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March 3, 2008

Via Email (ascfiling@bpa.gov and BPAAverageSystemCost@bpa.gov) and U.S. Mail

Ms. Michelle Manary, Manager  
Residential Exchange Program – FE-2  
P.O. Box 3621  
Portland, Oregon 97208

Re: FY 2009 ASC Expedited Process -- PacifiCorp's Initial Appendix 1 Filing

Dear Ms. Manary:

Attached please find PacifiCorp's initial Appendix 1 filing for the FY 2009 expedited Average System Cost Methodology consultation process. The attached was submitted via email on March 3, 2008, and prepared in accordance with Bonneville Power Administration's ("BPA") proposed Average System Cost Methodology as set forth in BPA's published notice in the Federal Register, 73 Fed. Reg. 7270 (2008). PacifiCorp understands that the attached Appendix 1 filing is only intended to provide information for an initial average system cost for the FY 2009 expedited Average System Cost Methodology process and that it does not reflect PacifiCorp's agreement to any particular cost or methodology, including any allocation or functionalization ratios included in this filing.

PacifiCorp serves loads in six states, including three within the Pacific Northwest, and therefore total company FERC Form 1 data will necessarily require certain adjustments in order to accurately reflect PacifiCorp's Average System Cost in each particular state jurisdiction and the Pacific Northwest in total. While it is understood that this issue belongs in and will be addressed as part of BPA's revised Average System Cost Methodology consultation process, PacifiCorp believes that it is also necessary to raise it as part of this initial filing.

In addition, the accounts initially selected by BPA to be supported by direct analysis by PacifiCorp have been functionalized by the default functionalization designated by BPA until PacifiCorp collects the necessary information to support a direct analysis. PacifiCorp will prepare support for the initial accounts supported by direct analysis within the next three weeks. It is our belief that any other accounts that may require different functionalization, including support by direct analysis, will be an issue for the revised Average System Cost Methodology process and such support will be developed as part of that process.

Because of the expedited schedule, the information contained in PacifiCorp's filing should be viewed as preliminary, and subject to revision, as necessary. The submission of this information should not be viewed as waiving any of PacifiCorp's arguments, claims or rights with respect to BPA's obligation to revise the Average System Cost Methodology, or any other issues associated with or arising out of any residential purchase and sale agreement, or settlement related thereto for any period of time.

Finally, PacifiCorp utilized a cost of capital for the total Pacific Northwest weighted by each state's jurisdictional rate base.

Also attached is a list of resources expected to come online between January 2007 and December 2008. This list will be updated to include projects expected to come online by December 2009.

Please contact me at 503.813.5990 if you have any questions.

Thank you very much,

A handwritten signature in black ink, appearing to read 'Phil Obenchain', with a long horizontal flourish extending to the right.

Phil Obenchain  
Director, Bonneville Regional Affairs

REVISED PROTOCOL FACTOR				BEGINNING/ENDING AVERAGE FACTORS			
	Oregon	Washington	Idaho	DESCRIPTION			
S	-	-	-	Situs			
BADDEBT	35.14%	11.48%	3.29%	Bad Debt Expense			
CIAC	30.62%	7.08%	4.52%	CIAC			
CN	32.67%	7.44%	4.03%	Customer - System			
CNP	69.58%	15.85%	0.00%	Customer - Pac. Power			
CNU	0.00%	0.00%	8.01%	Customer - R.M.P.			
DEP	53.47%	15.95%	0.00%	Divisional Energy - Pac. Power			
DEU	0.00%	0.00%	13.44%	Divisional Energy - R.M.P.			
DEUH	0.00%	0.00%	13.44%	Divisional Energy - Huntington			
DGP	55.77%	16.13%	0.00%	Divisional Generation - Pac. Power			
DGU	0.00%	0.00%	12.94%	Divisional Generation - R.M.P.			
DGUH	0.00%	0.00%	12.94%	Divisional Generation - Huntington			
DITBAL	27.43%	6.92%	6.56%	DIT Balance			
DITEXP	34.52%	7.74%	4.24%	DIT Expense			
DNPGMP	0.00%	0.00%	0.00%	Division Net Plant General-Mine - Pac. Power			
DNPGMU	27.29%	8.14%	6.58%	Division Net Plant General-Mine - R.M.P.			
DNPIP	0.00%	0.00%	0.00%	Division Net Plant Intangible - Pac. Power			
DNPIU	0.00%	0.00%	0.00%	Division Net Plant Intangible - R.M.P.			
DNPPHP	0.00%	0.00%	0.00%	Division Net Plant Hydro - Pac. Power			
DNPPHU	0.00%	0.00%	0.00%	Division Net Plant Hydro - R.M.P.			
DNPPSP	0.00%	0.00%	0.00%	Division Net Plant Steam - Pac. Power			
DNPPSU	0.00%	0.00%	0.00%	Division Net Plant Steam - R.M.P.			
DONOTUSE	0.00%	0.00%	0.00%	Blank			
DONOTUSE	0.00%	0.00%	0.00%	Blank			
DONOTUSE	0.00%	0.00%	0.00%	Blank			
DONOTUSE	0.00%	0.00%	0.00%	Blank			
DONOTUSE	0.00%	0.00%	0.00%	Blank			
DONOTUSE	0.00%	0.00%	0.00%	Blank			
DOP	0.00%	0.00%	0.00%	Divisional Overhead - Pac. Power			
DOU	0.00%	0.00%	0.00%	Divisional Overhead - R.M.P.			
EXCTAX	42.29%	8.78%	2.19%	Excise Tax - superfund			
GPS	29.86%	8.06%	5.87%	Gross Plant-System			
IBT	42.28%	8.73%	2.21%	Income Before Taxes			
IDSIT	0.00%	0.00%	100.00%	Idaho State Income Tax			
INT	29.38%	7.90%	5.71%	Interest			
ITC84	70.98%	14.18%	0.00%	Accumulated Investment Tax Credit 1984			
ITC85	67.69%	13.36%	0.00%	Accumulated Investment Tax Credit 1985			
ITC86	64.61%	13.13%	0.00%	Accumulated Investment Tax Credit 1986			
ITC88	61.20%	14.96%	0.00%	Accumulated Investment Tax Credit 1988			
ITC89	56.36%	15.27%	0.00%	Accumulated Investment Tax Credit 1989			
ITC90	15.94%	3.91%	13.98%	Accumulated Investment Tax Credit 1990	56.13%	12.47%	2.33%
MC	71.50%	10.32%	1.82%	Mid-Columbia			
NUTIL	0.00%	0.00%	0.00%	Non-Utility			
OPRV-ID	0.00%	0.00%	0.00%	Operating Revenue - Idaho			
OPRVWY	0.00%	0.00%	0.00%	Operating Revenue - Wyoming			
OTHER	0.00%	0.00%	0.00%	Other Electric			

<b>REVISED PROTOCOL</b>				<b>BEGINNING/ENDING AVERAGE FACTORS</b>
<b>FACTOR</b>	<b>Oregon</b>	<b>Washington</b>	<b>Idaho</b>	<b>DESCRIPTION</b>
SC	29.04%	8.32%	6.21%	System Capacity
SCHMAEXP	26.93%	7.07%	5.09%	SCHMDT Amortization Expense
SCHMDEXP	30.58%	8.30%	5.86%	SCHMAT Depreciation Expense
SE	27.29%	8.14%	6.58%	System Energy
SE-P	27.29%	8.14%	6.58%	System Energy (Pac. Power Costs on SE)
SE-U	27.29%	8.14%	6.58%	System Energy (R.M.P. Costs on SE)
SG	28.60%	8.27%	6.31%	System Generation
SGCT	28.71%	8.30%	6.33%	System Generation Cholla Transaction
SG-P	28.60%	8.27%	6.31%	System Generation (Pac. Power Costs on SG)
SGPP	0.00%	0.00%	0.00%	System Gross Plant - Pac. Power
SGPU	0.00%	0.00%	0.00%	System Gross Plant - R.M.P.
SG-U	28.60%	8.27%	6.31%	System Generation (R.M.P. Costs on SG)
SNP	29.38%	7.90%	5.71%	System Net Plant
SNPD	30.62%	7.08%	4.52%	Division Net Plant Distribution
SNPG	30.04%	8.69%	6.36%	System Net General Plant
SNPI	29.58%	8.01%	6.02%	System Net Intangible Plant
SNPP	28.59%	8.27%	6.31%	System Net Production Plant
SNPPH	28.60%	8.27%	6.31%	System Net Hydro Plant
SNPPH-P	28.60%	8.27%	6.31%	System Net Hydro Plant-Pac. Power
SNPPH-U	28.60%	8.27%	6.31%	System Net Hydro Plant-R.M.P.
SNPPN	28.60%	8.27%	6.31%	System Net Nuclear Plant
SNPPO	28.34%	8.23%	6.47%	System Net Other Production Plant
SNPPS	28.65%	8.28%	6.27%	System Net Steam Plant
SNPT	28.60%	8.27%	6.31%	System Net Transmission Plant
SO	29.86%	8.06%	5.87%	System Overhead
SO-P	29.86%	8.06%	5.87%	System Overhead (Pac. Power Costs on SO)
SO-U	29.86%	8.06%	5.87%	System Overhead (R.M.P. Costs on SO)
SSCCH	29.84%	8.48%	5.74%	Seasonal System Capacity Cholla
SSCCT	26.82%	8.00%	7.47%	Seasonal System Capacity Combustion Turbine
SSCP	26.46%	8.02%	7.17%	Seasonal System Capacity Purchases
SSECH	27.91%	8.34%	6.11%	Seasonal System Energy Cholla
SSECT	25.08%	7.63%	8.32%	Seasonal System Energy Combustion Turbine
SSEP	25.48%	7.72%	7.88%	Seasonal System Energy Purchases
SSGC	26.21%	7.95%	7.35%	Seasonal System Generation Contracts
SSGCH	29.36%	8.45%	5.83%	Seasonal System Generation Cholla
SSGCT	26.38%	7.91%	7.68%	Seasonal System Generation Combustion Turbine
TAXDEPR	30.58%	8.30%	5.86%	Tax Depreciation
TROJD	28.36%	8.25%	6.36%	Trojan Decommissioning Allocator
TROJP	28.40%	8.25%	6.35%	Trojan Plant Allocator
WB TAX	0.00%	100.00%	0.00%	Washington Business Tax
Outr	0.00%	0.00%	0.00%	
xIDA	0.00%	0.00%	100.00%	
xORE	100.00%	0.00%	0.00%	
xWash	0.00%	100.00%	0.00%	

## Average System Cost (ASC) COOKBOOK (Pacific Total)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:  
 ANALYST NAME: PM  
 REVIEW: WMM  
 DATE: 5-Dec-07

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Func. 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	205-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	205-207	302	PTD	118,267,763	53,833,144	23,599,407	40,835,212
Intangible Plant - Miscellaneous	205-207	303	PTD	559,380,026	254,618,712	111,619,909	193,141,405
<b>Total Intangible Plant</b>				<b>677,647,789</b>	<b>308,451,856</b>	<b>135,219,316</b>	<b>233,976,617</b>
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	4,782,461,214	4,782,461,214	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	540,438,677	540,438,677	0	0
Other Production	205-207	340-346	DIR-P	810,670,993	810,670,993	0	0
<b>Total Production Plant</b>				<b>6,133,570,884</b>	<b>6,133,570,884</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	2,688,838,612	0	2,688,838,612	0
<b>Total Transmission Plant</b>				<b>2,688,838,612</b>	<b>0</b>	<b>2,688,838,612</b>	<b>0</b>
<b>Distribution Plant:</b>							
Distribution Plant	205-207	360-373	DIR-D	4,652,629,372	0	0	4,652,629,372
<b>Total Distribution Plant</b>				<b>4,652,629,372</b>	<b>0</b>	<b>0</b>	<b>4,652,629,372</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	15,030,303	6,841,496	2,999,179	5,189,627
Structures and Improvements	205-207	390	PTD	224,733,346	102,294,169	44,843,781	77,595,395
Furniture and Equipment	205-207	391	LABOR	104,322,537	46,947,363	9,171,376	48,203,799

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Transportation Equipment	205-207	392	TD	96,674,943	0	35,407,540	61,267,403
Stores Equipment	205-207	393	PTD	13,140,110	5,981,118	2,622,006	4,536,986
Tools and Garage Equipment	205-207	394	PTD	60,763,715	27,658,440	12,124,924	20,980,351
Laboratory Equipment	205-207	395	PTD	37,567,486	17,099,976	7,496,298	12,971,212
Power Operated Equipment	205-207	396	TD	122,178,506	0	44,748,310	77,430,196
Communication Equipment	205-207	397	PTD	232,114,066	105,653,727	46,316,546	80,143,793
Miscellaneous Equipment	205-207	398	PTD	5,387,332	2,452,207	1,075,000	1,860,125
Mining Plant	0	0	DIR-P	252,461,068	252,461,068	0	0
Asset Retirement Costs for General Plant	205-207	399.1	PTD	42,454	19,324	8,471	14,658
<b>Total General Plant</b>				1,164,415,866	567,408,888	206,813,432	390,193,546
	205-207	0	PTD	0	0	0	0
<b>Total Electric Plant In-Service</b>				15,317,102,523	7,009,431,628	3,030,871,360	5,276,799,535
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam (Production) Plant	219	108	DIR-P	2,392,612,597	2,392,612,597	0	0
Nuclear (Production) Plant	219	108	DIR-P	0	0	0	0
Hydraulic (Production) Plant - Conventional	219	108	DIR-P	236,407,265	236,407,265	0	0
Hydraulic (Production) Plant - Pumped Storage	219	108	DIR-P	0	0	0	0
Other (Production) Plant	219	108	DIR-P	77,747,587	77,747,587	0	0
Transmission Plant	219	108	DIR-T	1,022,242,292	0	1,022,242,292	0
Distribution Plant	219	108	DIR-D	1,759,774,576	0	0	1,759,774,576
General Plant	219	108	GP	456,786,165	157,750,886	103,590,708	195,444,572
Amortization of Intangible Plant		ROO	PTD	161,190,815	73,370,867	32,164,366	55,655,581
Mining Plant Depreciation		ROO	DIR-P	201,086,116	201,086,116	0	0

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Amort of Plant Acquisition Adjustment (Electrc)		108	DIR-P	79,888,814	79,888,814	0	0
Amortization of Plant Held for Future Use		108	DIR-D	0	0	0	0
Capital Lease Common		ROO	PTD	20,235,081	9,210,608	4,037,752	6,986,721
Hydro Related		ROO	DIR-P	114,972	114,972	0	0
Leasehold Improvements		ROO	PTD	613,184	279,109	122,356	211,719
<b>Amrotization Reserve</b>							
<b>Total Depreciation and Amortization</b>				6,408,699,464	3,228,468,821	1,162,157,474	2,018,073,168
<b>Total Net Plant</b>				8,908,403,059	3,780,962,806	1,868,713,886	3,258,726,366
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
Cash Working Capital	see below		Input TBF Only	145,110,606	62,655,212	20,485,567	61,969,826
<b>UTILITY PLANT</b>							
Property Under Capital Leases			PTD	49,253,139	22,419,054	9,828,079	17,006,007
(Utility Plant) Held For Future Use	200-201	105	PTD	3,361,997	1,530,314	670,860	1,160,822
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	32,340,315	14,720,671	6,453,257	11,166,387
(Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel	0	.2-120.4 less1:	0	N/A			
Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	734,457,063	0	0	734,457,063
Acquisition Adjustments	200-201	0	DIR-P	157,193,780	157,193,780	0	0
Total				976,606,294	195,863,819	16,952,196	763,790,279
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Other Investment	110-111	124	DIR-D	93,958,194	0	0	93,958,194
Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	234,925,374	234,925,374	0	0
Long-Term Portion of Derivative Assets – Hedges (176)	110-111	176	DIR-P	0	0	0	0

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<b>Total</b>				<b>328,883,568</b>	<b>234,925,374</b>	<b>0</b>	<b>93,958,194</b>
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	82,230,862	82,230,862	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	129,731,866	59,051,377	25,886,979	44,793,510
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	84,336,960	38,388,514	16,828,781	29,119,665
Derivative Instrument Assets (175)	110-111	175	DIR-P	381,369,990	381,369,990	0	0
(Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(234,925,374)	(234,925,374)	0	0
Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	4,485,761	4,485,761	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>447,230,065</b>	<b>330,601,130</b>	<b>42,715,760</b>	<b>73,913,175</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	23,745,172	10,650,464	4,777,317	8,317,391
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	6,839,022	6,839,022	0	0
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	1,395,660,386	538,120,066	67,173,524	790,366,797
Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	3,727,385	0	0	3,727,385
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	36,534	16,387	7,350	12,797
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	57,976,248	19,735,980	23,738,758	14,501,511
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 Reaquired Debt (189)	110-111	189	PTDG	25,438,109	11,409,800	5,117,921	8,910,388
Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	819,687,478	0	0	819,687,478

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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
Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total</b>				<b>2,333,110,334</b>	<b>586,771,718</b>	<b>100,814,869</b>	<b>1,645,523,747</b>
<b>Total Assets and Other Debits</b>				<b>4,230,940,867</b>	<b>1,410,817,254</b>	<b>180,968,392</b>	<b>2,639,155,221</b>
<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	0	DIR-P	504,511,387	504,511,387	0	0
Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-113	0	DIR-P	0	0	0	0
Total Other Noncurrent Liabilities				<b>504,511,387</b>	<b>504,511,387</b>	<b>0</b>	<b>0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	612,857,273	612,857,273	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities	112-113	0	DIR-P	(504,511,387)	(504,511,387)	0	0
Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	1,186,351	1,186,351	0	0
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	112-113	0	DIR-P	0	0	0	0
Total Current and Accrued Liabilities				<b>109,532,237</b>	<b>109,532,237</b>	<b>0</b>	<b>0</b>
<b>DEFERRED CREDITS</b>							
Customer Advances for Construction (252)	112-113	252	DIR-D	10,343,762	0	0	10,343,762
Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	61,687,940	0	0	61,687,940
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	61,791,513	38,999,378	6,698,350	16,093,785
Other Regulatory Liabilities (254)	112-117	See Tab	DIRECT	109,982,910	40,837,511	6,813,957	62,331,442
Unamortized Gain on Reaquired Debt (257)	112-118	257	PTDG	56,166	25,192	11,300	19,674
Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	300,173	0	0	300,173
Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	2,005,573,266	0	0	2,005,573,266
Accum. Deferred Income Taxes-Other (283)	112-121	283	DIR-D	427,515,994	0	0	427,515,994

Average System Cost (ASC) COOKBOOK (Pacific Total)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

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 LAST APPROVED FILE NUMBER  
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(1) Account Description	(2) Page Number	(3) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
Total Deferred Credits				2,677,251,724	79,862,082	13,523,606	2,583,866,036
<b>Total Liabilities and Other Credits</b>				<b>3,291,295,348</b>	<b>693,905,706</b>	<b>13,523,606</b>	<b>2,583,866,036</b>

<b>Total Rate Base</b>				<b>9,848,048,578</b>	<b>4,497,874,355</b>	<b>2,036,158,671</b>	<b>3,314,015,552</b>
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(Total Net Plant + Debits - Credits)

**Schedule 2: Long Term Debt**

Long Term Debt	257			4,086,372,000			
Interest for Year	257			245,313,780			

<b>Rate of Return</b>				<b>6.00%</b>			
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(Interest for Year / Long Term Debt)

**Schedule 3: Expenses**

Power Production Expenses:

**Steam Power Generation**

Steam - Fuel	320-323	501	DIR-P	485,079,578	485,079,578	0	0
Steam - Operation	320-323	500-509	DIR-P	94,196,850	94,196,850	0	0
Steam - Maintenance	320-323	510-514	DIR-P	161,450,979	161,450,979	0	0

**Nuclear Power Generation**

Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0

## Average System Cost (ASC) COOKBOOK (Pacific Total)

Utility: PAC  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:  
 ANALYST NAME: PM  
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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
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	28,301,575	28,301,575	0	0
Hydraulic - Maintenance	320-323	541-545	DIR-P	5,999,218	5,999,218	0	0
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	129,693,593	129,693,593	0	0
Other Power - Operations	320-323	546-550	DIR-P	29,945,499	29,945,499	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	3,237,426	3,237,426	0	0
<b>Other Power Supply Expenses</b>							
Purchased Power	320-323	555	DIR-P	707,454,156	707,454,156	0	0
System Control and Load Dispatching	320-323	556	DIR-P	2,484,435	2,484,435	0	0
Other Expenses	320-323	557	DIR-P	54,585,469	54,585,469	0	0
REP Benefit Addition to Purchased Power	0	0	DIR-P	111,678,305	111,678,305	0	0
Oregon Public Benefits Charge	0	0	DIR-C	25,684,282	17,978,997	0	7,705,285
<b>Total Production Expense</b>				<b>1,839,791,365</b>	<b>1,832,086,080</b>	<b>0</b>	<b>7,705,285</b>
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	94,110,633	0	94,110,633	0
Total Operations less Wheeling	320-323	560-567	DIR-T	19,243,120	0	19,243,120	0
Total Maintenance	320-323	568-573	DIR-T	23,576,728	0	23,576,728	0
<b>Total Transmission Expense</b>				<b>136,930,481</b>	<b>0</b>	<b>136,930,481</b>	<b>0</b>
<b>Distribution Expense:</b>							
Total Operations	320-323	580-589	DIR-D	83,354,189	0	0	83,354,189
Total Maintenance	320-323	590-598	DIR-D	135,466,232	0	0	135,466,232
<b>Total Distribution Expense</b>				<b>218,820,421</b>	<b>0</b>	<b>0</b>	<b>218,820,421</b>

## Average System Cost (ASC) COOKBOOK (Pacific Total)

Utility: PAC  
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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>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	107,864,332	0	0	107,864,332
Total Customer Service and Information	320-323	907-910	DIR-D	52,739,370	0	0	52,739,370
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>160,603,702</b>	<b>0</b>	<b>0</b>	<b>160,603,702</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	142,943,825	64,327,764	12,566,715	66,049,346
Office Supplies & Expenses	320-323	921	LABOR	10,053,431	4,524,258	883,834	4,645,339
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(23,386,081)	(10,644,881)	(4,666,510)	(8,074,690)
Outside Services Employed	320-323	923	PTD	18,460,427	8,402,821	3,683,634	6,373,972
Property Insurance	320-323	924	PTDG	23,392,399	10,492,234	4,706,342	8,193,823
Injuries and Damages	320-323	925	LABOR	10,053,945	4,524,489	883,879	4,645,577
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	8,435,094	0	0	8,435,094
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(9,571,778)	(4,293,247)	(1,925,756)	(3,352,775)
General Advertising Expenses	320-323	930.1	DIR-D	1,693,669	0	0	1,693,669
Miscellaneous General Expenses	320-323	930.2	PTD	25,696,241	11,696,420	5,127,484	8,872,337
Rents	320-323	931	PTD	8,197,293	3,731,245	1,635,706	2,830,342
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	22,676,043	10,300,145	4,058,730	8,317,168
<b>Total Administration and General Expenses</b>				<b>238,644,508</b>	<b>103,061,250</b>	<b>26,954,057</b>	<b>108,629,202</b>
<b>Total Operations and Maintenance</b>				<b>2,594,790,477</b>	<b>1,935,147,330</b>	<b>163,884,538</b>	<b>495,758,609</b>

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

Average System Cost (ASC) COOKBOOK (Pacific Total)

Utility: PAC  
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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>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	44,075,506	20,062,298	8,794,922	15,218,286
Steam Production Plant	336	403	DIR-P	139,371,552	139,371,552	0	0
Nuclear Production Plant	336	403	DIR-P	0	0	0	0
Hydraulic Production Plant - Conventional	336	403	DIR-P	13,252,231	13,252,231	0	0
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	0	0	0
Other Production Plant	336	403	DIR-P	20,958,435	20,958,435	0	0
Transmission Plant	336	403	DIR-T	54,916,530	0	54,916,530	0
Distribution Plant	336	403	DIR-D	123,780,186	0	0	123,780,186
General Plant	336	403	GP	42,224,525	14,582,220	9,575,746	18,066,559
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>438,578,965</b>	<b>208,226,735</b>	<b>73,287,199</b>	<b>157,065,031</b>

Schedule 3A Items: Taxes (Including Income Taxes)

Taxes Accrued, Prepaid, and Charged During Year

Total Federal	Direct	232,825,422	15,188,073	2,967,058	214,670,291
Total Arizona	Direct	2,363,458	1,897,626	-	465,832
Total California	Direct	3,515,527	762,840	339,655	2,413,032
Total Colorado	Direct	2,222,885	1,964,605	-	258,280
Total Idaho	Direct	4,696,930	1,263,725	562,138	2,871,068
Total Montana	Direct	2,988,556	2,425,273	-	563,283
Total Nevada	Direct	11	5	1	5

## Average System Cost (ASC) COOKBOOK (Pacific Total)

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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
Total New Mexico			Direct	9,931	4,454	1,998	3,479
Total Oregon			Direct	51,165,180	8,829,476	3,689,572	38,646,132
Total Texas			Direct	36	16	3	17
Total Utah			Direct	53,410,922	15,160,901	6,745,960	31,504,060
Total Washington			Direct	12,581,250	1,528,074	676,611	10,376,565
Total Washington DC			Direct	117	53	10	54
Total Wyoming			Direct	11,290,662	3,508,141	1,532,101	6,250,420
Total Miscellaneous			Direct	1,369,020	-	-	1,369,020
<b>Total Taxes</b>				<b>378,439,907</b>	<b>52,533,261</b>	<b>16,515,107</b>	<b>309,391,538</b>
<i>(Total Federal, State and County/Municipal Taxes)</i>							
<b>Schedule 3B Items: Other Included Items</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	300	447	DIR-P	750,904,692	750,904,692	0	0
<b>Total Sales from Resale</b>				<b>750,904,692</b>	<b>750,904,692</b>	<b>0</b>	<b>0</b>
<b>Other Revenues:</b>							
(450) Forfeited Discounts	300	450	DIR-D	5,910,738	0	0	5,910,738
(451) Miscellaneous Service Revenues	300	451	DIR-D	6,288,827	0	0	6,288,827
(453) Sales of Water and Water Power	300	453	DIR-D	15,228	0	0	15,228
(454) Rent from Electric Property	300	454	TD	19,392,877	0	7,102,710	12,290,167

Average System Cost (ASC) COOKBOOK (Pacific Total)

Utility: PAC  
 FERC FORM 1 Report Date  
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BPA DOCKET NO.  
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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
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	76,514,879	34,319,354	15,394,111	26,801,414
(456.1) Revenues from Transmission of Electricity of Others	300	0	DIR-T	41,246,494	0	41,246,494	0
(457.1) Regional Control Service Revenues	300	0	DIR-T	0	0	0	0
(457.2) Miscellaneous Revenues	300	0	DIR-T	0	0	0	0
<b>Total Other Revenues</b>				<b>149,369,043</b>	<b>34,319,354</b>	<b>63,743,315</b>	<b>51,306,374</b>

**Total Other Included Items**

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

900,273,735	785,224,046	63,743,315	51,306,374
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**Total Operating Expenses**

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

2,511,535,614	1,410,683,281	189,943,529	910,908,804
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**Return from Rate Base**

(Total Rate Base \* Rate of Return)

591,199,730	270,017,159	122,235,024	198,947,546
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**Total Cost**

(Total Operating Expenses + Return from Rate Base)

3,102,735,344	1,680,700,440	312,178,553	1,109,856,350
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**Schedule 4: Average System Costs**

Energy Measure (MWh)

Total Load  
 Non-firm Adjustments  
 Other Adjustments  
 Distribution Losses  
 Excluded Load  
 Excl. Load Dist. Losses  
 Excluded Load Costs  
 Revenue Requirement  
 ASC Multiplier

(MWh)	
51,797,337	pg 301
0	
0	
2,589,867	5% of Total Load
0	
0	
0	
0	
1	

Average System Cost (ASC) COOKBOOK (Pacific Total)

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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
		Schedule 4 ASC	\$/MWh	36.64			

End Schedule 4 and Data Matrix

Remainder are Necessary Calculations.

Account Description	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other	
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	135,267,819	135,267,819	0	
Transmission	354	560-573	DIR-T	16,405,957	0	16,405,957	
Distribution	354	580-598	DIR-D	100,312,235	0	100,312,235	
Customer Account	354	901-905	DIR-D	44,819,490	0	44,819,490	
Customer Service	354	907-910	DIR-D	4,813,730	0	4,813,730	
Sales Expense	354	911-916	DIR-D	0	0	0	
Admin. & General	320	920-932	PTD	90,572,667	41,226,885	18,073,067	
Other Labor	354	Acct. No.	0	0	0	0	
<b>Total Labor</b>				<b>392,191,898</b>	<b>176,494,704</b>	<b>34,479,024</b>	<b>181,218,170</b>
				100%	45%	9%	46%

Cash Working Capital Calculation:

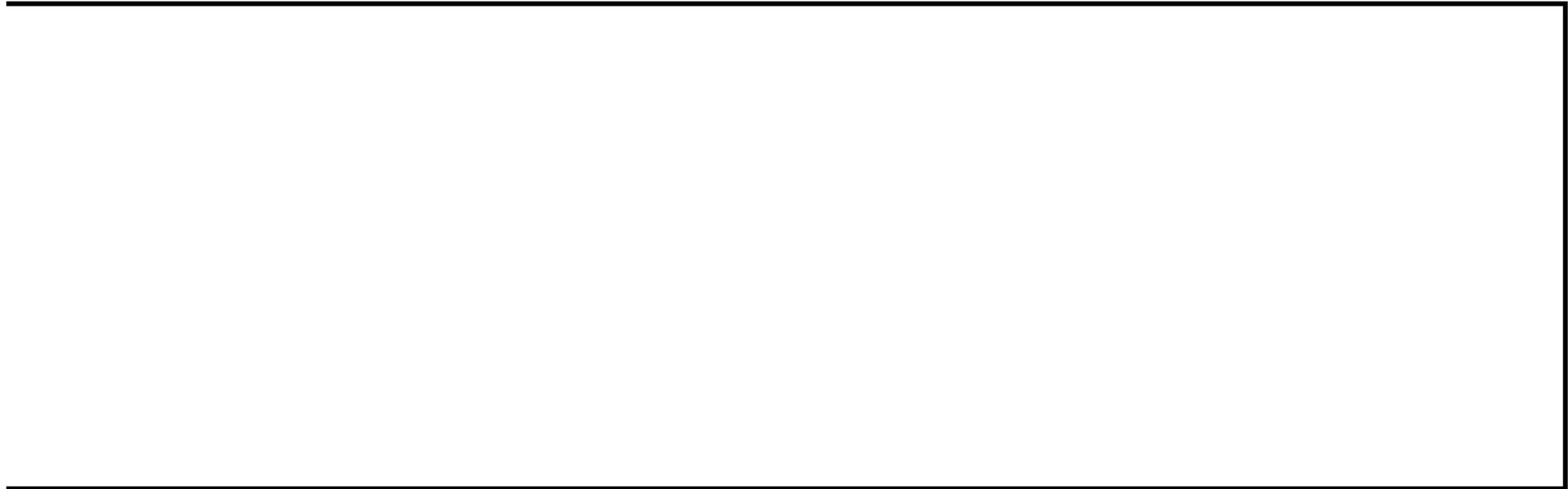
Total Production O&M	1,839,791,365	1,832,086,080	0	7,705,285
Total Transmission O&M	136,930,481	0	136,930,481	0
Total Distribution O&M	218,820,421	0	0	218,820,421
Total Customer and Sales O&M	160,603,702	0	0	160,603,702
Total Administrative and General O&M	238,644,508	103,061,250	26,954,057	108,629,202
Less Purchased Power and Fuel Costs	(1,433,905,632)	(1,433,905,632)	0	0

Average System Cost (ASC) COOKBOOK (Pacific Total)

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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>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				1,160,884,845	501,241,698	163,884,538	495,758,609
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				145,110,606	62,655,212	20,485,567	61,969,826
<b>Allowable Functionalized Cash Working Capital</b>				145,110,606	62,655,212	20,485,567	61,969,826



Functionalization Ratio Schedules

GP	Ratio Used	Total Funct.	Production	Transmission	Distribution
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Average System Cost (ASC) COOKBOOK (Pacific Total)

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 JURISDICTION:  
 ANALYST NAME: **PM**  
 REVIEW: **WMM**  
 DATE: **5-Dec-07**

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
Land and Land Rights			PTD	15,030,303	6,841,496	2,999,179	5,189,627
Structures and Improvements			PTD	224,733,346	102,294,169	44,843,781	77,595,395
Furniture and Equipment			LABOR	104,322,537	46,947,363	9,171,376	48,203,799
Transpotation Equipment			TD	96,674,943	0	35,407,540	61,267,403
205-207			PTD	13,140,110	5,981,118	2,622,006	4,536,986
205-207			PTD	60,763,715	27,658,440	12,124,924	20,980,351
205-207			PTD	37,567,486	17,099,976	7,496,298	12,971,212
205-207			TD	122,178,506	0	44,748,310	77,430,196
205-207			PTD	232,114,066	105,653,727	46,316,546	80,143,793
205-207			DIR-D	5,387,332	2,452,207	1,075,000	1,860,125
TOTAL				911,912,344	314,928,496	206,804,961	390,178,887
<b>RATIO (GP)</b>				100%	35%	23%	43%
<b>PTD</b>							
<b>Production, Transmission, Distribution</b>							
205-207			DIR-P	4,782,461,214	4,782,461,214	0	0
205-207			DIR-P	0	0	0	0
205-207			DIR-P	540,438,677	540,438,677	0	0
205-207			DIR-P	810,670,993	810,670,993	0	0
Other Items for PTD Ratio Calc.			DIR-P	0	0	0	0
				6,133,570,884	6,133,570,884	0	0
205-207			DIR-T	2,688,838,612	0	2,688,838,612	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	2,688,838,612	0	2,688,838,612	0
			DIR-D	4,652,629,372	0	0	4,652,629,372
TOTAL				13,475,038,868	6,133,570,884	2,688,838,612	4,652,629,372
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	46%	20%	35%

## Average System Cost (ASC) COOKBOOK (Pacific Total)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Func. Method	Total	Production	Transmission	Distribution/ Other
<b>PTDG</b>	<b>Production, Transmission, Distribution and General Plant</b>						
PTD Total				13,475,038,868	6,133,570,884	2,688,838,612	4,652,629,372
205-207			PTD	0	0	0	0
205-207			PTD	118,267,763	53,833,144	23,599,407	40,835,212
205-207			PTD	559,380,026	254,618,712	111,619,909	193,141,405
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				911,912,344	314,928,496	206,804,961	390,178,887
TOTAL				15,064,599,001	6,756,951,236	3,030,862,889	5,276,784,876
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	45%	20%	35%
<b>TD</b>	<b>Transmission, Distribution</b>						
			DIR-T	2,688,838,612	0	2,688,838,612	0
			DIR-D	4,652,629,372	0	0	4,652,629,372
TOTAL				7,341,467,984	0	2,688,838,612	4,652,629,372
<b>RATIO (TD)</b>				100%	0%	37%	63%
<b>TDG</b>	<b>Transmission, Distribution and General Plant</b>						
			DIR-T	2,688,838,612	0	2,688,838,612	0
			DIR-D	4,652,629,372	0	0	4,652,629,372
Other T&D Only Items for TDG Calc.			Func. Code	0	0	0	0
205-207 T and D Only			PTD	0	0	0	0
205-207 T and D Only			PTD	64,434,619	0	23,599,407	40,835,212
205-207 T and D Only			PTD	304,761,314	0	111,619,909	193,141,405
General Plant Total 389-399(T&D Only)				596,983,848	0	206,804,961	390,178,887
TOTAL				8,307,647,765	0	3,030,862,889	5,276,784,876
<b>RATIO (TDG)</b>				100%	0%	36%	64%
<b>GPM</b>	<b>Maintenance of General Plant</b>						
			0				

Average System Cost (ASC) COOKBOOK (Pacific Total)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:  
 ANALYST NAME: PM  
 REVIEW: WMM  
 DATE: 5-Dec-07

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
Structures and Improvements			PTD	224,733,346	102,294,169	44,843,781	77,595,395
Furniture and Equipment			LABOR	104,322,537	46,947,363	9,171,376	48,203,799
205-207			PTD	232,114,066	105,653,727	46,316,546	80,143,793
205-207			DIR-D	5,387,332	2,452,207	1,075,000	1,860,125
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				566,557,281	257,347,466	101,406,704	207,803,112
<b>RATIO (GPM)</b>				100%	45%	18%	37%

LABOR Labor Ratios

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<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	4,536,559	1,986,055	3,140,936
Intangible Plant - Miscellaneous	205-207	303	PTD	44,398,623	20,842,958	9,124,814	14,430,851
<b>Total Intangible Plant</b>			PTD	54,062,173	25,379,517	11,110,869	17,571,788
<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	222,405,818	0	222,405,818	0
<b>Total Transmission Plant</b>				222,405,818	0	222,405,818	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					
Land and Land Rights	205-207	389	PTD	1,634,447	767,292	335,912	531,243
Structures and Improvements	205-207	390	PTD	23,078,606	10,834,264	4,743,120	7,501,222
Furniture and Equipment	205-207	391	LABOR	8,591,257	2,770,569	194,427	5,626,260
Transportation Equipment	205-207	392	TD	6,985,172	0	2,705,863	4,279,309
Stores Equipment	205-207	393	PTD	876,073	411,273	180,051	284,749
Tools and Garage Equipment	205-207	394	PTD	4,860,214	2,281,630	998,872	1,579,712
Laboratory Equipment	205-207	395	PTD	2,968,499	1,393,563	610,086	964,849
Power Operated Equipment	205-207	396	TD	9,399,616	0	3,641,152	5,758,465
Communication Equipment	205-207	397	PTD	19,878,669	9,332,052	4,085,468	6,461,149
Miscellaneous Equipment	205-207	398	PTD	451,515	211,964	92,795	146,755
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	1,622	710	1,123
<b>Total General Plant</b>				99,278,609	48,555,317	17,588,456	33,134,836

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other

0	0	205-207	0	PTD	0	0	0	0
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<b>Total Electric Plant In-Service</b>					1,235,501,116	581,955,591	251,105,144	402,440,381
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(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)

LESS:

Depreciation Reserve

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	84,554,213	0	84,554,213	0
Distribution Plant	219	108	DIR-D	149,377,529	0	0	149,377,529
General Plant	219	108	GP	38,100,167	13,552,451	8,511,959	16,035,757
Amort. of Intangible			PTD	12,482,210	5,859,780	2,565,346	4,057,083
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	720,411	315,388	498,784
Hydro related	200-201	108	DIR-P	9,581	9,581	0	0
Leasehold Improvements	200-201	108	PTD	49,915	23,433	10,259	16,224

Amortization Reserve

<b>Total Depreciation and Amortization</b>					532,973,962	267,031,419	95,957,165	169,985,378
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<b>Total Net Plant</b>					702,527,153	314,924,172	155,147,978	232,455,003
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(Total Electric Plant In-Service) - (Total Depreciation & Amortization)

Assets and Other Debits (Comparative Balance Sheet)

Cash Working Capital	see below	Input TBF Only	11,505,601	4,758,130	1,581,651	5,165,820
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UTILITY PLANT

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
Property Under Capital Leases	200-201		PTD	3,168,821	1,487,605	651,257	1,029,959
(Utility Plant) Held For Future Use	200-201	105	PTD	88,043	41,332	18,095	28,616
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	2,159,383	1,013,724	443,797	701,863
(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	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>				<b>78,205,450</b>	<b>15,544,858</b>	<b>1,113,148</b>	<b>61,547,444</b>
<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	10,359,466	4,863,257	2,129,080	3,367,129
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	6,793,374	3,189,153	1,396,176	2,208,045
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>36,132,863</b>	<b>27,032,433</b>	<b>3,525,255</b>	<b>5,575,174</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	1,874,684	866,255	387,459	620,971
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	1,374	615	985

## Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
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 Reaquired Debt (189)	110-111	189	PTDG	2,008,341	928,015	415,083	665,244
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 Deffered Debits</b>				<b>173,103,043</b>	<b>45,358,968</b>	<b>7,866,743</b>	<b>119,877,332</b>
<b>Total Assets and Other Debits</b>				<b>325,488,596</b>	<b>111,818,018</b>	<b>14,086,797</b>	<b>199,583,781</b>
<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	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 Reaquired Debt (257)	112-118	257	PTDG	4,434	2,049	916	1,469
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>6,934,751</b>	<b>1,147,283</b>	<b>196,330,710</b>

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Total Liabilities and Other Credits</b>				254,397,734	56,919,742	1,147,283	196,330,710
<b>Total Rate Base</b>				773,618,015	369,822,449	168,087,492	235,708,074
<i>(Total Net Plant + Debits - Credits)</i>							
Long Term Debt	257			4,086,372,000			
Interest for Year				245,313,780			
<b>Rate of Return</b>				6.00%			

**Schedule 3: Expenses**

**Power Production Expenses:**

Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	39,577,277	39,577,277	0	0
Steam - Operation	320-323	500-509	DIR-P	7,800,189	7,800,189	0	0
Steam - Maintenance	320-323	510-514	DIR-P	13,370,710	13,370,710	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	10,419,116	10,419,116	0	0
Other Power - Operations	320-323	546-550	DIR-P	2,414,775	2,414,775	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	263,246	263,246	0	0
<b>Other Power Supply Expenses</b>							

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
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>Total Production Expense</b>				<b>161,314,329</b>	<b>161,314,329</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>Total Transmission Expense</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>Total Distribution Expense</b>				<b>14,031,027</b>	<b>0</b>	<b>0</b>	<b>14,031,027</b>
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	8,846,915	0	0	8,846,915
Total Customer Service and Information	320-323	907-910	DIR-D	7,211,232	0	0	7,211,232
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>16,058,148</b>	<b>0</b>	<b>0</b>	<b>16,058,148</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	11,514,178	3,713,174	260,575	7,540,430
Office Supplies & Expenses	320-323	921	LABOR	809,808	261,152	18,327	530,329
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(1,883,758)	(884,331)	(387,150)	(612,276)
Outside Services Employed	320-323	923	PTD	1,486,994	698,070	305,607	483,317
Property Insurance	320-323	924	PTDG	1,884,266	870,682	389,439	624,145
Injuries and Damages	320-323	925	LABOR	809,849	261,166	18,328	530,356
Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
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)	(356,269)	(159,352)	(255,390)
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	971,688	425,394	672,759
Rents	320-323	931	PTD	660,295	309,976	135,704	214,615
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	1,826,564	813,131	320,204	693,229
<b>Total Administration and General Expenses</b>				<b>19,222,904</b>	<b>6,658,440</b>	<b>1,327,075</b>	<b>11,237,388</b>
<b>Total Operations and Maintenance</b>				<b>221,952,538</b>	<b>167,972,769</b>	<b>12,653,205</b>	<b>41,326,564</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	3,531,865	1,658,036	725,870	1,147,959
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	1,310,761	823,257	1,550,941
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>36,287,989</b>	<b>17,326,556</b>	<b>6,091,517</b>	<b>12,869,916</b>

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

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

Total Federal	Direct	16,547,048	877,156	60,745	15,609,146
Total Arizona	Direct	195,492	156,961	-	38,531

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
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	1
Total New Mexico			Direct	821	381	168	273
Total Oregon			Direct	-	-	-	-
Total Texas			Direct	3	1	0	2
Total Utah			Direct	-	-	-	-
Total Washington			Direct	12,581,250	1,568,265	681,177	10,331,808
Total Washington DC			Direct	10	3	0	6
Total Wyoming			Direct	925,944	298,044	127,793	500,107
Total Miscellaneous			Direct	111,442	-	-	111,442
<b>Total Taxes</b>				<b>30,792,734</b>	<b>3,263,918</b>	<b>869,883</b>	<b>26,658,933</b>
<i>(Total Federal, State and County/Municipal Taxes)</i>							
<b>Schedule 3B Items: Other Included Items</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	62,110,672	62,110,672	0	0
<b>Total Sales from 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	148,935	0	0	148,935
(453) Sales of Water and Water Power	300	453	DIR-D	1,260	0	0	1,260
(454) Rent from Electric Property	300	454	TD	1,597,150	0	618,692	978,458
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	6,228,540	2,878,086	1,287,311	2,063,144

Average System Cost (ASC) COOKBOOK (Washington)

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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
(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>11,835,546</b>	<b>2,878,086</b>	<b>5,317,684</b>	<b>3,639,777</b>

**Total Other Included Items**

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

73,946,218	64,988,758	5,317,684	3,639,777
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**Total Operating Expenses**

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

215,087,043	123,574,485	14,296,922	77,215,636
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**Return from Rate Base**

(Total Rate Base \* Rate of Return)

46,441,968	22,201,244	10,090,657	14,150,067
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**Total Cost**

(Total Operating Expenses + Return from Rate Base)

261,529,012	145,775,730	24,387,579	91,365,703
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**Schedule 4: Average System Costs**

Energy Measure (MWh)	(MWh)
Total Load	4,166,057
Non-firm Adjustments	0
Other Adjustments	0
Distribution Losses	208,303
Excluded Load	0
Excl. Load Dist. Losses	0
Excluded Load Costs	0
Revenue Requirement	0
ASC Multiplier	1
Schedule 4 ASC	\$/MWh 38.90

pg 301  
5% of Total Load

End Schedule 4 and Data Matrix

Remainder are Necessary Calculations.

Account Description	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
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Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
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 JURISDICTION:

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<b>Labor Ratio Input:</b>							
Production	320	500-507	DIR-P	110,219,899	110,219,899	0	0
Transmission	354	560-573	DIR-T	0	0	0	0
Distribution	354	580-598	DIR-D	135,267,819	0	0	135,267,819
Customer Account	354	901-905	DIR-D	16,405,957	0	0	16,405,957
Customer Service	354	907-910	DIR-D	0	0	0	0
Sales Expense	354	911-916	DIR-D	100,312,235	0	0	100,312,235
Admin. & General	320	920-932	PTD	44,819,490	21,040,534	9,211,311	14,567,645
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>407,025,400</b>	<b>131,260,433</b>	<b>9,211,311</b>	<b>266,553,656</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				161,314,329	161,314,329	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				16,058,148	0	0	16,058,148
Total Administrative and General O&M				19,222,904	6,658,440	1,327,075	11,237,388
Less Purchased Power and Fuel Costs				(129,907,731)	(129,907,731)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>92,044,807</b>	<b>38,065,038</b>	<b>12,653,205</b>	<b>41,326,564</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>11,505,601</b>	<b>4,758,130</b>	<b>1,581,651</b>	<b>5,165,820</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>11,505,601</b>	<b>4,758,130</b>	<b>1,581,651</b>	<b>5,165,820</b>

Average System Cost (ASC) COOKBOOK (Washington)

Utility: PAC  
 FERC FORM 1 Report Date  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other

Functionalization Ratio Schedules

GP Production	Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights	PTD	1,634,447	767,292	335,912	531,243
Structures and Improvements	PTD	23,078,606	10,834,264	4,743,120	7,501,222
Furniture and Equipment	LABOR	8,591,257	2,770,569	194,427	5,626,260
Transportation Equipment	TD	6,985,172	0	2,705,863	4,279,309
Stores Equipment	PTD	876,073	411,273	180,051	284,749
Tools and Garage Equipment	PTD	4,860,214	2,281,630	998,872	1,579,712
Laboratory Equipment	PTD	2,968,499	1,393,563	610,086	964,849
Power Operated Equipment	TD	9,399,616	0	3,641,152	5,758,465
Communication Equipment	PTD	19,878,669	9,332,052	4,085,468	6,461,149
Miscellaneous Equipment	DIR-D	451,515	211,964	92,795	146,755
<b>TOTAL</b>		<b>78,724,066</b>	<b>28,002,607</b>	<b>17,587,746</b>	<b>33,133,713</b>
<b>RATIO (GP)</b>		<b>100%</b>	<b>36%</b>	<b>22%</b>	<b>42%</b>

PTD Production, Transmission, Distribution

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>		<b>508,020,757</b>	<b>508,020,757</b>	<b>0</b>	<b>0</b>
Transmission Plant	DIR-T	222,405,818	0	222,405,818	0
Other Items for PTD Ratio Calc.	DIR-T	0	0	0	0

Average System Cost (ASC) COOKBOOK (Washington)

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 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>Total Transmission Plant</b>			DIR-T	222,405,818	0	222,405,818	0
<b>Total Distribution Plant</b>			DIR-D	351,733,757	0	0	351,733,757
TOTAL				1,082,160,333	508,020,757	222,405,818	351,733,757
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	47%	21%	33%
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				1,082,160,333	508,020,757	222,405,818	351,733,757
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	9,663,550	4,536,559	1,986,055	3,140,936
Intangible Plant - Franchises and Consents			PTD	44,398,623	20,842,958	9,124,814	14,430,851
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				78,724,066	28,002,607	17,587,746	33,133,713
TOTAL				1,214,946,573	561,402,881	251,104,434	402,439,258
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	46%	21%	33%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	222,405,818	0	222,405,818	0
Total Distribution Plant			DIR-D	351,733,757	0	0	351,733,757
TOTAL				574,139,575	0	222,405,818	351,733,757
<b>RATIO (TD)</b>				100%	0%	39%	61%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	222,405,818	0	222,405,818	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	5,126,991	0	1,986,055	3,140,936
Intangible Plant - Miscellaneous T and D Only			PTD	23,555,665	0	9,124,814	14,430,851
General Plant Total 389-399(T&D Only)				50,721,459	0	17,587,746	33,133,713
TOTAL				653,543,691	0	251,104,434	402,439,258
<b>RATIO (TDG)</b>				100%	0%	38%	62%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	23,078,606	10,834,264	4,743,120	7,501,222
Furniture and Equipment			LABOR	8,591,257	2,770,569	194,427	5,626,260

Average System Cost (ASC) COOKBOOK (Washington)

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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
Communication Equipment			PTD	19,878,669	9,332,052	4,085,468	6,461,149
Miscellaneous Equipment			DIR-D	451,515	211,964	92,795	146,755
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>52,000,046</b>	<b>23,148,849</b>	<b>9,115,811</b>	<b>19,735,387</b>
<b>RATIO (GPM)</b>				<b>100%</b>	<b>45%</b>	<b>18%</b>	<b>38%</b>

**LABOR Labor Ratios**

Production			DIR-P	110,219,899	110,219,899	0	0
Transmission			DIR-T	0	0	0	0
Distribution			DIR-D	135,267,819	0	0	135,267,819
Customer Account			DIR-D	16,405,957	0	0	16,405,957
Customer Service			DIR-D	0	0	0	0
Sales Expense			DIR-D	100,312,235	0	0	100,312,235
Admin. & General			DIR-D	44,819,490	21,040,534	9,211,311	14,567,645
Other Labor			0	0	0	0	0
<b>TOTAL</b>				<b>407,025,400</b>	<b>131,260,433</b>	<b>9,211,311</b>	<b>266,553,656</b>
<b>RATIO (LABOR)</b>				<b>100%</b>	<b>32%</b>	<b>2%</b>	<b>65%</b>

**Functionalization Ratios / DataTable**

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, Transmissin, Distribution  
 Production, Transmissin, 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	36%	22%	42%
GPM	45%	18%	38%
LABOR	32%	2%	65%
PTD	47%	21%	33%
PTDG	46%	21%	33%
TD	0%	39%	61%
TDG	0%	38%	62%

Average System Cost (ASC) COOKBOOK (Oregon)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>Intangible Plant:</b>							
Intangible Plant - Organization	205-207	301	PTD	0	0	0	0
Intangible Plant - Franchises and Consents	205-207	302	PTD	33,411,150	14,574,204	6,378,301	12,458,645
Intangible Plant - Miscellaneous	205-207	303	PTD	168,868,345	73,661,687	32,237,536	62,969,123
<b>Total Intangible Plant</b>			PTD	202,279,495	88,235,891	38,615,837	75,427,768
<b>Production Plant:</b>							
Steam Production	205-207	310-316	DIR-P	1,370,660,791	1,370,660,791	0	0
Nuclear Production	205-207	320-325	DIR-P	0	0	0	0
Hydraulic Production	205-207	330-336	DIR-P	154,556,888	154,556,888	0	0
Other Production	205-207	340-346	DIR-P	231,838,599	231,838,599	0	0
<b>Total Production Plant</b>				1,757,056,278	1,757,056,278	0	0
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	768,963,714	0	768,963,714	0
<b>Total Transmission Plant</b>				768,963,714	0	768,963,714	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	1,728,913	756,647	1,477,948
Structures and Improvements	205-207	390	PTD	65,610,044	28,619,612	12,525,178	24,465,254
Furniture and Equipment	205-207	391	LABOR	32,129,036	10,243,590	675,393	21,210,053
Transportation Equipment	205-207	392	TD	27,265,994	0	9,232,426	18,033,568
Stores Equipment	205-207	393	PTD	3,590,027	1,565,998	685,348	1,338,681
Tools and Garage Equipment	205-207	394	PTD	18,142,992	7,914,114	3,463,558	6,765,319
Laboratory Equipment	205-207	395	PTD	13,104,002	5,716,068	2,501,598	4,886,336
Power Operated Equipment	205-207	396	TD	36,208,796	0	12,260,512	23,948,284
Communication Equipment	205-207	397	PTD	75,834,323	33,079,522	14,477,028	28,277,773
Miscellaneous Equipment	205-207	398	PTD	1,609,819	702,216	307,320	600,284
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	5,053	2,211	4,320
<b>Total General Plant</b>				346,356,217	158,461,178	56,887,220	131,007,819

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
0	205-207	0	PTD	0	0	0	0

**Total Electric Plant In-Service** 4,576,661,654 2,003,753,347 864,466,771 1,708,441,536

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

LESS:

Depreciation Reserve

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	292,344,519	0	292,344,519	0
Distribution Plant	219	108	DIR-D	516,644,422	0	0	516,644,422
General Plant	219	108	GP	134,518,685	43,425,742	27,579,243	63,513,700
Amort. of Intangible			PTD	47,572,814	20,751,632	9,081,810	17,739,372
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	3,910,376	1,711,349	3,342,754
Hydro related	200-201	108	DIR-P	33,001	33,001	0	0
Leasehold Improvements	200-201	108	PTD	167,312	72,983	31,941	62,389

Amortization Reserve

**Total Depreciation and Amortization** 1,852,051,201 919,999,702 330,748,862 601,302,637

**Total Net Plant** 2,724,610,453 1,083,753,644 533,717,909 1,107,138,900

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

Assets and Other Debits (Comparative Balance Sheet)

Cash Working Capital	see below		Input TBF Only	44,165,973	18,783,428	5,463,482	19,919,063
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	19,794,473	8,634,503	3,778,832	7,381,138
(Utility Plant) Held For Future Use	200-201	105	PTD	304,054	132,631	58,045	113,378

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
(Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	8,358,720	3,646,139	1,595,708	3,116,873
(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	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>				<b>273,814,779</b>	<b>57,368,114</b>	<b>5,432,584</b>	<b>211,014,081</b>
<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	39,887,475	17,399,227	7,614,653	14,873,595
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	25,183,999	10,985,456	4,807,710	9,390,832
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>128,691,449</b>	<b>92,004,658</b>	<b>12,422,364</b>	<b>24,264,427</b>
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	6,976,482	2,994,507	1,337,896	2,644,078
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	4,279	1,912	3,778
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

Average System Cost (ASC) COOKBOOK (Oregon)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
Unamortized Loss on Reaquired Debt (189)	110-111	189	PTDG	7,473,877	3,208,003	1,433,283	2,832,591
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>166,468,031</b>	<b>30,156,899</b>	<b>478,170,179</b>

**Total Assets and Other Debits** 1,213,174,155 398,725,564 53,475,329 760,973,261

LESS:

Liabilities and Other Credits (Comparative Balance Sheet)

**OTHER NONCURRENT LIABILITIES**

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>

**CURRENT AND ACCRUED LIABILITIES**

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>

**DEFERRED CREDITS**

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 Reaquired Debt (257)	112-118	257	PTDG	16,502	7,083	3,165	6,254
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>29,373,327</b>	<b>3,720,554</b>	<b>685,050,647</b>

**Total Liabilities and Other Credits** 885,691,415 196,920,214 3,720,554 685,050,647

**Total Rate Base** 3,052,093,193 1,285,558,994 583,472,685 1,183,061,514

Average System Cost (ASC) COOKBOOK (Oregon)

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 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<i>(Total Net Plant + Debits - Credits)</i>							
Long Term Debt	257			4,086,372,000			
Interest for Year				245,313,780			
<u>Rate of Return</u>				6.00%			

Schedule 2: W Long Term Debt

Schedule 3: Expenses

Power Production Expenses:

Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	132,642,906	132,642,906	0	0
Steam - Operation	320-323	500-509	DIR-P	26,953,191	26,953,191	0	0
Steam - Maintenance	320-323	510-514	DIR-P	46,242,902	46,242,902	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	34,789,283	34,789,283	0	0
Other Power - Operations	320-323	546-550	DIR-P	8,187,468	8,187,468	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	898,378	898,378	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

Average System Cost (ASC) COOKBOOK (Oregon)

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 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>Total Production Expense</b>				<b>577,820,802</b>	<b>570,115,517</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>Total Transmission Expense</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>Total Distribution Expense</b>				<b>69,089,133</b>	<b>0</b>	<b>0</b>	<b>69,089,133</b>
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	35,771,628	0	0	35,771,628
Total Customer Service and Information	320-323	907-910	DIR-D	3,948,380	0	0	3,948,380
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>39,720,008</b>	<b>0</b>	<b>0</b>	<b>39,720,008</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	42,684,692	13,609,014	897,287	28,178,392
Office Supplies & Expenses	320-323	921	LABOR	3,002,072	957,140	63,107	1,981,824
(Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(6,983,356)	(3,046,194)	(1,333,146)	(2,604,016)
Outside Services Employed	320-323	923	PTD	5,512,499	2,404,595	1,052,355	2,055,549
Property Insurance	320-323	924	PTDG	6,985,243	2,998,268	1,339,577	2,647,399
Injuries and Damages	320-323	925	LABOR	3,002,225	957,189	63,111	1,981,925
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)	(1,226,841)	(548,132)	(1,083,271)
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	3,347,108	1,464,839	2,861,250
Rents	320-323	931	PTD	2,447,807	1,067,753	467,295	912,760

Average System Cost (ASC) COOKBOOK (Oregon)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<b>Maintenance</b>				0			
Maintenance of General Plant	320-323	935	GPM	6,771,331	2,807,934	1,081,697	2,881,700
<b>Total Administration and General Expenses</b>				71,262,031	23,875,965	4,547,988	42,838,079
<b>Total Operations and Maintenance</b>				797,051,844	593,991,482	43,707,858	159,352,504

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

Depreciation and Amortization:

Intangible Plant	336	403	PTD	13,241,039	5,775,844	2,527,759	4,937,436
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	4,245,504	2,696,276	6,209,397
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				133,906,171	59,663,014	20,929,261	53,313,896

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

Taxes Accrued, Prepaid, and Charged During Year

Total Federal	Direct	64,675,441	3,217,428	203,917	61,254,096
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	2
Total New Mexico	Direct	2,840	1,230	524	1,086
Total Oregon	Direct	51,165,180	8,248,981	3,242,089	39,674,110

Average System Cost (ASC) COOKBOOK (Oregon)

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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
Toral Texas			Direct	10	3	0	6
Total Utah			Direct	-	-	-	-
Total Washington			Direct	-	-	-	-
Total Washington DC			Direct	32	10	1	21
Total Wyoming			Direct	3,275,375	965,072	399,770	1,910,532
Total Miscellaneous			Direct	373,548	-	-	373,548
<b>Total Taxes</b>				<b>121,655,335</b>	<b>14,230,848</b>	<b>3,846,301</b>	<b>103,578,187</b>
<i>(Total Federal, State and County/Municipal Taxes)</i>				0			
<b>Schedule 3B Items: Other Included Items</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	214,746,418	214,746,418	0	0
<b>Total Sales from Resale</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	1,787,130	0	0	1,787,130
(453) Sales of Water and Water Power	300	453	DIR-D	4,355	0	0	4,355
(454) Rent from Electric Property	300	454	TD	7,107,899	0	2,406,777	4,701,123
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	20,877,718	8,961,318	4,003,769	7,912,631
(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>Total Other Revenues</b>				<b>43,862,821</b>	<b>8,961,318</b>	<b>18,206,366</b>	<b>16,695,137</b>
<b>Total Other Included Items</b>				<b>258,609,239</b>	<b>223,707,737</b>	<b>18,206,366</b>	<b>16,695,137</b>

*(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)*

Average System Cost (ASC) COOKBOOK (Oregon)

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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>Total Operating Expenses</b> <i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>				794,004,112	444,177,607	50,277,054	299,549,450
<b>Return from Rate Base</b> <i>(Total Rate Base * Rate of Return)</i>				183,223,778	77,174,897	35,027,132	71,021,750
<b>Total Cost</b> <i>(Total Operating Expenses + Return from Rate Base)</i>				977,227,890	521,352,504	85,304,186	370,571,201

Schedule 4: Average System Costs

Energy Measure (MWh)	(MWh)
Total Load	13,912,000 pg 301
Non-firm Adjustments	0
Other Adjustments	0
Distribution Losses	695,600 5% of Total Load
Excluded Load	0
Excl. Load Dist. Losses	0
Excluded Load Costs	0
Revenue Requirement	0
ASC Multiplier	1
Schedule 4 ASC \$/MWh	41.53

End Schedule 4 and Data Matrix

Remainder are Necessary Calculations.

Account Description	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Labor Ratio Input:</b>						
Production	320 500-507	DIR-P	110,219,899	110,219,899	0	0
Transmission	354 560-573	DIR-T	0	0	0	0
Distribution	354 580-598	DIR-D	135,267,819	0	0	135,267,819
Customer Account	354 901-905	DIR-D	16,405,957	0	0	16,405,957
Customer Service	354 907-910	DIR-D	0	0	0	0
Sales Expense	354 911-916	DIR-D	100,312,235	0	0	100,312,235
Admin. & General	320 920-932	PTD	44,819,490	19,550,611	8,556,192	16,712,688

Average System Cost (ASC) COOKBOOK (Oregon)

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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
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>407,025,400</b>	<b>129,770,510</b>	<b>8,556,192</b>	<b>268,698,699</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				577,820,802	570,115,517	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				39,720,008	0	0	39,720,008
Total Administrative and General O&M				71,262,031	23,875,965	4,547,988	42,838,079
Less Purchased Power and Fuel Costs				(443,724,061)	(443,724,061)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>353,327,784</b>	<b>150,267,421</b>	<b>43,707,858</b>	<b>159,352,504</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>44,165,973</b>	<b>18,783,428</b>	<b>5,463,482</b>	<b>19,919,063</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>44,165,973</b>	<b>18,783,428</b>	<b>5,463,482</b>	<b>19,919,063</b>

Average System Cost (ASC) COOKBOOK (Oregon)

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 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)

(1) Account Description	(2) 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	3,963,508	1,728,913	756,647	1,477,948
Structures and Improvements			PTD	65,610,044	28,619,612	12,525,178	24,465,254
Furniture and Equipment			LABOR	32,129,036	10,243,590	675,393	21,210,053
Transpotation Equipment			TD	27,265,994	0	9,232,426	18,033,568
Stores Equipment			PTD	3,590,027	1,565,998	685,348	1,338,681
Tools and Garage Equipment			PTD	18,142,992	7,914,114	3,463,558	6,765,319
Laboratory Equipment			PTD	13,104,002	5,716,068	2,501,598	4,886,336
Power Operated Equipment			TD	36,208,796	0	12,260,512	23,948,284
Communication Equipment			PTD	75,834,323	33,079,522	14,477,028	28,277,773
Miscellaneous Equipment			DIR-D	1,609,819	702,216	307,320	600,284
TOTAL				277,458,540	89,570,033	56,885,008	131,003,499
<b>RATIO (GP)</b>				100%	32%	21%	47%
<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	768,963,714	0	768,963,714	0
Other Items for PTD Ratio Calc.			DIR-T	0	0	0	0
<b>Total Transmission Plant</b>			DIR-T	768,963,714	0	768,963,714	0
<b>Total Distribution Plant</b>			DIR-D	1,502,005,950	0	0	1,502,005,950
TOTAL				4,028,025,942	1,757,056,278	768,963,714	1,502,005,950
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	44%	19%	37%
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				4,028,025,942	1,757,056,278	768,963,714	1,502,005,950
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	33,411,150	14,574,204	6,378,301	12,458,645
Intangible Plant - Franchises and Consents			PTD	168,868,345	73,661,687	32,237,536	62,969,123

## Average System Cost (ASC) COOKBOOK (Oregon)

Utility: PAC  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				277,458,540	89,570,033	56,885,008	131,003,499
TOTAL				4,507,763,977	1,934,862,201	864,464,559	1,708,437,217
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	43%	19%	38%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	768,963,714	0	768,963,714	0
Total Distribution Plant			DIR-D	1,502,005,950	0	0	1,502,005,950
TOTAL				2,270,969,664	0	768,963,714	1,502,005,950
<b>RATIO (TD)</b>				100%	0%	34%	66%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	768,963,714	0	768,963,714	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	18,836,946	0	6,378,301	12,458,645
Intangible Plant - Miscellaneous T and D Only			PTD	95,206,658	0	32,237,536	62,969,123
General Plant Total 389-399(T&D Only)				187,888,508	0	56,885,008	131,003,499
TOTAL				2,572,901,776	0	864,464,559	1,708,437,217
<b>RATIO (TDG)</b>				100%	0%	34%	66%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	65,610,044	28,619,612	12,525,178	24,465,254
Furniture and Equipment			LABOR	32,129,036	10,243,590	675,393	21,210,053
Communication Equipment			PTD	75,834,323	33,079,522	14,477,028	28,277,773
Miscellaneous Equipment			DIR-D	1,609,819	702,216	307,320	600,284
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				175,183,222	72,644,940	27,984,919	74,553,363
<b>RATIO (GPM)</b>				100%	41%	16%	43%
<b>LABOR Labor Ratios</b>							
Production			DIR-P	110,219,899	110,219,899	0	0
Transmission			DIR-T	0	0	0	0
Distribution			DIR-D	135,267,819	0	0	135,267,819

Average System Cost (ASC) COOKBOOK (Oregon)

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BPA DOCKET NO.  
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 JURISDICTION:

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
Customer Account			DIR-D	16,405,957	0	0	16,405,957
Customer Service			DIR-D	0	0	0	0
Sales Expense			DIR-D	100,312,235	0	0	100,312,235
Admin. & General			DIR-D	44,819,490	19,550,611	8,556,192	16,712,688
Other Labor			0	0	0	0	0
TOTAL				407,025,400	129,770,510	8,556,192	268,698,699
<b>RATIO (LABOR)</b>				100%	32%	2%	66%

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, Transmissin, Distribution  
 Production, Transmissin, 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	32%	21%	47%
GPM	41%	16%	43%
LABOR	32%	2%	66%
PTD	44%	19%	37%
PTDG	43%	19%	38%
TD	0%	34%	66%
TDG	0%	34%	66%

Average System Cost (ASC) COOKBOOK (Idaho)

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BPA DOCKET NO.  
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 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
Intangible Plant - Miscellaneous	205-207	303	PTD	31,457,778	15,434,342	6,798,474	9,224,961
<b>Total Intangible Plant</b>			PTD	40,264,263	19,755,127	8,701,681	11,807,454
<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	169,570,236	0	169,570,236	0
<b>Total Transmission Plant</b>				169,570,236	0	169,570,236	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	280,893	123,727	167,887
Structures and Improvements	205-207	390	PTD	16,547,572	8,118,847	3,576,166	4,852,559
Furniture and Equipment	205-207	391	LABOR	6,114,827	2,801,872	560,979	2,751,975
Transportation Equipment	205-207	392	TD	6,608,820	0	2,804,011	3,804,809
Stores Equipment	205-207	393	PTD	875,088	429,350	189,119	256,619
Tools and Garage Equipment	205-207	394	PTD	3,413,793	1,674,932	737,769	1,001,091
Laboratory Equipment	205-207	395	PTD	1,883,198	923,966	406,986	552,246
Power Operated Equipment	205-207	396	TD	8,421,586	0	3,573,137	4,848,449
Communication Equipment	205-207	397	PTD	13,805,540	6,773,505	2,983,574	4,048,461
Miscellaneous Equipment	205-207	398	PTD	323,246	158,596	69,858	94,792
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	1,371	604	819
<b>Total General Plant</b>				75,185,101	37,779,464	15,025,931	22,379,706

Average System Cost (ASC) COOKBOOK (Idaho)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
0	205-207	0	PTD	0	0	0	0
<b>Total Electric Plant In-Service</b>				900,081,699	442,504,054	193,297,848	264,279,797
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							
<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	64,467,189	0	64,467,189	0
Distribution Plant	219	108	DIR-D	119,257,136	0	0	119,257,136
General Plant	219	108	GP	27,850,439	10,063,316	7,145,113	10,642,010
Amort. of Intangible			PTD	9,371,737	4,598,119	2,025,366	2,748,252
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	180,518	79,514	107,894
Hydro related	200-201	108	DIR-P	7,452	7,452	0	0
Leasehold Improvements	200-201	108	PTD	40,358	19,801	8,722	11,835
<b>Amortization Reserve</b>							
<b>Total Depreciation and Amortization</b>				410,336,098	203,843,068	73,725,904	132,767,126
<b>Total Net Plant</b>				489,745,601	238,660,986	119,571,944	131,512,670
<i>(Total Electric Plant In-Service) - (Total Depreciation &amp; Amortization)</i>							

Assets and Other Debits (Comparative Balance Sheet)

Average System Cost (ASC) COOKBOOK (Idaho)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
Cash Working Capital	see below		Input TBF Only	7,837,619	3,802,254	1,289,956	2,745,409
<b>UTILITY PLANT</b>							
4 Property Under Capital Leases	200-201		PTD	2,358,853	1,157,340	509,782	691,731
10 (Utility Plant) Held For Future Use	200-201	105	PTD	66,544	32,649	14,381	19,514
6 (Utility Plant) Completed Construction - Not Classified	200-201	106	PTD	1,513,386	742,523	327,064	443,799
3 (Utility Plant) In Service (Classified) COMMON	200-201		PTD	0	0	0	0
Nuclear Fuel		120.2-120.4 less120.5					
3 Construction Work in Progress (CWIP)	110-111	107-120.1	DIR-D	48,339,471	0	0	48,339,471
12 Acquisition Adjustments	200-201		DIR-P	9,913,346	9,913,346	0	0
<b>Total Other Utility Plant</b>				<b>62,191,600</b>	<b>11,845,857</b>	<b>851,227</b>	<b>49,494,515</b>
<b>OTHER PROPERTY AND INVESTMENTS</b>							
24 Other Investment	110-111	124	DIR-D	5,367,802	0	0	5,367,802
30 Long-Term Portion of Derivative Assets (175)	110-111	175	DIR-P	15,461,991	15,461,991	0	0
31 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>							
45 Fuel Stock	110-111	151	DIR-P	5,412,156	5,412,156	0	0
46 Fuel Stock Expenses Undistributed (152)	110-111	152	DIR-P	0	0	0	0
48 Plant Materials and Operating Supplies	110-111	154	PTD	8,032,172	3,940,879	1,735,867	2,355,426
50 Other Materials and Supplies	110-111	156	PTDG	0	0	0	0
54 Stores Expense Undistributed	110-111	163	PTD	0	0	0	0
57 Prepayments (165)	110-111	165	PTD	4,953,525	2,430,382	1,070,527	1,452,616
63 Derivative Instrument Assets (175)	110-111	175	DIR-P	25,100,478	25,100,478	0	0
64 (Less) Long-Term Portion of Derivative Instrument Assets (175)	110-111	175	DIR-P	(15,461,991)	(15,461,991)	0	0
65 Derivative Instrument Assets - Hedges (176)	110-111	176	DIR-P	295,238	295,238	0	0
66 (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>28,331,578</b>	<b>21,717,142</b>	<b>2,806,394</b>	<b>3,808,042</b>
<b>DEFERRED DEBITS</b>							
69 Unamortized Debt Expenses (181)	110-111	181	PTDG	1,356,554	653,947	296,807	405,799
70 Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
71 Unrecovered Plant and Regulatory Study Costs (182.2)	110-111	182.2	DIR-P	434,159	434,159	0	0

Average System Cost (ASC) COOKBOOK (Idaho)

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
Other Regulatory Assets (182.3)	110-111	See Tab	DIRECT	89,545,817	36,261,596	3,973,151	49,311,071
73 Prelim. Survey and Investigation Charges (Electric) (183)	110-111	183	DIR-D	245,324	0	0	245,324
74 Preliminary Natural Gas Survey and Investigation Charges 183.1)	110-111	183.1	DIR-D	0	0	0	0
75 Other Preliminary Survey and Investigation Charges (183.2)	110-111	183.2	DIR-D	0	0	0	0
76 Clearing Accounts (184)	110-111	184	DIR-D	0	0	0	0
77 Temporary Facilities (185)	110-111	185	PTDG	2,405	1,159	526	719
Miscellaneous Deferred Debits (186)	110-111	See Tab	DIRECT	3,457,448	1,113,951	1,487,067	856,430
79 Deferred Losses from Disposition of Utility Plt. (187)	110-111	187	PTD	0	0	0	0
80 Research, Development, and Demonstration Expenditures (188)	110-111	188	DIR-D	0	0	0	0
81 Unamortized Loss on Reaquired Debt (189)	110-111	189	PTDG	1,453,271	700,571	317,968	434,731
82 Accumulated Deferred Income Taxes (190)	110-111	190	DIR-D	53,765,906	0	0	53,765,906
83 Unrecovered Purchased Gas Costs (191)	110-111	191	DIR-P	0	0	0	0
<b>Total Deffered Debits</b>				<b>150,260,883</b>	<b>39,165,383</b>	<b>6,075,520</b>	<b>105,019,980</b>
<b>Total Assets and Other Debits</b>				<b>269,451,473</b>	<b>91,992,627</b>	<b>11,023,097</b>	<b>166,435,749</b>
<b>LESS:</b>							
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>OTHER NONCURRENT LIABILITIES</b>							
32 Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	33,205,227	33,205,227	0	0
33 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>							
50 Derivative Instrument Liabilities (244)	112-113	244	DIR-P	40,336,186	40,336,186	0	0
51 (Less) Long-Term Portion of Derivative Instrument Liabilities	112-113		DIR-P	(33,205,227)	(33,205,227)	0	0
52 Derivative Instrument Liabilities - Hedges (245)	112-113	244	DIR-P	78,082	78,082	0	0
53 (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>							
56 Customer Advances for Construction (252)	112-113	252	DIR-D	680,791	0	0	680,791
57 Accumulated Deferred Investment Tax Credits (255)	112-114	255	DIR-D	0	0	0	0

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
58 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
61 Unamortized Gain on Reaquired Debt (257)	112-118	257	PTDG	3,209	1,547	702	960
62 Accum. Deferred Income Taxes-Accel. Amort.(281)	112-119	281	DIR-D	19,689	0	0	19,689
63 Accum. Deferred Income Taxes-Property (282)	112-120	282	DIR-D	131,551,922	0	0	131,551,922
64 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>11,569,978</b>	<b>906,459</b>	<b>164,074,862</b>

<b>Total Liabilities and Other Credits</b>	<b>216,965,567</b>	<b>51,984,246</b>	<b>906,459</b>	<b>164,074,862</b>
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<b>Total Rate Base</b>	<b>542,231,507</b>	<b>278,669,367</b>	<b>129,688,583</b>	<b>133,873,557</b>
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(Total Net Plant + Debits - Credits)

Long Term Debt	257	4,086,372,000
Interest for Year		245,313,780

Rate of Return		6.00%
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**Schedule 3: Expenses**

Power Production Expenses:

Steam Power Generation

5	Steam - Fuel	320-323	501	DIR-P	31,709,593	31,709,593	0	0
13	Steam - Operation	320-323	500-509	DIR-P	5,914,627	5,914,627	0	0
20	Steam - Maintenance	320-323	510-514	DIR-P	10,137,884	10,137,884	0	0

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
<b>Nuclear Power Generation</b>							
25 Nuclear - Fuel	320-323	518	DIR-P	0	0	0	0
33 Nuclear - Operation	320-323	517-525	DIR-P	0	0	0	0
40 Nuclear - Maintenance	320-323	528-532	DIR-P	0	0	0	0
<b>Hydraulic Power Generation</b>							
50 Hydraulic - Operation	320-323	535-540	DIR-P	1,784,824	1,784,824	0	0
58 Hydraulic - Maintenance	320-323	541-545	DIR-P	378,338	378,338	0	0
<b>Other Power Generation</b>							
63 Other Power - Fuel	320-323	547	DIR-P	9,006,930	9,006,930	0	0
67 Other Power - Operations	320-323	546-550	DIR-P	2,121,530	2,121,530	0	0
73 Other Power - Maintenance	320-323	551-554	DIR-P	221,173	221,173	0	0
<b>Other Power Supply Expenses</b>							
76 Purchased Power	320-323	555	DIR-P	44,615,236	44,615,236	0	0
77 System Control and Load Dispatching	320-323	556	DIR-P	156,680	156,680	0	0
78 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	0	0	0	0
<b>Total Production Expense</b>				<b>125,801,276</b>	<b>125,801,276</b>	<b>0</b>	<b>0</b>
<b>Transmission Expenses:</b>							
88 Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	5,935,039	0	5,935,039	0
91 Total Operations less Wheeling	320-323	560-567	DIR-T	1,213,558	0	1,213,558	0
99 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>							
114 Total Operations	320-323	580-589	DIR-D	4,127,009	0	0	4,127,009
125 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>

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
<b>Customer and Sales Expenses:</b>							
134 Total Customer Accounts	320-323	901-905	DIR-D	4,635,604	0	0	4,635,604
141 Total Customer Service and Information	320-323	907-910	DIR-D	3,137,380	0	0	3,137,380
148 Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>7,772,984</b>	<b>0</b>	<b>0</b>	<b>7,772,984</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
151 Administration and General Salaries	320-323	920	LABOR	8,395,795	3,847,034	770,237	3,778,524
152 Office Supplies & Expenses	320-323	921	LABOR	590,488	270,567	54,172	265,749
153 (Less) Administration Expenses Transferred - Credit	320-323	922	PTD	(1,373,580)	(673,929)	(296,850)	(402,801)
155 Outside Services Employed	320-323	923	PTD	1,084,272	531,984	234,327	317,962
156 Property Insurance	320-323	924	PTDG	1,373,951	662,334	300,614	411,004
157 Injuries and Damages	320-323	925	LABOR	590,518	270,581	54,175	265,762
158 Employee Pensions & Benefits	320-323	926	LABOR	0	0	0	0
159 Franchise Requirements	320-323	927	DIR-D	0	0	0	0
160 Regulatory Commission Expenses	320-323	928	DIR-D	495,435	0	0	495,435
161 (Less) Duplicate Charges - Credit	320-323	929	PTDG	(562,198)	(271,016)	(123,006)	(168,176)
162 General Advertising Expenses	320-323	930.1	DIR-D	99,478	0	0	99,478
163 Miscellaneous General Expenses	320-323	930.2	PTD	1,509,267	740,502	326,174	442,591
164 Rents	320-323	931	PTD	481,467	236,226	104,052	141,190
<b>Maintenance</b>							
167 Maintenance of General Plant	320-323	935	GPM	1,331,876	646,289	260,306	425,281
<b>Total Administration and General Expenses</b>				<b>14,016,768</b>	<b>6,260,571</b>	<b>1,684,199</b>	<b>6,071,997</b>
<b>Total Operations and Maintenance</b>				<b>164,344,771</b>	<b>132,061,847</b>	<b>10,319,650</b>	<b>21,963,274</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	2,522,153	1,237,461	545,073	739,619
Steam Production Plant	336	403	DIR-P	8,789,396	8,789,396	0	0

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
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BPA DOCKET NO.  
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 JURISDICTION:

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
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	934,271	663,347	987,997
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>25,628,934</b>	<b>13,118,606</b>	<b>4,671,703</b>	<b>7,838,625</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	1,344,861	631,543	2,720,526
Total Montana		Direct	188,472	152,949	-	35,523
Total Nevada		Direct	1	0	0	0
Total New Mexico		Direct	626	299	142	186
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	234,908	108,488	352,725
Total Miscellaneous		Direct	90,104	-	-	90,104

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
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 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
<b>Total Taxes</b>				21,003,455	2,912,173	925,383	17,165,899
<i>(Total Federal, State and County/Municipal Taxes)</i>							
<b>Schedule 3B Items: Other Included Items</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>				0	0	0	0
<b>Sale from Resale:</b>							
Nonfirm	310	447	DIR-P	47,355,422	47,355,422	0	0
<b>Total Sales from Resale</b>				47,355,422	47,355,422	0	0
<b>Other Revenues:</b>							
16 (450) Forfeited Discounts	300	450	DIR-D	236,989	0	0	236,989
17 (451) Miscellaneous Service Revenues	300	451	DIR-D	117,159	0	0	117,159
18 (453) Sales of Water and Water Power	300	453	DIR-D	960	0	0	960
19 (454) Rent from Electric Property	300	454	TD	677,080	0	287,274	389,806
20 (455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
21 (456) Other Electric Revenues	300	456	PTDG	5,035,950	2,427,655	1,101,841	1,506,454
22 (456.1) Revenues from Transmission of Electricity of Others	300		DIR-T	2,601,189	0	2,601,189	0
23 (457.1) Regional Control Service Revenues	300		DIR-T	0	0	0	0
24 (457.2) Miscellaneous Revenues	300		DIR-T	0	0	0	0
<b>Total Other Revenues</b>				8,669,328	2,427,655	3,990,303	2,251,369
<b>Total Other Included Items</b>				56,024,750	49,783,077	3,990,303	2,251,369
<i>(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)</i>							
<b>Total Operating Expenses</b>				154,952,411	98,309,549	11,926,433	44,716,429
<i>(Total O&amp;M + Total Depreciation &amp; Amortization + Total Taxes - Total Other Included Items)</i>							
<b>Return from Rate Base</b>				32,551,334	16,729,127	7,785,487	8,036,720

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
 FERC FORM 1 Report Date  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
<i>(Total Rate Base * Rate of Return)</i>							
<b>Total Cost</b>				187,503,746	115,038,676	19,711,920	52,753,149
<i>(Total Operating Expenses + Return from Rate Base)</i>							

Schedule 4: Average System Costs

Energy Measure (MWh)	(MWh)	
Total Load	3,331,580	pg 301
Non-firm Adjustments	0	
Other Adjustments	0	
Distribution Losses	166,579	5% of Total Load
Excluded Load	0	
Excl. Load Dist. Losses	0	
Excluded Load Costs	0	
Revenue Requirement	0	
ASC Multiplier	1	
Schedule 4 ASC	\$/MWh	38.52

End Schedule 4 and Data Matrix

Remainder are Necessary Calculations.

Account Description	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<b>Labor Ratio Input:</b>						
18 Production	320	500-507	DIR-P	135,267,819	135,267,819	0
19 Transmission	354	560-573	DIR-T	16,405,957	0	16,405,957
20 Distribution	354	580-598	DIR-D	100,312,235	0	0
21 Customer Account	354	901-905	DIR-D	44,819,490	0	0
22 Customer Service	354	907-910	DIR-D	4,813,730	0	0
23 Sales Expense	354	911-916	DIR-D	0	0	0

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
24 Admin. & General	320	920-932	PTD	90,572,667	44,438,279	19,574,045	26,560,343
Other Labor	354	Acct. No.	0	0	0	0	0
<b>Total Labor</b>				<b>392,191,898</b>	<b>179,706,098</b>	<b>35,980,002</b>	<b>176,505,798</b>
<b>Cash Working Capital Calculation:</b>							
Total Production O&M				125,801,276	125,801,276	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				7,772,984	0	0	7,772,984
Total Administrative and General O&M				14,016,768	6,260,571	1,684,199	6,071,997
Less Purchased Power and Fuel Costs				(101,643,816)	(101,643,816)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>62,700,956</b>	<b>30,418,031</b>	<b>10,319,650</b>	<b>21,963,274</b>
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				<b>7,837,619</b>	<b>3,802,254</b>	<b>1,289,956</b>	<b>2,745,409</b>
<b>Allowable Functionalized Cash Working Capital</b>				<b>7,837,619</b>	<b>3,802,254</b>	<b>1,289,956</b>	<b>2,745,409</b>

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
 FERC FORM 1 Report Date  
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2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	4,320,785	1,903,207	2,582,493

Functionalization Ratio Schedules

GP Production	Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights	PTD	572,507	280,893	123,727	167,887
Structures and Improvements	PTD	16,547,572	8,118,847	3,576,166	4,852,559
Furniture and Equipment	LABOR	6,114,827	2,801,872	560,979	2,751,975
Transportation Equipment	TD	6,608,820	0	2,804,011	3,804,809
Stores Equipment	PTD	875,088	429,350	189,119	256,619
Tools and Garage Equipment	PTD	3,413,793	1,674,932	737,769	1,001,091
Laboratory Equipment	PTD	1,883,198	923,966	406,986	552,246
Power Operated Equipment	TD	8,421,586	0	3,573,137	4,848,449
Communication Equipment	PTD	13,805,540	6,773,505	2,983,574	4,048,461
Miscellaneous Equipment	DIR-D	323,246	158,596	69,858	94,792
TOTAL		58,566,176	21,161,963	15,025,327	22,378,886
<b>RATIO (GP)</b>		100%	36%	26%	38%

PTD Production, Transmission, Distribution

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	169,570,236	0	169,570,236	0
Other Items for PTD Ratio Calc.	DIR-T	0	0	0	0
<b>Total Transmission Plant</b>	DIR-T	169,570,236	0	169,570,236	0
<b>Total Distribution Plant</b>	DIR-D	230,092,636	0	0	230,092,636

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
TOTAL				784,632,335	384,969,462	169,570,236	230,092,636
<b>RATIO (PTD = PLANT IN SERVICE)</b>				100%	49%	22%	29%
<b>PTDG Production, Transmission, Distribution and General Plant</b>							
PTD Total				784,632,335	384,969,462	169,570,236	230,092,636
Intangible Plant - Organization			PTD	0	0	0	0
Intangible Plant - Franchises and Consents			PTD	8,806,485	4,320,785	1,903,207	2,582,493
Intangible Plant - Franchises and Consents			PTD	31,457,778	15,434,342	6,798,474	9,224,961
Other Items for PTDG Ratio Calc.			Func. Code	0	0	0	0
GP Total				58,566,176	21,161,963	15,025,327	22,378,886
TOTAL				883,462,774	425,886,552	193,297,245	264,278,977
<b>RATIO (PTDG = GROSS PLANT)</b>				100%	48%	22%	30%
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	169,570,236	0	169,570,236	0
Total Distribution Plant			DIR-D	230,092,636	0	0	230,092,636
TOTAL				399,662,872	0	169,570,236	230,092,636
<b>RATIO (TD)</b>				100%	0%	42%	58%
<b>TDG Transmission, Distribution and General Plant</b>							
Total Transmission Plant			DIR-T	169,570,236	0	169,570,236	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	4,485,700	0	1,903,207	2,582,493
Intangible Plant - Miscellaneous T and D Only			PTD	16,023,436	0	6,798,474	9,224,961
General Plant Total 389-399(T&D Only)				37,404,213	0	15,025,327	22,378,886
TOTAL				457,576,222	0	193,297,245	264,278,977
<b>RATIO (TDG)</b>				100%	0%	42%	58%
<b>GPM Maintenance of General Plant</b>							
Structures and Improvements			PTD	16,547,572	8,118,847	3,576,166	4,852,559

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
 FERC FORM 1 Report Date  
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BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1) Account Description	(2) Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
Furniture and Equipment			LABOR	6,114,827	2,801,872	560,979	2,751,975
Communication Equipment			PTD	13,805,540	6,773,505	2,983,574	4,048,461
Miscellaneous Equipment			DIR-D	323,246	158,596	69,858	94,792
Other Items for GPM Calc.			Func. Code	0	0	0	0
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				36,791,185	17,852,821	7,190,578	11,747,786
<b>RATIO (GPM)</b>				100%	49%	20%	32%

**LABOR Labor Ratios**

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	44,438,279	19,574,045	26,560,343
Other Labor			0	0	0	0	0
TOTAL				392,191,898	179,706,098	35,980,002	176,505,798
<b>RATIO (LABOR)</b>				100%	46%	9%	45%

**Functionalization Ratios / DataTable**

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, Transmissin, Distribution
Production, Transmissin, Distribution, General

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%	26%	38%
GPM	49%	20%	32%
LABOR	46%	9%	45%
PTD	49%	22%	29%
PTDG	48%	22%	30%

Average System Cost (ASC) COOKBOOK (Idaho)

Utility: PAC  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 2006

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:

(1)

(2)

(3)

(4)

(5)

(6)

(7)

Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	4,320,785	1,903,207	2,582,493
Transmission, Distribution					0%	42%	58%
Transmission, Distribution and General Plant					0%	42%	58%
When using a functionalization code, you must use these Acronyms. Spelling is crucial, case is irrelevant.							

## Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

Utility: **PacifiCorp**  
 FERC FORM 1 Report Date  
 End of Year/Period of Report **6/28/2005**

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:  
 ANALYST NAME: **PM**

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	23,323,458	10,217,606	18,340,122
Intangible Plant - Miscellaneous	205-207	303	PTD	244,724,746	110,017,288	48,196,681	86,510,777
<b>Total Intangible Plant</b>			PTD	<b>296,605,932</b>	<b>133,340,746</b>	<b>58,414,286</b>	<b>104,850,900</b>
<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>				<b>2,650,046,497</b>	<b>2,650,046,497</b>	<b>0</b>	<b>0</b>
<b>Transmission Plant:</b>							
Transmission Plant	205-207	350-359	DIR-T	1,160,939,768	0	1,160,939,768	0
<b>Total Transmission Plant</b>				<b>1,160,939,768</b>	<b>0</b>	<b>1,160,939,768</b>	<b>0</b>
<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>				<b>2,083,832,343</b>	<b>0</b>	<b>0</b>	<b>2,083,832,343</b>
<b>General Plant:</b>							
		389-399					
Land and Land Rights	205-207	389	PTD	6,170,461	2,773,963	1,215,226	2,181,273
Structures and Improvements	205-207	390	PTD	105,236,221	47,309,493	20,725,475	37,201,254
Furniture and Equipment	205-207	391	LABOR	46,835,120	21,015,961	4,089,327	21,729,832
Transportation Equipment	205-207	392	TD	40,859,986	0	14,619,203	26,240,783
Stores Equipment	205-207	393	PTD	5,341,188	2,401,159	1,051,906	1,888,122
Tools and Garage Equipment	205-207	394	PTD	26,416,999	11,875,900	5,202,627	9,338,472
Laboratory Equipment	205-207	395	PTD	17,955,699	8,072,078	3,536,239	6,347,382
Power Operated Equipment	205-207	396	TD	54,029,998	0	19,331,272	34,698,725
Communication Equipment	205-207	397	PTD	109,518,532	49,234,628	21,568,843	38,715,060
Miscellaneous Equipment	205-207	398	PTD	2,384,580	1,072,000	469,625	842,955
Mining Plant			DIR-P	106,053,311	106,053,311	0	0

## Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122
Asset Retirement Costs for General Plant	205-207	399.1	PTD	17,834	8,017	3,512	6,304
<b>Total General Plant</b>				520,819,927	249,816,510	91,813,256	179,190,162
(Less) (102) Electric Plant Sold (See Instr. 8)	205-207		PTD	0	0	0	0
<b>Total Electric Plant In-Service</b>				6,712,244,468	3,033,203,753	1,311,167,310	2,367,873,405
<i>(Total Intangible + Total Production + Total Transmission + Total Distribution + Total General)</i>							
<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 Storag	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	441,365,921	0	441,365,921	0
Distribution Plant	219	108	DIR-D	785,279,087	0	0	785,279,087
General Plant	219	108	GP	200,469,291	69,484,229	44,376,343	86,608,719
Amort. of Intangible			PTD	69,426,761	31,211,163	13,673,073	24,542,524
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	4,885,311	2,140,171	3,841,506
Hydro related	200-201	108	PTDG	50,034	22,170	9,931	17,934
Leasehold Improvements	200-201	108	PTD	257,585	115,799	50,729	91,057
<b>Total Depreciation and Amortization</b>				2,795,361,261	1,393,364,266	501,616,168	900,380,827

## Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

Utility: PacifiCorp  
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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>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	23,323,458	10,217,606	18,340,122
<b>Total Net Plant</b>				<b>3,916,883,207</b>	<b>1,639,839,487</b>	<b>809,551,143</b>	<b>1,467,492,578</b>

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

## Assets and Other Debits (Comparative Balance Sheet)

Cash Working Capital	see below		Input TBF Only	63,509,193	28,355,101	8,852,177	26,301,915
<b>UTILITY PLANT</b>							
Property Under Capital Leases	200-201		PTD	25,322,147	11,383,703	4,987,005	8,951,439
(Utility Plant) Held For Future Use	200-201	105	PTD	458,640	206,184	90,326	162,130
(Utility Plant) Completed Construction - Not CI	200-201	106	PTD	12,031,489	5,408,819	2,369,510	4,253,160
(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	308,529,167	0	0	308,529,167
Acquisition Adjustments	200-201		DIR-P	67,870,385	67,870,385	0	0
Total Other Utility Plant				414,211,828	84,869,091	7,446,841	321,895,896
<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 – Hed	110-111	176	DIR-P	0	0	0	0
TOTAL OTHER PROPERTY AND INVESTMENTS				139,078,276	98,686,953	0	40,391,323
<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	58,279,113	26,199,680	11,477,629	20,601,804
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	36,930,898	16,602,478	7,273,260	13,055,160
Derivative Instrument Assets (175)	110-111	175	DIR-P	160,205,097	160,205,097	0	0
(Less) Long-Term Portion of Derivative Instrur	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

## Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122
(Less) Long-Term Portion of Derivative Instrur	110-111	176	DIR-P	0	0	0	0
Total Current and Accrued Assets				193,155,890	140,748,037	18,750,889	33,656,964
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses (181)	110-111	181	PTDG	10,207,720	4,522,959	2,025,983	3,658,778
Extraordinary Property Losses (182.1)	110-111	182.1	DIR-D	0	0	0	0
Unrecovered Plant and Regulatory Study Cos	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 (Ele	110-111	183	DIR-D	1,565,792	0	0	1,565,792
Preliminary Natural Gas Survey and Investiga	110-111	183.1	DIR-D	0	0	0	0
Other Preliminary Survey and Investigation Ct	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	6,800	3,046	5,501
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.	110-111	187	PTD	0	0	0	0
Research, Development, and Demonstration E	110-111	188	DIR-D	0	0	0	0
Unamortized Loss on Reaquired Debt (189)	110-111	189	PTDG	10,935,490	4,845,428	2,170,427	3,919,635
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
Total Deffered Debits				998,159,036	251,009,458	44,107,069	703,042,509
<b>Total Assets and Other Debits</b>				1,808,114,223	603,668,640	79,156,975	1,125,288,608

## LESS:

## Liabilities and Other Credits (Comparative Balance Sheet)

## OTHER NONCURRENT LIABILITIES

Long-Term Portion of Derivative Instrument Li	112-113		DIR-P	211,934,075	211,934,075	0	0
Long-Term Portion of Derivative Instrument Li	112-113		DIR-P	0	0	0	0
TOTAL OTHER NONCURRENT LIABILITIES				211,934,075	211,934,075	0	0

## CURRENT AND ACCRUED LIABILITIES

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122
Derivative Instrument Liabilities (244)	112-113	244	DIR-P	257,447,785	257,447,785	0	0
(Less) Long-Term Portion of Derivative Instrur	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 Instrur	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	112-114	255	DIR-D	0	0	0	0
Deferred Gains from Disposition of Utility Plan	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 Reaquired Debt (257)	112-118	257	PTDG	24,145	10,698	4,792	8,654
Accum. Deferred Income Taxes-Accel. Amort.	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>47,878,076</b>	<b>5,774,305</b>	<b>1,045,456,190</b>
<b>Total Liabilities and Other Credits</b>				<b>1,357,054,716</b>	<b>305,824,221</b>	<b>5,774,305</b>	<b>1,045,456,190</b>
<b>Total Rate Base</b>				<b>4,367,942,715</b>	<b>1,937,683,906</b>	<b>882,933,813</b>	<b>1,547,324,995</b>
<i>(Total Net Plant + Debits - Credits)</i>							
Long Term Debt	257				4,086,372,000		
Interest for Year	257				245,313,780		
<b>Rate of Return</b>					<b>6.00%</b>		

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122
<b>Schedule 3: Expenses</b>							
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam - Fuel	320-323	501	DIR-P	203,929,776	203,929,776	0	0
Steam - Operation	320-323	500-509	DIR-P	40,668,007	40,668,007	0	0
Steam - Maintenance	320-323	510-514	DIR-P	69,751,496	69,751,496	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	54,215,329	54,215,329	0	0
Other Power - Operations	320-323	546-550	DIR-P	12,723,773	12,723,773	0	0
Other Power - Maintenance	320-323	551-554	DIR-P	1,382,797	1,382,797	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>864,936,407</b>	<b>857,231,122</b>	<b>0</b>	<b>7,705,285</b>

## Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122
<b>Transmission Expenses:</b>							
Transmission of Electricity to Others (Wheelin	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>
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	49,254,147	0	0	49,254,147
Total Customer Service and Information	320-323	907-910	DIR-D	14,296,993	0	0	14,296,993
Total Sales	320-323	911-916	DIR-D	0	0	0	0
<b>Total Customer and Sales Expenses</b>				<b>63,551,139</b>	<b>0</b>	<b>0</b>	<b>63,551,139</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	62,594,666	28,087,620	5,465,345	29,041,701
Office Supplies & Expenses	320-323	921	LABOR	4,402,367	1,975,440	384,385	2,042,542
(Less) Administration Expenses Transferred -	320-323	922	PTD	(10,240,694)	(4,603,757)	(2,016,827)	(3,620,109)
Outside Services Employed	320-323	923	PTD	8,083,765	3,634,099	1,592,036	2,857,630
Property Insurance	320-323	924	PTDG	10,243,460	4,538,795	2,033,076	3,671,589
Injuries and Damages	320-323	925	LABOR	4,402,592	1,975,541	384,405	2,042,646
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)	(1,857,199)	(831,901)	(1,502,353)

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122
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	5,058,533	2,216,056	3,977,717
Rents	320-323	931	PTD	3,589,570	1,613,710	706,938	1,268,921
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	9,929,770	4,462,513	1,762,452	3,704,806
<b>Total Administration and General Expenses</b>				<b>104,501,703</b>	<b>44,885,293</b>	<b>11,695,966</b>	<b>47,920,444</b>
<b>Total Operations and Maintenance</b>				<b>1,183,349,154</b>	<b>902,116,416</b>	<b>70,817,417</b>	<b>210,415,322</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	19,295,057	8,674,194	3,800,015	6,820,849
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	6,731,731	4,299,243	8,390,776
Common Plant - Electric	336	404	PTD	0	0	0	0
<b>Total Depreciation and Amortization</b>				<b>195,823,094</b>	<b>90,352,223</b>	<b>31,810,159</b>	<b>73,660,713</b>

Schedule 3A Items: Taxes (Including Income Taxes)

Taxes Accrued, Prepaid, and Charged During Year

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

Utility: PacifiCorp  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 6/28/2005

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:  
 ANALYST NAME: PM

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<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	23,323,458	10,217,606	18,340,122
Total Federal				96,263,734	5,000,788	449,872	90,813,074
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	1,344,861	631,543	2,720,526
Total Montana				1,290,347	1,047,142	0	243,204
Total Nevada				5	2	0	3
Total New Mexico				4,288	1,910	834	1,545
Total Oregon				51,165,180	8,248,981	3,242,089	39,674,110
Total Texas				15	5	0	9
Total Utah				0	0	0	0
Total Washington				12,581,250	1,568,265	681,177	10,331,808
Total Washington DC				49	17	2	31
Total Wyoming				4,897,440	1,498,024	636,051	2,763,364
Total Miscellaneous				575,095	0	0	575,095

<b>Total Taxes</b>				173,451,525	20,406,938	5,641,567	147,403,019
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(Total Federal, State and County/Municipal Taxes)

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

**Other Included Items:**

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>					0	0	0	0

**Sale from Resale:**

	Sales for Resale	310	447	DIR-P	324,212,511	324,212,511	0	0
<b>Total Sales from Resale</b>					324,212,511	324,212,511	0	0

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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 ANALYST NAME: PM

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<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	23,323,458	10,217,606	18,340,122
<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	2,053,225	0	0	2,053,225
(453) Sales of Water and Water Power	300	453	DIR-D	6,575	0	0	6,575
(454) Rent from Electric Property	300	454	TD	9,382,129	0	3,356,811	6,025,318
(455) Interdepartmental Rents	300	455	DIR-D	0	0	0	0
(456) Other Electric Revenues	300	456	PTDG	32,142,208	14,241,955	6,379,442	11,520,811
(456.1) Revenues from Transmission of Electr	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>	64,367,696	14,241,955	27,544,944	22,580,797
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<b>Total Other Included Items</b>	388,580,207	338,454,466	27,544,944	22,580,797
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(Total Disposition of Plant + Total Sales from Resale + Total Other Revenue)

<b>Total Operating Expenses</b>	1,164,043,566	674,421,111	80,724,199	408,898,257
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(Total O&M + Total Depreciation & Amortization + Total Taxes - Total Other Included Items)

<b>Return from Rate Base</b>	262,217,081	116,323,370	53,004,433	92,889,278
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(Total Rate Base \* Rate of Return)

<b>Total Cost</b>	1,426,260,648	790,744,481	133,728,632	501,787,534
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(Total Operating Expenses + Return from Rate Base)

**Schedule 4: Average System Costs**

Energy Measure (MWh)	
Total Load	21,409,637 pg 301
Non-firm Adjustments	0
Other Adjustments	0
Distribution Losses	1,070,482 5% of Total Load
Excluded Load	0
Excl. Load Dist. Losses	0

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

Utility: **PacifiCorp**  
 FERC FORM 1 Report Date  
 End of Year/Period of Report **6/28/2005**

BPA DOCKET NO.  
 LAST APPROVED FILE NUMBER  
 JURISDICTION:  
 ANALYST NAME: **PM**

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	23,323,458	10,217,606	18,340,122
		<b>Excluded Load Costs</b>			0		
		<b>Revenue Requirement</b>			0		
		<b>ASC Multiplier</b>			1		
		<b>Schedule 4 ASC</b>	<b>\$/MWh</b>		<b>41.12</b>		

**End Schedule 4 and Data Matrix**

Remainder are Necessary Calculations.

	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other		
<b>Labor Ratio Input:</b>								
18	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	40,717,416	17,837,599	32,017,652
	Other Labor	354	Acct. No.	DIR-D	0	0	0	0
<b>Total Labor</b>					<b>392,191,898</b>	<b>175,985,235</b>	<b>34,243,556</b>	<b>181,963,107</b>
					1	0	0	0
<b>Cash Working Capital Calculation:</b>								
	Total Production O&M				864,936,407	857,231,122	0	7,705,285
	Total Transmission O&M				59,121,451	0	59,121,451	0
	Total Distribution O&M				91,238,454	0	0	91,238,454
	Total Customer and Sales O&M				63,551,139	0	0	63,551,139
	Total Administrative and General O&M				104,501,703	44,885,293	11,695,966	47,920,444

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

Utility: PacifiCorp  
 FERC FORM 1 Report Date  
 End of Year/Period of Report 6/28/2005

BPA DOCKET NO.  
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 JURISDICTION:  
 ANALYST NAME: PM

(1) Account Description	(2) Page Number	(3) Account No.(s)	(4) Funct. Method	(5) Total	(6) Production	(7) Transmission	(8) Distribution/ Other
<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	23,323,458	10,217,606	18,340,122
Less Purchased Power and Fuel Costs				(675,275,608)	(675,275,608)	0	0
<b>Total O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				508,073,547	226,840,808	70,817,417	210,415,322
<b>One Eighth O&amp;M Expenses (Less Purch. Power and Fuel Costs)</b>				63,509,193	28,355,101	8,852,177	26,301,915
Allowable Functionalized Cash Working Capital				63,509,193	28,355,101	8,852,177	26,301,915

Ratio Schedules

GP Production	Ratio Used	Total Funct.	Production	Transmission	Distribution
Land and Land Rights	PTD	6,170,461	2,773,963	1,215,226	2,181,273

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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 JURISDICTION:  
 ANALYST NAME: **PM**

(1) Account Description	Page Number	(2) Account No.(s)	(3) Funct. Method	(4) Total	(5) Production	(6) Transmission	(7) Distribution/ Other
<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	23,323,458	10,217,606	18,340,122
Structures and Improvements			PTD	105,236,221	47,309,493	20,725,475	37,201,254
Furniture and Equipment			LABOR	46,835,120	21,015,961	4,089,327	21,729,832
Transportation Equipment			TD	40,859,986	0	14,619,203	26,240,783
Stores Equipment			PTD	5,341,188	2,401,159	1,051,906	1,888,122
Tools and Garage Equipment			PTD	26,416,999	11,875,900	5,202,627	9,338,472
Laboratory Equipment			PTD	17,955,699	8,072,078	3,536,239	6,347,382
Power Operated Equipment			TD	54,029,998	0	19,331,272	34,698,725
Communication Equipment			PTD	109,518,532	49,234,628	21,568,843	38,715,060
Miscellaneous Equipment			DIR-D	2,384,580	1,072,000	469,625	842,955
TOTAL				414,748,783	143,755,182	91,809,743	179,183,857
RATIO (GP)				100.0%	34.7%	22.1%	43.2%
PTD Production, Transmission, Distribution							
<b>Steam Production</b>			DIR-P	2,066,688,088	2,066,688,088	-	-
Nuclear Production			DIR-P	-	-	-	-
<b>Hydraulic Production</b>			DIR-P	233,341,048	233,341,048	-	-
Other Production			DIR-P	350,017,361	350,017,361	-	-
Other Items for PTD Ratio Calc.			DIR-P	-	-	-	-
Total Production Plant				2,650,046,497	2,650,046,497	-	-
Transmission Plant							
Transmission Plant			DIR-T	1,160,939,768	-	1,160,939,768	-
<b>Other Items for PTD Ratio Calc.</b>			DIR-T	-	-	-	-
Total Transmission Plant			DIR-T	1,160,939,768	-	1,160,939,768	-
Total Distribution Plant			DIR-D	2,083,832,343	-	-	2,083,832,343
TOTAL				5,894,818,609	2,650,046,497	1,160,939,768	2,083,832,343
RATIO (PTD = PLANT IN SERVICE)				100%	45%	20%	35%
PTDG Production, Transmission, Distribution and General Plant							
PTD Total				5,894,818,609	2,650,046,497	1,160,939,768	2,083,832,343
Intangible Plant - Organization			PTD	0	0	0	0

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122
<b>Intangible Plant - Franchises and Consents</b>			PTD	5188118568%	2332345802%	1021760561%	1834012204%
Intangible Plant - Franchises and Consents			PTD	244,724,746	110,017,288	48,196,681	86,510,777
<b>Other Items for PTDG Ratio Calc.</b>			Func. Code	0	0	0	0
GP Total				414,748,783	143,755,182	91,809,743	179,183,857
TOTAL				6,606,173,324	2,927,142,425	1,311,163,798	2,367,867,100
RATIO (PTDG = GROSS PLANT)				1	0	0	0
<b>TD Transmission, Distribution</b>							
Total Transmission Plant			DIR-T	1,160,939,768	0	1,160,939,768	0
Total Distribution Plant			DIR-D	2,083,832,343	0	0	2,083,832,343
<b>TOTAL</b>				324477211185%	0%	116093976850%	208383234335%
RATIO (TD)				1	0	0	1
<b>TDG</b>							
Transmission, Distribution and General Plant							
Total Transmission Plant			DIR-T	1,160,939,768	0	1,160,939,768	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	28,557,728	0	10,217,606	18,340,122
Intangible Plant - Miscellaneous T and D Only			PTD	134,707,458	0	48,196,681	86,510,777
General Plant Total 389-399(T&D Only)				270,993,601	0	91,809,743	179,183,857
TOTAL				3,679,030,898	0	1,311,163,798	2,367,867,100
<b>RATIO (TDG)</b>				100%	0%	36%	64%
<b>GPM</b>							
Maintenance of General Plant							
Structures and Improvements			PTD	105,236,221	47,309,493	20,725,475	37,201,254
Furniture and Equipment			LABOR	46,835,120	21,015,961	4,089,327	21,729,832
Communication Equipment			PTD	109,518,532	49,234,628	21,568,843	38,715,060
Miscellaneous Equipment			DIR-D	2,384,580	1,072,000	469,625	842,955
Other Items for GPM Calc.			Func. Code	0	0	0	0

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

Utility: **PacifiCorp**  
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 ANALYST NAME: **PM**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Account Description	Page Number	Account No.(s)	Funct. Method	Total	Production	Transmission	Distribution/ Other
<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	23,323,458	10,217,606	18,340,122
Other Items for GPM Calc.			Func. Code	0	0	0	0
TOTAL				263,974,453	118,632,082	46,853,270	98,489,100
RATIO (GPM)				100%	45%	18%	37%
<b>LABOR</b>							
Labor Ratios							
Production			DIR-P	135,267,819	13526781900%	0%	0%
Transmission			DIR-T	16,405,957	-	16,405,957	-
Distribution			DIR-D	100,312,235	-	-	100,312,235
Customer Account			DIR-D	44,819,490	-	-	44,819,490
Customer Service			DIR-D	4,813,730	-	-	4,813,730
Sales Expense			DIR-D	-	-	-	-
Admin. & General			PTD	90,572,667	40,717,416	17,837,599	32,017,652
Other Labor			DIR-D	0	0	0	0
TOTAL				392,191,898	175,985,235	34,243,556	181,963,107
RATIO (LABOR)				100%	45%	9%	46%
<b>Functionalization Ratios / DataTable</b>							
10% to Production, Remainder According to Labor Ratios							
10% to Production, Remainder According to T/D Ratio			Dir-C		70.00%	0.00%	30.00%
Direct to Distribution			DIR-D		0.00%	0.00%	100.00%
Direct to Production			DIR-P		100.00%	0.00%	0.00%
Direct to Transmission			DIR-T		0.00%	100.00%	0.00%
Direct Allocation			DIRECT		0.00%	0.00%	0.00%
General Plant			GP		34.66%	22.14%	43.20%
Maintenance of General Plant			GPM		44.94%	17.75%	37.31%
Labor Ratios			LABOR		44.87%	8.73%	46.40%
Production, Transmissin, Distribution			PTD		44.96%	19.69%	35.35%
Production, Transmissin, Distribution, General			PTDG		44.31%	19.85%	35.84%
Transmission, Distribution			TD		0.00%	35.78%	64.22%
Transmission, Distribution and General Plant			TDG		0.00%	35.64%	64.36%

Average System Cost (ASC) COOKBOOK (Northwest Sum of Oregon, Washington and Idaho)

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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>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	23,323,458	10,217,606	18,340,122

When using a functionalization code, you must use these Acronyms. Spelling is crucial, case is irrelevant.

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

Draft FRN Template

*Schedule 1: Plant Investment / Rate Base*

(1) <u>Account Description</u>	(2) <u>Form 1 page number</u>	(3) <u>Account Numbers</u>	(4) <u>Funct. Method</u>	(5) <u>Total</u>	(6) <u>Production</u>	(7) <u>Transmission</u>	(8) <u>Distribution/ Other</u>
<b>Intangible Plant:</b>							
Intangible Plant - Organization	204-207	301	DIR-D	0	-	-	-
Intangible Plant - Franchises and Consents	204-207	302	PTD	51,881,186	23,323,458	10,217,606	18,340,122
Intangible Plant - Miscellaneous	204-207	303	PTD	244,724,746	110,017,288	48,196,681	86,510,777
<b>Total Intangible Plant</b>				296,605,932	133,340,746	58,414,286	104,850,900
<b>Production Plant:</b>							
Steam Production	204-207	310-316	DIR-P	2,066,688,088	2,066,688,088	-	-
Nuclear Production	204-207	320-325	DIR-P	0	-	-	-
Hydraulic Production	204-207	330-336	DIR-P	233,341,048	233,341,048	-	-
Other Production	204-207	340-346	DIR-P	350,017,361	350,017,361	-	-
<b>Total Production Plant</b>				2,650,046,497	2,650,046,497	0	0
<b>Transmission Plant: (i)</b>							
Transmission Plant	204-207	350-359	DIR-T	1,160,939,768	-	1,160,939,768	-
<b>Total Transmission Plant</b>				1,160,939,768	0	1,160,939,768	0
<b>Distribution Plant:</b>							
Distribution Plant	204-207	360-373	DIR-D	2,083,832,343	-	-	2,083,832,343
<b>Total Distribution Plant</b>				2,083,832,343	0	0	2,083,832,343
<b>General Plant:</b>							
Land and Land Rights	204-207	389	PTD	6,170,461	2,773,963	1,215,226	2,181,273
Structures and Improvements	204-207	390	PTD	105,236,221	47,309,493	20,725,475	37,201,254
Furniture and Equipment	204-207	391	LABOR	46,835,120	21,015,961	4,089,327	21,729,832
Transportation Equipment	204-207	392	TD	40,859,986	-	14,619,203	26,240,783
Stores Equipment	204-207	393	PTD	5,341,188	2,401,159	1,051,906	1,888,122
Tools and Garage Equipment	204-207	394	PTD	26,416,999	11,875,900	5,202,627	9,338,472
Laboratory Equipment	204-207	395	PTD	17,955,699	8,072,078	3,536,239	6,347,382
Power Operated Equipment	204-207	396	TD	54,029,998	-	19,331,272	34,698,725
Communication Equipment	204-207	397	PTD	109,518,532	49,234,628	21,568,843	38,715,060
Miscellaneous Equipment	204-207	398	PTD	2,384,580	1,072,000	469,625	842,955
Other Tangible Property	204-207	399	PTD	106,053,311	47,676,820	20,886,394	37,490,097
Asset Retirement Costs for General Plant	204-208	399.1	PTD	17,834	8,017	3,512	6,304
<b>Total General Plant</b>				520,819,927	191,440,019	112,699,650	216,680,258
<b>Total Electric Plant In-Service</b>				6,712,244,468	2,974,827,262	1,332,053,705	2,405,363,501

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

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

Draft FRN Template

*Schedule 1: Plant Investment / Rate Base*

(1) <b>Account Description</b>	(2) <b>Form 1 page number</b>	(3) <b>Account Numbers</b>	(4) <b>Funct. Method</b>	(5) <b>Total</b>	(6) <b>Production</b>	(7) <b>Transmission</b>	(8) <b>Distribution/ Other</b>
<b>LESS:</b>							
<b>Depreciation Reserve</b>							
Steam Production Plant	219	108	DIR-P	0	-	-	-
Nuclear Production Plant	219	108	DIR-P	1,033,040,474	1,033,040,474	-	-
Hydraulic Production Plant	219	108	DIR-P	0	-	-	-
Other Production Plant	219	108	DIR-P	102,071,799	102,071,799	-	-
Transmission Plant (i)	219	108	DIR-T	0	-	-	-
Distribution Plant	219	108	DIR-D	33,568,495	-	-	33,568,495
General Plant	219	108	GP	441,365,921	162,234,769	95,506,685	183,624,467
Amortization of Intangible Plant	219	108	PTD	785,279,087	353,026,315	154,654,754	277,598,018
Mining Plant Depreciation	219	108	DIR-P	200,469,291	200,469,291	-	-
Amortization of Plant Held for Future Use	219	108	DIR-D	69,426,761	-	-	69,426,761
Capital Lease - Common Plant	219	108	DIR-D	84,471,830	-	-	84,471,830
Leasehold Improvements	200-201	108	DIR-D	34,492,997	-	-	34,492,997
Accum Prov for Depr, Amort, & Depl (In-Service: Depr Cmmn Plt) (a)	200-201	108	PTD	0	-	-	-
Accum Prov for Depr, Amort, & Depl (Amort of Other Util Plt: Electric) (a)	200-201	108	PTD	10,866,988	4,885,311	2,140,171	3,841,506

**Amortization Reserve**

**Total Depreciation and Amortization**

2,795,053,642	1,855,727,959	252,301,610	687,024,073
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**Total Net Plant**

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

3,917,190,827	1,119,099,303	1,079,752,095	1,718,339,428
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**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

Draft FRN Template

*Schedule 1: Plant Investment / Rate Base*

(1) <u>Account Description</u>	(2) <u>Form 1 page number</u>	(3) <u>Account Numbers</u>	(4) <u>Funct. Method</u>	(5) <u>Total</u>	(6) <u>Production</u>	(7) <u>Transmission</u>	(8) <u>Distribution/ Other</u>
<b>Assets and Other Debits (Comparative Balance Sheet)</b>							
Cash Working Capital (f)	Calculation			60,298,658	25,477,364	8,715,842	26,105,452
<b>UTILITY PLANT</b>							
(Utility Plant) In Service (Classified) COMMON	200-201		<b>PTD</b>	25,322,147	11,383,703	4,987,005	8,951,439
(Utility Plant) Held For Future Use	200-201	105	DIR-D	458,640	-	-	458,640
(Utility Plant) Completed Construction - Not Classified	200-201	106	<b>DIR-D</b>	12,031,489	-	-	12,031,489
Nuclear Fuel		120.1-120.6	DIR-P	0	-	-	-
Construction Work in Progress (CWIP)	200-201	107 & 120.1	DIR-D	308,529,167	-	-	308,529,167
Acquisition Adjustments (Electric)	200-201	114	DIR-D	67,870,385	-	-	67,870,385
<b>Total</b>				414,211,828	11,383,703	4,987,005	397,841,120
<b>OTHER PROPERTY AND INVESTMENTS</b>							
Investment in Associated Companies	110-111	123	<b>PTD</b>	40,391,323	18,158,130	7,954,764	14,278,428
Other Investment	110-111	124	DIR-D	98,686,953	-	-	98,686,953
Long-Term Portion of Derivative Assets	110-111	175-176	DIR-P	0	-	-	-
<b>Total</b>				139,078,276	18,158,130	7,954,764	112,965,382
<b>CURRENT AND ACCRUED ASSETS</b>							
Fuel Stock	110-111	151	DIR-P	34,543,366	34,543,366	-	-
Fuel Stock Expenses Undistributed	110-111	152	DIR-P	0	-	-	-
Plant Materials and Operating Supplies	110-111	154	PTD	58,279,113	26,199,680	11,477,629	20,601,804
Other Materials and Supplies	110-111	155 - 156	PTDG	0	-	-	-
EPA Allowances	110-112	158.1 - 158.2	DIR-P	0	-	-	-
Stores Expense Undistributed	110-111	163	PTD	0	-	-	-
Prepayments	110-111	165	<b>PTD</b>	36,930,898	16,602,478	7,273,260	13,055,160
Derivative Instrument Assets	110-111	175-176	DIR-P	63,402,513	63,402,513	-	-
<b>Total</b>				193,155,890	140,748,037	18,750,889	33,656,964
<b>DEFERRED DEBITS</b>							
Unamortized Debt Expenses	110-111	181	PTDG	10,207,720	4,524,001	2,025,735	3,657,983
Extraordinary Property Losses	110-111	182.1	DIR-D	0	-	-	-
Unrecovered Plant and Regulatory Study Costs	110-111	182.2	DIR-D	2,940,694	-	-	2,940,694
Other Regulatory Assets	110-111	182.3	DIR-D	614,243,158	-	-	614,243,158
Prelim. Survey and Investigation Charges (Electric)	110-111	183	DIR-D	1,565,792	-	-	1,565,792
Preliminary Natural Gas Survey and Investigation Charges	110-111	183.1	DIR-D	0	-	-	-
Other Preliminary Survey and Investigation Charges	110-111	183.2	DIR-D	0	-	-	-
Clearing Accounts	110-111	184	DIR-D	0	-	-	-
Temporary Facilities	110-111	185	PTDG	15,347	6,802	3,046	5,500
Miscellaneous Deferred Debits	110-111	186	<b>LABOR</b>	22,932,206	10,290,191	2,002,286	10,639,729
Deferred Losses from Disposition of Utility Plant	110-111	187	<b>DIR-D</b>	0	-	-	-
Research, Development, and Demonstration Expenditures	110-111	188	DIR-D	0	-	-	-
Unamortized Loss on Reacquired Debt	110-111	189	PTDG	10,935,490	4,846,545	2,170,162	3,918,783
Accumulated Deferred Income Taxes	110-111	190	DIR-D	335,318,629	-	-	335,318,629
<b>Total</b>				998,159,036	19,667,539	6,201,229	972,290,268
<b>Total Assets and Other Debits</b>				1,804,903,688	215,434,774	46,609,729	1,542,859,186

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

Draft FRN Template

*Schedule 1: Plant Investment / Rate Base*

(1) <u>Account Description</u>	(2) <u>Form 1 page number</u>	(3) <u>Account Numbers</u>	(4) <u>Funct. Method</u>	(5) <u>Total</u>	(6) <u>Production</u>	(7) <u>Transmission</u>	(8) <u>Distribution/ Other</u>
<b>Liabilities and Other Credits (Comparative Balance Sheet)</b>							
<b>CURRENT AND ACCRUED LIABILITIES</b>							
Derivative Instrument Liabilities & Hedges	112-113	244 - 245	<b>DIR-P</b>	211,934,075	211,934,075	-	-
Total				211,934,075	211,934,075	0	0
<b>DEFERRED CREDITS</b>							
Long-Term Derivative Instrument Liabilities & Hedges	112-113	244 - 245	DIR-P	46,012,070	46,012,070	-	-
Customer Advances for Construction	112-113	252	DIR-D	4,345,186	-	-	4,345,186
Other Deferred Credits	112-113	253	<b>DIR-D</b>	0	-	-	-
Other Regulatory Liabilities	112-113	254	DIR-D	0	-	-	-
Accumulated Deferred Investment Tax Credits	112-113	255	DIR-D	26,408,035	-	-	26,408,035
Deferred Gains from Disposition of Utility Plant	112-113	256	DIR-D	72,877,656	-	-	72,877,656
Unamortized Gain on Reacquired Debt	112-113	257	PTDG	24,145	10,701	4,792	8,652
Accumulated Deferred Income Taxes-Accel. Amort.	112-113	281	DIR-D	122,795	-	-	122,795
Accumulated Deferred Income Taxes-Property	112-113	282	DIR-D	820,442,055	-	-	820,442,055
Accumulated Deferred Income Taxes-Other	112-113	283	DIR-D	174,888,700	-	-	174,888,700
Total				1,145,120,641	46,022,771	4,792	1,099,093,078
<b>Total Liabilities and Other Credits</b>				1,357,054,716	257,956,846	4,792	1,099,093,078
<b>Total Rate Base</b>				4,365,039,799	1,076,577,231	1,126,357,032	2,162,105,536
<i>(Total Net Plant + Debits - Credits)</i>							

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

**Schedule 1A: Cash Working Capital (f)**

(1) <b>Account Description</b>		(4) <b>Total</b>	(5) <b>Production</b>	(6) <b>Transmission</b>	(7) <b>Distribution/ Other</b>
<b>Cash Working Capital Calculation:</b>					
Total Production O&M	DIR-P	864,936,407	857,231,122		
Total Transmission O&M (i)	DIR-T	59,121,451		59,121,451	
Total Distribution O&M	DIR-D	91,238,454			91,238,454
Total Customer & Sales	DIR-D	63,551,139			63,551,139
Total Administrative and General O&M	PTD	104,501,703	39,842,397	10,605,284	54,054,022
Less Purchased Power, Public Purpose Charge, and Fuel Costs	DIR-P	<b>(700,959,890)</b>	<b>(693,254,605)</b>		
<b><u>Revised Total O&amp;M Expenses</u></b>		<b>482,389,265</b>	<b>203,818,914</b>	<b>69,726,735</b>	<b>208,843,615</b>
<b><u>One-Eighth Revised Total O&amp;M Expenses</u></b>					
<b><u>Allowable Functionalized Cash Working Capital</u></b>		<b>60,298,658</b>	<b>25,477,364</b>	<b>8,715,842</b>	<b>26,105,452</b>

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

**Schedule 2: Capital Structure and Rate of Return (b)**

**PacifiCorp - Weighted Northwest Total**

**Step 1: Weighted Cost of Capital from Most Recent State Commission Rate Order**

Component	Capitalization Structure		Effective Cost		Weighted by Total Rate Base		
	Amount	Percent	Embedded	Weighted	Idaho	Oregon	Washington
Debt		47.6%	6.39%	3.134%	0.382%	2.168%	0.585%
Preferred Equity		0.9%	6.46%	0.059%	0.003%	0.044%	0.011%
Common Equity		51.5%	10.25%	4.966%	0.641%	3.494%	0.831%
<b>Total</b>	<b>\$ -</b>	<b>100.000%</b>		<b>8.159%</b>	<b>1.026%</b>	<b>5.705%</b>	<b>1.427%</b>

**Step 2: Gross Up Equity Return for Federal Income Taxes**

Federal Income Tax Rate (Currently 35%)	35%
Federal Income Tax Factor	<b>2.706%</b>
<i>{(ROR – (Embedded Cost of Debt * (Debt / (Total Capital)))} * {(Federal Tax Rate / (1- Federal Tax Rate))}</i>	
Federal Income Tax Adjusted Weighted Cost of Capita <i>(Weighted Cost of Capital Plus Federal Income Tax Factor)</i>	<b>10.865%</b>

**Step 3: Calculate Return on Rate Base**

	Total	Production	Transmission	Other
Total Rate Base from Schedule 1	\$ 4,367,942,715	\$ 1,431,276,942	\$ 1,156,248,859	\$ 2,372,298,412
<b>Federal Income Tax Adjusted Return on Rate Base</b> <i>(Total Rate Base * Federal Income Tax Adjusted Weighted Cost of Capital)</i>	<b>\$ 474,563,437</b>	<b>\$ 155,503,803</b>	<b>\$ 125,622,855</b>	<b>\$ 257,742,869</b>

**Consumer Owed Utility Return Calculation**

**Step 1: Data Inputs**

	Amount
Total Interest Expense	
Revenue Finaced Capital Expenditures	
Total Debt	
Annual Debt Service or TIER	
Total Revenue Requirement	

*Note: BPA has identified an error in the Proposed 2008 ASC Methodology, Endnote b, regarding the calculation of return for Utilities that do not use depreciation or jurisdictional rate setting. BPA is currently reviewing this matter and will post a proposed revision to Endnote b as soon as possible. In addition, BPA will make a corresponding revision and posting to add language to the ASC Methodology template regarding this matter.*

**PacifiCorp - Idaho****Step 1: Weighted Cost of Capital from Most Recent State Commission Rate Order**

Component	Capitalization Structure		Effective Cost	
	Amount	Percent	Embedded	Weighted
Debt		49.1%	6.26%	3.074%
Preferred Equity		0.5%	5.41%	0.027%
Common Equity		50.4%	10.25%	5.166%
<b>Total</b>	<b>\$ -</b>	<b>100.000%</b>		<b>8.267%</b>

**Step 2: Gross Up Equity Return for Federal Income Taxes**

Federal Income Tax Rate (Currently 35%)	35%
Federal Income Tax Factor $\{(ROR - (Embedded\ Cost\ of\ Debt * (Debt / (Total\ Capital)))\} * \{(Federal\ Tax\ Rate / (1 - Federal\ Tax\ Rate))\}$	2.796%
Federal Income Tax Adjusted Weighted Cost of Capital <i>(Weighted Cost of Capital Plus Federal Income Tax Factor)</i>	11.063%

**Step 3: Calculate Return on Rate Base**

Total Rate Base from Schedule 1	\$ 542,231,507
<b>Federal Income Tax Adjusted Return on Rate Base</b> <i>(Total Rate Base * Federal Income Tax Adjusted Weighted Cost of Capital)</i>	<b>\$ 59,989,733</b>

**PacifiCorp - Oregon****Step 1: Weighted Cost of Capital from Most Recent State Commission Rate Order**

Component	Capitalization Structure		Effective Cost	
	Amount	Percent	Embedded	Weighted
Debt		49.0%	6.33%	3.102%
Preferred Equity		1.0%	6.30%	0.063%
Common Equity		50.0%	10.00%	5.000%
<b>Total</b>	<b>\$ -</b>	<b>100.000%</b>		<b>8.165%</b>

**Step 2: Gross Up Equity Return for Federal Income Taxes**

Federal Income Tax Rate (Currently 35%)	35%
Federal Income Tax Factor $\{(ROR - (Embedded\ Cost\ of\ Debt * (Debt / (Total\ Capital)))\} * \{(Federal\ Tax\ Rate / (1 - Federal\ Tax\ Rate))\}$	2.726%
Federal Income Tax Adjusted Weighted Cost of Capital <i>(Weighted Cost of Capital Plus Federal Income Tax Factor)</i>	10.891%

**Step 3: Calculate Return on Rate Base**

Total Rate Base from Schedule 1	\$ 3,052,093,193
<b>Federal Income Tax Adjusted Return on Rate Base</b> <i>(Total Rate Base * Federal Income Tax Adjusted Weighted Cost of Capital)</i>	<b>\$ 332,415,443</b>

**PacifiCorp - Washington****Step 1: Weighted Cost of Capital from Most Recent State Commission Rate Order**

Component	Capitalization Structure		Effective Cost	
	Amount	Percent	Embedded	Weighted
Debt		53.0%	6.23%	3.303%
Preferred Equity		1.0%	6.46%	0.065%
Common Equity		46.0%	10.20%	4.692%
<b>Total</b>	<b>\$ -</b>	<b>100.000%</b>		<b>8.060%</b>

**Step 2: Gross Up Equity Return for Federal Income Taxes**

Federal Income Tax Rate (Currently 35%)	35%
Federal Income Tax Factor $\{(ROR - (Embedded\ Cost\ of\ Debt * (Debt / (Total\ Capital)))\} * \{(Federal\ Tax\ Rate / (1 - Federal\ Tax\ Rate))\}$	2.561%
Federal Income Tax Adjusted Weighted Cost of Capital <i>(Weighted Cost of Capital Plus Federal Income Tax Factor)</i>	10.621%

**Step 3: Calculate Return on Rate Base**

Total Rate Base from Schedule 1	\$ 773,618,015
<b>Federal Income Tax Adjusted Return on Rate Base</b> <i>(Total Rate Base * Federal Income Tax Adjusted Weighted Cost of Capital)</i>	<b>\$ 82,166,338</b>

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
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(1) <b>Account Description</b>	<b>Schedule 3: Expenses</b>						
	(2) Form 1 page number	(3) Account Numbers	(4) Funct. Method	(5) <b>Total</b>	(6) <b>Production</b>	(7) <b>Transmission</b>	(8) <b>Distribution/ Other</b>
<b>Power Production Expenses:</b>							
<b>Steam Power Generation</b>							
Steam Power - Fuel	320-323	501	DIR-P	203,929,776	203,929,776	-	-
Steam Power - Operations (Excluding 501 - Fuel)	320-323	500-509	DIR-P	40,668,007	40,668,007	-	-
Steam Power - Maintenance	320-323	510-515	DIR-P	69,751,496	69,751,496	-	-
<b>Nuclear Power Generation</b>							
Nuclear - Fuel	320-323	518	DIR-P	0	-	-	-
Nuclear - Operation ( Excluding 518 - Fuel)	320-323	517-525	DIR-P	0	-	-	-
Nuclear - Maintenance	320-323	528-532	DIR-P	0	-	-	-
<b>Hydraulic Power Generation</b>							
Hydraulic - Operation	320-323	535-540	DIR-P	12,219,560	12,219,560	-	-
Hydraulic - Maintenance	320-323	541-545	DIR-P	2,590,238	2,590,238	-	-
<b>Other Power Generation</b>							
Other Power - Fuel	320-323	547	DIR-P	54,215,329	54,215,329	-	-
Other Power - Operations (Excluding 547 - Fuel)	320-323	546-550	DIR-P	12,723,773	12,723,773	-	-
Other Power - Maintenance	320-323	551-554	DIR-P	1,382,797	1,382,797	-	-
<b>Other Power Supply Expenses</b>							
Purchased Power (Excluding REP Reversal)	320-323	555	DIR-P	305,452,198	305,452,198	-	-
System Control and Load Dispatching	320-323	556	DIR-P	1,072,686	1,072,686	-	-
Other Expenses	320-323	557	DIR-P	23,567,960	23,567,960	-	-
BPA REP Reversal	327	555	DIR-P	111,678,305	111,678,305	-	-
Public Purpose Charges (h)			DIR-C	25,684,282	17,978,997	-	7,705,285
<b>Total Production Expense</b>				<b>864,936,407</b>	<b>857,231,122</b>	<b>0</b>	<b>7,705,285</b>
<b>Transmission Expenses: (i)</b>							
Transmission of Electricity to Others (Wheeling)	320-323	565	DIR-T	40,633,445	-	40,633,445	-
Total Operations less Wheeling	320-323	560-567	DIR-T	8,308,458	-	8,308,458	-
Total Maintenance	320-323	568-573	DIR-T	10,179,548	-	10,179,548	-
<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	-	-	37,492,085
Total Maintenance	320-323	590-598	DIR-D	53,746,369	-	-	53,746,369
<b>Total Distribution Expense</b>				<b>91,238,454</b>	<b>0</b>	<b>0</b>	<b>91,238,454</b>

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

(1) <b>Account Description</b>	<b><u>Schedule 3: Expenses</u></b>						
	(2) Form 1 page number	(2) Account Numbers	(3) Funct. Method	(4) <b>Total</b>	(5) <b>Production</b>	(6) <b>Transmission</b>	(7) <b>Distribution/ Other</b>
<b>Customer and Sales Expenses:</b>							
Total Customer Accounts	320-323	901-905	DIR-D	49,254,147	-	-	49,254,147
Total Customer Service and Information	320-323	907-910	DIR-D	14,296,993	-	-	14,296,993
Total Sales	320-323	911-916	DIR-D	0	-	-	-
<b>Total Customer and Sales Expenses</b>				<b>63,551,139</b>	<b>0</b>	<b>0</b>	<b>63,551,139</b>
<b>Administration and General Expense:</b>							
<b>Operation</b>							
Administration and General Salaries	320-323	920	LABOR	62,594,666	28,087,620	5,465,345	29,041,701
Office Supplies & Expenses	320-323	921	LABOR	4,402,367	1,975,440	384,385	2,042,542
(Less) Administration Expenses Transferred - Credit	320-323	922	LABOR	(10,240,694)	(4,595,227)	(894,148)	(4,751,318)
Outside Services Employed	320-323	923	PTD	8,083,765	3,634,099	1,592,036	2,857,630
Property Insurance	320-323	924	PTDG	10,243,460	4,539,841	2,032,828	3,670,791
Injuries and Damages	320-323	925	LABOR	4,402,592	1,975,541	384,405	2,042,646
Employee Pensions & Benefits	320-323	926	LABOR	0	-	-	-
Franchise Requirements	320-323	927	DIR-D	0	-	-	-
Regulatory Commission Expenses	320-323	928	PTD	3,693,702	1,660,523	727,447	1,305,732
(Less) Duplicate Charges - Credit	320-323	929	PTDG	(4,191,452)	(1,857,627)	(831,799)	(1,502,026)
General Advertising Expenses	320-323	930.1	DIR-D	741,652	-	-	741,652
Miscellaneous General Expenses	320-323	930.2	DIR-D	11,252,306	-	-	11,252,306
Rents	320-323	931	DIR-D	3,589,570	-	-	3,589,570
Transportation Expenses (Non Major)	320-324	933	DIR-D	0	-	-	-
<b>Maintenance</b>							
Maintenance of General Plant	320-323	935	GPM	9,929,770	4,422,188	1,744,786	3,762,796
<b>Total Administration and General Expenses</b>				<b>104,501,703</b>	<b>39,842,397</b>	<b>10,605,284</b>	<b>54,054,022</b>
<b>Total Operations and Maintenance</b>				<b>1,183,349,154</b>	<b>897,073,519</b>	<b>69,726,735</b>	<b>216,548,900</b>

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

**BONNEVILLE POWER ADMINISTRATION  
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(1) <b>Account Description</b>	<b><u>Schedule 3: Expenses</u></b>						
	(2) Form 1 page number	(3) Account Numbers	(4) Funct. Method	(5) <b>Total</b>	(6) <b>Production</b>	(7) <b>Transmission</b>	(8) <b>Distribution/ Other</b>
<b>Depreciation and Amortization:</b>							
Intangible Plant	336	403	PTD	19,295,057	8,674,194	3,800,015	6,820,849
Steam Production Plant	336	403	DIR-P	60,175,414	60,175,414	-	-
Nuclear Production Plant	336	403	DIR-P	0	-	-	-
Hydraulic Production Plant - Conventional	336	403	DIR-P	5,721,817	5,721,817	-	-
Hydraulic Production Plant - Pumped Storage	336	403	DIR-P	0	-	-	-
Other Production Plant	336	403	DIR-P	9,049,067	9,049,067	-	-
Transmission Plant (i)	336	403	DIR-T	23,710,900	-	23,710,900	-
Distribution Plant	336	403	DIR-D	58,449,088	-	-	58,449,088
General Plant	336	403	GP	19,421,751	7,138,937	4,202,651	8,080,163
Common Plant - Electric	336	404	PTD	0	-	-	-
Amortization of Plant Acquisition Adjustments (Electric)	200-201	114	DIRECT	0	-	-	-
<b><u>Total Depreciation and Amortization</u></b>				<b>195,823,094</b>	<b>90,759,428</b>	<b>31,713,566</b>	<b>73,350,100</b>
<b><u>Total Operating Expenses</u></b>				<b>1,379,172,249</b>	<b>987,832,948</b>	<b>101,440,301</b>	<b>289,899,000</b>
<i>(Total O&amp;M - Total Depreciation &amp; Amortization)</i>							

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Account Description</b>	<b>Form e num</b>	<b>Account Numbers</b>	<b>Funct. Method</b>	<b>Total</b>	<b>Production</b>	<b>Transmission</b>	<b>Distribution/ Other</b>
<b>FEDERAL</b>							
Income Tax (Included on Schedule 2)	262	-					
Employment Tax	262	-	LABOR	33,749,677	15,144,231	2,946,795	15,658,651
Other Federal Taxes	262	-	DIR-D	4,249,803	-	-	4,249,803
<b>TOTAL FEDERAL</b>	262	-		<b>37,999,480</b>	<b>15,144,231</b>	<b>2,946,795</b>	<b>19,908,454</b>
<b>STATE AND OTHER</b>							
<b>State of Arizona:</b>							
Property	262	-	PTDG	1,897,626	841,017	376,586	680,023
Income	262	-	DIR-D	465,832	-	-	465,832
<b>Federal Income Tax Factor</b>				<b>2,363,458</b>	<b>841,017</b>	<b>376,586</b>	<b>1,145,855</b>
<b>State of California</b>							
Property	262	-	PTDG	1,678,556	743,926	333,112	601,518
Unemployment	262	-	LABOR	22,119	9,925	1,931	10,262
Franchise-Income	262	-	DIR-D	722,179	-	-	722,179
Regulatory Commission	262	-	DIR-D	47,257	-	-	47,257
Use	262	-	DIR-D	204,054	-	-	204,054
Local Franchise	262	-	DIR-D	841,362	-	-	841,362
<b>Subtotal California</b>				<b>3,515,527</b>	<b>753,851</b>	<b>335,043</b>	<b>2,426,633</b>
<b>State of Colorado</b>							
Property	262	-	PTDG	1,964,605	870,701	389,878	704,025
Income	262	-	DIR-D	258,280	-	-	258,280
<b>Subtotal Colorado</b>				<b>2,222,885</b>	<b>870,701</b>	<b>389,878</b>	<b>962,305</b>
<b>State of Idaho:</b>							
Property	262	-	PTDG	2,775,979	1,230,298	550,897	994,785
Income	262	-	DIR-D	1,380,624	-	-	1,380,624
KWH	262	-	DIR-D	25,733	-	-	25,733
Unemployment	262	-	LABOR	41,353	18,556	3,611	19,186
Regulatory Commission	262	-	DIR-D	310,524	-	-	310,524
Business License - Sho Ban	262	-	DIR-D	162,717	-	-	162,717
<b>Subtotal Idaho</b>				<b>4,696,930</b>	<b>1,248,854</b>	<b>554,507</b>	<b>2,893,569</b>

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Account Description</b>	<b>Form e num</b>	<b>Account Numbers</b>	<b>Funct. Method</b>	<b>Total</b>	<b>Production</b>	<b>Transmission</b>	<b>Distribution/ Other</b>
<b>State of Montana:</b>							
Property	262	-	DIR-P	2,425,273	2,425,273	-	-
Corporate License - Income	262	-	DIR-D	186,981	-	-	186,981
Energy License	262	-	DIR-D	222,342	-	-	222,342
Wholesale Energy	262	-	DIR-D	153,960	-	-	153,960
<b>Subtotal Montana</b>				<b>2,988,556</b>	<b>2,425,273</b>	<b>0</b>	<b>563,283</b>
<b>State of Nevada:</b>							
Property	262	-	PTDG		-	-	-
Business Tax	262	-	DIR-D		-	-	-
Unemployment	262	-	LABOR	11	5	1	5
<b>Subtotal Nevada</b>				<b>11</b>	<b>5</b>	<b>1</b>	<b>5</b>
<b>State of New Mexico</b>							
Property	262	-	PTDG	9,931	4,401	1,971	3,559
<b>Subtotal New Mexico</b>				<b>9,931</b>	<b>4,401</b>	<b>1,971</b>	<b>3,559</b>
<b>State of Oregon</b>							
Property	262	-	PTDG	16,245,391	7,199,862	3,223,919	5,821,610
Income	262	-	DIR-D		-	-	-
Wilsonville Payroll	262	-	LABOR	1,864	836	163	865
Regulatory Commission	262	-	DIR-D	2,375,865	-	-	2,375,865
Excise-Income	262	-	DIR-D	11,823,403	-	-	11,823,403
City of Portland Income	262	-	DIR-D	290,001	-	-	290,001
Office of Energy	262	-	DIR-D	407,138	-	-	407,138
Tri-Met	262	-	DIR-D	828,256	-	-	828,256
Lane County	262	-	DIR-D	3,087	-	-	3,087
Unemployment	262	-	LABOR	1,054,269	473,074	92,052	489,143
Franchise	262	-	DIR-D	18,135,906	-	-	18,135,906
<b>Subtotal Oregon</b>				<b>51,165,180</b>	<b>7,673,772</b>	<b>3,316,134</b>	<b>40,175,274</b>
<b>State of Texas</b>							
Property	262	-	PTDG	36	16	7	13
<b>Subtotal Texas</b>				<b>36</b>	<b>16</b>	<b>7</b>	<b>13</b>

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Account Description</b>	<b>Form e num</b>	<b>Account Numbers</b>	<b>Funct. Method</b>	<b>Total</b>	<b>Production</b>	<b>Transmission</b>	<b>Distribution/ Other</b>
<b>State of Utah:</b>							
Property	262	-	PTDG	33,320,984	14,767,664	6,612,593	11,940,727
Income	262	-	DIR-D	8,292,943	-	-	8,292,943
Unemployment	262	-	LABOR	478,603	214,760	41,788	222,055
Regulatory Commission	262	-	DIR-D	3,236,595	-	-	3,236,595
Navajo Nation	262	-	DIR-D	2,034	-	-	2,034
Use	262	-	DIR-D	4,106,084	-	-	4,106,084
Gross Receipts	262	-	DIR-D	3,973,679	-	-	3,973,679
<b>Subtotal Utah</b>		-		<b>53,410,922</b>	<b>14,982,424</b>	<b>6,654,381</b>	<b>31,774,117</b>
<b>State of Washington</b>							
Property	262	-	PTDG	3,329,174	1,475,470	660,679	1,193,025
Unemployment	262	-	LABOR	77,350	34,709	6,754	35,888
Business & Occupation	262	-	DIR-D	20,395	-	-	20,395
Public Utility	262	-	DIR-D	8,145,849	-	-	8,145,849
Regulatory Commission	262	-	DIR-D	410,193	-	-	410,193
Use	262	-	DIR-D	598,067	-	-	598,067
Retailing	262	-	DIR-D	167	-	-	167
Land Tax	262	-	DIR-D	55	-	-	55
Municipal	262	-	DIR-D	0	-	-	-
Other State Taxes	262	-	DIR-D	0	-	-	-
<b>Total Washington</b>				<b>12,581,250</b>	<b>1,510,179</b>	<b>667,433</b>	<b>10,403,638</b>
<b>State of Wyoming</b>							
Corporate License	262	-	DIR-D	0	-	-	-
Property	262	-	PTDG	7,555,846	3,348,706	1,499,468	2,707,672
Unemployment	262	-	LABOR	136,155	61,096	11,888	63,171
Other Payroll Taxes	262	-	DIR-D	(429)	-	-	(429)
Regulatory Commission	262	-	DIR-D	874,005	-	-	874,005
Franchise	262	-	DIR-D	1,240,586	-	-	1,240,586
Use	262	-	DIR-D	1,391,123	-	-	1,391,123
Annual Report	262	-	DIR-D	35,352	-	-	35,352
<b>Subtotal Wyoming</b>				<b>11,232,638</b>	<b>3,409,802</b>	<b>1,511,356</b>	<b>6,311,480</b>

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Account Description</b>	<b>Form e num</b>	<b>Account Numbers</b>	<b>Funct. Method</b>	<b>Total</b>	<b>Production</b>	<b>Transmission</b>	<b>Distribution/ Other</b>
<b>Other States</b>		-					
Property	262	-	PTDG	0	-	-	-
Unemployment	262	-	LABOR	0	-	-	-
Other Taxes	262	-	DIR-D	1,369,020	-	-	1,369,020
Income	262	-	DIR-D	0	-	-	-
<b>Total Other States</b>		-		1,369,020	0	0	1,369,020
		-					
		-					
<b>TOTAL STATE AND OTHER TAXES</b>				183,555,824	48,864,527	16,754,092	117,937,205

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<u>Account Description</u>	<u>Form 1 page number</u>	<u>Account Numbers</u>	<u>Funct. Method</u>	<u>Total</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution/ Other</u>
<b>Other Included Items:</b>							
(Less) Gain from Disposition of Uti	114	411.6	DIR-D	0	-	-	-
Loss from Disposition of Utility Pla	114	411.7	DIR-D	0	-	-	-
<b><u>Total Disposition of Plant</u></b>				0	0	0	0
<b>Sale for Resale:</b>							
Sales for Resale	310	447	DIR-P	324,212,511	324,212,511	-	-
<b><u>Total Sales for Resale</u></b>				324,212,511	324,212,511	0	0
<b>Other Revenues:</b>							
Forfeited Discounts	300	450	DIR-D	2,974,868	-	-	2,974,868
Miscellaneous Service Revenues	300	451	DIR-D	2,053,225	-	-	2,053,225
Sales of Water and Water Power	300	453	DIR-D	6,575	-	-	6,575
Rent from Electric Property	300	454	TD	9,382,129	-	3,356,811	6,025,318
Interdepartmental Rents	300	455	DIR-D	0	-	-	-
Other Electric Revenues	300	456	PTD	32,142,208	14,449,698	6,330,164	11,362,347
Revenues from Transmission of Ele	330	456.1	DIR-T	17,808,691	-	17,808,691	-
<b><u>Total Other Revenues</u></b>				64,367,696	14,449,698	27,495,665	22,422,332
<b><u>Total Other Included Items</u></b>				388,580,207	338,662,209	27,495,665	22,422,332

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

**BONNEVILLE POWER ADMINISTRATION  
RESIDENTIAL PURCHASE AND SALE AGREEMENT  
Proposed 2008 Average System Cost Methodology**

*Schedule 4: Average System Cost*

	Total	Production	Transmission	Distribution/ Other
<b>Total Operating Expenses</b> <i>(From Schedule 3)</i>	1,379,172,249	987,832,948	101,440,301	289,899,000
<b>Federal Income Tax Adjusted Return on Rate Base</b> <i>(From Schedule 2)</i>	474,563,437	155,503,803	125,622,855	257,742,869
<b>State and Other Taxes</b> <i>(From Schedule 3a)</i>	183,555,824	48,864,527	16,754,092	117,937,205
<b>Total Other Included Items</b> <i>(From Schedule 3b)</i>	388,580,207	338,662,209	27,495,665	22,422,332
<b>Total Cost</b> <i>(Total Operating Expenses + Return on Rate Base + State and Other Taxes - Total Other Included Items)</i>	1,648,711,303	853,539,069	216,321,582	643,156,742
	1,430,871,671			

<b>Contract System Cost</b>	
Production	853,539,069
Transmission	216,321,582
(Less) New Large Single Load Costs (d)	0
<b>Total Contract System Cost</b>	1,069,860,651
<b>Contract System Load (MWh)</b>	
Total Retail Load	21,409,637
(Less) New Large Single Load	0
Total Retail Load (Net of NLSL) (d)	21,409,637
Distribution Loss (f)	1,070,482
<b>Total Contract System Load</b>	22,480,119
<b>Average System Cost \$/MWh</b>	\$ 47.59

1	<b>Electric</b>	
2	<b>Operation</b>	
3	Production	91,257,552
4	Transmission	8,219,113
5	Regional Market	
6	Distribution	44,923,847
7	Customer Accounts	44,819,490
8	Customer Service and Informational	4,813,730
9	Sales	
10	Administrative and General	87,938,267
11	TOTAL Operation (Enter Total of lines 3 thru 10)	281,971,999
12	<b>Maintenance</b>	
13	Production	44,010,267
14	Transmission	8,186,844
15	Regional Market	
16	Distribution	55,388,388
17	Administrative and General	2,634,400
18	TOTAL Maintenance (Total of lines 13 thru 17)	110,219,899
19	<b>Total Operation and Maintenance</b>	
20	Production (Enter Total of lines 3 and 13)	135,267,819
21	Transmission (Enter Total of lines 4 and 14)	16,405,957
22	Regional Market (Enter Total of lines 5 and 15)	
23	Distribution (Enter Total of lines 6 and 16)	100,312,235
24	Customer Accounts (Transcribe from line 7)	44,819,490
25	Customer Service and Informational (Transcribe from line 8)	4,813,730
26	Sales (Transcribe from line 9)	0
27	Administrative and General (Enter Total of lines 10 and 17)	90,572,667
	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	392,191,898

Labor Ratio Input:		Ratio Used				
Production	DIR-P	\$	135,267,819	135,267,819	-	-
Transmission	DIR-T	\$	16,405,957	-	16,405,957	-
Regional Market						
Distribution	DIR-D	\$	100,312,235	-	-	100,312,235
Customer Accounts	DIR-D	\$	44,819,490	-	-	44,819,490
Customer Service and Informational	DIR-D	\$	4,813,730	-	-	4,813,730
Sales	DIR-D	\$	-	-	-	-
Administrative & General	PTD	\$	90,572,667	40,717,416	17,837,599	32,017,652
<b>Total Labor</b>		\$	<b>392,191,898</b>	<b>175,985,235</b>	<b>34,243,556</b>	<b>181,963,107</b>
			100%	45%	9%	46%
<b>GP</b>						
Production				Production	Transmission	Distribution
Land and Land Rights	PTD	\$	6,170,461	2,773,963	1,215,226	2,181,273
Structures and Improvements	PTD	\$	105,236,221	47,309,493	20,725,475	37,201,254
Furniture and Equipment	LABOR	\$	46,835,120	21,015,961	4,089,327	21,729,832
Transportation Equipment	TD	\$	40,859,986	-	14,619,203	26,240,783
Stores Equipment	PTD	\$	5,341,188	2,401,159	1,051,906	1,888,122
Tools and Garage Equipment	PTD	\$	26,416,999	11,875,900	5,202,627	9,338,472
Laboratory Equipment	PTD	\$	17,955,699	8,072,078	3,536,239	6,347,382
Power Operated Equipment	TD	\$	54,029,998	-	19,331,272	34,698,725
Communication Equipment	PTD	\$	109,518,532	49,234,628	21,568,843	38,715,060
Miscellaneous Equipment	PTD	\$	2,384,580	1,072,000	469,625	842,955
Other Tangible Property	DIRECT	\$	106,053,311	47,676,820	20,886,394	37,490,097
Asset Retirement Costs for General Plant	PTD	\$	17,834	8,017	3,512	6,304
TOTAL		\$	<b>520,819,927</b>	<b>191,440,019</b>	<b>112,699,650</b>	<b>216,680,258</b>
RATIO (GP)			100%	37%	22%	42%
<b>PTD</b>						
Production, Transmission, Distribution						
Steam Production	DIR-P	\$	2,066,688,088	2,066,688,088	-	-
Nuclear Production	DIR-P	\$	-	-	-	-
Hydraulic Production	DIR-P	\$	233,341,048	233,341,048	-	-
Other Production	DIR-P	\$	350,017,361	350,017,361	-	-
Total Production Plant		\$	<b>2,650,046,497</b>	<b>2,650,046,497</b>	<b>\$</b>	<b>\$</b>
Transmission Plant	DIR-T	\$	1,160,939,768	-	1,160,939,768	-
Total Distribution Plant	DIR-D	\$	2,083,832,343	-	-	2,083,832,343
TOTAL		\$	<b>5,894,818,609</b>	<b>2,650,046,497</b>	<b>1,160,939,768</b>	<b>2,083,832,343</b>
RATIO (PTD = PLANT IN SERVICE)			100%	45%	20%	35%
<b>PTD</b>						
Production, Transmission, Distribution and General Plant						
PTD Total		\$	5,894,818,609	2,650,046,497	1,160,939,768	2,083,832,343
Intangible Plant - Organization	DIR-D	\$	-	-	-	-
Intangible Plant - Franchises and Consents	DIRECT	\$	51,881,186	23,323,458	10,217,606	18,340,122
Intangible Plant - Miscellaneous	DIRECT	\$	244,724,746	110,017,288	48,196,681	86,510,777
GP Total		\$	<b>520,819,927</b>	<b>191,440,019</b>	<b>112,699,650</b>	<b>216,680,258</b>
TOTAL		\$	<b>6,712,244,468</b>	<b>2,974,827,262</b>	<b>1,332,053,705</b>	<b>2,403,363,501</b>
RATIO (PTDG = GROSS PLANT)			100%	44%	20%	36%
<b>TD</b>						
Transmission, Distribution						
Total Transmission Plant	DIR-T	\$	1,160,939,768	-	1,160,939,768	-
Total Distribution Plant	DIR-D	\$	2,083,832,343	-	-	2,083,832,343
TOTAL		\$	<b>3,244,772,112</b>	<b>\$</b>	<b>1,160,939,768</b>	<b>2,083,832,343</b>
RATIO (TD)			100%	0%	36%	64%
<b>TDG</b>						
Transmission, Distribution and General Plant						
Total Transmission Plant	DIR-T	\$	1,160,939,768	-	1,160,939,768	-
Total Distribution Plant	DIR-D	\$	2,083,832,343	-	-	2,083,832,343
Intangible Plant - Organization T and D Only	DIR-D	\$	-	-	-	-
Intangible Plant - Franchises and Consents T and D Only	DIRECT	\$	51,881,186	-	10,217,606	18,340,122
Intangible Plant - Miscellaneous T and D Only	DIRECT	\$	244,724,746	-	48,196,681	86,510,777
General Plant Total 389-399(T&D Only)	TD	\$	329,379,908	-	117,848,102	211,531,806
TOTAL		\$	<b>3,870,757,952</b>	<b>\$</b>	<b>1,337,202,157</b>	<b>2,400,215,049</b>
RATIO (TDG)			100%	0%	35%	62%
<b>GPM</b>						
Maintenance of General Plant						
Structures and Improvements	PTD	\$	105,236,221	47,309,493	20,725,475	37,201,254
Furniture and Equipment	LABOR	\$	46,835,120	21,015,961	4,089,327	21,729,832

Communication Equipment	PTD	\$ 109,518,532	49,234,628	21,568,843	38,715,060
Miscellaneous Equipment	DIR-D	\$ 2,384,580	-	-	2,384,580
<b>TOTAL</b>		<b>\$ 263,974,453</b>	<b>\$ 117,560,082</b>	<b>\$ 46,383,645</b>	<b>\$ 100,030,726</b>
<b>RATIO (GPM)</b>		<b>100%</b>	<b>45%</b>	<b>18%</b>	<b>38%</b>
<b>Conservation Fuctionalization</b>	Dir-C		70.00%	0.00%	30.00%
<b>Direct to Distribution</b>	DIR-D		0.00%	0.00%	100.00%
<b>Direct to Production</b>	DIR-P		100.00%	0.00%	0.00%
<b>Direct to Transmission</b>	DIR-T		0.00%	100.00%	0.00%
<b>Direct Allocation</b>	DIRECT		0.00%	0.00%	0.00%
<b>General Plant</b>	GP		36.76%	21.64%	41.60%
<b>Maintenance of General Plant</b>	GPM		44.53%	17.57%	37.89%
<b>Labor Ratios</b>	LABOR		44.87%	8.73%	46.40%
<b>Production, Transmission, Distribution</b>	PTD		44.96%	19.69%	35.35%
<b>Production, Transmission, Distribution, General</b>	PTDG		44.32%	19.85%	35.84%
<b>Transmission, Distribution</b>	TD		0.00%	35.78%	64.22%
<b>Transmission, Distribution and General Plant</b>	TDG		0.00%	34.55%	62.01%

**BPA FY 2009 Expedited ASC Filing  
PacifiCorp - New Generating Assets  
January 2007 - December 2009**

<u>Name</u>	<u>Size</u>	<u>In-Service Date</u>
Blundell Bottoming Cycle	11 MW	11/1/2007
Lake Side CCCT	548 MW	11/7/2007
Marengo Wind Project	140.4 MW	8/3/2007
Marengo II Wind Expansion	70.2 MW	8/1/2008
Goodnoe Hill Wind Project	94 MW	6/1/2008
Glenrock Wind Plant	99 MW	12/31/2008
Seven Mile Wind Plant	99 MW	12/31/2008