	36,490,290	16,932,408	31,164,557
Furniture and Equipment	205-207	391	LABOR	62,948,259	28,354,675	5,344,402	29,249,182
Transportation Equipment	205-207	392	TD	29,926,577	0	10,952,910	18,973,667
Stores Equipment	205-207	393	PTD	9,331,732	4,149,131	2,050,512	3,132,089
Tools and Garage Equipment	205-207	394	PTD	20,779,828	8,943,523	4,161,560	7,674,745
Laboratory Equipment	205-207	395	PTD	16,698,017	7,222,933	3,406,136	6,068,947
Power Operated Equipment	205-207	396	TD	39,725,711	0	14,017,131	25,708,580
Communication Equipment	205-207	397	PTD	114,445,600	49,369,791	23,136,056	41,939,753
Miscellaneous Equipment	205-207	398	PTD	2,407,878	1,044,550	492,153	871,175
Mining Plant			DIR-P	116,744,900	116,744,900	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				<b>503,961,072</b>	<b>255,102,116</b>	<b>81,800,024</b>	<b>167,058,933</b>
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207		PTD	91,598	39,736	18,722	33,140
<b>Total Electric Plant In-Service</b>				<b>6,006,250,726</b>	<b>2,636,070,580</b>	<b>1,200,971,259</b>	<b>2,169,208,887</b>

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	948,606,429	948,606,429	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	95,920,971	95,920,971	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	23,413,983	23,413,983	0	0
Transmission Plant	219	108	DIR-T	404,788,759	0	404,788,759	0
Distribution Plant	219	108	DIR-D	779,923,134	0	0	779,923,134
General Plant	219	108	GP	199,219,372	101,145,206	32,343,505	65,730,661
Amort. of Intangible			PTD	59,408,700	25,708,088	12,095,566	21,605,046
Mining Plant Depr.			DIR-P	73,804,769	73,804,769	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	29,798,079	29,798,079	0	0
Amort of Plant held for fut. Use			DIR-D	21,723	0	0	21,723
Capital Lease Common			PTD	7,485,269	3,245,560	1,527,656	2,712,053
Hydro related	200-201	108	DIR-P	42,530	42,530	0	0
Leasehold Improvements	200-201	108	PTD	225,057	97,631	46,000	81,426
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				2,622,658,774	1,301,783,246	450,801,485	870,074,043
<b>Total Net Plant</b>				3,383,591,951	1,334,287,334	750,169,773	1,299,134,845
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>	see below		Formula	59,664,431	26,457,770	7,313,800	25,892,861
<b>UTILITY PLANT</b>							
<b>Property Under Capital Leases</b>							
(Utility Plant) Held For Future Use	200-201		PTD	13,920,809	5,974,131	2,806,724	5,139,955
(Utility Plant) Completed Construction - Not Classified	200-201	105	PTD	183,634	79,615	37,497	66,522
(Utility Plant) In Service (Classified) COMMON	200-201	106	PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5		0	0	0	0
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	188,679,354	0	0	188,679,354
Acquisition Adjustments	200-201		DIR-P	67,953,943	67,953,943	0	0
<b>Total Other Utility Plant</b>				270,737,740	74,007,689	2,844,221	193,885,830

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	37,757,297	0	0	37,757,297
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	105,963,419	105,963,419	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>143,720,716</b>	<b>105,963,419</b>	<b>0</b>	<b>37,757,297</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	20,781,716	20,781,716	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	45,142,679	19,583,133	9,226,837	16,332,710
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	31,602,988	13,666,393	6,421,349	11,515,245
Derivative Instrument Assets (175)	110-111	175	DIR-P	157,605,356	157,605,356	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(105,963,419)	(105,963,419)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>149,169,320</b>	<b>105,673,179</b>	<b>15,648,186</b>	<b>27,847,955</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	10,675,936	4,682,223	2,132,431	3,861,282
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	10,478,825	10,478,825	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	602,524,644	217,004,425	12,488,625	373,031,593
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	1,073,108	0	0	1,073,108
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	4,490	0	0	4,490
Temporary Facilities (185)	110-111	185	PTDG	25,354	11,155	5,092	9,106
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	33,788,325	15,945,327	9,222,826	8,620,172
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	15,988,731	7,012,294	3,193,619	5,782,819
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	283,293,542	0	0	283,293,542
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>957,852,955</b>	<b>255,134,249</b>	<b>27,042,594</b>	<b>675,676,112</b>
<b>Total Assets and Other Debits</b>				<b>1,581,145,161</b>	<b>567,236,306</b>	<b>52,848,800</b>	<b>961,060,055</b>

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	236,991,470	236,991,470	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>236,991,470</b>	<b>236,991,470</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	273,948,320	273,948,320	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(236,991,470)	(236,991,470)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>36,956,851</b>	<b>36,956,851</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	2,651,368	0	0	2,651,368
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	11,472,814	0	0	11,472,814
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	26,370,714	16,582,139	4,172,581	5,615,994
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	70,356,302	28,619,472	583,121	41,153,708
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	99,127	43,475	19,800	35,852
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	357,374	0	0	357,374
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	729,959,782	0	0	729,959,782
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	132,914,897	0	0	132,914,897
<b>TOTAL DEFERRED CREDITS</b>				<b>974,182,379</b>	<b>45,245,086</b>	<b>4,775,503</b>	<b>924,161,790</b>
<b>Total Liabilities and Other Credits</b>				<b>1,248,130,699</b>	<b>319,193,406</b>	<b>4,775,503</b>	<b>924,161,790</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

3,716,606,414	1,582,330,233	798,243,071	1,336,033,110
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**Schedule 2: Long Term Debt**

Long Term Debt	257
Interest for Year	257
Rate of Return	

<b>\$3,933,071,649</b>
<b>229,563,698</b>
<b>5.84%</b>

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	185,156,321	185,156,321	0	0
Steam - Operation	320-323	500-509	DIR-P	40,474,783	40,474,783	0	0
Steam - Maintenance	320-323	510-514	DIR-P	64,967,234	64,967,234	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	11,075,163	11,075,163	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,736,788	3,736,788	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	29,101,853	29,101,853	0	0
Other Power - Operations	320-323	546-550	DIR-P	12,320,644	12,320,644	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	323,074	323,074	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	158,934,301	158,934,301	0	0
System Control and Load Dispatching	320-323	556	DIR-P	764,044	764,044	0	0
Other Expenses	320-323	557	DIR-P	15,286,302	15,286,302	0	0
REP Benefit Addition to Purchased Power			DIR-P	119,155,920	119,155,920	0	0
Oregon Public Benefits Charge			DIR-C	23,712,737	16,598,916	0	7,113,821
<b>Total Production Expense</b>				<b>665,009,163</b>	<b>657,895,342</b>	<b>0</b>	<b>7,113,821</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	33,262,622	0	33,262,622	0
Total Operations less Wheeling	320-323	560-567	DIR-T	5,465,877	0	5,465,877	0
Total Maintenance	320-323	568-573	DIR-T	6,324,966	0	6,324,966	0
<b>Total Transmission Expense</b>				<b>45,053,465</b>	<b>0</b>	<b>45,053,465</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	40,140,230	0	0	40,140,230
Total Maintenance	320-323	590-598	DIR-D	54,908,322	0	0	54,908,322
<b>Total Distribution Expense</b>				<b>95,048,552</b>	<b>0</b>	<b>0</b>	<b>95,048,552</b>

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	38,853,790	0	0	38,853,790
Total Customer Service and Information	320-323	907-910	DIR-D	16,925,859	0	0	16,925,859
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>55,779,649</b>	<b>0</b>	<b>0</b>	<b>55,779,649</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	49,284,502	22,159,647	4,130,802	22,994,053
Office Supplies & Expenses	320-323	921	LABOR	7,295,854	3,280,414	611,505	3,403,935
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(11,398,281)	(4,931,612)	(2,318,241)	(4,148,428)
Outside Services Employed	320-323	923	PTD	16,280,632	7,044,024	3,311,238	5,925,370
Property Insurance	320-323	924	PTDG	13,911,751	6,104,555	2,781,289	5,025,906
Injuries and Damages	320-323	925	LABOR	5,318,392	2,391,293	445,763	2,481,335
Employee Pensions & Benefits	320-323	926	LABOR	14,099	6,339	1,182	6,578
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,656,908	0	0	3,656,908
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(6,806,440)	(2,986,704)	(1,360,769)	(2,458,967)
General Advertising Expenses	320-323	930.1	DIR-D	1,127,879	0	0	1,127,879
Miscellaneous General Expenses	320-323	930.2	PTD	18,314,474	7,923,992	3,724,892	6,665,591
Rents	320-323	931	PTD	3,012,944	1,303,589	612,788	1,096,567
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	8,760,298	3,819,675	1,516,486	3,424,137
<b>Total Administration and General Expenses</b>				<b>108,773,012</b>	<b>46,115,211</b>	<b>13,456,936</b>	<b>49,200,866</b>
<b>Total Operations and Maintenance</b>				<b>969,663,842</b>	<b>704,010,553</b>	<b>58,510,401</b>	<b>207,142,888</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	23,578,303	10,207,922	4,801,282	8,569,099
Steam Production Plant	336	403	DIR-P	57,662,007	57,662,007	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,459,853	5,459,853	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	4,172,262	4,172,262	0	0
Transmission Plant	336	403	DIR-T	22,283,546	0	22,283,546	0
Distribution Plant	336	403	DIR-D	56,227,771	0	0	56,227,771
General Plant	336	403	GP	19,321,198	9,784,090	3,135,003	6,402,104
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>188,704,941</b>	<b>87,286,134</b>	<b>30,219,832</b>	<b>71,198,975</b>

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3A Items: Taxes (Including Income Taxes)</u></b>							
<b>Taxes Accrued, Prepaid, and Charged During Year</b>							
Total Federal			Direct	45,246,377	106,001	19,760	45,120,616
Total Arizona			Direct	866,141	807,438	0	58,703
Total California			Direct	0	0	0	0
Total Colorado			Direct	1,020,513	999,735	0	20,778
Total Idaho			Direct	3,900,661	1,363,158	667,874	1,869,629
Total Montana			Direct	1,179,631	1,022,400	0	157,231
Total Nevada			Direct	28	13	2	13
Total New Mexico			Direct	3,650	1,605	732	1,313
Total Oregon			Direct	41,813,769	7,396,475	3,148,510	31,268,784
Total Texas			Direct	591	266	50	276
Total Utah			Direct	0	0	0	0
Total Washington			Direct	33,262,909	628	118	33,262,162
Total Washington DC			Direct	208	94	18	97
Total Wyoming			Direct	4,009,888	1,295,249	563,251	2,151,389
Total Miscellaneous			Direct	104,267	0	0	104,267
<b><u>Total Taxes</u></b>				<b>131,408,635</b>	<b>12,993,063</b>	<b>4,400,314</b>	<b>114,015,258</b>
<i>(Total Federal, State and County/Municipal Taxes)</i>							

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Nonfirm Sales for Resale	310	447	DIR-P	141,779,372	141,779,372	0	0
<b>Total Sales from Resale</b>				<b>141,779,372</b>	<b>141,779,372</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,679,096	0	0	2,679,096
(451) Miscellaneous Service Revenues	300	451	DIR-D	2,184,420	0	0	2,184,420
(453) Sales of Water and Water Power	300	453	DIR-D	72,974	0	0	72,974
(454) Rent from Electric Property	300	454	TD	7,168,215	0	2,595,088	4,573,127
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	35,784,386	15,744,278	7,187,433	12,852,675
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	20,260,257	0	20,260,257	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>68,149,348</b>	<b>15,744,278</b>	<b>30,042,778</b>	<b>22,362,292</b>
<b>Total Other Included Items</b>				<b>209,928,721</b>	<b>157,523,651</b>	<b>30,042,778</b>	<b>22,362,292</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,079,848,697</b>	<b>646,766,099</b>	<b>63,087,768</b>	<b>369,994,829</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>216,929,156</b>	<b>92,356,716</b>	<b>46,591,481</b>	<b>77,980,960</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,296,777,852</b>	<b>739,122,815</b>	<b>109,679,249</b>	<b>447,975,789</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							



Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Schedule 4: Average System Cost</b>							
<b>Total Production and Transmission Costs</b>					\$848,802,064		
<b>Total Retail Load (MWH)</b>					20,456,769		pg 301
<b>Distribution Losses</b>					1,022,838		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					21,479,607		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$39.52</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$39.52</b>		
<b>Contract System Costs</b>					\$848,802,064		
<b>Contract System Load</b>					21,479,607		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$39.52</b>		

Remainder are Necessary Calculations.

**Labor Ratio Input:**

Production	320	500-507	DIR-P	123,612,041	123,612,041	0	0
Transmission	354	560-573	DIR-T	13,173,756	0	13,173,756	0
Distribution	354	580-598	DIR-D	89,132,321	0	0	89,132,321
Customer Account	354	901-905	DIR-D	41,177,043	0	0	41,177,043
Customer Service	354	907-910	DIR-D	4,792,237	0	0	4,792,237
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	80,410,028	34,803,001	16,364,379	29,242,648
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>352,297,426</b>	<b>158,415,042</b>	<b>29,538,135</b>	<b>164,344,249</b>
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**Cash Working Capital Calculation:**

Total Production O&M				665,009,163	657,895,342	0	7,113,821
Total Transmission O&M				45,053,465	0	45,053,465	0
Total Distribution O&M				95,048,552	0	0	95,048,552
Total Customer and Sales O&M				55,779,649	0	0	55,779,649
Total Administrative and General O&M				108,773,012	46,115,211	13,456,936	49,200,866
Less Purchased Power and Fuel Costs				(492,348,395)	(492,348,395)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>477,315,447</b>	<b>211,662,158</b>	<b>58,510,401</b>	<b>207,142,888</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>59,664,431</b>	<b>26,457,770</b>	<b>7,313,800</b>	<b>25,892,861</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>59,664,431</b>	<b>26,457,770</b>	<b>7,313,800</b>	<b>25,892,861</b>
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**Functionalization Ratio Schedules**

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
				Total			
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	6,365,314	2,782,321	1,306,755	2,276,239
Structures and Improvements			PTD	84,587,256	36,490,290	16,932,408	31,164,557
Furniture and Equipment			LABOR	62,948,259	28,354,675	5,344,402	29,249,182
Transportation Equipment			TD	29,926,577	0	10,952,910	18,973,667
Stores Equipment			PTD	9,331,732	4,149,131	2,050,512	3,132,089
Tools and Garage Equipment			PTD	20,779,828	8,943,523	4,161,560	7,674,745
Laboratory Equipment			PTD	16,698,017	7,222,933	3,406,136	6,068,947
Power Operated Equipment			TD	39,725,711	0	14,017,131	25,708,580
Communication Equipment			PTD	114,445,600	49,369,791	23,136,056	41,939,753
Miscellaneous Equipment			DIR-D	2,407,878	1,044,550	492,153	871,175
Mining Plant				116,744,900	116,744,900	0	0
Asset Retirement Costs for General Plant				0	0	0	0
<b>TOTAL</b>				503,961,072	255,102,116	81,800,024	167,058,933
<b>RATIO (GP)</b>				100%	51%	16%	33%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,861,607,620	1,861,607,620	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	286,172,195	286,172,195	0	0
Other Production			DIR-P	121,512,029	121,512,029	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				2,269,291,844	2,269,291,844	0	0
Transmission Plant			DIR-T	1,067,021,553	0	1,067,021,553	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	1,067,021,553	0	1,067,021,553	0
<b>Total Distribution Plant</b>			DIR-D	1,906,735,119	0	0	1,906,735,119
<b>TOTAL</b>				5,243,048,516	2,269,291,844	1,067,021,553	1,906,735,119
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	43%	20%	36%

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				5,243,048,516	2,269,291,844	1,067,021,553	1,906,735,119
Intangible Plant - Organization			PTD	10,554,768	4,576,942	2,156,183	3,821,643
Intangible Plant - Franchises and Consents			PTD	47,797,094	20,751,524	9,790,540	17,255,029
Intangible Plant - Franchises and Consents			PTD	200,889,276	86,348,154	40,202,959	74,338,163
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				503,961,072	255,102,116	81,800,024	167,058,933
<b>TOTAL</b>				<b>6,006,250,726</b>	<b>2,636,070,580</b>	<b>1,200,971,259</b>	<b>2,169,208,887</b>
<b>RATIO (PTDG = GROSS PLANT)</b>				<b>100%</b>	<b>44%</b>	<b>20%</b>	<b>36%</b>
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	1,067,021,553	0	1,067,021,553	0
Total Distribution Plant			DIR-D	1,906,735,119	0	0	1,906,735,119
<b>TOTAL</b>				<b>2,973,756,672</b>	<b>0</b>	<b>1,067,021,553</b>	<b>1,906,735,119</b>
<b>RATIO (TD)</b>				<b>100%</b>	<b>0%</b>	<b>36%</b>	<b>64%</b>
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	1,067,021,553	0	1,067,021,553	0
Total Distribution Plant			DIR-D	1,906,735,119	0	0	1,906,735,119
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	5,977,826	0	2,156,183	3,821,643
Intangible Plant - Franchises and Consents T and D Only			PTD	27,045,569	0	9,790,540	17,255,029
Intangible Plant - Miscellaneous T and D Only			PTD	114,541,122	0	40,202,959	74,338,163
General Plant Total 389-399(T&D Only)				248,858,957	0	81,800,024	167,058,933
<b>TOTAL</b>				<b>3,370,180,146</b>	<b>0</b>	<b>1,200,971,259</b>	<b>2,169,208,887</b>
<b>RATIO (TDG)</b>				<b>100%</b>	<b>0%</b>	<b>36%</b>	<b>64%</b>
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	84,587,256	36,490,290	16,932,408	31,164,557
Furniture and Equipment			LABOR	62,948,259	28,354,675	5,344,402	29,249,182
Communication Equipment			PTD	114,445,600	49,369,791	23,136,056	41,939,753
Miscellaneous Equipment			DIR-D	2,407,878	1,044,550	492,153	871,175
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				<b>264,388,993</b>	<b>115,259,307</b>	<b>45,905,019</b>	<b>103,224,667</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>44%</b>	<b>17%</b>	<b>39%</b>

Table 7.4.3 PacifiCorp - PNW Total 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	123,612,041	123,612,041	0	0
Transmission			DIR-T	13,173,756	0	13,173,756	0
Distribution			DIR-D	89,132,321	0	0	89,132,321
Customer Account			DIR-D	41,177,043	0	0	41,177,043
Customer Service			DIR-D	4,792,237	0	0	4,792,237
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	80,410,028	34,803,001	16,364,379	29,242,648
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>352,297,426</b>	<b>158,415,042</b>	<b>29,538,135</b>	<b>164,344,249</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>45%</b>	<b>8%</b>	<b>47%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	51%	16%	33%
GPM	44%	17%	39%
LABOR	45%	8%	47%
PTD	43%	20%	36%
PTDG	44%	20%	36%
TD	0%	36%	64%
TDG	0%	36%	64%

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	Utility:	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
			End of Year/Period of Report					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301		PTD	1,556,636	710,105	364,145	482,387
Intangible Plant - Franchises and Consents	205-207	302		PTD	7,712,665	3,518,355	1,804,228	2,390,082
Intangible Plant - Miscellaneous	205-207	303		PTD	8,037,884	3,666,713	1,880,306	2,490,864
<b>Total Intangible Plant</b>				PTD	17,307,185	7,895,173	4,048,679	5,363,333
<b>Production Plant:</b>								
Steam Production	205-207	310-316		DIR-P	274,674,184	274,674,184	0	0
Nuclear Production	205-207	320-325		DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336		DIR-P	18,260,316	18,260,316	0	0
Other Production	205-207	340-346		DIR-P	16,990,939	16,990,939	0	0
<b>Total Production Plant</b>					309,925,439	309,925,439	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359		DIR-T	158,931,091	0	158,931,091	0
<b>Total Transmission Plant</b>					158,931,091	0	158,931,091	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373		DIR-D	210,537,912	0	0	210,537,912
<b>Total Distribution Plant</b>					210,537,912	0	0	210,537,912
<b>General Plant:</b>								
		389-399						
Land and Land Rights	205-207	389		PTD	798,440	364,231	186,779	247,429
Structures and Improvements	205-207	390		PTD	1,077,945	491,736	252,164	334,045
Furniture and Equipment	205-207	391		LABOR	16,658,602	7,579,573	1,512,389	7,566,641
Transportation Equipment	205-207	392		TD	6,663,509	0	2,866,381	3,797,129
Stores Equipment	205-207	393		PTD	5,656,179	2,580,230	1,323,153	1,752,796
Tools and Garage Equipment	205-207	394		PTD	739,041	337,135	172,884	229,022
Laboratory Equipment	205-207	395		PTD	2,585,085	1,179,261	604,730	801,093
Power Operated Equipment	205-207	396		TD	1,649,752	0	709,659	940,093
Communication Equipment	205-207	397		PTD	11,254,054	5,133,863	2,632,667	3,487,525
Miscellaneous Equipment	205-207	398		PTD	358,649	163,608	83,899	111,142
Mining Plant				DIR-P	17,388,959	17,388,959	0	0
Asset Retirement Costs for General Plant	205-207	399.1		PTD	0	0	0	0
<b>Total General Plant</b>					64,830,215	35,218,596	10,344,704	19,266,915
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207	0		PTD	13,643	6,224	3,192	4,228
<b>Total Electric Plant In-Service</b>					761,531,842	353,039,209	173,324,474	235,168,160

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	132,642,948	132,642,948	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	13,412,560	13,412,560	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	3,273,960	3,273,960	0	0
Transmission Plant	219	108	DIR-T	56,601,318	0	56,601,318	0
Distribution Plant	219	108	DIR-D	95,930,754	0	0	95,930,754
General Plant	219	108	GP	31,278,882	16,992,051	4,991,049	9,295,782
Amort. of Intangible			PTD	8,019,425	3,658,293	1,875,988	2,485,144
Mining Plant Depr.			DIR-P	10,993,098	10,993,098	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	4,166,644	4,166,644	0	0
Amort of Plant held for fut. Use			DIR-D	3,037	0	0	3,037
Capital Lease Common			PTD	1,046,660	477,464	244,846	324,350
Hydro related	200-201	108	DIR-P	5,947	5,947	0	0
Leasehold Improvements	200-201	108	PTD	33,522	15,292	7,842	10,388
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				357,408,756	185,638,257	63,721,043	108,049,456
<b>Total Net Plant</b>				404,123,086	167,400,952	109,603,431	127,118,704
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>	see below		Formula	6,761,201	3,356,511	1,040,772	2,363,918
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	1,633,025	744,952	382,014	506,059
(Utility Plant) Held For Future Use	200-201	105	PTD	26,643	12,154	6,233	8,257
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5		N/A			
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	28,103,477	0	0	28,103,477
Acquisition Adjustments	200-201		DIR-P	9,501,950	9,501,950	0	0
<b>Total Other Utility Plant</b>				39,265,096	10,259,056	388,247	28,617,793

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	4,636,134	0	0	4,636,134
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	15,783,076	15,783,076	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>20,419,209</b>	<b>15,783,076</b>	<b>0</b>	<b>4,636,134</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	3,095,402	3,095,402	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	6,723,927	3,067,314	1,572,932	2,083,681
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	3,880,460	1,770,184	907,758	1,202,518
Derivative Instrument Assets (175)	110-111	175	DIR-P	23,475,056	23,475,056	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(15,783,076)	(15,783,076)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>21,391,770</b>	<b>15,624,881</b>	<b>2,480,690</b>	<b>3,286,199</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,310,874	607,709	298,355	404,810
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	414,034	414,034	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	68,393,560	33,391,405	1,474,879	33,527,275
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	159,838	0	0	159,838
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	669	0	0	669
Temporary Facilities (185)	110-111	185	PTDG	3,776	1,751	860	1,166
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	4,459,759	2,165,598	1,335,783	958,377
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	1,963,220	910,131	446,829	606,261
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	59,479,448	0	0	59,479,448
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>136,185,178</b>	<b>37,490,629</b>	<b>3,556,705</b>	<b>95,137,845</b>
<b>Total Assets and Other Debits</b>				<b>224,022,455</b>	<b>82,514,153</b>	<b>7,466,414</b>	<b>134,041,888</b>

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	35,299,486	35,299,486	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>35,299,486</b>	<b>35,299,486</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	40,804,148	40,804,148	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(35,299,486)	(35,299,486)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>5,504,662</b>	<b>5,504,662</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	394,917	0	0	394,917
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	3,050,419	1,973,544	541,984	534,891
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	6,637,940	3,950,759	80,615	2,606,566
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	12,172	5,643	2,770	3,759
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	75,033	0	0	75,033
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	153,260,130	0	0	153,260,130
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	27,906,406	0	0	27,906,406
<b>TOTAL DEFERRED CREDITS</b>				<b>191,337,017</b>	<b>5,929,946</b>	<b>625,369</b>	<b>184,781,702</b>
<b>Total Liabilities and Other Credits</b>				<b>232,141,165</b>	<b>46,734,094</b>	<b>625,369</b>	<b>184,781,702</b>

<b>Total Rate Base</b>	<b>396,004,376</b>	<b>203,181,011</b>	<b>116,444,475</b>	<b>76,378,890</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$3,933,071,649</b>
Interest for Year	257	<b>229,563,698</b>
<b>Rate of Return</b>		<b>5.84%</b>

(Interest for Year / Long Term Debt)



Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	27,578,727	27,578,727	0	0
Steam - Operation	320-323	500-509	DIR-P	5,659,559	5,659,559	0	0
Steam - Maintenance	320-323	510-514	DIR-P	9,084,321	9,084,321	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	1,548,632	1,548,632	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	522,512	522,512	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	4,334,673	4,334,673	0	0
Other Power - Operations	320-323	546-550	DIR-P	1,722,787	1,722,787	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	45,175	45,175	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	22,223,668	22,223,668	0	0
System Control and Load Dispatching	320-323	556	DIR-P	106,836	106,836	0	0
Other Expenses	320-323	557	DIR-P	2,137,472	2,137,472	0	0
REP Benefit Addition to Purchased Power			DIR-P	16,661,486	16,661,486	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b><u>Total Production Expense</u></b>				<b>91,625,849</b>	<b>91,625,849</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	4,651,088	0	4,651,088	0
Total Operations less Wheeling	320-323	560-567	DIR-T	837,295	0	837,295	0
Total Maintenance	320-323	568-573	DIR-T	968,895	0	968,895	0
<b><u>Total Transmission Expense</u></b>				<b>6,457,278</b>	<b>0</b>	<b>6,457,278</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	2,997,459	0	0	2,997,459
Total Maintenance	320-323	590-598	DIR-D	5,273,773	0	0	5,273,773
<b><u>Total Distribution Expense</u></b>				<b>8,271,232</b>	<b>0</b>	<b>0</b>	<b>8,271,232</b>

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	3,281,689	0	0	3,281,689
Total Customer Service and Information	320-323	907-910	DIR-D	1,429,601	0	0	1,429,601
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>4,711,290</b>	<b>0</b>	<b>0</b>	<b>4,711,290</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	6,262,910	2,849,590	568,592	2,844,728
Office Supplies & Expenses	320-323	921	LABOR	927,133	421,840	84,172	421,121
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(1,448,456)	(660,755)	(338,838)	(448,863)
Outside Services Employed	320-323	923	PTD	2,068,888	943,783	483,976	641,129
Property Insurance	320-323	924	PTDG	1,767,859	819,563	402,364	545,931
Injuries and Damages	320-323	925	LABOR	675,844	307,505	61,358	306,980
Employee Pensions & Benefits	320-323	926	LABOR	1,792	815	163	814
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	464,708	0	0	464,708
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(864,940)	(400,978)	(196,860)	(267,101)
General Advertising Expenses	320-323	930.1	DIR-D	143,327	0	0	143,327
Miscellaneous General Expenses	320-323	930.2	PTD	2,327,342	1,061,685	544,436	721,221
Rents	320-323	931	PTD	382,875	174,659	89,566	118,649
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,113,230	507,083	169,971	436,175
<b>Total Administration and General Expenses</b>				<b>13,822,512</b>	<b>6,024,792</b>	<b>1,868,901</b>	<b>5,928,820</b>
<b>Total Operations and Maintenance</b>				<b>124,888,160</b>	<b>97,650,640</b>	<b>8,326,178</b>	<b>18,911,342</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	3,124,457	1,425,311	730,906	968,240
Steam Production Plant	336	403	DIR-P	8,062,837	8,062,837	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	763,447	763,447	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	583,404	583,404	0	0
Transmission Plant	336	403	DIR-T	3,115,892	0	3,115,892	0
Distribution Plant	336	403	DIR-D	5,565,825	0	0	5,565,825
General Plant	336	403	GP	2,614,813	1,420,481	417,236	777,097
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>23,830,676</b>	<b>12,255,480</b>	<b>4,264,033</b>	<b>7,311,162</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	3,750,515	13,631	2,720	3,734,165
Total Arizona			Direct	121,112	112,903	-	8,208
Total California			Direct	-	-	-	-
Total Colorado			Direct	152,004	148,909	-	3,095
Total Idaho			Direct	3,900,661	1,363,158	667,874	1,869,629
Total Montana			Direct	164,947	142,961	-	21,985
Total Nevada			Direct	4	2	0	2
Total New Mexico			Direct	510	237	116	158
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	88	40	8	40
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	31	14	3	14
Total Wyoming			Direct	571,767	202,452	94,984	274,331
Total Miscellaneous			Direct	15,530	-	-	15,530

**Total Taxes**

8,677,170      1,984,308      765,705      5,927,158

(Total Federal, State and County/Municipal Taxes)

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	19,824,907	19,824,907	0	0
<b>Total Sales from Resale</b>				<b>19,824,907</b>	<b>19,824,907</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	213,427	0	0	213,427
(451) Miscellaneous Service Revenues	300	451	DIR-D	124,490	0	0	124,490
(453) Sales of Water and Water Power	300	453	DIR-D	10,869	0	0	10,869
(454) Rent from Electric Property	300	454	TD	1,067,694	0	459,280	608,414
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	5,330,025	2,470,951	1,213,112	1,645,962
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	2,832,977	0	2,832,977	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>9,579,482</b>	<b>2,470,951</b>	<b>4,505,370</b>	<b>2,603,161</b>
<b>Total Other Included Items</b>				<b>29,404,389</b>	<b>22,295,858</b>	<b>4,505,370</b>	<b>2,603,161</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>127,991,618</b>	<b>89,594,571</b>	<b>8,850,547</b>	<b>29,546,500</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>23,113,799</b>	<b>11,859,175</b>	<b>6,796,577</b>	<b>4,458,048</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>151,105,417</b>	<b>101,453,745</b>	<b>15,647,124</b>	<b>34,004,548</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$117,100,869		
<b>Total Retail Load (MWH)</b>					3,262,418		pg 301
<b>Distribution Losses</b>					163,121		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					3,425,539		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$34.18</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$34.18</b>		
<b>Contract System Costs</b>					\$117,100,869		
<b>Contract System Load</b>					3,425,539		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$34.18</b>		
<b>Remainder are Necessary Calculations.</b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	123,612,041	123,612,041	0	0
Transmission	354	560-573	DIR-T	13,173,756	0	13,173,756	0
Distribution	354	580-598	DIR-D	89,132,321	0	0	89,132,321
Customer Account	354	901-905	DIR-D	41,177,043	0	0	41,177,043
Customer Service	354	907-910	DIR-D	4,792,237	0	0	4,792,237
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	80,410,028	36,681,362	18,810,359	24,918,307
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>352,297,426</b>	<b>160,293,403</b>	<b>31,984,115</b>	<b>160,019,908</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				91,625,849	91,625,849	0	0
Total Transmission O&M				6,457,278	0	6,457,278	0
Total Distribution O&M				8,271,232	0	0	8,271,232
Total Customer and Sales O&M				4,711,290	0	0	4,711,290
Total Administrative and General O&M				13,822,512	6,024,792	1,868,901	5,928,820
Less Purchased Power and Fuel Costs				(70,798,553)	(70,798,553)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>54,089,607</b>	<b>26,852,087</b>	<b>8,326,178</b>	<b>18,911,342</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>6,761,201</b>	<b>3,356,511</b>	<b>1,040,772</b>	<b>2,363,918</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>6,761,201</b>	<b>3,356,511</b>	<b>1,040,772</b>	<b>2,363,918</b>

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
			Ratio Used	Total Funct.	Production	Transmission	Distribution
<b>GP Production</b>							
Land and Land Rights			PTD	798,440	364,231	186,779	247,429
Structures and Improvements			PTD	1,077,945	491,736	252,164	334,045
Furniture and Equipment			LABOR	16,658,602	7,579,573	1,512,389	7,566,641
Transportation Equipment			TD	6,663,509	0	2,866,381	3,797,129
Stores Equipment			PTD	5,656,179	2,580,230	1,323,153	1,752,796
Tools and Garage Equipment			PTD	739,041	337,135	172,884	229,022
Laboratory Equipment			PTD	2,585,085	1,179,261	604,730	801,093
Power Operated Equipment			TD	1,649,752	0	709,659	940,093
Communication Equipment			PTD	11,254,054	5,133,863	2,632,667	3,487,525
Miscellaneous Equipment			DIR-D	358,649	163,608	83,899	111,142
Mining Plant				17,388,959	17,388,959	0	0
Asset Retirement Costs for General Plant				0	0	0	0
<b>TOTAL</b>				<b>64,830,215</b>	<b>35,218,596</b>	<b>10,344,704</b>	<b>19,266,915</b>
<b>RATIO (GP)</b>				<b>100%</b>	<b>54%</b>	<b>16%</b>	<b>30%</b>
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	274,674,184	274,674,184	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	18,260,316	18,260,316	0	0
Other Production			DIR-P	16,990,939	16,990,939	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				<b>309,925,439</b>	<b>309,925,439</b>	<b>0</b>	<b>0</b>
Transmission Plant			DIR-T	158,931,091	0	158,931,091	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	<b>158,931,091</b>	<b>0</b>	<b>158,931,091</b>	<b>0</b>
<b>Total Distribution Plant</b>			DIR-D	<b>210,537,912</b>	<b>0</b>	<b>0</b>	<b>210,537,912</b>
<b>TOTAL</b>				<b>679,394,442</b>	<b>309,925,439</b>	<b>158,931,091</b>	<b>210,537,912</b>
<b>RATIO (PTD = PLANT IN SERVICE)</b>				<b>100%</b>	<b>46%</b>	<b>23%</b>	<b>31%</b>

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				679,394,442	309,925,439	158,931,091	210,537,912
Intangible Plant - Organization			PTD	1,556,636	710,105	364,145	482,387
Intangible Plant - Franchises and Consents			PTD	7,712,665	3,518,355	1,804,228	2,390,082
Intangible Plant - Franchises and Consents			PTD	8,037,884	3,666,713	1,880,306	2,490,864
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				64,830,215	35,218,596	10,344,704	19,266,915
<b>TOTAL</b>				<b>761,531,842</b>	<b>353,039,209</b>	<b>173,324,474</b>	<b>235,168,160</b>
<b>RATIO (PTDG = GROSS PLANT)</b>				<b>100%</b>	<b>46%</b>	<b>23%</b>	<b>31%</b>
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	158,931,091	0	158,931,091	0
Total Distribution Plant			DIR-D	210,537,912	0	0	210,537,912
<b>TOTAL</b>				<b>369,469,003</b>	<b>0</b>	<b>158,931,091</b>	<b>210,537,912</b>
<b>RATIO (TD)</b>				<b>100%</b>	<b>0%</b>	<b>43%</b>	<b>57%</b>
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	158,931,091	0	158,931,091	0
Total Distribution Plant			DIR-D	210,537,912	0	0	210,537,912
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	846,532	0	364,145	482,387
Intangible Plant - Franchises and Consents T and D Only			PTD	4,194,310	0	1,804,228	2,390,082
Intangible Plant - Miscellaneous T and D Only			PTD	4,371,171	0	1,880,306	2,490,864
General Plant Total 389-399(T&D Only)				29,611,619	0	10,344,704	19,266,915
<b>TOTAL</b>				<b>408,492,634</b>	<b>0</b>	<b>173,324,474</b>	<b>235,168,160</b>
<b>RATIO (TDG)</b>				<b>100%</b>	<b>0%</b>	<b>42%</b>	<b>58%</b>
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	1,077,945	491,736	252,164	334,045
Furniture and Equipment			LABOR	16,658,602	7,579,573	1,512,389	7,566,641
Communication Equipment			PTD	11,254,054	5,133,863	2,632,667	3,487,525
Miscellaneous Equipment			DIR-D	358,649	163,608	83,899	111,142
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				<b>29,349,251</b>	<b>13,368,780</b>	<b>4,481,119</b>	<b>11,499,353</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>46%</b>	<b>15%</b>	<b>39%</b>

Table 7.4.3A PacifiCorp - Idaho 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	123,612,041	123,612,041	0	0
Transmission			DIR-T	13,173,756	0	13,173,756	0
Distribution			DIR-D	89,132,321	0	0	89,132,321
Customer Account			DIR-D	41,177,043	0	0	41,177,043
Customer Service			DIR-D	4,792,237	0	0	4,792,237
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	80,410,028	36,681,362	18,810,359	24,918,307
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>352,297,426</b>	<b>160,293,403</b>	<b>31,984,115</b>	<b>160,019,908</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>45%</b>	<b>9%</b>	<b>45%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	54%	16%	30%
GPM	46%	15%	39%
LABOR	45%	9%	45%
PTD	46%	23%	31%
PTDG	46%	23%	31%
TD	0%	43%	57%
TDG	0%	42%	58%



Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: <b>PacifiCorp - Oregon</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				<b>End of Year/Period of Report 2004</b>				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301	PTD	6,972,409		2,936,000	1,362,192	2,674,217
Intangible Plant - Franchises and Consents	205-207	302	PTD	30,868,412		12,998,326	6,030,729	11,839,356
Intangible Plant - Miscellaneous	205-207	303	PTD	154,487,174		65,052,738	30,181,996	59,252,440
<b>Total Intangible Plant</b>			PTD	192,327,995		80,987,064	37,574,917	73,766,014
<b>Production Plant:</b>								
Steam Production	205-207	310-316	DIR-P	1,222,085,621		1,222,085,621	0	0
Nuclear Production	205-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	205-207	330-336	DIR-P	206,316,943		206,316,943	0	0
Other Production	205-207	340-346	DIR-P	80,490,913		80,490,913	0	0
<b>Total Production Plant</b>				1,508,893,478		1,508,893,478	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359	DIR-T	700,069,183		0	700,069,183	0
<b>Total Transmission Plant</b>				700,069,183		0	700,069,183	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373	DIR-D	1,374,356,004		0	0	1,374,356,004
<b>Total Distribution Plant</b>				1,374,356,004		0	0	1,374,356,004
<b>General Plant:</b>								
Land and Land Rights	205-207	389	PTD	3,642,295		1,533,728	711,591	1,396,976
Structures and Improvements	205-207	390	PTD	61,808,442		26,026,810	12,075,450	23,706,182
Furniture and Equipment	205-207	391	LABOR	36,675,734		16,393,513	3,006,889	17,275,333
Transportation Equipment	205-207	392	TD	18,985,077		0	6,407,012	12,578,065
Stores Equipment	205-207	393	PTD	3,124,569		1,315,719	610,444	1,198,406
Tools and Garage Equipment	205-207	394	PTD	15,682,508		6,603,720	3,063,875	6,014,913
Laboratory Equipment	205-207	395	PTD	11,487,226		4,837,136	2,244,247	4,405,842
Power Operated Equipment	205-207	396	TD	29,771,296		0	10,047,105	19,724,191
Communication Equipment	205-207	397	PTD	82,807,269		34,869,170	16,177,969	31,760,130
Miscellaneous Equipment	205-207	398	PTD	1,579,801		665,236	308,644	605,921
Mining Plant			DIR-P	76,595,929		76,595,929	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0		0	0	0
<b>Total General Plant</b>				342,160,145		168,840,961	54,653,225	118,665,959
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207	0	PTD	60,097		25,306	11,741	23,050
<b>Total Electric Plant In-Service</b>				4,117,806,805		1,758,721,503	792,297,325	1,566,787,977

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	628,367,400	628,367,400	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	63,539,113	63,539,113	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	15,509,682	15,509,682	0	0
Transmission Plant	219	108	DIR-T	268,136,555	0	268,136,555	0
Distribution Plant	219	108	DIR-D	556,557,936	0	0	556,557,936
General Plant	219	108	GP	128,994,001	63,652,858	20,604,206	44,736,937
Amort. of Intangible			PTD	40,708,208	17,141,749	7,953,120	15,613,339
Mining Plant Depr.			DIR-P	48,423,056	48,423,056	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	19,738,577	19,738,577	0	0
Amort of Plant held for fut. Use			DIR-D	14,389	0	0	14,389
Capital Lease Common			PTD	4,958,325	2,087,892	968,703	1,901,730
Hydro related	200-201	108	DIR-P	28,172	28,172	0	0
Leasehold Improvements	200-201	108	PTD	147,659	62,178	28,848	56,634
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,775,123,074	858,550,677	297,691,432	618,880,965
<b>Total Net Plant</b>				2,342,683,731	900,170,825	494,605,894	947,907,011
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>	see below		<b>Formula</b>	42,888,699	18,317,688	4,839,418	19,731,593
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	10,857,900	4,572,134	2,121,296	4,164,469
(Utility Plant) Held For Future Use	200-201	105	PTD	121,739	51,263	23,784	46,692
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	123,791,877	0	0	123,791,877
Acquisition Adjustments	200-201		DIR-P	45,013,444	45,013,444	0	0
<b>Total Other Utility Plant</b>				179,784,960	49,636,841	2,145,081	128,003,039

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	26,199,841	0	0	26,199,841
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	69,522,236	69,522,236	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>95,722,076</b>	<b>69,522,236</b>	<b>0</b>	<b>26,199,841</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	13,634,813	13,634,813	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	29,617,957	12,471,775	5,786,429	11,359,754
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	21,929,357	9,234,195	4,284,315	8,410,847
Derivative Instrument Assets (175)	110-111	175	DIR-P	103,404,334	103,404,334	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(69,522,236)	(69,522,236)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>99,064,225</b>	<b>69,222,880</b>	<b>10,070,744</b>	<b>19,770,600</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	7,408,046	3,163,988	1,425,364	2,818,694
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	7,751,597	7,751,597	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	434,145,731	149,229,875	8,880,023	276,035,833
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	704,062	0	0	704,062
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	2,946	0	0	2,946
Temporary Facilities (185)	110-111	185	PTDG	16,635	7,105	3,201	6,329
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	22,043,025	10,732,373	6,105,926	5,204,726
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	11,094,603	4,738,522	2,134,686	4,221,395
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	176,079,571	0	0	176,079,571
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>659,246,216</b>	<b>175,623,458</b>	<b>18,549,200</b>	<b>465,073,558</b>
<b>Total Assets and Other Debits</b>				<b>1,076,706,177</b>	<b>382,323,104</b>	<b>35,604,442</b>	<b>658,778,630</b>

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	155,489,291	155,489,291	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>155,489,291</b>	<b>155,489,291</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	179,736,554	179,736,554	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(155,489,291)	(155,489,291)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>24,247,263</b>	<b>24,247,263</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	1,739,554	0	0	1,739,554
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	9,666,213	0	0	9,666,213
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	18,655,090	11,701,588	2,811,405	4,142,097
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	38,438,030	19,232,447	396,991	18,808,592
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	68,785	29,378	13,235	26,172
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	222,124	0	0	222,124
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	453,702,561	0	0	453,702,561
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	82,612,536	0	0	82,612,536
<b>TOTAL DEFERRED CREDITS</b>				<b>605,104,893</b>	<b>30,963,413</b>	<b>3,221,630</b>	<b>570,919,850</b>
<b>Total Liabilities and Other Credits</b>				<b>784,841,447</b>	<b>210,699,967</b>	<b>3,221,630</b>	<b>570,919,850</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

2,634,548,460	1,071,793,962	526,988,706	1,035,765,792
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**Schedule 2: Long Term Debt**

Long Term Debt

257

**\$3,933,071,649**

Interest for Year

257

**229,563,698**

**Rate of Return**

(Interest for Year / Long Term Debt)

**5.84%**

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	121,480,427	121,480,427	0	0
Steam - Operation	320-323	500-509	DIR-P	26,810,944	26,810,944	0	0
Steam - Maintenance	320-323	510-514	DIR-P	43,035,015	43,035,015	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	7,336,311	7,336,311	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,475,290	2,475,290	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	19,093,626	19,093,626	0	0
Other Power - Operations	320-323	546-550	DIR-P	8,161,331	8,161,331	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	214,008	214,008	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	105,279,841	105,279,841	0	0
System Control and Load Dispatching	320-323	556	DIR-P	506,111	506,111	0	0
Other Expenses	320-323	557	DIR-P	10,125,815	10,125,815	0	0
REP Benefit Addition to Purchased Power			DIR-P	78,930,201	78,930,201	0	0
Oregon Public Benefits Charge			DIR-C	23,712,737	16,598,916	0	7,113,821
<b><u>Total Production Expense</u></b>				<b>447,161,656</b>	<b>440,047,835</b>	<b>0</b>	<b>7,113,821</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	22,033,529	0	22,033,529	0
Total Operations less Wheeling	320-323	560-567	DIR-T	3,564,437	0	3,564,437	0
Total Maintenance	320-323	568-573	DIR-T	4,124,671	0	4,124,671	0
<b><u>Total Transmission Expense</u></b>				<b>29,722,637</b>	<b>0</b>	<b>29,722,637</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	33,252,353	0	0	33,252,353
Total Maintenance	320-323	590-598	DIR-D	41,702,407	0	0	41,702,407
<b><u>Total Distribution Expense</u></b>				<b>74,954,760</b>	<b>0</b>	<b>0</b>	<b>74,954,760</b>

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	28,731,862	0	0	28,731,862
Total Customer Service and Information	320-323	907-910	DIR-D	12,516,449	0	0	12,516,449
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>41,248,311</b>	<b>0</b>	<b>0</b>	<b>41,248,311</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	33,894,366	15,150,282	2,778,856	15,965,228
Office Supplies & Expenses	320-323	921	LABOR	5,017,568	2,242,779	411,369	2,363,420
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(7,838,925)	(3,300,879)	(1,531,482)	(3,006,563)
Outside Services Employed	320-323	923	PTD	11,196,658	4,714,781	2,187,479	4,294,397
Property Insurance	320-323	924	PTDG	9,567,510	4,086,298	1,840,862	3,640,350
Injuries and Damages	320-323	925	LABOR	3,657,611	1,634,898	299,872	1,722,841
Employee Pensions & Benefits	320-323	926	LABOR	9,696	4,334	795	4,567
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	2,514,961	0	0	2,514,961
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(4,680,984)	(1,999,255)	(900,657)	(1,781,072)
General Advertising Expenses	320-323	930.1	DIR-D	775,675	0	0	775,675
Miscellaneous General Expenses	320-323	930.2	PTD	12,595,390	5,303,771	2,460,748	4,830,871
Rents	320-323	931	PTD	2,072,088	872,532	404,822	794,734
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	6,024,708	2,568,225	1,040,042	2,416,442
<b>Total Administration and General Expenses</b>				<b>74,806,322</b>	<b>31,277,766</b>	<b>8,992,705</b>	<b>34,535,850</b>
<b>Total Operations and Maintenance</b>				<b>667,893,686</b>	<b>471,325,601</b>	<b>38,715,342</b>	<b>157,852,743</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	16,036,025	6,752,582	3,132,941	6,150,502
Steam Production Plant	336	403	DIR-P	38,195,952	38,195,952	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	3,616,667	3,616,667	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	2,763,753	2,763,753	0	0
Transmission Plant	336	403	DIR-T	14,760,868	0	14,760,868	0
Distribution Plant	336	403	DIR-D	41,590,058	0	0	41,590,058
General Plant	336	403	GP	13,068,385	6,448,673	2,087,413	4,532,300
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>130,031,707</b>	<b>57,777,626</b>	<b>19,981,222</b>	<b>52,272,859</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	32,548,658	72,472	13,293	32,462,894
Total Arizona			Direct	573,741	534,856	-	38,885
Total California			Direct	-	-	-	-
Total Colorado			Direct	669,555	655,923	-	13,632
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	781,400	677,249	-	104,152
Total Nevada			Direct	19	8	2	9
Total New Mexico			Direct	2,418	1,033	465	920
Total Oregon			Direct	41,813,769	7,396,475	3,148,510	31,268,784
Total Texas			Direct	388	173	32	183
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	137	61	11	64
Total Wyoming			Direct	2,667,752	826,625	354,124	1,487,002
Total Miscellaneous			Direct	68,409	-	-	68,409

<b>Total Taxes</b>				<b>79,126,247</b>	<b>10,164,876</b>	<b>3,516,436</b>	<b>65,444,935</b>
<i>(Total Federal, State and County/Municipal Taxes)</i>				<b>79,126,247</b>			

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	93,916,226	93,916,226	0	0
<b>Total Sales from Resale</b>				<b>93,916,226</b>	<b>93,916,226</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,062,229	0	0	2,062,229
(451) Miscellaneous Service Revenues	300	451	DIR-D	1,901,392	0	0	1,901,392
(453) Sales of Water and Water Power	300	453	DIR-D	47,878	0	0	47,878
(454) Rent from Electric Property	300	454	TD	4,703,042	0	1,587,165	3,115,877
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	23,478,013	10,027,495	4,517,348	8,933,170
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	13,420,619	0	13,420,619	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>45,613,172</b>	<b>10,027,495</b>	<b>19,525,132</b>	<b>16,060,546</b>
<b>Total Other Included Items</b>				<b>139,529,398</b>	<b>103,943,721</b>	<b>19,525,132</b>	<b>16,060,546</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>737,522,242</b>	<b>435,324,383</b>	<b>42,687,868</b>	<b>259,509,991</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>153,772,100</b>	<b>62,557,972</b>	<b>30,759,032</b>	<b>60,455,096</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>891,294,342</b>	<b>497,882,355</b>	<b>73,446,900</b>	<b>319,965,087</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							



Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$571,329,255		
<b>Total Retail Load (MWH)</b>					13,133,938		pg 301
<b>Distribution Losses</b>					656,697		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					13,790,635		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$41.43</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$41.43</b>		
<b>Contract System Costs</b>					\$571,329,255		
<b>Contract System Load</b>					13,790,635		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$41.43</b>		
<b>Remainder are Necessary Calculations.</b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	123,612,041	123,612,041	0	0
Transmission	354	560-573	DIR-T	13,173,756	0	13,173,756	0
Distribution	354	580-598	DIR-D	89,132,321	0	0	89,132,321
Customer Account	354	901-905	DIR-D	41,177,043	0	0	41,177,043
Customer Service	354	907-910	DIR-D	4,792,237	0	0	4,792,237
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	80,410,028	33,859,720	15,709,622	30,840,686
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>352,297,426</b>	<b>157,471,761</b>	<b>28,883,378</b>	<b>165,942,287</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				447,161,656	440,047,835	0	7,113,821
Total Transmission O&M				29,722,637	0	29,722,637	0
Total Distribution O&M				74,954,760	0	0	74,954,760
Total Customer and Sales O&M				41,248,311	0	0	41,248,311
Total Administrative and General O&M				74,806,322	31,277,766	8,992,705	34,535,850
Less Purchased Power and Fuel Costs				(324,784,094)	(324,784,094)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>343,109,592</b>	<b>146,541,507</b>	<b>38,715,342</b>	<b>157,852,743</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>42,888,699</b>	<b>18,317,688</b>	<b>4,839,418</b>	<b>19,731,593</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>42,888,699</b>	<b>18,317,688</b>	<b>4,839,418</b>	<b>19,731,593</b>

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
				Total			
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	3,642,295	1,533,728	711,591	1,396,976
Structures and Improvements			PTD	61,808,442	26,026,810	12,075,450	23,706,182
Furniture and Equipment			LABOR	36,675,734	16,393,513	3,006,889	17,275,333
Transportation Equipment			TD	18,985,077	0	6,407,012	12,578,065
Stores Equipment			PTD	3,124,569	1,315,719	610,444	1,198,406
Tools and Garage Equipment			PTD	15,682,508	6,603,720	3,063,875	6,014,913
Laboratory Equipment			PTD	11,487,226	4,837,136	2,244,247	4,405,842
Power Operated Equipment			TD	29,771,296	0	10,047,105	19,724,191
Communication Equipment			PTD	82,807,269	34,869,170	16,177,969	31,760,130
Miscellaneous Equipment			DIR-D	1,579,801	665,236	308,644	605,921
Mining Plant				76,595,929	76,595,929	0	0
Asset Retirement Costs for General Plant				0	0	0	0
<b>TOTAL</b>				342,160,145	168,840,961	54,653,225	118,665,959
<b>RATIO (GP)</b>				100%	49%	16%	35%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,222,085,621	1,222,085,621	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	206,316,943	206,316,943	0	0
Other Production			DIR-P	80,490,913	80,490,913	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,508,893,478	1,508,893,478	0	0
Transmission Plant			DIR-T	700,069,183	0	700,069,183	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	700,069,183	0	700,069,183	0
<b>Total Distribution Plant</b>			DIR-D	1,374,356,004	0	0	1,374,356,004
<b>TOTAL</b>				3,583,318,665	1,508,893,478	700,069,183	1,374,356,004
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	42%	20%	38%

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,583,318,665	1,508,893,478	700,069,183	1,374,356,004
Intangible Plant - Organization			PTD	6,972,409	2,936,000	1,362,192	2,674,217
Intangible Plant - Franchises and Consents			PTD	30,868,412	12,998,326	6,030,729	11,839,356
Intangible Plant - Franchises and Consents			PTD	154,487,174	65,052,738	30,181,996	59,252,440
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				342,160,145	168,840,961	54,653,225	118,665,959
<b>TOTAL</b>				4,117,806,805	1,758,721,503	792,297,325	1,566,787,977
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	43%	19%	38%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	700,069,183	0	700,069,183	0
Total Distribution Plant			DIR-D	1,374,356,004	0	0	1,374,356,004
<b>TOTAL</b>				2,074,425,187	0	700,069,183	1,374,356,004
<b>RATIO (TD)</b>				100%	0%	34%	66%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	700,069,183	0	700,069,183	0
Total Distribution Plant			DIR-D	1,374,356,004	0	0	1,374,356,004
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	4,036,409	0	1,362,192	2,674,217
Intangible Plant - Franchises and Consents T and D Only			PTD	17,870,085	0	6,030,729	11,839,356
Intangible Plant - Miscellaneous T and D Only			PTD	89,434,436	0	30,181,996	59,252,440
General Plant Total 389-399(T&D Only)				173,319,184	0	54,653,225	118,665,959
<b>TOTAL</b>				2,359,085,302	0	792,297,325	1,566,787,977
<b>RATIO (TDG)</b>				100%	0%	34%	66%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	61,808,442	26,026,810	12,075,450	23,706,182
Furniture and Equipment			LABOR	36,675,734	16,393,513	3,006,889	17,275,333
Communication Equipment			PTD	82,807,269	34,869,170	16,177,969	31,760,130
Miscellaneous Equipment			DIR-D	1,579,801	665,236	308,644	605,921
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				182,871,246	77,954,729	31,568,951	73,347,566
<b>RATIO (GPM)</b>				100%	43%	17%	40%

Table 7.4.3B PacifiCorp - Oregon 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	123,612,041	123,612,041	0	0
Transmission			DIR-T	13,173,756	0	13,173,756	0
Distribution			DIR-D	89,132,321	0	0	89,132,321
Customer Account			DIR-D	41,177,043	0	0	41,177,043
Customer Service			DIR-D	4,792,237	0	0	4,792,237
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	80,410,028	33,859,720	15,709,622	30,840,686
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>352,297,426</b>	<b>157,471,761</b>	<b>28,883,378</b>	<b>165,942,287</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>45%</b>	<b>8%</b>	<b>47%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	49%	16%	35%
GPM	43%	17%	40%
LABOR	45%	8%	47%
PTD	42%	20%	38%
PTDG	43%	19%	38%
TD	0%	34%	66%
TDG	0%	34%	66%

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	Utility: <b>PacifiCorp - Washington</b>		(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	2004				
	(2) Account No.(s)	(3) Funct. Method					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	2,025,723	930,838	429,846	665,039
Intangible Plant - Franchises and Consents	205-207	302	PTD	9,216,017	4,234,842	1,955,583	3,025,591
Intangible Plant - Miscellaneous	205-207	303	PTD	38,364,219	17,628,703	8,140,657	12,594,859
<b>Total Intangible Plant</b>			PTD	49,605,958	22,794,383	10,526,086	16,285,489
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	364,847,814	364,847,814	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	61,594,936	61,594,936	0	0
Other Production	205-207	340-346	DIR-P	24,030,177	24,030,177	0	0
<b>Total Production Plant</b>				450,472,927	450,472,927	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	208,021,279	0	208,021,279	0
<b>Total Transmission Plant</b>				208,021,279	0	208,021,279	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	321,841,203	0	0	321,841,203
<b>Total Distribution Plant</b>				321,841,203	0	0	321,841,203
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	1,924,580	884,362	408,384	631,834
Structures and Improvements	205-207	390	PTD	21,700,869	9,971,744	4,604,794	7,124,331
Furniture and Equipment	205-207	391	LABOR	9,613,922	4,381,589	825,125	4,407,208
Transportation Equipment	205-207	392	TD	4,277,991	0	1,679,517	2,598,474
Stores Equipment	205-207	393	PTD	550,984	253,182	116,916	180,887
Tools and Garage Equipment	205-207	394	PTD	4,358,279	2,002,669	924,801	1,430,810
Laboratory Equipment	205-207	395	PTD	2,625,707	1,206,536	557,159	862,012
Power Operated Equipment	205-207	396	TD	8,304,663	0	3,260,368	5,044,295
Communication Equipment	205-207	397	PTD	20,384,277	9,366,758	4,325,421	6,692,098
Miscellaneous Equipment	205-207	398	PTD	469,428	215,706	99,610	154,112
Mining Plant			DIR-P	22,760,012	22,760,012	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				96,970,712	51,042,558	16,802,094	29,126,060
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207	0	PTD	17,858	8,206	3,789	5,863
<b>Total Electric Plant In-Service</b>				1,126,912,079	524,309,869	235,349,459	367,252,751
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	187,596,080	187,596,080	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	18,969,298	18,969,298	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	4,630,341	4,630,341	0	0
Transmission Plant	219	108	DIR-T	80,050,885	0	80,050,885	0
Distribution Plant	219	108	DIR-D	127,434,444	0	0	127,434,444
General Plant	219	108	GP	38,946,489	20,500,297	6,748,250	11,697,942
Amort. of Intangible			PTD	10,681,067	4,908,046	2,266,458	3,506,563
Mining Plant Depr.			DIR-P	14,388,615	14,388,615	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	5,892,858	5,892,858	0	0
Amort of Plant held for fut. Use			DIR-D	4,296	0	0	4,296
Capital Lease Common			PTD	1,480,284	680,204	314,107	485,973
Hydro related	200-201	108	DIR-P	8,411	8,411	0	0
Leasehold Improvements	200-201	108	PTD	43,876	20,161	9,310	14,404

**Amortization Reserve**

<b>Total Depreciation and Amortization</b>				490,126,944	257,594,312	89,389,011	143,143,622
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<b>Total Net Plant</b>				636,785,135	266,715,557	145,960,449	224,109,129
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(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

**Assets and Other Debits (Comparative Balance Sheet)**

<b>Cash Working Capital</b>	see below		Formula	10,014,531	4,783,571	1,433,610	3,797,350
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	1,429,884	657,045	303,413	469,427
(Utility Plant) Held For Future Use	200-201	105	PTD	35,251	16,198	7,480	11,573
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5		N/A			
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	36,784,000	0	0	36,784,000
Acquisition Adjustments	200-201		DIR-P	13,438,548	13,438,548	0	0
<b>Total Other Utility Plant</b>				51,687,683	14,111,791	310,893	37,264,999

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	6,921,322	0	0	6,921,322
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	20,658,107	20,658,107	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>27,579,430</b>	<b>20,658,107</b>	<b>0</b>	<b>6,921,322</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	4,051,501	4,051,501	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	8,800,795	4,044,044	1,867,476	2,889,275
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	5,793,171	2,662,014	1,229,276	1,901,881
Derivative Instrument Assets (175)	110-111	175	DIR-P	30,725,966	30,725,966	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(20,658,107)	(20,658,107)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>28,713,325</b>	<b>20,825,418</b>	<b>3,096,752</b>	<b>4,791,156</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,957,015	910,526	408,712	637,777
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	2,313,195	2,313,195	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	99,985,353	34,383,145	2,133,723	63,468,485
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	209,208	0	0	209,208
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	875	0	0	875
Temporary Facilities (185)	110-111	185	PTDG	4,943	2,300	1,032	1,611
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	7,285,541	3,047,356	1,781,117	2,457,069
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	2,930,908	1,363,641	612,104	955,162
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	47,734,522	0	0	47,734,522
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>162,421,560</b>	<b>42,020,162</b>	<b>4,936,689</b>	<b>115,464,709</b>
<b>Total Assets and Other Debits</b>				<b>280,416,530</b>	<b>102,399,049</b>	<b>9,777,944</b>	<b>168,239,537</b>

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	46,202,692	46,202,692	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>46,202,692</b>	<b>46,202,692</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	53,407,619	53,407,619	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(46,202,692)	(46,202,692)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>7,204,926</b>	<b>7,204,926</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	516,898	0	0	516,898
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	1,806,600	0	0	1,806,600
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	4,665,205	2,907,007	819,193	939,006
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	25,280,332	5,436,266	105,516	19,738,551
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	18,171	8,454	3,795	5,922
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	60,217	0	0	60,217
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	122,997,091	0	0	122,997,091
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	22,395,954	0	0	22,395,954
<b>TOTAL DEFERRED CREDITS</b>				<b>177,740,468</b>	<b>8,351,727</b>	<b>928,503</b>	<b>168,460,238</b>
<b>Total Liabilities and Other Credits</b>				<b>231,148,087</b>	<b>61,759,345</b>	<b>928,503</b>	<b>168,460,238</b>

<b>Total Rate Base</b>	<b>686,053,577</b>	<b>307,355,260</b>	<b>154,809,889</b>	<b>223,888,428</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$3,933,071,649</b>
Interest for Year	257	<b>229,563,698</b>
<b>Rate of Return</b>		<b>5.84%</b>

(Interest for Year / Long Term Debt)



Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	36,097,167	36,097,167	0	0
Steam - Operation	320-323	500-509	DIR-P	8,004,279	8,004,279	0	0
Steam - Maintenance	320-323	510-514	DIR-P	12,847,898	12,847,898	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	2,190,220	2,190,220	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	738,986	738,986	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	5,673,554	5,673,554	0	0
Other Power - Operations	320-323	546-550	DIR-P	2,436,526	2,436,526	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	63,891	63,891	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	31,430,793	31,430,793	0	0
System Control and Load Dispatching	320-323	556	DIR-P	151,097	151,097	0	0
Other Expenses	320-323	557	DIR-P	3,023,014	3,023,014	0	0
REP Benefit Addition to Purchased Power			DIR-P	23,564,234	23,564,234	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b><u>Total Production Expense</u></b>				<b>126,221,658</b>	<b>126,221,658</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	6,578,005	0	6,578,005	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,064,146	0	1,064,146	0
Total Maintenance	320-323	568-573	DIR-T	1,231,401	0	1,231,401	0
<b><u>Total Transmission Expense</u></b>				<b>8,873,551</b>	<b>0</b>	<b>8,873,551</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	3,890,417	0	0	3,890,417
Total Maintenance	320-323	590-598	DIR-D	7,932,142	0	0	7,932,142
<b><u>Total Distribution Expense</u></b>				<b>11,822,559</b>	<b>0</b>	<b>0</b>	<b>11,822,559</b>

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	6,840,238	0	0	6,840,238
Total Customer Service and Information	320-323	907-910	DIR-D	2,979,810	0	0	2,979,810
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>9,820,048</b>	<b>0</b>	<b>0</b>	<b>9,820,048</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	9,127,225	4,159,775	783,353	4,184,097
Office Supplies & Expenses	320-323	921	LABOR	1,351,153	615,794	115,964	619,395
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(2,110,901)	(969,978)	(447,920)	(693,002)
Outside Services Employed	320-323	923	PTD	3,015,086	1,385,459	639,783	989,844
Property Insurance	320-323	924	PTDG	2,576,382	1,198,694	538,063	839,625
Injuries and Damages	320-323	925	LABOR	984,938	448,890	84,533	451,515
Employee Pensions & Benefits	320-323	926	LABOR	2,611	1,190	224	1,197
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	677,240	0	0	677,240
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,260,516)	(586,471)	(263,252)	(410,793)
General Advertising Expenses	320-323	930.1	DIR-D	208,877	0	0	208,877
Miscellaneous General Expenses	320-323	930.2	PTD	3,391,742	1,558,536	719,707	1,113,499
Rents	320-323	931	PTD	557,981	256,397	118,400	183,184
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,622,360	744,367	306,474	571,520
<b>Total Administration and General Expenses</b>				<b>20,144,178</b>	<b>8,812,653</b>	<b>2,595,330</b>	<b>8,736,195</b>
<b>Total Operations and Maintenance</b>				<b>176,881,995</b>	<b>135,034,311</b>	<b>11,468,881</b>	<b>30,378,803</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	4,417,822	2,030,029	937,435	1,450,358
Steam Production Plant	336	403	DIR-P	11,403,219	11,403,219	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	1,079,739	1,079,739	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	825,105	825,105	0	0
Transmission Plant	336	403	DIR-T	4,406,786	0	4,406,786	0
Distribution Plant	336	403	DIR-D	9,071,888	0	0	9,071,888
General Plant	336	403	GP	3,637,999	1,914,937	630,355	1,092,707
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>34,842,558</b>	<b>17,253,028</b>	<b>5,974,577</b>	<b>11,614,953</b>

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3A Items: Taxes (Including Income Taxes)</u></b>							
<b>Taxes Accrued, Prepaid, and Charged During Year</b>							
Total Federal			Direct	8,947,204	19,898	3,747	8,923,558
Total Arizona			Direct	171,288	159,679	-	11,609
Total California			Direct	-	-	-	-
Total Colorado			Direct	198,954	194,903	-	4,051
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	233,283	202,189	-	31,094
Total Nevada			Direct	6	3	0	3
Total New Mexico			Direct	722	336	151	235
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	115	53	10	53
Total Utah			Direct	-	-	-	-
Total Washington			Direct	33,262,909	628	118	33,262,162
Total Washington DC			Direct	41	19	3	19
Total Wyoming			Direct	770,369	266,171	114,142	390,055
Total Miscellaneous			Direct	20,327	-	-	20,327
<b>Total Taxes</b>				<b>43,605,218</b>	<b>843,879</b>	<b>118,173</b>	<b>42,643,166</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	28,038,240	28,038,240	0	0
<b>Total Sales from Resale</b>				<b>28,038,240</b>	<b>28,038,240</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	403,440	0	0	403,440
(451) Miscellaneous Service Revenues	300	451	DIR-D	158,538	0	0	158,538
(453) Sales of Water and Water Power	300	453	DIR-D	14,227	0	0	14,227
(454) Rent from Electric Property	300	454	TD	1,397,480	0	548,643	848,837
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	6,976,348	3,245,833	1,456,972	2,273,543
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	4,006,661	0	4,006,661	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>12,956,695</b>	<b>3,245,833</b>	<b>6,012,277</b>	<b>3,698,585</b>
<b>Total Other Included Items</b>				<b>40,994,934</b>	<b>31,284,073</b>	<b>6,012,277</b>	<b>3,698,585</b>
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>214,334,837</b>	<b>121,847,146</b>	<b>11,549,353</b>	<b>80,938,338</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				<b>40,043,256</b>	<b>17,939,569</b>	<b>9,035,872</b>	<b>13,067,816</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>254,378,093</b>	<b>139,786,715</b>	<b>20,585,225</b>	<b>94,006,153</b>
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$160,371,940		
<b>Total Retail Load (MWH)</b>					4,060,413		pg 301 5% of Total Load
<b>Distribution Losses</b>					203,021		
<b>Total Retail Load plus Distribution Losses</b>					4,263,434		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$37.62</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$37.62</b>		
<b>Contract System Costs</b>					\$160,371,940		
<b>Contract System Load</b>					4,263,434		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$37.62</b>		
<b>Remainder are Necessary Calculations.</b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	123,612,041	123,612,041	0	0
Transmission	354	560-573	DIR-T	13,173,756	0	13,173,756	0
Distribution	354	580-598	DIR-D	89,132,321	0	0	89,132,321
Customer Account	354	901-905	DIR-D	41,177,043	0	0	41,177,043
Customer Service	354	907-910	DIR-D	4,792,237	0	0	4,792,237
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	80,410,028	36,949,130	17,062,524	26,398,373
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>352,297,426</b>	<b>160,561,171</b>	<b>30,236,280</b>	<b>161,499,974</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				126,221,658	126,221,658	0	0
Total Transmission O&M				8,873,551	0	8,873,551	0
Total Distribution O&M				11,822,559	0	0	11,822,559
Total Customer and Sales O&M				9,820,048	0	0	9,820,048
Total Administrative and General O&M				20,144,178	8,812,653	2,595,330	8,736,195
Less Purchased Power and Fuel Costs				(96,765,747)	(96,765,747)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>80,116,248</b>	<b>38,268,564</b>	<b>11,468,881</b>	<b>30,378,803</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>10,014,531</b>	<b>4,783,571</b>	<b>1,433,610</b>	<b>3,797,350</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>10,014,531</b>	<b>4,783,571</b>	<b>1,433,610</b>	<b>3,797,350</b>

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
			Ratio Used	Total Funct.	Production	Transmission	Distribution
<b>GP Production</b>			PTD	1,924,580	884,362	408,384	631,834
Land and Land Rights			PTD	21,700,869	9,971,744	4,604,794	7,124,331
Structures and Improvements			LABOR	9,613,922	4,381,589	825,125	4,407,208
Furniture and Equipment			TD	4,277,991	0	1,679,517	2,598,474
Transportation Equipment			PTD	550,984	253,182	116,916	180,887
Stores Equipment			PTD	4,358,279	2,002,669	924,801	1,430,810
Tools and Garage Equipment			PTD	2,625,707	1,206,536	557,159	862,012
Laboratory Equipment			TD	8,304,663	0	3,260,368	5,044,295
Power Operated Equipment			PTD	20,384,277	9,366,758	4,325,421	6,692,098
Communication Equipment			DIR-D	469,428	215,706	99,610	154,112
Miscellaneous Equipment				22,760,012	22,760,012	0	0
Mining Plant				0	0	0	0
Asset Retirement Costs for General Plant				96,970,712	51,042,558	16,802,094	29,126,060
<b>TOTAL</b>							
<b>RATIO (GP)</b>				100%	53%	17%	30%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	364,847,814	364,847,814	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	61,594,936	61,594,936	0	0
Other Production			DIR-P	24,030,177	24,030,177	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				450,472,927	450,472,927	0	0
Transmission Plant			DIR-T	208,021,279	0	208,021,279	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	208,021,279	0	208,021,279	0
<b>Total Distribution Plant</b>			DIR-D	321,841,203	0	0	321,841,203
<b>TOTAL</b>				980,335,409	450,472,927	208,021,279	321,841,203
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	46%	21%	33%

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				980,335,409	450,472,927	208,021,279	321,841,203
Intangible Plant - Organization			PTD	2,025,723	930,838	429,846	665,039
Intangible Plant - Franchises and Consents			PTD	9,216,017	4,234,842	1,955,583	3,025,591
Intangible Plant - Franchises and Consents			PTD	38,364,219	17,628,703	8,140,657	12,594,859
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				96,970,712	51,042,558	16,802,094	29,126,060
<b>TOTAL</b>				1,126,912,079	524,309,869	235,349,459	367,252,751
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	47%	21%	33%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	208,021,279	0	208,021,279	0
Total Distribution Plant			DIR-D	321,841,203	0	0	321,841,203
<b>TOTAL</b>				529,862,482	0	208,021,279	321,841,203
<b>RATIO (TD)</b>				100%	0%	39%	61%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	208,021,279	0	208,021,279	0
Total Distribution Plant			DIR-D	321,841,203	0	0	321,841,203
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	1,094,885	0	429,846	665,039
Intangible Plant - Franchises and Consents T and D Only			PTD	4,981,174	0	1,955,583	3,025,591
Intangible Plant - Miscellaneous T and D Only			PTD	20,735,516	0	8,140,657	12,594,859
General Plant Total 389-399(T&D Only)				45,928,154	0	16,802,094	29,126,060
<b>TOTAL</b>				602,602,210	0	235,349,459	367,252,751
<b>RATIO (TDG)</b>				100%	0%	39%	61%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	21,700,869	9,971,744	4,604,794	7,124,331
Furniture and Equipment			LABOR	9,613,922	4,381,589	825,125	4,407,208
Communication Equipment			PTD	20,384,277	9,366,758	4,325,421	6,692,098
Miscellaneous Equipment			DIR-D	469,428	215,706	99,610	154,112
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				52,168,496	23,935,798	9,854,949	18,377,748
<b>RATIO (GPM)</b>				100%	46%	19%	35%

Table 7.4.3C PacifiCorp - Washington 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	123,612,041	123,612,041	0	0
Transmission			DIR-T	13,173,756	0	13,173,756	0
Distribution			DIR-D	89,132,321	0	0	89,132,321
Customer Account			DIR-D	41,177,043	0	0	41,177,043
Customer Service			DIR-D	4,792,237	0	0	4,792,237
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	80,410,028	36,949,130	17,062,524	26,398,373
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>352,297,426</b>	<b>160,561,171</b>	<b>30,236,280</b>	<b>161,499,974</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>46%</b>	<b>9%</b>	<b>46%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	53%	17%	30%
GPM	46%	19%	35%
LABOR	46%	9%	46%
PTD	46%	21%	33%
PTDG	47%	21%	33%
TD	0%	39%	61%
TDG	0%	39%	61%



Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	Utility:	PacifiCorp - PNW Total		(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	2005	(3) Funct. Method			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	6,740,294	2,928,967	1,367,273	2,444,054
Intangible Plant - Franchises and Consents	205-207	302	PTD	51,568,596	22,457,599	10,491,719	18,619,278
Intangible Plant - Miscellaneous	205-207	303	PTD	235,305,257	101,949,354	47,540,738	85,815,165
<b>Total Intangible Plant</b>			PTD	<b>293,614,146</b>	<b>127,335,919</b>	<b>59,399,730</b>	<b>106,878,497</b>
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	1,945,426,395	1,945,426,395	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	228,136,362	228,136,362	0	0
Other Production	205-207	340-346	DIR-P	197,377,095	197,377,095	0	0
<b>Total Production Plant</b>				<b>2,370,939,852</b>	<b>2,370,939,852</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	1,105,899,303	0	1,105,899,303	0
<b>Total Transmission Plant</b>				<b>1,105,899,303</b>	<b>0</b>	<b>1,105,899,303</b>	<b>0</b>
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	1,991,439,550	0	0	1,991,439,550
<b>Total Distribution Plant</b>				<b>1,991,439,550</b>	<b>0</b>	<b>0</b>	<b>1,991,439,550</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	6,159,312	2,673,577	1,247,464	2,238,270
Structures and Improvements	205-207	390	PTD	103,367,815	45,057,257	21,056,070	37,254,489
Furniture and Equipment	205-207	391	LABOR	53,309,774	24,158,455	4,541,483	24,609,836
Transportation Equipment	205-207	392	TD	36,707,331	0	13,219,375	23,487,956
Stores Equipment	205-207	393	PTD	5,531,688	2,403,506	1,121,971	2,006,212
Tools and Garage Equipment	205-207	394	PTD	26,228,366	11,366,811	5,301,032	9,560,522
Laboratory Equipment	205-207	395	PTD	17,780,444	7,673,505	3,573,255	6,533,685
Power Operated Equipment	205-207	396	TD	50,726,185	0	18,248,819	32,477,366
Communication Equipment	205-207	397	PTD	111,503,602	48,296,865	22,519,347	40,687,390
Miscellaneous Equipment	205-207	398	PTD	2,476,254	1,076,463	502,573	897,217
Mining Plant			DIR-P	104,161,994	104,161,994	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				<b>517,952,765</b>	<b>246,868,433</b>	<b>91,331,390</b>	<b>179,752,942</b>
<b>Total Electric Plant In-Service</b>				<b>6,279,845,616</b>	<b>2,745,144,204</b>	<b>1,256,630,423</b>	<b>2,278,070,989</b>
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	
<b>LESS:</b>								
<b>Depreciation Reserve</b>								
Steam (Production) Plant	219	108	DIR-P	989,801,269	989,801,269	0	0	
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0	
Hydraulic (Production) Plant - Conventional	219		DIR-P	100,083,778	100,083,778	0	0	
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0	
Other (Production) Plant	219	108	DIR-P	27,368,359	27,368,359	0	0	
Transmission Plant	219	108	DIR-T	476,716,187	0	476,716,187	0	
Distribution Plant	219	108	DIR-D	746,629,327	0	0	746,629,327	
General Plant	219	108	GP	200,835,596	95,703,608	35,387,746	69,744,243	
Amort. of Intangible			PTD	66,124,733	28,667,563	13,371,259	24,085,912	
Mining Plant Depr.			DIR-P	82,148,248	82,148,248	0	0	
Amort Elec Plt. Acq. Adjust			DIR-P	32,166,771	32,166,771	0	0	
Amort of Plant held for fut. Use			DIR-D	0	0	0	0	
Capital Lease Common			PTD	10,350,140	4,422,003	2,051,603	3,876,534	
Hydro related	200-201	108	DIR-P	47,654	47,654	0	0	
Leasehold Improvements	200-201	108	PTD	250,500	108,896	50,841	90,763	
<b>Amortization Reserve</b>								
<b>Total Depreciation and Amortization</b>				2,732,522,562	1,360,518,147	527,577,636	844,426,779	
<b>Total Net Plant</b>				3,547,323,054	1,384,626,057	729,052,787	1,433,644,210	
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>								
<b>Assets and Other Debits (Comparative Balance Sheet)</b>								
<b>Cash Working Capital</b>				Formula	59,669,779	26,707,285	7,634,249	25,328,245
<b>UTILITY PLANT</b>								
<b>Property Under Capital Leases</b>								
(Utility Plant) Held For Future Use	200-201		PTD	18,869,587	8,108,719	3,770,169	6,990,700	
(Utility Plant) Completed Construction - Not Classified	200-201	105	PTD	437,333	189,989	88,680	158,664	
(Utility Plant) In Service (Classified) COMMON	200-201	106	PTD	11,876,386	5,162,835	2,410,396	4,303,154	
Nuclear Fuel		120.2-120.4 less120.5		0	0	0	0	
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	255,039,262	0	0	255,039,262	
Acquisition Adjustments	200-201		DIR-P	67,953,943	67,953,943	0	0	
<b>Total Other Utility Plant</b>				354,176,510	81,415,485	6,269,245	266,491,779	

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	39,608,670	0	0	39,608,670
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	216,533,587	216,533,587	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>256,142,257</b>	<b>216,533,587</b>	<b>0</b>	<b>39,608,670</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	24,290,359	24,290,359	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	50,595,642	21,994,651	10,268,743	18,332,248
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	13,048,947	5,650,630	2,634,472	4,763,845
Derivative Instrument Assets (175)	110-111	175	DIR-P	379,579,004	379,579,004	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(216,533,587)	(216,533,587)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>250,980,365</b>	<b>214,981,057</b>	<b>12,903,215</b>	<b>23,096,093</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	10,572,778	4,615,529	2,111,578	3,845,671
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	6,130,653	6,130,653	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	359,786,471	265,865,744	11,337,715	82,583,012
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	1,453,486	0	0	1,453,486
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	57,510	25,200	11,547	20,763
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	21,056,873	13,447,756	1,867,730	5,741,388
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	13,302,162	5,807,037	2,656,686	4,838,439
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	253,522,889	0	0	253,522,889
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>665,882,824</b>	<b>295,891,920</b>	<b>17,985,255</b>	<b>352,005,648</b>
<b>Total Assets and Other Debits</b>				<b>1,586,851,734</b>	<b>835,529,334</b>	<b>44,791,964</b>	<b>706,530,436</b>

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	228,651,190	228,651,190	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>228,651,190</b>	<b>228,651,190</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	318,795,436	318,795,436	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(228,651,190)	(228,651,190)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>90,144,247</b>	<b>90,144,247</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	2,807,739	0	0	2,807,739
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	49,370,085	0	0	49,370,085
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	26,974,722	16,102,477	2,970,350	7,901,895
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	107,003,389	56,239,961	797,111	49,966,317
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	61,673	26,923	12,317	22,433
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	234,056	0	0	234,056
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	731,089,917	0	0	731,089,917
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	122,067,047	0	0	122,067,047
<b>TOTAL DEFERRED CREDITS</b>				<b>1,039,608,627</b>	<b>72,369,361</b>	<b>3,779,778</b>	<b>963,459,488</b>
<b>Total Liabilities and Other Credits</b>				<b>1,358,404,063</b>	<b>391,164,797</b>	<b>3,779,778</b>	<b>963,459,488</b>
<b>Total Rate Base</b>				<b>3,775,770,725</b>	<b>1,828,990,594</b>	<b>770,064,972</b>	<b>1,176,715,159</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257				<b>\$4,052,276,242</b>		
Interest for Year	257				<b>237,603,134</b>		
<b>Rate of Return</b>					<b>5.86%</b>		

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	197,544,968	197,544,968	0	0
Steam - Operation	320-323	500-509	DIR-P	36,799,728	36,799,728	0	0
Steam - Maintenance	320-323	510-514	DIR-P	65,966,048	65,966,048	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	11,419,212	11,419,212	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,513,672	3,513,672	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	26,362,355	26,362,355	0	0
Other Power - Operations	320-323	546-550	DIR-P	12,814,390	12,814,390	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	806,503	806,503	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	291,709,845	291,709,845	0	0
System Control and Load Dispatching	320-323	556	DIR-P	627,458	627,458	0	0
Other Expenses	320-323	557	DIR-P	19,942,220	19,942,220	0	0
REP Benefit Addition to Purchased Power			DIR-P	118,911,588	118,911,588	0	0
Oregon Public Benefits Charge			DIR-C	23,983,740	16,788,618	0	7,195,122
<b>Total Production Expense</b>				810,401,726	803,206,604	0	7,195,122
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	36,036,165	0	36,036,165	0
Total Operations less Wheeling	320-323	560-567	DIR-T	6,626,098	0	6,626,098	0
Total Maintenance	320-323	568-573	DIR-T	6,636,842	0	6,636,842	0
<b>Total Transmission Expense</b>				49,299,105	0	49,299,105	0
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	39,229,389	0	0	39,229,389
Total Maintenance	320-323	590-598	DIR-D	45,381,321	0	0	45,381,321
<b>Total Distribution Expense</b>				84,610,710	0	0	84,610,710

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	40,823,527	0	0	40,823,527
Total Customer Service and Information	320-323	907-910	DIR-D	21,614,006	0	0	21,614,006
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>62,437,533</b>	<b>0</b>	<b>0</b>	<b>62,437,533</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	61,008,145	27,645,450	5,196,235	28,166,460
Office Supplies & Expenses	320-323	921	LABOR	5,368,836	2,432,854	457,279	2,478,704
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(12,803,883)	(5,548,028)	(2,587,226)	(4,668,630)
Outside Services Employed	320-323	923	PTD	12,381,712	5,365,098	2,501,919	4,514,695
Property Insurance	320-323	924	PTDG	9,056,060	3,955,826	1,810,238	3,289,997
Injuries and Damages	320-323	925	LABOR	4,849,660	2,197,593	413,059	2,239,009
Employee Pensions & Benefits	320-323	926	LABOR	(14,099)	(6,389)	(1,201)	(6,509)
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,889,289	0	0	3,889,289
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(6,858,624)	(2,995,952)	(1,370,987)	(2,491,685)
General Advertising Expenses	320-323	930.1	DIR-D	797,775	0	0	797,775
Miscellaneous General Expenses	320-323	930.2	PTD	15,549,408	6,737,686	3,142,002	5,669,720
Rents	320-323	931	PTD	3,488,257	1,511,491	704,857	1,271,910
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	8,425,374	3,684,799	1,508,711	3,231,864
<b>Total Administration and General Expenses</b>				<b>105,137,913</b>	<b>44,980,427</b>	<b>11,774,887</b>	<b>48,382,599</b>
<b>Total Operations and Maintenance</b>				<b>1,111,886,987</b>	<b>848,187,032</b>	<b>61,073,992</b>	<b>202,625,963</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	19,808,162	8,585,338	4,004,020	7,218,804
Steam Production Plant	336	403	DIR-P	58,743,696	58,743,696	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,632,403	5,632,403	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	5,386,375	5,386,375	0	0
Transmission Plant	336	403	DIR-T	22,796,607	0	22,796,607	0
Distribution Plant	336	403	DIR-D	56,478,440	0	0	56,478,440
General Plant	336	403	GP	19,186,918	9,139,722	3,376,567	6,670,629
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>188,032,601</b>	<b>87,487,535</b>	<b>30,177,194</b>	<b>70,367,872</b>

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3A Items: Taxes (Including Income Taxes)</u></b>							
<b>Taxes Accrued, Prepaid, and Charged During Year</b>							
Total Federal			Direct	56,482,443	6,533,400	1,228,017	48,721,025
Total Arizona			Direct	883,538	826,670	0	56,868
Total California			Direct	0	0	0	0
Total Colorado			Direct	990,307	956,453	0	33,855
Total Idaho			Direct	3,567,531	10,547	2,072	3,554,912
Total Montana			Direct	1,223,097	999,464	0	223,634
Total Nevada			Direct	178	0	0	178
Total New Mexico			Direct	4,013	1,757	805	1,451
Total Oregon			Direct	40,298,572	7,085,609	3,046,973	30,165,990
Total Texas			Direct	289	131	25	133
Total Utah			Direct	0	0	0	0
Total Washington			Direct	11,427,794	1,618,774	738,101	9,070,919
Total Washington DC			Direct	208	95	18	96
Total Wyoming			Direct	4,232,598	1,394,417	611,248	2,226,933
Total Miscellaneous			Direct	142,923	0	0	142,923
<b>Total Taxes</b>				119,253,492	19,427,317	5,627,257	94,198,918
<i>(Total Federal, State and County/Municipal Taxes)</i>							

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(25,776)	(11,294)	(5,175)	(9,306)
<b>Total Disposition of Plant</b>				<b>(25,776)</b>	<b>(11,294)</b>	<b>(5,175)</b>	<b>(9,306)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	266,309,277	266,309,277	0	0
<b>Total Sales for Resale</b>				<b>266,309,277</b>	<b>266,309,277</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,785,883	0	0	2,785,883
(451) Miscellaneous Service Revenues	300	451	DIR-D	3,294,779	0	0	3,294,779
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	12,469,714	0	4,492,407	7,977,307
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	36,372,246	15,937,643	7,302,937	13,131,666
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	25,542,428	0	25,542,428	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>80,465,050</b>	<b>15,937,643</b>	<b>37,337,772</b>	<b>27,189,635</b>
<b>Total Other Included Items</b> <i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>				<b>346,748,551</b>	<b>282,235,625</b>	<b>37,332,596</b>	<b>27,180,329</b>
<b>Total Operating Expenses</b> <i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>				<b>1,072,424,529</b>	<b>672,866,258</b>	<b>59,545,847</b>	<b>340,012,424</b>
<b>Return on Rate Base</b> <i>(Total Rate Base * Rate of Return)</i>				<b>221,390,375</b>	<b>107,241,923</b>	<b>45,152,364</b>	<b>68,996,088</b>
<b>Total Cost</b> <i>(Total Operating Expenses + Return on Rate Base)</i>			1,293,814,904	<b>1,293,814,904</b>	<b>780,108,181</b>	<b>104,698,211</b>	<b>409,008,512</b>



Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Schedule 4: Average System Cost</b>							
<b>Total Production and Transmission Costs</b>					\$884,806,392		
<b>Total Retail Load (MWH)</b>					20,672,447		pg 301
<b>Distribution Losses</b>					1,033,622		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					21,706,069		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$40.76</b>		
<b>New Large Single Load(s) (MWH)</b>					124,942		
<b>Cost of Serving New Large Single Load(s)</b>					\$5,093,022		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$40.76</b>		
<b>Contract System Costs</b>					\$879,713,370		
<b>Contract System Load</b>					21,581,127		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$40.76</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	131,282,784	131,282,784	0	0
Transmission	354	560-573	DIR-T	14,415,182	0	14,415,182	0
Distribution	354	580-598	DIR-D	92,670,730	0	0	92,670,730
Customer Account	354	901-905	DIR-D	43,349,635	0	0	43,349,635
Customer Service	354	907-910	DIR-D	4,273,744	0	0	4,273,744
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	85,065,612	36,882,804	17,203,586	30,979,223
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>371,057,687</b>	<b>168,165,588</b>	<b>31,618,768</b>	<b>171,273,332</b>
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**Cash Working Capital Calculation:**

Total Production O&M				810,401,726	803,206,604	0	7,195,122
Total Transmission O&M				49,299,105	0	49,299,105	0
Total Distribution O&M				84,610,710	0	0	84,610,710
Total Customer and Sales O&M				62,437,533	0	0	62,437,533
Total Administrative and General O&M				105,137,913	44,980,427	11,774,887	48,382,599
Less Purchased Power and Fuel Costs				(634,528,756)	(634,528,756)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>477,358,231</b>	<b>213,658,276</b>	<b>61,073,992</b>	<b>202,625,963</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>59,669,779</b>	<b>26,707,285</b>	<b>7,634,249</b>	<b>25,328,245</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>59,669,779</b>	<b>26,707,285</b>	<b>7,634,249</b>	<b>25,328,245</b>
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Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	6,159,312	2,673,577	1,247,464	2,238,270
Structures and Improvements			PTD	103,367,815	45,057,257	21,056,070	37,254,489
Furniture and Equipment			LABOR	53,309,774	24,158,455	4,541,483	24,609,836
Transportation Equipment			TD	36,707,331	0	13,219,375	23,487,956
Stores Equipment			PTD	5,531,688	2,403,506	1,121,971	2,006,212
Tools and Garage Equipment			PTD	26,228,366	11,366,811	5,301,032	9,560,522
Laboratory Equipment			PTD	17,780,444	7,673,505	3,573,255	6,533,685
Power Operated Equipment			TD	50,726,185	0	18,248,819	32,477,366
Communication Equipment			PTD	111,503,602	48,296,865	22,519,347	40,687,390
Miscellaneous Equipment			DIR-D	2,476,254	1,076,463	502,573	897,217
Mining Plant				104,161,994	104,161,994		
Asset Retirement Costs for General Plant				0	0		
<b>TOTAL</b>				517,952,765	246,868,433	91,331,390	179,752,942
<b>RATIO (GP)</b>				100%	48%	18%	35%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,945,426,395	1,945,426,395	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	228,136,362	228,136,362	0	0
Other Production			DIR-P	197,377,095	197,377,095	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				2,370,939,852	2,370,939,852	0	0
Transmission Plant			DIR-T	1,105,899,303	0	1,105,899,303	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	1,105,899,303	0	1,105,899,303	0
<b>Total Distribution Plant</b>			DIR-D	1,991,439,550	0	0	1,991,439,550
<b>TOTAL</b>				5,468,278,706	2,370,939,852	1,105,899,303	1,991,439,550
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	43%	20%	36%

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				5,468,278,706	2,370,939,852	1,105,899,303	1,991,439,550
Intangible Plant - Organization			PTD	6,740,294	2,928,967	1,367,273	2,444,054
Intangible Plant - Franchises and Consents			PTD	51,568,596	22,457,599	10,491,719	18,619,278
Intangible Plant - Franchises and Consents			PTD	235,305,257	101,949,354	47,540,738	85,815,165
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				517,952,765	246,868,433	91,331,390	179,752,942
<b>TOTAL</b>				6,279,845,616	2,745,144,204	1,256,630,423	2,278,070,989
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	44%	20%	36%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	1,105,899,303	0	1,105,899,303	0
Total Distribution Plant			DIR-D	1,991,439,550	0	0	1,991,439,550
<b>TOTAL</b>				3,097,338,854	0	1,105,899,303	1,991,439,550
<b>RATIO (TD)</b>				100%	0%	36%	64%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	1,105,899,303	0	1,105,899,303	0
Total Distribution Plant			DIR-D	1,991,439,550	0	0	1,991,439,550
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	3,811,327	0	1,367,273	2,444,054
Intangible Plant - Franchises and Consents T and D Only			PTD	29,110,997	0	10,491,719	18,619,278
Intangible Plant - Miscellaneous T and D Only			PTD	133,355,903	0	47,540,738	85,815,165
General Plant Total 389-399(T&D Only)				271,084,332	0	91,331,390	179,752,942
<b>TOTAL</b>				3,534,701,412	0	1,256,630,423	2,278,070,989
<b>RATIO (TDG)</b>				100%	0%	36%	64%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	103,367,815	45,057,257	21,056,070	37,254,489
Furniture and Equipment			LABOR	53,309,774	24,158,455	4,541,483	24,609,836
Communication Equipment			PTD	111,503,602	48,296,865	22,519,347	40,687,390
Miscellaneous Equipment			DIR-D	2,476,254	1,076,463	502,573	897,217
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				270,657,445	118,589,040	48,619,474	103,448,932
<b>RATIO (GPM)</b>				100%	44%	18%	38%

Table 7.4.4 PacifiCorp - PNW Total 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	131,282,784	131,282,784	0	0
Transmission			DIR-T	14,415,182	0	14,415,182	0
Distribution			DIR-D	92,670,730	0	0	92,670,730
Customer Account			DIR-D	43,349,635	0	0	43,349,635
Customer Service			DIR-D	4,273,744	0	0	4,273,744
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	85,065,612	36,882,804	17,203,586	30,979,223
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>371,057,687</b>	<b>168,165,588</b>	<b>31,618,768</b>	<b>171,273,332</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>45%</b>	<b>9%</b>	<b>46%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	48%	18%	35%
GPM	44%	18%	38%
LABOR	45%	9%	46%
PTD	43%	20%	36%
PTDG	44%	20%	36%
TD	0%	36%	64%
TDG	0%	36%	64%

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	Utility:	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
			End of Year/Period of Report					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301	PTD		994,071	468,678	225,015	300,377
Intangible Plant - Franchises and Consents	205-207	302	PTD		8,753,425	4,127,012	1,981,400	2,645,014
Intangible Plant - Miscellaneous	205-207	303	PTD		30,246,964	14,260,655	6,846,614	9,139,694
<b>Total Intangible Plant</b>			PTD		39,994,460	18,856,346	9,053,029	12,085,085
<b>Production Plant:</b>								
Steam Production	205-207	310-316	DIR-P		282,174,330	282,174,330	0	0
Nuclear Production	205-207	320-325	DIR-P		0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P		33,321,974	33,321,974	0	0
Other Production	205-207	340-346	DIR-P		27,599,096	27,599,096	0	0
<b>Total Production Plant</b>					343,095,400	343,095,400	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359	DIR-T		164,721,867	0	164,721,867	0
<b>Total Transmission Plant</b>					164,721,867	0	164,721,867	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373	DIR-D		219,890,807	0	0	219,890,807
<b>Total Distribution Plant</b>					219,890,807	0	0	219,890,807
<b>General Plant:</b>								
Land and Land Rights	205-207	389	PTD		571,472	269,434	129,357	172,681
Structures and Improvements	205-207	390	PTD		16,253,780	7,663,234	3,679,158	4,911,388
Furniture and Equipment	205-207	391	LABOR		6,960,162	3,214,851	631,577	3,113,734
Transportation Equipment	205-207	392	TD		5,937,157	0	2,542,765	3,394,392
Stores Equipment	205-207	393	PTD		906,299	427,296	205,147	273,855
Tools and Garage Equipment	205-207	394	PTD		3,389,417	1,598,022	767,218	1,024,177
Laboratory Equipment	205-207	395	PTD		1,864,817	879,213	422,115	563,490
Power Operated Equipment	205-207	396	TD		7,906,625	0	3,386,248	4,520,377
Communication Equipment	205-207	397	PTD		14,055,771	6,626,930	3,181,623	4,247,218
Miscellaneous Equipment	205-207	398	PTD		368,834	173,896	83,488	111,450
Mining Plant			DIR-P		15,514,756	15,514,756	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD		0	0	0	0
<b>Total General Plant</b>					73,729,090	36,367,632	15,028,696	22,332,762
<b>Total Electric Plant In-Service</b>					841,431,625	398,319,378	188,803,592	254,308,655
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>								

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	138,403,193	138,403,193	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	13,994,642	13,994,642	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	3,826,898	3,826,898	0	0
Transmission Plant	219	108	DIR-T	55,012,076	0	55,012,076	0
Distribution Plant	219	108	DIR-D	113,387,554	0	0	113,387,554
General Plant	219	108	GP	27,881,283	13,752,730	5,683,229	8,445,324
Amort. of Intangible			PTD	8,926,005	4,208,379	2,020,464	2,697,162
Mining Plant Depr.			DIR-P	12,235,845	12,235,845	0	0
Amort Elect Plt. Acq. Adjust			DIR-P	4,497,856	4,497,856	0	0
Amort of Plant held for fut. Use			DIR-D	0	0	0	0
Capital Lease Common			PTD	350,427	165,217	79,322	105,888
Hydro related	200-201	108	DIR-P	7,097	7,097	0	0
Leasehold Improvements	200-201	108	PTD	37,312	17,591	8,446	11,274
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				378,560,188	191,109,449	62,803,537	124,647,203
<b>Total Net Plant</b>				462,871,437	207,209,930	126,000,055	129,661,452
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			Formula	6,828,963	3,396,105	1,088,175	2,344,683
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	1,757,773	828,744	397,884	531,144
(Utility Plant) Held For Future Use	200-201	105	PTD	63,452	29,916	14,363	19,173
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	1,768,968	834,022	400,418	534,527
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	37,987,675	0	0	37,987,675
Acquisition Adjustments	200-201		DIR-P	9,501,950	9,501,950	0	0
<b>Total Other Utility Plant</b>				51,079,819	11,194,633	812,666	39,072,520

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	4,863,460	0	0	4,863,460
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	32,252,319	32,252,319	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>37,115,778</b>	<b>32,252,319</b>	<b>0</b>	<b>4,863,460</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	3,618,009	3,618,009	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	7,536,137	3,553,092	1,705,858	2,277,187
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	1,602,251	755,420	362,681	484,151
Derivative Instrument Assets (175)	110-111	175	DIR-P	56,537,663	56,537,663	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(32,252,319)	(32,252,319)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>37,041,741</b>	<b>32,211,865</b>	<b>2,068,539</b>	<b>2,761,337</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,298,208	614,549	291,297	392,362
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	242,231	242,231	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	61,832,353	50,443,996	1,331,602	10,056,756
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	216,494	0	0	216,494
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	8,566	4,055	1,922	2,589
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	2,784,142	1,807,797	247,328	729,017
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	1,633,343	773,197	366,496	493,651
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	53,228,893	0	0	53,228,893
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>121,244,231</b>	<b>53,885,825</b>	<b>2,238,644</b>	<b>65,119,761</b>
<b>Total Assets and Other Debits</b>				<b>253,310,532</b>	<b>132,940,747</b>	<b>6,208,023</b>	<b>114,161,762</b>

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	34,057,216	34,057,216	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>34,057,216</b>	<b>34,057,216</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	47,484,052	47,484,052	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(34,057,216)	(34,057,216)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>13,426,836</b>	<b>13,426,836</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	418,208	0	0	418,208
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	1,622,042	0	0	1,622,042
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	3,591,157	2,194,641	418,960	977,556
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	14,738,217	8,150,335	48,429	6,539,453
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	7,573	3,585	1,699	2,289
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	49,142	0	0	49,142
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	153,497,410	0	0	153,497,410
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	25,628,825	0	0	25,628,825
<b>TOTAL DEFERRED CREDITS</b>				<b>199,552,573</b>	<b>10,348,561</b>	<b>469,089</b>	<b>188,734,924</b>
<b>Total Liabilities and Other Credits</b>				<b>247,036,625</b>	<b>57,832,613</b>	<b>469,089</b>	<b>188,734,924</b>
<b>Total Rate Base</b>				<b>469,145,343</b>	<b>282,318,064</b>	<b>131,738,989</b>	<b>55,088,290</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$4,052,276,242</b>			
Interest for Year	257			<b>237,603,134</b>			
<b>Rate of Return</b>				<b>5.86%</b>			
<i>(Interest for Year / Long Term Debt)</i>							



Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	29,423,995	29,423,995	0	0
Steam - Operation	320-323	500-509	DIR-P	5,145,679	5,145,679	0	0
Steam - Maintenance	320-323	510-514	DIR-P	9,223,985	9,223,985	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	1,596,740	1,596,740	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	491,314	491,314	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	3,926,629	3,926,629	0	0
Other Power - Operations	320-323	546-550	DIR-P	1,791,827	1,791,827	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	112,773	112,773	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	40,789,576	40,789,576	0	0
System Control and Load Dispatching	320-323	556	DIR-P	87,737	87,737	0	0
Other Expenses	320-323	557	DIR-P	2,788,506	2,788,506	0	0
REP Benefit Addition to Purchased Power			DIR-P	16,627,321	16,627,321	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b><u>Total Production Expense</u></b>				<b>112,006,082</b>	<b>112,006,082</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	5,038,911	0	5,038,911	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,015,024	0	1,015,024	0
Total Maintenance	320-323	568-573	DIR-T	1,016,670	0	1,016,670	0
<b><u>Total Transmission Expense</u></b>				<b>7,070,604</b>	<b>0</b>	<b>7,070,604</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	4,318,246	0	0	4,318,246
Total Maintenance	320-323	590-598	DIR-D	3,370,083	0	0	3,370,083
<b><u>Total Distribution Expense</u></b>				<b>7,688,329</b>	<b>0</b>	<b>0</b>	<b>7,688,329</b>

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	3,448,058	0	0	3,448,058
Total Customer Service and Information	320-323	907-910	DIR-D	1,825,574	0	0	1,825,574
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>5,273,632</b>	<b>0</b>	<b>0</b>	<b>5,273,632</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	7,752,712	3,580,925	703,494	3,468,294
Office Supplies & Expenses	320-323	921	LABOR	682,254	315,128	61,909	305,217
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(1,627,075)	(767,123)	(368,300)	(491,652)
Outside Services Employed	320-323	923	PTD	1,573,427	741,830	356,156	475,441
Property Insurance	320-323	924	PTDG	1,150,814	544,776	258,224	347,814
Injuries and Damages	320-323	925	LABOR	616,279	284,655	55,922	275,702
Employee Pensions & Benefits	320-323	926	LABOR	(1,792)	(828)	(163)	(802)
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	494,238	0	0	494,238
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(871,571)	(412,587)	(195,566)	(263,418)
General Advertising Expenses	320-323	930.1	DIR-D	101,379	0	0	101,379
Miscellaneous General Expenses	320-323	930.2	PTD	1,975,967	931,617	447,274	597,076
Rents	320-323	931	PTD	443,276	208,993	100,339	133,944
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,070,668	502,895	215,503	352,270
<b>Total Administration and General Expenses</b>				<b>13,360,576</b>	<b>5,930,281</b>	<b>1,634,792</b>	<b>5,795,503</b>
<b>Total Operations and Maintenance</b>				<b>145,399,224</b>	<b>117,936,363</b>	<b>8,705,396</b>	<b>18,757,464</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,589,224	1,220,752	586,089	782,383
Steam Production Plant	336	403	DIR-P	8,214,088	8,214,088	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	787,575	787,575	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	753,173	753,173	0	0
Transmission Plant	336	403	DIR-T	3,187,633	0	3,187,633	0
Distribution Plant	336	403	DIR-D	5,904,973	0	0	5,904,973
General Plant	336	403	GP	2,554,352	1,259,960	520,671	773,721
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>23,991,017</b>	<b>12,235,548</b>	<b>4,294,393</b>	<b>7,461,076</b>

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3A Items: Taxes (Including Income Taxes)</u></b>							
<b>Taxes Accrued, Prepaid, and Charged During Year</b>							
Total Federal			Direct	5,371,737	846,274	166,255	4,359,208
Total Arizona			Direct	123,545	115,593	-	7,952
Total California			Direct	-	-	-	-
Total Colorado			Direct	147,505	142,462	-	5,043
Total Idaho			Direct	3,567,531	10,547	2,072	3,554,912
Total Montana			Direct	171,025	139,754	-	31,271
Total Nevada			Direct	27	-	-	27
Total New Mexico			Direct	561	266	126	170
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	43	20	4	19
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	31	14	3	14
Total Wyoming			Direct	577,806	210,099	95,606	272,102
Total Miscellaneous			Direct	21,288	-	-	21,288
<b>Total Taxes</b>				<b>9,981,098</b>	<b>1,465,028</b>	<b>264,066</b>	<b>8,252,004</b>

*(Total Federal, State and County/Municipal Taxes)*

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(3,839)	(1,817)	(861)	(1,160)
<b>Total Disposition of Plant</b>				<b>(3,839)</b>	<b>(1,817)</b>	<b>(861)</b>	<b>(1,160)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	37,237,833	37,237,833	0	0
<b>Total Sales for Resale</b>				<b>37,237,833</b>	<b>37,237,833</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	221,934	0	0	221,934
(451) Miscellaneous Service Revenues	300	451	DIR-D	490,752	0	0	490,752
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	1,857,343	0	795,463	1,061,881
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	5,417,586	2,564,593	1,215,618	1,637,375
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	3,571,579	0	3,571,579	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>11,559,194</b>	<b>2,564,593</b>	<b>5,582,660</b>	<b>3,411,941</b>
<b>Total Other Included Items</b>				<b>48,793,188</b>	<b>39,800,608</b>	<b>5,581,799</b>	<b>3,410,781</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>130,578,151</b>	<b>91,836,331</b>	<b>7,682,056</b>	<b>31,059,764</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>27,508,096</b>	<b>16,553,575</b>	<b>7,724,448</b>	<b>3,230,074</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>158,086,247</b>	<b>108,389,906</b>	<b>15,406,504</b>	<b>34,289,837</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$123,796,410		
<b>Total Retail Load (MWH)</b>					3,221,358		<b>pg 301</b>
<b>Distribution Losses</b>					161,068		<b>5% of Total Load</b>
<b>Total Retail Load plus Distribution Losses</b>					3,382,426		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$36.60</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$36.60</b>		
<b>Contract System Costs</b>					\$123,796,410		
<b>Contract System Load</b>					3,382,426		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$36.60</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	131,282,784	131,282,784	0	0
Transmission	354	560-573	DIR-T	14,415,182	0	14,415,182	0
Distribution	354	580-598	DIR-D	92,670,730	0	0	92,670,730
Customer Account	354	901-905	DIR-D	43,349,635	0	0	43,349,635
Customer Service	354	907-910	DIR-D	4,273,744	0	0	4,273,744
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	85,065,612	40,106,220	19,255,203	25,704,189
Other Labor	354	Acct. No.	0	0	0	0	0

**Total Labor** 371,057,687 171,389,004 33,670,385 165,998,298

**Cash Working Capital Calculation:**

Total Production O&M				112,006,082	112,006,082	0	0
Total Transmission O&M				7,070,604	0	7,070,604	0
Total Distribution O&M				7,688,329	0	0	7,688,329
Total Customer and Sales O&M				5,273,632	0	0	5,273,632
Total Administrative and General O&M				13,360,576	5,930,281	1,634,792	5,795,503
Less Purchased Power and Fuel Costs				(90,767,521)	(90,767,521)	0	0

**Total O&M Expenses (Less Purch. Power and Fuel Costs)** 54,631,702 27,168,842 8,705,396 18,757,464

**One Eighth O&M Expenses (Less Purch. Power and Fuel Costs)** 6,828,963 3,396,105 1,088,175 2,344,683

**Allowable Functionalized Cash Working Capital** 6,828,963 3,396,105 1,088,175 2,344,683

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
				Total			
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	571,472	269,434	129,357	172,681
Structures and Improvements			PTD	16,253,780	7,663,234	3,679,158	4,911,388
Furniture and Equipment			LABOR	6,960,162	3,214,851	631,577	3,113,734
Transportation Equipment			TD	5,937,157	0	2,542,765	3,394,392
Stores Equipment			PTD	906,299	427,296	205,147	273,855
Tools and Garage Equipment			PTD	3,389,417	1,598,022	767,218	1,024,177
Laboratory Equipment			PTD	1,864,817	879,213	422,115	563,490
Power Operated Equipment			TD	7,906,625	0	3,386,248	4,520,377
Communication Equipment			PTD	14,055,771	6,626,930	3,181,623	4,247,218
Miscellaneous Equipment			DIR-D	368,834	173,896	83,488	111,450
Mining Plant				15,514,756	15,514,756	0	0
Asset Retirement Costs for General Plant				0	0	0	0
<b>TOTAL</b>				73,729,090	36,367,632	15,028,696	22,332,762
<b>RATIO (GP)</b>				100%	49%	20%	30%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	282,174,330	282,174,330	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	33,321,974	33,321,974	0	0
Other Production			DIR-P	27,599,096	27,599,096	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				343,095,400	343,095,400	0	0
Transmission Plant			DIR-T	164,721,867	0	164,721,867	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	164,721,867	0	164,721,867	0
<b>Total Distribution Plant</b>			DIR-D	219,890,807	0	0	219,890,807
<b>TOTAL</b>				727,708,075	343,095,400	164,721,867	219,890,807
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	47%	23%	30%

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				727,708,075	343,095,400	164,721,867	219,890,807
Intangible Plant - Organization			PTD	994,071	468,678	225,015	300,377
Intangible Plant - Franchises and Consents			PTD	8,753,425	4,127,012	1,981,400	2,645,014
Intangible Plant - Franchises and Consents			PTD	30,246,964	14,260,655	6,846,614	9,139,694
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				73,729,090	36,367,632	15,028,696	22,332,762
<b>TOTAL</b>				841,431,625	398,319,378	188,803,592	254,308,655
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	47%	22%	30%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	164,721,867	0	164,721,867	0
Total Distribution Plant			DIR-D	219,890,807	0	0	219,890,807
<b>TOTAL</b>				384,612,675	0	164,721,867	219,890,807
<b>RATIO (TD)</b>				100%	0%	43%	57%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	164,721,867	0	164,721,867	0
Total Distribution Plant			DIR-D	219,890,807	0	0	219,890,807
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	525,392	0	225,015	300,377
Intangible Plant - Franchises and Consents T and D Only			PTD	4,626,413	0	1,981,400	2,645,014
Intangible Plant - Miscellaneous T and D Only			PTD	15,986,308	0	6,846,614	9,139,694
General Plant Total 389-399(T&D Only)				37,361,458	0	15,028,696	22,332,762
<b>TOTAL</b>				443,112,247	0	188,803,592	254,308,655
<b>RATIO (TDG)</b>				100%	0%	43%	57%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	16,253,780	7,663,234	3,679,158	4,911,388
Furniture and Equipment			LABOR	6,960,162	3,214,851	631,577	3,113,734
Communication Equipment			PTD	14,055,771	6,626,930	3,181,623	4,247,218
Miscellaneous Equipment			DIR-D	368,834	173,896	83,488	111,450
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				37,638,547	17,678,911	7,575,846	12,383,791
<b>RATIO (GPM)</b>				100%	47%	20%	33%

Table 7.4.4A PacifiCorp - Idaho 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	131,282,784	131,282,784	0	0
Transmission			DIR-T	14,415,182	0	14,415,182	0
Distribution			DIR-D	92,670,730	0	0	92,670,730
Customer Account			DIR-D	43,349,635	0	0	43,349,635
Customer Service			DIR-D	4,273,744	0	0	4,273,744
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	85,065,612	40,106,220	19,255,203	25,704,189
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>371,057,687</b>	<b>171,389,004</b>	<b>33,670,385</b>	<b>165,998,298</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>46%</b>	<b>9%</b>	<b>45%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	49%	20%	30%
GPM	47%	20%	33%
LABOR	46%	9%	45%
PTD	47%	23%	30%
PTDG	47%	22%	30%
TD	0%	43%	57%
TDG	0%	43%	57%



Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	Utility:	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
			End of Year/Period of Report					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301		PTD	4,452,593	1,875,098	865,424	1,712,071
Intangible Plant - Franchises and Consents	205-207	302		PTD	33,209,844	13,985,490	6,454,803	12,769,551
Intangible Plant - Miscellaneous	205-207	303		PTD	162,368,579	68,377,440	31,558,630	62,432,509
<b>Total Intangible Plant</b>				PTD	200,031,016	84,238,027	38,878,857	76,914,132
<b>Production Plant:</b>								
Steam Production	205-207	310-316		DIR-P	1,290,238,084	1,290,238,084	0	0
Nuclear Production	205-207	320-325		DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336		DIR-P	151,109,487	151,109,487	0	0
Other Production	205-207	340-346		DIR-P	130,744,773	130,744,773	0	0
<b>Total Production Plant</b>					1,572,092,345	1,572,092,345	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359		DIR-T	725,576,742	0	725,576,742	0
<b>Total Transmission Plant</b>					725,576,742	0	725,576,742	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373		DIR-D	1,435,410,129	0	0	1,435,410,129
<b>Total Distribution Plant</b>					1,435,410,129	0	0	1,435,410,129
<b>General Plant:</b>								
Land and Land Rights	205-207	389		PTD	3,956,346	1,666,116	768,972	1,521,259
Structures and Improvements	205-207	390		PTD	64,445,176	27,139,464	12,525,831	24,779,881
Furniture and Equipment	205-207	391		LABOR	36,570,669	16,469,620	3,050,258	17,050,791
Transportation Equipment	205-207	392		TD	24,494,915	0	8,224,456	16,270,459
Stores Equipment	205-207	393		PTD	3,718,070	1,565,772	722,660	1,429,639
Tools and Garage Equipment	205-207	394		PTD	18,013,440	7,585,907	3,501,167	6,926,366
Laboratory Equipment	205-207	395		PTD	12,976,102	5,464,559	2,522,089	4,989,454
Power Operated Equipment	205-207	396		TD	33,994,709	0	11,414,123	22,580,586
Communication Equipment	205-207	397		PTD	77,208,852	32,514,565	15,006,632	29,687,655
Miscellaneous Equipment	205-207	398		PTD	1,624,661	684,185	315,776	624,700
Mining Plant				DIR-P	68,340,327	68,340,327	0	0
Asset Retirement Costs for General Plant	205-207	399.1		PTD	0	0	0	0
<b>Total General Plant</b>					345,343,269	161,430,514	58,051,963	125,860,792
<b>Total Electric Plant In-Service</b>					4,278,453,500	1,817,760,886	822,507,562	1,638,185,053
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>								

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	655,655,318	655,655,318	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	66,296,602	66,296,602	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	18,129,104	18,129,104	0	0
Transmission Plant	219	108	DIR-T	340,364,661	0	340,364,661	0
Distribution Plant	219	108	DIR-D	491,216,287	0	0	491,216,287
General Plant	219	108	GP	134,651,607	62,942,817	22,634,841	49,073,949
Amort. of Intangible			PTD	45,310,189	19,081,245	8,806,676	17,422,267
Mining Plant Depr.			DIR-P	53,897,184	53,897,184	0	0
Amort Elect Plt. Acq. Adjust			DIR-P	21,307,625	21,307,625	0	0
Amort of Plant held for fut. Use			DIR-D	0	0	0	0
Capital Lease Common			PTD	8,538,117	3,595,613	1,659,504	3,283,000
Hydro related	200-201	108	DIR-P	31,432	31,432	0	0
Leasehold Improvements	200-201	108	PTD	164,352	69,213	31,944	63,195
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,835,562,477	901,006,153	373,497,626	561,058,698
<b>Total Net Plant</b>				2,442,891,023	916,754,733	449,009,936	1,077,126,354
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			Formula	42,431,474	18,495,709	5,047,382	18,888,383
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	14,750,468	6,211,788	2,866,962	5,671,718
(Utility Plant) Held For Future Use	200-201	105	PTD	289,928	122,096	56,352	111,481
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	7,792,056	3,281,428	1,514,496	2,996,131
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	167,330,385	0	0	167,330,385
Acquisition Adjustments	200-201		DIR-P	45,013,444	45,013,444	0	0
<b>Total Other Utility Plant</b>				235,176,282	54,628,757	4,437,810	176,109,715

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	27,484,511	0	0	27,484,511
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	142,066,944	142,066,944	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>169,551,455</b>	<b>142,066,944</b>	<b>0</b>	<b>27,484,511</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	15,936,821	15,936,821	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	33,195,627	13,979,503	6,452,040	12,764,085
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	9,054,683	3,813,152	1,759,906	3,481,625
Derivative Instrument Assets (175)	110-111	175	DIR-P	249,040,483	249,040,483	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(142,066,944)	(142,066,944)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>165,160,670</b>	<b>140,703,015</b>	<b>8,211,945</b>	<b>16,245,710</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	7,336,466	3,117,000	1,410,392	2,809,073
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	4,535,084	4,535,084	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	245,021,066	175,019,593	8,017,589	61,983,884
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	953,627	0	0	953,627
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	37,732	16,031	7,254	14,447
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	14,274,745	9,055,357	1,270,046	3,949,342
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	9,230,389	3,921,660	1,774,488	3,534,241
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	157,575,783	0	0	157,575,783
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>438,964,892</b>	<b>195,664,725</b>	<b>12,479,769</b>	<b>230,820,397</b>
<b>Total Assets and Other Debits</b>				<b>1,051,284,773</b>	<b>551,559,150</b>	<b>30,176,906</b>	<b>469,548,717</b>

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	150,017,262	150,017,262	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>150,017,262</b>	<b>150,017,262</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	209,160,593	209,160,593	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(150,017,262)	(150,017,262)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>59,143,331</b>	<b>59,143,331</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	1,842,148	0	0	1,842,148
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	39,069,310	0	0	39,069,310
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	18,422,566	10,889,202	1,982,775	5,550,590
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	62,432,947	37,219,827	685,294	24,527,826
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	42,795	18,182	8,227	16,386
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	145,476	0	0	145,476
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	454,404,990	0	0	454,404,990
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	75,870,114	0	0	75,870,114
<b>TOTAL DEFERRED CREDITS</b>				<b>652,230,347</b>	<b>48,127,211</b>	<b>2,676,296</b>	<b>601,426,840</b>
<b>Total Liabilities and Other Credits</b>				<b>861,390,940</b>	<b>257,287,804</b>	<b>2,676,296</b>	<b>601,426,840</b>
<b>Total Rate Base</b>				<b>2,632,784,856</b>	<b>1,211,026,079</b>	<b>476,510,546</b>	<b>945,248,231</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$4,052,276,242</b>			
Interest for Year	257			<b>237,603,134</b>			
<b>Rate of Return</b>				<b>5.86%</b>			
<i>(Interest for Year / Long Term Debt)</i>							

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	129,608,576	129,608,576	0	0
Steam - Operation	320-323	500-509	DIR-P	24,376,547	24,376,547	0	0
Steam - Maintenance	320-323	510-514	DIR-P	43,696,640	43,696,640	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	7,564,212	7,564,212	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,327,495	2,327,495	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	17,296,251	17,296,251	0	0
Other Power - Operations	320-323	546-550	DIR-P	8,488,394	8,488,394	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	534,237	534,237	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	193,231,830	193,231,830	0	0
System Control and Load Dispatching	320-323	556	DIR-P	415,635	415,635	0	0
Other Expenses	320-323	557	DIR-P	13,209,947	13,209,947	0	0
REP Benefit Addition to Purchased Power			DIR-P	78,768,352	78,768,352	0	0
Oregon Public Benefits Charge			DIR-C	23,983,740	16,788,618	0	7,195,122
<b><u>Total Production Expense</u></b>				<b>543,501,858</b>	<b>536,306,736</b>	<b>0</b>	<b>7,195,122</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	23,870,755	0	23,870,755	0
Total Operations less Wheeling	320-323	560-567	DIR-T	4,321,046	0	4,321,046	0
Total Maintenance	320-323	568-573	DIR-T	4,328,053	0	4,328,053	0
<b><u>Total Transmission Expense</u></b>				<b>32,519,854</b>	<b>0</b>	<b>32,519,854</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	28,600,664	0	0	28,600,664
Total Maintenance	320-323	590-598	DIR-D	35,256,341	0	0	35,256,341
<b><u>Total Distribution Expense</u></b>				<b>63,857,005</b>	<b>0</b>	<b>0</b>	<b>63,857,005</b>

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	30,188,457	0	0	30,188,457
Total Customer Service and Information	320-323	907-910	DIR-D	15,983,271	0	0	15,983,271
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>46,171,727</b>	<b>0</b>	<b>0</b>	<b>46,171,727</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	41,957,052	18,895,381	3,499,521	19,562,151
Office Supplies & Expenses	320-323	921	LABOR	3,692,303	1,662,830	307,965	1,721,508
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(8,805,598)	(3,708,256)	(1,711,492)	(3,385,849)
Outside Services Employed	320-323	923	PTD	8,515,259	3,585,987	1,655,061	3,274,211
Property Insurance	320-323	924	PTDG	6,228,113	2,646,101	1,197,318	2,384,694
Injuries and Damages	320-323	925	LABOR	3,335,251	1,502,032	278,184	1,555,035
Employee Pensions & Benefits	320-323	926	LABOR	(9,696)	(4,367)	(809)	(4,521)
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	2,674,776	0	0	2,674,776
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(4,716,872)	(2,004,029)	(906,791)	(1,806,052)
General Advertising Expenses	320-323	930.1	DIR-D	548,653	0	0	548,653
Miscellaneous General Expenses	320-323	930.2	PTD	10,693,774	4,503,414	2,078,486	4,111,874
Rents	320-323	931	PTD	2,398,975	1,010,268	466,275	922,432
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	5,794,371	2,474,588	995,485	2,324,298
<b>Total Administration and General Expenses</b>				<b>72,306,360</b>	<b>30,563,949</b>	<b>7,859,202</b>	<b>33,883,209</b>
<b>Total Operations and Maintenance</b>				<b>758,356,804</b>	<b>566,870,684</b>	<b>40,379,056</b>	<b>151,107,063</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	13,593,152	5,724,414	2,642,021	5,226,717
Steam Production Plant	336	403	DIR-P	38,912,475	38,912,475	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	3,730,966	3,730,966	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	3,567,994	3,567,994	0	0
Transmission Plant	336	403	DIR-T	15,100,725	0	15,100,725	0
Distribution Plant	336	403	DIR-D	40,745,374	0	0	40,745,374
General Plant	336	403	GP	12,992,163	6,073,179	2,183,974	4,735,010
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>128,642,849</b>	<b>58,009,028</b>	<b>19,926,720</b>	<b>50,707,101</b>

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3A Items: Taxes (Including Income Taxes)</u></b>							
<b>Taxes Accrued, Prepaid, and Charged During Year</b>							
Total Federal			Direct	40,122,501	4,465,512	827,036	34,829,954
Total Arizona			Direct	585,266	547,595	-	37,670
Total California			Direct	-	-	-	-
Total Colorado			Direct	649,737	627,525	-	22,212
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	810,193	662,056	-	148,137
Total Nevada			Direct	117	-	-	117
Total New Mexico			Direct	2,659	1,130	511	1,018
Total Oregon			Direct	40,298,572	7,085,609	3,046,973	30,165,990
Total Texas			Direct	189	85	16	88
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	137	62	11	64
Total Wyoming			Direct	2,831,583	897,568	388,180	1,545,835
Total Miscellaneous			Direct	93,771	-	-	93,771
<b>Total Taxes</b>				<b>85,394,725</b>	<b>14,287,142</b>	<b>4,262,726</b>	<b>66,844,856</b>
<i>(Total Federal, State and County/Municipal Taxes)</i>				<i>85,394,725</i>			

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(16,911)	(7,185)	(3,251)	(6,475)
<b>Total Disposition of Plant</b>				<b>(16,911)</b>	<b>(7,185)</b>	<b>(3,251)</b>	<b>(6,475)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	176,406,213	176,406,213	0	0
<b>Total Sales for Resale</b>				<b>176,406,213</b>	<b>176,406,213</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,144,428	0	0	2,144,428
(451) Miscellaneous Service Revenues	300	451	DIR-D	2,161,693	0	0	2,161,693
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	8,181,337	0	2,746,980	5,434,357
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	23,863,706	10,138,830	4,587,657	9,137,219
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	16,919,587	0	16,919,587	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>53,270,750</b>	<b>10,138,830</b>	<b>24,254,224</b>	<b>18,877,696</b>
<b>Total Other Included Items</b>				<b>229,660,052</b>	<b>186,537,858</b>	<b>24,250,973</b>	<b>18,871,221</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>742,734,326</b>	<b>452,628,997</b>	<b>40,317,529</b>	<b>249,787,799</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>154,371,986</b>	<b>71,007,892</b>	<b>27,939,951</b>	<b>55,424,144</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>897,106,312</b>	<b>523,636,889</b>	<b>68,257,480</b>	<b>305,211,943</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Schedule 4: Average System Cost</b>							
<b>Total Production and Transmission Costs</b>					\$591,894,369		
<b>Total Retail Load (MWH)</b>					13,206,589		<b>pg 301 5% of Total Load</b>
<b>Distribution Losses</b>					660,329		
<b>Total Retail Load plus Distribution Losses</b>					13,866,918		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$42.68</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$42.68</b>		
<b>Contract System Costs</b>					\$591,894,369		
<b>Contract System Load</b>					13,866,918		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$42.68</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	131,282,784	131,282,784	0	0
Transmission	354	560-573	DIR-T	14,415,182	0	14,415,182	0
Distribution	354	580-598	DIR-D	92,670,730	0	0	92,670,730
Customer Account	354	901-905	DIR-D	43,349,635	0	0	43,349,635
Customer Service	354	907-910	DIR-D	4,273,744	0	0	4,273,744
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	85,065,612	35,823,241	16,533,705	32,708,666
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>371,057,687</b>	<b>167,106,025</b>	<b>30,948,887</b>	<b>173,002,775</b>
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**Cash Working Capital Calculation:**

Total Production O&M				543,501,858	536,306,736	0	7,195,122
Total Transmission O&M				32,519,854	0	32,519,854	0
Total Distribution O&M				63,857,005	0	0	63,857,005
Total Customer and Sales O&M				46,171,727	0	0	46,171,727
Total Administrative and General O&M				72,306,360	30,563,949	7,859,202	33,883,209
Less Purchased Power and Fuel Costs				(418,905,010)	(418,905,010)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>339,451,794</b>	<b>147,965,675</b>	<b>40,379,056</b>	<b>151,107,063</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>42,431,474</b>	<b>18,495,709</b>	<b>5,047,382</b>	<b>18,888,383</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>42,431,474</b>	<b>18,495,709</b>	<b>5,047,382</b>	<b>18,888,383</b>
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**Functionalization Ratio Schedules**

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	3,956,346	1,666,116	768,972	1,521,259
Structures and Improvements			PTD	64,445,176	27,139,464	12,525,831	24,779,881
Furniture and Equipment			LABOR	36,570,669	16,469,620	3,050,258	17,050,791
Transportation Equipment			TD	24,494,915	0	8,224,456	16,270,459
Stores Equipment			PTD	3,718,070	1,565,772	722,660	1,429,639
Tools and Garage Equipment			PTD	18,013,440	7,585,907	3,501,167	6,926,366
Laboratory Equipment			PTD	12,976,102	5,464,559	2,522,089	4,989,454
Power Operated Equipment			TD	33,994,709	0	11,414,123	22,580,586
Communication Equipment			PTD	77,208,852	32,514,565	15,006,632	29,687,655
Miscellaneous Equipment			DIR-D	1,624,661	684,185	315,776	624,700
Mining Plant				68,340,327	68,340,327	0	0
Asset Retirement Costs for General Plant				0	0	0	0
<b>TOTAL</b>				345,343,269	161,430,514	58,051,963	125,860,792
<b>RATIO (GP)</b>				100%	47%	17%	36%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,290,238,084	1,290,238,084	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	151,109,487	151,109,487	0	0
Other Production			DIR-P	130,744,773	130,744,773	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,572,092,345	1,572,092,345	0	0
Transmission Plant			DIR-T	725,576,742	0	725,576,742	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	725,576,742	0	725,576,742	0
<b>Total Distribution Plant</b>			DIR-D	1,435,410,129	0	0	1,435,410,129
<b>TOTAL</b>				3,733,079,215	1,572,092,345	725,576,742	1,435,410,129
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	42%	19%	38%

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,733,079,215	1,572,092,345	725,576,742	1,435,410,129
Intangible Plant - Organization			PTD	4,452,593	1,875,098	865,424	1,712,071
Intangible Plant - Franchises and Consents			PTD	33,209,844	13,985,490	6,454,803	12,769,551
Intangible Plant - Franchises and Consents			PTD	162,368,579	68,377,440	31,558,630	62,432,509
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				345,343,269	161,430,514	58,051,963	125,860,792
<b>TOTAL</b>				<b>4,278,453,500</b>	<b>1,817,760,886</b>	<b>822,507,562</b>	<b>1,638,185,053</b>
<b>RATIO (PTDG = GROSS PLANT)</b>				<b>100%</b>	<b>42%</b>	<b>19%</b>	<b>38%</b>
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	725,576,742	0	725,576,742	0
Total Distribution Plant			DIR-D	1,435,410,129	0	0	1,435,410,129
<b>TOTAL</b>				<b>2,160,986,871</b>	<b>0</b>	<b>725,576,742</b>	<b>1,435,410,129</b>
<b>RATIO (TD)</b>				<b>100%</b>	<b>0%</b>	<b>34%</b>	<b>66%</b>
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	725,576,742	0	725,576,742	0
Total Distribution Plant			DIR-D	1,435,410,129	0	0	1,435,410,129
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	2,577,496	0	865,424	1,712,071
Intangible Plant - Franchises and Consents T and D Only			PTD	19,224,354	0	6,454,803	12,769,551
Intangible Plant - Miscellaneous T and D Only			PTD	93,991,139	0	31,558,630	62,432,509
General Plant Total 389-399(T&D Only)				183,912,755	0	58,051,963	125,860,792
<b>TOTAL</b>				<b>2,460,692,614</b>	<b>0</b>	<b>822,507,562</b>	<b>1,638,185,053</b>
<b>RATIO (TDG)</b>				<b>100%</b>	<b>0%</b>	<b>33%</b>	<b>67%</b>
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	64,445,176	27,139,464	12,525,831	24,779,881
Furniture and Equipment			LABOR	36,570,669	16,469,620	3,050,258	17,050,791
Communication Equipment			PTD	77,208,852	32,514,565	15,006,632	29,687,655
Miscellaneous Equipment			DIR-D	1,624,661	684,185	315,776	624,700
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				<b>179,849,359</b>	<b>76,807,834</b>	<b>30,898,497</b>	<b>72,143,028</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>43%</b>	<b>17%</b>	<b>40%</b>

Table 7.4.4B PacifiCorp - Oregon 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	131,282,784	131,282,784	0	0
Transmission			DIR-T	14,415,182	0	14,415,182	0
Distribution			DIR-D	92,670,730	0	0	92,670,730
Customer Account			DIR-D	43,349,635	0	0	43,349,635
Customer Service			DIR-D	4,273,744	0	0	4,273,744
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	85,065,612	35,823,241	16,533,705	32,708,666
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>371,057,687</b>	<b>167,106,025</b>	<b>30,948,887</b>	<b>173,002,775</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>45%</b>	<b>8%</b>	<b>47%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	47%	17%	36%
GPM	43%	17%	40%
LABOR	45%	8%	47%
PTD	42%	19%	38%
PTDG	42%	19%	38%
TD	0%	34%	66%
TDG	0%	33%	67%

Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	Utility:	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
			End of Year/Period of Report				
			<b>PacifiCorp - Washington 2005</b>				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	1,293,630	585,191	276,834	431,606
Intangible Plant - Franchises and Consents	205-207	302	PTD	9,605,326	4,345,097	2,055,516	3,204,713
Intangible Plant - Miscellaneous	205-207	303	PTD	42,689,714	19,311,258	9,135,494	14,242,961
<b>Total Intangible Plant</b>			PTD	53,588,670	24,241,546	11,467,844	17,879,280
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	373,013,980	373,013,980	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	43,704,901	43,704,901	0	0
Other Production	205-207	340-346	DIR-P	39,033,226	39,033,226	0	0
<b>Total Production Plant</b>				455,752,107	455,752,107	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	215,600,694	0	215,600,694	0
<b>Total Transmission Plant</b>				215,600,694	0	215,600,694	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	336,138,614	0	0	336,138,614
<b>Total Distribution Plant</b>				336,138,614	0	0	336,138,614
<b>General Plant:</b>							
Land and Land Rights	205-207	389	PTD	1,631,493	738,028	349,136	544,330
Structures and Improvements	205-207	390	PTD	22,668,859	10,254,559	4,851,080	7,563,220
Furniture and Equipment	205-207	391	LABOR	9,778,943	4,473,984	859,649	4,445,310
Transportation Equipment	205-207	392	TD	6,275,259	0	2,452,155	3,823,104
Stores Equipment	205-207	393	PTD	907,319	410,438	194,164	302,717
Tools and Garage Equipment	205-207	394	PTD	4,825,509	2,182,883	1,032,647	1,609,979
Laboratory Equipment	205-207	395	PTD	2,939,525	1,329,733	629,051	980,741
Power Operated Equipment	205-207	396	TD	8,824,851	0	3,448,447	5,376,404
Communication Equipment	205-207	397	PTD	20,238,979	9,155,370	4,331,092	6,752,516
Miscellaneous Equipment	205-207	398	PTD	482,758	218,382	103,309	161,067
Mining Plant			DIR-P	20,306,911	20,306,911	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	0	0	0	0
<b>Total General Plant</b>				98,880,406	49,070,287	18,250,731	31,559,388
<b>Total Electric Plant In-Service</b>				1,159,960,491	529,063,940	245,319,269	385,577,282
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	195,742,758	195,742,758	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	19,792,533	19,792,533	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	5,412,357	5,412,357	0	0
Transmission Plant	219	108	DIR-T	81,339,450	0	81,339,450	0
Distribution Plant	219	108	DIR-D	142,025,486	0	0	142,025,486
General Plant	219	108	GP	38,302,706	19,008,061	7,069,675	12,224,970
Amort. of Intangible			PTD	11,888,540	5,377,939	2,544,118	3,966,483
Mining Plant Dnepr.			DIR-P	16,015,219	16,015,219	0	0
Amort Elect Plt. Acq. Adjust			DIR-P	6,361,289	6,361,289	0	0
Amort of Plant held for fut. Use			DIR-D	0	0	0	0
Capital Lease Common			PTD	1,461,596	661,172	312,778	487,646
Hydro related	200-201	108	DIR-P	9,125	9,125	0	0
Leasehold Improvements	200-201	108	PTD	48,836	22,092	10,451	16,294
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				518,399,897	268,402,546	91,276,473	158,720,878
<b>Total Net Plant</b>				641,560,595	260,661,395	154,042,796	226,856,404
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			Formula	10,409,342	4,815,470	1,498,692	4,095,179
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	2,361,346	1,068,186	505,322	787,837
(Utility Plant) Held For Future Use	200-201	105	PTD	83,952	37,977	17,966	28,010
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	2,315,362	1,047,385	495,482	772,495
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	49,721,201	0	0	49,721,201
Acquisition Adjustments	200-201		DIR-P	13,438,548	13,438,548	0	0
<b>Total Other Utility Plant</b>				67,920,409	15,592,096	1,018,770	51,309,544

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(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	7,260,699	0	0	7,260,699
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	42,214,324	42,214,324	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>49,475,023</b>	<b>42,214,324</b>	<b>0</b>	<b>7,260,699</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	4,735,529	4,735,529	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	9,863,878	4,462,056	2,110,846	3,290,976
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	2,392,014	1,082,059	511,885	798,069
Derivative Instrument Assets (175)	110-111	175	DIR-P	74,000,857	74,000,857	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(42,214,324)	(42,214,324)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>48,777,954</b>	<b>42,066,178</b>	<b>2,622,731</b>	<b>4,089,046</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,938,105	883,980	409,889	644,237
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	1,353,338	1,353,338	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	52,933,052	40,402,156	1,988,524	10,542,372
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	283,365	0	0	283,365
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	11,212	5,114	2,371	3,727
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	3,997,986	2,584,601	350,356	1,063,029
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	2,438,431	1,112,181	515,702	810,548
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	42,718,214	0	0	42,718,214
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>105,673,701</b>	<b>46,341,369</b>	<b>3,266,842</b>	<b>56,065,490</b>
<b>Total Assets and Other Debits</b>				<b>282,256,430</b>	<b>151,029,437</b>	<b>8,407,035</b>	<b>122,819,958</b>

Table 7.4.4C PacifiCorp - Washington 2005  
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(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	44,576,712	44,576,712	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>44,576,712</b>	<b>44,576,712</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	62,150,792	62,150,792	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(44,576,712)	(44,576,712)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>17,574,079</b>	<b>17,574,079</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	547,383	0	0	547,383
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	8,678,733	0	0	8,678,733
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	4,960,998	3,018,634	568,615	1,373,749
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	29,832,224	10,869,798	63,388	18,899,038
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	11,305	5,156	2,391	3,758
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	39,438	0	0	39,438
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	123,187,517	0	0	123,187,517
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	20,568,108	0	0	20,568,108
<b>TOTAL DEFERRED CREDITS</b>				<b>187,825,707</b>	<b>13,893,588</b>	<b>634,394</b>	<b>173,297,724</b>
<b>Total Liabilities and Other Credits</b>				<b>249,976,499</b>	<b>76,044,380</b>	<b>634,394</b>	<b>173,297,724</b>
<b>Total Rate Base</b>				<b>673,840,526</b>	<b>335,646,451</b>	<b>161,815,437</b>	<b>176,378,637</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$4,052,276,242</b>			
Interest for Year	257			<b>237,603,134</b>			
<b>Rate of Return</b>				<b>5.86%</b>			
<i>(Interest for Year / Long Term Debt)</i>							



Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	38,512,396	38,512,396	0	0
Steam - Operation	320-323	500-509	DIR-P	7,277,501	7,277,501	0	0
Steam - Maintenance	320-323	510-514	DIR-P	13,045,423	13,045,423	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	2,258,259	2,258,259	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	694,863	694,863	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	5,139,475	5,139,475	0	0
Other Power - Operations	320-323	546-550	DIR-P	2,534,169	2,534,169	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	159,494	159,494	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	57,688,438	57,688,438	0	0
System Control and Load Dispatching	320-323	556	DIR-P	124,086	124,086	0	0
Other Expenses	320-323	557	DIR-P	3,943,767	3,943,767	0	0
REP Benefit Addition to Purchased Power			DIR-P	23,515,915	23,515,915	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b><u>Total Production Expense</u></b>				<b>154,893,786</b>	<b>154,893,786</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	7,126,500	0	7,126,500	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,290,028	0	1,290,028	0
Total Maintenance	320-323	568-573	DIR-T	1,292,120	0	1,292,120	0
<b><u>Total Transmission Expense</u></b>				<b>9,708,647</b>	<b>0</b>	<b>9,708,647</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	6,310,478	0	0	6,310,478
Total Maintenance	320-323	590-598	DIR-D	6,754,897	0	0	6,754,897
<b><u>Total Distribution Expense</u></b>				<b>13,065,375</b>	<b>0</b>	<b>0</b>	<b>13,065,375</b>

Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	7,187,012	0	0	7,187,012
Total Customer Service and Information	320-323	907-910	DIR-D	3,805,162	0	0	3,805,162
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>10,992,174</b>	<b>0</b>	<b>0</b>	<b>10,992,174</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	11,298,381	5,169,145	993,220	5,136,016
Office Supplies & Expenses	320-323	921	LABOR	994,280	454,895	87,405	451,979
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(2,371,210)	(1,072,649)	(507,433)	(791,129)
Outside Services Employed	320-323	923	PTD	2,293,027	1,037,281	490,702	765,044
Property Insurance	320-323	924	PTDG	1,677,134	764,949	354,696	557,489
Injuries and Damages	320-323	925	LABOR	898,131	410,906	78,953	408,272
Employee Pensions & Benefits	320-323	926	LABOR	(2,611)	(1,195)	(230)	(1,187)
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	720,276	0	0	720,276
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,270,180)	(579,336)	(268,630)	(422,215)
General Advertising Expenses	320-323	930.1	DIR-D	147,744	0	0	147,744
Miscellaneous General Expenses	320-323	930.2	PTD	2,879,667	1,302,656	616,242	960,770
Rents	320-323	931	PTD	646,007	292,230	138,244	215,533
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,560,334	707,315	297,723	555,296
<b>Total Administration and General Expenses</b>				<b>19,470,977</b>	<b>8,486,198</b>	<b>2,280,893</b>	<b>8,703,887</b>
<b>Total Operations and Maintenance</b>				<b>208,130,959</b>	<b>163,379,984</b>	<b>11,989,540</b>	<b>32,761,436</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	3,625,786	1,640,172	775,909	1,209,704
Steam Production Plant	336	403	DIR-P	11,617,133	11,617,133	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	1,113,862	1,113,862	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	1,065,208	1,065,208	0	0
Transmission Plant	336	403	DIR-T	4,508,249	0	4,508,249	0
Distribution Plant	336	403	DIR-D	9,828,093	0	0	9,828,093
General Plant	336	403	GP	3,640,404	1,806,583	671,923	1,161,898
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>35,398,735</b>	<b>17,242,958</b>	<b>5,956,082</b>	<b>12,199,695</b>

Table 7.4.4C PacifiCorp - Washington 2005  
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(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3A Items: Taxes (Including Income Taxes)</u></b>							
<b>Taxes Accrued, Prepaid, and Charged During Year</b>							
Total Federal			Direct	10,988,204	1,221,615	234,726	9,531,863
Total Arizona			Direct	174,728	163,482	-	11,246
Total California			Direct	-	-	-	-
Total Colorado			Direct	193,065	186,465	-	6,600
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	241,879	197,654	-	44,226
Total Nevada			Direct	35	-	-	35
Total New Mexico			Direct	794	362	168	264
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	56	26	5	26
Total Utah			Direct	-	-	-	-
Total Washington			Direct	11,427,794	1,618,774	738,101	9,070,919
Total Washington DC			Direct	41	19	4	18
Total Wyoming			Direct	823,209	286,750	127,462	408,997
Total Miscellaneous			Direct	27,864	-	-	27,864
<b>Total Taxes</b>				<b>23,877,669</b>	<b>3,675,146</b>	<b>1,100,465</b>	<b>19,102,058</b>

*(Total Federal, State and County/Municipal Taxes)*

Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	(5,025)	(2,292)	(1,063)	(1,670)
<b>Total Disposition of Plant</b>				<b>(5,025)</b>	<b>(2,292)</b>	<b>(1,063)</b>	<b>(1,670)</b>
<b>Sale from Resale:</b>							
Sales for Resale	310	447	DIR-P	52,665,231	52,665,231	0	0
<b>Total Sales for Resale</b>				<b>52,665,231</b>	<b>52,665,231</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	419,521	0	0	419,521
(451) Miscellaneous Service Revenues	300	451	DIR-D	642,334	0	0	642,334
(453) Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
(454) Rent from Electric Property	300	454	TD	2,431,034	0	949,964	1,481,070
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	7,090,954	3,234,221	1,499,661	2,357,072
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	5,051,262	0	5,051,262	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>15,635,105</b>	<b>3,234,221</b>	<b>7,500,887</b>	<b>4,899,997</b>
<b>Total Other Included Items</b>				<b>68,295,311</b>	<b>55,897,159</b>	<b>7,499,824</b>	<b>4,898,327</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>199,112,052</b>	<b>128,400,929</b>	<b>11,546,262</b>	<b>59,164,861</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>39,510,293</b>	<b>19,680,457</b>	<b>9,487,965</b>	<b>10,341,871</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>238,622,345</b>	<b>148,081,386</b>	<b>21,034,227</b>	<b>69,506,732</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
					\$169,115,613		
					4,244,500		pg 301
					212,225		5% of Total Load
					4,456,725		
					<b>\$37.95</b>		
					0		
					\$0		
					<b>\$37.95</b>		
					\$169,115,613		
					4,456,725		
					<b>\$37.95</b>		
					<b>\$37.95</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	131,282,784	131,282,784	0	0
Transmission	354	560-573	DIR-T	14,415,182	0	14,415,182	0
Distribution	354	580-598	DIR-D	92,670,730	0	0	92,670,730
Customer Account	354	901-905	DIR-D	43,349,635	0	0	43,349,635
Customer Service	354	907-910	DIR-D	4,273,744	0	0	4,273,744
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	85,065,612	38,480,558	18,203,833	28,381,221
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>371,057,687</b>	<b>169,763,342</b>	<b>32,619,015</b>	<b>168,675,330</b>
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**Cash Working Capital Calculation:**

Total Production O&M				154,893,786	154,893,786	0	0
Total Transmission O&M				9,708,647	0	9,708,647	0
Total Distribution O&M				13,065,375	0	0	13,065,375
Total Customer and Sales O&M				10,992,174	0	0	10,992,174
Total Administrative and General O&M				19,470,977	8,486,198	2,280,893	8,703,887
Less Purchased Power and Fuel Costs				(124,856,224)	(124,856,224)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>83,274,735</b>	<b>38,523,760</b>	<b>11,989,540</b>	<b>32,761,436</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>10,409,342</b>	<b>4,815,470</b>	<b>1,498,692</b>	<b>4,095,179</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>10,409,342</b>	<b>4,815,470</b>	<b>1,498,692</b>	<b>4,095,179</b>
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Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
			Ratio Used	Total Funct.	Production	Transmission	Distribution
<b>GP Production</b>							
Land and Land Rights			PTD	1,631,493	738,028	349,136	544,330
Structures and Improvements			PTD	22,668,859	10,254,559	4,851,080	7,563,220
Furniture and Equipment			LABOR	9,778,943	4,473,984	859,649	4,445,310
Transportation Equipment			TD	6,275,259	0	2,452,155	3,823,104
Stores Equipment			PTD	907,319	410,438	194,164	302,717
Tools and Garage Equipment			PTD	4,825,509	2,182,883	1,032,647	1,609,979
Laboratory Equipment			PTD	2,939,525	1,329,733	629,051	980,741
Power Operated Equipment			TD	8,824,851	0	3,448,447	5,376,404
Communication Equipment			PTD	20,238,979	9,155,370	4,331,092	6,752,516
Miscellaneous Equipment			DIR-D	482,758	218,382	103,309	161,067
Mining Plant				20,306,911	20,306,911	0	0
Asset Retirement Costs for General Plant				0	0	0	0
<b>TOTAL</b>				98,880,406	49,070,287	18,250,731	31,559,388
<b>RATIO (GP)</b>				100%	50%	18%	32%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	373,013,980	373,013,980	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	43,704,901	43,704,901	0	0
Other Production			DIR-P	39,033,226	39,033,226	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				455,752,107	455,752,107	0	0
Transmission Plant			DIR-T	215,600,694	0	215,600,694	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	215,600,694	0	215,600,694	0
<b>Total Distribution Plant</b>			DIR-D	336,138,614	0	0	336,138,614
<b>TOTAL</b>				1,007,491,415	455,752,107	215,600,694	336,138,614
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	45%	21%	33%

Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				1,007,491,415	455,752,107	215,600,694	336,138,614
Intangible Plant - Organization			PTD	1,293,630	585,191	276,834	431,606
Intangible Plant - Franchises and Consents			PTD	9,605,326	4,345,097	2,055,516	3,204,713
Intangible Plant - Franchises and Consents			PTD	42,689,714	19,311,258	9,135,494	14,242,961
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				98,880,406	49,070,287	18,250,731	31,559,388
<b>TOTAL</b>				1,159,960,491	529,063,940	245,319,269	385,577,282
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	46%	21%	33%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	215,600,694	0	215,600,694	0
Total Distribution Plant			DIR-D	336,138,614	0	0	336,138,614
<b>TOTAL</b>				551,739,308	0	215,600,694	336,138,614
<b>RATIO (TD)</b>				100%	0%	39%	61%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	215,600,694	0	215,600,694	0
Total Distribution Plant			DIR-D	336,138,614	0	0	336,138,614
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	708,439	0	276,834	431,606
Intangible Plant - Franchises and Consents T and D Only			PTD	5,260,230	0	2,055,516	3,204,713
Intangible Plant - Miscellaneous T and D Only			PTD	23,378,456	0	9,135,494	14,242,961
General Plant Total 389-399(T&D Only)				49,810,118	0	18,250,731	31,559,388
<b>TOTAL</b>				630,896,551	0	245,319,269	385,577,282
<b>RATIO (TDG)</b>				100%	0%	39%	61%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	22,668,859	10,254,559	4,851,080	7,563,220
Furniture and Equipment			LABOR	9,778,943	4,473,984	859,649	4,445,310
Communication Equipment			PTD	20,238,979	9,155,370	4,331,092	6,752,516
Miscellaneous Equipment			DIR-D	482,758	218,382	103,309	161,067
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				53,169,538	24,102,295	10,145,130	18,922,113
<b>RATIO (GPM)</b>				100%	45%	19%	36%

Table 7.4.4C PacifiCorp - Washington 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	131,282,784	131,282,784	0	0
Transmission			DIR-T	14,415,182	0	14,415,182	0
Distribution			DIR-D	92,670,730	0	0	92,670,730
Customer Account			DIR-D	43,349,635	0	0	43,349,635
Customer Service			DIR-D	4,273,744	0	0	4,273,744
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	85,065,612	38,480,558	18,203,833	28,381,221
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>371,057,687</b>	<b>169,763,342</b>	<b>32,619,015</b>	<b>168,675,330</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>46%</b>	<b>9%</b>	<b>45%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	50%	18%	32%
GPM	45%	19%	36%
LABOR	46%	9%	45%
PTD	45%	21%	33%
PTDG	46%	21%	33%
TD	0%	39%	61%
TDG	0%	39%	61%



Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	Utility:	PacifiCorp - PNW Total		(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	(2) Account No.(s)	(3) Funct. Method			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	205-207	302	PTD	51,881,186	23,534,831	10,068,017	18,278,337
Intangible Plant - Miscellaneous	205-207	303	PTD	244,724,746	110,514,020	47,068,218	87,142,508
<b>Total Intangible Plant</b>			PTD	296,605,932	134,048,852	57,136,235	105,420,845
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	2,066,688,088	2,066,688,088	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	233,341,048	233,341,048	0	0
Other Production	205-207	340-346	DIR-P	350,017,361	350,017,361	0	0
<b>Total Production Plant</b>				2,650,046,497	2,650,046,497	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	1,129,521,628	0	1,129,521,628	0
<b>Total Transmission Plant</b>				1,129,521,628	0	1,129,521,628	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	2,083,832,343	0	0	2,083,832,343
<b>Total Distribution Plant</b>				2,083,832,343	0	0	2,083,832,343
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	6,170,461	2,792,264	1,187,888	2,190,310
Structures and Improvements	205-207	390	PTD	105,236,221	47,785,257	20,436,496	37,014,468
Furniture and Equipment	205-207	391	LABOR	46,835,120	21,039,592	4,040,736	21,754,792
Transportation Equipment	205-207	392	TD	40,859,986	0	14,500,349	26,359,637
Stores Equipment	205-207	393	PTD	5,341,188	2,417,796	1,032,977	1,890,415
Tools and Garage Equipment	205-207	394	PTD	26,416,999	11,932,440	5,082,827	9,401,732
Laboratory Equipment	205-207	395	PTD	17,955,699	8,080,045	3,431,038	6,444,616
Power Operated Equipment	205-207	396	TD	54,029,998	0	19,149,313	34,880,685
Communication Equipment	205-207	397	PTD	109,518,532	49,444,693	21,053,210	39,020,628
Miscellaneous Equipment	205-207	398	PTD	2,384,580	1,078,194	459,655	846,731
Mining Plant			DIR-P	106,053,311	106,053,311	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	17,834	8,083	3,454	6,296
<b>Total General Plant</b>				520,819,927	250,631,674	90,377,943	179,810,310
<b>Total Electric Plant In-Service</b>				6,680,826,328	3,034,727,023	1,277,035,806	2,369,063,499
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	1,033,040,474	1,033,040,474	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	102,071,799	102,071,799	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	33,568,495	33,568,495	0	0
Transmission Plant	219	108	DIR-T	499,490,313	0	499,490,313	0
Distribution Plant	219	108	DIR-D	785,279,087	0	0	785,279,087
General Plant	219	108	GP	200,469,291	96,436,190	34,740,637	69,292,463
Amort. of Intangible			PTD	69,426,761	31,369,151	13,368,517	24,689,092
Mining Plant Depr.			Dir-P	84,471,830	84,471,830	0	0
Amort Elec Plt. Acq. Adjust			Dir-P	34,492,997	34,492,997	0	0
Amort of Plant held for fut. Use			PTD	0	0	0	0
Capital Lease Common			PTD	10,866,988	4,846,537	2,040,849	3,979,602
Hydro related	200-201	108	PTDG	50,034	50,034	0	0
Leasehold Improvements	200-201	108	PTD	257,585	116,753	49,890	90,942
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				2,853,485,653	1,420,464,261	549,690,207	883,331,186
<b>Total Net Plant</b>				3,827,340,674	1,614,262,762	727,345,599	1,485,732,313
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				64,449,466	28,397,291	8,826,151	27,226,025
<b>UTILITY PLANT</b>							
<b>Property Under Capital Leases</b>							
(Utility Plant) Held For Future Use	200-201		PTD	25,322,147	11,349,819	4,807,353	9,164,975
(Utility Plant) Completed Construction - Not Classified	200-201	105	PTD	458,640	207,614	88,605	162,422
(Utility Plant) In Service (Classified) COMMON	200-201	106	PTD	13,585,451	6,157,755	2,631,294	4,796,402
Nuclear Fuel		120.2-120.4 less 120.5	PTD	0	0	0	0
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	308,529,167	0	0	308,529,167
Acquisition Adjustments	200-201		DIR-P	67,870,385	67,870,385	0	0
<b>Total Other Utility Plant</b>				415,765,790	85,585,571	7,527,252	322,652,967

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	40,391,323	0	0	40,391,323
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	98,686,953	98,686,953	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>139,078,276</b>	<b>98,686,953</b>	<b>0</b>	<b>40,391,323</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	34,543,366	34,543,366	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	54,497,487	24,701,584	10,555,329	19,240,575
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	36,255,288	16,382,100	6,980,837	12,892,351
Derivative Instrument Assets (175)	110-111	175	DIR-P	160,205,097	160,205,097	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(98,686,953)	(98,686,953)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	1,884,369	1,884,369	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>188,698,655</b>	<b>139,029,563</b>	<b>17,536,166</b>	<b>32,132,926</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	10,207,720	4,635,218	1,949,864	3,622,638
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	2,940,694	2,940,694	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	614,243,158	230,830,203	30,192,660	353,220,295
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	1,565,792	0	0	1,565,792
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	15,347	6,990	2,949	5,408
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	22,932,206	7,863,374	9,714,953	5,353,879
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	10,935,490	4,965,690	2,088,882	3,880,918
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	335,318,629	0	0	335,318,629
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>998,159,036</b>	<b>251,242,170</b>	<b>43,949,307</b>	<b>702,967,559</b>
<b>Total Assets and Other Debits</b>				<b>1,806,151,223</b>	<b>602,941,548</b>	<b>77,838,876</b>	<b>1,125,370,799</b>

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	211,934,075	211,934,075	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>211,934,075</b>	<b>211,934,075</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	257,447,785	257,447,785	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(211,934,075)	(211,934,075)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	498,360	498,360	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>46,012,070</b>	<b>46,012,070</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	4,345,186	0	0	4,345,186
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	26,408,035	16,629,928	2,851,028	6,927,079
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	72,877,656	31,237,450	2,918,485	38,721,721
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	24,145	10,964	4,612	8,569
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	122,795	0	0	122,795
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	820,442,055	0	0	820,442,055
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	174,888,700	0	0	174,888,700
<b>TOTAL DEFERRED CREDITS</b>				<b>1,099,108,571</b>	<b>47,878,342</b>	<b>5,774,125</b>	<b>1,045,456,104</b>
<b>Total Liabilities and Other Credits</b>				<b>1,357,054,716</b>	<b>305,824,486</b>	<b>5,774,125</b>	<b>1,045,456,104</b>
<b>Total Rate Base</b>				<b>4,276,437,182</b>	<b>1,911,379,824</b>	<b>799,410,350</b>	<b>1,565,647,008</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$4,086,372,000</b>			
Interest for Year	257			<b>245,313,780</b>			
<b>Rate of Return</b>							<b>6.00%</b>

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	203,771,202	203,771,202	0	0
Steam - Operation	320-323	500-509	DIR-P	40,670,671	40,670,671	0	0
Steam - Maintenance	320-323	510-514	DIR-P	69,708,484	69,708,484	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	12,219,560	12,219,560	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,590,238	2,590,238	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	54,481,410	54,481,410	0	0
Other Power - Operations	320-323	546-550	DIR-P	12,929,344	12,929,344	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	1,397,799	1,397,799	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	305,452,198	305,452,198	0	0
System Control and Load Dispatching	320-323	556	DIR-P	1,072,686	1,072,686	0	0
Other Expenses	320-323	557	DIR-P	23,567,960	23,567,960	0	0
REP Benefit Addition to Purchased Power			DIR-P	111,678,305	111,678,305	0	0
Oregon Public Benefits Charge			Dir-C	25,684,282	17,978,997	0	7,705,285
<b>Total Production Expense</b>				<b>865,224,138</b>	<b>857,518,853</b>	<b>0</b>	<b>7,705,285</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	40,633,445	0	40,633,445	0
Total Operations less Wheeling	320-323	560-567	DIR-T	8,308,458	0	8,308,458	0
Total Maintenance	320-323	568-573	DIR-T	10,179,548	0	10,179,548	0
<b>Total Transmission Expense</b>				<b>59,121,451</b>	<b>0</b>	<b>59,121,451</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	37,492,085	0	0	37,492,085
Total Maintenance	320-323	590-598	DIR-D	53,746,369	0	0	53,746,369
<b>Total Distribution Expense</b>				<b>91,238,454</b>	<b>0</b>	<b>0</b>	<b>91,238,454</b>

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	47,613,080	0	0	47,613,080
Total Customer Service and Information	320-323	907-910	DIR-D	23,280,020	0	0	23,280,020
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>70,893,100</b>	<b>0</b>	<b>0</b>	<b>70,893,100</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	62,594,666	28,121,804	5,402,592	29,070,269
Office Supplies & Expenses	320-323	921	LABOR	4,402,367	1,977,844	379,972	2,044,551
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(10,240,694)	(4,627,974)	(1,972,372)	(3,640,348)
Outside Services Employed	320-323	923	PTD	8,083,765	3,653,215	1,556,944	2,873,606
Property Insurance	320-323	924	PTDG	10,243,460	4,652,107	1,957,250	3,634,103
Injuries and Damages	320-323	925	LABOR	4,402,592	1,977,945	379,991	2,044,656
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,693,702	0	0	3,693,702
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(4,191,452)	(1,903,564)	(800,874)	(1,487,014)
General Advertising Expenses	320-323	930.1	DIR-D	741,652	0	0	741,652
Miscellaneous General Expenses	320-323	930.2	PTD	11,252,306	5,085,142	2,167,209	3,999,955
Rents	320-323	931	PTD	3,589,570	1,622,198	691,356	1,276,015
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	9,929,770	4,483,870	1,725,689	3,720,211
<b>Total Administration and General Expenses</b>				<b>104,501,703</b>	<b>45,042,586</b>	<b>11,487,758</b>	<b>47,971,359</b>
<b>Total Operations and Maintenance</b>				<b>1,190,978,846</b>	<b>902,561,439</b>	<b>70,609,209</b>	<b>217,808,197</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	19,295,057	8,716,253	3,713,306	6,865,499
Steam Production Plant	336	403	DIR-P	60,175,414	60,175,414	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,721,817	5,721,817	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	9,049,067	9,049,067	0	0
Transmission Plant	336	403	DIR-T	23,710,900	0	23,710,900	0
Distribution Plant	336	403	DIR-D	58,449,088	0	0	58,449,088
General Plant	336	403	GP	19,421,751	9,339,454	3,360,973	6,721,324
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>195,823,094</b>	<b>93,002,005</b>	<b>30,785,178</b>	<b>72,035,911</b>

***Schedule 3A Items: Taxes (Including Income Taxes)***

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal				96,263,734	6,639,684	1,275,576	88,348,474
Total Arizona				1,020,453	848,701	0	171,751
Total California				0	0	0	0
Total Colorado				956,741	848,243	0	108,498
Total Idaho				4,696,930	1,371,412	620,050	2,705,468
Total Montana				1,290,347	1,047,142	0	243,204
Total Nevada				5	2	0	2
Total New Mexico				4,288	1,951	822	1,515
Total Oregon				51,165,180	8,715,994	3,353,731	39,095,454
Total Texas				15	7	1	7
Total Utah				0	0	0	0
Total Washington				12,581,250	1,611,233	676,515	10,293,502
Total Washington DC				49	22	4	23
Total Wyoming				4,897,440	1,535,868	630,488	2,731,084
Total Miscellaneous				575,095	0	0	575,095
<b>Total Taxes</b>				<b>173,451,525</b>	<b>22,620,258</b>	<b>6,557,189</b>	<b>144,274,078</b>

*(Total Federal, State and County/Municipal Taxes)*

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
20 (Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
21 Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sales for Resale</b>							
Sales for Resale	310	447	DIR-P	324,212,511	324,212,511	0	0
<b>Total Sales for Resale</b>				<b>324,212,511</b>	<b>324,212,511</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,974,868	0	0	2,974,868
(451) Miscellaneous Service Revenues	300	451	DIR-D	2,641,797	0	0	2,641,797
(453) Sales of Water and Water Power	300	453	DIR-D	6,397	0	0	6,397
(454) Rent from Electric Property	300	454	TD	8,146,519	0	2,896,935	5,249,583
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	32,142,208	14,639,739	6,176,240	11,326,229
(456.1) Revenues from Transmission of Electricity of Others	300		Dir-T	17,808,691	0	17,808,691	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>63,720,480</b>	<b>14,639,739</b>	<b>26,881,866</b>	<b>22,198,874</b>
<b>Total Other Included Items</b>				<b>387,932,991</b>	<b>338,852,251</b>	<b>26,881,866</b>	<b>22,198,874</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,172,320,473</b>	<b>679,331,452</b>	<b>81,069,710</b>	<b>411,919,312</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>256,723,805</b>	<b>114,744,279</b>	<b>47,990,338</b>	<b>93,989,188</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,429,044,279</b>	<b>794,075,731</b>	<b>129,060,048</b>	<b>505,908,500</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							





Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	6,170,461	2,792,264	1,187,888	2,190,310
Structures and Improvements			PTD	105,236,221	47,785,257	20,436,496	37,014,468
Furniture and Equipment			LABOR	46,835,120	21,039,592	4,040,736	21,754,792
Transportation Equipment			TD	40,859,986	0	14,500,349	26,359,637
Stores Equipment			PTD	5,341,188	2,417,796	1,032,977	1,890,415
Tools and Garage Equipment			PTD	26,416,999	11,932,440	5,082,827	9,401,732
Laboratory Equipment			PTD	17,955,699	8,080,045	3,431,038	6,444,616
Power Operated Equipment			TD	54,029,998	0	19,149,313	34,880,685
Communication Equipment			PTD	109,518,532	49,444,693	21,053,210	39,020,628
Miscellaneous Equipment			DIR-D	2,384,580	1,078,194	459,655	846,731
Mining Plant				106,053,311	106,053,311	0	0
Asset Retirement Costs for General Plant				17,834	8,083	3,454	6,296
<b>TOTAL</b>				520,819,927	250,631,674	90,377,943	179,810,310
<b>RATIO (GP)</b>				100%	48.12%	17.35%	34.52%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	2,066,688,088	2,066,688,088	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	233,341,048	233,341,048	0	0
Other Production			DIR-P	350,017,361	350,017,361	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				2,650,046,497	2,650,046,497	0	0
Transmission Plant			DIR-T	1,129,521,628	0	1,129,521,628	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	1,129,521,628	0	1,129,521,628	0
<b>Total Distribution Plant</b>			DIR-D	2,083,832,343	0	0	2,083,832,343
<b>TOTAL</b>				5,863,400,469	2,650,046,497	1,129,521,628	2,083,832,343
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	45.1964%	19.26%	35.54%

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				5,863,400,469	2,650,046,497	1,129,521,628	2,083,832,343
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	51,881,186	23,534,831	10,068,017	18,278,337
Intangible Plant - Franchises and Consents			PTD	244,724,746	110,514,020	47,068,218	87,142,508
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				520,819,927	250,631,674	90,377,943	179,810,310
<b>TOTAL</b>				6,680,826,328	3,034,727,023	1,277,035,806	2,369,063,499
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	45.42%	19.11%	35.46%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	1,129,521,628	0	1,129,521,628	0
Total Distribution Plant			DIR-D	2,083,832,343	0	0	2,083,832,343
<b>TOTAL</b>				3,213,353,971	0	1,129,521,628	2,083,832,343
<b>RATIO (TD)</b>				100%	0.00%	35.15%	64.85%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	1,129,521,628	0	1,129,521,628	0
Total Distribution Plant			DIR-D	2,083,832,343	0	0	2,083,832,343
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	28,346,354	0	10,068,017	18,278,337
Intangible Plant - Miscellaneous T and D Only			PTD	134,210,726	0	47,068,218	87,142,508
General Plant Total 389-399(T&D Only)				270,188,253	0	90,377,943	179,810,310
<b>TOTAL</b>				3,646,099,305	0	1,277,035,806	2,369,063,499
<b>RATIO (TDG)</b>				100%	0.00%	35.02%	64.98%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	105,236,221	47,785,257	20,436,496	37,014,468
Furniture and Equipment			LABOR	46,835,120	21,039,592	4,040,736	21,754,792
Communication Equipment			PTD	109,518,532	49,444,693	21,053,210	39,020,628
Miscellaneous Equipment			DIR-D	2,384,580	1,078,194	459,655	846,731
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				263,974,453	119,347,736	45,990,098	98,636,619
<b>RATIO (GPM)</b>				100%	45.21%	17.42%	37.37%

Table 7.4.5 PacifiCorp - PNW Total 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	135,267,819	135,267,819	0	0
Transmission			DIR-T	16,405,957	0	16,405,957	0
Distribution			DIR-D	100,312,235	0	0	100,312,235
Customer Account			DIR-D	44,819,490	0	0	44,819,490
Customer Service			DIR-D	4,813,730	0	0	4,813,730
Sales Expense			DIR-D	0	0	0	0
Admin. & General			PTD	90,572,667	40,935,594	17,447,859	32,189,214
Other Labor			DIR-D	0	0	0	0
<b>TOTAL</b>				<b>392,191,898</b>	<b>176,203,413</b>	<b>33,853,816</b>	<b>182,134,669</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>44.93%</b>	<b>8.63%</b>	<b>46.44%</b>

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant
When using a functionalization code, you must use these Acronyms. Spelling is crucial, case is irrelevant.

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	48%	17%	35%
GPM	45%	17%	37%
LABOR	45%	9%	46%
PTD	45%	19%	36%
PTDG	45%	19%	35%
TD	0%	35%	65%
TDG	0%	35%	65%

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	Utility:	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
			End of Year/Period of Report					
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301		PTD	0	0	0	0
Intangible Plant - Franchises and Consents	205-207	302		PTD	8,806,485	4,280,416	1,967,705	2,558,365
Intangible Plant - Miscellaneous	205-207	303		PTD	31,457,778	15,290,138	7,028,867	9,138,772
<b>Total Intangible Plant</b>				PTD	40,264,263	19,570,554	8,996,572	11,697,137
<b>Production Plant:</b>								
Steam Production	205-207	310-316		DIR-P	299,762,730	299,762,730	0	0
Nuclear Production	205-207	320-325		DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336		DIR-P	34,082,179	34,082,179	0	0
Other Production	205-207	340-346		DIR-P	51,124,553	51,124,553	0	0
<b>Total Production Plant</b>					384,969,462	384,969,462	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359		DIR-T	176,970,232	0	176,970,232	0
<b>Total Transmission Plant</b>					176,970,232	0	176,970,232	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373		DIR-D	230,092,636	0	0	230,092,636
<b>Total Distribution Plant</b>					230,092,636	0	0	230,092,636
<b>General Plant:</b>								
		389-399						
Land and Land Rights	205-207	389		PTD	572,507	278,268	127,920	166,318
Structures and Improvements	205-207	390		PTD	16,547,572	8,042,992	3,697,359	4,807,221
Furniture and Equipment	205-207	391		LABOR	6,114,827	2,795,399	571,322	2,748,106
Transportation Equipment	205-207	392		TD	6,608,820	0	2,873,179	3,735,641
Stores Equipment	205-207	393		PTD	875,088	425,339	195,528	254,221
Tools and Garage Equipment	205-207	394		PTD	3,413,793	1,659,284	762,772	991,738
Laboratory Equipment	205-207	395		PTD	1,883,198	915,333	420,778	547,086
Power Operated Equipment	205-207	396		TD	8,421,586	0	3,661,277	4,760,309
Communication Equipment	205-207	397		PTD	13,805,540	6,710,220	3,084,684	4,010,636
Miscellaneous Equipment	205-207	398		PTD	323,246	157,115	72,226	93,906
Mining Plant				DIR-P	16,616,131	16,616,131	0	0
Asset Retirement Costs for General Plant	205-207	399.1		PTD	2,794	1,358	624	812
<b>Total General Plant</b>					75,185,101	37,601,439	15,467,668	22,115,994
<b>Total Electric Plant In-Service</b>					907,481,695	442,141,455	201,434,472	263,905,767

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	150,888,893	150,888,893	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	14,908,904	14,908,904	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	4,903,112	4,903,112	0	0
Transmission Plant	219	108	DIR-T	57,640,164	0	57,640,164	0
Distribution Plant	219	108	DIR-D	119,257,136	0	0	119,257,136
General Plant	219	108	GP	27,850,439	13,928,512	5,729,610	8,192,316
Amort. of Intangible			PTD	9,371,737	4,555,158	2,094,003	2,722,575
Mining Plant Depr.			DIR-P	13,234,806	13,234,806	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	5,038,147	5,038,147	0	0
Amort of Plant held for fut. Use			DIR-D	0	0	0	0
Capital Lease Common			PTD	367,926	178,831	82,209	106,886
Hydro related	200-201	108	DIR-P	7,452	7,452	0	0
Leasehold Improvements	200-201	108	PTD	40,358	19,616	9,017	11,724
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				403,509,073	207,663,431	65,555,004	130,290,638
<b>Total Net Plant</b>				503,972,622	234,478,024	135,879,468	133,615,130
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			Formula	7,653,427	3,777,338	1,294,924	2,581,165
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	2,358,853	1,146,527	527,058	685,268
(Utility Plant) Held For Future Use	200-201	105	PTD	66,544	32,344	14,868	19,332
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	2,128,530	1,034,578	475,595	618,357
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less 120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	48,339,471	0	0	48,339,471
Acquisition Adjustments	200-201		DIR-P	9,913,346	9,913,346	0	0
<b>Total Other Utility Plant</b>				62,806,744	12,126,794	1,017,521	49,662,429

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	5,367,802	0	0	5,367,802
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	15,461,991	15,461,991	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>20,829,793</b>	<b>15,461,991</b>	<b>0</b>	<b>5,367,802</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	5,412,156	5,412,156	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	8,538,511	4,150,166	1,907,829	2,480,516
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	4,818,144	2,341,872	1,076,557	1,399,715
Derivative Instrument Assets (175)	110-111	175	DIR-P	25,100,478	25,100,478	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(15,461,991)	(15,461,991)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	295,238	295,238	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>28,702,536</b>	<b>21,837,920</b>	<b>2,984,386</b>	<b>3,880,230</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,356,554	660,938	301,115	394,501
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	434,159	434,159	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	89,545,817	36,261,596	3,973,151	49,311,071
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	245,324	0	0	245,324
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	2,405	1,172	534	699
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	3,457,448	1,113,951	1,487,067	856,430
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	1,453,271	708,060	322,584	422,627
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	53,765,906	0	0	53,765,906
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>150,260,883</b>	<b>39,179,874</b>	<b>6,084,451</b>	<b>104,996,558</b>
<b>Total Assets and Other Debits</b>				<b>270,253,382</b>	<b>92,383,917</b>	<b>11,381,282</b>	<b>166,488,183</b>

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	33,205,227	33,205,227	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>33,205,227</b>	<b>33,205,227</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	40,336,186	40,336,186	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(33,205,227)	(33,205,227)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	78,082	78,082	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>7,209,040</b>	<b>7,209,040</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	680,791	0	0	680,791
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	3,894,771	2,478,909	424,871	990,991
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	12,358,786	9,089,523	480,886	2,788,377
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	3,209	1,563	712	933
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	19,689	0	0	19,689
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	131,551,922	0	0	131,551,922
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	28,042,132	0	0	28,042,132
<b>TOTAL DEFERRED CREDITS</b>				<b>176,551,299</b>	<b>11,569,995</b>	<b>906,470</b>	<b>164,074,835</b>
<b>Total Liabilities and Other Credits</b>				<b>216,965,567</b>	<b>51,984,262</b>	<b>906,470</b>	<b>164,074,835</b>
<b>Total Rate Base</b>				<b>557,260,437</b>	<b>274,877,679</b>	<b>146,354,281</b>	<b>136,028,478</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$4,086,372,000</b>			
Interest for Year	257			<b>245,313,780</b>			
<b>Rate of Return</b>				<b>6.00%</b>			



Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	31,926,292	31,926,292	0	0
Steam - Operation	320-323	500-509	DIR-P	5,940,476	5,940,476	0	0
Steam - Maintenance	320-323	510-514	DIR-P	10,181,824	10,181,824	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	1,784,824	1,784,824	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	378,338	378,338	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	8,535,992	8,535,992	0	0
Other Power - Operations	320-323	546-550	DIR-P	1,888,498	1,888,498	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	204,167	204,167	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	44,615,236	44,615,236	0	0
System Control and Load Dispatching	320-323	556	DIR-P	156,680	156,680	0	0
Other Expenses	320-323	557	DIR-P	3,442,405	3,442,405	0	0
REP Benefit Addition to Purchased Power			DIR-P	16,312,058	16,312,058	0	0
Oregon Public Benefits Charge			DIR-C				
<b>Total Production Expense</b>				<b>125,366,788</b>	<b>125,366,788</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	5,935,039	0	5,935,039	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,213,558	0	1,213,558	0
Total Maintenance	320-323	568-573	DIR-T	1,486,854	0	1,486,854	0
<b>Total Transmission Expense</b>				<b>8,635,451</b>	<b>0</b>	<b>8,635,451</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	4,127,009	0	0	4,127,009
Total Maintenance	320-323	590-598	DIR-D	3,991,284	0	0	3,991,284
<b>Total Distribution Expense</b>				<b>8,118,293</b>	<b>0</b>	<b>0</b>	<b>8,118,293</b>

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	4,351,878	0	0	4,351,878
Total Customer Service and Information	320-323	907-910	DIR-D	2,127,814	0	0	2,127,814
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>6,479,692</b>	<b>0</b>	<b>0</b>	<b>6,479,692</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	8,395,795	3,838,146	784,437	3,773,212
Office Supplies & Expenses	320-323	921	LABOR	590,488	269,942	55,171	265,375
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(1,373,580)	(667,632)	(306,910)	(399,037)
Outside Services Employed	320-323	923	PTD	1,084,272	527,013	242,268	314,991
Property Insurance	320-323	924	PTDG	1,373,951	669,414	304,977	399,560
Injuries and Damages	320-323	925	LABOR	590,518	269,956	55,173	265,389
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	495,435	0	0	495,435
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(562,198)	(273,913)	(124,791)	(163,493)
General Advertising Expenses	320-323	930.1	DIR-D	99,478	0	0	99,478
Miscellaneous General Expenses	320-323	930.2	PTD	1,509,267	733,583	337,228	438,456
Rents	320-323	931	PTD	481,467	234,019	107,578	139,871
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,331,876	640,964	268,813	422,098
<b>Total Administration and General Expenses</b>				<b>14,016,768</b>	<b>6,241,491</b>	<b>1,723,944</b>	<b>6,051,333</b>
<b>Total Operations and Maintenance</b>				<b>162,616,992</b>	<b>131,608,279</b>	<b>10,359,395</b>	<b>20,649,318</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,522,153	1,225,899	563,545	732,709
Steam Production Plant	336	403	DIR-P	8,789,396	8,789,396	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	835,745	835,745	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	1,321,733	1,321,733	0	0
Transmission Plant	336	403	DIR-T	3,463,283	0	3,463,283	0
Distribution Plant	336	403	DIR-D	6,111,009	0	0	6,111,009
General Plant	336	403	GP	2,585,615	1,293,113	531,933	760,569
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>25,628,934</b>	<b>13,465,887</b>	<b>4,558,761</b>	<b>7,604,287</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	15,041,245	906,203	185,209	13,949,832
Total Arizona			Direct	149,050	149,050	-	-
Total California			Direct	-	-	-	-
Total Colorado			Direct	140,896	123,897	-	16,999
Total Idaho			Direct	4,696,930	1,371,412	620,050	2,705,468
Total Montana			Direct	188,472	152,949	-	35,523
Total Nevada			Direct	1	0	0	0
Total New Mexico			Direct	626	305	139	182
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	2	1	0	1
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	8	4	1	3
Total Wyoming			Direct	696,121	239,466	106,515	350,140
Total Miscellaneous			Direct	90,104	-	-	90,104

**Total Taxes**

21,003,455      2,943,287      911,914      17,148,254

(Total Federal, State and County/Municipal Taxes)

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sales for Resale</b>							
Sales for Resale	310	447	DIR-P	47,355,422	47,355,422	0	0
<b>Total Sales for Resale</b>				<b>47,355,422</b>	<b>47,355,422</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	236,989	0	0	236,989
(451) Miscellaneous Service Revenues	300	451	DIR-D	413,909	0	0	413,909
(453) Sales of Water and Water Power	300	453	DIR-D	1,002	0	0	1,002
(454) Rent from Electric Property	300	454	TD	1,276,373	0	554,902	721,471
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	5,035,950	2,453,606	1,117,834	1,464,510
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	2,601,189	0	2,601,189	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>9,565,413</b>	<b>2,453,606</b>	<b>4,273,925</b>	<b>2,837,882</b>
<b>Total Other Included Items</b>				<b>56,920,835</b>	<b>49,809,027</b>	<b>4,273,925</b>	<b>2,837,882</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>152,328,547</b>	<b>98,208,425</b>	<b>11,556,145</b>	<b>42,563,976</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>33,453,554</b>	<b>16,501,504</b>	<b>8,785,965</b>	<b>8,166,085</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>185,782,100</b>	<b>114,709,929</b>	<b>20,342,110</b>	<b>50,730,061</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$135,052,039		
<b>Total Retail Load (MWH)</b>					3,331,580		pg 301
<b>Distribution Losses</b>					166,579		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					3,498,159		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$38.61</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$38.61</b>		
<b>Contract System Costs</b>					\$135,052,039		
<b>Contract System Load</b>					3,498,159		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$38.61</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	135,267,819	135,267,819	0	0
Transmission	354	560-573	DIR-T	16,405,957	0	16,405,957	0
Distribution	354	580-598	DIR-D	100,312,235	0	0	100,312,235
Customer Account	354	901-905	DIR-D	44,819,490	0	0	44,819,490
Customer Service	354	907-910	DIR-D	4,813,730	0	0	4,813,730
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	90,572,667	44,023,090	20,237,388	26,312,188
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>392,191,898</b>	<b>179,290,909</b>	<b>36,643,345</b>	<b>176,257,643</b>
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**Cash Working Capital Calculation:**

Total Production O&M				125,366,788	125,366,788	0	0
Total Transmission O&M				8,635,451	0	8,635,451	0
Total Distribution O&M				8,118,293	0	0	8,118,293
Total Customer and Sales O&M				6,479,692	0	0	6,479,692
Total Administrative and General O&M				14,016,768	6,241,491	1,723,944	6,051,333
Less Purchased Power and Fuel Costs				(101,389,577)	(101,389,577)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>61,227,415</b>	<b>30,218,702</b>	<b>10,359,395</b>	<b>20,649,318</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>7,653,427</b>	<b>3,777,338</b>	<b>1,294,924</b>	<b>2,581,165</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>7,653,427</b>	<b>3,777,338</b>	<b>1,294,924</b>	<b>2,581,165</b>
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Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
				Total			
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	572,507	278,268	127,920	166,318
Structures and Improvements			PTD	16,547,572	8,042,992	3,697,359	4,807,221
Furniture and Equipment			LABOR	6,114,827	2,795,399	571,322	2,748,106
Transportation Equipment			TD	6,608,820	0	2,873,179	3,735,641
Stores Equipment			PTD	875,088	425,339	195,528	254,221
Tools and Garage Equipment			PTD	3,413,793	1,659,284	762,772	991,738
Laboratory Equipment			PTD	1,883,198	915,333	420,778	547,086
Power Operated Equipment			TD	8,421,586	0	3,661,277	4,760,309
Communication Equipment			PTD	13,805,540	6,710,220	3,084,684	4,010,636
Miscellaneous Equipment			DIR-D	323,246	157,115	72,226	93,906
Mining Plant				16,616,131	16,616,131	0	0
Asset Retirement Costs for General Plant				2,794	1,358	624	812
<b>TOTAL</b>				75,185,101	37,601,439	15,467,668	22,115,994
<b>RATIO (GP)</b>				100%	50.01%	20.57%	29.42%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	299,762,730	299,762,730	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	34,082,179	34,082,179	0	0
Other Production			DIR-P	51,124,553	51,124,553	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				384,969,462	384,969,462	0	0
Transmission Plant			DIR-T	176,970,232	0	176,970,232	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	176,970,232	0	176,970,232	0
<b>Total Distribution Plant</b>			DIR-D	230,092,636	0	0	230,092,636
<b>TOTAL</b>				792,032,330	384,969,462	176,970,232	230,092,636
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	48.61%	22.34%	29.05%

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				792,032,330	384,969,462	176,970,232	230,092,636
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	8,806,485	4,280,416	1,967,705	2,558,365
Intangible Plant - Franchises and Consents			PTD	31,457,778	15,290,138	7,028,867	9,138,772
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				75,185,101	37,601,439	15,467,668	22,115,994
<b>TOTAL</b>				907,481,695	442,141,455	201,434,472	263,905,767
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	48.72%	22.20%	29.08%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	176,970,232	0	176,970,232	0
Total Distribution Plant			DIR-D	230,092,636	0	0	230,092,636
<b>TOTAL</b>				407,062,868	0	176,970,232	230,092,636
<b>RATIO (TD)</b>				100%	0.00%	43.47%	56.53%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	176,970,232	0	176,970,232	0
Total Distribution Plant			DIR-D	230,092,636	0	0	230,092,636
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	4,526,069	0	1,967,705	2,558,365
Intangible Plant - Miscellaneous T and D Only			PTD	16,167,640	0	7,028,867	9,138,772
General Plant Total 389-399(T&D Only)				37,583,662	0	15,467,668	22,115,994
<b>TOTAL</b>				465,340,239	0	201,434,472	263,905,767
<b>RATIO (TDG)</b>				100%	0.00%	43.29%	56.71%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	16,547,572	8,042,992	3,697,359	4,807,221
Furniture and Equipment			LABOR	6,114,827	2,795,399	571,322	2,748,106
Communication Equipment			PTD	13,805,540	6,710,220	3,084,684	4,010,636
Miscellaneous Equipment			DIR-D	323,246	157,115	72,226	93,906
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				36,791,185	17,705,726	7,425,590	11,659,869
<b>RATIO (GPM)</b>				100%	48.12%	20.18%	31.69%

Table 7.4.5A PacifiCorp - Idaho 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	135,267,819	135,267,819	0	0
Transmission			DIR-T	16,405,957	0	16,405,957	0
Distribution			DIR-D	100,312,235	0	0	100,312,235
Customer Account			DIR-D	44,819,490	0	0	44,819,490
Customer Service			DIR-D	4,813,730	0	0	4,813,730
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	90,572,667	44,023,090	20,237,388	26,312,188
Other Labor			0	0	0	0	0
<b>TOTAL</b>				392,191,898	179,290,909	36,643,345	176,257,643
<b>RATIO (LABOR)</b>				100%	45.72%	9.34%	44.94%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	50%	21%	29%
GPM	48%	20%	32%
LABOR	46%	9%	45%
PTD	49%	22%	29%
PTDG	49%	22%	29%
TD	0%	43%	57%
TDG	0%	43%	57%



Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: <b>PacifiCorp - Oregon</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				<b>2006</b>				
<b>End of Year/Period of Report</b>								
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	205-207	301	PTD	0	0	0	0	0
Intangible Plant - Franchises and Consents	205-207	302	PTD	33,411,150	14,703,025	6,139,357	12,568,767	
Intangible Plant - Miscellaneous	205-207	303	PTD	168,868,345	74,312,784	31,029,854	63,525,708	
<b>Total Intangible Plant</b>			PTD	202,279,495	89,015,809	37,169,211	76,094,475	
<b>Production Plant:</b>								
Steam Production	205-207	310-316	DIR-P	1,370,660,791	1,370,660,791	0	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	154,556,888	154,556,888	0	0	0
Other Production	205-207	340-346	DIR-P	231,838,599	231,838,599	0	0	0
<b>Total Production Plant</b>				1,757,056,278	1,757,056,278	0	0	0
<b>Transmission Plant:</b>								
Transmission Plant	205-207	350-359	DIR-T	733,671,878	0	733,671,878	0	0
<b>Total Transmission Plant</b>				733,671,878	0	733,671,878	0	0
<b>Distribution Plant:</b>								
Distribution Plant	205-207	360-373	DIR-D	1,502,005,950	0	0	1,502,005,950	
<b>Total Distribution Plant</b>				1,502,005,950	0	0	1,502,005,950	
<b>General Plant:</b>								
		389-399						
Land and Land Rights	205-207	389	PTD	3,963,508	1,744,195	728,302	1,491,012	
Structures and Improvements	205-207	390	PTD	65,610,044	28,872,581	12,055,960	24,681,502	
Furniture and Equipment	205-207	391	LABOR	32,129,036	14,346,586	2,707,418	15,075,032	
Transportation Equipment	205-207	392	TD	27,265,994	0	8,947,753	18,318,241	
Stores Equipment	205-207	393	PTD	3,590,027	1,579,840	659,674	1,350,514	
Tools and Garage Equipment	205-207	394	PTD	18,142,992	7,984,067	3,333,806	6,825,118	
Laboratory Equipment	205-207	395	PTD	13,104,002	5,766,592	2,407,883	4,929,527	
Power Operated Equipment	205-207	396	TD	36,208,796	0	11,882,470	24,326,325	
Communication Equipment	205-207	397	PTD	75,834,323	33,371,912	13,934,689	28,527,721	
Miscellaneous Equipment	205-207	398	PTD	1,609,819	708,422	295,807	605,589	
Mining Plant			DIR-P	68,886,093	68,886,093	0	0	
Asset Retirement Costs for General Plant	205-207	399.1	PTD	11,584	5,098	2,129	4,358	
<b>Total General Plant</b>				346,356,217	163,265,386	56,955,892	126,134,939	
<b>Total Electric Plant In-Service</b>				4,541,369,817	2,009,337,473	827,796,981	1,704,235,363	

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	684,247,936	684,247,936	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	67,608,598	67,608,598	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	22,234,534	22,234,534	0	0
Transmission Plant	219	108	DIR-T	356,624,876	0	356,624,876	0
Distribution Plant	219	108	DIR-D	516,644,422	0	0	516,644,422
General Plant	219	108	GP	134,518,685	63,409,415	22,120,670	48,988,600
Amort. of Intangible			PTD	47,572,814	20,935,056	8,741,588	17,896,170
Mining Plant Depr.			DIR-P	54,868,012	54,868,012	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	22,846,890	22,846,890	0	0
Amort of Plant held for fut. Use			DIR-D	0	0	0	0
Capital Lease Common			PTD	8,964,479	3,944,939	1,647,239	3,372,301
Hydro related	200-201	108	DIR-P	33,001	33,001	0	0
Leasehold Improvements	200-201	108	PTD	167,312	73,628	30,744	62,940
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,916,331,558	940,202,008	389,165,116	586,964,433
<b>Total Net Plant</b>				2,625,038,259	1,069,135,465	438,631,864	1,117,270,930
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				45,798,995	19,633,992	5,840,648	20,324,355
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	19,794,473	8,710,824	3,637,269	7,446,380
(Utility Plant) Held For Future Use	200-201	105	PTD	304,054	133,803	55,870	114,380
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	8,824,323	3,883,262	1,621,485	3,319,576
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less 120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	200,402,691	0	0	200,402,691
Acquisition Adjustments	200-201		DIR-P	44,954,841	44,954,841	0	0
<b>Total Other Utility Plant</b>				274,280,381	57,682,730	5,314,624	211,283,027

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	27,605,511	0	0	27,605,511
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	64,101,333	64,101,333	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>91,706,845</b>	<b>64,101,333</b>	<b>0</b>	<b>27,605,511</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	22,437,372	22,437,372	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	35,398,414	15,577,547	6,504,520	13,316,346
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	24,778,732	10,904,214	4,553,135	9,321,383
Derivative Instrument Assets (175)	110-111	175	DIR-P	104,059,959	104,059,959	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(64,101,333)	(64,101,333)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	1,223,977	1,223,977	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>123,797,120</b>	<b>90,101,736</b>	<b>11,057,656</b>	<b>22,637,729</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	6,976,482	3,086,757	1,271,667	2,618,057
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	1,942,212	1,942,212	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	417,599,564	153,312,457	21,031,073	243,256,033
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	1,017,048	0	0	1,017,048
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	9,969	4,411	1,817	3,741
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	14,948,120	5,006,572	6,352,735	3,588,814
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	7,473,877	3,306,831	1,362,332	2,804,715
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	224,827,838	0	0	224,827,838
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>674,795,109</b>	<b>166,659,240</b>	<b>30,019,624</b>	<b>478,116,245</b>
<b>Total Assets and Other Debits</b>				<b>1,210,378,451</b>	<b>398,179,031</b>	<b>52,232,553</b>	<b>759,966,868</b>

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	137,660,109	137,660,109	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>137,660,109</b>	<b>137,660,109</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	167,223,181	167,223,181	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(137,660,109)	(137,660,109)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	323,706	323,706	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>29,886,778</b>	<b>29,886,778</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	2,822,381	0	0	2,822,381
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	17,494,434	10,976,422	1,883,171	4,634,841
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	30,369,413	18,389,823	1,834,218	10,145,372
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	16,502	7,301	3,008	6,193
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	82,333	0	0	82,333
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	550,098,315	0	0	550,098,315
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	117,261,150	0	0	117,261,150
<b>TOTAL DEFERRED CREDITS</b>				<b>718,144,528</b>	<b>29,373,545</b>	<b>3,720,397</b>	<b>685,050,585</b>
<b>Total Liabilities and Other Credits</b>				<b>885,691,415</b>	<b>196,920,432</b>	<b>3,720,397</b>	<b>685,050,585</b>
<b>Total Rate Base</b>				<b>2,949,725,296</b>	<b>1,270,394,063</b>	<b>487,144,020</b>	<b>1,192,187,212</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$4,086,372,000</b>			
Interest for Year	257			<b>245,313,780</b>			
<b>Rate of Return</b>				<b>6.00%</b>			

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	132,357,979	132,357,979	0	0
Steam - Operation	320-323	500-509	DIR-P	26,938,753	26,938,753	0	0
Steam - Maintenance	320-323	510-514	DIR-P	46,172,330	46,172,330	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	8,093,786	8,093,786	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	1,715,678	1,715,678	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	35,387,971	35,387,971	0	0
Other Power - Operations	320-323	546-550	DIR-P	8,563,921	8,563,921	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	925,851	925,851	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	202,320,278	202,320,278	0	0
System Control and Load Dispatching	320-323	556	DIR-P	710,508	710,508	0	0
Other Expenses	320-323	557	DIR-P	15,610,548	15,610,548	0	0
REP Benefit Addition to Purchased Power			DIR-P	73,971,593	73,971,593	0	0
Oregon Public Benefits Charge			DIR-C	25,684,282	17,978,997	0	7,705,285
<b><u>Total Production Expense</u></b>				<b>578,453,478</b>	<b>570,748,193</b>	<b>0</b>	<b>7,705,285</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	26,914,097	0	26,914,097	0
Total Operations less Wheeling	320-323	560-567	DIR-T	5,503,217	0	5,503,217	0
Total Maintenance	320-323	568-573	DIR-T	6,742,557	0	6,742,557	0
<b><u>Total Transmission Expense</u></b>				<b>39,159,870</b>	<b>0</b>	<b>39,159,870</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	27,334,062	0	0	27,334,062
Total Maintenance	320-323	590-598	DIR-D	41,755,072	0	0	41,755,072
<b><u>Total Distribution Expense</u></b>				<b>69,089,133</b>	<b>0</b>	<b>0</b>	<b>69,089,133</b>

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	35,236,619	0	0	35,236,619
Total Customer Service and Information	320-323	907-910	DIR-D	17,228,653	0	0	17,228,653
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>52,465,272</b>	<b>0</b>	<b>0</b>	<b>52,465,272</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	42,684,692	19,060,005	3,596,912	20,027,775
Office Supplies & Expenses	320-323	921	LABOR	3,002,072	1,340,516	252,976	1,408,580
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(6,983,356)	(3,073,120)	(1,283,204)	(2,627,033)
Outside Services Employed	320-323	923	PTD	5,512,499	2,425,849	1,012,931	2,073,718
Property Insurance	320-323	924	PTDG	6,985,243	3,090,634	1,273,264	2,621,345
Injuries and Damages	320-323	925	LABOR	3,002,225	1,340,584	252,989	1,408,652
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	2,518,817	0	0	2,518,817
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(2,858,244)	(1,264,636)	(520,998)	(1,072,611)
General Advertising Expenses	320-323	930.1	DIR-D	505,749	0	0	505,749
Miscellaneous General Expenses	320-323	930.2	PTD	7,673,197	3,376,693	1,409,963	2,886,540
Rents	320-323	931	PTD	2,447,807	1,077,190	449,789	920,828
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	6,771,331	2,987,846	1,120,696	2,662,789
<b>Total Administration and General Expenses</b>				<b>71,262,031</b>	<b>30,361,563</b>	<b>7,565,317</b>	<b>33,335,151</b>
<b>Total Operations and Maintenance</b>				<b>810,429,785</b>	<b>601,109,756</b>	<b>46,725,188</b>	<b>162,594,841</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	13,241,039	5,826,897	2,433,064	4,981,078
Steam Production Plant	336	403	DIR-P	39,857,977	39,857,977	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	3,789,921	3,789,921	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	5,993,768	5,993,768	0	0
Transmission Plant	336	403	DIR-T	15,705,226	0	15,705,226	0
Distribution Plant	336	403	DIR-D	42,167,063	0	0	42,167,063
General Plant	336	403	GP	13,151,177	6,199,201	2,162,620	4,789,355
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>133,906,171</b>	<b>61,667,764</b>	<b>20,300,911</b>	<b>51,937,496</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	64,675,441	4,500,153	849,247	59,326,041
Total Arizona			Direct	675,910	542,690	-	133,220
Total California			Direct	-	-	-	-
Total Colorado			Direct	632,319	561,845	-	70,474
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	854,678	693,588	-	161,090
Total Nevada			Direct	3	1	0	1
Total New Mexico			Direct	2,840	1,257	518	1,066
Total Oregon			Direct	51,165,180	8,715,994	3,353,731	39,095,454
Total Texas			Direct	10	4	1	5
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	32	14	3	15
Total Wyoming			Direct	3,275,375	990,763	397,293	1,887,319
Total Miscellaneous			Direct	373,548	-	-	373,548

**Total Taxes**

121,655,335 16,006,309 4,600,793 101,048,234

(Total Federal, State and County/Municipal Taxes)

0

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b><u>Total Disposition of Plant</u></b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sales for Resale</b>							
Sales for Resale	310	447	DIR-P	214,746,418	214,746,418	0	0
<b><u>Total Sales for Resale</u></b>				<b>214,746,418</b>	<b>214,746,418</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	2,289,898	0	0	2,289,898
(451) Miscellaneous Service Revenues	300	451	DIR-D	1,715,959	0	0	1,715,959
(453) Sales of Water and Water Power	300	453	DIR-D	4,155	0	0	4,155
(454) Rent from Electric Property	300	454	TD	5,291,507	0	1,736,489	3,555,018
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	20,877,718	9,237,385	3,805,573	7,834,761
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	11,795,820	0	11,795,820	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b><u>Total Other Revenues</u></b>				<b>41,975,058</b>	<b>9,237,385</b>	<b>17,337,882</b>	<b>15,399,791</b>
<b><u>Total Other Included Items</u></b>				<b>256,721,476</b>	<b>223,983,803</b>	<b>17,337,882</b>	<b>15,399,791</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b><u>Total Operating Expenses</u></b>				<b>809,269,816</b>	<b>454,800,026</b>	<b>54,289,009</b>	<b>300,180,780</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b><u>Return on Rate Base</u></b>				<b>177,078,411</b>	<b>76,264,513</b>	<b>29,244,313</b>	<b>71,569,586</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b><u>Total Cost</u></b>				<b>986,348,227</b>	<b>531,064,539</b>	<b>83,533,322</b>	<b>371,750,366</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$614,597,861		
<b>Total Retail Load (MWH)</b>					13,912,000		<b>pg 301</b>
<b>Distribution Losses</b>					695,600		<b>5% of Total Load</b>
<b>Total Retail Load plus Distribution Losses</b>					14,607,600		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$42.07</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$42.07</b>		
<b>Contract System Costs</b>					\$614,597,861		
<b>Contract System Load</b>					14,607,600		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$42.07</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	135,267,819	135,267,819	0	0
Transmission	354	560-573	DIR-T	16,405,957	0	16,405,957	0
Distribution	354	580-598	DIR-D	100,312,235	0	0	100,312,235
Customer Account	354	901-905	DIR-D	44,819,490	0	0	44,819,490
Customer Service	354	907-910	DIR-D	4,813,730	0	0	4,813,730
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	90,572,667	39,857,719	16,642,886	34,072,062
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>392,191,898</b>	<b>175,125,538</b>	<b>33,048,843</b>	<b>184,017,517</b>
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**Cash Working Capital Calculation:**

Total Production O&M				578,453,478	570,748,193	0	7,705,285
Total Transmission O&M				39,159,870	0	39,159,870	0
Total Distribution O&M				69,089,133	0	0	69,089,133
Total Customer and Sales O&M				52,465,272	0	0	52,465,272
Total Administrative and General O&M				71,262,031	30,361,563	7,565,317	33,335,151
Less Purchased Power and Fuel Costs				(444,037,821)	(444,037,821)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>366,391,964</b>	<b>157,071,935</b>	<b>46,725,188</b>	<b>162,594,841</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>45,798,995</b>	<b>19,633,992</b>	<b>5,840,648</b>	<b>20,324,355</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>45,798,995</b>	<b>19,633,992</b>	<b>5,840,648</b>	<b>20,324,355</b>
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Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	3,963,508	1,744,195	728,302	1,491,012
Structures and Improvements			PTD	65,610,044	28,872,581	12,055,960	24,681,502
Furniture and Equipment			LABOR	32,129,036	14,346,586	2,707,418	15,075,032
Transportation Equipment			TD	27,265,994	0	8,947,753	18,318,241
Stores Equipment			PTD	3,590,027	1,579,840	659,674	1,350,514
Tools and Garage Equipment			PTD	18,142,992	7,984,067	3,333,806	6,825,118
Laboratory Equipment			PTD	13,104,002	5,766,592	2,407,883	4,929,527
Power Operated Equipment			TD	36,208,796	0	11,882,470	24,326,325
Communication Equipment			PTD	75,834,323	33,371,912	13,934,689	28,527,721
Miscellaneous Equipment			DIR-D	1,609,819	708,422	295,807	605,589
Mining Plant				68,886,093	68,886,093	0	0
Asset Retirement Costs for General Plant				11,584	5,098	2,129	4,358
<b>TOTAL</b>				346,356,217	163,265,386	56,955,892	126,134,939
<b>RATIO (GP)</b>				100%	47.14%	16.44%	36.42%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	1,370,660,791	1,370,660,791	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	154,556,888	154,556,888	0	0
Other Production			DIR-P	231,838,599	231,838,599	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,757,056,278	1,757,056,278	0	0
Transmission Plant			DIR-T	733,671,878	0	733,671,878	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	733,671,878	0	733,671,878	0
<b>Total Distribution Plant</b>			DIR-D	1,502,005,950	0	0	1,502,005,950
<b>TOTAL</b>				3,992,734,105	1,757,056,278	733,671,878	1,502,005,950
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	44.01%	18.38%	37.62%

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,992,734,105	1,757,056,278	733,671,878	1,502,005,950
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	33,411,150	14,703,025	6,139,357	12,568,767
Intangible Plant - Franchises and Consents			PTD	168,868,345	74,312,784	31,029,854	63,525,708
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				346,356,217	163,265,386	56,955,892	126,134,939
<b>TOTAL</b>				4,541,369,817	2,009,337,473	827,796,981	1,704,235,363
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	44.25%	18.23%	37.53%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	733,671,878	0	733,671,878	0
Total Distribution Plant			DIR-D	1,502,005,950	0	0	1,502,005,950
<b>TOTAL</b>				2,235,677,827	0	733,671,878	1,502,005,950
<b>RATIO (TD)</b>				100%	0.00%	32.82%	67.18%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	733,671,878	0	733,671,878	0
Total Distribution Plant			DIR-D	1,502,005,950	0	0	1,502,005,950
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	18,708,125	0	6,139,357	12,568,767
Intangible Plant - Miscellaneous T and D Only			PTD	94,555,561	0	31,029,854	63,525,708
General Plant Total 389-399(T&D Only)				183,090,831	0	56,955,892	126,134,939
<b>TOTAL</b>				2,532,032,344	0	827,796,981	1,704,235,363
<b>RATIO (TDG)</b>				100%	0.00%	32.69%	67.31%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	65,610,044	28,872,581	12,055,960	24,681,502
Furniture and Equipment			LABOR	32,129,036	14,346,586	2,707,418	15,075,032
Communication Equipment			PTD	75,834,323	33,371,912	13,934,689	28,527,721
Miscellaneous Equipment			DIR-D	1,609,819	708,422	295,807	605,589
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				175,183,222	77,299,502	28,993,875	68,889,845
<b>RATIO (GPM)</b>				100%	44.12%	16.55%	39.32%

Table 7.4.5B PacifiCorp - Oregon 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	135,267,819	135,267,819	0	0
Transmission			DIR-T	16,405,957	0	16,405,957	0
Distribution			DIR-D	100,312,235	0	0	100,312,235
Customer Account			DIR-D	44,819,490	0	0	44,819,490
Customer Service			DIR-D	4,813,730	0	0	4,813,730
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	90,572,667	39,857,719	16,642,886	34,072,062
Other Labor			0	0	0	0	0
<b>TOTAL</b>				392,191,898	175,125,538	33,048,843	184,017,517
<b>RATIO (LABOR)</b>				100%	44.65%	8.43%	46.92%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios  
 10% to Production, Remainder According to T/D Ratio  
 Direct to Distribution  
 Direct to Production  
 Direct to Transmission  
 Direct Allocation  
 General Plant  
 Maintenance of General Plant  
 Labor Ratios  
 Production, Transmission, Distribution  
 Production, Transmission, Distribution, General  
 Transmission, Distribution  
 Transmission, Distribution and General Plant  
 When using a functionalization code, you must use these Acronyms. Spelling is crucial, case is irrelevant.

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	47%	16%	36%
GPM	44%	17%	39%
LABOR	45%	8%	47%
PTD	44%	18%	38%
PTDG	44%	18%	38%
TD	0%	33%	67%
TDG	0%	33%	67%

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	Utility: <b>PacifiCorp - Washington</b>		(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
		End of Year/Period of Report	(3) Funct. Method				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	205-207	302	PTD	9,663,550	4,551,390	1,960,955	3,151,205
Intangible Plant - Miscellaneous	205-207	303	PTD	44,398,623	20,911,098	9,009,496	14,478,029
<b>Total Intangible Plant</b>			PTD	54,062,173	25,462,488	10,970,452	17,629,234
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	396,264,568	396,264,568	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	44,701,981	44,701,981	0	0
Other Production	205-207	340-346	DIR-P	67,054,209	67,054,209	0	0
<b>Total Production Plant</b>				508,020,757	508,020,757	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	218,879,519	0	218,879,519	0
<b>Total Transmission Plant</b>				218,879,519	0	218,879,519	0
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	351,733,757	0	0	351,733,757
<b>Total Distribution Plant</b>				351,733,757	0	0	351,733,757
<b>General Plant:</b>							
		389-399			47.0985%		
Land and Land Rights	205-207	389	PTD	1,634,447	769,800	331,667	532,980
Structures and Improvements	205-207	390	PTD	23,078,606	10,869,684	4,683,177	7,525,745
Furniture and Equipment	205-207	391	LABOR	8,591,257	3,897,607	761,996	3,931,654
Transportation Equipment	205-207	392	TD	6,985,172	0	2,679,417	4,305,754
Stores Equipment	205-207	393	PTD	876,073	412,618	177,775	285,680
Tools and Garage Equipment	205-207	394	PTD	4,860,214	2,289,089	986,249	1,584,876
Laboratory Equipment	205-207	395	PTD	2,968,499	1,398,119	602,376	968,003
Power Operated Equipment	205-207	396	TD	9,399,616	0	3,605,565	5,794,051
Communication Equipment	205-207	397	PTD	19,878,669	9,362,561	4,033,837	6,482,272
Miscellaneous Equipment	205-207	398	PTD	451,515	212,657	91,623	147,235
Mining Plant			DIR-P	20,551,087	20,551,087	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	3,456	1,628	701	1,127
<b>Total General Plant</b>				99,278,609	49,764,849	17,954,383	31,559,377
<b>Total Electric Plant In-Service</b>				1,231,974,816	583,248,095	247,804,354	400,922,368

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	197,903,645	197,903,645	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219		DIR-P	19,554,298	19,554,298	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	6,430,849	6,430,849	0	0
Transmission Plant	219	108	DIR-T	85,225,274	0	85,225,274	0
Distribution Plant	219	108	DIR-D	149,377,529	0	0	149,377,529
General Plant	219	108	GP	38,100,167	19,098,264	6,890,356	12,111,547
Amort. of Intangible			PTD	12,482,210	5,878,937	2,532,926	4,070,347
Mining Plant Depr.			DIR-P	16,369,012	16,369,012	0	0
Amort Elec Plt. Acq. Adjust			DIR-P	6,607,960	6,607,960	0	0
Amort of Plant held for fut. Use			DIR-D	0	0	0	0
Capital Lease Common			PTD	1,534,583	722,766	311,402	500,415
Hydro related	200-201	108	DIR-P	9,581	9,581	0	0
Leasehold Improvements	200-201	108	PTD	49,915	23,509	10,129	16,277
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				533,645,023	272,598,821	94,970,087	166,076,115
<b>Total Net Plant</b>				698,329,793	310,649,273	152,834,267	234,846,253
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			Formula	10,997,044	4,985,961	1,690,578	4,320,505
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	3,168,821	1,492,468	643,026	1,033,327
(Utility Plant) Held For Future Use	200-201	105	PTD	88,043	41,467	17,866	28,710
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	2,632,599	1,239,915	534,214	858,469
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less 120.5					
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	59,787,005	0	0	59,787,005
Acquisition Adjustments	200-201		DIR-P	13,002,198	13,002,198	0	0
<b>Total Other Utility Plant</b>				78,678,665	15,776,048	1,195,107	61,707,511

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	7,418,010	0	0	7,418,010
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	19,123,629	19,123,629	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				<b>26,541,639</b>	<b>19,123,629</b>	<b>0</b>	<b>7,418,010</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	6,693,839	6,693,839	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	10,560,563	4,973,870	2,142,980	3,443,713
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
Prepayments (165)	110-111	165	PTD	6,658,412	3,136,014	1,351,144	2,171,254
Derivative Instrument Assets (175)	110-111	175	DIR-P	31,044,660	31,044,660	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(19,123,629)	(19,123,629)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	365,154	365,154	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total Current and Accrued Assets</b>				<b>36,198,998</b>	<b>27,089,907</b>	<b>3,494,124</b>	<b>5,614,967</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,874,684	887,523	377,081	610,080
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	564,323	564,323	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	107,097,777	41,256,150	5,188,435	60,653,191
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	303,420	0	0	303,420
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	2,974	1,408	598	968
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	4,526,637	1,742,851	1,875,151	908,635
Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	2,008,341	950,800	403,966	653,576
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	56,724,886	0	0	56,724,886
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deferred Debits</b>				<b>173,103,043</b>	<b>45,403,055</b>	<b>7,845,232</b>	<b>119,854,756</b>
<b>Total Assets and Other Debits</b>				<b>325,519,389</b>	<b>112,378,600</b>	<b>14,225,041</b>	<b>198,915,749</b>

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	41,068,738	41,068,738	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL OTHER NONCURRENT LIABILITIES</b>				<b>41,068,738</b>	<b>41,068,738</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	49,888,418	49,888,418	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(41,068,738)	(41,068,738)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	96,573	96,573	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113		DIR-P	0	0	0	0
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>				<b>8,916,252</b>	<b>8,916,252</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	842,013	0	0	842,013
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	112-116	See Tab	DIRECT	5,018,831	3,174,598	542,986	1,301,248
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	30,149,457	3,758,104	603,381	25,787,972
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	4,434	2,099	892	1,443
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	20,773	0	0	20,773
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	138,791,818	0	0	138,791,818
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	29,585,417	0	0	29,585,417
<b>TOTAL DEFERRED CREDITS</b>				<b>204,412,744</b>	<b>6,934,801</b>	<b>1,147,258</b>	<b>196,330,684</b>
<b>Total Liabilities and Other Credits</b>				<b>254,397,734</b>	<b>56,919,792</b>	<b>1,147,258</b>	<b>196,330,684</b>
<b>Total Rate Base</b>				<b>769,451,449</b>	<b>366,108,082</b>	<b>165,912,049</b>	<b>237,431,318</b>
<i>(Total Net Plant + Debits - Credits)</i>							
<b>Schedule 2: Long Term Debt</b>							
Long Term Debt	257			<b>\$4,086,372,000</b>			
Interest for Year	257			<b>245,313,780</b>			
<b>Rate of Return</b>				<b>6.00%</b>			



Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	39,486,931	39,486,931	0	0
Steam - Operation	320-323	500-509	DIR-P	7,791,441	7,791,441	0	0
Steam - Maintenance	320-323	510-514	DIR-P	13,354,330	13,354,330	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	2,340,949	2,340,949	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	496,222	496,222	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	10,557,447	10,557,447	0	0
Other Power - Operations	320-323	546-550	DIR-P	2,476,926	2,476,926	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	267,782	267,782	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	58,516,684	58,516,684	0	0
System Control and Load Dispatching	320-323	556	DIR-P	205,499	205,499	0	0
Other Expenses	320-323	557	DIR-P	4,515,007	4,515,007	0	0
REP Benefit Addition to Purchased Power			DIR-P	21,394,654	21,394,654	0	0
Oregon Public Benefits Charge			DIR-C	0	0	0	0
<b><u>Total Production Expense</u></b>				<b>161,403,872</b>	<b>161,403,872</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	7,784,310	0	7,784,310	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,591,684	0	1,591,684	0
Total Maintenance	320-323	568-573	DIR-T	1,950,136	0	1,950,136	0
<b><u>Total Transmission Expense</u></b>				<b>11,326,130</b>	<b>0</b>	<b>11,326,130</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	6,031,014	0	0	6,031,014
Total Maintenance	320-323	590-598	DIR-D	8,000,014	0	0	8,000,014
<b><u>Total Distribution Expense</u></b>				<b>14,031,027</b>	<b>0</b>	<b>0</b>	<b>14,031,027</b>

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	8,024,583	0	0	8,024,583
Total Customer Service and Information	320-323	907-910	DIR-D	3,923,553	0	0	3,923,553
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>11,948,136</b>	<b>0</b>	<b>0</b>	<b>11,948,136</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	11,514,178	5,223,652	1,021,243	5,269,283
Office Supplies & Expenses	320-323	921	LABOR	809,808	367,386	71,825	370,596
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(1,883,758)	(887,222)	(382,257)	(614,278)
Outside Services Employed	320-323	923	PTD	1,486,994	700,352	301,745	484,897
Property Insurance	320-323	924	PTDG	1,884,266	892,059	379,009	613,198
Injuries and Damages	320-323	925	LABOR	809,849	367,405	71,829	370,615
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	679,450	0	0	679,450
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(771,010)	(365,016)	(155,084)	(250,910)
General Advertising Expenses	320-323	930.1	DIR-D	136,426	0	0	136,426
Miscellaneous General Expenses	320-323	930.2	PTD	2,069,842	974,865	420,018	674,959
Rents	320-323	931	PTD	660,295	310,989	133,989	215,317
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,826,564	855,060	336,180	635,324
<b>Total Administration and General Expenses</b>				<b>19,222,904</b>	<b>8,439,532</b>	<b>2,198,497</b>	<b>8,584,875</b>
<b>Total Operations and Maintenance</b>				<b>217,932,069</b>	<b>169,843,404</b>	<b>13,524,627</b>	<b>34,564,038</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	3,531,865	1,663,456	716,696	1,151,712
Steam Production Plant	336	403	DIR-P	11,528,042	11,528,042	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	1,096,151	1,096,151	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	1,733,566	1,733,566	0	0
Transmission Plant	336	403	DIR-T	4,542,391	0	4,542,391	0
Distribution Plant	336	403	DIR-D	10,171,015	0	0	10,171,015
General Plant	336	403	GP	3,684,959	1,847,140	666,419	1,171,401
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>36,287,989</b>	<b>17,868,354</b>	<b>5,925,506</b>	<b>12,494,128</b>

**Schedule 3A Items: Taxes (Including Income Taxes)**

**Taxes Accrued, Prepaid, and Charged During Year**

Total Federal			Direct	16,547,048	1,233,328	241,120	15,072,600
Total Arizona			Direct	195,492	156,961	-	38,531
Total California			Direct	-	-	-	-
Total Colorado			Direct	183,526	162,501	-	21,025
Total Idaho			Direct	-	-	-	-
Total Montana			Direct	247,197	200,605	-	46,592
Total Nevada			Direct	1	0	0	0
Total New Mexico			Direct	821	389	165	267
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	3	1	0	1
Total Utah			Direct	-	-	-	-
Total Washington			Direct	12,581,250	1,611,233	676,515	10,293,502
Total Washington DC			Direct	10	4	1	4
Total Wyoming			Direct	925,944	305,640	126,680	493,624
Total Miscellaneous			Direct	111,442	-	-	111,442

**Total Taxes** 30,792,734 3,670,663 1,044,482 26,077,590

(Total Federal, State and County/Municipal Taxes)

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disp. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	112	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sales for Resale</b>							
Sales for Resale	310	447	DIR-P	62,110,672	62,110,672	0	0
<b>Total Sales for Resale</b>				<b>62,110,672</b>	<b>62,110,672</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	447,980	0	0	447,980
(451) Miscellaneous Service Revenues	300	451	DIR-D	511,929	0	0	511,929
(453) Sales of Water and Water Power	300	453	DIR-D	1,240	0	0	1,240
(454) Rent from Electric Property	300	454	TD	1,578,638	0	605,544	973,094
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	6,228,540	2,948,749	1,252,834	2,026,958
(456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	3,411,681	0	3,411,681	0
(457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>12,180,009</b>	<b>2,948,749</b>	<b>5,270,059</b>	<b>3,961,201</b>
<b>Total Other Included Items</b>				<b>74,290,681</b>	<b>65,059,421</b>	<b>5,270,059</b>	<b>3,961,201</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>210,722,111</b>	<b>126,323,000</b>	<b>15,224,556</b>	<b>69,174,555</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>46,191,840</b>	<b>21,978,263</b>	<b>9,960,060</b>	<b>14,253,517</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>256,913,952</b>	<b>148,301,263</b>	<b>25,184,616</b>	<b>83,428,072</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$173,485,879		
<b>Total Retail Load (MWH)</b>					4,166,057		<b>pg 301 5% of Total Load</b>
<b>Distribution Losses</b>					208,303		
<b>Total Retail Load plus Distribution Losses</b>					4,374,360		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$39.66</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$39.66</b>		
<b>Contract System Costs</b>					\$173,485,879		
<b>Contract System Load</b>					4,374,360		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$39.66</b>		

**Remainder are Necessary Calculations.**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	135,267,819	135,267,819	0	0
Transmission	354	560-573	DIR-T	16,405,957	0	16,405,957	0
Distribution	354	580-598	DIR-D	100,312,235	0	0	100,312,235
Customer Account	354	901-905	DIR-D	44,819,490	0	0	44,819,490
Customer Service	354	907-910	DIR-D	4,813,730	0	0	4,813,730
Sales Expense	354	911-916	DIR-D	0	0	0	0
Admin. & General	320	920-932	PTD	90,572,667	42,658,393	18,379,266	29,535,008
Other Labor	354	Acct. No.	0	0	0	0	0

<b>Total Labor</b>				<b>392,191,898</b>	<b>177,926,212</b>	<b>34,785,223</b>	<b>179,480,463</b>
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**Cash Working Capital Calculation:**

Total Production O&M				161,403,872	161,403,872	0	0
Total Transmission O&M				11,326,130	0	11,326,130	0
Total Distribution O&M				14,031,027	0	0	14,031,027
Total Customer and Sales O&M				11,948,136	0	0	11,948,136
Total Administrative and General O&M				19,222,904	8,439,532	2,198,497	8,584,875
Less Purchased Power and Fuel Costs				(129,955,716)	(129,955,716)	0	0

<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>87,976,353</b>	<b>39,887,688</b>	<b>13,524,627</b>	<b>34,564,038</b>
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<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>10,997,044</b>	<b>4,985,961</b>	<b>1,690,578</b>	<b>4,320,505</b>
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<b>Allowable Functionalized Cash Working Capital</b>				<b>10,997,044</b>	<b>4,985,961</b>	<b>1,690,578</b>	<b>4,320,505</b>
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Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Functionalization Ratio Schedules</b>							
				Total			
<b>GP Production</b>			Ratio Used	Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	1,634,447	769,800	331,667	532,980
Structures and Improvements			PTD	23,078,606	10,869,684	4,683,177	7,525,745
Furniture and Equipment			LABOR	8,591,257	3,897,607	761,996	3,931,654
Transportation Equipment			TD	6,985,172	0	2,679,417	4,305,754
Stores Equipment			PTD	876,073	412,618	177,775	285,680
Tools and Garage Equipment			PTD	4,860,214	2,289,089	986,249	1,584,876
Laboratory Equipment			PTD	2,968,499	1,398,119	602,376	968,003
Power Operated Equipment			TD	9,399,616	0	3,605,565	5,794,051
Communication Equipment			PTD	19,878,669	9,362,561	4,033,837	6,482,272
Miscellaneous Equipment			DIR-D	451,515	212,657	91,623	147,235
Mining Plant				20,551,087	20,551,087	0	0
Asset Retirement Costs for General Plant				3,456	1,628	701	1,127
<b>TOTAL</b>				99,278,609	49,764,849	17,954,383	31,559,377
<b>RATIO (GP)</b>				100%	50.13%	18.08%	31.79%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	396,264,568	396,264,568	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	44,701,981	44,701,981	0	0
Other Production			DIR-P	67,054,209	67,054,209	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				508,020,757	508,020,757	0	0
Transmission Plant			DIR-T	218,879,519	0	218,879,519	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	218,879,519	0	218,879,519	0
<b>Total Distribution Plant</b>			DIR-D	351,733,757	0	0	351,733,757
<b>TOTAL</b>				1,078,634,033	508,020,757	218,879,519	351,733,757
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	47.10%	20.29%	32.61%

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				1,078,634,033	508,020,757	218,879,519	351,733,757
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	9,663,550	4,551,390	1,960,955	3,151,205
Intangible Plant - Franchises and Consents			PTD	44,398,623	20,911,098	9,009,496	14,478,029
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				99,278,609	49,764,849	17,954,383	31,559,377
<b>TOTAL</b>				1,231,974,816	583,248,095	247,804,354	400,922,368
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	47.34%	20.11%	32.54%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	218,879,519	0	218,879,519	0
Total Distribution Plant			DIR-D	351,733,757	0	0	351,733,757
<b>TOTAL</b>				570,613,276	0	218,879,519	351,733,757
<b>RATIO (TD)</b>				100%	0.00%	38.36%	61.64%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	218,879,519	0	218,879,519	0
Total Distribution Plant			DIR-D	351,733,757	0	0	351,733,757
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	5,112,160	0	1,960,955	3,151,205
Intangible Plant - Miscellaneous T and D Only			PTD	23,487,525	0	9,009,496	14,478,029
General Plant Total 389-399(T&D Only)				49,513,761	0	17,954,383	31,559,377
<b>TOTAL</b>				648,726,722	0	247,804,354	400,922,368
<b>RATIO (TDG)</b>				100%	0.00%	38.20%	61.80%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	23,078,606	10,869,684	4,683,177	7,525,745
Furniture and Equipment			LABOR	8,591,257	3,897,607	761,996	3,931,654
Communication Equipment			PTD	19,878,669	9,362,561	4,033,837	6,482,272
Miscellaneous Equipment			DIR-D	451,515	212,657	91,623	147,235
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
<b>TOTAL</b>				52,000,046	24,342,508	9,570,633	18,086,906
<b>RATIO (GPM)</b>				100%	46.81%	18.41%	34.78%

Table 7.4.5C PacifiCorp - Washington 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	135,267,819	135,267,819	0	0
Transmission			DIR-T	16,405,957	0	16,405,957	0
Distribution			DIR-D	100,312,235	0	0	100,312,235
Customer Account			DIR-D	44,819,490	0	0	44,819,490
Customer Service			DIR-D	4,813,730	0	0	4,813,730
Sales Expense			DIR-D	0	0	0	0
Admin. & General			DIR-D	90,572,667	42,658,393	18,379,266	29,535,008
Other Labor			0	0	0	0	0
<b>TOTAL</b>				392,191,898	177,926,212	34,785,223	179,480,463
<b>RATIO (LABOR)</b>				100%	45.37%	8.87%	45.76%

**Functionalization Ratios / Data Table**

10% to Production, Remainder According to Labor Ratios
10% to Production, Remainder According to T/D Ratio
Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	50%	18%	32%
GPM	47%	18%	35%
LABOR	45%	9%	46%
PTD	47%	20%	33%
PTDG	47%	20%	33%
TD	0%	38%	62%
TDG	0%	38%	62%



Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: <b>Portland General Electric</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	2002			
				(4) Total				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0	0
Intangible Plant - Franchises and Consents	204-207	302	PTD	987,545	406,314	105,360	475,871	
Intangible Plant - Miscellaneous	204-207	303	PTD	113,244,551	46,593,156	12,081,898	54,569,497	
<b>Total Intangible Plant</b>				114,232,096	46,999,470	12,187,258	55,045,369	
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	775,496,547	775,496,547	0	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	214,456,263	214,456,263	0	0	0
Other Production	204-207	340-346	DIR-P	356,573,309	356,573,309	0	0	0
<b>Total Production Plant</b>				1,346,526,119	1,346,526,119	0	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	349,162,680	0	349,162,680	0	0
<b>Total Transmission Plant</b>				349,162,680	0	349,162,680	0	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	1,577,039,635	0	0	1,577,039,635	
<b>Total Distribution Plant</b>				1,577,039,635	0	0	1,577,039,635	
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	8,519,915	3,505,420	908,977	4,105,517	
Structures and Improvements	204-207	390	PTD	54,262,216	22,325,559	5,789,158	26,147,500	
Furniture and Equipment	204-207	391	LABOR	47,183,620	18,412,550	2,239,827	26,531,243	
Transportation Equipment	204-207	392	TD	31,457,450	0	5,702,292	25,755,158	
Stores Equipment	204-207	393	PTD	848,961	349,295	90,574	409,091	
Tools and Garage Equipment	204-207	394	PTD	8,813,474	3,626,202	940,297	4,246,976	
Laboratory Equipment	204-207	395	PTD	8,102,163	3,333,541	864,408	3,904,214	
Power Operated Equipment	204-207	396	TD	32,296,949	0	5,854,468	26,442,481	
Communication Equipment	204-207	397	PTD	46,280,171	19,041,439	4,937,565	22,301,167	
Miscellaneous Equipment	204-207	398	PTD	328,629	135,211	35,061	158,357	
<b>Total General Plant</b>				238,093,548	70,729,216	27,362,626	140,001,705	
<b>Total Electric Plant In-Service</b>				3,625,054,078	1,464,254,805	388,712,564	1,772,086,709	

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other	
<b>LESS:</b>								
<b>Depreciation Reserve</b>								
Steam (Production) Plant	219	108	DIR-P	504,907,950	504,907,950	0	0	
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0	
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	100,307,198	100,307,198	0	0	
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0	
Other (Production) Plant	219	108	DIR-P	170,641,211	170,641,211	0	0	
Transmission Plant	219	108	DIR-T	150,328,631	0	150,328,631	0	
Distribution Plant	219	108	DIR-D	704,304,244	0	0	704,304,244	
General Plant	219	108	GP	91,333,415	27,131,944	10,496,387	53,705,083	
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreci	200-201	108	PTDG	0	0	0	0	
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Otl	200-201	108	PTD	45,540,756	18,737,215	4,858,678	21,944,863	
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0	
<b>Amortization Reserve</b>								
<b>Total Depreciation and Amortization</b>				1,767,363,405	821,725,519	165,683,696	779,954,190	
<b>Total Net Plant</b>				1,857,690,673	642,529,286	223,028,868	992,132,518	
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>								
<b>Assets and Other Debits (Comparative Balance Sheet)</b>								
<b>Cash Working Capital</b>				<b>Formula</b>	44,757,292	15,629,964	9,162,524	19,964,804
<b>UTILITY PLANT</b>								
(Utility Plant) Held For Future Use	200-201	105	PTDG	196,402	79,332	21,060	96,010	
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0	
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0	
Nuclear Fuel		120.2 - 120.4 less 120.5						
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	80,582,029	0	0	80,582,029	
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0	
<b>Total</b>				80,778,431	79,332	21,060	80,678,039	
<b>OTHER PROPERTY AND INVESTMENTS</b>								
Other Investment	110-111	124	DIR-D	22,719,073	0	0	22,719,073	
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0	
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0	
<b>Total</b>				22,719,073	0	0	22,719,073	

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	19,103,484	19,103,484	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	23,042,170	9,480,433	2,458,336	11,103,401
Other Materials and Supplies	110-111	156	PTDG	77,755	31,407	8,338	38,010
Stores Expense Undistributed	110-111	163	PTD	2,064,890	849,575	220,300	995,015
Prepayments (165)	110-111	165	PTD	90,074,544	37,060,125	9,609,923	43,404,495
Derivative Instrument Assets (175)	110-111	175	DIR-P	68,122,111	68,122,111	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	9,472,715	9,472,715	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>211,957,669</b>	<b>144,119,851</b>	<b>12,296,897</b>	<b>55,540,921</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	20,832,908	8,414,960	2,233,901	10,184,047
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	157,717,894	157,717,894	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	388,317,700	181,786,392	0	206,531,308
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	2,282,950	0	0	2,282,950
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D				
Clearing Accounts (184)	110-111	184	DIR-D	(1,529)	0	0	(1,529)
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	6,700,513	2,305,200	2,566,266	1,829,047
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	18,181,632	7,344,040	1,949,606	8,887,986
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	106,044,960	0	0	106,044,960
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>700,077,028</b>	<b>357,568,486</b>	<b>6,749,774</b>	<b>335,758,768</b>
<b>Total Assets and Other Debits</b>				<b>1,060,289,493</b>	<b>517,397,632</b>	<b>28,230,255</b>	<b>514,661,605</b>

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	79,936,089	79,936,089	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>79,936,089</b>	<b>79,936,089</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	296,463	0	0	296,463
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	19,707,473	0	0	19,707,473
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	25,144,144	24,050,800	14,547	1,078,797
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	29,692,038	6,993,067	18,181	22,680,791
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	257,962	104,198	27,661	126,103
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	489,210,161	0	0	489,210,161
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D		0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>Total</b>				<b>564,308,241</b>	<b>31,148,065</b>	<b>60,388</b>	<b>533,099,788</b>
<b>Total Liabilities and Other Credits</b>				<b>644,244,330</b>	<b>111,084,154</b>	<b>60,388</b>	<b>533,099,788</b>
<b>Total Rate Base</b>				<b>2,273,735,836</b>	<b>1,048,842,765</b>	<b>251,198,735</b>	<b>973,694,336</b>

(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$1,019,113,764</b>
Interest for Year	257	<b>62,075,102</b>
<b>Rate of Return</b>		<b>6.09%</b>

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	48,138,860	48,138,860	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	10,641,855	10,641,855	0	0
Steam - Maintenance	320-323	510-514	DIR-P	15,178,704	15,178,704	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	4,943,049	4,943,049	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	476,881	476,881	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	3,691,665	3,691,665	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,432,953	3,432,953	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	83,871,257	83,871,257	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	8,454,473	8,454,473	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	8,428,199	8,428,199	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	965,062,528	965,062,528	0	0
System Control and Load Dispatching	320-323	556	DIR-P	2,867,059	2,867,059	0	0
Other Expenses	320-323	557	DIR-P	7,962,924	7,962,924	0	0
BPA REP Reversal			DIR-P	15,239,610	15,239,610	0	0
Oregon Public Purpose Charge			DIR-C	15,989,160	11,192,412	0	4,796,748
<b>Total Production Expense</b>				<b>1,194,379,177</b>	<b>1,189,582,429</b>	<b>0</b>	<b>4,796,748</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	60,998,978	0	60,998,978	0
Total Operations less Wheeling	320-323	560-567	DIR-T	4,354,438	0	4,354,438	0
Total Maintenance	320-323	568-573	DIR-T	3,070,938	0	3,070,938	0
<b>Total Transmission Expense</b>				<b>68,424,354</b>	<b>0</b>	<b>68,424,354</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	13,024,266	0	0	13,024,266
Total Maintenance	320-323	590-598	DIR-D	30,583,714	0	0	30,583,714
<b>Total Distribution Expense</b>				<b>43,607,980</b>	<b>0</b>	<b>0</b>	<b>43,607,980</b>

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	43,728,901	0	0	43,728,901
Total Customer Service and Information	320-323	907-910	DIR-D	16,060,965	0	0	16,060,965
Total Sales	320-323	911-916	DIR-D	15,879	0	0	15,879
<b>Total Customer and Sales Expenses</b>				<b>59,805,745</b>	<b>0</b>	<b>0</b>	<b>59,805,745</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	24,469,083	9,548,615	1,161,558	13,758,910
Office Supplies & Expenses	320-323	921	LABOR	29,441,525	11,489,020	1,397,602	16,554,903
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(6,594,988)	(2,713,431)	(703,610)	(3,177,947)
Outside Services Employed	320-323	923	PTD	11,308,882	4,652,908	1,206,528	5,449,445
Property Insurance	320-323	924	PTDG	3,905,687	1,577,610	418,805	1,909,272
Injuries and Damages	320-323	925	LABOR	2,107,711	822,496	100,054	1,185,161
Employee Pensions & Benefits	320-323	926	LABOR	9,760,812	3,808,979	463,350	5,488,483
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	5,093,218	0	0	5,093,218
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,950,565)	(787,885)	(209,158)	(953,522)
General Advertising Expenses	320-323	930.1	DIR-D	1,301,084	0	0	1,301,084
Miscellaneous General Expenses	320-323	930.2	PTD	4,946,032	2,034,987	527,685	2,383,360
Rents	320-323	931	PTD	3,335,433	1,372,325	355,853	1,607,255
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,789,810	724,300	157,174	908,335
<b>Total Administration and General Expenses</b>				<b>88,913,724</b>	<b>32,529,926</b>	<b>4,875,841</b>	<b>51,507,957</b>
<b>Total Operations and Maintenance</b>				<b>1,455,130,980</b>	<b>1,222,112,355</b>	<b>73,300,195</b>	<b>159,718,430</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	8,405,748	3,458,447	896,797	4,050,503
Steam Production Plant	336	403	DIR-P	21,826,878	21,826,878	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	11,280,819	11,280,819	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	13,953,009	13,953,009	0	0
Transmission Plant	336	403	DIR-T	12,102,354	0	12,102,354	0
Distribution Plant	336	403	DIR-D	80,303,896	0	0	80,303,896
General Plant	336	403	GP	15,310,290	4,548,149	1,759,517	9,002,624
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>163,182,994</b>	<b>55,067,302</b>	<b>14,758,669</b>	<b>93,357,024</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	16,994,619	5,961,716	725,223	10,307,679
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**STATE**

Montana	262	-		4,827,124	4,120,552	0	706,572
Oregon	262	-		73,585,927	10,619,471	2,744,719	60,221,737
Washington	262	-		110,123	44,482	11,808	53,833
Wyoming	262	-		34,658	0	34,658	0
California	262	-					
Canada	262	-					
Total State	262	See Tab	DIRECT	78,557,832	14,784,505	2,791,185	60,982,142

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

95,552,451	20,746,221	3,516,408	71,289,822
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(Total Federal, State and County/Municipal Taxes)

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	0	0	0	0
Loss from Disposition of Plant	114	411.7	PTDG	60,426	24,408	6,479	29,539
<b>Total Disposition of Plant</b>				<b>60,426</b>	<b>24,408</b>	<b>6,479</b>	<b>29,539</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	393,839,799	393,839,799	0	0
<b>Total Sales for Resale</b>				<b>393,839,799</b>	<b>393,839,799</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	1,047,634	0	0	1,047,634
Miscellaneous Service Revenues	300	451	DIR-D	525,484	0	0	525,484
Sales of Water and Water Power	300	453	DIR-D	(122,902)	0	0	(122,902)
Rent from Electric Property	300	454	TD	6,977,853	0	1,264,875	5,712,978
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	64,530,903	26,065,731	6,919,613	31,545,559
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	5,042,783	0	5,042,783	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>78,001,755</b>	<b>26,065,731</b>	<b>13,227,272</b>	<b>38,708,752</b>
<b>Total Other Included Items</b>				<b>471,901,980</b>	<b>419,929,938</b>	<b>13,233,751</b>	<b>38,738,291</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,241,964,445</b>	<b>877,995,940</b>	<b>78,341,521</b>	<b>285,626,985</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>138,495,219</b>	<b>63,885,921</b>	<b>15,300,733</b>	<b>59,308,565</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,380,459,664</b>	<b>941,881,861</b>	<b>93,642,253</b>	<b>344,935,550</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs				\$1,035,524,114			
Total Retail Load (MWH)				18,771,884			pg 301
Distribution Losses				938,594			5% of Total Load
Total Retail Load plus Distribution Losses				19,710,478			
Average System Cost before NLSL Adjustment				<b>\$52.54</b>			
New Large Single Load(s) (MWH)				22,950			
Cost of Serving New Large Single Load(s)				\$1,205,718			
Average System Cost after NLSL Adjustment				<b>\$52.54</b>			
Contract System Costs				\$1,034,318,396			
Contract System Load				19,687,528			
Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment				<b>\$52.54</b>			
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	29,257,036	29,257,036	0	0
Transmission	354	560-573	DIR-T	2,049,570	0	2,049,570	0
Distribution	354	580-598	DIR-D	23,072,038	0	0	23,072,038
Customer Accounts	354	901-905	DIR-D	18,993,490	0	0	18,993,490
Customer Service and Informational	354	907-910	DIR-D	3,044,604	0	0	3,044,604
Sales	354	911-916	DIR-D	5,029	0	0	5,029
Administrative & General	320	920-932	PTD	26,650,693	10,965,118	2,843,324	12,842,251
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>103,072,460</b>	<b>40,222,154</b>	<b>4,892,894</b>	<b>57,957,412</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				1,194,379,177	1,189,582,429	0	4,796,748
Total Transmission O&M				68,424,354	0	68,424,354	0
Total Distribution O&M				43,607,980	0	0	43,607,980
Total Customer and Sales O&M				59,805,745	0	0	59,805,745
Total Administrative and General O&M				88,913,724	32,529,926	4,875,841	51,507,957
Less Purchased Power and Fuel Costs				(1,097,072,645)	(1,097,072,645)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>358,058,335</b>	<b>125,039,710</b>	<b>73,300,195</b>	<b>159,718,430</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>44,757,292</b>	<b>15,629,964</b>	<b>9,162,524</b>	<b>19,964,804</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>44,757,292</b>	<b>15,629,964</b>	<b>9,162,524</b>	<b>19,964,804</b>

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,519,915	3,505,420	908,977	4,105,517
Structures and Improvements			PTD	54,262,216	22,325,559	5,789,158	26,147,500
Furniture and Equipment			LABOR	47,183,620	18,412,550	2,239,827	26,531,243
Transportation Equipment			TD	31,457,450	0	5,702,292	25,755,158
Stores Equipment			PTD	848,961	349,295	90,574	409,091
Tools and Garage Equipment			PTD	8,813,474	3,626,202	940,297	4,246,976
Laboratory Equipment			PTD	8,102,163	3,333,541	864,408	3,904,214
Power Operated Equipment			TD	32,296,949	0	5,854,468	26,442,481
Communication Equipment			PTD	46,280,171	19,041,439	4,937,565	22,301,167
Miscellaneous Equipment			DIR-D	328,629	135,211	35,061	158,357
<b>TOTAL</b>				238,093,548	70,729,216	27,362,626	140,001,705
<b>RATIO (GP)</b>				100%	30%	11%	59%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	775,496,547	775,496,547	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	214,456,263	214,456,263	0	0
Other Production			DIR-P	356,573,309	356,573,309	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,346,526,119	1,346,526,119	0	0
Transmission Plant			DIR-T	349,162,680	0	349,162,680	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	349,162,680	0	349,162,680	0
<b>Total Distribution Plant</b>			DIR-D	1,577,039,635	0	0	1,577,039,635
<b>TOTAL</b>				3,272,728,434	1,346,526,119	349,162,680	1,577,039,635
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	41%	11%	48%

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,272,728,434	1,346,526,119	349,162,680	1,577,039,635
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	987,545	406,314	105,360	475,871
Intangible Plant - Franchises and Consents			PTD	113,244,551	46,593,156	12,081,898	54,569,497
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				238,093,548	70,729,216	27,362,626	140,001,705
<b>TOTAL</b>				3,625,054,078	1,464,254,805	388,712,564	1,772,086,709
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	40%	11%	49%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	349,162,680	0	349,162,680	0
Total Distribution Plant			DIR-D	1,577,039,635	0	0	1,577,039,635
<b>TOTAL</b>				1,926,202,315	0	349,162,680	1,577,039,635
<b>RATIO (TD)</b>				100%	0%	18%	82%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	349,162,680	0	349,162,680	0
Total Distribution Plant			DIR-D	1,577,039,635	0	0	1,577,039,635
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	581,231	0	105,360	475,871
Intangible Plant - Miscellaneous T and D Only			PTD	66,651,395	0	12,081,898	54,569,497
General Plant Total 389-399(T&D Only)				167,364,332	0	27,362,626	140,001,705
<b>TOTAL</b>				2,160,799,273	0	388,712,564	1,772,086,709
<b>RATIO (TDG)</b>				100%	0%	18%	82%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	54,262,216	22,325,559	5,789,158	26,147,500
Furniture and Equipment			LABOR	47,183,620	18,412,550	2,239,827	26,531,243
Communication Equipment			PTD	46,280,171	19,041,439	4,937,565	22,301,167
Miscellaneous Equipment			DIR-D	328,629	135,211	35,061	158,357
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				148,054,636	59,914,759	13,001,610	75,138,267
<b>RATIO (GPM)</b>				100%	40%	9%	51%

Table 7.5.1 Portland General Electric 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	29,257,036	29,257,036	0	0
Transmission			DIR-T	2,049,570	0	2,049,570	0
Distribution			DIR-D	23,072,038	0	0	23,072,038
Customer Accounts			DIR-D	18,993,490	0	0	18,993,490
Customer Service and Informational			DIR-D	3,044,604	0	0	3,044,604
Sales			DIR-D	5,029	0	0	5,029
Administrative & General			PTD	26,650,693	10,965,118	2,843,324	12,842,251
Other Labor				0	0	0	0
<b>TOTAL</b>				103,072,460	40,222,154	4,892,894	57,957,412
<b>RATIO (LABOR)</b>				100%	39%	5%	56%

**Functionalization Ratios / Data Table**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	30%	11%	59%
GPM	40%	9%	51%
LABOR	39%	5%	56%
PTD	41%	11%	48%
PTDG	40%	11%	49%
TD	0%	18%	82%
TDG	0%	18%	82%

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: <b>Portland General Electric</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				<b>2003</b>				
<b>End of Year/Period of Report</b>								
<b>Total</b>								
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0	0
Intangible Plant - Franchises and Consents	204-207	302	PTD	987,545	396,382	80,764	510,399	
Intangible Plant - Miscellaneous	204-207	303	PTD	114,672,876	46,027,482	9,378,250	59,267,144	
<b>Total Intangible Plant</b>				<b>115,660,421</b>	<b>46,423,863</b>	<b>9,459,014</b>	<b>59,777,544</b>	
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	781,267,479	781,267,479	0	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	218,636,009	218,636,009	0	0	0
Other Production	204-207	340-346	DIR-P	359,896,171	359,896,171	0	0	0
<b>Total Production Plant</b>				<b>1,359,799,659</b>	<b>1,359,799,659</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	277,063,619	0	277,063,619	0	0
<b>Total Transmission Plant</b>				<b>277,063,619</b>	<b>0</b>	<b>277,063,619</b>	<b>0</b>	<b>0</b>
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	1,750,941,813	0	0	1,750,941,813	0
<b>Total Distribution Plant</b>				<b>1,750,941,813</b>	<b>0</b>	<b>0</b>	<b>1,750,941,813</b>	<b>0</b>
<b>General Plant:</b>								
Land and Land Rights	204-207	389	PTD	8,491,578	3,408,356	694,464	4,388,759	0
Structures and Improvements	204-207	390	PTD	54,142,593	21,731,793	4,427,924	27,982,876	0
Furniture and Equipment	204-207	391	LABOR	45,470,750	16,684,583	1,775,009	27,011,158	0
Transportation Equipment	204-207	392	TD	31,863,277	0	4,353,122	27,510,155	0
Stores Equipment	204-207	393	PTD	849,857	341,116	69,504	439,237	0
Tools and Garage Equipment	204-207	394	PTD	8,918,099	3,579,553	729,346	4,609,200	0
Laboratory Equipment	204-207	395	PTD	8,593,278	3,449,176	702,781	4,441,321	0
Power Operated Equipment	204-207	396	TD	32,242,793	0	4,404,971	27,837,822	0
Communication Equipment	204-207	397	PTD	49,916,519	20,035,529	4,082,304	25,798,686	0
Miscellaneous Equipment	204-207	398	PTD	327,978	131,644	26,823	169,511	0
<b>Total General Plant</b>				<b>240,816,722</b>	<b>69,361,750</b>	<b>21,266,246</b>	<b>150,188,726</b>	<b>0</b>
<b>Total Electric Plant In-Service</b>				<b>3,744,282,234</b>	<b>1,475,585,272</b>	<b>307,788,879</b>	<b>1,960,908,083</b>	<b>0</b>

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	500,590,854	500,590,854	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	109,368,206	109,368,206	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	165,336,920	165,336,920	0	0
Transmission Plant	219	108	DIR-T	120,842,117	0	120,842,117	0
Distribution Plant	219	108	DIR-D	820,461,412	0	0	820,461,412
General Plant	219	108	GP	93,695,343	26,986,801	8,274,127	58,434,415
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service Depreci	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization of Otl	200-201	108	PTD	53,516,555	21,480,514	4,376,725	27,659,317
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,863,811,407	823,763,294	133,492,969	906,555,143
<b>Total Net Plant</b>				1,880,470,827	651,821,978	174,295,910	1,054,352,939
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	46,030,211	16,013,553	8,906,844	21,109,813
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	196,402	77,400	16,145	102,857
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	89,583,408	0	0	89,583,408
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				89,779,810	77,400	16,145	89,686,265
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	9,893,456	0	0	9,893,456
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				9,893,456	0	0	9,893,456

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	19,164,756	19,164,756	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	23,536,077	9,446,928	1,924,842	12,164,307
Other Materials and Supplies	110-111	156	PTDG	58,198	22,935	4,784	30,479
Stores Expense Undistributed	110-111	163	PTD	2,126,916	853,703	173,945	1,099,268
Prepayments (165)	110-111	165	PTD	97,129,185	38,985,783	7,943,480	50,199,922
Derivative Instrument Assets (175)	110-111	175	DIR-P	58,603,990	58,603,990	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	7,468,743	7,468,743	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>208,087,865</b>	<b>134,546,838</b>	<b>10,047,052</b>	<b>63,493,976</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	22,232,400	8,761,573	1,827,556	11,643,271
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	81,697,186	81,697,186	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	307,855,721	104,984,100	0	202,871,621
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	3,564,776	0	0	3,564,776
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D				
Clearing Accounts (184)	110-111	184	DIR-D	5,695	0	0	5,695
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	5,805,855	2,001,239	2,882,630	921,986
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	24,683,295	9,727,447	2,029,025	12,926,823
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	120,605,457	0	0	120,605,457
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>566,450,385</b>	<b>207,171,545</b>	<b>6,739,211</b>	<b>352,539,629</b>
<b>Total Assets and Other Debits</b>				<b>920,241,727</b>	<b>357,809,335</b>	<b>25,709,252</b>	<b>536,723,139</b>

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	40,461,466	40,461,466	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	3,544,902	3,544,902	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>44,006,368</b>	<b>44,006,368</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	228,032	0	0	228,032
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	16,462,866	0	0	16,462,866
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	23,968,120	23,053,723	7,884	906,513
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	50,667,354	14,506,045	1,109,745	35,051,564
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	399,955	157,618	32,877	209,459
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	480,741,817	0	0	480,741,817
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>Total</b>				<b>572,468,144</b>	<b>37,717,386</b>	<b>1,150,506</b>	<b>533,600,251</b>

<b>Total Liabilities and Other Credits</b>	<b>616,474,512</b>	<b>81,723,754</b>	<b>1,150,506</b>	<b>533,600,251</b>
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<b>Total Rate Base</b>	<b>2,184,238,042</b>	<b>927,907,559</b>	<b>198,854,655</b>	<b>1,057,475,828</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$985,093,544</b>
Interest for Year	257	<b>73,633,826</b>
Rate of Return		<b>7.47%</b>



Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	53,321,955	53,321,955	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	10,317,495	10,317,495	0	0
Steam - Maintenance	320-323	510-514	DIR-P	16,132,971	16,132,971	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	3,797,110	3,797,110	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	359,312	359,312	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	3,750,645	3,750,645	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	4,049,759	4,049,759	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	62,002,155	62,002,155	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	6,133,975	6,133,975	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	7,765,042	7,765,042	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	943,248,347	943,248,347	0	0
System Control and Load Dispatching	320-323	556	DIR-P	2,776,155	2,776,155	0	0
Other Expenses	320-323	557	DIR-P	8,044,167	8,044,167	0	0
BPA REP Reversal			DIR-P	15,042,817	15,042,817	0	0
Oregon Public Purpose Charge			DIR-C	26,422,764	18,495,935	0	7,926,829
<b>Total Production Expense</b>				<b>1,163,164,669</b>	<b>1,155,237,840</b>	<b>0</b>	<b>7,926,829</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	60,796,146	0	60,796,146	0
Total Operations less Wheeling	320-323	560-567	DIR-T	4,266,788	0	4,266,788	0
Total Maintenance	320-323	568-573	DIR-T	2,543,471	0	2,543,471	0
<b>Total Transmission Expense</b>				<b>67,606,405</b>	<b>0</b>	<b>67,606,405</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	13,309,137	0	0	13,309,137
Total Maintenance	320-323	590-598	DIR-D	32,411,635	0	0	32,411,635
<b>Total Distribution Expense</b>				<b>45,720,772</b>	<b>0</b>	<b>0</b>	<b>45,720,772</b>

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	48,951,009	0	0	48,951,009
Total Customer Service and Information	320-323	907-910	DIR-D	8,560,591	0	0	8,560,591
Total Sales	320-323	911-916	DIR-D	35,768	0	0	35,768
<b>Total Customer and Sales Expenses</b>				<b>57,547,368</b>	<b>0</b>	<b>0</b>	<b>57,547,368</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	25,639,919	9,408,056	1,000,887	15,230,976
Office Supplies & Expenses	320-323	921	LABOR	30,133,310	11,056,816	1,176,292	17,900,202
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(5,627,044)	(2,258,587)	(460,194)	(2,908,263)
Outside Services Employed	320-323	923	PTD	5,601,907	2,248,497	458,139	2,895,271
Property Insurance	320-323	924	PTDG	4,299,110	1,694,238	353,397	2,251,475
Injuries and Damages	320-323	925	LABOR	1,983,405	727,771	77,425	1,178,209
Employee Pensions & Benefits	320-323	926	LABOR	19,063,775	6,995,071	744,179	11,324,525
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	6,808,571	0	0	6,808,571
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,809,925)	(713,274)	(148,780)	(947,871)
General Advertising Expenses	320-323	930.1	DIR-D	946,062	0	0	946,062
Miscellaneous General Expenses	320-323	930.2	PTD	873,891	350,763	71,469	451,659
Rents	320-323	931	PTD	3,159,074	1,267,991	258,357	1,632,725
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,702,872	665,699	117,179	919,994
<b>Total Administration and General Expenses</b>				<b>92,774,927</b>	<b>31,443,041</b>	<b>3,648,349</b>	<b>57,683,536</b>
<b>Total Operations and Maintenance</b>				<b>1,426,814,141</b>	<b>1,186,680,881</b>	<b>71,254,754</b>	<b>168,878,506</b>

(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	12,809,298	5,141,405	1,047,578	6,620,315
Steam Production Plant	336	403	DIR-P	20,197,762	20,197,762	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	10,073,544	10,073,544	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	13,139,734	13,139,734	0	0
Transmission Plant	336	403	DIR-T	8,899,375	0	8,899,375	0
Distribution Plant	336	403	DIR-D	86,827,195	0	0	86,827,195
General Plant	336	403	GP	11,941,174	3,439,382	1,054,511	7,447,281
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>163,888,082</b>	<b>51,991,827</b>	<b>11,001,464</b>	<b>100,894,790</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	51,463,611	5,130,039	545,765	45,787,806
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**STATE**

Montana	262	-		4,785,043	4,032,541	0	752,502
Oregon	262	-		84,218,744	11,471,091	2,330,429	70,417,224
Washington	262	-		106,317	41,666	8,691	55,960
Wyoming	262	-		167	0	0	167
California	262	-		0	0	0	0
Canada	262	-					
Total State	262	See Tab	DIRECT	89,110,271	15,545,297	2,339,120	71,225,854

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

				140,573,882	20,675,337	2,884,885	117,013,660
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(Total Federal, State and County/Municipal Taxes)

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(1,076,760)	(424,341)	(88,512)	(563,907)
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>(1,076,760)</b>	<b>(424,341)</b>	<b>(88,512)</b>	<b>(563,907)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	484,146,313	484,146,313	0	0
<b>Total Sales for Resale</b>				<b>484,146,313</b>	<b>484,146,313</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	1,158,148	0	0	1,158,148
Miscellaneous Service Revenues	300	451	DIR-D	450,952	0	0	450,952
Sales of Water and Water Power	300	453	DIR-D	(21,525)	0	0	(21,525)
Rent from Electric Property	300	454	TD	6,453,763	0	881,705	5,572,058
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	56,305,664	22,189,515	4,628,459	29,487,689
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	4,943,046	0	4,943,046	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>69,290,048</b>	<b>22,189,515</b>	<b>10,453,210</b>	<b>36,647,322</b>

**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

552,359,601	505,911,488	10,364,698	36,083,415
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**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

1,178,916,504	753,436,558	74,776,406	350,703,541
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**Return on Rate Base**

(Total Rate Base \* Rate of Return)

163,267,544	69,359,285	14,863,999	79,044,261
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**Total Cost**

(Total Operating Expenses + Return on Rate Base)

1,342,184,048	822,795,842	89,640,404	429,747,802
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Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs				\$912,436,247			
Total Retail Load (MWH)				18,425,854			
Distribution Losses				921,293			
Total Retail Load plus Distribution Losses				19,347,147			
Average System Cost before NLSL Adjustment				<b>\$47.16</b>			
New Large Single Load(s) (MWH)				22,950			
Cost of Serving New Large Single Load(s)				\$1,082,351			
Average System Cost after NLSL Adjustment				<b>\$47.16</b>			
Contract System Costs				\$911,353,895			
Contract System Load				19,324,197			
Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment				<b>\$47.16</b>			
<b>Average System Cost</b>							
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	27,854,389	27,854,389	0	0
Transmission	354	560-573	DIR-T	1,867,576	0	1,867,576	0
Distribution	354	580-598	DIR-D	24,164,373	0	0	24,164,373
Customer Accounts	354	901-905	DIR-D	22,170,219	0	0	22,170,219
Customer Service and Informational	354	907-910	DIR-D	2,486,957	0	0	2,486,957
Sales	354	911-916	DIR-D	907	0	0	907
Administrative & General	320	920-932	PTD	28,037,624	11,253,762	2,292,991	14,490,871
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>106,582,045</b>	<b>39,108,151</b>	<b>4,160,567</b>	<b>63,313,327</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				1,163,164,669	1,155,237,840	0	7,926,829
Total Transmission O&M				67,606,405	0	67,606,405	0
Total Distribution O&M				45,720,772	0	0	45,720,772
Total Customer and Sales O&M				57,547,368	0	0	57,547,368
Total Administrative and General O&M				92,774,927	31,443,041	3,648,349	57,683,536
Less Purchased Power and Fuel Costs				(1,058,572,457)	(1,058,572,457)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>368,241,684</b>	<b>128,108,424</b>	<b>71,254,754</b>	<b>168,878,506</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>46,030,211</b>	<b>16,013,553</b>	<b>8,906,844</b>	<b>21,109,813</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>46,030,211</b>	<b>16,013,553</b>	<b>8,906,844</b>	<b>21,109,813</b>

pg 301  
5% of Total Load

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,491,578	3,408,356	694,464	4,388,759
Structures and Improvements			PTD	54,142,593	21,731,793	4,427,924	27,982,876
Furniture and Equipment			LABOR	45,470,750	16,684,583	1,775,009	27,011,158
Transportation Equipment			TD	31,863,277	0	4,353,122	27,510,155
Stores Equipment			PTD	849,857	341,116	69,504	439,237
Tools and Garage Equipment			PTD	8,918,099	3,579,553	729,346	4,609,200
Laboratory Equipment			PTD	8,593,278	3,449,176	702,781	4,441,321
Power Operated Equipment			TD	32,242,793	0	4,404,971	27,837,822
Communication Equipment			PTD	49,916,519	20,035,529	4,082,304	25,798,686
Miscellaneous Equipment			DIR-D	327,978	131,644	26,823	169,511
<b>TOTAL</b>				240,816,722	69,361,750	21,266,246	150,188,726
<b>RATIO (GP)</b>				100%	29%	9%	62%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	781,267,479	781,267,479	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	218,636,009	218,636,009	0	0
Other Production			DIR-P	359,896,171	359,896,171	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,359,799,659	1,359,799,659	0	0
Transmission Plant			DIR-T	277,063,619	0	277,063,619	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	277,063,619	0	277,063,619	0
<b>Total Distribution Plant</b>			DIR-D	1,750,941,813	0	0	1,750,941,813
<b>TOTAL</b>				3,387,805,091	1,359,799,659	277,063,619	1,750,941,813
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	40%	8%	52%

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,387,805,091	1,359,799,659	277,063,619	1,750,941,813
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	987,545	396,382	80,764	510,399
Intangible Plant - Franchises and Consents			PTD	114,672,876	46,027,482	9,378,250	59,267,144
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				240,816,722	69,361,750	21,266,246	150,188,726
<b>TOTAL</b>				<b>3,744,282,234</b>	<b>1,475,585,272</b>	<b>307,788,879</b>	<b>1,960,908,083</b>
<b>RATIO (PTDG = GROSS PLANT)</b>				<b>100%</b>	<b>39%</b>	<b>8%</b>	<b>52%</b>
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	277,063,619	0	277,063,619	0
Total Distribution Plant			DIR-D	1,750,941,813	0	0	1,750,941,813
<b>TOTAL</b>				<b>2,028,005,432</b>	<b>0</b>	<b>277,063,619</b>	<b>1,750,941,813</b>
<b>RATIO (TD)</b>				<b>100%</b>	<b>0%</b>	<b>14%</b>	<b>86%</b>
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	277,063,619	0	277,063,619	0
Total Distribution Plant			DIR-D	1,750,941,813	0	0	1,750,941,813
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	591,163	0	80,764	510,399
Intangible Plant - Miscellaneous T and D Only			PTD	68,645,394	0	9,378,250	59,267,144
General Plant Total 389-399(T&D Only)				171,454,972	0	21,266,246	150,188,726
<b>TOTAL</b>				<b>2,268,696,962</b>	<b>0</b>	<b>307,788,879</b>	<b>1,960,908,083</b>
<b>RATIO (TDG)</b>				<b>100%</b>	<b>0%</b>	<b>14%</b>	<b>86%</b>
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	54,142,593	21,731,793	4,427,924	27,982,876
Furniture and Equipment			LABOR	45,470,750	16,684,583	1,775,009	27,011,158
Communication Equipment			PTD	49,916,519	20,035,529	4,082,304	25,798,686
Miscellaneous Equipment			DIR-D	327,978	131,644	26,823	169,511
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				<b>149,857,840</b>	<b>58,583,548</b>	<b>10,312,060</b>	<b>80,962,232</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>39%</b>	<b>7%</b>	<b>54%</b>

Table 7.5.2 Portland General Electric 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	27,854,389	27,854,389	0	0
Transmission			DIR-T	1,867,576	0	1,867,576	0
Distribution			DIR-D	24,164,373	0	0	24,164,373
Customer Accounts			DIR-D	22,170,219	0	0	22,170,219
Customer Service and Informational			DIR-D	2,486,957	0	0	2,486,957
Sales			DIR-D	907	0	0	907
Administrative & General			PTD	28,037,624	11,253,762	2,292,991	14,490,871
Other Labor				0	0	0	0
<b>TOTAL</b>				106,582,045	39,108,151	4,160,567	63,313,327
<b>RATIO (LABOR)</b>				100%	37%	4%	59%

**Functionalization Ratios / Data Table**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	29%	9%	62%
GPM	39%	7%	54%
LABOR	37%	4%	59%
PTD	40%	8%	52%
PTDG	39%	8%	52%
TD	0%	14%	86%
TDG	0%	14%	86%



Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: <b>Portland General Electric</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				<b>2004</b>				
<b>End of Year/Period of Report</b>								
<b>Schedule 1: Plant Investment / Rate Base / Rate of Return</b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0	0
Intangible Plant - Franchises and Consents	204-207	302	PTD	987,545	386,433	79,609	521,502	
Intangible Plant - Miscellaneous	204-207	303	PTD	118,531,365	46,382,160	9,555,215	62,593,990	
<b>Total Intangible Plant</b>				119,518,910	46,768,594	9,634,824	63,115,492	
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	793,956,896	793,956,896	0	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	228,243,155	228,243,155	0	0	0
Other Production	204-207	340-346	DIR-P	353,391,186	353,391,186	0	0	0
<b>Total Production Plant</b>				1,375,591,237	1,375,591,237	0	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	283,386,323	0	283,386,323	0	0
<b>Total Transmission Plant</b>				283,386,323	0	283,386,323	0	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	1,856,397,869	0	0	1,856,397,869	
<b>Total Distribution Plant</b>				1,856,397,869	0	0	1,856,397,869	
<b>General Plant:</b>								
Land and Land Rights	204-207	389	PTD	8,493,941	3,323,739	684,725	4,485,477	
Structures and Improvements	204-207	390	PTD	56,358,316	22,053,407	4,543,235	29,761,674	
Furniture and Equipment	204-207	391	LABOR	41,160,951	13,818,400	1,729,890	25,612,661	
Transportation Equipment	204-207	392	TD	33,778,090	0	4,473,465	29,304,625	
Stores Equipment	204-207	393	PTD	849,857	332,555	68,510	448,792	
Tools and Garage Equipment	204-207	394	PTD	9,302,599	3,640,173	749,914	4,912,512	
Laboratory Equipment	204-207	395	PTD	9,025,684	3,531,814	727,591	4,766,279	
Power Operated Equipment	204-207	396	TD	32,812,856	0	4,345,632	28,467,224	
Communication Equipment	204-207	397	PTD	51,094,611	19,993,682	4,118,910	26,982,019	
Miscellaneous Equipment	204-207	398	PTD	332,534	130,123	26,807	175,604	
<b>Total General Plant</b>				243,209,439	66,823,893	21,468,678	154,916,868	
<b>Total Electric Plant In-Service</b>				3,878,103,778	1,489,183,724	314,489,825	2,074,430,229	

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	517,308,693	517,308,693	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	120,231,261	120,231,261	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	175,103,450	175,103,450	0	0
Transmission Plant	219	108	DIR-T	126,962,195	0	126,962,195	0
Distribution Plant	219	108	DIR-D	900,468,793	0	0	900,468,793
General Plant	219	108	GP	95,258,945	26,173,218	8,408,734	60,676,993
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	67,384,411	26,367,996	5,432,086	35,584,329
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				2,002,717,748	865,184,618	140,803,015	996,730,115
<b>Total Net Plant</b>				1,875,386,030	623,999,106	173,686,810	1,077,700,114
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				47,986,872	16,720,132	8,688,192	22,578,547
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	187,790	72,111	15,229	100,450
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	113,698,250	0	0	113,698,250
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				113,886,040	72,111	15,229	113,798,700
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	1,822,827	0	0	1,822,827
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				1,822,827	0	0	1,822,827

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	21,122,877	21,122,877	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	23,873,618	9,341,915	1,924,533	12,607,169
Other Materials and Supplies	110-111	156	PTDG	80,560	30,935	6,533	43,092
Stores Expense Undistributed	110-111	163	PTD	2,275,114	890,268	183,405	1,201,441
Prepayments (165)	110-111	165	PTD	102,217,970	39,998,614	8,240,137	53,979,219
Derivative Instrument Assets (175)	110-111	175	DIR-P	53,370,354	53,370,354	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	23,163,149	23,163,149	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>226,103,642</b>	<b>147,918,112</b>	<b>10,354,608</b>	<b>67,830,922</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	19,067,491	7,321,877	1,546,254	10,199,361
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	74,775,572	74,775,572	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	228,074,990	56,534,908	0	171,540,083
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	427,807	0	0	427,807
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	5,296,842	2,733,720	1,577,463	985,659
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	23,127,515	8,880,917	1,875,496	12,371,102
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	146,102,252	0	0	146,102,252
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>496,872,469</b>	<b>150,246,994</b>	<b>4,999,212</b>	<b>341,626,263</b>
<b>Total Assets and Other Debits</b>				<b>886,671,850</b>	<b>314,957,349</b>	<b>24,057,241</b>	<b>547,657,260</b>

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	28,569,350	28,569,350	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	9,372,367	9,372,367	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>37,941,717</b>	<b>37,941,717</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	170,871	0	0	170,871
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	13,225,466	0	0	13,225,466
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	22,549,894	21,720,725	16,531	812,638
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	99,527,377	55,862,854	1,417,009	42,247,513
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	348,031	133,643	28,223	186,165
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	314,048,671	0	0	314,048,671
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	158,903,389	0	0	158,903,389
<b>Total</b>				<b>608,773,699</b>	<b>77,717,222</b>	<b>1,461,764</b>	<b>529,594,713</b>

<b>Total Liabilities and Other Credits</b>	<b>646,715,416</b>	<b>115,658,939</b>	<b>1,461,764</b>	<b>529,594,713</b>
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<b>Total Rate Base</b>	<b>2,115,342,464</b>	<b>823,297,516</b>	<b>196,282,287</b>	<b>1,095,762,661</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$922,566,003</b>
Interest for Year	257	<b>64,609,741</b>
<b>Rate of Return</b>		<b>7.00%</b>

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	44,803,760	44,803,760	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	11,795,968	11,795,968	0	0
Steam - Maintenance	320-323	510-514	DIR-P	22,086,716	22,086,716	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	5,613	5,613	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	3,849,701	3,849,701	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,731,231	3,731,231	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	92,297,679	92,297,679	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	5,933,613	5,933,613	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	4,253,753	4,253,753	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	772,661,341	772,661,341	0	0
System Control and Load Dispatching	320-323	556	DIR-P	3,042,337	3,042,337	0	0
Other Expenses	320-323	557	DIR-P	8,625,561	8,625,561	0	0
BPA REP Reversal			DIR-P	18,623,863	18,623,863	0	0
Oregon Public Purpose Charge			DIR-C	36,314,363	25,420,054	0	10,894,309
<b>Total Production Expense</b>				<b>1,028,025,499</b>	<b>1,017,131,190</b>	<b>0</b>	<b>10,894,309</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	57,232,889	0	57,232,889	0
Total Operations less Wheeling	320-323	560-567	DIR-T	4,815,971	0	4,815,971	0
Total Maintenance	320-323	568-573	DIR-T	4,133,534	0	4,133,534	0
<b>Total Transmission Expense</b>				<b>66,182,394</b>	<b>0</b>	<b>66,182,394</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	14,914,315	0	0	14,914,315
Total Maintenance	320-323	590-598	DIR-D	35,715,888	0	0	35,715,888
<b>Total Distribution Expense</b>				<b>50,630,203</b>	<b>0</b>	<b>0</b>	<b>50,630,203</b>

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	51,387,079	0	0	51,387,079
Total Customer Service and Information	320-323	907-910	DIR-D	8,525,375	0	0	8,525,375
Total Sales	320-323	911-916	DIR-D	11,850	0	0	11,850
<b>Total Customer and Sales Expenses</b>				<b>59,924,304</b>	<b>0</b>	<b>0</b>	<b>59,924,304</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	32,714,278	10,982,715	1,374,898	20,356,666
Office Supplies & Expenses	320-323	921	LABOR	14,579,509	4,894,578	612,740	9,072,191
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(13,284,973)	(5,198,504)	(1,070,947)	(7,015,523)
Outside Services Employed	320-323	923	PTD	5,459,055	2,136,167	440,073	2,882,815
Property Insurance	320-323	924	PTDG	4,308,814	1,654,576	349,418	2,304,821
Injuries and Damages	320-323	925	LABOR	3,855,086	1,294,215	162,019	2,398,852
Employee Pensions & Benefits	320-323	926	LABOR	26,471,377	8,886,871	1,112,524	16,471,981
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	9,276,587	0	0	9,276,587
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,714,179)	(658,241)	(139,009)	(916,929)
General Advertising Expenses	320-323	930.1	DIR-D	1,027,467	0	0	1,027,467
Miscellaneous General Expenses	320-323	930.2	PTD	1,505,852	589,251	121,392	795,210
Rents	320-323	931	PTD	2,955,571	1,156,536	238,259	1,560,777
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,740,911	654,486	121,777	964,648
<b>Total Administration and General Expenses</b>				<b>88,895,355</b>	<b>26,392,649</b>	<b>3,323,143</b>	<b>59,179,562</b>
<b>Total Operations and Maintenance</b>				<b>1,293,657,755</b>	<b>1,043,523,840</b>	<b>69,505,537</b>	<b>180,628,378</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	14,580,177	5,705,326	1,175,357	7,699,493
Steam Production Plant	336	403	DIR-P	19,939,489	19,939,489	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	10,620,037	10,620,037	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	12,112,917	12,112,917	0	0
Transmission Plant	336	403	DIR-T	7,976,866	0	7,976,866	0
Distribution Plant	336	403	DIR-D	90,335,595	0	0	90,335,595
General Plant	336	403	GP	13,226,558	3,634,111	1,167,540	8,424,907
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>168,791,639</b>	<b>52,011,880</b>	<b>10,319,763</b>	<b>106,459,995</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	89,847,351	4,902,241	613,699	84,331,412
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**STATE**

Montana	262	-		5,218,467	3,972,035	0	1,246,432
Oregon	262	-		79,892,204	11,618,411	2,396,280	65,877,513
Washington	262	-		95,836	36,300	7,666	51,870
Wyoming	262	-		1,111	0	0	1,111
California	262	-		(38)	0	0	(38)
Canada	262	-		2,392	0	0	2,392
Total State	262	See Tab	DIRECT	85,209,972	15,626,745	2,403,946	67,179,281

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

175,057,323	20,528,986	3,017,645	151,510,692
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(Total Federal, State and County/Municipal Taxes)

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(268,347)	(103,045)	(21,761)	(143,541)
Loss from Disposition of Plant	114	411.7	PTDG	8,200,000	3,148,783	664,968	4,386,249
<b>Total Disposition of Plant</b>				<b>7,931,653</b>	<b>3,045,738</b>	<b>643,207</b>	<b>4,242,708</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	404,216,567	404,216,567	0	0
<b>Total Sales for Resale</b>				<b>404,216,567</b>	<b>404,216,567</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	1,092,494	0	0	1,092,494
Miscellaneous Service Revenues	300	451	DIR-D	767,055	0	0	767,055
Sales of Water and Water Power	300	453	DIR-D	1,234	0	0	1,234
Rent from Electric Property	300	454	TD	6,332,681	0	838,680	5,494,001
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	64,083,662	24,607,992	5,196,782	34,278,888
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	5,521,964	0	5,521,964	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>77,799,090</b>	<b>24,607,992</b>	<b>11,557,426</b>	<b>41,633,672</b>

**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

**489,947,310      431,870,297      12,200,634      45,876,379**

**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

**1,147,559,407      684,194,409      70,642,312      392,722,687**

**Return on Rate Base**

(Total Rate Base \* Rate of Return)

**148,143,036      57,657,706      13,746,168      76,739,162**

**Total Cost**

(Total Operating Expenses + Return on Rate Base)

**1,295,702,443      741,852,114      84,388,480      469,461,848**



Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
Total Production and Transmission Costs					\$826,240,595		
Total Retail Load (MWH)					17,764,138		pg 301
Distribution Losses					888,207		5% of Total Load
Total Retail Load plus Distribution Losses					18,652,345		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$44.30</b>		
New Large Single Load(s) (MWH)					22,950		
Cost of Serving New Large Single Load(s)					\$1,016,613		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$44.30</b>		
Contract System Costs					\$825,223,982		
Contract System Load					18,629,395		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>					<b>\$44.30</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	26,325,627	26,325,627	0	0
Transmission	354	560-573	DIR-T	2,371,828	0	2,371,828	0
Distribution	354	580-598	DIR-D	27,875,174	0	0	27,875,174
Customer Accounts	354	901-905	DIR-D	23,699,328	0	0	23,699,328
Customer Service and Informational	354	907-910	DIR-D	2,980,397	0	0	2,980,397
Sales	354	911-916	DIR-D	761	0	0	761
Administrative & General	320	920-932	PTD	29,209,806	11,430,003	2,354,701	15,425,101
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>112,462,921</b>	<b>37,755,630</b>	<b>4,726,529</b>	<b>69,980,761</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				1,028,025,499	1,017,131,190	0	10,894,309
Total Transmission O&M				66,182,394	0	66,182,394	0
Total Distribution O&M				50,630,203	0	0	50,630,203
Total Customer and Sales O&M				59,924,304	0	0	59,924,304
Total Administrative and General O&M				88,895,355	26,392,649	3,323,143	59,179,562
Less Purchased Power and Fuel Costs				(909,762,780)	(909,762,780)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>383,894,975</b>	<b>133,761,060</b>	<b>69,505,537</b>	<b>180,628,378</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>47,986,872</b>	<b>16,720,132</b>	<b>8,688,192</b>	<b>22,578,547</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>47,986,872</b>	<b>16,720,132</b>	<b>8,688,192</b>	<b>22,578,547</b>

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	8,493,941	3,323,739	684,725	4,485,477
Structures and Improvements			PTD	56,358,316	22,053,407	4,543,235	29,761,674
Furniture and Equipment			LABOR	41,160,951	13,818,400	1,729,890	25,612,661
Transportation Equipment			TD	33,778,090	0	4,473,465	29,304,625
Stores Equipment			PTD	849,857	332,555	68,510	448,792
Tools and Garage Equipment			PTD	9,302,599	3,640,173	749,914	4,912,512
Laboratory Equipment			PTD	9,025,684	3,531,814	727,591	4,766,279
Power Operated Equipment			TD	32,812,856	0	4,345,632	28,467,224
Communication Equipment			PTD	51,094,611	19,993,682	4,118,910	26,982,019
Miscellaneous Equipment			DIR-D	332,534	130,123	26,807	175,604
<b>TOTAL</b>				243,209,439	66,823,893	21,468,678	154,916,868
<b>RATIO (GP)</b>				100%	27%	9%	64%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	793,956,896	793,956,896	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	228,243,155	228,243,155	0	0
Other Production			DIR-P	353,391,186	353,391,186	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,375,591,237	1,375,591,237	0	0
Transmission Plant			DIR-T	283,386,323	0	283,386,323	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	283,386,323	0	283,386,323	0
<b>Total Distribution Plant</b>			DIR-D	1,856,397,869	0	0	1,856,397,869
<b>TOTAL</b>				3,515,375,429	1,375,591,237	283,386,323	1,856,397,869
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	39%	8%	53%

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,515,375,429	1,375,591,237	283,386,323	1,856,397,869
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	987,545	386,433	79,609	521,502
Intangible Plant - Franchises and Consents			PTD	118,531,365	46,382,160	9,555,215	62,593,990
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				243,209,439	66,823,893	21,468,678	154,916,868
<b>TOTAL</b>				<b>3,878,103,778</b>	<b>1,489,183,724</b>	<b>314,489,825</b>	<b>2,074,430,229</b>
<b>RATIO (PTDG = GROSS PLANT)</b>				<b>100%</b>	<b>38%</b>	<b>8%</b>	<b>53%</b>
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	283,386,323	0	283,386,323	0
Total Distribution Plant			DIR-D	1,856,397,869	0	0	1,856,397,869
<b>TOTAL</b>				<b>2,139,784,192</b>	<b>0</b>	<b>283,386,323</b>	<b>1,856,397,869</b>
<b>RATIO (TD)</b>				<b>100%</b>	<b>0%</b>	<b>13%</b>	<b>87%</b>
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	283,386,323	0	283,386,323	0
Total Distribution Plant			DIR-D	1,856,397,869	0	0	1,856,397,869
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	601,112	0	79,609	521,502
Intangible Plant - Miscellaneous T and D Only			PTD	72,149,205	0	9,555,215	62,593,990
General Plant Total 389-399(T&D Only)				176,385,546	0	21,468,678	154,916,868
<b>TOTAL</b>				<b>2,388,920,054</b>	<b>0</b>	<b>314,489,825</b>	<b>2,074,430,229</b>
<b>RATIO (TDG)</b>				<b>100%</b>	<b>0%</b>	<b>13%</b>	<b>87%</b>
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	56,358,316	22,053,407	4,543,235	29,761,674
Furniture and Equipment			LABOR	41,160,951	13,818,400	1,729,890	25,612,661
Communication Equipment			PTD	51,094,611	19,993,682	4,118,910	26,982,019
Miscellaneous Equipment			DIR-D	332,534	130,123	26,807	175,604
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				<b>148,946,412</b>	<b>55,995,612</b>	<b>10,418,841</b>	<b>82,531,959</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>38%</b>	<b>7%</b>	<b>55%</b>

Table 7.5.3 Portland General Electric 2004  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	26,325,627	26,325,627	0	0
Transmission			DIR-T	2,371,828	0	2,371,828	0
Distribution			DIR-D	27,875,174	0	0	27,875,174
Customer Accounts			DIR-D	23,699,328	0	0	23,699,328
Customer Service and Informational			DIR-D	2,980,397	0	0	2,980,397
Sales			DIR-D	761	0	0	761
Administrative & General			PTD	29,209,806	11,430,003	2,354,701	15,425,101
Other Labor				0	0	0	0
<b>TOTAL</b>				112,462,921	37,755,630	4,726,529	69,980,761
<b>RATIO (LABOR)</b>				100%	34%	4%	62%

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Fuctionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	27%	9%	64%
GPM	38%	7%	55%
LABOR	34%	4%	62%
PTD	39%	8%	53%
PTDG	38%	8%	53%
TD	0%	13%	87%
TDG	0%	13%	87%

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

		Utility:		Portland General Electric					
		End of Year/Period of Report		2005					
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other		
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>									
<b>Intangible Plant:</b>									
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0		
Intangible Plant - Franchises and Consents	204-207	302	PTD	47,986,900	18,433,354	3,675,812	25,877,734		
Intangible Plant - Miscellaneous	204-207	303	PTD	127,858,772	49,114,779	9,794,023	68,949,970		
<b>Total Intangible Plant</b>				175,845,672	67,548,133	13,469,835	94,827,704		
<b>Production Plant:</b>									
Steam Production	204-207	310-316	DIR-P	807,505,067	807,505,067	0	0		
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0		
Hydraulic Production	204-207	330-336	DIR-P	231,385,399	231,385,399	0	0		
Other Production	204-207	340-346	DIR-P	356,581,290	356,581,290	0	0		
<b>Total Production Plant</b>				1,395,471,756	1,395,471,756	0	0		
<b>Transmission Plant:</b>									
Transmission Plant	204-207	350-359	DIR-T	278,272,299	0	278,272,299	0		
<b>Total Transmission Plant</b>				278,272,299	0	278,272,299	0		
<b>Distribution Plant:</b>									
Distribution Plant	204-207	360-373	DIR-D	1,959,038,355	0	0	1,959,038,355		
<b>Total Distribution Plant</b>				1,959,038,355	0	0	1,959,038,355		
<b>General Plant:</b>									
		389-399							
Land and Land Rights	204-207	389	PTD	4,745,110	1,822,754	363,477	2,558,880		
Structures and Improvements	204-207	390	PTD	56,942,446	21,873,475	4,361,810	30,707,161		
Furniture and Equipment	204-207	391	LABOR	37,848,398	12,322,162	2,038,981	23,487,255		
Transportation Equipment	204-207	392	TD	33,691,972	0	4,190,541	29,501,431		
Stores Equipment	204-207	393	PTD	813,553	312,513	62,318	438,722		
Tools and Garage Equipment	204-207	394	PTD	9,608,761	3,691,043	736,034	5,181,684		
Laboratory Equipment	204-207	395	PTD	9,457,910	3,633,096	724,479	5,100,335		
Power Operated Equipment	204-207	396	TD	33,357,880	0	4,148,988	29,208,892		
Communication Equipment	204-207	397	PTD	51,946,990	19,954,555	3,979,156	28,013,279		
Miscellaneous Equipment	204-207	398	PTD	296,920	114,057	22,744	160,119		
<b>Total General Plant</b>				238,709,940	63,723,653	20,628,528	154,357,759		
<b>Total Electric Plant In-Service</b>				4,047,338,022	1,526,743,542	312,370,662	2,208,223,818		

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	532,502,000	532,502,000	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	127,154,343	127,154,343	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	185,981,281	185,981,281	0	0
Transmission Plant	219	108	DIR-T	134,225,726	0	134,225,726	0
Distribution Plant	219	108	DIR-D	980,869,062	0	0	980,869,062
General Plant	219	108	GP	101,403,722	27,069,738	8,762,976	65,571,007
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	75,714,598	29,084,479	5,799,763	40,830,357
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0

**Amortization Reserve**

<b>Total Depreciation and Amortization</b>				2,137,850,732	901,791,841	148,788,465	1,087,270,426
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<b>Total Net Plant</b>				1,909,487,290	624,951,701	163,582,197	1,120,953,392
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(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

**Assets and Other Debits (Comparative Balance Sheet)**

<b>Cash Working Capital</b>			<b>Formula</b>	<b>54,503,512</b>	<b>20,732,832</b>	<b>8,881,669</b>	<b>24,889,011</b>
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	187,790	70,838	14,493	102,458
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	176,581,423	0	0	176,581,423
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				<b>176,769,213</b>	<b>70,838</b>	<b>14,493</b>	<b>176,683,881</b>
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	1,458,444	0	0	1,458,444
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>1,458,444</b>	<b>0</b>	<b>0</b>	<b>1,458,444</b>

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	25,157,856	25,157,856	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	25,257,372	9,702,191	1,934,723	13,620,458
Other Materials and Supplies	110-111	156	PTDG	69,625	26,264	5,374	37,987
Stores Expense Undistributed	110-111	163	PTD	2,880,001	1,106,304	220,609	1,553,088
Prepayments (165)	110-111	165	PTD	24,244,020	9,312,929	1,857,100	13,073,991
Derivative Instrument Assets (175)	110-111	175	DIR-P	191,207,606	191,207,606	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	67,148,106	67,148,106	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>335,964,586</b>	<b>303,661,256</b>	<b>4,017,805</b>	<b>28,285,525</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	16,364,917	6,173,201	1,263,033	8,928,683
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	75,104,835	75,104,835	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	148,990,757	18,506,523	0	130,484,234
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	266,809	0	0	266,809
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D				
Clearing Accounts (184)	110-111	184	DIR-D	(9)	0	0	(9)
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	95,009,714	32,806,187	6,170,359	56,033,168
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	21,460,019	8,095,184	1,656,269	11,708,566
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	220,986,885	0	0	220,986,885
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>578,183,927</b>	<b>140,685,930</b>	<b>9,089,660</b>	<b>428,408,337</b>
<b>Total Assets and Other Debits</b>				<b>1,146,879,682</b>	<b>465,150,856</b>	<b>22,003,628</b>	<b>659,725,197</b>

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	126,706,792	126,706,792	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	2,345,876	2,345,876	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>129,052,668</b>	<b>129,052,668</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	139,015	0	0	139,015
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	9,984,463	0	0	9,984,463
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	16,518,478	6,245,637	778,504	9,494,337
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	196,240,692	146,671,113	1,890,677	47,678,902
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	296,108	111,698	22,853	161,556
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	292,920,577	0	0	292,920,577
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	201,266,661	0	0	201,266,661
<b>Total</b>				<b>717,365,994</b>	<b>153,028,448</b>	<b>2,692,035</b>	<b>561,645,511</b>

<b>Total Liabilities and Other Credits</b>	<b>846,418,662</b>	<b>282,081,116</b>	<b>2,692,035</b>	<b>561,645,511</b>
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<b>Total Rate Base</b>	<b>2,209,948,310</b>	<b>808,021,441</b>	<b>182,893,791</b>	<b>1,219,033,078</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$891,358,548</b>
Interest for Year	257	<b>61,129,668</b>
<b>Rate of Return</b>		<b>6.86%</b>



Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	48,919,872	48,919,872	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	9,677,867	9,677,867	0	0
Steam - Maintenance	320-323	510-514	DIR-P	17,221,390	17,221,390	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	4,251,814	4,251,814	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	4,045,858	4,045,858	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	54,386,942	54,386,942	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	6,963,807	6,963,807	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	6,137,755	6,137,755	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	1,051,403,868	1,051,403,868	0	0
System Control and Load Dispatching	320-323	556	DIR-P	2,439,758	2,439,758	0	0
Other Expenses	320-323	557	DIR-P	7,862,050	7,862,050	0	0
BPA REP Reversal			DIR-P	48,430,052	48,430,052	0	0
Oregon Public Purpose Charge			DIR-C	37,127,371	25,989,160	0	11,138,211
<b>Total Production Expense</b>				<b>1,298,868,404</b>	<b>1,287,730,193</b>	<b>0</b>	<b>11,138,211</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	55,875,867	0	55,875,867	0
Total Operations less Wheeling	320-323	560-567	DIR-T	6,483,058	0	6,483,058	0
Total Maintenance	320-323	568-573	DIR-T	3,211,437	0	3,211,437	0
<b>Total Transmission Expense</b>				<b>65,570,362</b>	<b>0</b>	<b>65,570,362</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	16,354,806	0	0	16,354,806
Total Maintenance	320-323	590-598	DIR-D	39,833,385	0	0	39,833,385
<b>Total Distribution Expense</b>				<b>56,188,191</b>	<b>0</b>	<b>0</b>	<b>56,188,191</b>

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	51,956,294	0	0	51,956,294
Total Customer Service and Information	320-323	907-910	DIR-D	8,829,891	0	0	8,829,891
Total Sales	320-323	911-916	DIR-D	735	0	0	735
<b>Total Customer and Sales Expenses</b>				<b>60,786,920</b>	<b>0</b>	<b>0</b>	<b>60,786,920</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	33,860,993	11,023,997	1,824,170	21,012,826
Office Supplies & Expenses	320-323	921	LABOR	17,849,625	5,811,236	961,601	11,076,788
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(12,855,389)	(4,938,180)	(984,727)	(6,932,482)
Outside Services Employed	320-323	923	PTD	5,751,090	2,209,184	440,535	3,101,371
Property Insurance	320-323	924	PTDG	3,979,125	1,501,012	307,106	2,171,007
Injuries and Damages	320-323	925	LABOR	10,708,643	3,486,373	576,899	6,645,371
Employee Pensions & Benefits	320-323	926	LABOR	34,020,025	11,075,773	1,832,738	21,111,515
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	8,177,148	0	0	8,177,148
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,690,263)	(637,604)	(130,453)	(922,206)
General Advertising Expenses	320-323	930.1	DIR-D	831,850	0	0	831,850
Miscellaneous General Expenses	320-323	930.2	PTD	3,204,939	1,231,123	245,499	1,728,317
Rents	320-323	931	PTD	3,659,754	1,405,832	280,338	1,973,583
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,827,362	674,401	129,286	1,023,675
<b>Total Administration and General Expenses</b>				<b>109,324,902</b>	<b>32,843,148</b>	<b>5,482,992</b>	<b>70,998,762</b>
<b>Total Operations and Maintenance</b>				<b>1,590,738,779</b>	<b>1,320,573,340</b>	<b>71,053,354</b>	<b>199,112,084</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	12,525,316	4,811,388	959,443	6,754,485
Steam Production Plant	336	403	DIR-P	20,319,097	20,319,097	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	8,317,466	8,317,466	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	13,956,792	13,956,792	0	0
Transmission Plant	336	403	DIR-T	7,749,613	0	7,749,613	0
Distribution Plant	336	403	DIR-D	94,650,638	0	0	94,650,638
General Plant	336	403	GP	11,626,491	3,103,693	1,004,723	7,518,074
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>169,145,413</b>	<b>50,508,436</b>	<b>9,713,779</b>	<b>108,923,197</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	92,964,323	4,916,831	813,601	87,233,890
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**STATE**

Montana	262	-		4,887,097	3,989,788	0	897,309
Oregon	262	-		80,493,859	11,368,255	2,303,478	66,822,126
Washington	262	-		95,557	32,390	6,627	56,540
Wyoming	262	-		0	0	0	0
California	262	-		277	0	0	277
Canada	262	-		169	0	0	169
Total State	262	See Tab	DIRECT	85,476,959	15,390,433	2,310,105	67,776,421

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

178,441,282	20,307,264	3,123,706	155,010,312
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(Total Federal, State and County/Municipal Taxes)

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(2,945,501)	(1,111,107)	(227,332)	(1,607,063)
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>(2,945,501)</b>	<b>(1,111,107)</b>	<b>(227,332)</b>	<b>(1,607,063)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	653,943,869	653,943,869	0	0
<b>Total Sales for Resale</b>				<b>653,943,869</b>	<b>653,943,869</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	1,022,342	0	0	1,022,342
Miscellaneous Service Revenues	300	451	DIR-D	1,233,944	0	0	1,233,944
Sales of Water and Water Power	300	453	DIR-D	(9,410)	0	0	(9,410)
Rent from Electric Property	300	454	TD	6,063,452	0	754,160	5,309,292
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	40,420,118	15,247,344	3,119,596	22,053,178
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	6,165,069	0	6,165,069	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>54,895,515</b>	<b>15,247,344</b>	<b>10,038,825</b>	<b>29,609,346</b>
<b>Total Other Included Items</b>				<b>705,893,883</b>	<b>668,080,106</b>	<b>9,811,493</b>	<b>28,002,284</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,232,431,591</b>	<b>723,308,935</b>	<b>74,079,347</b>	<b>435,043,310</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>151,558,996</b>	<b>55,414,381</b>	<b>12,542,917</b>	<b>83,601,697</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,383,990,587</b>	<b>778,723,316</b>	<b>86,622,264</b>	<b>518,645,007</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$865,345,580		
<b>Total Retail Load (MWH)</b>					17,540,047		pg 301
<b>Distribution Losses</b>					877,002		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					18,417,049		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$46.99</b>		
<b>New Large Single Load(s) (MWH)</b>					22,950		
<b>Cost of Serving New Large Single Load(s)</b>					\$1,078,331		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$46.99</b>		
<b>Contract System Costs</b>					\$864,267,249		
<b>Contract System Load</b>					18,394,099		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$46.99</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	26,267,937	26,267,937	0	0
Transmission	354	560-573	DIR-T	3,945,751	0	3,945,751	0
Distribution	354	580-598	DIR-D	27,295,815	0	0	27,295,815
Customer Accounts	354	901-905	DIR-D	25,583,626	0	0	25,583,626
Customer Service and Informational	354	907-910	DIR-D	3,121,567	0	0	3,121,567
Sales	354	911-916	DIR-D	721	0	0	721
Administrative & General	320	920-932	PTD	30,749,431	11,811,872	2,355,416	16,582,142
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>116,964,848</b>	<b>38,079,809</b>	<b>6,301,167</b>	<b>72,583,871</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				1,298,868,404	1,287,730,193	0	11,138,211
Total Transmission O&M				65,570,362	0	65,570,362	0
Total Distribution O&M				56,188,191	0	0	56,188,191
Total Customer and Sales O&M				60,786,920	0	0	60,786,920
Total Administrative and General O&M				109,324,902	32,843,148	5,482,992	70,998,762
Less Purchased Power and Fuel Costs				(1,154,710,682)	(1,154,710,682)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>436,028,097</b>	<b>165,862,658</b>	<b>71,053,354</b>	<b>199,112,084</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>54,503,512</b>	<b>20,732,832</b>	<b>8,881,669</b>	<b>24,889,011</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>54,503,512</b>	<b>20,732,832</b>	<b>8,881,669</b>	<b>24,889,011</b>

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	4,745,110	1,822,754	363,477	2,558,880
Structures and Improvements			PTD	56,942,446	21,873,475	4,361,810	30,707,161
Furniture and Equipment			LABOR	37,848,398	12,322,162	2,038,981	23,487,255
Transportation Equipment			TD	33,691,972	0	4,190,541	29,501,431
Stores Equipment			PTD	813,553	312,513	62,318	438,722
Tools and Garage Equipment			PTD	9,608,761	3,691,043	736,034	5,181,684
Laboratory Equipment			PTD	9,457,910	3,633,096	724,479	5,100,335
Power Operated Equipment			TD	33,357,880	0	4,148,988	29,208,892
Communication Equipment			PTD	51,946,990	19,954,555	3,979,156	28,013,279
Miscellaneous Equipment			DIR-D	296,920	114,057	22,744	160,119
<b>TOTAL</b>				238,709,940	63,723,653	20,628,528	154,357,759
<b>RATIO (GP)</b>				100%	27%	9%	65%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	807,505,067	807,505,067	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	231,385,399	231,385,399	0	0
Other Production			DIR-P	356,581,290	356,581,290	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,395,471,756	1,395,471,756	0	0
Transmission Plant			DIR-T	278,272,299	0	278,272,299	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>				278,272,299	0	278,272,299	0
<b>Total Distribution Plant</b>			DIR-D	1,959,038,355	0	0	1,959,038,355
<b>TOTAL</b>				3,632,782,410	1,395,471,756	278,272,299	1,959,038,355
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	38%	8%	54%

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,632,782,410	1,395,471,756	278,272,299	1,959,038,355
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	47,986,900	18,433,354	3,675,812	25,877,734
Intangible Plant - Franchises and Consents			PTD	127,858,772	49,114,779	9,794,023	68,949,970
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				238,709,940	63,723,653	20,628,528	154,357,759
<b>TOTAL</b>				4,047,338,022	1,526,743,542	312,370,662	2,208,223,818
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	38%	8%	55%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	278,272,299	0	278,272,299	0
Total Distribution Plant			DIR-D	1,959,038,355	0	0	1,959,038,355
<b>TOTAL</b>				2,237,310,654	0	278,272,299	1,959,038,355
<b>RATIO (TD)</b>				100%	0%	12%	88%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	278,272,299	0	278,272,299	0
Total Distribution Plant			DIR-D	1,959,038,355	0	0	1,959,038,355
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	29,553,546	0	3,675,812	25,877,734
Intangible Plant - Miscellaneous T and D Only			PTD	78,743,993	0	9,794,023	68,949,970
General Plant Total 389-399(T&D Only)				174,986,287	0	20,628,528	154,357,759
<b>TOTAL</b>				2,520,594,480	0	312,370,662	2,208,223,818
<b>RATIO (TDG)</b>				100%	0%	12%	88%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	56,942,446	21,873,475	4,361,810	30,707,161
Furniture and Equipment			LABOR	37,848,398	12,322,162	2,038,981	23,487,255
Communication Equipment			PTD	51,946,990	19,954,555	3,979,156	28,013,279
Miscellaneous Equipment			DIR-D	296,920	114,057	22,744	160,119
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				147,034,754	54,264,249	10,402,691	82,367,814
<b>RATIO (GPM)</b>				100%	37%	7%	56%

Table 7.5.4 Portland General Electric 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	26,267,937	26,267,937	0	0
Transmission			DIR-T	3,945,751	0	3,945,751	0
Distribution			DIR-D	27,295,815	0	0	27,295,815
Customer Accounts			DIR-D	25,583,626	0	0	25,583,626
Customer Service and Informational			DIR-D	3,121,567	0	0	3,121,567
Sales			DIR-D	721	0	0	721
Administrative & General			PTD	30,749,431	11,811,872	2,355,416	16,582,142
Other Labor				0	0	0	0
<b>TOTAL</b>				116,964,848	38,079,809	6,301,167	72,583,871
<b>RATIO (LABOR)</b>				100%	33%	5%	62%

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	27%	9%	65%
GPM	37%	7%	56%
LABOR	33%	5%	62%
PTD	38%	8%	54%
PTDG	38%	8%	55%
TD	0%	12%	88%
TDG	0%	12%	88%



Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>Utility: Portland General Electric 2006</b>							
<b>End of Year/Period of Report</b>							
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>							
<b>Intangible Plant:</b>							
Intangible Plant - Organization	204-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	204-207	302	PTD	48,460,534	18,245,638	3,654,087	26,560,808
Intangible Plant - Miscellaneous	204-207	303	PTD	123,314,826	46,428,661	9,298,353	67,587,812
<b>Total Intangible Plant</b>				171,775,360	64,674,299	12,952,440	94,148,620
<b>Production Plant:</b>							
Steam Production	204-207	310-316	DIR-P	819,407,522	819,407,522	0	0
Nuclear Production	204-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	204-207	330-336	DIR-P	237,821,189	237,821,189	0	0
Other Production	204-207	340-346	DIR-P	356,882,306	356,882,306	0	0
<b>Total Production Plant</b>				1,414,111,017	1,414,111,017	0	0
<b>Transmission Plant:</b>							
Transmission Plant	204-207	350-359	DIR-T	283,206,605	0	283,206,605	0
<b>Total Transmission Plant</b>				283,206,605	0	283,206,605	0
<b>Distribution Plant:</b>							
Distribution Plant	204-207	360-373	DIR-D	2,058,570,452	0	0	2,058,570,452
<b>Total Distribution Plant</b>				2,058,570,452	0	0	2,058,570,452
<b>General Plant:</b>							
		389-399					
Land and Land Rights	204-207	389	PTD	4,635,830	1,745,414	349,557	2,540,859
Structures and Improvements	204-207	390	PTD	56,435,602	21,248,292	4,255,434	30,931,876
Furniture and Equipment	204-207	391	LABOR	36,822,574	11,448,061	1,928,782	23,445,731
Transportation Equipment	204-207	392	TD	34,739,628	0	4,201,293	30,538,335
Stores Equipment	204-207	393	PTD	756,653	284,884	57,054	414,715
Tools and Garage Equipment	204-207	394	PTD	10,208,409	3,843,518	769,748	5,595,143
Laboratory Equipment	204-207	395	PTD	10,320,839	3,885,849	778,226	5,656,764
Power Operated Equipment	204-207	396	TD	34,686,429	0	4,194,860	30,491,569
Communication Equipment	204-207	397	PTD	53,261,072	20,053,065	4,016,064	29,191,943
Miscellaneous Equipment	204-207	398	PTD	267,571	100,742	20,176	146,653
<b>Total General Plant</b>				242,134,607	62,609,824	20,571,195	158,953,588
<b>Total Electric Plant In-Service</b>				4,169,798,041	1,541,395,140	316,730,240	2,311,672,661
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	550,562,907	550,562,907	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	132,555,670	132,555,670	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	194,759,215	194,759,215	0	0
Transmission Plant	219	108	DIR-T	138,611,020	0	138,611,020	0
Distribution Plant	219	108	DIR-D	1,071,604,888	0	0	1,071,604,888
General Plant	219	108	GP	105,121,755	27,181,801	8,930,900	69,009,054
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	0	0	0	0
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	81,788,285	30,793,706	6,167,112	44,827,467
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	0	0	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				2,275,003,740	935,853,299	153,709,033	1,185,441,408
<b>Total Net Plant</b>				1,894,794,301	605,541,841	163,021,208	1,126,231,252
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>				60,552,944	24,571,362	10,252,582	25,728,999
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	187,790	69,418	14,264	104,108
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	412,182,006	0	0	412,182,006
Acquisition Adjustments (Electric)	200-201	114	DIR-P	0	0	0	0
<b>Total</b>				412,369,796	69,418	14,264	412,286,114
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	203,017	0	0	203,017
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				203,017	0	0	203,017

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	32,581,087	32,581,087	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	27,957,550	10,526,160	2,108,093	15,323,296
Other Materials and Supplies	110-111	156	PTDG	45,111	16,676	3,427	25,009
Stores Expense Undistributed	110-111	163	PTD	3,127,811	1,177,637	235,847	1,714,327
Prepayments (165)	110-111	165	PTD	24,581,506	9,255,062	1,853,528	13,472,915
Derivative Instrument Assets (175)	110-111	175	DIR-P	72,874,522	72,874,522	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	19,703,359	19,703,359	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>180,870,946</b>	<b>146,134,503</b>	<b>4,200,896</b>	<b>30,535,547</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	15,252,228	5,638,093	1,158,531	8,455,603
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	65,666,225	65,666,225	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	280,324,211	106,330,925	5,924,586	168,068,701
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	17,989	0	0	17,989
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D				
Clearing Accounts (184)	110-111	184	DIR-D	(126)	0	0	(126)
Temporary Facilities (185)	110-111	185	PTDG	0	0	0	0
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	18,117,621	8,241,024	1,788,479	8,088,118
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	30,475,465	11,265,470	2,314,861	16,895,135
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	254,935,884	0	0	254,935,884
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>664,789,497</b>	<b>197,141,737</b>	<b>11,186,456</b>	<b>456,461,304</b>
<b>Total Assets and Other Debits</b>				<b>1,318,786,200</b>	<b>367,917,020</b>	<b>25,654,199</b>	<b>925,214,981</b>

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	139,838,646	139,838,646	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	15,067,825	15,067,825	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>154,906,471</b>	<b>154,906,471</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	77,123	0	0	77,123
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	6,872,117	0	0	6,872,117
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	0	0	0	0
Other Deferred Credits (253)	269	See Tab	DIRECT	32,739,457	10,319,835	1,681,821	20,737,801
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	87,826,316	18,268,131	2,019,715	67,538,469
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	244,184	90,264	18,548	135,372
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	273,176,670	0	0	273,176,670
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	210,311,503	0	0	210,311,503
<b>Total</b>				<b>611,247,370</b>	<b>28,678,231</b>	<b>3,720,084</b>	<b>578,849,055</b>
<b>Total Liabilities and Other Credits</b>				<b>766,153,841</b>	<b>183,584,702</b>	<b>3,720,084</b>	<b>578,849,055</b>
<b>Total Rate Base</b>				<b>2,447,426,660</b>	<b>789,874,160</b>	<b>184,955,322</b>	<b>1,472,597,178</b>

(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$1,004,295,222</b>
Interest for Year	257	<b>62,371,314</b>
<b>Rate of Return</b>		<b>6.21%</b>

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	42,832,603	42,832,603	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	8,742,850	8,742,850	0	0
Steam - Maintenance	320-323	510-514	DIR-P	20,194,844	20,194,844	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	5,008,688	5,008,688	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,963,730	3,963,730	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	60,659,664	60,659,664	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	6,935,728	6,935,728	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	6,489,996	6,489,996	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	1,110,440,782	1,110,440,782	0	0
System Control and Load Dispatching	320-323	556	DIR-P	2,807,073	2,807,073	0	0
Other Expenses	320-323	557	DIR-P	8,915,211	8,915,211	0	0
BPA REP Reversal			DIR-P	75,048,885	75,048,885	0	0
Oregon Public Purpose Charge			DIR-C	39,972,900	27,981,030	0	11,991,870
<b>Total Production Expense</b>				<b>1,392,012,954</b>	<b>1,380,021,084</b>	<b>0</b>	<b>11,991,870</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	65,426,297	0	65,426,297	0
Total Operations less Wheeling	320-323	560-567	DIR-T	7,741,552	0	7,741,552	0
Total Maintenance	320-323	568-573	DIR-T	3,652,249	0	3,652,249	0
<b>Total Transmission Expense</b>				<b>76,820,098</b>	<b>0</b>	<b>76,820,098</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	16,812,695	0	0	16,812,695
Total Maintenance	320-323	590-598	DIR-D	46,565,424	0	0	46,565,424
<b>Total Distribution Expense</b>				<b>63,378,119</b>	<b>0</b>	<b>0</b>	<b>63,378,119</b>

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	53,203,505	0	0	53,203,505
Total Customer Service and Information	320-323	907-910	DIR-D	8,640,052	0	0	8,640,052
Total Sales	320-323	911-916	DIR-D	576	0	0	576
<b>Total Customer and Sales Expenses</b>				<b>61,844,133</b>	<b>0</b>	<b>0</b>	<b>61,844,133</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	35,306,793	10,976,808	1,849,385	22,480,600
Office Supplies & Expenses	320-323	921	LABOR	17,177,243	5,340,369	899,751	10,937,123
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(11,527,949)	(4,340,332)	(869,246)	(6,318,371)
Outside Services Employed	320-323	923	PTD	5,219,349	1,965,112	393,556	2,860,681
Property Insurance	320-323	924	PTDG	4,187,987	1,548,119	318,112	2,321,756
Injuries and Damages	320-323	925	LABOR	2,660,644	827,189	139,366	1,694,090
Employee Pensions & Benefits	320-323	926	LABOR	36,359,490	11,304,089	1,904,525	23,150,875
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	6,075,669	0	0	6,075,669
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(1,661,537)	(614,199)	(126,207)	(921,131)
General Advertising Expenses	320-323	930.1	DIR-D	1,188,047	0	0	1,188,047
Miscellaneous General Expenses	320-323	930.2	PTD	3,490,273	1,314,106	263,178	1,912,989
Rents	320-323	931	PTD	3,902,378	1,469,265	294,252	2,138,860
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,922,911	692,338	133,888	1,096,684
<b>Total Administration and General Expenses</b>				<b>104,301,298</b>	<b>30,482,864</b>	<b>5,200,561</b>	<b>68,617,873</b>
<b>Total Operations and Maintenance</b>				<b>1,698,356,602</b>	<b>1,410,503,948</b>	<b>82,020,659</b>	<b>205,831,995</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	15,004,071	5,649,109	1,131,357	8,223,604
Steam Production Plant	336	403	DIR-P	20,721,649	20,721,649	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,958,311	5,958,311	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	13,687,735	13,687,735	0	0
Transmission Plant	336	403	DIR-T	7,174,396	0	7,174,396	0
Distribution Plant	336	403	DIR-D	102,478,860	0	0	102,478,860
General Plant	336	403	GP	12,388,386	3,203,320	1,052,489	8,132,577
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>177,413,408</b>	<b>49,220,124</b>	<b>9,358,242</b>	<b>118,835,042</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	117,710,557	4,633,229	780,611	112,296,717
<b>STATE</b>							
Montana	262	-		5,660,310	4,060,209	0	1,600,101
Oregon	262	-		67,205,545	11,229,500	2,288,579	53,687,466
Washington	262	-		83,833	30,989	6,368	46,476
Wyoming	262	-		0	0	0	0
California	262	-		697	0	0	697
Canada	262	-		0	0	0	0
Total State	262	See Tab	DIRECT	72,950,385	15,320,698	2,294,946	55,334,740
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
<b>Total Taxes</b>				<b>190,660,942</b>	<b>19,953,927</b>	<b>3,075,558</b>	<b>167,631,457</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(293,588)	(108,527)	(22,300)	(162,761)
Loss from Disposition of Plant	114	411.7	PTDG	0	0	0	0
<b>Total Disposition of Plant</b>				<b>(293,588)</b>	<b>(108,527)</b>	<b>(22,300)</b>	<b>(162,761)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	650,409,850	650,409,850	0	0
<b>Total Sales for Resale</b>				<b>650,409,850</b>	<b>650,409,850</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	625,520	0	0	625,520
Miscellaneous Service Revenues	300	451	DIR-D	1,393,724	0	0	1,393,724
Sales of Water and Water Power	300	453	DIR-D	(46,202)	0	0	(46,202)
Rent from Electric Property	300	454	TD	6,434,441	0	778,160	5,656,281
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	38,202,488	14,121,818	2,901,791	21,178,879
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	4,350,543	0	4,350,543	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>50,960,514</b>	<b>14,121,818</b>	<b>8,030,494</b>	<b>28,808,202</b>

**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

**701,076,776    664,423,141    8,008,193    28,645,441**

**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

**1,365,354,176    815,254,858    86,446,265    463,653,052**

**Return on Rate Base**

(Total Rate Base \* Rate of Return)

**151,996,359    49,054,788    11,486,569    91,455,001**

**Total Cost**

(Total Operating Expenses + Return on Rate Base)

**1,517,350,535    864,309,647    97,932,834    555,108,054**



Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$962,242,481		
<b>Total Retail Load (MWH)</b>					18,432,527		<b>Page 301</b>
<b>Distribution Losses</b>					921,626		<b>5% of Total Load</b>
<b>Total Retail Load plus Distribution Losses</b>					19,354,153		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$49.72</b>		
<b>New Large Single Load(s) (MWH)</b>					22,950		
<b>Cost of Serving New Large Single Load(s)</b>					\$1,141,019		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$49.72</b>		
<b>Contract System Costs</b>					\$961,101,461		
<b>Contract System Load</b>					19,331,203		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$49.72</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	27,049,786	27,049,786	0	0
Transmission	354	560-573	DIR-T	4,155,904	0	4,155,904	0
Distribution	354	580-598	DIR-D	32,101,049	0	0	32,101,049
Customer Accounts	354	901-905	DIR-D	27,537,974	0	0	27,537,974
Customer Service and Informational	354	907-910	DIR-D	3,238,402	0	0	3,238,402
Sales	354	911-916	DIR-D	387	0	0	387
Administrative & General	320	920-932	PTD	33,541,714	12,628,626	2,529,158	18,383,929
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>127,625,216</b>	<b>39,678,412</b>	<b>6,685,062</b>	<b>81,261,741</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				1,392,012,954	1,380,021,084	0	11,991,870
Total Transmission O&M				76,820,098	0	76,820,098	0
Total Distribution O&M				63,378,119	0	0	63,378,119
Total Customer and Sales O&M				61,844,133	0	0	61,844,133
Total Administrative and General O&M				104,301,298	30,482,864	5,200,561	68,617,873
Less Purchased Power and Fuel Costs				(1,213,933,049)	(1,213,933,049)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>484,423,553</b>	<b>196,570,899</b>	<b>82,020,659</b>	<b>205,831,995</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>60,552,944</b>	<b>24,571,362</b>	<b>10,252,582</b>	<b>25,728,999</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>60,552,944</b>	<b>24,571,362</b>	<b>10,252,582</b>	<b>25,728,999</b>

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	4,635,830	1,745,414	349,557	2,540,859
Structures and Improvements			PTD	56,435,602	21,248,292	4,255,434	30,931,876
Furniture and Equipment			LABOR	36,822,574	11,448,061	1,928,782	23,445,731
Transportation Equipment			TD	34,739,628	0	4,201,293	30,538,335
Stores Equipment			PTD	756,653	284,884	57,054	414,715
Tools and Garage Equipment			PTD	10,208,409	3,843,518	769,748	5,595,143
Laboratory Equipment			PTD	10,320,839	3,885,849	778,226	5,656,764
Power Operated Equipment			TD	34,686,429	0	4,194,860	30,491,569
Communication Equipment			PTD	53,261,072	20,053,065	4,016,064	29,191,943
Miscellaneous Equipment			DIR-D	267,571	100,742	20,176	146,653
<b>TOTAL</b>				242,134,607	62,609,824	20,571,195	158,953,588
<b>RATIO (GP)</b>				100%	26%	8%	66%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	819,407,522	819,407,522	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	237,821,189	237,821,189	0	0
Other Production			DIR-P	356,882,306	356,882,306	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,414,111,017	1,414,111,017	0	0
Transmission Plant			DIR-T	283,206,605	0	283,206,605	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	283,206,605	0	283,206,605	0
<b>Total Distribution Plant</b>			DIR-D	2,058,570,452	0	0	2,058,570,452
<b>TOTAL</b>				3,755,888,074	1,414,111,017	283,206,605	2,058,570,452
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	38%	8%	55%

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,755,888,074	1,414,111,017	283,206,605	2,058,570,452
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	48,460,534	18,245,638	3,654,087	26,560,808
Intangible Plant - Franchises and Consents			PTD	123,314,826	46,428,661	9,298,353	67,587,812
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				242,134,607	62,609,824	20,571,195	158,953,588
<b>TOTAL</b>				4,169,798,041	1,541,395,140	316,730,240	2,311,672,661
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	37%	8%	55%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	283,206,605	0	283,206,605	0
Total Distribution Plant			DIR-D	2,058,570,452	0	0	2,058,570,452
<b>TOTAL</b>				2,341,777,057	0	283,206,605	2,058,570,452
<b>RATIO (TD)</b>				100%	0%	12%	88%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	283,206,605	0	283,206,605	0
Total Distribution Plant			DIR-D	2,058,570,452	0	0	2,058,570,452
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	0	0	0	0
Intangible Plant - Franchises and Consents T and D Only			PTD	30,214,896	0	3,654,087	26,560,808
Intangible Plant - Miscellaneous T and D Only			PTD	76,886,165	0	9,298,353	67,587,812
General Plant Total 389-399(T&D Only)				179,524,783	0	20,571,195	158,953,588
<b>TOTAL</b>				2,628,402,901	0	316,730,240	2,311,672,661
<b>RATIO (TDG)</b>				100%	0%	12%	88%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	56,435,602	21,248,292	4,255,434	30,931,876
Furniture and Equipment			LABOR	36,822,574	11,448,061	1,928,782	23,445,731
Communication Equipment			PTD	53,261,072	20,053,065	4,016,064	29,191,943
Miscellaneous Equipment			DIR-D	267,571	100,742	20,176	146,653
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				146,786,819	52,850,160	10,220,456	83,716,203
<b>RATIO (GPM)</b>				100%	36%	7%	57%

Table 7.5.5 Portland General Electric 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	27,049,786	27,049,786	0	0
Transmission			DIR-T	4,155,904	0	4,155,904	0
Distribution			DIR-D	32,101,049	0	0	32,101,049
Customer Accounts			DIR-D	27,537,974	0	0	27,537,974
Customer Service and Informational			DIR-D	3,238,402	0	0	3,238,402
Sales			DIR-D	387	0	0	387
Administrative & General			PTD	33,541,714	12,628,626	2,529,158	18,383,929
Other Labor				0	0	0	0
<b>TOTAL</b>				<b>127,625,216</b>	<b>39,678,412</b>	<b>6,685,062</b>	<b>81,261,741</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>31%</b>	<b>5%</b>	<b>64%</b>

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	<b>70%</b>	<b>0%</b>	<b>30%</b>
DIR-D	<b>0%</b>	<b>0%</b>	<b>100%</b>
DIR-P	<b>100%</b>	<b>0%</b>	<b>0%</b>
DIR-T	<b>0%</b>	<b>100%</b>	<b>0%</b>
DIRECT	<b>0%</b>	<b>0%</b>	<b>0%</b>
GP	<b>26%</b>	<b>8%</b>	<b>66%</b>
GPM	<b>36%</b>	<b>7%</b>	<b>57%</b>
LABOR	<b>31%</b>	<b>5%</b>	<b>64%</b>
PTD	<b>38%</b>	<b>8%</b>	<b>55%</b>
PTDG	<b>37%</b>	<b>8%</b>	<b>55%</b>
TD	<b>0%</b>	<b>12%</b>	<b>88%</b>
TDG	<b>0%</b>	<b>12%</b>	<b>88%</b>

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: Puget Sound Energy 2002		(5) Production	(6) Transmission	(7) Distribution/ Other
				(4) Total	(4) Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	114,202		32,710	8,071	73,420
Intangible Plant - Franchises and Consents	204-207	302	PTD	744,722		213,308	52,635	478,779
Intangible Plant - Miscellaneous	204-207	303	PTD	19,689,714		5,639,649	1,391,617	12,658,448
<b>Total Intangible Plant</b>				20,548,638		5,885,668	1,452,323	13,210,647
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	724,135,337		724,135,337	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	215,571,735		215,571,735	0	0
Other Production	204-207	340-346	DIR-P	174,033,381		174,033,381	0	0
<b>Total Production Plant</b>				1,113,740,453		1,113,740,453	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	274,822,052		0	274,822,052	0
<b>Total Transmission Plant</b>				274,822,052		0	274,822,052	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	2,499,840,829		0	0	2,499,840,829
<b>Total Distribution Plant</b>				2,499,840,829		0	0	2,499,840,829
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	4,834,676		1,384,778	341,702	3,108,196
Structures and Improvements	204-207	390	PTD	30,274,754		8,671,482	2,139,739	19,463,533
Furniture and Equipment	204-207	391	LABOR	48,273,419		10,444,888	2,125,258	35,703,273
Transportation Equipment	204-207	392	TD	5,356,391		0	530,534	4,825,857
Stores Equipment	204-207	393	PTD	1,633,536		467,887	115,454	1,050,195
Tools and Garage Equipment	204-207	394	PTD	7,462,319		2,137,403	527,417	4,797,499
Laboratory Equipment	204-207	395	PTD	11,140,860		3,191,034	787,406	7,162,420
Power Operated Equipment	204-207	396	TD	5,196,960		0	514,743	4,682,217
Communication Equipment	204-207	397	PTD	39,983,145		11,452,219	2,825,903	25,705,023
Miscellaneous Equipment	204-207	398	PTD	454,039		130,049	32,090	291,900
<b>Total General Plant</b>				154,610,099		37,879,739	9,940,248	106,790,112
<b>Total Electric Plant In-Service</b>				4,063,562,071		1,157,505,860	286,214,623	2,619,841,588
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>								

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	
<b>LESS:</b>								
<b>Depreciation Reserve</b>								
Steam (Production) Plant	219	108	DIR-P	377,775,136	377,775,136	0	0	
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0	
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	99,175,170	99,175,170	0	0	
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0	
Other (Production) Plant	219	108	DIR-P	95,905,372	95,905,372	0	0	
Transmission Plant	219	108	DIR-T	99,341,625	0	99,341,625	0	
Distribution Plant	219	108	DIR-D	946,178,027	0	0	946,178,027	
General Plant	219	108	GP	75,449,760	18,485,320	4,850,843	52,113,597	
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	107,793,863	30,705,087	7,592,398	69,496,378	
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	14,363,585	4,114,107	1,015,180	9,234,298	
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	24,749,527	24,749,527	0	0	
<b>Amortization Reserve</b>								
<b>Total Depreciation and Amortization</b>				1,840,732,065	650,909,719	112,800,046	1,077,022,300	
<b>Total Net Plant</b>				2,222,830,006	506,596,140	173,414,577	1,542,819,288	
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>								
<b>Assets and Other Debits (Comparative Balance Sheet)</b>								
<b>Cash Working Capital</b>				<b>Formula</b>	<b>53,563,866</b>	<b>28,048,872</b>	<b>5,523,039</b>	<b>19,991,955</b>
<b>UTILITY PLANT</b>								
(Utility Plant) Held For Future Use	200-201	105	PTDG	7,002,577	1,994,684	493,222	4,514,670	
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0	
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	481,455,137	137,901,348	34,027,974	309,525,814	
Nuclear Fuel		120.2 - 120.4 less 120.5						
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	80,916,599	0	0	80,916,599	
Acquisition Adjustments (Electric)	200-201	114	DIR-P	77,871,127	77,871,127	0	0	
<b>Total</b>				<b>647,245,440</b>	<b>217,767,160</b>	<b>34,521,197</b>	<b>394,957,084</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>								
Other Investment	110-111	124	DIR-D	41,526,680	0	0	41,526,680	
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0	
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0	
<b>Total</b>				<b>41,526,680</b>	<b>0</b>	<b>0</b>	<b>41,526,680</b>	

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	11,980,471	11,980,471	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	25,255,860	7,233,939	1,785,017	16,236,904
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	1,350,654	386,863	95,461	868,331
Prepayments (165)	110-111	165	PTD	8,867,076	2,539,763	626,701	5,700,612
Derivative Instrument Assets (175)	110-111	175	DIR-P	103,376	103,376	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	13,507,223	13,507,223	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				<b>61,064,660</b>	<b>35,751,634</b>	<b>2,507,179</b>	<b>22,805,846</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	20,825,488	5,932,141	1,466,831	13,426,516
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	21,851,678	0	0	21,851,678
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	0	0	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	554,761,373	317,457,758	415,747	236,887,868
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	0	0	0	0
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	(50,704)	(14,443)	(3,571)	(32,690)
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	123,298,182	26,481,619	6,545,029	90,271,533
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	3,523,361	1,009,183	249,022	2,265,156
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	6,797,581	1,936,291	478,784	4,382,506
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	116,074,634	0	0	116,074,634
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	(83,810,667)	(83,810,667)	0	0
<b>Total</b>				<b>763,270,926</b>	<b>268,991,883</b>	<b>9,151,842</b>	<b>485,127,201</b>
<b>Total Assets and Other Debits</b>				<b>1,566,671,572</b>	<b>550,559,548</b>	<b>51,703,257</b>	<b>964,408,766</b>

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	2,410,030	2,410,030	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>2,410,030</b>	<b>2,410,030</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	38,675,431	0	0	38,675,431
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	4,022,545	0	0	4,022,545
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	14,421,004	4,130,553	1,019,238	9,271,213
Other Deferred Credits (253)	269	See Tab	DIRECT	153,389,570	50,477,311	4,569,946	98,342,313
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	4,926,645	4,926,645	0	0
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	1,020,290	290,630	71,864	657,797
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	826,610,979	0	0	826,610,979
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	0	0	0	0
<b>Total</b>				<b>1,043,066,464</b>	<b>59,825,139</b>	<b>5,661,048</b>	<b>977,580,278</b>
<b>Total Liabilities and Other Credits</b>				<b>1,045,476,494</b>	<b>62,235,169</b>	<b>5,661,048</b>	<b>977,580,278</b>
<b>Total Rate Base</b>				<b>2,744,025,084</b>	<b>994,920,520</b>	<b>219,456,787</b>	<b>1,529,647,777</b>

(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$2,093,860,000</b>
Interest for Year	257	<b>182,204,172</b>
<b>Rate of Return</b>		<b>8.70%</b>



Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	31,644,944	31,644,944	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	12,944,144	12,944,144	0	0
Steam - Maintenance	320-323	510-514	DIR-P	14,851,959	14,851,959	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	3,991,865	3,991,865	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,527,697	3,527,697	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	81,892,668	81,892,668	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	11,532,693	11,532,693	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	3,376,895	3,376,895	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	510,309,071	510,309,071	0	0
System Control and Load Dispatching	320-323	556	DIR-P	737,885	737,885	0	0
Other Expenses	320-323	557	DIR-P	11,397,437	11,397,437	0	0
BPA REP Reversal			DIR-P	149,970,482	149,970,482	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>836,177,740</b>	<b>836,177,740</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	37,882,582	0	37,882,582	0
Total Operations less Wheeling	320-323	560-567	DIR-T	2,260,067	0	2,260,067	0
Total Maintenance	320-323	568-573	DIR-T	1,402,533	0	1,402,533	0
<b>Total Transmission Expense</b>				<b>41,545,182</b>	<b>0</b>	<b>41,545,182</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	25,587,393	0	0	25,587,393
Total Maintenance	320-323	590-598	DIR-D	34,380,637	0	0	34,380,637
<b>Total Distribution Expense</b>				<b>59,968,030</b>	<b>0</b>	<b>0</b>	<b>59,968,030</b>

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	33,046,235	0	0	33,046,235
Total Customer Service and Information	320-323	907-910	DIR-D	25,936,743	0	0	25,936,743
Total Sales	320-323	911-916	DIR-D	1,025,902	0	0	1,025,902
<b>Total Customer and Sales Expenses</b>				<b>60,008,880</b>	<b>0</b>	<b>0</b>	<b>60,008,880</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	13,643,527	2,952,041	600,662	10,090,824
Office Supplies & Expenses	320-323	921	LABOR	12,373,710	2,677,291	544,758	9,151,661
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(146,689)	(42,016)	(10,368)	(94,306)
Outside Services Employed	320-323	923	PTD	5,791,181	1,658,746	409,305	3,723,130
Property Insurance	320-323	924	PTDG	2,216,182	631,280	156,095	1,428,807
Injuries and Damages	320-323	925	LABOR	3,555,416	769,283	156,529	2,629,604
Employee Pensions & Benefits	320-323	926	LABOR	5,200,700	1,125,272	228,963	3,846,465
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,737,896	0	0	3,737,896
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	0	0	0	0
Miscellaneous General Expenses	320-323	930.2	PTD	2,722,054	779,667	192,388	1,749,999
Rents	320-323	931	PTD	2,563,849	734,353	181,206	1,648,290
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	2,999,952	773,998	179,590	2,046,364
<b>Total Administration and General Expenses</b>				<b>54,657,778</b>	<b>12,059,916</b>	<b>2,639,129</b>	<b>39,958,733</b>
<b>Total Operations and Maintenance</b>				<b>1,052,357,610</b>	<b>848,237,656</b>	<b>44,184,311</b>	<b>159,935,643</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,627,211	752,502	185,684	1,689,025
Steam Production Plant	336	403	DIR-P	19,636,953	19,636,953	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	10,441,574	10,441,574	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	4,533,709	4,533,709	0	0
Transmission Plant	336	403	DIR-T	7,105,581	0	7,105,581	0
Distribution Plant	336	403	DIR-D	70,413,587	0	0	70,413,587
General Plant	336	403	GP	7,028,504	1,721,996	451,879	4,854,629
Common Plant - Electric	336	404	PTD	19,469,979	5,576,711	1,376,087	12,517,181
<b>Total Depreciation and Amortization</b>				<b>141,257,098</b>	<b>42,663,445</b>	<b>9,119,231</b>	<b>89,474,422</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	(82,580,914)	2,673,184	543,922	(85,798,020)
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**STATE**

Washington	262	-		182,700,921	9,369,252	2,316,720	171,014,949
Idaho	262	-					
Montana	262	-					
Oregon	262	-					
California	262	-					
Other States	262	-		11,036,948	9,040,397	0	1,996,551
Total State	262	See Tab	DIRECT	193,737,869	18,409,649	2,316,720	173,011,500

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

				111,156,955	21,082,833	2,860,642	87,213,480
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(Total Federal, State and County/Municipal Taxes)

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(351,329)	(100,076)	(24,746)	(226,507)
Loss from Disposition of Plant	114	411.7	PTDG	557,506	158,806	39,268	359,433
<b>Total Disposition of Plant</b>				<b>206,177</b>	<b>58,730</b>	<b>14,522</b>	<b>132,926</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	88,682,767	88,682,767	0	0
<b>Total Sales for Resale</b>				<b>88,682,767</b>	<b>88,682,767</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	2,871,172	0	0	2,871,172
Miscellaneous Service Revenues	300	451	DIR-D	9,282,540	0	0	9,282,540
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	10,350,173	0	1,025,154	9,325,019
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	(29,205,807)	(8,319,276)	(2,057,094)	(18,829,437)
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	9,831,299	0	9,831,299	0
Regional Control Service Revenues	300	457.1	DIR-T	13,244,447	0	13,244,447	0
Miscellaneous Revenues	300	457.2	DIR-T				
<b>Total Other Revenues</b>				<b>16,373,824</b>	<b>(8,319,276)</b>	<b>22,043,806</b>	<b>2,649,294</b>
<b>Total Other Included Items</b>				<b>105,262,768</b>	<b>80,422,221</b>	<b>22,058,328</b>	<b>2,782,219</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,199,508,895</b>	<b>831,561,713</b>	<b>34,105,857</b>	<b>333,841,326</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>238,780,443</b>	<b>86,576,309</b>	<b>19,096,760</b>	<b>133,107,374</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,438,289,338</b>	<b>918,138,021</b>	<b>53,202,617</b>	<b>466,948,700</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$971,340,638		
<b>Total Retail Load (MWH)</b>					19,253,824		pg 301
<b>Distribution Losses</b>					962,691		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					20,216,515		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$48.05</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$48.05</b>		
<b>Contract System Costs</b>					\$971,340,638		
<b>Contract System Load</b>					20,216,515		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$48.05</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	8,095,702	8,095,702	0	0
Transmission	354	560-573	DIR-T	1,471,261	0	1,471,261	0
Distribution	354	580-598	DIR-D	19,576,899	0	0	19,576,899
Customer Accounts	354	901-905	DIR-D	10,732,418	0	0	10,732,418
Customer Service and Informational	354	907-910	DIR-D	1,275,864	0	0	1,275,864
Sales	354	911-916	DIR-D	860,651	0	0	860,651
Administrative & General	320	920-932	PTD	14,196,738	4,066,317	1,003,388	9,127,033
Other Labor					0	0	0
<b>Total Labor</b>				<b>56,209,533</b>	<b>12,162,019</b>	<b>2,474,649</b>	<b>41,572,865</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				836,177,740	836,177,740	0	0
Total Transmission O&M				41,545,182	0	41,545,182	0
Total Distribution O&M				59,968,030	0	0	59,968,030
Total Customer and Sales O&M				60,008,880	0	0	60,008,880
Total Administrative and General O&M				54,657,778	12,059,916	2,639,129	39,958,733
Less Purchased Power and Fuel Costs				(623,846,683)	(623,846,683)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>428,510,927</b>	<b>224,390,973</b>	<b>44,184,311</b>	<b>159,935,643</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>53,563,866</b>	<b>28,048,872</b>	<b>5,523,039</b>	<b>19,991,955</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>53,563,866</b>	<b>28,048,872</b>	<b>5,523,039</b>	<b>19,991,955</b>

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	4,834,676	1,384,778	341,702	3,108,196
Structures and Improvements			PTD	30,274,754	8,671,482	2,139,739	19,463,533
Furniture and Equipment			LABOR	48,273,419	10,444,888	2,125,258	35,703,273
Transportation Equipment			TD	5,356,391	0	530,534	4,825,857
Stores Equipment			PTD	1,633,536	467,887	115,454	1,050,195
Tools and Garage Equipment			PTD	7,462,319	2,137,403	527,417	4,797,499
Laboratory Equipment			PTD	11,140,860	3,191,034	787,406	7,162,420
Power Operated Equipment			TD	5,196,960	0	514,743	4,682,217
Communication Equipment			PTD	39,983,145	11,452,219	2,825,903	25,705,023
Miscellaneous Equipment			DIR-D	454,039	130,049	32,090	291,900
<b>TOTAL</b>				154,610,099	37,879,739	9,940,248	106,790,112
<b>RATIO (GP)</b>				100%	25%	6%	69%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	724,135,337	724,135,337	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	215,571,735	215,571,735	0	0
Other Production			DIR-P	174,033,381	174,033,381	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,113,740,453	1,113,740,453	0	0
Transmission Plant			DIR-T	274,822,052	0	274,822,052	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	274,822,052	0	274,822,052	0
<b>Total Distribution Plant</b>			DIR-D	2,499,840,829	0	0	2,499,840,829
<b>TOTAL</b>				3,888,403,334	1,113,740,453	274,822,052	2,499,840,829
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	29%	7%	64%

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,888,403,334	1,113,740,453	274,822,052	2,499,840,829
Intangible Plant - Organization			PTD	114,202	32,710	8,071	73,420
Intangible Plant - Franchises and Consents			PTD	744,722	213,308	52,635	478,779
Intangible Plant - Franchises and Consents			PTD	19,689,714	5,639,649	1,391,617	12,658,448
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				154,610,099	37,879,739	9,940,248	106,790,112
<b>TOTAL</b>				<b>4,063,562,071</b>	<b>1,157,505,860</b>	<b>286,214,623</b>	<b>2,619,841,588</b>
<b>RATIO (PTDG = GROSS PLANT)</b>				<b>100%</b>	<b>28%</b>	<b>7%</b>	<b>64%</b>
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	274,822,052	0	274,822,052	0
Total Distribution Plant			DIR-D	2,499,840,829	0	0	2,499,840,829
<b>TOTAL</b>				<b>2,774,662,881</b>	<b>0</b>	<b>274,822,052</b>	<b>2,499,840,829</b>
<b>RATIO (TD)</b>				<b>100%</b>	<b>0%</b>	<b>10%</b>	<b>90%</b>
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	274,822,052	0	274,822,052	0
Total Distribution Plant			DIR-D	2,499,840,829	0	0	2,499,840,829
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	81,492	0	8,071	73,420
Intangible Plant - Franchises and Consents T and D Only			PTD	531,414	0	52,635	478,779
Intangible Plant - Miscellaneous T and D Only			PTD	14,050,065	0	1,391,617	12,658,448
General Plant Total 389-399(T&D Only)				116,730,360	0	9,940,248	106,790,112
<b>TOTAL</b>				<b>2,906,056,211</b>	<b>0</b>	<b>286,214,623</b>	<b>2,619,841,588</b>
<b>RATIO (TDG)</b>				<b>100%</b>	<b>0%</b>	<b>10%</b>	<b>90%</b>
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	30,274,754	8,671,482	2,139,739	19,463,533
Furniture and Equipment			LABOR	48,273,419	10,444,888	2,125,258	35,703,273
Communication Equipment			PTD	39,983,145	11,452,219	2,825,903	25,705,023
Miscellaneous Equipment			DIR-D	454,039	130,049	32,090	291,900
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				<b>118,985,357</b>	<b>30,698,637</b>	<b>7,122,991</b>	<b>81,163,730</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>26%</b>	<b>6%</b>	<b>68%</b>

Table 7.6.1 Puget Sound Energy 2002  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	8,095,702	8,095,702	0	0
Transmission			DIR-T	1,471,261	0	1,471,261	0
Distribution			DIR-D	19,576,899	0	0	19,576,899
Customer Accounts			DIR-D	10,732,418	0	0	10,732,418
Customer Service and Informational			DIR-D	1,275,864	0	0	1,275,864
Sales			DIR-D	860,651	0	0	860,651
Administrative & General			PTD	14,196,738	4,066,317	1,003,388	9,127,033
Other Labor				0	0	0	0
<b>TOTAL</b>				56,209,533	12,162,019	2,474,649	41,572,865
<b>RATIO (LABOR)</b>				100%	22%	4%	74%

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

DIR-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	25%	6%	69%
GPM	26%	6%	68%
LABOR	22%	4%	74%
PTD	29%	7%	64%
PTDG	28%	7%	64%
TD	0%	10%	90%
TDG	0%	10%	90%



Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: Puget Sound Energy 2003		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	114,202		32,782	7,956	73,464
Intangible Plant - Franchises and Consents	204-207	302	PTD	872,073		250,334	60,753	560,986
Intangible Plant - Miscellaneous	204-207	303	PTD	18,197,995		5,223,838	1,267,773	11,706,383
<b>Total Intangible Plant</b>			PTD	19,184,270		5,506,954	1,336,483	12,340,833
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	735,429,343		735,429,343	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	221,467,138		221,467,138	0	0
Other Production	204-207	340-346	DIR-P	175,042,284		175,042,284	0	0
<b>Total Production Plant</b>			DIR-P	1,131,938,765		1,131,938,765	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	274,710,175		0	274,710,175	0
<b>Total Transmission Plant</b>			DIR-T	274,710,175		0	274,710,175	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	2,536,623,123		0	0	2,536,623,123
<b>Total Distribution Plant</b>			DIR-D	2,536,623,123		0	0	2,536,623,123
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	4,813,579		1,381,765	335,341	3,096,473
Structures and Improvements	204-207	390	PTD	30,307,064		8,699,816	2,111,358	19,495,890
Furniture and Equipment	204-207	391	LABOR	41,346,525		9,557,431	1,798,968	29,990,126
Transportation Equipment	204-207	392	TD	3,374,188		0	329,710	3,044,478
Stores Equipment	204-207	393	PTD	1,177,073		337,886	82,001	757,186
Tools and Garage Equipment	204-207	394	PTD	6,835,559		1,962,186	476,203	4,397,170
Laboratory Equipment	204-207	395	PTD	11,829,191		3,395,637	824,087	7,609,467
Power Operated Equipment	204-207	396	TD	1,926,650		0	188,263	1,738,387
Communication Equipment	204-207	397	PTD	35,389,187		10,158,668	2,465,407	22,765,112
Miscellaneous Equipment	204-207	398	PTD	449,821		129,124	31,337	289,360
<b>Total General Plant</b>				137,448,837		35,622,513	8,642,675	93,183,650
<b>Total Electric Plant In-Service</b>				4,099,905,170		1,173,068,232	284,689,332	2,642,147,606

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	398,982,748	398,982,748	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	110,157,496	110,157,496	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	101,152,601	101,152,601	0	0
Transmission Plant	219	108	DIR-T	104,211,630	0	104,211,630	0
Distribution Plant	219	108	DIR-D	968,488,582	0	0	968,488,582
General Plant	219	108	GP	61,750,432	16,003,813	3,882,819	41,863,800
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	129,101,344	36,938,582	8,964,543	83,198,219
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	14,209,046	4,078,788	989,881	9,140,377
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	27,439,427	27,439,427	0	0
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				1,915,493,306	694,753,456	118,048,872	1,102,690,978
<b>Total Net Plant</b>				2,184,411,864	478,314,776	166,640,460	1,539,456,628
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
<b>Cash Working Capital</b>			<b>Formula</b>	57,358,978	29,937,126	5,809,698	21,612,154
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	7,585,839	2,170,466	526,746	4,888,627
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	516,175,785	148,171,207	35,959,664	332,044,914
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	80,545,537	0	0	80,545,537
Acquisition Adjustments (Electric)	200-201	114	DIR-P	77,871,127	77,871,127	0	0
<b>Total</b>				682,178,288	228,212,800	36,486,410	417,479,077
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	44,942,191	0	0	44,942,191
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0
<b>Total</b>				44,942,191	0	0	44,942,191

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	12,139,532	12,139,532	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	26,372,902	7,570,492	1,837,282	16,965,127
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	1,637,854	470,155	114,102	1,053,597
Prepayments (165)	110-111	165	PTD	6,183,691	1,775,064	430,790	3,977,837
Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P		0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	16,217,100	16,217,100	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P		0	0	0
<b>Total</b>				<b>62,551,079</b>	<b>38,172,343</b>	<b>2,382,175</b>	<b>21,996,561</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	25,425,565	7,274,784	1,765,501	16,385,280
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	25,996,296	0	0	25,996,296
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	212,634	212,634	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	527,590,165	315,865,725	332,819	211,391,621
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	338,195	0	0	338,195
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D				
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	(193,298)	(55,307)	(13,422)	(124,569)
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	142,370,385	18,836,584	8,062,200	115,471,601
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	2,421,929	695,229	168,725	1,557,975
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	12,578,154	3,598,872	873,402	8,105,880
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	113,370,886	0	0	113,370,886
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	(11,984,404)	(11,984,404)	0	0
<b>Total</b>				<b>838,126,507</b>	<b>334,444,116</b>	<b>11,189,225</b>	<b>492,493,166</b>
<b>Total Assets and Other Debits</b>				<b>1,685,157,043</b>	<b>630,766,385</b>	<b>55,867,508</b>	<b>998,523,149</b>

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	385,313	385,313	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P		0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	3,250,409	3,250,409	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P		0	0	0
<b>Total</b>				<b>3,635,722</b>	<b>3,635,722</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	43,721,121	0	0	43,721,121
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	3,387,046	0	0	3,387,046
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	10,126,911	2,906,988	705,497	6,514,427
Other Deferred Credits (253)	269	See Tab	DIRECT	112,303,542	29,145,081	4,906,064	78,252,396
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	4,294,120	4,294,120	0	0
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	1,061,269	303,651	73,692	683,925
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	843,228,901	0	0	843,228,901
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D		0	0	0
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D		0	0	0
<b>Total</b>				<b>1,018,122,910</b>	<b>36,649,840</b>	<b>5,685,253</b>	<b>975,787,817</b>

<b>Total Liabilities and Other Credits</b>	<b>1,021,758,632</b>	<b>40,285,562</b>	<b>5,685,253</b>	<b>975,787,817</b>
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<b>Total Rate Base</b>	<b>2,847,810,275</b>	<b>1,068,795,599</b>	<b>216,822,715</b>	<b>1,562,191,961</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$2,335,157,709</b>
Interest for Year	257	<b>170,690,378</b>
<b>Rate of Return</b>		<b>7.31%</b>

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	35,731,234	35,731,234	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	10,295,258	10,295,258	0	0
Steam - Maintenance	320-323	510-514	DIR-P	16,478,310	16,478,310	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	4,353,665	4,353,665	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,954,997	3,954,997	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	29,267,489	29,267,489	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	10,274,519	10,274,519	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	2,375,949	2,375,949	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	606,518,849	606,518,849	0	0
System Control and Load Dispatching	320-323	556	DIR-P	770,390	770,390	0	0
Other Expenses	320-323	557	DIR-P	2,824,535	2,824,535	0	0
BPA REP Reversal			DIR-P	173,839,533	173,839,533	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>896,684,728</b>	<b>896,684,728</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	39,619,267	0	39,619,267	0
Total Operations less Wheeling	320-323	560-567	DIR-T	2,494,566	0	2,494,566	0
Total Maintenance	320-323	568-573	DIR-T	1,381,948	0	1,381,948	0
<b>Total Transmission Expense</b>				<b>43,495,781</b>	<b>0</b>	<b>43,495,781</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	20,180,085	0	0	20,180,085
Total Maintenance	320-323	590-598	DIR-D	37,559,980	0	0	37,559,980
<b>Total Distribution Expense</b>				<b>57,740,065</b>	<b>0</b>	<b>0</b>	<b>57,740,065</b>

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	33,531,992	0	0	33,531,992
Total Customer Service and Information	320-323	907-910	DIR-D	37,427,879	0	0	37,427,879
Total Sales	320-323	911-916	DIR-D	441,693	0	0	441,693
<b>Total Customer and Sales Expenses</b>				<b>71,401,564</b>	<b>0</b>	<b>0</b>	<b>71,401,564</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	14,814,648	3,424,471	644,578	10,745,599
Office Supplies & Expenses	320-323	921	LABOR	11,818,466	2,731,890	514,216	8,572,360
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(110,079)	(31,599)	(7,669)	(70,811)
Outside Services Employed	320-323	923	PTD	8,387,286	2,407,618	584,305	5,395,363
Property Insurance	320-323	924	PTDG	2,478,422	709,128	172,097	1,597,197
Injuries and Damages	320-323	925	LABOR	4,264,864	985,842	185,562	3,093,460
Employee Pensions & Benefits	320-323	926	LABOR	7,293,581	1,685,943	317,340	5,290,297
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,468,103	0	0	3,468,103
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	0	0	0	0
Miscellaneous General Expenses	320-323	930.2	PTD	2,818,106	808,953	196,325	1,812,828
Rents	320-323	931	PTD	2,715,917	779,619	189,206	1,747,092
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,117,943	827,981	185,844	2,104,118
<b>Total Administration and General Expenses</b>				<b>61,067,257</b>	<b>14,329,848</b>	<b>2,981,805</b>	<b>43,755,604</b>
<b>Total Operations and Maintenance</b>				<b>1,130,389,395</b>	<b>911,014,576</b>	<b>46,477,586</b>	<b>172,897,233</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	2,402,551	689,666	167,375	1,545,510
Steam Production Plant	336	403	DIR-P	20,077,169	20,077,169	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	12,358,565	12,358,565	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	4,296,734	4,296,734	0	0
Transmission Plant	336	403	DIR-T	6,765,267	0	6,765,267	0
Distribution Plant	336	403	DIR-D	70,350,597	0	0	70,350,597
General Plant	336	403	GP	7,081,882	1,835,406	445,303	4,801,173
Common Plant - Electric	336	404	PTD	20,698,306	5,941,567	1,441,959	13,314,780
<b>Total Depreciation and Amortization</b>				<b>144,031,071</b>	<b>45,199,107</b>	<b>8,819,904</b>	<b>90,012,060</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	25,653,888	2,899,665	545,796	22,208,428
<b>STATE</b>							
Washington	262	-		174,104,808	9,640,817	2,339,709	162,124,282
Idaho	262	-					
Montana	262	-					
Oregon	262	-					
California	262	-					
Other States	262	-		17,395,984	14,626,425	0	2,769,559
Total State	262	See Tab	DIRECT	191,500,792	24,267,242	2,339,709	164,893,841
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
<b>Total Taxes</b>				<b>217,154,680</b>	<b>27,166,907</b>	<b>2,885,504</b>	<b>187,102,269</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(5,839,170)	(1,670,708)	(405,460)	(3,763,001)
Loss from Disposition of Plant	114	411.7	PTDG	1,104,872	316,127	76,720	712,025
<b>Total Disposition of Plant</b>				<b>(4,734,298)</b>	<b>(1,354,581)</b>	<b>(328,740)</b>	<b>(3,050,976)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	191,876,710	191,876,710	0	0
<b>Total Sales for Resale</b>				<b>191,876,710</b>	<b>191,876,710</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	2,610,106	0	0	2,610,106
Miscellaneous Service Revenues	300	451	DIR-D	9,708,533	0	0	9,708,533
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	8,701,248	0	850,245	7,851,003
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	7,176,909	2,053,463	498,350	4,625,095
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	7,749,589	0	7,749,589	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>35,946,385</b>	<b>2,053,463</b>	<b>9,098,184</b>	<b>24,794,738</b>
<b>Total Other Included Items</b>				<b>223,088,797</b>	<b>192,575,592</b>	<b>8,769,444</b>	<b>21,743,761</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,268,486,349</b>	<b>790,804,998</b>	<b>49,413,550</b>	<b>428,267,801</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>208,163,162</b>	<b>78,124,541</b>	<b>15,848,844</b>	<b>114,189,776</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,476,649,511</b>	<b>868,929,539</b>	<b>65,262,394</b>	<b>542,457,577</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$934,191,933		
<b>Total Retail Load (MWH)</b>					19,591,637		pg 301
<b>Distribution Losses</b>					979,582		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					20,571,219		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$45.41</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$45.41</b>		
<b>Contract System Costs</b>					\$934,191,933		
<b>Contract System Load</b>					20,571,219		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$45.41</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	8,479,141	8,479,141	0	0
Transmission	354	560-573	DIR-T	1,359,962	0	1,359,962	0
Distribution	354	580-598	DIR-D	18,790,323	0	0	18,790,323
Customer Accounts	354	901-905	DIR-D	10,368,181	0	0	10,368,181
Customer Service and Informational	354	907-910	DIR-D	982,471	0	0	982,471
Sales	354	911-916	DIR-D	352,915	0	0	352,915
Administrative & General	320	920-932	PTD	15,098,172	4,334,016	1,051,822	9,712,333
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>55,431,165</b>	<b>12,813,157</b>	<b>2,411,784</b>	<b>40,206,223</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				896,684,728	896,684,728	0	0
Total Transmission O&M				43,495,781	0	43,495,781	0
Total Distribution O&M				57,740,065	0	0	57,740,065
Total Customer and Sales O&M				71,401,564	0	0	71,401,564
Total Administrative and General O&M				61,067,257	14,329,848	2,981,805	43,755,604
Less Purchased Power and Fuel Costs				(671,517,572)	(671,517,572)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>458,871,823</b>	<b>239,497,004</b>	<b>46,477,586</b>	<b>172,897,233</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>57,358,978</b>	<b>29,937,126</b>	<b>5,809,698</b>	<b>21,612,154</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>57,358,978</b>	<b>29,937,126</b>	<b>5,809,698</b>	<b>21,612,154</b>

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	4,813,579	1,381,765	335,341	3,096,473
Structures and Improvements			PTD	30,307,064	8,699,816	2,111,358	19,495,890
Furniture and Equipment			LABOR	41,346,525	9,557,431	1,798,968	29,990,126
Transportation Equipment			TD	3,374,188	0	329,710	3,044,478
Stores Equipment			PTD	1,177,073	337,886	82,001	757,186
Tools and Garage Equipment			PTD	6,835,559	1,962,186	476,203	4,397,170
Laboratory Equipment			PTD	11,829,191	3,395,637	824,087	7,609,467
Power Operated Equipment			TD	1,926,650	0	188,263	1,738,387
Communication Equipment			PTD	35,389,187	10,158,668	2,465,407	22,765,112
Miscellaneous Equipment			DIR-D	449,821	129,124	31,337	289,360
<b>TOTAL</b>				137,448,837	35,622,513	8,642,675	93,183,650
<b>RATIO (GP)</b>				100%	26%	6%	68%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	735,429,343	735,429,343	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	221,467,138	221,467,138	0	0
Other Production			DIR-P	175,042,284	175,042,284	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,131,938,765	1,131,938,765	0	0
Transmission Plant			DIR-T	274,710,175	0	274,710,175	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	274,710,175	0	274,710,175	0
<b>Total Distribution Plant</b>			DIR-D	2,536,623,123	0	0	2,536,623,123
<b>TOTAL</b>				3,943,272,063	1,131,938,765	274,710,175	2,536,623,123
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	29%	7%	64%

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				3,943,272,063	1,131,938,765	274,710,175	2,536,623,123
Intangible Plant - Organization			PTD	114,202	32,782	7,956	73,464
Intangible Plant - Franchises and Consents			PTD	872,073	250,334	60,753	560,986
Intangible Plant - Franchises and Consents			PTD	18,197,995	5,223,838	1,267,773	11,706,383
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				137,448,837	35,622,513	8,642,675	93,183,650
<b>TOTAL</b>				4,099,905,170	1,173,068,232	284,689,332	2,642,147,606
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	29%	7%	64%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	274,710,175	0	274,710,175	0
Total Distribution Plant			DIR-D	2,536,623,123	0	0	2,536,623,123
<b>TOTAL</b>				2,811,333,298	0	274,710,175	2,536,623,123
<b>RATIO (TD)</b>				100%	0%	10%	90%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	274,710,175	0	274,710,175	0
Total Distribution Plant			DIR-D	2,536,623,123	0	0	2,536,623,123
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	81,420	0	7,956	73,464
Intangible Plant - Franchises and Consents T and D Only			PTD	621,739	0	60,753	560,986
Intangible Plant - Miscellaneous T and D Only			PTD	12,974,157	0	1,267,773	11,706,383
General Plant Total 389-399(T&D Only)				101,826,324	0	8,642,675	93,183,650
<b>TOTAL</b>				2,926,836,938	0	284,689,332	2,642,147,606
<b>RATIO (TDG)</b>				100%	0%	10%	90%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	30,307,064	8,699,816	2,111,358	19,495,890
Furniture and Equipment			LABOR	41,346,525	9,557,431	1,798,968	29,990,126
Communication Equipment			PTD	35,389,187	10,158,668	2,465,407	22,765,112
Miscellaneous Equipment			DIR-D	449,821	129,124	31,337	289,360
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				107,492,597	28,545,039	6,407,070	72,540,488
<b>RATIO (GPM)</b>				100%	27%	6%	67%

Table 7.6.2 Puget Sound Energy 2003  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	8,479,141	8,479,141	0	0
Transmission			DIR-T	1,359,962	0	1,359,962	0
Distribution			DIR-D	18,790,323	0	0	18,790,323
Customer Accounts			DIR-D	10,368,181	0	0	10,368,181
Customer Service and Informational			DIR-D	982,471	0	0	982,471
Sales			DIR-D	352,915	0	0	352,915
Administrative & General			PTD	15,098,172	4,334,016	1,051,822	9,712,333
Other Labor				0	0	0	0
<b>TOTAL</b>				<b>55,431,165</b>	<b>12,813,157</b>	<b>2,411,784</b>	<b>40,206,223</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>23%</b>	<b>4%</b>	<b>73%</b>

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

DIR-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	26%	6%	68%
GPM	27%	6%	67%
LABOR	23%	4%	73%
PTD	29%	7%	64%
PTDG	29%	7%	64%
TD	0%	10%	90%
TDG	0%	10%	90%

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: Puget Sound Energy 2004		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	114,202		32,219	8,127	73,857
Intangible Plant - Franchises and Consents	204-207	302	PTD	13,793,531		3,891,415	981,568	8,920,549
Intangible Plant - Miscellaneous	204-207	303	PTD	14,427,951		4,070,396	1,026,714	9,330,841
<b>Total Intangible Plant</b>				28,335,684		7,994,030	2,016,408	18,325,246
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	782,947,270		782,947,270	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	154,001,841		154,001,841	0	0
Other Production	204-207	340-346	DIR-P	206,826,700		206,826,700	0	0
<b>Total Production Plant</b>				1,143,775,811		1,143,775,811	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	288,505,193		0	288,505,193	0
<b>Total Transmission Plant</b>				288,505,193		0	288,505,193	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	2,621,953,457		0	0	2,621,953,457
<b>Total Distribution Plant</b>				2,621,953,457		0	0	2,621,953,457
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	4,813,579		1,358,001	342,541	3,113,037
Structures and Improvements	204-207	390	PTD	30,461,755		8,593,834	2,167,703	19,700,218
Furniture and Equipment	204-207	391	LABOR	39,073,388		8,503,319	1,548,490	29,021,579
Transportation Equipment	204-207	392	TD	3,279,109		0	325,048	2,954,061
Stores Equipment	204-207	393	PTD	1,141,211		321,957	81,210	738,044
Tools and Garage Equipment	204-207	394	PTD	6,620,869		1,867,872	471,151	4,281,847
Laboratory Equipment	204-207	395	PTD	11,969,533		3,376,830	851,769	7,740,933
Power Operated Equipment	204-207	396	TD	1,462,235		0	144,947	1,317,288
Communication Equipment	204-207	397	PTD	35,759,070		10,088,306	2,544,667	23,126,096
Miscellaneous Equipment	204-207	398	PTD	438,643		123,749	31,214	283,679
<b>Total General Plant</b>				135,019,392		34,233,870	8,508,741	92,276,781
<b>Total Electric Plant In-Service</b>				4,217,589,537		1,186,003,710	299,030,342	2,732,555,485

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**LESS:**

**Depreciation Reserve**

Steam (Production) Plant	219	108	DIR-P	413,944,862	413,944,862	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	100,325,579	100,325,579	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	106,109,934	106,109,934	0	0
Transmission Plant	219	108	DIR-T	111,337,022	0	111,337,022	0
Distribution Plant	219	108	DIR-D	1,005,743,021	0	0	1,005,743,021
General Plant	219	108	GP	64,684,539	16,400,622	4,076,333	44,207,584
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	159,895,632	44,963,316	11,336,723	103,595,592
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	14,208,093	4,008,370	1,011,068	9,188,654
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	30,129,327	30,129,327	0	0

**Amortization Reserve**

**Total Depreciation and Amortization**

2,006,378,009 715,882,011 127,761,147 1,162,734,851

**Total Net Plant**

2,211,211,528 470,121,699 171,269,196 1,569,820,633

(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

**Assets and Other Debits (Comparative Balance Sheet)**

<b>Cash Working Capital</b>			<b>Formula</b>	<b>57,357,955</b>	<b>31,122,459</b>	<b>5,921,318</b>	<b>20,314,178</b>
<b>UTILITY PLANT</b>							
(Utility Plant) Held For Future Use	200-201	105	PTDG	7,273,504	2,045,340	515,697	4,712,467
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	555,593,101	156,743,266	39,536,809	359,313,026
Nuclear Fuel		120.2 - 120.4 less 120.5					
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	87,314,425	0	0	87,314,425
Acquisition Adjustments (Electric)	200-201	114	DIR-P	77,871,127	77,871,127	0	0
<b>Total</b>				<b>728,052,157</b>	<b>236,659,732</b>	<b>40,052,506</b>	<b>451,339,918</b>
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	48,251,874	0	0	48,251,874
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	13,765,107	13,765,107	0	0
<b>Total</b>				<b>62,016,981</b>	<b>13,765,107</b>	<b>0</b>	<b>48,251,874</b>

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

<b>CURRENT AND ACCRUED ASSETS</b>								
Fuel Stock	110-111	151	DIR-P	10,653,348	10,653,348	0	0	
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0	
Plant Materials and Operating Supplies	110-111	154	PTD	29,563,159	8,340,323	2,103,757	19,119,079	
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0	
Stores Expense Undistributed	110-111	163	PTD	2,119,791	598,033	150,847	1,370,911	
Prepayments (165)	110-111	165	PTD	5,087,882	1,435,387	362,061	3,290,434	
Derivative Instrument Assets (175)	110-111	175	DIR-P	1,858,720	1,858,720	0	0	
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0	
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	19,993,638	19,993,638	0	0	
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	(13,765,107)	(13,765,107)	0	0	
<b>Total</b>				<b>55,511,431</b>	<b>29,114,342</b>	<b>2,616,666</b>	<b>23,780,423</b>	
<b>DEFERRED DEBITS</b>								
Unamortized Debt Expenses (181)	110-111	181	PTDG	24,146,740	6,790,164	1,712,022	15,644,554	
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	21,093,748	0	0	21,093,748	
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	46,553,520	46,553,520	0	0	
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	489,492,190	291,879,487	327,069	197,285,634	
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	657,310	0	0	657,310	
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0	
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D					
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0	
Temporary Facilities (185)	110-111	185	PTDG	(257,907)	(72,525)	(18,286)	(167,097)	
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	155,219,269	24,100,778	8,054,136	123,064,356	
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	1,323,107	373,273	94,154	855,679	
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0	
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	13,603,379	3,825,327	964,490	8,813,562	
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	77,212,300	0	0	77,212,300	
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	19,088,470	19,088,470	0	0	
<b>Total</b>				<b>848,132,126</b>	<b>392,538,494</b>	<b>11,133,586</b>	<b>444,460,047</b>	
<b>Total Assets and Other Debits</b>				<b>1,751,070,650</b>	<b>703,200,134</b>	<b>59,724,075</b>	<b>988,146,440</b>	

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**LESS:**

**Liabilities and Other Credits (Comparative Balance Sheet)**

<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	249,455	249,455	0	0
<b>Total</b>				<b>249,455</b>	<b>249,455</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	0	0	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	19,510,370	19,510,370	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	(249,455)	(249,455)	0	0
<b>Total</b>				<b>19,260,915</b>	<b>19,260,915</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	57,145,139	0	0	57,145,139
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	2,793,606	0	0	2,793,606
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	4,503,592	1,270,548	320,482	2,912,562
Other Deferred Credits (253)	269	See Tab	DIRECT	118,246,470	30,145,512	4,889,540	83,211,418
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	17,015,934	6,889,260	0	10,126,674
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	918,687	258,339	65,136	595,213
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	616,581,126	0	0	616,581,126
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	245,006,027	0	0	245,006,027
<b>Total</b>				<b>1,062,210,581</b>	<b>38,563,659</b>	<b>5,275,158</b>	<b>1,018,371,764</b>
<b>Total Liabilities and Other Credits</b>				<b>1,081,720,951</b>	<b>58,074,029</b>	<b>5,275,158</b>	<b>1,018,371,764</b>

**Total Rate Base**

(Total Net Plant + Debits - Credits)

<b>2,880,561,227</b>	<b>1,115,247,804</b>	<b>225,718,113</b>	<b>1,539,595,310</b>
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**Schedule 2: Long Term Debt**

Long Term Debt	257
Interest for Year	257
<b>Rate of Return</b>	

<b>\$2,377,499,400</b>
<b>161,737,171</b>
<b>6.80%</b>



Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**Schedule 3: Expenses**

**Power Production Expenses:**

**Steam Power Generation**

Steam - Fuel	320-323	501	DIR-P	45,322,991	45,322,991	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	11,601,896	11,601,896	0	0
Steam - Maintenance	320-323	510-514	DIR-P	14,635,536	14,635,536	0	0

**Nuclear Power Generation**

Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0

**Hydraulic Power Generation**

Hydraulic - Operation	320-323	535-540	DIR-P	3,421,316	3,421,316	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,633,727	2,633,727	0	0

**Other Power Generation**

Other Power - Fuel	320-323	547	DIR-P	35,449,012	35,449,012	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	10,752,357	10,752,357	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	3,444,557	3,444,557	0	0

**Other Power Supply Expenses**

Purchased Power	320-323	555	DIR-P	551,418,234	551,418,234	0	0
System Control and Load Dispatching	320-323	556	DIR-P	809,010	809,010	0	0
Other Expenses	320-323	557	DIR-P	13,817,376	13,817,376	0	0
BPA REP Reversal			DIR-P	174,472,863	174,472,863	0	0
Oregon Public Purpose Charge			DIR-C				

<b>Total Production Expense</b>				<b>867,778,875</b>	<b>867,778,875</b>	<b>0</b>	<b>0</b>
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**Transmission Expenses:**

Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	41,921,067	0	41,921,067	0
Total Operations less Wheeling	320-323	560-567	DIR-T	1,904,184	0	1,904,184	0
Total Maintenance	320-323	568-573	DIR-T	807,676	0	807,676	0

<b>Total Transmission Expense</b>				<b>44,632,927</b>	<b>0</b>	<b>44,632,927</b>	<b>0</b>
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**Distribution Expense:**

Total Operations	320-323	580-589	DIR-D	20,302,019	0	0	20,302,019
Total Maintenance	320-323	590-598	DIR-D	40,773,190	0	0	40,773,190

<b>Total Distribution Expense</b>				<b>61,075,209</b>	<b>0</b>	<b>0</b>	<b>61,075,209</b>
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Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**Customer and Sales Expenses:**

Total Customer Accounts	320-323	901-905	DIR-D	31,640,635	0	0	31,640,635
Total Customer Service and Information	320-323	907-910	DIR-D	24,956,166	0	0	24,956,166
Total Sales	320-323	911-916	DIR-D	432,584	0	0	432,584
<b>Total Customer and Sales Expenses</b>				<b>57,029,385</b>	<b>0</b>	<b>0</b>	<b>57,029,385</b>

**Administration and General Expense:**

**Operation**

Administration and General Salaries	320-323	920	LABOR	12,916,093	2,810,856	511,869	9,593,369
Office Supplies & Expenses	320-323	921	LABOR	13,762,427	2,995,039	545,409	10,221,979
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(183,688)	(51,822)	(13,072)	(118,795)
Outside Services Employed	320-323	923	PTD	5,903,839	1,665,584	420,126	3,818,129
Property Insurance	320-323	924	PTDG	2,342,291	658,662	166,070	1,517,559
Injuries and Damages	320-323	925	LABOR	4,384,949	954,272	173,777	3,256,901
Employee Pensions & Benefits	320-323	926	LABOR	9,807,435	2,134,336	388,672	7,284,427
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	3,474,466	0	0	3,474,466
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	2,790	0	0	2,790
Miscellaneous General Expenses	320-323	930.2	PTD	2,509,330	707,929	178,568	1,622,833
Rents	320-323	931	PTD	2,737,722	772,363	194,820	1,770,539

**Maintenance**

Maintenance of General Plant	320-323	935	GPM	2,879,828	743,816	171,376	1,964,636
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<b>Total Administration and General Expenses</b>				<b>60,537,482</b>	<b>13,391,035</b>	<b>2,737,614</b>	<b>44,408,833</b>
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<b>Total Operations and Maintenance</b>				<b>1,091,053,878</b>	<b>881,169,910</b>	<b>47,370,541</b>	<b>162,513,427</b>
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(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**Depreciation and Amortization:**

Intangible Plant	336	403	PTD	1,931,814	545,001	137,471	1,249,342
Steam Production Plant	336	403	DIR-P	21,144,259	21,144,259	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	11,183,784	11,183,784	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	4,922,126	4,922,126	0	0
Transmission Plant	336	403	DIR-T	6,985,207	0	6,985,207	0
Distribution Plant	336	403	DIR-D	72,588,855	0	0	72,588,855
General Plant	336	403	GP	6,746,421	1,710,540	425,150	4,610,730
Common Plant - Electric	336	404	PTD	21,841,179	6,161,807	1,554,250	14,125,122
<b>Total Depreciation and Amortization</b>				<b>147,343,645</b>	<b>45,667,518</b>	<b>9,102,078</b>	<b>92,574,049</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

**FEDERAL**

Total Federal	262	See Tab	DIRECT	9,796,715	2,770,899	504,592	6,521,224
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**STATE**

Washington	262	-		191,632,067	9,755,578	2,459,701	179,416,788
Idaho	262	-					
Montana	262	-					
Oregon	262	-					
California	262	-					
Other States	262	-		10,488,505	9,792,354	0	696,151
Total State	262	See Tab	DIRECT	202,120,572	19,547,932	2,459,701	180,112,939

**County & Municipal**

Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
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**Total Taxes**

				211,917,287	22,318,831	2,964,293	186,634,163
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(Total Federal, State and County/Municipal Taxes)

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**Schedule 3B Items: Other Included Items**

**Other Included Items:**

(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(5,839,170)	(1,641,999)	(414,002)	(3,783,169)
Loss from Disposition of Plant	114	411.7	PTDG	1,104,872	310,695	78,336	715,841
<b>Total Disposition of Plant</b>				<b>(4,734,298)</b>	<b>(1,331,304)</b>	<b>(335,665)</b>	<b>(3,067,328)</b>

**Sale for Resale:**

Sales for Resale	300	447	DIR-P	115,356,097	115,356,097	0	0
<b>Total Sales for Resale</b>				<b>115,356,097</b>	<b>115,356,097</b>	<b>0</b>	<b>0</b>

**Other Revenues:**

Forfeited Discounts	300	450	DIR-D	2,926,550	0	0	2,926,550
Miscellaneous Service Revenues	300	451	DIR-D	11,907,332	0	0	11,907,332
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	9,694,755	0	961,013	8,733,742
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	12,871,556	3,619,535	912,603	8,339,418
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	10,184,183	0	10,184,183	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>47,584,376</b>	<b>3,619,535</b>	<b>12,057,799</b>	<b>31,907,042</b>

**Total Other Included Items**

(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)

<b>158,206,175</b>	<b>117,644,328</b>	<b>11,722,133</b>	<b>28,839,714</b>
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**Total Operating Expenses**

(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

<b>1,292,108,635</b>	<b>831,511,931</b>	<b>47,714,779</b>	<b>412,881,925</b>
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**Return on Rate Base**

(Total Rate Base \* Rate of Return)

<b>195,959,597</b>	<b>75,868,379</b>	<b>15,355,213</b>	<b>104,736,005</b>
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**Total Cost**

(Total Operating Expenses + Return on Rate Base)

<b>1,488,068,232</b>	<b>907,380,310</b>	<b>63,069,991</b>	<b>517,617,931</b>
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Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**Schedule 4: Average System Cost**

Total Production and Transmission Costs	\$970,450,301	pg 301 5% of Total Load
Total Retail Load (MWH)	19,876,790	
Distribution Losses	993,840	
Total Retail Load plus Distribution Losses	20,870,630	
<b>Average System Cost before NLSL Adjustment</b>	<b>\$46.50</b>	
New Large Single Load(s) (MWH)	0	
Cost of Serving New Large Single Load(s)	\$0	
<b>Average System Cost after NLSL Adjustment</b>	<b>\$46.50</b>	
Contract System Costs	\$970,450,301	
Contract System Load	20,870,630	
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>	<b>Average System Cost</b>	<b>\$46.50</b>

**Remainder are Necessary Calculations:**

**Labor Ratio Input:**

Production	320	500-507	DIR-P	7,263,828	7,263,828	0	0
Transmission	354	560-573	DIR-T	1,005,307	0	1,005,307	0
Distribution	354	580-598	DIR-D	18,408,859	0	0	18,408,859
Customer Accounts	354	901-905	DIR-D	9,780,005	0	0	9,780,005
Customer Service and Informational	354	907-910	DIR-D	1,307,176	0	0	1,307,176
Sales	354	911-916	DIR-D	367,600	0	0	367,600
Administrative & General	320	920-932	PTD	16,044,640	4,526,495	1,141,760	10,376,385
Other Labor				0	0	0	0

<b>Total Labor</b>	<b>54,177,415</b>	<b>11,790,323</b>	<b>2,147,067</b>	<b>40,240,025</b>
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**Cash Working Capital Calculation:**

Total Production O&M	867,778,875	867,778,875	0	0
Total Transmission O&M	44,632,927	0	44,632,927	0
Total Distribution O&M	61,075,209	0	0	61,075,209
Total Customer and Sales O&M	57,029,385	0	0	57,029,385
Total Administrative and General O&M	60,537,482	13,391,035	2,737,614	44,408,833
Less Purchased Power and Fuel Costs	(632,190,237)	(632,190,237)	0	0

<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>458,863,641</b>	<b>248,979,673</b>	<b>47,370,541</b>	<b>162,513,427</b>
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<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>	<b>57,357,955</b>	<b>31,122,459</b>	<b>5,921,318</b>	<b>20,314,178</b>
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<b>Allowable Functionalized Cash Working Capital</b>	<b>57,357,955</b>	<b>31,122,459</b>	<b>5,921,318</b>	<b>20,314,178</b>
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Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**Functionalization Ratio Schedules**

	Ratio Used	Total			
		Funct.	Production	Transmission	Distribution
<b>GP Production</b>					
Land and Land Rights	PTD	4,813,579	1,358,001	342,541	3,113,037
Structures and Improvements	PTD	30,461,755	8,593,834	2,167,703	19,700,218
Furniture and Equipment	LABOR	39,073,388	8,503,319	1,548,490	29,021,579
Transportation Equipment	TD	3,279,109	0	325,048	2,954,061
Stores Equipment	PTD	1,141,211	321,957	81,210	738,044
Tools and Garage Equipment	PTD	6,620,869	1,867,872	471,151	4,281,847
Laboratory Equipment	PTD	11,969,533	3,376,830	851,769	7,740,933
Power Operated Equipment	TD	1,462,235	0	144,947	1,317,288
Communication Equipment	PTD	35,759,070	10,088,306	2,544,667	23,126,096
Miscellaneous Equipment	DIR-D	438,643	123,749	31,214	283,679
<b>TOTAL</b>		135,019,392	34,233,870	8,508,741	92,276,781
<b>RATIO (GP)</b>		100%	25%	6%	68%
<b>PTD Production, Transmission, Distribution</b>					
Steam Production	DIR-P	782,947,270	782,947,270	0	0
Nuclear Production	DIR-P	0	0	0	0
Hydraulic Production	DIR-P	154,001,841	154,001,841	0	0
Other Production	DIR-P	206,826,700	206,826,700	0	0
Other Items for PTD Ratio Calc.	DIR-P	0	0	0	0
<b>Total Production Plant</b>		1,143,775,811	1,143,775,811	0	0
Transmission Plant	DIR-T	288,505,193	0	288,505,193	0
Other Items for PTD Ratio Calc.	DIR-T	0	0	0	0
<b>Total Transmission Plant</b>	DIR-T	288,505,193	0	288,505,193	0
<b>Total Distribution Plant</b>	DIR-D	2,621,953,457	0	0	2,621,953,457
<b>TOTAL</b>		4,054,234,461	1,143,775,811	288,505,193	2,621,953,457
<b>RATIO (PTD = PLANT IN SERVICE)</b>		100%	28%	7%	65%

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**PTDG Production, Transmission, Distribution and General Plant**

PTD Total		4,054,234,461	1,143,775,811	288,505,193	2,621,953,457
Intangible Plant - Organization	PTD	114,202	32,219	8,127	73,857
Intangible Plant - Franchises and Consents	PTD	13,793,531	3,891,415	981,568	8,920,549
Intangible Plant - Franchises and Consents	PTD	14,427,951	4,070,396	1,026,714	9,330,841
Other Items for PTDG Ratio Calc.		0	0	0	0
GP Total		135,019,392	34,233,870	8,508,741	92,276,781
<b>TOTAL</b>		<b>4,217,589,537</b>	<b>1,186,003,710</b>	<b>299,030,342</b>	<b>2,732,555,485</b>
<b>RATIO (PTDG = GROSS PLANT)</b>		<b>100%</b>	<b>28%</b>	<b>7%</b>	<b>65%</b>

**TD Transmission, Distribution**

Total Transmission Plant	DIR-T	288,505,193	0	288,505,193	0
Total Distribution Plant	DIR-D	2,621,953,457	0	0	2,621,953,457
<b>TOTAL</b>		<b>2,910,458,650</b>	<b>0</b>	<b>288,505,193</b>	<b>2,621,953,457</b>
<b>RATIO (TD)</b>		<b>100%</b>	<b>0%</b>	<b>10%</b>	<b>90%</b>

**TDG Transmission, Distribution and General Plant**

Total Transmission Plant	DIR-T	288,505,193	0	288,505,193	0
Total Distribution Plant	DIR-D	2,621,953,457	0	0	2,621,953,457
Other T&D Only Items for TDG Calc.		0	0	0	0
Intangible Plant - Organization T and D Only	PTD	81,983	0	8,127	73,857
Intangible Plant - Franchises and Consents T and D Only	PTD	9,902,116	0	981,568	8,920,549
Intangible Plant - Miscellaneous T and D Only	PTD	10,357,555	0	1,026,714	9,330,841
General Plant Total 389-399(T&D Only)		100,785,522	0	8,508,741	92,276,781
<b>TOTAL</b>		<b>3,031,585,827</b>	<b>0</b>	<b>299,030,342</b>	<b>2,732,555,485</b>
<b>RATIO (TDG)</b>		<b>100%</b>	<b>0%</b>	<b>10%</b>	<b>90%</b>

**GPM Maintenance of General Plant**

Structures and Improvements	PTD	30,461,755	8,593,834	2,167,703	19,700,218
Furniture and Equipment	LABOR	39,073,388	8,503,319	1,548,490	29,021,579
Communication Equipment	PTD	35,759,070	10,088,306	2,544,667	23,126,096
Miscellaneous Equipment	DIR-D	438,643	123,749	31,214	283,679
Other Items for GPM Calc.		0	0	0	0
Other Items for GPM Calc.		0	0	0	0
<b>TOTAL</b>		<b>105,732,856</b>	<b>27,309,209</b>	<b>6,292,074</b>	<b>72,131,573</b>
<b>RATIO (GPM)</b>		<b>100%</b>	<b>26%</b>	<b>6%</b>	<b>68%</b>

Table 7.6.3 Puget Sound Energy 2004  
Average System Cost COOKBOOK

**LABOR Labor Ratios**

Production	DIR-P	7,263,828	7,263,828	0	0
Transmission	DIR-T	1,005,307	0	1,005,307	0
Distribution	DIR-D	18,408,859	0	0	18,408,859
Customer Accounts	DIR-D	9,780,005	0	0	9,780,005
Customer Service and Informational	DIR-D	1,307,176	0	0	1,307,176
Sales	DIR-D	367,600	0	0	367,600
Administrative & General	PTD	16,044,640	4,526,495	1,141,760	10,376,385
Other Labor		0	0	0	0
<b>TOTAL</b>		<b>54,177,415</b>	<b>11,790,323</b>	<b>2,147,067</b>	<b>40,240,025</b>
<b>RATIO (LABOR)</b>		<b>100%</b>	<b>22%</b>	<b>4%</b>	<b>74%</b>

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

DIR-C	<b>70%</b>	<b>0%</b>	<b>30%</b>
DIR-D	<b>0%</b>	<b>0%</b>	<b>100%</b>
DIR-P	<b>100%</b>	<b>0%</b>	<b>0%</b>
DIR-T	<b>0%</b>	<b>100%</b>	<b>0%</b>
DIRECT	<b>0%</b>	<b>0%</b>	<b>0%</b>
GP	<b>25%</b>	<b>6%</b>	<b>68%</b>
GPM	<b>26%</b>	<b>6%</b>	<b>68%</b>
LABOR	<b>22%</b>	<b>4%</b>	<b>74%</b>
PTD	<b>28%</b>	<b>7%</b>	<b>65%</b>
PTDG	<b>28%</b>	<b>7%</b>	<b>65%</b>
TD	<b>0%</b>	<b>10%</b>	<b>90%</b>
TDG	<b>0%</b>	<b>10%</b>	<b>90%</b>



Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	Utility: <b>Puget Sound Energy</b>		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	2005			
				(4) Total				
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	114,202		34,439	7,695	72,068
Intangible Plant - Franchises and Consents	204-207	302	PTD	13,862,123		4,180,274	934,031	8,747,818
Intangible Plant - Miscellaneous	204-207	303	PTD	16,306,167		4,917,302	1,098,711	10,290,154
<b>Total Intangible Plant</b>				30,282,492		9,132,015	2,040,437	19,110,040
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	793,688,465		793,688,465	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	159,096,425		159,096,425	0	0
Other Production	204-207	340-346	DIR-P	366,659,543		366,659,543	0	0
<b>Total Production Plant</b>				1,319,444,433		1,319,444,433	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	294,813,676		0	294,813,676	0
<b>Total Transmission Plant</b>				294,813,676		0	294,813,676	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	2,761,125,181		0	0	2,761,125,181
<b>Total Distribution Plant</b>				2,761,125,181		0	0	2,761,125,181
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	4,813,579		1,451,587	324,339	3,037,653
Structures and Improvements	204-207	390	PTD	30,691,432		9,255,335	2,067,991	19,368,106
Furniture and Equipment	204-207	391	LABOR	37,228,235		9,549,093	1,487,294	26,191,848
Transportation Equipment	204-207	392	TD	3,267,761		0	315,249	2,952,512
Stores Equipment	204-207	393	PTD	1,056,099		318,478	71,160	666,461
Tools and Garage Equipment	204-207	394	PTD	6,070,156		1,830,522	409,008	3,830,627
Laboratory Equipment	204-207	395	PTD	13,175,038		3,973,076	887,735	8,314,227
Power Operated Equipment	204-207	396	TD	1,452,796		0	140,155	1,312,641
Communication Equipment	204-207	397	PTD	38,229,552		11,528,537	2,575,910	24,125,104
Miscellaneous Equipment	204-207	398	PTD	445,416		134,320	30,012	281,084
<b>Total General Plant</b>				136,430,064		38,040,948	8,308,853	90,080,263
<b>Total Electric Plant In-Service</b>				4,542,095,846		1,366,617,396	305,162,965	2,870,315,484

(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	
<b>LESS:</b>								
<b>Depreciation Reserve</b>								
Steam (Production) Plant	219	108	DIR-P	432,689,315	432,689,315	0	0	
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0	
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	109,155,013	109,155,013	0	0	
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0	
Other (Production) Plant	219	108	DIR-P	111,977,231	111,977,231	0	0	
Transmission Plant	219	108	DIR-T	116,294,281	0	116,294,281	0	
Distribution Plant	219	108	DIR-D	1,044,841,761	0	0	1,044,841,761	
General Plant	219	108	GP	66,824,013	18,632,615	4,069,711	44,121,688	
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	184,289,511	55,448,687	12,381,582	116,459,241	
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	6,852,479	2,066,440	461,721	4,324,319	
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	32,819,227	32,819,227	0	0	
<b>Amortization Reserve</b>								
<b>Total Depreciation and Amortization</b>				2,105,742,831	762,788,528	133,207,295	1,209,747,009	
<b>Total Net Plant</b>				2,436,353,015	603,828,869	171,955,671	1,660,568,475	
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>								
<b>Assets and Other Debits (Comparative Balance Sheet)</b>								
<b>Cash Working Capital</b>				<b>Formula</b>	<b>58,101,129</b>	<b>29,752,748</b>	<b>6,869,835</b>	<b>21,478,545</b>
<b>UTILITY PLANT</b>								
(Utility Plant) Held For Future Use	200-201	105	PTDG	9,153,584	2,754,113	614,988	5,784,482	
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0	
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	607,237,426	183,119,052	40,915,706	383,202,667	
Nuclear Fuel		120.2 - 120.4 less 120.5						
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	173,242,343	0	0	173,242,343	
Acquisition Adjustments (Electric)	200-201	114	DIR-P	77,871,127	77,871,127	0	0	
<b>Total</b>				<b>867,504,480</b>	<b>263,744,293</b>	<b>41,530,694</b>	<b>562,229,493</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>								
Other Investment	110-111	124	DIR-D	52,343,342	0	0	52,343,342	
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0	
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	28,464,159	28,464,159	0	0	
<b>Total</b>				<b>80,807,501</b>	<b>28,464,159</b>	<b>0</b>	<b>52,343,342</b>	

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	8,108,953	8,108,953	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	34,711,056	10,467,497	2,338,834	21,904,726
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	1,780,059	536,796	119,941	1,123,322
Prepayments (165)	110-111	165	PTD	9,453,065	2,850,675	636,948	5,965,442
Derivative Instrument Assets (175)	110-111	175	DIR-P	2,263,391	2,263,391	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	101,237,845	101,237,845	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	(28,464,159)	(28,464,159)	0	0
<b>Total</b>				<b>129,090,210</b>	<b>97,000,997</b>	<b>3,095,723</b>	<b>28,993,490</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	25,270,360	7,603,299	1,697,802	15,969,259
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	14,955,608	0	0	14,955,608
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	45,016,255	45,016,255	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	492,369,027	288,197,912	10,996,011	193,175,104
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	657,177	0	0	657,177
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D				
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	(123,363)	(37,117)	(8,288)	(77,958)
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	131,454,991	8,868,014	7,347,450	115,239,527
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	2,790,942	841,639	188,054	1,761,249
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	17,045,707	5,128,681	1,145,224	10,771,802
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	139,356,561	0	0	139,356,561
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	67,334,811	67,334,811	0	0
<b>Total</b>				<b>936,128,076</b>	<b>422,953,494</b>	<b>21,366,252</b>	<b>491,808,330</b>
<b>Total Assets and Other Debits</b>				<b>2,071,631,396</b>	<b>841,915,691</b>	<b>72,862,504</b>	<b>1,156,853,200</b>

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	761,072	761,072	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	9,010,795	9,010,795	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>9,771,867</b>	<b>9,771,867</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	67,014,317	0	0	67,014,317
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	2,240,420	0	0	2,240,420
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	3,225,910	972,808	217,362	2,035,740
Other Deferred Credits (253)	269	See Tab	DIRECT	200,107,183	52,443,200	5,822,751	141,841,231
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	20,964,891	5,751,999	549,608	14,663,284
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	615,070	185,061	41,324	388,685
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	591,869,666	0	0	591,869,666
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	295,419,718	0	0	295,419,718
<b>Total</b>				<b>1,181,457,175</b>	<b>59,353,069</b>	<b>6,631,045</b>	<b>1,115,473,061</b>
<b>Total Liabilities and Other Credits</b>				<b>1,191,229,042</b>	<b>69,124,936</b>	<b>6,631,045</b>	<b>1,115,473,061</b>
<b>Total Rate Base</b>				<b>3,316,755,369</b>	<b>1,376,619,624</b>	<b>238,187,130</b>	<b>1,701,948,615</b>

(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$2,503,999,400</b>
Interest for Year	257	<b>162,147,926</b>
<b>Rate of Return</b>		<b>6.48%</b>

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	43,454,840	43,454,840	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	10,590,073	10,590,073	0	0
Steam - Maintenance	320-323	510-514	DIR-P	16,146,574	16,146,574	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	5,177,871	5,177,871	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,812,729	3,812,729	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	29,863,583	29,863,583	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	12,233,368	12,233,368	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	5,671,345	5,671,345	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	717,111,302	717,111,302	0	0
System Control and Load Dispatching	320-323	556	DIR-P	880,445	880,445	0	0
Other Expenses	320-323	557	DIR-P	(13,378,546)	(13,378,546)	0	0
BPA REP Reversal			DIR-P	180,490,546	180,490,546	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>1,012,054,130</b>	<b>1,012,054,130</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	47,615,529	0	47,615,529	0
Total Operations less Wheeling	320-323	560-567	DIR-T	2,327,883	0	2,327,883	0
Total Maintenance	320-323	568-573	DIR-T	2,168,249	0	2,168,249	0
<b>Total Transmission Expense</b>				<b>52,111,661</b>	<b>0</b>	<b>52,111,661</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	22,020,401	0	0	22,020,401
Total Maintenance	320-323	590-598	DIR-D	39,067,099	0	0	39,067,099
<b>Total Distribution Expense</b>				<b>61,087,500</b>	<b>0</b>	<b>0</b>	<b>61,087,500</b>

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	32,664,784	0	0	32,664,784
Total Customer Service and Information	320-323	907-910	DIR-D	29,269,028	0	0	29,269,028
Total Sales	320-323	911-916	DIR-D	610,061	0	0	610,061
<b>Total Customer and Sales Expenses</b>				<b>62,543,873</b>	<b>0</b>	<b>0</b>	<b>62,543,873</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	13,061,254	3,350,229	521,806	9,189,218
Office Supplies & Expenses	320-323	921	LABOR	16,350,166	4,193,840	653,200	11,503,126
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(111,760)	(33,702)	(7,530)	(70,527)
Outside Services Employed	320-323	923	PTD	4,670,772	1,408,522	314,717	2,947,533
Property Insurance	320-323	924	PTDG	2,523,484	759,261	169,542	1,594,681
Injuries and Damages	320-323	925	LABOR	3,638,274	933,222	145,352	2,559,700
Employee Pensions & Benefits	320-323	926	LABOR	12,847,612	3,295,430	513,271	9,038,911
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	6,031,140	0	0	6,031,140
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	0	0	0	0
Miscellaneous General Expenses	320-323	930.2	PTD	2,879,619	868,380	194,029	1,817,210
Rents	320-323	931	PTD	2,273,691	685,656	153,201	1,434,833
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,277,337	936,741	189,431	2,151,165
<b>Total Administration and General Expenses</b>				<b>67,441,589</b>	<b>16,397,580</b>	<b>2,847,019</b>	<b>48,196,990</b>
<b>Total Operations and Maintenance</b>				<b>1,255,238,753</b>	<b>1,028,451,710</b>	<b>54,958,680</b>	<b>171,828,363</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	1,626,532	490,498	109,596	1,026,438
Steam Production Plant	336	403	DIR-P	21,956,620	21,956,620	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	11,331,486	11,331,486	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	6,091,397	6,091,397	0	0
Transmission Plant	336	403	DIR-T	7,226,655	0	7,226,655	0
Distribution Plant	336	403	DIR-D	75,555,872	0	0	75,555,872
General Plant	336	403	GP	6,478,204	1,806,325	394,535	4,277,344
Common Plant - Electric	336	404	PTD	22,080,341	6,658,567	1,487,775	13,933,999
<b>Total Depreciation and Amortization</b>				<b>152,347,107</b>	<b>48,334,893</b>	<b>9,218,561</b>	<b>94,793,653</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	138,720,821	3,447,190	536,908	134,736,723
<b>STATE</b>							
Washington	262	-		208,948,798	10,968,553	2,449,256	195,530,989
Idaho	262	-					
Montana	262	-					
Oregon	262	-					
California	262	-					
Other States	262	-		11,560,788	9,779,191	0	1,781,597
Total State	262	See Tab	DIRECT	220,509,586	20,747,744	2,449,256	197,312,586
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
<b>Total Taxes</b>				<b>359,230,407</b>	<b>24,194,934</b>	<b>2,986,164</b>	<b>332,049,309</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(1,490,845)	(448,563)	(100,163)	(942,119)
Loss from Disposition of Plant	114	411.7	PTDG	497,969	149,828	33,456	314,685
<b>Total Disposition of Plant</b>				<b>(992,876)</b>	<b>(298,735)</b>	<b>(66,707)</b>	<b>(627,434)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	177,304,684	177,304,684	0	0
<b>Total Sales for Resale</b>				<b>177,304,684</b>	<b>177,304,684</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	2,738,163	0	0	2,738,163
Miscellaneous Service Revenues	300	451	DIR-D	12,048,629	0	0	12,048,629
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	10,146,951	0	978,900	9,168,051
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	37,669,103	11,333,810	2,530,817	23,804,476
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	1,884,460	0	1,884,460	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>64,487,306</b>	<b>11,333,810</b>	<b>5,394,178</b>	<b>47,759,318</b>
<b>Total Other Included Items</b>				<b>240,799,114</b>	<b>188,339,759</b>	<b>5,327,471</b>	<b>47,131,884</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,526,017,153</b>	<b>912,641,778</b>	<b>61,835,934</b>	<b>551,539,441</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>214,778,408</b>	<b>89,143,798</b>	<b>15,423,945</b>	<b>110,210,665</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,740,795,561</b>	<b>1,001,785,576</b>	<b>77,259,879</b>	<b>661,750,105</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							



Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$1,079,045,455		
<b>Total Retail Load (MWH)</b>					20,465,557		pg 301
<b>Distribution Losses</b>					1,023,278		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					21,488,835		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$50.21</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$50.21</b>		
<b>Contract System Costs</b>					\$1,079,045,455		
<b>Contract System Load</b>					21,488,835		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$50.21</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	9,091,650	9,091,650	0	0
Transmission	354	560-573	DIR-T	1,081,702	0	1,081,702	0
Distribution	354	580-598	DIR-D	17,458,929	0	0	17,458,929
Customer Accounts	354	901-905	DIR-D	9,093,234	0	0	9,093,234
Customer Service and Informational	354	907-910	DIR-D	1,116,157	0	0	1,116,157
Sales	354	911-916	DIR-D	480,703	0	0	480,703
Administrative & General	320	920-932	PTD	16,380,363	4,939,677	1,103,710	10,336,976
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>54,702,738</b>	<b>14,031,327</b>	<b>2,185,412</b>	<b>38,485,999</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				1,012,054,130	1,012,054,130	0	0
Total Transmission O&M				52,111,661	0	52,111,661	0
Total Distribution O&M				61,087,500	0	0	61,087,500
Total Customer and Sales O&M				62,543,873	0	0	62,543,873
Total Administrative and General O&M				67,441,589	16,397,580	2,847,019	48,196,990
Less Purchased Power and Fuel Costs				(790,429,725)	(790,429,725)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>464,809,028</b>	<b>238,021,985</b>	<b>54,958,680</b>	<b>171,828,363</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>58,101,129</b>	<b>29,752,748</b>	<b>6,869,835</b>	<b>21,478,545</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>58,101,129</b>	<b>29,752,748</b>	<b>6,869,835</b>	<b>21,478,545</b>

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	4,813,579	1,451,587	324,339	3,037,653
Structures and Improvements			PTD	30,691,432	9,255,335	2,067,991	19,368,106
Furniture and Equipment			LABOR	37,228,235	9,549,093	1,487,294	26,191,848
Transportation Equipment			TD	3,267,761	0	315,249	2,952,512
Stores Equipment			PTD	1,056,099	318,478	71,160	666,461
Tools and Garage Equipment			PTD	6,070,156	1,830,522	409,008	3,830,627
Laboratory Equipment			PTD	13,175,038	3,973,076	887,735	8,314,227
Power Operated Equipment			TD	1,452,796	0	140,155	1,312,641
Communication Equipment			PTD	38,229,552	11,528,537	2,575,910	24,125,104
Miscellaneous Equipment			DIR-D	445,416	134,320	30,012	281,084
<b>TOTAL</b>				136,430,064	38,040,948	8,308,853	90,080,263
<b>RATIO (GP)</b>				100%	28%	6%	66%
<b>PTD</b>	<b>Production, Transmission, Distribution</b>						
Steam Production			DIR-P	793,688,465	793,688,465	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	159,096,425	159,096,425	0	0
Other Production			DIR-P	366,659,543	366,659,543	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,319,444,433	1,319,444,433	0	0
Transmission Plant			DIR-T	294,813,676	0	294,813,676	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>				294,813,676	0	294,813,676	0
<b>Total Distribution Plant</b>			DIR-D	2,761,125,181	0	0	2,761,125,181
<b>TOTAL</b>				4,375,383,290	1,319,444,433	294,813,676	2,761,125,181
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	30%	7%	63%

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				4,375,383,290	1,319,444,433	294,813,676	2,761,125,181
Intangible Plant - Organization			PTD	114,202	34,439	7,695	72,068
Intangible Plant - Franchises and Consents			PTD	13,862,123	4,180,274	934,031	8,747,818
Intangible Plant - Franchises and Consents			PTD	16,306,167	4,917,302	1,098,711	10,290,154
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				136,430,064	38,040,948	8,308,853	90,080,263
<b>TOTAL</b>				4,542,095,846	1,366,617,396	305,162,965	2,870,315,484
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	30%	7%	63%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	294,813,676	0	294,813,676	0
Total Distribution Plant			DIR-D	2,761,125,181	0	0	2,761,125,181
<b>TOTAL</b>				3,055,938,857	0	294,813,676	2,761,125,181
<b>RATIO (TD)</b>				100%	0%	10%	90%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	294,813,676	0	294,813,676	0
Total Distribution Plant			DIR-D	2,761,125,181	0	0	2,761,125,181
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	79,763	0	7,695	72,068
Intangible Plant - Franchises and Consents T and D Only			PTD	9,681,849	0	934,031	8,747,818
Intangible Plant - Miscellaneous T and D Only			PTD	11,388,865	0	1,098,711	10,290,154
General Plant Total 389-399(T&D Only)				98,389,116	0	8,308,853	90,080,263
<b>TOTAL</b>				3,175,478,450	0	305,162,965	2,870,315,484
<b>RATIO (TDG)</b>				100%	0%	10%	90%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	30,691,432	9,255,335	2,067,991	19,368,106
Furniture and Equipment			LABOR	37,228,235	9,549,093	1,487,294	26,191,848
Communication Equipment			PTD	38,229,552	11,528,537	2,575,910	24,125,104
Miscellaneous Equipment			DIR-D	445,416	134,320	30,012	281,084
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				106,594,635	30,467,285	6,161,207	69,966,142
<b>RATIO (GPM)</b>				100%	29%	6%	66%

Table 7.6.4 Puget Sound Energy 2005  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	9,091,650	9,091,650	0	0
Transmission			DIR-T	1,081,702	0	1,081,702	0
Distribution			DIR-D	17,458,929	0	0	17,458,929
Customer Accounts			DIR-D	9,093,234	0	0	9,093,234
Customer Service and Informational			DIR-D	1,116,157	0	0	1,116,157
Sales			DIR-D	480,703	0	0	480,703
Administrative & General			PTD	16,380,363	4,939,677	1,103,710	10,336,976
Other Labor				0	0	0	0
<b>TOTAL</b>				<b>54,702,738</b>	<b>14,031,327</b>	<b>2,185,412</b>	<b>38,485,999</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>26%</b>	<b>4%</b>	<b>70%</b>

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

DIR-C	70%	0%	30%
DIR-D	0%	0%	100%
DIR-P	100%	0%	0%
DIR-T	0%	100%	0%
DIRECT	0%	0%	0%
GP	28%	6%	66%
GPM	29%	6%	66%
LABOR	26%	4%	70%
PTD	30%	7%	63%
PTDG	30%	7%	63%
TD	0%	10%	90%
TDG	0%	10%	90%

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	Utility: Puget Sound Energy 2006		(5) Production	(6) Transmission	(7) Distribution/ Other
				End of Year/Period of Report	Total			
<b><u>Schedule 1: Plant Investment / Rate Base / Rate of Return</u></b>								
<b>Intangible Plant:</b>								
Intangible Plant - Organization	204-207	301	PTD	114,202		39,578	7,667	66,956
Intangible Plant - Franchises and Consents	204-207	302	PTD	14,250,583		4,938,744	956,766	8,355,073
Intangible Plant - Miscellaneous	204-207	303	PTD	15,160,967		5,254,251	1,017,888	8,888,828
<b>Total Intangible Plant</b>			PTD	29,525,752		10,232,574	1,982,321	17,310,857
<b>Production Plant:</b>								
Steam Production	204-207	310-316	DIR-P	816,146,214		816,146,214	0	0
Nuclear Production	204-207	320-325	DIR-P	0		0	0	0
Hydraulic Production	204-207	330-336	DIR-P	164,854,647		164,854,647	0	0
Other Production	204-207	340-346	DIR-P	728,676,783		728,676,783	0	0
<b>Total Production Plant</b>			DIR-P	1,709,677,644		1,709,677,644	0	0
<b>Transmission Plant:</b>								
Transmission Plant	204-207	350-359	DIR-T	331,209,903		0	331,209,903	0
<b>Total Transmission Plant</b>			DIR-T	331,209,903		0	331,209,903	0
<b>Distribution Plant:</b>								
Distribution Plant	204-207	360-373	DIR-D	2,892,330,528		0	0	2,892,330,528
<b>Total Distribution Plant</b>			DIR-D	2,892,330,528		0	0	2,892,330,528
<b>General Plant:</b>								
		389-399						
Land and Land Rights	204-207	389	PTD	6,734,802		2,334,042	452,166	3,948,594
Structures and Improvements	204-207	390	PTD	30,937,105		10,721,698	2,077,077	18,138,329
Furniture and Equipment	204-207	391	LABOR	34,756,184		9,725,474	1,470,075	23,560,635
Transportation Equipment	204-207	392	TD	1,210,860		0	124,413	1,086,447
Stores Equipment	204-207	393	PTD	1,061,090		367,736	71,240	622,114
Tools and Garage Equipment	204-207	394	PTD	5,918,527		2,051,151	397,362	3,470,014
Laboratory Equipment	204-207	395	PTD	13,347,330		4,625,709	896,123	7,825,498
Power Operated Equipment	204-207	396	TD	1,216,046		0	124,945	1,091,101
Communication Equipment	204-207	397	PTD	41,613,080		14,421,611	2,793,849	24,397,620
Miscellaneous Equipment	204-207	398	PTD	449,935		155,931	30,208	263,796
<b>Total General Plant</b>				137,244,959		44,403,353	8,437,458	84,404,148
<b>Total Electric Plant In-Service</b>				5,099,988,786		1,764,313,571	341,629,682	2,994,045,533
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>								

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	
<b>LESS:</b>								
<b>Depreciation Reserve</b>								
Steam (Production) Plant	219	108	DIR-P	454,497,985	454,497,985	0	0	
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0	
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	119,491,099	119,491,099	0	0	
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0	
Other (Production) Plant	219	108	DIR-P	125,996,078	125,996,078	0	0	
Transmission Plant	219	108	DIR-T	123,295,807	0	123,295,807	0	
Distribution Plant	219	108	DIR-D	1,073,299,571	0	0	1,073,299,571	
General Plant	219	108	GP	68,125,305	22,040,824	4,188,164	41,896,317	
Accumulated Provision for Depreciation, Amortization, & Depletion (In-Service)	200-201	108	PTDG	210,806,718	72,927,445	14,121,175	123,758,098	
Accumulated Provision for Depreciation, Amortization, & Depletion (Amortization)	200-201	108	PTD	7,788,214	2,699,118	522,891	4,566,206	
Amortization of Plant Acquisition Adjustments (Electric)	200-201	108	DIR-P	35,509,127	35,509,127	0	0	
<b>Amortization Reserve</b>								
<b>Total Depreciation and Amortization</b>				2,218,809,904	833,161,676	142,128,036	1,243,520,192	
<b>Total Net Plant</b>				2,881,178,882	931,151,895	199,501,646	1,750,525,341	
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>								
<b>Assets and Other Debits (Comparative Balance Sheet)</b>								
<b>Cash Working Capital</b>				<b>Formula</b>	<b>64,283,240</b>	<b>33,494,782</b>	<b>7,631,995</b>	<b>23,156,462</b>
<b>UTILITY PLANT</b>								
(Utility Plant) Held For Future Use	200-201	105	PTDG	8,250,089	2,854,074	552,643	4,843,372	
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	0	0	0	0	
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	653,611,713	226,518,535	43,882,648	383,210,530	
Nuclear Fuel		120.2 - 120.4 less 120.5						
Construction Work in Progress (CWIP) - ELECTRIC	200-201	107-120.1	DIR-D	148,242,338	0	0	148,242,338	
Acquisition Adjustments (Electric)	200-201	114	DIR-P	77,871,127	77,871,127	0	0	
<b>Total</b>				<b>887,975,267</b>	<b>307,243,736</b>	<b>44,435,291</b>	<b>536,296,239</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>								
Other Investment	110-111	124	DIR-D	0	0	0	0	
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	0	0	0	0	
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	6,934,092	6,934,092	0	0	
<b>Total</b>				<b>6,934,092</b>	<b>6,934,092</b>	<b>0</b>	<b>0</b>	

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	7,556,054	7,556,054	0	0
Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
Plant Materials and Operating Supplies	110-111	154	PTD	41,499,686	14,382,313	2,786,235	24,331,138
Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
Stores Expense Undistributed	110-111	163	PTD	2,001,197	693,544	134,358	1,173,296
Prepayments (165)	110-111	165	PTD	8,637,405	2,993,417	579,904	5,064,084
Derivative Instrument Assets (175)	110-111	175	DIR-P	897,436	897,436	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	0	0	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	22,862,757	22,862,757	0	0
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	(6,934,092)	(6,934,092)	0	0
<b>Total</b>				<b>76,520,443</b>	<b>42,451,428</b>	<b>3,500,497</b>	<b>30,568,517</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	23,026,925	7,966,040	1,542,490	13,518,395
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	101,121,230	0	0	101,121,230
Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	43,391,364	43,391,364	0	0
Other Regulatory Assets (182.3)	232	See Tab	DIRECT	538,922,470	349,014,700	9,045,690	180,862,080
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	657,177	0	0	657,177
Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D				
Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
Temporary Facilities (185)	110-111	185	PTDG	(231,994)	(80,257)	(15,540)	(136,196)
Miscellaneous Deferred Debits (186)	233-234	See Tab	DIRECT	204,344,450	99,257,936	6,681,359	98,405,155
Deferred Losses from Disposition of Utility Plant. (187)	110-111	187	PTD	2,422,518	839,558	162,645	1,420,315
Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reacquired Debt (189)	110-111	189	PTDG	21,266,360	7,356,982	1,424,556	12,484,822
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	161,904,008	0	0	161,904,008
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	39,821,609	39,821,609	0	0
<b>Total</b>				<b>1,136,646,117</b>	<b>547,567,933</b>	<b>18,841,199</b>	<b>570,236,985</b>
<b>Total Assets and Other Debits</b>				<b>2,172,359,159</b>	<b>937,691,972</b>	<b>74,408,983</b>	<b>1,160,258,204</b>

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	917,995	917,995	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	244	DIR-P	0	0	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	245	DIR-P	70,092,060	70,092,060	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	245	DIR-P	0	0	0	0
<b>Total</b>				<b>71,010,055</b>	<b>71,010,055</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	79,267,139	0	0	79,267,139
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	1,737,711	0	0	1,737,711
Deferred Gains from Disposition of Utility Plant (256)	112-115	256	PTD	2,952,399	1,023,196	198,220	1,730,982
Other Deferred Credits (253)	269	See Tab	DIRECT	124,520,677	48,795,580	4,474,664	71,250,433
Other Regulatory Liabilities (254)	278	See Tab	DIRECT	61,094,085	5,683,070	547,644	54,863,371
Unamortized Gain on Reacquired Debt (257)	112-118	257	PTDG	494,072	170,922	33,096	290,054
Accumulated. Deferred Income Taxes-Accelerated. Amort.(281)	112-119	281	DIR-D	0	0	0	0
Accumulated. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	611,456,563	0	0	611,456,563
Accumulated. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	296,532,901	0	0	296,532,901
<b>Total</b>				<b>1,178,055,547</b>	<b>55,672,768</b>	<b>5,253,624</b>	<b>1,117,129,154</b>

<b>Total Liabilities and Other Credits</b>	<b>1,249,065,602</b>	<b>126,682,823</b>	<b>5,253,624</b>	<b>1,117,129,154</b>
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<b>Total Rate Base</b>	<b>3,804,472,439</b>	<b>1,742,161,044</b>	<b>268,657,004</b>	<b>1,793,654,391</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257	<b>\$2,772,999,400</b>
Interest for Year	257	<b>167,347,092</b>
<b>Rate of Return</b>		<b>6.03%</b>



Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3: Expenses</u></b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	50,018,163	50,018,163	0	0
Steam - Operation (less fuel)	320-323	500-509	DIR-P	12,178,423	12,178,423	0	0
Steam - Maintenance	320-323	510-514	DIR-P	19,991,699	19,991,699	0	0
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation (less fuel)	320-323	517-525	DIR-P	0	0	0	0
Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	4,112,341	4,112,341	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	3,776,501	3,776,501	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	47,301,858	47,301,858	0	0
Other Power - Operations (less fuel)	320-323	546-550	DIR-P	16,574,506	16,574,506	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	8,418,999	8,418,999	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	798,300,275	798,300,275	0	0
System Control and Load Dispatching	320-323	556	DIR-P	815,816	815,816	0	0
Other Expenses	320-323	557	DIR-P	19,538,009	19,538,009	0	0
BPA REP Reversal			DIR-P	163,622,426	163,622,426	0	0
Oregon Public Purpose Charge			DIR-C				
<b>Total Production Expense</b>				<b>1,144,649,016</b>	<b>1,144,649,016</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	52,660,736	0	52,660,736	0
Total Operations less Wheeling	320-323	560-567	DIR-T	2,541,280	0	2,541,280	0
Total Maintenance	320-323	568-573	DIR-T	2,767,316	0	2,767,316	0
<b>Total Transmission Expense</b>				<b>57,969,332</b>	<b>0</b>	<b>57,969,332</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	19,484,024	0	0	19,484,024
Total Maintenance	320-323	590-598	DIR-D	45,954,076	0	0	45,954,076
<b>Total Distribution Expense</b>				<b>65,438,100</b>	<b>0</b>	<b>0</b>	<b>65,438,100</b>

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	35,267,225	0	0	35,267,225
Total Customer Service and Information	320-323	907-910	DIR-D	35,908,909	0	0	35,908,909
Total Sales	320-323	911-916	DIR-D	555,995	0	0	555,995
<b>Total Customer and Sales Expenses</b>				<b>71,732,129</b>	<b>0</b>	<b>0</b>	<b>71,732,129</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	13,241,645	3,705,277	560,079	8,976,289
Office Supplies & Expenses	320-323	921	LABOR	15,215,027	4,257,468	643,547	10,314,012
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(108,476)	(37,594)	(7,283)	(63,599)
Outside Services Employed	320-323	923	PTD	5,292,007	1,834,021	355,299	3,102,687
Property Insurance	320-323	924	PTDG	2,580,565	892,733	172,863	1,514,970
Injuries and Damages	320-323	925	LABOR	4,632,927	1,296,385	195,958	3,140,584
Employee Pensions & Benefits	320-323	926	LABOR	14,541,949	4,069,128	615,078	9,857,744
Franchise Requirements	320-323	927	DIR-D	0	0	0	0
Regulatory Commission Expenses	320-323	928	DIR-D	6,087,900	0	0	6,087,900
(Less) Duplicate Charges - Credit	320-323	929	PTDG	0	0	0	0
General Advertising Expenses	320-323	930.1	DIR-D	0	0	0	0
Miscellaneous General Expenses	320-323	930.2	PTD	2,560,020	887,212	171,876	1,500,932
Rents	320-323	931	PTD	2,653,105	919,472	178,126	1,555,507
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	3,400,967	1,105,438	201,086	2,094,443
<b>Total Administration and General Expenses</b>				<b>70,097,636</b>	<b>18,929,539</b>	<b>3,086,629</b>	<b>48,081,469</b>
<b>Total Operations and Maintenance</b>				<b>1,409,886,213</b>	<b>1,163,578,555</b>	<b>61,055,961</b>	<b>185,251,698</b>
<i>(Total Expenses: Production + Transmission + Distribution + Customer and Sales + Total Administration and General Expenses)</i>							

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	1,966,305	681,451	132,015	1,152,839
Steam Production Plant	336	403	DIR-P	22,463,892	22,463,892	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	11,594,523	11,594,523	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	13,968,917	13,968,917	0	0
Transmission Plant	336	403	DIR-T	7,581,905	0	7,581,905	0
Distribution Plant	336	403	DIR-D	79,270,680	0	0	79,270,680
General Plant	336	403	GP	6,410,520	2,074,018	394,102	3,942,400
Common Plant - Electric	336	404	PTD	24,441,816	8,470,663	1,640,992	14,330,161
<b>Total Depreciation and Amortization</b>				<b>167,698,558</b>	<b>59,253,464</b>	<b>9,749,014</b>	<b>98,696,079</b>

**Schedule 3A Items: Taxes**

**Taxes Accrued, Prepaid, and Charged During Year**

<b>FEDERAL</b>							
Total Federal	262	See Tab	DIRECT	137,284,356	3,542,995	535,549	133,205,812
<b>STATE</b>							
Washington	262	-		240,847,198	11,269,346	2,182,120	227,395,733
Idaho	262	-					
Montana	262	-					
Oregon	262	-					
California	262	-					
Other States	262	-		11,454,408	9,793,331	0	1,661,077
Total State	262	See Tab	DIRECT	252,301,606	21,062,677	2,182,120	229,056,810
<b>County &amp; Municipal</b>							
Total County and Municipal	262	See Tab	DIRECT	0	0	0	0
<b>Total Taxes</b>				<b>389,585,962</b>	<b>24,605,672</b>	<b>2,717,669</b>	<b>362,262,622</b>

(Total Federal, State and County/Municipal Taxes)

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 3B Items: Other Included Items</u></b>							
<b>Other Included Items:</b>							
(Less) Gain from Disposition. of Plant	114	411.6	PTDG	(969,412)	(335,363)	(64,937)	(569,112)
Loss from Disposition of Plant	114	411.7	PTDG	376,588	130,279	25,226	221,083
<b>Total Disposition of Plant</b>				<b>(592,824)</b>	<b>(205,084)</b>	<b>(39,711)</b>	<b>(348,029)</b>
<b>Sale for Resale:</b>							
Sales for Resale	300	447	DIR-P	202,397,803	202,397,803	0	0
<b>Total Sales for Resale</b>				<b>202,397,803</b>	<b>202,397,803</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	2,857,384	0	0	2,857,384
Miscellaneous Service Revenues	300	451	DIR-D	12,159,569	0	0	12,159,569
Sales of Water and Water Power	300	453	DIR-D	0	0	0	0
Rent from Electric Property	300	454	TD	11,031,178	0	1,133,423	9,897,755
Interdepartmental Rents	300	455	DIR-D	0	0	0	0
Other Electric Revenues (less Revenues from Trans of Electricity to Others)	300	456	PTDG	9,685,445	3,350,627	648,793	5,686,025
Revenues from Transmission of Electricity of Others	300 (330)	456.1	DIR-T	9,920,949	0	9,920,949	0
Regional Control Service Revenues	300	457.1	DIR-T	0	0	0	0
Miscellaneous Revenues	300	457.2	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>45,654,525</b>	<b>3,350,627</b>	<b>11,703,165</b>	<b>30,600,733</b>
<b>Total Other Included Items</b>				<b>247,459,504</b>	<b>205,543,346</b>	<b>11,663,454</b>	<b>30,252,704</b>
<i>(Total Disposition of Plant + Total Sales for Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				<b>1,719,711,229</b>	<b>1,041,894,345</b>	<b>61,859,189</b>	<b>615,957,695</b>
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return on Rate Base</b>				<b>229,595,217</b>	<b>105,137,269</b>	<b>16,213,119</b>	<b>108,244,829</b>
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				<b>1,949,306,446</b>	<b>1,147,031,614</b>	<b>78,072,308</b>	<b>724,202,524</b>
<i>(Total Operating Expenses + Return on Rate Base)</i>							

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Schedule 4: Average System Cost</u></b>							
<b>Total Production and Transmission Costs</b>					\$1,225,103,922		
<b>Total Retail Load (MWH)</b>					21,091,533		pg 301
<b>Distribution Losses</b>					1,054,577		5% of Total Load
<b>Total Retail Load plus Distribution Losses</b>					22,146,110		
<b>Average System Cost before NLSL Adjustment</b>					<b>\$55.32</b>		
<b>New Large Single Load(s) (MWH)</b>					0		
<b>Cost of Serving New Large Single Load(s)</b>					\$0		
<b>Average System Cost after NLSL Adjustment</b>					<b>\$55.32</b>		
<b>Contract System Costs</b>					\$1,225,103,922		
<b>Contract System Load</b>					22,146,110		
<b>Lesser of ASC before NLSL adjustment and ASC after NLSL adjustment</b>							
<b>Average System Cost</b>					<b>\$55.32</b>		
<b><u>Remainder are Necessary Calculations:</u></b>							
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	10,083,085	10,083,085	0	0
Transmission	354	560-573	DIR-T	1,278,292	0	1,278,292	0
Distribution	354	580-598	DIR-D	17,843,369	0	0	17,843,369
Customer Accounts	354	901-905	DIR-D	9,350,899	0	0	9,350,899
Customer Service and Informational	354	907-910	DIR-D	1,056,792	0	0	1,056,792
Sales	354	911-916	DIR-D	396,464	0	0	396,464
Administrative & General	320	920-932	PTD	16,663,626	5,775,019	1,118,774	9,769,832
Other Labor				0	0	0	0
<b>Total Labor</b>				<b>56,672,527</b>	<b>15,858,104</b>	<b>2,397,066</b>	<b>38,417,356</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				1,144,649,016	1,144,649,016	0	0
Total Transmission O&M				57,969,332	0	57,969,332	0
Total Distribution O&M				65,438,100	0	0	65,438,100
Total Customer and Sales O&M				71,732,129	0	0	71,732,129
Total Administrative and General O&M				70,097,636	18,929,539	3,086,629	48,081,469
Less Purchased Power and Fuel Costs				(895,620,296)	(895,620,296)	0	0
<b>Total O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>514,265,917</b>	<b>267,958,259</b>	<b>61,055,961</b>	<b>185,251,698</b>
<b>One Eighth O&amp;M Expenses (Less Purchased Power and Fuel Costs)</b>				<b>64,283,240</b>	<b>33,494,782</b>	<b>7,631,995</b>	<b>23,156,462</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>64,283,240</b>	<b>33,494,782</b>	<b>7,631,995</b>	<b>23,156,462</b>

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b><u>Functionalization Ratio Schedules</u></b>							
<b>GP Production</b>			Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights			PTD	6,734,802	2,334,042	452,166	3,948,594
Structures and Improvements			PTD	30,937,105	10,721,698	2,077,077	18,138,329
Furniture and Equipment			LABOR	34,756,184	9,725,474	1,470,075	23,560,635
Transportation Equipment			TD	1,210,860	0	124,413	1,086,447
Stores Equipment			PTD	1,061,090	367,736	71,240	622,114
Tools and Garage Equipment			PTD	5,918,527	2,051,151	397,362	3,470,014
Laboratory Equipment			PTD	13,347,330	4,625,709	896,123	7,825,498
Power Operated Equipment			TD	1,216,046	0	124,945	1,091,101
Communication Equipment			PTD	41,613,080	14,421,611	2,793,849	24,397,620
Miscellaneous Equipment			DIR-D	449,935	155,931	30,208	263,796
<b>TOTAL</b>				137,244,959	44,403,353	8,437,458	84,404,148
<b>RATIO (GP)</b>				100%	32%	6%	61%
<b>PTD Production, Transmission, Distribution</b>							
Steam Production			DIR-P	816,146,214	816,146,214	0	0
Nuclear Production			DIR-P	0	0	0	0
Hydraulic Production			DIR-P	164,854,647	164,854,647	0	0
Other Production			DIR-P	728,676,783	728,676,783	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
<b>Total Production Plant</b>				1,709,677,644	1,709,677,644	0	0
Transmission Plant			DIR-T	331,209,903	0	331,209,903	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	331,209,903	0	331,209,903	0
<b>Total Distribution Plant</b>			DIR-D	2,892,330,528	0	0	2,892,330,528
<b>TOTAL</b>				4,933,218,075	1,709,677,644	331,209,903	2,892,330,528
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	35%	7%	59%

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				4,933,218,075	1,709,677,644	331,209,903	2,892,330,528
Intangible Plant - Organization			PTD	114,202	39,578	7,667	66,956
Intangible Plant - Franchises and Consents			PTD	14,250,583	4,938,744	956,766	8,355,073
Intangible Plant - Franchises and Consents			PTD	15,160,967	5,254,251	1,017,888	8,888,828
Other Items for PTDG Ratio Calc.				0	0	0	0
GP Total				137,244,959	44,403,353	8,437,458	84,404,148
<b>TOTAL</b>				5,099,988,786	1,764,313,571	341,629,682	2,994,045,533
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	35%	7%	59%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	331,209,903	0	331,209,903	0
Total Distribution Plant			DIR-D	2,892,330,528	0	0	2,892,330,528
<b>TOTAL</b>				3,223,540,431	0	331,209,903	2,892,330,528
<b>RATIO (TD)</b>				100%	0%	10%	90%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	331,209,903	0	331,209,903	0
Total Distribution Plant			DIR-D	2,892,330,528	0	0	2,892,330,528
Other T&D Only Items for TDG Calc.				0	0	0	0
Intangible Plant - Organization T and D Only			PTD	74,624	0	7,667	66,956
Intangible Plant - Franchises and Consents T and D Only			PTD	9,311,839	0	956,766	8,355,073
Intangible Plant - Miscellaneous T and D Only			PTD	9,906,716	0	1,017,888	8,888,828
General Plant Total 389-399(T&D Only)				92,841,606	0	8,437,458	84,404,148
<b>TOTAL</b>				3,335,675,215	0	341,629,682	2,994,045,533
<b>RATIO (TDG)</b>				100%	0%	10%	90%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	30,937,105	10,721,698	2,077,077	18,138,329
Furniture and Equipment			LABOR	34,756,184	9,725,474	1,470,075	23,560,635
Communication Equipment			PTD	41,613,080	14,421,611	2,793,849	24,397,620
Miscellaneous Equipment			DIR-D	449,935	155,931	30,208	263,796
Other Items for GPM Calc.				0	0	0	0
Other Items for GPM Calc.				0	0	0	0
<b>TOTAL</b>				107,756,304	35,024,715	6,371,209	66,360,380
<b>RATIO (GPM)</b>				100%	33%	6%	62%

Table 7.6.5 Puget Sound Energy 2006  
Average System Cost COOKBOOK

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>LABOR Labor Ratios</b>							
Production			DIR-P	10,083,085	10,083,085	0	0
Transmission			DIR-T	1,278,292	0	1,278,292	0
Distribution			DIR-D	17,843,369	0	0	17,843,369
Customer Accounts			DIR-D	9,350,899	0	0	9,350,899
Customer Service and Informational			DIR-D	1,056,792	0	0	1,056,792
Sales			DIR-D	396,464	0	0	396,464
Administrative & General			PTD	16,663,626	5,775,019	1,118,774	9,769,832
Other Labor				0	0	0	0
<b>TOTAL</b>				<b>56,672,527</b>	<b>15,858,104</b>	<b>2,397,066</b>	<b>38,417,356</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>28%</b>	<b>4%</b>	<b>68%</b>

**Functionalization Ratios / DataTable**

Direct to Distribution
Direct to Production
Direct to Transmission
Direct Allocation
General Plant
Maintenance of General Plant
Labor Ratios
Production, Transmission, Distribution
Production, Transmission, Distribution, General
Transmission, Distribution
Transmission, Distribution and General Plant

**Conservation Functionalization**

Dir-C	<b>70%</b>	<b>0%</b>	<b>30%</b>
DIR-D	<b>0%</b>	<b>0%</b>	<b>100%</b>
DIR-P	<b>100%</b>	<b>0%</b>	<b>0%</b>
DIR-T	<b>0%</b>	<b>100%</b>	<b>0%</b>
DIRECT	<b>0%</b>	<b>0%</b>	<b>0%</b>
GP	<b>32%</b>	<b>6%</b>	<b>61%</b>
GPM	<b>33%</b>	<b>6%</b>	<b>62%</b>
LABOR	<b>28%</b>	<b>4%</b>	<b>68%</b>
PTD	<b>35%</b>	<b>7%</b>	<b>59%</b>
PTDG	<b>35%</b>	<b>7%</b>	<b>59%</b>
TD	<b>0%</b>	<b>10%</b>	<b>90%</b>
TDG	<b>0%</b>	<b>10%</b>	<b>90%</b>



**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$354,058,179	\$376,101,987	\$402,527,009	\$380,226,386	\$410,317,978	\$445,389,616	\$489,630,820
<b>NLSL Resource Costs</b>	0	1,308,185	816,232	1,747,441	3,398,696	3,514,424	3,640,277
<b>Revised Contract System Cost</b>	354,058,179	374,793,803	401,710,777	378,478,945	406,919,282	441,875,191	485,990,543
<b>Contract System Load (MWH)</b>	7,977,930	8,443,224	8,795,447	8,969,808	9,226,352	9,392,012	9,572,110
<b>NLSL Load (MWH)</b>		29,368	17,835	37,455	61,449	61,449	61,449
<b>Revised Contract System Load (MWH)</b>	7,977,930	8,413,856	8,777,612	8,932,353	9,164,903	9,330,563	9,510,660
<b>Lookback ASC (\$/MWH)</b>	<b>\$44.38</b>	<b>\$44.54</b>	<b>\$45.77</b>	<b>\$42.39</b>	<b>\$44.47</b>	<b>\$47.42</b>	<b>\$51.15</b>
<b>NLSL Resource Cost</b>	<b>\$36.70</b>	<b>\$44.29</b>	<b>\$42.96</b>	<b>\$46.65</b>	<b>\$55.31</b>	<b>\$57.19</b>	<b>\$59.24</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$44.38</b>	<b>\$44.54</b>	<b>\$45.77</b>	<b>\$42.37</b>	<b>\$44.40</b>	<b>\$47.36</b>	<b>\$51.10</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$604,574,008	\$511,428,346	\$475,516,241	\$464,184,105	\$415,047,311	\$483,960,842	\$527,772,214
<b>NLSL Resource Costs</b>	13,691,227	14,350,370	14,388,384	14,967,131	17,948,434	18,208,989	18,688,093
<b>Revised Contract System Cost</b>	590,882,782	497,077,976	461,127,857	449,216,975	397,098,877	465,751,853	509,084,120
<b>Contract System Load (MWH)</b>	13,538,771	13,629,033	13,901,568	13,953,253	14,636,280	15,010,497	15,347,626
<b>NLSL Load (MWH)</b>	306,600	332,880	367,920	367,920	385,440	385,440	385,440
<b>Revised Contract System Load (MWH)</b>	13,232,171	13,296,153	13,533,648	13,585,333	14,250,840	14,625,057	14,962,186
<b>Lookback ASC (\$/MWH)</b>	<b>\$44.66</b>	<b>\$37.52</b>	<b>\$34.21</b>	<b>\$33.27</b>	<b>\$28.36</b>	<b>\$32.24</b>	<b>\$34.39</b>
<b>NLSL Resource Cost</b>	<b>\$38.01</b>	<b>\$43.11</b>	<b>\$39.11</b>	<b>\$40.68</b>	<b>\$46.57</b>	<b>\$47.24</b>	<b>\$48.49</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$44.66</b>	<b>\$37.39</b>	<b>\$34.07</b>	<b>\$33.07</b>	<b>\$27.86</b>	<b>\$31.85</b>	<b>\$34.02</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$790,596,871	\$798,711,507	\$848,802,064	\$884,806,392	\$923,135,779	\$909,036,951	\$958,039,879
<b>NLSL Resource Costs</b>	0	0	0	5,093,022	14,046,866	13,866,342	14,435,880
<b>Revised Contract System Cost</b>	790,596,871	798,711,507	848,802,064	879,713,370	909,088,914	895,170,610	943,603,998
<b>Contract System Load (MWH)</b>	21,148,443	21,684,793	21,479,607	21,706,069	22,480,119	22,424,981	22,701,406
<b>NLSL Load (MWH)</b>				124,942	342,068	342,068	342,068
<b>Revised Contract System Load (MWH)</b>	21,148,443	21,684,793	21,479,607	21,581,127	22,138,051	22,082,913	22,359,338
<b>Lookback ASC (\$/MWH)</b>	<b>\$37.38</b>	<b>\$36.83</b>	<b>\$39.52</b>	<b>\$40.76</b>	<b>\$41.06</b>	<b>\$40.54</b>	<b>\$42.20</b>
<b>NLSL Resource Cost</b>	<b>\$34.27</b>	<b>\$37.50</b>	<b>\$38.04</b>	<b>\$37.11</b>	<b>\$39.54</b>	<b>\$38.94</b>	<b>\$39.68</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$37.38</b>	<b>\$36.83</b>	<b>\$39.52</b>	<b>\$40.76</b>	<b>\$41.06</b>	<b>\$40.54</b>	<b>\$42.20</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$1,035,524,114	\$912,436,247	\$826,240,595	\$865,345,580	\$962,242,481	\$953,881,670	\$1,078,682,877
<b>NLSL Resource Costs</b>	6,531,637	10,507,392	11,432,359	14,122,193	16,356,700	15,380,462	17,203,506
<b>Revised Contract System Cost</b>	1,028,992,478	901,928,854	814,808,236	851,223,386	945,885,781	938,501,208	1,061,479,371
<b>Contract System Load (MWH)</b>	19,710,478	19,347,147	18,652,345	18,417,049	19,354,153	20,403,772	20,628,239
<b>NLSL Load (MWH)</b>	124,325	222,797	258,085	300,561	328,992	328,992	328,992
<b>Revised Contract System Load (MWH)</b>	19,586,153	19,124,350	18,394,260	18,116,488	19,025,161	20,074,780	20,299,247
<b>Lookback ASC (\$/MWH)</b>	<b>\$52.54</b>	<b>\$47.16</b>	<b>\$44.30</b>	<b>\$46.99</b>	<b>\$49.72</b>	<b>\$46.75</b>	<b>\$52.29</b>
<b>NLSL Resource Cost</b>	<b>\$47.12</b>	<b>\$42.26</b>	<b>\$40.29</b>	<b>\$40.57</b>	<b>\$44.98</b>	<b>\$46.00</b>	<b>\$46.92</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$52.54</b>	<b>\$47.16</b>	<b>\$44.30</b>	<b>\$46.99</b>	<b>\$49.72</b>	<b>\$46.75</b>	<b>\$52.29</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Forecast Summary**

	2002	2003	2004	2005	2006	2007	2008
<b>Contract System Cost</b>	\$971,340,638	\$934,191,933	\$970,450,301	\$1,079,045,455	\$1,225,103,922	\$1,148,946,127	\$1,270,929,794
<b>NLSL Resource Costs</b>	0	0	0	0	0	0	0
<b>Revised Contract System Cost</b>	971,340,638	934,191,933	970,450,301	1,079,045,455	1,225,103,922	1,148,946,127	1,270,929,794
<b>Contract System Load (MWH)</b>	20,216,515	20,571,219	20,870,630	21,488,835	22,146,110	22,283,230	22,563,050
<b>NLSL Load (MWH)</b>	0	0	0	0	0	0	0
<b>Revised Contract System Load (MWH)</b>	20,216,515	20,571,219	20,870,630	21,488,835	22,146,110	22,283,230	22,563,050
<b>Lookback ASC (\$/MWH)</b>	<b>\$48.05</b>	<b>\$45.41</b>	<b>\$46.50</b>	<b>\$50.21</b>	<b>\$55.32</b>	<b>\$51.56</b>	<b>\$56.33</b>
<b>NLSL Resource Cost</b>	<b>\$26.85</b>	<b>\$28.48</b>	<b>\$24.92</b>	<b>\$24.47</b>	<b>\$26.12</b>	<b>\$27.33</b>	<b>\$27.22</b>
<b>Revised Lookback ASC (\$/MWH)</b>	<b>\$48.05</b>	<b>\$45.41</b>	<b>\$46.50</b>	<b>\$50.21</b>	<b>\$55.32</b>	<b>\$51.56</b>	<b>\$56.33</b>

**Note: If ASC is above the cost of resources used to serve NLSLs, the NLSL resource cost is assumed to equal to the utility's ASC  
A utility's ASC will not increase as a result of an NLSL adjustment**



**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2003**

	2003				
			Kettle Falls		50,700
			Colstrip		233,400
Contract System Cost	\$376,101,987		Coyote Springs		143,500
Contract System Load (MWH)	8,443,224		Other Thermal		259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.54</u></b>		Hydro		879,300
			Total Capacity		1,566,670
Production A&G Expense	\$18,609,502	Allocate on Total Capacity	Steam Capacity		284,100
WA. Production State Taxes	\$3,900,303	15% to Kettle Falls			
Montana Production State Tax	\$6,054,222	50% to Colstrip			
Production Oregon State Taxes	\$1,137,649	Direct to Coyote Springs 2			
Accum. Depreciation - Steam	\$199,658,428	Allocate on Steam Capacity			
Accum. Depreciation - Othr Prod.	\$11,318,227	None to Coyote - In service year			
Annual Depreciation - Steam	\$11,435,683	Allocate on Steam Capacity			
Annual Depreciation - Othr. Prod.	\$4,462,767	2003-2002			
Fuel Stock (Account 151)	\$2,395,349	Allocate on Steam Capacity			
Plant Materials & Supplies	\$4,315,041	Allocate on Total Capacity			
General Plant	\$5,344,928	Allocate on Total Capacity			
	<b>Kettle Falls</b>	<b>Colstrip 3 &amp; 4</b>	<b>Coyote Springs 2</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1983</b>	<b>1984/1986</b>	<b>2003</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Gas/Wood</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Form 1- LF</b>	
Capacity (kW)	50,700	233,400	140,000		424,100
Energy (kWh)	366,204,000	1,593,135,000	396,591,000	405,306,000	2,355,930,000
Eastern Intertie Losses @ 3%		47,794,050			47,794,050
BPA Network Losses @ 1.9%		29,361,478	7,535,229		36,896,707
Avista Losses @ 3%	10,986,120	45,479,384	11,671,673		68,137,177
Total Losses	10,986,120	122,634,912	19,206,902		152,827,934
Energy Delivered	355,217,880	1,470,500,088			2,203,102,066
Gross Plant in Service	\$92,544,988	\$278,889,295	\$104,528,334		\$475,962,617
Accumulated Depreciation	(\$35,630,702)	(\$164,027,726)	\$0		(\$199,658,428)
Net Plant In Service	\$56,914,286	\$114,861,569	\$52,264,167		\$224,040,022
Fuel Stock	\$427,470	\$1,967,879			\$2,395,349
Plant Materials & Supplies	\$139,642	\$642,848	\$385,599		\$1,168,088
General Plant	\$172,971	\$796,279	\$477,631		\$1,446,880
Total "Rate Base"	\$57,654,369	\$118,268,574	\$53,127,396		\$229,050,340
Weighted cost of Debt @ 7.38%	\$4,254,892	\$8,728,221	\$3,920,802		\$16,903,915
Annual Depreciation	\$796,418	\$3,666,349	\$3,408,742		\$7,871,509
O&M Including Fuel	\$10,124,266	\$17,738,894	\$17,004,820		\$44,867,980
Allocated A&G	\$602,234	\$2,772,414	\$1,662,973		\$5,037,621
State Taxes	\$585,045	\$3,027,111	\$1,137,649		\$4,749,805
Fully Allocated Cost (\$)	<b>\$16,362,856</b>	<b>\$35,932,989</b>	<b>\$27,134,986</b>	<b>\$10,750,657</b>	<b>\$90,181,487</b>
Fully Allocated Cost (\$/MWh)	<b>\$44.68</b>	<b>\$22.55</b>	<b>\$68.42</b>	<b>\$26.52</b>	<b>\$40.93</b>
Average Cost of Post-1979 Base Load Resources					\$40.93
ASC Transmission					\$3.36
<b>2003 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$44.29</u></b>

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2004**

	2004		Kettle Falls	Colstrip	Coyote Springs	Hydro	Total Capacity	Steam Capacity
Contract System Cost	\$402,527,009							
Contract System Load (MWH)	8,795,447							
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$45.77</u></b>							
Production A&G Expense	\$19,699,628	Allocate on Total Capacity						
WA. Production State Taxes	\$3,918,455	15% to Kettle Falls						
Montana Production State Tax	\$6,947,411	50% to Colstrip						
Production Oregon State Taxes	\$555,448	Direct to Coyote Springs 2						
Accum. Depreciation - Steam	\$202,093,155	Allocate on Steam Capacity						
Accum. Depreciation - Othr Prod.	\$21,901,274	2004 - 2003-\$100,000						
Annual Depreciation - Steam	\$11,437,770	Allocate on Steam Capacity						
Annual Depreciation - Othr. Prod.	\$6,466,711	2004-2002						
Fuel Stock (Account 151)	\$4,049,604	Allocate on Steam Capacity						
Plant Materials & Supplies	\$4,344,030	Allocate on Total Capacity						
General Plant	\$5,821,734	Allocate on Total Capacity						

  

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term Purchased Power Form 1- LF	Total
Year in Service	1983	1984/1986	2003		
Fuel	Gas/Wood	Coal	Natural Gas		
Capacity (kW)	50,700	259,770	143,500		453,970
Energy (kWh)	365,753,000	1,604,774,000	407,113,000	438,391,000	2,816,031,000
Eastern Intertie Losses @ 3%		48,143,220			48,143,220
BPA Network Losses @ 1.9%		29,575,985	7,735,147		37,311,132
Avista Losses @ 3%	10,972,590	45,811,644	11,981,336		68,765,569
Total Losses	10,972,590	123,530,849	19,716,483		154,219,921
Energy Delivered	354,780,410	1,481,243,151			2,661,811,079
Gross Plant in Service	\$92,297,193	\$279,143,249	\$104,354,815		\$475,795,257
Accumulated Depreciation	(\$36,065,199)	(\$184,786,128)	(\$10,483,047)		(\$231,334,373)
Net Plant In Service	\$56,231,994	\$94,357,121	\$93,871,768		\$244,460,884
Fuel Stock	\$722,685	\$3,702,801			\$4,425,486
Plant Materials & Supplies	\$140,580	\$720,285	\$397,894		\$1,258,759
General Plant	\$188,401	\$965,303	\$533,245		\$1,686,949
Total "Rate Base"	\$57,283,660	\$99,745,510	\$94,802,907		\$251,832,077
Weighted cost of Debt @ 6.99%	\$4,004,128	\$6,972,211	\$6,626,723		\$17,603,062
Annual Depreciation	\$1,154,038	\$5,912,909	\$3,747,987		\$10,814,934
O&M Including Fuel	\$11,672,802	\$18,833,793	\$20,100,593		\$50,607,188
Allocated A&G	\$637,512	\$3,266,401	\$1,804,398		\$5,708,311
State Taxes	\$587,768	\$6,947,411	\$555,448		\$8,090,627
Fully Allocated Cost (\$)	\$18,056,248	\$41,932,725	\$32,835,149	\$12,749,802	\$105,573,925
Fully Allocated Cost (\$/MWh)	\$49.37	\$26.13	\$80.65	\$29.08	\$39.66

  

Average Cost of Post-1979 Base Load Resources	\$39.66
ASC Transmission	\$3.30
<b>2004 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$42.96</u></b>



**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2005**

	2005				
			Kettle Falls		50,700
			Colstrip		233,400
Contract System Cost	\$380,226,386		Coyote Springs		287,000
Contract System Load (MWH)	8,969,808		Other Thermal		259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$42.39</u></b>		Hydro		879,300
			Total Capacity		1,710,170
Production A&G Expense	\$19,744,261	Allocate on Total Capacity	Steam Capacity		284,100
WA. Production State Taxes	\$4,341,599	15% to Kettle Falls			
Montana Production State Tax	\$7,079,035	50% to Colstrip			
Production Oregon State Taxes	\$645,529	Direct to Coyote Springs 2			
Accum. Depreciation - Steam	\$212,368,234	Allocate on Steam Capacity			
Accum. Depreciation - Othr Prod.	\$26,449,457	2005 - 2004-\$100,000			
Annual Depreciation - Steam	\$11,543,625	Allocate on Steam Capacity			
Annual Depreciation - Othr. Prod.	\$9,417,668	2005-2002			
Fuel Stock (Account 151)	\$3,773,050	Allocate on Steam Capacity			
Plant Materials & Supplies	\$5,523,627	Allocate on Total Capacity			
General Plant	\$6,622,026	Allocate on Total Capacity			
	<b>Kettle Falls</b>	<b>Colstrip 3 &amp; 4</b>	<b>Coyote Springs 2</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1983</b>	<b>1984/1986</b>	<b>2003</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Gas/Wood</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Form 1- LF</b>	
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	338,170,000	1,770,709,000	1,527,857,000	457,836,000	4,094,572,000
Eastern Intertie Losses @ 3%		53,121,270			53,121,270
BPA Network Losses @ 1.9%		32,634,167	29,029,283		61,663,450
Avista Losses @ 3%	10,145,100	50,548,607	44,964,832		105,658,538
Total Losses	10,145,100	136,304,044	73,994,115		220,443,258
Energy Delivered	328,024,900	1,634,404,956			3,874,128,742
Gross Plant in Service	\$92,258,363	\$281,040,889	\$165,175,349		\$538,474,601
Accumulated Depreciation	(\$37,898,872)	(\$174,469,362)	(\$14,931,230)		(\$227,299,464)
Net Plant In Service	\$54,359,491	\$106,571,527	\$150,244,119		\$311,175,137
Fuel Stock	\$673,332	\$3,099,718			\$3,773,050
Plant Materials & Supplies	\$163,754	\$753,852	\$926,973		\$1,844,579
General Plant	\$196,318	\$903,759	\$1,111,306		\$2,211,382
Total "Rate Base"	\$55,392,895	\$111,328,855	\$152,282,397		\$319,004,148
Weighted cost of Debt @ 6.56%	\$3,633,774	\$7,303,173	\$9,989,725		\$20,926,672
Annual Depreciation	\$1,680,661	\$7,737,007	\$6,172,321		\$15,589,989
O&M Including Fuel	\$13,532,754	\$19,404,405	\$72,179,501		\$105,116,660
Allocated A&G	\$585,342	\$2,694,651	\$3,313,473		\$6,593,466
State Taxes	\$651,240	\$3,539,518	\$645,529		\$4,836,286
Fully Allocated Cost (\$)	\$20,083,771	\$40,678,753	\$92,300,550	\$11,877,298	\$164,940,371
Fully Allocated Cost (\$/MWh)	\$59.39	\$22.97	\$60.41	\$25.94	\$42.57
Average Cost of Post-1979 Base Load Resources					\$42.57
ASC Transmission					\$4.08
<b>2005 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$46.65</u></b>

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2006**

	2006		Kettle Falls	50,700
Contract System Cost	\$410,317,978		Colstrip	233,400
Contract System Load (MWH)	9,226,352		Coyote Springs	287,000
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.47</u></b>		Other Thermal	259,770
Production A&G Expense	\$19,709,124	Allocate on Total Capacity	Hydro	879,300
WA. Production State Taxes	\$4,101,358	15% to Kettle Falls	Total Capacity	1,710,170
Montana Production State Tax	\$6,625,765	50% to Colstrip	Steam Capacity	284,100
Production Oregon State Taxes	\$746,036	Direct to Coyote Springs 2		
Accum. Depreciation - Steam	\$223,867,652	Allocate on Steam Capacity		
Accum. Depreciation - Othr Prod.	\$36,139,145	2006 - 2005-\$100,000		
Annual Depreciation - Steam	\$11,388,514	Allocate on Steam Capacity		
Annual Depreciation - Othr. Prod.	\$10,625,177	2006-2002		
Fuel Stock (Account 151)	\$2,121,931	Allocate on Steam Capacity		
Plant Materials & Supplies	\$6,297,937	Allocate on Total Capacity		
General Plant	\$16,517,699	Allocate on Total Capacity		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term Purchased Power Form 1- LF	Total
Year in Service	1983	1984/1986	2003		
Fuel	Gas/Wood	Coal	Natural Gas		
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	353,813,000	1,578,798,000	1,458,982,000	362,075,000	3,753,668,000
Eastern Intertie Losses @ 3%		47,363,940			47,363,940
BPA Network Losses @ 1.9%		29,097,247	27,720,658		56,817,905
Avista Losses @ 3%	10,614,390	45,070,104	42,937,840		98,622,335
Total Losses	10,614,390	121,531,292	70,658,498		202,804,180
Energy Delivered	343,198,610	1,457,266,708			3,550,863,820
Gross Plant in Service	\$92,467,006	\$286,023,504	\$159,457,316		\$537,947,826
Accumulated Depreciation	(\$39,951,038)	(\$183,916,614)	(\$24,520,918)		(\$248,388,570)
Net Plant In Service	\$52,515,968	\$102,106,890	\$134,936,398		\$289,559,256
Fuel Stock	\$378,676	\$1,743,255			\$2,121,931
Plant Materials & Supplies	\$186,710	\$859,528	\$6,362,224		\$7,408,462
General Plant	\$489,687	\$2,254,297	\$16,686,306		\$19,430,290
Total "Rate Base"	\$53,571,040	\$106,963,970	\$157,984,929		\$318,519,939
Weighted cost of Debt @ 7.62%	\$4,082,113	\$8,150,654	\$12,038,452		\$24,271,219
Annual Depreciation	\$1,896,151	\$8,729,026	\$7,164,340		\$17,789,517
O&M	\$3,695,751	\$8,946,241	\$3,837,143		\$16,479,135
Fuel	\$10,489,971	\$14,953,795	\$82,419,671		\$107,863,437
Allocated A&G	\$584,300	\$2,689,855	\$3,307,577		\$6,581,732
State Taxes	\$615,204	\$3,312,883	\$746,036		\$4,674,122
Fully Allocated Cost (\$)	\$21,363,490	\$46,782,454	\$109,513,218	\$12,903,902	\$190,563,065
Fully Allocated Cost (\$/MWh)	\$60.38	\$29.63	\$75.06	\$35.64	\$50.77

Average Cost of Post-1979 Base Load Resources	\$50.77
ASC Transmission	\$4.54
<b>2006 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$55.31</u></b>

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	<b>2007</b>		Kettle Falls	50,700
			Colstrip	233,400
Contract System Cost	\$445,389,616		Coyote Springs	287,000
Contract System Load (MWH)	9,392,012		Other Thermal	259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$47.42</u></b>		Hydro	781,366
			Total Capacity	1,612,236
Production A&G Expense	\$20,280,689	Inflation	Steam Capacity	284,100
WA. Production State Taxes	\$4,101,358	No Change		
Montana Production State Tax	\$6,625,765	No Change		
Production Oregon State Taxes	\$746,036	No Change		
Accum. Depreciation - Steam	\$223,867,652	2006 Accum Dep + 2006 An Depr.		
Accum. Depreciation - Othr Prod.	\$36,139,145	2007 Accum Dep + 2006 An Depr.		
Annual Depreciation - Steam	\$11,388,514	No Change		
Annual Depreciation - Othr. Prod.	\$10,625,177	No Change		
Fuel Stock (Account 151)	\$2,183,467	Inflation		
Plant Materials & Supplies	\$6,480,577	Inflation		
General Plant	\$16,996,712	Inflation		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term Purchased Power Form 1- LF	Total
Year in Service Fuel	1983 Gas/Wood	1984/1986 Coal	2003 Natural Gas		
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	353,813,000	1,578,798,000	1,458,982,000	362,075,000	3,753,668,000
Eastern Intertie Losses @ 3%		47,363,940			47,363,940
BPA Network Losses @ 1.9%		29,097,247	27,720,658		56,817,905
Avista Losses @ 3%	10,614,390	45,070,104	42,937,840		98,622,335
Total Losses	10,614,390	121,531,292	70,658,498		202,804,180
Energy Delivered	343,198,610	1,457,266,708			3,550,863,820
Gross Plant in Service	\$92,467,006	\$286,023,504	\$159,457,316		\$537,947,826
Accumulated Depreciation	(\$41,847,189)	(\$192,645,640)	(\$31,685,258)		(\$266,178,087)
Net Plant In Service	\$50,619,817	\$93,377,864	\$127,772,058		\$271,769,739
Fuel Stock	\$389,658	\$1,793,809			\$2,183,467
Plant Materials & Supplies	\$203,795	\$938,179	\$6,546,729		\$7,688,703
General Plant	\$534,496	\$2,460,578	\$17,170,209		\$20,165,283
Total "Rate Base"	\$51,747,765	\$98,570,431	\$151,488,996		\$301,807,192
Weighted cost of Debt @ 7.62%	\$3,943,180	\$7,511,067	\$11,543,461		\$22,997,708
Annual Depreciation	\$1,896,151	\$8,729,026	\$7,164,340		\$17,789,517
O&M	\$3,802,928	\$9,205,682	\$3,948,420		
Fuel	\$10,794,180	\$15,387,455	\$88,576,420		\$114,758,056
Allocated A&G	\$637,767	\$2,935,992	\$3,610,239		\$7,183,999
State Taxes	\$615,204	\$3,312,883	\$746,036		\$4,674,122
Fully Allocated Cost (\$)	\$21,689,409	\$47,082,105	\$115,588,917	\$13,278,115	\$197,638,547
Fully Allocated Cost (\$/MWh)	\$61.30	\$29.82	\$79.23	\$36.67	\$52.65

Average Cost of Post-1979 Base Load Resources	\$52.65
ASC Transmission	\$4.54
<b>2007 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$57.19</u></b>

**Avista Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	<b>2008</b>		Kettle Falls	50,700
			Colstrip	233,400
Contract System Cost	\$489,630,820		Coyote Springs	287,000
Contract System Load (MWH)	9,572,110		Other Thermal	259,770
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$51.15</u></b>		Hydro	781,366
			Total Capacity	1,612,236
Production A&G Expense	\$20,868,829	Inflation	Steam Capacity	284,100
WA. Production State Taxes	\$4,101,358	No Change		
Montana Production State Tax	\$6,625,765	No Change		
Production Oregon State Taxes	\$746,036	No Change		
Accum. Depreciation - Steam	\$223,867,652	2007 Accum Dep + 2007 An Depr.		
Accum. Depreciation - Othr Prod.	\$36,139,145	2008 Accum Dep + 2007 An Depr.		
Annual Depreciation - Steam	\$11,388,514	No Change		
Annual Depreciation - Othr. Prod.	\$10,625,177	No Change		
Fuel Stock (Account 151)	\$2,246,788	Inflation		
Plant Materials & Supplies	\$6,668,514	Inflation		
General Plant	\$17,489,617	Inflation		

	Kettle Falls	Colstrip 3 & 4	Coyote Springs 2	Long-Term Purchased Power Form 1- LF	Total
Year in Service Fuel	1983 Gas/Wood	1984/1986 Coal	2003 Natural Gas		
Capacity (kW)	50,700	233,400	287,000		571,100
Energy (kWh)	353,813,000	1,578,798,000	1,458,982,000	362,075,000	3,753,668,000
Eastern Intertie Losses @ 3%		47,363,940			47,363,940
BPA Network Losses @ 1.9%		29,097,247	27,720,658		56,817,905
Avista Losses @ 3%	10,614,390	45,070,104	42,937,840		98,622,335
Total Losses	10,614,390	121,531,292	70,658,498		202,804,180
Energy Delivered	343,198,610	1,457,266,708			3,550,863,820
Gross Plant in Service	\$92,467,006	\$286,023,504	\$159,457,316		\$537,947,826
Accumulated Depreciation	(\$43,743,340)	(\$201,374,666)	(\$38,849,598)		(\$283,967,604)
Net Plant In Service	\$48,723,666	\$84,648,838	\$120,607,718		\$253,980,222
Fuel Stock	\$400,958	\$1,845,830			\$2,246,788
Plant Materials & Supplies	\$209,705	\$965,387	\$6,736,584		\$7,911,675
General Plant	\$549,996	\$2,531,935	\$17,668,145		\$20,750,076
Total "Rate Base"	\$49,884,325	\$89,991,989	\$145,012,447		\$284,888,761
Weighted cost of Debt @ 7.62%	\$3,801,186	\$6,857,390	\$11,049,948		\$21,708,524
Annual Depreciation	\$1,951,139	\$8,982,168	\$7,372,106		\$18,305,413
O&M	\$3,913,213	\$9,472,647	\$4,062,924		\$17,448,784
Fuel	\$11,107,211	\$15,833,691	\$95,193,079		\$122,133,982
Allocated A&G	\$656,262	\$3,021,136	\$3,714,936		\$7,392,335
State Taxes	\$615,204	\$3,312,883	\$746,036		\$4,674,122
Fully Allocated Cost (\$)	\$22,044,215	\$47,479,914	\$122,139,030	\$13,663,180	\$205,326,339
Fully Allocated Cost (\$/MWh)	\$62.30	\$30.07	\$83.72	\$37.74	\$54.70

Average Cost of Post-1979 Base Load Resources	\$54.70
ASC Transmission	\$4.54
<b>2008 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$59.24</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2002**

	2002			
Contract System Cost	\$604,574,008			
Contract System Load (MWH)	13,538,771			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$44.66</u></b>			
Production A&G Expense	\$25,714,948	Allocate on Total Capacity		
Production Oregon State Taxes	1,969,091	Boardman		
Nevada State Tax	956,030	Valmy		
Accumulated Depreciation	434,025,860	Values from 10-K		
Annual Depreciation	23,350,222	Values from 10-K		
Fuel Stock (Account 151)	6,942,920	Allocate on Steam Capacity		
Plant Materials & Supplies	9,621,318	Allocate on Total Capacity		
General Plant	73,175,605	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	352,608,000	1,945,195,000	0	2,297,803,000
Valmy Losses @ 3%		58,355,850		58,355,850
BPA Network Losses @ 1.9%	6,699,552	35,849,944		42,549,496
Idaho System Losses @ 3.6%	12,452,704	66,635,611		79,088,316
Total Losses	19,152,256	160,841,405		179,993,661
Energy Delivered	333,455,744	1,784,353,595		2,117,809,339
Original Cost	\$64,134,474	\$298,277,622		\$362,412,096
Accum Depreciation (est.)	(40,274,000)	(164,995,000)		(205,269,000)
Est. Net Plant In Service	23,860,474	133,282,622		157,143,096
Fuel Stock	350,570	1,773,179		2,123,750
Plant Materials & Supplies	175,761	888,996		1,064,757
General Plant	1,336,762	6,761,320		8,098,082
Total "Rate Base"	25,723,567	142,706,117		168,429,684
Weighted cost of Debt @ 5.36%	1,378,783	7,649,048		9,027,831
Annual Depreciation	2,274,000	7,995,000		10,269,000
O&M Including Fuel	8,054,127	41,767,638		49,821,765
Allocated A&G	469,757	2,376,024		2,845,781
State Taxes	986,710	956,030		1,942,740
Fully Allocated Cost (\$)	<b>\$13,163,377</b>	<b>\$60,743,740</b>	<b>\$0</b>	<b>\$73,907,117</b>
Fully Allocated Cost (\$/MWh)	<b>\$37.33</b>	<b>\$31.23</b>		<b>\$34.90</b>
Average Cost of Post-1979 Base Load Resources				\$34.90
ASC Transmission				\$3.11
<b>2002 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$38.01</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2003**

	2003			
Contract System Cost	\$511,428,346			
Contract System Load (MWH)	13,629,033			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$37.52</u></b>			
Production A&G Expense	\$26,031,032	Allocate on Total Capacity		
Production Oregon State Taxes	1,958,255	Boardman		
Nevada State Tax	950,788	Valmy		
Accumulated Depreciation	363,647,084	Values from 10-K		
Annual Depreciation	23,438,016	Values from 10-K		
Fuel Stock (Account 151)	6,228,205	Allocate on Steam Capacity		
Plant Materials & Supplies	9,320,875	Allocate on Total Capacity		
General Plant	77,874,151	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	423,535,000	1,627,984,000	0	2,051,519,000
Valmy Losses @ 3%		48,839,520		48,839,520
BPA Network Losses @ 1.9%	8,047,165	30,003,745		38,050,910
Idaho System Losses @ 3.6%	14,957,562	55,769,066		70,726,629
Total Losses	23,004,727	134,612,332		157,617,059
Energy Delivered	400,530,273	1,493,371,668		1,893,901,941
Original Cost	\$64,380,002	\$302,967,878		\$367,347,880
Accum Depreciation (est.)	(42,450,000)	(174,194,000)		(216,644,000)
Est. Net Plant In Service	21,930,002	128,773,878		150,703,880
Fuel Stock	314,482	1,590,646		1,905,128
Plant Materials & Supplies	170,272	861,235		1,031,508
General Plant	1,422,594	7,195,459		8,618,053
Total "Rate Base"	23,837,351	138,421,217		162,258,568
Weighted cost of Debt @ 5.86%	1,396,869	8,111,483		9,508,352
Annual Depreciation	2,176,000	9,199,000		11,375,000
O&M Including Fuel	8,375,174	40,701,323		49,076,497
Allocated A&G	475,531	2,405,230		2,880,761
State Taxes	960,416	950,788		1,911,204
Fully Allocated Cost (\$)	<b>\$13,383,990</b>	<b>\$61,367,824</b>	<b>\$0</b>	<b>\$74,751,814</b>
Fully Allocated Cost (\$/MWh)	<b>\$31.60</b>	<b>\$37.70</b>		<b>\$39.47</b>
Average Cost of Post-1979 Base Load Resources				\$39.47
ASC Transmission				\$3.64
<b>2003 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$43.11</u></b>



**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2002**

	2004			
Contract System Cost	\$475,516,241			
Contract System Load (MWH)	13,901,568			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$34.21</u></b>			
Production A&G Expense	\$26,307,787	Allocate on Total Capacity		
Production Oregon State Taxes	992,506	Boardman		
Nevada State Tax	902,337	Valmy		
Accumulated Depreciation	385,155,364	Values from 10-K		
Annual Depreciation	22,416,607	Values from 10-K		
Fuel Stock (Account 151)	6,450,733	Allocate on Steam Capacity		
Plant Materials & Supplies	12,396,581	Allocate on Total Capacity		
General Plant	72,401,297	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	353,543,000	2,003,174,000	79,872,000	2,436,589,000
Valmy Losses @ 3%		60,095,220		60,095,220
BPA Network Losses @ 1.9%	6,717,317	36,918,497		43,635,814
Idaho System Losses @ 3.6%	12,485,725	68,621,770		81,107,495
Total Losses	19,203,042	165,635,487		184,838,529
Energy Delivered	334,339,958	1,837,538,513		2,251,750,471
Original Cost	\$65,497,547	\$305,413,376		\$370,910,923
Accum Depreciation (est.)	(44,305,000)	(184,057,000)		(228,362,000)
Est. Net Plant In Service	21,192,547	121,356,376		142,548,923
Fuel Stock	325,718	1,647,478		1,973,196
Plant Materials & Supplies	226,459	1,145,426		1,371,885
General Plant	1,322,617	6,689,775		8,012,392
Total "Rate Base"	23,067,341	130,839,055		153,906,396
Weighted cost of Debt @ 5.10%	1,176,434	6,672,792		7,849,226
Annual Depreciation	1,825,000	9,831,000		11,656,000
O&M Including Fuel	8,505,121	42,890,609		51,395,730
Allocated A&G	480,587	2,430,801		2,911,388
State Taxes	986,710	902,337		1,889,047
Fully Allocated Cost (\$)	<b>\$12,973,852</b>	<b>\$62,727,539</b>	<b>\$3,554,304</b>	<b>\$79,255,696</b>
Fully Allocated Cost (\$/MWh)	<b>\$36.70</b>	<b>\$31.31</b>	<b>\$44.50</b>	<b>\$35.20</b>
Average Cost of Post-1979 Base Load Resources				\$35.20
ASC Transmission				\$3.91
<b>2004 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$39.11</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2005**

	2005			
Contract System Cost	\$464,184,105			
Contract System Load (MWH)	13,953,253			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$33.27</u></b>			
Production A&G Expense	\$35,511,407	Allocate on Total Capacity		
Production Oregon State Taxes	960,798	Boardman		
Nevada State Tax	1,064,253	Valmy		
Accumulated Depreciation	404,798,819	Values from 10-K		
Annual Depreciation	23,062,474	Values from 10-K		
Fuel Stock (Account 151)	11,494,190	Allocate on Steam Capacity		
Plant Materials & Supplies	14,063,820	Allocate on Total Capacity		
General Plant	78,295,357	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	56,050	283,500		339,550
Energy (kWh)	357,180,000	1,953,610,000	157,636,000	2,468,426,000
Valmy Losses @ 3%		58,608,300		58,608,300
BPA Network Losses @ 1.9%	6,786,420	36,005,032		42,791,452
Idaho System Losses @ 3.6%	12,614,169	66,923,880		79,538,049
Total Losses	19,400,589	161,537,212		180,937,801
Energy Delivered	337,779,411	1,792,072,788		2,287,488,199
Original Cost	\$68,620,995	\$306,449,181		\$375,070,176
Accum Depreciation (est.)	(46,160,000)	(193,920,000)		(240,080,000)
Est. Net Plant In Service	22,460,995	112,529,181		134,990,176
Fuel Stock	580,379	2,935,546		3,515,925
Plant Materials & Supplies	256,916	1,299,477		1,556,392
General Plant	1,430,289	7,234,377		8,664,666
Total "Rate Base"	24,728,578	123,998,581		148,727,159
Weighted cost of Debt @ 5.40%	1,335,343	6,695,923		8,031,267
Annual Depreciation	1,885,000	9,895,000		11,780,000
O&M Including Fuel	8,054,127	41,767,638		49,821,765
Allocated A&G	648,717	3,281,202		3,929,920
State Taxes	986,710	1,064,253		2,050,963
Fully Allocated Cost (\$)	<b>\$12,909,898</b>	<b>\$62,704,017</b>	<b>\$7,582,933</b>	<b>\$83,196,848</b>
Fully Allocated Cost (\$/MWh)	<b>\$36.14</b>	<b>\$32.10</b>	<b>\$48.10</b>	<b>\$36.37</b>
Average Cost of Post-1979 Base Load Resources				\$36.37
ASC Transmission				\$4.31
<b>2005 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$40.68</u></b>



**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Idaho Power 2006**

	2006			
Contract System Cost	\$415,047,311			
Contract System Load (MWH)	14,636,280			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$28.36</u></b>			
Production A&G Expense	\$38,424,236	Allocate on Total Capacity		
Production Oregon State Taxes	962,844	Boardman		
Nevada State Tax	857,398	Valmy		
Accumulated Depreciation	420,177,111	Values from 10-K		
Annual Depreciation	23,623,910	Values from 10-K		
Fuel Stock (Account 151)	15,173,831	Allocate on Steam Capacity		
Plant Materials & Supplies	17,759,241	Allocate on Total Capacity		
General Plant	74,534,385	Allocate on Total Capacity		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	64,220	283,500		347,720
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Valmy Losses @ 3%		52,347,300		52,347,300
BPA Network Losses @ 1.9%	4,589,583	32,158,691		36,748,274
Idaho System Losses @ 3.6%	8,530,827	59,774,544		68,305,371
Total Losses	13,120,410	144,280,536		157,400,946
Energy Delivered	228,436,590	1,600,629,464		1,932,650,054
Original Cost	\$68,476,517	\$310,812,481		\$379,288,998
Accum Depreciation (est.)	(47,284,000)	(203,188,000)		(250,472,000)
Est. Net Plant In Service	21,192,517	107,624,481		128,816,998
Fuel Stock	871,442	3,846,990		1,719,638
Plant Materials & Supplies	371,712	1,640,928		2,012,640
General Plant	1,560,052	6,886,869		8,446,921
Total "Rate Base"	23,995,723	119,999,268		143,994,991
Weighted cost of Debt @ 5.44%	1,305,367	6,527,960		8,942,089
Annual Depreciation	1,124,000	9,268,000		10,392,000
O&M	3,563,314	16,879,165		20,442,479
Fuel	3,429,448	34,453,372		37,882,820
Allocated A&G	804,244	3,550,344		4,354,587
State Taxes	986,710	857,398		1,844,108
Fully Allocated Cost (\$)	<b>\$11,213,083</b>	<b>\$71,536,239</b>	<b>\$4,609,488</b>	<b>\$87,358,810</b>
Fully Allocated Cost (\$/MWh)	<b>\$46.42</b>	<b>\$41.00</b>	<b>\$44.50</b>	<b>\$41.80</b>
Average Cost of Post-1979 Base Load Resources				\$41.80
ASC Transmission				\$4.77
<b>2006 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$46.57</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	2007			
Contract System Cost	\$483,960,842			
Contract System Load (MWH)	15,010,497			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$32.24</u></b>			
Production A&G Expense	\$39,538,539	Inflation		
Production Oregon State Taxes	962,844	No Change		
Nevada State Tax	857,398	No Change		
Accumulated Depreciation	420,177,111	2006 Accum Dep + 2006 An Depr.		
Annual Depreciation	23,623,910	No Change		
Fuel Stock (Account 151)	15,613,872	Inflation		
Plant Materials & Supplies	18,274,259	Inflation		
General Plant	76,695,882	Inflation		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	64,220	283,500		347,720
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Valmy Losses @ 3%		52,347,300		52,347,300
BPA Network Losses @ 1.9%	4,589,583	32,158,691		36,748,274
Idaho System Losses @ 3.6%	8,530,827	59,774,544		68,305,371
Total Losses	13,120,410	144,280,536		157,400,946
Energy Delivered	228,436,590	1,600,629,464		1,932,650,054
Original Cost	\$68,476,517	\$310,812,481		\$379,288,998
Accum Depreciation (est.)	(48,408,000)	(212,456,000)		(260,864,000)
Est. Net Plant In Service	20,068,517	98,356,481		118,424,998
Fuel Stock	896,713	3,958,553		1,769,507
Plant Materials & Supplies	382,492	1,688,515		2,071,007
General Plant	1,605,293	7,086,588		8,691,882
Total "Rate Base"	22,953,016	111,090,137		134,043,153
Weighted cost of Debt @ 5.44%	1,248,644	6,043,303		8,324,080
Annual Depreciation	1,124,000	9,268,000		10,392,000
O&M	3,666,650	17,368,661		21,035,311
Fuel	3,528,902	35,452,520		38,981,422
Allocated A&G	827,567	3,653,304		4,480,870
State Taxes	986,710	857,398		1,844,108
Fully Allocated Cost (\$)	<b>\$11,382,473</b>	<b>\$72,643,186</b>	<b>\$4,743,163</b>	<b>\$88,768,822</b>
Fully Allocated Cost (\$/MWh)	<b>\$47.12</b>	<b>\$41.63</b>	<b>\$45.79</b>	<b>\$42.47</b>
Average Cost of Post-1979 Base Load Resources				\$42.47
ASC Transmission				\$4.77
<b>2007 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$47.24</u></b>

**Idaho Power Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	2008			
Contract System Cost	\$527,772,214			
Contract System Load (MWH)	15,347,626			
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$34.39</u></b>			
Production A&G Expense	\$40,685,156	Inflation		
Production Oregon State Taxes	962,844	No Change		
Nevada State Tax	857,398	No Change		
Accumulated Depreciation	420,177,111	2007 Accum Dep + 2007 An Depr.		
Annual Depreciation	23,623,910	No Change		
Fuel Stock (Account 151)	16,066,674	Inflation		
Plant Materials & Supplies	18,804,212	Inflation		
General Plant	78,920,063	Inflation		
	<b>Boardman</b>	<b>Valmy</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1980</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	64,220	283,500		347,720
Energy (kWh)	241,557,000	1,744,910,000	103,584,000	2,090,051,000
Valmy Losses @ 3%		52,347,300		52,347,300
BPA Network Losses @ 1.9%	4,589,583	32,158,691		36,748,274
Idaho System Losses @ 3.6%	8,530,827	59,774,544		68,305,371
Total Losses	13,120,410	144,280,536		157,400,946
Energy Delivered	228,436,590	1,600,629,464		1,932,650,054
Original Cost	\$68,476,517	\$310,812,481		\$379,288,998
Accum Depreciation (est.)	(47,284,000)	(203,188,000)		(250,472,000)
Est. Net Plant In Service	21,192,517	107,624,481		128,816,998
Fuel Stock	922,718	4,073,351		1,820,823
Plant Materials & Supplies	393,584	1,737,482		2,131,066
General Plant	1,651,847	7,292,099		8,943,946
Total "Rate Base"	24,160,666	120,727,413		144,888,079
Weighted cost of Debt @ 5.44%	1,314,340	6,567,571		8,997,550
Annual Depreciation	1,124,000	9,268,000		10,392,000
O&M	3,772,983	17,872,352		
Fuel	3,631,240	36,480,643		40,111,883
Allocated A&G	851,566	3,759,249		4,610,816
State Taxes	986,710	857,398		1,844,108
Fully Allocated Cost (\$)	<b>\$11,680,839</b>	<b>\$74,805,213</b>	<b>\$4,880,715</b>	<b>\$91,366,768</b>
Fully Allocated Cost (\$/MWh)	<b>\$48.36</b>	<b>\$42.87</b>	<b>\$47.12</b>	<b>\$43.72</b>
Average Cost of Post-1979 Base Load Resources				\$43.72
ASC Transmission				\$4.77
<b>2008 cost of serving NLSLs under Footnote (f)</b>				<b><u>\$48.49</u></b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2002**

<b>PNW Total</b>										
	<b>2002</b>									
Contract System Cost	\$790,596,871									
Contract System Load (MWH)	21,148,443									
<b>Lookback ASC (\$/MWH)</b>	<b>\$37.38</b>									
<b>Total Company</b>										
Production A&G Expense	\$36,341,582									
Arizona Production State Taxes	707,208									
Colorado Production State Taxes	2,467,816									
Montana Production State Tax	2,256,209									
Oregon Production State Taxes	7,198,387									
Wyoming Production State Taxes	2,658,631									
Accum. Depreciation - Steam	584,910,182									
Accum. Depreciation - Other Prod.	10,537,497									
Annual Depreciation - Steam	34,839,342									
Annual Depreciation - Other. Prod.	1,438,714									
Fuel Stock (Account 151)	18,823,598									
Plant Materials & Supplies	11,025,568									
General Plant	156,161,018									
		<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>		<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1979</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>		<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	237,000	155,610	172,130	472,500	495,500	26,000			1,972,740
Energy (kWh)	2,533,121,000	1,477,254,000	984,315,000	1,366,706,000	1,670,598,000	3,418,272,000	184,449,000	1,773,182,000		13,407,897,000
Path 3 Losses			29,529,450							29,529,450
Path 2 Losses	48,129,299	28,067,826	18,140,925	25,967,414						120,305,464
Path 1 Losses	86,477,711	64,923,541	46,232,945	46,657,703	58,136,810	118,955,866	6,418,825			427,803,401
Total Transmission Losses	134,607,010	92,991,367	93,903,320	72,625,117	58,136,810	118,955,866	6,418,825			577,638,315
Energy Delivered	2,398,513,990	1,384,262,633	890,411,680	1,294,080,883	1,612,461,190	3,299,316,134	178,030,175			12,830,258,685
Gross Plant in Service	\$359,118,176	\$157,959,051	\$203,965,911	\$151,553,711	\$205,217,773	\$472,493,308	\$70,249,947			\$1,620,557,877
Accumulated Depreciation	(133,724,353)	(28,300,000)	(104,400,000)	(75,800,000)	(91,700,000)	(158,347,529)	(22,235,047)			(614,506,929)
Percent Depreciated	-37.24%	-17.92%	-51.19%	-50.02%	-44.68%	-33.51%	-31.65%			
Net Plant In Service	225,393,823	129,659,051	99,565,911	75,753,711	113,517,773	314,145,779	48,014,900			1,006,050,948
Fuel Stock	1,405,595		528,320	584,408	1,604,212	1,682,300				5,804,835
Plant Materials & Supplies	484,550	277,387	182,128	201,463	553,019	579,938	30,431			2,308,915
General Plant	6,862,938	3,928,783	2,579,570	2,853,424	7,832,701	8,213,975	431,006			32,702,397
Total "Rate Base"	234,146,906	133,865,222	102,855,928	79,393,006	123,507,704	324,621,993	48,476,337			1,046,867,096
Weighted cost of Debt @ 6.48%	15,172,719	8,674,466	6,665,064	5,144,667	8,003,299	21,035,505	3,141,267			67,836,988
Annual Depreciation	8,023,461	11,763,800	5,361,213	3,224,792	4,366,667	11,729,447	1,846,509			46,315,888
O&M Including Fuel	48,399,233	43,512,754	10,828,878	19,656,595	22,731,674	39,186,909	5,513,359			189,829,402
Allocated A&G	1,597,134	914,301	600,314	664,045	1,822,816	1,911,545	100,303			7,610,458
State Taxes	707,208	3,016,297	2,256,209	2,467,816						8,447,530
Fully Allocated Cost (\$)	\$73,899,756	\$67,881,619	\$25,711,678	\$31,157,914	\$36,924,456	\$73,863,406	\$10,601,438	\$54,174,383		\$374,214,649
Fully Allocated Cost (\$/MWh)	\$29.17	\$45.95	\$26.12	\$22.80	\$22.10	\$21.61	\$57.48	\$30.55		\$29.17
Average Cost of Post-1979 Base Load Resources										\$29.17
ASC Transmission										\$5.10
<b>2002 cost of serving NLSLs under Footnote (f)</b>										<b>\$34.27</b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2003**

<b>PNW Total</b>									
	<b>2003</b>								
Contract System Cost	\$798,711,507								
Contract System Load (MWH)	21,684,793								
<b>Lookback ASC (\$/MWH)</b>	<b>\$36.83</b>								
<b>Total Company</b>									
Production A&G Expense	\$114,488,148								
Arizona Production State Taxes	2,193,784								
Colorado Production State Taxes	2,454,409								
Montana Production State Tax	1,250,383								
Oregon Production State Taxes	7,330,583								
Wyoming Production State Taxes	2,729,477								
Accum. Depreciation - Steam	2,117,841,268								
Accum. Depreciation - Other Prod.	44,507,176								
Annual Depreciation - Steam	129,105,941								
Annual Depreciation - Other. Prod.	9,162,337								
Fuel Stock (Account 151)	53,546,693								
Plant Materials & Supplies	40,510,552								
General Plant	550,892,409								
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1979</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	237,000	155,610	172,130	285,000	495,600	26,000		1,785,340
Energy (kWh)	2,873,317,000	1,762,710,000	1,066,118,000	1,244,763,000	1,887,215,000	3,475,795,000	198,465,000	1,924,914,000	14,433,297,000
Path 3 Losses			31,983,540						31,983,540
Path 2 Losses	54,593,023	33,491,490	19,648,555	23,650,497					131,383,565
Path 1 Losses	98,091,594	77,468,989	50,075,204	42,494,715	65,675,082	120,957,666	6,906,582		461,669,833
<b>Total Transmission Losses</b>	<b>152,684,617</b>	<b>110,960,479</b>	<b>101,707,299</b>	<b>66,145,212</b>	<b>65,675,082</b>	<b>120,957,666</b>	<b>6,906,582</b>		<b>625,036,938</b>
Energy Delivered	2,720,632,383	1,651,749,521	964,410,701	1,178,617,788	1,821,539,918	3,354,837,334	191,558,418		13,808,260,062
Gross Plant in Service	\$363,408,956	\$160,081,455	\$206,080,409	\$165,724,177	\$202,524,188	\$477,464,371	\$70,988,904		\$1,646,272,460
Accumulated Depreciation	(143,977,993)	(32,100,000)	(107,200,000)	(80,000,000)	(91,700,000)	(171,149,551)	(24,107,056)		(650,234,600)
Percent Depreciated	-39.62%	-20.05%	-52.02%	-48.27%	-45.28%	-35.85%	-33.96%		
Net Plant In Service	219,430,963	127,981,455	98,880,409	85,724,177	110,824,188	306,314,820	46,881,848		996,037,860
Fuel Stock	3,998,436		1,502,891	1,662,442	2,752,547	4,786,534			14,702,849
Plant Materials & Supplies	1,780,351	1,019,186	669,180	740,222	1,225,604	2,131,261	111,809		7,677,613
General Plant	24,210,527	13,859,649	9,100,000	10,066,082	16,666,667	28,982,457	1,520,468		104,405,850
<b>Total "Rate Base"</b>	<b>249,420,277</b>	<b>142,860,291</b>	<b>110,152,479</b>	<b>98,192,923</b>	<b>131,469,006</b>	<b>342,215,071</b>	<b>48,514,126</b>		<b>1,122,824,172</b>
Weighted Cost of Debt @ 5.77%	14,391,550	8,243,039	6,355,798	5,665,732	7,585,762	19,745,810	2,799,265		64,786,955
Annual Depreciation	7,835,537	10,354,650	5,183,900	3,410,795	4,168,182	11,378,364	1,785,708		44,117,135
O&M Including Fuel	54,946,614	51,204,425	12,426,587	21,997,048	25,984,793	46,645,121	6,093,437		219,298,025
Allocated A&G	5,031,506	2,880,355	1,891,190	2,091,964	3,463,718	6,023,223	315,988		21,697,944
State Taxes	2,193,784	3,071,690	1,250,383	2,454,409					8,970,266
<b>Fully Allocated Cost (\$)</b>	<b>\$84,398,991</b>	<b>\$75,754,159</b>	<b>\$27,107,858</b>	<b>\$35,619,948</b>	<b>\$41,202,454</b>	<b>\$83,792,517</b>	<b>\$10,994,398</b>	<b>\$88,705,600</b>	<b>\$447,575,925</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$31.02</b>	<b>\$45.86</b>	<b>\$28.11</b>	<b>\$30.22</b>	<b>\$22.62</b>	<b>\$24.98</b>	<b>\$57.39</b>	<b>\$46.08</b>	<b>\$32.41</b>
Average Cost of Post-1979 Base Load Resources									\$32.41
ASC Transmission									\$5.09
<b>2003 cost of serving NLSLs under Footnote (f)</b>									<b>\$37.50</b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2004**

<b>PNW Total</b>		<b>2004</b>							
Contract System Cost	\$848,802,064								
Contract System Load (MWH)	21,479,607								
<b>Lookback ASC (\$/MWH)</b>	<b>\$39.52</b>								
<b>Total Company</b>									
Production A&G Expense	\$103,950,140								
Arizona Production State Taxes	1,867,798								
Colorado Production State Taxes	2,330,804								
Montana Production State Tax	2,365,056								
Oregon Production State Taxes	6,743,663								
Wyoming Production State Taxes	2,793,502								
Accum. Depreciation - Steam	2,194,354,359								
Accum. Depreciation - Other Prod.	54,162,163								
Annual Depreciation - Steam	133,386,063								
Annual Depreciation - Other. Prod.	9,651,444								
Fuel Stock (Account 151)	48,450,942								
Plant Materials & Supplies	45,805,377								
General Plant	567,849,753								
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1979</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	237,000	155,610	172,130	285,000	495,600	26,100		1,785,440
Energy (kWh)	2,329,937,000	1,867,144,000	1,073,325,000	1,296,865,000	2,010,041,000	3,575,290,000	194,876,000	1,813,842,000	14,161,320,000
Path 3 Losses			32,199,750						32,199,750
Path 2 Losses	44,268,803	35,475,736	19,781,380	24,640,435					124,166,354
Path 1 Losses	79,541,253	82,058,738	50,413,715	44,273,415	69,949,427	124,420,092	6,781,685		457,438,325
<b>Total Transmission Losses</b>	<b>123,810,056</b>	<b>117,534,474</b>	<b>102,394,844</b>	<b>68,913,850</b>	<b>69,949,427</b>	<b>124,420,092</b>	<b>6,781,685</b>		<b>613,804,428</b>
Energy Delivered	2,206,126,944	1,749,609,526	970,930,156	1,227,951,150	1,940,091,573	3,450,869,908	188,094,315		13,547,515,572
Gross Plant in Service	\$371,385,007	\$159,899,784	\$207,200,604	\$161,227,793	\$203,215,303	\$476,686,215	\$71,751,524		\$1,651,366,230
Accumulated Depreciation	(161,326,490)	(37,100,000)	(112,000,000)	(67,000,000)	(96,300,000)	(188,244,036)	(26,918,036)		(688,888,561)
Percent Depreciated	-43.44%	-23.20%	-54.05%	-41.56%	-47.39%	-39.49%	-37.52%		
Net Plant In Service	210,058,517	122,799,784	95,200,604	94,227,793	106,915,303	288,442,179	44,833,488		962,477,669
Fuel Stock	3,617,927		1,359,869	1,504,236	2,490,602	4,331,025			13,303,658
Plant Materials & Supplies	2,013,047	1,152,396	756,643	836,970	1,385,793	2,409,821	126,909		8,681,581
General Plant	24,955,765	14,286,271	9,380,113	10,375,932	17,179,694	29,874,583	1,573,298		107,625,656
<b>Total "Rate Base"</b>	<b>240,645,256</b>	<b>138,238,452</b>	<b>106,697,228</b>	<b>106,944,932</b>	<b>127,971,391</b>	<b>325,057,609</b>	<b>46,533,696</b>		<b>1,092,088,564</b>
Weighted Cost of Debt @ 5.84%	14,053,683	8,073,126	6,231,118	6,245,584	7,473,529	18,983,364	2,717,568		63,777,972
Annual Depreciation	7,999,661	9,471,696	5,167,819	3,321,865	4,186,957	11,294,642	1,789,565		43,232,204
O&M Including Fuel	61,644,197	54,355,354	12,556,722	22,719,790	25,489,313	46,384,315	6,157,934		229,307,625
Allocated A&G	4,568,383	2,615,234	1,717,116	1,899,410	3,144,902	5,468,818	288,007		19,701,870
State Taxes	1,867,798	2,825,757	2,365,056	2,330,804					9,389,415
<b>Fully Allocated Cost (\$)</b>	<b>\$90,133,722</b>	<b>\$77,341,167</b>	<b>\$28,037,831</b>	<b>\$36,517,453</b>	<b>\$40,294,700</b>	<b>\$82,131,140</b>	<b>\$10,953,073</b>	<b>\$80,727,702</b>	<b>\$446,136,788</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$40.86</b>	<b>\$44.20</b>	<b>\$28.88</b>	<b>\$29.74</b>	<b>\$20.77</b>	<b>\$23.80</b>	<b>\$58.23</b>	<b>\$44.51</b>	<b>\$32.93</b>
Average Cost of Post-1979 Base Load Resources									\$32.93
ASC Transmission									\$5.11
<b>2004 cost of serving NLSLs under Footnote (f)</b>									<b>\$38.04</b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2005**

<b>PNW Total</b>										
<b>2005</b>										
Contract System Cost	\$884,806,392									
Contract System Load (MWH)	21,706,069									
<b>Lookback ASC (\$/MWH)</b>	<b>\$40.76</b>									
<b>Total Company</b>										
Production A&G Expense	\$101,743,393									
Arizona Production State Taxes	1,912,286									
Colorado Production State Taxes	2,229,894									
Montana Production State Tax	2,311,999									
Oregon Production State Taxes	6,605,336									
Wyoming Production State Taxes	3,032,598									
Accum. Depreciation - Steam	2,289,647,911									
Accum. Depreciation - Other Prod.	63,309,583									
Annual Depreciation - Steam	135,888,269									
Annual Depreciation - Other. Prod.	12,459,978									
Fuel Stock (Account 151)	56,631,067									
Plant Materials & Supplies	51,730,407									
General Plant	555,089,375									
		<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1981</b>	<b>1996</b>	<b>1984</b>	<b>1980</b>	<b>1980</b>	<b>1983</b>	<b>1984</b>			
<b>Fuel</b>	<b>Coal</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Coal</b>	<b>Geo-Therm</b>	<b>Purchased Power</b>	<b>Form 1- LF</b>	
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100			1,828,000
Energy (kWh)	2,969,570,000	1,857,143,000	1,180,949,000	1,378,673,000	1,970,448,000	3,382,957,000	184,820,000	2,062,783,000		14,987,343,000
Path 3 Losses			35,428,470							35,428,470
Path 2 Losses	56,421,830	35,285,717	21,764,890	26,194,787						139,667,224
Path 1 Losses	101,377,556	81,619,206	55,468,778	47,066,242	68,571,590	117,726,904	6,431,736			478,262,012
<b>Total Transmission Losses</b>	<b>157,799,386</b>	<b>116,904,923</b>	<b>112,662,138</b>	<b>73,261,029</b>	<b>68,571,590</b>	<b>117,726,904</b>	<b>6,431,736</b>			<b>653,357,706</b>
Energy Delivered	2,811,770,614	1,740,238,077	1,068,286,862	1,305,411,971	1,901,876,410	3,265,230,096	178,388,264			14,333,985,294
Gross Plant in Service	\$373,752,811	\$163,549,252	\$207,889,337	\$162,779,106	\$206,489,076	\$479,688,542	\$71,589,922			\$1,665,738,046
Accumulated Depreciation	(172,421,082)	(38,900,000)	(116,200,000)	(78,358,834)	(99,400,000)	(202,048,998)	(28,718,381)			(736,047,294)
Percent Depreciated	-46.13%	-23.78%	-55.90%	-48.14%	-48.14%	-42.12%	-40.12%			
Net Plant In Service	201,331,729	124,649,252	91,689,337	84,420,272	107,089,076	277,639,544	42,871,541			929,690,752
Fuel Stock	4,228,753		1,589,357	1,757,895	2,911,098	5,062,246				15,549,348
Plant Materials & Supplies	2,273,439	1,535,395	854,462	945,070	1,565,049	2,721,537	143,326			10,038,277
General Plant	24,394,974	16,475,446	9,168,739	10,141,003	16,793,642	29,203,259	1,537,944			107,715,008
<b>Total "Rate Base"</b>	<b>232,228,895</b>	<b>142,660,094</b>	<b>103,301,895</b>	<b>97,264,239</b>	<b>128,358,864</b>	<b>314,626,586</b>	<b>44,552,811</b>			<b>1,062,993,385</b>
Weighted Cost of Debt @ 5.86%	13,608,613	8,359,881	6,053,491	5,699,684	7,521,829	18,437,118	2,610,795			62,291,412
Annual Depreciation	7,822,507	8,747,730	5,003,703	3,264,951	4,141,667	10,995,864	1,723,103			41,699,524
O&M Including Fuel	66,807,027	54,482,058	13,422,719	21,620,238	28,918,713	48,190,282	6,255,572			239,696,609
Allocated A&G	4,471,401	3,019,816	1,680,556	1,858,764	3,078,139	5,352,721	281,893			19,743,290
State Taxes	1,912,286	3,265,297	2,311,999	2,229,894						9,719,476
<b>Fully Allocated Cost (\$)</b>	<b>\$94,621,834</b>	<b>\$77,874,782</b>	<b>\$28,472,468</b>	<b>\$34,673,532</b>	<b>\$43,660,348</b>	<b>\$82,975,985</b>	<b>\$10,871,362</b>	<b>\$89,714,041</b>		<b>\$462,864,352</b>
<b>Fully Allocated Cost (\$/MWh)</b>	<b>\$33.65</b>	<b>\$44.75</b>	<b>\$26.65</b>	<b>\$26.56</b>	<b>\$22.96</b>	<b>\$25.41</b>	<b>\$60.94</b>	<b>\$43.49</b>		<b>\$32.29</b>
Average Cost of Post-1979 Base Load Resources										\$32.29
ASC Transmission										\$4.82
<b>2005 cost of serving NLSLs under Footnote (f)</b>										<b>\$37.11</b>



**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2006**

PNW Total	2006										
Contract System Cost	\$923,135,779										
Contract System Load (MWH)	22,480,119										
<b>Lookback ASC (\$/MWH)</b>	<b>\$41.06</b>										
<b>Total Company</b>											
Production A&G Expense	\$103,061,250	Inflation									
Arizona Production State Taxes	1,897,626	No Change									
Colorado Production State Taxes	1,964,605	No Change									
Montana Production State Tax	2,425,273	No Change									
Oregon Production State Taxes	7,286,574	No Change									
Wyoming Production State Taxes	3,389,037	No Change									
Accum. Depreciation - Steam	2,392,612,597	2006 Accum Dep + 2006 An Depr.									
Accum. Depreciation - Other Prod.	77,747,587	2007 Accum Dep + 2006 An Depr.									
Annual Depreciation - Steam	139,371,552	No Change									
Annual Depreciation - Other. Prod.	20,958,435	No Change									
Fuel Stock (Account 151)	82,230,862	Inflation									
Plant Materials & Supplies	59,051,377	Inflation									
General Plant	567,408,888	Inflation									
			<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
Year in Service	1981	1996	1984	1980	1980	1983	1984	1984	Purchased Power		
Fuel	Coal	Natural Gas	Coal	Coal	Coal	Coal	Geo-Therm		Form 1- LF		
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100				1,828,000
Energy (kWh)	2,755,783,000	1,553,240,000	1,074,271,000	1,297,318,000	1,828,040,000	3,433,975,000	190,608,000		2,062,783,000		14,196,018,000
Path 3 Losses			32,228,130								32,228,130
Path 2 Losses	52,359,877	29,511,560	19,798,815	24,649,042							126,319,294
Path 1 Losses	94,079,125	68,263,034	50,458,148	44,288,880	63,615,792	119,502,330	6,633,158				446,840,467
Total Transmission Losses	146,439,002	97,774,594	102,485,092	68,937,922	63,615,792	119,502,330	6,633,158				605,387,890
Energy Delivered	2,609,343,998	1,455,465,406	971,785,908	1,228,380,078	1,764,424,208	3,314,472,670	183,974,842				13,590,630,110
Gross Plant in Service	\$374,987,610	\$164,699,339	\$210,933,841	\$164,145,097	\$216,116,465	\$480,665,665	\$72,255,112				\$1,683,803,129
Accumulated Depreciation	(180,243,588)	(47,647,730)	(121,203,703)	(81,623,785)	(103,541,667)	(213,044,862)	(30,441,483)				(777,746,818)
Percent Depreciated	-47.91%	-28.93%	-57.46%	-47.91%	-47.91%	-43.92%	-41.92%				
Net Plant In Service	194,744,022	117,051,609	89,730,138	82,521,312	112,574,798	267,620,803	41,813,629				906,056,311
Fuel Stock	6,140,339		2,307,818	2,552,542	4,227,045	7,350,609					22,578,354
Plant Materials & Supplies	2,595,180	1,752,687	975,386	1,078,818	1,786,537	3,106,694	163,609				11,458,911
General Plant	24,936,390	16,841,098	9,372,228	10,366,069	17,166,356	29,851,389	1,572,077				110,105,607
Total "Rate Base"	228,415,931	135,645,394	102,385,571	96,518,741	135,754,736	307,929,495	43,549,315				1,050,199,183
Weighted Cost of Debt @ 6.00%	13,704,956	8,138,724	6,143,134	5,791,124	8,145,284	18,475,770	2,612,959				63,011,951
Annual Depreciation	7,485,710	7,890,766	4,812,317	3,145,685	4,141,667	10,467,614	1,648,453				39,592,212
O&M	16,565,663	5,779,767	6,002,214	7,155,941	11,704,531	14,252,570	5,056,591				
Fuel	45,467,404	44,495,571	10,318,786	16,800,182	18,608,228	34,932,246	0				170,622,417
Allocated A&G	4,529,318	3,058,931	1,702,324	1,882,840	3,118,009	5,422,054	285,544				19,999,020
State Taxes	1,897,626	3,602,062	2,425,273	1,964,605							9,889,566
Fully Allocated Cost (\$)	\$89,650,676.89	\$72,965,820.12	\$31,404,048.18	\$36,740,377.13	\$45,717,718.91	\$83,550,253.77	\$9,603,546.90		\$89,714,041.00		\$459,346,482.90
Fully Allocated Cost (\$/MWh)	\$34.36	\$50.13	\$32.32	\$29.91	\$25.91	\$25.21	\$52.20		\$43.49		\$33.80
Average Cost of Post-1979 Base Load Resources											\$33.80
ASC Transmission											\$5.74
<b>2006 cost of serving NLSLs under Footnote (f)</b>											<b>\$39.54</b>



**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

PNW Total		2007								
Contract System Cost	\$909,036,951									
Contract System Load (MWH)	22,424,981									
<b>Lookback ASC (\$/MWH)</b>	<b>\$40.54</b>									
<b>Total Company</b>										
Production A&G Expense	\$106,050,026	Inflation								
Arizona Production State Taxes	848,701	No Change								
Colorado Production State Taxes	848,243	No Change								
Montana Production State Tax	1,047,142	No Change								
Oregon Production State Taxes	8,248,981	No Change								
Wyoming Production State Taxes	1,498,024	No Change								
Accum. Depreciation - Steam	2,531,984,149	2006 Accum Dep + 2006 An Depr.								
Accum. Depreciation - Other Prod.	98,706,022	2006 Accum Dep + 2006 An Depr.								
Annual Depreciation - Steam	139,371,552	No Change								
Annual Depreciation - Other. Prod.	20,958,435	No Change								
Fuel Stock (Account 151)	84,615,557	Inflation								
Plant Materials & Supplies	60,763,867	Inflation								
General Plant	583,863,746	Inflation								
		<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>
Year in Service	1981	1996	1984	1980	1980	1983	1984			
Fuel	Coal	Natural Gas	Coal	Coal	Coal	Coal	Geo-Therm	Purchased Power	Form 1- LF	
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100			1,828,000
Energy (kWh)	2,755,783,000	1,553,240,000	1,074,271,000	1,297,318,000	1,828,040,000	3,433,975,000	190,608,000	2,062,783,000		14,196,018,000
Path 3 Losses			32,228,130							32,228,130
Path 2 Losses	52,359,877	29,511,560	19,798,815	24,649,042						126,319,294
Path 1 Losses	94,079,125	68,263,034	50,458,148	44,288,880	63,615,792	119,502,330	6,633,158			446,840,467
Total Transmission Losses	146,439,002	97,774,594	102,485,092	68,937,922	63,615,792	119,502,330	6,633,158			605,387,890
Energy Delivered	2,609,343,998	1,455,465,406	971,785,908	1,228,380,078	1,764,424,208	3,314,472,670	183,974,842			13,590,630,110
Gross Plant in Service	\$374,987,610	\$164,699,339	\$210,933,841	\$164,145,097	\$216,116,465	\$480,665,665	\$72,255,112			\$1,683,803,129
Accumulated Depreciation	(187,729,298)	(55,538,496)	(126,016,020)	(84,769,470)	(107,683,333)	(223,512,476)	(32,089,936)			(817,339,030)
Percent Depreciated	-49.83%	-33.72%	-59.74%	-49.83%	-49.83%	-45.67%	-43.60%			
Net Plant In Service	187,258,312	109,160,843	84,917,821	79,375,627	108,433,132	257,153,189	40,165,176			866,464,099
Fuel Stock	6,318,409		2,374,745	2,626,566	4,349,630	7,563,777				23,233,127
Plant Materials & Supplies	2,670,440	1,803,515	1,003,673	1,110,103	1,838,346	3,196,788	168,354			11,791,219
General Plant	25,659,546	17,329,490	9,644,022	10,666,685	17,664,180	30,717,079	1,617,667			113,298,670
Total "Rate Base"	221,906,707	128,293,848	97,940,261	93,778,982	132,285,288	298,630,832	41,951,196			1,014,787,115
Weighted Cost of Debt @ 6.00%	13,314,402	7,697,631	5,876,416	5,626,739	7,937,117	17,917,850	2,517,072			60,887,227
Annual Depreciation	7,473,732	7,460,360	4,777,319	3,145,685	4,141,667	10,413,001	1,636,464			39,048,228
O&M	17,046,067	5,947,380	6,176,278	7,363,463	12,043,962	14,665,895	5,203,232			
Fuel	46,785,959	47,819,390	10,618,031	17,287,387	19,147,867	35,945,281				177,603,915
Allocated A&G	4,660,669	3,147,640	1,751,691	1,937,442	3,208,431	5,579,293	293,825			20,578,991
State Taxes	848,701	4,077,820	1,047,142	848,243						682,1906.169
Fully Allocated Cost (\$)	\$90,129,530	\$76,150,222	\$30,246,876	\$36,208,959	\$46,479,044	\$84,521,320	\$9,650,593	\$92,315,748		\$465,702,293
Fully Allocated Cost (\$/MWh)	\$34.54	\$52.32	\$31.13	\$29.48	\$26.34	\$25.50	\$52.46	\$44.75		\$34.27
Average Cost of Post-1979 Base Load Resources										\$34.27
ASC Transmission										\$4.67
<b>2007 cost of serving NLSLs under Footnote (f)</b>										<b>\$38.94</b>

**PacifiCorp Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

PNW Total		2008								
Contract System Cost	\$958,039,879									
Contract System Load (MWH)	22,701,406									
<b>Lookback ASC (\$/MWH)</b>	<b>\$42.20</b>									
<b>Total Company</b>										
Production A&G Expense	\$109,125,477	Inflation								
Arizona Production State Taxes	848,701	No Change								
Colorado Production State Taxes	848,243	No Change								
Montana Production State Tax	1,047,142	No Change								
Oregon Production State Taxes	8,248,981	No Change								
Wyoming Production State Taxes	1,498,024	No Change								
Accum. Depreciation - Steam	2,630,690,171	2007 Accum Dep + 2006 An Depr.								
Accum. Depreciation - Other Prod.	119,664,457	2007 Accum Dep + 2006 An Depr.								
Annual Depreciation - Steam	139,371,552	No Change								
Annual Depreciation - Other. Prod.	20,958,435	No Change								
Fuel Stock (Account 151)	87,069,408	Inflation								
Plant Materials & Supplies	62,526,019	Inflation								
General Plant	600,795,794	Inflation								
	<b>Cholla</b>	<b>Hermiston</b>	<b>Colstrip</b>	<b>Craig</b>	<b>Hunter No.2</b>	<b>Hunter No.3</b>	<b>Blundell</b>	<b>Long-Term</b>	<b>Total</b>	
Year in Service	1981	1996	1984	1980	1980	1983	1984	Purchased Power		
Fuel	Coal	Natural Gas	Coal	Coal	Coal	Coal	Geo-Therm	Form 1- LF		
Capacity (kW)	414,000	279,600	155,600	172,100	285,000	495,600	26,100		1,828,000	
Energy (kWh)	2,755,783,000	1,553,240,000	1,074,271,000	1,297,318,000	1,828,040,000	3,433,975,000	190,608,000	2,062,783,000	14,196,018,000	
Path 3 Losses			32,228,130						32,228,130	
Path 2 Losses	52,359,877	29,511,560	19,798,815	24,649,042					126,319,294	
Path 1 Losses	94,079,125	68,263,034	50,458,148	44,288,880	63,615,792	119,502,330	6,633,158		446,840,467	
Total Transmission Losses	146,439,002	97,774,594	102,485,092	68,937,922	63,615,792	119,502,330	6,633,158		605,387,890	
Energy Delivered	2,609,343,998	1,455,465,406	971,785,908	1,228,380,078	1,764,424,208	3,314,472,670	183,974,842		13,590,630,110	
Gross Plant in Service	\$374,987,610	\$164,699,339	\$210,933,841	\$164,145,097	\$216,116,465	\$480,665,665	\$72,255,112		\$1,683,803,129	
Accumulated Depreciation	(195,203,030)	(62,998,856)	(130,793,339)	(87,915,155)	(111,825,000)	(233,925,477)	(33,726,401)		(856,387,258)	
Percent Depreciated	-51.74%	-38.25%	-62.01%	-51.74%	-51.74%	-47.43%	-45.28%			
Net Plant In Service	179,784,580	101,700,483	80,140,502	76,229,942	104,291,465	246,740,188	38,528,711		827,415,871	
Fuel Stock	6,501,643		2,443,613	2,702,736	4,475,769	7,783,126			23,906,887	
Plant Materials & Supplies	2,747,883	1,855,817	1,032,779	1,142,296	1,891,659	3,289,495	173,236		12,133,164	
General Plant	26,403,672	17,832,045	9,923,699	10,976,019	18,176,441	31,607,874	1,664,579		116,584,331	
Total "Rate Base"	215,437,778	121,388,345	93,540,593	91,050,994	128,835,334	289,420,683	40,366,527		980,040,254	
Weighted Cost of Debt @ 6.00%	12,926,267	7,283,301	5,612,436	5,463,060	7,730,120	17,365,241	2,421,992		58,802,415	
Annual Depreciation	7,462,677	7,101,689	4,745,363	3,145,685	4,141,667	10,362,938	1,625,518		38,585,537	
O&M	17,540,403	6,119,854	6,355,390	7,577,004	12,393,237	15,091,205	5,354,126		70,431,220	
Fuel	48,142,752	51,391,499	10,925,954	17,788,722	19,703,155	36,987,694	0		184,939,774	
Allocated A&G	4,795,828	3,238,922	1,802,490	1,993,628	3,301,476	5,741,093	302,346		21,175,782	
State Taxes	848,701	4,077,820	1,047,142	848,243					6,821,906	
Fully Allocated Cost (\$)	\$91,716,627	\$79,213,085	\$30,488,775	\$36,816,341	\$47,269,655	\$85,548,172	\$9,703,981	\$94,992,905	\$475,749,540	
Fully Allocated Cost (\$/MWh)	\$35.15	\$54.42	\$31.37	\$29.97	\$26.79	\$25.81	\$52.75	\$46.05	\$35.01	
Average Cost of Post-1979 Base Load Resources									\$35.01	
ASC Transmission									\$4.67	
<b>2008 cost of serving NLSLs under Footnote (f)</b>									<b>\$39.68</b>	

**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**Portland General Electric 2002**

	<b>2002</b>				
			Boardman		390,620
			Beaver		610,700
Contract System Cost	\$1,035,524,114		Coyote Springs		266,400
Contract System Load (MWH)	19,710,478		Colstrip		311,200
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$52.54</u></b>		Total Steam Capacity		1,578,920
			Hydro		528,800
Production A&G Expense	\$32,529,926		Total Capacity		2,107,720
Production Oregon State Taxes	\$10,619,471		Allocate on Oregon Capacity Total Oregon Capacity		1,796,520
Montana Production State Tax	\$4,827,124		Direct to Colstrip		
Accumulated Depreciation			Values from Depreciation Sheet		
Annual Depreciation			Values from PGE UE 180 Filing, Exhibit 203		
Fuel Stock (Account 151)	\$19,103,484		Allocate on Coal Capacity		
Plant Materials & Supplies	\$9,480,433		Allocate on Total Capacity		
General Plant	\$70,729,216		Allocate on Total Capacity		
	<b>Boardman</b>	<b>Colstrip 3 &amp; 4</b>	<b>Coyote Springs</b>	<b>Long-Term</b>	<b>Total</b>
Year in Service	<b>1980</b>	<b>1984/1986</b>	<b>1995</b>	<b>Purchased Power</b>	
Fuel	<b>Coal</b>	<b>Coal</b>	<b>Natural Gas/Oil</b>	<b>Form 1- LF</b>	
Capacity (kW)	390,620	311,200	266,400		968,220
Energy (kWh)	2,327,658,000	1,904,450,000	1,276,425,000	1,939,603,000	7,448,136,000
Colstrip Losses @ 3%		57,133,500			57,133,500
BPA Network Losses @ 1.9%	44,225,502	37,270,087	24,252,075		105,747,664
PGE Network Losses @ 1.6%	37,950,136	31,981,657	20,810,833		90,742,627
Total Transmission Losses	82,175,638	126,385,244	45,062,908		253,623,790
Energy Delivered	2,245,482,362	1,778,064,756	1,231,362,092		7,194,512,210
Original Cost	\$378,919,138	\$396,577,409	\$157,515,282		\$933,011,829
Accum Depreciation (est.)	<b>(\$208,268,325)</b>	<b>(\$253,467,665)</b>	<b>(\$36,218,698)</b>		<b>(\$497,954,688)</b>
Est. Net Plant In Service	\$170,650,813	\$143,109,744	\$121,296,584		\$435,057,141
Fuel Stock	\$10,132,645	\$7,970,839			\$18,103,484
Plant Materials & Supplies	\$1,756,992	\$1,399,764	\$1,198,256		\$4,355,012
General Plant	\$13,108,120	\$10,443,006	\$8,939,642		\$32,490,768
Total "Rate Base"	\$195,648,570	\$162,923,352	\$131,434,482		\$490,006,405
Weighted cost of Debt @ 6.09%	\$11,914,998	\$9,922,032	\$8,004,360		\$30,429,398
Annual Depreciation	\$11,270,000	\$13,704,000	\$7,402,000		\$32,376,000
O&M Including Fuel	\$52,030,980	\$21,655,438	\$58,300,857		\$131,987,275
Allocated A&G	\$6,028,713	\$4,802,969	\$4,111,539		\$14,943,221
State Taxes	\$2,309,007	\$4,827,124	\$1,574,726		\$8,710,857
Fully Allocated Cost (\$)	<b>\$83,553,699</b>	<b>\$54,911,563</b>	<b>\$79,393,482</b>	<b>\$86,998,908</b>	<b>\$304,857,651</b>
Fully Allocated Cost (\$/MWh)	<b>\$35.90</b>	<b>\$28.83</b>	<b>\$62.20</b>	<b>\$44.85</b>	<b>\$42.37</b>
Average Cost of Post-1979 Base Load Resources					\$42.37
ASC Transmission					\$4.75
<b>2002 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$47.12</u></b>











**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	2007	Boardman	Beaver	Coyote Springs	Colstrip	Total Steam Capacity	Hydro	Total Capacity	Total Oregon Capacity
Contract System Cost	\$953,881,670								
Contract System Load (MWH)	20,403,772								
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$46.75</u></b>								
Production A&G Expense	\$31,366,867								
Production Oregon State Taxes	\$11,229,500	No Change							
Montana Production State Tax	\$4,060,209	No Change							
Accumulated Depreciation		2006 Accum Dep + 2006 An Depr.							
Annual Depreciation		No Change							
Fuel Stock (Account 151)	\$33,525,939	Inflation							
Plant Materials & Supplies	\$10,831,419	Inflation							
General Plant	\$64,425,509	Inflation							

  

	Boardman	Colstrip 3 & 4	Coyote Springs	Long-Term Purchased Power Form 1- LF	Total
Year in Service	1980	1984/1986	1995		
Fuel	Coal	Coal	Natural Gas		
Capacity (kW)	417,430	311,200	266,400		995,030
Energy (kWh)	1,564,573,000	2,070,261,000	1,216,613,000	3,117,635,000	7,969,082,000
Colstrip Losses @ 3%		62,107,830			62,107,830
BPA Network Losses @ 1.9%	29,726,887	40,515,008	23,115,647		93,357,542
PGE Network Losses @ 1.6%	25,508,798	34,766,141	19,835,658		80,110,598
Total Transmission Losses	55,235,685	137,388,979	42,951,305		235,575,970
Energy Delivered	1,509,337,315	1,932,872,021	1,173,661,695		7,733,506,030
Original Cost	\$401,863,417	\$417,427,565	\$153,542,942		\$972,833,924
Accum Depreciation	(\$258,161,991)	(\$307,520,999)	(\$71,336,364)		(\$637,019,354)
Est. Net Plant In Service	\$143,701,426	\$109,906,566	\$82,206,578		\$335,814,570
Fuel Stock	\$18,706,912	\$13,819,026			\$32,525,939
Plant Materials & Supplies	\$2,118,199	\$1,579,147	\$1,351,815		\$5,049,161
General Plant	\$12,599,092	\$9,392,802	\$8,040,625		\$30,032,520
Total "Rate Base"	\$177,125,629	\$134,697,542	\$91,599,018		\$403,422,189
Weighted cost of Debt @ 6.21%	\$10,999,502	\$8,364,717	\$5,688,299		\$25,052,518
Annual Depreciation	\$7,250,833	\$7,768,667	\$6,734,333		\$21,753,833
O&M	\$17,395,146	\$12,381,741	\$5,342,542		\$35,119,429
Fuel	\$22,862,595	\$21,212,154	\$41,418,649		\$85,493,397
Allocated A&G	\$6,134,124	\$4,573,077	\$3,914,742		\$14,621,942
State Taxes	\$2,570,862	\$4,060,209	\$1,640,701		\$8,271,772
Fully Allocated Cost (\$)	\$67,213,062	\$58,360,564	\$64,739,266	\$126,270,757	\$316,583,649
Fully Allocated Cost (\$/MWh)	\$42.96	\$28.19	\$53.21	\$40.50	\$40.94

  

Average Cost of Post-1979 Base Load Resources	\$40.94
ASC Transmission	\$5.06
<b>2007 cost of serving NLSLs under Footnote (f)</b>	<b><u>\$46.00</u></b>



**PGE Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	2008		Boardman	417,430	
Contract System Cost	\$1,078,682,877		Beaver	610,700	
Contract System Load (MWH)	20,628,239		Coyote Springs	266,400	
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$52.29</u></b>		Colstrip	311,200	
Production A&G Expense	\$30,482,864		Total Steam Capacity	1,605,730	
Production Oregon State Taxes	\$11,229,500	No Change	Hydro	528,800	
Montana Production State Tax	\$4,060,209	No Change	Total Capacity	2,134,530	
Accumulated Depreciation		2007 Accum Dep + 2007 An Depr.	Total Oregon Capacity	1,823,330	
Annual Depreciation		No Change			
Fuel Stock (Account 151)	\$32,581,087	Inflation			
Plant Materials & Supplies	\$10,526,160	Inflation			
General Plant	\$62,609,824	Inflation			
	Boardman	Colstrip 3 & 4	Coyote Springs	Long-Term	Total
Year in Service	1980	1984/1986	1995	Purchased Power	
Fuel	Coal	Coal	Natural Gas	Form 1- LF	
Capacity (kW)	417,430	311,200	266,400		995,030
Energy (kWh)	1,564,573,000	2,070,261,000	1,216,613,000	3,117,635,000	7,969,082,000
Colstrip Losses @ 3%		62,107,830			62,107,830
BPA Network Losses @ 1.9%	29,726,887	40,515,008	23,115,647		93,357,542
PGE Network Losses @ 1.6%	25,508,798	34,766,141	19,835,658		80,110,598
Total Transmission Losses	55,235,685	137,388,979	42,951,305		235,575,970
Energy Delivered	1,509,337,315	1,932,872,021	1,173,661,695		7,733,506,030
Original Cost	\$401,863,417	\$417,427,565	\$153,542,942		\$972,833,924
Accum Depreciation	<b>(\$265,412,825)</b>	<b>(\$315,289,665)</b>	<b>(\$78,070,698)</b>		<b>(\$658,773,188)</b>
Est. Net Plant In Service	\$136,450,592	\$102,137,900	\$75,472,244		\$314,060,736
Fuel Stock	\$18,165,610	\$13,415,477			\$31,581,087
Plant Materials & Supplies	\$2,058,502	\$1,534,643	\$1,313,717		\$4,906,862
General Plant	\$12,244,016	\$9,128,088	\$7,814,019		\$29,186,122
Total "Rate Base"	\$168,918,720	\$126,216,108	\$84,599,980		\$379,734,808
Weighted cost of Debt @ 6.21%	\$10,489,853	\$7,838,020	\$5,253,659		\$23,581,532
Annual Depreciation	\$7,250,833	\$7,768,667	\$6,734,333		\$21,753,833
O&M	\$17,899,605	\$12,740,811	\$5,497,476		\$36,137,893
Fuel	\$23,525,610	\$21,827,306	\$44,512,622		\$89,865,538
Allocated A&G	\$5,961,248	\$4,444,195	\$3,804,414		\$14,209,856
State Taxes	\$2,570,862	\$4,060,209	\$1,640,701		\$8,271,772
Fully Allocated Cost (\$)	\$67,698,011	\$58,679,208	\$67,443,204	\$129,932,609	\$323,753,033
Fully Allocated Cost (\$/MWh)	\$43.27	\$28.34	\$55.44	\$41.68	\$41.86
Average Cost of Post-1979 Base Load Resources					\$41.86
ASC Transmission					\$5.06
<b>2008 cost of serving NLSLs under Footnote (f)</b>					<b><u>\$46.92</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2002**

	<b>2002</b>		
Contract System Cost	\$971,340,638		
Contract System Load (MWH)	20,216,515		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$48.05</u></b>		
Avista Colstrip Cost	\$27.30		
PacifiCorp Colstrip Cost	\$24.66		
PGE Colstrip Cost	\$28.83		
Puget Colstrip Cost	<u>\$26.93</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	389,000		
Energy (kWh)	2,380,562,500	8,562,550,000	10,943,112,500
Colstrip Losses @ 2.7%	64,275,188		64,275,188
BPA Network Losses @ 1.9%	46,451,916		46,451,916
PSE Network Losses @ 1.38%	34,628,925		34,628,925
Total Transmission Losses	145,356,029		145,356,029
Energy Delivered	2,235,206,471		10,797,756,471
Fully Allocated Cost (\$)	\$64,106,194	\$197,440,989	\$261,547,183
Fully Allocated Cost (\$/MWh)	\$26.93	\$23.06	\$24.22
Average Cost of Post-1979 Base Load Resources			\$24.22
ASC Transmission			\$2.63
<b>2002 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$26.85</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2003**

	<b>2003</b>		
Contract System Cost	\$934,191,933		
Contract System Load (MWH)	20,571,219		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$45.41</u></b>		
Avista Colstrip Cost	\$22.55		
PacifiCorp Colstrip Cost	\$23.87		
PGE Colstrip Cost	\$27.32		
Puget Colstrip Cost	<u>\$24.58</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	389,000		
Energy (kWh)	2,650,550,000	7,359,563,000	10,010,113,000
Colstrip Losses @ 2.7%	71,564,850		71,564,850
BPA Network Losses @ 1.9%	51,720,182		51,720,182
PSE Network Losses @ 1.38%	38,556,307		38,556,307
Total Transmission Losses	161,841,339		161,841,339
Energy Delivered	2,488,708,661		9,848,271,661
Fully Allocated Cost (\$)	\$65,162,493	\$184,023,681	\$249,186,174
Fully Allocated Cost (\$/MWh)	\$24.58	\$25.00	\$25.30
Average Cost of Post-1979 Base Load Resources			\$25.30
ASC Transmission			\$3.17
<b>2003 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$28.48</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2004**

	<b>2004</b>		
Contract System Cost	\$970,450,301		
Contract System Load (MWH)	20,870,630		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$46.50</u></b>		
Avista Colstrip Cost	\$26.13		
PacifiCorp Colstrip Cost	\$23.63		
PGE Colstrip Cost	\$25.96		
Puget Colstrip Cost	<u>\$25.24</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term Purchased Power Form 1- LF</b>	<b>Total</b>
<b>Year in Service Fuel</b>	<b>1984/1986 Coal</b>		
Capacity (kW)	389,000		
Energy (kWh)	2,680,425,000	6,491,558,000	9,171,983,000
Colstrip Losses @ 2.7%	72,371,475		72,371,475
BPA Network Losses @ 1.9%	52,303,133		52,303,133
PSE Network Losses @ 1.38%	38,990,885		38,990,885
Total Transmission Losses	163,665,493		163,665,493
Energy Delivered	2,516,759,507		9,008,317,507
Fully Allocated Cost (\$)	\$67,658,180	\$129,617,338	\$197,275,518
Fully Allocated Cost (\$/MWh)	\$25.24	\$19.97	\$21.90
Average Cost of Post-1979 Base Load Resources			\$21.90
ASC Transmission			\$3.02
<b>2004 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$24.92</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2005**

	<b>2005</b>		
Contract System Cost	\$1,079,045,455		
Contract System Load (MWH)	21,488,835		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$50.21</u></b>		
Avista Colstrip Cost	\$22.97		
PacifiCorp Colstrip Cost	\$21.88		
PGE Colstrip Cost	\$23.47		
Puget Colstrip Cost	<u>\$22.78</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	389,000		
Energy (kWh)	2,928,368,750	6,761,467,000	9,689,835,750
Colstrip Losses @ 2.7%	79,065,956		79,065,956
BPA Network Losses @ 1.9%	57,141,259		57,141,259
PSE Network Losses @ 1.38%	42,597,606		42,597,606
Total Transmission Losses	178,804,822		178,804,822
Energy Delivered	2,749,563,928		9,511,030,928
Fully Allocated Cost (\$)	\$66,694,752	\$131,823,961	\$198,518,713
Fully Allocated Cost (\$/MWh)	\$22.78	\$19.50	\$20.87
Average Cost of Post-1979 Base Load Resources			\$20.87
ASC Transmission			\$3.60
<b>2005 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$24.47</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2006**

	<b>2006</b>		
Contract System Cost	\$1,225,103,922		
Contract System Load (MWH)	22,146,110		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$55.32</u></b>		
Avista Colstrip Cost	\$29.63		
PacifiCorp Colstrip Cost	\$26.09		
PGE Colstrip Cost	\$27.88		
Puget Colstrip Cost	<u>\$27.87</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,935,897,000	9,523,723,250
Colstrip Losses @ 2.7%	69,871,309		69,871,309
BPA Network Losses @ 1.9%	50,496,254		50,496,254
PSE Network Losses @ 1.38%	37,643,894		37,643,894
Total Transmission Losses	158,011,456		158,011,456
Energy Delivered	2,429,814,794		9,365,711,794
Fully Allocated Cost (\$)	\$72,118,403	\$139,481,412	\$211,599,815
Fully Allocated Cost (\$/MWh)	\$27.87	\$20.11	\$22.59
NLSL Resource Cost			\$22.59
ASC Transmission			\$3.53
<b>2006 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$26.12</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2007**

	<b>2007</b>		
Contract System Cost	\$1,148,946,127		
Contract System Load (MWH)	22,283,230		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$51.56</u></b>		
Avista Colstrip Cost	\$29.82		
PacifiCorp Colstrip Cost	\$31.13		
PGE Colstrip Cost	\$28.19		
Puget Colstrip Cost	<u>\$29.71</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,761,467,000	9,349,293,250
Colstrip Losses @ 2.7%	69,871,309		69,871,309
BPA Network Losses @ 1.9%	50,496,254		50,496,254
PSE Network Losses @ 1.38%	37,643,894		37,643,894
Total Transmission Losses	158,011,456		158,011,456
Energy Delivered	2,429,814,794		9,191,281,794
Fully Allocated Cost (\$)	\$76,889,911	\$142,143,702	\$219,033,613
Fully Allocated Cost (\$/MWh)	\$29.71	\$21.02	\$23.83
NLSL Resource Cost			\$23.83
ASC Transmission			\$3.50
<b>2007 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$27.33</u></b>

**Puget Lookback**  
**Cost of Serving New Large Single Loads**  
**Footnote (f), Paragraph (3) of 1984 ASC Methodology**  
**2008**

	<b>2008</b>		
Contract System Cost	\$1,270,929,794		
Contract System Load (MWH)	22,563,050		
<b>Lookback ASC (\$/MWH)</b>	<b><u>\$56.33</u></b>		
Avista Colstrip Cost	\$30.07		
PacifiCorp Colstrip Cost	\$31.37		
PGE Colstrip Cost	\$28.34		
Puget Colstrip Cost	<u>\$29.93</u>		
	<b>Colstrip 3 &amp; 4</b>	<b>Long-Term</b>	<b>Total</b>
<b>Year in Service</b>	<b>1984/1986</b>	<b>Purchased Power</b>	
<b>Fuel</b>	<b>Coal</b>	<b>Form 1- LF</b>	
Capacity (kW)	389,000		
Energy (kWh)	2,587,826,250	6,935,897,000	9,523,723,250
Colstrip Losses @ 2.7%	69,871,309		69,871,309
BPA Network Losses @ 1.9%	50,496,254		50,496,254
PSE Network Losses @ 1.38%	37,643,894		37,643,894
Total Transmission Losses	158,011,456		158,011,456
Energy Delivered	2,429,814,794		9,365,711,794
Fully Allocated Cost (\$)	\$77,454,752	\$145,069,710	\$222,524,462
Fully Allocated Cost (\$/MWh)	\$29.93	\$20.92	\$23.76
NLSL Resource Cost			\$23.76
ASC Transmission			\$3.46
<b>2008 cost of serving NLSLs under Footnote (f)</b>			<b><u>\$27.22</u></b>



# Transmission Loss Factors for Resources

## 2002-2008 ASC Lookback Study

<b>BPA Network Transmission Loss Factor</b>	<b>1.90%</b>
<b>Avista Network Loss Factor</b>	<b>3.00%</b>
<b>Colstrip Loss Factor</b>	<b>3.00%</b>
<b>Idaho Loss Factor</b>	<b>3.60%</b>
<b>Valmy Loss Factor</b>	<b>3.00%</b>
<b>PGE Loss Factor</b>	<b>1.60%</b>
<b>Puget Loss Factor</b>	<b>1.39%</b>
<b>Colstrip Loss Factor - Puget</b>	<b>2.70%</b>

<u>PacifiCorp Loss Factors</u>	<u>Path</u>	<u>Loss Factor</u>	<u>Path Designation</u>
Cholla	APS to DES	2.50%	Path 2
Cholla	DES	3.48%	Path 1
Hermiston	BPA to PAC	1.90%	Path 2
Hermiston	PAC	4.48%	Path 1
Colstrip	NW to BPA	3.00%	Path 3
Colstrip	BPA to PAC	1.90%	Path 2
Colstrip	PAC	4.48%	Path 1
Craig	PSC to DES	3.00%	Path 2
Craig	DES	3.48%	Path 1
Hunter	DES	3.48%	Path 1
Blundell	DES	3.48%	Path 1

<b>Escalation Rates</b>		
<b>Year</b>	<b>2007</b>	<b>2008</b>
<b>Inflation</b>	<b>2.90%</b>	<b>3.30%</b>
<b>Natural Gas</b>	<b>7.47%</b>	<b>25.26%</b>



## Department of Energy

Bonneville Power Administration  
P.O. Box 3621  
Portland, Oregon 97208-3621

FINANCE

September 15, 2008

In reply refer to: F-2

On June 18, 2008, BPA began a two week public review and comment period on Bonneville Power Administration's (BPA) preliminary estimates of New Large Single Loads (NLSL) for use in the 2002-2008 Lookback Study in BPA's WP-07 Supplemental Wholesale Power Rate Proceeding. This letter responds to the comment received by BPA and includes the analysis showing the identified NLSLs, the resource costs associated with serving such loads, and the resulting average system cost (ASC) adjustments, if any.

### **I. Background**

In accordance with section 5(c)(7)(A) of the Northwest Power Act, BPA must exclude from the calculation of a utility's ASC the cost of additional resources in an amount sufficient to serve any new large single load of the utility. 16 U.S.C. § 839c(c)(7)(A).

Section 3(13) of the Act defines an NLSL as:

Any load associated with a new facility, an existing facility, or an expansion of an existing facility--

(A). which is not contracted for, or committed to, as determined by the Administrator, by a public body, cooperative, investor-owned utility, or Federal agency customer prior to September 1, 1979, and

(B). which will result in an increase in power requirements of such customer of ten average megawatts or more in any consecutive twelve-month period.

16 U.S.C. § 839a(13)(A)-(B).

In order for BPA to exclude the cost of serving an NLSL from a utility's ASC, BPA must have specific factual information about the cost, installed capacity and energy production of certain resources of the exchanging utility. Under the traditional implementation of the Residential Exchange Program (REP), exchanging utilities would provide this information pursuant to the terms and conditions of a Residential Purchase and Sale Agreement (RPSA). These agreements were the contractual mechanisms that implemented the REP and defined BPA's and the exchanging utility's rights and obligations. Since the mid-1990's, however, BPA and exchanging utilities have not executed RPSAs. Instead, the benefits otherwise to be provided under the REP were satisfied through REP settlement agreements, which did not require exchanging utilities to submit to BPA Appendix 1 filings, which would have contained NLSL data. Certain parties challenged six settlement arrangements that BPA had with its investor-

owned utilities (IOUs) in 2000, and on May 3, 2007, the U.S. Court of Appeals for the Ninth Circuit held that these REP Settlement Agreements were unlawful. *See Portland Gen. Elec. v. Bonneville Power Admin.*, 501 F.3d 1009 (9th Cir. 2007). Among the issues addressed in the opinion, the Court noted that BPA could not determine REP benefits without reference to the exchanging utility's ASC as determined by the ASC methodology. *Id.* at 1033-34. In a companion case, the Court also found that BPA's allocation of the costs associated with the REP Settlements was unlawful. *See Golden NW Alum. Inc. v. Bonneville Power Admin.*, 501 F.3d 1037 (9th Cir. 2007).

In response to the Court's decisions, BPA proposed to calculate ASCs for the IOUs for two periods. First, using the 1984 ASC Methodology, BPA proposed to calculate estimated ASCs for each of the six IOUs as if they had filed with BPA and had not executed the REP Settlements. To do this, BPA calculated an ASC for each exchanging IOU for each year beginning in FY 2002 and ending in FY 2008. These estimated ASCs are referred to as "backcast ASCs." Second, BPA proposed to calculate forecast ASCs for FY 2009, using BPA's new 2008 ASC Methodology. Because the ASCs for FY 2009 were to be determined according to a new and untested ASC methodology, BPA proposed to calculate these ASCs in a separate administrative proceeding, referred to as an expedited ASC Review Process (Expedited Review Process). *See 2007 Supplemental Wholesale Power Rate Adjustment Proceeding*, 73 Fed. Reg. 7539, 7547 (Feb. 8, 2008). At the close of the Expedited Review Process, the resulting ASCs would be incorporated into the rate case record and used for rate-setting purposes in the WP-07 Supplemental Wholesale Power Rate Proceeding. To ensure that the resulting ASCs complied with the statutory directives of section 5(c) and the proposed 2008 ASC Methodology, BPA requested in the Expedited Review Process that utilities provide BPA with load data on their large customers from 1993-2007 for the purpose of identifying NLSLs. BPA requested 17 years of load data because, as noted above, BPA did not have an active RPSA with the IOUs during these years, and therefore, did not have the necessary information to identify NLSLs.

As BPA was receiving and reviewing this NLSL information, a party in the WP-07 Supplemental proceeding observed that BPA's proposed backcast ASCs for the FY 2002-2008 period did not take into account the NLSL exclusion required by section 5(c)(7)(A). BPA staff acknowledged that the backcast ASCs did not identify any NLSLs that may be served by exchanging utilities nor did BPA exclude the cost of resources used to serve such NLSLs. BPA explained that at the time of the initial proposal BPA did not have the data required to identify NLSLs. Staff further explained that BPA was in the process of collecting additional load data from the IOUs in the Expedited Review Process to determine whether any NLSL adjustments would need to be made for the FY 2009 ASC forecasts. Since this load data could also be used to calculate an estimate of NLSL adjustments for the FY 2002-2008 period, BPA decided to calculate the NLSL adjustments using the terms of the 1984 Average System Cost Methodology (ASCM) for the FY 2002-2008 backcast ASCs in the Expedited Review Process and to incorporate the results into the final WP-07 Supplemental rate record.

## II. Comments

To ensure all parties would have an opportunity to respond to BPA's proposed NLSL adjustments for the FY 2002-2008 backcast ASCs, on June 18, 2008, BPA posted on its external website a preliminary NLSL report, with a request for comments. Comments on the reports were accepted for two weeks. BPA received a total of five comments by the close of the comment period.

### A. **Procedural Concerns With BPA's NLSL Assumptions**

BPA received comment from Association of Public Agency Customers (APAC) that BPA had not afforded APAC an adequate opportunity to review the data that formed the basis of BPA's NLSL assumptions. APAC, NL10003, at 1. APAC alleges that its expert, Mr. Lincoln Wolverton, requested a confidentiality agreement in order to review the NLSL data, but never received a response from BPA. BPA responded to APAC's concern in a letter dated July 10, 2008. In this letter BPA stated:

You state that Mr. Wolverton, on behalf of APAC, has twice requested the necessary confidentiality agreement so that he could review the NLSL data, but a confidentiality agreement has yet to be provided. In fact, however, although Mr. Wolverton requested confidentiality agreements in earlier brief communications with BPA, he failed to note the purpose of his request was to review BPA's NLSL data. BPA has multiple public processes occurring at this time, including the Tiered Rates Methodology, negotiations over the proposed RPSA, in addition to BPA's daily business activities. Requests for a generic "confidentiality agreement" are common place events, and are not generally considered time sensitive assignments unless the party is requesting access to specific information that requires the execution of such an agreement. BPA staff, therefore, searched for copies of existing general confidentiality agreements unaware of why Mr. Wolverton was requesting such agreements. Your July 2, 2008, letter is the first indication of the specific nature of the information requested by Mr. Wolverton.

Despite this miscommunication, BPA accommodated APAC's request and offered APAC the agreement, provided access to the relevant data, and allowed APAC an additional *two weeks* to provide comments on BPA's analysis.

APAC's second comment recognizes that BPA "appears" to have acted in "good faith" by providing APAC access to the data. APAC, NL10008, at 1. Now, however, APAC in its comment requests an *additional* opportunity to review BPA's NLSL assumptions and analysis to ensure the data is accurate and complete. *Id.* BPA disagrees that it is necessary to provide APAC another opportunity to review and comment on the final NLSL assumptions.

As an initial matter, BPA's NLSL determinations are not typically conducted in public proceedings where any party, such as APAC, is allowed to review confidential information of another utility. To the contrary, the determination of a NLSL is done on a case-by-case basis between BPA and the specific utility. More particularly, the detailed electricity usage of large consumers is almost always considered commercially sensitive information. Consequently, if requested by a utility and its consumer to maintain the privileged or confidential nature of such information, BPA honors such requests as allowed under the Freedom of Information Act (FOIA). Thus, the level of access that BPA has already provided APAC to review BPA's NLSL assumptions is unprecedented. Indeed, the concern is great in this case since APAC represents large commercial consumers that are served by BPA's public agency customers, whereas the information APAC seeks to review pertains to large commercial consumers served by BPA's investor owned utilities.

APAC has been provided adequate opportunity to review the data that formed the basis of BPA's NLSL assumptions. BPA posted the results of BPA's NLSL assumptions on its website on June 18, 2008. APAC has had since this date to review the NLSLs and provide comments. After the miscommunication between APAC's expert and BPA staff was clarified, BPA offered APAC an additional opportunity to review and comment on the data. APAC's expert visited BPA and reviewed the data on July 11, 2008. Subsequent to this visit, APAC was given two additional weeks to provide BPA with any comments on the NLSL analysis. During this two-week period, BPA received no further communication from APAC's expert requesting additional time to review the data. APAC submitted its final comments on the NLSLs on July 28, 2008, which contained a number of suggested revisions. *See* APAC, NL10008, at 1. As these facts show, APAC has been afforded an opportunity to review and evaluate the data that BPA used to determine the NLSL assumptions for the backcast ASCs. BPA does not believe further opportunities are either required or necessary.

APAC requests BPA to schedule another "follow-up" meeting to confirm that the data is accurate and complete. APAC, NL10008, at 1. APAC's comment notes a number of issues that it claims must be remedied when making the final NLSL assumptions. *Id.* BPA will address APAC's specific concerns later in this document. For now, BPA makes clear that it does not believe a follow-up meeting is necessary. BPA has APAC's comments and will ensure that the results of this process properly reflect NLSL assumptions consistent with BPA's applicable NLSL policies and data provided to BPA by the IOUs. To the extent that APAC has noted a correction that BPA concurs must be made, BPA will ensure the final NLSL assumptions reflect these changes. It is not necessary to have APAC "check" BPA's work through another round of comments. Therefore, BPA will not schedule a follow-on meeting.

APAC claims that there is a "procedural problem" in that APAC will not be able to review BPA's analysis regarding NLSLs before it is incorporated into BPA's final studies. APAC, NL10008, at 2. APAC's concern is misplaced. BPA has designed this process to address the key issues with the NLSL assumptions. To make an NLSL assumption, in the context of an ASC determination, two questions must be answered: (1) whether there is an NLSL, and if so

(2) what are the cost of resources that serve that NLSL. Once these questions are answered, adjusting the resulting ASC becomes one of arithmetic. APAC has been afforded an opportunity through this process to comment on the two substantive issues relevant to the NLSL adjustment. There is no need, then, for APAC to comment again on how the NLSL assumptions mathematically affect the resulting backcast ASCs.

As a general matter of administrative law, courts recognize that an agency may add supporting documentation to a final rule in response to public comments without triggering a new comment period. *See Rybacheck v. U.S. Environmental Protection Agency*, 904 F.2d 1276, 1286 (9th Cir. 1990). This limitation is crucially important to avoid locking the agency into a “never-ending cycle” of responding to public comments. *Id.* This principle has a particular application in BPA rate proceedings. The Ninth Circuit has recognized that in the context of BPA’s final rate case studies, section 7(i) of the Northwest Power Act does not requires that “each time BPA adjusts the conclusions to be drawn from the record, new notice and comment must begin.” *Central Lincoln Peoples’ Util. Dist. v. Johnson*, 735 F.2d 1101, 1118 (9th Cir. 1984).

In the instant case, BPA is responding to comment made by APAC in another forum—BPA’s WP-07 Supplement Rate Case—that an adjustment to the backcast ASCs for NLSLs should be made. BPA concurred that such an adjustment should be made but only after the NLSL review was completed under the Expedited Review Process. Several parties, including APAC, have noted their concerns, and BPA will make the appropriate NLSL adjustments to the backcast ASC in the final rate case studies. The fact that APAC will not have the right to comment *again* on how these NLSL assumptions affect BPA’s final studies does not create a “procedural problem” as suggested by APAC. Rather, BPA is following its long standing practice of modifying the final studies to reflect adjustments that BPA believes are warranted as a result of reviewing comments made by the parties. APAC has not been denied any procedural protections because it has had the opportunity to comment on the NLSL adjustments in this process. By reflecting the results of this process in the final studies, BPA is not required to provide parties yet another opportunity to comment each time BPA adjusts the conclusions to be drawn from the record. There is, therefore, no procedural problem with incorporating the NLSL assumptions into the final studies of the WP-07 Supplemental case.

APAC contends that without the work papers to support BPA’s analysis, it will be “impossible” to determine the accuracy of the underlying data. APAC, NL10008, at 2. This argument is not persuasive. BPA notes that this process was the forum for addressing issues with the NLSL assumptions. To that end, BPA posted on its website with its June 18, 2008, letter 42 pages of detailed Excel spreadsheets that describe the NLSL calculations. APAC visited BPA and reviewed first hand the underlying data BPA used to make these calculations. APAC noted several concerns with the data, which BPA responds to later in this document. While APAC may believe the data was incomplete, it remains that APAC was afforded access to the data that BPA used as the basis for its NLSL assumptions. BPA also intends to fully demonstrate in its final rate case documentation the affect that the NLSLs have had (if any) on the resulting ASCs.

Thus, it will not be “impossible”, as APAC contends, to determine what affect BPA’s NLSL adjustments have had on the final ASCs.

APAC also comments that APAC will not have an opportunity to “change BPA’s conclusions.” This comment is misplaced because APAC has already had several opportunities to comment on BPA’s proposal, and BPA has agreed with APAC on several points. For one, BPA agreed with APAC’s original observation in the rate case that an adjustment for the NLSLs must be made. In this proceeding, BPA concurs with several of the observations made by APAC in its second comment. BPA will be making these changes to the NLSL adjustments to the backcast ASCs. To the extent APAC’s comment refers to the final studies, BPA is not required to allow parties an opportunity to comment on the changes to the final studies that result from comments made in the rate case proceeding.

Finally, practical considerations weigh against granting APAC’s request for another review of the NLSL data. Under BPA’s current schedule, the final Record of Decision (and final rate case studies) must be completed no later than September 22, 2008. To meet this schedule, BPA must have completed its final backcast ASCs well in advance of the Record of Decision publication date. The NLSL results from this proceeding are critical to calculating accurate backcast ASCs for the final rate studies. If BPA were to allow another round of comments on the NLSLs from this proceeding, there would be little to no chance of finishing the final studies by the September 22 deadline. If BPA misses this deadline, BPA could be faced with a host of “other” procedural problems that have grave impacts. For instance, BPA could have to recalculate its rates based on less than a full year of revenue. The current proposed rates are set to begin collecting revenue on October 1, 2008, for costs that BPA will incur during FY 2009. If BPA had to delay the final studies past this deadline, the rates and rate studies would have to be redone to reflect less than a full year of rates and costs. These adjustments would require a significant effort on BPA’s part, which could result in even further delays. BPA believes that the administrative burden that would be created by delaying the WP-07 Supplemental rates far outweighs any value that would be gained by submitting the NLSL assumptions for another round of comments.

#### **B. Whether an ASC should increase as a result of an NLSL.**

PacifiCorp expressed concern with BPA’s position that if new resource costs of serving a NLSL are lower than the embedded ASC of the utility, then the utility’s ASC is not permitted to increase as a result of the removal of these resource costs. PAC, NL10006, at 1. PacifiCorp claims that the Northwest power Act does not limit the removal of post-act resources to only those resources with costs that are higher than the embedded average system costs and asserts BPA has provided no support for such an interpretation. *Id.* PacifiCorp, therefore, requests BPA to allow ASCs to increase as a result of removing the costs of resources that serve an NLSL.

BPA will not to increase a utility’s ASC as a result of an NLSL. Allowing a utility’s ASC to increase as a result of an NLSL would contravene Congress’ direction to BPA to exclude the cost



of resources used to serve an NLSL from a utility's ASC in the first place. Congress excluded NLSLs from ASC in section 5(c)(7)(A) in order to deter large industrial load customers from relocating to the territories of utilities located in the Pacific Northwest served by BPA's inexpensive federal power or receiving related benefits. This exclusion was a critical element in securing support for the Act from Congressional members from the other parts of the country. See Bonneville Power Administration, New Large Single Load Policy, April 2001, available at, [www.bpa.gov/corporate/finance/ascm/Docs/NLSL\\_Policy\\_0401.pdf](http://www.bpa.gov/corporate/finance/ascm/Docs/NLSL_Policy_0401.pdf). The NLSL exclusion in section 5(c)(7)(A) removes this incentive by excluding from the cost of a utility's ASC the resource costs the utility incurred to serve the load. As a general matter, then, removing costs from an ASC reduces a utility's ASC, which results in the intended effect of causing a utility's residential customers to receive fewer benefits from the federal system if the utility acquires an NLSL.

The Northwest Power Act does not define how BPA must calculate the costs of the resources used to serve an NLSL. Instead, BPA determines these costs pursuant to a calculation contained in BPA's 1984 ASC Methodology. Under the 1984 ASC Methodology, the cost of resources used to serve an NLSL is determined by following a four step process. This process is explained in detail in Attachment 1 to this letter. BPA followed this process in estimating the NLSL adjustments for PacifiCorp's ASCs for FY 2002-2008. At the conclusion of the calculation, BPA discovered that because of certain features of the 1984 ASC Methodology, if NLSL resource costs are removed from ASC, PacifiCorp's ASC would likely *increase*. This result was clearly at odds with Congress' intent in section 5(c)(7)(A) to deter a utility from receiving federal power and/or benefits to serve a new large single load. Because increasing an ASC as a result of an NLSL is contrary to the intent of the Act, BPA did not make an NLSL adjustment to PacifiCorp's ASCs.

PacifiCorp, nevertheless, requests BPA to ignore the clear intent of the Act and increase its ASC as a result of the NLSL exclusion. BPA declines to take this unreasonable step. If BPA were to adopt PacifiCorp's recommendation, section 5(c)(7)(A) would be turned on its head. PacifiCorp would have BPA read out of section 5(c)(7)(A) the word "additional" which in the full text of the provision reads: "The cost of additional resources in an amount sufficient to serve any new large single load of the utility." The import of the word "additional" is its association with incremental, marginal cost resources. Indeed, Congress discussed the importance of NLSLs stating that if served by BPA at the 7(f) rate such rate would likely be the marginal cost of power. Congress noted that the "average system cost" of power sold to BPA by IOUs under 5(c)(1) had to exclude the cost of resources needed to serve a NLSL and those costs cannot be averaged in BPA rates applicable to rates of preference customers and IOUs. See 96<sup>th</sup> Cong. 2d Sess., H. Rep. 96-976 Part I, at 51-52 (May 1980). PacifiCorp's suggestion would allow for the lowest cost resources, regardless of whether they are "additional" to be chosen as representing the cost of serving the NLSL. Such a result would be inapposite to Congress' intent. Instead of penalizing a utility through a lower ASC, an NLSL would have the absurd effect of rewarding the exchanging utility. BPA finds nothing in the Act that would support this illogical outcome. It makes no sense for Congress to have intended to increase the rates of

public customers with NLSLs in this section, but then reward exchanging utilities with NLSLs in the context of section 5(c).

PacifiCorp claims that the Northwest Power Act does not limit the removal of post-act resources to only those resources with costs that are higher than an exchanging utility's ASC and asserts BPA has provided no support for such an interpretation. PAC, NL10008, at 1. PacifiCorp is correct that the Act does not proscribe any particular limit with respect to the removal of resource costs. Indeed, the Act is completely silent on what costs must be excluded when adjusting an ASC for an NLSL. However, when considering the treatment of NLSLs in other provisions of the Act, the clear import of including the NLSL provision in section 5(c)(7) was to ensure that the treatment of NLSLs in the ASC methodology was comparable to the treatment of NLSLs for public agency customers. This comparable treatment of NLSLs can only be achieved if excluding an NLSL from a utility's ASC results in a drop in ASC.

Furthermore, the anomaly of PacifiCorp's (and other exchanging utilities) ASC increasing when an NLSL is excluded is not tied to any statutory provision, but results because of an unusual set of conditions in the Pacific Northwest relating to the resource construction cycle of the IOUs at the time the Northwest Power Act was passed. Footnote "f" of the ASC Methodology directs BPA to use the costs of post-September 1, 1979 base load resources to determine the cost of resources used to serve NLSLs. Prior to the establishment of wholesale power markets, exchanging utilities relied on base load resources to meet the large load/resource deficits that were predicted when the Northwest Power Act was passed. At the time footnote "f" of the 1984 ASCM was developed, removing the cost of new (post September 1, 1979) base load resources for the NLSL adjustment would have had the desired effect of decreasing ASC because the cost of these new resources were considerably above ASCs at that time. The last PNW base load resource, the 740 MW coal-fired Colstrip unit 4, went on line in 1984. With the exception of 3 smaller 250-275 MW gas-fired combined cycle units, 2 constructed in 1995 and 1 in 2003, no base load resources were constructed in the PNW. Because the base load resources are significantly depreciated and the increased reliance on market purchases, the resource cost calculation used in footnote "f" results in resource costs that are below the ASCs of three utilities for the entire 2002-2006 Lookback period. As a consequence, if the NLSL and the associated resources costs are removed from the utility's ASC, the utility's ASC increases. It was never BPA's intent to have footnote "f" cause this perverse result. Indeed, BPA is unaware of any ASC determination in the history of the ASC Methodology that allowed an NLSL exclusion to increase an ASC. Had this result ever occurred, BPA would have undoubtedly issued an interpretation of the ASC Methodology that comports to the position that BPA is taking in this process – namely, that it is inconsistent with the Act to allow a utility's ASC to increase as a result of an NLSL. Because BPA finds no basis in the Northwest Power Act, the legislative history, or 20 years of past practice to allow a utility to reap a benefit from an NLSL, BPA finds that it would be unreasonable to calculate PacifiCorp's ASC such that it increases as a result of an NLSL.

**C. Whether the loss of an NLSL in a utility's service territory effects the determination of whether or not a new customer of that utility or an increase in load of an existing customer of that utility is an NLSL.**

Idaho Power Company (IPC) (NL10005) commented that BPA's NLSL policy takes into account the addition of a NLSL; however, it fails to address the loss of a NLSL. IPC, NL10005, at 1. Idaho Power says it lost a NLSL in 2002; therefore additional resource capacity became available to serve residential load growth and any NLSL that came on-line after 2002. *Id.* Since no new base-load resource has been built to serve a NLSL, these former NLSL resource costs should now be included in IPC's ASC calculation. *Id.*

Idaho raises an interesting issue in its comment. BPA agrees that if a utility "loses" a NLSL then it is appropriate to consider the treatment of the NLSL resource costs that had been excluded from the utility's ASC. If the NLSL load has permanently ceased consuming electricity, and the utility demonstrates to BPA that it is required to include and recover the cost of the resource that was formerly used to serve the extinct NLSL from the utility's remaining retail consumers, then BPA agrees that only then such costs can be included in the utility's ASC. However, if the NLSL is not extinct but merely dormant and begins to again consume electricity, the preexisting NLSL resource costs will be excluded from the utility's ASC.

However, IPC did not submit evidence or documentation concerning the loss of its NLSL in the Expedited ASC Process. BPA, therefore, does not have a basis to make an adjustment to IPC's Lookback ASCs.

**D. Whether BPA misstated the total installed capacity of IPC's share of the Boardman plant for the years 2006 through 2008.**

Idaho Power states that BPA's NLSL calculation contained several errors, and therefore, does not agree with BPA's final NLSL calculation. IPC, NL10005, at 1. Idaho Power notes that the total installed capacity for the Boardman unit is incorrect for the years 2006 through 2008. *Id.* When corrected, the fully allocated cost for the Boardman unit drops, thereby reducing the overall average cost of post-1979 base load resources. *Id.*

BPA agrees with Idaho Power concerning their share of total installed capacity of the Boardman Plant. BPA mistakenly listed Idaho Power's share of the Boardman plant as 56,050 kW for the years 2006 through 2008, when it should have been 64,220 kW for 2006 through 2008. BPA corrected this error in the final NLSL analysis. However, the change actually increased Idaho Power's ASC for the 2006 through 2008 by about \$.07/MWh because the higher capacity resulted in a greater allocation of costs to the Boardman plant.

**E. Whether BPA misstated the quantity of PGE’s New Large Single Loads.**

APAC noted that there were data glitches that probably have no effect on the final result, such as in the PGE backup data. APAC, NL10008, at 1. APAC noted that these problems would appear to leave PGE’s ASCs unaffected by the likely level of PGE NLSLs and the models appear to contain the correct data. *Id.*

BPA agrees with APAC that BPA incorrectly reported the quantity of PGE’s NLSLs. BPA corrected the error and APAC is correct that the correction did not change PGE’s ASC.

**F. Whether BPA identified all of PacifiCorp’s NLSLs.**

APAC notes that it was not able to trace all the data at the meeting at BPA, such as the PacifiCorp NLSL data. APAC, NL10008, at 1. Nevertheless, APAC states that its review was “satisfactory” because it assumes that some NLSLs in PacifiCorp’s service territory do not affect the BPA’s ASC determination. APAC notes, though, that this hypothesis has not been proved. *Id.*

BPA submitted discovery requests asking for data on potential NLSLs to all of the IOUs. BPA reviewed the responses and in some cases had follow-up requests, discussions and clarifications with the IOUs on the NLSL data that they submitted in response to BPA’s data requests. BPA believes that it identified all of PacifiCorp’s potential NLSLs and that the PacifiCorp’s ASC would not change if additional NLSL’s were served by PacifiCorp. The 1984 ASCM requires that BPA remove the cost of resources used to serve NLSLs, along with the NLSL from a utility’s ASC. PacifiCorp’s ASCs were above the cost of resources used to serve any NLSLs in every year of the 2002 – 2008 Lookback period. Because BPA does not allow an NLSL adjustment to increase a utility’s ASC, PacifiCorp’s ASC cannot be affected by the number of NLSLs it serves.

**G. Whether the NLSL resources cost determination include an adjustment for transmission losses.**

APAC notes that the NLSL data it reviewed did not account for transmission losses and wheeling costs for distant resources used to serve NLSLs. APAC, NL10008, at 1. APAC contends that because of this error, all of the NLSL figures are low when distant resources are involved. APAC requests BPA to make this correction.

BPA agrees with APAC that the NLSL resource cost determination should include transmission losses between the resource and the NLSL, which are assumed to be in the utility’s service territory. Preparation of the resource costs included data taken primarily from the utility’s FERC Form 1. The resource cost calculation involves identifying the fully allocated cost of the resource, and dividing those costs by the resources generation. The value for generation used initially by BPA was “Net Generation” from line 12 of page 402 of each utility’s FERC Form 1.

Net Generation is amount of power sent into the grid and is measured at the resource busbar. BPA should have reduced the “Net Generation” value by the loss factors associated with delivering power to the NLSL.

BPA revised its NLSL resource cost estimates by reducing the amount of generation at each plant based on the loss factors obtained from the respective Open Access Transmission Tariff websites based on the transmission networks used to deliver the power from each resource to the utility grid. This adjustment raised the NLSL resource costs for all utilities, and corrects the error noted by APAC.

#### **H. Avista’s Request for CF/CT Designation of its Potlatch Lewiston Facility.**

Avista in its comment informally requests BPA to make a contracted for / committed to (“CF/CT”) determination for its Potlatch Lewiston Facility load. Avista, NL10007, at 5. Avista provides a detailed overview of the historical service that Avista has provided the Potlatch Lewiston Facility. *Id.* Avista notes that it has never served (to its knowledge) the total load of the Potlatch Lewiston facility since 1950. *Id.* Consequently, Avista requests BPA to assume for purposes of making its NLSL calculations that the Potlatch Lewiston Facility is entitled to CF/CT treatment.

For purposes of making NLSL adjustments for ASCs, BPA will assume that about 43 MWs of Avista’s Potlatch Lewiston facility load qualifies as a CF/CT load. Avista included in its comment information that supports such a designation, such as having a hand ledger billing report from 1978. When BPA formally determines whether the Potlatch Lewiston load qualifies for an amount of CF / CT load BPA will examine whether there is a contract or other written record that demonstrates a contemporaneous contract or commitment to serve the consumer’s facility load by the BPA customer. *See* BPA’s New Large Single Load Policy Issue Review, Administrator’s Record of Decision (March 2002) at 2. The handwritten ledger identified by Avista appears to meet the contemporaneous commitment required to be shown. BPA believes it is therefore reasonable to assume that 43 MWs of the Potlatch Lewiston facility load qualifies as CF / CT load and will allow Avista to fully demonstrate the existence of contemporaneous materials showing Avista’s commitment to serve the approximately 43 MWs of Potlatch Lewiston facility load. Consequently, for purposes of making NLSL adjustments to Avista’s ASC, BPA will adjust Avista’s NLSL amount downward by 43 MW, which amount is subject to change pending BPA’s formal CF / CT determination of Avista’s Potlatch Lewiston facility load.

#### **I. Concerns About Missing Data**

APAC notes concern over BPA using data that is incomplete. APAC, NL10008, at 1. APAC states that it is aware that Avista is searching for NLSL information for some of its industrial loads, but those contracts are not available to APAC. *Id.* Second, APAC is not able to assess whether or not the plants included in BPA’s calculations represent the total of plants on each IOU’s system that might be NLSLs. *Id.*

BPA understands that Avista was looking for additional data at the time that it met with BPA. Avista subsequently located the information and supplied BPA with the NLSL data. BPA adjusted Avista's ASC downward as a result. In response to APAC's concern that the total plants included in BPA's calculations may not represent the total number of NLSLs served by the exchanging utilities, BPA notes that it did request detailed data on potential NLSLs from the exchanging utilities in the Expedited ASC Process. BPA reviewed the responses to the data requests with the utilities and believes that the data it received is a reasonable estimate of the number of NLSLs. If APAC has additional information on plants that could be NLSLs, it had ample time and opportunity to present such information in the Expedited ASC Process for BPA review and analysis. APAC did not submit any information on potential NLSLs.

### **III. Conclusion**

BPA concludes that the NLSL calculations included in the attachments to this document properly reflect the NLSL assumptions that should have been made to the ASCs used in the WP-07 Supplemental Rate Proceeding. Parties have been afforded an adequate opportunity to review and comment on the NLSL determinations. In response to these comments, BPA has made a number of changes to its NLSL assumptions. BPA will incorporate this letter, the attachments, NLSL spreadsheets, and comments of the participants in this proceeding into the final WP-07 Supplemental Rate record.

Sincerely,

*/s/ Michelle Manary*

Residential Exchange Program Manager

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