

Rocky Mountain Power
Exhibit RMP___(SRM-1)
Docket No. 07-
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal
Results of Operations - Test Period

December 2007

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2009

| | | |
|--|---------------------------|--------------------|
| (1) June 2009 Rolled-In Revenue Requirement | 1,566,425,726 | Page 1.4 |
| (2) Rate Mitigation Cap | 101.19% | See row (13) below |
| (3) Capped Revised Protocol Revenue Requirement | 1,585,027,032 | |
| (4) Normalized June 2009 General Business Revenues | 1,423,797,946 | Page 1.1 |
| (5) Capped Revised Protocol Price Change | <u>161,229,086</u> | |

Revised Protocol

| | | |
|--|----------------------------|------------|
| (6) Filed Revised Protocol Revenue Requirement | 1,607,228,150 | Page 1.1 |
| (7) Normalized June 2009 General Business Revenues | 1,423,797,946 | Page 1.1 |
| (8) Revised Protocol Price Change | 183,430,204 | Page 1.1 |
| (9) Capped Revised Protocol Price Change | 161,229,086 | From Above |
| (10) Reduction to Revised Protocol Revenue Requirement | <u>(22,201,118)</u> | |
| (11) Rate Mitigation Cap from July 2008 to March 2009 (9 months @ %101.25) | 75.94% | |
| (12) Rate Mitigation Cap from April 2009 to June 2009 (3 months @ %101.00) | <u>25.25%</u> | |
| (13) Rate Mitigation Cap | <u><u>101.19%</u></u> | |

**Rocky Mountain Power
UTAH**

**Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2009**

| | (1) Total Adjusted Results | (2) Price Change | (3) Results with Price Change |
|---------------------------------|----------------------------------|---------------------|-------------------------------------|
| 1 Operating Revenues: | | | |
| 2 General Business Revenues | 1,423,797,946 | 183,430,204 | 1,607,228,150 |
| 3 Interdepartmental | - | | |
| 4 Special Sales | 475,021,230 | | |
| 5 Other Operating Revenues | 64,712,757 | | |
| 6 Total Operating Revenues | <u>1,963,531,933</u> | | |
| 7 | | | |
| 8 Operating Expenses: | | | |
| 9 Steam Production | 360,116,115 | | |
| 10 Nuclear Production | - | | |
| 11 Hydro Production | 15,076,131 | | |
| 12 Other Power Supply | 726,917,556 | | |
| 13 Transmission | 66,329,369 | | |
| 14 Distribution | 96,225,704 | | |
| 15 Customer Accounting | 41,008,205 | 406,836 | 41,415,041 |
| 16 Customer Service & Info | 9,306,998 | | |
| 17 Sales | - | | |
| 18 Administrative & General | 82,314,722 | | |
| 19 | | | |
| 20 Total O&M Expenses | <u>1,397,294,800</u> | | |
| 21 | | | |
| 22 Depreciation | 192,076,025 | | |
| 23 Amortization | 24,803,851 | | |
| 24 Taxes Other Than Income | 40,663,059 | - | 40,663,059 |
| 25 Income Taxes - Federal | (2,183,666) | 61,149,937 | 58,966,271 |
| 26 Income Taxes - State | 1,257,819 | 8,309,261 | 9,567,079 |
| 27 Income Taxes - Def Net | 52,862,186 | | |
| 28 Investment Tax Credit Adj. | (1,610,139) | | |
| 29 Misc Revenue & Expense | (6,780,649) | | |
| 30 | | | |
| 31 Total Operating Expenses: | <u>1,698,383,286</u> | <u>69,866,035</u> | <u>1,768,249,321</u> |
| 32 | | | |
| 33 Operating Rev For Return: | <u>265,148,646</u> | <u>113,564,170</u> | <u>378,712,816</u> |
| 34 | | | |
| 35 Rate Base: | | | |
| 36 Electric Plant In Service | 7,651,748,159 | | |
| 37 Plant Held for Future Use | 3,208,077 | | |
| 38 Misc Deferred Debits | 35,954,822 | | |
| 39 Elec Plant Acq Adj | 28,185,374 | | |
| 40 Nuclear Fuel | - | | |
| 41 Prepayments | 17,722,168 | | |
| 42 Fuel Stock | 50,604,514 | | |
| 43 Material & Supplies | 63,990,565 | | |
| 44 Working Capital | 35,057,486 | | |
| 45 Weatherization Loans | 6,317,148 | | |
| 46 Misc Rate Base | 1,773,719 | | |
| 47 | | | |
| 48 Total Electric Plant: | <u>7,894,562,031</u> | <u>-</u> | <u>7,894,562,031</u> |
| 49 | | | |
| 50 Rate Base Deductions: | | | |
| 51 Accum Prov For Deprec | (2,637,754,987) | | |
| 52 Accum Prov For Amort | (187,964,809) | | |
| 53 Accum Def Income Tax | (594,495,468) | | |
| 54 Unamortized ITC | (172,587) | | |
| 55 Customer Adv For Const | (8,076,600) | | |
| 56 Customer Service Deposits | (10,294,490) | | |
| 57 Misc Rate Base Deductions | (45,760,879) | | |
| 58 | | | |
| 59 Total Rate Base Deductions | <u>(3,484,519,820)</u> | <u>-</u> | <u>(3,484,519,820)</u> |
| 60 | | | |
| 61 Total Rate Base: | <u>4,410,042,211</u> | <u>-</u> | <u>4,410,042,211</u> |
| 62 | | | |
| 63 Return on Rate Base | 6.012% | | 8.588% |
| 64 | | | |
| 65 Return on Equity | 5.769% | | 10.750% |
| 66 | | | |
| 67 TAX CALCULATION: | | | |
| 68 Operating Revenue | 315,474,846 | 183,023,368 | 498,498,214 |
| 69 Other Deductions | | | |
| 70 Interest (AFUDC) | | | |
| 71 Interest | 132,659,362 | - | 132,659,362 |
| 72 Schedule "M" Additions | 321,867,417 | - | 321,867,417 |
| 73 Schedule "M" Deductions | 467,315,636 | - | 467,315,636 |
| 74 Income Before Tax | <u>37,367,265</u> | <u>183,023,368</u> | <u>220,390,633</u> |
| 75 | | | |
| 76 State Income Taxes | 1,257,819 | 8,309,261 | 9,567,079 |
| 77 Taxable Income | <u>36,109,447</u> | <u>174,714,107</u> | <u>210,823,554</u> |
| 78 | | | |
| 79 Federal Income Taxes + Other | <u>(2,183,666)</u> | <u>61,149,937</u> | <u>58,966,271</u> |

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2009

| | | |
|--|-----------------------|---------------|
| Net Rate Base | \$ 4,410,042,211 | Ref. Page 1.1 |
| Return on Rate Base Requested | <u>8.588%</u> | Ref. Page 2.1 |
| Revenues Required to Earn Requested Return | 378,712,816 | |
| Less Current Operating Revenues | <u>(265,148,646)</u> | |
| Increase to Current Revenues | 113,564,170 | |
| Net to Gross Bump-up | <u>161.52%</u> | |
| Price Change Required for Requested Return | <u>\$ 183,430,204</u> | |
| Requested Price Change | \$ 183,430,204 | |
| Uncollectible Percent | <u>0.222%</u> | Ref. Page 1.3 |
| Increased Uncollectible Expense | <u>\$ 406,836</u> | |
| Requested Price Change | \$ 183,430,204 | |
| Franchise Tax | 0.000% | Ref. Page 1.3 |
| Revenue Tax | 0.000% | Ref. Page 1.3 |
| Resource Supplier Tax | 0.000% | Ref. Page 1.3 |
| Gross Receipts | 0.000% | Ref. Page 1.3 |
| Increase Taxes Other Than Income | <u>\$ -</u> | |
| Requested Price Change | \$ 183,430,204 | |
| Uncollectible Expense | (406,836) | |
| Taxes Other Than Income | - | |
| Income Before Taxes | <u>\$ 183,023,368</u> | |
| State Effective Tax Rate | 4.54% | Ref. Page 2.1 |
| State Income Taxes | <u>\$ 8,309,261</u> | |
| Taxable Income | \$ 174,714,107 | |
| Federal Income Tax Rate | 35.00% | Ref. Page 2.1 |
| Federal Income Taxes | <u>\$ 61,149,937</u> | |
| Operating Income | 100.000% | |
| Net Operating Income | <u>61.911%</u> | Ref. Page 1.3 |
| Net to Gross Bump-Up | <u>161.52%</u> | |

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2009

| | |
|---------------------------------|---------------------------|
| Operating Revenue | 100.000% |
| Operating Deductions | |
| Uncollectible Accounts | 0.222% See Note (1) Below |
| Taxes Other - Franchise Tax | 0.000% |
| Taxes Other - Revenue Tax | 0.000% |
| Taxes Other - Resource Supplier | 0.000% |
| Taxes Other - Gross Receipts | <u>0.000%</u> |
| Sub-Total | 99.778% |
| State Income Tax @ 4.54% | <u>4.530%</u> |
| Sub-Total | 95.248% |
| Federal Income Tax @ 35.00% | <u>33.337%</u> |
| Net Operating Income | <u><u>61.911%</u></u> |

| | | |
|------------------------------|------------------|--------------------------------------|
| (1) Uncollectible Accounts = | <u>3,157,891</u> | Pg 2.12, Utah Situs from Account 904 |
| | 1,423,797,946 | Pg. 2.2, General Business Revenues |

Rocky Mountain Power

UTAH

Normalized Results of Operations - ROLLED-IN
Twelve Months Ending June 30, 2009

| | (1) Total Adjusted Results | (2) Price Change | (3) Results with Price Change |
|---------------------------------|----------------------------------|---------------------|-------------------------------------|
| 1 Operating Revenues: | | | |
| 2 General Business Revenues | 1,423,797,946 | 142,627,780 | 1,566,425,726 |
| 3 Interdepartmental | - | | |
| 4 Special Sales | 475,021,230 | | |
| 5 Other Operating Revenues | 64,712,839 | | |
| 6 Total Operating Revenues | 1,963,532,014 | | |
| 7 | | | |
| 8 Operating Expenses: | | | |
| 9 Steam Production | 360,536,777 | | |
| 10 Nuclear Production | - | | |
| 11 Hydro Production | 15,076,131 | | |
| 12 Other Power Supply | 685,139,243 | | |
| 13 Transmission | 66,329,369 | | |
| 14 Distribution | 96,225,704 | | |
| 15 Customer Accounting | 41,008,205 | 316,339 | 41,324,544 |
| 16 Customer Service & Info | 9,306,998 | | |
| 17 Sales | - | | |
| 18 Administrative & General | 82,332,221 | | |
| 19 | | | |
| 20 Total O&M Expenses | 1,355,954,647 | | |
| 21 | | | |
| 22 Depreciation | 192,017,668 | | |
| 23 Amortization | 24,806,984 | | |
| 24 Taxes Other Than Income | 40,672,627 | - | 40,672,627 |
| 25 Income Taxes - Federal | 11,449,969 | 47,547,676 | 58,997,644 |
| 26 Income Taxes - State | 3,733,243 | 6,460,939 | 10,194,182 |
| 27 Income Taxes - Def Net | 52,862,775 | | |
| 28 Investment Tax Credit Adj. | (1,610,139) | | |
| 29 Misc Revenue & Expense | (6,780,635) | | |
| 30 | | | |
| 31 Total Operating Expenses: | 1,673,107,139 | 54,324,954 | 1,727,432,093 |
| 32 | | | |
| 33 Operating Rev For Return: | 290,424,875 | 88,302,826 | 378,727,701 |
| 34 | | | |
| 35 Rate Base: | | | |
| 36 Electric Plant In Service | 7,653,549,940 | | |
| 37 Plant Held for Future Use | 3,208,077 | | |
| 38 Misc Deferred Debits | 35,956,585 | | |
| 39 Elec Plant Acq Adj | 28,185,374 | | |
| 40 Nuclear Fuel | - | | |
| 41 Prepayments | 17,724,978 | | |
| 42 Fuel Stock | 50,656,065 | | |
| 43 Material & Supplies | 64,066,020 | | |
| 44 Working Capital | 34,541,431 | | |
| 45 Weatherization Loans | 6,317,148 | | |
| 46 Misc Rate Base | 1,773,719 | | |
| 47 | | | |
| 48 Total Electric Plant: | 7,895,979,336 | - | 7,895,979,336 |
| 49 | | | |
| 50 Rate Base Deductions: | | | |
| 51 Accum Prov For Deprec | (2,638,975,467) | | |
| 52 Accum Prov For Amort | (187,993,386) | | |
| 53 Accum Def Income Tax | (594,485,626) | | |
| 54 Unamortized ITC | (172,587) | | |
| 55 Customer Adv For Const | (8,076,600) | | |
| 56 Customer Service Deposits | (10,294,490) | | |
| 57 Misc Rate Base Deductions | (45,765,632) | | |
| 58 | | | |
| 59 Total Rate Base Deductions | (3,485,763,788) | - | (3,485,763,788) |
| 60 | | | |
| 61 Total Rate Base: | 4,410,215,548 | - | 4,410,215,548 |
| 62 | | | |
| 63 Return on Rate Base | 6.585% | | 8.588% |
| 64 | | | |
| 65 Return on Equity | 6.877% | | 10.750% |
| 66 | | | |
| 67 TAX CALCULATION: | | | |
| 68 Operating Revenue | 356,860,723 | 142,311,441 | 499,172,164 |
| 69 Other Deductions | | | |
| 70 Interest (AFUDC) | | | |
| 71 Interest | 132,664,576 | - | 132,664,576 |
| 72 Schedule "M" Additions | 321,815,464 | - | 321,815,464 |
| 73 Schedule "M" Deductions | 467,215,679 | - | 467,215,679 |
| 74 Income Before Tax | 78,795,933 | 142,311,441 | 221,107,374 |
| 75 | | | |
| 76 State Income Taxes | 3,733,243 | 6,460,939 | 10,194,182 |
| 77 Taxable Income | 75,062,689 | 135,850,502 | 210,913,191 |
| 78 | | | |
| 79 Federal Income Taxes + Other | 11,449,969 | 47,547,676 | 58,997,644 |

2. RESULTS OF OPERATIONS

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

| | |
|--------------------|------------------------------------|
| STATE: | UTAH |
| PERIOD: | TWELVE MONTHS ENDING JUNE 30, 2009 |
| FILE: | Utah GRC June 2009 |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | 12/5/2007 |
| TIME: | 11:58:10 AM |
| TYPE OF RATE BASE: | Thirteen Month Average |
| ALLOCATION METHOD: | REVISED PROTOCOL |
| FERC JURISDICTION: | Separate Jurisdiction |
| 8 OR 12 CP: | 12 Coincidental Peaks |
| DEMAND % | 75% Demand |
| ENERGY % | 25% Energy |

TAX INFORMATION

| <u>TAX RATE ASSUMPTIONS:</u> | <u>TAX RATE</u> |
|------------------------------|-----------------|
| FEDERAL RATE | 35.00% |
| STATE EFFECTIVE RATE | 4.54% |
| TAX GROSS UP FACTOR | 1.615 |
| FEDERAL/STATE COMBINED RATE | 37.95% |

CAPITAL STRUCTURE INFORMATION

| | <u>CAPITAL STRUCTURE</u> | <u>EMBEDDED COST</u> | <u>WEIGHTED COST</u> |
|-----------|------------------------------|--------------------------|--------------------------|
| DEBT | 47.90% | 6.28% | 3.008% |
| PREFERRED | 0.40% | 5.41% | 0.022% |
| COMMON | 51.70% | 10.75% | 5.558% |
| | <u>100.00%</u> | | <u>8.588%</u> |

OTHER INFORMATION

| |
|--|
| |
|--|

RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary: | Ref | FORECASTED RESULTS | | |
|-----------------------------------|------|--------------------|-----------------|-----------------|
| | | TOTAL | OTHER | UTAH |
| 1 Operating Revenues | | | | |
| 2 General Business Revenues | 2.3 | 3,284,680,400 | 1,860,882,454 | 1,423,797,946 |
| 3 Interdepartmental | 2.3 | 0 | 0 | 0 |
| 4 Special Sales | 2.3 | 1,125,998,064 | 650,976,834 | 475,021,230 |
| 5 Other Operating Revenues | 2.4 | 176,995,619 | 112,282,862 | 64,712,757 |
| 6 Total Operating Revenues | 2.4 | 4,587,674,083 | 2,624,142,150 | 1,963,531,933 |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | 2.5 | 859,287,569 | 499,171,454 | 360,116,115 |
| 10 Nuclear Production | 2.6 | 0 | 0 | 0 |
| 11 Hydro Production | 2.7 | 35,488,084 | 20,411,953 | 15,076,131 |
| 12 Other Power Supply | 2.9 | 1,622,720,604 | 895,803,048 | 726,917,556 |
| 13 Transmission | 2.10 | 156,136,238 | 89,806,869 | 66,329,369 |
| 14 Distribution | 2.12 | 219,316,041 | 123,090,337 | 96,225,704 |
| 15 Customer Accounting | 2.12 | 99,649,802 | 58,641,597 | 41,008,205 |
| 16 Customer Service & Infor | 2.13 | 19,062,511 | 9,755,514 | 9,306,998 |
| 17 Sales | 2.13 | 0 | 0 | 0 |
| 18 Administrative & General | 2.14 | 197,048,024 | 114,733,302 | 82,314,722 |
| 19 | | | | |
| 20 Total O & M Expenses | 2.14 | 3,208,708,875 | 1,811,414,075 | 1,397,294,800 |
| 21 | | | | |
| 22 Depreciation | 2.16 | 459,631,814 | 267,555,789 | 192,076,025 |
| 23 Amortization | 2.17 | 58,350,978 | 33,547,127 | 24,803,851 |
| 24 Taxes Other Than Income | 2.17 | 117,973,176 | 77,310,117 | 40,663,059 |
| 25 Income Taxes - Federal | 2.20 | (963,246) | 1,220,420 | (2,183,666) |
| 26 Income Taxes - State | 2.20 | 3,454,380 | 2,196,561 | 1,257,819 |
| 27 Income Taxes - Def Net | 2.19 | 137,000,927 | 84,138,741 | 52,862,186 |
| 28 Investment Tax Credit Adj. | 2.17 | (1,939,053) | (328,914) | (1,610,139) |
| 29 Misc Revenue & Expense | 2.4 | (16,112,051) | (9,331,402) | (6,780,649) |
| 30 | | | | |
| 31 Total Operating Expenses | 2.20 | 3,966,105,800 | 2,267,722,513 | 1,698,383,286 |
| 32 | | | | |
| 33 Operating Revenue for Return | | 621,568,283 | 356,419,637 | 265,148,646 |
| 34 | | | | |
| 35 Rate Base: | | | | |
| 36 Electric Plant in Service | 2.30 | 18,070,612,743 | 10,418,864,584 | 7,651,748,159 |
| 37 Plant Held for Future Use | 2.31 | 3,857,390 | 649,313 | 3,208,077 |
| 38 Misc Deferred Debits | 2.33 | 135,496,562 | 99,541,739 | 35,954,822 |
| 39 Elec Plant Acq Adj | 2.31 | 66,346,260 | 38,160,886 | 28,185,374 |
| 40 Nuclear Fuel | 2.31 | 0 | 0 | 0 |
| 41 Prepayments | 2.32 | 39,087,582 | 21,365,414 | 17,722,168 |
| 42 Fuel Stock | 2.32 | 121,447,659 | 70,843,145 | 50,604,514 |
| 43 Material & Supplies | 2.32 | 148,989,526 | 84,998,961 | 63,990,565 |
| 44 Working Capital | 2.33 | 70,286,632 | 35,229,146 | 35,057,486 |
| 45 Weatherization Loans | 2.31 | 12,771,918 | 6,454,770 | 6,317,148 |
| 46 Miscellaneous Rate Base | 2.34 | 2,956,317 | 1,182,598 | 1,773,719 |
| 47 | | | | |
| 48 Total Electric Plant | | 18,671,852,587 | 10,777,290,556 | 7,894,562,031 |
| 49 | | | | |
| 50 Rate Base Deductions: | | | | |
| 51 Accum Prov For Depr | 2.38 | (6,541,424,403) | (3,903,669,416) | (2,637,754,987) |
| 52 Accum Prov For Amort | 2.39 | (454,787,197) | (266,822,389) | (187,964,809) |
| 53 Accum Def Income Taxes | 2.35 | (1,381,960,425) | (787,464,957) | (594,495,468) |
| 54 Unamortized ITC | 2.35 | (10,603,674) | (10,431,086) | (172,587) |
| 55 Customer Adv for Const | 2.34 | (12,611,277) | (4,534,677) | (8,076,600) |
| 56 Customer Service Deposits | 2.34 | (10,294,490) | 0 | (10,294,490) |
| 57 Misc. Rate Base Deductions | 2.34 | (110,388,730) | (64,627,852) | (45,760,879) |
| 58 | | | | |
| 59 Total Rate Base Deductions | | (8,522,070,196) | (5,037,550,377) | (3,484,519,820) |
| 60 | | | | |
| 61 Total Rate Base | | 10,149,782,391 | 5,739,740,179 | 4,410,042,211 |
| 62 | | | | |
| 63 Return on Rate Base | | 6.124% | | 6.012% |
| 64 | | | | |
| 65 Return on Equity | | 5.985% | | 5.769% |
| 66 Net Power Costs | | 1,092,266,686 | | 456,415,623 |
| 67 100 Basis Points in Equity: | | | | |
| 68 Revenue Requirement Impact | | 84,567,889 | | 36,744,429 |
| 69 Rate Base Decrease | | (790,162,878) | | (349,189,453) |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | | |
|--|--|----------------------------------|--------|--------------------|----------------------|-----------------------------|-----------------------------|-----------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH | |
| 70 | Sales to Ultimate Customers | | | | | | | |
| 71 | 440 | Residential Sales | | | | | | |
| 72 | | 0 | S | | 1,265,946,937 | 719,990,456 | 545,956,481 | |
| 73 | | | | | | | | |
| 74 | | | | Tab 3 | <u>1,265,946,937</u> | <u>719,990,456</u> | <u>545,956,481</u> | |
| 75 | | | | | | | | |
| 76 | 442 | Commercial & Industrial Sales | | | | | | |
| 77 | | 0 | S | | 1,980,464,625 | 1,131,466,820 | 848,997,805 | |
| 78 | | P | SE | | - | - | - | |
| 79 | | PT | SG | | - | - | - | |
| 80 | | | | | | | | |
| 81 | | | | | | | | |
| 82 | | | | Tab 3 | <u>1,980,464,625</u> | <u>1,131,466,820</u> | <u>848,997,805</u> | |
| 83 | | | | | | | | |
| 84 | 444 | Public Street & Highway Lighting | | | | | | |
| 85 | | 0 | S | | 19,888,308 | 9,425,178 | 10,463,130 | |
| 86 | | 0 | SO | | - | - | - | |
| 87 | | | | Tab 3 | <u>19,888,308</u> | <u>9,425,178</u> | <u>10,463,130</u> | |
| 88 | | | | | | | | |
| 89 | 445 | Other Sales to Public Authority | | | | | | |
| 90 | | 0 | S | | 18,380,529 | - | 18,380,529 | |
| 91 | | | | | | | | |
| 92 | | | | Tab 3 | <u>18,380,529</u> | <u>-</u> | <u>18,380,529</u> | |
| 93 | | | | | | | | |
| 94 | 448 | Interdepartmental | | | | | | |
| 95 | | DPW | S | | - | - | - | |
| 96 | | GP | SO | | - | - | - | |
| 97 | | | | Tab 3 | <u>-</u> | <u>-</u> | <u>-</u> | |
| 98 | | | | | | | | |
| 99 | Total Sales to Ultimate Customers | | | | Tab 3 | <u>3,284,680,400</u> | <u>1,860,882,454</u> | <u>1,423,797,946</u> |
| 100 | | | | | | | | |
| 101 | | | | | | | | |
| 102 | | | | | | | | |
| 103 | 447 | Sales for Resale-Non NPC | | | | | | |
| 104 | | WSF | S | | 7,833,643 | 7,833,643 | - | |
| 105 | | | | Tab 3 | <u>7,833,643</u> | <u>7,833,643</u> | <u>-</u> | |
| 106 | | | | | | | | |
| 107 | 447NPC | Sales for Resale-NPC | | | | | | |
| 108 | | WSF | SG | | 1,118,164,421 | 643,143,191 | 475,021,230 | |
| 109 | | WSF | SE | | - | - | - | |
| 110 | | WSF | SG | | - | - | - | |
| 111 | | | | | <u>1,118,164,421</u> | <u>643,143,191</u> | <u>475,021,230</u> | |
| 112 | | | | | | | | |
| 113 | | Total Sales for Resale | | Tab 5 | <u>1,125,998,064</u> | <u>650,976,834</u> | <u>475,021,230</u> | |
| 114 | | | | | | | | |
| 115 | 449 | Provision for Rate Refund | | | | | | |
| 116 | | WSF | S | | 3 | - | 3 | |
| 117 | | WSF | SG | | - | - | - | |
| 118 | | | | | | | | |
| 119 | | | | | | | | |
| 120 | | | | Tab 3 | <u>3</u> | <u>-</u> | <u>3</u> | |
| 121 | | | | | | | | |
| 122 | Total Sales from Electricity | | | | Tab 3 | <u>4,410,678,466</u> | <u>2,511,859,288</u> | <u>1,898,819,178</u> |
| 123 | 450 | Forfeited Discounts & Interest | | | | | | |
| 124 | | CUST | S | | 6,180,370 | 3,696,164 | 2,484,206 | |
| 125 | | CUST | SO | | - | - | - | |
| 126 | | | | Tab 3 | <u>6,180,370</u> | <u>3,696,164</u> | <u>2,484,206</u> | |
| 127 | | | | | | | | |
| 128 | 451 | Misc Electric Revenue | | | | | | |
| 129 | | CUST | S | | 7,224,633 | 2,684,656 | 4,539,977 | |
| 130 | | GP | SG | | - | - | - | |
| 131 | | GP | SO | | 26,537 | 15,300 | 11,237 | |
| 132 | | | | Tab 3 | <u>7,251,170</u> | <u>2,699,957</u> | <u>4,551,213</u> | |
| 133 | | | | | | | | |
| 134 | 453 | Water Sales | | | | | | |
| 135 | | P | SG | | 38,378 | 22,074 | 16,304 | |
| 136 | | | | Tab 3 | <u>38,378</u> | <u>22,074</u> | <u>16,304</u> | |
| 137 | | | | | | | | |
| 138 | 454 | Rent of Electric Property | | | | | | |
| 139 | | DPW | S | | 13,970,023 | 8,320,220 | 5,649,803 | |
| 140 | | T | SG | | 5,052,709 | 2,906,205 | 2,146,504 | |
| 141 | | GP | SO | | 550,678 | 317,501 | 233,177 | |
| 142 | | | | Tab 3 | <u>19,573,410</u> | <u>11,543,926</u> | <u>8,029,484</u> | |
| 143 | | | | | | | | |
| 144 | | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|--|--------|--------------------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 145 | | | | | | | |
| 146 | 456 | Other Electric Revenue | | | | | |
| 147 | | DMSC | S | | 27,092,463 | 27,007,581 | 84,882 |
| 148 | | CUST | CN | | - | - | - |
| 149 | | OTHSE | SE | | 12,650,762 | 7,374,103 | 5,276,658 |
| 150 | | OTHSO | SO | | 239,125 | 137,871 | 101,254 |
| 151 | | OTHSGR | SG | | 103,969,940 | 59,801,186 | 44,168,753 |
| 152 | | | | | | | |
| 153 | | | | | | | |
| 154 | | | | Tab 3 | 143,952,290 | 94,320,742 | 49,631,548 |
| 155 | | | | | | | |
| 156 | | Total Other Electric Revenues | | Tab 3 | 176,995,617 | 112,282,862 | 64,712,755 |
| 157 | | | | | | | |
| 158 | | Total Electric Operating Revenues | | Tab 3 | 4,587,674,083 | 2,624,142,150 | 1,963,531,933 |
| 159 | | | | | | | |
| 160 | | Summary of Revenues by Factor | | | | | |
| 161 | | S | | | 3,346,981,534 | 1,910,424,718 | 1,436,556,816 |
| 162 | | CN | | | - | - | - |
| 163 | | SE | | | 12,650,762 | 7,374,103 | 5,276,658 |
| 164 | | SO | | | 816,340 | 470,672 | 345,668 |
| 165 | | SG | | | 1,227,225,447 | 705,872,657 | 521,352,790 |
| 166 | | DGP | | | - | - | - |
| 167 | | | | | | | |
| 168 | | Total Electric Operating Revenues | | | 4,587,674,083 | 2,624,142,150 | 1,963,531,933 |
| 169 | | Miscellaneous Revenues | | | | | |
| 170 | 41160 | Gain on Sale of Utility Plant - CR | | | | | |
| 171 | | DPW | S | | - | - | - |
| 172 | | T | SG | | - | - | - |
| 173 | | G | SO | | - | - | - |
| 174 | | T | SG | | - | - | - |
| 175 | | P | SG | | - | - | - |
| 176 | | | | Tab 3 | - | - | - |
| 177 | | | | | | | |
| 178 | 41170 | Loss on Sale of Utility Plant | | | | | |
| 179 | | DPW | S | | - | - | - |
| 180 | | T | SG | | - | - | - |
| 181 | | | | Tab 3 | - | - | - |
| 182 | | | | | | | |
| 183 | 4118 | Gain from Emission Allowances | | | | | |
| 184 | | P | S | | - | - | - |
| 185 | | P | SE | | (15,993,908) | (9,322,817) | (6,671,092) |
| 186 | | | | Tab 3 | (15,993,908) | (9,322,817) | (6,671,092) |
| 187 | | | | | | | |
| 188 | 41181 | Gain from Disposition of NOX Credits | | | | | |
| 189 | | P | SE | | - | - | - |
| 190 | | | | Tab 3 | - | - | - |
| 191 | | | | | | | |
| 192 | 4194 | Impact Housing Interest Income | | | | | |
| 193 | | P | SG | | - | - | - |
| 194 | | | | Tab 3 | - | - | - |
| 195 | | | | | | | |
| 196 | 421 | (Gain) / Loss on Sale of Utility Plant | | | | | |
| 197 | | DPW | S | | (719,050) | (7,361) | (711,689) |
| 198 | | T | SG | | 253 | 146 | 108 |
| 199 | | T | SG | | - | - | - |
| 200 | | PTD | CN | | 44,169 | 23,818 | 20,351 |
| 201 | | PTD | SO | | 139,536 | 80,452 | 59,085 |
| 202 | | P | SG | | (183,665) | (105,640) | (78,025) |
| 203 | | | | Tab 3 | (718,757) | (8,586) | (710,171) |
| 204 | | | | | | | |
| 205 | | Total Miscellaneous Revenues | | | (16,712,665) | (9,331,402) | (7,381,263) |
| 206 | | Miscellaneous Expenses | | | | | |
| 207 | 4311 | Interest on Customer Deposits | | | | | |
| 208 | | CUST | S | | 600,614 | - | 600,614 |
| 209 | | | | Tab 4 | 600,614 | - | 600,614 |
| 210 | | Total Miscellaneous Expenses | | | 600,614 | - | 600,614 |
| 211 | | | | | | | |
| 212 | | Net Misc Revenue and Expense | | Tab 3 | (16,112,051) | (9,331,402) | (6,780,649) |
| 213 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|-------------------------------------|--------|--------------------|--------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 214 | 500 | Operation Supervision & Engineering | | | | | |
| 215 | | P | SG | | 19,891,439 | 11,441,111 | 8,450,328 |
| 216 | | P | SSGCH | | 1,602,392 | 935,315 | 667,078 |
| 217 | | | | Tab 4 | 21,493,831 | 12,376,426 | 9,117,405 |
| 218 | | | | | | | |
| 219 | 501 | Fuel Related-Non NPC | | | | | |
| 220 | | P | SE | | 12,905,999 | 7,522,880 | 5,383,118 |
| 221 | | P | SE | | - | - | - |
| 222 | | P | SE | | - | - | - |
| 223 | | P | SSECT | | - | - | - |
| 224 | | P | SSECH | | 1,878,282 | 1,104,151 | 774,131 |
| 225 | | | | Tab 4 | 14,784,281 | 8,627,032 | 6,157,249 |
| 226 | | | | | | | |
| 227 | 501NPC | Fuel Related-NPC | | | | | |
| 228 | | P | SE | | 511,942,577 | 298,410,288 | 213,532,289 |
| 229 | | P | SE | | - | - | - |
| 230 | | P | SE | | - | - | - |
| 231 | | P | SSECT | | - | - | - |
| 232 | | P | SSECH | | 53,759,244 | 31,602,463 | 22,156,781 |
| 233 | | | | Tab 5 | 565,701,821 | 330,012,751 | 235,689,070 |
| 234 | | | | | | | |
| 235 | | Total Fuel Related | | | 580,486,102 | 338,639,782 | 241,846,319 |
| 236 | | | | | | | |
| 237 | 502 | Steam Expenses | | | | | |
| 238 | | P | SG | | 30,631,036 | 17,618,288 | 13,012,749 |
| 239 | | P | SSGCH | | 2,208,891 | 1,289,327 | 919,564 |
| 240 | | | | Tab 4 | 32,839,927 | 18,907,615 | 13,932,312 |
| 241 | | | | | | | |
| 242 | 503 | Steam From Other Sources-Non-NPC | | | | | |
| 243 | | P | SE | | (10,909) | (6,359) | (4,550) |
| 244 | | | | Tab 4 | (10,909) | (6,359) | (4,550) |
| 245 | | | | | | | |
| 246 | 503NPC | Steam From Other Sources-NPC | | | | | |
| 247 | | P | SE | | 3,410,863 | 1,988,185 | 1,422,678 |
| 248 | | | | Tab 5 | 3,410,863 | 1,988,185 | 1,422,678 |
| 249 | | | | | | | |
| 250 | 505 | Electric Expenses | | | | | |
| 251 | | P | SG | | 2,818,076 | 1,620,894 | 1,197,182 |
| 252 | | P | SSGCH | | 1,412,025 | 824,198 | 587,828 |
| 253 | | | | Tab 4 | 4,230,102 | 2,445,092 | 1,785,009 |
| 254 | | | | | | | |
| 255 | 506 | Misc. Steam Expense | | | | | |
| 256 | | P | SG | | 39,324,209 | 22,618,406 | 16,705,803 |
| 257 | | P | SE | | - | - | - |
| 258 | | P | SSGCH | | 1,802,952 | 1,052,381 | 750,571 |
| 259 | | | | Tab 4 | 41,127,161 | 23,670,787 | 17,456,373 |
| 260 | | | | | | | |
| 261 | 507 | Rents | | | | | |
| 262 | | P | SG | | 605,702 | 348,386 | 257,316 |
| 263 | | P | SSGCH | | 220,513 | 128,713 | 91,800 |
| 264 | | | | Tab 4 | 826,215 | 477,100 | 349,116 |
| 265 | | | | | | | |
| 266 | 510 | Maint Supervision & Engineering | | | | | |
| 267 | | P | SG | | 5,161,732 | 2,968,913 | 2,192,819 |
| 268 | | P | SSGCH | | 2,416,090 | 1,410,269 | 1,005,821 |
| 269 | | | | Tab 4 | 7,577,821 | 4,379,182 | 3,198,640 |
| 270 | | | | | | | |
| 271 | | | | | | | |
| 272 | | | | | | | |
| 273 | 511 | Maintenance of Structures | | | | | |
| 274 | | P | SG | | 20,053,527 | 11,534,341 | 8,519,186 |
| 275 | | P | SSGCH | | 869,019 | 507,245 | 361,773 |
| 276 | | | | Tab 4 | 20,922,546 | 12,041,586 | 8,880,960 |
| 277 | | | | | | | |
| 278 | 512 | Maintenance of Boiler Plant | | | | | |
| 279 | | P | SG | | 96,722,456 | 55,632,596 | 41,089,861 |
| 280 | | P | SSGCH | | 2,987,390 | 1,743,736 | 1,243,654 |
| 281 | | | | Tab 4 | 99,709,846 | 57,376,332 | 42,333,514 |
| 282 | | | | | | | |
| 283 | 513 | Maintenance of Electric Plant | | | | | |
| 284 | | P | SG | | 33,427,081 | 19,226,510 | 14,200,571 |
| 285 | | P | SSGCH | | 605,231 | 353,273 | 251,958 |
| 286 | | | | Tab 4 | 34,032,312 | 19,579,783 | 14,452,529 |
| 287 | | | | | | | |
| 288 | 514 | Maintenance of Misc. Steam Plant | | | | | |
| 289 | | P | SG | | 9,744,277 | 5,604,691 | 4,139,587 |
| 290 | | P | SSGCH | | 2,897,475 | 1,691,253 | 1,206,222 |
| 291 | | | | Tab 4 | 12,641,752 | 7,295,943 | 5,345,809 |
| 292 | | | | | | | |
| 293 | | Total Steam Power Generation | | Tab 4 | 859,287,569 | 499,171,454 | 360,116,115 |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|---------------------------------------|--------|--------------------|-----------|-----------|-----------|
| FERC | DESCRIP | BUS | FACTOR | Ref | TOTAL | OTHER | UTAH |
| ACCT | | FUNC | | | | | |
| 294 | 517 | Operation Super & Engineering | | | | | |
| 295 | | P | SG | | - | - | - |
| 296 | | | | Tab 4 | - | - | - |
| 297 | | | | | | | |
| 298 | 518 | Nuclear Fuel Expense | | | | | |
| 299 | | P | SE | | - | - | - |
| 300 | | | | | | | |
| 301 | | | | Tab 4 | - | - | - |
| 302 | | | | | | | |
| 303 | 519 | Coolants and Water | | | | | |
| 304 | | P | SG | | - | - | - |
| 305 | | | | Tab 4 | - | - | - |
| 306 | | | | | | | |
| 307 | 520 | Steam Expenses | | | | | |
| 308 | | P | SG | | - | - | - |
| 309 | | | | Tab 4 | - | - | - |
| 310 | | | | | | | |
| 311 | | | | | | | |
| 312 | | | | | | | |
| 313 | 523 | Electric Expenses | | | | | |
| 314 | | P | SG | | - | - | - |
| 315 | | | | Tab 4 | - | - | - |
| 316 | | | | | | | |
| 317 | 524 | Misc. Nuclear Expenses | | | | | |
| 318 | | P | SG | | - | - | - |
| 319 | | | | Tab 4 | - | - | - |
| 320 | | | | | | | |
| 321 | 528 | Maintenance Super & Engineering | | | | | |
| 322 | | P | SG | | - | - | - |
| 323 | | | | Tab 4 | - | - | - |
| 324 | | | | | | | |
| 325 | 529 | Maintenance of Structures | | | | | |
| 326 | | P | SG | | - | - | - |
| 327 | | | | Tab 4 | - | - | - |
| 328 | | | | | | | |
| 329 | 530 | Maintenance of Reactor Plant | | | | | |
| 330 | | P | SG | | - | - | - |
| 331 | | | | Tab 4 | - | - | - |
| 332 | | | | | | | |
| 333 | 531 | Maintenance of Electric Plant | | | | | |
| 334 | | P | SG | | - | - | - |
| 335 | | | | Tab 4 | - | - | - |
| 336 | | | | | | | |
| 337 | 532 | Maintenance of Misc Nuclear | | | | | |
| 338 | | P | SG | | - | - | - |
| 339 | | | | Tab 4 | - | - | - |
| 340 | | | | | | | |
| 341 | | Total Nuclear Power Generation | | Tab 4 | - | - | - |
| 342 | | | | | | | |
| 343 | 535 | Operation Super & Engineering | | | | | |
| 344 | | P | DGP | | - | - | - |
| 345 | | P | SG | | 5,062,097 | 2,911,605 | 2,150,492 |
| 346 | | P | SG | | 3,490,468 | 2,007,639 | 1,482,829 |
| 347 | | | | | | | |
| 348 | | | | Tab 4 | 8,552,564 | 4,919,244 | 3,633,320 |
| 349 | | | | | | | |
| 350 | 536 | Water For Power | | | | | |
| 351 | | P | DGP | | - | - | - |
| 352 | | P | SG | | 160,664 | 92,411 | 68,254 |
| 353 | | P | SG | | 125,709 | 72,305 | 53,404 |
| 354 | | | | | | | |
| 355 | | | | Tab 4 | 286,374 | 164,716 | 121,658 |
| 356 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|--------------|--------------------------|--------------------------|--------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 357 | 537 | Hydraulic Expenses | | | | | |
| 358 | | P | DGP | | - | - | - |
| 359 | | P | SG | | 4,331,977 | 2,491,656 | 1,840,320 |
| 360 | | P | SG | | 470,700 | 270,736 | 199,964 |
| 361 | | | | | | | |
| 362 | | | | Tab 4 | <u>4,802,677</u> | <u>2,762,392</u> | <u>2,040,284</u> |
| 363 | | | | | | | |
| 364 | 538 | Electric Expenses | | | | | |
| 365 | | P | DGP | | - | - | - |
| 366 | | P | SG | | - | - | - |
| 367 | | P | SG | | - | - | - |
| 368 | | | | | | | |
| 369 | | | | Tab 4 | <u>-</u> | <u>-</u> | <u>-</u> |
| 370 | | | | | | | |
| 371 | 539 | Misc. Hydro Expenses | | | | | |
| 372 | | P | DGP | | - | - | - |
| 373 | | P | SG | | 10,521,558 | 6,051,765 | 4,469,793 |
| 374 | | P | SG | | 5,683,911 | 3,269,259 | 2,414,653 |
| 375 | | | | | | | |
| 376 | | | | | | | |
| 377 | | | | Tab 4 | <u>16,205,469</u> | <u>9,321,024</u> | <u>6,884,445</u> |
| 378 | | | | | | | |
| 379 | 540 | Rents (Hydro Generation) | | | | | |
| 380 | | P | DGP | | - | - | - |
| 381 | | P | SG | | 82,327 | 47,353 | 34,974 |
| 382 | | P | SG | | 5,749 | 3,307 | 2,442 |
| 383 | | | | | | | |
| 384 | | | | Tab 4 | <u>88,077</u> | <u>50,660</u> | <u>37,417</u> |
| 385 | | | | | | | |
| 386 | 541 | Maint Supervision & Engineering | | | | | |
| 387 | | P | DGP | | - | - | - |
| 388 | | P | SG | | - | - | - |
| 389 | | P | SG | | - | - | - |
| 390 | | | | | | | |
| 391 | | | | Tab 4 | <u>-</u> | <u>-</u> | <u>-</u> |
| 392 | | | | | | | |
| 393 | 542 | Maintenance of Structures | | | | | |
| 394 | | P | DGP | | - | - | - |
| 395 | | P | SG | | 916,102 | 526,921 | 389,181 |
| 396 | | P | SG | | 176,270 | 101,387 | 74,884 |
| 397 | | | | | | | |
| 398 | | | | Tab 4 | <u>1,092,373</u> | <u>628,308</u> | <u>464,064</u> |
| 399 | | | | | | | |
| 400 | | | | | | | |
| 401 | | | | | | | |
| 402 | | | | | | | |
| 403 | 543 | Maintenance of Dams & Waterways | | | | | |
| 404 | | P | DGP | | - | - | - |
| 405 | | P | SG | | 838,173 | 482,098 | 356,075 |
| 406 | | P | SG | | 143,674 | 82,638 | 61,036 |
| 407 | | | | | | | |
| 408 | | | | Tab 4 | <u>981,847</u> | <u>564,737</u> | <u>417,111</u> |
| 409 | | | | | | | |
| 410 | 544 | Maintenance of Electric Plant | | | | | |
| 411 | | P | DGP | | - | - | - |
| 412 | | P | SG | | 618,243 | 355,599 | 262,643 |
| 413 | | P | SG | | 485,450 | 279,220 | 206,230 |
| 414 | | | | | | | |
| 415 | | | | Tab 4 | <u>1,103,692</u> | <u>634,819</u> | <u>468,873</u> |
| 416 | | | | | | | |
| 417 | 545 | Maintenance of Misc. Hydro Plant | | | | | |
| 418 | | P | DGP | | - | - | - |
| 419 | | P | SG | | 1,743,750 | 1,002,966 | 740,784 |
| 420 | | P | SG | | 631,261 | 363,087 | 268,174 |
| 421 | | | | | | | |
| 422 | | | | Tab 4 | <u>2,375,011</u> | <u>1,366,053</u> | <u>1,008,958</u> |
| 423 | | | | | | | |
| 424 | | Total Hydraulic Power Generation | | Tab 4 | <u>35,488,084</u> | <u>20,411,953</u> | <u>15,076,131</u> |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|--------------------------------------|--------|--------------------|--------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 425 | | | | | | | |
| 426 | 546 | Operation Super & Engineering | | | | | |
| 427 | | P | SG | | 1,049,294 | 603,530 | 445,763 |
| 428 | | P | SSGCT | | - | - | - |
| 429 | | | | Tab 4 | 1,049,294 | 603,530 | 445,763 |
| 430 | | | | | | | |
| 431 | 547 | Fuel-Non-NPC | | | | | |
| 432 | | P | SE | | 1,737,742 | 1,012,926 | 724,816 |
| 433 | | 0 | SSECT | | (5) | (3) | (2) |
| 434 | | | | Tab 4 | 1,737,737 | 1,012,924 | 724,814 |
| 435 | | | | | | | |
| 436 | 547NPC | Fuel-NPC | | | | | |
| 437 | | P | SE | | 390,007,676 | 227,334,682 | 162,672,994 |
| 438 | | P | SSECT | | 19,658,100 | 10,958,374 | 8,699,725 |
| 439 | | | | Tab 5 | 409,665,776 | 238,293,056 | 171,372,719 |
| 440 | | | | | | | |
| 441 | 548 | Generation Expense | | | | | |
| 442 | | P | SG | | 8,244,576 | 4,742,096 | 3,502,480 |
| 443 | | P | SSGCT | | 1,782,570 | 957,478 | 825,092 |
| 444 | | | | Tab 4 | 10,027,146 | 5,699,574 | 4,327,572 |
| 445 | | | | | | | |
| 446 | 549 | Miscellaneous Other | | | | | |
| 447 | | P | SG | | 18,921,513 | 10,883,231 | 8,038,281 |
| 448 | | P | SSGCT | | - | - | - |
| 449 | | | | Tab 4 | 18,921,513 | 10,883,231 | 8,038,281 |
| 450 | | | | | | | |
| 451 | | | | | | | |
| 452 | | | | | | | |
| 453 | | | | | | | |
| 454 | 550 | Rents | | | | | |
| 455 | | P | SG | | 532,208 | 306,114 | 226,094 |
| 456 | | P | SSGCT | | 239 | 128 | 111 |
| 457 | | | | Tab 4 | 532,447 | 306,242 | 226,204 |
| 458 | | | | | | | |
| 459 | 551 | Maint Supervision & Engineering | | | | | |
| 460 | | P | SG | | - | - | - |
| 461 | | | | Tab 4 | - | - | - |
| 462 | | | | | | | |
| 463 | 552 | Maintenance of Structures | | | | | |
| 464 | | P | SG | | 219,479 | 126,239 | 93,239 |
| 465 | | P | SSGCT | | 180,293 | 96,842 | 83,452 |
| 466 | | | | Tab 4 | 399,772 | 223,081 | 176,691 |
| 467 | | | | | | | |
| 468 | 553 | Maint of Generation & Electric Plant | | | | | |
| 469 | | P | SG | | 2,346,276 | 1,349,526 | 996,750 |
| 470 | | P | SSGCT | | 683,061 | 366,895 | 316,166 |
| 471 | | | | Tab 4 | 3,029,337 | 1,716,420 | 1,312,917 |
| 472 | | | | | | | |
| 473 | 554 | Maintenance of Misc. Other | | | | | |
| 474 | | P | SG | | 169,045 | 97,231 | 71,814 |
| 475 | | P | SSGCT | | 210,189 | 112,900 | 97,290 |
| 476 | | | | Tab 4 | 379,235 | 210,131 | 169,104 |
| 477 | | | | | | | |
| 478 | | Total Other Power Generation | | Tab 4 | 445,742,256 | 258,948,190 | 186,794,066 |
| 479 | | | | | | | |
| 480 | | | | | | | |
| 481 | 555 | Purchased Power-Non NPC | | | | | |
| 482 | | DMSC | S | | - | - | - |
| 483 | | | | | - | - | - |
| 484 | | | | | | | |
| 485 | 555NPC | Purchased Power-NPC | | | | | |
| 486 | | P | SG | | 1,032,536,903 | 593,892,156 | 438,644,747 |
| 487 | | P | SE | | 81,726,399 | 47,638,152 | 34,088,247 |
| 488 | | Seasonal Co P | SSGC | | 9,235,290 | 4,961,365 | 4,273,925 |
| 489 | | | DGP | | - | - | - |
| 490 | | | | | 1,123,498,592 | 646,491,673 | 477,006,919 |
| 491 | | | | | | | |
| 492 | | Total Purchased Power | | Tab 5 | 1,123,498,592 | 646,491,673 | 477,006,919 |
| 493 | | | | | | | |
| 494 | 556 | System Control & Load Dispatch | | | | | |
| 495 | | P | SG | | 2,966,923 | 1,706,508 | 1,260,415 |
| 496 | | | | | | | |
| 497 | | | | Tab 4 | 2,966,923 | 1,706,508 | 1,260,415 |
| 498 | | | | | | | |
| 499 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|-------|--------------------|---------------|---------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 500 | | | | | | | |
| 501 | 557 | Other Expenses | | | | | |
| 502 | | P | S | | 995,056 | 995,056 | - |
| 503 | | P | SG | | 48,411,417 | 27,845,165 | 20,566,251 |
| 504 | | P | SGCT | | 1,210,147 | 694,938 | 515,209 |
| 505 | | P | SE | | - | - | - |
| 506 | | P | SSGCT | | (103,787) | (55,747) | (48,039) |
| 507 | | P | TROJP | | - | - | - |
| 508 | | | | | | | |
| 509 | | | | Tab 4 | 50,512,833 | 29,479,412 | 21,033,421 |
| 510 | | | | | | | |
| 511 | | Embedded Cost Differentials | | | | | |
| 512 | | Company Owned Hyd P | DGP | | (81,779,523) | (81,779,523) | - |
| 513 | | Company Owned Hyd P | SG | | 81,779,523 | 47,037,754 | 34,741,768 |
| 514 | | Mid-C Contract P | MC | | (40,832,995) | (35,222,526) | (5,610,469) |
| 515 | | Mid-C Contract P | SG | | 40,832,995 | 23,486,226 | 17,346,769 |
| 516 | | Existing QF Contracts P | S | | 45,784,718 | 31,989,680 | 13,795,038 |
| 517 | | Existing QF Contracts P | SG | | (45,784,718) | (26,334,347) | (19,450,371) |
| 518 | | | | | | | |
| 519 | | | | | - | (40,822,735) | 40,822,735 |
| 520 | | | | | | | |
| 521 | | Total Other Power Supply | | Tab 4 | 1,176,978,348 | 636,854,858 | 540,123,490 |
| 522 | | | | | | | |
| 523 | | Total Production Expense | | Tab 4 | 2,517,496,257 | 1,415,386,455 | 1,102,109,802 |
| 524 | | | | | | | |
| 525 | | | | | | | |
| 526 | | Summary of Production Expense by Factor | | | | | |
| 527 | | S | | | 46,779,774 | 32,984,736 | 13,795,038 |
| 528 | | SG | | | 1,486,093,052 | 854,767,519 | 631,325,533 |
| 529 | | SE | | | 1,001,720,347 | 583,900,755 | 417,819,592 |
| 530 | | SNPPH | | | - | - | - |
| 531 | | TROJP | | | - | - | - |
| 532 | | SGCT | | | 1,210,147 | 694,938 | 515,209 |
| 533 | | DGP | | | (81,779,523) | (81,779,523) | - |
| 534 | | DEU | | | - | - | - |
| 535 | | DEP | | | - | - | - |
| 536 | | SNPPS | | | - | - | - |
| 537 | | SNPPO | | | - | - | - |
| 538 | | DGU | | | - | - | - |
| 539 | | MC | | | (40,832,995) | (35,222,526) | (5,610,469) |
| 540 | | SSGCT | | | 2,752,566 | 1,478,495 | 1,274,071 |
| 541 | | SSECT | | | 19,658,095 | 10,958,372 | 8,699,723 |
| 542 | | SSGC | | | 9,235,290 | 4,961,365 | 4,273,925 |
| 543 | | SSGCH | | | 17,021,978 | 9,935,710 | 7,086,268 |
| 544 | | SSECH | | | 55,637,526 | 32,706,614 | 22,930,912 |
| 545 | | Total Production Expense by Factor | | Tab4 | 2,517,496,257 | 1,415,386,455 | 1,102,109,802 |
| 546 | 560 | Operation Supervision & Engineering | | | | | |
| 547 | | T | SG | | 8,551,099 | 4,918,401 | 3,632,698 |
| 548 | | | | | | | |
| 549 | | | | Tab4 | 8,551,099 | 4,918,401 | 3,632,698 |
| 550 | | | | | | | |
| 551 | 561 | Load Dispatching | | | | | |
| 552 | | T | SG | | 8,061,688 | 4,636,903 | 3,424,785 |
| 553 | | | | | | | |
| 554 | | | | Tab4 | 8,061,688 | 4,636,903 | 3,424,785 |
| 555 | 562 | Station Expense | | | | | |
| 556 | | T | SG | | 408,033 | 234,691 | 173,342 |
| 557 | | | | | | | |
| 558 | | | | Tab4 | 408,033 | 234,691 | 173,342 |
| 559 | | | | | | | |
| 560 | 563 | Overhead Line Expense | | | | | |
| 561 | | T | SG | | 3,538,515 | 2,035,275 | 1,503,240 |
| 562 | | | | | | | |
| 563 | | | | Tab4 | 3,538,515 | 2,035,275 | 1,503,240 |
| 564 | | | | | | | |
| 565 | 564 | Underground Line Expense | | | | | |
| 566 | | T | SG | | - | - | - |
| 567 | | | | | | | |
| 568 | | | | Tab4 | - | - | - |
| 569 | | | | | | | |

| REVISED PROTOCOL | | | | | FORECASTED RESULTS | | |
|------------------------|---------|---|--------|--------------|--------------------|-------------------|-------------------|
| Thirteen Month Average | | | | | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | | | |
| 570 | 565 | Transmission of Electricity by Others | | | | | |
| 571 | | T | SG | | - | - | - |
| 572 | | T | SE | | - | - | - |
| 573 | | | | Tab4 | - | - | - |
| 574 | | | | | | | |
| 575 | 565NPC | Transmission of Electricity by Others-NPC | | | | | |
| 576 | | T | SG | | 108,051,277 | 62,148,680 | 45,902,597 |
| 577 | | T | SE | | 102,778 | 59,909 | 42,869 |
| 578 | | | | | 108,154,055 | 62,208,589 | 45,945,465 |
| 579 | | | | | | | |
| 580 | | Total Transmission of Electricity by Others | | Tab 5 | 108,154,055 | 62,208,589 | 45,945,465 |
| 581 | | | | | | | |
| 582 | 566 | Misc. Transmission Expense | | | | | |
| 583 | | T | SG | | 1,791,416 | 1,030,382 | 761,034 |
| 584 | | | | | | | |
| 585 | | | | Tab 4 | 1,791,416 | 1,030,382 | 761,034 |
| 586 | | | | | | | |
| 587 | 567 | Rents - Transmission | | | | | |
| 588 | | T | SG | | 1,413,713 | 813,136 | 600,577 |
| 589 | | | | | | | |
| 590 | | | | Tab 4 | 1,413,713 | 813,136 | 600,577 |
| 591 | | | | | | | |
| 592 | 568 | Maint Supervision & Engineering | | | | | |
| 593 | | T | SG | | 16,196 | 9,315 | 6,880 |
| 594 | | | | | | | |
| 595 | | | | Tab 4 | 16,196 | 9,315 | 6,880 |
| 596 | | | | | | | |
| 597 | 569 | Maintenance of Structures | | | | | |
| 598 | | T | SG | | 3,070,209 | 1,765,916 | 1,304,293 |
| 599 | | | | | | | |
| 600 | | | | Tab 4 | 3,070,209 | 1,765,916 | 1,304,293 |
| 601 | | | | | | | |
| 602 | 570 | Maintenance of Station Equipment | | | | | |
| 603 | | T | SG | | 10,544,172 | 6,064,772 | 4,479,400 |
| 604 | | | | | | | |
| 605 | | | | Tab 4 | 10,544,172 | 6,064,772 | 4,479,400 |
| 606 | | | | | | | |
| 607 | 571 | Maintenance of Overhead Lines | | | | | |
| 608 | | T | SG | | 10,265,494 | 5,904,483 | 4,361,011 |
| 609 | | | | | | | |
| 610 | | | | Tab 4 | 10,265,494 | 5,904,483 | 4,361,011 |
| 611 | | | | | | | |
| 612 | 572 | Maintenance of Underground Lines | | | | | |
| 613 | | T | SG | | - | - | - |
| 614 | | | | | | | |
| 615 | | | | Tab 4 | - | - | - |
| 616 | | | | | | | |
| 617 | 573 | Maint of Misc. Transmission Plant | | | | | |
| 618 | | T | SG | | 321,651 | 185,006 | 136,644 |
| 619 | | | | | | | |
| 620 | | | | Tab 4 | 321,651 | 185,006 | 136,644 |
| 621 | | | | | | | |
| 622 | | Total Transmission Expense | | Tab 4 | 156,136,238 | 89,806,869 | 66,329,369 |
| 623 | | | | | | | |
| 624 | | Summary of Transmission Expense by Factor | | | | | |
| 625 | | SE | | | 102,778 | 59,909 | 42,869 |
| 626 | | SG | | | 156,033,461 | 89,746,960 | 66,286,500 |
| 627 | | SNPT | | | - | - | - |
| 628 | | Total Transmission Expense by Factor | | | 156,136,238 | 89,806,869 | 66,329,369 |
| 629 | 580 | Operation Supervision & Engineering | | | | | |
| 630 | | DPW | S | | 384,125 | 168,590 | 215,535 |
| 631 | | DPW | SNPD | | 22,443,024 | 11,914,474 | 10,528,550 |
| 632 | | | | Tab 4 | 22,827,148 | 12,083,064 | 10,744,085 |
| 633 | | | | | | | |
| 634 | 581 | Load Dispatching | | | | | |
| 635 | | DPW | S | | - | - | - |
| 636 | | DPW | SNPD | | 13,048,184 | 6,926,974 | 6,121,210 |
| 637 | | | | Tab 4 | 13,048,184 | 6,926,974 | 6,121,210 |
| 638 | | | | | | | |
| 639 | 582 | Station Expense | | | | | |
| 640 | | DPW | S | | 3,123,143 | 1,857,270 | 1,265,873 |
| 641 | | DPW | SNPD | | 35,925 | 19,072 | 16,853 |
| 642 | | | | Tab 4 | 3,159,068 | 1,876,342 | 1,282,726 |
| 643 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|--|--------|--------------------|-------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 644 | 583 | Overhead Line Expenses | | | | | |
| 645 | | DPW | S | | 23,692,222 | 14,482,571 | 9,209,650 |
| 646 | | DPW | SNPD | | (2,382,679) | (1,264,908) | (1,117,771) |
| 647 | | | | Tab 4 | 21,309,542 | 13,217,663 | 8,091,879 |
| 648 | | | | | | | |
| 649 | 584 | Underground Line Expense | | | | | |
| 650 | | DPW | S | | 1,396,286 | 1,069,381 | 326,905 |
| 651 | | DPW | SNPD | | - | - | - |
| 652 | | | | Tab 4 | 1,396,286 | 1,069,381 | 326,905 |
| 653 | | | | | | | |
| 654 | 585 | Street Lighting & Signal Systems | | | | | |
| 655 | | DPW | S | | - | - | - |
| 656 | | DPW | SNPD | | 212,245 | 112,676 | 99,569 |
| 657 | | | | Tab 4 | 212,245 | 112,676 | 99,569 |
| 658 | | | | | | | |
| 659 | 586 | Meter Expenses | | | | | |
| 660 | | DPW | S | | 4,200,861 | 2,850,157 | 1,350,704 |
| 661 | | DPW | SNPD | | 1,246,247 | 661,603 | 584,644 |
| 662 | | | | Tab 4 | 5,447,107 | 3,511,760 | 1,935,347 |
| 663 | | | | | | | |
| 664 | 587 | Customer Installation Expenses | | | | | |
| 665 | | DPW | S | | (4,420,277) | (2,656,406) | (1,763,871) |
| 666 | | DPW | SNPD | | - | - | - |
| 667 | | | | Tab 4 | (4,420,277) | (2,656,406) | (1,763,871) |
| 668 | | | | | | | |
| 669 | 588 | Misc. Distribution Expenses | | | | | |
| 670 | | DPW | S | | 449,870 | 306,311 | 143,559 |
| 671 | | DPW | SNPD | | 3,521,249 | 1,869,348 | 1,651,900 |
| 672 | | | | Tab 4 | 3,971,119 | 2,175,659 | 1,795,459 |
| 673 | | | | | | | |
| 674 | 589 | Rents | | | | | |
| 675 | | DPW | S | | 3,387,319 | 2,996,647 | 390,672 |
| 676 | | DPW | SNPD | | 199,512 | 105,916 | 93,596 |
| 677 | | | | Tab 4 | 3,586,830 | 3,102,563 | 484,268 |
| 678 | | | | | | | |
| 679 | 590 | Maint Supervision & Engineering | | | | | |
| 680 | | DPW | S | | 1,448,397 | 517,040 | 931,357 |
| 681 | | DPW | SNPD | | 5,970,669 | 3,169,688 | 2,800,981 |
| 682 | | | | Tab 4 | 7,419,066 | 3,686,728 | 3,732,338 |
| 683 | | | | | | | |
| 684 | 591 | Maintenance of Structures | | | | | |
| 685 | | DPW | S | | 1,667,623 | 864,585 | 803,038 |
| 686 | | DPW | SNPD | | 231,028 | 122,648 | 108,381 |
| 687 | | | | Tab 4 | 1,898,652 | 987,233 | 911,419 |
| 688 | | | | | | | |
| 689 | 592 | Maintenance of Station Equipment | | | | | |
| 690 | | DPW | S | | 9,836,498 | 6,080,890 | 3,755,607 |
| 691 | | DPW | SNPD | | 2,495,303 | 1,324,698 | 1,170,605 |
| 692 | | | | Tab 4 | 12,331,801 | 7,405,588 | 4,926,212 |
| 693 | 593 | Maintenance of Overhead Lines | | | | | |
| 694 | | DPW | S | | 86,141,817 | 50,194,105 | 35,947,711 |
| 695 | | DPW | SNPD | | 9,316,937 | 4,946,143 | 4,370,794 |
| 696 | | | | Tab 4 | 95,458,754 | 55,140,248 | 40,318,505 |
| 697 | | | | | | | |
| 698 | 594 | Maintenance of Underground Lines | | | | | |
| 699 | | DPW | S | | 22,343,339 | 9,701,271 | 12,642,068 |
| 700 | | DPW | SNPD | | 130,905 | 69,494 | 61,411 |
| 701 | | | | Tab 4 | 22,474,244 | 9,770,765 | 12,703,479 |
| 702 | | | | | | | |
| 703 | 595 | Maintenance of Line Transformers | | | | | |
| 704 | | DPW | S | | 70,946 | 70,946 | 0 |
| 705 | | DPW | SNPD | | 340,670 | 180,853 | 159,816 |
| 706 | | | | Tab 4 | 411,615 | 251,799 | 159,816 |
| 707 | | | | | | | |
| 708 | 596 | Maint of Street Lighting & Signal Sys. | | | | | |
| 709 | | DPW | S | | 4,427,704 | 1,816,753 | 2,610,951 |
| 710 | | DPW | SNPD | | 2,003 | 1,063 | 940 |
| 711 | | | | Tab 4 | 4,429,707 | 1,817,816 | 2,611,891 |
| 712 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|---|--------|--------------------|---------------------------|---------------------------|--------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 713 | 597 | Maintenance of Meters | | | | | |
| 714 | | DPW | S | | 3,639,870 | 2,245,189 | 1,394,681 |
| 715 | | DPW | SNPD | | 1,696,516 | 900,641 | 795,876 |
| 716 | | | | Tab 4 | <u>5,336,386</u> | <u>3,145,829</u> | <u>2,190,557</u> |
| 717 | | | | | | | |
| 718 | 598 | Maint of Misc. Distribution Plant | | | | | |
| 719 | | DPW | S | | 1,452,012 | 756,515 | 695,498 |
| 720 | | DPW | SNPD | | (2,433,448) | (1,291,860) | (1,141,588) |
| 721 | | | | Tab 4 | <u>(981,436)</u> | <u>(535,346)</u> | <u>(446,090)</u> |
| 722 | | | | | | | |
| 723 | | Total Distribution Expense | | Tab 4 | <u>219,316,041</u> | <u>123,090,337</u> | <u>96,225,704</u> |
| 724 | | | | | | | |
| 725 | | | | | | | |
| 726 | | Summary of Distribution Expense by Factor | | | | | |
| 727 | | S | | | 163,241,752 | 93,321,814 | 69,919,938 |
| 728 | | SNPD | | | 56,074,289 | 29,768,523 | 26,305,766 |
| 729 | | | | | | | |
| 730 | | Total Distribution Expense by Factor | | | <u>219,316,041</u> | <u>123,090,337</u> | <u>96,225,704</u> |
| 731 | | | | | | | |
| 732 | 901 | Supervision | | | | | |
| 733 | | CUST | S | | 5,071,715 | 4,680,274 | 391,441 |
| 734 | | CUST | CN | | 4,468,413 | 2,409,572 | 2,058,841 |
| 735 | | | | Tab 4 | <u>9,540,128</u> | <u>7,089,847</u> | <u>2,450,281</u> |
| 736 | | | | | | | |
| 737 | 902 | Meter Reading Expense | | | | | |
| 738 | | CUST | S | | 23,974,821 | 14,988,827 | 8,985,994 |
| 739 | | CUST | CN | | 687,500 | 370,732 | 316,769 |
| 740 | | | | Tab 4 | <u>24,662,321</u> | <u>15,359,558</u> | <u>9,302,763</u> |
| 741 | | | | | | | |
| 742 | 903 | Customer Receipts & Collections | | | | | |
| 743 | | CUST | S | | 5,895,598 | 3,193,740 | 2,701,857 |
| 744 | | CUST | CN | | 49,652,146 | 26,774,706 | 22,877,440 |
| 745 | | | | Tab 4 | <u>55,547,744</u> | <u>29,968,446</u> | <u>25,579,298</u> |
| 746 | | | | | | | |
| 747 | 904 | Uncollectible Accounts | | | | | |
| 748 | | CUST | S | | 8,801,428 | 5,643,537 | 3,157,891 |
| 749 | | P | SG | | - | - | - |
| 750 | | CUST | CN | | 253,317 | 136,600 | 116,717 |
| 751 | | | | Tab 4 | <u>9,054,746</u> | <u>5,780,138</u> | <u>3,274,608</u> |
| 752 | | | | | | | |
| 753 | 905 | Misc. Customer Accounts Expense | | | | | |
| 754 | | CUST | S | | 35,643 | 7,239 | 28,404 |
| 755 | | CUST | CN | | 809,221 | 436,369 | 372,852 |
| 756 | | | | Tab 4 | <u>844,864</u> | <u>443,608</u> | <u>401,256</u> |
| 757 | | | | | | | |
| 758 | | Total Customer Accounts Expense | | Tab 4 | <u>99,649,802</u> | <u>58,641,597</u> | <u>41,008,205</u> |
| 759 | | | | | | | |
| 760 | | Summary of Customer Accts Exp by Factor | | | | | |
| 761 | | S | | | 43,779,205 | 28,513,618 | 15,265,586 |
| 762 | | CN | | | 55,870,598 | 30,127,979 | 25,742,619 |
| 763 | | SG | | | - | - | - |
| 764 | | Total Customer Accounts Expense by Factor | | | <u>99,649,802</u> | <u>58,641,597</u> | <u>41,008,205</u> |
| 765 | | | | | | | |
| 766 | 907 | Supervision | | | | | |
| 767 | | CUST | S | | - | - | - |
| 768 | | CUST | CN | | 640,396 | 345,331 | 295,065 |
| 769 | | | | Tab 4 | <u>640,396</u> | <u>345,331</u> | <u>295,065</u> |
| 770 | | | | | | | |
| 771 | 908 | Customer Assistance | | | | | |
| 772 | | CUST | S | | 7,787,389 | 3,857,369 | 3,930,021 |
| 773 | | CUST | CN | | 4,658,826 | 2,512,252 | 2,146,574 |
| 774 | | | | | | | |
| 775 | | | | | | | |
| 776 | | | | Tab 4 | <u>12,446,216</u> | <u>6,369,621</u> | <u>6,076,595</u> |
| 777 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|---|--------|--------------------|-------------------|------------------|------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 778 | 909 | Informational & Instructional Adv | | | | | |
| 779 | | CUST | S | | 1,303,963 | 570,036 | 733,927 |
| 780 | | CUST | CN | | 4,674,099 | 2,520,488 | 2,153,611 |
| 781 | | | | Tab 4 | 5,978,062 | 3,090,524 | 2,887,538 |
| 782 | | | | | | | |
| 783 | 910 | Misc. Customer Service | | | | | |
| 784 | | CUST | S | | (49,291) | (75,376) | 26,085 |
| 785 | | CUST | CN | | 47,129 | 25,414 | 21,715 |
| 786 | | | | | | | |
| 787 | | | | Tab 4 | (2,162) | (49,962) | 47,800 |
| 788 | | | | | | | |
| 789 | | Total Customer Service Expense | | Tab 4 | 19,062,511 | 9,755,514 | 9,306,998 |
| 790 | | | | | | | |
| 791 | | | | | | | |
| 792 | | Summary of Customer Service Exp by Factor | | | | | |
| 793 | | S | | | 9,042,061 | 4,352,029 | 4,690,032 |
| 794 | | CN | | | 10,020,450 | 5,403,484 | 4,616,965 |
| 795 | | | | | | | |
| 796 | | Total Customer Service Expense by Factor | | Tab 4 | 19,062,511 | 9,755,514 | 9,306,998 |
| 797 | | | | | | | |
| 798 | | | | | | | |
| 799 | 911 | Supervision | | | | | |
| 800 | | CUST | S | | - | - | - |
| 801 | | CUST | CN | | - | - | - |
| 802 | | | | Tab 4 | - | - | - |
| 803 | | | | | | | |
| 804 | 912 | Demonstration & Selling Expense | | | | | |
| 805 | | CUST | S | | - | - | - |
| 806 | | CUST | CN | | - | - | - |
| 807 | | | | Tab 4 | - | - | - |
| 808 | | | | | | | |
| 809 | 913 | Advertising Expense | | | | | |
| 810 | | CUST | S | | - | - | - |
| 811 | | CUST | CN | | - | - | - |
| 812 | | | | Tab 4 | - | - | - |
| 813 | | | | | | | |
| 814 | 916 | Misc. Sales Expense | | | | | |
| 815 | | CUST | S | | - | - | - |
| 816 | | CUST | CN | | - | - | - |
| 817 | | | | Tab 4 | - | - | - |
| 818 | | | | | | | |
| 819 | | Total Sales Expense | | Tab 4 | - | - | - |
| 820 | | | | | | | |
| 821 | | | | | | | |
| 822 | | Total Sales Expense by Factor | | | | | |
| 823 | | S | | | - | - | - |
| 824 | | CN | | | - | - | - |
| 825 | | Total Sales Expense by Factor | | | - | - | - |
| 826 | | | | | | | |
| 827 | | Total Customer Service Exp Including Sales | | Tab 4 | 19,062,511 | 9,755,514 | 9,306,998 |
| 828 | 920 | Administrative & General Salaries | | | | | |
| 829 | | PTD | S | | 816,955 | 147,615 | 669,339 |
| 830 | | CUST | CN | | - | - | - |
| 831 | | PTD | SO | | 84,785,890 | 48,884,491 | 35,901,399 |
| 832 | | | | Tab 4 | 85,602,845 | 49,032,107 | 36,570,738 |
| 833 | | | | | | | |
| 834 | 921 | Office Supplies & expenses | | | | | |
| 835 | | PTD | S | | (762,675) | 25,198 | (787,874) |
| 836 | | CUST | CN | | - | - | - |
| 837 | | PTD | SO | | 11,457,171 | 6,605,792 | 4,851,379 |
| 838 | | | | Tab 4 | 10,694,496 | 6,630,991 | 4,063,505 |
| 839 | | | | | | | |
| 840 | 922 | A&G Expenses Transferred | | | | | |
| 841 | | PTD | S | | - | - | - |
| 842 | | CUST | CN | | - | - | - |
| 843 | | PTD | SO | | (22,873,953) | (13,188,297) | (9,685,655) |
| 844 | | | | Tab 4 | (22,873,953) | (13,188,297) | (9,685,655) |
| 845 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|-------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 846 | 923 | Outside Services | | | | | |
| 847 | | PTD | S | | (276,713) | (70,821) | (205,892) |
| 848 | | CUST | CN | | - | - | - |
| 849 | | PTD | SO | | 12,777,014 | 7,366,766 | 5,410,248 |
| 850 | | | | Tab 4 | 12,500,300 | 7,295,945 | 5,204,355 |
| 851 | | | | | | | |
| 852 | 924 | Property Insurance | | | | | |
| 853 | | PTD | SO | | 25,010,304 | 14,420,041 | 10,590,264 |
| 854 | | | | Tab 4 | 25,010,304 | 14,420,041 | 10,590,264 |
| 855 | | | | | | | |
| 856 | 925 | Injuries & Damages | | | | | |
| 857 | | PTD | SO | | 13,505,508 | 7,786,789 | 5,718,718 |
| 858 | | | | Tab 4 | 13,505,508 | 7,786,789 | 5,718,718 |
| 859 | | | | | | | |
| 860 | 926 | Employee Pensions & Benefits | | | | | |
| 861 | | LABOR | S | | - | - | - |
| 862 | | CUST | CN | | - | - | - |
| 863 | | LABOR | SO | | - | - | - |
| 864 | | | | Tab 4 | - | - | - |
| 865 | | | | | | | |
| 866 | 927 | Franchise Requirements | | | | | |
| 867 | | DMSC | S | | - | - | - |
| 868 | | DMSC | SO | | - | - | - |
| 869 | | | | Tab 4 | - | - | - |
| 870 | | | | | | | |
| 871 | 928 | Regulatory Commission Expense | | | | | |
| 872 | | DMSC | S | | 7,862,765 | 4,382,008 | 3,480,757 |
| 873 | | CUST | CN | | - | - | - |
| 874 | | DMSC | SO | | 1,383 | 798 | 586 |
| 875 | | FERC | SG | | 145,226 | 83,531 | 61,695 |
| 876 | | | | Tab 4 | 8,009,375 | 4,466,336 | 3,543,038 |
| 877 | | | | | | | |
| 878 | 929 | Duplicate Charges | | | | | |
| 879 | | LABOR | S | | - | - | - |
| 880 | | LABOR | SO | | (6,791,492) | (3,915,730) | (2,875,762) |
| 881 | | | | Tab 4 | (6,791,492) | (3,915,730) | (2,875,762) |
| 882 | | | | | | | |
| 883 | 930 | Misc General Expenses | | | | | |
| 884 | | PTD | S | | 13,211,723 | 8,439,450 | 4,772,273 |
| 885 | | CUST | CN | | 6,754 | 3,642 | 3,112 |
| 886 | | LABOR | SO | | 26,512,605 | 15,286,214 | 11,226,392 |
| 887 | | | | Tab 4 | 39,731,082 | 23,729,306 | 16,001,777 |
| 888 | | | | | | | |
| 889 | 931 | Rents | | | | | |
| 890 | | PTD | S | | 487,932 | 487,666 | 266 |
| 891 | | PTD | SO | | 7,210,336 | 4,157,220 | 3,053,116 |
| 892 | | | | Tab 4 | 7,698,267 | 4,644,886 | 3,053,381 |
| 893 | | | | | | | |
| 894 | 935 | Maintenance of General Plant | | | | | |
| 895 | | G | S | | 39,332 | 39,137 | 195 |
| 896 | | CUST | CN | | 20,076 | 10,826 | 9,250 |
| 897 | | G | SO | | 23,901,883 | 13,780,965 | 10,120,918 |
| 898 | | | | Tab 4 | 23,961,292 | 13,830,929 | 10,130,363 |
| 899 | | | | | | | |
| 900 | | Total Administrative & General Expense | | Tab 4 | 197,048,024 | 114,733,302 | 82,314,722 |
| 901 | | | | | | | |
| 902 | | Summary of A&G Expense by Factor | | | | | |
| 903 | | S | | | 21,379,318 | 13,450,254 | 7,929,064 |
| 904 | | SO | | | 175,496,650 | 101,185,049 | 74,311,601 |
| 905 | | SG | | | 145,226 | 83,531 | 61,695 |
| 906 | | CN | | | 26,830 | 14,468 | 12,362 |
| 907 | | Total A&G Expense by Factor | | | 197,048,024 | 114,733,302 | 82,314,722 |
| 908 | | | | | | | |
| 909 | | Total O&M Expense | | Tab 4 | 3,208,708,875 | 1,811,414,075 | 1,397,294,800 |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|-------------------------------|--------|-------|--------------------|------------|------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 910 | 403SP | Steam Depreciation | | | | | |
| 911 | | P | SG | | 24,183,413 | 13,909,759 | 10,273,654 |
| 912 | | P | SG | | 26,649,036 | 15,327,930 | 11,321,106 |
| 913 | | P | SG | | 43,404,078 | 24,965,056 | 18,439,022 |
| 914 | | P | SSGCH | | 8,175,120 | 4,771,809 | 3,403,311 |
| 915 | | | | Tab 6 | 102,411,647 | 58,974,553 | 43,437,094 |
| 916 | | | | | | | |
| 917 | 403NP | Nuclear Depreciation | | | | | |
| 918 | | P | SG | | - | - | - |
| 919 | | | | Tab 6 | - | - | - |
| 920 | | | | | | | |
| 921 | 403HP | Hydro Depreciation | | | | | |
| 922 | | P | SG | | 4,364,018 | 2,510,086 | 1,853,932 |
| 923 | | P | SG | | 1,235,394 | 710,571 | 524,823 |
| 924 | | P | SG | | 6,919,563 | 3,979,978 | 2,939,585 |
| 925 | | P | SG | | 3,530,986 | 2,030,944 | 1,500,042 |
| 926 | | | | Tab 6 | 16,049,961 | 9,231,579 | 6,818,382 |
| 927 | | | | | | | |
| 928 | 403OP | Other Production Depreciation | | | | | |
| 929 | | P | SG | | 37,604 | 21,629 | 15,975 |
| 930 | | P | SG | | 67,718,892 | 38,950,393 | 28,768,498 |
| 931 | | P | SSGCT | | 3,449,358 | 1,852,765 | 1,596,593 |
| 932 | | P | SSGCH | | - | - | - |
| 933 | | | | Tab 6 | 71,205,853 | 40,824,787 | 30,381,066 |
| 934 | | | | | | | |
| 935 | 403TP | Transmission Depreciation | | | | | |
| 936 | | T | SG | | 12,585,957 | 7,239,161 | 5,346,796 |
| 937 | | T | SG | | 14,122,985 | 8,123,226 | 5,999,760 |
| 938 | | T | SG | | 37,630,528 | 21,644,239 | 15,986,289 |
| 939 | | | | Tab 6 | 64,339,470 | 37,006,626 | 27,332,844 |
| 940 | | | | | | | |
| 941 | | | | | | | |
| 942 | | | | | | | |
| 943 | 403 | Distribution Depreciation | | | | | |
| 944 | 360 | Land & Land Right | DPW | S | - | - | - |
| 945 | 361 | Structures | DPW | S | - | - | - |
| 946 | 362 | Station Equipment | DPW | S | - | - | - |
| 947 | 363 | Storage Battery Eq | DPW | S | - | - | - |
| 948 | 364 | Poles & Towers | DPW | S | 166,670,270 | 97,726,381 | 68,943,889 |
| 949 | 365 | OH Conductors | DPW | S | - | - | - |
| 950 | 366 | UG Conduit | DPW | S | - | - | - |
| 951 | 367 | UG Conductor | DPW | S | - | - | - |
| 952 | 368 | Line Trans | DPW | S | - | - | - |
| 953 | 369 | Services | DPW | S | - | - | - |
| 954 | 370 | Meters | DPW | S | - | - | - |
| 955 | 371 | Inst Cust Prem | DPW | S | - | - | - |
| 956 | 372 | Leased Property | DPW | S | - | - | - |
| 957 | 373 | Street Lighting | DPW | S | - | - | - |
| 958 | | | | Tab 6 | 166,670,270 | 97,726,381 | 68,943,889 |
| 959 | | | | | | | |
| 960 | 403GP | General Depreciation | | | | | |
| 961 | | G-SITUS | | S | 11,900,313 | 8,248,212 | 3,652,101 |
| 962 | | G-DGP | | SG | 500,569 | 287,916 | 212,653 |
| 963 | | G-DGU | | SG | 923,195 | 531,001 | 392,194 |
| 964 | | P | | SE | 34,432 | 20,070 | 14,362 |
| 965 | | CUST | | CN | 1,287,831 | 694,457 | 593,374 |
| 966 | | G-SG | | SG | 4,383,655 | 2,521,380 | 1,862,275 |
| 967 | | PTD | | SO | 19,758,653 | 11,392,128 | 8,366,525 |
| 968 | | G-SG | | SSGCT | 3,777 | 2,029 | 1,748 |
| 969 | | G-SG | | SSGCH | 162,189 | 94,670 | 67,520 |
| 970 | | | | Tab 6 | 38,954,613 | 23,791,863 | 15,162,750 |
| 971 | | | | | | | |
| 972 | 403GV0 | General Vehicles | | | | | |
| 973 | | G-SG | | SG | - | - | - |
| 974 | | | | Tab 6 | - | - | - |
| 975 | | | | | | | |
| 976 | 403MP | Mining Depreciation | | | | | |
| 977 | | P | | SE | - | - | - |
| 978 | | | | Tab 6 | - | - | - |
| 979 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---|---------------------------------------|--------|--------------------|--------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 980 | 403EP | Experimental Plant Depreciation | | | | | |
| 981 | | P | SG | | - | - | - |
| 982 | | P | SG | | - | - | - |
| 983 | | | | Tab 6 | - | - | - |
| 984 | 4031 | ARO Depreciation | | | | | |
| 985 | | P | S | | - | - | - |
| 986 | | | | Tab 6 | - | - | - |
| 987 | | | | | | | |
| 988 | | | | | | | |
| 989 | Total Depreciation Expense | | | Tab 6 | 459,631,814 | 267,555,789 | 192,076,025 |
| 990 | | | | | | | |
| 991 | Summary | S | | | 178,570,583 | 105,974,593 | 72,595,990 |
| 992 | | DGP | | | - | - | - |
| 993 | | DGU | | | - | - | - |
| 994 | | SG | | | 248,189,872 | 142,753,269 | 105,436,603 |
| 995 | | SO | | | 19,758,653 | 11,392,128 | 8,366,525 |
| 996 | | CN | | | 1,287,831 | 694,457 | 593,374 |
| 997 | | SE | | | 34,432 | 20,070 | 14,362 |
| 998 | | SSGCH | | | 8,337,310 | 4,866,478 | 3,470,831 |
| 999 | | SSGCT | | | 3,453,134 | 1,854,793 | 1,598,341 |
| 1000 | Total Depreciation Expense By Factor | | | | 459,631,814 | 267,555,789 | 192,076,025 |
| 1001 | | | | | | | |
| 1002 | 404GP | Amort of LT Plant - Capital Lease Gen | | | | | |
| 1003 | | I-SITUS | S | | 1,004,358 | 1,003,634 | 725 |
| 1004 | | I-SG | SG | | - | - | - |
| 1005 | | PTD | SO | | 1,915,977 | 1,104,683 | 811,294 |
| 1006 | | I-DGU | SG | | - | - | - |
| 1007 | | CUST | CN | | 203,325 | 109,642 | 93,683 |
| 1008 | | I-DGP | SG | | - | - | - |
| 1009 | | | | Tab 6 | 3,123,661 | 2,217,959 | 905,701 |
| 1010 | | | | | | | |
| 1011 | 404SP | Amort of LT Plant - Cap Lease Steam | | | | | |
| 1012 | | P | SG | | - | - | - |
| 1013 | | P | SG | | - | - | - |
| 1014 | | | | Tab 6 | - | - | - |
| 1015 | | | | | | | |
| 1016 | 404IP | Amort of LT Plant - Intangible Plant | | | | | |
| 1017 | | I-SITUS | S | | 547,520 | 122,419 | 425,101 |
| 1018 | | P | SE | | 192,158 | 112,008 | 80,149 |
| 1019 | | I-SG | SG | | 5,047,592 | 2,903,262 | 2,144,330 |
| 1020 | | PTD | SO | | 29,512,467 | 17,015,826 | 12,496,641 |
| 1021 | | CUST | CN | | 7,906,737 | 4,263,674 | 3,643,063 |
| 1022 | | I-SG | SG | | 3,944,695 | 2,268,900 | 1,675,794 |
| 1023 | | I-SG | SG | | 261,986 | 150,688 | 111,298 |
| 1024 | | I-DGP | SG | | 236,268 | 135,896 | 100,372 |
| 1025 | | I-SG | SSGCT | | - | - | - |
| 1026 | | I-SG | SSGCH | | - | - | - |
| 1027 | | I-DGU | SG | | 50,342 | 28,956 | 21,386 |
| 1028 | | | | Tab 6 | 47,699,765 | 27,001,629 | 20,698,135 |
| 1029 | | | | | | | |
| 1030 | 404MP | Amort of LT Plant - Mining Plant | | | | | |
| 1031 | | P | SE | | - | - | - |
| 1032 | | | | Tab 6 | - | - | - |
| 1033 | | | | | | | |
| 1034 | 404OP | Amort of LT Plant - Other Plant | | | | | |
| 1035 | | P | SSGCT | | (0) | (0) | (0) |
| 1036 | | | | Tab 6 | (0) | (0) | (0) |
| 1037 | | | | | | | |
| 1038 | | | | | | | |
| 1039 | 404HP | Amortization of Other Electric Plant | | | | | |
| 1040 | | P | SG | | 2,240 | 1,288 | 951 |
| 1041 | | P | SG | | 37,992 | 21,852 | 16,140 |
| 1042 | | P | SG | | - | - | - |
| 1043 | | | | Tab 6 | 40,232 | 23,141 | 17,091 |
| 1044 | | | | | | | |
| 1045 | Total Amortization of Limited Term Plant | | | Tab 6 | 50,863,657 | 29,242,729 | 21,620,928 |
| 1046 | | | | | | | |
| 1047 | | | | | | | |
| 1048 | 405 | Amortization of Other Electric Plant | | | | | |
| 1049 | | GP | S | | - | - | - |
| 1050 | | | | | | | |
| 1051 | | | | Tab 6 | - | - | - |
| 1052 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|---|---------|--------------------|---------------------------|--------------------------|---------------------------|
| FERC | BUS | | | | | | |
| ACCT | DESCRIP | FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1053 | 406 | Amortization of Plant Acquisition Adj | | | | | |
| 1054 | | P | S | | - | - | - |
| 1055 | | P | SG | | - | - | - |
| 1056 | | P | SG | | - | - | - |
| 1057 | | P | SG | | 5,479,353 | 3,151,601 | 2,327,752 |
| 1058 | | P | SO | | - | - | - |
| 1059 | | | | Tab 6 | <u>5,479,353</u> | <u>3,151,601</u> | <u>2,327,752</u> |
| 1060 | 407 | Amort of Prop Losses, Unrec Plant, etc | | | | | |
| 1061 | | DPW | S | | (10,614) | (10,614) | - |
| 1062 | | GP | SO | | - | - | - |
| 1063 | | P | SG-P | | - | - | - |
| 1064 | | P | SE | | - | - | - |
| 1065 | | P | SG | | - | - | - |
| 1066 | | P | TROJP | | 2,018,581 | 1,163,410 | 855,171 |
| 1067 | | | | Tab 6 | <u>2,007,968</u> | <u>1,152,796</u> | <u>855,171</u> |
| 1068 | | | | | | | |
| 1069 | | Total Amortization Expense | | Tab 6 | <u>58,350,978</u> | <u>33,547,127</u> | <u>24,803,851</u> |
| 1070 | | | | | | | |
| 1071 | | | | | | | |
| 1072 | | | | | | | |
| 1073 | | Summary of Amortization Expense by Factor | | | | | |
| 1074 | | S | | | 1,541,265 | 1,115,439 | 425,826 |
| 1075 | | SE | | | 192,158 | 112,008 | 80,149 |
| 1076 | | TROJP | | | 2,018,581 | 1,163,410 | 855,171 |
| 1077 | | DGP | | | - | - | - |
| 1078 | | DGU | | | - | - | - |
| 1079 | | SO | | | 31,428,444 | 18,120,509 | 13,307,935 |
| 1080 | | SSGCT | | | (0) | (0) | (0) |
| 1081 | | SSGCH | | | - | - | - |
| 1082 | | CN | | | 8,110,062 | 4,373,316 | 3,736,746 |
| 1083 | | SG | | | 15,060,467 | 8,662,444 | 6,398,023 |
| 1084 | | Total Amortization Expense by Factor | | | <u>58,350,978</u> | <u>33,547,127</u> | <u>24,803,851</u> |
| 1085 | 408 | Taxes Other Than Income | | | | | |
| 1086 | | DMSC | S | | 21,613,619 | 21,750,133 | (136,514) |
| 1087 | | GP | GPS | | 87,525,000 | 50,463,763 | 37,061,237 |
| 1088 | | GP | SO | | 8,434,661 | 4,863,122 | 3,571,539 |
| 1089 | | P | SE | | 399,897 | 233,099 | 166,798 |
| 1090 | | P | SG | | - | - | - |
| 1091 | | DMSC | OPRV-ID | | - | - | - |
| 1092 | | GP | EXCTAX | | - | - | - |
| 1093 | | GP | SG | | - | - | - |
| 1094 | | | | | | | |
| 1095 | | | | | | | |
| 1096 | | | | | | | |
| 1097 | | Total Taxes Other Than Income | | Tab 7 | <u>117,973,176</u> | <u>77,310,117</u> | <u>40,663,059</u> |
| 1098 | | | | | | | |
| 1099 | | | | | | | |
| 1100 | 41140 | Deferred Investment Tax Credit - Fed | | | | | |
| 1101 | | PTD | DGU | | (1,939,053) | (328,914) | (1,610,139) |
| 1102 | | | | | | | |
| 1103 | | | | Tab 7 | <u>(1,939,053)</u> | <u>(328,914)</u> | <u>(1,610,139)</u> |
| 1104 | | | | | | | |
| 1105 | 41141 | Deferred Investment Tax Credit - Idaho | | | | | |
| 1106 | | PTD | DGU | | - | - | - |
| 1107 | | | | | | | |
| 1108 | | | | Tab 7 | <u>-</u> | <u>-</u> | <u>-</u> |
| 1109 | | | | | | | |
| 1110 | | Total Deferred ITC | | Tab 7 | <u>(1,939,053)</u> | <u>(328,914)</u> | <u>(1,610,139)</u> |
| 1111 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|---|---------|--------------------|-------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1112 | | | | | | | |
| 1113 | 427 | Interest on Long-Term Debt | | | | | |
| 1114 | | GP | S | | - | - | - |
| 1115 | | GP | SNP | | 304,364,733 | 171,705,371 | 132,659,362 |
| 1116 | | | | Tab 7 | 304,364,733 | 171,705,371 | 132,659,362 |
| 1117 | | | | | | | |
| 1118 | 428 | Amortization of Debt Disc & Exp | | | | | |
| 1119 | | GP | SNP | | - | - | - |
| 1120 | | | | Tab 7 | - | - | - |
| 1121 | | | | | | | |
| 1122 | 429 | Amortization of Premium on Debt | | | | | |
| 1123 | | GP | SNP | | - | - | - |
| 1124 | | | | Tab 7 | - | - | - |
| 1125 | | | | | | | |
| 1126 | 431 | Other Interest Expense | | | | | |
| 1127 | | NUTIL | OTH | | - | - | - |
| 1128 | | GP | SO | | - | - | - |
| 1129 | | GP | SNP | | - | - | - |
| 1130 | | | | Tab 7 | - | - | - |
| 1131 | | | | | | | |
| 1132 | 432 | AFUDC - Borrowed | | | | | |
| 1133 | | GP | SNP | | - | - | - |
| 1134 | | | | | - | - | - |
| 1135 | | | | | | | |
| 1136 | | Total Elec. Interest Deductions for Tax | | Tab 7 | 304,364,733 | 171,705,371 | 132,659,362 |
| 1137 | | | | | | | |
| 1138 | | Non-Utility Portion of Interest | | | | | |
| 1139 | | 427 NUTIL | NUTIL | | - | - | - |
| 1140 | | 428 NUTIL | NUTIL | | - | - | - |
| 1141 | | 429 NUTIL | NUTIL | | - | - | - |
| 1142 | | 431 NUTIL | NUTIL | | - | - | - |
| 1143 | | | | | | | |
| 1144 | | Total Non-utility Interest | | | - | - | - |
| 1145 | | | | | | | |
| 1146 | | Total Interest Deductions for Tax | | Tab 7 | 304,364,733 | 171,705,371 | 132,659,362 |
| 1147 | | | | | | | |
| 1148 | | | | | | | |
| 1149 | 419 | Interest & Dividends | | | | | |
| 1150 | | GP | S | | - | - | - |
| 1151 | | GP | SNP | | - | - | - |
| 1152 | | Total Operating Deductions for Tax | | Tab 7 | - | - | - |
| 1153 | | | | | | | |
| 1154 | | | | | | | |
| 1155 | 41010 | Deferred Income Tax - Federal-DR | | | | | |
| 1156 | | GP | S | | 367,975,475 | 235,777,823 | 132,197,652 |
| 1157 | | P | TROJD | | 10,994 | 6,339 | 4,655 |
| 1158 | | PT | DGP | | 1,828 | 1,828 | - |
| 1159 | | LABOR | SO | | 32,769,042 | 18,893,450 | 13,875,592 |
| 1160 | | GP | SNP | | 23,980 | 13,530 | 10,450 |
| 1161 | | P | SE | | 12,606,807 | 7,348,482 | 5,258,325 |
| 1162 | | PT | SG | | 1,308,689 | 752,729 | 555,960 |
| 1163 | | GP | GPS | | 6,977,421 | 4,022,930 | 2,954,491 |
| 1164 | | DITEXP | DITEXP | | - | - | - |
| 1165 | | CUST | BADDEBT | | 44,508 | 28,412 | 16,096 |
| 1166 | | CUST | CN | | 17,863 | 9,633 | 8,230 |
| 1167 | | P | SGCT | | - | - | - |
| 1168 | | DPW | SNPD | | 46,618 | 24,748 | 21,870 |
| 1169 | | | | Tab 7 | 421,783,225 | 266,879,903 | 154,903,322 |
| 1170 | | | | | | | |

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | FORECASTED RESULTS | | |
|--------------|---------|-------------------------------------|----------|-------|--------------------|--------------------|--------------------|
| | | | | | TOTAL | OTHER | UTAH |
| 1171 | | | | | | | |
| 1172 | | | | | | | |
| 1173 | 41110 | Deferred Income Tax - Federal-CR | | | | | |
| 1174 | | GP | S | | (233,363,884) | (153,107,973) | (80,255,911) |
| 1175 | | P | SE | | (7,401,853) | (4,314,525) | (3,087,328) |
| 1176 | | PT | DGP | | - | - | - |
| 1177 | | GP | SNP | | (1,338,507) | (755,209) | (583,298) |
| 1178 | | PT | SG | | (8,209,552) | (4,721,951) | (3,487,601) |
| 1179 | | GP | GPS | | - | - | - |
| 1180 | | LABOR | SO | | (33,181,588) | (19,131,309) | (14,050,279) |
| 1181 | | PT | SNPD | | (682,368) | (362,253) | (320,115) |
| 1182 | | CUST | CN | | - | - | - |
| 1183 | | P | SGCT | | (267,166) | (153,423) | (113,743) |
| 1184 | | DITEXP | DITEXP | | - | - | - |
| 1185 | | P | TROJD | | (337,380) | (194,519) | (142,861) |
| 1186 | | P | SSGCH | | - | - | - |
| 1187 | | | | | | | |
| 1188 | | | | | | | |
| 1189 | | | | Tab 7 | (284,782,298) | (182,741,162) | (102,041,136) |
| 1190 | | | | | | | |
| 1191 | | Total Deferred Income Taxes | | Tab 7 | 137,000,927 | 84,138,741 | 52,862,186 |
| 1192 | SCHMAF | Additions - Flow Through | | | | | |
| 1193 | | SCHMAF | S | | - | - | - |
| 1194 | | SCHMAF | SNP | | - | - | - |
| 1195 | | SCHMAF | SO | | - | - | - |
| 1196 | | SCHMAF | SE | | - | - | - |
| 1197 | | SCHMAF | TROJP | | - | - | - |
| 1198 | | SCHMAF | SG | | - | - | - |
| 1199 | | | | Tab 7 | - | - | - |
| 1200 | | | | | | | |
| 1201 | SCHMAP | Additions - Permanent | | | | | |
| 1202 | | P | S | | - | - | - |
| 1203 | | P | SE | | (222,128) | (129,478) | (92,650) |
| 1204 | | LABOR | SNP | | 1,813,163 | 1,023,019 | 790,144 |
| 1205 | | SCHMAP-SO | SO | | 8,185,819 | 4,719,649 | 3,466,171 |
| 1206 | | SCHMAP | SG | | 31 | 18 | 13 |
| 1207 | | DPW | BADDEBT | | 4,229,804 | 2,700,114 | 1,529,689 |
| 1208 | | | | Tab 7 | 14,006,689 | 8,313,321 | 5,693,368 |
| 1209 | | | | | | | |
| 1210 | SCHMAT | Additions - Temporary | | | | | |
| 1211 | | SCHMAT-SITUS | S | | 9,211,990 | 9,211,990 | - |
| 1212 | | P | SSGCH | | - | - | - |
| 1213 | | DPW | CIAC | | 106,871,500 | 56,735,569 | 50,135,931 |
| 1214 | | SCHMAT-SNP | SNP | | 84,908,427 | 47,906,834 | 37,001,592 |
| 1215 | | P | TROJD | | 994,997 | 573,673 | 421,324 |
| 1216 | | P | SG | | - | - | - |
| 1217 | | SCHMAT-SE | SE | | 9,937,718 | 5,792,676 | 4,145,043 |
| 1218 | | P | SG | | 16,522,629 | 9,503,447 | 7,019,182 |
| 1219 | | SCHMAT-GPS | GPS | | (26,503,025) | (15,280,690) | (11,222,335) |
| 1220 | | SCHMAT-SO | SO | | 64,260,303 | 37,050,177 | 27,210,126 |
| 1221 | | SCHMAT-SNP | SNPD | | 1,798,024 | 954,529 | 843,495 |
| 1222 | | CUST | SGCT | | 703,974 | 404,264 | 299,710 |
| 1223 | | P | SSGCT | | - | - | - |
| 1224 | | BOOKDEPR | SCHMDEXP | | 479,359,340 | 279,039,358 | 200,319,982 |
| 1225 | | | | Tab 7 | 748,065,876 | 431,891,826 | 316,174,050 |
| 1226 | | | | | | | |
| 1227 | | TOTAL SCHEDULE - M ADDITIONS | | Tab 7 | 762,072,565 | 440,205,147 | 321,867,417 |
| 1228 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|-------------------------------------|---------------------------|---------|--------------------|---------------|---------------|---------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1229 | SCHMDF | Deductions - Flow Through | | | | | |
| 1230 | | SCHMDF | S | | - | - | - |
| 1231 | | SCHMDF | DGP | | - | - | - |
| 1232 | | SCHMDF | DGU | | - | - | - |
| 1233 | | | | Tab 7 | - | - | - |
| 1234 | SCHMDP | Deductions - Permanent | | | | | |
| 1235 | | SCHMDP | S | | - | - | - |
| 1236 | | P | SE | | 10,352,252 | 6,034,307 | 4,317,945 |
| 1237 | | PTD | SNP | | 391,512 | 220,898 | 170,614 |
| 1238 | | SCHMDP | IBT | | - | - | - |
| 1239 | | P | SG | | 12,000,521 | 6,902,432 | 5,098,089 |
| 1240 | | SCHMDP-SO | SO | | 21,236,827 | 12,244,390 | 8,992,437 |
| 1241 | | | | Tab 7 | 43,981,112 | 25,402,026 | 18,579,086 |
| 1242 | | | | | | | |
| 1243 | SCHMDT | Deductions - Temporary | | | | | |
| 1244 | | GP | S | | 6,918,641 | 5,353,150 | 1,565,491 |
| 1245 | | DPW | BADDEBT | | 117,280 | 74,866 | 42,414 |
| 1246 | | SCHMDT-SNP | SNP | | 81,444,687 | 45,952,531 | 35,492,156 |
| 1247 | | SCHMDT | CN | | 47,067 | 25,381 | 21,686 |
| 1248 | | SCHMDT | TROJD | | 28,969 | 16,702 | 12,267 |
| 1249 | | CUST | DGP | | - | - | - |
| 1250 | | P | SE | | 11,291,004 | 6,581,503 | 4,709,501 |
| 1251 | | SCHMDT-SG | SG | | 4,432,439 | 2,549,440 | 1,882,999 |
| 1252 | | SCHMDT-GPS | GPS | | 46,132,781 | 26,598,500 | 19,534,281 |
| 1253 | | SCHMDT-SO | SO | | 27,767,331 | 16,009,643 | 11,757,688 |
| 1254 | | TAXDEPR | TAXDEPR | | 894,157,545 | 520,497,102 | 373,660,443 |
| 1255 | | DPW | SNPD | | 122,836 | 65,211 | 57,625 |
| 1256 | | | | Tab 7 | 1,072,460,580 | 623,724,030 | 448,736,550 |
| 1257 | | | | | | | |
| 1258 | TOTAL SCHEDULE - M DEDUCTIONS | | | Tab 7 | 1,116,441,692 | 649,126,056 | 467,315,636 |
| 1259 | | | | | | | |
| 1260 | TOTAL SCHEDULE - M ADJUSTMENTS | | | Tab 7 | (354,369,127) | (208,920,908) | (145,448,219) |
| 1261 | | | | | | | |
| 1262 | | | | | | | |
| 1263 | | | | | | | |
| 1264 | 40911 | State Income Taxes | | | | | |
| 1265 | | IBT | IBT | | 4,277,013 | 2,669,721 | 1,607,291 |
| 1266 | | IBT | IBT | | - | - | - |
| 1267 | | REC P | SG | | (822,633) | (473,160) | (349,473) |
| 1268 | | IBT | IBT | | - | - | - |
| 1269 | Total State Tax Expense | | | | 3,454,380 | 2,196,561 | 1,257,819 |
| 1270 | | | | | | | |
| 1271 | | | | | | | |
| 1272 | Calculation of Taxable Income: | | | | | | |
| 1273 | Operating Revenues | | | | 4,587,674,083 | 2,624,142,150 | 1,963,531,933 |
| 1274 | Operating Deductions: | | | | | | |
| 1275 | O & M Expenses | | | | 3,208,708,875 | 1,811,414,075 | 1,397,294,800 |
| 1276 | Depreciation Expense | | | | 459,631,814 | 267,555,789 | 192,076,025 |
| 1277 | Amortization Expense | | | | 58,350,978 | 33,547,127 | 24,803,851 |
| 1278 | Taxes Other Than Income | | | | 117,973,176 | 77,310,117 | 40,663,059 |
| 1279 | Interest & Dividends (AFUDC-Equity) | | | | - | - | - |
| 1280 | Misc Revenue & Expense | | | | (16,112,051) | (9,331,402) | (6,780,649) |
| 1281 | Total Operating Deductions | | | | 3,828,552,792 | 2,180,495,705 | 1,648,057,087 |
| 1282 | Other Deductions: | | | | | | |
| 1283 | Interest Deductions | | | | 304,364,733 | 171,705,371 | 132,659,362 |
| 1284 | Interest on PCRBS | | | | - | - | - |
| 1285 | Schedule M Adjustments | | | | (354,369,127) | (208,920,908) | (145,448,219) |
| 1286 | | | | | | | |
| 1287 | Income Before State Taxes | | | | 100,387,431 | 63,020,165 | 37,367,265 |
| 1288 | | | | | | | |
| 1289 | State Income Taxes | | | | 3,454,380 | 2,196,561 | 1,257,819 |
| 1290 | | | | | | | |
| 1291 | Total Taxable Income | | | | 96,933,051 | 60,823,604 | 36,109,447 |
| 1292 | | | | | | | |
| 1293 | Tax Rate | | | | 35.0% | 35.0% | 35.0% |
| 1294 | | | | | | | |
| 1295 | Federal Income Tax - Calculated | | | | 33,926,568 | 21,288,262 | 12,638,306 |
| 1296 | | | | | | | |
| 1297 | Adjustments to Calculated Tax: | | | | | | |
| 1298 | 40910 PMI P | SE | | | - | - | - |
| 1299 | 40910 REC P | SG | | | (34,889,814) | (20,067,841) | (14,821,973) |
| 1300 | 40910 P | SO | | | - | - | - |
| 1301 | 40910 IRS Settle LABOR | S | | | - | - | - |
| 1302 | Federal Income Tax Expense | | | | (963,246) | 1,220,420 | (2,183,666) |
| 1303 | | | | | | | |
| 1304 | Total Operating Expenses | | | | 3,966,105,800 | 2,267,722,513 | 1,698,383,286 |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|-------|--------------------|---------------|---------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1305 | 310 | Land and Land Rights | | | | | |
| 1306 | | P | SG | | 2,329,517 | 1,339,886 | 989,631 |
| 1307 | | P | SG | | 34,798,446 | 20,015,288 | 14,783,157 |
| 1308 | | P | SG | | 46,390,622 | 26,682,849 | 19,707,773 |
| 1309 | | P | S | | - | - | - |
| 1310 | | P | SSGCH | | 1,246,363 | 727,501 | 518,862 |
| 1311 | | | | Tab 8 | 84,764,948 | 48,765,525 | 35,999,423 |
| 1312 | | | | | | | |
| 1313 | 311 | Structures and Improvements | | | | | |
| 1314 | | P | SG | | 234,583,904 | 134,927,420 | 99,656,484 |
| 1315 | | P | SG | | 328,103,333 | 188,717,706 | 139,385,627 |
| 1316 | | P | SG | | 180,787,200 | 103,984,758 | 76,802,442 |
| 1317 | | P | SSGCH | | 46,472,907 | 27,126,185 | 19,346,722 |
| 1318 | | | | Tab 8 | 789,947,344 | 454,756,069 | 335,191,274 |
| 1319 | | | | | | | |
| 1320 | 312 | Boiler Plant Equipment | | | | | |
| 1321 | | P | SG | | 733,572,146 | 421,934,308 | 311,637,838 |
| 1322 | | P | SG | | 684,674,569 | 393,809,514 | 290,865,055 |
| 1323 | | P | SG | | 1,152,073,921 | 662,647,178 | 489,426,743 |
| 1324 | | P | SSGCH | | 227,094,748 | 132,554,956 | 94,539,792 |
| 1325 | | | | Tab 8 | 2,797,415,384 | 1,610,945,956 | 1,186,469,428 |
| 1326 | | | | | | | |
| 1327 | 314 | Turbogenerator Units | | | | | |
| 1328 | | P | SG | | 134,714,890 | 77,484,995 | 57,229,895 |
| 1329 | | P | SG | | 126,955,207 | 73,021,799 | 53,933,409 |
| 1330 | | P | SG | | 691,613,119 | 397,800,413 | 293,812,706 |
| 1331 | | P | SSGCH | | 250,752,710 | 146,364,083 | 104,388,627 |
| 1332 | | | | Tab 8 | 1,204,035,926 | 694,671,289 | 509,364,637 |
| 1333 | | | | | | | |
| 1334 | 315 | Accessory Electric Equipment | | | | | |
| 1335 | | P | SG | | 88,302,751 | 50,789,769 | 37,512,981 |
| 1336 | | P | SG | | 139,491,010 | 80,232,112 | 59,258,898 |
| 1337 | | P | SG | | 70,794,478 | 40,719,402 | 30,075,076 |
| 1338 | | P | SSGCH | | 47,145,723 | 27,518,907 | 19,626,816 |
| 1339 | | | | Tab 8 | 345,733,962 | 199,260,190 | 146,473,771 |
| 1340 | | | | | | | |
| 1341 | | | | | | | |
| 1342 | | | | | | | |
| 1343 | 316 | Misc Power Plant Equipment | | | | | |
| 1344 | | P | SG | | 5,435,809 | 3,126,556 | 2,309,253 |
| 1345 | | P | SG | | 7,154,981 | 4,115,385 | 3,039,596 |
| 1346 | | P | SG | | 12,065,582 | 6,939,853 | 5,125,729 |
| 1347 | | P | SSGCH | | 3,144,722 | 1,835,571 | 1,309,151 |
| 1348 | | | | Tab 8 | 27,801,095 | 16,017,365 | 11,783,729 |
| 1349 | | | | | | | |
| 1350 | 317 | Steam Plant ARO | | | | | |
| 1351 | | P | S | | - | - | - |
| 1352 | | | | Tab 8 | - | - | - |
| 1353 | | | | | | | |
| 1354 | SP | Unclassified Steam Plant - Account 300 | | | | | |
| 1355 | | P | SG | | 36,909 | 21,229 | 15,680 |
| 1356 | | | | Tab 8 | 36,909 | 21,229 | 15,680 |
| 1357 | | | | | | | |
| 1358 | | | | | | | |
| 1359 | | | | Tab 8 | 5,249,735,567 | 3,024,437,624 | 2,225,297,942 |
| 1360 | | | | | | | |
| 1361 | | | | | | | |
| 1362 | | Summary of Steam Production Plant by Factor | | | | | |
| 1363 | | S | | | - | - | - |
| 1364 | | DGP | | | - | - | - |
| 1365 | | DGU | | | - | - | - |
| 1366 | | SG | | | 4,673,878,395 | 2,688,310,422 | 1,985,567,973 |
| 1367 | | SSGCH | | | 575,857,172 | 336,127,202 | 239,729,970 |
| 1368 | | Total Steam Production Plant by Factor | | | 5,249,735,567 | 3,024,437,624 | 2,225,297,942 |
| 1369 | 320 | Land and Land Rights | | | | | |
| 1370 | | P | SG | | - | - | - |
| 1371 | | P | SG | | - | - | - |
| 1372 | | | | Tab 8 | - | - | - |
| 1373 | | | | | | | |
| 1374 | 321 | Structures and Improvements | | | | | |
| 1375 | | P | SG | | - | - | - |
| 1376 | | P | SG | Tab 8 | - | - | - |
| 1377 | | | | | - | - | - |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|--------------|--------------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1378 | | | | | | | |
| 1379 | 322 | Reactor Plant Equipment | | | | | |
| 1380 | | P | SG | | - | - | - |
| 1381 | | P | SG | | - | - | - |
| 1382 | | | | Tab 8 | - | - | - |
| 1383 | | | | | | | |
| 1384 | 323 | Turbogenerator Units | | | | | |
| 1385 | | P | SG | | - | - | - |
| 1386 | | P | SG | | - | - | - |
| 1387 | | | | Tab 8 | - | - | - |
| 1388 | | | | | | | |
| 1389 | 324 | Land and Land Rights | | | | | |
| 1390 | | P | SG | | - | - | - |
| 1391 | | P | SG | | - | - | - |
| 1392 | | | | Tab 8 | - | - | - |
| 1393 | | | | | | | |
| 1394 | 325 | Misc. Power Plant Equipment | | | | | |
| 1395 | | P | SG | | - | - | - |
| 1396 | | P | SG | | - | - | - |
| 1397 | | | | Tab 8 | - | - | - |
| 1398 | | | | | | | |
| 1399 | | | | | | | |
| 1400 | NP | Unclassified Nuclear Plant - Acct 300 | | | | | |
| 1401 | | P | SG | | - | - | - |
| 1402 | | | | Tab 8 | - | - | - |
| 1403 | | | | | | | |
| 1404 | | | | | | | |
| 1405 | | Total Nuclear Production Plant | | Tab 8 | - | - | - |
| 1406 | | | | | | | |
| 1407 | | | | | | | |
| 1408 | | | | | | | |
| 1409 | | Summary of Nuclear Production Plant by Factor | | | | | |
| 1410 | | DGP | | | - | - | - |
| 1411 | | DGU | | | - | - | - |
| 1412 | | SG | | | - | - | - |
| 1413 | | | | | | | |
| 1414 | | Total Nuclear Plant by Factor | | | - | - | - |
| 1415 | | | | | | | |
| 1416 | 330 | Land and Land Rights | | | | | |
| 1417 | | P | SG | | 10,626,875 | 6,112,341 | 4,514,534 |
| 1418 | | P | SG | | 5,308,870 | 3,053,543 | 2,255,326 |
| 1419 | | P | SG | | 3,024,749 | 1,739,768 | 1,284,981 |
| 1420 | | P | SG | | 635,700 | 365,640 | 270,059 |
| 1421 | | | | Tab 8 | 19,596,194 | 11,271,293 | 8,324,901 |
| 1422 | | | | | | | |
| 1423 | 331 | Structures and Improvements | | | | | |
| 1424 | | P | SG | | 21,475,136 | 12,352,019 | 9,123,118 |
| 1425 | | P | SG | | 5,456,993 | 3,138,740 | 2,318,253 |
| 1426 | | P | SG | | 49,204,335 | 28,301,234 | 20,903,101 |
| 1427 | | P | SG | | 6,714,009 | 3,861,748 | 2,852,261 |
| 1428 | | | | Tab 8 | 82,850,474 | 47,653,741 | 35,196,732 |
| 1429 | | | | | | | |
| 1430 | 332 | Reservoirs, Dams & Waterways | | | | | |
| 1431 | | P | SG | | 150,000,635 | 86,277,014 | 63,723,621 |
| 1432 | | P | SG | | 21,323,907 | 12,265,035 | 9,058,872 |
| 1433 | | P | SG | | 121,608,044 | 69,946,230 | 51,661,814 |
| 1434 | | P | SG | | 53,400,587 | 30,714,825 | 22,685,763 |
| 1435 | | | | Tab 8 | 346,333,174 | 199,203,103 | 147,130,070 |
| 1436 | | | | | | | |
| 1437 | 333 | Water Wheel, Turbines, & Generators | | | | | |
| 1438 | | P | SG | | 31,101,142 | 17,888,682 | 13,212,460 |
| 1439 | | P | SG | | 9,755,616 | 5,611,212 | 4,144,403 |
| 1440 | | P | SG | | 36,184,323 | 20,812,414 | 15,371,909 |
| 1441 | | P | SG | | 12,709,988 | 7,310,501 | 5,399,487 |
| 1442 | | | | Tab 8 | 89,751,069 | 51,622,809 | 38,128,259 |
| 1443 | | | | | | | |
| 1444 | 334 | Accessory Electric Equipment | | | | | |
| 1445 | | P | SG | | 5,115,261 | 2,942,184 | 2,173,077 |
| 1446 | | P | SG | | 4,265,578 | 2,453,465 | 1,812,113 |
| 1447 | | P | SG | | 30,388,167 | 17,478,595 | 12,909,572 |
| 1448 | | P | SG | | 3,969,184 | 2,282,986 | 1,686,198 |
| 1449 | | | | Tab 8 | 43,738,190 | 25,157,229 | 18,580,960 |
| 1450 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|-------|--------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1451 | | | | | | | |
| 1452 | | | | | | | |
| 1453 | 335 | Misc. Power Plant Equipment | | | | | |
| 1454 | | P | SG | | 1,371,505 | 788,859 | 582,646 |
| 1455 | | P | SG | | 202,500 | 116,474 | 86,027 |
| 1456 | | P | SG | | 980,879 | 564,180 | 416,699 |
| 1457 | | P | SG | | 20,738 | 11,928 | 8,810 |
| 1458 | | | | Tab 8 | 2,575,623 | 1,481,441 | 1,094,182 |
| 1459 | | | | | | | |
| 1460 | 336 | Roads, Railroads & Bridges | | | | | |
| 1461 | | P | SG | | 4,558,459 | 2,621,924 | 1,936,535 |
| 1462 | | P | SG | | 831,442 | 478,227 | 353,215 |
| 1463 | | P | SG | | 7,907,188 | 4,548,038 | 3,359,150 |
| 1464 | | P | SG | | 599,113 | 344,597 | 254,517 |
| 1465 | | | | Tab 8 | 13,896,202 | 7,992,785 | 5,903,417 |
| 1466 | | | | | | | |
| 1467 | 337 | Hydro Plant ARO | | | | | |
| 1468 | | P | S | | - | - | - |
| 1469 | | | | Tab 8 | - | - | - |
| 1470 | | | | | | | |
| 1471 | HP | Unclassified Hydro Plant - Acct 300 | | | | | |
| 1472 | | P | S | | - | - | - |
| 1473 | | P | SG | | - | - | - |
| 1474 | | P | SG | | - | - | - |
| 1475 | | P | SG | | - | - | - |
| 1476 | | | | Tab 8 | - | - | - |
| 1477 | | | | | | | |
| 1478 | | Total Hydraulic Production Plant | | Tab 8 | 598,740,924 | 344,382,402 | 254,358,522 |
| 1479 | | | | | | | |
| 1480 | | Summary of Hydraulic Plant by Factor | | | | | |
| 1481 | | S | | | - | - | - |
| 1482 | | SG | | | 598,740,924 | 344,382,402 | 254,358,522 |
| 1483 | | DGP | | | - | - | - |
| 1484 | | DGU | | | - | - | - |
| 1485 | | Total Hydraulic Plant by Factor | | | 598,740,924 | 344,382,402 | 254,358,522 |
| 1486 | | | | | | | |
| 1487 | 340 | Land and Land Rights | | | | | |
| 1488 | | P | SG | | 21,542,551 | 12,390,794 | 9,151,757 |
| 1489 | | P | SG | | - | - | - |
| 1490 | | P | SSGCT | | - | - | - |
| 1491 | | | | Tab 8 | 21,542,551 | 12,390,794 | 9,151,757 |
| 1492 | | | | | | | |
| 1493 | 341 | Structures and Improvements | | | | | |
| 1494 | | P | SG | | 45,709,169 | 26,290,893 | 19,418,276 |
| 1495 | | P | SG | | 170,926 | 98,313 | 72,613 |
| 1496 | | P | SSGCT | | 4,237,997 | 2,276,370 | 1,961,628 |
| 1497 | | | | Tab 8 | 50,118,092 | 28,665,575 | 21,452,517 |
| 1498 | | | | | | | |
| 1499 | 342 | Fuel Holders, Producers & Accessories | | | | | |
| 1500 | | P | SG | | 27,029,975 | 15,547,038 | 11,482,937 |
| 1501 | | P | SG | | 121,339 | 69,791 | 51,547 |
| 1502 | | P | SSGCT | | 2,257,625 | 1,212,646 | 1,044,979 |
| 1503 | | | | Tab 8 | 29,408,939 | 16,829,475 | 12,579,464 |
| 1504 | | | | | | | |
| 1505 | 343 | Prime Movers | | | | | |
| 1506 | | P | S | | - | - | - |
| 1507 | | P | SG | | 735,786 | 423,207 | 312,578 |
| 1508 | | P | SG | | 1,618,517,093 | 930,934,868 | 687,582,224 |
| 1509 | | P | SSGCT | | 56,269,559 | 30,224,256 | 26,045,303 |
| 1510 | | | | Tab 8 | 1,675,522,437 | 961,582,332 | 713,940,105 |
| 1511 | | | | | | | |
| 1512 | 344 | Generators | | | | | |
| 1513 | | P | S | | - | - | - |
| 1514 | | P | SG | | - | - | - |
| 1515 | | P | SG | | 113,726,951 | 65,413,201 | 48,313,750 |
| 1516 | | P | SSGCT | | 15,873,643 | 8,526,263 | 7,347,380 |
| 1517 | | | | Tab 8 | 129,600,594 | 73,939,464 | 55,661,130 |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|--|--------|-------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1518 | | | | | | | |
| 1519 | 345 | Accessory Electric Plant | | | | | |
| 1520 | | P | SG | | 36,636,838 | 21,072,690 | 15,564,147 |
| 1521 | | P | SG | | 156,586 | 90,065 | 66,521 |
| 1522 | | P | SSGCT | | 5,642,151 | 3,030,587 | 2,611,564 |
| 1523 | | | | Tab 8 | 42,435,575 | 24,193,343 | 18,242,232 |
| 1524 | | | | | | | |
| 1525 | | | | | | | |
| 1526 | | | | | | | |
| 1527 | 346 | Misc. Power Plant Equipment | | | | | |
| 1528 | | P | SG | | 3,709,372 | 2,133,548 | 1,575,824 |
| 1529 | | P | SG | | 11,813 | 6,795 | 5,018 |
| 1530 | | | | Tab 8 | 3,721,185 | 2,140,343 | 1,580,843 |
| 1531 | | | | | | | |
| 1532 | 347 | Other Production ARO | | | | | |
| 1533 | | P | S | | - | - | - |
| 1534 | | | | Tab 8 | - | - | - |
| 1535 | | | | | | | |
| 1536 | OP | Unclassified Other Prod Plant-Acct 300 | | | | | |
| 1537 | | P | S | | - | - | - |
| 1538 | | P | SG | | - | - | - |
| 1539 | | | | | - | - | - |
| 1540 | | | | | | | |
| 1541 | | Total Other Production Plant | | Tab 8 | 1,952,349,373 | 1,119,741,325 | 832,608,048 |
| 1542 | | | | | | | |
| 1543 | | Summary of Other Production Plant by Factor | | | | | |
| 1544 | | S | | | - | - | - |
| 1545 | | DGU | | | - | - | - |
| 1546 | | SG | | | 1,868,068,398 | 1,074,471,203 | 793,597,195 |
| 1547 | | SSGCT | | | 84,280,975 | 45,270,122 | 39,010,854 |
| 1548 | | Total of Other Production Plant by Factor | | | 1,952,349,373 | 1,119,741,325 | 832,608,048 |
| 1549 | | | | | | | |
| 1550 | | Experimental Plant | | | | | |
| 1551 | 103 | Experimental Plant | | | | | |
| 1552 | | P | SG | | - | - | - |
| 1553 | | Total Experimental Production Plant | | Tab 8 | - | - | - |
| 1554 | | | | | | | |
| 1555 | | Total Production Plant | | Tab 8 | 7,800,825,864 | 4,488,561,351 | 3,312,264,513 |
| 1556 | 350 | Land and Land Rights | | | | | |
| 1557 | | T | SG | | 21,301,975 | 12,252,420 | 9,049,555 |
| 1558 | | T | SG | | 48,627,811 | 27,969,630 | 20,658,181 |
| 1559 | | T | SG | | 23,210,735 | 13,350,296 | 9,860,439 |
| 1560 | | | | Tab 8 | 93,140,522 | 53,572,347 | 39,568,175 |
| 1561 | | | | | | | |
| 1562 | 352 | Structures and Improvements | | | | | |
| 1563 | | T | S | | - | - | - |
| 1564 | | T | SG | | 7,681,081 | 4,417,986 | 3,263,095 |
| 1565 | | T | SG | | 18,310,309 | 10,531,680 | 7,778,628 |
| 1566 | | T | SG | | 33,443,348 | 19,235,867 | 14,207,482 |
| 1567 | | | | Tab 8 | 59,434,737 | 34,185,533 | 25,249,204 |
| 1568 | | | | | | | |
| 1569 | 353 | Station Equipment | | | | | |
| 1570 | | T | SG | | 134,397,947 | 77,302,696 | 57,095,251 |
| 1571 | | T | SG | | 197,048,614 | 113,337,960 | 83,710,654 |
| 1572 | | T | SG | | 661,780,800 | 380,641,529 | 281,139,270 |
| 1573 | | | | Tab 8 | 993,227,360 | 571,282,186 | 421,945,175 |
| 1574 | | | | | | | |
| 1575 | 354 | Towers and Fixtures | | | | | |
| 1576 | | T | SG | | 156,343,413 | 89,925,238 | 66,418,175 |
| 1577 | | T | SG | | 126,993,481 | 73,043,813 | 53,949,668 |
| 1578 | | T | SG | | 111,822,786 | 64,317,968 | 47,504,818 |
| 1579 | | | | Tab 8 | 395,159,680 | 227,287,019 | 167,872,661 |
| 1580 | | | | | | | |
| 1581 | 355 | Poles and Fixtures | | | | | |
| 1582 | | T | SG | | 64,515,044 | 37,107,612 | 27,407,432 |
| 1583 | | T | SG | | 115,011,154 | 66,151,846 | 48,859,308 |
| 1584 | | T | SG | | 564,046,729 | 324,427,076 | 239,619,653 |
| 1585 | | | | Tab 8 | 743,572,927 | 427,686,533 | 315,886,393 |
| 1586 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|-------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1587 | 356 | Clearing and Grading | | | | | |
| 1588 | | T | SG | | 207,761,880 | 119,499,991 | 88,261,889 |
| 1589 | | T | SG | | 158,769,389 | 91,320,605 | 67,448,784 |
| 1590 | | T | SG | | 302,767,734 | 174,145,236 | 128,622,498 |
| 1591 | | | | Tab 8 | 669,299,003 | 384,965,832 | 284,333,171 |
| 1592 | | | | | | | |
| 1593 | 357 | Underground Conduit | | | | | |
| 1594 | | T | SG | | 6,371 | 3,664 | 2,707 |
| 1595 | | T | SG | | 162,746 | 93,608 | 69,138 |
| 1596 | | T | SG | | 3,108,686 | 1,788,047 | 1,320,639 |
| 1597 | | | | Tab 8 | 3,277,803 | 1,885,319 | 1,392,484 |
| 1598 | | | | | | | |
| 1599 | 358 | Underground Conductors | | | | | |
| 1600 | | T | SG | | - | - | - |
| 1601 | | T | SG | | 1,018,663 | 585,912 | 432,751 |
| 1602 | | T | SG | | 6,369,401 | 3,663,537 | 2,705,864 |
| 1603 | | | | Tab 8 | 7,388,064 | 4,249,449 | 3,138,614 |
| 1604 | | | | | | | |
| 1605 | 359 | Roads and Trails | | | | | |
| 1606 | | T | SG | | 1,905,513 | 1,096,009 | 809,505 |
| 1607 | | T | SG | | 501,203 | 288,281 | 212,922 |
| 1608 | | T | SG | | 9,087,805 | 5,227,102 | 3,860,703 |
| 1609 | | | | Tab 8 | 11,494,522 | 6,611,392 | 4,883,130 |
| 1610 | | | | | | | |
| 1611 | TP | Unclassified Trans Plant - Acct 300 | | | | | |
| 1612 | | T | SG | | 61,532,186 | 35,391,938 | 26,140,247 |
| 1613 | | | | Tab 8 | 61,532,186 | 35,391,938 | 26,140,247 |
| 1614 | | | | | | | |
| 1615 | TS0 | Unclassified Trans Sub Plant - Acct 300 | | | | | |
| 1616 | | T | SG | | - | - | - |
| 1617 | | | | Tab 8 | - | - | - |
| 1618 | | | | | | | |
| 1619 | | Total Transmission Plant | | Tab 8 | 3,037,526,803 | 1,747,117,548 | 1,290,409,255 |
| 1620 | | Summary of Transmission Plant by Factor | | | | | |
| 1621 | | DGP | | | - | - | - |
| 1622 | | DGU | | | - | - | - |
| 1623 | | SG | | | 3,037,526,803 | 1,747,117,548 | 1,290,409,255 |
| 1624 | | Total Transmission Plant by Factor | | | 3,037,526,803 | 1,747,117,548 | 1,290,409,255 |
| 1625 | 360 | Land and Land Rights | | | | | |
| 1626 | | DPW | S | | 45,091,161 | 16,098,685 | 28,992,477 |
| 1627 | | | | Tab 8 | 45,091,161 | 16,098,685 | 28,992,477 |
| 1628 | | | | | | | |
| 1629 | 361 | Structures and Improvements | | | | | |
| 1630 | | DPW | S | | 47,991,329 | 22,431,648 | 25,559,681 |
| 1631 | | | | Tab 8 | 47,991,329 | 22,431,648 | 25,559,681 |
| 1632 | | | | | | | |
| 1633 | 362 | Station Equipment | | | | | |
| 1634 | | DPW | S | | 671,145,039 | 345,684,043 | 325,460,996 |
| 1635 | | | | Tab 8 | 671,145,039 | 345,684,043 | 325,460,996 |
| 1636 | | | | | | | |
| 1637 | 363 | Storage Battery Equipment | | | | | |
| 1638 | | DPW | S | | 1,457,805 | - | 1,457,805 |
| 1639 | | | | Tab 8 | 1,457,805 | - | 1,457,805 |
| 1640 | | | | | | | |
| 1641 | 364 | Poles, Towers & Fixtures | | | | | |
| 1642 | | DPW | S | | 1,210,954,039 | 734,993,694 | 475,960,345 |
| 1643 | | | | Tab 8 | 1,210,954,039 | 734,993,694 | 475,960,345 |
| 1644 | | | | | | | |
| 1645 | 365 | Overhead Conductors | | | | | |
| 1646 | | DPW | S | | 593,443,204 | 410,487,410 | 182,955,794 |
| 1647 | | | | Tab 8 | 593,443,204 | 410,487,410 | 182,955,794 |
| 1648 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|-------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1649 | 366 | Underground Conduit | | | | | |
| 1650 | | DPW | S | | 260,952,575 | 124,785,835 | 136,166,740 |
| 1651 | | | | Tab 8 | 260,952,575 | 124,785,835 | 136,166,740 |
| 1652 | | | | | | | |
| 1653 | | | | | | | |
| 1654 | | | | | | | |
| 1655 | | | | | | | |
| 1656 | 367 | Underground Conductors | | | | | |
| 1657 | | DPW | S | | 622,593,905 | 230,193,732 | 392,400,172 |
| 1658 | | | | Tab 8 | 622,593,905 | 230,193,732 | 392,400,172 |
| 1659 | | | | | | | |
| 1660 | 368 | Line Transformers | | | | | |
| 1661 | | DPW | S | | 936,977,946 | 604,186,983 | 332,790,964 |
| 1662 | | | | Tab 8 | 936,977,946 | 604,186,983 | 332,790,964 |
| 1663 | | | | | | | |
| 1664 | 369 | Services | | | | | |
| 1665 | | DPW | S | | 482,034,507 | 309,711,237 | 172,323,270 |
| 1666 | | | | Tab 8 | 482,034,507 | 309,711,237 | 172,323,270 |
| 1667 | | | | | | | |
| 1668 | 370 | Meters | | | | | |
| 1669 | | DPW | S | | 190,429,885 | 105,745,055 | 84,684,831 |
| 1670 | | | | Tab 8 | 190,429,885 | 105,745,055 | 84,684,831 |
| 1671 | | | | | | | |
| 1672 | 371 | Installations on Customers' Premises | | | | | |
| 1673 | | DPW | S | | 8,861,826 | 4,286,900 | 4,574,926 |
| 1674 | | | | Tab 8 | 8,861,826 | 4,286,900 | 4,574,926 |
| 1675 | | | | | | | |
| 1676 | 372 | Leased Property | | | | | |
| 1677 | | DPW | S | | 49,658 | 4,873 | 44,785 |
| 1678 | | | | Tab 8 | 49,658 | 4,873 | 44,785 |
| 1679 | | | | | | | |
| 1680 | 373 | Street Lights | | | | | |
| 1681 | | DPW | S | | 58,211,894 | 33,434,492 | 24,777,402 |
| 1682 | | | | Tab 8 | 58,211,894 | 33,434,492 | 24,777,402 |
| 1683 | | | | | | | |
| 1684 | DP | Unclassified Dist Plant - Acct 300 | | | | | |
| 1685 | | DPW | S | | 25,955,824 | 10,900,255 | 15,055,570 |
| 1686 | | | | Tab 8 | 25,955,824 | 10,900,255 | 15,055,570 |
| 1687 | | | | | | | |
| 1688 | DS0 | Unclassified Dist Sub Plant - Acct 300 | | | | | |
| 1689 | | DPW | S | | - | - | - |
| 1690 | | | | Tab 8 | - | - | - |
| 1691 | | | | | | | |
| 1692 | | | | | | | |
| 1693 | | Total Distribution Plant | | Tab 8 | 5,156,150,599 | 2,952,944,842 | 2,203,205,756 |
| 1694 | | | | | | | |
| 1695 | | Summary of Distribution Plant by Factor | | | | | |
| 1696 | | S | | | 5,156,150,599 | 2,952,944,842 | 2,203,205,756 |
| 1697 | | | | | | | |
| 1698 | | Total Distribution Plant by Factor | | | 5,156,150,599 | 2,952,944,842 | 2,203,205,756 |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|------------------------------|--------|--------------------|-------------|-------------|------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1699 | 389 | Land and Land Rights | | | | | |
| 1700 | | G-SITUS | S | | 8,264,697 | 4,352,524 | 3,912,173 |
| 1701 | | CUST | CN | | 1,128,506 | 608,542 | 519,964 |
| 1702 | | G-DGU | SG | | 332 | 191 | 141 |
| 1703 | | G-SG | SG | | 1,228 | 706 | 521 |
| 1704 | | PTD | SO | | 5,598,055 | 3,227,637 | 2,370,418 |
| 1705 | | | | Tab 8 | 14,992,818 | 8,189,600 | 6,803,217 |
| 1706 | | | | | | | |
| 1707 | 390 | Structures and Improvements | | | | | |
| 1708 | | G-SITUS | S | | 103,906,030 | 68,364,782 | 35,541,248 |
| 1709 | | G-DGP | SG | | 358,413 | 206,151 | 152,262 |
| 1710 | | G-DGU | SG | | 1,573,572 | 905,084 | 668,489 |
| 1711 | | CUST | CN | | 12,044,330 | 6,494,853 | 5,549,477 |
| 1712 | | G-SG | SG | | 3,999,427 | 2,300,381 | 1,699,046 |
| 1713 | | PTD | SO | | 105,194,832 | 60,651,552 | 44,543,280 |
| 1714 | | | | Tab 8 | 227,076,605 | 138,922,803 | 88,153,801 |
| 1715 | | | | | | | |
| 1716 | 391 | Office Furniture & Equipment | | | | | |
| 1717 | | G-SITUS | S | | 16,470,951 | 12,340,456 | 4,130,495 |
| 1718 | | G-DGP | SG | | 348,870 | 200,662 | 148,208 |
| 1719 | | G-DGU | SG | | 249,870 | 143,720 | 106,150 |
| 1720 | | CUST | CN | | 6,267,156 | 3,379,537 | 2,887,619 |
| 1721 | | G-SG | SG | | 5,794,289 | 3,332,745 | 2,461,543 |
| 1722 | | P | SE | | 156,613 | 91,290 | 65,324 |
| 1723 | | PTD | SO | | 78,656,661 | 45,350,598 | 33,306,063 |
| 1724 | | G-SG | SSGCH | | 294,877 | 172,119 | 122,758 |
| 1725 | | G-SG | SSGCT | | 8,609 | 4,624 | 3,985 |
| 1726 | | | | Tab 8 | 108,247,896 | 65,015,751 | 43,232,145 |
| 1727 | | | | | | | |
| 1728 | 392 | Transportation Equipment | | | | | |
| 1729 | | G-SITUS | S | | 71,271,158 | 38,838,652 | 32,432,506 |
| 1730 | | PTD | SO | | 8,650,942 | 4,987,822 | 3,663,121 |
| 1731 | | G-SG | SG | | 14,478,632 | 8,327,786 | 6,150,846 |
| 1732 | | CUST | CN | | 19,078 | 10,288 | 8,790 |
| 1733 | | G-DGU | SG | | 1,181,065 | 679,322 | 501,743 |
| 1734 | | P | SE | | 680,090 | 396,423 | 283,667 |
| 1735 | | G-DGP | SG | | 164,925 | 94,861 | 70,064 |
| 1736 | | G-SG | SSGCH | | 359,606 | 209,902 | 149,704 |
| 1737 | | G-DGU | SSGCT | | 59,476 | 31,947 | 27,530 |
| 1738 | | | | Tab 8 | 96,864,973 | 53,577,002 | 43,287,971 |
| 1739 | | | | | | | |
| 1740 | 393 | Stores Equipment | | | | | |
| 1741 | | G-SITUS | S | | 8,815,060 | 5,085,005 | 3,730,056 |
| 1742 | | G-DGP | SG | | 335,808 | 193,149 | 142,659 |
| 1743 | | G-DGU | SG | | 652,865 | 375,513 | 277,351 |
| 1744 | | PTD | SO | | 494,538 | 285,133 | 209,405 |
| 1745 | | G-SG | SG | | 2,820,695 | 1,622,400 | 1,198,294 |
| 1746 | | G-DGU | SSGCT | | 106,993 | 57,470 | 49,524 |
| 1747 | | | | Tab 8 | 13,225,958 | 7,618,670 | 5,607,289 |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|--------------------------------|--------|-------|--------------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1748 | | | | | | | |
| 1749 | 394 | Tools, Shop & Garage Equipment | | | | | |
| 1750 | | G-SITUS | S | | 23,022,812 | 16,508,358 | 6,514,454 |
| 1751 | | G-DGP | SG | | 2,280,819 | 1,311,876 | 968,943 |
| 1752 | | G-SG | SG | | 7,900,715 | 4,544,315 | 3,356,400 |
| 1753 | | PTD | SO | | 19,480,160 | 11,231,559 | 8,248,601 |
| 1754 | | P | SE | | (65,801) | (38,355) | (27,446) |
| 1755 | | G-DGU | SG | | 2,838,623 | 1,632,713 | 1,205,911 |
| 1756 | | G-SG | SSGCH | | 1,956,622 | 1,142,078 | 814,544 |
| 1757 | | G-SG | SSGCT | | (280,236) | (150,524) | (129,712) |
| 1758 | | | | Tab 8 | 57,133,716 | 36,182,020 | 20,951,696 |
| 1759 | | | | | | | |
| 1760 | 395 | Laboratory Equipment | | | | | |
| 1761 | | G-SITUS | S | | 27,235,751 | 19,127,244 | 8,108,507 |
| 1762 | | G-DGP | SG | | 79,046 | 45,465 | 33,580 |
| 1763 | | G-DGU | SG | | 553,702 | 318,477 | 235,225 |
| 1764 | | PTD | SO | | 5,788,394 | 3,337,379 | 2,451,014 |
| 1765 | | P | SE | | 42,438 | 24,737 | 17,701 |
| 1766 | | G-SG | SG | | 5,533,702 | 3,182,862 | 2,350,840 |
| 1767 | | G-SG | SSGCH | | 253,001 | 147,676 | 105,324 |
| 1768 | | G-SG | SSGCT | | 110,119 | 59,149 | 50,970 |
| 1769 | | | | Tab 8 | 39,596,152 | 26,242,989 | 13,353,163 |
| 1770 | | | | | | | |
| 1771 | 396 | Power Operated Equipment | | | | | |
| 1772 | | G-SITUS | S | | 92,204,704 | 57,617,625 | 34,587,079 |
| 1773 | | G-DGP | SG | | 1,190,335 | 684,654 | 505,681 |
| 1774 | | G-SG | SG | | 28,834,249 | 16,584,816 | 12,249,433 |
| 1775 | | PTD | SO | | 1,864,545 | 1,075,029 | 789,515 |
| 1776 | | G-DGU | SG | | 2,259,806 | 1,299,790 | 960,016 |
| 1777 | | P | SE | | 73,823 | 43,031 | 30,792 |
| 1778 | | P | SSGCT | | - | - | - |
| 1779 | | G-SG | SSGCH | | 724,648 | 422,976 | 301,672 |
| 1780 | | | | Tab 8 | 127,152,109 | 77,727,921 | 49,424,188 |
| 1781 | 397 | Communication Equipment | | | | | |
| 1782 | | COM_EQ | S | | 105,471,802 | 76,212,000 | 29,259,802 |
| 1783 | | COM_EQ | SG | | 6,060,186 | 3,485,683 | 2,574,502 |
| 1784 | | COM_EQ | SG | | 10,676,181 | 6,140,701 | 4,535,480 |
| 1785 | | COM_EQ | SO | | 45,598,432 | 26,290,414 | 19,308,018 |
| 1786 | | COM_EQ | CN | | 2,936,737 | 1,583,623 | 1,353,114 |
| 1787 | | COM_EQ | SG | | 60,975,082 | 35,071,504 | 25,903,577 |
| 1788 | | COM_EQ | SE | | 113,108 | 65,931 | 47,178 |
| 1789 | | COM_EQ | SSGCH | | 876,343 | 511,521 | 364,823 |
| 1790 | | COM_EQ | SSGCT | | 87,578 | 47,041 | 40,537 |
| 1791 | | | | Tab 8 | 232,795,448 | 149,408,417 | 83,387,031 |
| 1792 | | | | | | | |
| 1793 | 398 | Misc. Equipment | | | | | |
| 1794 | | G-SITUS | S | | 1,133,387 | 797,131 | 336,257 |
| 1795 | | G-DGP | SG | | 29,910 | 17,204 | 12,707 |
| 1796 | | G-DGU | SG | | 21,453 | 12,340 | 9,114 |
| 1797 | | CUST | CN | | 197,260 | 106,372 | 90,889 |
| 1798 | | PTD | SO | | 3,038,648 | 1,751,975 | 1,286,673 |
| 1799 | | P | SE | | 3,531 | 2,058 | 1,473 |
| 1800 | | G-SG | SG | | 1,197,150 | 688,574 | 508,576 |
| 1801 | | G-SG | SSGCT | | 2,650 | 1,423 | 1,227 |
| 1802 | | | | Tab 8 | 5,623,991 | 3,377,077 | 2,246,914 |
| 1803 | | | | | | | |
| 1804 | 399 | Coal Mine | | | | | |
| 1805 | | P | SE | | 467,626,412 | 272,578,486 | 195,047,927 |
| 1806 | MP | P | SE | | - | - | - |
| 1807 | | | | Tab 8 | 467,626,412 | 272,578,486 | 195,047,927 |
| 1808 | | | | | | | |
| 1809 | 399L | WIDCO Capital Lease | | | | | |
| 1810 | | P | SE | Tab 8 | - | - | - |
| 1811 | | | | | - | - | - |
| 1812 | | | | | - | - | - |
| 1813 | | Remove Capital Leases | | | - | - | - |
| 1814 | | | | Tab 8 | - | - | - |
| 1815 | | | | | - | - | - |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|--------------------------------------|--------|--------------------|----------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1816 | 1011390 | General Capital Leases | | | | | |
| 1817 | | G-SITUS | S | | 7,306,030 | 7,306,030 | - |
| 1818 | | P | SG | | 12,411,745 | 7,138,958 | 5,272,787 |
| 1819 | | PTD | SO | | 12,902,451 | 7,439,089 | 5,463,362 |
| 1820 | | | | Tab 8 | 32,620,226 | 21,884,077 | 10,736,149 |
| 1821 | | | | | | | |
| 1822 | | Remove Capital Leases | | | (32,620,226) | (21,884,077) | (10,736,149) |
| 1823 | | | | | - | - | - |
| 1824 | | | | | | | |
| 1825 | 1011346 | General Gas Line Capital Leases | | | | | |
| 1826 | | P | SG | | - | - | - |
| 1827 | | | | Tab 8 | - | - | - |
| 1828 | | | | | | | |
| 1829 | | Remove Capital Leases | | | - | - | - |
| 1830 | | | | | - | - | - |
| 1831 | | | | | | | |
| 1832 | GP | Unclassified Gen Plant - Acct 300 | | | | | |
| 1833 | | G-SITUS | S | | - | - | - |
| 1834 | | PTD | SO | | 268,055 | 154,551 | 113,504 |
| 1835 | | CUST | CN | | - | - | - |
| 1836 | | G-SG | SG | | - | - | - |
| 1837 | | G-DGP | SG | | - | - | - |
| 1838 | | G-DGU | SG | | - | - | - |
| 1839 | | | | Tab 8 | 268,055 | 154,551 | 113,504 |
| 1840 | | | | | | | |
| 1841 | 399G | Unclassified Gen Plant - Acct 300 | | | | | |
| 1842 | | G-SITUS | S | | - | - | - |
| 1843 | | PTD | SO | | - | - | - |
| 1844 | | G-SG | SG | | - | - | - |
| 1845 | | G-DGP | SG | | - | - | - |
| 1846 | | G-DGU | SG | | - | - | - |
| 1847 | | | | Tab 8 | - | - | - |
| 1848 | | | | | | | |
| 1849 | | Total General Plant | | Tab 8 | 1,390,604,133 | 838,995,286 | 551,608,846 |
| 1850 | | | | | | | |
| 1851 | | Summary of General Plant by Factor | | | | | |
| 1852 | | S | | | 465,102,383 | 306,549,806 | 158,552,577 |
| 1853 | | DGP | | | - | - | - |
| 1854 | | DGU | | | - | - | - |
| 1855 | | SG | | | 174,802,696 | 100,542,605 | 74,260,091 |
| 1856 | | SO | | | 287,535,712 | 165,782,737 | 121,752,975 |
| 1857 | | SE | | | 468,630,215 | 273,163,600 | 195,466,615 |
| 1858 | | CN | | | 22,593,068 | 12,183,214 | 10,409,853 |
| 1859 | | DEU | | | - | - | - |
| 1860 | | SSGCT | | | 95,190 | 51,130 | 44,060 |
| 1861 | | SSGCH | | | 4,465,096 | 2,606,272 | 1,858,824 |
| 1862 | | Less Capital Leases | | | (32,620,226) | (21,884,077) | (10,736,149) |
| 1863 | | Total General Plant by Factor | | | 1,390,604,133 | 838,995,286 | 551,608,846 |
| 1864 | 301 | Organization | | | | | |
| 1865 | | I-SITUS | S | | - | - | - |
| 1866 | | PTD | SO | | - | - | - |
| 1867 | | I-SG | SG | | - | - | - |
| 1868 | | | | Tab 8 | - | - | - |
| 1869 | 302 | Franchise & Consent | | | | | |
| 1870 | | I-SITUS | S | | 976,759 | 984,902 | (8,143) |
| 1871 | | I-SG | SG | | 5,842,417 | 3,360,428 | 2,481,989 |
| 1872 | | I-SG | SG | | 98,951,062 | 56,914,440 | 42,036,622 |
| 1873 | | I-SG | SG | | 9,613,901 | 5,529,701 | 4,084,200 |
| 1874 | | I-DGP | SG | | 2,815,544 | 1,619,438 | 1,196,106 |
| 1875 | | I-DGU | SG | | 673,335 | 387,287 | 286,048 |
| 1876 | | | | Tab 8 | 118,873,018 | 68,796,196 | 50,076,822 |
| 1877 | | | | | | | |

| REVISED PROTOCOL | | | | FORECASTED RESULTS | | | |
|------------------------|---------|---|--------|--------------------|-----------------------|-----------------------|----------------------|
| Thirteen Month Average | | | | | | | |
| FERC | BUS | | | TOTAL | OTHER | UTAH | |
| ACCT | DESCRIP | FUNC | FACTOR | Ref | | | |
| 1878 | 303 | Miscellaneous Intangible Plant | | | | | |
| 1879 | | I-SITUS | S | | 1,537,826 | 652,474 | 885,352 |
| 1880 | | I-SG | SG | | 61,670,020 | 35,471,217 | 26,198,802 |
| 1881 | | PTD | SO | | 394,755,756 | 227,601,954 | 167,153,802 |
| 1882 | | P | SE | | 2,570,141 | 1,498,130 | 1,072,011 |
| 1883 | | CUST | CN | | 105,754,008 | 57,027,393 | 48,726,615 |
| 1884 | | P | SG | | 344,575 | 198,192 | 146,383 |
| 1885 | | I-DGP | SSGCT | | - | - | - |
| 1886 | | | | Tab 8 | 566,632,326 | 322,449,360 | 244,182,966 |
| 1887 | 303 | Less Non-Utility Plant | | | | | |
| 1888 | | I-SITUS | S | | - | - | - |
| 1889 | | | | | 566,632,326 | 322,449,360 | 244,182,966 |
| 1890 | IP | Unclassified Intangible Plant - Acct 300 | | | | | |
| 1891 | | I-SITUS | S | | - | - | - |
| 1892 | | I-SG | SG | | - | - | - |
| 1893 | | I-DGU | SG | | - | - | - |
| 1894 | | PTD | SO | | - | - | - |
| 1895 | | | | | - | - | - |
| 1896 | | | | | - | - | - |
| 1897 | | Total Intangible Plant | | Tab 8 | 685,505,344 | 391,245,556 | 294,259,788 |
| 1898 | | | | | | | |
| 1899 | | Summary of Intangible Plant by Factor | | | | | |
| 1900 | | S | | | 2,514,585 | 1,637,375 | 877,209 |
| 1901 | | DGP | | | - | - | - |
| 1902 | | DGU | | | - | - | - |
| 1903 | | SG | | | 179,910,854 | 103,480,704 | 76,430,151 |
| 1904 | | SO | | | 394,755,756 | 227,601,954 | 167,153,802 |
| 1905 | | CN | | | 105,754,008 | 57,027,393 | 48,726,615 |
| 1906 | | SSGCT | | | - | - | - |
| 1907 | | SSGCH | | | - | - | - |
| 1908 | | SE | | | 2,570,141 | 1,498,130 | 1,072,011 |
| 1909 | | Total Intangible Plant by Factor | | | 685,505,344 | 391,245,556 | 294,259,788 |
| 1910 | | Summary of Unclassified Plant (Account 106) | | | | | |
| 1911 | | DP | | | 25,955,824 | 10,900,255 | 15,055,570 |
| 1912 | | DS0 | | | - | - | - |
| 1913 | | GP | | | 268,055 | 154,551 | 113,504 |
| 1914 | | HP | | | - | - | - |
| 1915 | | NP | | | - | - | - |
| 1916 | | OP | | | - | - | - |
| 1917 | | TP | | | 61,532,186 | 35,391,938 | 26,140,247 |
| 1918 | | TS0 | | | - | - | - |
| 1919 | | IP | | | - | - | - |
| 1920 | | MP | | | - | - | - |
| 1921 | | SP | | | 36,909 | 21,229 | 15,680 |
| 1922 | | Total Unclassified Plant by Factor | | | 87,792,974 | 46,467,973 | 41,325,001 |
| 1923 | | | | | | | |
| 1924 | | Total Electric Plant In Service | | Tab 8 | 18,070,612,743 | 10,418,864,584 | 7,651,748,159 |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|-------------------------------------|---|--------|-------|-----------------------|-----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1925 | Summary of Electric Plant by Factor | | | | | | |
| 1926 | S | | | | 5,623,767,566 | 3,261,132,023 | 2,362,635,543 |
| 1927 | SE | | | | 471,200,356 | 274,661,730 | 196,538,626 |
| 1928 | DGU | | | | - | - | - |
| 1929 | DGP | | | | - | - | - |
| 1930 | SG | | | | 10,532,928,070 | 6,058,304,884 | 4,474,623,186 |
| 1931 | SO | | | | 682,291,468 | 393,384,691 | 288,906,777 |
| 1932 | CN | | | | 128,347,075 | 69,210,607 | 59,136,468 |
| 1933 | DEU | | | | - | - | - |
| 1934 | SSGCH | | | | 580,322,268 | 338,733,474 | 241,588,794 |
| 1935 | SSGCT | | | | 84,376,165 | 45,321,251 | 39,054,914 |
| 1936 | Less Capital Leases | | | | (32,620,226) | (21,884,077) | (10,736,149) |
| 1937 | | | | | <u>18,070,612,743</u> | <u>10,418,864,584</u> | <u>7,651,748,159</u> |
| 1938 | 105 | Plant Held For Future Use | | | | | |
| 1939 | | DPW | S | | 2,741,291 | - | 2,741,291 |
| 1940 | | P | SG | | - | - | - |
| 1941 | | T | SG | | 163,085 | 93,803 | 69,282 |
| 1942 | | P | SG | | - | - | - |
| 1943 | | P | SE | | 953,014 | 555,510 | 397,504 |
| 1944 | | G | SG | | - | - | - |
| 1945 | | | | | | | |
| 1946 | | | | | | | |
| 1947 | | Total Plant Held For Future Use | | Tab 8 | <u>3,857,390</u> | <u>649,313</u> | <u>3,208,077</u> |
| 1948 | | | | | | | |
| 1949 | 114 | Electric Plant Acquisition Adjustments | | | | | |
| 1950 | | P | S | | - | - | - |
| 1951 | | P | SG | | 142,633,069 | 82,039,354 | 60,593,715 |
| 1952 | | P | SG | | 14,560,711 | 8,374,995 | 6,185,715 |
| 1953 | | Total Electric Plant Acquisition Adjustment | | Tab 8 | <u>157,193,780</u> | <u>90,414,350</u> | <u>66,779,430</u> |
| 1954 | | | | | | | |
| 1955 | 115 | Accum Provision for Asset Acquisition Adjustments | | | | | |
| 1956 | | P | S | | - | - | - |
| 1957 | | P | SG | | (80,275,980) | (46,172,950) | (34,103,030) |
| 1958 | | P | SG | | (10,571,540) | (6,080,514) | (4,491,026) |
| 1959 | | | | Tab 8 | <u>(90,847,520)</u> | <u>(52,253,464)</u> | <u>(38,594,056)</u> |
| 1960 | | | | | | | |
| 1961 | 120 | Nuclear Fuel | | | | | |
| 1962 | | P | SE | | - | - | - |
| 1963 | | Total Nuclear Fuel | | Tab 8 | <u>-</u> | <u>-</u> | <u>-</u> |
| 1964 | | | | | | | |
| 1965 | 124 | Weatherization | | | | | |
| 1966 | | DMSC | S | | 5,033,667 | (614,811) | 5,648,477 |
| 1967 | | DMSC | SO | | (2,463) | (1,420) | (1,043) |
| 1968 | | | | Tab 8 | <u>5,031,204</u> | <u>(616,231)</u> | <u>5,647,434</u> |
| 1969 | | | | | | | |
| 1970 | 182W | Weatherization | | | | | |
| 1971 | | DMSC | S | | 7,740,714 | 7,071,001 | 669,713 |
| 1972 | | DMSC | SG | | - | - | - |
| 1973 | | DMSC | SGCT | | - | - | - |
| 1974 | | DMSC | SO | | - | - | - |
| 1975 | | | | Tab 8 | <u>7,740,714</u> | <u>7,071,001</u> | <u>669,713</u> |
| 1976 | | | | | | | |
| 1977 | 186W | Weatherization | | | | | |
| 1978 | | DMSC | S | | - | - | - |
| 1979 | | DMSC | CN | | - | - | - |
| 1980 | | DMSC | CNP | | - | - | - |
| 1981 | | DMSC | SG | | - | - | - |
| 1982 | | DMSC | SO | | - | - | - |
| 1983 | | | | Tab 8 | <u>-</u> | <u>-</u> | <u>-</u> |
| 1984 | | | | | | | |
| 1985 | | Total Weatherization | | Tab 8 | <u>12,771,918</u> | <u>6,454,770</u> | <u>6,317,148</u> |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|---------------------------------------|--------|--------------------|--------------------|-------------------|-------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1986 | | | | | | | |
| 1987 | 151 | Fuel Stock | | | | | |
| 1988 | | P | DEU | | - | - | - |
| 1989 | | P | SE | | 113,136,172 | 65,946,845 | 47,189,327 |
| 1990 | | P | SSECT | | - | - | - |
| 1991 | | P | SSECH | | 10,406,631 | 6,117,556 | 4,289,075 |
| 1992 | | Total Fuel Stock | | Tab 8 | 123,542,803 | 72,064,400 | 51,478,402 |
| 1993 | | | | | | | |
| 1994 | 152 | Fuel Stock - Undistributed | | | | | |
| 1995 | | P | SE | | - | - | - |
| 1996 | | | | | - | - | - |
| 1997 | | | | | | | |
| 1998 | 25316 | DG&T Working Capital Deposit | | | | | |
| 1999 | | P | SE | | (551,000) | (321,177) | (229,823) |
| 2000 | | | | Tab 8 | (551,000) | (321,177) | (229,823) |
| 2001 | | | | | | | |
| 2002 | 25317 | DG&T Working Capital Deposit | | | | | |
| 2003 | | P | SE | | (1,544,144) | (900,078) | (644,066) |
| 2004 | | | | Tab 8 | (1,544,144) | (900,078) | (644,066) |
| 2005 | | | | | | | |
| 2006 | 25319 | Provo Working Capital Deposit | | | | | |
| 2007 | | P | SE | | - | - | - |
| 2008 | | | | | - | - | - |
| 2009 | | | | | | | |
| 2010 | | Total Fuel Stock | | Tab 8 | 121,447,659 | 70,843,145 | 50,604,514 |
| 2011 | 154 | Materials and Supplies | | | | | |
| 2012 | | MSS | S | | 79,090,327 | 44,485,467 | 34,604,859 |
| 2013 | | MSS | SG | | 1,793,871 | 1,031,794 | 762,076 |
| 2014 | | MSS | SE | | 3,982,452 | 2,321,363 | 1,661,089 |
| 2015 | | MSS | SO | | 425,989 | 245,610 | 180,379 |
| 2016 | | MSS | SNPPS | | 68,557,160 | 39,508,260 | 29,048,900 |
| 2017 | | MSS | SNPPH | | (21,081) | (12,125) | (8,956) |
| 2018 | | MSS | SNPD | | (4,566,192) | (2,424,084) | (2,142,108) |
| 2019 | | MSS | SNPT | | - | - | - |
| 2020 | | MSS | SG | | - | - | - |
| 2021 | | MSS | SG | | - | - | - |
| 2022 | | MSS | SSGCT | | - | - | - |
| 2023 | | MSS | SNPP | | - | - | - |
| 2024 | | MSS | SSGCH | | - | - | - |
| 2025 | | Total Materials and Supplies | | Tab 8 | 149,262,526 | 85,156,286 | 64,106,240 |
| 2026 | | | | | | | |
| 2027 | 163 | Stores Expense Undistributed | | | | | |
| 2028 | | MSS | SO | | - | - | - |
| 2029 | | | | | | | |
| 2030 | | | | Tab 8 | - | - | - |
| 2031 | | | | | | | |
| 2032 | 25318 | Provo Working Capital Deposit | | | | | |
| 2033 | | MSS | SNPPS | | (273,000) | (157,325) | (115,675) |
| 2034 | | | | Tab 8 | (273,000) | (157,325) | (115,675) |
| 2035 | | | | | | | |
| 2036 | | | | | | | |
| 2037 | | Total Materials & Supplies | | Tab 8 | 148,989,526 | 84,998,961 | 63,990,565 |
| 2038 | | | | | | | |
| 2039 | 165 | Prepayments | | | | | |
| 2040 | | DMSC | S | | 5,607,288 | 2,050,579 | 3,556,709 |
| 2041 | | GP | GPS | | 214,684 | 123,779 | 90,905 |
| 2042 | | PT | SG | | 2,881,364 | 1,657,296 | 1,224,068 |
| 2043 | | P | SE | | 2,415,202 | 1,407,817 | 1,007,386 |
| 2044 | | PTD | SO | | 27,969,044 | 16,125,943 | 11,843,100 |
| 2045 | | Total Prepayments | | Tab 8 | 39,087,582 | 21,365,414 | 17,722,168 |
| 2046 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|------------------------------------|--------|-------|--------------------|-------------------|-------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2047 | 182M | Misc Regulatory Assets | | | | | |
| 2048 | | DDS2 | S | | 50,407,840 | 48,910,483 | 1,497,356 |
| 2049 | | DEFSG | SG | | 9,191,679 | 5,286,849 | 3,904,831 |
| 2050 | | P | SGCT | | 9,634,147 | 5,532,497 | 4,101,650 |
| 2051 | | DEFSG | SG-P | | - | - | - |
| 2052 | | P | SE | | - | - | - |
| 2053 | | P | SSGCT | | - | - | - |
| 2054 | | DDSO2 | SO | | 17,270,168 | 9,957,357 | 7,312,811 |
| 2055 | | | | Tab 8 | <u>86,503,834</u> | <u>69,687,186</u> | <u>16,816,648</u> |
| 2056 | | | | | | | |
| 2057 | 186M | Misc Deferred Debits | | | | | |
| 2058 | | LABOR | S | | 3,824,387 | 3,824,387 | - |
| 2059 | | P | SG | | - | - | - |
| 2060 | | P | SG | | - | - | - |
| 2061 | | DEFSG | SG | | 38,315,179 | 22,038,035 | 16,277,144 |
| 2062 | | LABOR | SO | | 404,598 | 233,277 | 171,321 |
| 2063 | | P | SE | | 6,448,563 | 3,758,855 | 2,689,709 |
| 2064 | | P | SNPPS | | - | - | - |
| 2065 | | GP | EXCTAX | | - | - | - |
| 2066 | | Total Misc. Deferred Debits | | Tab 8 | <u>48,992,727</u> | <u>29,854,553</u> | <u>19,138,175</u> |
| 2067 | | | | | | | |
| 2068 | | Working Capital | | | | | |
| 2069 | CWC | Cash Working Capital | | | | | |
| 2070 | | CWC | S | | 57,364,251 | 27,836,196 | 29,528,055 |
| 2071 | | CWC | SO | | - | - | - |
| 2072 | | CWC | SE | | - | - | - |
| 2073 | | | | Tab 8 | <u>57,364,251</u> | <u>27,836,196</u> | <u>29,528,055</u> |
| 2074 | | | | | | | |
| 2075 | OWC | Other Work. Cap. | | | | | |
| 2076 | 131 | Cash | GP | SNP | 0 | 0 | 0 |
| 2077 | 135 | Working Funds | GP | SG | 2,899 | 1,668 | 1,232 |
| 2078 | 141 | Notes Receivabl | GP | SO | 1,043,170 | 601,454 | 441,716 |
| 2079 | 143 | Other A/R | GP | SO | 19,811,284 | 11,422,473 | 8,388,811 |
| 2080 | 232 | A/P | PTD | S | - | - | - |
| 2081 | 232 | A/P | PTD | SO | 1,162,879 | 670,474 | 492,405 |
| 2082 | 232 | A/P | P | SE | (951,900) | (554,861) | (397,040) |
| 2083 | 253 | Deferred Hedge | P | SE | - | - | - |
| 2084 | 2533 | Other Misc. Dl. Crd. | P | S | - | - | - |
| 2085 | 2533 | Other Misc. Dl. Crd. | P | SE | (5,487,245) | (3,198,504) | (2,288,741) |
| 2086 | 230 | Asset Retir. Oblig | P | SE | (2,236,501) | (1,303,652) | (932,849) |
| 2087 | 230 | Asset Retir. Oblig | P | S | - | - | - |
| 2088 | 254105 | ARO Reg. Liability | P | S | - | - | - |
| 2089 | 254105 | ARO Reg. Liability | P | SE | (422,204) | (246,102) | (176,102) |
| 2090 | 2533 | Cnolla Reclamator | P | SSECH | - | - | - |
| 2091 | | | | Tab 8 | <u>12,922,381</u> | <u>7,392,950</u> | <u>5,529,431</u> |
| 2092 | | | | | | | |
| 2093 | | Total Working Capital | | Tab 8 | <u>70,286,632</u> | <u>35,229,146</u> | <u>35,057,486</u> |
| 2094 | | Miscellaneous Rate Base | | | | | |
| 2095 | 18221 | Unrec Plant & Reg Study Costs | | | | | |
| 2096 | | P | S | | - | - | - |
| 2097 | | | | | | | |
| 2098 | | | | Tab 8 | <u>-</u> | <u>-</u> | <u>-</u> |
| 2099 | | | | | | | |
| 2100 | 18222 | Nuclear Plant - Trojan | | | | | |
| 2101 | | P | S | | (1,231,660) | (1,231,660) | - |
| 2102 | | P | TROJP | | 1,699,475 | 979,493 | 719,982 |
| 2103 | | P | TROJD | | 2,488,501 | 1,434,764 | 1,053,737 |
| 2104 | | | | Tab 8 | <u>2,956,317</u> | <u>1,182,598</u> | <u>1,773,719</u> |
| 2105 | | | | | | | |
| 2106 | | | | | | | |

REVISED PROTOCOL
Thirteen Month Average

| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | FORECASTED RESULTS | | |
|--------------|---------|---|--------|-------|---------------------|---------------------|---------------------|
| | | | | | TOTAL | OTHER | UTAH |
| 2107 | | | | | | | |
| 2108 | 1869 | Misc Deferred Debits-Trojan | | | | | |
| 2109 | | P | S | | - | - | - |
| 2110 | | P | SNPPN | | - | - | - |
| 2111 | | | | Tab 8 | - | - | - |
| 2112 | | | | | | | |
| 2113 | | Total Miscellaneous Rate Base | | Tab 8 | 2,956,317 | 1,182,598 | 1,773,719 |
| 2114 | | | | | | | |
| 2115 | | Total Rate Base Additions | | Tab 8 | 601,239,845 | 358,425,972 | 242,813,873 |
| 2116 | 235 | Customer Service Deposits | | | | | |
| 2117 | | CUST | S | | (10,294,490) | - | (10,294,490) |
| 2118 | | CUST | CN | | - | - | - |
| 2119 | | Total Customer Service Deposits | | Tab 8 | (10,294,490) | - | (10,294,490) |
| 2120 | | | | | | | |
| 2121 | 2281 | Prop Ins | PTD | SO | (227,439) | (131,133) | (96,306) |
| 2122 | 2282 | Inj & Dam | PTD | SO | (8,150,901) | (4,699,516) | (3,451,385) |
| 2123 | 2283 | Pen & Ben | PTD | SO | (20,291,799) | (11,699,520) | (8,592,278) |
| 2124 | 2283 | Pen & Ben | PTD | S | - | - | - |
| 2125 | 254 | Ins Prov | PTD | SO | (3,585,336) | (2,067,176) | (1,518,160) |
| 2126 | | | | Tab 8 | (32,255,474) | (18,597,345) | (13,658,129) |
| 2127 | | | | | | | |
| 2128 | 22844 | Accum Hydro Relicensing Obligation | | | | | |
| 2129 | | P | S | | - | - | - |
| 2130 | | P | SG | | - | - | - |
| 2131 | | | | Tab 8 | - | - | - |
| 2132 | | | | | | | |
| 2133 | 22842 | Prv-Trojan | P | TROJD | (2,501,014) | (1,441,979) | (1,059,036) |
| 2134 | 230 | ARO | P | TROJP | (2,400,817) | (1,383,712) | (1,017,105) |
| 2135 | 254105 | ARO | P | TROJP | (746,148) | (430,043) | (316,105) |
| 2136 | 254 | | P | S | - | - | - |
| 2137 | | | | Tab 8 | (5,647,979) | (3,255,733) | (2,392,246) |
| 2138 | | | | | | | |
| 2139 | 252 | Customer Advances for Construction | | | | | |
| 2140 | | DPW | S | | (7,877,479) | (1,811,902) | (6,065,576) |
| 2141 | | DPW | SE | | - | - | - |
| 2142 | | T | SG | | (4,733,798) | (2,722,775) | (2,011,023) |
| 2143 | | DPW | SO | | - | - | - |
| 2144 | | CUST | CN | | - | - | - |
| 2145 | | Total Customer Advances for Construction | | Tab 8 | (12,611,277) | (4,534,677) | (8,076,600) |
| 2146 | | | | | | | |
| 2147 | 25398 | SO2 Emissions | | | | | |
| 2148 | | P | SE | | (32,757,331) | (19,094,182) | (13,663,149) |
| 2149 | | | | Tab 8 | (32,757,331) | (19,094,182) | (13,663,149) |
| 2150 | | | | | | | |
| 2151 | 25399 | Other Deferred Credits | | | | | |
| 2152 | | P | S | | (2,493,615) | (2,219,312) | (274,303) |
| 2153 | | LABOR | SO | | (15,415,732) | (8,888,156) | (6,527,576) |
| 2154 | | P | SG | | (18,767,792) | (10,794,815) | (7,972,978) |
| 2155 | | P | SE | | (3,050,807) | (1,778,309) | (1,272,498) |
| 2156 | | | | Tab 7 | (39,727,946) | (23,680,592) | (16,047,354) |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|--|-----------------------|--------------------|------------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2157 | | | | | | | |
| 2158 | 190 | Accumulated | Deferred Income Taxes | | | | |
| 2159 | | P | S | | 5,412,188 | 4,824,552 | 587,636 |
| 2160 | | CUST | CN | | 109,220 | 58,896 | 50,323 |
| 2161 | | LABOR | SO | | 101,827,814 | 58,710,251 | 43,117,563 |
| 2162 | | P | DGP | | 64 | 64 | - |
| 2163 | | CUST | BADDEBT | | 4,660,114 | 2,974,805 | 1,685,309 |
| 2164 | | P | TROJD | | (1,696) | (978) | (718) |
| 2165 | | P | SG | | 839,460 | 482,839 | 356,622 |
| 2166 | | P | SE | | 2,650,612 | 1,545,036 | 1,105,575 |
| 2167 | | PTD | SNP | | (14,655) | (8,268) | (6,386) |
| 2168 | | DPW | SNPD | | 680,048 | 361,021 | 319,026 |
| 2169 | | P | SSGCT | | - | - | - |
| 2170 | | Total Accum Deferred Income Taxes | | Tab 7 | 116,163,170 | 68,948,218 | 47,214,951 |
| 2171 | | | | | | | |
| 2172 | 281 | Accumulated | Deferred Income Taxes | | | | |
| 2173 | | P | S | | - | - | - |
| 2174 | | PT | DGP | | - | - | - |
| 2175 | | T | SNPT | | - | - | - |
| 2176 | | | | Tab 7 | - | - | - |
| 2177 | | | | | | | |
| 2178 | 282 | Accumulated | Deferred Income Taxes | | | | |
| 2179 | | GP | S | | (1,438,708,085) | (820,645,837) | (618,062,249) |
| 2180 | | ACCMDIT | DITBAL | | 0 | 0 | 0 |
| 2181 | | PT | DGP | | - | - | - |
| 2182 | | LABOR | SO | | 19,033,284 | 10,973,906 | 8,059,378 |
| 2183 | | PTD | GPS | | 169,144 | 97,523 | 71,622 |
| 2184 | | P | SE | | (287,115) | (167,359) | (119,756) |
| 2185 | | P | SG | | 18,059,014 | 10,387,141 | 7,671,872 |
| 2186 | | | | Tab 7 | (1,401,733,758) | (799,354,625) | (602,379,132) |
| 2187 | | | | | | | |
| 2188 | 283 | Accumulated | Deferred Income Taxes | | | | |
| 2189 | | GP | S | | (12,573,048) | (8,647,476) | (3,925,571) |
| 2190 | | P | SG | | 823,534 | 473,678 | 349,856 |
| 2191 | | P | SE | | (29,345,294) | (17,105,312) | (12,239,982) |
| 2192 | | LABOR | SO | | (21,031,621) | (12,126,075) | (8,905,546) |
| 2193 | | GP | GPS | | (23,803,210) | (13,724,074) | (10,079,136) |
| 2194 | | PTD | SNP | | (7,701,450) | (4,345,294) | (3,356,156) |
| 2195 | | P | TROJD | | 104,489 | 60,244 | 44,245 |
| 2196 | | P | SSGCT | | - | - | - |
| 2197 | | P | SGCT | | (2,863,236) | (1,644,240) | (1,218,997) |
| 2198 | | P | SSGCH | | - | - | - |
| 2199 | | | | Tab 7 | (96,389,837) | (57,058,550) | (39,331,287) |
| 2200 | | | | | | | |
| 2201 | | Total Accum Deferred Income Tax | | Tab 7 | (1,381,960,425) | (787,464,957) | (594,495,468) |
| 2202 | 255 | Accumulated | Investment Tax Credit | | | | |
| 2203 | | PTD | S | | - | - | - |
| 2204 | | PTD | ITC84 | | (2,973,562) | (2,973,562) | - |
| 2205 | | PTD | ITC85 | | (4,423,668) | (4,423,668) | - |
| 2206 | | PTD | ITC86 | | (1,963,547) | (1,963,547) | - |
| 2207 | | PTD | ITC88 | | (278,567) | (278,567) | - |
| 2208 | | PTD | ITC89 | | (596,620) | (596,620) | - |
| 2209 | | PTD | ITC90 | | (367,712) | (195,124) | (172,587) |
| 2210 | | PTD | DGU | | - | - | - |
| 2211 | | Total Accumlated ITC | | Tab 7 | (10,603,674) | (10,431,086) | (172,587) |
| 2212 | | | | | | | |
| 2213 | | Total Rate Base Deductions | | | (1,525,858,596) | (867,058,572) | (658,800,024) |
| 2214 | | | | | | | |

| ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | FORECASTED RESULTS | | |
|------|---------|-------------|---|-------|-------------------------------|-------------------------------|-------------------------------|
| | | | | | TOTAL | OTHER | UTAH |
| 2215 | | | | | | | |
| 2216 | | | | | | | |
| 2217 | 108SP | | Steam Prod Plant Accumulated Depr | | | | |
| 2218 | | P | S | | - | - | - |
| 2219 | | P | SG | | (856,303,416) | (492,526,592) | (363,776,824) |
| 2220 | | P | SG | | (931,122,745) | (535,560,998) | (395,561,747) |
| 2221 | | P | SG | | (509,576,015) | (293,096,738) | (216,479,277) |
| 2222 | | P | SSGCH | | (221,935,470) | (129,543,491) | (92,391,979) |
| 2223 | | | | Tab 8 | <u>(2,518,937,645)</u> | <u>(1,450,727,820)</u> | <u>(1,068,209,826)</u> |
| 2224 | | | | | | | |
| 2225 | 108NP | | Nuclear Prod Plant Accumulated Depr | | | | |
| 2226 | | P | SG | | - | - | - |
| 2227 | | P | SG | | - | - | - |
| 2228 | | P | SG | | - | - | - |
| 2229 | | | | Tab 8 | <u>-</u> | <u>-</u> | <u>-</u> |
| 2230 | | | | | | | |
| 2231 | | | | | | | |
| 2232 | 108HP | | Hydraulic Prod Plant Accum Depr | | | | |
| 2233 | | P | S | | - | - | - |
| 2234 | | P | SG | | (154,921,142) | (89,107,179) | (65,813,963) |
| 2235 | | P | SG | | (28,094,082) | (16,159,088) | (11,934,994) |
| 2236 | | P | SG | | (50,553,738) | (29,077,380) | (21,476,357) |
| 2237 | | P | SG | | (11,288,048) | (6,492,632) | (4,795,414) |
| 2238 | | | | Tab 8 | <u>(244,857,008)</u> | <u>(140,836,280)</u> | <u>(104,020,728)</u> |
| 2239 | | | | | | | |
| 2240 | 108OP | | Other Production Plant - Accum Depr | | | | |
| 2241 | | P | S | | - | - | - |
| 2242 | | P | SG | | (1,894,880) | (1,089,893) | (804,987) |
| 2243 | | P | SG | | - | - | - |
| 2244 | | P | SG | | (143,747,059) | (82,680,096) | (61,066,962) |
| 2245 | | P | SSGCT | | (18,605,969) | (9,993,886) | (8,612,083) |
| 2246 | | | | Tab 8 | <u>(164,247,908)</u> | <u>(93,763,875)</u> | <u>(70,484,032)</u> |
| 2247 | | | | | | | |
| 2248 | 108EP | | Experimental Plant - Accum Depr | | | | |
| 2249 | | P | SG | | - | - | - |
| 2250 | | P | SG | | - | - | - |
| 2251 | | | | | - | - | - |
| 2252 | | | | | | | |
| 2253 | | | Total Production Plant Accum Depreciation | Tab 8 | <u>(2,928,042,561)</u> | <u>(1,685,327,975)</u> | <u>(1,242,714,586)</u> |
| 2254 | | | | | | | |
| 2255 | | | Summary of Prod Plant Depreciation by Factor | | | | |
| 2256 | | S | | | - | - | - |
| 2257 | | DGP | | | - | - | - |
| 2258 | | DGU | | | - | - | - |
| 2259 | | SG | | | (2,687,501,123) | (1,545,790,598) | (1,141,710,525) |
| 2260 | | SSGCH | | | (221,935,470) | (129,543,491) | (92,391,979) |
| 2261 | | SSGCT | | | (18,605,969) | (9,993,886) | (8,612,083) |
| 2262 | | | Total of Prod Plant Depreciation by Factor | | <u>(2,928,042,561)</u> | <u>(1,685,327,975)</u> | <u>(1,242,714,586)</u> |
| 2263 | | | | | | | |
| 2264 | | | | | | | |
| 2265 | 108TP | | Transmission Plant Accumulated Depr | | | | |
| 2266 | | T | SG | | (377,919,693) | (217,370,963) | (160,548,729) |
| 2267 | | T | SG | | (382,105,182) | (219,778,363) | (162,326,819) |
| 2268 | | T | SG | | (369,334,881) | (212,433,172) | (156,901,710) |
| 2269 | | | Total Trans Plant Accum Depreciation | Tab 8 | <u>(1,129,359,756)</u> | <u>(649,582,498)</u> | <u>(479,777,258)</u> |

| REVISED PROTOCOL | | | | | FORECASTED RESULTS | | | |
|------------------------|---------|--|--------|-------|------------------------|------------------------|----------------------|------|
| Thirteen Month Average | | | | | Ref | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH | |
| 2270 | 108360 | Land and Land Rights | | | | | | |
| 2271 | | DPW | S | | (5,276,760) | (3,883,221) | (1,393,539) | |
| 2272 | | | | Tab 8 | (5,276,760) | (3,883,221) | (1,393,539) | |
| 2273 | | | | | | | | |
| 2274 | 108361 | Structures and Improvements | | | | | | |
| 2275 | | DPW | S | | (15,828,285) | (8,337,482) | (7,490,804) | |
| 2276 | | | | Tab 8 | (15,828,285) | (8,337,482) | (7,490,804) | |
| 2277 | | | | | | | | |
| 2278 | 108362 | Station Equipment | | | | | | |
| 2279 | | DPW | S | | (168,080,163) | (101,731,346) | (66,348,817) | |
| 2280 | | | | Tab 8 | (168,080,163) | (101,731,346) | (66,348,817) | |
| 2281 | | | | | | | | |
| 2282 | 108363 | Storage Battery Equipment | | | | | | |
| 2283 | | DPW | S | | (813,331) | - | (813,331) | |
| 2284 | | | | Tab 8 | (813,331) | - | (813,331) | |
| 2285 | | | | | | | | |
| 2286 | 108364 | Poles, Towers & Fixtures | | | | | | |
| 2287 | | DPW | S | | (607,813,272) | (435,576,968) | (172,236,305) | |
| 2288 | | | | Tab 8 | (607,813,272) | (435,576,968) | (172,236,305) | |
| 2289 | | | | | | | | |
| 2290 | 108365 | Overhead Conductors | | | | | | |
| 2291 | | DPW | S | | (244,318,536) | (187,450,791) | (56,867,745) | |
| 2292 | | | | Tab 8 | (244,318,536) | (187,450,791) | (56,867,745) | |
| 2293 | | | | | | | | |
| 2294 | 108366 | Underground Conduit | | | | | | |
| 2295 | | DPW | S | | (109,713,074) | (53,442,766) | (56,270,308) | |
| 2296 | | | | Tab 8 | (109,713,074) | (53,442,766) | (56,270,308) | |
| 2297 | | | | | | | | |
| 2298 | 108367 | Underground Conductors | | | | | | |
| 2299 | | DPW | S | | (226,688,392) | (87,101,187) | (139,587,205) | |
| 2300 | | | | Tab 8 | (226,688,392) | (87,101,187) | (139,587,205) | |
| 2301 | | | | | | | | |
| 2302 | 108368 | Line Transformers | | | | | | |
| 2303 | | DPW | S | | (349,827,533) | (242,771,216) | (107,056,317) | |
| 2304 | | | | Tab 8 | (349,827,533) | (242,771,216) | (107,056,317) | |
| 2305 | | | | | | | | |
| 2306 | 108369 | Services | | | | | | |
| 2307 | | DPW | S | | (146,774,803) | (88,895,270) | (57,879,533) | |
| 2308 | | | | Tab 8 | (146,774,803) | (88,895,270) | (57,879,533) | |
| 2309 | | | | | | | | |
| 2310 | 108370 | Meters | | | | | | |
| 2311 | | DPW | S | | (88,251,579) | (49,072,058) | (39,179,521) | |
| 2312 | | | | Tab 8 | (88,251,579) | (49,072,058) | (39,179,521) | |
| 2313 | | | | | | | | |
| 2314 | | | | | | | | |
| 2315 | | | | | | | | |
| 2316 | 108371 | Installations on Customers' Premises | | | | | | |
| 2317 | | DPW | S | | (5,803,256) | (2,546,337) | (3,256,919) | |
| 2318 | | | | Tab 8 | (5,803,256) | (2,546,337) | (3,256,919) | |
| 2319 | | | | | | | | |
| 2320 | 108372 | Leased Property | | | | | | |
| 2321 | | DPW | S | | (40,393) | (4,552) | (35,841) | |
| 2322 | | | | Tab 8 | (40,393) | (4,552) | (35,841) | |
| 2323 | | | | | | | | |
| 2324 | 108373 | Street Lights | | | | | | |
| 2325 | | DPW | S | | (20,448,477) | (11,125,638) | (9,322,839) | |
| 2326 | | | | Tab 8 | (20,448,477) | (11,125,638) | (9,322,839) | |
| 2327 | | | | | | | | |
| 2328 | 108D00 | Unclassified Dist Plant - Acct 300 | | | | | | |
| 2329 | | DPW | S | | - | - | - | |
| 2330 | | | | Tab 8 | - | - | - | |
| 2331 | | | | | | | | |
| 2332 | 108DS | Unclassified Dist Sub Plant - Acct 300 | | | | | | |
| 2333 | | DPW | S | | - | - | - | |
| 2334 | | | | Tab 8 | - | - | - | |
| 2335 | | | | | | | | |
| 2336 | 108DP | Unclassified Dist Sub Plant - Acct 300 | | | | | | |
| 2337 | | DPW | S | | - | - | - | |
| 2338 | | | | Tab 8 | - | - | - | |
| 2339 | | | | | | | | |
| 2340 | | | | | | | | |
| 2341 | | Total Distribution Plant Accum Depreciation | | Tab 8 | (1,989,677,854) | (1,271,938,833) | (717,739,022) | |
| 2342 | | | | | | | | |
| 2343 | | Summary of Distribution Plant Depr by Factor | | | | | | |
| 2344 | | S | | | (1,989,677,854) | (1,271,938,833) | (717,739,022) | |
| 2345 | | | | | | | | |
| 2346 | | Total Distribution Depreciation by Factor | | Tab 8 | (1,989,677,854) | (1,271,938,833) | (717,739,022) | |

| REVISED PROTOCOL Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|--|---------|--|--------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2347 | 108GP | General Plant Accumulated Depr | | | | | |
| 2348 | | G-SITUS | S | | (150,230,801) | (97,728,136) | (52,502,665) |
| 2349 | | G-DGP | SG | | (8,326,106) | (4,788,990) | (3,537,116) |
| 2350 | | G-DGU | SG | | (15,182,505) | (8,732,637) | (6,449,867) |
| 2351 | | G-SG | SG | | (43,366,298) | (24,943,325) | (18,422,972) |
| 2352 | | CUST | CN | | (6,653,181) | (3,587,699) | (3,065,482) |
| 2353 | | PTD | SO | | (108,386,629) | (62,491,827) | (45,894,802) |
| 2354 | | P | SE | | (537,577) | (313,352) | (224,224) |
| 2355 | | G-SG | SSGCT | | (6,696) | (3,597) | (3,100) |
| 2356 | | G-SG | SSGCH | | (3,122,870) | (1,822,816) | (1,300,054) |
| 2357 | | | | Tab 8 | <u>(335,812,662)</u> | <u>(204,412,381)</u> | <u>(131,400,282)</u> |
| 2358 | | | | | | | |
| 2359 | | | | | | | |
| 2360 | 108MP | Mining Plant Accumulated Depr. | | | | | |
| 2361 | | P | S | | - | - | - |
| 2362 | | P | SE | | (158,531,569) | (92,407,730) | (66,123,840) |
| 2363 | | | | Tab 8 | <u>(158,531,569)</u> | <u>(92,407,730)</u> | <u>(66,123,840)</u> |
| 2364 | 108MP | Less Centralia Situs Depreciation | | | | | |
| 2365 | | P | S | | - | - | - |
| 2366 | | | | Tab 8 | <u>(158,531,569)</u> | <u>(92,407,730)</u> | <u>(66,123,840)</u> |
| 2367 | | | | | | | |
| 2368 | 1081390 | Accum Depr - Capital Lease | | | | | |
| 2369 | | PTD | SO | Tab 8 | - | - | - |
| 2370 | | | | | - | - | - |
| 2371 | | | | | | | |
| 2372 | | Remove Capital Leases | | | | | |
| 2373 | | | | Tab 8 | - | - | - |
| 2374 | | | | | | | |
| 2375 | 1081399 | Accum Depr - Capital Lease | | | | | |
| 2376 | | P | S | | - | - | - |
| 2377 | | P | SE | Tab 8 | - | - | - |
| 2378 | | | | | - | - | - |
| 2379 | | | | | | | |
| 2380 | | Remove Capital Leases | | | | | |
| 2381 | | | | Tab 8 | - | - | - |
| 2382 | | | | | | | |
| 2383 | | | | | | | |
| 2384 | | Total General Plant Accum Depreciation | | Tab 8 | <u>(494,344,231)</u> | <u>(296,820,110)</u> | <u>(197,524,121)</u> |
| 2385 | | | | | | | |
| 2386 | | | | | | | |
| 2387 | | | | | | | |
| 2388 | | Summary of General Depreciation by Factor | | | | | |
| 2389 | | S | | | (150,230,801) | (97,728,136) | (52,502,665) |
| 2390 | | DGP | | | - | - | - |
| 2391 | | DGU | | | - | - | - |
| 2392 | | SE | | | (159,069,146) | (92,721,082) | (66,348,064) |
| 2393 | | SO | | | (108,386,629) | (62,491,827) | (45,894,802) |
| 2394 | | CN | | | (6,653,181) | (3,587,699) | (3,065,482) |
| 2395 | | SG | | | (66,874,908) | (38,464,953) | (28,409,955) |
| 2396 | | DEU | | | - | - | - |
| 2397 | | SSGCT | | | (6,696) | (3,597) | (3,100) |
| 2398 | | SSGCH | | | (3,122,870) | (1,822,816) | (1,300,054) |
| 2399 | | Remove Capital Leases | | | | | |
| 2400 | | | | Tab 8 | <u>(494,344,231)</u> | <u>(296,820,110)</u> | <u>(197,524,121)</u> |
| 2401 | | | | | | | |
| 2402 | | | | | | | |
| 2403 | | Total Accum Depreciation - Plant In Service | | Tab 8 | <u>(6,541,424,403)</u> | <u>(3,903,669,416)</u> | <u>(2,637,754,987)</u> |
| 2404 | 111SP | Accum Prov for Amort-Steam | | | | | |
| 2405 | | P | SSGCH | | - | - | - |
| 2406 | | P | SSGCT | | 0 | 0 | 0 |
| 2407 | | | | Tab 8 | <u>0</u> | <u>0</u> | <u>0</u> |
| 2408 | | | | | | | |
| 2409 | | | | | | | |
| 2410 | 111GP | Accum Prov for Amort-General | | | | | |
| 2411 | | G-SITUS | S | | (18,289,617) | (18,279,329) | (10,287) |
| 2412 | | CUST | CN | | (2,155,266) | (1,162,218) | (993,048) |
| 2413 | | I-SG | SG | | (544,002) | (312,898) | (231,104) |
| 2414 | | PTD | SO | | (9,359,606) | (5,396,412) | (3,963,194) |
| 2415 | | P | SE | | - | - | - |
| 2416 | | | | Tab 8 | <u>(30,348,491)</u> | <u>(25,150,857)</u> | <u>(5,197,634)</u> |
| 2417 | | | | | | | |

| REVISED PROTOCOL Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|--|---------|---|--------|-------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2418 | | | | | | | |
| 2419 | 111HP | Accum Prov for Amort-Hydro | | | | | |
| 2420 | | P | SG | | (344,575) | (198,192) | (146,383) |
| 2421 | | P | SG | | - | - | - |
| 2422 | | P | SG | | (6,376) | (3,667) | (2,709) |
| 2423 | | P | SG | | (349,421) | (200,979) | (148,442) |
| 2424 | | | | Tab 8 | (700,372) | (402,839) | (297,534) |
| 2425 | | | | | | | |
| 2426 | | | | | | | |
| 2427 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | |
| 2428 | | I-SITUS | S | | (975,370) | (880,476) | (94,894) |
| 2429 | | I-DGP | SG | | (3,171,517) | (1,824,186) | (1,347,331) |
| 2430 | | I-DGU | SG | | (399,912) | (230,021) | (169,892) |
| 2431 | | P | SE | | (1,031,560) | (601,295) | (430,266) |
| 2432 | | I-SG | SG | | (38,806,328) | (22,320,533) | (16,485,795) |
| 2433 | | I-SG | SG | | (12,329,907) | (7,091,887) | (5,238,020) |
| 2434 | | I-SG | SG | | (3,104,724) | (1,785,768) | (1,318,956) |
| 2435 | | CUST | CN | | (88,112,078) | (47,514,059) | (40,598,020) |
| 2436 | | P | SSGCT | | - | - | - |
| 2437 | | P | SSGCH | | (17,091) | (9,976) | (7,115) |
| 2438 | | PTD | SO | | (275,789,846) | (159,010,494) | (116,779,352) |
| 2439 | | | | Tab 8 | (423,738,335) | (241,268,694) | (182,469,641) |
| 2440 | 111IP | Less Non-Utility Plant | | | | | |
| 2441 | | NUTIL | OTH | | - | - | - |
| 2442 | | | | | (423,738,335) | (241,268,694) | (182,469,641) |
| 2443 | | | | | | | |
| 2444 | 111390 | Accum Amtr - Capital Lease | | | | | |
| 2445 | | G-SITUS | S | | - | - | - |
| 2446 | | P | SG | | - | - | - |
| 2447 | | PTD | SO | | - | - | - |
| 2448 | | | | | - | - | - |
| 2449 | | | | | - | - | - |
| 2450 | | Remove Capital Lease Amtr | | | - | - | - |
| 2451 | | | | | | | |
| 2452 | | Total Accum Provision for Amortization | | Tab 8 | (454,787,197) | (266,822,389) | (187,964,809) |
| 2453 | | | | | | | |
| 2454 | | | | | | | |
| 2455 | | | | | | | |
| 2456 | | | | | | | |
| 2457 | | Summary of Amortization by Factor | | | | | |
| 2458 | | S | | | (19,264,986) | (19,159,805) | (105,181) |
| 2459 | | DGP | | | - | - | - |
| 2460 | | DGU | | | - | - | - |
| 2461 | | SE | | | (1,031,560) | (601,295) | (430,266) |
| 2462 | | SO | | | (285,149,452) | (164,406,906) | (120,742,546) |
| 2463 | | CN | | | (90,267,344) | (48,676,276) | (41,591,068) |
| 2464 | | SSGCT | | | 0 | 0 | 0 |
| 2465 | | SSGCH | | | (17,091) | (9,976) | (7,115) |
| 2466 | | SG | | | (59,056,764) | (33,968,131) | (25,088,633) |
| 2467 | | Less Capital Lease | | | - | - | - |
| 2468 | | Total Provision For Amortization by Factor | | | (454,787,197) | (266,822,389) | (187,964,809) |

3. REVENUE
ADJUSTMENTS

Rocky Mountain Power Utah General Rate Case, June 30, 2009 Revenue Forecast Assumptions

The following is an explanation of the procedures used to develop forecasted revenues for the Test period as presented in the Revenue Summary of this Section, Tab 3.

The Company's June 30, 2007 actual revenues provide the starting point for establishing the adjustment amounts for the Test period. The Company has isolated three periods. The three periods are known as the "Base" period, twelve months ended June 30, 2007; the "Mid" period, twelve months ending June 30, 2008 and the "Test" period, twelve months ending June 30, 2009.

The Base period summary on pages 3.0.2 through 3.0.4 starts with actual revenues for the twelve months ended June 30, 2007 and lists the adjustments necessary to normalize revenues for that period. The Mid period summary on pages 3.0.5 through 3.0.7 starts with the normalized Base period, and incremental adjustments are then made for the variance between the Base period and the Mid period. Retail revenues are adjusted to capture the additional revenues from the Mid-period load forecast. The Test period summary is on pages 3.0.8 through page 3.0.10 and adjusts for the incremental variance between the Mid period and the Test period.

3.1 Revenue Normalization and Forecast

Residential Account 440, Commercial and Industrial Account 442, Public Street Lighting Account 444, and Other Sales to Public Authority Account 445, make up the Utah General Business revenues and are based on loads forecasted through June 2009. The forecast was prepared by customer class and rate schedule at the kilowatt-hour sales level and is priced at Utah's current Commission authorized rates. All the other jurisdictions' general business revenues were treated in a similar manner to Utah (this information is provided on page 3.1.4-6). Sales for Resale (Account 447) are forecasted in the Net Power Cost study (page 5.1).

3.2 SO2 Emission Allowance Sales

The EPA has established guidelines that govern the volume of Sulfur Di-Oxide (SO₂) that can be emitted from power plants and granted the issuance of SO₂ emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Utah PSC has ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over 4 years. This adjustment replaces the sales from the historic period and adds back the annual amortization amount.

3.3 Revenue Correcting Adjustment

The RVN system assigns general business revenue to states based on tax jurisdiction codes; the Company's jurisdictional allocation system stored in Business Warehouse (BW) assigns revenues based on FERC locations pulled from profit centers assigned in SAP. The Company has Profit Centers that cross state boundaries. This adjustment corrects the allocation factors used in unadjusted data. Also, this adjustment corrects the allocation code on several transactions where other electric revenues were assigned situs to individual states but should be assigned a system allocation code.

3.4 Wheeling Revenue Adjustment

During the twelve months ended June 2007 there were prior period adjustments and contract terminations recorded to wheeling revenues that the Company does not expect to occur in the twelve months ending June 2008 or June 2009. This adjustment removes those transactions, and it also includes proforma wheeling revenues for the 12 months ending June 2007, June 2008, and June 2009.

**Rocky Mountain Power
Utah General Rate Case, June 30, 2009
Revenue Forecast Assumptions**

3.5 Green Tag Revenues

A market for green tags or Renewable Energy Credits is developing where the tag or "Green" traits of qualifying power production facilities can be detached and sold separately from the power itself. This adjustment uses GRID to forecast "Green" production (MWH), with California and Oregon's share of green tags being "banked" rather than sold. This adjustment reverses actual sales and allocates the test period sales to the remaining jurisdictions.

4.5 K2 Risk Management System Removal

When the K2 Risk Management System was written-off in March 2007, a loss was recorded to account 421. This adjustment removes that one-time loss from results.

4.7 Accounting Correction

An entry in December 2006 corrected debits and credits to the distribution labor pools to assign them the same FERC account and the same jurisdictional allocation. This adjustment removes the out of period portion of this transaction related to January through June of 2006.

5.1 Net Power Costs

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending June 30, 2009.

5.5 James River Royalty Offset and Little Mountain Steam Sales

On January 13, 1993, PacifiCorp executed a contract with the James River Paper Company (Georgia Pacific later acquired the Camas Mill). Under the agreement, PacifiCorp built a steam turbine and is recovering the capital investment over the twenty-year operational term of the agreement. Included in PacifiCorp's net power costs as purchased power expense is the contract costs of energy from the James River unit, but it does not include a credit to revenues for the offset of the capital cost recovery and maintenance cost recovery amounts. Adjustment 5.5 provides the offset credit to revenues in account 456, Other Electric Revenue. Little Mountain steam sales revenue is increased in this adjustment. This increase is attributable to matching steam sales revenue with the gas price assumptions used in the Net Power Cost adjustment located in Tab 5.

8.10 Upper Beaver Hydro Sale

PacifiCorp has entered into an agreement to sell the Upper Beaver hydro electric facilities to the city of Beaver City. The sale closed on September 14, 2007. This adjustment removes the Upper Beaver assets that are being sold and also removes the associated expenses - depreciation, OMAG, etc.

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| Accounts | Ref Tab No's. | BASE PERIOD (Jul 2006 through Jun 2007) | | | | | | | | | | |
|---|------------------|---|--------------|-------------|--------------------|-----------|---------------------------|------------|---------------|--------------------------|--------------|---------------------|
| | | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 4.5 | 4.7 | 5.1 | 5.5 | 8.10 | |
| June 2007 | June 2007 | June 2007 | SO2 Emission | Revenue | Wheeling | Green Tag | K2 Risk | Accounting | Net Power | James River | Upper Beaver | June 2007 |
| Unadjusted Revenues | Revenue Forecast | Allowances | Correcting | Revenue | Revenue Adjustment | Revenues | Management System Removal | Correction | Costs | Offset / Little Mountain | Hydro Sale | Normalized Revenues |
| 1 Residential Sales | | | | | | | | | | | | |
| 2 440CA | 35,929,856 | 1,930,904 | - | 901,279 | - | - | - | - | - | - | - | 38,762,039 |
| 3 440ID | 42,564,689 | 10,469,062 | - | - | - | - | - | - | - | - | - | 53,033,751 |
| 4 440OR | 419,533,577 | 27,871,685 | - | (206,419) | - | - | - | - | - | - | - | 447,198,842 |
| 5 440UT | 490,496,977 | 9,138,289 | - | (694,860) | - | - | - | - | - | - | - | 499,635,266 |
| 6 440WA | 91,980,420 | 11,430,465 | - | - | - | - | - | - | - | - | - | 102,716,025 |
| 7 440WYP | 66,703,555 | (1,486,707) | - | - | - | - | - | - | - | - | - | 65,216,848 |
| 8 440WYU | 9,396,383 | - | - | - | - | - | - | - | - | - | - | 9,396,383 |
| 9 Total Residential Sales | 1,156,605,456 | 59,353,698 | - | - | - | - | - | - | - | - | - | 1,215,959,154 |
| 10 Commercial & Industrial Sales | | | | | | | | | | | | |
| 11 442CA | 32,317,717 | 608,157 | - | 4,151,029 | - | - | - | - | - | - | - | 37,076,904 |
| 12 442ID | 120,344,148 | 14,283,745 | - | - | - | - | - | - | - | - | - | 134,627,893 |
| 13 442OR | 453,675,061 | 9,434,373 | - | (3,286,029) | - | - | - | - | - | - | - | 459,823,405 |
| 14 442SE | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 442UT | 766,787,474 | 32,859,222 | - | - | - | - | - | - | - | - | - | 799,646,696 |
| 16 442WA | 128,457,809 | 4,269,810 | - | (865,000) | - | - | - | - | - | - | - | 131,862,619 |
| 17 442WYP | 294,761,425 | 249,623 | - | - | - | - | - | - | - | - | - | 295,011,049 |
| 18 442WYU | 38,521,593 | - | - | - | - | - | - | - | - | - | - | 38,521,593 |
| 19 Total Commercial & Industrial Sales | 1,834,865,228 | 61,704,931 | - | - | - | - | - | - | - | - | - | 1,896,570,158 |
| 20 Public Street & Highway Lighting | | | | | | | | | | | | |
| 21 444CA | 316,574 | 12,396 | - | 12,881 | - | - | - | - | - | - | - | 341,851 |
| 22 444ID | 262,189 | - | - | - | - | - | - | - | - | - | - | 262,189 |
| 23 444OR | 4,920,516 | 123,408 | - | (12,837) | - | - | - | - | - | - | - | 5,031,088 |
| 24 444UT | 9,581,348 | 678,407 | - | - | - | - | - | - | - | - | - | 10,259,755 |
| 25 444WA | 1,042,201 | (11,665) | - | (45) | - | - | - | - | - | - | - | 1,030,491 |
| 26 444WYP | 1,573,077 | (824) | - | - | - | - | - | - | - | - | - | 1,572,254 |
| 27 444WYU | 542,622 | - | - | - | - | - | - | - | - | - | - | 542,622 |
| 28 Total Public Street & Highway Lighting | 18,238,528 | 801,722 | - | - | - | - | - | - | - | - | - | 19,040,250 |
| 29 Other Sales to Public Authority | | | | | | | | | | | | |
| 30 445UT | 17,060,572 | 1,145,354 | - | - | - | - | - | - | - | - | - | 18,205,926 |
| 31 Total Other Sales to Public Authority | 17,060,572 | 1,145,354 | - | - | - | - | - | - | - | - | - | 18,205,926 |
| 32 Interdepartmental | | | | | | | | | | | | |
| 33 448OR | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Total Interdepartmental | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 Total Sales to Ultimate Customers | 3,026,769,784 | 123,005,705 | - | - | - | - | - | - | - | - | - | 3,149,775,489 |
| 36 Sales for Resale | | | | | | | | | | | | |
| 37 447FERC | 6,884,618 | - | - | - | - | - | - | - | - | - | - | 6,884,618 |
| 38 447OR | 917,620 | - | - | - | - | - | - | - | - | - | - | 917,620 |
| 39 447OTHER | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 447NPCSE | (169,492) | - | - | - | - | - | - | - | 169,492 | - | - | - |
| 41 447NPCSG | 777,610,588 | - | - | - | - | - | - | - | 1,445,974,079 | - | - | 2,223,584,667 |
| 42 447WYP | 31,405 | - | - | - | - | - | - | - | - | - | - | 31,405 |
| 43 Total Sales for Resale | 785,274,739 | - | - | - | - | - | - | - | 1,446,143,571 | - | - | 2,231,418,310 |
| 44 Provision for rate refund | | | | | | | | | | | | |
| 45 449UT | 3 | - | - | - | - | - | - | - | - | - | - | 3 |
| 46 Total Provision for Rate Refund | 3 | - | - | - | - | - | - | - | - | - | - | 3 |
| 47 Total Sales from Electricity | 3,812,044,526 | 123,005,705 | - | - | - | - | - | - | 1,446,143,571 | - | - | 5,381,193,801 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| BASE PERIOD (Jul 2006 through Jun 2007) | | | | | | | | | | | | |
|---|-------------------------------|------------------|-------------------------|-------------------------------|-----------------------------|--------------------|-----------------------------------|-----------------------|-----------------|--------------------------------------|-------------------------|-------------------------------|
| Accounts | Ref Tab No's. | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 4.5 | 4.7 | 5.1 | 5.5 | 8.10 | June 2007 Normalized Revenues |
| | June 2007 Unadjusted Revenues | Revenue Forecast | SO2 Emission Allowances | Revenue Correcting Adjustment | Wheeling Revenue Adjustment | Green Tag Revenues | K2 Risk Management System Removal | Accounting Correction | Net Power Costs | James River Offset / Little Mountain | Upper Beaver Hydro Sale | |
| 48 Forfeited Discounts & Interest | | | | | | | | | | | | |
| 49 | 450CA | 167,659 | - | - | - | - | - | - | - | - | - | 167,659 |
| 50 | 450ID | 244,601 | - | - | - | - | - | - | - | - | - | 244,601 |
| 51 | 450OR | 2,323,981 | - | - | - | - | - | - | - | - | - | 2,323,981 |
| 52 | 450UT | 2,484,206 | - | - | - | - | - | - | - | - | - | 2,484,206 |
| 53 | 450WA | 480,281 | - | - | - | - | - | - | - | - | - | 480,281 |
| 54 | 450WYP | 406,654 | - | - | - | - | - | - | - | - | - | 406,654 |
| 55 | 450WYU | 72,988 | - | - | - | - | - | - | - | - | - | 72,988 |
| 56 Total Forfeited Discounts & Interest | | 6,180,370 | - | - | - | - | - | - | - | - | - | 6,180,370 |
| 57 Misc Electric Revenue | | | | | | | | | | | | |
| 58 | 451CA | 79,861 | - | - | - | - | - | - | - | - | - | 79,861 |
| 59 | 451ID | 133,813 | - | - | - | - | - | - | - | - | - | 133,813 |
| 60 | 451OR | 1,779,929 | - | - | - | - | - | - | - | - | - | 1,779,929 |
| 61 | 451SO | 26,537 | - | - | - | - | - | - | - | - | - | 26,537 |
| 62 | 451OTHER | 3 | - | - | - | - | - | - | - | - | - | 3 |
| 63 | 451UT | 4,539,977 | - | - | - | - | - | - | - | - | - | 4,539,977 |
| 64 | 451WA | 244,622 | - | - | - | - | - | - | - | - | - | 244,622 |
| 65 | 451WYP | 324,091 | - | - | - | - | - | - | - | - | - | 324,091 |
| 66 Total Misc Electric Revenue | | 7,251,170 | - | - | - | - | - | - | - | - | - | 7,251,170 |
| 67 Water Sales | | | | | | | | | | | | |
| 68 | 453SG | 38,378 | - | - | - | - | - | - | - | - | - | 38,378 |
| 69 Total Water Sales | | 38,378 | - | - | - | - | - | - | - | - | - | 38,378 |
| 70 Rent of Electric Property | | | | | | | | | | | | |
| 71 | 454CA | 528,778 | - | - | - | - | - | - | - | - | - | 528,778 |
| 72 | 454ID | 398,243 | - | - | - | - | - | - | - | - | - | 398,243 |
| 73 | 454OR | 5,664,464 | - | - | - | - | - | - | - | - | - | 5,664,464 |
| 74 | 454SG | 5,052,709 | - | - | - | - | - | - | - | - | - | 5,052,709 |
| 75 | 454SO | 550,678 | - | - | - | - | - | - | - | - | - | 550,678 |
| 76 | 454UT | 5,649,803 | - | - | - | - | - | - | - | - | - | 5,649,803 |
| 77 | 454WA | 1,233,714 | - | - | - | - | - | - | - | - | - | 1,233,714 |
| 78 | 454WYP | 480,042 | - | - | - | - | - | - | - | - | - | 480,042 |
| 79 | 454WYU | 14,979 | - | - | - | - | - | - | - | - | - | 14,979 |
| 80 Total Rent of Electric Property | | 19,573,410 | - | - | - | - | - | - | - | - | - | 19,573,410 |
| 81 Other Electric Revenue | | | | | | | | | | | | |
| 82 | 456CA | - | - | - | - | (28,918) | - | 7,907 | - | - | - | (21,011) |
| 83 | 456ID | 2,300 | - | (2,303) | - | - | - | 47,665 | - | - | - | 47,662 |
| 84 | 456OR | 8,909,101 | - | (7,537,250) | - | (468,941) | - | 150,004 | - | - | - | 1,052,914 |
| 85 | 456OTHER | 26,983,712 | - | (281,450) | - | - | - | - | - | - | - | 26,702,262 |
| 86 | 456SE | 12,650,762 | - | - | - | - | - | - | - | - | - | 12,650,762 |
| 87 | 456SG | 66,492,045 | - | 7,637,593 | 9,671,039 | 497,859 | - | - | - | 5,419,561 | - | 89,718,097 |
| 88 | 456SO | 238,556 | - | 569 | - | - | - | - | - | - | - | 239,125 |
| 89 | 456UT | (869,866) | - | 751,190 | - | - | - | 203,558 | - | - | - | 84,882 |
| 90 | 456WA | 517,930 | - | (568,349) | - | - | - | 22,202 | - | - | - | (28,217) |
| 91 | 456WYP | 187,426 | - | - | - | - | - | 21,563 | - | - | - | 208,989 |
| 92 Total Other Electric Revenue | | 115,111,966 | - | - | 9,671,039 | - | - | 452,899 | - | 5,419,561 | - | 130,655,464 |
| 93 Total Other Electric Revenues | | 148,155,293 | - | - | 9,671,039 | - | - | 452,899 | - | 5,419,561 | - | 163,698,792 |
| 94 Total Electric Operating Revenues | | 3,960,199,818 | 123,005,705 | - | 9,671,039 | - | - | 452,899 | 1,446,143,571 | 5,419,561 | - | 5,544,892,593 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Revenues - Total Company

| Accounts | Ref Tab No's. | BASE PERIOD (Jul 2006 through Jun 2007) | | | | | | | | | |
|----------------------------------|--|---|----------|------------|-----------|----------------|------------|-----------|-----------------|--------------|-------------|
| | | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 4.5 | 4.7 | 5.1 | 5.5 | 8.10 |
| | June 2007 | SO2 Emission | Revenue | Wheeling | Green Tag | K2 Risk | Accounting | Net Power | James River | Upper Beaver | June 2007 |
| | Unadjusted Revenues | Allowances | Forecast | Revenue | Revenue | Management | Correction | Costs | Offset / Little | Hydro Sale | Normalized |
| | | | | Correcting | Revenues | System Removal | | | Mountain | | Revenues |
| | | | | Adjustment | | | | | | | |
| 95 Miscellaneous Revenues | | | | | | | | | | | |
| 96 | Gain from Emission Allowances | | | | | | | | | | (8,881,626) |
| 97 | | 4118SE | | | | | | | | | (8,881,626) |
| 98 | Total Gain from Emission Allowances | | 65,922 | | | | | | | | |
| 99 | (Gain)/Loss on Sale of Utility Plant | | | | | | | | | | |
| 100 | | 421CN | | | | | | | | | 44,169 |
| 101 | | 421DGP | | | | | | | | | 253 |
| 102 | | 421ID | | | | | | | | | - |
| 103 | | 421OR | | | | | | | | | 2,882 |
| 104 | | 421SG | | | | | | | | | (183,665) |
| 105 | | 421SO | | | | | | | | 8,955 | 139,536 |
| 106 | | 421UT | | | | | | | | | (711,689) |
| 107 | | 421WA | | | | | | | | | (10,770) |
| 108 | | 421WYP | | | | | | | | | 527 |
| 109 | Total (Gain)/Loss on Sale of Utility Plant | | | | | | | | | 8,955 | (718,757) |
| 110 | Total Miscellaneous Revenues | | 65,922 | | | | | | | 8,955 | (9,600,383) |

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| MID PERIOD (Jul. 2007 through Jun. 2008) | | | | | | | | | | |
|---|-------------------------------------|------------------|----------------------------|-----------------------------------|-----------------------|--------------------|-----|-------------------------------------|--|-------------------------------------|
| Accounts | Ref Tab No's | 3.1 | 3.2 | 3.4 | 3.5 | 5.1 | 5.5 | June 2008 Normalized Revenues | James River Offset / Little Mountain | June 2008 Normalized Revenues |
| | June 2007 Normalized Revenues | Revenue Forecast | SO2 Emission Allowances | Wheeling Revenue Adjustment | Green Tag Revenues | Net Power Costs | | | | |
| 1 Residential Sales | | | | | | | | | | |
| 2 | 440CA | 38,762,039 | (106,155) | - | - | - | - | - | - | 38,655,883 |
| 3 | 440ID | 53,033,751 | 1,826,792 | - | - | - | - | - | - | 54,860,543 |
| 4 | 440OR | 447,198,842 | 3,174,680 | - | - | - | - | - | - | 450,373,522 |
| 5 | 440UT | 499,635,266 | 29,318,902 | - | - | - | - | - | - | 528,954,168 |
| 6 | 440WA | 102,716,025 | (5,645,327) | - | - | - | - | - | - | 97,070,699 |
| 7 | 440WYP | 65,216,848 | 770,956 | - | - | - | - | - | - | 65,987,804 |
| 8 | 440WYU | 9,396,383 | - | - | - | - | - | - | - | 9,396,383 |
| 9 Total Residential Sales | | 1,215,959,154 | 29,339,849 | - | - | - | - | - | - | 1,245,299,002 |
| 10 Commercial & Industrial Sales | | | | | | | | | | |
| 11 | 442CA | 37,076,904 | (477,249) | - | - | - | - | - | - | 36,599,655 |
| 12 | 442ID | 134,627,893 | (5,828,785) | - | - | - | - | - | - | 128,799,108 |
| 13 | 442OR | 459,823,405 | (135,986) | - | - | - | - | - | - | 459,687,419 |
| 14 | 442SE | - | - | - | - | - | - | - | - | - |
| 15 | 442UT | 799,646,696 | 29,988,402 | - | - | - | - | - | - | 829,635,098 |
| 16 | 442WA | 131,862,619 | (3,424,754) | - | - | - | - | - | - | 128,437,865 |
| 17 | 442WYP | 295,011,049 | 1,233,872 | - | - | - | - | - | - | 296,244,921 |
| 18 | 442WYU | 38,521,593 | - | - | - | - | - | - | - | 38,521,593 |
| 19 Total Commercial & Industrial Sales | | 1,896,570,158 | 21,355,500 | - | - | - | - | - | - | 1,917,925,659 |
| 20 Public Street & Highway Lighting | | | | | | | | | | |
| 21 | 444CA | 341,851 | (3,743) | - | - | - | - | - | - | 338,109 |
| 22 | 444ID | 262,189 | (6,750) | - | - | - | - | - | - | 255,439 |
| 23 | 444OR | 5,031,088 | 51,610 | - | - | - | - | - | - | 5,082,697 |
| 24 | 444UT | 10,259,755 | 600,302 | - | - | - | - | - | - | 10,860,058 |
| 25 | 444WA | 1,030,491 | 31,886 | - | - | - | - | - | - | 1,062,377 |
| 26 | 444WYP | 1,572,254 | 344,783 | - | - | - | - | - | - | 1,917,037 |
| 27 | 444WYU | 542,622 | - | - | - | - | - | - | - | 542,622 |
| 28 Total Public Street & Highway Lighting | | 19,040,250 | 1,018,088 | - | - | - | - | - | - | 20,058,339 |
| 29 Other Sales to Public Authority | | | | | | | | | | |
| 30 | 445UT | 18,205,926 | 522,461 | - | - | - | - | - | - | 18,728,387 |
| 31 Total Other Sales to Public Authority | | 18,205,926 | 522,461 | - | - | - | - | - | - | 18,728,387 |
| 32 Interdepartmental | | | | | | | | | | |
| 33 | 448OR | - | - | - | - | - | - | - | - | - |
| 34 Total Interdepartmental | | - | - | - | - | - | - | - | - | - |
| 35 Total Sales to Ultimate Customers | | 3,145,775,489 | 52,235,898 | - | - | - | - | - | - | 3,202,011,387 |
| 36 Sales for Resale | | | | | | | | | | |
| 37 | 447FERC | 6,884,618 | - | - | - | - | - | - | - | 6,884,618 |
| 38 | 447OR | 917,620 | - | - | - | - | - | - | - | 917,620 |
| 39 | 447OTHER | - | - | - | - | - | - | - | - | - |
| 40 | 447NPCSE | - | - | - | - | - | - | - | - | - |
| 41 | 447NPCSG | 2,223,584,667 | - | - | - | - | - | - | - | 2,255,124,043 |
| 42 | 447WYP | 31,405 | - | - | - | - | - | - | - | 31,405 |
| 43 Total Sales for Resale | | 2,231,418,310 | - | - | - | - | - | - | - | 2,262,957,686 |
| 44 Provision For rate Refund | | | | | | | | | | |
| 45 | 449UT | 3 | - | - | - | - | - | - | - | 3 |
| 46 Total Provision for Rate Refund | | 3 | - | - | - | - | - | - | - | 3 |
| 47 Total Sales from Electricity | | 5,381,193,801 | 52,235,898 | - | - | - | - | - | - | 5,464,969,075 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| MID PERIOD (Jul 2007 through Jun 2008) | | | | | | | | | | |
|---|--------------|-------------------------------------|----------------------------|-----------------------------------|-----------------------|--------------------|-----|-------------------------------------|--|-------------------------------------|
| Accounts | Ref Tab No's | 3.1 | 3.2 | 3.4 | 3.5 | 5.1 | 5.5 | June 2008 Normalized Revenues | James River Offset / Little Mountain | June 2008 Normalized Revenues |
| | | Revenue Forecast | SO2 Emission Allowances | Wheeling Revenue Adjustment | Green Tag Revenues | Net Power Costs | | | | |
| | | June 2007 Normalized Revenues | | | | | | | | |
| 48 Forfeited Discounts & Interest | | | | | | | | | | |
| 49 | 450CA | 167,659 | - | - | - | - | - | - | - | 167,659 |
| 50 | 450DD | 244,601 | - | - | - | - | - | - | - | 244,601 |
| 51 | 450OR | 2,323,981 | - | - | - | - | - | - | - | 2,323,981 |
| 52 | 450UT | 2,484,206 | - | - | - | - | - | - | - | 2,484,206 |
| 53 | 450WA | 480,281 | - | - | - | - | - | - | - | 480,281 |
| 54 | 450WYP | 406,654 | - | - | - | - | - | - | - | 406,654 |
| 55 | 450WYU | 72,988 | - | - | - | - | - | - | - | 72,988 |
| 56 Total Forfeited Discounts & Interest | | 6,180,370 | - | - | - | - | - | - | - | 6,180,370 |
| 57 Misc Electric Revenue | | | | | | | | | | |
| 58 | 451CA | 79,861 | - | - | - | - | - | - | - | 79,861 |
| 59 | 451DD | 133,813 | - | - | - | - | - | - | - | 133,813 |
| 60 | 451OR | 1,779,929 | - | - | - | - | - | - | - | 1,779,929 |
| 61 | 451SO | 26,537 | - | - | - | - | - | - | - | 26,537 |
| 62 | 451OTHER | 3 | - | - | - | - | - | - | - | 3 |
| 63 | 451UT | 4,539,977 | - | - | - | - | - | - | - | 4,539,977 |
| 64 | 451WA | 244,622 | - | - | - | - | - | - | - | 244,622 |
| 65 | 451WYP | 324,091 | - | - | - | - | - | - | - | 324,091 |
| 65 | 451WYU | 122,337 | - | - | - | - | - | - | - | 122,337 |
| 66 Total Misc Electric Revenue | | 7,251,170 | - | - | - | - | - | - | - | 7,251,170 |
| 67 Water Sales | | | | | | | | | | |
| 68 | 453SG | 38,378 | - | - | - | - | - | - | - | 38,378 |
| 69 Total Water Sales | | 38,378 | - | - | - | - | - | - | - | 38,378 |
| 70 Rent of Electric Property | | | | | | | | | | |
| 71 | 454CA | 528,778 | - | - | - | - | - | - | - | 528,778 |
| 72 | 454DD | 398,243 | - | - | - | - | - | - | - | 398,243 |
| 73 | 454OR | 5,664,464 | - | - | - | - | - | - | - | 5,664,464 |
| 74 | 454SG | 5,052,709 | - | - | - | - | - | - | - | 5,052,709 |
| 75 | 454SO | 550,678 | - | - | - | - | - | - | - | 550,678 |
| 76 | 454UT | 5,649,803 | - | - | - | - | - | - | - | 5,649,803 |
| 77 | 454WA | 1,233,714 | - | - | - | - | - | - | - | 1,233,714 |
| 78 | 454WYP | 480,042 | - | - | - | - | - | - | - | 480,042 |
| 79 | 454WYU | 14,979 | - | - | - | - | - | - | - | 14,979 |
| 80 Total Rent of Electric Property | | 19,573,410 | - | - | - | - | - | - | - | 19,573,410 |
| 81 Other Electric Revenue | | | | | | | | | | |
| 82 | 456CA | (21,011) | - | - | (19,438) | - | - | - | - | (40,449) |
| 83 | 456DD | 47,662 | - | - | - | - | - | - | - | 47,662 |
| 84 | 456OR | 1,052,914 | - | - | (315,217) | - | - | - | - | 737,696 |
| 85 | 456OTHER | 26,702,262 | - | - | - | - | - | - | - | 26,702,262 |
| 86 | 456SE | 12,650,762 | - | - | - | - | - | - | - | 12,650,762 |
| 87 | 456SG | 89,718,097 | - | - | 1,934,503 | - | - | - | - | 91,652,600 |
| 88 | 456SO | 239,125 | - | - | - | - | - | - | - | 239,125 |
| 89 | 456UT | 84,882 | - | - | - | - | - | - | - | 84,882 |
| 90 | 456WA | (28,217) | - | - | - | - | - | - | - | (28,217) |
| 91 | 456WYP | 208,989 | - | - | - | - | - | - | - | 208,989 |
| 92 Total Other Electric Revenue | | 130,655,464 | - | - | 1,599,847 | - | - | - | - | 132,255,312 |
| 93 Total Other Electric Revenues | | 163,698,792 | - | - | 1,599,847 | - | - | - | - | 165,298,639 |
| 94 Total Electric Operating Revenues | | 5,544,892,593 | 52,235,898 | - | 1,599,847 | 31,535,376 | - | - | - | 5,630,267,714 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| | | MID PERIOD (Jul 2007 through Jun 2008) | | | | | | | | | |
|--|--|---|------------------|----------------------------|-----------------------------------|-----------------------|--------------------|--|-------------------------------------|--------------|--|
| | | Ref Tab No's. | 3.1 | 3.2 | 3.4 | 3.5 | 5.1 | 5.5 | | | |
| Accounts | | June 2007 Normalized Revenues | Revenue Forecast | SO2 Emission Allowances | Wheeling Revenue Adjustment | Green Tag Revenues | Net Power Costs | James River Offset / Little Mountain | June 2008 Normalized Revenues | | |
| 95 Miscellaneous Revenues | | | | | | | | | | | |
| 96 | Gain from Emission Allowances | | | | | | | | | | |
| 97 | 4118SE | (8,881,626) | - | (3,046,347) | - | - | - | - | | (11,927,973) | |
| 98 | Total Gain from Emission Allowances | (8,881,626) | - | (3,046,347) | - | - | - | - | | (11,927,973) | |
| 99 (Gain)/Loss on Sale of Utility Plant | | | | | | | | | | | |
| 100 | 421CN | 44,169 | - | - | - | - | - | - | | 44,169 | |
| 101 | 421DGP | 253 | - | - | - | - | - | - | | 253 | |
| 102 | 421ID | - | - | - | - | - | - | - | | - | |
| 103 | 421IOR | 2,882 | - | - | - | - | - | - | | 2,882 | |
| 104 | 421ISG | (183,665) | - | - | - | - | - | - | | (183,665) | |
| 105 | 421ISO | 139,536 | - | - | - | - | - | - | | 139,536 | |
| 106 | 421IUT | (711,689) | - | - | - | - | - | - | | (711,689) | |
| 107 | 421WA | (10,770) | - | - | - | - | - | - | | (10,770) | |
| 108 | 421WYP | 527 | - | - | - | - | - | - | | 527 | |
| 109 | Total (Gain)/Loss on Sale of Utility Plant | (718,757) | - | - | - | - | - | - | | (718,757) | |
| 110 Total Miscellaneous Revenues | | | | | | | | | | | |
| | | (9,600,383) | - | (3,046,347) | - | - | - | - | | (12,646,730) | |

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| TEST PERIOD (Jul 2008 through Jun 2009) | | | | | | | | | | |
|---|--------------|------------------|----------------------------|-----------------------------------|-----------------------|-----------------|-----|-------------------------------------|--|-------------------------------------|
| Accounts | Ref Tab No's | 3.1 | 3.2 | 3.4 | 3.5 | 5.1 | 5.5 | June 2009 Normalized Revenues | James River Offnet / Little Mountain | June 2009 Normalized Revenues |
| | | Revenue Forecast | SO2 Emission Allowances | Wheeling Revenue Adjustment | Green Tag Revenues | Net Power Costs | | | | |
| 1 Residential Sales | | | | | | | | | | |
| 2 | 440CA | 38,655,883 | (442,401) | - | - | - | - | 38,213,482 | - | 38,213,482 |
| 3 | 440UD | 54,860,543 | 2,293,029 | - | - | - | - | 57,153,572 | - | 57,153,572 |
| 4 | 440OR | 450,373,522 | (972,856) | - | - | - | - | 449,400,666 | - | 449,400,666 |
| 5 | 440UT | 528,954,168 | 17,002,313 | - | - | - | - | 545,956,481 | - | 545,956,481 |
| 6 | 440WA | 97,070,699 | (470,374) | - | - | - | - | 96,600,325 | - | 96,600,325 |
| 7 | 440WYP | 65,987,804 | 3,238,224 | - | - | - | - | 69,226,028 | - | 69,226,028 |
| 8 | 440WYU | 9,396,383 | - | - | - | - | - | 9,396,383 | - | 9,396,383 |
| 9 Total Residential Sales | | 1,245,299,002 | 20,647,935 | - | - | - | - | 1,265,946,937 | - | 1,265,946,937 |
| 10 Commercial & Industrial Sales | | | | | | | | | | |
| 11 | 442CA | 36,599,655 | (792,953) | - | - | - | - | 35,806,702 | - | 35,806,702 |
| 12 | 442ID | 128,799,108 | 193,918 | - | - | - | - | 128,993,026 | - | 128,993,026 |
| 13 | 442OR | 459,687,419 | 9,468,169 | - | - | - | - | 469,155,588 | - | 469,155,588 |
| 14 | 442SE | - | - | - | - | - | - | - | - | - |
| 15 | 442UT | 829,635,098 | 19,362,707 | - | - | - | - | 848,997,805 | - | 848,997,805 |
| 16 | 442WA | 128,437,865 | 412,037 | - | - | - | - | 128,849,902 | - | 128,849,902 |
| 17 | 442WYP | 296,244,921 | 33,895,088 | - | - | - | - | 330,140,009 | - | 330,140,009 |
| 18 | 442WYU | 38,521,593 | - | - | - | - | - | 38,521,593 | - | 38,521,593 |
| 19 Total Commercial & Industrial Sales | | 1,917,925,659 | 62,538,966 | - | - | - | - | 1,980,464,625 | - | 1,980,464,625 |
| 20 Public Street & Highway Lighting | | | | | | | | | | |
| 21 | 444CA | 338,109 | (6,302) | - | - | - | - | 331,807 | - | 331,807 |
| 22 | 444ID | 255,439 | 2,128 | - | - | - | - | 257,567 | - | 257,567 |
| 23 | 444OR | 5,082,697 | 252,469 | - | - | - | - | 5,335,166 | - | 5,335,166 |
| 24 | 444UT | 10,860,058 | (396,927) | - | - | - | - | 10,463,130 | - | 10,463,130 |
| 25 | 444WA | 1,062,377 | 38,367 | - | - | - | - | 1,100,744 | - | 1,100,744 |
| 26 | 444WYP | 1,917,037 | (59,765) | - | - | - | - | 1,857,272 | - | 1,857,272 |
| 27 | 444WYU | 542,622 | - | - | - | - | - | 542,622 | - | 542,622 |
| 28 Total Public Street & Highway Lighting | | 20,058,339 | (170,030) | - | - | - | - | 19,888,308 | - | 19,888,308 |
| 29 Other Sales to Public Authority | | | | | | | | | | |
| 30 | 445UT | 18,728,387 | (347,858) | - | - | - | - | 18,380,529 | - | 18,380,529 |
| 31 Total Other Sales to Public Authority | | 18,728,387 | (347,858) | - | - | - | - | 18,380,529 | - | 18,380,529 |
| 32 Interdepartmental | | | | | | | | | | |
| 33 | 448OR | - | - | - | - | - | - | - | - | - |
| 34 Total Interdepartmental | | - | - | - | - | - | - | - | - | - |
| 35 Total Sales to Ultimate Customers | | 3,202,011,387 | 82,669,013 | - | - | - | - | 3,284,680,400 | - | 3,284,680,400 |
| 36 Sales for Resale | | | | | | | | | | |
| 37 | 447FERC | 6,884,618 | - | - | - | - | - | 6,884,618 | - | 6,884,618 |
| 38 | 447OR | 917,620 | - | - | - | - | - | 917,620 | - | 917,620 |
| 39 | 447OTHER | - | - | - | - | - | - | - | - | - |
| 40 | 447NPCSE | - | - | - | - | - | - | - | - | - |
| 41 | 447NPCSG | 2,255,124,043 | - | - | - | (1,136,959,622) | - | 1,118,164,421 | - | 1,118,164,421 |
| 42 | 447WYP | 31,405 | - | - | - | - | - | 31,405 | - | 31,405 |
| 43 Total Sales for Resale | | 2,262,957,686 | - | - | - | (1,136,959,622) | - | 1,125,998,064 | - | 1,125,998,064 |
| 44 Provision For rate Refund | | | | | | | | | | |
| 45 | 449UT | 3 | - | - | - | - | - | 3 | - | 3 |
| 46 Total Provision for Rate Refund | | 3 | - | - | - | - | - | 3 | - | 3 |
| 47 Total Sales from Electricity | | 5,464,969,075 | 82,669,013 | - | - | (1,136,959,622) | - | 4,410,678,466 | - | 4,410,678,466 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| TEST PERIOD (Jul 2008 through Jun 2009) | | | | | | | | | | |
|--|--------------|----------------------|-------------------------|-----------------------------|--------------------|------------------------|----------------|-------------------------------|--------------------------------------|-------------------------------|
| Accounts | Ref Tab No's | 3.1 | 3.2 | 3.4 | 3.5 | 5.1 | 5.5 | June 2009 Normalized Revenues | James River Offset / Little Mountain | June 2009 Normalized Revenues |
| | | Revenue Forecast | SO2 Emission Allowances | Wheeling Revenue Adjustment | Green Tag Revenues | Net Power Costs | | | | |
| 48 Forfeited Discounts & Interest | | | | | | | | | | |
| 49 | 450CA | 167,659 | - | - | - | - | - | 167,659 | - | 167,659 |
| 50 | 450ID | 244,601 | - | - | - | - | - | 244,601 | - | 244,601 |
| 51 | 450OR | 2,323,981 | - | - | - | - | - | 2,323,981 | - | 2,323,981 |
| 52 | 450UT | 2,484,206 | - | - | - | - | - | 2,484,206 | - | 2,484,206 |
| 53 | 450WA | 480,281 | - | - | - | - | - | 480,281 | - | 480,281 |
| 54 | 450WYP | 406,654 | - | - | - | - | - | 406,654 | - | 406,654 |
| 55 | 450WYU | 72,988 | - | - | - | - | - | 72,988 | - | 72,988 |
| 56 Total Forfeited Discounts & Interest | | 6,180,370 | | | | | | 6,180,370 | | |
| 57 Misc Electric Revenue | | | | | | | | | | |
| 58 | 451CA | 79,861 | - | - | - | - | - | 79,861 | - | 79,861 |
| 59 | 451ID | 133,813 | - | - | - | - | - | 133,813 | - | 133,813 |
| 60 | 451OR | 1,779,929 | - | - | - | - | - | 1,779,929 | - | 1,779,929 |
| 61 | 451SO | 26,537 | - | - | - | - | - | 26,537 | - | 26,537 |
| 62 | 451OTHER | 3 | - | - | - | - | - | 3 | - | 3 |
| 63 | 451UT | 4,539,977 | - | - | - | - | - | 4,539,977 | - | 4,539,977 |
| 64 | 451WA | 244,622 | - | - | - | - | - | 244,622 | - | 244,622 |
| 65 | 451WYP | 324,091 | - | - | - | - | - | 324,091 | - | 324,091 |
| 66 | 451WYU | 122,337 | - | - | - | - | - | 122,337 | - | 122,337 |
| 66 Total Misc Electric Revenue | | 7,251,170 | | | | | | 7,251,170 | | |
| 67 Water Sales | | | | | | | | | | |
| 68 | 453SG | 38,378 | - | - | - | - | - | 38,378 | - | 38,378 |
| 69 Total Water Sales | | 38,378 | | | | | | 38,378 | | |
| 70 Rent of Electric Property | | | | | | | | | | |
| 71 | 456CA | 528,778 | - | - | - | - | - | 528,778 | - | 528,778 |
| 72 | 456ID | 398,243 | - | - | - | - | - | 398,243 | - | 398,243 |
| 73 | 456OR | 5,664,464 | - | - | - | - | - | 5,664,464 | - | 5,664,464 |
| 74 | 456SG | 5,052,709 | - | - | - | - | - | 5,052,709 | - | 5,052,709 |
| 75 | 456SO | 550,678 | - | - | - | - | - | 550,678 | - | 550,678 |
| 76 | 456UT | 5,649,803 | - | - | - | - | - | 5,649,803 | - | 5,649,803 |
| 77 | 456WA | 1,233,714 | - | - | - | - | - | 1,233,714 | - | 1,233,714 |
| 78 | 456WYP | 480,042 | - | - | - | - | - | 480,042 | - | 480,042 |
| 79 | 456WYU | 14,979 | - | - | - | - | - | 14,979 | - | 14,979 |
| 80 Total Rent of Electric Property | | 19,573,410 | | | | | | 19,573,410 | | |
| 81 Other Electric Revenue | | | | | | | | | | |
| 82 | 456CA | (40,449) | - | - | (36,034) | - | - | (76,483) | - | (76,483) |
| 83 | 456ID | 47,662 | - | - | - | - | - | 47,662 | - | 47,662 |
| 84 | 456OR | 737,696 | - | - | (584,329) | - | - | 153,368 | - | 153,368 |
| 85 | 456OTHER | 26,702,262 | - | - | - | - | - | 26,702,262 | - | 26,702,262 |
| 86 | 456SE | 12,650,762 | - | - | - | - | - | 12,650,762 | - | 12,650,762 |
| 87 | 456SG | 91,652,600 | - | 10,000,000 | 1,961,029 | - | 356,311 | 103,969,940 | - | 103,969,940 |
| 88 | 456SO | 239,125 | - | - | - | - | - | 239,125 | - | 239,125 |
| 89 | 456UT | 84,882 | - | - | - | - | - | 84,882 | - | 84,882 |
| 90 | 456WA | (28,217) | - | - | - | - | - | (28,217) | - | (28,217) |
| 91 | 456WYP | 208,989 | - | - | - | - | - | 208,989 | - | 208,989 |
| 92 Total Other Electric Revenue | | 132,255,312 | | 10,000,000 | 1,340,667 | | 356,311 | 143,952,290 | | |
| 93 Total Other Electric Revenues | | 165,298,639 | | 10,000,000 | 1,340,667 | | 356,311 | 176,995,617 | | |
| 94 Total Electric Operating Revenues | | 5,630,267,714 | 82,669,013 | 10,000,000 | 1,340,667 | (1,136,959,622) | 356,311 | 4,587,674,083 | | |

Rocky Mountain Power
Utah General Rate Case, June 2009
Revenues - Total Company

| TEST PERIOD (Jul 2008 through Jun 2009) | | | | | | | | | |
|--|-------------------------------|------------------|-------------------------|-----------------------------|--------------------|-----------------|--------------------------------------|-------------------------------|--|
| Accounts | Ref Tab No's | 3.1 | 3.2 | 3.4 | 3.5 | 5.1 | 5.5 | | |
| | June 2008 Normalized Revenues | Revenue Forecast | SO2 Emission Allowances | Wheeling Revenue Adjustment | Green Tag Revenues | Net Power Costs | James River Offset / Little Mountain | June 2009 Normalized Revenues | |
| 95 Miscellaneous Revenues | | | | | | | | | |
| 96 Gain from Emission Allowances | 4118SE | | (4,065,935) | | | | | (15,993,908) | |
| 97 | | (11,927,973) | | | | | | (15,993,908) | |
| 98 Total Gain from Emission Allowances | | (11,927,973) | (4,065,935) | | | | | (15,993,908) | |
| 99 (Gain)/Loss on Sale of Utility Plant | | | | | | | | | |
| 100 | 421CN | 44,169 | | | | | | 44,169 | |
| 101 | 421DGP | 253 | | | | | | 253 | |
| 102 | 421TD | - | | | | | | - | |
| 103 | 421OR | 2,882 | | | | | | 2,882 | |
| 104 | 421SG | (183,665) | | | | | | (183,665) | |
| 105 | 421SO | 139,536 | | | | | | 139,536 | |
| 106 | 421UT | (711,689) | | | | | | (711,689) | |
| 107 | 421WA | (10,770) | | | | | | (10,770) | |
| 108 | 421WYP | 527 | | | | | | 527 | |
| 109 Total (Gain)/Loss on Sale of Utility Plant | | (718,757) | | | | | | (718,757) | |
| 110 Total Miscellaneous Revenues | | (12,646,730) | (4,065,935) | | | | | (16,712,665) | |

| | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|--------------------------|---------------|-----------------|---------------------------|-------------|
| Forecasted Revenues: | | | | | |
| June 2007 Unadjusted | 3,026,769,784 | UT | 100% | 1,283,926,373 | 3.1.1 |
| BASE PERIOD Retail Revenues: | | | | | |
| Incremental Change - Revenue Normalization | 123,005,705 | UT | 100% | 43,821,799 | 3.1.1 |
| BASE PERIOD Retail Revenues | 3,149,775,489 | UT | 100% | 1,327,748,172 | 3.1.1 |
| MID PERIOD Retail Revenues: | | | | | |
| Incremental Change - Load Forecast | 52,235,898 | UT | 100% | 60,429,539 | 3.1.1 |
| MID PERIOD Retail Revenues: | 3,202,011,387 | UT | 100% | 1,388,177,711 | 3.1.1 |
| TEST PERIOD Retail Revenues: | | | | | |
| Incremental Change - Load Forecast | 82,669,013 | UT | 100% | 35,620,232 | 3.1.1 |
| TEST PERIOD Retail Revenues | 3,284,680,400 | UT | 100% | 1,423,797,943 | 3.1.1 |

Description of Adjustment:

This adjustment steps the actual retail revenues for twelve months ended June 2007 to the base, mid and test periods. The base period revenue is adjusted for temperature abnormalities and contract changes are annualized. The mid and test period revenues are adjusted for load forecasts.

Table 1
Rocky Mountain Power - State of Utah
Summary of Revenue Adjustments
Historical Test Period 12 Months Ending June 2007
Mid Period 12 Months Ending June 2008
Test Period 12 Months Ending June 2009
(\$000)

| | Jun-07 Actual "Unadjusted" A | B | C | D | E | F | G | H | I | J | K | L | M |
|-------------------------|---------------------------------------|---|------------------------------|--------------------------------|--|--|--|--|------------------------------|--|----------------------------|--|------------------------------|
| | Jun-07 Actual "Unadjusted" | Normalizing Adjustments ² | Temperature Normalization | Total Type 1 Adjustments | Total Type 1 Adjusted Revenue | Type 2 Annualized Price Change ³ | Total Type 2 Adjusted Revenue | Type 3 Proforma Price Change ⁴ | Normalized "Base Period" | Type 3 Forecast Units Change ⁵ | Forecasted "Mid Period" | Type 3 Forecast Units Change ⁵ | Forecasted "Test Period" |
| | A | B | C | D | E | F | G | H | I | J | K | L | M |
| Residential | \$490,497 | (\$746) | (\$20,150) | (\$20,896) | \$469,601 | \$30,034 | \$499,636 | \$0 | \$499,636 | \$29,318 | \$528,954 | \$17,002 | \$545,956 |
| Commercial | \$445,203 | (\$1,012) | (\$7,234) | (\$8,246) | \$436,957 | \$26,061 | \$463,018 | \$0 | \$463,018 | \$18,446 | \$481,464 | \$7,386 | \$488,850 |
| Industrial ⁶ | \$249,429 | (\$1,475) | \$0 | (\$1,475) | \$247,954 | \$14,437 | \$262,391 | \$0 | \$262,391 | \$8,758 | \$271,149 | \$12,477 | \$283,626 |
| Situs Contracts | \$72,155 | (\$1,616) | \$0 | (\$1,616) | \$70,540 | \$2,343 | \$72,883 | \$1,354 | \$74,237 | \$2,785 | \$77,022 | (\$500) | \$76,522 |
| Public St. & Hwy | \$9,581 | \$2 | \$0 | \$2 | \$9,583 | \$676 | \$10,260 | \$0 | \$10,260 | \$600 | \$10,860 | (\$397) | \$10,463 |
| Other Sales Pub Auth | \$17,061 | \$158 | \$0 | \$158 | \$17,219 | \$987 | \$18,206 | \$0 | \$18,206 | \$522 | \$18,728 | (\$348) | \$18,381 |
| Interdepartmental | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Utah | \$1,283,926 | (\$4,688) | (\$27,384) | (\$32,071) | \$1,251,855 | \$74,539 | \$1,326,394 | \$1,354 | \$1,327,748 | \$60,430 | \$1,388,178 | \$35,620 | \$1,423,798 |
| | "Unadjusted" Ref # 3.1.3 | Table 3 | Table 3 | B + C | A + D | Table 3 | E + F | Table 3 | "Base Period" Ref # 3.1.3 | Table 3 | I + J | Table 3 | "Test Period" Ref # 3.1.3 |
| Source / Formula | 305 Report | Table 3 | Table 3 | B + C | A + D | Table 3 | E + F | Table 3 | G + H | Table 3 | I + J | Table 3 | K + L |

¹ Lighting, security lighting, and traffic signal revenues included as booked.

² Includes the removal of merger credit, Blue Sky and Cool Keeper revenues, normalization and pass-through revenues of special contracts and out of period adjustments.

³ Type 2 adjustment includes annualization of the changes in rates and the adjustment made to reconcile booked revenue with blocking revenue.

⁴ Due to the known price changes on January 1, 2008 for special contracts.

⁵ Due to the differences between actual and forecast.

⁶ Includes Irrigation.

Table 3
Rocky Mountain Power
State of Utah

Revenue Adjustments
Historical Test Period 12 Months Ending June 2007
Mid Period 12 Months Ending June 2008
Test Period 12 Months Ending June 2009

| | Type 1 | | | Type 2 | | | Type 3 | | | Forecast Present Rev | | | |
|--------------------------|---------------------|---------------|-------------|------------------------|------------------|--------------------------|---------------------|------------------------------------|--------------------------|----------------------|---------------------|----------------------|----------------------------|
| | 305 Booked Revenues | Normalization | Unbilled | Temperature Adjustment | Total Adjustment | Adjusted Actual Revenues | Blocking Adjustment | Price Change 12/11/2006 Adjustment | Adjusted Actual Revenues | | Performa Adjustment | Forecast Present Rev | Impact of Forecasted Units |
| Residential | | | | | | | | | | | | | |
| 08RES0001 | 469,004,228 | (75,824) | 4,633,040 | (20,138,594) | (15,581,378) | 453,422,850 | (6,275) | 29,025,906 | 482,442,480 | - | 510,784,016 | 16,414,591 | 527,198,607 |
| 08RES0002 | 190,804 | (163) | 1,884 | (310) | 1,411 | 192,215 | 30 | 12,065 | 204,311 | - | 221,507 | 44,746 | 266,253 |
| 08RES0003 | 14,348,045 | (7,252) | 141,688 | (10,895) | (3,864) | 14,482,486 | 1,368 | 896,516 | 15,380,366 | - | 16,339,840 | 550,879 | 16,910,719 |
| 08MHTP0025 | 711,596 | (83,239) | 4,783,643 | (20,149,798) | (15,449,394) | 468,805,280 | (4,912) | 29,985,991 | 498,786,359 | - | 528,121,031 | 17,010,216 | 545,131,247 |
| Subtotal | 740,727 | 4,040 | 7,357 | - | 11,397 | 752,123 | (26) | 53,284 | 805,381 | - | 789,676 | (7,480) | 782,196 |
| 08PTLD0009 | 16,822 | 4,040 | 7,357 | - | 11,397 | 16,822 | 1 | - | 16,823 | - | 16,223 | (422) | 15,227 |
| Subtotal | 757,555 | 4,040 | 7,357 | - | 11,397 | 768,952 | (25) | 53,284 | 822,210 | - | 805,899 | (7,906) | 797,993 |
| 08E-SKY01R | (1) | 1 | - | - | 1 | - | - | - | - | - | - | - | - |
| 08COOLKPRR | (37) | 37 | - | - | 37 | - | - | - | - | - | - | - | - |
| 08RFND1989 | 2 | (2) | - | - | (2) | - | - | - | - | - | - | - | - |
| WEST VALLEY LEASE | (72,260) | 72,260 | - | - | 72,260 | - | - | - | - | - | - | - | - |
| 08ZNERGCR | 5 | (5) | - | - | (5) | - | - | - | - | - | - | - | - |
| SMUD/WEST VALLEY | 738,802 | (738,802) | - | - | (738,802) | - | - | - | - | - | - | - | - |
| Subtotal | 666,511 | (666,511) | - | - | (738,807) | - | - | - | - | - | - | - | - |
| Unbilled | 4,791,000 | - | (4,791,000) | - | (4,791,000) | 27,238 | - | - | 27,238 | - | 27,238 | - | 27,238 |
| AGA/Revenue Credit | 490,496,979 | (745,711) | - | (20,149,798) | (20,967,769) | 469,601,470 | (4,937) | 30,039,274 | 499,635,808 | - | 528,954,168 | 17,002,310 | 545,956,478 |
| Commercial | | | | | | | | | | | | | |
| 08GNSV0006/MAN | 275,842,496 | 441,130 | 2,969,157 | (3,735,629) | (325,342) | 275,517,153 | 88,176 | 16,776,911 | 292,332,241 | - | 301,989,201 | 4,393,875 | 306,393,076 |
| 08GNSV0006/AM | 14,895,525 | (200,826) | 157,921 | (221,303) | (264,406) | 14,631,116 | (800) | 823,387 | 15,453,703 | - | 16,128,297 | 528,443 | 16,656,546 |
| 08GNSV0009/EM | 172,372 | - | 1,852 | (2,132) | 1,639 | 174,014 | (10) | 9,953 | 183,957 | - | 192,298 | - | 192,298 |
| Subtotal | 290,910,394 | 240,304 | 3,128,930 | (3,957,445) | (588,111) | 290,332,283 | 87,367 | 17,560,251 | 307,969,991 | - | 318,290,484 | 4,922,118 | 323,212,602 |
| 08GNSV0008/M | 48,278,701 | (408,158) | 514,454 | (1,711,785) | (1,605,489) | 46,673,212 | (1,524) | 2,948,733 | 49,620,421 | - | 51,088,697 | 2,253,309 | 53,342,006 |
| 08GNSV0009/PM | 10,179,108 | (55,576) | 108,795 | (706) | 52,514 | 10,231,622 | 124 | 612,423 | 10,844,169 | - | 11,263,559 | 364,293 | 11,627,852 |
| 08GNSV0009/AM/LM | 1,165,312 | - | 12,523 | - | 12,523 | 1,177,835 | 5 | 671,556 | 2,462,397 | - | 2,491,647 | - | 2,491,647 |
| Subtotal | 11,344,420 | (55,576) | 121,318 | (706) | 65,037 | 11,409,457 | 130 | 679,979 | 12,089,566 | - | 12,755,206 | 364,293 | 13,119,499 |
| 08GNSV0023/AM/F | 83,188,941 | (15,604) | 893,845 | (1,564,307) | (686,066) | 82,402,875 | 5,893 | 4,886,584 | 87,097,349 | - | 93,139,071 | (145,281) | 92,993,790 |
| 08PSV031M | 845,339 | 283 | 9,088 | - | 9,371 | 854,710 | (1) | 51,151 | 905,900 | - | 933,461 | - | 933,461 |
| Subtotal | 84,034,280 | (15,321) | 902,933 | (1,564,307) | (676,695) | 83,357,585 | 5,893 | 4,639,772 | 88,003,249 | - | 94,072,532 | (145,281) | 93,927,251 |
| 08OAL007N | 1,865,341 | 5,653 | 20,107 | - | 25,760 | 1,891,101 | 13 | 133,079 | 2,024,194 | - | 1,984,722 | (18,799) | 1,965,924 |
| 08SLCU1202/F | 100,649 | (614) | 1,075 | - | 461 | 101,110 | (4) | 7,100 | 108,206 | - | 90,565 | 380 | 90,946 |
| 08SLCU1203 | 669,163 | (793) | 7,183 | - | 6,390 | 675,553 | 44 | 0 | 675,597 | - | 654,938 | 9,781 | 664,720 |
| 08PTLD000N | 4,887 | (18) | - | - | (18) | 4,869 | - | - | 4,868 | - | 4,693 | (123) | 4,569 |
| Subtotal | 2,640,040 | 4,227 | 28,365 | - | 32,592 | 2,672,632 | 53 | 140,179 | 2,812,865 | - | 2,734,919 | (8,761) | 2,726,158 |
| 08BLSKY01M | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 08COOLKPRN | 280 | (280) | - | - | (280) | - | - | - | - | - | - | - | - |
| WEST VALLEY LEASE | (85,018) | 85,018 | - | - | 85,018 | - | - | - | - | - | - | - | - |
| 08ZNERGCR | 54 | (54) | - | - | (54) | - | - | - | - | - | - | - | - |
| SMUD REVENUE IMPUTATIONS | 862,114 | (862,114) | - | - | (862,114) | - | - | - | - | - | - | - | - |
| Subtotal | 777,429 | (777,429) | - | - | (777,429) | - | - | - | - | - | - | - | - |
| Unbilled | 4,696,000 | - | (4,696,000) | - | (4,696,000) | 2,522,035 | - | - | 2,522,035 | - | 2,522,035 | - | 2,522,035 |
| AGA/Revenue Credit | 445,203,300 | (1,011,953) | - | (7,234,143) | (8,246,376) | 436,957,204 | 91,918 | 25,968,914 | 463,018,037 | - | 481,463,874 | 7,385,678 | 488,849,552 |
| Industrial | | | | | | | | | | | | | |
| 08GNSV0006/MAN | 49,000,310 | (156,358) | 473,968 | - | 317,610 | 49,317,920 | (22,331) | 2,988,825 | 52,284,414 | - | 53,122,028 | 930,866 | 54,072,894 |
| 08GNSV0006/A | 4,662,503 | 273,816 | 47,901 | - | 321,717 | 4,984,220 | 967 | 275,201 | 5,260,388 | - | 5,857,520 | 196,150 | 6,053,670 |
| 08GNSV0006/B | 2,18,988 | 2,125 | - | - | 2,125 | 231,113 | 100 | 13,649 | 234,862 | - | 209,014 | - | 209,014 |
| Subtotal | 53,881,802 | 117,458 | 523,994 | - | 641,452 | 54,532,254 | (21,265) | 3,277,675 | 57,779,664 | - | 59,188,562 | 1,147,016 | 60,335,578 |
| 08GNSV0008/M | 55,704,233 | (425,257) | 536,411 | - | 1,111,154 | 55,815,387 | 8,787 | 3,484,396 | 59,308,570 | - | 62,607,688 | (63,137) | 62,544,551 |
| 08GNSV0009/M | 120,252,052 | (300,993) | 1,163,970 | - | 862,977 | 121,115,029 | 19,365 | 6,629,174 | 127,763,568 | - | 132,451,371 | 11,371,345 | 143,822,716 |

Table 3
Rocky Mountain Power
State of Utah

Revenue Adjustments
Historical Test Period 12 Months Ending June 2007
Mid Period 12 Months Ending June 2008
Test Period 12 Months Ending June 2009

| | Type 1 | | | Type 2 | | | Type 3 | | | | | | |
|---|-----------------|---------------|-------------|-------------------------------------|-------------------------------|--------------------------|---------------------|-----------------------------------|--------------------------|-------------------------------------|-----------------|----------------------------|----------------------|
| | Booked Revenues | Normalization | Unbilled | Temperature Adjustment ¹ | Total Adjustment ¹ | Adjusted Actual Revenues | Blocking Adjustment | Price Change 12/1/2006 Adjustment | Adjusted Actual Revenues | Performance Adjustment ² | Actual Revenues | Impact of Forecasted Units | Forecast Present Rev |
| 08GNSV009A/AM | 305 | | | | | | | | | | | | |
| Subtotal | 1,118,603 | (300,993) | 1,174,825 | 10,855 | 873,832 | 122,244,489 | 19,386 | 71,498 | 1,200,979 | - | 1,200,979 | 11,371,345 | 1,107,399 |
| 08AFSV0010/NS | | (23,295) | 350,000 | | 326,705 | 9,851,158 | (922) | 688,441 | 10,538,677 | - | 10,538,677 | (70,583) | 9,958,014 |
| 08EFOV0021/M | | 36 | 2,847 | | 2,883 | 296,246 | (37) | | 296,246 | | 296,246 | (3,870) | 297,924 |
| 08GNSV0023/F | | 12,840 | 43,768 | | 56,608 | 4,554,195 | 1,415 | 254,375 | 4,809,985 | | 4,809,985 | 98,946 | 4,833,175 |
| 08RPSV0031/M | | 141,954 | 1,754 | | 40,602 | 182,556 | (1) | 3,779 | 186,334 | | 186,334 | (499,885) | 228,906 |
| 08SPCL(1,2,3,5) | | 72,155,405 | (1,615,537) | | (1,615,537) | 70,539,868 | 1,378 | 2,343,282 | 72,883,151 | 1,354,029 | 74,237,231 | (404,809) | 76,522,024 |
| Subtotal | 77,088,346 | (1,963,813) | 48,369 | | (1,515,444) | 75,572,903 | 1,378 | 2,601,436 | 78,175,716 | 1,354,099 | 79,529,816 | (2,855) | 81,882,029 |
| 08OALT007N | | 6,004 | 2,760 | | 8,764 | 287,171 | (5) | 20,239 | 307,406 | | 307,406 | (2,855) | 298,556 |
| 08SLCU1202 | | 2,975 | (14) | | 15 | 2,990 | (0) | 221 | 3,210 | | 3,210 | 11 | 2,698 |
| 08SLCU1203 | | 2,792 | 27 | | 2,819 | 2,819 | (5) | 0 | 2,819 | | 2,819 | 41 | 2,773 |
| Subtotal | 284,174 | 5,991 | 2,816 | | 8,807 | 292,980 | (5) | 20,460 | 313,435 | | 313,435 | (2,803) | 304,028 |
| 08ELSKY01N | | | | | | | | | | | | | |
| WEST VALLEY LEASE | | (87,090) | | | 87,090 | | | | | | | | |
| 08ZZMERGCR | | (1) | | | 1 | | | | | | | | |
| SMUD REVENUE IMPLUTATIONS | | 891,248 | | | (891,248) | | | | | | | | |
| Subtotal | 804,157 | (804,157) | | | (804,157) | | | | | | | | |
| Unbilled | | (96,000) | (2,636,415) | | (2,636,415) | | | | | | | | |
| AGA Revenue Credit | | 289,938 | | | (96,000) | 193,938 | | | | | | | |
| Total | 321,584,174 | (3,090,065) | | | (3,090,065) | 318,494,108 | 7,359 | 16,773,079 | 335,274,547 | 1,354,099 | 336,628,646 | 11,542,578 | 348,171,224 |
| Public Street & Highway Lighting | | | | | | | | | | | | | |
| 08OALT007N | | (13) | (5) | | (18) | 416 | (0) | 49 | 465 | | 465 | (9) | 456 |
| 08SLCO0011 | | 6,317 | (64,848) | | (58,531) | 5,794,687 | (412) | 406,819 | 6,201,094 | | 6,201,094 | (283,772) | 5,997,092 |
| 08SLCU121A/B | | 1,379,609 | (1,245) | | (1,245) | 1,363,110 | 2,606 | 1,363,110 | 1,469,075 | | 1,469,075 | 1,096,135 | 1,096,135 |
| 08SLCU1202/F | | 345,503 | (1,090) | | (4,902) | 340,600 | (15) | 24,479 | 365,064 | | 365,064 | 1,283 | 306,831 |
| 08SLCU1203 | | 72,354 | (716) | | (1,509) | 70,845 | (0) | 70,845 | 70,845 | | 70,845 | 1,026 | 69,705 |
| 08SLD013 E/M/F S1 | | 432,360 | (4,785) | | (4,823) | 427,537 | 300 | 30,901 | 458,737 | | 458,737 | (24,854) | 639,495 |
| 08SLD013 E/M/F S2 | | 1,582,711 | (1,110) | | (18,613) | 1,564,098 | (1,197) | 109,415 | 1,673,216 | | 1,673,216 | (90,605) | 2,331,262 |
| 08HAXT0060 | | 93 | | | 93 | 93 | | | 93 | | 93 | | 93 |
| 08THIK0077 | | 17,277 | | | | 17,277 | | | 17,277 | | 17,277 | | 17,277 |
| 08ZZMERGCR | | (107,000) | | | 107,000 | | | | | | | | |
| SMUD REVENUE IMPLUTATIONS | | 4,789 | | | (4,789) | | | | | | | | |
| Unbilled | | (107,000) | | | 107,000 | | | | | | | | |
| AGA Revenue Credit | | 9,581,348 | 2,104 | | 2,104 | 9,583,452 | 1,281 | 675,022 | 10,259,755 | | 10,259,755 | (396,927) | 10,463,130 |
| Total | 136,072 | 157,926 | 190,391 | | 1,534 | 137,006 | (5) | 8,354 | 145,954 | | 145,954 | 1,471 | 145,970 |
| 08GNSV0009/9M | | 16,726,036 | 157,926 | | 348,317 | 17,074,353 | 2,403 | 975,968 | 18,052,824 | | 18,052,824 | (349,284) | 18,227,521 |
| 08GNSV0023 | | 2,126 | 157,926 | | 24 | 2,150 | 1 | 131 | 2,282 | | 2,282 | 30 | 2,312 |
| Subtotal | 16,864,234 | 157,926 | 191,949 | | 349,875 | 17,214,109 | 2,499 | 984,453 | 18,201,060 | | 18,201,060 | (347,813) | 18,375,803 |
| 08OALT007N | | 4,339 | 165 | | 216 | 4,555 | (0) | 311 | 4,866 | | 4,866 | (45) | 4,726 |
| Unbilled | | 192,000 | | | (192,000) | | | | | | | | |
| AGA Revenue Credit | | 17,060,572 | 158,091 | | 158,091 | 17,218,663 | 2,499 | 984,764 | 18,205,926 | | 18,205,926 | (347,858) | 18,380,529 |
| Total | 1,283,926,373 | (4,687,533) | | | (27,383,941) | 1,251,854,898 | 98,120 | 74,441,054 | 1,326,394,072 | 1,354,099 | 1,327,748,172 | 35,620,232 | 1,423,797,943 |
| Interdepartmental | | | | | | | | | | | | | |
| 08PUP000N-BASE SCH FALL | | | 0 | | | \$0 | | | \$0 | | \$0 | | \$0 |
| Subtotal | | | 0 | | | \$0 | | | \$0 | | \$0 | | \$0 |

¹ Total Type 1 adjustment includes weather normalization, removal of merger credit, Blue Sky and Cool Keeper revenues, pass-through and normalization of special contract revenues and out of period adjustments.
² Type 2 revenues are based on the adjusted actual loads for the historical test period, 12 month ending June 2007, and the prices effective by the end of test period.
³ Due to the known price changes on January 1, 2008 for the special contracts.

**Rocky Mountain Power
Revenue Forecast
12 months ending June 30, 2008**

| Mwh | Residential | Commercial | Industrial | PS&HWL | OSPA | Irrigation | Total | Ref# |
|------------|-------------|------------|------------|---------|---------|------------|------------|-------|
| Oregon | 5,496,382 | 4,848,438 | 3,313,966 | 40,894 | | 235,750 | 13,935,429 | |
| Washington | 1,590,797 | 1,409,030 | 971,649 | 10,378 | | 154,493 | 4,136,348 | |
| California | 402,833 | 301,131 | 61,633 | 2,357 | | 96,432 | 864,387 | 3.1.7 |
| Utah | 6,418,439 | 7,336,817 | 7,796,227 | 82,342 | 454,752 | 183,815 | 22,272,391 | |
| Idaho | 710,665 | 419,714 | 1,645,312 | 2,363 | | 598,679 | 3,376,733 | |
| Wyoming | 991,930 | 1,378,643 | 6,120,378 | 13,139 | | 18,419 | 8,522,509 | |
| | 15,611,046 | 15,693,773 | 19,909,166 | 151,473 | 454,752 | 1,287,587 | 53,107,797 | |

Average Price (\$/kWh)

| | | | | | | |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Oregon | \$0.08194 | \$0.06165 | \$0.04515 | \$0.12429 | | \$0.04732 |
| Washington | \$0.06102 | \$0.05478 | \$0.04353 | \$0.10237 | | \$0.05798 |
| California | \$0.09596 | \$0.08639 | \$0.06322 | \$0.14343 | | \$0.06936 |
| Utah | \$0.08241 | \$0.06562 | \$0.04337 | \$0.13189 | \$0.04118 | \$0.05456 |
| Idaho | \$0.07720 | \$0.06663 | \$0.03694 | \$0.10809 | | \$0.06690 |
| Wyoming | \$0.07600 | \$0.06420 | \$0.04001 | \$0.18720 | | \$0.07352 |

Revenue

| | | | | | | | |
|------------|-----------------|-----------------|---------------|--------------|--------------|--------------|-----------------|
| Oregon | \$450,373,522 | \$298,906,175 | \$149,625,570 | \$5,082,697 | \$0 | \$11,155,674 | \$915,143,638 |
| Washington | \$97,070,699 | \$77,182,686 | \$42,297,943 | \$1,062,377 | \$0 | \$8,957,236 | \$226,570,941 |
| California | \$38,655,883 | \$26,014,665 | \$3,896,466 | \$338,109 | \$0 | \$6,688,524 | \$75,593,647 |
| Utah | \$528,954,168 | \$481,463,874 | \$338,142,627 | \$10,860,058 | \$18,728,387 | \$10,028,597 | \$1,388,177,711 |
| Idaho | \$54,860,543 | \$27,963,954 | \$60,782,550 | \$255,439 | \$0 | \$40,052,604 | \$183,915,090 |
| Wyoming | \$75,384,187 | \$88,513,418 | \$244,899,021 | \$2,459,659 | \$0 | \$1,354,075 | \$412,610,360 |
| | \$1,245,299,002 | \$1,000,044,772 | \$839,644,177 | \$20,058,339 | \$18,728,387 | \$78,236,710 | \$3,202,011,387 |

3.1.6

**Rocky Mountain Power
Revenue Forecast
12 months ending June 30, 2009**

| Mwh | Residential | Commercial | Industrial | PS&HWL | OSPA | Irrigation | Total | Ref# |
|------------|-------------------|-------------------|-------------------|----------------|----------------|------------------|-------------------|-------|
| Oregon | 5,484,509 | 4,910,239 | 3,397,474 | 42,925 | | 275,642 | 14,110,790 | |
| Washington | 1,583,089 | 1,463,699 | 910,463 | 10,753 | | 155,889 | 4,123,894 | |
| California | 398,223 | 295,222 | 61,947 | 2,313 | | 92,073 | 849,778 | 3.1.7 |
| Utah | 6,628,193 | 7,455,280 | 8,082,071 | 79,630 | 446,266 | 182,407 | 22,873,847 | |
| Idaho | 740,369 | 426,375 | 1,647,727 | 2,383 | | 593,611 | 3,410,465 | |
| Wyoming | 1,034,540 | 1,485,671 | 6,797,894 | 12,820 | | 17,243 | 9,348,169 | |
| | 15,868,923 | 16,036,487 | 20,897,577 | 150,824 | 446,266 | 1,316,866 | 54,716,942 | |

Average Price (\$/kWh)

| | | | | | | | |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| Oregon | \$0.08194 | \$0.06165 | \$0.04515 | \$0.12429 | | \$0.04732 | |
| Washington | \$0.06102 | \$0.05478 | \$0.04353 | \$0.10237 | | \$0.05798 | |
| California | \$0.09596 | \$0.08639 | \$0.06322 | \$0.14343 | | \$0.06936 | |
| Utah | \$0.08237 | \$0.06557 | \$0.04333 | \$0.13140 | \$0.04119 | \$0.05459 | |
| Idaho | \$0.07720 | \$0.06663 | \$0.03694 | \$0.10809 | | \$0.06690 | |
| Wyoming | \$0.07600 | \$0.06420 | \$0.04001 | \$0.18720 | | \$0.07352 | |

Revenue

| | | | | | | | |
|------------|------------------------|------------------------|----------------------|---------------------|---------------------|---------------------|------------------------|
| Oregon | \$449,400,666 | \$302,716,238 | \$153,395,953 | \$5,335,166 | \$0 | \$13,043,397 | \$923,891,420 |
| Washington | \$96,600,325 | \$80,177,319 | \$39,634,393 | \$1,100,744 | \$0 | \$9,038,190 | \$226,550,971 |
| California | \$38,213,482 | \$25,504,240 | \$3,916,261 | \$331,807 | \$0 | \$6,386,201 | \$74,351,991 |
| Utah | \$545,956,481 | \$488,849,552 | \$350,190,239 | \$10,463,130 | \$18,380,529 | \$9,958,014 | \$1,423,797,946 |
| Idaho | \$57,153,572 | \$28,407,701 | \$60,871,788 | \$257,567 | \$0 | \$39,713,537 | \$186,404,165 |
| Wyoming | \$78,622,411 | \$95,384,993 | \$272,008,942 | \$2,399,894 | \$0 | \$1,267,667 | \$449,683,907 |
| | \$1,265,946,937 | \$1,021,040,043 | \$880,017,576 | \$19,888,308 | \$18,380,529 | \$79,407,006 | \$3,284,680,400 |

3.1.6

**Rocky Mountain Power
Utah General Rate Case, June 2009
Forecasted Revenues**

| Accounts | Base June 2007 | | Base June 2007 | | Mid June 2008 | | Test June 2009 | |
|--|---------------------|-------------|----------------|----------------|---------------|------------|----------------|------------|
| | Unadjusted Revenues | Adjustments | Base June 2007 | Mid Adjustment | Mid June 2008 | Adjustment | Test June 2009 | Adjustment |
| <i>1 Residential Sales</i> | | | | | | | | |
| 2 440CA | 35,929,856 | 2,832,182 | 38,762,038 | (106,155) | 38,655,883 | (442,401) | 38,213,482 | (442,401) |
| 3 440IDU | 42,564,689 | 10,468,062 | 53,033,751 | 1,826,792 | 54,860,543 | 2,293,029 | 57,153,572 | 2,293,029 |
| 4 440OR | 419,533,577 | 27,665,266 | 447,198,842 | 3,174,680 | 450,373,522 | (972,856) | 449,400,666 | (972,856) |
| 5 440UT | 490,496,977 | 9,138,289 | 499,635,266 | 29,318,902 | 528,954,168 | 17,002,313 | 545,956,481 | 17,002,313 |
| 6 440WA | 91,980,420 | 10,735,606 | 102,716,026 | (5,645,327) | 97,070,699 | (470,374) | 96,600,325 | (470,374) |
| 7 440WYP | 66,703,555 | (1,486,707) | 65,216,848 | 770,956 | 65,987,804 | 3,238,224 | 69,226,028 | 3,238,224 |
| 8 440WYU | 9,396,383 | | 9,396,383 | | 9,396,383 | | 9,396,383 | |
| 9 <i>Total Residential Sales</i> | 1,156,605,456 | 59,353,698 | 1,215,959,154 | 29,339,849 | 1,245,299,002 | 20,647,935 | 1,265,946,937 | 20,647,935 |
| <i>10 Commercial & Industrial Sales</i> | | | | | | | | |
| 11 442CA | 32,317,717 | 4,759,186 | 37,076,904 | (477,249) | 36,599,655 | (792,953) | 35,806,702 | (792,953) |
| 12 442IDU | 120,344,148 | 14,283,745 | 134,627,893 | (5,828,785) | 128,799,108 | 193,918 | 128,993,026 | 193,918 |
| 13 442OR | 453,675,061 | 6,148,344 | 459,823,405 | (135,986) | 459,687,419 | 9,468,169 | 469,155,588 | 9,468,169 |
| 14 442SE | | | | | | | | |
| 15 442UT | 766,787,474 | 32,859,222 | 799,646,696 | 29,988,402 | 829,635,098 | 19,362,707 | 848,997,805 | 19,362,707 |
| 16 442WA | 128,457,809 | 3,404,811 | 131,862,619 | (3,424,754) | 128,437,865 | 412,037 | 128,849,902 | 412,037 |
| 17 442WYP | 294,761,425 | 249,623 | 295,011,049 | 1,233,872 | 296,244,921 | 33,895,088 | 330,140,009 | 33,895,088 |
| 18 442WYU | 38,521,593 | | 38,521,593 | | 38,521,593 | | 38,521,593 | |
| 19 <i>Total Commercial & Industrial Sales</i> | 1,834,865,228 | 61,704,931 | 1,896,570,158 | 21,355,500 | 1,917,925,659 | 62,538,966 | 1,980,464,625 | 62,538,966 |
| <i>20 Public Street & Highway Lighting</i> | | | | | | | | |
| 21 444CA | 316,574 | 25,278 | 341,852 | (3,743) | 338,109 | (6,302) | 331,807 | (6,302) |
| 22 444IDU | 262,189 | | 262,189 | (6,750) | 255,439 | 2,128 | 257,567 | 2,128 |
| 23 444OR | 4,920,516 | 110,572 | 5,031,087 | 51,610 | 5,082,697 | 252,469 | 5,335,166 | 252,469 |
| 24 444UT | 9,581,348 | 678,407 | 10,259,755 | 600,302 | 10,860,058 | (396,927) | 10,463,130 | (396,927) |
| 25 444WA | 1,042,201 | (11,710) | 1,030,491 | 31,886 | 1,062,377 | 38,367 | 1,100,744 | 38,367 |
| 26 444WYP | 1,573,077 | (824) | 1,572,254 | 344,783 | 1,917,037 | (59,765) | 1,857,272 | (59,765) |
| 27 444WYU | 542,622 | | 542,622 | | 542,622 | | 542,622 | |
| 28 <i>Total Public Street & Highway Lighting</i> | 18,238,528 | 801,722 | 19,040,250 | 1,018,088 | 20,058,339 | (170,030) | 19,888,308 | (170,030) |
| <i>29 Other Sales to Public Authority</i> | | | | | | | | |
| 30 445UT | 17,060,572 | 1,145,354 | 18,205,926 | 522,461 | 18,728,387 | (347,858) | 18,380,529 | (347,858) |
| 31 <i>Total Other Sales to Public Authority</i> | 17,060,572 | 1,145,354 | 18,205,926 | 522,461 | 18,728,387 | (347,858) | 18,380,529 | (347,858) |
| 32 <i>Interdepartmental</i> | | | | | | | | |
| 33 448OR | | | | | | | | |
| 34 <i>Total Interdepartmental</i> | | | | | | | | |
| 35 <i>Total Sales to Ultimate Customers</i> | 3,026,769,784 | 123,005,705 | 3,149,775,489 | 52,235,898 | 3,202,011,387 | 82,669,013 | 3,284,680,400 | 82,669,013 |

Ref # 3.1.4

Ref # 3.1.5

Table 1
Rocky Mountain Power - State of Utah
Summary of Energy Adjustments
Historical Test Period 12 Months Ending June 2007
Forecast Mid Period 12 Months Ending June 2008
Forecast Test Period 12 Months Ending June 2009
(MWh's)

| | Jun-07 Actual A | B | C Jun-08 Forecasted "Mid Period" | D | E Jun-09 Forecasted "Test Period" |
|-------------------------|-------------------------|--|---|--|--|
| | Total Actual MWhs | Total Adjustment MWhs ² | Utah Forecast MWhs | Total Adjustment MWhs ³ | Total Utah Forecast MWhs |
| Residential | 6,297,644 | 120,794 | 6,418,439 | 209,755 | 6,628,193 |
| Commercial | 7,246,729 | 90,088 | 7,336,817 | 118,463 | 7,455,280 |
| Industrial ¹ | 5,387,171 | 192,645 | 5,579,816 | 302,876 | 5,882,692 |
| Situs Contracts | 2,324,312 | 75,913 | 2,400,225 | (18,439) | 2,381,786 |
| Public St & Hwy | 73,072 | 9,270 | 82,342 | (2,712) | 79,630 |
| Other Sales Pub Auth | 439,597 | 15,155 | 454,752 | (8,486) | 446,266 |
| Interdepartmental | - | - | - | - | - |
| Total Utah | 21,768,525 | 503,866 | 22,272,391 | 601,457 | 22,873,847 |
| Source / Formula | 305 Report | Table 2 | A+B | Table 2 | C+D |

¹ Includes Irrigation.

² Includes weather normalization, out of period adjustments, the adjustment made to reconcile the booked with blocking kWh's, normalization of kWh's and pass-through kWh's for special contracts.

³ Differences between Mid-Period and Test-Period forecast.

Ref # 3.1.4

Ref # 3.1.5

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|---------|------|----------------------------|--------|----------|---------------------------|-------|
| BASE PERIOD | | | | | | | |
| Adjustment to Revenue: | | | | | | | |
| Allowed Gain from Sale of Allowances | 4118 | 1 | 65,922 | SE | 41.710% | 27,496 | 3.2.1 |
| Adjustment to Rate Base: | | | | | | | |
| Accum Deferred Inc Taxes | 190 | 1 | 10,749,165 | SE | 41.710% | 4,483,499 | 3.2.1 |
| Regulatory Deferred Sales | 25398 | 1 | <u>(28,324,546)</u> | SE | 41.710% | <u>(11,814,226)</u> | 3.2.1 |
| | | | <u>(17,575,381)</u> | | | <u>(7,330,727)</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Additions | SCHMAT | 1 | 8,947,548 | SE | 41.710% | 3,732,041 | 3.2.2 |
| Schedule M Deduction | SCHMDT | 1 | 8,881,626 | SE | 41.710% | 3,704,544 | 3.2.1 |
| DIT Expense | 41110 | 1 | (3,395,595) | SE | 41.710% | (1,416,310) | 3.2.1 |
| DIT Expense | 41010 | 1 | 3,370,577 | SE | 41.710% | 1,405,875 | 3.2.1 |
| MID-PERIOD Incremental Change | | | | | | | |
| Adjustment to Revenue: | | | | | | | |
| Allowed Gain from Sale of Allowances | 4118 | 3 | (3,046,347) | SE | 41.710% | (1,270,638) | 3.2.3 |
| Adjustment to Rate Base: | | | | | | | |
| Accum Deferred Inc. Taxes | 190 | 3 | 1,030,145 | SE | 41.710% | 429,676 | 3.2.3 |
| Regulatory Deferred Sales | 25398 | 3 | <u>(2,714,479)</u> | SE | 41.710% | <u>(1,132,215)</u> | 3.2.3 |
| | | | <u>(1,684,334)</u> | | | <u>(702,539)</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Additions | SCHMAT | 3 | 5,694,904 | SE | 41.710% | 2,375,356 | 3.2.3 |
| Schedule M Deduction | SCHMDT | 3 | 3,046,347 | SE | 41.710% | 1,270,638 | 3.2.3 |
| DIT Expense | 41110 | 3 | (2,161,216) | SE | 41.710% | (901,448) | 3.2.3 |
| DIT Expense | 41010 | 3 | 1,156,089 | SE | 41.710% | 482,207 | 3.2.3 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Adjustment to Revenue: | | | | | | | |
| Allowed Gain from Sale of Allowances | 4118 | 3 | (4,065,935) | SE | 41.710% | (1,695,910) | 3.2.4 |
| Adjustment to Rate Base: | | | | | | | |
| Accum Deferred Inc. Taxes | 190 | 3 | 1,304,194 | SE | 41.710% | 543,982 | 3.2.4 |
| Regulatory Deferred Sales | 25398 | 3 | <u>(3,436,612)</u> | SE | 41.710% | <u>(1,433,418)</u> | 3.2.4 |
| | | | <u>(2,132,417)</u> | | | <u>(889,436)</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Additions | SCHMAT | 3 | 4,788,068 | SE | 41.710% | 1,997,113 | 3.2.4 |
| Schedule M Deduction | SCHMDT | 3 | 4,065,936 | SE | 41.710% | 1,695,910 | 3.2.4 |
| DIT Expense | 41110 | 3 | (1,817,071) | SE | 41.710% | (757,904) | 3.2.4 |
| DIT Expense | 41010 | 3 | 1,543,022 | SE | 41.710% | 643,598 | 3.2.4 |

Description of Adjustment:

The EPA has established guidelines that govern the volume of Sulfur Di-Oxide (SO2) that can be emitted from power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The EPA withholds approximately 2.8% of all allowances to assure a market for emission allowances. These allowances are sold through an annual EPA auction, with the proceeds from the auction returned to the companies who own them. The Utah PSC has ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over 4 years. By amortizing the revenues the benefits are spread evenly to customers over time as they pay for the assets that provided them. This adjustment replaces the sales from the historic period and adds back the annual amortization amount. It also creates a regulatory liability to reduce rate base for the unamortized gain from the emission sales.

Rocky Mountain Power
Utah General Rate Case, June 2009
SO2 Allowance Sales

| Beginning of the Period | Jun-06 |
|-------------------------|--------|
| Ending of the Period | Jun-07 |

| Description | Date Booked | Ref. | Sales To Date | | End | | Current Period | | Beg | | 12 Months Ended | | 12 Months Ended | | 12 Months Ended | | Accumulated Deferred Income Tax | Accumulated Deferred Income Tax |
|---|-------------|------|-------------------|-------------------|---------------------|------------------|------------------|---------------------|-------------------|------------------|------------------------|------------------|-----------------|-------------------|-------------------|-------------------|---------------------------------|---------------------------------|
| | | | Jun-07 | Jun-07 | Unamortized Balance | Amortization | Jun-06 | Unamortized Balance | Amortization | Jun-06 | Unrealized Gain SCHMAT | SCHMDT | D.I.T. Expense | Jun-06 | Jun-07 | | | |
| EPA Auction;APS;Tri-State;Colstrip | Jul-03 | 54 | 575,605 | 575,605 | 0 | 143,893 | 0 | 143,893 | 143,893 | 0 | 54,608 | 54,608 | 54,608 | 54,608 | 0 | 0 | 54,608 | 54,608 |
| EPA Auction - Hayden | Oct-03 | 55 | 9,431 | 8,820 | 611 | 2,352 | 2,352 | 2,352 | 2,963 | 0 | 0 | 893 | 893 | 893 | 1,125 | 232 | 1,125 | 232 |
| EPA Auction | May-04 | 56 | 827,812 | 655,348 | 172,464 | 206,952 | 206,952 | 379,416 | 379,416 | 0 | 0 | 206,952 | 206,952 | 78,538 | 143,989 | 65,450 | 143,989 | 65,450 |
| EPA Auction - APS/Colstrip/Yampa/Hayden | Jun-04 | 57 | 80,369 | 61,938 | 18,431 | 20,088 | 20,088 | 38,519 | 38,519 | 0 | 0 | 20,088 | 20,088 | 7,623 | 14,618 | 6,995 | 14,618 | 6,995 |
| EPA Auction | May-05 | 58 | 2,065,357 | 1,118,728 | 946,629 | 516,336 | 516,336 | 1,462,965 | 1,462,965 | 0 | 0 | 516,336 | 516,336 | 195,950 | 555,195 | 359,246 | 555,195 | 359,246 |
| EPA Auction | Jun-05 | 59 | 200,914 | 104,650 | 96,264 | 50,232 | 50,232 | 146,496 | 146,496 | 0 | 0 | 50,232 | 50,232 | 19,063 | 55,595 | 36,532 | 55,595 | 36,532 |
| J.P. Morgan Sale | Dec-05 | 60 | 13,958,500 | 5,525,238 | 8,433,262 | 3,489,624 | 3,489,624 | 11,922,886 | 11,922,886 | 0 | 0 | 3,489,624 | 3,489,624 | 1,324,312 | 4,524,735 | 3,200,423 | 4,524,735 | 3,200,423 |
| J.P. Morgan Sale | Feb-06 | 61 | 12,995,000 | 4,602,393 | 8,392,607 | 3,248,748 | 3,248,748 | 11,641,355 | 11,641,355 | 0 | 0 | 3,248,748 | 3,248,748 | 1,232,900 | 4,417,894 | 3,184,994 | 4,417,894 | 3,184,994 |
| EPA Auction | May-06 | 62 | 2,392,408 | 697,788 | 1,694,620 | 598,104 | 598,104 | 2,292,724 | 2,292,724 | 0 | 0 | 598,104 | 598,104 | 226,980 | 870,089 | 643,108 | 870,089 | 643,108 |
| EPA Auction | Jun-06 | 63 | 232,244 | 62,894 | 169,350 | 58,056 | 58,056 | 227,406 | 227,406 | 0 | 0 | 58,056 | 58,056 | 22,032 | 86,301 | 64,268 | 86,301 | 64,268 |
| Saracen Energy | Mar-07 | 64 | 2,322,500 | 193,540 | 2,128,960 | 193,540 | 193,540 | 0 | 0 | 2,322,500 | 0 | 193,540 | (807,940) | 0 | 0 | 807,940 | 0 | 807,940 |
| EPA Auction / Louis Dreyfus | Apr-07 | 65 | 3,727,548 | 332,971 | 3,494,577 | 232,971 | 232,971 | 0 | 0 | 3,727,548 | 0 | 232,971 | (1,326,192) | 0 | 0 | 1,326,192 | 0 | 1,326,192 |
| Alpha Energy | May-07 | 66 | 2,897,500 | 120,730 | 2,776,770 | 120,730 | 120,730 | 0 | 0 | 2,897,500 | 0 | 120,730 | (1,053,784) | 0 | 0 | 1,053,784 | 0 | 1,053,784 |
| Totals | | | 41,418,669 | 15,205,373 | 28,324,546 | 8,881,626 | 8,881,626 | 28,258,624 | 28,258,624 | 8,947,548 | 8,881,626 | 8,881,626 | (25,017) | 10,724,148 | 10,749,165 | 10,749,165 | 10,749,165 | 10,749,165 |

| | | |
|--------------------------------|--------------------------------|--------------------------------|
| SO2 Credit | SO2 Credit | SO2 Credit |
| Unamortized Balance | Unamortized Balance | Unamortized Balance |
| Ending Balance Acct 253.98 | Ending Balance Acct 253.98 | Ending Balance Acct 253.98 |
| Incremental Change Acct 253.98 | Incremental Change Acct 253.98 | Incremental Change Acct 253.98 |
| (28,324,546) | (28,324,546) | (28,324,546) |
| Ref # 3.2 | Ref # 3.2 | Ref # 3.2 |
| Revenues | Revenues | Revenues |
| Unrealized Gain | Unrealized Gain | Unrealized Gain |
| Amortization | Amortization | Amortization |
| 8,947,548 | 8,947,548 | 8,947,548 |
| (8,881,626) | (8,881,626) | (8,881,626) |
| 65,922 | 65,922 | 65,922 |
| Ref # 3.2 | Ref # 3.2 | Ref # 3.2 |
| D.I.T. Expense | D.I.T. Expense | D.I.T. Expense |
| Acct 41010 | Acct 41010 | Acct 41010 |
| Acct 41110 | Acct 41110 | Acct 41110 |
| 3,370,577 | 3,370,577 | 3,370,577 |
| (3,395,595) | (3,395,595) | (3,395,595) |
| (25,018) | (25,018) | (25,018) |
| Ref # 3.2 | Ref # 3.2 | Ref # 3.2 |
| Unamort Balance | Unamort Balance | Unamort Balance |
| 10,749,165 | 10,749,165 | 10,749,165 |
| 10,749,165 | 10,749,165 | 10,749,165 |
| Ref # 3.2 | Ref # 3.2 | Ref # 3.2 |

Account Edit Date Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Business area

Account number: 301847 Emissions/Allow Rev
 Company code: 1888 PacificCorp
 Business area
 Fiscal year: 2807
 All documents in currency Display currency USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|-----------|--------------|--------------|--------------|
| Balance C... | | | | |
| 1 | | | | |
| 2 | | 2,392,408.19 | 2,392,408.19 | 2,392,408.19 |
| 3 | | 232,244.21 | 232,244.21 | 2,624,652.40 |
| 4 | | | | 2,624,652.40 |
| 5 | 53,354.62 | 53,354.62 | | 2,624,652.40 |
| 6 | | | | 2,624,652.40 |
| 7 | | | | 2,624,652.40 |
| 8 | | | | 2,624,652.40 |
| 9 | | | | 2,624,652.40 |
| 10 | | | | 2,624,652.40 |
| 11 | | | | 2,624,652.40 |
| 12 | | | | 2,624,652.40 |
| 13 | | | | 2,624,652.40 |
| 14 | | | | 2,624,652.40 |
| 15 | | | | 2,624,652.40 |
| 16 | | | | 2,624,652.40 |
| Total | 53,354.62 | 2,678,007.02 | 2,624,652.40 | 2,624,652.40 |

Total Sales for July 06
 through June 07
 \$8,947,548

Account Edit Date Environment System Help

SAP

G/L Account Balance Display

Document currency Document currency Document currency Business area

Account number: 301947 Emissions/Allow Rev
 Company code: 1888 PacificCorp
 Business area
 Fiscal year: 2808
 All documents in currency Display currency USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|-------|--------------|--------------|--------------|
| Balance C... | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | 2,322,500.00 | 2,322,500.00 | 2,322,500.00 |
| 4 | | 3,727,548.13 | 3,727,548.13 | 6,050,048.13 |
| 5 | | 2,897,500.00 | 2,897,500.00 | 8,947,548.13 |
| 6 | | | | 8,947,548.13 |
| 7 | | | | 8,947,548.13 |
| 8 | | | | 8,947,548.13 |
| 9 | | | | 8,947,548.13 |
| 10 | | | | 8,947,548.13 |
| 11 | | | | 8,947,548.13 |
| 12 | | | | 8,947,548.13 |
| 13 | | | | 8,947,548.13 |
| 14 | | | | 8,947,548.13 |
| 15 | | | | 8,947,548.13 |
| 16 | | | | 8,947,548.13 |
| Total | | 8,947,548.13 | 8,947,548.13 | 8,947,548.13 |

PRD (1) (600) ps29 INS

Rocky Mountain Power
 Utah General Rate Case, June 2009
 S02 Allowance Sales

| Beginning of the Period | Jun-07 |
|-------------------------|--------|
| Ending of the Period | Jun-08 |

| Description | Date Booked | Ref. | Sales To Date | | Accumulated Amortization | | End | | Current Period | | Unamortized Balance | | Unrealized Gain | | Realized Gain | | D.I.T. Expense | | Accumulated Deferred Income Tax | | |
|---|-------------|------|-------------------|-------------------|--------------------------|--------|-------------------|-------------------|-------------------|-----------------|---------------------|-------------------|--------------------|-------------------|-----------------|-------------------|-----------------|-----------------|---------------------------------|-----------------|-----------------|
| | | | Jun-08 | Jun-08 | Jun-08 | Jun-08 | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended | 12 Months Ended |
| EPA Auction; APS; Tri-State; Colstrip | Jul-03 | 54 | 575,605 | 575,605 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| EPA Auction - Hayden | Oct-03 | 55 | 9,431 | 9,431 | 0 | 0 | 611 | 611 | 0 | 0 | 0 | 611 | 232 | 232 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| EPA Auction | May-04 | 56 | 827,812 | 827,812 | 0 | 0 | 172,464 | 172,464 | 0 | 0 | 0 | 172,464 | 65,450 | 65,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction - APS/Colstrip/Yampa/Hayden | Jun-04 | 57 | 80,369 | 80,369 | 0 | 0 | 18,431 | 18,431 | 0 | 0 | 0 | 18,431 | 6,995 | 6,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction | May-05 | 58 | 2,065,357 | 1,635,064 | 430,293 | 0 | 946,629 | 946,629 | 0 | 0 | 0 | 946,629 | 195,950 | 195,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction | Jun-05 | 59 | 200,914 | 154,882 | 46,032 | 0 | 96,264 | 96,264 | 0 | 0 | 0 | 96,264 | 19,063 | 19,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| J.P. Morgan Sale | Dec-05 | 60 | 13,958,500 | 9,014,862 | 4,943,638 | 0 | 8,433,262 | 8,433,262 | 0 | 0 | 0 | 8,433,262 | 1,324,312 | 1,324,312 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| J.P. Morgan Sale | Feb-06 | 61 | 12,995,000 | 7,851,141 | 5,143,859 | 0 | 3,248,748 | 3,248,748 | 0 | 0 | 0 | 3,248,748 | 1,232,900 | 1,232,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction | May-06 | 62 | 2,392,408 | 1,295,892 | 1,096,516 | 0 | 598,104 | 598,104 | 0 | 0 | 0 | 598,104 | 226,980 | 226,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction | Jun-06 | 63 | 232,244 | 120,950 | 111,294 | 0 | 169,350 | 169,350 | 0 | 0 | 0 | 169,350 | 22,032 | 22,032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Saracen Energy | Mar-07 | 64 | 2,322,500 | 774,160 | 1,548,340 | 0 | 2,128,960 | 2,128,960 | 0 | 0 | 0 | 2,128,960 | 220,345 | 220,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction / Louis Dreyfus | Apr-07 | 65 | 3,727,548 | 1,164,855 | 2,562,693 | 0 | 3,494,577 | 3,494,577 | 0 | 0 | 0 | 3,494,577 | 353,650 | 353,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alpha Energy | May-07 | 66 | 2,897,500 | 845,110 | 2,052,390 | 0 | 2,776,770 | 2,776,770 | 0 | 0 | 0 | 2,776,770 | 274,902 | 274,902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forecasted Sale | Oct-07 | 67 | 2,872,500 | 538,596 | 2,333,904 | 0 | 538,596 | 538,596 | 0 | 0 | 0 | 538,596 | (885,717) | (885,717) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forecasted Sale | Dec-07 | 68 | 2,799,952 | 408,324 | 2,391,628 | 0 | 408,324 | 408,324 | 0 | 0 | 0 | 408,324 | (907,623) | (907,623) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forecasted Sale | Feb-08 | 69 | 3,485,000 | 363,020 | 3,121,980 | 0 | 363,020 | 363,020 | 0 | 0 | 0 | 363,020 | (1,184,791) | (1,184,791) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forecasted Sale | May-08 | 67 | 5,485,000 | 228,542 | 5,256,458 | 0 | 228,542 | 228,542 | 0 | 0 | 0 | 228,542 | (1,994,826) | (1,994,826) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | | | 57,494,401 | 26,455,376 | 31,039,025 | | 11,927,973 | 28,324,546 | 14,642,452 | | 11,927,973 | 11,927,973 | (1,030,145) | 10,749,165 | | 11,779,310 | | | | | |

| S02 | |
|--------------------------------|---------------------------|
| Revenues | SCHM / |
| June 2007 Realized Gain | DIT Expense |
| 8,881,626 | 8,947,548 |
| June 2008 Realized Gain | Unrealized Gain June 07 |
| (11,927,973) | 14,642,452 |
| Incremental Change Acct 411.8 | Incremental Change SCHMAT |
| (3,046,347) Ref # 3.2 | 5,694,904 Ref # 3.2 |
| | Incremental Change 41110 |
| | (2,161,216) Ref # 3.2 |
| S02 Credit | |
| Unamortized Bal | |
| Beginning Balance Acct 253.98 | Realized Gain June 07 |
| 28,324,546 | 8,881,626 |
| Ending Balance Acct 253.98 | Realized Gain June 08 |
| (31,039,025) | 11,927,973 |
| Incremental Change Acct 253.98 | Incremental Change SCHMDT |
| (2,714,479) Ref # 3.2 | 3,046,347 Ref # 3.2 |
| | Incremental Change 41010 |
| | 1,156,089 Ref # 3.2 |

| D.I.T. | |
|------------------|------------|
| Balance | |
| DIT Bal Jun 07 | 10,749,165 |
| DIT Bal Jun 08 | 11,779,310 |
| Incremental Diff | 1,030,145 |
| | Ref # 3.2 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 SO2 Allowance Sales

| Beginning of the Period | Jun-08 |
|-------------------------|--------|
| Ending of the Period | Jun-09 |

| Description | Date Booked | Ref. | Sales To Date | | Accumulated Amortization | End Unamortized Balance | Current Period Amortization | | Unamortized Balance | Unrealized Gain SCHMAT | | Realized Gain SCHMDT | D.I.T. Expense | | Accumulated Deferred Income Tax | |
|---|-------------|------|-------------------|-------------------|--------------------------|-------------------------|-----------------------------|-------------------|---------------------|------------------------|-------------------|----------------------|-------------------|-------------------|---------------------------------|----------|
| | | | Jun-09 | Jun-08 | | | 12 Months Ended | 12 Months Ended | | 12 Months Ended | 12 Months Ended | | 12 Months Ended | Jun-08 | Jun-09 | |
| EPA Auction; APS; Tri-State; Colstrip | Jul-03 | 54 | 575,605 | 575,605 | 575,605 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| EPA Auction - Hayden | Oct-03 | 55 | 9,431 | 9,431 | 9,431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| EPA Auction | May-04 | 56 | 827,812 | 827,812 | 827,812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction - APS/Colstrip/Yampa/Hayden | Jun-04 | 57 | 80,369 | 80,369 | 80,369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPA Auction | May-05 | 58 | 2,065,357 | 2,065,357 | 2,065,357 | 0 | 430,293 | 430,293 | 430,293 | 0 | 430,293 | 163,296 | 163,296 | 0 | 0 | (0) |
| EPA Auction | Jun-05 | 59 | 200,914 | 200,914 | 200,914 | 0 | 46,032 | 46,032 | 46,032 | 0 | 46,032 | 17,469 | 17,469 | 0 | 0 | 0 |
| J.P. Morgan Sale | Dec-05 | 60 | 13,958,500 | 12,504,486 | 12,504,486 | 1,454,014 | 3,489,624 | 4,943,638 | 4,943,638 | 0 | 3,489,624 | 1,324,312 | 1,324,312 | 1,876,111 | 551,798 | 0 |
| J.P. Morgan Sale | Feb-06 | 61 | 12,995,000 | 11,099,889 | 11,099,889 | 1,895,111 | 3,248,748 | 5,143,859 | 5,143,859 | 0 | 3,248,748 | 1,232,900 | 1,232,900 | 1,952,094 | 719,195 | 0 |
| EPA Auction | May-06 | 62 | 2,392,408 | 1,893,996 | 1,893,996 | 498,412 | 598,104 | 1,096,516 | 1,096,516 | 0 | 598,104 | 226,980 | 226,980 | 416,128 | 189,147 | 0 |
| EPA Auction | Jun-06 | 63 | 232,244 | 179,006 | 179,006 | 53,238 | 58,056 | 111,294 | 111,294 | 0 | 58,056 | 22,032 | 22,032 | 42,236 | 20,204 | 0 |
| Saracen Energy | Mar-07 | 64 | 2,322,500 | 1,354,780 | 1,354,780 | 967,720 | 580,620 | 1,548,340 | 1,548,340 | 0 | 580,620 | 220,345 | 220,345 | 587,595 | 367,250 | 0 |
| EPA Auction / Louis Dreyfus | Apr-07 | 65 | 3,727,548 | 2,096,739 | 2,096,739 | 1,630,809 | 931,884 | 2,562,693 | 2,562,693 | 0 | 931,884 | 353,650 | 353,650 | 972,542 | 618,892 | 0 |
| Alpha Energy | May-07 | 66 | 2,897,500 | 1,569,490 | 1,569,490 | 1,328,010 | 724,380 | 2,052,390 | 2,052,390 | 0 | 724,380 | 274,902 | 274,902 | 778,882 | 503,980 | 0 |
| Forecasted Sale | Oct-07 | 67 | 2,872,500 | 1,256,724 | 1,256,724 | 1,615,776 | 718,128 | 2,333,904 | 2,333,904 | 0 | 718,128 | 272,530 | 272,530 | 885,717 | 613,187 | 0 |
| Forecasted Sale | Dec-07 | 68 | 2,799,952 | 1,108,308 | 1,108,308 | 1,691,644 | 699,984 | 2,391,628 | 2,391,628 | 0 | 699,984 | 265,644 | 265,644 | 907,623 | 641,979 | 0 |
| Forecasted Sale | Feb-08 | 69 | 3,485,000 | 1,234,268 | 1,234,268 | 2,250,732 | 871,248 | 3,121,980 | 3,121,980 | 0 | 871,248 | 330,639 | 330,639 | 1,184,791 | 854,153 | 0 |
| Forecasted Sale | May-08 | 67 | 5,485,000 | 1,599,794 | 1,599,794 | 3,885,206 | 1,371,252 | 5,256,458 | 5,256,458 | 0 | 1,371,252 | 530,390 | 530,390 | 1,994,826 | 1,474,436 | 0 |
| Forecasted Sale | Aug-08 | 68 | 3,485,000 | 798,644 | 798,644 | 2,686,356 | 798,644 | 0 | 3,485,000 | 0 | 798,644 | (1,019,472) | 0 | 1,019,472 | 0 | |
| Forecasted Sale | Nov-08 | 69 | 3,485,000 | 580,832 | 580,832 | 2,904,168 | 580,832 | 0 | 3,485,000 | 0 | 580,832 | (1,102,132) | 0 | 1,102,132 | 0 | |
| Forecasted Sale | Feb-09 | 70 | 5,230,260 | 544,820 | 544,820 | 4,685,440 | 544,820 | 0 | 5,230,260 | 0 | 544,820 | (1,778,124) | 0 | 1,778,124 | 0 | |
| Forecasted Sale | May-09 | 71 | 7,230,260 | 301,260 | 301,260 | 6,929,000 | 301,260 | 0 | 7,230,260 | 0 | 301,260 | (2,629,556) | 0 | 2,629,556 | 0 | |
| Totals | | | 76,924,921 | 42,449,285 | 42,449,285 | 34,475,637 | 15,993,908 | 31,039,025 | 15,993,908 | 19,430,520 | 15,993,908 | (1,304,194) | 11,779,310 | 13,083,504 | 13,083,504 | 0 |

| S02 Revenues | | SCHM / DIT Expense | | D.I.T. Balance | |
|-------------------------------|-----------------------|---------------------------|-----------------------|------------------|------------|
| June 2008 Realized Gain | 11,927,973 | Unrealized Gain June 08 | 14,642,452 | DIT Bal Jun 08 | 11,779,310 |
| June 2009 Realized Gain | (15,993,908) | Unrealized Gain June 09 | 19,430,520 | DIT Bal Jun 09 | 13,083,504 |
| Incremental Change Acct 411.8 | (4,065,935) Ref # 3.2 | Incremental Change SCHMAT | 4,788,068 Ref # 3.2 | Incremental Diff | 1,304,194 |
| | | Incremental Change 41110 | (1,817,072) Ref # 3.2 | | Ref # 3.2 |
| | | Realized Gain June 08 | 11,927,973 | | |
| | | Realized Gain June 09 | 15,993,908 | | |
| | | Incremental Change SCHMDT | 4,065,935 Ref # 3.2 | | |
| | | Incremental Change 41010 | 1,543,023 Ref # 3.2 | | |

| S02 Credit | | SCHM / DIT Expense | | D.I.T. Balance | |
|--------------------------------|-----------------------|---------------------------|-----------------------|------------------|------------|
| Beginning Balance Acct 253.98 | 31,039,025 | Unrealized Gain June 08 | 14,642,452 | DIT Bal Jun 08 | 11,779,310 |
| Ending Balance Acct 253.98 | 34,475,637 | Unrealized Gain June 09 | 19,430,520 | DIT Bal Jun 09 | 13,083,504 |
| Incremental Change Acct 253.98 | (3,436,612) Ref # 3.2 | Incremental Change SCHMAT | 4,788,068 Ref # 3.2 | Incremental Diff | 1,304,194 |
| | | Incremental Change 41110 | (1,817,072) Ref # 3.2 | | Ref # 3.2 |
| | | Realized Gain June 08 | 11,927,973 | | |
| | | Realized Gain June 09 | 15,993,908 | | |
| | | Incremental Change SCHMDT | 4,065,935 Ref # 3.2 | | |
| | | Incremental Change 41010 | 1,543,023 Ref # 3.2 | | |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|---------|------|------------------|--------|----------|-------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Residential | 440 | 1 | 901,279 | CA | 0.000% | - | |
| Residential | 440 | 1 | (206,419) | OR | 0.000% | - | |
| Residential | 440 | 1 | (694,860) | WA | 0.000% | - | |
| Residential | 440 | 1 | (0) | WY-All | 0.000% | - | |
| Commercial / Industrial | 442 | 1 | 4,151,029 | CA | 0.000% | - | |
| Commercial / Industrial | 442 | 1 | (3,286,029) | OR | 0.000% | - | |
| Commercial / Industrial | 442 | 1 | (865,000) | WA | 0.000% | - | |
| Commercial / Industrial | 442 | 1 | (0) | WY-All | 0.000% | - | |
| Public Lighting | 444 | 1 | 12,881 | CA | 0.000% | - | |
| Public Lighting | 444 | 1 | (12,837) | OR | 0.000% | - | |
| Public Lighting | 444 | 1 | (45) | WA | 0.000% | - | |
| Correct Allocation | | | (0) | | | - | 3.3.1 |
| Other Electric Revenues | 456 | 1 | 751,190 | UT | 100.000% | 751,190 | |
| Other Electric Revenues | 456 | 1 | 100,241 | SG | 42.482% | 42,585 | |
| Other Electric Revenues | 456 | 1 | 569 | SO | 42.344% | 241 | |
| Other Electric Revenues | 456 | 1 | (852,000) | OTHER | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | (7,537,250) | OR | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 7,537,282 | SG | 42.482% | 3,202,006 | |
| Other Electric Revenues | 456 | 1 | (32) | OTHER | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 70 | SG | 42.482% | 30 | |
| Other Electric Revenues | 456 | 1 | (70) | OTHER | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | (2,303) | ID | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 2,303 | OTHER | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | (568,349) | WA | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 568,349 | OTHER | 0.000% | - | |
| Correct Allocation | | | - | | | 3,996,051 | 3.3.3 |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

Business Warehouse, the Company's jurisdictional allocation reporting system, utilizes profit centers to determine the jurisdictional assignment of revenues. A few of these profit centers have more than one state within their boundaries. This adjustment corrects the allocation of revenues for these profit centers.

Also, this adjustment corrects the allocation on several transactions in account 456, other electric revenues, that based on the profit center were assigned situs to individual states but should be assigned a system allocation code.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Revenue Correcting Entries

| Revenue System Account | Account Name | California | Oregon | Washington | Wyoming-PPL | Utah | Idaho | Wyoming-UJPL | Total |
|------------------------|--------------------|------------|-------------|-------------|-------------|---------------|-------------|--------------|---------------|
| 440 | Residential | 36,831,134 | 419,327,158 | 91,285,560 | 66,600,149 | 490,496,979 | 42,564,689 | 9,499,788 | 1,156,605,457 |
| 442 | Comm / Indust | 36,468,746 | 450,389,032 | 127,592,809 | 294,019,979 | 766,787,474 | 120,344,148 | 39,263,040 | 1,834,865,229 |
| 444 | Public Lighting | 329,456 | 4,907,679 | 1,042,157 | 1,573,077 | 9,581,348 | 262,189 | 542,622 | 18,238,528 |
| 445 | Other Public Sales | - | - | - | - | 17,060,572 | - | - | 17,060,572 |
| Total | | 73,629,336 | 874,623,869 | 219,920,526 | 362,193,206 | 1,283,926,374 | 163,171,026 | 49,305,451 | 3,026,769,787 |

| Business Warehouse Account | Account Name | California | Oregon | Washington | Wyoming-PPL | Utah | Idaho | Wyoming-UJPL | Total |
|----------------------------|--------------------|------------|-------------|-------------|-------------|---------------|-------------|--------------|---------------|
| 440 | Residential | 35,929,856 | 419,533,577 | 91,980,420 | 66,703,555 | 490,496,979 | 42,564,689 | 9,396,383 | 1,156,605,457 |
| 442 | Comm / Indust | 32,317,717 | 453,675,061 | 128,457,809 | 294,761,425 | 766,787,474 | 120,344,148 | 38,521,593 | 1,834,865,229 |
| 444 | Public Lighting | 316,574 | 4,920,516 | 1,042,201 | 1,573,077 | 9,581,348 | 262,189 | 542,622 | 18,238,528 |
| 445 | Other Public Sales | - | - | - | - | 17,060,572 | - | - | 17,060,572 |
| Total | | 68,564,147 | 878,129,154 | 221,480,430 | 363,038,058 | 1,283,926,374 | 163,171,026 | 48,460,599 | 3,026,769,787 |

| Difference between Revenue System and Business Warehouse Account | Account Name | California | Oregon | Washington | Wyoming-PPL | Utah | Idaho | Wyoming-UJPL | Total |
|--|--------------------|------------|-------------|-------------|-------------|------|-------|--------------|-------|
| 440 | Residential | 901,279 | (206,419) | (694,860) | (103,406) | - | - | 103,406 | - |
| 442 | Comm / Indust | 4,151,029 | (3,286,029) | (865,000) | (741,447) | - | - | 741,447 | - |
| 444 | Public Lighting | 12,881 | (12,837) | (45) | - | - | - | - | - |
| 445 | Other Public Sales | - | - | - | - | - | - | - | - |
| Total | | 5,065,189 | (3,505,285) | (1,559,904) | (844,852) | - | - | 844,852 | - |

| MACCT | Primary Account Description | SAP Account | SAP Account No. | SAP Account Description | Year | Month | FERC Location Code | FERC Description | Profit Ctr. | Profit Center Description | Revenue Allocation | Current BW Allocation | Correct BW Allocation | Transaction Relates to: |
|-------|-----------------------------|-------------|----------------------|-------------------------|------|-------|--------------------|------------------|-------------|---------------------------|--------------------|-----------------------|-----------------------|---------------------------------------|
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 01 | 103 | CALIFORNIA | 1404 | California Regulator | 7,450 | CA | OTHER | California System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 02 | 103 | CALIFORNIA | 1404 | California Regulator | 13,000 | CA | OTHER | California System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 03 | 103 | CALIFORNIA | 1404 | California Regulator | (20,450) | CA | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 07 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (70) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 08 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (1,414) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 09 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (201) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 10 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | 136 | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 11 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (175) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 12 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (48) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 01 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (62) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 02 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (71) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 03 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (91) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 04 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (48) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 05 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (98) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 06 | 106 | IDAHO - UTAH | 1405 | Idaho Regulatory Cos | (162) | IDU | OTHER | Collected Idaho Excess Tax Surcharge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 07 | 108 | OREGON | 1192 | Transmission Support | (250,003) | OR | SG | Various Transmission Related Revenues |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 07 | 108 | OREGON | 1192 | C & T | (1,093,439) | OR | SG | Ancillary Services |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 07 | 108 | OREGON | 1196 | Power Delivery - B/S | 21 | OR | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 07 | 108 | OREGON | 1211 | Power Delivery - B/S | 21 | OR | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 07 | 108 | OREGON | 9006 | C & T | (1,130,923) | OR | SG | Ancillary Services |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 08 | 108 | OREGON | 1196 | Power Delivery - B/S | (48,656) | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 08 | 108 | OREGON | 9006 | C & T | (1,069,595) | OR | SG | Ancillary Services |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 09 | 108 | OREGON | 1196 | Power Delivery - B/S | 3 | OR | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 09 | 108 | OREGON | 9006 | C & T | 21 | OR | OTHER | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 09 | 108 | OREGON | 1211 | Hassle Free Guar-OR | (1,081,401) | OR | SG | Ancillary Services |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 10 | 108 | OREGON | 1196 | Power Delivery - B/S | (3) | OR | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 10 | 108 | OREGON | 9006 | C & T | (343) | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 10 | 108 | OREGON | 1192 | Transmission Support | (205,542) | OR | SG | Various Transmission Related Revenues |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 11 | 108 | OREGON | 1196 | C & T | 64,712 | OR | SG | Ancillary Services |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 11 | 108 | OREGON | 1211 | Hassle Free Guar-OR | 4 | OR | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 11 | 108 | OREGON | 9006 | C & T | (128) | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 11 | 108 | OREGON | 1192 | Transmission Support | (779,044) | OR | SG | Various Transmission Related Revenues |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 12 | 108 | OREGON | 1196 | C & T | (1,043,968) | OR | SG | Ancillary Services |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 12 | 108 | OREGON | 1211 | Hassle Free Guar-OR | 6 | OR | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 01 | 108 | OREGON | 9006 | C & T | 219 | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 01 | 108 | OREGON | 1196 | Power Delivery - B/S | (898,932) | OR | SG | Ancillary Services |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 02 | 108 | OREGON | 9006 | Power Delivery - B/S | 65 | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 03 | 108 | OREGON | 9006 | Power Delivery - B/S | 3 | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 04 | 108 | OREGON | 9006 | Power Delivery - B/S | (176) | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 05 | 108 | OREGON | 9006 | Power Delivery - B/S | 147 | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 06 | 108 | OREGON | 9006 | Power Delivery - B/S | (77) | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 06 | 108 | OREGON | 9006 | Power Delivery - B/S | (22) | OR | SG | Power Delivery Revenue |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 07 | 1 | GENERAL OFFI | 1212 | Hassle Free - Non-OR | (47) | SG | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 08 | 1 | GENERAL OFFI | 1212 | Hassle Free - Non-OR | 27 | SG | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 10 | 1 | GENERAL OFFI | 1212 | Hassle Free - Non-OR | 17 | SG | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2006 | 11 | 1 | GENERAL OFFI | 1212 | Hassle Free - Non-OR | 12 | SG | OTHER | Hassle Free Related |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| Other Electric Rev (| 2007 | 02 | 1 | GENERAL OFFI | 1212 | Hassle Free - Non-OR | 61 | SG | OTHER | Hassle Free Related |

| MACCT | Primary Account Description | SAP Account | SAP Account No. Description | Year | Month | FERC Location Code | FERC Location Description | Profit Ctr | Profit Center Description | Revenue/Allocation | Current BW Allocation | Correct BW Allocation | Transaction Relates to: |
|-------|-----------------------------|-------------|-----------------------------|------|-------|--------------------|---------------------------|------------|---------------------------|--------------------|-----------------------|-----------------------|----------------------------------|
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 07 | 109 | UTAH | 1070 | Hunting Pint Com Cor | (20,307) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 07 | 108 | UTAH | 1734 | RMP Real Estate Mgmt | (55) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 08 | 108 | UTAH | 1066 | Hunter Pint Com Core | (35) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 08 | 109 | UTAH | 1734 | RMP Real Estate Mgmt | (173) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 08 | 108 | UTAH | 1066 | Hunter Pint Com Core | (65) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 08 | 109 | UTAH | 1070 | Hunting Pint Com Cor | (38,180) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 08 | 108 | UTAH | 1066 | Hunter Pint Com Core | (30) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 10 | 109 | UTAH | 1070 | Hunting Pint Com Cor | (17,344) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 10 | 108 | UTAH | 1734 | RMP Real Estate Mgmt | (166) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 11 | 109 | UTAH | 1066 | Hunter Pint Com Core | (19,786) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2006 | 12 | 109 | UTAH | 1070 | Hunting Pint Com Cor | (4,458) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2007 | 01 | 109 | UTAH | 1066 | Hunter Pint Com Core | (35) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2007 | 02 | 109 | UTAH | 1066 | Hunter Pint Com Core | (20,005) | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2007 | 02 | 109 | UTAH | 1070 | Hunting Pint Com Cor | 20,005 | UT | SG | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301900 | Elect Inc - Other | 2007 | 03 | 109 | UTAH | 1734 | RMP Real Estate Mgmt | (175) | UT | OTHER | Oil, Gas Gravel Royalties |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2006 | 08 | 109 | UTAH | 1407 | Utah Regulatory Cost | 4,288,599 | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2006 | 09 | 109 | UTAH | 1407 | Utah Regulatory Cost | (170,487) | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2006 | 10 | 109 | UTAH | 1407 | Utah Regulatory Cost | 205,364 | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2006 | 11 | 109 | UTAH | 1407 | Utah Regulatory Cost | (1,000,337) | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2006 | 12 | 109 | UTAH | 1407 | Utah Regulatory Cost | (2,451,139) | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2007 | 01 | 109 | UTAH | 1407 | Utah Regulatory Cost | 752,960 | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2007 | 02 | 109 | UTAH | 1407 | Utah Regulatory Cost | 587,386 | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2007 | 03 | 109 | UTAH | 1407 | Utah Regulatory Cost | (1,340,346) | UT | OTHER | Utah System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2008 | 07 | 110 | WASHINGTON | 1408 | Washington Regulator | 183,399 | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2008 | 08 | 110 | WASHINGTON | 1408 | Washington Regulator | 360,577 | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2008 | 09 | 110 | WASHINGTON | 1408 | Washington Regulator | 319,435 | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2008 | 10 | 110 | WASHINGTON | 1408 | Washington Regulator | 61,970 | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2008 | 11 | 110 | WASHINGTON | 1408 | Washington Regulator | 195,552 | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2008 | 12 | 110 | WASHINGTON | 1408 | Washington Regulator | (1,689,284) | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2007 | 01 | 110 | WASHINGTON | 1408 | Washington Regulator | 39,856 | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2007 | 02 | 110 | WASHINGTON | 1408 | Washington Regulator | 243,860 | WA | OTHER | Washington System Benefit Charge |
| 456 | MISC OTHER REV | 301915 | Other Electric Rev (| 2007 | 03 | 110 | WASHINGTON | 1408 | Washington Regulator | (283,716) | WA | OTHER | Washington System Benefit Charge |

(7,356,643)

| MACCT | Profit Ctr | Current BW Allocation | Correct BW Allocation | Transaction Relates to: |
|--------------------|------------|-----------------------|-----------------------|---------------------------------------|
| 456 | 1066 | (166) | SG | Oil, Gas Gravel Royalties |
| | 1070 | (100,076) | UT | Oil, Gas Gravel Royalties |
| | 1734 | (659) | UT | Oil, Gas Gravel Royalties |
| | 1407 | 852,000 | OTHER | Utah System Benefit Charge |
| UT Total | | 761,180 | UT | |
| | 1192 | (1,234,569) | OR | Various Transmission Related Revenues |
| | 1196 | (6,263,545) | OR | Ancillary Services |
| | 9006 | (48,148) | OR | Power Delivery Revenue |
| | 1211 | 32 | OTHER | Hassle Free Related |
| OR Total | | (7,537,266) | OR | |
| | 1212 | 70 | SG | Hassle Free Related |
| | 1405 | (2,903) | ID | Collected Idaho Excess Tax Surcharge |
| | 1408 | (568,349) | WA | Washington System Benefit Charge |
| Grand Total | | (7,356,643) | | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenues: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Other Electric Revenues | 456 | 1 | (2,624,608) | SG | 42.482% | (1,114,992) | |
| Other Electric Revenues | 456 | 2 | 801,900 | SG | 42.482% | 340,665 | |
| Other Electric Revenues | 456 | 3 | 11,493,747 | SG | 42.482% | 4,882,801 | |
| | | | <u>9,671,039</u> | | | <u>4,108,473</u> | 3.4.2 |
| MID-PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| Other Electric Revenues | 456 | 3 | 10,000,000 | SG | 42.482% | 4,248,223 | 3.4.2 |

Wheeling Revenues:

| | | | | | | | |
|--|--|--|-------------------|--|--|--|-------|
| Actual | | | 54,174,127 | | | | 3.4.1 |
| BASE Period Adjustments | | | 9,671,039 | | | | 3.4.2 |
| Accumulated BASE Period Revenues - June 2007 | | | <u>63,845,166</u> | | | | 3.4.2 |
| MID Period Incremental Adjustment | | | - | | | | 3.4.2 |
| Accumulated MID Period Revenues - June 2008 | | | <u>63,845,166</u> | | | | 3.4.2 |
| TEST Period Incremental Adjustment | | | 10,000,000 | | | | 3.4.2 |
| Accumulated TEST Period Revenues - June 2009 | | | <u>73,845,166</u> | | | | 3.4.2 |

Description of Adjustment:

During the twelve months ended June 2007 there were prior period adjustments and contract terminations recorded to wheeling revenues that the Company does not expect to occur in the twelve months ended June 2008 or June 2009. This adjustment removes those transactions, and it also includes proforma wheeling revenues for the 12 months ended June 2007, June 2008 and June 2009.

Rocky Mountain Power
Utah General Rate Case, June 2009
Wheeling Revenue

| Customer | Post Merger Pt to Pt 301912 | Pre-Merger Wheeling 301916 | Pre-Merger Wheeling 301917 | Other El Rev-Transm&T 301970 | Ancillary 302902 | Use of Facilities 302901 | Non Firm Wheeling 301922 | ST Firm Wheeling 301926 | Total |
|---|--------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------|-----------------------------|-----------------------------|----------------------------|---------------------|
| Basin Electric Network | (290,195) | | | (11,530) | (4,051) | | (23,599) | | (329,373) |
| Type 1, 2, 3 | (598,887) | | | | | (91) | (377,239) | (394,320) | (1,370,536) |
| Black Hills - Pt to Pt | (413,100) | | | | | | | | (413,100) |
| Bonneville Power Administration | (582,827) | (4,586,639) | (831,545) | (168,653) | (225,500) | (1,324,364) | (19,092) | | (7,838,619) |
| FtHhead Electric | (9,811) | | | (586) | (25,192) | | | | (35,590) |
| Idaho Power Company | (759,375) | | | | | (90,108) | (882,133) | (1,140,441) | (2,872,057) |
| Powerex | (1,579,500) | | | | | | (2,359,037) | (398,923) | (4,337,460) |
| PPM - Unauthorized Use | (262,558) | | | | | | | | (262,558) |
| PPM - Shute Creek | (3,341,250) | | | (213,642) | (75,063) | | (2,554,956) | (115,425) | (3,341,250) |
| PPM - Uinta and Stateline | (97,200) | | | | | | | | (97,200) |
| State of South Dakota | (119,700) | | | | | | | | (119,700) |
| Warm Springs | (33,197) | | (2,785,686) | | (33,045) | | (454,329) | | (3,306,256) |
| WAPA | (334,125) | | | | | | | | (334,125) |
| Eugene Water & Electric Board | (212,625) | | | | | | | | (212,625) |
| Seattle City Light | (637,875) | | | (124,418) | (311,465) | | (692,811) | | (1,073,759) |
| Weyerhaeuser Company | (137,445) | | | (13,424) | (4,717) | | (348,882) | | (428,084) |
| Sempra Energy Solutions | (137,445) | | | | | | | | (137,445) |
| Tri-State Generation and Trans. | (79,203) | | | | | | | | (79,203) |
| Ochoco-Crooked River | (1,193) | | | | | | | | (1,193) |
| Deseret Generation and Trans. | | | (2,191,123) | (1,355,240) | (383,594) | | | (26,686) | (3,956,643) |
| UAMPS | | | (7,667,727) | (189,647) | (131,170) | | | | (7,988,543) |
| Utah Municipal Power Agency | | | (2,079,518) | (76,060) | (31,280) | | | | (2,187,258) |
| US Bureau of Reclamation | | | (21,524) | | | | | | (21,524) |
| Moon Lake Electric Association | | | (19,583) | | | | | | (19,583) |
| Fall River | | | | | | | | | (151,308) |
| SeaWest Windpower | | | | | | | | | (46,766) |
| PG&E | | | | | | | | | (627,022) |
| San Diego Gas and Electric | | | | | | | | | (33,250) |
| Southern Calif Edison Com Direct | | | | | | | | | (593,772) |
| Cargill | | | | | | | | | (887,420) |
| Conoco | | | | | | | | | (7,306) |
| Morgan Stanley | | | | | | | | | (752,060) |
| Portland General Electric | | | | | | | | | (26,146) |
| Public Service Company of Colorado | | | | | | | | | (242,406) |
| Rainbow Energy Marketing | | | | | | | | | (188,932) |
| Sierra Pacific Power | | | | | | | | | (1,086,498) |
| TransAlta Energy | | | | | | | | | (4,894) |
| PP&L Montana | | | | | | | | | (154,012) |
| Eugene Water & Electric Board | | | | | | | | | (6,851) |
| Avista Energy | | | | | | | | | (438) |
| Clitgroup Energy | | | | | | | | | (7,055) |
| JPM Ventures Energy | | | | | | | | | (82) |
| Cowitiz County PUD | | (97,243) | | | | | | | (97,243) |
| Accruals and Adjustments | (58,455) | (14,767) | 57,212 | | 101,575 | (16,956) | 722,471 | (1,316,436) | (525,356) |
| BPA Yakima Primary Delivery & Distribution Refunds | | | | | 111,605 | | | | 111,605 |
| BPA Cow Creek Primary Delivery & Distribution Refunds | | | | | 287,988 | | | | 287,988 |
| WAPA Primary Delivery & Distribution Refunds | | | | | 50,883 | | | | 50,883 |
| BP Energy Distribution Service Charges Refunds | | | | | 38,250 | | | | 38,250 |
| Accrual for Refund of Dist service over charge | | | | | 535,500 | | | | 535,500 |
| Actual Totals | (9,468,126) | (4,789,044) | (15,639,893) | (2,153,201) | (99,275) | (2,883,637) | (12,647,984) | (6,492,967) | (54,174,127) |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Wheeling Revenue

| Customer | Post Merger Pt to Pt 301912 | Pre-Merger Wheeling 301916 | Pre-Merger Wheeling 301917 | Oth El Rev-Tmsm/C&T 301970 | Ancillary 302902 | Use of Facilities 302901 | Non Firm Wheeling 301922 | ST Firm Wheeling 301926 | Total |
|---|--------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------|-----------------------------|-----------------------------|----------------------------|---------------------|
| Adjustment Type | | | | | | | | | |
| Base Period Adjustments: | | | | | | | | | |
| 1 Less: Weyerhaeuser - contract terminated | 637,875 | | | 124,418 | 311,465 | | | | 1,073,758 |
| 1 Plus: Weyerhaeuser - refund | | | | | (535,500) | | | | (535,500) |
| 1 Add back - refunds for Primary Delivery, covers all prior years | | | | | (488,725) | | | | (488,725) |
| 1 Less: Unauthorized Use - reverse amounts reported in 2006-2007 as these amounts should not be expected. | 262,558 | | | | | | | | 262,558 |
| 1 Less billings covering more than 1 year - Shute Creek | 1,518,750 | | 792,044 | | | | | | 1,518,750 |
| 1 UAMPS settlement and other accruals | | | 217,497 | | | | | | 217,497 |
| 1 DG&T reclass of 3/05 Settlement Payment | | | | | 196,717 | | | | 196,717 |
| 1 Less: WAPA Primary Delivery and Distribution Substation Charges | | | | | 33,045 | | | | 33,045 |
| 2 Black Hills - pt-to pt @ 17 mw - Due to Contract change | 413,100 | | | | | | | | 413,100 |
| 2 Black Hills - pt-to pt @ 50 mw - Due to Contract change | (1,215,000) | | | | | | | | (1,215,000) |
| 1 Load Ratio Share revision - August 1 - 2006 through June 2006 | (263,674) | | | | | | | | (263,674) |
| 1 Adjustment for settlement for prior years: 12/27/06 - Deseret | | | | (58,339) | (231,061) | | | | (289,399) |
| 1 Adjustment for settlement for prior years: 11/16/06 - UAMPS | 303,750 | | | | 3,788 | | | | 3,788 |
| 3 Adjust for refund of unreserved use to be recorded in 2007-2008 | 165,302 | | | | | | (200,000) | | 103,750 |
| 3 Estimate Usage for Malin to Indian Springs for 6 months (Jan '08 to June '08) | | | | | | (10,000,000) | | | (10,000,000) |
| 3 Adjust Short Term to 2008 budget | | | | | | | (1,659,049) | | (1,659,049) |
| Base Period Adjustments | 1,822,661 | | 1,609,541 | 66,080 | (710,272) | | (1,659,049) | | (9,671,039) |
| Accum Base Period Totals | (7,645,464) | | (4,789,044) | (2,087,122) | (809,547) | | (14,507,033) | | (63,845,166) |
| Mid Period Adjustments: | | | | | | | | | |
| Mid Period Incremental Adjustments | | | | | | | | | |
| Accum MID Period Totals | (7,645,464) | | (4,789,044) | (2,087,122) | (809,547) | | (14,507,033) | | (63,845,166) |
| Test Period Adjustments: | | | | | | | | | |
| 3 Estimate Usage for Malin to Indian Springs for 6 months (Jul '08 to Dec '08) | | | | | | (10,000,000) | | | (10,000,000) |
| Test Period Incremental Adjustments | | | | | | (10,000,000) | | | (10,000,000) |
| Accum Test Period Totals | (7,645,464) | | (4,789,044) | (2,087,122) | (809,547) | | (14,507,033) | | (73,845,166) |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| BASE PERIOD | | | | | | | |
| Other Electric Revenues | 456 | 1 | 497,859 | SG | 42.482% | 211,502 | 3.5.1 |
| Other Electric Revenues | 456 | 1 | (28,918) | CA | 0.000% | - | 3.5.1 |
| Other Electric Revenues | 456 | 1 | <u>(468,941)</u> | OR | 0.000% | <u>-</u> | 3.5.1 |
| | | | <u>-</u> | | | <u>211,502</u> | |
| MID PERIOD Incremental Change: | | | | | | | |
| Other Electric Revenues | 456 | 3 | 751,200 | SG | 42.482% | 319,126 | 3.5.1 |
| Other Electric Revenues | 456 | 3 | 1,183,304 | SG | 42.482% | 502,694 | 3.5.1 |
| Other Electric Revenues | 456 | 3 | (19,438) | CA | 0.000% | - | 3.5.1 |
| Other Electric Revenues | 456 | 3 | <u>(315,217)</u> | OR | 0.000% | <u>-</u> | 3.5.1 |
| | | | <u>1,599,849</u> | | | <u>821,820</u> | |
| TEST PERIOD Incremental Change: | | | | | | | |
| Other Electric Revenues | 456 | 3 | (232,500) | SG | 42.482% | (98,771) | 3.5.1 |
| Other Electric Revenues | 456 | 3 | 2,193,529 | SG | 42.482% | 931,860 | 3.5.1 |
| Other Electric Revenues | 456 | 3 | (36,034) | CA | 0.000% | - | 3.5.1 |
| Other Electric Revenues | 456 | 3 | <u>(584,329)</u> | OR | 0.000% | <u>-</u> | 3.5.1 |
| | | | <u>1,340,666</u> | | | <u>833,089</u> | |

Description of Adjustment:

A market for Green tags or Renewable Energy Credits is developing where the tag or "Green" traits of qualifying power production facilities can be detached and sold separately from the power itself. These green tags or credits are applied to help states with Renewable Portfolio Standards (RPS) meet those goals. Each state with a RPS defines which resources qualify in meeting its RPS. For this analysis we are using wind generation and an existing contract from small hydro facilities. This adjustment relies on GRID to forecast the total MWH production from wind resources. California and Oregon's share (based on the SG factor) are "banked" rather than sold. The Company has assumed that it will be able to sell seventy-five percent of the remaining tags. Historically the Company has received around \$3.50 per tag. This adjustment utilizes these assumptions to input green tag revenues and include them in results.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Green Tag Revenues

| Description | Type | Factor | REC | | | | | | | |
|------------------------------|------|--------|--------------|------------|-----------|------------|-----------|-----------|----------|----------|
| | | | Revenues | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC |
| <u>June 2007</u> | | | | | | | | | | |
| System Generation Percent | | SG | 100.000000% | 1.64272% | 26.63875% | 7.82737% | 15.35612% | 42.48223% | 5.83707% | 0.21574% |
| SRP IF s322940 Sales | 1 | SG | 1,556,101 | 25,562 | 414,526 | 121,802 | 238,957 | 661,066 | 90,831 | 3,357 |
| Actual Wind Sales | | | \$ 1,262,513 | 20,740 | 336,318 | 98,822 | 193,873 | 536,344 | 73,694 | 2,724 |
| Adjustment for RECs not Sold | 1 | SG | 497,859 | 8,178 | 132,623 | 38,969 | 76,452 | 211,502 | 29,060 | 1,074 |
| Adjustment for RECs not Sold | 1 | Situs | (497,859) | (28,918) | (468,941) | | | | | |
| REC Revenues | | | 1,262,513 | - | - | 137,791 | 270,325 | 747,845 | 102,754 | 3,798 |
| <u>June 2008</u> | | | | | | | | | | |
| System Generation Percent | | SG | 100.000000% | 1.64272% | 26.63875% | 7.82737% | 15.35612% | 42.48223% | 5.83707% | 0.21574% |
| SRP IF s322940 Sales | 3 | SG | 751,200 | 12,340 | 200,110 | 58,799 | 115,355 | 319,126 | 43,848 | 1,621 |
| Mid-Period Forecast | | | \$ 848,648 | 13,941 | 226,069 | 66,427 | 130,319 | 360,525 | 49,536 | 1,831 |
| Adjustment for RECs not Sold | 3 | SG | 334,656 | 5,497 | 89,148 | 26,195 | 51,390 | 142,169 | 19,534 | 722 |
| Adjustment for RECs not Sold | 3 | Situs | (334,656) | (19,438) | (315,217) | | | | | |
| REC Revenues | | | 848,648 | - | - | 92,622 | 181,710 | 502,694 | 69,070 | 2,553 |
| <u>June 2009</u> | | | | | | | | | | |
| System Generation Percent | | SG | 100.000000% | 1.64272% | 26.63875% | 7.82737% | 15.35612% | 42.48223% | 5.83707% | 0.21574% |
| SRP IF s322940 Sales | 3 | SG | (232,500) | (3,819) | (61,935) | (18,199) | (35,703) | (98,771) | (13,571) | (502) |
| Test-Period Forecast | | | \$ 1,573,167 | 25,843 | 419,072 | 123,138 | 241,577 | 668,316 | 91,827 | 3,394 |
| Adjustment for RECs not Sold | 3 | SG | 620,362 | 10,191 | 165,257 | 48,558 | 95,264 | 263,544 | 36,211 | 1,338 |
| Adjustment for RECs not Sold | 3 | Situs | (620,362) | (36,034) | (584,329) | | | | | |
| REC Revenues | | | 1,573,167 | - | - | 171,696 | 336,841 | 931,860 | 128,038 | 4,732 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Green Tag Revenues

| Description | Amount | Incremental Change |
|---------------------------|------------------|--------------------|
| June - 2007 | | |
| Total Wind Sales | 1,262,513 | |
| SRP IF s322940 Sales | 1,556,101 | |
| Green Tag Revenues | 2,818,613 | |
| June - 2008 | | |
| Foote Creek I | 103,212 | |
| Goodnoe | 29,653 | |
| Leaning Juniper | 307,717 | |
| Marengo | 369,744 | |
| Total Wind Generation | 810,326 | |
| Rock River I | 142,254 | |
| Wolverine Creek | 168,820 | |
| Total REC MWH | 1,121,400 | |
| ID/UT/WA/WY - Portion | 71.72% | |
| Bank CA/OR - Portion | 28.28% | |
| MWh Available to Sale | 804,252 | |
| Percent Sold | 75% | |
| MWh Sold | 603,189 | |
| Sales Price | \$ 3.50 | |
| Green Tag Revenues | 2,111,160 | 848,648 |
| SRP IF s322940 Sales | 2,307,300 | 751,200 |
| Green Tag Revenues | 4,418,460 | 1,599,847 |
| June - 2009 | | |
| Foote Creek I | 102,886 | |
| Glenrock | 165,063 | |
| Goodnoe | 280,244 | |
| Leaning Juniper | 307,253 | |
| Marengo | 598,659 | |
| Seven Mile | 192,129 | |
| Total Wind Generation | 1,646,234 | |
| Rock River I | 141,805 | |
| Wolverine Creek | 168,991 | |
| Total REC MWH | 1,957,030 | |
| ID/UT/WA/WY - Portion | 71.72% | |
| CA/OR - Portion | 28.28% | |
| MWh Available to Sale | 1,403,553 | |
| Percent Sold | 75% | |
| MWh Sold | 1,052,665 | |
| Sales Price | \$ 3.50 | |
| Green Tag Revenues | 3,684,327 | 1,573,167 |
| SRP IF s322940 Sales | 2,074,800 | (232,500) |
| Green Tag Revenues | 5,759,127 | 1,340,667 |

Account Edit Goto Environment System Help **SAP**

G/L Account Balance Display

Document currency: Document currency Document currency Business area Bu

Account number: 301945 Green Cr Sales Rev
 Company code: 1000 PacifiCorp
 Business area
 Fiscal year: 2007
 All documents in currency * Display currency USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|----------|------------|-------------|--------------|
| Balance C... | | | | |
| 1 | | 329.20 | 329.20- | 329.20- |
| 2 | | 90,617.50 | 90,617.50- | 90,946.70- |
| 3 | | | | 90,946.70- |
| 4 | | 109,987.50 | 109,987.50- | 200,934.20- |
| 5 | | | | 200,934.20- |
| 6 | | | | 200,934.20- |
| 7 | | 171,000.00 | 171,000.00- | 371,934.20- |
| 8 | | 353,987.50 | 353,987.50- | 725,921.70- |
| 9 | 1,137.50 | 171,000.00 | 169,862.50- | 895,784.20- |
| 10 | | | | 895,784.20- |
| 11 | | | | 895,784.20- |
| 12 | | | | 895,784.20- |
| 13 | | | | 895,784.20- |
| 14 | | | | 895,784.20- |
| 15 | | | | 895,784.20- |
| 16 | | | | 895,784.20- |
| Total | 1,137.50 | 896,921.70 | 895,784.20- | 895,784.20- |

PRD (1) (600) ps15 INS

| Wind | SRP IF s322940 |
|---------|----------------|
| 109,988 | |
| | 171,000 |
| 177,050 | 176,938 |
| (1,138) | 171,000 |
| 285,900 | 518,938 |

Account Edit Goto Environment System Help **SAP**

G/L Account Balance Display

Document currency: Document currency Document currency Business area Bu

Account number: 301945 Green Cr Sales Rev
 Company code: 1000 PacifiCorp
 Business area
 Fiscal year: 2008
 All documents in currency * Display currency USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|--------|--------------|---------------|---------------|
| Balance C... | | | | |
| 1 | | 439,200.00 | 439,200.00- | 439,200.00- |
| 2 | 250.00 | 628,325.00 | 628,075.00- | 1,067,275.00- |
| 3 | | 206,475.00 | 206,475.00- | 1,273,750.00- |
| 4 | | 176,482.50 | 176,482.50- | 1,450,232.50- |
| 5 | | 386,862.50 | 386,862.50- | 1,837,095.00- |
| 6 | | 176,700.00 | 176,700.00- | 2,013,795.00- |
| 7 | | 403,500.00 | 403,500.00- | 2,417,295.00- |
| 8 | | 176,700.00 | 176,700.00- | 2,593,995.00- |
| 9 | | 176,700.00 | 176,700.00- | 2,770,695.00- |
| 10 | | | | 2,770,695.00- |
| 11 | | | | 2,770,695.00- |
| 12 | | | | 2,770,695.00- |
| 13 | | | | 2,770,695.00- |
| 14 | | | | 2,770,695.00- |
| 15 | | | | 2,770,695.00- |
| 16 | | | | 2,770,695.00- |
| Total | 250.00 | 2,770,925.00 | 2,770,675.00- | 2,770,675.00- |

PRD (1) (600) ps15 INS

2,818,613
 Actual Sales

| Wind | SRP IF s322940 |
|-----------|----------------|
| 262,500 | 176,700 |
| 451,375 | 176,700 |
| 46,875 | 159,600 |
| - | 176,463 |
| 215,863 | 171,000 |
| - | 176,700 |
| 976,613 | 1,037,163 |
| 1,262,513 | 1,556,101 |

**Rocky Mountain Power
Utah General Rate Case, June 2009
O & M Assumptions**

The Company's June 30, 2007 actual operation and maintenance (O&M) expenses are the basis for the Test period O&M expense in this proceeding. The Company has isolated three periods, known as the "Base" period, twelve months ended June 30, 2007; the "Mid" period, twelve months ended June 30, 2008 and the "Test" period, twelve months June 30, 2009. For purposes of escalating each period expense, the June 2007 base year data was separated into labor and non-labor components (see the Labor adjustment page 4.10.1 for an explanation as to how the labor components were used to calculate O&M expenses).

The worksheet on pages 4.0.1 through 4.0.15 of this O&M Summary provides a step-by-step summary of the development of the Test period expenses. The Summary begins with unadjusted June 30, 2007 data. All of the twelve months ended June 2007 labor costs were then removed. Costs that should not have been included in the Base period or costs that should be at a different level than the Base period were adjusted before the escalation rates were applied. The normalized June 2007 data was then escalated to June 2008. The June 2008 data was then escalated to June 30, 2009. After the data is escalated for each period, incremental labor costs for each period were added in and additional normalization adjustments added to reflect the appropriate level of on-going costs that the Company will incur providing service to its customers.

To escalate expenses the Global Insight Utility Cost Service second quarter forecast released October 8, 2007 were used (see the Global Insight page 4.16).

Rocky Mountain Power
Utah General Rate Case
O&M Expense
12-months ended June 30, 2009

| Revised Protocol Accounts | June 2007 Adjusted O&M | Remove MEHC Transition Labor Savings | Remove Annualized June 2007 Labor | June 2007 Non-Labor O&M | Global Insight Index | June 2007 Escalated Non-Labor O&M | 4.9 Postage Increase Adjustment | 4.10 Proforma June 2008 Labor | 4.11 Add MEHC Transition Labor Savings | 4.11 MEHC Transition Adjustment | 4.13 Affiliate Management Fee | 4.15 Automated Meter Reading Savings | 5.1 Net Power Costs | June 2008 Adjusted O&M |
|-------------------------------------|------------------------------|---|--|-------------------------------|----------------------------|--|--|--|---|--|--|---|---------------------------|------------------------------|
| Steam Power Generation | | | | | | | | | | | | | | |
| 500SG | 19,528,385 | | (17,670,485) | 1,857,900 | 3.3% | 1,919,136 | | 17,670,485 | | | | | | 19,589,621 |
| 500SSGCH | 1,525,944 | | | 1,525,944 | 3.3% | 1,576,239 | | | | | | | | 1,576,239 |
| 501SE | 12,281,974 | 250,186 | | 12,532,160 | 3.3% | 12,945,217 | | (250,186) | | | | | | 12,695,031 |
| 501SSECH | 1,788,672 | | | 1,788,672 | 3.3% | 1,847,626 | | | | | | | | 1,847,626 |
| 501NPCSE | 510,729,341 | | | 510,729,341 | | 510,729,341 | | | | | | | (2,835,223) | 507,894,118 |
| 501NPCSSECH | 51,674,730 | | | 51,674,730 | | 51,674,730 | | | | | | | (44,961) | 51,629,769 |
| 502SG | 28,815,030 | (19,462,457) | | 10,352,574 | 3.3% | 10,693,792 | | 19,462,457 | | | | | | 30,156,249 |
| 502SSGCH | 2,103,508 | | | 2,103,508 | 3.3% | 2,172,839 | | | | | | | | 2,172,839 |
| 503SE | 17,511 | | (841,378) | (823,867) | 3.3% | (851,022) | | 841,378 | | | | | | (9,644) |
| 503NPCSE | 3,320,137 | | | 3,320,137 | 3.3% | 3,448,117 | | 1,926,454 | | | | | | 3,320,137 |
| 505SG | 2,747,509 | | | 2,747,509 | 3.3% | 2,868,979 | | | | | | | | 2,774,571 |
| 505SSGCH | 1,344,660 | | | 1,344,660 | 3.3% | 1,386,979 | | | | | | | | 1,386,979 |
| 506SG | 39,038,388 | | | (8,920,564) | 3.3% | (9,214,584) | | 47,958,952 | | | | | | 38,744,368 |
| 506SSGCH | 1,716,665 | | 8,148 | 1,724,813 | 3.3% | 1,781,663 | | (8,148) | | | | | | 1,773,514 |
| 507SG | 576,805 | | | 576,805 | 3.3% | 595,816 | | | | | | | | 595,816 |
| 507SSGCH | 209,993 | | | 209,993 | 3.3% | 216,914 | | | | | | | | 216,914 |
| 510SG | 5,061,150 | | | 5,061,150 | 2.5% | 5,156,766 | | 3,904,384 | | | | | | 5,090,556 |
| 510SSGCH | 2,333,522 | | | 2,333,522 | 2.5% | 2,392,842 | | | | | | | | 2,392,842 |
| 511SG | 19,520,946 | | | 19,520,946 | 2.5% | 19,951,958 | | | | | | | | 19,817,243 |
| 511SSGCH | 839,217 | | | 839,217 | 2.5% | 866,021 | | 7,865,285 | | | | | | 860,687 |
| 512SG | 94,042,333 | | 5,334 | 94,047,667 | 2.5% | 96,613,025 | | (5,334) | | | | | | 95,614,405 |
| 512SSGCH | 2,883,769 | | | 2,883,769 | 2.5% | 2,962,597 | | (78,829) | | | | | | 2,859,080 |
| 513SG | 32,521,226 | | | 32,521,226 | 2.5% | 33,307,908 | | 12,178,455 | | | | | | 33,038,356 |
| 513SSGCH | 584,519 | | | 584,519 | 2.5% | 600,911 | | (1,489) | | | | | | 589,416 |
| 514SG | 9,479,138 | | | 9,479,138 | 2.5% | 9,744,371 | | 3,494,767 | | | | | | 9,631,265 |
| 514SSGCH | 2,736,221 | | 12,131 | 2,810,353 | 2.5% | 2,881,794 | | (12,131) | | | | | | 2,869,663 |
| Total Steam Power Expenses | 848,483,293 | | (147,146,874) | 701,336,419 | | 704,972,973 | | 147,146,874 | | | | | (2,880,184) | 849,239,663 |
| Hydro Power Generation | | | | | | | | | | | | | | |
| 535SG-P | 4,989,851 | | (5,137,567) | (147,716) | 2.7% | (151,633) | | 5,137,567 | | | | | | 4,985,934 |
| 535SG-U | 3,481,464 | | (5,116,831) | (1,635,367) | 2.7% | (1,678,639) | | 5,116,931 | | | | | | 3,438,093 |
| 536SG-P | 135,026 | | (34,000) | 101,026 | 2.7% | 124,236 | | 34,000 | | | | | | 158,236 |
| 536SG-U | 120,608 | | | 120,608 | 2.7% | 123,806 | | | | | | | | 123,806 |
| 537SG-P | 4,173,449 | | (665,986) | 3,507,464 | 2.7% | 3,600,478 | | 665,986 | | | | | | 4,266,464 |
| 537SG-U | 455,488 | | (150,019) | 305,469 | 2.7% | 313,570 | | 150,019 | | | | | | 463,589 |
| 538SG-P | | | | | 2.7% | | | | | | | | | |
| 538SG-U | | | | | 2.7% | | | | | | | | | |
| 539SG-P | 10,191,605 | | (3,742,444) | 6,449,161 | 2.7% | 6,620,186 | | 3,742,444 | | | | | | 10,362,630 |
| 539SG-U | 5,560,987 | | (4,155,922) | 1,405,065 | 2.7% | 1,442,326 | | 4,155,922 | | | | | | 5,598,248 |
| 540SG-P | 78,986 | | | 78,986 | 2.7% | 81,081 | | | | | | | | 81,081 |
| 540SG-U | 5,516 | | | 5,516 | 2.7% | 5,662 | | | | | | | | 5,662 |
| 542SG-P | 890,951 | | (277,835) | 613,116 | 2.4% | 627,623 | | 277,835 | | | | | | 905,457 |
| 542SG-U | 172,747 | | (125,748) | 46,999 | 2.4% | 48,111 | | 125,748 | | | | | | 173,859 |
| 543SG-P | 816,030 | | (411,808) | 404,222 | 2.4% | 415,833 | | 411,808 | | | | | | 827,641 |
| 543SG-U | 142,808 | | (212,692) | (69,885) | 2.4% | (71,538) | | 212,692 | | | | | | 141,154 |
| 544SG-P | 608,671 | | (594,191) | 14,480 | 2.4% | 14,823 | | 594,191 | | | | | | 609,013 |
| 544SG-U | 475,762 | | (347,273) | 128,489 | 2.4% | 131,530 | | 347,273 | | | | | | 478,803 |
| 545SG-P | 1,694,464 | | (451,262) | 1,243,202 | 2.4% | 1,272,617 | | 451,262 | | | | | | 1,723,879 |
| 545SG-U | 613,013 | | (141,103) | 471,910 | 2.4% | 483,076 | | 141,103 | | | | | | 624,179 |
| Total Hydro Power Generation | 34,629,427 | | (21,564,780) | 13,064,647 | | 13,402,948 | | 21,564,780 | | | | | | 34,967,728 |
| Other Production Expense | | | | | | | | | | | | | | |
| 546SG | 1,017,496 | | (759,012) | 258,484 | 3.6% | 267,719 | | 759,012 | | | | | | 1,026,731 |
| 547SE | 1,611,775 | | | 1,611,775 | 3.6% | 1,669,360 | | | | | | | | 1,669,360 |
| 547SSECT | | | (87) | (86) | 3.6% | (89) | | 87 | | | | | | (2) |
| 547NPCSE | 349,050,859 | | | 349,050,859 | 3.6% | 349,050,859 | | | | | | | 8,070,254 | 357,121,113 |
| 547NPCSSECT | 50,786,020 | | | 50,786,020 | 3.6% | 50,786,020 | | | | | | | | 52,073,716 |
| 548SG | 7,803,137 | | (2,678,423) | 5,124,714 | 3.6% | 5,307,807 | | 2,678,423 | | | | | | 7,986,231 |
| 548SSGCH | 3,237,851 | | (2,967,609) | 270,242 | 3.6% | 278,897 | | 2,967,609 | | | | | | 3,247,506 |
| 549SG | 14,480,501 | | (28,297) | 14,452,204 | 3.6% | 14,968,547 | | 28,297 | | | | | | 14,996,843 |
| 549SSGCH | 493,629 | | | 493,629 | 3.6% | 511,265 | | | | | | | | 511,265 |
| 550SG | 10,664,018 | | | 10,664,018 | 3.6% | 11,045,018 | | | | | | | | 11,045,018 |
| 550SSGCH | | | | | 3.6% | | | | | | | | | |

Rocky Mountain Power
Utah General Rate Case
O&M Expense
12-months ended June 30, 2009

| Revised Protocol Accounts | June 2007 Adjusted O&M | Remove MEHC Transition Labor Savings | Remove Annualized Labor | June 2007 Non-Labor O&M | Global Insight Index | June 2007 Escalated Non-Labor O&M | Postage Increase Adjustment | 4.10 Proforma June 2008 Labor | 4.11 Add MEHC Transition Labor Savings | 4.11 MEHC Transition Adjustment | 4.13 Affiliate Management Fee | 4.15 Automated Meter Reading Savings | 5.1 Net Power Costs | June 2008 Adjusted O&M |
|---------------------------------------|------------------------|--------------------------------------|-------------------------|-------------------------|----------------------|-----------------------------------|-----------------------------|-------------------------------|--|---------------------------------|-------------------------------|--------------------------------------|---------------------|------------------------|
| 552SG | 212,174 | - | (22,516) | 189,658 | 2.5% | 194,413 | - | 22,516 | - | - | - | - | - | 216,929 |
| 552SSGCT | 175,598 | - | (78,345) | 97,254 | 2.5% | 99,692 | - | 78,345 | - | - | - | - | - | 178,037 |
| 553SG | 2,288,284 | - | (1,213,195) | 1,075,089 | 2.5% | 1,102,045 | - | 1,213,195 | - | - | - | - | - | 2,315,239 |
| 553SSGCT | 802,172 | - | (267,561) | 535,211 | 2.5% | 548,630 | - | 267,561 | - | - | - | - | - | 816,191 |
| 554SG | 163,250 | - | (8,174) | 154,077 | 2.5% | 157,940 | - | 9,174 | - | - | - | - | - | 167,113 |
| 554SSGCT | 205,664 | - | (92,201) | 113,463 | 2.5% | 116,307 | - | 92,201 | - | - | - | - | - | 209,508 |
| Total Other Production Expense | 442,993,029 | - | (8,116,419) | 434,876,609 | | 436,105,429 | - | 8,116,419 | - | - | - | - | 9,357,950 | 453,579,798 |
| Power Supply Expense | | | | | | | | | | | | | | |
| 555ID | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 555OR | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 555SE | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 555SG | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 555WA | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 555NPCSE | 85,464,366 | - | - | 85,464,366 | - | 85,464,366 | - | - | - | - | - | - | (1,977,704) | 83,486,662 |
| 555NPCSG | 1,957,566,840 | - | - | 1,957,566,840 | - | 1,957,566,840 | - | - | - | - | - | - | 60,832,250 | 2,018,399,090 |
| 555NPCSSGC | 39,026,530 | - | - | 39,026,530 | - | 39,026,530 | - | - | - | - | - | - | - | 39,026,530 |
| 556SG | 2,841,150 | - | (1,531,183) | 1,309,966 | 3.6% | 1,356,768 | - | 1,531,183 | - | - | - | - | - | 2,887,952 |
| 557ID | 1,073,745 | - | - | 1,073,745 | 3.6% | 1,112,107 | - | - | - | - | - | - | - | 1,112,107 |
| 557OR | (53,813) | - | - | (53,813) | 3.6% | (55,736) | - | - | - | - | - | - | - | (55,736) |
| 557SG | 47,313,598 | - | - | 47,313,598 | 3.6% | 49,237,031 | - | 42,521,464 | (1,313,037) | - | - | - | - | 47,531,721 |
| 557 | 1,122,425 | - | - | 1,122,425 | 3.6% | 1,162,527 | - | - | - | - | - | - | - | 1,162,527 |
| 557SSGCT | (4,870) | - | (92,878) | (97,748) | 3.6% | (101,242) | - | 92,879 | - | - | - | - | - | (9,363) |
| 557WA | (97,006) | - | - | (97,006) | 3.6% | (100,472) | - | - | - | - | - | - | - | (100,472) |
| Total Power Supply Expense | 2,134,252,964 | 1,313,037 | (44,145,526) | 2,091,420,475 | | 2,091,754,983 | - | 44,145,526 | (1,313,037) | - | - | - | 58,854,546 | 2,193,442,018 |
| Transmission Expense | | | | | | | | | | | | | | |
| 560SG | 8,295,846 | - | (6,058,611) | 2,714,087 | 3.1% | 2,796,968 | - | 6,058,611 | (476,852) | - | - | - | - | 8,378,727 |
| 561SG | 7,867,666 | - | (6,345,732) | 1,521,934 | 3.1% | 1,568,410 | - | 6,345,732 | - | - | - | - | - | 7,914,142 |
| 562SG | 348,111 | - | (777,693) | 1,125,804 | 3.1% | 1,160,183 | - | (777,693) | - | - | - | - | - | 382,490 |
| 563SG | 3,363,113 | - | (1,244,777) | 2,138,336 | 3.1% | 2,203,635 | - | 1,244,777 | - | - | - | - | - | 3,448,412 |
| 563SE | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 563SG | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 565SG | 87,083 | - | - | 87,083 | - | 87,083 | - | - | - | - | - | - | - | 87,083 |
| 565NPCSE | 106,808,636 | - | - | 106,808,636 | 3.1% | 106,808,636 | - | - | - | - | - | - | - | 106,808,636 |
| 565NPCSG | 1,703,644 | - | (430,638) | 1,273,005 | 3.1% | 1,311,679 | - | 430,638 | - | - | - | - | - | 1,742,518 |
| 566SG | 1,335,706 | - | (148,139) | 1,187,567 | 3.1% | 1,223,832 | - | 148,139 | - | - | - | - | - | 1,371,971 |
| 567SG | 15,662 | - | - | 15,662 | 2.8% | 16,106 | - | - | - | - | - | - | - | 16,106 |
| 568SG | 3,004,390 | - | (1,943,528) | 1,060,862 | 2.8% | 1,090,907 | - | 1,943,528 | - | - | - | - | - | 3,034,435 |
| 570SG | 10,304,213 | - | (5,908,445) | 4,395,768 | 2.8% | 4,520,261 | - | 5,908,445 | - | - | - | - | - | 10,428,706 |
| 571SG | 9,860,388 | - | (3,653,040) | 13,553,428 | 2.8% | 13,937,275 | - | (3,653,040) | - | - | - | - | - | 10,244,234 |
| 572SG | 316,411 | - | (294,801) | 21,610 | 2.8% | 22,222 | - | 294,801 | - | - | - | - | - | 317,023 |
| 573SG | 153,330,868 | - | (17,903,937) | 135,903,783 | 2.8% | 136,747,396 | - | 17,903,937 | (476,852) | - | - | - | - | 154,214,301 |
| Total Transmission Expense | 476,852 | 476,852 | (17,903,937) | 135,903,783 | | 136,747,396 | - | 17,903,937 | (476,852) | - | - | - | 39,821 | 154,214,301 |
| Distribution Expense | | | | | | | | | | | | | | |
| 580CA | 43,736 | - | (11,916) | 43,736 | 2.6% | 44,852 | - | - | - | - | - | - | - | 44,852 |
| 580ID | (7,667) | - | - | (7,667) | 2.6% | (7,667) | - | - | - | - | - | - | - | (7,667) |
| 580OR | 33 | - | - | 33 | 2.6% | 34 | - | 11,916 | - | - | - | - | - | 34 |
| 580SNPD | 22,261,479 | - | (29,766,144) | (4,486,210) | 2.6% | (4,600,704) | - | 29,766,144 | (3,018,454) | - | - | - | - | 22,146,986 |
| 580UT | 212,663 | - | (225,598) | (12,916) | 2.6% | (13,245) | - | 225,598 | - | - | - | - | - | 212,353 |
| 580WA | 52,919 | - | - | 52,919 | 2.6% | 54,269 | - | - | - | - | - | - | - | 54,269 |
| 580WYP | 74,073 | - | (53,427) | 20,646 | 2.6% | 21,173 | - | 53,427 | - | - | - | - | - | 74,600 |
| 581SNPD | 12,878,554 | - | (13,761,420) | (882,866) | 2.6% | (905,398) | - | 13,761,420 | - | - | - | - | - | 12,856,022 |
| 582CA | (798) | - | (11,876) | (12,674) | 2.6% | (12,998) | - | 11,876 | - | - | - | - | - | (1,121) |
| 582ID | 197,482 | - | - | 197,482 | 2.6% | 199,522 | - | - | - | - | - | - | - | 199,522 |
| 582OR | 993,259 | - | (117,528) | 79,953 | 2.6% | 81,994 | - | 117,528 | - | - | - | - | - | 993,259 |
| 582SNPD | 34,618 | - | (645,396) | 347,863 | 2.6% | 356,741 | - | 645,396 | - | - | - | - | - | 1,002,137 |
| 582UT | 1,225,663 | - | (9,301) | 25,317 | 2.6% | 25,963 | - | 9,301 | - | - | - | - | - | 1,243,504 |
| 582WA | 250,321 | - | (115,337) | 134,984 | 2.6% | 138,429 | - | 115,337 | - | - | - | - | - | 253,766 |
| 582WYP | 367,751 | - | (213,996) | 153,755 | 2.6% | 157,679 | - | 213,996 | - | - | - | - | - | 371,675 |
| 583CA | 1,294,933 | - | (821,998) | 472,935 | 2.6% | 485,004 | - | 821,998 | - | - | - | - | - | 1,307,002 |
| 583ID | 1,307,981 | - | (613,350) | 694,632 | 2.6% | 712,360 | - | 613,350 | - | - | - | - | - | 1,325,709 |
| 583OR | 7,992,447 | - | (5,121,316) | 2,871,131 | 2.6% | 2,944,406 | - | 5,121,316 | - | - | - | - | - | 8,065,721 |

Rocky Mountain Power
Utah General Rate Case
O&M Expense
12-months ended June 30, 2009

| Revised Protocol Accounts | June 2007 Adjusted O&M | Remove MEHC Transition Labor Savings | Remove Annualized June 2007 Labor | June 2007 Non-Labor O&M | Global Insight Index | June 2007 Escalated Non-Labor O&M | 4.9 Postage Increase Adjustment | 4.10 Proforma June 2008 Labor | 4.11 Add MEHC Transition Labor Savings | 4.11 MEHC Transition Adjustment | 4.13 Affiliate Management Fee | 4.15 Automated Meter Reading Savings | 5.1 Net Power Costs | June 2008 Adjusted O&M |
|---------------------------|------------------------------|---|--|-------------------------------|----------------------------|--|--|--|---|--|--|---|---------------------------|------------------------------|
| 563SNPD | (2,293,516) | - | 532,458 | (1,761,060) | 2.6% | (1,806,004) | - | (532,458) | - | - | - | - | - | (2,338,462) |
| 583UT | 8,951,528 | (5,002,577) | 3,948,951 | 3,948,951 | 2.6% | 4,049,733 | - | 5,002,577 | - | - | - | - | - | 9,052,310 |
| 583WA | 1,791,277 | (1,075,713) | 715,564 | 715,564 | 2.6% | 733,827 | - | 1,075,713 | - | - | - | - | - | 1,809,540 |
| 583WYP | 1,392,045 | (840,948) | 551,097 | 551,097 | 2.6% | 565,162 | - | 840,948 | - | - | - | - | - | 1,408,110 |
| 583WYU | 321,880 | (206,942) | 114,938 | 114,938 | 2.6% | 117,871 | - | 206,942 | - | - | - | - | - | 324,813 |
| 584CA | 85,785 | (44,856) | 40,927 | 40,927 | 2.6% | 41,971 | - | 44,858 | - | - | - | - | - | 86,830 |
| 584ID | - | - | - | - | 2.6% | - | - | - | - | - | - | - | - | - |
| 584OR | 851,298 | (527,036) | 324,260 | 324,260 | 2.6% | 332,536 | - | 527,038 | - | - | - | - | - | 859,574 |
| 584SNPD | - | - | - | - | 2.6% | - | - | - | - | - | - | - | - | - |
| 584UT | 312,692 | (5,662) | 307,030 | 307,030 | 2.6% | 314,866 | - | 5,662 | - | - | - | - | - | 320,527 |
| 584WA | 96,144 | (59,472) | 36,673 | 36,673 | 2.6% | 37,609 | - | 59,472 | - | - | - | - | - | 97,080 |
| 584WYP | 7,754 | (3,052) | 4,702 | 4,702 | 2.6% | 4,822 | - | 3,052 | - | - | - | - | - | 7,875 |
| 584WYU | - | - | - | - | 2.6% | - | - | - | - | - | - | - | - | - |
| 585SNPD | 214,483 | (393,930) | (179,447) | (179,447) | 2.6% | (184,027) | - | 393,930 | - | - | - | - | - | 209,903 |
| 586CA | 200,011 | (160,906) | 39,104 | 39,104 | 2.6% | 40,102 | - | 160,906 | - | - | - | - | - | 201,009 |
| 586ID | 234,671 | (187,309) | 47,361 | 47,361 | 2.6% | 48,570 | - | 187,309 | - | - | - | - | - | 235,879 |
| 586OR | 1,602,633 | (1,239,209) | 363,424 | 363,424 | 2.6% | 372,698 | - | 1,239,209 | - | - | - | - | - | 1,611,908 |
| 586SNPD | 1,219,974 | (871,594) | 248,380 | 248,380 | 2.6% | 254,719 | - | 871,594 | - | - | - | - | - | 1,226,313 |
| 586UT | 1,318,569 | (928,439) | 390,130 | 390,130 | 2.6% | 400,086 | - | 928,439 | - | - | - | - | - | 1,328,525 |
| 586WA | 409,266 | (313,724) | 95,542 | 95,542 | 2.6% | 97,981 | - | 313,724 | - | - | - | - | - | 411,704 |
| 586WYP | 305,997 | (212,832) | 93,164 | 93,164 | 2.6% | 95,542 | - | 212,832 | - | - | - | - | - | 308,374 |
| 586WYU | 35,159 | (28,527) | 6,632 | 6,632 | 2.6% | 6,801 | - | 28,527 | - | - | - | - | - | 35,328 |
| 587CA | (264,381) | - | (264,381) | - | 2.6% | (271,129) | - | 482 | - | - | - | - | - | (271,129) |
| 587ID | 598 | (482) | 116 | 116 | 2.6% | 119 | - | 482 | - | - | - | - | - | 601 |
| 587OR | (1,679,751) | - | (1,679,751) | - | 2.6% | (1,722,620) | - | - | - | - | - | - | - | (1,722,620) |
| 587UT | (1,685,716) | (19,365) | (1,705,081) | (1,705,081) | 2.6% | (1,748,597) | - | 19,365 | - | - | - | - | - | (1,729,232) |
| 587WA | (381,360) | - | (381,360) | - | 2.6% | (391,093) | - | - | - | - | - | - | - | (391,093) |
| 587WYP | (214,417) | (8,000) | (222,416) | (222,416) | 2.6% | (228,093) | - | 8,000 | - | - | - | - | - | (220,093) |
| 588CA | 18,709 | (22,940) | (4,231) | (4,231) | 2.6% | (4,339) | - | 22,940 | - | - | - | - | - | 18,601 |
| 588ID | 231,211 | (172,033) | 59,178 | 59,178 | 2.6% | 60,688 | - | 172,033 | - | - | - | - | - | 232,721 |
| 588OR | (253,784) | (298,114) | (551,898) | (551,898) | 2.6% | (565,983) | - | 298,114 | - | - | - | - | - | (267,869) |
| 588SNPD | 3,898,878 | (18,125,126) | (14,226,248) | (14,226,248) | 2.6% | (14,568,319) | - | 18,125,126 | - | - | - | - | - | 3,536,807 |
| 588UT | 146,817 | (325,832) | (179,015) | (179,015) | 2.6% | (183,584) | - | 325,832 | - | - | - | - | - | 142,249 |
| 588WA | 137,488 | (117,303) | 20,185 | 20,185 | 2.6% | 20,700 | - | 117,303 | - | - | - | - | - | 138,003 |
| 588WYP | 155,963 | (266,712) | (110,749) | (110,749) | 2.6% | (113,576) | - | 266,712 | - | - | - | - | - | 153,137 |
| 588WYU | 29,929 | (30,946) | (1,017) | (1,017) | 2.6% | (1,043) | - | 30,946 | - | - | - | - | - | 29,903 |
| 589CA | 166,871 | - | 166,871 | - | 2.6% | 171,130 | - | - | - | - | - | - | - | 171,130 |
| 589ID | 45,727 | - | 45,727 | - | 2.6% | 46,894 | - | - | - | - | - | - | - | 46,894 |
| 589OR | 1,810,276 | - | 1,810,276 | - | 2.6% | 1,856,477 | - | - | - | - | - | - | - | 1,856,477 |
| 589SNPD | 190,736 | - | 190,736 | - | 2.6% | 195,604 | - | - | - | - | - | - | - | 195,604 |
| 589UT | 373,488 | - | 373,488 | - | 2.6% | 383,020 | - | - | - | - | - | - | - | 383,020 |
| 589WA | 169,820 | - | 169,820 | - | 2.6% | 174,154 | - | - | - | - | - | - | - | 174,154 |
| 589WYP | 649,846 | - | 649,846 | - | 2.6% | 666,431 | - | - | - | - | - | - | - | 666,431 |
| 589WYU | 22,295 | - | 22,295 | - | 2.6% | 22,864 | - | - | - | - | - | - | - | 22,864 |
| 590CA | 20,507 | (9,183) | 11,324 | 11,324 | 3.2% | 11,690 | - | 9,183 | - | - | - | - | - | 20,873 |
| 590ID | 128,120 | (56,058) | 72,062 | 72,062 | 3.2% | 74,389 | - | 56,058 | - | - | - | - | - | 130,447 |
| 590OR | 158,690 | (205,930) | (47,240) | (47,240) | 3.2% | (48,765) | - | 205,930 | - | - | - | - | - | 157,165 |
| 590SNPD | 5,898,252 | (6,938,605) | (1,040,353) | (1,040,353) | 3.2% | (1,073,946) | - | 6,938,605 | - | - | - | - | - | 5,864,659 |
| 590UT | 911,154 | (541,862) | 369,291 | 369,291 | 3.2% | 381,216 | - | 541,862 | - | - | - | - | - | 923,078 |
| 590WA | 6,989 | (5,327) | 1,662 | 1,662 | 3.2% | 1,716 | - | 5,327 | - | - | - | - | - | 7,043 |
| 590WYP | 193,953 | (172,117) | 21,837 | 21,837 | 3.2% | 22,542 | - | 172,117 | - | - | - | - | - | 194,659 |
| 590WYU | 22,475 | - | 22,475 | - | 3.2% | 23,201 | - | - | - | - | - | - | - | 23,201 |
| 591CA | 83,215 | - | 83,215 | - | 3.2% | 85,902 | - | - | - | - | - | - | - | 85,902 |
| 591ID | 460,085 | - | 460,085 | - | 3.2% | 474,941 | - | - | - | - | - | - | - | 474,941 |
| 591OR | 223,802 | - | 223,802 | - | 3.2% | 231,028 | - | - | - | - | - | - | - | 231,028 |
| 591SNPD | 777,919 | - | 777,919 | - | 3.2% | 803,038 | - | - | - | - | - | - | - | 803,038 |
| 591UT | 74,675 | - | 74,675 | - | 3.2% | 77,087 | - | - | - | - | - | - | - | 77,087 |
| 591WA | 166,913 | - | 166,913 | - | 3.2% | 172,303 | - | - | - | - | - | - | - | 172,303 |
| 591WYP | 30,177 | - | 30,177 | - | 3.2% | 31,151 | - | - | - | - | - | - | - | 31,151 |
| 591WYU | 415,314 | (266,619) | 148,695 | 148,695 | 3.2% | 153,487 | - | 266,619 | - | - | - | - | - | 420,115 |
| 592CA | 461,223 | (324,507) | 136,716 | 136,716 | 3.2% | 141,131 | - | 324,507 | - | - | - | - | - | 465,638 |
| 592ID | 2,886,978 | (1,836,189) | 1,050,790 | 1,050,790 | 3.2% | 1,095,042 | - | 1,836,189 | - | - | - | - | - | 2,831,231 |
| 592OR | 2,470,428 | (3,226,930) | (756,502) | (756,502) | 3.2% | (780,925) | - | 3,226,930 | - | - | - | - | - | 2,446,001 |
| 592SNPD | 3,670,759 | (1,979,782) | 1,690,977 | 1,690,977 | 3.2% | 1,745,578 | - | 1,979,782 | - | - | - | - | - | 3,725,360 |

Rocky Mountain Power
Utah General Rate Case
O&M Expense
12-months ended June 30, 2009

| Revised Protocol Accounts | June 2007 Adjusted O&M | Remove MEHC Transition Labor Savings | Remove Annualized Labor | June 2007 Non-Labor O&M | Global Insight Index | June 2007 Escalated Non-Labor O&M | 4.9 Postage Increase Adjustment | 4.10 Proforma June 2008 Labor | 4.11 Add MEHC Transition Labor Savings | 4.11 MEHC Transition Adjustment | 4.13 Affiliate Management Fee | 4.15 Automated Meter Reading Savings | 5.1 Net Power Costs | June 2008 Adjusted O&M |
|-----------------------------------|------------------------------|---|-------------------------------|-------------------------------|----------------------------|--|--|--|---|--|--|---|---------------------------|------------------------------|
| 592WVA | 748,387 | (474,191) | 274,194 | 283,048 | 3.2% | 283,048 | | 474,191 | | | | | | 757,239 |
| 592WYP | 1,429,327 | (786,614) | 642,713 | 663,466 | 3.2% | 663,466 | | 786,614 | | | | | | 1,450,080 |
| 592WYU | 235 | (189) | 46 | 47 | 3.2% | 47 | | 189 | | | | | | 236 |
| 593CA | 6,911,275 | (888,267) | 6,023,008 | 6,217,489 | 3.2% | 6,217,489 | | 888,267 | | | | | | 7,105,756 |
| 593ID | 5,281,484 | (1,003,897) | 4,277,586 | 4,415,708 | 3.2% | 4,415,708 | | 1,003,897 | | | | | | 5,419,605 |
| 593OR | 26,450,846 | (4,956,545) | 21,494,302 | 22,186,345 | 3.2% | 22,186,345 | | 4,956,545 | | | | | | 27,144,890 |
| 593SNPD | 9,505,985 | (53,429,617) | (43,523,632) | (44,928,954) | 3.2% | (44,928,954) | | 53,429,617 | | | | | | 8,500,623 |
| 593UT | 34,775,457 | 2,902,054 | 37,677,511 | 38,894,103 | 3.2% | 38,894,103 | | (2,902,054) | | | | | | 35,992,050 |
| 593WA | 4,281,367 | (292,229) | 3,989,137 | 3,989,137 | 3.2% | 3,989,137 | | 292,229 | | | | | | 4,410,174 |
| 593WYP | 5,061,229 | 75,113 | 5,136,342 | 5,302,192 | 3.2% | 5,302,192 | | (75,113) | | | | | | 5,227,079 |
| 593WYU | 755,095 | (48,788) | 706,307 | 729,113 | 3.2% | 729,113 | | 48,788 | | | | | | 777,901 |
| 594CA | 729,083 | (588,390) | 140,693 | 145,236 | 3.2% | 145,236 | | 588,390 | | | | | | 733,626 |
| 594ID | 703,429 | (391,180) | 312,249 | 322,332 | 3.2% | 322,332 | | 391,180 | | | | | | 713,512 |
| 594OR | 5,149,699 | (3,161,463) | 1,988,236 | 2,052,435 | 3.2% | 2,052,435 | | 3,161,463 | | | | | | 5,213,898 |
| 594SNPD | 127,764 | (57,857) | 69,907 | 72,164 | 3.2% | 72,164 | | 57,857 | | | | | | 130,021 |
| 594UT | 12,359,719 | (6,862,584) | 5,497,135 | 5,674,635 | 3.2% | 5,674,635 | | 6,862,584 | | | | | | 12,537,219 |
| 594WA | 895,472 | (653,722) | 341,749 | 352,784 | 3.2% | 352,784 | | 653,722 | | | | | | 1,006,507 |
| 594WYP | 1,674,684 | (755,136) | 919,548 | 949,240 | 3.2% | 949,240 | | 755,136 | | | | | | 1,704,375 |
| 594WYU | 239,247 | (141,863) | 97,384 | 100,529 | 3.2% | 100,529 | | 141,863 | | | | | | 242,392 |
| 595CA | (357) | - | (357) | - | 3.2% | - | | - | | | | | | (368) |
| 595OR | 34,150 | - | 34,150 | 35,253 | 3.2% | 35,253 | | - | | | | | | 35,253 |
| 595SNPD | 336,578 | (398,346) | (61,768) | (63,763) | 3.2% | (63,763) | | 398,346 | | | | | | 334,584 |
| 595UT | (0) | 1 | 1 | 1 | 3.2% | 1 | | (1) | | | | | | 0 |
| 595WA | 35,112 | - | 35,112 | 25,043 | 3.2% | 25,043 | | 10,852 | | | | | | 35,895 |
| 595WYP | 99,743 | (75,739) | 24,004 | 24,779 | 3.2% | 24,779 | | 75,739 | | | | | | 100,518 |
| 596CA | 166,690 | (128,400) | 38,291 | 39,527 | 3.2% | 39,527 | | 128,400 | | | | | | 167,927 |
| 596OR | 963,144 | (698,693) | 264,451 | 272,980 | 3.2% | 272,980 | | 698,693 | | | | | | 971,683 |
| 596SNPD | 1,980 | (2,433) | (453) | (467) | 3.2% | (467) | | 2,433 | | | | | | 1,966 |
| 596UT | 2,537,697 | (510,626) | 2,027,071 | 2,092,524 | 3.2% | 2,092,524 | | 510,626 | | | | | | 2,603,150 |
| 596WA | 195,248 | (154,395) | 40,852 | 42,172 | 3.2% | 42,172 | | 154,395 | | | | | | 196,567 |
| 596WYP | 288,885 | (195,308) | 93,576 | 96,598 | 3.2% | 96,598 | | 195,308 | | | | | | 291,906 |
| 596WYU | 67,688 | (50,514) | 17,174 | 17,728 | 3.2% | 17,728 | | 50,514 | | | | | | 68,243 |
| 597CA | 42,310 | (33,593) | 8,716 | 8,998 | 3.2% | 8,998 | | 33,593 | | | | | | 42,591 |
| 597ID | 273,100 | (221,475) | 51,625 | 53,292 | 3.2% | 53,292 | | 221,475 | | | | | | 274,767 |
| 597OR | 1,019,635 | (815,705) | 204,130 | 210,721 | 3.2% | 210,721 | | 815,705 | | | | | | 1,026,427 |
| 597SNPD | 1,675,234 | (1,928,726) | (253,493) | (261,678) | 3.2% | (261,678) | | 1,928,726 | | | | | | 1,667,049 |
| 597UT | 1,369,530 | (1,121,041) | 248,489 | 256,513 | 3.2% | 256,513 | | 1,121,041 | | | | | | 1,377,554 |
| 597WA | 343,424 | (272,599) | 70,825 | 73,112 | 3.2% | 73,112 | | 272,599 | | | | | | 345,711 |
| 597WYP | 477,434 | (387,607) | 89,827 | 92,727 | 3.2% | 92,727 | | 387,607 | | | | | | 480,335 |
| 597WYU | 48,027 | (39,119) | 8,908 | 9,196 | 3.2% | 9,196 | | 39,119 | | | | | | 48,314 |
| 598CA | 70,639 | - | 70,639 | 72,920 | 3.2% | 72,920 | | - | | | | | | 72,920 |
| 598ID | (4,958) | (705) | (5,663) | (5,846) | 3.2% | (5,846) | | 705 | | | | | | (5,141) |
| 598OR | 437,089 | (2,736) | 434,353 | 448,379 | 3.2% | 448,379 | | 2,736 | | | | | | 451,115 |
| 598SNPD | (2,336,281) | (1,277,348) | (3,613,629) | (3,730,312) | 3.2% | (3,730,312) | | 1,277,348 | | | | | | (2,452,964) |
| 598UT | 678,493 | (288,231) | 390,262 | 402,863 | 3.2% | 402,863 | | 288,231 | | | | | | 691,094 |
| 598WA | 103,333 | (837) | 102,596 | 106,321 | 3.2% | 106,321 | | 337 | | | | | | 106,659 |
| 598WYP | 128,411 | (2,326) | 126,084 | 130,156 | 3.2% | 130,156 | | 2,326 | | | | | | 132,482 |
| 598WYU | (1,563) | - | (1,563) | (1,613) | 3.2% | (1,613) | | - | | | | | | (1,619) |
| Total Distribution Expense | 215,508,386 | (3,018,454) | 212,489,932 | 217,758,197 | 3.2% | 217,758,197 | | (3,018,454) | | | | | | 216,861,555 |
| Customer Accounting Exp | | | | | | | | | | | | | | |
| 901CA | 29,514 | (27,149) | 2,365 | 2,425 | 2.6% | 2,425 | | 27,149 | | | | | | 29,574 |
| 901CN | 4,364,072 | (3,872,285) | 511,787 | 524,843 | 2.6% | 524,843 | | 3,872,285 | | | | | | 4,397,128 |
| 901ID | 389,501 | (201,365) | 188,136 | 192,936 | 2.6% | 192,936 | | 201,365 | | | | | | 394,300 |
| 901OR | 3,035,481 | (1,971,025) | 1,064,456 | 1,091,610 | 2.6% | 1,091,610 | | 1,971,025 | | | | | | 3,062,635 |
| 901UT | 383,634 | (326,278) | 57,356 | 58,819 | 2.6% | 58,819 | | 326,278 | | | | | | 385,097 |
| 901WA | 492,662 | (529,797) | (37,134) | (38,082) | 2.6% | (38,082) | | 529,797 | | | | | | 491,715 |
| 901WYP | 527,024 | (351,085) | 175,940 | 180,428 | 2.6% | 180,428 | | 351,085 | | | | | | 531,513 |
| 901WYU | 86,865 | (61,942) | 24,923 | 25,700 | 2.6% | 25,700 | | 61,942 | | | | | | 89,042 |
| 902CA | 868,618 | (793,998) | 74,619 | 76,523 | 2.6% | 76,523 | | 793,998 | | | | | | 870,521 |
| 902CN | 672,345 | (528,401) | 143,945 | 147,617 | 2.6% | 147,617 | | 528,401 | | | | | | 676,017 |
| 902ID | 1,336,437 | (1,219,356) | 117,081 | 120,068 | 2.6% | 120,068 | | 1,219,356 | | | | | | 1,339,424 |

O and M Summary 4.0.8

Rocky Mountain Power
 Utah General Rate Case
 O&M Expense
 12-months ended June 30, 2009

| Revised Protocol Accounts | June 2007 Adjusted O&M | Remove MEHC Transition Labor Savings | Remove Annualized June 2007 Labor | June 2007 Non-Labor O&M | Global Insight Index | June 2007 Escalated Non-Labor O&M | 4.9 Postage Increase Adjustment | 4.10 Proforma June 2008 Labor | 4.11 Add MEHC Transition Labor Savings | 4.11 MEHC Transition Adjustment | 4.13 Affiliate Management Fee | 4.15 Automated Meter Reading Savings | 5.1 Net Power Costs | June 2008 Adjusted O&M |
|---|------------------------------|---|--|-------------------------------|----------------------------|--|--|--|---|--|--|---|---------------------------|------------------------------|
| 902OR | 7,818,368 | (7,079,668) | 736,701 | 755,494 | 2.6% | 755,494 | | 7,079,668 | | | | | 7,895,162 | |
| 902UT | 12,784,167 | (11,619,471) | 1,164,696 | 1,194,408 | 2.6% | 1,194,408 | | 11,619,471 | (607,000) | | | | 12,206,879 | |
| 902WA | 1,998,870 | (1,777,914) | 220,956 | 226,592 | 2.6% | 226,592 | | 1,777,914 | | | | | 2,004,507 | |
| 902WYP | 2,415,128 | (2,042,125) | 373,002 | 382,518 | 2.6% | 382,518 | | 2,042,125 | | | | | 2,424,643 | |
| 903WA | 275,898 | (243,317) | 32,582 | 33,413 | 2.6% | 33,413 | | 243,317 | | | | | 276,730 | |
| 903CA | 238,572 | (214,083) | 24,489 | 25,113 | 2.6% | 25,113 | | 214,083 | | | | | 239,196 | |
| 903CN | 48,403,143 | (37,826,315) | 11,752,746 | 12,052,561 | 2.6% | 12,052,561 | 129,489 | 37,826,315 | (1,169,918) | | | | 48,836,447 | |
| 903ID | 228,941 | (212,554) | 16,387 | 16,805 | 2.6% | 16,805 | | 212,554 | | | | | 229,359 | |
| 903OR | 1,945,370 | (1,786,014) | 159,356 | 163,422 | 2.6% | 163,422 | | 1,786,014 | | | | | 1,949,436 | |
| 903UT | 2,651,207 | (2,352,156) | 299,051 | 306,680 | 2.6% | 306,680 | | 2,352,156 | | | | | 2,658,836 | |
| 903WA | 435,809 | (373,525) | 62,285 | 63,873 | 2.6% | 63,873 | | 373,525 | | | | | 437,398 | |
| 903WYP | 244,717 | (213,421) | 31,296 | 32,094 | 2.6% | 32,094 | | 213,421 | | | | | 245,515 | |
| 904CA | 42,320 | (38,277) | 4,043 | 4,146 | 2.6% | 4,146 | | 38,277 | | | | | 42,423 | |
| 904CN | 398,797 | - | 399,797 | 409,986 | 2.6% | 409,986 | | - | | | | | 409,986 | |
| 904ID | 241,439 | - | 241,439 | 247,598 | 2.6% | 247,598 | | - | | | | | 247,598 | |
| 904OR | 338,904 | - | 338,904 | 347,549 | 2.6% | 347,549 | | - | | | | | 347,549 | |
| 904UT | 3,019,277 | - | 3,019,277 | 3,096,300 | 2.6% | 3,096,300 | | - | | | | | 3,096,300 | |
| 904WA | 3,009,813 | - | 3,009,813 | 3,086,584 | 2.6% | 3,086,584 | | - | | | | | 3,086,584 | |
| 904WYP | 1,061,721 | - | 1,061,721 | 1,088,806 | 2.6% | 1,088,806 | | - | | | | | 1,088,806 | |
| 905CA | 552,455 | - | 552,455 | 566,548 | 2.6% | 566,548 | | - | | | | | 566,548 | |
| 905CN | 6,750 | - | 6,750 | 6,922 | 2.6% | 6,922 | | - | | | | | 6,922 | |
| 905ID | 777,587 | (195,231) | 582,356 | 597,212 | 2.6% | 597,212 | | 195,231 | | | | | 792,443 | |
| 905OR | 5,297 | - | 5,297 | 5,432 | 2.6% | 5,432 | | - | | | | | 5,432 | |
| 905UT | 27,145 | (2,241) | 24,904 | 25,539 | 2.6% | 25,539 | | 2,241 | | | | | 27,780 | |
| 905WYP | 1,603 | - | 1,603 | 1,644 | 2.6% | 1,644 | | - | | | | | 1,644 | |
| Total Customer Accounting Exp | 101,136,452 | 1,169,918 | 26,427,379 | 27,101,547 | 2.6% | 27,101,547 | 129,489 | 75,878,991 | (1,169,918) | - | - | (607,000) | 101,333,109 | |
| Customer Service Expense | | | | | | | | | | | | | | |
| 907CN | 621,814 | (342,449) | 279,364 | 286,781 | 2.7% | 286,781 | | 342,449 | | | | | 629,230 | |
| 908CA | 80,818 | (1,397) | 79,421 | 81,530 | 2.7% | 81,530 | | 1,397 | | | | | 82,927 | |
| 908CN | 4,550,874 | (3,368,979) | 1,181,895 | 1,213,273 | 2.7% | 1,213,273 | | 3,368,979 | | | | | 4,562,252 | |
| 908ID | 1,458,366 | (379,149) | 1,079,218 | 1,107,870 | 2.7% | 1,107,870 | | 379,149 | | | | | 1,487,018 | |
| 908OR | 1,333,920 | (1,329,251) | 4,669 | 4,793 | 2.7% | 4,793 | | 1,329,251 | | | | | 1,334,044 | |
| 908OTHER | 34,301 | - | 34,301 | 35,211 | 2.7% | 35,211 | | - | | | | | 35,211 | |
| 908UT | 3,490,557 | (1,287,083) | 2,203,475 | 2,261,974 | 2.7% | 2,261,974 | | 1,287,083 | | | | | 3,548,057 | |
| 908WA | 19,987 | (6,778) | 13,209 | 13,560 | 2.7% | 13,560 | | 6,778 | | | | | 20,337 | |
| 908WYP | 832,171 | (801,318) | 30,853 | 31,672 | 2.7% | 31,672 | | 801,318 | | | | | 832,990 | |
| 909CA | 12,466 | - | 12,466 | 12,797 | 2.7% | 12,797 | | - | | | | | 12,797 | |
| 909CN | 4,475,949 | (484,308) | 3,991,640 | 4,097,613 | 2.7% | 4,097,613 | | 484,308 | | | | | 4,581,921 | |
| 909ID | 76,527 | - | 76,527 | 78,558 | 2.7% | 78,558 | | - | | | | | 78,558 | |
| 909OR | 329,811 | - | 329,811 | 338,567 | 2.7% | 338,567 | | - | | | | | 338,567 | |
| 909UT | 700,454 | - | 700,454 | 719,050 | 2.7% | 719,050 | | - | | | | | 719,050 | |
| 909WA | 44,965 | - | 44,965 | 46,159 | 2.7% | 46,159 | | - | | | | | 46,159 | |
| 909WYP | 80,269 | - | 80,269 | 82,401 | 2.7% | 82,401 | | - | | | | | 82,401 | |
| 910CN | 44,979 | - | 44,979 | 46,174 | 2.7% | 46,174 | | - | | | | | 46,174 | |
| 910ID | 6,006 | - | 6,006 | 6,166 | 2.7% | 6,166 | | - | | | | | 6,166 | |
| 910OR | (92,615) | 14,444 | (78,171) | (80,246) | 2.7% | (80,246) | | (14,444) | | | | | (94,691) | |
| 910UT | 24,895 | - | 24,895 | 25,556 | 2.7% | 25,556 | | - | | | | | 25,556 | |
| 910WA | (5,125) | - | (5,125) | (5,261) | 2.7% | (5,261) | | - | | | | | (5,261) | |
| 910WYP | 19,348 | - | 19,348 | 19,662 | 2.7% | 19,662 | | - | | | | | 19,662 | |
| Total Customer Service Expense | 18,140,737 | (7,986,268) | 10,154,469 | 10,424,057 | 2.7% | 10,424,057 | - | 7,986,268 | (1,169,918) | - | - | - | 18,410,325 | |
| Administrative & General Expense | | | | | | | | | | | | | | |
| 920ID | - | - | - | - | 3.8% | - | | - | | | | | - | |
| 920OR | - | - | - | - | 3.8% | - | | - | | | | | - | |
| 920SO | 80,562,095 | (36,133,820) | 50,408,102 | 52,325,456 | 3.8% | 52,325,456 | | 36,133,820 | (5,980,826) | | | | 82,478,449 | |
| 920UT | 667,588 | (808,021) | (140,433) | (145,772) | 3.8% | (145,772) | | 808,021 | | | | | 662,249 | |
| 920WA | - | - | - | - | 3.8% | - | | - | | | | | - | |
| 920WYP | 147,059 | (175,165) | (28,106) | (29,174) | 3.8% | (29,174) | | 175,165 | | | | | 145,991 | |
| 921CA | 477 | - | 477 | 495 | 3.8% | 495 | | - | | | | | 495 | |
| 921CN | - | - | - | - | 3.8% | - | | - | | | | | - | |
| 921ID | 1,174 | - | 1,174 | 1,219 | 3.8% | 1,219 | | - | | | | | 1,219 | |

O and M Summary 4.0.9

Rocky Mountain Power
Utah General Rate Case
O&M Expense
12-months ended June 30, 2009

| Revised Protocol Accounts | June 2007 Adjusted O&M | Remove MEHC Transition Labor Savings | Remove Annualized June 2007 Labor | June 2007 Non-Labor O&M | Global Insight Index | June 2007 Escalated Non-Labor O&M | 4.9 Postage Increase Adjustment | 4.10 Proforma June 2008 Labor | 4.11 Add MEHC Transition Labor Savings | 4.11 MEHC Transition Adjustment | 4.13 Affiliate Management Fee | 4.15 Automated Meter Reading Savings | 5.1 Net Power Costs | June 2008 Adjusted O&M |
|--------------------------------|------------------------------|---|--|-------------------------------|----------------------------|--|--|--|---|--|--|---|---------------------------|------------------------------|
| 921OR | 4,094 | - | 4,094 | - | 3.8% | 4,249 | - | - | - | - | - | - | - | 4,249 |
| 921SO | 10,655,047 | (27,793) | 10,627,254 | (732,607) | 3.8% | 11,031,260 | - | 27,793 | - | - | - | - | - | 11,059,053 |
| 921UT | (732,607) | - | (732,607) | - | 3.8% | (760,458) | - | - | - | - | - | - | - | (760,458) |
| 921WA | 1,708 | - | 1,708 | - | 3.8% | 1,773 | - | - | - | - | - | - | - | 1,773 |
| 921WYP | 15,978 | - | 15,978 | - | 3.8% | 16,586 | - | - | - | - | - | - | - | 16,586 |
| 921WYU | (21,408,921) | - | (21,408,921) | - | 3.8% | (19,634,384) | - | (2,493,621) | - | - | - | - | - | (22,128,005) |
| 923CA | (571) | - | (571) | - | 3.8% | (593) | - | - | - | - | - | - | - | (593) |
| 923CN | - | - | - | - | 3.8% | - | - | - | - | - | - | - | - | - |
| 923ID | (39,730) | - | (39,730) | - | 3.8% | (41,241) | - | - | - | - | - | - | - | (41,241) |
| 923OR | (248) | - | (248) | - | 3.8% | (258) | - | - | - | - | - | - | - | (258) |
| 923SO | 11,880,753 | - | 11,880,753 | - | 3.8% | 12,332,412 | - | - | - | - | - | - | - | 12,332,412 |
| 923UT | (191,450) | - | (191,450) | - | 3.8% | (198,728) | - | - | - | - | - | - | - | (198,728) |
| 923WA | (1,557) | - | (1,557) | - | 3.8% | (1,616) | - | - | - | - | - | - | - | (1,616) |
| 923WYP | (23,746) | - | (23,746) | - | 3.8% | (24,649) | - | - | - | - | - | - | - | (24,649) |
| 924SO | 23,255,922 | - | 23,255,922 | - | 3.8% | 24,140,020 | - | - | - | - | - | - | - | 24,140,020 |
| 925SO | 12,558,145 | - | 12,558,145 | - | 3.8% | 13,035,556 | - | - | - | - | - | - | - | 13,035,556 |
| 926SO | - | - | - | - | 3.8% | - | - | - | - | - | - | - | - | - |
| 928CA | 5,799 | - | 5,799 | - | 3.8% | 6,020 | - | - | - | - | - | - | - | 6,020 |
| 928CN | - | - | - | - | 3.8% | - | - | - | - | - | - | - | - | - |
| 928ID | 310,504 | - | 310,504 | - | 3.8% | 322,308 | - | - | - | - | - | - | - | 322,308 |
| 928OR | 2,493,441 | - | 2,493,441 | - | 3.8% | 2,588,232 | - | - | - | - | - | - | - | 2,588,232 |
| 928SG | 135,039 | - | 135,039 | - | 3.8% | 140,173 | - | - | - | - | - | - | - | 140,173 |
| 928SO | 1,286 | - | 1,286 | - | 3.8% | 1,335 | - | - | - | - | - | - | - | 1,335 |
| 928UT | 3,236,595 | - | 3,236,595 | - | 3.8% | 3,359,638 | - | - | - | - | - | - | - | 3,359,638 |
| 928WA | 430,443 | - | 430,443 | - | 3.8% | 446,806 | - | - | - | - | - | - | - | 446,806 |
| 928WYP | 834,439 | - | 834,439 | - | 3.8% | 866,161 | - | - | - | - | - | - | - | 866,161 |
| 928WYU | - | - | - | - | 3.8% | - | - | - | - | - | - | - | - | - |
| 928SO | (5,743,202) | 1,062,332 | (4,680,871) | - | 3.8% | (4,858,819) | - | (1,062,332) | - | (342,144) | - | - | - | (6,263,295) |
| 930CA | (7,755) | - | (7,755) | - | 3.8% | (8,050) | - | - | - | - | - | - | - | (8,050) |
| 930CN | 6,280 | - | 6,280 | - | 3.8% | 6,519 | - | - | - | - | - | - | - | 6,519 |
| 930ID | 74,271 | - | 74,271 | - | 3.8% | 77,094 | - | - | - | - | - | - | - | 77,094 |
| 930OR | 7,574,760 | - | 7,574,760 | - | 3.8% | 7,862,722 | - | - | - | - | - | - | - | 7,862,722 |
| 930SO | 25,701,087 | - | 25,701,087 | - | 3.8% | 26,678,141 | - | - | - | (568,038) | - | - | - | 26,110,103 |
| 930UT | 4,437,515 | - | 4,437,515 | - | 3.8% | 4,606,212 | - | - | - | - | - | - | - | 4,606,212 |
| 930WA | (6,907) | - | (6,907) | - | 3.8% | (7,170) | - | - | - | - | - | - | - | (7,170) |
| 930WYP | 213,085 | - | 213,085 | - | 3.8% | 221,186 | - | - | - | - | - | - | - | 221,186 |
| 931OR | 435,848 | - | 435,848 | - | 3.8% | 452,418 | - | - | - | - | - | - | - | 452,418 |
| 931SO | 6,704,557 | - | 6,704,557 | - | 3.8% | 6,959,437 | - | - | - | - | - | - | - | 6,959,437 |
| 931UT | 247 | - | 247 | - | 3.8% | 256 | - | - | - | - | - | - | - | 256 |
| 931WYP | 17,610 | - | 17,610 | - | 3.8% | 18,279 | - | - | - | - | - | - | - | 18,279 |
| 935CA | - | - | - | - | 1.1% | - | - | - | - | - | - | - | - | - |
| 935CN | 19,785 | - | 19,785 | - | 1.1% | 19,993 | - | - | - | - | - | - | - | 19,993 |
| 935ID | 263 | (79) | 183 | - | 1.1% | 185 | - | 79 | - | - | - | - | - | 265 |
| 935OR | 37,218 | (34,159) | 3,059 | - | 1.1% | 3,091 | - | 34,159 | - | - | - | - | - | 37,250 |
| 935SO | 23,552,643 | (4,407,470) | 19,145,173 | - | 1.1% | 19,346,531 | - | 4,407,470 | - | - | - | - | - | 23,754,001 |
| 935UT | 192 | (119) | 73 | - | 1.1% | 73 | - | 119 | - | - | - | - | - | 192 |
| 935WA | 2,546 | (2,359) | 186 | - | 1.1% | 186 | - | 2,359 | - | - | - | - | - | 2,548 |
| 935WYP | (1,475) | 3,096 | 1,621 | - | 1.1% | 1,638 | - | (3,096) | - | - | - | - | - | (1,458) |
| 935WYU | - | - | - | - | 1.1% | - | - | - | - | - | - | - | - | - |
| Total A&G Expense | 187,817,322 | 5,980,826 | (38,029,937) | 155,768,211 | 1.1% | 161,162,751 | - | 38,029,937 | (5,980,826) | (568,038) | (342,144) | - | - | 192,301,680 |
| Total O&M Expense | 4,136,292,478 | (1,959,087) | (539,540,376) | 3,608,711,189 | | 3,622,784,448 | 129,489 | 539,540,376 | (11,959,087) | (568,038) | (342,144) | (607,000) | 65,372,133 | 4,214,350,177 |
| Miscellaneous Interest Expense | 600,614 | - | - | 600,614 | | 600,614 | - | - | - | - | - | - | - | 600,614 |
| Total Misc Interest Expense | 600,614 | - | - | 600,614 | | 600,614 | - | - | - | - | - | - | - | 600,614 |

Rocky Mountain Power
Utah General Rate Case
O&M Expense
12-months ended June 30, 2009

| Revised Protocol Accounts | June 2008 O&M | June 2008 Adjusted | Remove MEHC Transition Labor Savings | Remove Proforma June 2008 Labor | June 2008 Non-Labor O&M | Global Insight Index | June 2007 Escalated Non-Labor O&M | 4.10 Proforma June 2009 Labor | 4.9 Postage Increase Adjustment | 4.11 Add MEHC Transition Labor Savings | 4.11 MEHC Transition Adjustment | 4.12 Incremental Generation/ Hydro O&M | 4.13 Affiliate Management Fee | 4.14 Solar Photovoltaic Program | 4.15 Automated Meter Reading Savings | 5.1 Net Power Costs | 5.4 West Valley Lease and Contact Term | June 2009 Adjusted O&M |
|--------------------------------|----------------------|-----------------------|---|--|-------------------------------|----------------------------|--|--|--|---|--|---|--|--|---|---------------------------|---|------------------------------|
| 9280 | 2,646,232 | 2,646,232 | - | - | 2,584,232 | 3.6% | 2,481,542 | - | - | - | - | - | - | - | - | - | - | 2,961,546 |
| 9280R | 140,173 | 140,173 | - | - | 140,173 | 3.6% | 145,226 | - | - | - | - | - | - | - | - | - | - | 164,226 |
| 9285G | 1,335 | 1,335 | - | - | 1,335 | 3.6% | 1,363 | - | - | - | - | - | - | - | - | - | - | 1,383 |
| 9285O | 3,358,638 | 3,358,638 | - | - | 3,358,638 | 3.6% | 3,480,757 | - | - | - | - | - | - | - | - | - | - | 3,480,757 |
| 928UT | 446,806 | 446,806 | - | - | 446,806 | 3.6% | 462,814 | - | - | - | - | - | - | - | - | - | - | 462,814 |
| 928WA | 866,161 | 866,161 | - | - | 866,161 | 3.6% | 897,387 | - | - | - | - | - | - | - | - | - | - | 897,387 |
| 928WYP | - | - | - | - | - | 3.6% | - | - | - | - | - | - | - | - | - | - | - | - |
| 928WYU | (6,265,295) | (6,265,295) | 1,052,332 | (5,200,963) | (5,200,963) | 3.6% | (5,388,466) | (1,078,562) | - | - | (324,464) | - | - | - | - | - | - | (6,791,492) |
| 9295O | (6,050) | (6,050) | - | - | (6,050) | 3.6% | (6,340) | - | - | - | - | - | - | - | - | - | - | (6,340) |
| 9300A | 77,094 | 77,094 | - | - | 77,094 | 3.6% | 79,874 | - | - | - | - | - | - | - | - | - | - | 79,874 |
| 9300C | 7,862,722 | 7,862,722 | - | - | 7,862,722 | 3.6% | 8,146,165 | - | - | - | - | - | - | - | - | - | - | 8,146,165 |
| 9300R | 26,110,103 | 26,110,103 | - | - | 26,110,103 | 3.6% | 27,051,411 | - | - | - | (538,806) | - | - | - | - | - | - | 26,512,605 |
| 9305O | 4,606,212 | 4,606,212 | - | - | 4,606,212 | 3.6% | 4,772,273 | - | - | - | - | - | - | - | - | - | - | 4,772,273 |
| 930UT | (7,170) | (7,170) | - | - | (7,170) | 3.6% | (7,428) | - | - | - | - | - | - | - | - | - | - | (7,428) |
| 930WA | 221,186 | 221,186 | - | - | 221,186 | 3.6% | 229,160 | - | - | - | - | - | - | - | - | - | - | 229,160 |
| 930WYP | 452,418 | 452,418 | - | - | 452,418 | 3.6% | 468,728 | - | - | - | - | - | - | - | - | - | - | 468,728 |
| 931OR | 6,959,437 | 6,959,437 | - | - | 6,959,437 | 3.6% | 7,210,336 | - | - | - | - | - | - | - | - | - | - | 7,210,336 |
| 931SO | 256 | 256 | - | - | 256 | 3.6% | 266 | - | - | - | - | - | - | - | - | - | - | 266 |
| 931WYP | 18,279 | 18,279 | - | - | 18,279 | 3.6% | 18,938 | - | - | - | - | - | - | - | - | - | - | 18,938 |
| 935CA | 19,983 | 19,983 | - | - | 19,983 | 0.4% | 20,076 | - | - | - | - | - | - | - | - | - | - | 20,076 |
| 935CC | 265 | 265 | - | - | 265 | 0.4% | 186 | 81 | - | - | - | - | - | - | - | - | - | 267 |
| 935D | 37,250 | 37,250 | (79) | (34,159) | 3,091 | 0.4% | 3,104 | 34,681 | - | - | - | - | - | - | - | - | - | 37,785 |
| 935OR | 23,754,001 | 23,754,001 | (4,407,470) | (4,407,470) | 19,346,531 | 0.4% | 19,427,075 | 4,474,809 | - | - | - | - | - | - | - | - | - | 23,901,863 |
| 935UT | 192 | 192 | (119) | (119) | 73 | 0.4% | 74 | 121 | - | - | - | - | - | - | - | - | - | 195 |
| 935WA | 2,548 | 2,548 | (2,359) | (2,359) | 188 | 0.4% | 189 | 2,386 | - | - | - | - | - | - | - | - | - | 2,585 |
| 935WYP | (1,458) | (1,458) | 3,096 | 3,096 | 1,638 | 0.4% | 1,645 | (3,144) | - | - | - | - | - | - | - | - | - | (1,489) |
| 935WYU | - | - | - | - | - | 0.4% | - | - | (6,111,860) | (538,806) | (324,464) | - | - | - | - | - | - | (6,791,492) |
| Total O&M Expense | 182,301,590 | 182,301,590 | 5,980,826 | (38,029,937) | 160,252,369 | | 165,412,184 | 38,610,970 | (19,464) | (6,111,860) | (538,806) | 3,311,081 | (324,464) | 3,14,500 | (3,411,979) | (1,009,455,568) | (13,256,213) | 3,208,708,875 |
| Total O&M Expense | 4,214,350,177 | 4,214,350,177 | 11,959,087 | (539,540,376) | 3,686,768,888 | | 3,636,528,640 | 547,783,638 | (19,464) | (12,222,480) | (538,806) | 3,311,081 | (324,464) | 3,14,500 | (3,411,979) | (1,009,455,568) | (13,256,213) | 3,208,708,875 |
| Miscellaneous Interest Expense | 4311UT | 600,614 | - | - | 600,614 | - | - | 600,614 | - | - | - | - | - | - | - | - | - | 600,614 |
| Total Misc Interest Expense | 600,614 | 600,614 | - | - | 600,614 | - | - | 600,614 | - | - | - | - | - | - | - | - | - | 600,614 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|---------------------------|---------------|-----------------|---------------------------|--------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Miscellaneous General Expense | 921 | 1 | (40,805) | SO | 42.344% | (17,278) | |
| Miscellaneous General Expense | 923 | 1 | (98,040) | SO | 42.344% | (41,514) | |
| Miscellaneous General Expense | 923 | 1 | (2,588) | UT | 100.000% | (2,588) | |
| Miscellaneous General Expense | 546 | 1 | (3,975) | SG | 42.482% | (1,689) | |
| Miscellaneous General Expense | 557 | 1 | (1,294) | SG | 42.482% | (550) | |
| Miscellaneous General Expense | 580 | 1 | (8,219) | SNPD | 46.912% | (3,856) | |
| Miscellaneous General Expense | 930 | 1 | (546,080) | SO | 42.344% | (231,230) | |
| Miscellaneous General Expense | 930 | 1 | (618,554) | UT | 100.000% | (618,554) | |
| Miscellaneous General Expense | 930 | 1 | (7,483) | WA | 0.000% | - | |
| Miscellaneous General Expense | 930 | 1 | (7,755) | CA | 0.000% | - | |
| Total Miscellaneous General Expense Removal | | | <u>(1,334,794)</u> | | | <u>(917,259)</u> | 4.1.1 |

MID PERIOD Incremental Change:
 No Adjustment

TEST PERIOD Incremental Change:
 No Adjustment

Description of Adjustment:

This adjustment removes miscellaneous expenses that should have been charged to non-regulated accounts.

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous General Expense
Adjustment Summary

| FERC Account | Description | Factor | Amount to Exclude | Ref |
|-----------------|--------------------|--------|---------------------------|-------|
| 921 | Review adjustments | SO | 40,805 | 4.1.2 |
| 923 | Review adjustments | SO | 98,040 | 4.1.3 |
| 923 | Review adjustments | UT | 2,588 | 4.1.3 |
| 546 | Review adjustments | SG | 3,975 | 4.1.3 |
| 557 | Review adjustments | SG | 1,294 | 4.1.3 |
| 580 | Review adjustments | SNPD | 8,219 | 4.1.3 |
| 930.1 | Review adjustments | SO | 546,080 | 4.1.4 |
| 930.1 | Review adjustments | UT | 618,554 | 4.1.4 |
| 930.1 | Review adjustments | WA | 7,483 | 4.1.4 |
| 930.1 | Review adjustments | CA | 7,755 | 4.1.4 |
| TOTAL | | | <u><u>\$1,334,794</u></u> | |

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous General Expense
FERC Account 921 Review - Items to Remove

Page 4.1.2

| Description of items to be removed | Amount | FERC Account | Factor |
|------------------------------------|---------------|-----------------|--------|
| Berkshire Hathaway Meetings | 9,700 | 9210000 | SO |
| Civic Organizations | 5,107 | 9210000 | SO |
| Employee Retirements, Farewells | 9,297 | 9210000 | SO |
| Economic Development | 1,721 | 9210000 | SO |
| Volunteer Activity | 3,966 | 9210000 | SO |
| Legislative Activity | 8,492 | 9210000 | SO |
| Other | 3,492 | 9210000 | SO |
| Scottish Power | (1,223) | 9210000 | SO |
| Flowers | 253 | 9210000 | SO |
| Grand Total | <u>40,805</u> | | |
| | To 4.1.1 | | |

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous General Expense
FERC Account 923 Review - Items to Remove

| Description | FERC Account | Factor | Jan-June 2007 | Jul-Dec 2006 | Total Adjustment |
|------------------------------------|-------------------------|---------------|----------------------|---------------------|-----------------------------|
| Cabin Lease Document | 923 | SO | 107 | | 107 |
| Ranch Expenses | 923 | SO | 20,548 | 41,441 | 63,267 |
| Rebranding Expense | 923 | SO | 9,099 | | 10,377 |
| Retiree Ambassador Expenses | 923 | SO | 3,384 | | 3,384 |
| SP International Assignee Tax Fees | 546 | SG | 3,975 | | 3,975 |
| SP International Assignee Tax Fees | 557 | SG | 1,294 | | 1,294 |
| SP International Assignee Tax Fees | 580 | SNPD | 7,119 | | 7,119 |
| SP International Assignee Tax Fees | 598 | SNPD | 1,100 | | 1,100 |
| SP International Assignee Tax Fees | 923 | SO | 20,905 | | 20,905 |
| SP International Assignee Tax Fees | 923 | UT | 2,588 | | 2,588 |
| | | | 70,121 | 41,441 | 114,117 |

To 4.1.1

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous General Expense
FERC Account 930 Review - Items to Remove

| Description | FERC Account | Factor | Jan-June 2007 | Jul-Dec 2006 | Total |
|----------------------------|-----------------|--------|------------------|-----------------|-----------|
| Advertising / Sponsorships | 930 | SO | 712 | | 712 |
| EDCU Economic Development | 930 | SO | 20,000 | | 20,000 |
| Donations | 930 | SO | | 35 | 35 |
| Private Club | 930 | SO | | 624 | 624 |
| EEI* | 930 | SO | | 349,603 | 349,603 |
| Sports Sponsorship | 930 | SO | | 1,100 | 1,100 |
| Washington DSM | 930 | WA | | 7,483 | 7,483 |
| California CARE | 930 | CA | | 7,755 | 7,755 |
| Parade Entry Fee | 930 | SO | | 30 | 30 |
| Civic Activities | 930 | SO | | 70 | 70 |
| RMP Rebranding - Common | 930 | SO | | 173,906 | 173,906 |
| RMP Rebranding - Utah | 930 | UT | | 618,554 | 618,554 |
| | | | 20,712 | 1,159,160 | 1,179,872 |
| | | | | | To 4.1.1 |

* EEI membership fees are excluded. As of February 6, 2007 MidAmerican Holdings Company discontinued its membership with the Edison Electric Institute.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| KATZ Patent Reserve | 903 | 1 | (2,150,000) | CN | 46.075% | (990,622) | 4.2.1 |
| Other Account Receivable Write-Off | 904 | 1 | (5,029,804) | CN | 46.075% | (2,317,504) | 4.2.1 |
| Capital Surcharge Clearing | 922 | 1 | 199,282 | SO | 42.344% | 84,383 | 4.2.1 |
| FERC Contingent Fees | 928 | 1 | 130,272 | SG | 42.482% | 55,343 | 4.2.1 |
| FERC Contingent Fees | 928 | 1 | (1,317,268) | SG | 42.482% | (559,605) | 4.2.1 |
| FERC Contingent Fees | 928 | 1 | (1,166,553) | SG | 42.482% | (495,578) | 4.2.1 |
| Tawwater, Rcls Charges | 921 | 1 | 179,692 | SO | 42.344% | 76,088 | 4.2.1 |
| Clear FY06 Incent to Surcharge | 922 | 1 | 652,960 | SO | 42.344% | 276,487 | 4.2.1 |
| Correct FERC on March Penalty Accrual | 566 | 1 | 1,992,063 | SG | 42.482% | 846,273 | 4.2.1 |
| Work Order Correction | 910 | 1 | 171,167 | CN | 46.075% | 78,866 | 4.2.1 |
| Work Order Correction | 910 | 1 | 38,625 | OR | 0.000% | - | 4.2.1 |
| IPP Unit 3 Write-Off | 557 | 1 | (2,955,351) | SG | 42.482% | (1,255,499) | 4.2.1 |
| McClelland-Emigration Tap | 598 | 1 | (426,017) | SNPD | 46.912% | (199,855) | 4.2.1 |
| | | | <u>(9,680,932)</u> | | | <u>(4,401,223)</u> | |

MID PERIOD Incremental Change:

No Adjustment

TEST PERIOD Incremental Change:

No Adjustment

Description of Adjustment:

Certain accounting adjustments were made to expense accounts that are either one-time and non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results.

| Cal. Year | Month | Postg Date | Text | FERC Acct | Amount as Booked | Ref |
|-----------|-----------|------------|---------------------------------------|-----------|------------------|--------|
| 1 2007 | June | 06/27/2007 | KATZ Reserve | 9031000 | 2,150,000 | 4.2.2 |
| 2 2006 | September | 09/30/2006 | Write-off of payable to PHI | 9040000 | 4,229,804 | 4.2.3 |
| 2 2006 | September | 09/25/2006 | PPM Bad Debt Accrual | 9040000 | 305,000 | 4.2.4 |
| 2 2006 | October | 10/25/2006 | PPM Bad Debt Accrual | 9040000 | 495,000 | 4.2.4 |
| | | | | | <u>5,029,804</u> | |
| 3 2007 | May | 05/31/2007 | Cap Surcharge Clearing | 9220000 | (199,282) | 4.2.5 |
| 4 2007 | April | 04/30/2007 | FERC Contingent Fees | 9283000 | (130,272) | 4.2.6 |
| 4 2007 | March | 03/31/2007 | Contingent Fees - Mar 2007 | 9283000 | 1,317,268 | 4.2.7 |
| 4 2007 | March | 03/31/2007 | Contingent Fees - Mar 2007 | 9283000 | 1,166,553 | 4.2.8 |
| 5 2007 | February | 02/28/2007 | Taw Water, Rcls Charge | 9210000 | 49,848 | 4.2.9 |
| 5 2007 | January | 01/31/2007 | Taw Water. Excise Tax Refund | 9210000 | (229,540) | 4.2.10 |
| | | | | | <u>(179,692)</u> | |
| 6 2007 | January | 01/23/2007 | Clr FY06 Incent to Surchr | 9220000 | (652,960) | 4.2.11 |
| 7 2006 | December | | Correct FERC on March Penalty Accrual | 5660000 | (1,992,063) | 4.2.12 |
| 8 2006 | August | | Correction of Prior Period PCA | 5455500 | (171,167) | 4.2.13 |
| 8 2006 | December | | Correction of Prior Period PCA | 5301100 | (38,625) | 4.2.13 |
| 9 2007 | June | 07/03/2007 | Write-off IPP Unit 3 | 5570000 | 2,955,351 | 4.2.14 |
| 10 2006 | September | 09/30/2006 | Write-off McClelland-Emigration Tap | 5980000 | 426,017 | 4.2.15 |
| | | | | | <u>9,680,932</u> | |
| | | | | | Ref# 4.2 | |

Certain accounting adjustments were made to expense accounts that are either one-time and non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results.

- 1) Katz Reserve: An entry was made to record the contingent liability associated with a disputed billing related to automated telephony. The number is based on the telephony usage over the past six years. This is a prior period, one time, non-recurring item and should be removed.
- 2) Account 904 Bad Debt Expense had two accruals that should not be included in results; the first one was to write-off a prior period payable to PHI that should have been recorded below the line. The second accrual was to create a reserve for a penalty payment from PPM.
- 3) Capital Surcharge Clearing: Capital surcharge clearing entry for the Corporate business unit. This JV is to clear account 148002 CWIP unallocated overheads and was expensed to account 922.
- 4) FERC Contingent Fees: Estimate for the contingency, as changes were identified in megawatts for reporting purposes. The Company under reported megawatts over the last 3 years and established a reserve to pay FERC. This entry is an estimate and contingent upon how FERC handles the issue.
- 5) Taw Water - Reclassify Charges: Reversal of January document for a prior period \$214k excise tax refund from the IRS.
- 6) Clear FY06 incentive to capital surcharge: Capital portion of incentive accrual originally booked to 148002 last year. It should have been reversed during the year and booked to the capital surcharge account. This entry reclassifies it out of 148002 and into the capital surcharge account to be allocated to capital projects.
- 7) March Penalty Accrual: Credit corrects entry from March 2006 for FERC penalty fees. Entry falls into test period, but is related to an item in a prior period. Penalty payments should be removed from regulatory results.
- 8) PCA Prior Period Correction: Credit corrects entry from August 2006 for June Profit Center Accounting (PCA). Entry falls into test period, but is related to an item in a prior period. Item should be removed from regulatory results.
- 9) Remove the write-off of IPP unit 3 development costs expensed in June 2007.
- 10) Remove the write-off of McClelland Emigration underground Tap.

KATZ Reserve

Document Overview - Display

| | | | | | |
|-----------------|-----------------------------|-----------------|------------|-------------|------|
| Doc. type | SA (G/L account document) | Normal document | | | |
| Parked by | P98983 | Posted by | P04651 | | |
| Doc. Number | 113802306 | Company code | 1000 | Fiscal year | 2008 |
| Doc. date | 06/27/2007 | Posting date | 06/27/2007 | Period | 06 |
| Calculate Tax | <input type="checkbox"/> | | | | |
| Ref. doc. | RM FI NRE | | | | |
| Doc. currency | USD | | | | |
| Doc. head. text | KATZ Patent Reserve | | | | |

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|---------------------|------------|----|---------------|
| 1 | 41 | 530132 | Telecomm Serv | | | 2,000,000.00 |
| 2 | 51 | 289996 | Other Defrdd Cr-RMP | 000000 | | 2,000,000.00- |
| 3 | 41 | 530132 | Telecomm Serv | | | 150,000.00 |
| 4 | 51 | 289996 | Other Defrdd Cr-RMP | 000000 | | 150,000.00- |

FERC Account 903

Display of Entries Found

Table to be searched: 6LPCA EC-PCA Actual Line Items
 Number of hits: 4
 Runtime: 0 Maximum no. of hits: 500

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|---------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 6 | 1000 | 530132 | 2,000,000.00 | 113802306 | | 9031000 | 1 | 0 |
| 0 | 2008 | 6 | 1000 | 289996 | 2,000,000.00- | 113802306 | | 2539900 | 1 | 289996 |
| 0 | 2008 | 6 | 1000 | 530132 | 150,000.00 | 113802306 | | 9031000 | 1 | 0 |
| 0 | 2008 | 6 | 1000 | 289996 | 150,000.00- | 113802306 | | 2539900 | 1 | 289996 |

| FERC Acct | Locatn | Secondary | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | Used |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|------|
| 2539900 | 1 | 289996 | 0 | 4 | NUTIL | MISC | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | X |

| FERC Acct | Locatn | Secondary | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | U |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|---|
| 9031000 | 1 | 0 | 0 | 4 | CN | OMEX | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

Prior period contingency write-off of PHI payable

SAP NetWeaver Portal - Microsoft Internet Explorer provided by PacificCorp

Document Edit Go Settings Extras Environment System Help

Document Overview - Display

Choose Save Tax data

Doc.type SA (G/L account document) Normal document
 Parked by P10019 Posted by P16826
 Doc. Number 112729763 Company code 1000 Fiscal year 2007
 Doc. date 09/30/2006 Posting date 09/30/2006 Period 06
 Calculate Tax
 Ref.doc. CP IX 0104
 Doc.currency USD
 Doc.head.text Sept 06 Tax Equity Adj.

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|------------|----|---------------|
| 1 | 41 | 550720 | OAR Bad Dbt-Write of | 0000013303 | | 4,229,804.00 |
| 2 | 51 | 296000 | Addit Paid In Cap | 20060930 | | 4,229,804.00- |

PRD (1) (600) ps16 INS

PPM Bad Debt Accrual

SAP NetWeaver Portal - Microsoft Internet Explorer provided by PacifiCorp

Document Edit Goto Settings Extras Environment System Help

Document Overview - Display

Choose Save Tax data

Doc. type SA (G/L account document) Normal document
 Parked by P75082 Posted by P13912
 Doc. Number 112474356 Company code 1000 Fiscal year 2007
 Doc. date 09/25/2006 Posting date 09/25/2006 Period 06
 Calculate Tax
 Doc. currency USD
 Doc. head. text PPM Bad Debit Accrual

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|------------|----|-------------|
| 1 | 41 | 550775 | Bad Debt Exp-Trans P | 802400 | | 305,000.00 |
| 2 | 51 | 118175 | Allow for B/D-Trans | 802400 | | 305,000.00- |

PRD (1) (600) ps16 INS

SAP NetWeaver Portal - Microsoft Internet Explorer provided by PacifiCorp

Document Edit Goto Settings Extras Environment System Help

Document Overview - Display

Choose Save Tax data

Doc. type SA (G/L account document) Normal document
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 Doc. Number 112761022 Company code 1000 Fiscal year 2007
 Doc. date 10/25/2006 Posting date 10/25/2006 Period 07
 Calculate Tax
 Ref. doc. PP TR NRE
 Doc. currency USD
 Doc. head. text PPM Bad debit Accrual

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|------------|----|-------------|
| 1 | 41 | 550775 | Bad Debt Exp-Trans P | 802400 | | 495,000.00 |
| 2 | 51 | 118175 | Allow for B/D-Trans | 802400 | | 495,000.00- |

PRD (1) (600) ps16 INS

\$ 800,000
 Ref 4.2.1

Cap Surcharge Clearing

Document Edit Goto Settings Extras Environment System Help

Document Overview - Display

Choose Save Tax d

Doc.type : SA (G/L account document) Normal document
 Parked by P03395 Posted by P73979
 Doc. Number 113763435 Company code 1000 Fiscal year 2008
 Doc. date 05/31/2007 Posting date 05/31/2007 Period 05
 Calculate Tax
 Ref.doc. CP GA NRE AH
 Doc.currency USD
 Doc.head.text Cap Surcharge Clearing

| Itm | PK | Account | Account short text | Assignment | Tx | Amount |
|-----|----|---------|----------------------|------------|----|-------------|
| 1 | 51 | 545170 | Cap Surcharge Adj | 0000012612 | | 485,107.09- |
| 2 | 41 | 545170 | Cap Surcharge Adj | | | 285,824.77 |
| 3 | 41 | 148002 | CWIP Unall O/H & Adj | 20070531 | | 199,282.32 |

FERC Account 922

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|-------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 5 | 1000 | 545170 | 485,107.09- | 113763435 | 12612 | 9220000 | 1 | 0 |
| 0 | 2008 | 5 | 1000 | 545170 | 285,824.77 | 113763435 | | 9220000 | 1 | 0 |
| 0 | 2008 | 5 | 1000 | 148002 | 199,282.32 | 113763435 | | 1070000 | 1 | 0 |

| FERC Acct | Locatn | Second... | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | Used |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|------|
| 1070000 | | 1 0 | 0 | 4 | NUTIL | NUTL | | 01/01/1999 | 12/31/9999 | P16275 | 02/28/2007 | 14:29:24 | X |
| 1070000 | | 1 0 | 9 | 4 | NUTIL | NUTL | | 01/01/1999 | 12/31/9999 | P38705 | 02/28/2007 | 15:05:41 | X |
| 1070000 | 27000 | 0 | 0 | 4 | NUTIL | NUTL | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | |
| 1070000 | 27000 | 0 | 9 | 4 | NUTIL | NUTL | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | X |
| 9220000 | | 1 0 | 0 | 4 | SO | OMEX | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

FERC Contingency Fees

Document Edit Goto Settings Extras Environment System Help

Document Overview - Display

Choose Save Tax data

Doc.type : SA (G/L account document) Normal document

Parked by P10727 Posted by P13012

Doc. Number 113652342 Company code 1000 Fiscal year 2008

Doc. date 04/30/2007 Posting date 04/30/2007 Period 04

Calculate Tax

Ref.doc. PP TR NRE

Doc.currency USD

Doc.head.text FERC contingent fees

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|------------|----|-------------|
| 1 | 41 | 248070 | Accrued Settlement P | 20070430 | | 130,272.18 |
| 2 | 51 | 582400 | FERC Ann Fee | 0000013292 | | 130,272.18- |

FERC Account 9283

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|-------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 4 | 1000 | 248070 | 130,272.18 | 113652342 | | 2420000 | 50 | 0 |
| 0 | 2008 | 4 | 1000 | 582400 | 130,272.18- | 113652342 | 13292 | 9283000 | 1 | 0 |

| FERC Acct | Locatn | Secondary | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | U |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|---|
| 2420000 | 1 | 0 | 0 | 4 | NUTIL | NUTL | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | X |
| 2420000 | 50 | 0 | 0 | 4 | NUTIL | NUTL | | 01/01/1999 | 12/31/9999 | P75877 | 03/21/2007 | 14:53:10 | X |
| 9283000 | 1 | 0 | 0 | 4 | SG | OMEX | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

FERC Contingency Fees



Doc type SA (G/L account document) Normal document

Parked by P03395 Posted by P13912

Doc. Number 113597284 Company code 1000 Fiscal year 2008

Doc. date 03/31/2007 Posting date 03/31/2007 Period 03

Calculate Tax

Ref.doc. CP GA NRE AH

Doc. currency USD Reversed by 113597307 / 2008

Doc. head. text Contingent Fees-Mar 2007

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|------------|----|---------------|
| 1 | 41 | 582400 | FERC Ann Fee | 0000013292 | | 1,317,268.30 |
| 2 | 51 | 248070 | Accrued Settlement P | 20070331 | | 1,317,268.30- |

FERC Acct 9283

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|---------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 3 | 1000 | 582400 | 1,317,268.30 | 113597284 | 13292 | 9283000 | 1 | 0 |
| 0 | 2008 | 3 | 1000 | 248070 | 1,317,268.30- | 113597284 | | 2420000 | 50 | 0 |

| FERC Acct | Locatn | Secondary | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | U |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|---|
| 2420000 | 1 | 0 | 0 | 4 | NUTIL | NUTL | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | X |
| 2420000 | 50 | 0 | 0 | 4 | NUTIL | NUTL | | 01/01/1999 | 12/31/9999 | P75877 | 03/21/2007 | 14:53:10 | X |
| 9283000 | 1 | 0 | 0 | 4 | SG | OMEX | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

FERC Contingency Fees



Document Overview - Display

Choose Save Tax da

Doc.type : SA (G/L account document) Normal document
 Parked by P03395 Posted by P13912
 Doc. Number 113597306 Company code 1000 Fiscal year 2008
 Doc. date 03/31/2007 Posting date 03/31/2007 Period 03
 Calculate Tax
 Ref.doc. CP GA NRE AH
 Doc.currency USD
 Doc.head.text Contingent Fees-Mar 2007

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|------------|----|---------------|
| 1 | 41 | 582400 | FERC Ann Fee | 0000013292 | | 1,166,553.40 |
| 2 | 51 | 248070 | Accrued Settlement P | 20070331 | | 1,166,553.40- |

FERC Acct 9283

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|---------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 3 | 1000 | 582400 | 1,166,553.40 | 113597306 | 13292 | 9283000 | 1 | 0 |
| 0 | 2008 | 3 | 1000 | 248070 | 1,166,553.40- | 113597306 | | 2420000 | 50 | 0 |

| FERC Acct | Locatn | Secondary | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | U |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|---|
| 2420000 | 1 | 0 | 0 | 4 | NUTIL | NUTL | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | X |
| 2420000 | 50 | 0 | 0 | 4 | NUTIL | NUTL | | 01/01/1999 | 12/31/9999 | P75877 | 03/21/2007 | 14:53:10 | X |
| 9283000 | 1 | 0 | 0 | 4 | SG | OMEX | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

Tawwater, Rcls Charges

Document Edit Goto Settings Extras Environment System Help

Document Overview - Display

Choose Save Tax d:

Doc.type SA (G/L account document) Normal document

Parked by P03395 Posted by P75877

Doc. Number 113276715 Company code 1000 Fiscal year 2008

Doc. date 02/28/2007 Posting date 02/28/2007 Period 02

Calculate Tax

Ref.doc. CP GA NRE AH

Doc.currency USD

Doc.head.text Tawwater, Rcls Charges

| Itm | PK | Account | Account short text | Assignment | Tx | Amount |
|-----|----|---------|----------------------|------------|----|-------------|
| 1 | 51 | 535153 | Telephone-Long Dist | 0000013030 | | 179,691.93- |
| 2 | 41 | 545310 | Other O&M Expense | 0000013030 | | 179,691.93 |
| 3 | 51 | 148002 | CWIP Unall O/H & Adj | 20070228 | | 49,848.48- |
| 4 | 41 | 545310 | Other O&M Expense | 0000013030 | | 49,848.48 |

Ref Page 4.2.1

FERC Account 921

FERC Account 921

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|-------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 2 | 1000 | 535153 | 179,691.93- | 113276715 | 13030 | 9210000 | 1 | 0 |
| 0 | 2008 | 2 | 1000 | 545310 | 179,691.93 | 113276715 | 13030 | 9210000 | 1 | 0 |
| 0 | 2008 | 2 | 1000 | 148002 | 49,848.48- | 113276715 | | 1070000 | 1 | 0 |
| 0 | 2008 | 2 | 1000 | 545310 | 49,848.48 | 113276715 | 13030 | 9210000 | 1 | 0 |

| FERC Acct | Locatn | Second... | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | Used |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|------|
| 1070000 | | 1 0 | 0 | 4 | NUTIL | NUTIL | | 01/01/1999 | 12/31/9999 | P16275 | 02/28/2007 | 14:29:24 | X |
| 1070000 | | 1 0 | 9 | 4 | NUTIL | NUTIL | | 01/01/1999 | 12/31/9999 | P38705 | 02/28/2007 | 15:05:41 | X |
| 9210000 | | 1 0 | 0 | 4 | SO | OMEX | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

Tawwater, Rcls Charges

| | | | | | |
|---|--------------------------|--------------|------------|-------------|------|
| Doc. type : SA (G/L account document) Normal document | | | | | |
| Parked by | P03395 | Posted by | P73979 | | |
| Doc. Number | 113231101 | Company code | 1000 | Fiscal year | 2008 |
| Doc. date | 01/31/2007 | Posting date | 01/31/2007 | Period | 01 |
| Calculate Tax | <input type="checkbox"/> | | | | |
| Ref.doc. | CP GA NRE AH | | | | |
| Doc.currency | USD | | | | |
| Doc.head.text | Tawwater, Excise Tax Rfd | | | | |

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|------------|----|-------------|
| 1 | 41 | 116850 | A/R - Other | 20070131 | | 204,883.01 |
| 2 | 51 | 545310 | Other O&M Expense | 0000013030 | | 179,691.93- |
| 3 | 51 | 585900 | Int Exp: Other | 20070131 | | 25,191.08- |
| 4 | 51 | 545310 | Other O&M Expense | 0000013030 | | 49,848.48- |
| 5 | 41 | 148002 | CWIP Unall O/H & Adj | 20070131 | | 49,848.48 |

FERC Account 921

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|-------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 1 | 1000 | 116850 | 204,883.01 | 113231101 | | 1436000 | 122092 | 0 |
| 0 | 2008 | 1 | 1000 | 545310 | 179,691.93- | 113231101 | 13030 | 9210000 | 1 | 0 |
| 0 | 2008 | 1 | 1000 | 585900 | 25,191.08- | 113231101 | 13378 | 4310000 | 1 | 0 |
| 0 | 2008 | 1 | 1000 | 545310 | 49,848.48- | 113231101 | 13030 | 9210000 | 1 | 0 |
| 0 | 2008 | 1 | 1000 | 148002 | 49,848.48 | 113231101 | | 1070000 | 1 | 0 |

| FERC Acct | Locatn | Secondary | Factor | Pri... | Old IDN | Valid From | Valid To Date | Changed by | Change Date | Ch Time | U |
|-----------|--------|-----------|--------|--------|---------|--------------|---------------|------------|-------------|----------|---|
| 1070000 | 1 | 0 | 0 4 | NUTIL | NUTL | 01/01/1999 | 12/31/9999 | P16275 | 02/28/2007 | 14:29:24 | X |
| 1070000 | 1 | 0 | 9 4 | NUTIL | NUTL | 01/01/1999 | 12/31/9999 | P38705 | 02/28/2007 | 15:05:41 | X |
| 1070000 | 122092 | 0 | 0 4 | NUTIL | NUTL | 1 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | |
| 1070000 | 122092 | 0 | 9 4 | NUTIL | NUTL | 1 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | X |
| 1436000 | 1 | 0 | 0 4 | SO | CWC | 1 01/01/2001 | 01/01/2999 | P96744 | 02/28/2007 | 15:23:07 | |
| 1436000 | 122092 | 0 | 0 4 | SO | CWC | 01/01/1999 | 12/31/9999 | P15705 | 02/28/2007 | 15:03:09 | X |
| 4310000 | 1 | 0 | 0 4 | SNP | RE... | 1 01/01/2001 | 01/01/2999 | P96744 | 03/06/2007 | 09:14:48 | X |
| 4310000 | 122092 | 0 | 0 4 | SNP | RE... | 1 01/01/2001 | 01/01/2999 | P96744 | 03/06/2007 | 09:14:48 | |
| 9210000 | 1 | 0 | 0 4 | SO | OM... | 1 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |
| 9210000 | 122092 | 0 | 0 4 | SO | OM... | 1 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Remove Non-Recurring Expense

Clear FY06 Incent to Surcharge

Document Edit Goto Settings Extras Environment System Help

Document Overview - Display

Choose Save Tax d:

Doc type : SA (G/L account document) Normal document

Parked by P10133 Posted by P84888

Doc. Number 113185333 Company code 1000 Fiscal year 2008

Doc. date 01/23/2007 Posting date 01/23/2007 Period 01

Calculate Tax

Ref.doc. CP AA NRE

Doc.currency USD

Doc.head.text CLR FY06 incent to surchr

| Item | PK | Account | Account short text | Assignment | Tx | Amount |
|------|----|---------|----------------------|-----------------|----|-------------|
| 1 | 41 | 148002 | CWIP Unall O/H & Adj | Mark Cunningham | | 652,960.00 |
| 2 | 51 | 545170 | Cap Surcharge Adj | CADM/9999/C/999 | | 652,960.00- |

FERC Account 922

| R | Year | Period | CoCd | Account | In CCC | Ref.Doc.No. | Cost Ctr | FERC Acct | Locatn | Secondary |
|---|------|--------|------|---------|-------------|-------------|----------|-----------|--------|-----------|
| 0 | 2008 | 1 | 1000 | 148002 | 652,960.00 | 113185333 | | 1070000 | 1 | 0 |
| 0 | 2008 | 1 | 1000 | 545170 | 652,960.00- | 113185333 | | 9220000 | 1 | 0 |

| FERC Acct | Locatn | Second... | Mer | Method | Factor | Prim GrCd | Old IDN | Valid From | Valid To Date | Chg by | Change Date | Ch Time | Used |
|-----------|--------|-----------|-----|--------|--------|-----------|---------|------------|---------------|--------|-------------|----------|------|
| 1070000 | | 1 0 | 0 | 4 | NUTIL | NUTIL | | 01/01/1999 | 12/31/9999 | P16275 | 02/28/2007 | 14:29:24 | X |
| 1070000 | | 1 0 | 9 | 4 | NUTIL | NUTIL | | 01/01/1999 | 12/31/9999 | P38705 | 02/28/2007 | 15:05:41 | X |
| 9220000 | | 1 0 | 0 | 4 | SO | OMEX | 1 | 01/01/2001 | 01/01/2999 | P96744 | 02/27/2007 | 13:11:05 | X |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Remove Non-Recurring Expense

Correct FERC on March Penalty Accrual

| Period | Profit Ctr Account | Description | FERC Acct | Location | Amount | Entry date |
|--------------------------|--------------------|---------------------------------------|-----------|----------|---------------------|------------|
| March 2006 | 1192 545500 | March Penalty Accrual | 5660000 | 000001 | 973,185.14 | 04/06/2006 |
| March 2006 | 1192 545500 | March Penalty Accrual | 5660000 | 000001 | (486,592.57) | 04/06/2006 |
| March 2006 | 1192 545500 | March Penalty Accrual | 5660000 | 000001 | 3,010,941.51 | 04/12/2006 |
| March 2006 | 1192 545500 | March Penalty Accrual | 5660000 | 000001 | (1,505,470.76) | 04/12/2006 |
| Total March 2006 Accrual | | | | | <u>1,992,063.32</u> | |
| December 2006 | 1192 545500 | Correct FERC on March Penalty Accrual | 5660000 | 000001 | (1,992,063.32) | 01/25/2007 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Remove Non-Recurring Expense

| | |
|---|------------------|
| Correction of June PCA doc in Aug 2006, account 545550 | (24,949) CN |
| Correction of June PCA doc in Aug 2006, account 545550 | (3,447) CN |
| Correction of June PCA doc in Aug 2006, account 545550 | (41,783) CN |
| Allocation of postage overages in 2007, account 535350 | (25,940) CN |
| Bill insert postage allocations in 2006, account 549300 | (40,549) CN |
| Correction of June PCA doc in Aug 2006, account 553110 | (34,500) CN |
| | <u>(171,167)</u> |
| YTD reclass Pacific Power orders to 908 in Dec 2006, account 530110 | (38,625) OR |
| | <u>(38,625)</u> |

SAP

List Edit Goto Extras Environment Settings System Help

G/L Account Line Item Display

Posted
 Parked
 open
 Cleared

G/L Account No. 545940 Impairment Loss
 Company Code 1000

| St | Assignment | DocumentNo | BusA | Type | Doc. Date | PK | Amount in local cur. |
|--------------------------|---|------------|------|------|------------|----|----------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | SA | 07/03/2007 | 51 | 13,888.49- |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | 113865707 | | SA | 07/03/2007 | 51 | 2,941,462.91- |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | 113890020 | | SA | 07/03/2007 | 41 | 13,888.49 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> 0000010208 | 113865707 | | SA | 07/03/2007 | 41 | 13,888.49 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> 0000010208 | 113865707 | | SA | 07/03/2007 | 41 | 2,941,462.91 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> CGEN/2006/D/002 | 113844816 | | ST | 07/03/2007 | 40 | 2,941,462.91 |
| + | <input checked="" type="checkbox"/> | | | | | | 2,955,351.40 |
| ** Account 545940 | | | | | | | 2,955,351.40 |

G/L Account No. * *

Company Code *

| St | Assignment | DocumentNo | BusA | Type | Doc. Date | PK | Amount in local cur. |
|-----|------------|------------|------|------|-----------|----|----------------------|
| *** | | | | | | | 2,955,351.40 |

Inbox - Micros... J:\ARCHIVE\2... SAP Logon Pa... G/L Account ... Microsoft Exc

| FERC Acct | Locatn | Date | SAP Account | Amount Text |
|------------------|---------------|-------------|--------------------|---|
| 1070000 | 1 | 30-Sep-06 | 148001 | -426,017.48 McClelland-Emigration Tap 1.4Mi 46kV UG |
| 5980000 | 95 | 30-Sep-06 | 545990 | 426,017.48 McClelland-Emigration Tap 1.4Mi 46kV UG |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Other Purchased Power | 557 | 1 | (1,106,718) | SG | 42.482% | (470,159) | 4.3.1 |
| Other Purchased Power | 557 | 1 | <u>1,106,718</u> | ID | 0.000% | <u>-</u> | |
| | | | <u>-</u> | | | <u>(470,159)</u> | |

MID PERIOD Incremental Change:
 No Adjustment

TEST PERIOD Incremental Change:
 No Adjustment

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. The reallocation is required as Demand Side Management costs are situs assigned to the states in which the costs are incurred.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Idaho Irrigation Load Control Program

Account Edit Goto Environment System Help **SAP**

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Business area | Bu

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|------------|----------|------------|--------------|
| Balance C... | | | | |
| 1 | 6.21 | | 6.21 | 6.21 |
| 2 | | | | 6.21 |
| 3 | 1.63 | 1.63 | | 6.21 |
| 4 | 558,311.20 | | 558,311.20 | 558,317.41 |
| 5 | 296,351.88 | 2,596.70 | 293,755.18 | 852,072.59 |
| 6 | 144,997.89 | 700.08 | 144,297.81 | 996,370.40 |
| 7 | | | | 996,370.40 |
| 8 | 213.11 | 213.11 | | 996,370.40 |
| 9 | | | | 996,370.40 |
| 10 | | | | 996,370.40 |
| 11 | | | | 996,370.40 |
| 12 | | | | 996,370.40 |
| 13 | | | | 996,370.40 |
| 14 | | | | 996,370.40 |
| 15 | | | | 996,370.40 |
| 16 | | | | 996,370.40 |
| Total | 999,991.02 | 2,511.52 | 996,370.40 | 996,370.40 |

PRD Total: July 2006 to June 2007: \$1,106,718.

Account Edit Goto Environment System Help **SAP**

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Business area | Bu

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|--------------|--------|--------------|--------------|
| Balance C... | | | | |
| 1 | 39.04 | 2.55 | 36.49 | 36.49 |
| 2 | 1,922.48 | 961.24 | 961.24 | 997.73 |
| 3 | 736.22 | | 736.22 | 1,733.95 |
| 4 | | | | 1,733.95 |
| 5 | | | | 1,733.95 |
| 6 | 108,620.00 | | 108,620.00 | 110,353.95 |
| 7 | 179,460.86 | | 179,460.86 | 289,814.81 |
| 8 | 849,598.46 | | 849,598.46 | 1,139,413.27 |
| 9 | 490,377.27 | | 490,377.27 | 1,629,790.54 |
| 10 | | | | 1,629,790.54 |
| 11 | | | | 1,629,790.54 |
| 12 | | | | 1,629,790.54 |
| 13 | | | | 1,629,790.54 |
| 14 | | | | 1,629,790.54 |
| 15 | | | | 1,629,790.54 |
| 16 | | | | 1,629,790.54 |
| Total | 1,630,754.33 | 963.79 | 1,629,790.54 | 1,629,790.54 |

PRD (1) (600) ps15 OVR

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Blue Sky Fixed Expenses | 921 | 1 | (634,077) | SO | 42.344% | (268,491) | 4.4.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

This adjustment removes the expenses associated with the Blue Sky program. Adjustment 5.3 removes the cost of green tags purchased as part of the Blue Sky program.

Rocky Mountain Power
Utah General Rate Case, June 2009
Blue Sky

ACTUALS - (New Tariff)
Note: Price per block is pro-rated in first & last month of enrollment and as a result of price changes

| | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | TOTAL |
|---|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|-------------------|
| Customer Communications | \$ 13,724.67 | \$ 96,000.76 | \$ 5,708.22 | \$ 17,814.78 | \$ 57,138.97 | \$ 21,784.81 | \$ 8,911.50 | \$ (6,909.84) | \$ 12,794.11 | \$ (1,017.17) | \$ 58,853.99 | \$ 29,414.46 | \$ 314,219.26 |
| Affinity groups | \$ - | \$ - | \$ 10,000.00 | \$ 345.23 | \$ - | \$ 5,250.00 | \$ - | \$ 10,000.00 | \$ 867.00 | \$ 10,000.00 | \$ - | \$ 241.36 | \$ 36,703.59 |
| Business partnership program (businesses) | \$ 346.50 | \$ 645.23 | \$ 175.41 | \$ - | \$ 2,454.51 | \$ 355.80 | \$ 239.85 | \$ 372.45 | \$ - | \$ 479.30 | \$ - | \$ 132.80 | \$ 5,151.85 |
| Fulfillment (Customer Service Energy Program Support) | \$ 11,694.75 | \$ 10,489.06 | \$ 8,391.49 | \$ 10,777.54 | \$ 4,390.30 | \$ 7,682.80 | \$ 161.82 | \$ 785.68 | \$ 6,976.29 | \$ 7,523.62 | \$ 6,672.34 | \$ 7,759.41 | \$ 83,395.10 |
| Printer collateral | \$ 1,159.58 | \$ 29,406.65 | \$ 3,321.53 | \$ 2,909.40 | \$ (149.27) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 36,641.89 |
| Administration | \$ (1,066.42) | \$ 2,374.50 | \$ (222.04) | \$ (871.08) | \$ 25.94 | \$ - | \$ (2,223.04) | \$ 987.00 | \$ (3,874.20) | \$ 2,887.20 | \$ - | \$ - | \$ (1,982.14) |
| Product Management | \$ 8,249.64 | \$ 5,896.58 | \$ 34,007.97 | \$ 35,551.69 | \$ 12,214.70 | \$ 2,677.62 | \$ 5,355.24 | \$ 16,673.58 | \$ 10,321.24 | \$ 9,094.68 | \$ 12,487.14 | \$ 7,506.72 | \$ 160,037.30 |
| Total Fixed Blue Sky Costs | \$ 34,109 | \$ 144,807 | \$ 61,333 | \$ 66,528 | \$ 76,075 | \$ 37,751 | \$ 12,445 | \$ 21,909 | \$ 27,084.94 | \$ 28,968 | \$ 78,013 | \$ 45,055 | \$ 634,077 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Gain / Loss on Sales | 421 | 1 | (2,453,790) | SO | 42.344% | (1,039,023) | 4.5.1 |
| Office Supplies | 921 | 1 | (774,818) | SO | 42.344% | (328,086) | 4.5.1 |
| Office Supplies | 922 | 1 | (42,892) | SO | 42.344% | (18,162) | 4.5.1 |
| | | | <u>(3,271,500)</u> | | | <u>(1,385,271)</u> | |

MID PERIOD Incremental Change:
 No Adjustment

TEST PERIOD Incremental Change:
 No Adjustment

Description of Adjustment:

The K2 Risk Management System was completed and placed into service in 2006. However, by March 2007 it was determined that the software was not meeting the Company's needs and was retired/written-off in March 2007. This adjustment removes that write-off from results.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 K2 Risk Management System Removal

| SAP | | | | | | | Allocation | |
|------------|------------|---------|----------------|--------|------------------|------------------|---------------------------------|-----------|
| Postg Date | RefDoc.No. | Account | FERC Acct | Locatn | Adj Ref # | Amount | Text | |
| 3/30/2007 | 12356 | 141140 | 1010000 | 122092 | | (3,166,065) | RET CFIN/2005/C/017 - WRITE-OFF | SO |
| 3/30/2007 | 12356 | 146140 | 1110000 | 1 | | 712,275 | RET CFIN/2005/C/017 - WRITE-OFF | SO |
| 3/30/2007 | 12356 | 554100 | 4212000 | 122092 | Ref # 4.5 | 2,453,790 | RET CFIN/2005/C/017 - WRITE-OFF | SO |
| | | | | | | | - | |

| Postg Date | RefDoc.No. | Account | FERC Acct | Locatn | Adj Ref # | Amount | Text | Allocation |
|------------|------------|---------|----------------|--------|------------------|----------------|--------------------------------|------------|
| 3/31/2007 | 113365559 | 545990 | 9210000 | 1 | Ref # 4.5 | 774,818 | Clear Write-Off Asset Corp | SO |
| 3/31/2007 | 113365559 | 148001 | 1070000 | 1 | | (774,818) | Clear CWIP Reserve Corp Mar 07 | Nutil |
| | | | | | | | - | |

| Postg Date | RefDoc.No. | Account | FERC Acct | Locatn | Adj Ref # | Amount | Text | Allocation |
|------------|------------|---------|----------------|--------|------------------|---------------|--------------------------|------------|
| 3/31/2007 | 9782209 | 545170 | 9220000 | 1 | Ref # 4.5 | 1,530 | WBS CFIN/2005/C/017/DV2 | SO |
| 3/31/2007 | 9782209 | 585860 | 4320000 | 1 | | 207 | WBS CFIN/2005/C/017/DV2 | SNP |
| 3/31/2007 | 9782209 | 148000 | 1070000 | 122092 | | (1,737) | WBS CFIN/2005/C/017/DV2 | Nutil |
| 3/31/2007 | 9782207 | 545170 | 9220000 | 1 | Ref # 4.5 | 38,888 | WBS CFIN/2005/C/017/PSW2 | SO |
| 3/31/2007 | 9782207 | 585860 | 4320000 | 1 | | 28,196 | WBS CFIN/2005/C/017/PSW2 | SNP |
| 3/31/2007 | 9782207 | 148000 | 1070000 | 122092 | | (67,084) | WBS CFIN/2005/C/017/PSW2 | Nutil |
| 3/31/2007 | 9782211 | 545170 | 9220000 | 1 | Ref # 4.5 | 2,474 | WBS CFIN/2005/C/017/TS2 | SO |
| 3/31/2007 | 9782211 | 585860 | 4320000 | 1 | | 158 | WBS CFIN/2005/C/017/TS2 | SNP |
| 3/31/2007 | 9782211 | 148000 | 1070000 | 122092 | | (2,632) | WBS CFIN/2005/C/017/TS2 | Nutil |
| | | | | | | | - | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Customer Assistance | 908 | 1 | (23,746,266) | UT | 100.000% | (23,746,266) | 4.6.1 |
| Customer Assistance | 908 | 1 | (6,009,280) | WA | 0.000% | - | 4.6.1 |
| Customer Assistance | 908 | 1 | (190,593) | CA | 0.000% | - | 4.6.1 |
| Customer Assistance | 908 | 1 | (1,990,397) | ID | 0.000% | - | 4.6.1 |
| | | | <u>(31,936,536)</u> | | | <u>(23,746,266)</u> | |

MID PERIOD Incremental Change:
 No Adjustment

TEST PERIOD Incremental Change:
 No Adjustment

Description of Adjustment:

Utah allows for recovery of Demand Side Management expenses through the system benefit charge (SBC) tariff rider. This adjustment removes Utah Demand Side Management costs recovered by the SBC in order to prevent a double recovery through the revenue requirement and the SBC tariff rider.

Rocky Mountain Power
Utah General Rate Case, June 2009
DSM Expense Removal Summary

| <u>GL Account</u> | <u>FERC Account</u> | <u>Factor</u> | <u>12 Months Ended</u> <u>June 2007</u> | |
|-------------------|---------------------|---------------|--|------------------|
| 553402 | 9085000 | UT | 23,746,266 | Ref 4.6.2 |
| 553403 | 9085000 | WA | 6,009,280 | Ref 4.6.3 |
| 553404 | 9085000 | CA | 190,593 | Ref 4.6.4 |
| 553405 | 9085000 | ID | 1,990,397 | Ref 4.6.5 |
| | | | <u>31,936,536</u> | |
| | | | Ref 4.6 | |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 DSM Expense Removal
 GL Account 553402

Account Edit Cost Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553402 DSR UT Amortization
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2007
 All documents in currency: * Display currency:

| Period | Debit | Credit | Balance |
|--------------|---------------|---------------|---------------|
| Balance C... | | | |
| 1 | 2,223,905.13 | | 2,223,905.13 |
| 2 | 2,290,441.13 | | 2,290,441.13 |
| 3 | 2,855,204.00 | | 2,855,204.00 |
| 4 | 3,362,865.39 | | 3,362,865.39 |
| 5 | 3,440,784.53 | 4,268,599.39 | 827,814.86 |
| 6 | 6,546,689.22 | 4,098,112.20 | 2,448,577.02 |
| 7 | 5,912,758.43 | 4,303,475.93 | 1,609,282.50 |
| 8 | 5,945,951.56 | 3,303,138.73 | 2,642,812.83 |
| 9 | 5,236,172.72 | 851,999.87 | 4,384,172.85 |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 37,814,772.11 | 16,825,326.12 | 20,989,445.99 |

Account Edit Cost Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553402 DSR UT Amortization
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2008
 All documents in currency: * Display currency:

| Period | Debit | Credit | Balance |
|--------------|---------------|--------------|---------------|
| Balance C... | | | |
| 1 | 2,043,885.53 | 752,960.09 | 1,290,925.44 |
| 2 | 2,655,787.05 | 1,340,345.88 | 1,315,421.17 |
| 3 | 3,091,113.27 | 1,840,352.34 | 1,250,760.93 |
| 4 | 3,530,804.90 | 2,022,081.26 | 1,508,723.64 |
| 5 | 3,873,337.95 | 987,364.57 | 2,885,973.38 |
| 6 | 3,258,652.24 | 1,384,086.53 | 1,874,565.71 |
| 7 | 4,208,561.62 | 1,353,489.55 | 2,855,072.07 |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 22,662,122.56 | 9,680,680.22 | 12,981,442.34 |

| | |
|-----------------------|-------------------|
| July to December 2006 | 13,619,896 |
| January to June 2007 | 10,126,370 |
| 12 ME June 2007 Total | <u>23,746,266</u> |

Ref 4.6.1

Rocky Mountain Power
 Utah General Rate Case, June 2009
 DSM Expense Removal
 GL Account 553403

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553403 DSR WA Amortization
 Company code: 1000 PacificCorp
 Business area
 Fiscal year: 2007
 All documents in currency: * Display currency

| Period | Debit | Credit | Balance |
|--------------|---------------|---------------|--------------|
| Balance C... | | | |
| 1 | 1,820,535.00 | 1,547,102.32 | 273,432.68 |
| 2 | 1,866,504.32 | 1,535,426.31 | 331,078.01 |
| 3 | 1,849,588.31 | 1,608,349.42 | 241,238.89 |
| 4 | 2,058,521.42 | 1,726,748.71 | 331,772.71 |
| 5 | 2,488,013.71 | 2,192,326.05 | 295,687.66 |
| 6 | 2,952,547.05 | 2,621,761.41 | 330,785.64 |
| 7 | 3,100,222.41 | 2,713,731.75 | 386,490.66 |
| 8 | 3,082,380.75 | 2,731,284.10 | 351,096.65 |
| 9 | 3,203,310.10 | 1,060,000.00 | 2,143,310.10 |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 22,421,623.07 | 17,736,730.07 | 4,684,893.00 |

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553403 DSR WA Amortization
 Company code: 1000 PacificCorp
 Business area
 Fiscal year: 2008
 All documents in currency: * Display currency

| Period | Debit | Credit | Balance |
|--------------|--------------|--------------|--------------|
| Balance C... | | | |
| 1 | 1,418,301.00 | 1,039,855.81 | 378,445.19 |
| 2 | 1,375,122.81 | 1,213,715.50 | 161,407.31 |
| 3 | 1,637,925.50 | 1,202,456.61 | 435,468.89 |
| 4 | 1,554,144.61 | 910,000.00 | 644,144.61 |
| 5 | 1,063,366.00 | 800,000.00 | 263,366.00 |
| 6 | 977,305.00 | 690,000.00 | 287,305.00 |
| 7 | 1,013,005.00 | 665,000.00 | 348,005.00 |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 9,039,169.82 | 6,521,027.82 | 2,518,142.00 |

July to December 2006 3,839,143
 January to June 2007 2,170,137
 12 ME June 2007 Total 6,009,280
 Ref 4.6.1

Rocky Mountain Power
 Utah General Rate Case, June 2009
 DSM Expense Removal
 GL Account 553404

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553404 DSR CA Amortization
 Company code: 1808 PacifiCorp
 Business area:
 Fiscal year: 2007
 All documents in currency: * Display currency

| Period | Debit | Credit | Balance |
|--------------|------------|------------|------------|
| Balance C... | | | |
| 1 | 32,674.00 | 26,806.28 | 5,867.72 |
| 2 | 45,543.28 | 16,000.00 | 29,543.28 |
| 3 | 33,584.00 | 19,000.00 | 14,584.00 |
| 4 | 38,396.00 | 17,000.00 | 21,396.00 |
| 5 | 39,756.00 | 19,000.00 | 20,756.00 |
| 6 | 44,364.00 | 20,000.00 | 24,364.00 |
| 7 | 37,259.00 | 22,000.00 | 15,259.00 |
| 8 | 33,859.00 | 19,000.00 | 14,859.00 |
| 9 | 31,834.00 | 17,000.00 | 14,834.00 |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 337,269.28 | 175,806.28 | 161,463.00 |

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553404 DSR CA Amortization
 Company code: 1808 PacifiCorp
 Business area:
 Fiscal year: 2008
 All documents in currency: * Display currency

| Period | Debit | Credit | Balance |
|--------------|------------|------------|-----------|
| Balance C... | | | |
| 1 | 35,502.00 | 23,949.61 | 11,552.39 |
| 2 | 48,385.61 | 37,949.93 | 10,435.68 |
| 3 | 61,046.93 | 51,062.08 | 9,984.85 |
| 4 | 67,175.08 | 53,424.92 | 13,750.16 |
| 5 | 123,155.92 | 104,625.27 | 18,530.65 |
| 6 | 69,817.27 | 54,946.26 | 14,871.01 |
| 7 | 79,822.26 | 72,300.12 | 7,522.14 |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 484,905.07 | 398,258.19 | 86,646.88 |

| | |
|-----------------------|----------------|
| July to December 2006 | 111,468 |
| January to June 2007 | 79,125 |
| 12 ME June 2007 Total | <u>190,593</u> |

Ref 4.6.1

Rocky Mountain Power
 Utah General Rate Case, June 2009
 DSM Expense Removal
 GL Account 553405

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553405 DSR ID Amortization
 Company code: 1000 PacifiCorp
 Business area
 Fiscal year: 2007
 All documents in currency: * Display currency

| Period | Debit | Credit | Balance |
|--------------|--------------|--------|--------------|
| Balance C... | | | |
| 1 | | | |
| 2 | 58,610.25 | | 58,610.25 |
| 3 | 193,985.84 | | 193,985.84 |
| 4 | 270,559.72 | | 270,559.72 |
| 5 | 261,282.14 | | 261,282.14 |
| 6 | 215,571.01 | | 215,571.01 |
| 7 | 127,802.65 | | 127,802.65 |
| 8 | 118,488.94 | | 118,488.94 |
| 9 | 128,042.91 | | 128,042.91 |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 1,374,343.46 | | 1,374,343.46 |

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document

Account number: 553405 DSR ID Amortization
 Company code: 1000 PacifiCorp
 Business area
 Fiscal year: 2008
 All documents in currency: * Display currency

| Period | Debit | Credit | Balance |
|--------------|--------------|--------|--------------|
| Balance C... | | | |
| 1 | 134,983.61 | | 134,983.61 |
| 2 | 126,772.02 | | 126,772.02 |
| 3 | 112,310.16 | | 112,310.16 |
| 4 | 104,125.12 | | 104,125.12 |
| 5 | 140,423.96 | | 140,423.96 |
| 6 | 250,034.65 | | 250,034.65 |
| 7 | 311,361.25 | | 311,361.25 |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| Total | 1,180,010.77 | | 1,180,010.77 |

| | |
|-----------------------|------------------|
| July to December 2006 | 1,121,747 |
| January to June 2007 | 868,650 |
| 12 ME June 2007 Total | <u>1,990,397</u> |

Ref 4.6.1

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|-------------------------------|---------|------|--------------------|--------|----------|--------------------|------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Nonutility | 415 | 1 | (452,899) | NUTIL | 0.000% | - | |
| Nonutility | 416 | 1 | 215,344 | NUTIL | 0.000% | - | |
| Nonutility | 416 | 1 | 14,582 | NUTIL | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 7,907 | CA | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 47,665 | ID | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 150,004 | OR | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 203,558 | UT | 100.000% | 203,558 | |
| Other Electric Revenues | 456 | 1 | 22,202 | WA | 0.000% | - | |
| Other Electric Revenues | 456 | 1 | 21,563 | WYE | 0.000% | - | |
| Steam Expense | 506 | 1 | 9,884 | SG | 42.482% | 4,199 | |
| Steam Expense | 514 | 1 | 323 | SG | 42.482% | 137 | |
| Hydro Expense | 545 | 1 | 45 | SG-U | 42.482% | 19 | |
| Transmission Expense | 560 | 1 | (827,820) | SG | 42.482% | (351,676) | |
| Transmission Expense | 562 | 1 | 17,841 | SG | 42.482% | 7,579 | |
| Transmission Expense | 563 | 1 | (1,070,121) | SG | 42.482% | (454,611) | |
| Transmission Expense | 566 | 1 | 54,730 | SG | 42.482% | 23,251 | |
| Transmission Expense | 569 | 1 | 277 | SG | 42.482% | 118 | |
| Transmission Expense | 570 | 1 | (47,454) | SG | 42.482% | (20,160) | |
| Transmission Expense | 571 | 1 | 1,033,187 | SG | 42.482% | 438,921 | |
| Transmission Expense | 573 | 1 | 62,155 | SG | 42.482% | 26,405 | |
| Distribution Expense | 580 | 1 | (1,361,482) | SNPD | 46.912% | (638,703) | |
| Distribution Expense | 581 | 1 | (103,863) | SNPD | 46.912% | (48,724) | |
| Distribution Expense | 582 | 1 | 20,691 | CA | 0.000% | - | |
| Distribution Expense | 582 | 1 | (15,872) | ID | 0.000% | - | |
| Distribution Expense | 582 | 1 | 41,488 | OR | 0.000% | - | |
| Distribution Expense | 582 | 1 | 9,464 | SNPD | 46.912% | 4,440 | |
| Distribution Expense | 582 | 1 | (28,962) | UT | 100.000% | (28,962) | |
| Distribution Expense | 582 | 1 | (18,390) | WA | 0.000% | - | |
| Distribution Expense | 582 | 1 | (11,303) | WYE | 0.000% | - | |
| Distribution Expense | 583 | 1 | (309,177) | CA | 0.000% | - | |
| Distribution Expense | 583 | 1 | (353,958) | ID | 0.000% | - | |
| Distribution Expense | 583 | 1 | (2,012,647) | OR | 0.000% | - | |
| Distribution Expense | 583 | 1 | 1,506,484 | SNPD | 46.912% | 706,727 | |
| Distribution Expense | 583 | 1 | (2,029,335) | UT | 100.000% | (2,029,335) | |
| Distribution Expense | 583 | 1 | (506,599) | WA | 0.000% | - | |
| Distribution Expense | 583 | 1 | (249,271) | WYE | 0.000% | - | |
| Distribution Expense | 583 | 1 | (42,126) | WYW | 0.000% | - | |
| Distribution Expense | 584 | 1 | (30,522) | CA | 0.000% | - | |
| Distribution Expense | 584 | 1 | (204,333) | OR | 0.000% | - | |
| | | | <u>(6,236,741)</u> | | | <u>(2,156,818)</u> | |

Description of Adjustment:

In late 2006 it was discovered that in some cases offsetting entries in the labor pool were being charged to different accounts and/or locations. An entry in December 2006 corrected this for all of CY 2006. This entry removes the portion of the correction that relates to January - June 2006 which is out of period for this filing. An entry in September 2007 made similar corrections for January - June 2007. This entry adds those corrections to this filing.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense (Cont.): | | | | | | | |
| Distribution Expense | 584 | 1 | (20,219) | UT | 100.000% | (20,219) | |
| Distribution Expense | 584 | 1 | (22,682) | WA | 0.000% | - | |
| Distribution Expense | 584 | 1 | (3,920) | WYE | 0.000% | - | |
| Distribution Expense | 587 | 1 | 264,381 | CA | 0.000% | - | |
| Distribution Expense | 587 | 1 | 1,679,766 | OR | 0.000% | - | |
| Distribution Expense | 587 | 1 | 1,709,762 | UT | 100.000% | 1,709,762 | |
| Distribution Expense | 587 | 1 | 383,711 | WA | 0.000% | - | |
| Distribution Expense | 587 | 1 | 222,134 | WYE | 0.000% | - | |
| Distribution Expense | 588 | 1 | 8,317 | CA | 0.000% | - | |
| Distribution Expense | 588 | 1 | 51,568 | ID | 0.000% | - | |
| Distribution Expense | 588 | 1 | 292,418 | OR | 0.000% | - | |
| Distribution Expense | 588 | 1 | 1,966,784 | SNPD | 46.912% | 922,665 | |
| Distribution Expense | 588 | 1 | 560,281 | UT | 100.000% | 560,281 | |
| Distribution Expense | 588 | 1 | 17,644 | WA | 0.000% | - | |
| Distribution Expense | 588 | 1 | 51,551 | WYE | 0.000% | - | |
| Distribution Expense | 588 | 1 | 8,966 | WYW | 0.000% | - | |
| Distribution Expense | 589 | 1 | 20,222 | OR | 0.000% | - | |
| Distribution Expense | 589 | 1 | (20,322) | SNPD | 46.912% | (9,534) | |
| Distribution Expense | 589 | 1 | 100 | UT | 100.000% | 100 | |
| Distribution Expense | 590 | 1 | (7,957) | CA | 0.000% | - | |
| Distribution Expense | 590 | 1 | (56,646) | ID | 0.000% | - | |
| Distribution Expense | 590 | 1 | (749,876) | SNPD | 46.912% | (351,784) | |
| Distribution Expense | 590 | 1 | (358,520) | UT | 100.000% | (358,520) | |
| Distribution Expense | 590 | 1 | (78,655) | WYE | 0.000% | - | |
| Distribution Expense | 591 | 1 | 30 | SNPD | 46.912% | 14 | |
| Distribution Expense | 591 | 1 | (3,750) | UT | 100.000% | (3,750) | |
| Distribution Expense | 592 | 1 | (2,452) | ID | 0.000% | - | |
| Distribution Expense | 592 | 1 | 191,166 | OR | 0.000% | - | |
| Distribution Expense | 592 | 1 | (106,415) | SNPD | 46.912% | (49,922) | |
| Distribution Expense | 592 | 1 | 13,886 | UT | 100.000% | 13,886 | |
| Distribution Expense | 592 | 1 | (1,528) | WA | 0.000% | - | |
| Distribution Expense | 592 | 1 | 12,558 | WYE | 0.000% | - | |
| Distribution Expense | 593 | 1 | 51,101 | CA | 0.000% | - | |
| Distribution Expense | 593 | 1 | 76,602 | ID | 0.000% | - | |
| Distribution Expense | 593 | 1 | 938,551 | OR | 0.000% | - | |
| Distribution Expense | 593 | 1 | (1,762,977) | SNPD | 46.912% | (827,054) | |
| Distribution Expense | 593 | 1 | 634,234 | UT | 100.000% | 634,234 | |
| Distribution Expense | 593 | 1 | 182,754 | WA | 0.000% | - | |
| Distribution Expense | 593 | 1 | 198,131 | WYE | 0.000% | - | |
| | | | <u>6,340,698</u> | | | <u>2,220,158</u> | |

Description of Adjustment:

In late 2006 it was discovered that in some cases offsetting entries in the labor pool were being charged to different accounts and/or locations. An entry in December 2006 corrected this for all of CY 2006. This entry removes the portion of the correction that relates to January - June 2006 which is out of period for this filing. An entry in September 2007 made similar corrections for January - June 2007. This entry adds those corrections to this filing.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|---------------------------------------|---------|------|------------------|--------|----------|-------------------|------|
| Adjustment to Expense (Cont.): | | | | | | | |
| Distribution Expense | 593 | 1 | 350 | WYW | 0.000% | - | |
| Distribution Expense | 594 | 1 | 29,601 | CA | 0.000% | - | |
| Distribution Expense | 594 | 1 | 181,954 | OR | 0.000% | - | |
| Distribution Expense | 594 | 1 | (20,956) | SNPD | 46.912% | (9,831) | |
| Distribution Expense | 594 | 1 | 24,044 | UT | 100.000% | 24,044 | |
| Distribution Expense | 594 | 1 | (110) | WA | 0.000% | - | |
| Distribution Expense | 594 | 1 | 457 | WYE | 0.000% | - | |
| Distribution Expense | 594 | 1 | (350) | WYW | 0.000% | - | |
| Distribution Expense | 595 | 1 | (34,150) | OR | 0.000% | - | |
| Distribution Expense | 595 | 1 | (17,471) | SNPD | 46.912% | (8,196) | |
| Distribution Expense | 595 | 1 | (17,382) | WYE | 0.000% | - | |
| Distribution Expense | 596 | 1 | 988 | SNPD | 46.912% | 464 | |
| Distribution Expense | 596 | 1 | (134) | UT | 100.000% | (134) | |
| Distribution Expense | 596 | 1 | (930) | WYE | 0.000% | - | |
| Distribution Expense | 597 | 1 | (5,299) | SNPD | 46.912% | (2,486) | |
| Distribution Expense | 597 | 1 | (666) | UT | 100.000% | (666) | |
| Distribution Expense | 598 | 1 | 9,616 | CA | 0.000% | - | |
| Distribution Expense | 598 | 1 | 17,565 | ID | 0.000% | - | |
| Distribution Expense | 598 | 1 | 64,504 | OR | 0.000% | - | |
| Distribution Expense | 598 | 1 | 571,990 | SNPD | 46.912% | 268,334 | |
| Distribution Expense | 598 | 1 | 560,667 | UT | 100.000% | 560,667 | |
| Distribution Expense | 598 | 1 | 16,295 | WA | 0.000% | - | |
| Distribution Expense | 598 | 1 | 10,596 | WYE | 0.000% | - | |
| Distribution Expense | 598 | 1 | 1,563 | WYW | 0.000% | - | |
| Customer Accounts Expense | 901 | 1 | (2,036) | CN | 46.075% | (938) | |
| Customer Accounts Expense | 901 | 1 | (51,190) | ID | 0.000% | - | |
| Customer Accounts Expense | 901 | 1 | (312,864) | OR | 0.000% | - | |
| Customer Accounts Expense | 901 | 1 | (41,547) | WA | 0.000% | - | |
| Customer Accounts Expense | 901 | 1 | (49,802) | WYE | 0.000% | - | |
| Customer Accounts Expense | 902 | 1 | (17,065) | OR | 0.000% | - | |
| Customer Accounts Expense | 902 | 1 | (283,653) | UT | 100.000% | (283,653) | |
| Customer Accounts Expense | 902 | 1 | (4,191) | WA | 0.000% | - | |
| Customer Accounts Expense | 902 | 1 | (50,599) | WYE | 0.000% | - | |
| Customer Accounts Expense | 902 | 1 | (1,445) | WYW | 0.000% | - | |
| Customer Accounts Expense | 903 | 1 | (94,293) | CN | 46.075% | (43,446) | |
| Customer Service Expense | 908 | 1 | (31,815) | CN | 46.075% | (14,659) | |
| Customer Service Expense | 908 | 1 | (65,767) | OR | 0.000% | - | |
| | | | <u>386,474</u> | | | <u>489,498</u> | |

Description of Adjustment:

In late 2006 it was discovered that in some cases offsetting entries in the labor pool were being charged to different accounts and/or locations. An entry in December 2006 corrected this for all of CY 2006. This entry removes the portion of the correction that relates to January - June 2006 which is out of period for this filing. An entry in September made similar corrections for January - June 2007. This entry adds those corrections to this filing.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense (Cont.): | | | | | | | |
| Customer Service Expense | 908 | 1 | (2,563) | WA | 0.000% | - | |
| Customer Service Expense | 908 | 1 | (2,490) | ID | 0.000% | - | |
| Customer Service Expense | 908 | 1 | (1,488) | UT | 100.000% | (1,488) | |
| Customer Service Expense | 908 | 1 | (1,517) | WYE | 0.000% | - | |
| Customer Service Expense | 909 | 1 | (2,955) | CA | 0.000% | - | |
| Customer Service Expense | 909 | 1 | (259,948) | CN | 46.075% | (119,772) | |
| Customer Service Expense | 909 | 1 | (24,315) | ID | 0.000% | - | |
| Customer Service Expense | 909 | 1 | (38,258) | OR | 0.000% | - | |
| Customer Service Expense | 909 | 1 | (198,738) | UT | 100.000% | (198,738) | |
| Customer Service Expense | 909 | 1 | (10,451) | WA | 0.000% | - | |
| Customer Service Expense | 909 | 1 | (21,570) | WYE | 0.000% | - | |
| Customer Service Expense | 910 | 1 | (250) | CN | 46.075% | (115) | |
| Customer Service Expense | 910 | 1 | 65,767 | OR | 0.000% | - | |
| Customer Service Expense | 910 | 1 | 2,563 | WA | 0.000% | - | |
| Administrative & General Expense | 920 | 1 | 19 | SO | 42.344% | 8 | |
| Administrative & General Expense | 921 | 1 | 41 | CA | 0.000% | - | |
| Administrative & General Expense | 921 | 1 | 23 | ID | 0.000% | - | |
| Administrative & General Expense | 921 | 1 | (1,144) | OR | 0.000% | - | |
| Administrative & General Expense | 921 | 1 | 37,316 | SO | 42.344% | 15,801 | |
| Administrative & General Expense | 921 | 1 | (4,284) | UT | 100.000% | (4,284) | |
| Administrative & General Expense | 921 | 1 | 142 | WA | 0.000% | - | |
| Administrative & General Expense | 921 | 1 | 110 | WYE | 0.000% | - | |
| Administrative & General Expense | 922 | 1 | 158,522 | SO | 42.344% | 67,124 | |
| Administrative & General Expense | 923 | 1 | 289 | CA | 0.000% | - | |
| Administrative & General Expense | 923 | 1 | 19,871 | ID | 0.000% | - | |
| Administrative & General Expense | 923 | 1 | 1,857 | OR | 0.000% | - | |
| Administrative & General Expense | 923 | 1 | (324,915) | SO | 42.344% | (137,581) | |
| Administrative & General Expense | 923 | 1 | 112,104 | UT | 100.000% | 112,104 | |
| Administrative & General Expense | 923 | 1 | 1,115 | WA | 0.000% | - | |
| Administrative & General Expense | 923 | 1 | 11,885 | WYE | 0.000% | - | |
| Administrative & General Expense | 931 | 1 | 250 | SO | 42.344% | 106 | |
| Administrative & General Expense | 935 | 1 | (85) | ID | 0.000% | - | |
| Administrative & General Expense | 935 | 1 | (0) | OR | 0.000% | - | |
| Administrative & General Expense | 935 | 1 | (7,334) | SO | 42.344% | (3,106) | |
| | | | <u>(490,430)</u> | | | <u>(269,940)</u> | |
| Accounting Correction 1 | | | (6,236,741) | | | (2,156,818) | |
| Accounting Correction 2 | | | 6,340,698 | | | 2,220,158 | |
| Accounting Correction 3 | | | 386,474 | | | 489,498 | |
| Accounting Correction 4 | | | (490,430) | | | (269,940) | |
| | | | <u>0</u> | | | <u>282,898</u> | |

Description of Adjustment:

In late 2006 it was discovered that in some cases offsetting entries in the labor pool were being charged to different accounts and/or locations. An entry in December 2006 corrected this for all of CY 2006. This entry removes the portion of the correction that relates to January - June 2006 which is out of period for this filing. An entry in September 2007 made similar corrections for January - June 2007. This entry adds those corrections to this filing.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Misc. Hydro Expenses | 539 | 1 | (15,173) | SG-U | 42.482% | (6,446) | 4.8.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

The Cove hydro electric plant was decommissioned in the fall of 2006 and the plant investment was retired. There was a small amount of operation and maintenance expense in the test period. This adjustment removes the Cove operation and maintenance expense from results.

| OMAG | <u>Account</u> | <u>Amount</u> | |
|--------------------|----------------|---------------|---------|
| | 539 | 6,050 | |
| MSC HYD PWR GEN EX | 542 | - | |
| MAINT OF STRUCTURE | 543 | 7,444 | |
| MNT DAMS & WTR SYS | 544 | - | |
| ACCESS ELEC EQUIP | 545 | 1,679 | |
| MAINT HYDRO-OTHER | | <u>15,173</u> | Ref 4.8 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Customer Receipts & Collections | 903 | 2 | 352,919 | CN | 46.075% | 162,609 | 4.9.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| Customer Receipts & Collections | 903 | 3 | 129,489 | CN | 46.075% | 59,663 | 4.9.2 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Customer Receipts & Collections | 903 | 3 | (19,464) | CN | 46.075% | (8,968) | 4.9.2 |

Description of Adjustment:

This adjustment annualizes customer billing costs in the Base period to reflect the scheduled U.S. Postal Service increase from \$0.29 to \$0.31 for utility mailings after May 14, 2007. The Mid and Test period postage expense is adjusted for the increase in customers based on the Company's load forecast.

**Rocky Mountain Power
Utah General Rate Case, June 2009
Postage Increase Adjustment**

4.9.1

Base Period Adjustment

Postal Service Increase for Utility Bill Mailings

| | |
|--------------|-------------|
| Current Rate | 0.29 |
| New Rate | 0.31 |
| Increase | <u>0.02</u> |

Total Customers (per JAM factor calculation for CN) 1,680,568

Increase in Customer Postage Costs (July 2006 through May 14, 2007)

Calculated at 12 bills per customer @ \$0.02 for 10.5 months 352,919 Ref 4.9

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Postage Increase Adjustment

| | Total 12 Months | | | | | | | | | | | | |
|--------------------------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | June 2008 | 7/1/2007 | 8/1/2007 | 9/1/2007 | 10/1/2007 | 11/1/2007 | 12/1/2007 | 1/1/2008 | 2/1/2008 | 3/1/2008 | 4/1/2008 | 5/1/2008 | 6/1/2008 |
| Total Customers | 20,434,372 | 1,682,784 | 1,687,357 | 1,689,936 | 1,694,480 | 1,696,664 | 1,699,136 | 1,708,187 | 1,710,957 | 1,713,312 | 1,715,161 | 1,717,282 | 1,719,115 |
| New Postage Rate | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 |
| Forecast Postage Expense 06/08 | 6,334,655 | 521,663 | 523,081 | 523,880 | 525,289 | 525,966 | 526,732 | 529,538 | 530,397 | 531,127 | 531,700 | 532,357 | 532,926 |

| | Total 12 Months | | | | | | | | | | | | |
|--------------------------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | June 2009 | 7/1/2008 | 8/1/2008 | 9/1/2008 | 10/1/2008 | 11/1/2008 | 12/1/2008 | 1/1/2009 | 2/1/2009 | 3/1/2009 | 4/1/2009 | 5/1/2009 | 6/1/2009 |
| Total Customers | 20,882,446 | 1,722,117 | 1,725,010 | 1,728,283 | 1,731,647 | 1,736,104 | 1,739,310 | 1,744,069 | 1,746,851 | 1,749,251 | 1,751,174 | 1,753,381 | 1,755,250 |
| New Postage Rate | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 |
| Forecast Postage Expense 06/09 | 6,473,558 | 533,856 | 534,753 | 535,768 | 536,810 | 538,192 | 539,186 | 540,661 | 541,524 | 542,268 | 542,864 | 543,548 | 544,128 |

| | |
|------------------------------|------------------------|
| Actual Postage Expense 06/07 | 5,688,500 |
| Base Period Annualized Adj | <u>352,919</u> Ref 4.9 |
| Global Insight Index | 6,041,419 |
| Escalated Postage Exp 06/08 | <u>6,205,167</u> 2.7% |

| | |
|-----------------------------|------------------------|
| Forecast Postage Exp 06/08 | 6,334,655 |
| Escalated Postage Exp 06/08 | 6,205,167 |
| Mid-Period Adjustment | <u>129,489</u> Ref 4.9 |

| | |
|-----------------------------|------------------|
| Forecast Postage Exp 06/08 | 6,334,655 |
| Global Insight Index | 2.5% |
| Escalated Postage Exp 06/09 | <u>6,493,022</u> |

| | |
|-----------------------------|-------------------------|
| Forecast Postage Exp 06/09 | 6,473,558 |
| Escalated Postage Exp 06/09 | 6,493,022 |
| Test Period Adjustment | <u>(19,464)</u> Ref 4.9 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Unadjusted Labor: | | | 535,045,219 | | | | |
| BASE PERIOD: | | | | | | | |
| Incremental Adjustment | | | <u>4,495,157</u> | | | | |
| | | | <u>539,540,376</u> | | | | |
| MID PERIOD Incremental Change: | | | | | | | |
| Incremental Adjustment | | | <u>-</u> | | | | |
| | | | <u>539,540,376</u> | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| Incremental Adjustment | | | <u>8,243,262</u> | | | | |
| | | | <u>547,783,638</u> | | | | |

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment annualizes the wage increase during the base period for labor charged to operation and maintenance accounts. See page 4.10.1 for more information on how this adjustment was calculated.

**Rocky Mountain Power
Utah General Rate Case, June 2009
Labor Escalation**

The Base period (12 months ended June 2007), Mid period June 2008, and Test period June 2009 labor expenses are summarized on page 4.10.2. The following is an explanation of the procedures used to develop the proforma labor expenses.

1. Actual June 2007 total labor related expenses are identified on page 4.10.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2007 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on pages 4.10.3 - 4.10.5
3. The annualized June 2007 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2008 and June 2009 (see page 4.10.4 and 4.10.5). Union costs were escalated using the contractual rates found on page 4.10.6. Non-union costs were escalated using the budgeted increases.
4. Non-union incentive payments were provided by the Human Resources department and were calculated based on the calendar year 2007, 2008 and calendar year 2009 projections. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Proforma June 2008 and June 2009 pension and employee benefit expenses were provided by the Human Resource department. These expenses can be found on page 4.10.8.
6. Payroll tax calculations on the annualized and pro forma adjustments can be found on page 4.10.9.

**Rocky Mountain Power
Utah General Rate Case, June 2009
Utah GRC Wage & Benefit Reconciliation**

| Account | Description | A | | B | | C | | D | | E | | F | | G | |
|---------|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------|---------------------------|------------|---------------------------|---------------------|---------------|---|---------------------|---------------|--|
| | | 12 Months Ended June 2007 | 12 Months Ended June 2008 | 12 Months Ended June 2007 | 12 Months Ended June 2008 | Adjustment | 12 Months Ended June 2008 | Adjustment | 12 Months Ended June 2009 | Adjustment | Reference | | | | |
| 5001XX | Regular Ordinary Time | 388,333,080 | 400,111,856 | 11,798,776 | 400,111,856 | - | 400,111,856 | - | 412,429,370 | 12,317,515 | 4.10.3 | - | 12,317,515 | 4.10.3 | |
| 5002XX | Overtime | 55,865,429 | 57,556,955 | 1,691,525 | 57,556,955 | - | 57,556,955 | - | 59,328,856 | 1,771,901 | 4.10.3 | - | 1,771,901 | 4.10.3 | |
| 5003XX | Premium Pay | 5,298,104 | 5,417,312 | 119,208 | 5,417,312 | - | 5,417,312 | - | 5,594,095 | 166,773 | 4.10.3 | - | 166,773 | 4.10.3 | |
| | Subtotal for Escalation | 449,476,613 | 463,086,122 | 13,609,509 | 463,086,122 | - | 463,086,122 | - | 477,347,311 | 14,256,189 | 4.10.3-4.10.5 | - | 14,256,189 | 4.10.3-4.10.5 | |
| 500110 | Secondary Labor Adjustment | (902,886) | 429,532 | 12,623 | 429,532 | - | 429,532 | - | 442,755 | 13,223 | 4.10.7 | - | 13,223 | 4.10.7 | |
| 5005XX | Unused Leave Accrual | (608,896) | (930,173) | (27,337) | (930,173) | - | (930,173) | - | (958,809) | (28,636) | 4.10.7 | - | (28,636) | 4.10.7 | |
| 500850 | Other Salary/Labor Costs | 11,714,062 | 11,714,062 | - | 11,714,062 | - | 11,714,062 | - | (1,388,166) | (41,459) | 4.10.7 | - | (41,459) | 4.10.7 | |
| 50109X | JO Subsidies | (1,307,130) | (1,346,708) | (39,578) | (1,346,708) | - | (1,346,708) | - | (1,388,166) | (41,459) | 4.10.7 | - | (41,459) | 4.10.7 | |
| | Subtotal Base Labor | 459,397,617 | 472,952,835 | 13,555,218 | 472,952,835 | - | 472,952,835 | - | 487,152,153 | 14,199,318 | 4.10.3-4.10.5 | - | 14,199,318 | 4.10.3-4.10.5 | |
| 5004XX | Incentive | 32,063,030 | 27,981,250 | (4,081,780) | 27,981,250 | - | 27,981,250 | - | 28,925,016 | 943,766 | 4.10.7 | - | 943,766 | 4.10.7 | |
| | Total Incentive | 32,063,030 | 27,981,250 | (4,081,780) | 27,981,250 | - | 27,981,250 | - | 28,925,016 | 943,766 | 4.10.7 | - | 943,766 | 4.10.7 | |
| 500250 | Overtime Meals | 943,243 | 943,243 | - | 943,243 | - | 943,243 | - | 943,243 | - | - | - | 943,243 | - | |
| 500700 | Severance/Redundancy (1) | 26,669,576 | 26,669,576 | - | 26,669,576 | - | 26,669,576 | - | 26,669,576 | - | - | - | 26,669,576 | - | |
| 501103 | Joint Owner Pension Payment | 124,019 | 124,019 | - | 124,019 | - | 124,019 | - | 124,019 | - | - | - | 124,019 | - | |
| 501325 | Physical Exam | 2,122 | 2,122 | - | 2,122 | - | 2,122 | - | 2,122 | - | - | - | 2,122 | - | |
| 502300 | Education Assistance | 326,051 | 326,051 | - | 326,051 | - | 326,051 | - | 326,051 | - | - | - | 326,051 | - | |
| | Total Other Labor | 28,065,012 | 28,065,012 | - | 28,065,012 | - | 28,065,012 | - | 28,065,012 | - | - | - | 28,065,012 | - | |
| | Subtotal Labor and Incentive | 519,525,659 | 528,999,097 | 9,473,438 | 528,999,097 | - | 528,999,097 | - | 544,142,181 | 15,143,084 | 4.10.8 | - | 15,143,084 | 4.10.8 | |
| 501100 | Pension - FAS 87 | 54,223,357 | 41,348,289 | (12,875,067) | 41,348,289 | - | 41,348,289 | - | 27,131,803 | (14,216,486) | 4.10.8 | - | (14,216,486) | 4.10.8 | |
| 501105 | Pension - IBEW 57 - FAS 87 | 8,443,493 | 8,000,000 | (443,493) | 8,000,000 | - | 8,000,000 | - | 7,900,000 | (100,000) | 4.10.8 | - | (100,000) | 4.10.8 | |
| 501115 | SERP Plan | 4,521,005 | 2,550,000 | (1,971,005) | 2,550,000 | - | 2,550,000 | - | 2,550,000 | - | 4.10.8 | - | 2,550,000 | 4.10.8 | |
| 501150 | Post Retirement Benefits - FAS 106 | 27,776,231 | 25,255,315 | (2,520,916) | 25,255,315 | - | 25,255,315 | - | 23,458,302 | (1,797,013) | 4.10.8 | - | (1,797,013) | 4.10.8 | |
| 501160 | Post Employment Benefits - FAS 112 | 3,366,956 | 7,692,714 | 4,325,758 | 7,692,714 | - | 7,692,714 | - | 7,998,546 | 305,832 | 4.10.8 | - | 305,832 | 4.10.8 | |
| | Total Pensions | 98,331,042 | 84,846,318 | (13,484,724) | 84,846,318 | - | 84,846,318 | - | 69,038,651 | (15,807,667) | 4.10.8 | - | (15,807,667) | 4.10.8 | |
| 501102 | Pension Administration | 752,035 | 946,813 | 194,778 | 946,813 | - | 946,813 | - | 975,266 | 28,453 | 4.10.8 | - | 28,453 | 4.10.8 | |
| 501125 | Medical | 44,542,675 | 51,384,215 | 6,841,540 | 51,384,215 | - | 51,384,215 | - | 53,104,333 | 1,720,118 | 4.10.8 | - | 1,720,118 | 4.10.8 | |
| 501175 | Dental | 2,829,309 | 2,534,800 | (294,509) | 2,534,800 | - | 2,534,800 | - | 2,154,873 | (379,927) | 4.10.8 | - | (379,927) | 4.10.8 | |
| 501200 | Vision | 494,047 | 365,586 | (128,461) | 365,586 | - | 365,586 | - | 237,715 | (127,869) | 4.10.8 | - | (127,869) | 4.10.8 | |
| 501225 | Life | 1,214,937 | 1,183,860 | (31,076) | 1,183,860 | - | 1,183,860 | - | 1,171,727 | (12,133) | 4.10.8 | - | (12,133) | 4.10.8 | |
| 501250 | Stock/401(k)/ESOP | 18,041,248 | 20,805,299 | 2,764,050 | 20,805,299 | - | 20,805,299 | - | 30,667,394 | 9,862,095 | 4.10.8 | - | 9,862,095 | 4.10.8 | |
| 501251 | 401(k) Administration | 1,583,435 | 771,011 | (812,424) | 771,011 | - | 771,011 | - | 341,244 | (429,767) | 4.10.8 | - | (429,767) | 4.10.8 | |
| 501275 | Accidental Death & Disability | 33,494 | 69,658 | 36,164 | 69,658 | - | 69,658 | - | 72,005 | 2,347 | 4.10.8 | - | 2,347 | 4.10.8 | |
| 501275 | Accidental Death & Disability | 2,928,207 | 3,353,863 | 425,656 | 3,353,863 | - | 3,353,863 | - | 3,364,880 | 11,016 | 4.10.8 | - | 11,016 | 4.10.8 | |
| 501300 | Long-Term Disability | 3,119,803 | 3,032,425 | (87,378) | 3,032,425 | - | 3,032,425 | - | 3,157,882 | 125,457 | 4.10.8 | - | 125,457 | 4.10.8 | |
| 501650 | Worker's Compensation | 1,042,236 | 1,625,475 | 583,240 | 1,625,475 | - | 1,625,475 | - | 1,682,812 | 57,337 | 4.10.8 | - | 57,337 | 4.10.8 | |
| 502900 | Other Salary Overhead | 76,581,427 | 86,073,005 | 9,491,578 | 86,073,005 | - | 86,073,005 | - | 96,925,237 | 10,852,231 | 4.10.8 | - | 10,852,231 | 4.10.8 | |
| | Subtotal Pensions and Benefits | 174,912,469 | 170,919,323 | (3,993,146) | 170,919,323 | - | 170,919,323 | - | 165,963,888 | (4,955,436) | 4.10.8 | - | (4,955,436) | 4.10.8 | |
| 580500 | Payroll Tax Expense | 31,827,840 | 32,468,165 | 640,325 | 32,468,165 | - | 32,468,165 | - | 33,513,732 | 1,045,567 | 4.10.9 | - | 1,045,567 | 4.10.9 | |
| 580700 | Payroll Tax Expense-Unemployment | 2,857,060 | 2,852,060 | (5,000) | 2,852,060 | - | 2,852,060 | - | 2,852,060 | - | - | - | 2,852,060 | - | |
| 580800 | Other Payroll Taxes | (342,936) | (342,936) | - | (342,936) | - | (342,936) | - | (342,936) | - | - | - | (342,936) | - | |
| | Total Payroll Taxes | 34,675,927 | 35,321,252 | 645,325 | 35,321,252 | - | 35,321,252 | - | 36,366,619 | 1,045,567 | 4.10.9 | - | 1,045,567 | 4.10.9 | |
| | Total Labor | 729,114,055 | 735,239,672 | 6,125,618 | 735,239,672 | - | 735,239,672 | - | 746,472,888 | 11,233,215 | 4.10.13 | - | 11,233,215 | 4.10.13 | |
| | Non-Utility and Capitalized Labor | 194,066,836 | 195,699,296 | 1,630,460 | 195,699,296 | - | 195,699,296 | - | 198,689,250 | 2,989,953 | 4.10.13 | - | 2,989,953 | 4.10.13 | |
| | Total Utility Labor | 535,045,219 | 539,540,376 | 4,495,157 | 539,540,376 | - | 539,540,376 | - | 547,783,638 | 8,243,262 | 4.10.13 | - | 8,243,262 | 4.10.13 | |

Notes:
 (1) No adjustment is made to severance because it is covered in the MEHC Transition Adjustment
 CIC Severance reversed in MEHC Transition adjustment
 Washington CIC Reg Asset set-up reversed in MEHC Trans Adjust
 Other Accruals and True-Ups
 Total Severance expense in base year
 (2) SERP does not include CIC accruals covered in the MEHC Transition adjustment;
 SERP covered in WEBA adjustment
 CIC SERP covered in MEHC Transition adjustment
 Total SERP expense in base year

Base Period: 12 Months Ended June 2007
 Test Period: 12 Months Ended June 2009

Escalation of Regular, Overtime, and Premium Labor
 (Figures are in Thousands)

Rocky Mountain Power Utah General Rate Case, June 2009

Labor (12 months ended June 2007)

| Acct | Account Desc. | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Total |
|--------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 500XX | Reg/Ordinary Time | 32,085 | 34,967 | 32,252 | 32,658 | 32,677 | 30,666 | 33,379 | 30,215 | 33,286 | 30,694 | 34,369 | 31,104 | 388,353 |
| 5002XX | Overtime | 4,784 | 4,937 | 4,464 | 3,880 | 4,703 | 6,738 | 3,195 | 4,549 | 4,936 | 4,784 | 4,536 | 4,362 | 55,865 |
| 5003XX | Premium Pay | 623 | 596 | 408 | 370 | 408 | 534 | 259 | 360 | 322 | 417,58536 | 431,38648 | 529,96718 | 5,258 |
| | Grand Total | 37,492 | 40,500 | 37,123 | 36,908 | 37,787 | 37,937 | 36,833 | 35,124 | 38,546 | 35,895 | 39,336 | 35,996 | 449,477 |

4:10.2
4:10.2
4:10.2
4:10.2

Labor (12 months ended June 2007)

| Group Code | Labor Group | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Total |
|------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 | Officer/Exempt | 14,245 | 15,336 | 14,443 | 14,304 | 14,801 | 13,259 | 13,977 | 13,217 | 14,639 | 12,780 | 14,504 | 13,193 | 168,697 |
| 3 | IBEW 125 | 2,947 | 3,373 | 2,853 | 2,810 | 3,302 | 4,130 | 2,705 | 2,678 | 2,929 | 2,711 | 3,160 | 2,775 | 36,376 |
| 4 | IBEW 659 | 3,344 | 3,631 | 3,110 | 3,103 | 3,733 | 4,384 | 3,155 | 3,578 | 3,140 | 3,014 | 3,465 | 3,209 | 40,865 |
| 5 | UWUA 197 | 158 | 187 | 153 | 146 | 223 | 341 | 136 | 177 | 162 | 142 | 167 | 139 | 2,131 |
| 8 | UWUA 127 Wyoming | 3,548 | 3,699 | 3,398 | 3,474 | 3,460 | 3,264 | 3,599 | 3,199 | 4,086 | 3,922 | 3,936 | 3,400 | 42,986 |
| 9 | IBEW 415 (Laramie 57) | 51 | 51 | 45 | 46 | 46 | 49 | 51 | 41 | 41 | 41 | 47 | 47 | 556 |
| 11 | IBEW 57 PD | 8,120 | 8,719 | 7,819 | 7,631 | 7,512 | 7,566 | 7,892 | 7,386 | 7,946 | 7,732 | 8,443 | 8,272 | 95,037 |
| 12 | IBEW 57 PS | 3,496 | 3,753 | 3,749 | 3,717 | 3,006 | 3,359 | 3,623 | 3,287 | 3,934 | 4,005 | 3,956 | 3,373 | 43,259 |
| 13 | PCCC Non-Exempt | 615 | 594 | 594 | 634 | 646 | 624 | 628 | 628 | 624 | 586 | 602 | 554 | 7,443 |
| 15 | IBEW57 CT | 179 | 209 | 178 | 260 | 276 | 242 | 307 | 256 | 285 | 301 | 300 | 315 | 3,107 |
| 18 | Non-Exempt | 790 | 866 | 781 | 792 | 792 | 696 | 741 | 676 | 760 | 660 | 757 | 717 | 9,020 |
| | Grand Total | 37,492 | 40,500 | 37,123 | 36,908 | 37,787 | 37,937 | 36,833 | 35,124 | 38,546 | 35,895 | 39,336 | 35,996 | 449,477 |

4:10.2

1st Annualization Increase

| Group Code | Labor Group | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Total |
|------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| 2 | Officer/Exempt | | | | | | | 2.25% | | | | | | |
| 3 | IBEW 125 | | 0.86% | | | | | | | | | | | |
| 4 | IBEW 659 | | 0.90% | | | | | | | | | | | |
| 5 | UWUA 197 | | 0.68% | | | | | | | | | | | |
| 8 | UWUA 127 Wyoming | | | | 0.83% | | | | | | | | | |
| 9 | IBEW 415 (Laramie 57) | | | | | | | | 3.00% | | | | | |
| 11 | IBEW 57 PD | | | | | | | | 3.00% | | | | | |
| 12 | IBEW 57 PS | | | | | | | | | | | | | |
| 13 | PCCC Non-Exempt | | | | | | | | | | | | | |
| 15 | IBEW57 CT | | | | | | | | | | | | | |
| 18 | Non-Exempt | | | | | | | | | | | | | 7.71% |

1st Annualization Dollars

| Group Code | Labor Group | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Total |
|------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 | Officer/Exempt | 14,565 | 15,681 | 14,768 | 14,626 | 15,134 | 13,557 | 13,977 | 13,217 | 14,639 | 12,780 | 14,504 | 13,193 | 170,641 |
| 3 | IBEW 125 | 2,973 | 3,373 | 2,853 | 2,810 | 3,302 | 4,130 | 2,705 | 2,678 | 2,929 | 2,711 | 3,160 | 2,775 | 36,401 |
| 4 | IBEW 659 | 3,374 | 3,631 | 3,110 | 3,103 | 3,733 | 4,384 | 3,155 | 3,578 | 3,140 | 3,014 | 3,465 | 3,209 | 40,895 |
| 5 | UWUA 197 | 159 | 187 | 153 | 146 | 223 | 341 | 136 | 177 | 162 | 142 | 167 | 139 | 2,133 |
| 8 | UWUA 127 Wyoming | 3,578 | 3,729 | 3,426 | 3,474 | 3,460 | 3,264 | 3,599 | 3,199 | 4,086 | 3,922 | 3,936 | 3,400 | 43,074 |
| 9 | IBEW 415 (Laramie 57) | 51 | 51 | 45 | 46 | 46 | 49 | 51 | 41 | 41 | 41 | 47 | 47 | 556 |
| 11 | IBEW 57 PD | 8,363 | 8,981 | 8,053 | 7,860 | 7,738 | 7,793 | 8,128 | 7,386 | 7,946 | 7,732 | 8,443 | 8,272 | 96,695 |
| 12 | IBEW 57 PS | 3,601 | 3,866 | 3,862 | 3,829 | 3,096 | 3,460 | 3,732 | 3,287 | 3,934 | 4,005 | 3,956 | 3,373 | 44,000 |
| 13 | PCCC Non-Exempt | 629 | 608 | 608 | 648 | 649 | 662 | 646 | 628 | 624 | 586 | 602 | 554 | 7,528 |
| 15 | IBEW57 CT | 192 | 225 | 191 | 280 | 297 | 261 | 331 | 276 | 308 | 325 | 276 | 323 | 3,322 |
| 18 | Non-Exempt | 808 | 865 | 798 | 802 | 810 | 711 | 741 | 676 | 760 | 660 | 757 | 717 | 9,126 |
| | Grand Total | 38,292 | 41,301 | 37,868 | 37,623 | 38,489 | 38,612 | 37,202 | 35,143 | 38,568 | 35,918 | 39,359 | 35,996 | 454,371 |

Base Period: 12 Months Ended June 2007
 Test Period: 12 Months Ended June 2009

Escalation of Regular, Overtime, and Premium Labor
 (Figures are in Thousands)

| Group Code | Labor Group | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 | Total |
|----------------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2nd Annualization Increase | | | | | | | | | | | | | | |
| 3 | IBEW 125 | | | | | | | | 2.50% | | | | | |
| 4 | IBEW 659 | | | | | | | | 2.50% | | | | | |
| 5 | UWUJA 197 | | | | | | | | 3.00% | | | | | |
| 8 | UWUJA 127 Wyoming | | | | | | | | | | 2.68% | | | |
| 9 | IBEW 415 (Laramie 57) | | | | | | | | | | | | | |
| 11 | IBEW 57 PD | | | | | | | | | | | | | |
| 12 | IBEW 57 PS | | | | | | | | | | | | | |
| 13 | PCCC Non-Exempt | | | | | | | | | | | | | |
| 15 | IBEW57 CT | | | | | | | | | | | | | |
| 18 | Non-Exempt | | | | | | | | | | | | | |
| Grand Total | | 14,565 | 15,681 | 14,768 | 14,626 | 15,134 | 13,557 | 13,977 | 13,217 | 14,639 | 12,760 | 14,504 | 13,193 | 170,641 |

| Group Code | Labor Group | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-06 | Mar-06 | Apr-06 | May-06 | Jun-06 | Total |
|----------------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| BASE PERIOD | | | | | | | | | | | | | | |
| June 2007 Annualized Labor | | | | | | | | | | | | | | |
| 2 | Officer/Exempt | 14,565 | 15,681 | 14,768 | 14,626 | 15,134 | 13,557 | 13,977 | 13,217 | 14,639 | 12,760 | 14,504 | 13,193 | 170,641 |
| 3 | IBEW 125 | 3,047 | 3,457 | 2,925 | 2,881 | 3,385 | 4,234 | 2,773 | 2,678 | 2,829 | 2,711 | 3,160 | 2,775 | 36,955 |
| 4 | IBEW 659 | 3,458 | 3,722 | 3,187 | 3,180 | 3,826 | 4,493 | 3,234 | 3,578 | 3,140 | 3,014 | 3,465 | 3,209 | 41,507 |
| 5 | UWUJA 197 | 164 | 192 | 158 | 150 | 230 | 351 | 140 | 177 | 162 | 142 | 167 | 139 | 2,173 |
| 8 | UWUJA 127 Wyoming | 3,674 | 3,829 | 3,518 | 3,567 | 3,553 | 3,351 | 3,696 | 3,285 | 4,196 | 3,922 | 3,936 | 3,400 | 43,926 |
| 9 | IBEW 415 (Laramie 57) | 51 | 51 | 45 | 46 | 46 | 48 | 51 | 41 | 41 | 41 | 47 | 47 | 556 |
| 11 | IBEW 57 PD | 8,363 | 8,981 | 8,053 | 7,860 | 7,738 | 7,793 | 8,128 | 7,386 | 7,946 | 7,792 | 8,443 | 8,272 | 96,695 |
| 12 | IBEW 57 PS | 3,601 | 3,866 | 3,862 | 3,829 | 3,096 | 3,460 | 3,732 | 3,287 | 3,934 | 4,005 | 3,956 | 3,873 | 44,000 |
| 13 | PCCC Non-Exempt | 629 | 692 | 608 | 648 | 649 | 662 | 646 | 628 | 624 | 586 | 602 | 554 | 7,528 |
| 15 | IBEW57 CT | 192 | 225 | 191 | 280 | 297 | 261 | 297 | 276 | 308 | 325 | 323 | 315 | 3,322 |
| 18 | Non-Exempt | 808 | 865 | 798 | 802 | 810 | 711 | 741 | 676 | 760 | 660 | 757 | 717 | 9,126 |
| Grand Total | | 38,552 | 41,581 | 38,113 | 37,868 | 38,764 | 38,923 | 37,448 | 35,229 | 38,677 | 35,918 | 39,359 | 35,996 | 456,430 |

| Group Code | Labor Group | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Total |
|--------------------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Proforma Increase to June 2008 | | | | | | | | | | | | | | |
| 2 | Officer/Exempt | | | | | | | | | | | | | |
| 3 | IBEW 125 | | | | | | | 3.50% | | | | | | |
| 4 | IBEW 659 | | | | | | | 3.00% | | | | | | |
| 5 | UWUJA 197 | | | | | | | 2.50% | | | | | | |
| 8 | UWUJA 127 Wyoming | | | | | | | 3.00% | | | | | | |
| 9 | IBEW 415 (Laramie 57) | | | | | | | | | | | | | |
| 11 | IBEW 57 PD | | | | | | | | | | | | | |
| 12 | IBEW 57 PS | | | | | | | | | | | | | |
| 13 | PCCC Non-Exempt | | | | | | | | | | | | | |
| 15 | IBEW57 CT | | | | | | | | | | | | | |
| 18 | Non-Exempt | | | | | | | | | | | | | |
| Grand Total | | 14,565 | 15,681 | 14,768 | 14,626 | 15,134 | 13,557 | 14,467 | 13,679 | 15,151 | 13,227 | 15,011 | 13,655 | 173,521 |

| Group Code | Labor Group | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Total |
|--------------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| MID PERIOD | | | | | | | | | | | | | | |
| June 2008 Proforma Labor | | | | | | | | | | | | | | |
| 2 | Officer/Exempt | 14,565 | 15,681 | 14,768 | 14,626 | 15,134 | 13,557 | 14,467 | 13,679 | 15,151 | 13,227 | 15,011 | 13,655 | 173,521 |
| 3 | IBEW 125 | 3,047 | 3,457 | 2,925 | 2,881 | 3,385 | 4,234 | 2,773 | 2,678 | 2,829 | 2,711 | 3,255 | 2,859 | 37,383 |
| 4 | IBEW 659 | 3,458 | 3,722 | 3,187 | 3,180 | 3,826 | 4,493 | 3,234 | 3,667 | 3,140 | 3,090 | 3,552 | 3,290 | 41,918 |
| 5 | UWUJA 197 | 164 | 192 | 158 | 150 | 230 | 351 | 140 | 183 | 167 | 146 | 172 | 143 | 2,197 |
| 8 | UWUJA 127 Wyoming | 3,674 | 3,829 | 3,518 | 3,567 | 3,553 | 3,351 | 3,807 | 3,383 | 4,322 | 4,040 | 4,054 | 3,502 | 44,913 |
| 9 | IBEW 415 (Laramie 57) | 52 | 52 | 46 | 47 | 48 | 50 | 53 | 43 | 43 | 42 | 48 | 48 | 573 |
| 11 | IBEW 57 PD | 8,363 | 8,981 | 8,053 | 7,860 | 7,738 | 7,793 | 8,128 | 7,607 | 8,184 | 7,964 | 8,697 | 8,520 | 97,888 |
| 12 | IBEW 57 PS | 3,601 | 3,866 | 3,862 | 3,829 | 3,096 | 3,460 | 3,732 | 3,096 | 4,052 | 4,125 | 3,986 | 4,075 | 44,557 |
| 13 | PCCC Non-Exempt | 629 | 692 | 608 | 648 | 649 | 662 | 646 | 628 | 624 | 586 | 602 | 554 | 7,328 |
| 15 | IBEW57 CT | 192 | 225 | 191 | 280 | 297 | 261 | 297 | 276 | 308 | 325 | 323 | 315 | 3,322 |
| 18 | Non-Exempt | 808 | 865 | 798 | 802 | 810 | 711 | 741 | 676 | 760 | 660 | 757 | 717 | 9,126 |
| Grand Total | | 38,553 | 41,583 | 38,115 | 37,976 | 38,872 | 39,025 | 38,076 | 36,310 | 39,871 | 37,021 | 40,571 | 37,112 | 465,086 |

Escalation of Regular, Overtime, and Premium Labor
(Figures are in Thousands)

Base Period: 12 Months Ended June 2007
Test Period: 12 Months Ended June 2009

| Group Code | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Total |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| 2 Officer/Exempt | | | | | | | 3.50% | | | | | | |
| 3 IBEW 125 | | | | | | | | 3.00% | | | | | |
| 4 IBEW 659 | | | | | | | | 2.50% | | | | | |
| 5 UWUA 197 | | | | | | | | 3.00% | | | | | |
| 8 UWUA 127 Wyoming | | | | | | | | | | | | | |
| 9 IBEW 415 (Laramie 57) | 3.00% | | | | | | | | | | | | |
| 11 IBEW 57 PD | | | | | | | | | | | | | |
| 12 IBEW 57 PS | | | | | | | | | | | | | |
| 13 PCCC Non-Exempt | | | | | | | | | | | | | |
| 15 IBEW57 CT | | | | | | | | | | | | | 3.00% |
| 18 Non-Exempt | | | | | | | 3.50% | | | | | | |

| Group Code | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 | Total |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 Officer/Exempt | 15,075 | 16,229 | 15,285 | 15,138 | 15,664 | 14,032 | 14,467 | 13,679 | 15,151 | 13,227 | 15,011 | 13,655 | 176,613 |
| 3 IBEW 125 | 3,138 | 3,561 | 3,012 | 2,967 | 3,487 | 4,361 | 2,856 | 2,759 | 3,017 | 2,792 | 3,255 | 2,859 | 38,064 |
| 4 IBEW 659 | 3,544 | 3,815 | 3,267 | 3,260 | 3,922 | 4,606 | 3,315 | 3,657 | 3,218 | 3,090 | 3,552 | 3,290 | 42,545 |
| 5 UWUA 197 | 169 | 198 | 163 | 155 | 237 | 361 | 145 | 183 | 167 | 146 | 172 | 143 | 2,238 |
| 8 UWUA 127 Wyoming | 3,784 | 3,944 | 3,623 | 3,674 | 3,660 | 3,452 | 3,807 | 3,363 | 4,322 | 4,040 | 4,054 | 3,502 | 45,244 |
| 9 IBEW 415 (Laramie 57) | 52 | 46 | 46 | 47 | 48 | 50 | 53 | 43 | 43 | 42 | 48 | 48 | 573 |
| 11 IBEW 57 PD | 8,614 | 9,250 | 8,295 | 8,095 | 7,970 | 8,027 | 8,372 | 7,607 | 8,184 | 7,964 | 8,697 | 8,520 | 99,595 |
| 12 IBEW 57 PS | 3,709 | 3,982 | 3,978 | 3,944 | 3,189 | 3,564 | 3,844 | 3,386 | 4,052 | 4,125 | 4,075 | 3,474 | 45,320 |
| 13 PCCC Non-Exempt | 629 | 692 | 608 | 648 | 649 | 662 | 646 | 624 | 624 | 586 | 602 | 554 | 7,528 |
| 15 IBEW57 CT | 198 | 232 | 197 | 288 | 306 | 269 | 340 | 284 | 317 | 340 | 334 | 325 | 3,422 |
| 18 Non-Exempt | 836 | 916 | 826 | 830 | 838 | 736 | 766 | 700 | 786 | 684 | 783 | 743 | 9,445 |
| Grand Total | 39,749 | 42,872 | 39,300 | 39,046 | 39,968 | 40,119 | 38,610 | 36,319 | 39,880 | 37,030 | 40,561 | 37,112 | 470,588 |

| Group Code | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| 2 Officer/Exempt | | | | | | | 3.25% | | | | | | |
| 3 IBEW 125 | | | | | | | | 3.00% | | | | | |
| 4 IBEW 659 | | | | | | | | 2.50% | | | | | |
| 5 UWUA 197 | | | | | | | | 3.00% | | | | | |
| 8 UWUA 127 Wyoming | | | | | | | | | | | | | |
| 9 IBEW 415 (Laramie 57) | 3.00% | | | | | | | | | | | | |
| 11 IBEW 57 PD | | | | | | | | | | | | | |
| 12 IBEW 57 PS | | | | | | | | | | | | | |
| 13 PCCC Non-Exempt | | | | | | | | | | | | | |
| 15 IBEW57 CT | | | | | | | | | | | | | 3.00% |
| 18 Non-Exempt | | | | | | | 3.25% | | | | | | |

| Group Code | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 Officer/Exempt | 15,075 | 16,229 | 15,285 | 15,138 | 15,664 | 14,032 | 14,937 | 14,124 | 15,643 | 13,657 | 15,499 | 14,099 | 179,382 |
| 3 IBEW 125 | 3,138 | 3,561 | 3,012 | 2,967 | 3,487 | 4,361 | 2,856 | 2,842 | 3,108 | 2,876 | 3,353 | 2,944 | 38,504 |
| 4 IBEW 659 | 3,544 | 3,815 | 3,267 | 3,260 | 3,922 | 4,606 | 3,315 | 3,759 | 3,299 | 3,167 | 3,640 | 3,372 | 42,865 |
| 5 UWUA 197 | 169 | 198 | 163 | 155 | 237 | 361 | 145 | 188 | 172 | 151 | 177 | 147 | 2,262 |
| 8 UWUA 127 Wyoming | 3,784 | 3,944 | 3,623 | 3,674 | 3,660 | 3,452 | 3,921 | 3,485 | 4,451 | 4,176 | 4,176 | 3,608 | 46,261 |
| 9 IBEW 415 (Laramie 57) | 54 | 47 | 47 | 49 | 49 | 52 | 54 | 44 | 44 | 43 | 50 | 50 | 590 |
| 11 IBEW 57 PD | 8,614 | 9,250 | 8,295 | 8,095 | 7,970 | 8,027 | 8,372 | 7,835 | 8,430 | 8,203 | 8,958 | 8,776 | 100,825 |
| 12 IBEW 57 PS | 3,709 | 3,982 | 3,978 | 3,944 | 3,189 | 3,564 | 3,844 | 3,487 | 4,174 | 4,249 | 4,197 | 3,578 | 45,893 |
| 13 PCCC Non-Exempt | 629 | 692 | 608 | 648 | 649 | 662 | 647 | 647 | 642 | 604 | 620 | 571 | 7,638 |
| 15 IBEW57 CT | 198 | 232 | 197 | 288 | 306 | 269 | 340 | 284 | 317 | 340 | 333 | 334 | 3,432 |
| 18 Non-Exempt | 836 | 916 | 826 | 830 | 838 | 736 | 791 | 723 | 812 | 706 | 809 | 767 | 9,590 |
| Grand Total | 39,761 | 42,874 | 39,302 | 39,117 | 40,080 | 40,224 | 39,241 | 37,417 | 41,091 | 38,151 | 41,810 | 38,245 | 477,342 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Labor Increases
 July 2006 to June 2009

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on January 26, 2007 is shown as effective on February 1, 2007.

12 Months Ended June 2007

| Group Code | Labor Group | Jul-06 | Aug-06 | Sep-06 | Oct-06 | Nov-06 | Dec-06 | Jan-07 | Feb-07 | Mar-07 | Apr-07 | May-07 | Jun-07 |
|------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 | Officer/Exempt | | | | | | | 2.25% | | | | | |
| 3 | IBEW 125 | | 0.86% | | | | | | 2.50% | | | | |
| 4 | IBEW 659 | | 0.90% | | | | | | 2.50% | | | | |
| 5 | UWUA 197 | | 0.88% | | | | | | 3.00% | | | | |
| 8 | UWUA 127 Wyoming | | | 0.83% | | | | | | | 2.68% | | |
| 9 | IBEW 415 (Laramie 57) | | | | | | | | | | | | |
| 11 | IBEW 57 PD | | | | | | | | 3.00% | | | | |
| 12 | IBEW 57 PS | | | | | | | | 3.00% | | | | |
| 13 | PCCC Non-Exempt | | | | | | | 2.25% | | | | | |
| 15 | IBEW57 CT | | | | | | | 2.25% | | | | | 7.71% |
| 18 | Non-Exempt | | | | | | | | | | | | |

12 Months Ended June 2008

| Group Code | Labor Group | Jul-07 | Aug-07 | Sep-07 | Oct-07 | Nov-07 | Dec-07 | Jan-08 | Feb-08 | Mar-08 | Apr-08 | May-08 | Jun-08 |
|------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 | Officer/Exempt | | | | | | | 3.50% | | | | | |
| 3 | IBEW 125 | | | | | | | | 3.00% | | | | |
| 4 | IBEW 659 | | | | | | | | 2.50% | | | | |
| 5 | UWUA 197 | | | | | | | | 3.00% | | | | |
| 8 | UWUA 127 Wyoming | | | | 3.00% | | | | | | | | |
| 9 | IBEW 415 (Laramie 57) | | | | | | | | | | | | |
| 11 | IBEW 57 PD | 3.00% | | | | | | | 3.00% | | | | |
| 12 | IBEW 57 PS | | | | | | | | 3.00% | | | | |
| 13 | PCCC Non-Exempt | | | | | | | | | | | | |
| 15 | IBEW57 CT | | | | | | | 3.50% | | | | | 3.00% |
| 18 | Non-Exempt | | | | | | | | | | | | |

12 Months Ended June 2009

| Group Code | Labor Group | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 |
|------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 | Officer/Exempt | | | | | | | 3.25% | | | | | |
| 3 | IBEW 125 | | | | | | | | 3.00% | | | | |
| 4 | IBEW 659 | | | | | | | | 2.50% | | | | |
| 5 | UWUA 197 | | | | | | | | 3.00% | | | | |
| 8 | UWUA 127 Wyoming | | | | 3.00% | | | | | | | | |
| 9 | IBEW 415 (Laramie 57) | | | | | | | | | | | | |
| 11 | IBEW 57 PD | 3.00% | | | | | | | 3.00% | | | | |
| 12 | IBEW 57 PS | | | | | | | | 3.00% | | | | |
| 13 | PCCC Non-Exempt | | | | | | | 3.00% | | | | | |
| 15 | IBEW57 CT | | | | | | | 3.25% | | | | | 3.00% |
| 18 | Non-Exempt | | | | | | | | | | | | |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Composite Labor Increases**

| | | | | | |
|---|-------------|-------|--|--|----------------------------|
| Regular Time/Overtime/Premium Pay June 2007 | 449,476,613 | | | | Reference 4.10.2 |
| Total Annualized June 2007 Increase | 463,086,122 | 3.03% | | | 4.10.2 |
| Total Pro Forma June 2008 Increase | 463,086,122 | 0.00% | | | 4.10.2 |
| Total Pro Forma June 2009 Increase | 477,342,311 | 3.08% | | | 4.10.2 |

Miscellaneous Bare Labor Escalation

| Account | June 2007 | Increase | June 2007 Annualized | Increase | June 2008 Pro Forma | Increase | June 2009 Pro Forma | Increase | Reference |
|---------|-------------|----------|-------------------------|----------|------------------------|----------|------------------------|----------|-----------|
| 500110 | 416,908 | 3.03% | 429,532 | 0.00% | 429,532 | 3.08% | 442,755 | 3.08% | 4.10.2 |
| 5005XX | (902,836) | 3.03% | (930,173) | 0.00% | (930,173) | 3.08% | (958,809) | 3.08% | 4.10.2 |
| 50109X | (1,307,130) | 3.03% | (1,346,708) | 0.00% | (1,346,708) | 3.08% | (1,388,166) | 3.08% | 4.10.2 |

Annual Incentive Escalation

| | | | | |
|---------|------------|---------------------|---------------------|-----------|
| Account | June 2007 | June 2008 Budget | June 2009 Budget | Reference |
| 5004XX | 32,063,030 | 27,981,250 | 28,925,016 | 4.10.2 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Employee Pension and Benefits Summary
 12 Months Ended June 30, 2007

| Account | Description | Base Period | | Mid Period | | Test Period | | Ref | |
|---------|------------------------------------|--|----------------------------------|------------------------------|---|--------------------------|---------------------------|---|--------------------------|
| | | A | B | C | D | E | F | | |
| | | Annualized June 2007 Net of Joint Owner | Annualized June 2007 GROSS | June 2008 Budget GROSS | June 2008 Budget NET of Joint Owner | Adjustment to June 08 | June 2009 Budget GROSS | June 2009 Budget NET of Joint Owner | Adjustment to June 09 |
| 501100 | Pension - FAS 87 | 54,223,357 | 56,258,240 | 42,900,000 | 41,348,289 | (12,875,067) | 28,150,000 | 27,131,803 | (14,216,486) |
| 501105 | Pension - IBEW 57 - FAS 87 | 8,443,493 | 8,443,493 | 8,000,000 | 8,000,000 | (443,493) | 7,900,000 | 7,900,000 | (100,000) |
| 501115 | SERP Plan | 4,521,005 | 4,521,005 | 2,550,000 | 2,550,000 | (1,971,005) | 2,550,000 | 2,550,000 | - |
| 501150 | Post Retirement Benefits - FAS 106 | 27,776,231 | 28,595,249 | 26,000,000 | 25,255,315 | (2,520,916) | 24,150,000 | 23,458,302 | (1,797,013) |
| 501160 | Post Employment Benefits - FAS 112 | 3,366,956 | 3,532,908 | 8,071,875 | 7,692,714 | 4,325,758 | 8,392,781 | 7,998,546 | 305,832 |
| | Subtotal | 98,331,042 | 101,350,895 | 87,521,875 | 84,846,318 | (13,484,724) | 71,142,781 | 69,038,651 | (15,807,667) |
| 501102 | Pension Administration | 752,035 | 773,986 | 974,450 | 946,813 | 194,778 | 1,003,734 | 975,266 | 28,453 |
| 501125 | Medical | 44,542,675 | 45,903,826 | 52,954,432 | 51,384,215 | 6,841,540 | 54,727,114 | 53,104,333 | 1,720,118 |
| 501175 | Dental | 2,829,309 | 2,939,475 | 2,633,499 | 2,534,800 | (294,509) | 2,238,779 | 2,154,873 | (379,927) |
| 501200 | Vision | 494,047 | 514,846 | 380,977 | 365,586 | (128,461) | 247,724 | 237,716 | (127,869) |
| 501225 | Life | 1,214,937 | 1,248,344 | 1,216,413 | 1,183,860 | (31,076) | 1,203,946 | 1,171,727 | (12,133) |
| 501250 | Stock/401(k)/ESOP | 18,041,248 | 18,632,345 | 21,486,955 | 20,805,299 | 2,764,050 | 31,672,168 | 30,667,394 | 9,862,095 |
| 501251 | 401(k) Administration | 1,583,435 | 1,630,887 | 794,117 | 771,011 | (812,424) | 351,470 | 341,244 | (429,767) |
| 501275 | Accidental Death & Disability | 33,494 | 33,998 | 70,706 | 69,658 | 36,164 | 73,088 | 72,005 | 2,347 |
| 501300 | Long-Term Disability | 2,928,207 | 3,015,018 | 3,453,293 | 3,353,863 | 425,656 | 3,464,636 | 3,364,880 | 11,016 |
| 501650 | Worker's Compensation | 3,119,803 | 3,195,226 | 3,105,736 | 3,032,425 | (87,378) | 3,229,207 | 3,152,982 | 120,557 |
| 502900 | Other Salary Overhead | 1,042,236 | 1,043,149 | 1,626,900 | 1,625,475 | 583,240 | 1,684,291 | 1,682,816 | 57,341 |
| | Subtotal | 76,581,427 | 78,931,101 | 88,697,476 | 86,073,005 | 9,491,578 | 99,896,157 | 96,925,237 | 10,852,231 |
| | Grand Total | 174,912,469 | 180,281,996 | 176,219,351 | 170,919,323 | (3,993,146) | 171,038,938 | 165,963,888 | (4,955,436) |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Payroll Tax Adjustment Calculation**

| FICA Calculated on Annualized CY 2006 Labor | | Reference |
|---|------------------|------------------|
| Annualized Wages Adjustment | 13,555,218 | 4.10.2 |
| Annualized Incentive Adjustment | (4,081,780) | |
| Total Labor 12 Months Ended March 2006 | 9,473,438 | |
| Medicare Rate (no cap) | 1.45% | |
| | 137,365 | |
| Social Security Rate | 6.20% | |
| | 587,353 | |
| Percentage of Social Security Eligible Wages | 86.48% | |
| | 507,960 | |
| Total FICA Tax | 645,325 | 4.10.2 |
| | | |
| FICA Calculated on June 2008 Pro Forma Labor | | |
| Pro Forma Wages Adjustment | - | 4.10.2 |
| Pro Forma Incentive Adjustment | - | 4.10.2 |
| Total Pro Forma Wage Increase | - | |
| Medicare Rate (no cap) | 1.45% | |
| | - | |
| Social Security Rate | 6.20% | |
| | - | |
| Percentage of Social Security Eligible Wages | 87.48% | |
| | - | |
| Total FICA Tax | - | 4.10.2 |
| | | |
| FICA Calculated on June 2009 Pro Forma Labor | | |
| Pro Forma Wages Adjustment | 14,199,318 | 4.10.2 |
| Pro Forma Incentive Adjustment | 943,766 | 4.10.2 |
| Total Pro Forma Wage Increase | 15,143,084 | |
| Medicare Rate (no cap) | 1.45% | |
| | 219,575 | |
| Social Security Rate | 6.20% | |
| | 938,871 | |
| Percentage of Social Security Eligible Wages | 87.98% | |
| | 825,992 | |
| Total FICA Tax | 1,045,567 | 4.10.2 |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Payroll Calculation for June 2009 Utah General Rate Case**

The Medicare Rate used is 1.45%.
The Social Security Rate is 6.20%.

| FICA CAP | CAP | Social Security Eligible Wages |
|--|---------|--------------------------------|
| 12 Months Ended December 2006 Labor Annualized | 94,200 | 86.48% |
| 12 Months ended December 2007 Pro Forma Labor | 97,500 | 87.48% |
| 12 Months ended December 2008 Pro Forma Labor | 102,000 | 87.98% |

| | Amount | Composite increase |
|---|-------------|--------------------|
| 12 Months Ended June 2007 Labor Actuals | 491,460,647 | |
| 12 Months Ended June 2007 Labor Annualized | 500,934,085 | 1.93% |
| Pro Forma 12 Months Ended June 2008 Escalated Labor | 500,934,085 | 0.00% |
| Pro Forma 12 Months Ended June 2009 Escalated Labor | 516,077,169 | 3.02% |

Assumptions:

The Calendar Year 2006 FICA salary cap is \$94,200. This amount has been applied to the June 2007 Annualized labor.
The Calendar Year 2007 FICA salary cap is \$97,500. This amount has been applied to the June 2008 Pro forma labor.
The Calendar Year 2008 FICA salary cap is estimated to be \$102,000. This amount has been applied to the June 2009 Pro forma labor.

FICA CAP Summary

| <u>Year</u> | <u>Cap</u> |
|-------------|------------|
| 2001 | 80,400 |
| 2002 | 84,900 |
| 2003 | 87,000 |
| 2004 | 87,900 |
| 2005 | 90,000 |
| 2006 | 94,200 |
| 2007 | 97,500 |
| 2008 | 102,000 |

Wage & Employee Benefit Adjustment

Adjustment by FERC Account and Revised Protocol Factor

| FERC Account | RP Factor | Actuals | | | Base Period | Mid Period | Test Period | | |
|--------------|-----------|-------------|------------|--------------------------|----------------------|---------------------|---------------------|---------------------|-------------|
| | | June 2007 | % of Total | Annualization Adjustment | Annualized June 2007 | Pro Forma June 2008 | Pro Forma June 2009 | Pro Forma June 2009 | |
| 500 | SG | 146,274,082 | 20.06% | 1,228,915 | 147,502,997 | - | 147,502,997 | 2,253,596 | 149,756,593 |
| | SSGCH | (105,055) | -0.01% | (883) | (105,937) | - | (105,937) | (1,619) | (107,556) |
| 501 | SE | (248,102) | -0.03% | (2,084) | (250,186) | - | (250,186) | (3,822) | (254,008) |
| 535 | SG-P | 11,220,820 | 1.54% | 94,271 | 11,315,091 | - | 11,315,091 | 172,875 | 11,487,967 |
| | SG-U | 10,164,294 | 1.39% | 85,395 | 10,249,689 | - | 10,249,689 | 156,598 | 10,406,287 |
| 548 | SG | 4,671,370 | 0.64% | 39,246 | 4,710,617 | - | 4,710,617 | 71,970 | 4,782,587 |
| | SSECT | 86 | 0.00% | 1 | 87 | - | 87 | 1 | 88 |
| | SSGCT | 3,377,341 | 0.46% | 28,755 | 3,405,716 | - | 3,405,716 | 52,034 | 3,457,749 |
| 556 | SG | 1,518,426 | 0.21% | 12,375 | 1,531,183 | - | 1,531,183 | 23,394 | 1,554,577 |
| 557 | SG | 42,167,198 | 5.78% | 354,266 | 42,521,464 | - | 42,521,464 | 649,656 | 43,171,120 |
| | SSGCT | 92,105 | 0.01% | 774 | 92,879 | - | 92,879 | 1,419 | 94,298 |
| 560 | SG | 17,754,771 | 2.44% | 149,166 | 17,903,937 | - | 17,903,937 | 273,542 | 18,177,479 |
| 580 | ID | 11,817 | 0.00% | 99 | 11,916 | - | 11,916 | 182 | 12,098 |
| | SNPD | 29,518,148 | 4.05% | 247,995 | 29,766,144 | - | 29,766,144 | 454,776 | 30,220,920 |
| | UT | 223,719 | 0.03% | 1,880 | 225,598 | - | 225,598 | 3,447 | 229,045 |
| | WY-ALL | 52,981 | 0.01% | 445 | 53,427 | - | 53,427 | 816 | 54,243 |
| 581 | SNPD | 13,646,767 | 1.87% | 114,653 | 13,761,420 | - | 13,761,420 | 210,251 | 13,971,671 |
| 582 | CA | 11,777 | 0.00% | 99 | 11,876 | - | 11,876 | 181 | 12,058 |
| | ID | 116,549 | 0.02% | 979 | 117,528 | - | 117,528 | 1,796 | 119,324 |
| | OR | 640,019 | 0.09% | 5,377 | 645,396 | - | 645,396 | 9,861 | 655,256 |
| | SNPD | 9,223 | 0.00% | 77 | 9,301 | - | 9,301 | 142 | 9,443 |
| | UT | 522,194 | 0.07% | 4,387 | 526,581 | - | 526,581 | 8,045 | 534,626 |
| | WA | 114,376 | 0.02% | 961 | 115,337 | - | 115,337 | 1,762 | 117,099 |
| | WY-ALL | 212,213 | 0.03% | 1,783 | 213,996 | - | 213,996 | 3,269 | 217,265 |
| 583 | CA | 815,150 | 0.11% | 6,848 | 821,998 | - | 821,998 | 12,559 | 834,557 |
| | ID | 608,240 | 0.08% | 5,110 | 613,350 | - | 613,350 | 9,371 | 622,721 |
| | OR | 5,078,648 | 0.70% | 42,668 | 5,121,316 | - | 5,121,316 | 78,245 | 5,199,561 |
| | SNPD | (528,022) | -0.07% | (4,436) | (532,458) | - | (532,458) | (8,135) | (540,593) |
| | UT | 4,960,898 | 0.68% | 41,679 | 5,002,577 | - | 5,002,577 | 76,431 | 5,079,008 |
| | WA | 1,066,751 | 0.15% | 8,962 | 1,075,713 | - | 1,075,713 | 16,435 | 1,092,148 |
| | WY-ALL | 1,039,160 | 0.14% | 8,730 | 1,047,891 | - | 1,047,891 | 16,010 | 1,063,901 |
| 584 | CA | 44,484 | 0.01% | 374 | 44,858 | - | 44,858 | 685 | 45,543 |
| | ID | - | 0.00% | - | - | - | - | - | - |
| | OR | 522,647 | 0.07% | 4,391 | 527,038 | - | 527,038 | 8,052 | 535,090 |
| | UT | 5,614 | 0.00% | 47 | 5,662 | - | 5,662 | 86 | 5,748 |
| | WA | 58,976 | 0.01% | 495 | 59,472 | - | 59,472 | 909 | 60,380 |
| | WY-ALL | 3,027 | 0.00% | 25 | 3,052 | - | 3,052 | 47 | 3,099 |
| 585 | SNPD | 390,648 | 0.05% | 3,282 | 393,930 | - | 393,930 | 6,019 | 399,949 |
| 586 | CA | 159,566 | 0.02% | 1,341 | 160,906 | - | 160,906 | 2,458 | 163,365 |
| | ID | 185,749 | 0.03% | 1,561 | 187,309 | - | 187,309 | 2,862 | 190,171 |
| | OR | 1,228,884 | 0.17% | 10,324 | 1,239,209 | - | 1,239,209 | 18,933 | 1,258,142 |
| | SNPD | 963,500 | 0.13% | 8,095 | 971,594 | - | 971,594 | 14,844 | 986,439 |
| | UT | 920,704 | 0.13% | 7,735 | 928,439 | - | 928,439 | 14,185 | 942,624 |
| | WA | 311,110 | 0.04% | 2,614 | 313,724 | - | 313,724 | 4,793 | 318,517 |
| | WY-ALL | 239,349 | 0.03% | 2,011 | 241,359 | - | 241,359 | 3,688 | 245,047 |
| 587 | ID | 478 | 0.00% | 4 | 482 | - | 482 | 7 | 489 |
| | UT | 19,203 | 0.00% | 161 | 19,365 | - | 19,365 | 296 | 19,661 |
| | WY-ALL | 7,933 | 0.00% | 67 | 8,000 | - | 8,000 | 122 | 8,122 |
| 588 | CA | 22,748 | 0.00% | 191 | 22,940 | - | 22,940 | 350 | 23,290 |
| | ID | 170,599 | 0.02% | 1,433 | 172,033 | - | 172,033 | 2,628 | 174,661 |
| | OR | 295,630 | 0.04% | 2,484 | 298,114 | - | 298,114 | 4,555 | 302,669 |
| | SNPD | 17,974,118 | 2.47% | 151,009 | 18,125,126 | - | 18,125,126 | 276,921 | 18,402,048 |
| | UT | 323,118 | 0.04% | 2,715 | 325,832 | - | 325,832 | 4,978 | 330,810 |
| | WA | 116,326 | 0.02% | 977 | 117,303 | - | 117,303 | 1,792 | 119,096 |
| | WY-ALL | 295,179 | 0.04% | 2,480 | 297,659 | - | 297,659 | 4,548 | 302,206 |
| 590 | CA | 9,107 | 0.00% | 77 | 9,183 | - | 9,183 | 140 | 9,323 |
| | ID | 55,591 | 0.01% | 467 | 56,058 | - | 56,058 | 856 | 56,914 |
| | OR | 204,214 | 0.03% | 1,716 | 205,930 | - | 205,930 | 3,146 | 209,076 |
| | SNPD | 6,880,796 | 0.94% | 57,809 | 6,938,605 | - | 6,938,605 | 106,010 | 7,044,615 |
| | UT | 537,348 | 0.07% | 4,515 | 541,862 | - | 541,862 | 8,279 | 550,141 |
| | WA | 5,283 | 0.00% | 44 | 5,327 | - | 5,327 | 81 | 5,409 |
| | WY-ALL | 170,683 | 0.02% | 1,434 | 172,117 | - | 172,117 | 2,630 | 174,746 |
| 592 | CA | 264,397 | 0.04% | 2,221 | 266,619 | - | 266,619 | 4,073 | 270,692 |
| | ID | 321,803 | 0.04% | 2,704 | 324,507 | - | 324,507 | 4,958 | 329,465 |
| | OR | 1,820,891 | 0.25% | 15,298 | 1,836,189 | - | 1,836,189 | 28,054 | 1,864,243 |
| | SNPD | 3,200,045 | 0.44% | 26,885 | 3,226,930 | - | 3,226,930 | 49,302 | 3,276,232 |
| | UT | 1,963,287 | 0.27% | 16,494 | 1,979,782 | - | 1,979,782 | 30,248 | 2,010,029 |
| | WA | 470,240 | 0.06% | 3,951 | 474,191 | - | 474,191 | 7,245 | 481,436 |
| | WY-ALL | 780,248 | 0.11% | 6,555 | 786,803 | - | 786,803 | 12,021 | 798,824 |
| 593 | CA | 880,866 | 0.12% | 7,401 | 888,267 | - | 888,267 | 13,571 | 901,838 |
| | ID | 995,533 | 0.14% | 8,364 | 1,003,897 | - | 1,003,897 | 15,338 | 1,019,235 |

Wage & Employee Benefit Adjustment

Adjustment by FERC Account and Revised Protocol Factor

| FERC Account | RP Factor | Actuals | | | Base Period | Mid Period | Test Period | | |
|--------------|-----------|-------------|------------|--------------------------|----------------------|-----------------------------------|---------------------|-----------------------------------|---------------------|
| | | June 2007 | % of Total | Annualization Adjustment | Annualized June 2007 | Pro Forma Adjustment to June 2008 | Pro Forma June 2008 | Pro Forma Adjustment to June 2009 | Pro Forma June 2009 |
| | OR | 4,915,249 | 0.67% | 41,295 | 4,956,545 | - | 4,956,545 | 75,728 | 5,032,272 |
| | SNPD | 52,984,471 | 7.27% | 445,147 | 53,429,617 | - | 53,429,617 | 816,314 | 54,245,931 |
| | UT | (2,877,875) | -0.39% | (24,178) | (2,902,054) | - | (2,902,054) | (44,338) | (2,946,392) |
| | WA | 289,795 | 0.04% | 2,435 | 292,229 | - | 292,229 | 4,465 | 296,694 |
| | WY-ALL | (26,105) | 0.00% | (219) | (26,325) | - | (26,325) | (402) | (26,727) |
| 594 | CA | 583,488 | 0.08% | 4,902 | 588,390 | - | 588,390 | 8,990 | 597,380 |
| | ID | 387,921 | 0.05% | 3,259 | 391,180 | - | 391,180 | 5,977 | 397,157 |
| | OR | 3,135,123 | 0.43% | 26,340 | 3,161,463 | - | 3,161,463 | 48,302 | 3,209,765 |
| | SNPD | 57,375 | 0.01% | 482 | 57,857 | - | 57,857 | 884 | 58,741 |
| | UT | 6,805,409 | 0.93% | 57,175 | 6,862,584 | - | 6,862,584 | 104,849 | 6,967,433 |
| | WA | 648,276 | 0.09% | 5,446 | 653,722 | - | 653,722 | 9,988 | 663,710 |
| | WY-ALL | 889,525 | 0.12% | 7,473 | 896,999 | - | 896,999 | 13,705 | 910,703 |
| 595 | ID | - | 0.00% | - | - | - | - | - | - |
| | OR | - | 0.00% | - | - | - | - | - | - |
| | SNPD | 395,028 | 0.05% | 3,319 | 398,346 | - | 398,346 | 6,086 | 404,432 |
| | UT | (1) | 0.00% | (0) | (1) | - | (1) | (0) | (1) |
| | WA | - | 0.00% | - | - | - | - | - | - |
| | WY-ALL | 10,762 | 0.00% | 90 | 10,852 | - | 10,852 | 166 | 11,018 |
| 596 | CA | 75,108 | 0.01% | 631 | 75,739 | - | 75,739 | 1,157 | 76,896 |
| | ID | 127,330 | 0.02% | 1,070 | 128,400 | - | 128,400 | 1,962 | 130,361 |
| | OR | 692,872 | 0.10% | 5,821 | 698,693 | - | 698,693 | 10,675 | 709,368 |
| | SNPD | 2,413 | 0.00% | 20 | 2,433 | - | 2,433 | 37 | 2,470 |
| | UT | 506,372 | 0.07% | 4,254 | 510,626 | - | 510,626 | 7,801 | 518,427 |
| | WA | 153,109 | 0.02% | 1,286 | 154,395 | - | 154,395 | 2,359 | 156,754 |
| | WY-ALL | 243,775 | 0.03% | 2,048 | 245,823 | - | 245,823 | 3,756 | 249,579 |
| 597 | CA | 33,313 | 0.00% | 280 | 33,593 | - | 33,593 | 513 | 34,107 |
| | ID | 219,630 | 0.03% | 1,845 | 221,475 | - | 221,475 | 3,384 | 224,859 |
| | OR | 808,909 | 0.11% | 6,796 | 815,705 | - | 815,705 | 12,463 | 828,168 |
| | SNPD | 1,912,657 | 0.26% | 16,069 | 1,928,726 | - | 1,928,726 | 29,468 | 1,958,194 |
| | UT | 1,111,701 | 0.15% | 9,340 | 1,121,041 | - | 1,121,041 | 17,128 | 1,138,169 |
| | WA | 270,328 | 0.04% | 2,271 | 272,599 | - | 272,599 | 4,165 | 276,764 |
| | WY-ALL | 423,171 | 0.06% | 3,555 | 426,726 | - | 426,726 | 6,520 | 433,246 |
| 598 | CA | - | 0.00% | - | - | - | - | - | - |
| | ID | 700 | 0.00% | 6 | 705 | - | 705 | 11 | 716 |
| | OR | 2,713 | 0.00% | 23 | 2,736 | - | 2,736 | 42 | 2,778 |
| | SNPD | 1,266,706 | 0.17% | 10,642 | 1,277,348 | - | 1,277,348 | 19,516 | 1,296,864 |
| | UT | 285,829 | 0.04% | 2,401 | 288,231 | - | 288,231 | 4,404 | 292,634 |
| | WA | 334 | 0.00% | 3 | 337 | - | 337 | 5 | 342 |
| | WY-ALL | 2,307 | 0.00% | 19 | 2,326 | - | 2,326 | 36 | 2,362 |
| 901 | CA | 26,923 | 0.00% | 226 | 27,149 | - | 27,149 | 415 | 27,564 |
| | CN | 3,840,023 | 0.53% | 32,262 | 3,872,285 | - | 3,872,285 | 59,162 | 3,931,447 |
| | ID | 199,687 | 0.03% | 1,678 | 201,365 | - | 201,365 | 3,077 | 204,441 |
| | OR | 1,954,604 | 0.27% | 16,422 | 1,971,025 | - | 1,971,025 | 30,114 | 2,001,139 |
| | UT | 323,559 | 0.04% | 2,718 | 326,278 | - | 326,278 | 4,985 | 331,263 |
| | WA | 525,383 | 0.07% | 4,414 | 529,797 | - | 529,797 | 8,094 | 537,891 |
| | WY-ALL | 429,419 | 0.06% | 3,608 | 433,027 | - | 433,027 | 6,616 | 439,643 |
| 902 | CA | 787,383 | 0.11% | 6,615 | 793,998 | - | 793,998 | 12,131 | 806,129 |
| | CN | 523,998 | 0.07% | 4,402 | 528,401 | - | 528,401 | 8,073 | 536,474 |
| | ID | 1,209,197 | 0.17% | 10,159 | 1,219,356 | - | 1,219,356 | 18,630 | 1,237,986 |
| | OR | 7,020,684 | 0.96% | 58,984 | 7,079,668 | - | 7,079,668 | 108,165 | 7,187,833 |
| | UT | 11,522,664 | 1.58% | 96,807 | 11,619,471 | - | 11,619,471 | 177,526 | 11,796,997 |
| | WA | 1,763,102 | 0.24% | 14,813 | 1,777,914 | - | 1,777,914 | 27,164 | 1,805,078 |
| | WY-ALL | 2,266,401 | 0.31% | 19,041 | 2,285,442 | - | 2,285,442 | 34,918 | 2,320,360 |
| 903 | CA | 212,299 | 0.03% | 1,784 | 214,083 | - | 214,083 | 3,271 | 217,354 |
| | CN | 37,511,167 | 5.14% | 315,148 | 37,826,315 | - | 37,826,315 | 577,922 | 38,404,237 |
| | ID | 210,783 | 0.03% | 1,771 | 212,554 | - | 212,554 | 3,247 | 215,801 |
| | OR | 1,771,134 | 0.24% | 14,880 | 1,786,014 | - | 1,786,014 | 27,287 | 1,813,301 |
| | UT | 2,332,559 | 0.32% | 19,597 | 2,352,156 | - | 2,352,156 | 35,937 | 2,388,093 |
| | WA | 370,413 | 0.05% | 3,112 | 373,525 | - | 373,525 | 5,707 | 379,231 |
| | WY-ALL | 249,601 | 0.03% | 2,097 | 251,698 | - | 251,698 | 3,846 | 255,543 |
| 905 | CN | 193,604 | 0.03% | 1,627 | 195,231 | - | 195,231 | 2,983 | 198,214 |
| | UT | 2,222 | 0.00% | 19 | 2,241 | - | 2,241 | 34 | 2,275 |
| 907 | CN | 339,596 | 0.05% | 2,853 | 342,449 | - | 342,449 | 5,232 | 347,681 |
| 908 | CA | 1,385 | 0.00% | 12 | 1,397 | - | 1,397 | 21 | 1,418 |
| | CN | 3,340,910 | 0.46% | 28,069 | 3,368,979 | - | 3,368,979 | 51,472 | 3,420,451 |
| | ID | 375,990 | 0.05% | 3,159 | 379,149 | - | 379,149 | 5,793 | 384,941 |
| | OR | 1,318,177 | 0.18% | 11,075 | 1,329,251 | - | 1,329,251 | 20,309 | 1,349,560 |
| | UT | 1,276,360 | 0.18% | 10,723 | 1,287,083 | - | 1,287,083 | 19,664 | 1,306,747 |
| | WA | 6,721 | 0.00% | 56 | 6,778 | - | 6,778 | 104 | 6,881 |
| | WY-ALL | 794,642 | 0.11% | 6,676 | 801,318 | - | 801,318 | 12,243 | 813,561 |
| 909 | CN | 480,273 | 0.07% | 4,035 | 484,308 | - | 484,308 | 7,399 | 491,708 |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|---------|------|---------------------|--------|----------|--------------------|--------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Remove CIC severance from June 2007 results | 920 | 1 | (30,360,368) | SO | 42.344% | (12,855,674) | 4.11.1 |
| Remove expense credited at reg asset set-up | 920 | 1 | 1,911,142 | SO | 42.344% | 809,246 | 4.11.1 |
| Amortization of deferred CIC severance | 930 | 3 | 15,249,977 | SO | 42.344% | 6,457,390 | 4.11.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| Amortization of deferred CIC severance | 930 | 3 | (568,038) | SO | 42.344% | (240,528) | 4.11.1 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Amortization of deferred CIC severance | 930 | 3 | (538,806) | SO | 42.344% | (228,150) | 4.11.1 |
| Adjustment of Labor Savings to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| <u>Employees leaving in 2006</u> | | | | | | | |
| Other Power Supply | 557 | 3 | (1,313,037) | SG | 42.482% | (557,807) | 4.11.3 |
| Transmission Expense | 560 | 3 | (476,852) | SG | 42.482% | (202,577) | 4.11.3 |
| Distribution Expense | 580 | 3 | (3,018,454) | SNPD | 46.912% | (1,416,028) | 4.11.3 |
| Customer Accounting | 903 | 3 | (1,169,918) | CN | 46.075% | (539,045) | 4.11.3 |
| Administrative & General | 920 | 3 | (5,980,826) | SO | 42.344% | (2,532,497) | 4.11.3 |
| | | | <u>(11,959,087)</u> | | | <u>(5,247,954)</u> | |
| TEST PERIOD: | | | | | | | |
| <u>Employees leaving in 2006</u> | | | | | | | |
| Other Power Supply | 557 | 3 | (1,342,018) | SG | 42.482% | (570,119) | 4.11.3 |
| Transmission Expense | 560 | 3 | (487,270) | SG | 42.482% | (207,003) | 4.11.3 |
| Distribution Expense | 580 | 3 | (3,085,275) | SNPD | 46.912% | (1,447,375) | 4.11.3 |
| Customer Accounting | 903 | 3 | (1,196,067) | CN | 46.075% | (551,093) | 4.11.3 |
| Administrative & General | 920 | 3 | (6,111,860) | SO | 42.344% | (2,587,982) | 4.11.3 |
| | | | <u>(12,222,490)</u> | | | <u>(5,363,572)</u> | |
| Rate Base Adjustment: | | | | | | | |
| June 2007 | | | | | | | |
| Unamortized Change-in-Control Severance | 182M | 3 | 34,312,447 | SO | 42.344% | 14,529,126 | 4.11.1 |
| June 2008 | | | | | | | |
| Incremental Change-in-Control Severance | 182M | 3 | (15,249,977) | SO | 42.344% | (6,457,390) | 4.11.1 |
| Unamortized Balance | 182M | 3 | 19,062,470 | SO | 42.344% | 8,071,737 | |
| June 2009 | | | | | | | |
| Incremental Change-in-Control Severance | 182M | 3 | (15,249,977) | SO | 42.344% | (6,457,390) | 4.11.1 |
| Unamortized Balance | 182M | 3 | 3,812,493 | SO | 42.344% | 1,614,347 | |

Description of Adjustment:

After the MEHC transaction, several positions in the Company were eliminated. Employees whose position was eliminated received a Change-in-Control (CIC) severance payment. The Company has filed an application requesting deferral and amortization of the CIC costs in Docket No. 07-03-04. This adjustment may need to be revised based on the Commission's ruling on this application. This adjustment defers the severance costs and amortizes them over three years beginning October 1, 2006 consistent with that application. This adjustment also reflects the future labor savings of eliminating the positions. Amounts paid to employees leaving under this program are removed (this removal includes wage increases in the WEBA adjustment).

Rocky Mountain Power
Utah General Rate Case, June 2009
MEHC Transaction Savings
Recap of Costs

| | <u>Severance</u> | <u>SERP</u> | <u>Total</u> | <u>Ref</u> |
|---|-------------------|------------------|-------------------|------------|
| Dec-05 | 461,871 | - | 461,871 | |
| Jan-06 | 621,839 | - | 621,839 | |
| Feb-06 | 541,855 | - | 541,855 | |
| Mar-06 | 9,091,098 | 1,211,600 | 10,302,698 | |
| Apr-06 | 2,442,461 | 987,700 | 3,430,161 | |
| May-06 | 1,654,407 | - | 1,654,407 | |
| Jun-06 | 3,787,684 | 289,000 | 4,076,684 | |
| Prior to Test Period | <u>18,601,215</u> | <u>2,488,300</u> | <u>21,089,515</u> | |
| Jul-06 | 752,698 | - | 752,698 | |
| Aug-06 | 5,429,173 | 75,000 | 5,504,173 | |
| Sep-06 | 8,353,838 | 240,000 | 8,593,838 | |
| Oct-06 | 2,932,641 | - | 2,932,641 | |
| Nov-06 | 3,434,349 | 435,000 | 3,869,349 | |
| Dec-06 | 515,787 | 686,713 | 1,202,500 | |
| Jan-07 | 309,965 | - | 309,965 | |
| Feb-07 | 2,174,847 | - | 2,174,847 | |
| Mar-07 | 2,074,000 | - | 2,074,000 | |
| Apr-07 | 1,209,523 | - | 1,209,523 | |
| May-07 | 1,718,413 | - | 1,718,413 | |
| Jun-07 | 18,419 | - | 18,419 | |
| Base Period | <u>28,923,655</u> | <u>1,436,713</u> | <u>30,360,368</u> | 4.11 |
| Total | 47,524,869 | 3,925,013 | 51,449,882 | |
| Less Below the Line Employee | | | (152,717) | |
| Backfills | | | (5,547,236) | |
| Amount to Amortize | | | 45,749,930 | 4.11.2 |
| <u>Amortization of deferral - 3 year period</u> | | | | |
| Base Period | | | | |
| Annual Amortization | | | <u>15,249,977</u> | 4.11 |
| Escalate to Mid Period | | | 3.7% | |
| Escalated amount | | | <u>15,818,014</u> | |
| Amortization in Mid Period | | | <u>15,249,977</u> | |
| Adjust Mid Period | | | <u>(568,038)</u> | 4.11 |
| Escalate to Test Period | | | 3.5% | |
| Escalated Amount | | | <u>15,788,783</u> | |
| Amortization in Test Period | | | <u>15,249,977</u> | |
| Adjust Test Period | | | <u>(538,806)</u> | 4.11 |
| <u>Unamortized Balance in Rate Base</u> | | | | |
| Beginning Balance | | | 45,749,930 | |
| Balance 6/30/2007 | | | <u>34,312,447</u> | 4.11 |
| Balance 6/30/2008 | | | <u>19,062,471</u> | 4.11 |
| Balance 6/30/2009 | | | <u>3,812,494</u> | 4.11 |

Reg Asset Set-Up in June 2007

| | <u>Account</u> | <u>Factor</u> | <u>Amount</u> | |
|---------------------|----------------|---------------|--------------------|------|
| Leave in Results | 182.399 | WA | 1,911,142 | |
| Remove from Results | 920 | SO | <u>(1,911,142)</u> | 4.11 |

Rocky Mountain Power
Utah General Rate Case, June 2009
MEHC Transaction Savings
Recap of Costs

| | <u>Month</u> | <u>Monthly Amortization</u> | <u>Balance</u> | <u>Expense</u> |
|--------|--------------|---------------------------------|----------------|----------------|
| | | | 45,749,930 | 4.11.1 |
| Oct-06 | 1 | 1,270,831 | 44,479,098 | |
| Nov-06 | 2 | 1,270,831 | 43,208,267 | |
| Dec-06 | 3 | 1,270,831 | 41,937,436 | |
| Jan-07 | 4 | 1,270,831 | 40,666,604 | |
| Feb-07 | 5 | 1,270,831 | 39,395,773 | |
| Mar-07 | 6 | 1,270,831 | 38,124,942 | |
| Apr-07 | 7 | 1,270,831 | 36,854,110 | |
| May-07 | 8 | 1,270,831 | 35,583,279 | |
| Jun-07 | 9 | 1,270,831 | 34,312,447 | |
| | | | 4.11.1 | |
| Jul-07 | 10 | 1,270,831 | 33,041,616 | |
| Aug-07 | 11 | 1,270,831 | 31,770,785 | |
| Sep-07 | 12 | 1,270,831 | 30,499,953 | |
| Oct-07 | 13 | 1,270,831 | 29,229,122 | |
| Nov-07 | 14 | 1,270,831 | 27,958,290 | |
| Dec-07 | 15 | 1,270,831 | 26,687,459 | |
| Jan-08 | 16 | 1,270,831 | 25,416,628 | |
| Feb-08 | 17 | 1,270,831 | 24,145,796 | |
| Mar-08 | 18 | 1,270,831 | 22,874,965 | |
| Apr-08 | 19 | 1,270,831 | 21,604,134 | |
| May-08 | 20 | 1,270,831 | 20,333,302 | |
| Jun-08 | 21 | 1,270,831 | 19,062,471 | |
| | | | 4.11.1 | |
| Jul-08 | 22 | 1,270,831 | 17,791,639 | |
| Aug-08 | 23 | 1,270,831 | 16,520,808 | |
| Sep-08 | 24 | 1,270,831 | 15,249,977 | |
| Oct-08 | 25 | 1,270,831 | 13,979,145 | |
| Nov-08 | 26 | 1,270,831 | 12,708,314 | |
| Dec-08 | 27 | 1,270,831 | 11,437,482 | |
| Jan-09 | 28 | 1,270,831 | 10,166,651 | |
| Feb-09 | 29 | 1,270,831 | 8,895,820 | |
| Mar-09 | 30 | 1,270,831 | 7,624,988 | |
| Apr-09 | 31 | 1,270,831 | 6,354,157 | |
| May-09 | 32 | 1,270,831 | 5,083,326 | |
| Jun-09 | 33 | 1,270,831 | 3,812,494 | |
| | | | 4.11.1 | |
| Jul-09 | 34 | 1,270,831 | 2,541,663 | |
| Aug-09 | 35 | 1,270,831 | 1,270,831 | |
| Sep-09 | 36 | 1,270,831 | 0 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
MEHC Transaction Savings
Savings from MEHC Change-in-Control Severance

Between March 21, 2006 and May 23, 2007, 270 employees were displaced as a result of the MEHC transaction. The amounts paid to these employees need to be removed from results as a non-recurring item. The amounts being removed reflect any wage escalations made in the WEBA adjustment.

| <u>Org Unit</u> | <u>No. of Employees</u> |
|-----------------|-------------------------|
| Generation | 15 |
| C&T | 5 |
| Rocky Mt. Power | 36 |
| Pacific Power | 57 |
| IT | 57 |
| Corporate | 100 |
| | <u>270</u> |

BASE PERIOD ADJUSTMENT

| <u>Org Unit</u> | <u>Total Amount</u> | <u>Expense %</u> | <u>Expense Amt.</u> | <u>Acct</u> |
|-----------------|---------------------|------------------|---------------------|-------------|
| Generation | 1,194,450 | 92.0% | 1,098,894 | 557 |
| C&T | 214,143 | 100.0% | 214,143 | 557 |
| Rocky Mt. Power | 562,501 | 91.2% | 513,202 | 580 |
| Rocky Mt. Power | 1,282,302 | 91.2% | 1,169,918 | 903 |
| Rocky Mt. Power | 75,368 | 91.2% | 68,762 | 920 |
| Pacific Power | 603,723 | 79.0% | 476,852 | 560 |
| Pacific Power | 3,171,798 | 79.0% | 2,505,252 | 580 |
| Pacific Power | 165,243 | 79.0% | 130,517 | 920 |
| IT | 3,358,121 | 59.4% | 1,993,198 | 920 |
| Corporate | 3,788,348 | 100.0% | 3,788,348 | 920 |
| Grand Total | <u>14,415,995</u> | | <u>11,959,088</u> | |

Summary of Charges by Account

| | |
|-----|---------------------|
| 557 | (1,313,037) |
| 560 | (476,852) |
| 580 | (3,018,454) |
| 903 | (1,169,918) |
| 920 | (5,980,826) |
| | <u>(11,959,088)</u> |

TEST PERIOD ADJUSTMENT

| <u>Org Unit</u> | <u>Total Amount</u> | <u>Expense %</u> | <u>Expense Amt.</u> | <u>Acct</u> |
|-----------------|---------------------|------------------|---------------------|-------------|
| Generation | 1,220,833 | 92.0% | 1,123,166 | 557 |
| C&T | 218,852 | 100.0% | 218,852 | 557 |
| Rocky Mt. Power | 575,044 | 91.2% | 524,646 | 580 |
| Rocky Mt. Power | 1,310,963 | 91.2% | 1,196,067 | 903 |
| Rocky Mt. Power | 77,054 | 91.2% | 70,300 | 920 |
| Pacific Power | 616,912 | 79.0% | 487,270 | 560 |
| Pacific Power | 3,241,907 | 79.0% | 2,560,628 | 580 |
| Pacific Power | 168,921 | 79.0% | 133,423 | 920 |
| IT | 3,432,521 | 59.4% | 2,037,358 | 920 |
| Corporate | 3,870,779 | 100.0% | 3,870,779 | 920 |
| Grand Total | <u>14,733,785</u> | | <u>12,222,490</u> | |

Summary of Charges by Account

| | |
|-----|---------------------|
| 557 | (1,342,018) |
| 560 | (487,270) |
| 580 | (3,085,275) |
| 903 | (1,196,067) |
| 920 | (6,111,860) |
| | <u>(12,222,490)</u> |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Incremental Generation/Hydro Operation & Maintenance

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD Incremental Change: | | | | | | | |
| Leaning Juniper | 549 | 3 | 813,311 | SG | 42.482% | 345,513 | |
| Marengo | 549 | 3 | 4,105,664 | SG | 42.482% | 1,744,178 | |
| Goodnoe | 549 | 3 | 133,566 | SG | 42.482% | 56,742 | |
| Glenrock | 549 | 3 | 183,045 | SG | 42.482% | 77,762 | |
| Seven Mile Hill | 549 | 3 | 434,711 | SG | 42.482% | 184,675 | |
| FooteCreek | 549 | 3 | 225,240 | SG | 42.482% | 95,687 | |
| Administration | 549 | 3 | 458,776 | SG | 42.482% | 194,898 | |
| Lake Side | 549 | 3 | 4,177,804 | SG | 42.482% | 1,774,824 | |
| | | | <u>10,532,117</u> | | | <u>4,474,279</u> | 4.12.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| Leaning Juniper | 549 | 3 | (455,197) | SG | 42.482% | (193,378) | |
| Marengo | 549 | 3 | 1,447,289 | SG | 42.482% | 614,841 | |
| Goodnoe | 549 | 3 | 1,650,779 | SG | 42.482% | 701,288 | |
| Glenrock | 549 | 3 | 1,056,220 | SG | 42.482% | 448,706 | |
| Seven Mile Hill | 549 | 3 | 934,240 | SG | 42.482% | 396,886 | |
| FooteCreek | 549 | 3 | 319,408 | SG | 42.482% | 135,692 | |
| Administration | 549 | 3 | (1,365,797) | SG | 42.482% | (580,221) | |
| Lake Side | 549 | 3 | (275,861) | SG | 42.482% | (117,192) | |
| | | | <u>3,311,081</u> | | | <u>1,406,621</u> | 4.12.1 |

Description of Adjustment:

This adjustment annualizes the O&M expense of the Leaning Juniper Wind Plant which was placed in service September 14, 2006. This adjustment adds incremental operation and maintenance expenses for generating units that were not in service during the 12 months ended June 2007 but will be in service during the 12 months ended June 2009. This adjustment also adds incremental operation and maintenance expenses for the Foote Creek plant. The increase in operation and maintenance expenses for Foote Creek is due to the actual expenses in 2007 (which are based on actual production) being lower than the contractual obligations if the plant were to meet capacity factors.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Incremental Generation O&M

| | July 2006 - June 2007 | Base Escalated* | Variance Base Period | Escalated Variance** Base Period | July 2007 - June 2008 | Escalated** June07-08 | Variance Test Period | July 2008 - June 2009 |
|--|--------------------------|--------------------|-------------------------|-------------------------------------|--------------------------|--------------------------|-------------------------|--------------------------|
| Leaning Juniper | 2,612,743 | 2,691,126 | 813,311 | 837,710 | 3,528,835 | 3,620,585 | (455,197) | 3,165,388 |
| Marengo (2008 and out include expansion) | - | - | 4,105,664 | 4,228,834 | 4,228,834 | 4,338,784 | 1,447,289 | 5,786,073 |
| Goodnoe | - | - | 133,566 | 137,573 | 137,573 | 141,150 | 1,650,779 | 1,791,930 |
| Glenrock | - | - | 183,045 | 188,536 | 188,536 | 193,438 | 1,056,220 | 1,249,658 |
| Severn Mile Hill | (569) | (586) | 434,711 | 447,752 | 447,166 | 458,792 | 934,240 | 1,393,032 |
| Footecreek | 1,587,027 | 1,634,638 | 225,240 | 231,997 | 1,866,634 | 1,915,167 | 319,408 | 2,234,575 |
| New Administration *** | 5,000 | 5,150 | 458,776 | 472,539 | 477,689 | 490,109 | (1,365,797) | (875,688) |
| Total Wind | 4,204,201 | 4,330,327 | 6,354,312 | 6,544,941 | 10,875,268 | 11,158,025 | 3,586,942 | 14,744,968 |
| Lake Side | 631,575 | 650,522 | 4,177,804 | 4,303,138 | 4,953,660 | 5,082,455 | (275,861) | 4,806,594 |
| TOTAL | 4,835,776 | 4,980,849 | 10,532,116 | 10,848,079 | 15,828,928 | 16,240,480 | 3,311,081 | 19,551,561 |

Ref #4.12

Ref #4.12

* 2008 Escalated Rate is 3% = Average of (JEOOMS of 3.57276% + JEOMMS of 2.5%)

** 2009 Escalated Rate is 2.6% = Average of (JEOOMS of 4.1% + JEOMMS of 1.1%)

*** Administration Line includes BPA and Oregon Energy Trust Credits

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Administrative and General Expense | 929 | 3 | 946,735 | SO | 42.344% | 400,882 | 4.13.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| Administrative and General Expense | 929 | 3 | (342,144) | SO | 42.344% | (144,876) | 4.13.1 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Administrative and General Expense | 929 | 3 | (324,464) | SO | 42.344% | (137,390) | 4.13.1 |

Description of Adjustment:

Corporate Overhead Charges: MidAmerican Energy Holding Company (MEHC) commits that the corporate charges to PacifiCorp from MEHC and MidAmerican Energy Corporation will not exceed \$9 million annually for a period of five years after the closing on the proposed transaction. MEHC will limit their billings to \$9 million annually. In the Base period, the 12 months ended June 2007, a smaller amount was billed due to timing. Since the future level will be \$9 million annually, this normalizing adjustment brings the charges up to that level.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Affiliate Management Fee

| | | |
|------------------------|------------------|----------|
| July 2006 - Dec 2006 | 3,553,265 | |
| Jan 2007 - June 2007 | 4,500,000 | |
| Unadjusted | <u>8,053,265</u> | |
| Base Adjustment | 946,735 | Ref 4.13 |
| Base Adjusted | <u>9,000,000</u> | |
| Mid Escalation | 3.8% | |
| | <u>9,342,144</u> | |
| Mid Adjustment | (342,144) | Ref 4.13 |
| Mid Adjusted | <u>9,000,000</u> | |
| Test Escalation | 3.6% | |
| | <u>9,324,464</u> | |
| Test Adjustment | (324,464) | Ref 4.13 |
| | <u>9,000,000</u> | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| No Adjustment | | | | | | | |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| Customer Assistance | 908 | 3 | 314,500 | UT | 100.000% | 314,500 | Below |

Adjustment Detail:

| | |
|--------------------------|----------------|
| Buy-down Costs | 250,000 |
| Estimated Program Costs | 62,000 |
| Time of Day Meters Study | 2,500 |
| | <u>314,500</u> |

Description of Adjustment:

This adjustment reflects the estimated annual program costs associated with Pilot Solar Photovoltaic Utility Buy-Down Program co-sponsored by Utah Clean Energy and Rocky Mountain Power. This pilot photovoltaic project will gather important information on the viability of a solar program funded by participating customers, tax incentives and a utility contribution. The project will provide technical information on the integration of distributed solar resources into the Rocky Mountain Power system and demonstrate the ability of solar power to meet growing peak demand.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: No Adjustment | | | | | | | |
| MID PERIOD Incremental Change: | | | | | | | |
| Meter Reading Expense | 902 | 3 | (607,000) | UT | 100.000% | (607,000) | 4.15.1 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Meter Reading Expense | 902 | 3 | (3,411,979) | UT | 100.000% | (3,411,979) | 4.15.1 |

Description of Adjustment:

The Company is replacing approximately 600,000 meters on the Wasatch Front with new radio equipped digital meters. This change will allow the Company to reduce over 90 meter readers in this same area. The Company is forecasting this investment will reduce Utah meter reading expense over \$4 million for the test period, June 30, 2008 through June 30, 2009. This adjustment captures the savings due to the new Automated Meter Reading program.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Automated Meter Reading Savings

| | <u>Mid Period Adjustment June 2008</u> | <u>Global Insight Index</u> | <u>Escalated to Test Period June 2009</u> |
|--|--|---------------------------------|---|
| Mid-Year reductions in meter reading expense due to Automated Meter Reading Program | (607,000) | 2.3% | (621,021) |
| | Ref 4.15 | | |
| Additional adjustment to Test Period | | | (3,411,979) Ref 4.15 |
| Test-Year reductions in meter reading expense due to Automated Meter Reading Program | | | <u>(4,033,000)</u> |

| | <u>Calendar Year</u> | | | | <u>Year Ended June 30</u> | | |
|---|----------------------|-------|-------|-------|---------------------------|-------|-------|
| | 2006 | 2007 | 2008 | 2009 | 2007 | 2008 | 2009 |
| STEAM PRODUCTION PLANT | | | | | | | |
| Operation: JEFOMS | 1.490 | 1.544 | 1.59 | 1.596 | 1.517 | 1.567 | 1.593 |
| % | | 3.70 | 2.90 | 0.40 | | 3.3% | 1.7% |
| Maintenance: JEFMMS | 1.431 | 1.48 | 1.505 | 1.509 | 1.456 | 1.493 | 1.507 |
| % | | 3.4 | 1.7 | 0.2 | | 2.5% | 1.0% |
| NUCLEAR PRODUCTION PLANT | | | | | | | |
| Operation: JENOMS | 1.373 | 1.413 | 1.454 | 1.475 | 1.393 | 1.434 | 1.465 |
| % | | 3.00 | 2.90 | 1.40 | | 2.9% | 2.2% |
| Maintenance: JENMMS | 1.443 | 1.571 | 1.59 | 1.549 | 1.507 | 1.581 | 1.570 |
| % | | 8.80 | 1.20 | -2.60 | | 4.9% | -0.7% |
| HYDRO PRODUCTION PLANT | | | | | | | |
| Operation: JEHOMS | 1.465 | 1.514 | 1.544 | 1.561 | 1.490 | 1.529 | 1.553 |
| % | | 3.30 | 2.00 | 1.10 | | 2.7% | 1.5% |
| Maintenance: JEHMMS | 1.413 | 1.461 | 1.481 | 1.491 | 1.437 | 1.471 | 1.486 |
| % | | 3.40 | 1.40 | 0.60 | | 2.4% | 1.0% |
| OTHER PRODUCTION PLANT | | | | | | | |
| Operation: JEOOMS | 1.324 | 1.363 | 1.42 | 1.477 | 1.344 | 1.392 | 1.449 |
| % | | 3 | 4.1 | 4 | | 3.6% | 4.1% |
| Maintenance: JEOMMS | 1.352 | 1.4 | 1.421 | 1.432 | 1.376 | 1.411 | 1.427 |
| % | | 3.60 | 1.50 | 0.80 | | 2.5% | 1.1% |
| TRANSMISSION PLANT | | | | | | | |
| Operation: JETOMS | 1.277 | 1.31 | 1.356 | 1.396 | 1.294 | 1.333 | 1.376 |
| % | | 2.50 | 3.50 | 3.00 | | 3.1% | 3.2% |
| Maintenance: JETMMS | 1.454 | 1.512 | 1.538 | 1.529 | 1.483 | 1.525 | 1.534 |
| % | | 4.00 | 1.80 | -0.60 | | 2.8% | 0.6% |
| DISTRIBUTION PLANT | | | | | | | |
| Operation: JEDOMS | 1.372 | 1.41 | 1.443 | 1.467 | 1.391 | 1.427 | 1.455 |
| % | | 2.70 | 2.40 | 1.70 | | 2.6% | 2.0% |
| Maintenance: JEDMMS | 1.499 | 1.567 | 1.598 | 1.567 | 1.533 | 1.583 | 1.583 |
| % | | 4.60 | 2.00 | -2.00 | | 3.2% | 0.0% |
| CUSTOMER ACCOUNTS | | | | | | | |
| Operation: JECAOMS | 1.354 | 1.39 | 1.424 | 1.455 | 1.372 | 1.407 | 1.440 |
| % | | 2.70 | 2.50 | 2.20 | | 2.6% | 2.3% |
| CUSTOMER SERVICE and INFORMATION | | | | | | | |
| Operation: JECSIOMS | 1.391 | 1.434 | 1.466 | 1.494 | 1.413 | 1.450 | 1.480 |
| % | | 3.10 | 2.30 | 1.90 | | 2.7% | 2.1% |
| SALES | | | | | | | |
| Operation: JESALOMS | 1.469 | 1.521 | 1.566 | 1.604 | 1.495 | 1.544 | 1.585 |
| % | | 3.60 | 2.90 | 2.40 | | 3.2% | 2.7% |
| ADMINISTRATIVE and GENERAL | | | | | | | |
| Operation: JEADGOMS | 1.652 | 1.715 | 1.78 | 1.841 | 1.684 | 1.748 | 1.811 |
| % | | 3.80 | 3.80 | 3.40 | | 3.8% | 3.6% |
| General Plant 935: JEADG935MS | 1.179 | 1.198 | 1.204 | 1.208 | 1.189 | 1.201 | 1.206 |
| % | | 1.6 | 0.5 | 0.4 | | 1.1% | 0.4% |

Rocky Mountain Power Utah General Rate Case, June 2009 Global Insight Indices

Introduction

Global Insight's Utility Cost Information Service (UCIS) is designed to measure and project escalation in electric and gas utility O&M costs *exclusive* of direct fuel costs. As defined, the O&M indexes track cost movements resulting only from changes in the prices of the goods and services used in various O&M tasks. Cost increases resulting from capacity additions, regulatory requirements, weather, or internal organizational requirements, (which generally cause expenditures to increase faster than an examination of just price inflation would suggest), are excluded. These sources of non-price expenditure increases are unique to each utility and are generally best accounted for separately by each company. The models, therefore, offer a way to isolate an important, and otherwise difficult to quantify, source of O&M cost escalation.

The model has been structured in two parallel sets of equations -- essentially interrelated versions. The first block of equations focuses solely on materials and services expenses (MS -- which is what the Company uses) while a second block adds proxies for labor expenses to form a combined labor, materials and services model (LMS). The discussion below centers on the materials and services model but is equally applicable to the labor, materials and services model. It should be noted that forecasts for only the materials and services indexes are published in the Power Planner, although all forecast banks and workspaces contain projections of both sets of indexes.

Methodology

The methodology used to specify the O&M indexes progresses through several level and relies on detailed information contained in the Federal Energy Regulatory Commission's (FERC) Uniform System of accounts for major (formally Class A and B) Electric Utilities and major (also formally Class A and B) Natural Gas Pipeline Companies. The accounts are published in the *Code of Federal Regulations*, Conservation of Power and Water Resources, Number 18, Parts 1 to 149, revised as of April 1, 1995, pages 342 to 373, and Parts 150 to 279, also revised as of April 1, 1995, pages 230 to 260.

Within the electric utility model, O&M expenses are classified by the seven major expense categories detailed in the FERC accounts: power production; transmission; distribution; customer accounts; customer services and information; sales; and administrative and general expenses. The major expense category for power production is further divided by plant type; steam, nuclear, hydro, and other (combustion turbine). For the gas model, coverage currently includes seven of the eight major expense categories detailed in the FERC accounts: storage, terminaling, and processing;

transmission; distribution; and the four customer account and administrative categories found in the electric model.

For each major expense category modeled, a composite O&M index and separate operation and maintenance component indexes are defined. Each operation and maintenance index is further delineated into subcategories corresponding to individual FERC accounts.

Steam plant operation expenses, for example, are defined at the subcategory (FERC) level by supervision and engineering expenses (FERC account 500), fuel expenses (account 501), steam expenses (account 502), electric expenses (account 505), miscellaneous steam power expenses (account 506) and rents (account 507). The fuel expense index for account 501, while modeled, is not used to form the steam plant operation index. Table 1 summarizes the O&M model in terms of FERC account coverage.

Table 1: O&M Model Coverage by FERC Account

| Electric | |
|--|-----------------------------|
| Major Expense Categories | FERC Account Numbers |
| 1. Power Production Expenses | |
| A. Steam Plant | |
| Operation | 500-502, 505-507 |
| Maintenance | 510-514 |
| B. Nuclear Plant | |
| Operation | 517, 519, 520, 523, 524 |
| Maintenance | 528-532 |
| C. Hydro Plant | |
| Operation | 535, 537-540 |
| Maintenance | 541-545 |
| D. Other (e.g. Combustion Turbine/Wind) | |
| Operation | 546-550 |
| Maintenance | 551-554 |
| 2. Transmission Expenses | |
| Operation | 560-564, 566-567 |
| Maintenance | 590-598 |
| 3. Distribution Expenses | |
| Operation | 580-589 |
| Maintenance | 590-598 |
| 4. Customer Account Expenses | |
| | 901-903, 905 |
| 5. Customer Service and Information Expenses | |
| | 907-910 |

6. Sales Expenses

911-913, 916

7. Administrative and General Expenses
Operation

921, 923-925, 926 928, 930,
931

Maintenance

935

**Rocky Mountain Power
Utah General Rate Case, June 30, 2009
NPC Assumptions**

The Company's June 30, 2007 actual net power costs provide the starting point for establishing the adjustment amounts for the test period. For purposes of clarification in this filing we have isolated three periods. These three periods are referred to as the "Base" period, twelve months ended June 30, 2007; the "Mid" period, twelve months ended June 30, 2008 and the "Test" period, twelve months ended June 30, 2009. The actual costs are adjusted to reflect normal costs modeled in GRID. The Net Power Cost department develops power costs on a pro forma basis and normalizes them in the GRID model. The output of the GRID model provides the normalized net power costs for each of the periods.

The Base period net power cost adjustment (page 5.1.1) adjusts for the difference between actual net power costs and normalized as of June 30, 2007. The actual net power costs were \$884,835,640. After normalization to reflect temperature and hydro conditions and annualize contract changes the normalized Base period net power costs are \$ 930,929,873 as reflected on page 5.1.0.

The Mid period net power cost adjustment (page 5.1.11) then adjusts for the incremental variance from the Base period to the Mid period. The Mid period net power costs are based on the load forecast for that period and contract changes. The Mid period net power costs are \$ 964,762,631 as reflected on page 5.1.0.

The Test period net power cost adjustment (page 5.1.21) then adjusts for the incremental variance from the Mid period to the Test period. The Test period net power costs are based on the load forecast for that period and contract changes. The Test period net power costs are \$ 1,092,266,683 as reflected on page 5.1.0.

These adjustments in effect are normalizing steam and hydro power generation by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements as well as normal hydro and weather conditions.

**SUMMARY OF NPC ADJUSTMENTS
UTAH GENERAL RATE CASE - June 2009**

| | BASE PERIOD | | MID PERIOD | | TEST PERIOD | | |
|--|--------------------|----------------------|----------------------|-------------------|----------------------|------------------------|----------------------|
| | Actual Costs | Adjustment | Normalized | Adjustment | Normalized | Adjustment | Normalized |
| Sales for Resale (Account 447) | | | | | | | |
| Existing Firm PPL | 20,280,432 | 3,971,563 | 24,251,996 | - | 24,251,996 | (28,818) | 24,223,177 |
| Existing Firm UPL | 25,299,391 | 191,193 | 25,490,584 | - | 25,490,584 | 6 | 25,490,590 |
| Post-Merger Firm | 732,030,765 | 1,441,811,324 | 2,173,842,088 | 31,539,376 | 2,205,381,465 | (1,136,930,810) | 1,068,450,655 |
| Non-Firm | (169,492) | 169,492 | - | - | - | - | - |
| Total Sales for Resale | 777,441,096 | 1,446,143,571 | 2,223,584,668 | 31,539,376 | 2,255,124,044 | (1,136,959,622) | 1,118,164,422 |
| Adjustment to Expense: | | | | | | | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand PPL | 142,335,998 | (72,572,193) | 69,763,805 | (277,201) | 69,486,604 | (1,178,836) | 68,307,768 |
| Existing Firm Demand UPL | 9,734,892 | 38,690,281 | 48,425,173 | 213,552 | 48,638,725 | 1,564,446 | 50,203,171 |
| Existing Firm Energy | 103,084,157 | (17,619,790) | 85,464,367 | (1,977,704) | 83,486,663 | (1,760,263) | 81,726,399 |
| James River Royalty Offset | - | 9,069,371 | 9,069,371 | - | 9,069,371 | 685,679 | 9,755,050 |
| Post-merger Firm | 518,425,058 | 1,311,883,433 | 1,830,308,490 | 59,308,631 | 1,889,617,122 | (987,908,344) | 901,708,778 |
| Secondary Purchases | 44,238,785 | (44,238,785) | - | - | - | - | - |
| Seasonal Contracts | - | 39,026,530 | 39,026,530 | - | 39,026,530 | (29,791,240) | 9,235,290 |
| Wind Integration | - | - | - | 1,587,268 | 1,587,268 | 974,868 | 2,562,136 |
| Total Purchased Power Adjustments: | 817,818,890 | 1,264,238,847 | 2,082,057,736 | 58,854,546 | 2,140,912,282 | (1,017,413,690) | 1,123,498,592 |
| Wheeling Expense: | | | | | | | |
| Existing Firm PPL | 38,922,608 | (6,987,180) | 31,935,428 | - | 31,935,428 | 113,970 | 32,049,398 |
| Existing Firm UPL | 161,247 | (2,428) | 158,818 | - | 158,818 | 0 | 158,818 |
| Post-merger Firm | 53,761,261 | 20,953,128 | 74,714,389 | - | 74,714,389 | 1,128,671 | 75,843,060 |
| Non-Firm | 3,542,299 | (3,455,216) | 87,083 | 39,821 | 126,904 | (24,126) | 102,778 |
| Total Wheeling Expense Adjustments: | 96,387,415 | 10,508,303 | 106,895,718 | 39,821 | 106,935,539 | 1,218,515 | 108,154,054 |
| Fuel Expense: | | | | | | | |
| Fuel Consumed - Coal | 453,281,070 | 35,562,566 | 488,843,636 | 372,550 | 489,216,186 | 11,657,775 | 500,873,962 |
| Fuel Consumed - Gas | 15,848,889 | 6,036,816 | 21,885,705 | (3,207,773) | 18,677,932 | (7,609,316) | 11,068,617 |
| Steam from Other Sources | 4,805,207 | (1,485,070) | 3,320,137 | - | 3,320,137 | 90,726 | 3,410,862 |
| Natural Gas Consumed | 173,644,876 | 175,405,983 | 349,050,859 | 8,070,254 | 357,121,113 | 32,886,563 | 390,007,676 |
| Simple Cycle Combustion Turbines | 49,413,053 | 1,372,967 | 50,786,019 | 1,287,696 | 52,073,715 | (32,415,616) | 19,658,099 |
| Cholla / APS Exchange | 51,077,336 | 597,394 | 51,674,730 | (44,961) | 51,629,769 | 2,129,475 | 53,759,244 |
| Total Fuel Expense Adjustments: | 748,070,432 | 217,490,654 | 965,561,086 | 6,477,767 | 972,038,853 | 6,739,607 | 978,778,460 |
| Total Power Cost Adjustment | 884,835,640 | 46,094,233 | 930,929,873 | 33,832,758 | 964,762,631 | 127,504,052 | 1,092,266,683 |
| | Ref# 5.1.2 | Ref# 5.1.1 | Ref# 5.1.2 | Ref# 5.1.11 | Ref# 5.1.12 | Ref# 5.1.21 | Ref# 5.1.22 |

| | ACCT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|------|------|----------------------|--------|----------|--------------------|-------|
| BASE PERIOD: | | | | | | | |
| Adjustment to Revenue: | | | | | | | |
| Sales for Resale (Account 447) | | | | | | | |
| Existing Firm PPL | 447 | 3 | 3,971,563 | SG | 42.482% | 1,687,209 | 5.1.2 |
| Existing Firm UPL | 447 | 3 | 191,193 | SG | 42.482% | 81,223 | 5.1.2 |
| Post-Merger Firm | 447 | 3 | 1,441,811,324 | SG | 42.482% | 612,513,665 | 5.1.2 |
| Non-Firm | 447 | 3 | 169,492 | SE | 41.710% | 70,695 | 5.1.2 |
| Total Sales for Resale | | | 1,446,143,571 | | | 614,352,792 | |
| Adjustment to Expense: | | | | | | | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand PPL | 555 | 3 | (72,572,193) | SG | 42.482% | (30,830,289) | 5.1.2 |
| Existing Firm Demand UPL | 555 | 3 | 38,690,281 | SG | 42.482% | 16,436,496 | 5.1.2 |
| Existing Firm Energy | 555 | 3 | (17,619,790) | SE | 41.710% | (7,349,250) | 5.1.2 |
| James River Royalty Offset | 555 | 3 | 9,069,371 | SG | 42.482% | 3,852,871 | 5.1.2 |
| Post-merger Firm | 555 | 3 | 1,311,883,433 | SG | 42.482% | 557,317,394 | 5.1.2 |
| Secondary Purchases | 555 | 3 | (44,238,785) | SE | 41.710% | (18,452,087) | 5.1.2 |
| Seasonal Contracts | 555 | 3 | 39,026,530 | SSGC | 46.278% | 18,060,773 | 5.1.2 |
| Total Purchased Power Adjustments: | | | 1,264,238,847 | | | 539,035,908 | |
| Wheeling Expense (Account 565) | | | | | | | |
| Existing Firm PPL | 565 | 3 | (6,987,180) | SG | 42.482% | (2,968,310) | 5.1.2 |
| Existing Firm UPL | 565 | 3 | (2,428) | SG | 42.482% | (1,032) | 5.1.2 |
| Post-merger Firm | 565 | 3 | 20,953,128 | SG | 42.482% | 8,901,357 | 5.1.2 |
| Non-Firm | 565 | 3 | (3,455,216) | SG | 42.482% | (1,467,853) | 5.1.2 |
| Total Wheeling Expense Adjustments: | | | 10,508,303 | | | 4,464,162 | |
| Fuel Expense (Accounts 501, 503, 547) | | | | | | | |
| Fuel Consumed - Coal | 501 | 3 | 35,562,566 | SE | 41.710% | 14,833,219 | 5.1.2 |
| Fuel Consumed - Gas | 501 | 3 | 6,036,816 | SE | 41.710% | 2,517,968 | 5.1.2 |
| Steam from Other Sources | 503 | 3 | (1,485,070) | SE | 41.710% | (619,426) | 5.1.2 |
| Natural Gas Consumed | 547 | 3 | 175,405,983 | SE | 41.710% | 73,162,192 | 5.1.2 |
| Simple Cycle Combustion Turbines | 547 | 3 | 1,372,967 | SSECT | 44.255% | 607,609 | 5.1.2 |
| Cholla / APS Exchange | 501 | 3 | 597,394 | SSECH | 41.215% | 246,215 | 5.1.2 |
| Total Fuel Expense Adjustments: | | | 217,490,654 | | | 90,747,776 | |
| Total Power Cost Adjustment | | | 46,094,233 | | | 19,895,054 | |

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements as well as normal hydro and weather conditions for the twelve-month period ending June 30, 2007.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Net Power Cost Adjustment
 Base Period

| Description | Account | (1) Total Account (B Tabs) | (2) Remove non- NPC Costs | (3) Unadjusted NPC Costs (1) + (2) + (3) | (4) Adjustment to Match GRID | (5) Actual Costs (3) + (4) | (6) Base Period Normalized Costs | (7) Total Adjustment (5) - (6) | Factor |
|--|---------------------------------------|-------------------------------------|---------------------------------|---|------------------------------------|----------------------------------|---|---|--------|
| Sales for Resale (Account 447) | | | | | | | | | |
| Existing Firm Sales PPL | 447.12 | 20,280,432 | | 20,280,432 | | 20,280,432 | 24,251,996 | 3,971,563 | SG |
| Existing Firm Sales UPL | 447.122 | 25,299,391 | | 25,299,391 | | 25,299,391 | 25,490,584 | 191,193 | SG |
| Post-merger Firm Sales | 447.13, 447.14, 447.2, 447.61, 447.62 | 732,030,765 | | 732,030,765 | | 732,030,765 | 2,173,842,088 | 1,441,811,324 | SG |
| Non-firm Sales | 447.5 | (169,492) | | (169,492) | | (169,492) | 0 | 169,492 | SE |
| Transmission Services | 447.9 | 854,267 | (854,267) | - | | - | - | 0 | S |
| On-system Wholesale Sales | 447.1 | 6,979,376 | (6,979,376) | - | | - | - | 0 | S |
| Total Revenue Adjustments | | 785,274,739 | (7,833,643) | 777,441,096 | - | 777,441,096 | 2,223,584,668 | 1,446,143,571 | |
| Purchased Power (Account 555) | | | | | | | | | |
| Existing Firm Demand PPL | 555.66 | 142,335,998 | | 142,335,998 | | 142,335,998 | 69,763,805 | (72,572,193) | SG |
| Existing Firm Demand UPL | 555.68 | 9,734,892 | | 9,734,892 | | 9,734,892 | 48,425,173 | 38,690,281 | SG |
| Existing Firm Energy | 555.65, 555.69 | 103,084,157 | | 103,084,157 | | 103,084,157 | 85,464,367 | (17,619,790) | SE |
| James River Royalty Offset | | | | | | | 9,069,371 | 9,069,371 | SG |
| Post-merger Firm | 555.55, 555.61, 555.62, 555.67 | 518,425,058 | | 518,425,058 | (606,272) | 518,425,058 | 1,830,308,490 | 1,311,883,433 | SG |
| Secondary Purchases | 555.7, 555.25 | 44,845,056 | | 44,845,056 | | 44,238,785 | 0 | (44,238,785) | SE |
| Seasonal Contracts | | | | | | | 39,026,530 | 39,026,530 | SSGC |
| BPA Regional Adjustments | 555.11, 555.12, 555.133 | (74,724,465) | 74,724,465 | - | (606,272) | 0 | 0 | (44,238,785) | S |
| Total Purchased Power Adjustment | | 743,700,696 | 74,724,465 | 818,425,161 | (606,272) | 817,818,890 | 2,082,057,736 | 1,264,238,847 | |
| Wheeling (Account 565) | | | | | | | | | |
| Existing Firm PPL | 565.26 | 38,922,608 | | 38,922,608 | | 38,922,608 | 31,935,428 | (6,987,180) | SG |
| Existing Firm UPL | 565.27 | 161,247 | | 161,247 | | 161,247 | 158,818 | (2,428) | SG |
| Post-merger Firm | 565.0, 565.46, 565.1 | 53,761,261 | | 53,761,261 | | 53,761,261 | 74,714,389 | 20,953,128 | SG |
| Non-firm | 565.25 | 3,542,299 | | 3,542,299 | | 3,542,299 | 87,083 | (3,455,216) | SE |
| Total Wheeling Expense Adj | | 96,387,415 | - | 96,387,415 | | 96,387,415 | 106,895,718 | 10,508,303 | |
| Fuel Expense (Accounts 501, 503 and 547) | | | | | | | | | |
| Fuel Consumed - Coal | 501.1, 501.11, 501.4 | 460,818,631 | | 460,818,631 | (7,537,561) | 453,281,070 | 488,843,636 | 35,562,566 | SE |
| Fuel Consumed - Gas | 501.35 | 15,848,889 | | 15,848,889 | | 15,848,889 | 21,885,705 | 6,036,816 | SE |
| Steam From Other Sources | 503 | 4,815,708 | | 4,815,708 | (10,501) | 4,805,207 | 3,320,137 | (1,485,070) | SE |
| Natural Gas Consumed | 547 | 175,256,651 | | 175,256,651 | (1,611,775) | 173,644,876 | 349,050,859 | 175,405,983 | SE |
| Simple Cycle Combustion Turbines | 547 | 49,413,053 | | 49,413,053 | | 49,413,053 | 50,786,019 | 1,372,967 | SSECT |
| Cholla/APS Exchange | 501 | 51,237,919 | | 51,237,919 | (160,583) | 51,077,336 | 51,674,730 | 597,394 | SSECH |
| Miscellaneous Fuel Costs | 501 | 6,374,586 | (6,374,586) | - | | - | - | 0 | SE |
| Total Fuel Expense | | 763,765,437 | (6,374,586) | 757,390,851 | (9,320,419) | 748,070,432 | 965,561,086 | 217,490,654 | |
| Net Power Cost | | 818,578,809 | 76,183,522 | 894,762,331 | (9,926,691) | 884,835,640 | 930,929,873 | 46,094,233 | |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Study
Seasonal Contracts Base Period Ending June 2008**

| | |
|------------------------|-------------------|
| APS p167566 | 4,524,560 |
| APS p172318 | 2,463,760 |
| APS p205692 | 4,119,200 |
| Morgan Stanley p196538 | 9,211,200 |
| Morgan Stanley p206006 | 3,084,640 |
| Morgan Stanley p206008 | 2,068,000 |
| Morgan Stanley p244840 | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 |
| UBS p223199 | 4,286,400 |
| UBS p268848 | 207,250 |
| UBS summer purchase | 2,035,280 |
| | <u>39,026,530</u> |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment**

PacifiCorp
Generic Study
Base Period Ending
Jun-08

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 09/02 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------|----------------------|----------------------|----------|----------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | 24,251,996 | 24,251,996 | | | |
| Post Merger | 2,173,842,088 | | | | 2,173,842,088 |
| Utah Pre Merger | 25,490,584 | 25,490,584 | | | |
| NonFirm Sub Total | - | | | - | |
| TOTAL SPECIAL SALES | 2,223,584,668 | 49,742,579 | - | - | 2,173,842,088 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| BPA Peak Purchase | 47,058,002 | 47,058,002 | | | |
| Pacific Capacity | 1,342,920 | 600,000 | 742,920 | | |
| Mid Columbia | 44,667,781 | 13,400,334 | 31,267,447 | | |
| Misc/Pacific | 6,918,079 | 1,434,552 | 5,483,527 | | |
| Q.F. Contracts/PPL | 63,734,695 | 7,270,916 | 35,424,963 | | 21,038,815 |
| Pacific Sub Total | 163,721,478 | 69,763,805 | 72,918,857 | | 21,038,815 |
| Gemstate | 2,716,400 | | 2,716,400 | | |
| GSLM | - | | - | | |
| QF Contracts/UPL | 91,682,137 | 22,934,589 | 9,829,110 | | 58,918,438 |
| IPP Layoff | 25,490,584 | 25,490,584 | | | |
| UP&L to PP&L | - | | - | | |
| Utah Sub Total | 119,889,120 | 48,425,173 | 12,545,510 | | 58,918,438 |
| AMP Resources (Cove Fort) | - | | | | - |
| APS p167566 | 4,524,560 | | | | 4,524,560 |
| APS p172318 | 2,463,760 | | | | 2,463,760 |
| APS p205692 | 4,119,200 | | | | 4,119,200 |
| APS Supplemental | 9,936,802 | | | | 9,936,802 |
| Aquila hydro hedge | - | | | | - |
| Avoided Cost Resource | - | | | | - |
| Blanding Purchase | 19,779 | | | | 19,779 |
| BPA Hermiston Loss Settlement | - | | | | - |
| Clark S&I Agreement (Net) | 15,229,072 | | | | 15,229,072 |
| Combine Hills | 4,596,755 | | | | 4,596,755 |
| Constellation p257677 | 1,613,072 | | | | 1,613,072 |
| Constellation p257678 | 225,000 | | | | 225,000 |
| Constellation p268849 | 475,000 | | | | 475,000 |
| Deseret Purchase | 30,192,222 | | | | 30,192,222 |
| Duke HLH | - | | | | - |
| Duke p99206 | - | | | | - |
| Georgia-Pacific Camas | 9,069,371 | | | | 9,069,371 |
| Hermiston Purchase | 94,901,268 | | | | 94,901,268 |
| Hurricane Purchase | 282,397 | | | | 282,397 |
| Idaho Power RTSA Purchase | 2,358,536 | | | | 2,358,536 |
| Kennecott Generation Incentive | 9,544,015 | | | | 9,544,015 |
| MagCorp | - | | | | - |
| MagCorp Reserves | 1,755,360 | | | | 1,755,360 |
| Morgan Stanley p189046 | 10,683,600 | | | | 10,683,600 |
| Morgan Stanley p196538 | 9,211,200 | | | | 9,211,200 |
| Morgan Stanley p206006 | 3,084,640 | | | | 3,084,640 |
| Morgan Stanley p206008 | 2,068,000 | | | | 2,068,000 |
| Morgan Stanley p244840 | 5,282,160 | | | | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 | | | | 1,744,080 |
| Morgan Stanley p272153-6-8 | - | | | | - |
| Morgan Stanley p272154-7 | - | | | | - |
| Nebo Heat Rate Option | 17,261,500 | | | | 17,261,500 |
| NuCor | 4,610,400 | | | | 4,610,400 |
| P4 Production | 12,519,756 | | | | 12,519,756 |
| Rock River | 5,047,176 | | | | 5,047,176 |
| Roseburg Forest Products | 8,778,818 | | | | 8,778,818 |
| Roseburg Forest Products CA (PD) | - | | | | - |
| TransAlta Purchase | - | | | | - |
| Tri-State Purchase | 12,499,081 | | | | 12,499,081 |
| UBS p223199 | 4,286,400 | | | | 4,286,400 |
| UBS p268848 | 207,250 | | | | 207,250 |
| UBS p268850 | - | | | | - |
| UBS Summer Purchase | 2,035,280 | | | | 2,035,280 |
| Weyerhaeuser Reserve | 145,800 | | | | 145,800 |
| Wolverine Creek | 9,089,447 | | | | 9,089,447 |
| Place Holder | - | | | | - |
| BPA Conservation Rate Credit | - | | | | - |
| DSM (Irrigation) | - | | | | - |
| NCPA 309008/9 | - | | | | - |
| PSCo Exchange | 450,000 | | | | 450,000 |
| TransAlta p371343/s371344 | (894,754) | | | | (894,754) |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

PacifiCorp
Generic Study
Base Period Ending
Jun-08

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 09/02 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|---|-----------------|----------------------|----------------------|-------------|---------------|
| Short Term Firm Purchases | 1,499,031,135 | | | | 1,499,031,135 |
| New Firm Sub Total | 1,798,447,138 | - | - | - | 1,798,447,138 |
| Non Firm Sub Total | - | | | | - |
| TOTAL PURCHASED PW & NET INT. | 2,082,057,736 | 118,188,978 | 85,464,367 | - | 1,878,404,391 |
| WHEELING & U. OF F. EXPENSE | | | | | |
| Pacific Firm Wheeling and Use of Facilities | 31,935,428 | 31,935,428 | | | |
| Utah Firm Wheeling and Use of Facilities | 158,818 | 158,818 | | | |
| Post Merger | 74,714,389 | | | | 74,714,385 |
| Nonfirm Wheeling | 87,083 | | | 87,083 | |
| TOTAL WHEELING & U. OF F. EXPENSE | 106,895,718 | 32,094,246 | - | 87,083 | 74,714,385 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Carbon | 13,689,126 | | | 13,689,126 | |
| Cholla | 51,674,730 | | | 51,674,730 | |
| Colstrip | 11,250,008 | | | 11,250,008 | |
| Craig | 15,974,439 | | | 15,974,439 | |
| Curran Creek | 153,493,664 | | | 153,493,664 | |
| Dave Johnston | 45,886,411 | | | 45,886,411 | |
| Gadsby | 21,885,705 | | | 21,885,705 | |
| Gadsby CT | 16,926,765 | | | 16,926,765 | |
| Hayden | 8,690,939 | | | 8,690,939 | |
| Hermiston | 59,011,526 | | | 59,011,526 | |
| Hunter | 101,811,209 | | | 101,811,209 | |
| Huntington | 79,847,667 | | | 79,847,667 | |
| Jim Bridger | 124,291,227 | | | 124,291,227 | |
| Lake Side | 125,864,220 | | | 125,864,220 | |
| Little Mountain | 10,681,449 | | | 10,681,449 | |
| Naughton | 69,238,986 | | | 69,238,986 | |
| West Valley | 33,859,254 | | | 33,859,254 | |
| Wyodak | 18,163,624 | | | 18,163,624 | |
| TOTAL FUEL BURN EXPENSE | 962,240,950 | - | - | 962,240,950 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | 3,320,137 | | | 3,320,137 | |
| Goodnoe Wind | - | | | - | |
| TOTAL OTHER GEN. EXPENSE | 3,320,137 | - | - | 3,320,137 | - |
| NET POWER COST | 930,929,873 | 100,540,645 | 85,464,367 | 965,648,169 | (220,723,312) |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| PacifiCorp Generic Study Base Period Ending Jun 2008 | UT GRC - Gold - 12 Mths Jun08 - Hist Load Net Power Cost Analysis 07/07-06/08 (\$) |
|--|---|
| SPECIAL SALES FOR RESALE | |
| Black Hills | 11,327,894 |
| Blanding | - |
| BPA Flathead Sale | - |
| BPA Wind | 1,552,669 |
| Flathead | - |
| Hurricane Sale | 915,586 |
| LADWP (IPP Layoff) | 25,490,584 |
| PSCO | 65,615,102 |
| Salt River Project | 12,440,762 |
| SCE | - |
| Sierra Pac 2 | 32,820,068 |
| SMUD | 12,924,101 |
| UAMPS s223863 | 224,352 |
| UMPA II | 9,760,072 |
| Short Term Firm Sales | 1,671,288,289 |
| System Balancing Sales | 379,205,189 |
| TOTAL SPECIAL SALES | 2,223,584,688 |
| PURCHASED POWER & NET INTERCHANGE | |
| AMP Resources (Cove Fort) | - |
| APS p167566 | 4,524,560 |
| APS p172318 | 2,463,760 |
| APS p205692 | 4,119,200 |
| APS Supplemental | 9,936,802 |
| Aquila hydro hedge | - |
| Avoided Cost Resource | - |
| BPA Hermiston Loss Settlement | - |
| Blanding Purchase | 19,779 |
| Clark S&I Agreement (Net) | 15,229,072 |
| Combine Hills | 4,596,755 |
| Constellation p257677 | 1,613,072 |
| Constellation p257678 | 225,000 |
| Constellation p258849 | 475,000 |
| Deseret Purchase | 30,192,222 |
| Douglas PUD Settlement | 1,657,780 |
| Duke HLH | - |
| Duke p99206 | - |
| Gemstate | 2,716,400 |
| Georgia-Pacific Camas | 9,068,371 |
| Grant County 10 aMW purchase | 6,798,079 |
| Hermiston Purchase | 94,901,268 |
| Hurricane Purchase | 282,397 |
| Idaho Power RTSA Purchase | 2,358,536 |
| IPP Purchase | 25,490,584 |
| Kennecott Generation Incentive | 9,544,015 |
| MacCorp | - |
| MacCorp Reserves | 1,755,360 |
| Morgan Stanley p189046 | 10,683,600 |
| Morgan Stanley p196538 | 9,211,200 |
| Morgan Stanley p206006 | 3,084,640 |
| Morgan Stanley p206008 | 2,068,000 |
| Morgan Stanley p244840 | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 |
| Morgan Stanley p272153-6-8 | - |
| Morgan Stanley p272154-7 | - |
| Nebo Heat Rate Option | 17,261,500 |
| NuCor | 4,610,400 |
| P4 Production | 12,519,756 |
| PGE Cove | 120,000 |
| Rock River | 5,047,176 |
| Roseburg Forest Products | 8,778,818 |
| Roseburg Forest Products CA (PD) | - |
| Small Purchases east | 463,839 |
| Small Purchases west | - |
| TransAlta Purchase | - |
| Tri-State Purchase | 12,499,081 |
| UBS p223199 | 4,296,400 |
| UBS p268848 | 207,250 |
| UBS p268950 | - |
| UBS Summer Purchase | 2,035,280 |
| Weverhaeuser Reserve | 145,800 |
| Wolverine Creek | 9,089,447 |
| Place Holder | - |
| BPA Conservation Rate Credit | - |
| DSM (Irrigation) | - |
| QF California | 4,311,804 |
| QF Idaho | 4,125,301 |
| QF Oregon | 15,053,443 |
| QF Utah | 689,428 |
| QF Washington | 2,173,666 |
| QF Wyoming | 651,136 |
| Biomass | 26,040,573 |
| Douglas County Forest Products QF | 1,117,661 |
| D.R. Johnson | 1,884,868 |
| Evergreen BioPower QF | 2,137,544 |
| ExxonMobil QF | 34,385,042 |
| Kennecott QF | 7,725,021 |
| Mountain Wind 1 QF | 1,230,614 |
| Mountain Wind 2 QF | - |
| Pioneer Ridge QF | - |
| Schwendman QF | 425,796 |
| Simplot Phosphates | 3,517,921 |
| Spanish Fork Wind 2 QF | 12,379 |
| Sunnyside | 28,050,097 |
| Tesoro QF | 694,268 |
| US Magnesium QF | 9,711,295 |
| Weyerhaeuser QF | 11,015,136 |
| Canadian Entitlement | - |
| Chelan - Rocky Reach | 3,868,685 |
| Douglas - Wells | 6,400,104 |
| Grant Displacement | 12,224,860 |
| Grant Reasonable | (7,510,231) |
| Grant Meaningful Priority | 17,239,686 |
| Grant Surplus | 490,606 |
| Grant - Priest Rapids | - |
| Grant - Wanapum | 10,296,290 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| PacifiCorp Generic Study Base Period Ending Jun 2008 | UT GRC - Gold - 12 Mths Jun08 - Hist Load Net Power Cost Analysis 07/07-06/08 |
|--|---|
| APGI/Colockum Capacity Exchange | - |
| APS Exchange | - |
| APS s207860/p207861 | - |
| Black Hills CTs | 1,342,920 |
| BPA Exchange | - |
| BPA FC II Storage Agreement | - |
| BPA FC IV Storage Agreement | - |
| BPA Peaking | 47,058,002 |
| BPA So. Idaho Exchange | - |
| CowWitz Swift | - |
| CPU Shaping Capacity | - |
| EWEB FC I Storage Agreement | - |
| Morgan Stanley 207862/3 | - |
| NCPA 309008/9 | - |
| PSCo Exchange | 450,000 |
| PSCo FC III Storage Agreement | - |
| Redding Exchange | - |
| SCL State Line Storage Agreement | - |
| TransAlta p371343/s371344 | (894,754) |
| Tri-State Exchange | - |
| Short Term Firm Purchases | 1,151,736,218 |
| System Balancing Purchases | 347,294,917 |
| TOTAL PURCHASED PW & NET INT. | 2,082,057,736 |
| WHEELING & U. OF F. EXPENSE | |
| Firm Wheeling | 106,808,635 |
| Non-Firm Wheeling | 87,083 |
| TOTAL WHEELING & U. OF F. EXPENSE | 106,895,718 |
| COAL FUEL BURN EXPENSE | |
| Carbon | 13,659,126 |
| Cholla | 51,674,730 |
| Colstrip | 11,250,008 |
| Craig | 15,974,439 |
| Dave Johnston | 45,886,411 |
| Havden | 8,690,939 |
| Hunter | 101,811,209 |
| Huntington | 79,847,667 |
| Jim Bridger | 124,281,227 |
| Naughton | 69,238,986 |
| Wyodak | 18,163,624 |
| TOTAL COAL FUEL BURN EXPENSE | 540,518,366 |
| GAS FUEL BURN EXPENSE | |
| Currant Creek | 153,493,664 |
| Gadsby | 21,865,705 |
| Gadsby CT | 16,926,765 |
| Hermiston | 59,011,526 |
| Lake Side | 125,864,220 |
| Little Mountain | 10,681,449 |
| West Valley | 33,859,254 |
| TOTAL GAS FUEL BURN EXPENSE | 421,722,583 |
| OTHER GENERATION EXPENSE | |
| Blundell | 3,320,137 |
| Footo Creek I | - |
| Goodnoe Wind | - |
| Klondike 3 | - |
| Leaning Juniper 1 | - |
| Marengo | - |
| TOTAL OTHER GEN. EXPENSE | 3,320,137 |
| NET POWER COST | 930,929,873 |
| Net Power Cost/Net System Load | 16.26 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| <i>PacifiCorp</i> | UT GRC - Gold - 12 Mths Jun08 - Hist Load |
|------------------------------------|---|
| <i>Generic Study</i> | Net Power Cost Analysis |
| <i>Base Period Ending Jun 2008</i> | 07/07-06/08 |
| | (MWh) |
| Bridger Loss Placement | - |
| BPA Hermiston Losses | 70,679 |
| DSM Cool Keeper | - |
| DSM (Irrigation) | (5) |
| MagCorp Curtailment | - |
| Monsanto Curtailment | - |
| Station Service | 72,659 |
| Total Adjustments to Load | 143,333 |
| System Load | 57,116,480 |
| NET SYSTEM LOAD | 57,259,812 |
| SPECIAL SALES FOR RESALE | |
| Black Hills | 363,404 |
| Blanding | - |
| BPA Flathead Sale | - |
| BPA Wind | 39,413 |
| Flathead | - |
| Hurricane Sale | 14,319 |
| LADWP (IPP Layoff) | 613,200 |
| PSCO | 1,046,077 |
| Salt River Project | 219,600 |
| SCE | - |
| Sierra Pac 2 | 460,725 |
| SMUD | 349,300 |
| UAMPS s223863 | 5,904 |
| UMPA II | 224,328 |
| Short Term Firm Sales | 27,198,802 |
| System Balancing Sales | 6,464,706 |
| TOTAL SPECIAL SALES | 36,999,779 |
| TOTAL REQUIREMENTS | 94,259,591 |
| PURCHASED POWER & NET INTERCHANGE | |
| AMP Resources (Cove Fort) | - |
| APS p167566 | 73,600 |
| APS p172318 | 36,800 |
| APS p205692 | 60,800 |
| APS Supplemental | 279,950 |
| Aquila hydro hedge | - |
| Avoided Cost Resource | - |
| BPA Hermiston Loss Settlement | - |
| Blanding Purchase | 264 |
| Clark S&I Agreement (Net) | 316,742 |
| Combine Hills | 117,701 |
| Constellation p257677 | 16,800 |
| Constellation p257678 | - |
| Constellation p268849 | - |
| Deseret Purchase | 787,925 |
| Douglas PUD Settlement | 68,926 |
| Duke HLH | - |
| Duke p99206 | - |
| Garnstate | 37,448 |
| Georgia-Pacific Camas | 146,991 |
| Grant County 10 aMW purchase | 87,634 |
| Hermiston Purchase | 1,889,691 |
| Hurricane Purchase | 3,920 |
| Idaho Power RTSA Purchase | 38,521 |
| IPP Purchase | 613,200 |
| Kennecott Generation Incentive | - |
| MagCorp | - |
| MagCorp Reserves | - |
| Morgan Stanley p189046 | 245,600 |
| Morgan Stanley p196538 | 121,600 |
| Morgan Stanley p206006 | 41,600 |
| Morgan Stanley p206008 | 20,000 |
| Morgan Stanley p244840 | 62,400 |
| Morgan Stanley p244841 | 20,800 |
| Morgan Stanley p272153-6-8 | - |
| Morgan Stanley p272154-7 | - |
| Nebo Heat Rate Option | 367,136 |
| NuCor | - |
| P4 Production | - |
| PGE Cove | 12,024 |
| Rock River | 142,254 |
| Roseburg Forest Products | 154,014 |
| Roseburg Forest Products CA (PD) | - |
| Small Purchases east | 5,780 |
| Small Purchases west | - |
| TransAlta Purchase | - |
| Tri-State Purchase | 233,434 |
| UBS p223199 | 60,800 |
| UBS p268848 | - |

Rocky Mountain Power
Utah General Rate Case, June 2008
Net Power Cost Adjustment

| PacifiCorp Generic Study Base Period Ending Jun 2008 | UT GRC - Gold - 12 Mths Jun08 - Hist Load Net Power Cost Analysis 07/07-06/08 |
|--|---|
| UBS p288850 | - |
| UBS Summer Purchase | 30,400 |
| Weyerhaeuser Reserve | - |
| Wolverine Creek Place Holder | 168,820 |
| QF California | 36,877 |
| QF Idaho | 77,658 |
| QF Oregon | 174,670 |
| QF Utah | 13,466 |
| QF Washington | 20,220 |
| QF Wyoming | 11,353 |
| Biomass | 173,562 |
| Douglas County Forest Products QF | 23,520 |
| D R Johnson | 34,432 |
| Evergreen BioPower QF | 41,135 |
| ExxonMobil QF | 714,960 |
| Kennecott QF | 193,248 |
| Mountain Wind 1 QF | 35,585 |
| Mountain Wind 2 QF | - |
| Pioneer Ridge QF | - |
| Schwendman QF | 7,737 |
| Simplot Phosphates | 74,664 |
| Spanish Fork Wind 2 QF | 204 |
| Sunnyside | 386,179 |
| Tesoro QF | 13,323 |
| US Magnesium QF | 175,680 |
| Weyerhaeuser QF | 196,560 |
| Canadian Entitlement | (64,102) |
| Chelan - Rocky Reach | 325,489 |
| Douglas - Wells | 318,734 |
| Grant Displacement | 443,432 |
| Grant Reasonable | - |
| Grant Meaningful Priority | 244,353 |
| Grant Surplus | 35,121 |
| Grant - Priest Rapids | - |
| Grant - Wanapum | 716,159 |
| APGI/Colockum Capacity Exchange | (268,153) |
| APS Exchange | 460 |
| APS s207860/p207861 | - |
| Black Hills CTs | - |
| BPA Exchange | 1,695 |
| BPA FC II Storage Agreement | 260 |
| BPA FC IV Storage Agreement | 2,614 |
| BPA Peaking | (10,120) |
| BPA So. Idaho Exchange | 28,502 |
| Cowlitz Swift | (14,479) |
| CPU Shaping Capacity | - |
| EWEB FC I Storage Agreement | 1,306 |
| Morgan Stanley 207862/3 | - |
| NCPA 309008/9 | - |
| PSCo Exchange | 269 |
| PSCO FC III Storage Agreement | (2,336) |
| Redding Exchange | 20,368 |
| SCL State Line Storage Agreement | - |
| TransAlta p371343/s371344 | - |
| Tri-State Exchange | - |
| Short Term Firm Purchases | 18,880,705 |
| System Balancing Purchases | 6,566,429 |
| TOTAL PURCHASED PW & NET INT. | 35,895,316 |
| COAL GENERATION | |
| Carbon | 1,166,256 |
| Cholla | 2,741,355 |
| Colstrip | 1,158,137 |
| Craig | 1,203,826 |
| Dave Johnston | 5,932,776 |
| Hayden | 522,878 |
| Hunter | 8,276,901 |
| Huntington | 6,697,157 |
| Jim Bridger | 10,146,485 |
| Naughton | 4,735,711 |
| Wyodak | 2,175,574 |
| TOTAL COAL GENERATION | 44,756,157 |
| GAS GENERATION | |
| Current Creek | 2,859,374 |
| Gadsby | 243,162 |
| Gadsby CT | 172,823 |
| Hermiston | 1,889,691 |
| Lake Side | 2,448,283 |
| Little Mountain | 89,647 |
| West Vailev | 394,404 |
| TOTAL Gas FIRED GENERATION | 8,097,384 |
| HYDRO GENERATION | |
| West Hydro | 3,896,038 |
| East Hydro | 438,436 |
| TOTAL SYSTEM HYDRO | 4,333,475 |
| OTHER GENERATION | |
| Blundell | 184,551 |
| Blundell Bottoming Cycle | 60,632 |
| Foote Creek I | 103,212 |
| Goodnoe Wind | 151,402 |
| Klondike 3 | - |
| Leaning Juniper 1 | 307,717 |
| Marengo | 369,744 |
| TOTAL OTHER | 1,177,257 |
| TOTAL RESOURCES | 94,259,589 |

Rocky Mountain Power
Utah General Rate Case, June 2008
Net Power Cost Adjustment

PacificCorp
Generic Study
Base Period Ending Jun 2008

UT GRC - Gold - 12 Mths Jun08 - Hist Load
Net Power Cost Analysis
07/07-06/08
"THE RACK"

04/03-03/04

| | |
|-------------------------------------|-------------|
| FUEL BURNED (MMBtu) | |
| Carbon | 13,402,703 |
| Cholla | 29,510,714 |
| Colstrip | 12,527,856 |
| Craig | 12,277,080 |
| Dave Johnston | 65,928,730 |
| Hayden | 5,652,745 |
| Hunter | 87,563,962 |
| Huntington | 67,178,807 |
| Jim Bridger | 106,504,196 |
| Naughton | 49,844,560 |
| Wyodak | 25,837,331 |
| Currant Creek | 21,053,575 |
| Gadsby | 2,974,134 |
| Gadsby CT | 2,360,157 |
| Hermiston | 13,633,285 |
| Lake Side | 17,284,274 |
| Little Mountain | 1,477,959 |
| West Valley | 4,800,812 |
| BURN RATE (MMBtu/MWH) | |
| Carbon | 11.490 |
| Cholla | 10.770 |
| Colstrip | 10.820 |
| Craig | 10.200 |
| Dave Johnston | 11.110 |
| Hayden | 10.810 |
| Hunter | 10.560 |
| Huntington | 10.030 |
| Jim Bridger | 10.500 |
| Naughton | 10.530 |
| Wyodak | 11.880 |
| Currant Creek | 7.360 |
| Gadsby | 12.230 |
| Gadsby CT | 13.660 |
| Hermiston | 7.210 |
| Lake Side | 7.060 |
| Little Mountain | 16.490 |
| West Valley | 12.170 |
| AVERAGE FUEL COST (\$/MMBtu) | |
| Carbon | 1.020 |
| Cholla | 1.750 |
| Colstrip | 0.900 |
| Craig | 1.300 |
| Dave Johnston | 0.700 |
| Hayden | 1.540 |
| Hunter | 1.160 |
| Huntington | 1.190 |
| Jim Bridger | 1.170 |
| Naughton | 1.390 |
| Wyodak | 0.700 |
| Currant Creek | 5.100 |
| Gadsby | 5.240 |
| Gadsby CT | 5.240 |
| Hermiston | 3.490 |
| Lake Side | 4.120 |
| Little Mountain | 5.240 |
| West Valley | 4.520 |
| PEAK CAPACITY (NAMEPLATE) | |
| Blundell | 23 |
| Carbon | 172 |
| Cholla | 380 |
| Colstrip | 153 |
| Craig | 165 |
| Dave Johnston | 762 |
| Hayden | 78 |
| Hunter | 1,123 |
| Huntington | 892 |
| Jim Bridger | 1,413 |
| Naughton | 700 |
| Wyodak | 280 |
| Currant Creek | 560 |
| Gadsby | 235 |
| Gadsby CT | 123 |
| Hermiston | 248 |
| Lake Side | 572 |
| Little Mountain | 15 |
| West Valley | 205 |
| CAPACITY FACTOR | |
| Blundell | 0.91 |
| Carbon | 0.77 |
| Cholla | 0.82 |
| Colstrip | 0.86 |
| Craig | 0.83 |
| Dave Johnston | 0.89 |
| Hayden | 0.76 |
| Hunter | 0.84 |
| Huntington | 0.86 |
| Jim Bridger | 0.82 |
| Naughton | 0.77 |
| Wyodak | 0.90 |
| Currant Creek | 0.61 |
| Gadsby | 0.12 |
| Gadsby CT | 0.16 |
| Hermiston | 0.89 |
| Lake Side | 0.60 |
| Little Mountain | 0.75 |
| West Valley | 0.24 |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|---------|------|-------------------|--------|----------|-------------------|--------|
| MID PERIOD Incremental Change: | | | | | | | |
| Adjustment to Revenue: | | | | | | | |
| Sales for Resale (Account 447) | | | | | | | |
| | 447 | 3 | - | SG | 42.482% | - | 5.1.12 |
| Existing Firm PPL | 447 | 3 | - | SG | 42.482% | - | 5.1.12 |
| Existing Firm UPL | 447 | 3 | 31,539,376 | SG | 42.482% | 13,398,632 | 5.1.12 |
| Post-Merger Firm | 447 | 3 | - | SE | 41.710% | - | 5.1.12 |
| Non-Firm | | | <u>31,539,376</u> | | | <u>13,398,632</u> | |
| Total Sales for Resale | | | | | | | |
| Adjustment to Expense: | | | | | | | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand PPL | 555 | 3 | (277,201) | SG | 42.482% | (117,761) | 5.1.12 |
| Existing Firm Demand UPL | 555 | 3 | 213,552 | SG | 42.482% | 90,722 | 5.1.12 |
| Existing Firm Energy | 555 | 3 | (1,977,704) | SE | 41.710% | (824,904) | 5.1.12 |
| James River Royalty Offset | 555 | 3 | - | SG | 42.482% | - | 5.1.12 |
| Post-merger Firm | 555 | 3 | 59,308,631 | SG | 42.482% | 25,195,632 | 5.1.12 |
| Secondary Purchases | 555 | 3 | - | SE | 41.710% | - | 5.1.12 |
| Seasonal Contracts | 555 | 3 | - | SSEG | 46.278% | - | 5.1.12 |
| Wind Integration | 555 | 3 | 1,587,268 | SG | 42.482% | 674,307 | 5.1.12 |
| Total Purchased Power Adjustments: | | | | | | | |
| | | | <u>58,854,546</u> | | | <u>25,017,995</u> | |
| Wheeling Expense (Account 565) | | | | | | | |
| Existing Firm PPL | 565 | 3 | - | SG | 42.482% | - | 5.1.12 |
| Existing Firm UPL | 565 | 3 | - | SG | 42.482% | - | 5.1.12 |
| Post-merger Firm | 565 | 3 | - | SG | 42.482% | - | 5.1.12 |
| Non-Firm | 565 | 3 | 39,821 | SE | 41.710% | 16,610 | 5.1.12 |
| Total Wheeling Expense Adjustments: | | | | | | | |
| | | | <u>39,821</u> | | | <u>16,610</u> | |
| Fuel Expense (Accounts 501, 503, 547) | | | | | | | |
| Fuel Consumed - Coal | 501 | 3 | 372,550 | SE | 41.710% | 155,391 | 5.1.12 |
| Fuel Consumed - Gas | 501 | 3 | (3,207,773) | SE | 41.710% | (1,337,969) | 5.1.12 |
| Steam from Other Sources | 503 | 3 | - | SE | 41.710% | - | 5.1.12 |
| Natural Gas Consumed | 547 | 3 | 8,070,254 | SE | 41.710% | 3,366,120 | 5.1.12 |
| Simple Cycle Combustion Turbines | 547 | 3 | 1,287,696 | SSECT | 44.255% | 569,872 | 5.1.12 |
| Cholla / APS Exchange | 501 | 3 | (44,961) | SSECH | 41.215% | (18,531) | 5.1.12 |
| Total Fuel Expense Adjustments: | | | | | | | |
| | | | <u>6,477,767</u> | | | <u>2,734,884</u> | |
| Total Power Cost Adjustment | | | | | | | |
| | | | <u>33,832,758</u> | | | <u>14,370,856</u> | |

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements as well as normal hydro and weather conditions for the twelve-month period ending June 30, 2008.

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment
Mid-Period

| Description | Account | (1) Base Period Normalized Costs | (2) Mid Period Normalized Costs | (3) Total Adjustment (2) - (1) | Factor |
|--|---------------------------------------|--|---------------------------------------|---|--------|
| Sales for Resale (Account 447) | | | | | |
| Existing Firm Sales PPL | 447.12 | 24,251,996 | 24,251,996 | 0 | SG |
| Existing Firm Sales UPL | 447.122 | 25,490,584 | 25,490,584 | 0 | SG |
| Post-merger Firm Sales | 447.13, 447.14, 447.2, 447.61, 447.62 | 2,173,842,088 | 2,205,381,465 | 31,539,376 | SG |
| Non-firm Sales | 447.5 | 0 | 0 | 0 | SE |
| Transmission Services | 447.9 | 0 | 0 | 0 | S |
| On-system Wholesale Sales | 447.1 | 0 | 0 | 0 | S |
| Total Revenue Adjustments | | 2,223,584,668 | 2,255,124,044 | 31,539,376 | |
| Purchased Power (Account 555) | | | | | |
| Existing Firm Demand PPL | 555.66 | 69,763,805 | 69,486,604 | (277,201) | SG |
| Existing Firm Demand UPL | 555.68 | 48,425,173 | 48,638,725 | 213,552 | SG |
| Existing Firm Energy | 555.65, 555.69 | 85,464,367 | 83,486,663 | (1,977,704) | SE |
| James River Royalty Offset | 9,069,371 | 9,069,371 | 9,069,371 | 0 | SG |
| Post-merger Firm | 555, 555.55, 555.61, 555.62, 555.67 | 1,830,308,490 | 1,889,617,122 | 59,308,631 | SG |
| Secondary Purchases | 555.7, 555.25 | 0 | 0 | 0 | SE |
| Seasonal Contracts | | 39,026,530 | 39,026,530 | 0 | SSGC |
| Wind Integration | | 1,587,268 | 1,587,268 | 0 | SG |
| Total Purchased Power Adjustment | | 2,082,057,736 | 2,140,912,282 | 58,854,546 | |
| Wheeling (Account 565) | | | | | |
| Existing Firm PPL | 565.26 | 31,935,428 | 31,935,428 | 0 | SG |
| Existing Firm UPL | 565.27 | 158,818 | 158,818 | 0 | SG |
| Post-merger Firm | 565.0, 565.46, 565.1 | 74,714,389 | 74,714,389 | 0 | SG |
| Non-firm | 565.25 | 87,083 | 126,904 | 39,821 | SE |
| Total Wheeling Expense Adj | | 106,895,718 | 106,935,539 | 39,821 | |
| Fuel Expense (Accounts 501, 503 and 547) | | | | | |
| Fuel Consumed - Coal | 501.1, 501.11, 501.4 | 488,843,636 | 489,216,186 | 372,550 | SE |
| Fuel Consumed - Gas | 501.35 | 21,885,705 | 18,677,932 | (3,207,773) | SE |
| Steam From Other Sources | 503 | 3,320,137 | 3,320,137 | 0 | SE |
| Natural Gas Consumed | 547 | 349,050,859 | 357,121,113 | 8,070,254 | SE |
| Simple Cycle CT | 547 | 50,786,019 | 52,073,715 | 1,287,696 | SSECT |
| Cholla/APS Exchange | 501 | 51,674,730 | 51,629,769 | (44,961) | SSECH |
| Total Fuel Expense | | 965,561,086 | 972,038,853 | 6,477,767 | |
| Net Power Cost | | 930,929,873 | 964,762,631 | 33,832,758 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment
Seasonal Contracts - Mid-Period Ending June 2008

| | |
|------------------------|-------------------|
| APS p167566 | 4,524,560 |
| APS p172318 | 2,463,760 |
| APS p205692 | 4,119,200 |
| Morgan Stanley p196538 | 9,211,200 |
| Morgan Stanley p206006 | 3,084,640 |
| Morgan Stanley p206008 | 2,068,000 |
| Morgan Stanley p244840 | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 |
| UBS p223199 | 4,286,400 |
| UBS p268848 | 207,250 |
| UBS p268850 | - |
| UBS Summer Purchase | 2,035,280 |
| | <u>39,026,530</u> |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment**

PacifiCorp
Generic Study
Mid-Period Ending
Jun-08

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 09/02 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------|----------------------|----------------------|----------|----------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | 24,251,996 | 24,251,996 | | | |
| Post Merger | 2,205,381,465 | | | | 2,205,381,465 |
| Utah Pre Merger | 25,490,584 | 25,490,584 | | | |
| NonFirm Sub Total | - | - | - | - | - |
| TOTAL SPECIAL SALES | 2,255,124,044 | 49,742,579 | - | - | 2,205,381,465 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| BPA Peak Purchase | 47,058,002 | 47,058,002 | | | |
| Pacific Capacity | 1,342,920 | 600,000 | 742,920 | | |
| Mid Columbia | 45,611,350 | 13,683,405 | 31,927,945 | | |
| Misc/Pacific | 6,918,079 | 1,434,552 | 5,483,527 | | |
| Q.F. Contracts/PPL | 63,734,695 | 6,710,645 | 32,695,239 | | 24,328,812 |
| Pacific Sub Total | 164,665,046 | 69,486,604 | 70,849,631 | - | 24,328,812 |
| Gemstate | 2,716,400 | | 2,716,400 | | |
| GSLM | - | | | | |
| QF Contracts/UPL | 91,682,137 | 23,148,141 | 9,920,632 | | 58,613,363 |
| IPP Layoff | 25,490,584 | 25,490,584 | | | |
| UP&L to PP&L | - | - | - | | |
| Utah Sub Total | 119,889,120 | 48,638,725 | 12,637,032 | - | 58,613,363 |
| AMP Resources (Cove Fort) | - | | | | - |
| APS p167566 | 4,524,560 | | | | 4,524,560 |
| APS p172318 | 2,463,760 | | | | 2,463,760 |
| APS p205692 | 4,119,200 | | | | 4,119,200 |
| APS Supplemental | 9,936,802 | | | | 9,936,802 |
| Aquila hydro hedge | - | | | | - |
| Avoided Cost Resource | - | | | | - |
| Blanding Purchase | 19,779 | | | | 19,779 |
| BPA Hermiston Loss Settlement | - | | | | - |
| Clark S&I Agreement (Net) | 15,229,072 | | | | 15,229,072 |
| Combine Hills | 4,596,755 | | | | 4,596,755 |
| Constellation p257677 | 1,613,072 | | | | 1,613,072 |
| Constellation p257678 | 225,000 | | | | 225,000 |
| Constellation p268849 | 475,000 | | | | 475,000 |
| Deseret Purchase | 30,192,222 | | | | 30,192,222 |
| Duke HLH | - | | | | - |
| Duke p99206 | - | | | | - |
| Georgia-Pacific Camas | 9,069,371 | | | | 9,069,371 |
| Hermiston Purchase | 94,371,841 | | | | 94,371,841 |
| Hurricane Purchase | 282,397 | | | | 282,397 |
| Idaho Power RTSA Purchase | 2,358,536 | | | | 2,358,536 |
| Kennecott Generation Incentive | 8,669,860 | | | | 8,669,860 |
| MagCorp | - | | | | - |
| MagCorp Reserves | 1,755,360 | | | | 1,755,360 |
| Morgan Stanley p189046 | 10,683,600 | | | | 10,683,600 |
| Morgan Stanley p196538 | 9,211,200 | | | | 9,211,200 |
| Morgan Stanley p206006 | 3,084,640 | | | | 3,084,640 |
| Morgan Stanley p206008 | 2,068,000 | | | | 2,068,000 |
| Morgan Stanley p244840 | 5,282,160 | | | | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 | | | | 1,744,080 |
| Morgan Stanley p272153-6-8 | - | | | | - |
| Morgan Stanley p272154-7 | - | | | | - |
| Nebo Heat Rate Option | 17,261,500 | | | | 17,261,500 |
| NuCor | 4,610,400 | | | | 4,610,400 |
| P4 Production | 13,666,320 | | | | 13,666,320 |
| Rock River | 5,047,176 | | | | 5,047,176 |
| Roseburg Forest Products | 8,778,818 | | | | 8,778,818 |
| TransAlta Purchase | - | | | | - |
| Tri-State Purchase | 12,499,081 | | | | 12,499,081 |
| UBS p223199 | 4,286,400 | | | | 4,286,400 |
| UBS p268848 | 207,250 | | | | 207,250 |
| UBS p268850 | - | | | | - |
| UBS Summer Purchase | 2,035,280 | | | | 2,035,280 |
| Weyerhaeuser Reserve | 145,800 | | | | 145,800 |
| Wolverine Creek | 9,089,447 | | | | 9,089,447 |
| Place Holder | - | | | | - |
| BPA Conservation Rate Credit | - | | | | - |
| DSM (Irrigation) | - | | | | - |
| NCPA 309008/9 | - | | | | - |
| PSCO Exchange | 450,000 | | | | 450,000 |
| TransAlta p371343/s371344 | (894,754) | | | | (894,754) |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment**

*PacifiCorp
Generic Study
Mid-Period Ending
Jun-08*

**Study Results
MERGED PEAK/ENERGY SPLIT
(\$)**

| | Merged 09/02 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|-----------------|----------------------|----------------------|-------------|---------------|
| Short Term Firm Purchases | 1,555,611,864 | | | | 1,555,611,864 |
| New Firm Sub Total | 1,854,770,848 | - | - | - | 1,854,770,848 |
| Non Firm Sub Total | - | | | | - |
| TOTAL PURCHASED PW & NET INT. | 2,139,325,015 | 118,125,329 | 83,486,663 | - | 1,937,713,023 |
| WHEELING & U. OF F. EXPENSE | | | | | |
| Pacific Firm Wheeling and Use of Facilitie | 31,935,428 | 31,935,428 | | | |
| Utah Firm Wheeling and Use of Facilities | 158,818 | 158,818 | | | |
| Post Merger | 74,714,389 | | | | 74,714,389 |
| Nonfirm Wheeling | 126,904 | | | 126,904 | |
| TOTAL WHEELING & U. OF F. EXPENSE | 106,935,539 | 32,094,246 | - | 126,904 | 74,714,389 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Carbon | 13,806,341 | | | 13,806,341 | |
| Cholla | 51,629,769 | | | 51,629,769 | |
| Colstrip | 11,250,008 | | | 11,250,008 | |
| Craig | 16,078,132 | | | 16,078,132 | |
| Currant Creek | 156,256,000 | | | 156,256,000 | |
| Dave Johnston | 45,886,411 | | | 45,886,411 | |
| Gadsby | 18,677,932 | | | 18,677,932 | |
| Gadsby CT | 16,801,067 | | | 16,801,067 | |
| Hayden | 9,000,810 | | | 9,000,810 | |
| Hermiston | 58,495,977 | | | 58,495,977 | |
| Hunter | 101,234,106 | | | 101,234,106 | |
| Huntington | 79,840,738 | | | 79,840,738 | |
| Jim Bridger | 124,283,905 | | | 124,283,905 | |
| Lake Side | 131,720,423 | | | 131,720,423 | |
| Little Mountain | 10,648,713 | | | 10,648,713 | |
| Naughton | 69,660,090 | | | 69,660,090 | |
| West Valley | 35,272,648 | | | 35,272,648 | |
| Wyodak | 18,175,646 | | | 18,175,646 | |
| TOTAL FUEL BURN EXPENSE | 968,718,716 | - | - | 968,718,716 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | 3,320,137 | | | 3,320,137 | |
| Goodnoe Wind | - | | | - | |
| Wind Integration Charge | 1,587,268 | | | 1,587,268 | |
| TOTAL OTHER GEN. EXPENSE | 4,907,404 | - | - | 4,907,404 | - |
| NET POWER COST | 964,762,631 | 100,476,996 | 83,486,663 | 973,753,025 | (192,954,053) |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| <i>PacifiCorp Generic Study Mid-Period Ending Jun 2008</i> | UT GRC - GOLD - 12 Months June 2008 Forecast Net Power Cost Analysis 07/07-06/08 (\$) |
|--|--|
| SPECIAL SALES FOR RESALE | |
| Black Hills | 11,327,894 |
| Blanding | - |
| BPA Flathead Sale | - |
| BPA Wind | 1,552,669 |
| Flathead | - |
| Hurricane Sale | 915,586 |
| LADWP (IPP Layoff) | 25,490,584 |
| PSCO | 65,615,102 |
| Salt River Project | 12,440,762 |
| SCE | - |
| Sierra Pac 2 | 32,820,068 |
| SMUD | 12,924,101 |
| UAMPS s223863 | 224,352 |
| UAMPS s404236 | 466,560 |
| UMPA II | 9,780,072 |
| Short Term Firm Sales | 1,710,908,045 |
| System Balancing Sales | 370,658,250 |
| TOTAL SPECIAL SALES | 2,255,124,044 |
| PURCHASED POWER & NET INTERCHANGE | |
| AMP Resources (Cove Fort) | - |
| APS p167566 | 4,524,560 |
| APS p172318 | 2,463,760 |
| APS p205692 | 4,119,200 |
| APS Supplemental | 9,936,802 |
| Aquila hydro hedge | - |
| Avoided Cost Resource | - |
| BPA Hermiston Loss Settlement | - |
| Blanding Purchase | 19,779 |
| Clark S&I Agreement (Net) | 15,229,072 |
| Combine Hills | 4,596,755 |
| Constellation p257677 | 1,613,072 |
| Constellation p257678 | 225,000 |
| Constellation p268849 | 475,000 |
| Deseret Purchase | 30,192,222 |
| Douglas PUD Settlement | 1,657,780 |
| Duke HLH | - |
| Duke p99206 | - |
| Gemstate | 2,716,400 |
| Georgia-Pacific Camas | 9,069,371 |
| Grant County 10 aMW purchase | 6,798,079 |
| Hermiston Purchase | 94,371,841 |
| Hurricane Purchase | 282,397 |
| Idaho Power RTSA Purchase | 2,358,536 |
| IPP Purchase | 25,490,584 |
| Kennecott Generation Incentive | 8,669,860 |
| MagCorp | - |
| MagCorp Reserves | 1,755,360 |
| Morgan Stanley p189046 | 10,683,600 |
| Morgan Stanley p196538 | 9,211,200 |
| Morgan Stanley p206006 | 3,084,640 |
| Morgan Stanley p206008 | 2,068,000 |
| Morgan Stanley p244840 | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 |
| Morgan Stanley p272153-6-8 | - |
| Morgan Stanley p272154-7 | - |
| Nebo Heat Rate Option | 17,261,500 |
| NuCor | 4,610,400 |
| P4 Production | 13,666,320 |
| PGE Cove | 120,000 |
| Rook River | 5,047,176 |
| Roseburg Forest Products | 8,778,818 |
| Small Purchases east | 463,839 |
| Small Purchases west | - |
| TransAlta Purchase | - |
| Tri-State Purchase | 12,499,081 |
| UBS p223199 | 4,286,400 |
| UBS p268848 | 207,250 |
| UBS p268850 | - |
| UBS Summer Purchase | 2,035,280 |
| Weyerhaeuser Reserve | 145,800 |
| Wolverine Creek | 9,089,447 |
| Place Holder | - |
| BPA Conservation Rate Credit | - |
| DSM (Irrigation) | - |
| QF California | 4,311,804 |
| QF Idaho | 4,125,301 |
| QF Oregon | 15,053,443 |
| QF Utah | 689,428 |
| QF Washington | 2,173,666 |
| QF Wyoming | 651,136 |
| Biomass | 26,040,573 |
| Douglas County Forest Products QF | 1,117,661 |
| D. R. Johnson | 1,884,868 |
| Evergreen BioPower QF | 2,137,544 |
| ExxonMobil QF | 34,385,042 |
| Kennecott QF | 7,725,021 |
| Mountain Wind 1 QF | 1,230,614 |
| Mountain Wind 2 QF | - |
| Pioneer Ridge QF | - |
| Schwendiman QF | 425,796 |
| Simplot Phosphates | 3,517,921 |
| Spanish Fork Wind 2 QF | 12,379 |
| Sunnyside | 28,050,097 |
| Tesoro QF | 694,268 |
| US Magnesium QF | 9,711,295 |
| Weyerhaeuser QF | 11,015,136 |
| Canadian Entitlement | - |
| Chelan - Rocky Reach | 3,868,685 |
| Douglas - Wells | 6,400,104 |
| Grant Displacement | 12,224,880 |
| Grant Reasonable | (7,510,231) |
| Grant Meaningful Priority | 18,183,254 |
| Grant Surplus | 490,606 |
| Grant - Priest Rapids | - |
| Grant - Wanapum | 10,296,290 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| PacifiCorp Generic Study Mid-Period Ending Jun 2008 | UT GRC - GOLD - 12 Months June 2008 Forecast Net Power Cost Analysis 07/07-06/08 |
|---|--|
| APGI/Colockum Capacity Exchange | - |
| APS Exchange | - |
| APS s207860/p207861 | - |
| Black Hills CTs | 1,342,920 |
| BPA Exchange | - |
| BPA FC II Storage Agreement | - |
| BPA FC IV Storage Agreement | - |
| BPA Peaking | 47,058,002 |
| BPA So. Idaho Exchange | - |
| Cowitz Swift | - |
| CPU Shaping Capacity | - |
| EWEB FC I Storage Agreement | - |
| Morgan Stanley 207862/3 | - |
| NCPA 309008/9 | - |
| PSCo Exchange | 450,000 |
| PSCO FC III Storage Agreement | - |
| Redding Exchange | - |
| SCL State Line Storage Agreement | - |
| TransAlta p371343/s371344 | (894,754) |
| Tri-State Exchange | - |
| Short Term Firm Purchases | 1,203,052,499 |
| System Balancing Purchases | 352,559,364 |
| TOTAL PURCHASED PW & NET INT. | 2,139,325,015 |
| WHEELING & U. OF F. EXPENSE | |
| Firm Wheeling | 106,808,635 |
| Non-Firm Wheeling | 126,904 |
| TOTAL WHEELING & U. OF F. EXPENSE | 106,935,539 |
| COAL FUEL BURN EXPENSE | |
| Carbon | 13,806,341 |
| Cholla | 51,629,769 |
| Colstrip | 11,250,008 |
| Craig | 16,078,132 |
| Dave Johnston | 45,886,411 |
| Havden | 9,000,810 |
| Hunter | 101,234,106 |
| Huntington | 79,840,738 |
| Jim Bridger | 124,283,905 |
| Naughton | 69,660,090 |
| Wvodak | 18,175,646 |
| TOTAL COAL FUEL BURN EXPENSE | 540,845,955 |
| GAS FUEL BURN EXPENSE | |
| Currant Creek | 156,256,000 |
| Gadsby | 18,677,932 |
| Gadsby CT | 16,801,067 |
| Hermiston | 58,495,977 |
| Lake Side | 131,720,423 |
| Little Mountain | 10,648,713 |
| West Valley | 35,272,648 |
| TOTAL GAS FUEL BURN EXPENSE | 427,872,761 |
| OTHER GENERATION EXPENSE | |
| Blundell | 3,320,137 |
| Foote Creek I | - |
| Goodnoe Wind | - |
| Klondike 3 | - |
| Leaning Juniper 1 | - |
| Marengo | - |
| Wind Integration Charge | 1,587,268 |
| TOTAL OTHER GEN. EXPENSE | 4,907,404 |
| NET POWER COST | 964,762,631 |
| Net Power Cost/Net System Load | 16.74 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| <i>PacificCorp</i> | UT GRC - GOLD - 12 Months June 2008 Forecast |
|-----------------------------------|--|
| <i>Generic Study</i> | Net Power Cost Analysis |
| <i>Mid-Period Ending Jun 2008</i> | 07/07-06/08 (MWh) |
| Bridger Loss Placement | - |
| BPA Hermiston Losses | 70,679 |
| DSM Cool Keeper | - |
| DSM (Irrigation) | - |
| MagCorp Curtailment | (28,900) |
| Monsanto Curtailment | - |
| Station Service | 72,659 |
| Total Adjustments to Load | 114,438 |
| System Load | 57,525,723 |
| NET SYSTEM LOAD | 57,540,161 |
| SPECIAL SALES FOR RESALE | |
| Black Hills | 363,404 |
| Blanding | - |
| BPA Flathead Sale | - |
| BPA Wind | 39,413 |
| Flathead | - |
| Hurricane Sale | 14,319 |
| LADWP (IPP Layoff) | 613,200 |
| PSCO | 1,046,077 |
| Salt River Project | 219,600 |
| SCE | - |
| Sierra Pac 2 | 460,725 |
| SMUD | 349,300 |
| UAMPS s223863 | 5,904 |
| UAMPS s404236 | 11,664 |
| UMPA II | 224,328 |
| Short Term Firm Sales | 27,887,388 |
| System Balancing Sales | 6,306,665 |
| TOTAL SPECIAL SALES | 37,541,987 |
| TOTAL REQUIREMENTS | 95,182,148 |
| PURCHASED POWER & NET INTERCHANGE | |
| AMP Resources (Cove Fort) | - |
| APS p167566 | 73,600 |
| APS p172318 | 36,800 |
| APS p205692 | 60,800 |
| APS Supplemental | 279,950 |
| Aquila hydro hedge | - |
| Avoided Cost Resource | - |
| BPA Hermiston Loss Settlement | - |
| Blanding Purchase | 264 |
| Clark S&I Agreement (Net) | 316,742 |
| Combine Hills | 117,701 |
| Constellation p257677 | 16,800 |
| Constellation p257678 | - |
| Constellation p268849 | - |
| Deseret Purchase | 787,925 |
| Douglas PUD Settlement | 68,926 |
| Duke HLH | - |
| Duke p99206 | - |
| Gemstate | 37,448 |
| Georgia-Pacific Camas | 146,991 |
| Grant County 10 aMW purchase | 87,634 |
| Hermiston Purchase | 1,865,407 |
| Hurricane Purchase | 3,920 |
| Idaho Power RTSA Purchase | 38,521 |
| IPP Purchase | 613,200 |
| Kennecott Generation Incentive | - |
| MagCorp | - |
| MagCorp Reserves | - |
| Morgan Stanley p189046 | 245,600 |
| Morgan Stanley p196538 | 121,600 |
| Morgan Stanley p206006 | 41,600 |
| Morgan Stanley p206008 | 20,000 |
| Morgan Stanley p244840 | 62,400 |
| Morgan Stanley p244841 | 20,800 |
| Morgan Stanley p272153-6-8 | - |
| Morgan Stanley p272154-7 | - |
| Nebo Heat Rate Option | 367,136 |
| NuCor | - |
| P4 Production | - |
| PGE Cove | 12,024 |
| Rock River | 142,254 |
| Roseburg Forest Products | 154,014 |
| Small Purchases east | 5,780 |
| Small Purchases west | - |
| TransAlta Purchase | - |
| Tri-State Purchase | 233,434 |
| UBS p223199 | 60,800 |
| UBS p268848 | - |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| <i>PacifiCorp</i> | UT GRC - GOLD - 12 Months June 2008 Forecast |
|-----------------------------------|--|
| <i>Generic Study</i> | Net Power Cost Analysis |
| <i>Mid-Period Ending Jun 2008</i> | 07/07-06/08 |
| UBS p268850 | - |
| UBS Summer Purchase | 30,400 |
| Weyerhaeuser Reserve | - |
| Wolverine Creek | 168,820 |
| Place Holder | |
| QF California | 36,877 |
| QF Idaho | 77,658 |
| QF Oregon | 174,670 |
| QF Utah | 13,466 |
| QF Washington | 20,220 |
| QF Wyoming | 11,353 |
| Biomass | 173,562 |
| Douglas County Forest Products QF | 23,520 |
| D.R. Johnson | 34,432 |
| Evergreen BioPower QF | 41,135 |
| ExxonMobil QF | 714,960 |
| Kennecott QF | 193,248 |
| Mountain Wind 1 QF | 35,585 |
| Mountain Wind 2 QF | - |
| Pioneer Ridge QF | - |
| Schwendiman QF | 7,737 |
| Simplot Phosphates | 74,664 |
| Spanish Fork Wind 2 QF | 204 |
| Sunnyside | 386,179 |
| Tesoro QF | 13,323 |
| US Magnesium QF | 175,680 |
| Weyerhaeuser QF | 196,560 |
| Canadian Entitlement | (64,102) |
| Chelan - Rocky Reach | 325,563 |
| Douglas - Wells | 318,826 |
| Grant Displacement | 443,432 |
| Grant Reasonable | - |
| Grant Meaningful Priority | 244,381 |
| Grant Surplus | 35,125 |
| Grant - Priest Rapids | - |
| Grant - Wanapum | 716,342 |
| APGI/Colockum Capacity Exchange | (268,153) |
| APS Exchange | 460 |
| APS s207860/p207861 | - |
| Black Hills CTs | - |
| BPA Exchange | 1,695 |
| BPA FC II Storage Agreement | 260 |
| BPA FC IV Storage Agreement | 2,614 |
| BPA Peaking | (10,120) |
| BPA So. Idaho Exchange | 28,502 |
| Cowitz Swift | (14,439) |
| CPU Shaping Capacity | - |
| EWEB FC I Storage Agreement | 1,306 |
| Morgan Stanley 207862/3 | - |
| NCPA 309008/9 | - |
| PSCO Exchange | - |
| PSCO FC III Storage Agreement | 269 |
| Redding Exchange | (2,336) |
| SCL State Line Storage Agreement | 20,368 |
| TransAlta p371343/s371344 | - |
| Tri-State Exchange | - |
| Short Term Firm Purchases | 19,764,397 |
| System Balancing Purchases | 6,556,579 |
| TOTAL PURCHASED PW & NET INT. | 36,745,295 |
| COAL GENERATION | |
| Carbon | 1,175,995 |
| Cholla | 2,738,657 |
| Colstrip | 1,158,137 |
| Craig | 1,212,191 |
| Dave Johnston | 5,932,776 |
| Hayden | 543,987 |
| Hunter | 8,225,059 |
| Huntington | 6,696,542 |
| Jim Bridger | 10,145,829 |
| Naughton | 4,765,008 |
| Wvodak | 2,177,137 |
| TOTAL COAL GENERATION | 44,771,318 |
| GAS GENERATION | |
| Currant Creek | 2,928,985 |
| Gadsby | 196,553 |
| Gadsby CT | 173,764 |
| Hermiston | 1,865,407 |
| Lake Side | 2,597,704 |
| Little Mountain | 89,663 |
| West Valley | 423,435 |
| TOTAL Gas FIRED GENERATION | 8,275,510 |
| HYDRO GENERATION | |
| West Hydro | 3,896,082 |
| East Hydro | 438,436 |
| TOTAL SYSTEM HYDRO | 4,334,518 |
| OTHER GENERATION | |
| Blundell | 184,551 |
| Blundell Bottoming Cycle | 60,632 |
| Foot Creek I | 103,212 |
| Goodnoe Wind | 29,653 |
| Klondike 3 | - |
| Leaning Juniper 1 | 307,717 |
| Marengo | 369,744 |
| TOTAL OTHER | 1,055,508 |
| TOTAL RESOURCES | 95,182,149 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

PacifiCorp UT GRC - GOLD - 12 Months June 2008 Forecast
Generic Study Net Power Cost Analysis
Mid-Period Ending Jun 2008 07/07-06/08
"THE RACK"

04/03-03/04

| | |
|------------------------------|-------------|
| FUEL BURNED (MMBtu) | |
| Carbon | 13,517,539 |
| Cholla | 29,485,139 |
| Colstrip | 12,527,856 |
| Craig | 12,357,159 |
| Dave Johnston | 65,928,730 |
| Havden | 5,854,394 |
| Hunter | 87,065,508 |
| Huntington | 67,172,853 |
| Jim Bridger | 105,497,896 |
| Naughton | 50,147,827 |
| Wyodak | 25,854,427 |
| Currant Creek | 21,596,067 |
| Gadsby | 2,525,616 |
| Gadsby CT | 2,352,422 |
| Hermiston | 13,484,356 |
| Lake Side | 18,253,402 |
| Little Mountain | 1,478,154 |
| West Valley | 5,011,499 |
| BURN RATE (MMBtu/MWH) | |
| Carbon | 11.490 |
| Cholla | 10.770 |
| Colstrip | 10.820 |
| Craig | 10.190 |
| Dave Johnston | 11.110 |
| Havden | 10.760 |
| Hunter | 10.590 |
| Huntington | 10.030 |
| Jim Bridger | 10.500 |
| Naughton | 10.520 |
| Wyodak | 11.880 |
| Currant Creek | 7.370 |
| Gadsby | 12.850 |
| Gadsby CT | 13.540 |
| Hermiston | 7.230 |
| Lake Side | 7.030 |
| Little Mountain | 16.490 |
| West Valley | 11.840 |
| AVERAGE FUEL COST (\$/MMBtu) | |
| Carbon | 1.020 |
| Cholla | 1.750 |
| Colstrip | 0.900 |
| Craig | 1.300 |
| Dave Johnston | 0.700 |
| Havden | 1.540 |
| Hunter | 1.160 |
| Huntington | 1.190 |
| Jim Bridger | 1.170 |
| Naughton | 1.390 |
| Wyodak | 0.700 |
| Currant Creek | 5.100 |
| Gadsby | 5.240 |
| Gadsby CT | 5.240 |
| Hermiston | 3.490 |
| Lake Side | 4.120 |
| Little Mountain | 5.240 |
| West Valley | 4.520 |
| PEAK CAPACITY (NAMEPLATE) | |
| Blundell | 23 |
| Carbon | 172 |
| Cholla | 360 |
| Colstrip | 153 |
| Craig | 165 |
| Dave Johnston | 762 |
| Havden | 78 |
| Hunter | 1,123 |
| Huntington | 892 |
| Jim Bridger | 1,413 |
| Naughton | 700 |
| Wyodak | 280 |
| Currant Creek | 560 |
| Gadsby | 235 |
| Gadsby CT | 123 |
| Hermiston | 248 |
| Lake Side | 572 |
| Little Mountain | 15 |
| West Valley | 205 |
| CAPACITY FACTOR | |
| Blundell | 0.91 |
| Carbon | 0.78 |
| Cholla | 0.82 |
| Colstrip | 0.86 |
| Craig | 0.84 |
| Dave Johnston | 0.89 |
| Havden | 0.79 |
| Hunter | 0.83 |
| Huntington | 0.86 |
| Jim Bridger | 0.82 |
| Naughton | 0.77 |
| Wyodak | 0.90 |
| Currant Creek | 0.62 |
| Gadsby | 0.10 |
| Gadsby CT | 0.16 |
| Hermiston | 0.88 |
| Lake Side | 0.64 |
| Little Mountain | 0.75 |
| West Valley | 0.26 |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|--|---------|------|----------------------------------|--------|----------|---------------------------------|--------|
| TEST PERIOD Incremental Change: | | | | | | | |
| Adjustment to Revenue: | | | | | | | |
| Sales for Resale (Account 447) | | | | | | | |
| | 447 | 3 | (28,818) | SG | 42.482% | (12,243) | 5.1.22 |
| | 447 | 3 | 6 | SG | 42.482% | 3 | 5.1.22 |
| | 447 | 3 | (1,136,930,810) | SG | 42.482% | (482,993,611) | 5.1.22 |
| | 447 | 3 | - | SE | 41.710% | - | 5.1.22 |
| Total Sales for Resale | | | <u>(1,136,959,622)</u> | | | <u>(483,005,851)</u> | |
| Adjustment to Expense: | | | | | | | |
| Purchased Power (Account 555) | | | | | | | |
| | 555 | 3 | (1,178,836) | SG | 42.482% | (500,796) | 5.1.22 |
| | 555 | 3 | 1,564,446 | SG | 42.482% | 664,612 | 5.1.22 |
| | 555 | 3 | (1,760,263) | SE | 41.710% | (734,209) | 5.1.22 |
| | 555 | 3 | 685,679 | SG | 42.482% | 291,292 | 5.1.22 |
| | 555 | 3 | (987,908,344) | SG | 42.482% | (419,685,538) | 5.1.22 |
| | 555 | 3 | - | SE | 41.710% | - | 5.1.22 |
| | 555 | 3 | (29,791,240) | SSEG | 46.278% | (13,786,847) | 5.1.22 |
| | 555 | 3 | 974,868 | SG | 42.482% | 414,146 | 5.1.22 |
| Total Purchased Power Adjustments: | | | <u>(1,017,413,690)</u> | | | <u>(433,337,341)</u> | |
| Wheeling Expense (Account 565) | | | | | | | |
| | 565 | 3 | 113,970 | SG | 42.482% | 48,417 | 5.1.22 |
| | 565 | 3 | 0 | SG | 42.482% | 0 | 5.1.22 |
| | 565 | 3 | 1,128,671 | SG | 42.482% | 479,484 | 5.1.22 |
| | 565 | 3 | (24,126) | SE | 41.710% | (10,063) | 5.1.22 |
| Total Wheeling Expense Adjustments: | | | <u>1,218,515</u> | | | <u>517,839</u> | |
| Fuel Expense (Accounts 501, 503, 547) | | | | | | | |
| | 501 | 3 | 11,657,775 | SE | 41.710% | 4,862,482 | 5.1.22 |
| | 501 | 3 | (7,609,316) | SE | 41.710% | (3,173,861) | 5.1.22 |
| | 503 | 3 | 90,726 | SE | 41.710% | 37,842 | 5.1.22 |
| | 547 | 3 | 32,886,563 | SE | 41.710% | 13,717,052 | 5.1.22 |
| | 547 | 3 | (32,415,616) | SSECT | 44.255% | (14,345,586) | 5.1.22 |
| | 501 | 3 | 2,129,475 | SSECH | 41.215% | 877,659 | 5.1.22 |
| Total Fuel Expense Adjustments: | | | <u>6,739,607</u> | | | <u>1,975,588</u> | |
| Total Power Cost Adjustment | | | <u><u>127,504,052</u></u> | | | <u><u>52,161,936</u></u> | |

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements as well as normal hydro and weather conditions for the twelve-month period ending June 30, 2009.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Net Power Cost Adjustment
 Test Period

| Description | Account | (1) Mid-Period Normalized Costs | (2) Test Period Normalized Costs | (3) T3 Adjustment (2) - (1) | Factor |
|--|---------------------------------------|--|---|--------------------------------------|--------|
| Sales for Resale (Account 447) | | | | | |
| Existing Firm Sales PPL | 447.12 | 24,251,996 | 24,223,177 | (28,818) | SG |
| Existing Firm Sales UPL | 447.122 | 25,490,584 | 25,490,590 | 6 | SG |
| Post-merger Firm Sales | 447.13, 447.14, 447.2, 447.61, 447.62 | 2,205,381,465 | 1,068,450,655 | (1,136,930,810) | SG |
| Non-firm Sales | 447.5 | - | - | - | SE |
| Transmission Services | 447.9 | - | - | - | S |
| On-system Wholesale Sales | 447.1 | - | - | - | S |
| Total Revenue Adjustments | | 2,255,124,044 | 1,118,164,422 | (1,136,959,622) | |
| Purchased Power (Account 555) | | | | | |
| Existing Firm Demand PPL | 555.66 | 69,486,604 | 68,307,768 | (1,178,836) | SG |
| Existing Firm Demand UPL | 555.68 | 48,638,725 | 50,203,171 | 1,564,446 | SG |
| Existing Firm Energy | 555.65, 555.69 | 83,486,663 | 81,726,399 | (1,760,263) | SE |
| James River Royalty Offset | 9,069,371 | 9,755,050 | 9,755,050 | 685,679 | SG |
| Post-merger Firm | 555.55, 555.61, 555.62, 555.67 | 1,889,617,122 | 901,708,778 | (987,908,344) | SG |
| Secondary Purchases | 555.7, 555.25 | - | 0 | - | SE |
| Wind Integration | 39,026,530 | 9,235,290 | 9,235,290 | (29,791,240) | SSGC |
| BPA Regional Adjustments | 1,587,268 | 2,562,136 | 2,562,136 | 974,868 | SG |
| Total Purchased Power Adjustment | 555.11, 555.12, 555.133 | 2,140,912,282 | 1,123,498,592 | (1,017,413,690) | S |
| Wheeling (Account 565) | | | | | |
| Existing Firm PPL | 565.26 | 31,935,428 | 32,049,398 | 113,970 | SG |
| Existing Firm UPL | 565.27 | 158,818 | 158,818 | 0.00 | SG |
| Post-merger Firm | 565.0, 565.46, 565.1 | 74,714,389 | 75,843,060 | 1,128,671 | SG |
| Non-firm | 565.25 | 126,904 | 102,778 | (24,126) | SE |
| Total Wheeling Expense Adj | | 106,935,539 | 108,154,054 | 1,218,515 | |
| Fuel Expense (Accounts 501, 503 and 547) | | | | | |
| Fuel Consumed - Coal | 501.1, 501.11, 501.4 | 489,216,186 | 500,873,962 | 11,657,775 | SE |
| Fuel Consumed - Gas | 501.35 | 18,677,932 | 11,068,617 | (7,609,316) | SE |
| Steam From Other Sources | 503 | 3,320,137 | 3,410,862 | 90,726 | SE |
| Natural Gas Consumed | 547 | 357,121,113 | 390,007,676 | 32,886,563 | SE |
| Simple Cycle Combustion Turbines | 547 | 52,073,715 | 19,658,099 | (32,415,616) | SSECT |
| Cholla/APS Exchange | 501 | 51,629,769 | 53,759,244 | 2,129,475 | SSECH |
| Miscellaneous Fuel Costs | 501 | - | - | - | SE |
| Total Fuel Expense | | 972,038,853 | 978,778,460 | 6,739,607 | |
| Net Power Cost | | 964,762,631 | 1,092,266,683 | 127,504,052 | |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment
Seasonal Contracts Test Period Ending June 2009**

| | |
|------------------------|------------------|
| APS p167566 | - |
| APS p172318 | - |
| APS p205692 | - |
| Morgan Stanley p196538 | - |
| Morgan Stanley p206006 | - |
| Morgan Stanley p206008 | - |
| Morgan Stanley p244840 | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 |
| UBS p223199 | - |
| UBS p268848 | 1,988,300 |
| UBS p268850 | 220,750 |
| UBS Summer Purchase | - |
| | <u>9,235,290</u> |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

PacifiCorp
Generic Study
Test Period Ending
Jun-09

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 09/02 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------|----------------------|----------------------|----------|----------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | 24,223,177 | 24,223,177 | | | |
| Post Merger | 1,068,450,655 | | | | 1,068,450,655 |
| Utah Pre Merger | 25,490,590 | 25,490,590 | | | |
| NonFirm Sub Total | - | | | - | |
| TOTAL SPECIAL SALES | 1,118,164,422 | 49,713,767 | - | - | 1,068,450,655 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| BPA Peak Purchase | 47,058,002 | 47,058,002 | | | |
| Pacific Capacity | 1,369,800 | 600,000 | 769,800 | | |
| Mid Columbia | 41,296,260 | 12,388,878 | 28,907,382 | | |
| Misc/Pacific | 6,921,365 | 1,435,234 | 5,486,132 | | |
| Q.F. Contracts/PPL | 51,788,451 | 6,825,654 | 33,255,580 | | 11,707,218 |
| Pacific Sub Total | 148,433,878 | 68,307,768 | 68,418,893 | - | 11,707,218 |
| Gemstate | 2,716,400 | | 2,716,400 | | |
| GSLM | - | | | | |
| QF Contracts/UPL | 117,437,081 | 24,712,581 | 10,591,106 | | 82,133,394 |
| IPP Layoff | 25,490,590 | 25,490,590 | | | |
| UP&L to PP&L | - | | | | |
| Utah Sub Total | 145,644,071 | 50,203,171 | 13,307,506 | - | 82,133,394 |
| AMP Resources (Cove Fort) | - | | | | - |
| APS p167566 | - | | | | - |
| APS p172318 | - | | | | - |
| APS p205692 | - | | | | - |
| APS Supplemental | 11,244,571 | | | | 11,244,571 |
| Aquila hydro hedge | - | | | | - |
| Avoided Cost Resource | - | | | | - |
| Blanding Purchase | 19,725 | | | | 19,725 |
| BPA Hermiston Loss Settlement | - | | | | - |
| Clark S&I Agreement (Net) | - | | | | - |
| Combine Hills | 4,517,334 | | | | 4,517,334 |
| Constellation p257677 | 5,883,536 | | | | 5,883,536 |
| Constellation p257678 | 4,017,648 | | | | 4,017,648 |
| Constellation p268849 | 4,444,400 | | | | 4,444,400 |
| Deseret Purchase | 30,980,460 | | | | 30,980,460 |
| Duke HLH | - | | | | - |
| Duke p99206 | - | | | | - |
| Georgia-Pacific Camas | 9,755,050 | | | | 9,755,050 |
| Hermiston Purchase | 96,836,242 | | | | 96,836,242 |
| Hurricane Purchase | 328,501 | | | | 328,501 |
| Idaho Power RTSA Purchase | 2,641,851 | | | | 2,641,851 |
| Kennecott Generation Incentive | 8,196,713 | | | | 8,196,713 |
| MagCorp | - | | | | - |
| MagCorp Reserves | 1,755,360 | | | | 1,755,360 |
| Morgan Stanley p189046 | 10,683,600 | | | | 10,683,600 |
| Morgan Stanley p196538 | - | | | | - |
| Morgan Stanley p206006 | - | | | | - |
| Morgan Stanley p206008 | - | | | | - |
| Morgan Stanley p244840 | 5,282,160 | | | | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 | | | | 1,744,080 |
| Morgan Stanley p272153-6-8 | 505,000 | | | | 505,000 |
| Morgan Stanley p272154-7 | - | | | | - |
| Nebo Heat Rate Option | - | | | | - |
| NuCor | 4,610,400 | | | | 4,610,400 |
| P4 Production | 15,192,360 | | | | 15,192,360 |
| Rock River | 5,031,251 | | | | 5,031,251 |
| Roseburg Forest Products | 8,754,001 | | | | 8,754,001 |
| TransAlta Purchase | - | | | | - |
| Tri-State Purchase | 11,463,229 | | | | 11,463,229 |
| UBS p223199 | - | | | | - |
| UBS p268848 | 1,988,300 | | | | 1,988,300 |
| UBS p268850 | 220,750 | | | | 220,750 |
| UBS Summer Purchase | - | | | | - |
| Weyerhaeuser Reserve | - | | | | - |
| Wolverine Creek | 9,182,938 | | | | 9,182,938 |
| Place Holder | - | | | | - |
| BPA Conservation Rate Credit | - | | | | - |
| DSM (Irrigation) | - | | | | - |
| NCPA 309008/9 | - | | | | - |
| PSCO Exchange | 1,350,000 | | | | 1,350,000 |
| TransAlta p371343/s371344 | (1,368,159) | | | | (1,368,159) |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment**

PacifiCorp
Generic Study
Test Period Ending
Jun-09

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

| | Merged 09/02 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger 571,597,206 |
|--|----------------------|----------------------|----------------------|--------------------|----------------------------|
| Short Term Firm Purchases | 571,597,206 | | | | |
| New Firm Sub Total | 826,858,507 | - | - | - | 826,858,507 |
| Non Firm Sub Total | - | | | | |
| TOTAL PURCHASED PW & NET INT. | 1,120,936,456 | 118,510,938 | 81,726,399 | - | 920,699,118 |
| WHEELING & U. OF F. EXPENSE | | | | | |
| Pacific Firm Wheeling and Use of Facilities | 32,049,398 | 32,049,398 | | | |
| Utah Firm Wheeling and Use of Facilities | 158,818 | 158,818 | | | |
| Post Merger | 75,843,060 | | | | 75,843,060 |
| Nonfirm Wheeling | 102,778 | | | 102,778 | |
| TOTAL WHEELING & U. OF F. EXPENSE | 108,154,054 | 32,208,216 | - | 102,778 | 75,843,060 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Carbon | 15,152,862 | | | 15,152,862 | |
| Cholla | 53,759,244 | | | 53,759,244 | |
| Colstrip | 11,398,240 | | | 11,398,240 | |
| Craig | 17,659,888 | | | 17,659,888 | |
| Currant Creek | 148,767,264 | | | 148,767,264 | |
| Dave Johnston | 50,411,364 | | | 50,411,364 | |
| Gadsby | 11,068,617 | | | 11,068,617 | |
| Gadsby CT | 19,658,099 | | | 19,658,099 | |
| Hayden | 9,554,582 | | | 9,554,582 | |
| Hermiston | 60,591,851 | | | 60,591,851 | |
| Hunter | 103,647,445 | | | 103,647,445 | |
| Huntington | 74,961,531 | | | 74,961,531 | |
| Jim Bridger | 128,764,821 | | | 128,764,821 | |
| Lake Side | 170,078,705 | | | 170,078,705 | |
| Little Mountain | 10,569,857 | | | 10,569,857 | |
| Naughton | 70,693,678 | | | 70,693,678 | |
| West Valley | - | | | - | |
| Wyodak | 18,629,551 | | | 18,629,551 | |
| TOTAL FUEL BURN EXPENSE | 975,367,597 | - | - | 975,367,597 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | 3,410,862 | | | 3,410,862 | |
| Goodnoe Wind | - | | | - | |
| Wind Integration Charge | 2,562,136 | | | 2,562,136 | |
| TOTAL OTHER GEN. EXPENSE | 5,972,998 | - | - | 5,972,998 | - |
| NET POWER COST | 1,092,266,683 | 101,005,387 | 81,726,399 | 981,443,374 | (71,908,477) |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| PacifiCorp Generic Study Test Period Ending Jun 2009 | UT GRC - GOLD - 12 Months June 2009 Forecast Net Power Cost Analysis 07/08-06/09 (\$) |
|--|--|
| SPECIAL SALES FOR RESALE | |
| Black Hills | 11,317,576 |
| Blanding | - |
| BPA Flathead Sale | - |
| BPA Wind | 2,180,078 |
| Flathead | - |
| Hurricane Sale | 985,499 |
| LADWP (IPP Layoff) | 25,490,590 |
| PSCO | 55,388,344 |
| Salt River Project | 13,698,655 |
| SCE | - |
| Sierra Pac 2 | 23,061,188 |
| SMUD | 12,905,601 |
| UAMPS s223863 | - |
| UAMPS s404236 | 700,800 |
| UMPA II | 9,769,272 |
| Short Term Firm Sales | 540,824,504 |
| System Balancing Sales | 421,842,315 |
| TOTAL SPECIAL SALES | 1,118,164,422 |
| PURCHASED POWER & NET INTERCHANGE | |
| AMP Resources (Cove Fort) | - |
| APS p167566 | - |
| APS p172318 | - |
| APS p205692 | - |
| APS Supplemental | 11,244,571 |
| Aquila hydro hedge | - |
| Avoided Cost Resource | - |
| BPA Hermiston Loss Settlement | - |
| Blanding Purchase | 19,725 |
| Clark S&I Agreement (Net) | - |
| Combine Hills | 4,517,334 |
| Constellation p257677 | 5,883,536 |
| Constellation p257678 | 4,017,648 |
| Constellation p268849 | 4,444,400 |
| Deseret Purchase | 30,980,460 |
| Douglas PUD Settlement | 1,666,828 |
| Duke HLH | - |
| Duke p99206 | - |
| Gemstate | 2,716,400 |
| Georgia-Pacific Camas | 9,755,050 |
| Grant County 10 aMW purchase | 6,801,365 |
| Hermiston Purchase | 96,836,242 |
| Hurricane Purchase | 328,501 |
| Idaho Power RTSA Purchase | 2,641,851 |
| JPP Purchase | 25,490,590 |
| Kennecott Generation Incentive | 8,196,713 |
| MagCorp | - |
| MagCorp Reserves | 1,755,360 |
| Morgan Stanley p189046 | 10,663,600 |
| Morgan Stanley p196538 | - |
| Morgan Stanley p206006 | - |
| Morgan Stanley p206008 | - |
| Morgan Stanley p244840 | 5,282,160 |
| Morgan Stanley p244841 | 1,744,080 |
| Morgan Stanley p272153-6-8 | 505,000 |
| Morgan Stanley p272154-7 | - |
| Nebo Heat Rate Option | - |
| NuCor | 4,610,400 |
| P4 Production | 15,192,360 |
| PGE Cove | 120,000 |
| Rock River | 5,031,251 |
| Roseburg Forest Products | 8,754,001 |
| Small Purchases east | 463,839 |
| Small Purchases west | - |
| TransAlta Purchase | - |
| Tri-State Purchase | 11,463,229 |
| UBS p223199 | - |
| UBS p268848 | 1,988,300 |
| UBS p268850 | 220,750 |
| UBS Summer Purchase | - |
| Weyerhaeuser Reserve | - |
| Wolverine Creek | 9,182,938 |
| Place Holder | - |
| BPA Conservation Rate Credit | - |
| DSM (Imagination) | - |
| QF California | 4,412,776 |
| QF Idaho | 4,170,462 |
| QF Oregon | 15,123,026 |
| QF Utah | 699,172 |
| QF Washington | 2,126,129 |
| QF Wyoming | 684,350 |
| Biomass | 26,699,094 |
| Douglas County Forest Products QF | 83,169 |
| D.R. Johnson | - |
| Evergreen BioPower QF | 3,344,257 |
| ExxonMobil QF | 35,179,944 |
| Kennecott QF | 4,158,847 |
| Mountain Wind 1 QF | 9,987,459 |
| Mountain Wind 2 QF | 11,266,845 |
| Pioneer Ridge QF | - |
| Schwendiman QF | 2,501,933 |
| Simplot Phosphates | 3,731,633 |
| Spanish Fork Wind 2 QF | 3,692,222 |
| Sunnyside | 30,206,754 |
| Tesoro QF | - |
| US Magnesium QF | 10,693,424 |
| Weyerhaeuser QF | - |
| Canadian Entitlement | - |
| Chelan - Rocky Reach | 3,942,128 |
| Douglas - Wells | 5,430,861 |
| Grant Displacement | 12,205,470 |
| Grant Reasonable | (3,500,777) |
| Grant Meaningful Priority | 9,571,394 |
| Grant Surplus | 490,606 |
| Grant - Priest Rapids | - |
| Grant - Wanapum | 11,489,748 |
| APG/Coloockum Capacity Exchange | - |
| APS Exchange | - |
| APS s207860/p207861 | - |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| <i>PacifiCorp</i> | UT GRC - GOLD - 12 Months June 2009 Forecast |
|------------------------------------|--|
| <i>Generic Study</i> | Net Power Cost Analysis |
| <i>Test Period Ending Jun 2009</i> | 07/08-06/09 |
| Black Hills CTs | 1,369,800 |
| BPA Exchange | - |
| BPA FC II Storage Agreement | - |
| BPA FC IV Storage Agreement | - |
| BPA Peaking | 47,058,002 |
| BPA So. Idaho Exchange | - |
| Cowlitz Swift | - |
| CPU Shaping Capacity | - |
| EWEB FC I Storage Agreement | - |
| Morgan Stanley 207862/3 | - |
| NGPA 309008/9 | - |
| PSCo Exchange | 1,350,000 |
| PSCo FC III Storage Agreement | - |
| Redding Exchange | - |
| SCL State Line Storage Agreement | - |
| TransAlta p371343/s371344 | (1,368,159) |
| Tri-State Exchange | - |
| Short Term Firm Purchases | 146,400,100 |
| System Balancing Purchases | 425,197,107 |
| TOTAL PURCHASED PW & NET INT. | 1,120,936,456 |
| WHEELING & U. OF F. EXPENSE | |
| Firm Wheeling | 108,051,276 |
| Non-Firm Wheeling | 102,778 |
| TOTAL WHEELING & U. OF F. EXPENSE | 108,154,054 |
| COAL FUEL BURN EXPENSE | |
| Carbon | 15,152,862 |
| Cholla | 53,759,244 |
| Colstrip | 11,398,240 |
| Craig | 17,659,888 |
| Dave Johnston | 50,411,364 |
| Hayden | 9,554,582 |
| Hunter | 103,647,445 |
| Huntington | 74,961,531 |
| Jim Bridgier | 128,764,821 |
| Naughton | 70,693,678 |
| Wvodak | 18,629,551 |
| TOTAL COAL FUEL BURN EXPENSE | 554,633,205 |
| GAS FUEL BURN EXPENSE | |
| Curren Creek | 148,767,264 |
| Gadsby | 11,068,617 |
| Gadsby CT | 19,658,099 |
| Hermiston | 60,591,851 |
| Lake Side | 170,078,705 |
| Little Mountain | 10,569,857 |
| West Valley | - |
| TOTAL GAS FUEL BURN EXPENSE | 420,734,392 |
| OTHER GENERATION EXPENSE | |
| Blundell | 3,410,862 |
| Foote Creek I | - |
| Glenrock Wind | - |
| Goodhoe Wind | - |
| Klondike 3 | - |
| Leaning Juniper 1 | - |
| Marengo | - |
| Seven Mile Wind | - |
| Wind Integration Charge | 2,562,136 |
| TOTAL OTHER GEN. EXPENSE | 5,972,998 |
| NET POWER COST | 1,092,266,683 |
| Net Power Cost/Net System Load | 18.38 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

PacifiCorp
Generic Study
Test Period Ending Jun 2009

UT GRC - GOLD - 12 Months June 2009 Forecast
Net Power Cost Analysis
07/08-06/09
(MWh)

| | |
|-----------------------------------|------------|
| Bridger Loss Placement | - |
| BPA Hermiston Losses | 70,679 |
| DSM Cool Keeper | - |
| DSM (Irrigation) | - |
| MagCorp Curtailment | (29,240) |
| Monsanto Curtailment | - |
| Station Service | 72,659 |
| Total Adjustments to Load | 114,098 |
| System Load | 59,310,585 |
| NET SYSTEM LOAD | 59,424,683 |
| SPECIAL SALES FOR RESALE | |
| Black Hills | 362,679 |
| Blanding | - |
| BPA Flathead Sale | - |
| BPA Wind | 39,289 |
| Flathead | - |
| Hurricane Sale | 13,140 |
| LADWP (IPP Layoff) | 613,200 |
| PSCO | 817,859 |
| Salt River Project | 219,000 |
| SCE | - |
| Sierra Pac 2 | 318,750 |
| SMUD | 348,800 |
| UAMPS s223863 | - |
| UAMPS s404236 | 17,520 |
| UMPA II | 223,878 |
| Short Term Firm Sales | 8,413,675 |
| System Balancing Sales | 6,235,644 |
| TOTAL SPECIAL SALES | 17,623,434 |
| TOTAL REQUIREMENTS | 77,048,117 |
| PURCHASED POWER & NET INTERCHANGE | |
| AMP Resources (Cove Fort) | - |
| APS p167566 | - |
| APS p172318 | - |
| APS p205692 | - |
| APS Supplemental | 280,150 |
| Aquila hydro hedge | - |
| Avoided Cost Resource | - |
| BPA Hermiston Loss Settlement | - |
| Blanding Purchase | 263 |
| Clark S&I Agreement (Net) | - |
| Combine Hills | 117,326 |
| Constellation p257677 | 61,600 |
| Constellation p257678 | 34,400 |
| Constellation p268849 | 38,400 |
| Deseret Purchase | 785,772 |
| Douglas PUD Settlement | 68,691 |
| Duke HLH | - |
| Duke p99206 | - |
| Gemstate | 37,448 |
| Georgia-Pacific Camas | 142,974 |
| Grant County 10 aMW purchase | 87,634 |
| Hermiston Purchase | 1,843,542 |
| Hurricane Purchase | 4,380 |
| Idaho Power RTSA Purchase | 38,414 |
| IPP Purchase | 613,200 |
| Kennecott Generation Incentive | - |
| MagCorp | - |
| MagCorp Reserves | - |
| Morgan Stanley p189046 | 245,600 |
| Morgan Stanley p196538 | - |
| Morgan Stanley p206006 | - |
| Morgan Stanley p206008 | - |
| Morgan Stanley p244840 | 62,400 |
| Morgan Stanley p244841 | 20,800 |
| Morgan Stanley p272153-6-8 | - |
| Morgan Stanley p272154-7 | - |
| Nebo Heat Rate Option | - |
| NuCor | - |
| P4 Production | - |
| PGE Cove | 12,000 |
| Rock River | 141,805 |
| Roseburg Forest Products | 153,580 |
| Small Purchases east | 5,780 |
| Small Purchases west | - |
| TransAlta Purchase | - |
| Tri-State Purchase | 199,266 |
| UBS p223199 | - |
| UBS p268848 | 17,200 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

| <i>PacifiCorp</i> | UT GRC - GOLD - 12 Months June 2009 Forecast |
|------------------------------------|--|
| <i>Generic Study</i> | Net Power Cost Analysis |
| <i>Test Period Ending Jun 2009</i> | 07/08-06/09 |
| UBS p268850 | - |
| UBS Summer Purchase | - |
| Weyerhaeuser Reserve | - |
| Wolverine Creek | 168,991 |
| Place Holder | - |
| QF California | 36,838 |
| QF Idaho | 77,958 |
| QF Oregon | 174,496 |
| QF Utah | 13,425 |
| QF Washington | 18,557 |
| QF Wyoming | 11,475 |
| Biomass | 175,000 |
| Douglas County Forest Products QF | 1,796 |
| D.R. Johnson | - |
| Evergreen BioPower QF | 67,072 |
| ExxonMobil QF | 709,800 |
| Kennecott QF | 97,152 |
| Mountain Wind 1 QF | 185,366 |
| Mountain Wind 2 QF | 192,823 |
| Pioneer Ridge QF | - |
| Schwendiman QF | 44,893 |
| Simplot Phosphates | 74,460 |
| Spanish Fork Wind 2 QF | 64,191 |
| Sunnyside | 385,060 |
| Tesoro QF | - |
| US Magnesium QF | 175,200 |
| Weyerhaeuser QF | - |
| Canadian Entitlement | (63,978) |
| Chelan - Rocky Reach | 326,512 |
| Douglas - Wells | 296,819 |
| Grant Displacement | 442,472 |
| Grant Reasonable | - |
| Grant Meaningful Priority | 120,919 |
| Grant Surplus | 35,069 |
| Grant - Priest Rapids | - |
| Grant - Wanapum | 716,029 |
| APGI/Colockum Capacity Exchange | (268,153) |
| APS Exchange | 615 |
| APS s207860/p207861 | - |
| Black Hills CTs | - |
| BPA Exchange | (565) |
| BPA FC II Storage Agreement | 264 |
| BPA FC IV Storage Agreement | 2,652 |
| BPA Peaking | 1,610 |
| BPA So. Idaho Exchange | 28,758 |
| CowIitz Swift | (13,036) |
| CPU Shaping Capacity | - |
| EWEB FC I Storage Agreement | 1,302 |
| Morgan Stanley 207862/3 | - |
| NCPA 309008/9 | - |
| PSCo Exchange | - |
| PSCo FC III Storage Agreement | 345 |
| Redding Exchange | (176) |
| SCL State Line Storage Agreement | 20,492 |
| TransAlta p371343/s371344 | - |
| Tri-State Exchange | - |
| Short Term Firm Purchases | 2,218,675 |
| System Balancing Purchases | 6,631,238 |
| TOTAL PURCHASED PW & NET INT. | 18,185,042 |
| COAL GENERATION | |
| Carbon | 1,172,086 |
| Cholla | 2,723,002 |
| Colstrip | 1,155,430 |
| Craig | 1,205,154 |
| Dave Johnston | 5,914,287 |
| Hayden | 546,275 |
| Hunter | 8,175,564 |
| Huntington | 6,662,709 |
| Jim Bridger | 10,112,727 |
| Naughton | 4,746,566 |
| Wvodak | 2,172,941 |
| TOTAL COAL GENERATION | 44,586,741 |
| GAS GENERATION | |
| Currant Creek | 2,591,386 |
| Gadsby | 118,858 |
| Gadsby CT | 190,424 |
| Hermiston | 1,843,542 |
| Lake Side | 3,150,684 |
| Little Mountain | 83,596 |
| West Valley | - |
| TOTAL Gas FIRED GENERATION | 8,078,489 |
| HYDRO GENERATION | |
| West Hydro | 3,833,184 |
| East Hydro | 446,341 |
| TOTAL SYSTEM HYDRO | 4,279,525 |
| OTHER GENERATION | |
| Blundell | 184,058 |
| Blundell Bottoming Cycle | 88,028 |
| Foote Creek I | 102,886 |
| Glenrock Wind | 165,063 |
| Goodnoe Wind | 280,244 |
| Klondike 3 | - |
| Leaning Juniper 1 | 307,253 |
| Marengo | 598,659 |
| Seven Mile Wind | 192,129 |
| TOTAL OTHER | 1,918,319 |
| TOTAL RESOURCES | 77,048,117 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Net Power Cost Adjustment

PacifiCorp
Generic Study
Test Period Ending Jun 2009

UT GRC - GOLD - 12 Months June 2009 Forecast
Net Power Cost Analysis
07/08-06/09
"THE RACK"

04/03-03/04

| | |
|------------------------------|-------------|
| FUEL BURNED (MMBtu) | |
| Carbon | 13,471,275 |
| Cholla | 29,327,140 |
| Colstrip | 12,498,078 |
| Craig | 12,287,560 |
| Dave Johnston | 65,725,338 |
| Hayden | 5,874,810 |
| Hunter | 88,566,505 |
| Huntington | 88,838,446 |
| Jim Bridger | 106,153,277 |
| Naughton | 49,956,788 |
| Wvodak | 25,802,730 |
| | |
| Currant Creek | 19,969,967 |
| Gadsby | 1,505,628 |
| Gadsby CT | 2,684,277 |
| Hermiston | 13,353,150 |
| Lake Side | 22,307,912 |
| Little Mountain | 1,375,273 |
| West Valley | - |
| BURN RATE (MMBtu/MWH) | |
| Carbon | 11.490 |
| Cholla | 10.770 |
| Colstrip | 10.820 |
| Craig | 10.200 |
| Dave Johnston | 11.110 |
| Hayden | 10.750 |
| Hunter | 10.590 |
| Huntington | 10.030 |
| Jim Bridger | 10.500 |
| Naughton | 10.520 |
| Wvodak | 11.870 |
| | |
| Currant Creek | 7.420 |
| Gadsby | 12.670 |
| Gadsby CT | 14.100 |
| Hermiston | 7.240 |
| Lake Side | 7.080 |
| Little Mountain | 16.450 |
| West Valley | - |
| AVERAGE FUEL COST (\$/MMBtu) | |
| Carbon | 1.120 |
| Cholla | 1.830 |
| Colstrip | 0.910 |
| Craig | 1.440 |
| Dave Johnston | 0.770 |
| Hayden | 1.630 |
| Hunter | 1.200 |
| Huntington | 1.120 |
| Jim Bridger | 1.210 |
| Naughton | 1.420 |
| Wvodak | 0.720 |
| | |
| Currant Creek | 6.870 |
| Gadsby | 7.080 |
| Gadsby CT | 7.080 |
| Hermiston | 3.680 |
| Lake Side | 6.900 |
| Little Mountain | 7.080 |
| West Valley | - |
| PEAK CAPACITY (NAMEPLATE) | |
| Blundell | 23 |
| | |
| Carbon | 172 |
| Cholla | 380 |
| Colstrip | 153 |
| Craig | 165 |
| Dave Johnston | 762 |
| Hayden | 78 |
| Hunter | 1,123 |
| Huntington | 892 |
| Jim Bridger | 1,413 |
| Naughton | 700 |
| Wvodak | 280 |
| | |
| Currant Creek | 560 |
| Gadsby | 235 |
| Gadsby CT | 123 |
| Hermiston | 248 |
| Lake Side | 572 |
| Little Mountain | 15 |
| West Valley | - |
| CAPACITY FACTOR | |
| Blundell | 0.91 |
| | |
| Carbon | 0.78 |
| Cholla | 0.82 |
| Colstrip | 0.86 |
| Craig | 0.83 |
| Dave Johnston | 0.89 |
| Hayden | 0.80 |
| Hunter | 0.83 |
| Huntington | 0.85 |
| Jim Bridger | 0.82 |
| Naughton | 0.77 |
| Wvodak | 0.90 |
| | |
| Currant Creek | 0.57 |
| Gadsby | 0.06 |
| Gadsby CT | 0.18 |
| Hermiston | 0.87 |
| Lake Side | 0.64 |
| Little Mountain | 0.70 |
| West Valley | - |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Net Power Costs | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Purchased Power Expense | 555 | 1 | 41,904,958 | OR | 0.000% | - | 5.2.1 |
| Purchased Power Expense | 555 | 1 | 13,288,770 | WA | 0.000% | - | 5.2.1 |
| Purchased Power Expense | 555 | 1 | 19,530,738 | ID | 0.000% | - | 5.2.1 |
| | | | <u>74,724,465</u> | | | <u>-</u> | |
| MID PERIOD Incremental Adjustment: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Adjustment: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

The Company receives a monthly purchase power credit from BPA. This credit is a pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results. Both of these transactions are removed from results. This adjustment reverses the BPA purchase power expense credit recorded during the test period.

Rocky Mountain Power
Utah General Rate Case, June 2009
BPA Regional Exchange Credit Reversal

| Primary Account | | Alloc | Total | Oregon | Wash | Idaho |
|-----------------|--------------------|-------|--------------|--------------|--------------|--------------|
| 5551100 | REG BILL OR-(PACF) | OR | (41,904,958) | (41,904,958) | | |
| 5551200 | REG BILL-WA (PACF) | WA | (13,288,770) | | (13,288,770) | |
| 5551330 | REG BILL-ID (UTAH) | IDU | (19,530,738) | | | (19,530,738) |

(Business Warehouse Data)

\$ (74,724,465)

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Green Tag Purchases | 555 | 1 | (606,272) | SE | 41.710% | (252,877) | 5.3.1 |
| MID PERIOD Incremental Adjustment: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Adjustment: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

This adjustment removes from results green tags purchased as part of the Blue Sky program.

Rocky Mountain Power
Utah General Rate Case, June 2009
Green Tags
Green Tag Power Purchases

These accounts record Green Tag purchases which must be removed from results.

| | Account | Account | Total |
|----------------------|----------------|---------------|----------------|
| | <u>546536</u> | <u>546538</u> | |
| July - December 2006 | 304,525 | 86,736 | 391,261 |
| January - June 2007 | 245,626 | (30,615) | 215,011 |
| | <u>550,151</u> | <u>56,121</u> | <u>606,272</u> |

Ref 5.3

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Lease Reduction Amortization | 548 | 3 | (936,040) | SSGCT | 46.287% | (433,262) | 5.4.3 |
| Generation Expense | 548 | 3 | (6,599,611) | SSGCT | 46.287% | (3,054,740) | 5.4.1 |
| Rents (Other Generation) | 550 | 3 | (926,968) | SSGCT | 46.287% | (429,063) | 5.4.1 |
| Maintenance of Structure | 552 | 3 | (2,320) | SSGCT | 46.287% | (1,074) | 5.4.1 |
| Maintenance Generation & Electric Plant | 553 | 3 | (14,417) | SSGCT | 46.287% | (6,673) | 5.4.1 |
| Maintenance Misc Other Power Generation | 554 | 3 | (7,268) | SSGCT | 46.287% | (3,364) | 5.4.1 |
| Other Expenses | 557 | 3 | (5,644) | SSGCT | 46.287% | (2,612) | 5.4.1 |
| | | | <u>(7,556,228)</u> | | | <u>(3,497,526)</u> | |
| TEST PERIOD Incremental Change: | | | | | | | |
| Generation Expense | 548 | 3 | (2,530,937) | SSGCT | 46.287% | (1,171,486) | 5.4.1 |
| Rents (Other Generation) | 550 | 3 | (11,497,216) | SSGCT | 46.287% | (5,321,678) | 5.4.1 |
| Maintenance of Structure | 552 | 3 | (71) | SSGCT | 46.287% | (33) | 5.4.1 |
| Maintenance Generation & Electric Plant | 553 | 3 | (143,441) | SSGCT | 46.287% | (66,394) | 5.4.1 |
| Maintenance Misc Other Power Generation | 554 | 3 | (1,047) | SSGCT | 46.287% | (484) | 5.4.1 |
| Other Expenses | 557 | 3 | (92,696) | SSGCT | 46.287% | (42,906) | 5.4.1 |
| | | | <u>(14,265,407)</u> | | | <u>(6,602,981)</u> | |
| Lease Reduction Amortization | 548 | 3 | 1,009,195 | SSGCT | 46.287% | 467,123 | 5.4.3 |
| Adjustment to Rate Base: | | | | | | | |
| Other Plant | 343 | 3 | (738,755) | SSGCT | 46.287% | (341,945) | 5.4.2 |
| General Plant | 397 | 3 | (332,230) | SSGCT | 46.287% | (153,778) | 5.4.2 |
| Other Plant Reserve | 1110P | 3 | 748,345 | SSGCT | 46.287% | 346,384 | 5.4.3 |
| General Plant Reserve | 108GP | 3 | 55,139 | SSGCT | 46.287% | 25,522 | 5.4.3 |

Description of Adjustment:

The Company has informed PacifiCorp Power Marketing of its intent to terminate the West Valley lease on May 31, 2008. For the mid-period this adjustment removes one month of expense and the investment balance at May 31, 2008 to align with net power costs which include West Valley for eleven months. For the test period all remaining operation and maintenance costs were removed.

Rocky Mountain Power
Utah General Rate Case, June 2009
West Valley Lease

| Operation & Maintenance | Account | June 2007 | Remove | Mid-Period | June 2008 | Test-Period | June 2009 |
|-------------------------|---------|-----------------------|----------------------|---------------------------|----------------------|---------------------------|-----------------------|
| | | Base-Period Amount | June 2008 Expense | Global Insight Percent | Mid-Period Amount | Global Insight Percent | Test-Period Amount |
| GENERATION EXP | 548 | 8,947,083 | (6,599,611) | 3.6% | 2,431,342 | 4.1% | (2,530,937) |
| RENTS (OTHER GEN) | 550 | 11,590,765 | (926,968) | 3.6% | 11,044,788 | 4.1% | (11,497,216) |
| MAINT OF STRUCTURE | 552 | 2,388 | (2,320) | 2.5% | 70 | 1.1% | (71) |
| MNT GEN & ELEC PLT | 553 | 152,780 | (14,417) | 2.5% | 141,832 | 1.1% | (143,441) |
| MNT MSC OTH PWR GN | 554 | 8,278 | (7,268) | 2.5% | 1,035 | 1.1% | (1,047) |
| OTHER EXPENSES | 557 | 95,059 | (5,644) | 2.5% | 91,656 | 1.1% | (92,696) |
| Total June O&M Expense | | 20,796,353 | (7,556,229) | | 13,710,723 | | (14,265,407) |

| Description | Account | Factor | EPIS Bal Jun 2007 | Resv Bal Jun 2007 | Depr Expense | Resv Bal May 2008 |
|--------------------------------|---------|--------|----------------------|----------------------|------------------|----------------------|
| Other Plant | | | | | | |
| STRUCTURES, LEASEHOLD IMPROV | 341 | SSGCT | 116,354 | (83,154) | (42,894) | (126,047) |
| PRIME MOVERS, LEASEHOLD IMPROV | 343 | SSGCT | 622,401 | (392,851) | (229,447) | (622,298) |
| | | | <u>738,755</u> | <u>(476,004)</u> | <u>(272,341)</u> | <u>(748,345)</u> |
| | | | To 5.4 | | | To 5.4 |
| General Plant | | | | | | |
| COMPUTER EQUIPMENT | 391 | SSGCT | 1,992 | (17) | (77) | (94) |
| OFFICE EQUIPMENT | 391 | SSGCT | 6,617 | (2,723) | (256) | (2,978) |
| 1/4 TON MINI-PICKUPS AND VANS | 392 | SSGCT | 14,821 | (7,251) | (573) | (7,824) |
| STORES EQUIPMENT | 393 | SSGCT | 53,022 | (6,393) | (2,049) | (8,442) |
| "TLS, SHOP, GAR EQUIPMENT" | 394 | SSGCT | 71,042 | (6,557) | (2,746) | (9,303) |
| LABORATORY EQUIPMENT | 395 | SSGCT | 96,098 | (14,984) | (3,714) | (18,699) |
| COMMUNICATION EQUIPMENT | 397 | SSGCT | 85,988 | (3,948) | (3,324) | (7,272) |
| MISCELLANEOUS EQUIPMENT | 398 | SSGCT | 2,650 | (425) | (102) | (528) |
| | | | <u>332,230</u> | <u>(42,297)</u> | <u>(12,842)</u> | <u>(55,139)</u> |
| | | | To 5.4 | | | To 5.4 |

**Rocky Mountain Power
Utah General Rate Case, June 2009
West Valley Lease Reduction Amortization**

The reduction in West Valley lease rentals was deferred until new rates went into effect in 2006. These deferred savings will be amortized back to customers.

| | | |
|----------------------------------|------|---------------------------------|
| Adjustment in Base Period | | (936,040) Ref 5.4 |
| Escalated to Mid Period | 3.6% | (969,482) |
| Escalated to Test Period | 4.1% | (1,009,195) |
| Amortization in Test Period | | - |
| Adjustment in Test Period | | <u>1,009,195</u> Ref 5.4 |

Amortization Schedule

| | Beginning Balance | Deferral | Utah Portion Amortization | Interest @ 8.365% | Ending Balance |
|------------|------------------------------|-----------------|--------------------------------------|------------------------------|---------------------------|
| 3/31/2006 | | 135,525 | 54,594 | - | 54,594 |
| 4/30/2006 | 54,594 | 417,000 | 168,006 | 966 | 223,566 |
| 5/31/2006 | 223,566 | 417,000 | 168,006 | 2,144 | 393,716 |
| 6/30/2006 | 393,716 | 417,000 | 168,006 | 3,330 | 565,052 |
| 7/31/2006 | 565,052 | 417,000 | 168,006 | 4,524 | 737,583 |
| 8/31/2006 | 737,583 | 417,000 | 168,006 | 5,727 | 911,316 |
| 9/30/2006 | 911,316 | 417,000 | 168,006 | 6,938 | 1,086,260 |
| 10/31/2006 | 1,086,260 | 417,000 | 168,006 | 8,158 | 1,262,423 |
| 11/30/2006 | 1,262,423 | 417,000 | 168,006 | 9,386 | 1,439,815 |
| 12/31/2006 | 1,439,815 | | | 9,740 | 1,364,461 |
| 1/31/2007 | 1,364,461 | | | (85,095) | 1,288,581 |
| 2/28/2007 | 1,288,581 | | | (85,095) | 1,212,172 |
| 3/31/2007 | 1,212,172 | | | (85,095) | 1,135,231 |
| 4/30/2007 | 1,135,231 | | | (85,095) | 1,057,754 |
| 5/31/2007 | 1,057,754 | | | (85,095) | 979,736 |
| 6/30/2007 | 979,736 | | | (85,095) | 901,174 |
| 7/31/2007 | 901,174 | | | (85,095) | 822,065 |
| 8/31/2007 | 822,065 | | | (85,095) | 742,404 |
| 9/30/2007 | 742,404 | | | (85,095) | 662,189 |
| 10/31/2007 | 662,189 | | | (85,095) | 581,413 |
| 11/30/2007 | 581,413 | | | (85,095) | 500,075 |
| 12/31/2007 | 500,075 | | | (85,095) | 418,170 |
| 1/31/2008 | 418,170 | | | (85,095) | 335,694 |
| 2/29/2008 | 335,694 | | | (85,095) | 252,643 |
| 3/31/2008 | 252,643 | | | (85,095) | 169,013 |
| 4/30/2008 | 169,013 | | | (85,095) | 84,800 |
| 5/31/2008 | 84,800 | | | (85,095) | (0) |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|---------------------------------------|---------|------|--------------------|--------|----------|--------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| BASE YEAR | | | | | | | |
| | 456 | 3 | \$6,754,236 | SG | 42.482% | 2,869,350 | 5.5.1 |
| | 456 | 3 | (\$1,334,675) | SG | 42.482% | (567,000) | 5.5.1 |
| | | | <u>\$5,419,561</u> | | | <u>\$2,302,351</u> | |
| MID PERIOD Incremental Change | | | | | | | |
| | 456 | 3 | 0 | SG | 42.482% | 0 | 5.5.1 |
| | 456 | 3 | - | SG | 42.482% | - | 5.5.1 |
| | | | <u>\$0</u> | | | <u>\$0</u> | |
| TEST PERIOD Incremental Change | | | | | | | |
| | 456 | 3 | (378,728) | SG | 42.482% | (160,892) | 5.5.1 |
| | 456 | 3 | 735,038 | SG | 42.482% | 312,261 | 5.5.1 |
| | | | <u>\$356,310</u> | | | <u>\$151,369</u> | |

Description of Adjustment:

This adjustment credits Other Electric Revenues for the James River Royalty Offset as agreed in the January 13, 1993 contract agreement. Since the gross cost of James River power is included in the net power cost adjustment, we need to add a credit for capital cost recovery and maintenance cost recovery.

This adjustment also accounts for an increase in the Little Mountain Steam sales which is attributable to matching revenue with the assumptions used in the Net Power Cost study.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 James River / Little Mountain

| (1) Unadjusted 12 Mos Ended 6/30/2007 | (2) Base Period Adjustment | (3) Adjusted 12 Mos Ended 6/30/2007 (1) + (2) | (4) Mid Period Adjustment | (5) 12 Mos Ended 6/30/2008 (3) + (4) | (6) Test Period Adjustment | (7) 12 Mos Ended 6/30/2009 (5) + (6) |
|--|----------------------------------|---|---------------------------------|---|----------------------------------|---|
| | 6,283,163 | 6,283,163 | 0 | 6,283,163 | (397,570) | 5,885,594 |
| | 471,073 | 471,073 | - | 471,073 | 18,843 | 489,915 |
| | 6,754,236 | 6,754,236 | 0 | 6,754,236 | (378,728) | 6,375,509 |
| | Ref 5.5 | | Ref 5.5 | | Ref 5.5 | |

James River Offset
 Capital Recovery \$
 Major Maintenance Allowance
 Total Offset

Adjust to Little Mountain Forecast Steam Sales 4,645,693 (1,334,675) 3,311,018 3,311,018 735,038 4,046,056
 Ref 5.5 Ref 5.5 Ref 5.5

6. DEPRECIATION &
AMORTIZATION ADJ.

**Rocky Mountain Power
Utah General Rate Case – June 2009
Depreciation and Amortization Assumptions**

Section 6 details the calculations made to arrive at the depreciation and amortization expense along with the associated reserve balances included in the revenue requirement filing. Depreciation and amortization expense is summarized by function on pages 6.1 and 6.1.1. The associated reserve balances are summarized on pages 6.2 and 6.2.1.

Depreciation and amortization expense is calculated by applying functional composite rates to forecast plant balances. Plant balances are developed as described in section 8. Two versions of composite rates are used to calculate depreciation expense in this filing. The composite rates developed from the Company's current depreciation study approved by the Utah Public Service Commission in 2002 are applied to plant balances through December 2007. The depreciation study filed by the company in August 2007 in Utah docket 07-035-13 is used as the basis to develop the composite rates that are applied to plant balances beginning with January 2008.

Consequently, depreciation expense calculated through December 2007 reflects current depreciation rates, while depreciation expense calculated for periods beyond December 2007 reflect the depreciation rates proposed in Utah docket 07-035-13. Because the mid period for this filing is the twelve months ended June 2008, depreciation expense for this period will reflect 6 months of the current rates and six months of the proposed rates. The test period depreciation expense reflects the proposed rates entirely. The depreciation expense calculation will be updated with the rates approved by the Commission when an order is issued for Utah docket 07-035-13.

The composite rates are applied to monthly forecast plant balances to calculate monthly depreciation expense. For the test period, depreciation expense calculated for July 2008 through June 2009 is summed and included as the depreciation expense for the test period. Calculating depreciation expense on a monthly basis ensures that the depreciation expense included in the filing accurately reflects the adjustments made to the depreciable base included in rate base as detailed in section 8.

Depreciation and amortization reserve for the test period is calculated by applying depreciation expense and plant retirements to June 2007 accumulated depreciation and amortization balances. Plant retirements are detailed in section 8.13. Reserve balances are calculated on a monthly basis in order to include a June 2008 to June 2009 thirteen month average reserve balance in the test period. This averaging methodology is used to align the treatment of the reserve balances with the treatment of the EPIS balances explained on page 8.0. The reserve balance calculations are detailed on pages 6.2.2 to 6.2.11.

Rocky Mountain Power
Utah General Rate Case, June 2009
Depreciation & Amortization Expense Summary

| Description | Account | Factor | Mid Period | Adjustments | Adjusted Mid Period | Test Period | Adjustments | Adjusted Test Period |
|----------------------------|---------|--------|-------------|-------------|------------------------|-------------|-------------|-------------------------|
| DEPRECIATION EXPENSE | | | | | | | | |
| Steam Production Plant: | | | | | | | | |
| Pre-merger Pacific | 403SP | DGP | 31,112,814 | | 31,112,814 | 24,183,413 | | 24,183,413 |
| Pre-merger Utah | 403SP | DGU | 34,414,027 | | 34,414,027 | 26,649,036 | | 26,649,036 |
| Post-merger | 403SP | SG | 50,086,126 | | 50,086,126 | 43,404,078 | | 43,404,078 |
| Post-merger | 403SP | SSGCH | 7,601,339 | | 7,601,339 | 8,175,120 | | 8,175,120 |
| Total Steam Plant | | | 123,214,307 | - | 123,214,307 | 102,411,647 | - | 102,411,647 |
| Hydro Production Plant: | | | | | | | | |
| Pre-merger Pacific | 403HP | DGP | 4,870,849 | | 4,870,849 | 4,364,018 | | 4,364,018 |
| Pre-merger Utah | 403HP | DGU | 1,225,545 | | 1,225,545 | 1,235,394 | | 1,235,394 |
| Post-merger | 403HP | SG-P | 4,630,748 | 1,031,382 | 5,662,130 | 4,856,798 | 2,062,764 | 6,919,563 |
| Post-merger | 403HP | SG-U | 1,563,893 | 756,007 | 2,319,900 | 2,018,971 | 1,512,015 | 3,530,986 |
| Total Hydro Plant | | | 12,291,034 | 1,787,390 | 14,078,424 | 12,475,182 | 3,574,779 | 16,049,961 |
| Other Production Plant: | | | | | | | | |
| Pre-merger Utah | 403OP | DGU | 36,188 | | 36,188 | 37,604 | | 37,604 |
| Post-merger | 403OP | SG | 23,796,247 | | 23,796,247 | 27,645,468 | | 27,645,468 |
| Post-merger Wind | 403OP | SG | 17,465,029 | | 17,465,029 | 40,073,424 | | 40,073,424 |
| Post-merger | 403OP | SSGCT | 3,241,431 | | 3,241,431 | 3,449,358 | | 3,449,358 |
| Total Other Plant | | | 44,538,895 | - | 44,538,895 | 71,205,853 | - | 71,205,853 |
| Transmission Plant: | | | | | | | | |
| Pre-merger Pacific | 403TP | DGP | 12,575,680 | | 12,575,680 | 12,585,957 | | 12,585,957 |
| Pre-merger Utah | 403TP | DGU | 14,098,953 | | 14,098,953 | 14,122,985 | | 14,122,985 |
| Post-merger | 403TP | SG | 34,608,726 | | 34,608,726 | 37,630,528 | | 37,630,528 |
| Total Transmission Plant | | | 61,283,358 | - | 61,283,358 | 64,339,470 | - | 64,339,470 |
| Distribution Plant: | | | | | | | | |
| California | 403364 | CA | 6,636,550 | | 6,636,550 | 7,799,977 | | 7,799,977 |
| Oregon | 403364 | OR | 49,088,757 | | 49,088,757 | 55,181,699 | | 55,181,699 |
| Washington | 403364 | WA | 11,231,366 | | 11,231,366 | 12,105,140 | | 12,105,140 |
| Eastern Wyoming | 403364 | WYP | 11,980,642 | | 11,980,642 | 13,135,936 | | 13,135,936 |
| Utah | 403364 | UT | 58,691,196 | | 58,691,196 | 68,943,889 | | 68,943,889 |
| Idaho | 403364 | ID | 6,812,966 | | 6,812,966 | 7,243,162 | | 7,243,162 |
| Western Wyoming | 403364 | WYU | 2,173,934 | | 2,173,934 | 2,260,466 | | 2,260,466 |
| Total Distribution Plant | | | 146,615,411 | - | 146,615,411 | 166,670,270 | - | 166,670,270 |
| General Plant: | | | | | | | | |
| California | 403GP | CA | 263,378 | | 263,378 | 270,444 | | 270,444 |
| Oregon | 403GP | OR | 3,966,566 | | 3,966,566 | 3,710,490 | | 3,710,490 |
| Washington | 403GP | WA | 1,392,039 | | 1,392,039 | 1,389,640 | | 1,389,640 |
| Eastern Wyoming | 403GP | WYP | 1,775,248 | | 1,775,248 | 1,767,408 | | 1,767,408 |
| Utah | 403GP | UT | 3,862,912 | | 3,862,912 | 3,652,101 | | 3,652,101 |
| Idaho | 403GP | ID | 875,735 | | 875,735 | 767,628 | | 767,628 |
| Western Wyoming | 403GP | WYU | 346,834 | | 346,834 | 342,602 | | 342,602 |
| Pre-merger Pacific | 403GP | DGP | 547,170 | | 547,170 | 500,569 | | 500,569 |
| Pre-merger Utah | 403GP | DGU | 1,009,141 | | 1,009,141 | 923,195 | | 923,195 |
| Post-merger | 403GP | SG | 4,791,759 | | 4,791,759 | 4,383,655 | | 4,383,655 |
| General Office | 403GP | SO | 19,178,176 | | 19,178,176 | 19,758,653 | | 19,758,653 |
| General Office | 403GP | SSGCH | 176,457 | | 176,457 | 162,189 | | 162,189 |
| General Office | 403GP | SSGCT | 17,184 | | 17,184 | 3,777 | | 3,777 |
| Customer Service | 403GP | CN | 1,391,057 | | 1,391,057 | 1,287,831 | | 1,287,831 |
| Fuel Related | 403GP | SE | 36,386 | | 36,386 | 34,432 | | 34,432 |
| Total General Plant | | | 39,630,044 | - | 39,630,044 | 38,954,613 | - | 38,954,613 |
| Total Depreciation Expense | | | 427,573,049 | 1,787,390 | 429,360,439 | 456,057,035 | 3,574,779 | 459,631,814 |

| Description | Account | Factor | Mid Period | Adjustments | Adjusted Mid Period | Test Period | Adjustments | Adjusted Test Period |
|---|---------|--------|-------------|-------------|------------------------|-------------|-------------|-------------------------|
| AMORTIZATION EXPENSE | | | | | | | | |
| Intangible Plant: | | | | | | | | |
| California | 404IP | CA | - | | - | - | | - |
| Customer Service | 404IP | CN | 7,955,601 | | 7,955,601 | 7,906,737 | | 7,906,737 |
| Pre-merger Utah | 404IP | DGU | 50,653 | | 50,653 | 50,342 | | 50,342 |
| Pre-merger Pacific | 404IP | DGP | 237,728 | | 237,728 | 236,268 | | 236,268 |
| Idaho | 404IP | ID | 103,782 | | 103,782 | 103,144 | | 103,144 |
| Oregon | 404IP | OR | 816 | | 816 | 811 | | 811 |
| Fuel Related | 404IP | SE | 193,345 | | 193,345 | 192,158 | | 192,158 |
| Post-merger | 404IP | SG | 4,999,687 | | 4,999,687 | 5,047,592 | | 5,047,592 |
| Hydro Relicensing | 404IP | SG-P | 2,062,326 | 1,248,204 | 3,310,530 | 2,696,491 | 1,248,204 | 3,944,695 |
| Hydro Relicensing | 404IP | SG-U | 263,605 | | 263,605 | 261,986 | | 261,986 |
| General Office | 404IP | SO | 28,631,537 | | 28,631,537 | 29,512,467 | | 29,512,467 |
| Utah | 404IP | UT | 65,990 | 359,516 | 425,507 | 65,585 | 359,516 | 425,101 |
| Washington | 404IP | WA | 213 | | 213 | 212 | | 212 |
| Eastern Wyoming | 404IP | WYP | 18,365 | | 18,365 | 18,252 | | 18,252 |
| Western Wyoming | 404IP | WYU | - | | - | - | | - |
| Total Intangible Plant | | | 44,583,647 | 1,607,720 | 46,191,368 | 46,092,044 | 1,607,720 | 47,699,765 |
| Hydro Production Plant: | | | | | | | | |
| Pre-merger Pacific | 404HP | DGP | - | | - | - | | - |
| Post-merger | 404HP | SG-P | 2,240 | | 2,240 | 2,240 | | 2,240 |
| Post-merger | 404HP | SG-U | 37,992 | | 37,992 | 37,992 | | 37,992 |
| Total Hydro Plant | | | 40,232 | - | 40,232 | 40,232 | - | 40,232 |
| Other Production Plant: | | | | | | | | |
| Post-merger | 404OP | SSGCT | 272,341 | | 272,341 | (0) | | (0) |
| Total Other Plant | | | 272,341 | - | 272,341 | (0) | - | (0) |
| General Plant: | | | | | | | | |
| California | 404GP | CA | 57,441 | | 57,441 | 57,441 | | 57,441 |
| General Office | 404GP | CN | 203,325 | | 203,325 | 203,325 | | 203,325 |
| Oregon | 404GP | OR | 642,171 | | 642,171 | 642,171 | | 642,171 |
| General Office | 404GP | SO | 1,915,977 | | 1,915,977 | 1,915,977 | | 1,915,977 |
| Utah | 404GP | UT | 725 | | 725 | 725 | | 725 |
| Washington | 404GP | WA | 64,285 | | 64,285 | 64,285 | | 64,285 |
| Eastern Wyoming | 404GP | WYP | 238,024 | | 238,024 | 238,024 | | 238,024 |
| Western Wyoming | 404GP | WYU | 1,713 | | 1,713 | 1,713 | | 1,713 |
| Total General Plant | | | 3,123,661 | - | 3,123,661 | 3,123,661 | - | 3,123,661 |
| Electric Plant Acquisition | | | | | | | | |
| Adjustment Amortization | 406 | SG | 5,479,353 | | 5,479,353 | 5,479,353 | | 5,479,353 |
| | | | 5,479,353 | - | 5,479,353 | 5,479,353 | - | 5,479,353 |
| Amortization of Unrecov Plant and Regulatory Assets | | | | | | | | |
| Unrecovered Plant - Trojan | 407 | TROJP | 2,018,581 | | 2,018,581 | 2,018,581 | | 2,018,581 |
| Unrecovered Plant - Trojan | 407 | OR | (67,953) | | (67,953) | (67,953) | | (67,953) |
| Unrecovered Plant - Trojan | 407 | WA | (275,765) | | (275,765) | (275,765) | | (275,765) |
| Amort of Reg Assets - Debits | 407 | CA | 333,105 | | 333,105 | 333,105 | | 333,105 |
| Unrecovered Plant - Powerdale | 407 | SG-P | 156,026 | (156,026) | (0) | 156,026 | (156,026) | (0) |
| | | | 2,163,993 | (156,026) | 2,007,967 | 2,163,993 | (156,026) | 2,007,967 |
| TOTAL AMORTIZATION | | | 55,663,227 | 1,451,694 | 57,114,921 | 56,899,283 | 1,451,694 | 58,350,977 |
| Total Depreciation & Amortization Expense | | | 483,236,276 | 3,239,084 | 486,475,360 | 512,956,318 | 5,026,473 | 517,982,792 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPR Rate | Proposed DEPR Rate | Adjusted EPIS Balance Jun 2007 | Depreciation Expense Jun 2007 | Adjustments | Adjusted EPIS Balance Jul 2007 | Depreciation Expense Jul 2007 | Adjustments | Adjusted EPIS Balance Aug 2007 | Depreciation Expense Aug 2007 | Adjustments | Adjusted EPIS Balance Sep 2007 |
|-----------------------------------|--------|-------------------|--------------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|---------------|--------------------------------|
| DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 3.131% | 2.017% | 1,212,968,286 | 3,164,558 | (783,890) | 1,212,184,396 | 3,163,536 | (783,383) | 1,211,401,013 | 3,161,491 | (782,877) | 1,210,618,136 |
| Pre-merger Utah | DGU | 3.131% | 2.017% | 1,343,801,088 | 3,505,893 | (1,267,031) | 1,342,534,057 | 3,504,239 | (1,266,235) | 1,341,267,822 | 3,502,934 | (1,265,041) | 1,340,002,781 |
| Post-merger | SG | 3.131% | 2.017% | 1,861,236,769 | 4,855,860 | 11,011,266 | 1,872,248,035 | 4,870,214 | 6,395,702 | 1,878,643,737 | 4,892,921 | 10,024,753 | 1,888,668,491 |
| Post-merger | SSGCH | 2.387% | 1.418% | 376,398,186 | 755,875 | 863,785 | 379,211,971 | 756,738 | 562,279 | 379,774,190 | 758,162 | 960,703 | 380,734,893 |
| Total Steam Plant | | | | 4,796,354,329 | 12,282,176 | 9,823,731 | 4,806,178,060 | 12,294,727 | 4,908,302 | 4,811,086,362 | 12,313,508 | 8,937,538 | 4,820,023,900 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.376% | 1.946% | 225,894,157 | 447,353 | (91,727) | 225,802,430 | 447,262 | (91,690) | 225,710,740 | 447,081 | (91,653) | 225,619,088 |
| Pre-merger Utah | DGU | 2.565% | 1.946% | 47,271,261 | 101,215 | (7,029) | 47,264,232 | 101,208 | (7,028) | 47,257,204 | 101,193 | (7,027) | 47,250,177 |
| Post-merger | SG-P | 2.376% | 1.946% | 195,513,278 | 387,188 | 497,830 | 196,011,108 | 387,681 | 2,080,388 | 198,091,497 | 390,234 | 2,442,244 | 200,533,741 |
| Post-merger | SG-U | 2.569% | 1.620% | 54,089,890 | 115,815 | 276,684 | 54,366,574 | 116,111 | 421,296 | 54,787,870 | 116,898 | 726,212 | 55,514,083 |
| Total Hydro Plant | | | | 522,768,585 | 1,051,571 | 675,758 | 523,444,343 | 1,052,262 | 2,402,967 | 525,847,311 | 1,055,366 | 3,069,777 | 528,917,088 |
| Other Production Plant: | | | | | | | | | | | | | |
| Pre-merger Utah | DGU | 2.782% | 3.143% | 1,234,837 | 2,863 | (2,166) | 1,232,671 | 2,860 | (2,162) | 1,230,508 | 2,855 | (2,158) | 1,228,350 |
| Post-merger | SG | 2.782% | 3.143% | 525,015,736 | 1,217,170 | 10,133,586 | 535,149,322 | 1,228,916 | 3,321,809 | 538,471,130 | 1,244,514 | 3,320,816,978 | 859,288,109 |
| Post-merger Wind | SG | 4.061% | 4.037% | 207,497,928 | 702,172 | (1,631) | 207,496,297 | 702,169 | 246,122,848 | 453,619,145 | 1,118,606 | 500,000 | 454,119,145 |
| Post-merger | SSGCT | 4.054% | 4.096% | 78,523,135 | 265,281 | (23,862) | 78,499,874 | 265,282 | 78,663,892 | 163,832 | 285,479 | 302,411 | 163,832 |
| Total Other Plant | | | | 812,271,636 | 2,187,485 | 10,106,527 | 822,378,163 | 2,193,187 | 249,606,326 | 1,071,984,439 | 2,631,453 | 3,216,717,231 | 1,393,601,720 |
| Transmission Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.095% | 2.119% | 598,302,735 | 1,044,530 | (244,750) | 598,057,986 | 1,044,316 | (244,649) | 597,813,336 | 1,043,889 | (244,549) | 597,568,787 |
| Pre-merger Utah | DGU | 2.095% | 2.119% | 670,475,961 | 1,170,531 | (224,701) | 670,251,260 | 1,170,335 | (224,626) | 670,026,635 | 1,169,943 | (224,550) | 669,802,084 |
| Post-merger | SG | 2.119% | 2.119% | 1,538,629,305 | 2,686,171 | 26,104,451 | 1,564,733,757 | 2,708,958 | 3,718,735 | 1,568,452,492 | 2,734,991 | 36,264,446 | 1,604,716,938 |
| Total Transmission Plant | | | | 2,807,408,002 | 4,901,232 | 25,635,001 | 2,833,043,003 | 4,923,609 | 3,249,460 | 2,836,292,463 | 4,948,823 | 35,795,346 | 2,872,087,809 |
| Distribution Plant: | | | | | | | | | | | | | |
| California | CA | 2.988% | 3.793% | 192,348,289 | 479,014 | 649,015 | 192,997,304 | 479,822 | 620,818 | 193,618,122 | 481,403 | 610,415 | 194,228,537 |
| Oregon | OR | 2.873% | 3.429% | 1,526,612,993 | 3,695,260 | 6,165,480 | 1,532,778,473 | 3,662,641 | 6,154,807 | 1,538,933,280 | 3,677,391 | 7,737,170 | 1,546,670,450 |
| Washington | WA | 2.961% | 3.277% | 356,149,796 | 878,771 | 2,016,004 | 358,165,800 | 881,258 | 1,188,517 | 359,354,316 | 885,212 | 1,167,519 | 360,521,835 |
| Eastern Wyoming | WYP | 2.794% | 3.069% | 391,354,398 | 911,050 | (9,866,031) | 393,320,428 | 913,338 | 1,910,700 | 395,231,128 | 917,850 | 4,816,335 | 400,047,464 |
| Utah | UT | 2.519% | 3.131% | 1,989,991,721 | 4,176,860 | 17,001,185 | 2,006,992,906 | 4,194,708 | 11,656,281 | 2,018,649,187 | 4,224,783 | 12,462,547 | 2,031,111,734 |
| Idaho | ID | 2.728% | 2.775% | 234,253,555 | 532,482 | 1,454,114 | 235,707,668 | 534,135 | 1,412,285 | 237,119,953 | 537,392 | 1,448,433 | 238,568,386 |
| Western Wyoming | WYU | 2.794% | 3.069% | 74,425,114 | 173,257 | (43,683) | 74,381,432 | 173,206 | (43,657) | 74,337,775 | 173,105 | (43,631) | 74,294,143 |
| Total Distribution Plant | | | | 4,765,135,866 | 10,806,659 | 29,208,145 | 4,794,344,011 | 10,833,108 | 22,893,750 | 4,817,243,761 | 10,897,136 | 28,196,789 | 4,845,442,550 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 2.247% | 2.229% | 11,532,837 | 21,593 | 48,520 | 11,581,358 | 21,638 | 48,451 | 11,629,808 | 21,729 | 48,143 | 11,677,951 |
| Oregon | OR | 3.118% | 2.720% | 135,324,577 | 351,637 | 103,781 | 135,428,358 | 351,772 | 527,677 | 135,956,034 | 352,592 | 65,425 | 136,021,460 |
| Washington | WA | 3.500% | 3.477% | 39,827,821 | 116,158 | 28,367 | 39,856,188 | 116,199 | 28,495 | 39,884,684 | 116,282 | 28,146 | 39,912,830 |
| Eastern Wyoming | WYP | 3.608% | 3.816% | 48,468,778 | 145,711 | (58,991) | 48,409,786 | 145,623 | (2,762) | 48,407,024 | 145,530 | (4,751) | 48,402,273 |
| Utah | UT | 2.456% | 2.304% | 163,803,736 | 335,264 | (113,813) | 163,689,923 | 335,147 | 71,430 | 163,761,354 | 335,104 | 64,552 | 163,825,906 |
| Idaho | ID | 2.401% | 2.401% | 32,726,482 | 81,508 | (18,263) | 32,710,220 | 81,488 | 23,001 | 32,733,220 | 81,496 | 21,511 | 32,754,731 |
| Western Wyoming | WYU | 2.756% | 2.959% | 12,438,281 | 28,567 | (48,562) | 12,389,700 | 28,511 | (48,393) | 12,341,307 | 28,400 | (48,204) | 12,293,103 |
| Pre-merger Pacific | DGP | 5.008% | 4.614% | 1,169,236 | 48,557 | (45,306) | 1,159,930 | 48,463 | (45,130) | 1,154,800 | 48,274 | (44,954) | 1,150,845 |
| Pre-merger Utah | DGU | 4.614% | 3.333% | 21,460,629 | 89,553 | (83,558) | 21,377,071 | 89,379 | (83,233) | 21,293,838 | 89,031 | (82,909) | 21,210,929 |
| Post-merger | SG | 3.617% | 3.333% | 141,088,683 | 425,232 | (549,338) | 140,539,345 | 424,404 | (547,199) | 139,992,147 | 422,751 | (545,068) | 139,447,078 |
| General Office | SO | 8.032% | 7.698% | 241,504,335 | 1,616,379 | (346,480) | 241,157,854 | 1,615,219 | 317,440 | 241,475,295 | 1,615,122 | 4,494 | 241,479,789 |
| General Office | SSGCH | 3.907% | 3.632% | 4,789,400 | 15,593 | (18,648) | 4,770,752 | 15,562 | (18,575) | 4,752,177 | 15,502 | (18,503) | 4,733,674 |
| General Office | SSGCT | 4.094% | 3.968% | 450,257 | 1,536 | (1,753) | 448,504 | 1,533 | (1,746) | 446,757 | 1,527 | (1,739) | 445,018 |
| Customer Service | CN | 6.965% | 6.665% | 20,964,447 | 121,682 | (94,357) | 20,870,090 | 121,408 | (93,989) | 20,776,101 | 120,862 | (93,623) | 20,682,477 |
| Fuel Related | SE | 3.487% | 3.430% | 1,076,710 | 3,129 | (4,192) | 1,072,518 | 3,123 | (4,176) | 1,068,342 | 3,111 | (4,160) | 1,064,182 |
| Total General Plant | | | | 887,093,209 | 3,402,098 | (1,200,613) | 885,892,597 | 3,399,469 | 171,291 | 886,063,888 | 3,397,313 | (611,641) | 885,452,247 |
| Mining Plant: | | | | | | | | | | | | | |
| Coal Mine | SE | 5.542% | 3.649% | 257,515,812 | 1,189,235 | 319,175 | 257,834,987 | 1,189,972 | (408,998) | 257,425,989 | 1,189,764 | 3,403,037 | 260,829,026 |
| Total Mining Plant | | | | 257,515,812 | 1,189,235 | 319,175 | 257,834,987 | 1,189,972 | (408,998) | 257,425,989 | 1,189,764 | 3,403,037 | 260,829,026 |
| Total Depreciation Expense | | | | | | | | | | | | | |
| | | | | 14,848,547,439 | 35,820,497 | 74,567,724 | 14,923,115,164 | 35,899,334 | 282,829,099 | 15,205,944,263 | 36,433,363 | 400,410,077 | 15,606,354,340 |

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjusted EPIS Balance Jun 2007 | Depreciation Expense Jun 2007 | Adjustments | Adjusted EPIS Balance Jul 2007 | Depreciation Expense Jul 2007 | Adjustments | Adjusted EPIS Balance Aug 2007 | Depreciation Expense Aug 2007 | Adjustments | Adjusted EPIS Balance Sep 2007 |
|--|--------|-------------------|--------------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|
| AMORTIZATION EXPENSE | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | |
| California | CA | 7.477% | | 106,735,673 | 665,011 | (54,786) | 106,680,886 | 664,840 | (54,758) | 106,626,128 | 664,499 | (54,730) | 106,571,398 |
| Customer Service | CN | 7.477% | | 679,586 | 4,234 | (349) | 679,237 | 4,233 | (349) | 678,888 | 4,231 | (348) | 678,540 |
| Pre-merger Utah | DGU | 7.477% | | 3,189,454 | 19,872 | (1,637) | 3,187,817 | 19,867 | (1,636) | 3,186,180 | 19,856 | (1,635) | 3,184,545 |
| Pre-merger Pacific | DGP | 7.477% | | 1,392,381 | 8,675 | (715) | 1,391,666 | 8,673 | (714) | 1,390,952 | 8,668 | (714) | 1,390,238 |
| Idaho | ID | 7.477% | | 10,945 | 68 | (6) | 10,939 | 68 | (6) | 10,933 | 68 | (6) | 10,928 |
| Oregon | OR | 7.477% | | 2,593,999 | 16,162 | (1,331) | 2,592,667 | 16,158 | (1,331) | 2,591,337 | 16,149 | (1,330) | 2,590,006 |
| Fuel Related | SE | 7.477% | | 64,615,276 | 402,582 | 293,621 | 64,908,897 | 403,497 | 446,137 | 65,355,034 | 405,801 | 439,352 | 65,794,386 |
| Post-merger | SG | 7.477% | | 60,589,960 | 137,594 | (31,100) | 60,558,859 | 137,558 | (31,084) | 60,527,775 | 137,488 | (31,068) | 60,496,707 |
| Hydro Relicensing | SG-P | 2.725% | | 9,703,142 | 22,035 | (4,981) | 9,698,161 | 22,029 | (4,978) | 9,693,183 | 22,018 | (4,975) | 9,688,208 |
| Hydro Relicensing | SG-U | 2.725% | | 376,460,520 | 2,346,518 | 1,130,036 | 377,590,557 | 2,349,038 | 447,222 | 378,037,778 | 2,353,952 | 519,592 | 378,557,360 |
| General Office | SO | 7.477% | | 885,352 | 5,516 | (454) | 884,898 | 5,515 | (454) | 884,443 | 5,512 | (454) | 883,989 |
| Utah | UT | 7.477% | | 2,855 | 18 | (1) | 2,854 | 18 | (1) | 2,852 | 18 | (1) | 2,851 |
| Washington | WA | 7.477% | | 246,394 | 1,535 | (126) | 246,267 | 1,535 | (126) | 246,141 | 1,534 | (126) | 246,015 |
| Eastern Wyoming | WYP | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYU | 7.477% | | | | | | | | | | | |
| Total Intangible Plant | | | | 627,105,535 | 3,628,820 | 1,328,170 | 628,433,705 | 3,633,029 | 797,921 | 629,231,626 | 3,639,795 | 863,545 | 630,095,171 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | | | | | | | | | | |
| Post-merger | SG-P | 2.405% | | 93,106 | 187 | - | 93,106 | 187 | - | 93,106 | 187 | - | 93,106 |
| Post-merger | SG-U | 6.203% | | 612,526 | 3,166 | - | 612,526 | 3,166 | - | 612,526 | 3,166 | - | 612,526 |
| Total Hydro Plant | | | | 705,632 | 3,353 | - | 705,632 | 3,353 | - | 705,632 | 3,353 | - | 705,632 |
| Other Production Plant: | | | | | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | 738,755 | 23,682 | - | 738,755 | 23,682 | - | 738,755 | 23,682 | - | 738,755 |
| Total Other Plant | | | | 738,755 | 23,682 | - | 738,755 | 23,682 | - | 738,755 | 23,682 | - | 738,755 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 7.648% | | 751,109 | 4,787 | - | 751,109 | 4,787 | - | 751,109 | 4,787 | - | 751,109 |
| General Office | CN | 6.219% | | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - | 3,269,575 |
| Oregon | OR | 6.304% | | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - | 10,186,247 |
| General Office | SO | 10.689% | | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - | 17,924,950 |
| Utah | UT | 3.874% | | 18,702 | 60 | - | 18,702 | 60 | - | 18,702 | 60 | - | 18,702 |
| Washington | WA | 2.704% | | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - | 2,377,506 |
| Eastern Wyoming | WYP | 3.187% | | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - | 7,467,507 |
| Western Wyoming | WYU | 4.373% | | 39,163 | 143 | - | 39,163 | 143 | - | 39,163 | 143 | - | 39,163 |
| Total General Plant | | | | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - | 42,034,758 |
| Total Amortization | | | | 670,584,680 | 3,916,159 | 1,328,170 | 671,912,850 | 3,920,368 | 797,921 | 672,710,771 | 3,927,134 | 863,545 | 673,574,316 |
| Total Depreciation & Amortization | | | | | | | | | | | | | |
| | | | | 15,519,132,120 | 39,736,656 | 75,895,894 | 15,595,028,014 | 39,818,703 | 283,627,020 | 15,878,655,034 | 40,360,497 | 401,273,622 | 16,279,928,656 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Depreciation Expense Sep 2007 | Adjustments | Adjusted EPIS Balance Oct 2007 | Depreciation Expense Oct 2007 | Adjustments | Adjusted EPIS Balance Nov 2007 | Depreciation Expense Nov 2007 | Adjustments | Adjusted EPIS Balance Dec 2007 | Depreciation Expense Dec 2007 |
|-----------------------------------|--------|-------------------|--------------------|-------------------------------|-------------------|--------------------------------|-------------------------------|-------------------|--------------------------------|-------------------------------|--------------------|--------------------------------|-------------------------------|
| DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 3.131% | 2.017% | 3,159,448 | (782,371) | 1,209,835,764 | 3,157,406 | (781,866) | 1,209,053,899 | 3,155,366 | (781,360) | 1,208,272,539 | 3,153,327 |
| Pre-merger Utah | DGU | 3.131% | 2.017% | 3,497,632 | (1,263,648) | 1,338,738,533 | 3,494,334 | (1,262,656) | 1,337,475,876 | 3,491,038 | (1,261,465) | 1,336,214,411 | 3,487,745 |
| Post-merger | SG | 3.131% | 2.017% | 4,914,341 | 9,047,574 | 1,897,716,063 | 4,939,220 | 36,306,330 | 1,934,022,202 | 4,988,382 | 44,140,565 | 1,978,162,768 | 5,103,323 |
| Post-merger | SSGCH | 2.397% | 1.418% | 759,683 | 2,827,563 | 383,562,456 | 763,467 | 10,617 | 383,664,073 | 766,393 | 5,241,927 | 388,906,000 | 771,731 |
| Total Steam Plant | | | | 12,331,104 | 9,828,918 | 4,829,852,818 | 12,354,427 | 34,363,233 | 4,864,216,051 | 12,411,179 | 47,339,667 | 4,911,555,718 | 12,516,126 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.376% | 1.946% | 446,899 | (91,615) | 225,627,472 | 446,716 | (91,578) | 225,435,894 | 446,536 | (91,541) | 225,344,353 | 446,355 |
| Pre-merger Utah | DGU | 2.569% | 2.620% | 101,178 | (7,026) | 47,243,151 | 101,163 | (7,025) | 47,236,126 | 101,148 | (7,024) | 47,229,102 | 101,132 |
| Post-merger | SG.P | 2.376% | 1.946% | 394,712 | 12,530,821 | 213,064,582 | 409,538 | 2,303,554 | 215,368,115 | 424,227 | 1,974,464 | 217,342,579 | 428,463 |
| Post-merger | SG.U | 2.569% | 2.620% | 1,060,876 | 13,427,612 | 542,344,700 | 1,077,348 | 2,898,096 | 545,242,796 | 1,093,648 | 2,283,149 | 59,485,810 | 124,924 |
| Total Hydro Plant | | | | 1,903,665 | 15,878,800 | 1,328,300,805 | 1,965,762 | 5,203,229 | 1,333,504,034 | 1,951,479 | 4,268,192 | 1,337,772,232 | 1,970,812 |
| Other Production Plant: | | | | | | | | | | | | | |
| Pre-merger Utah | DGU | 2.782% | 3.143% | 2,850 | (2,155) | 1,226,195 | 2,845 | (2,151) | 1,224,044 | 2,840 | (2,147) | 1,221,897 | 2,835 |
| Post-merger | SG | 2.782% | 3.143% | 1,620,247 | 4,676,859 | 863,964,967 | 1,987,551 | 3,751,635 | 867,716,603 | 2,007,321 | 1,231,930 | 868,948,533 | 2,013,098 |
| Post-merger Wind | SG | 4.061% | 4.037% | 1,535,891 | 454,119,145 | 454,119,145 | 1,536,737 | | 454,119,145 | 1,536,737 | | 454,119,145 | 1,536,737 |
| Post-merger | SSGCT | 4.054% | 4.096% | 266,267 | 200,267 | 79,166,384 | 267,116 | 155,341 | 79,321,726 | 267,716 | 52,635 | 79,374,361 | 268,068 |
| Total Other Plant | | | | 3,425,255 | 4,874,971 | 1,398,476,652 | 3,804,249 | 3,904,826 | 1,402,381,517 | 3,814,615 | 1,282,419 | 1,403,663,936 | 3,820,738 |
| Transmission Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.095% | 2.119% | 1,043,462 | (244,449) | 597,324,339 | 1,043,035 | (244,349) | 597,079,998 | 1,042,608 | (244,249) | 596,835,739 | 1,042,182 |
| Pre-merger Utah | DGU | 2.095% | 2.119% | 1,169,551 | (224,475) | 669,577,609 | 1,169,159 | (224,400) | 669,353,209 | 1,168,767 | (224,325) | 669,128,885 | 1,168,375 |
| Post-merger | SG | 2.095% | 2.119% | 2,769,893 | 42,575,980 | 1,647,292,918 | 2,838,714 | 3,375,910 | 1,650,668,828 | 2,878,826 | 11,213,968 | 1,661,882,796 | 2,891,561 |
| Total Transmission Plant | | | | 4,982,905 | 42,107,056 | 2,914,194,865 | 5,050,907 | 2,907,161 | 2,911,102,026 | 5,090,200 | 10,745,394 | 2,927,847,420 | 5,102,110 |
| Distribution Plant: | | | | | | | | | | | | | |
| California | CA | 2.988% | 3.793% | 482,936 | 437,739 | 194,666,276 | 484,241 | 409,625 | 195,075,901 | 485,296 | 408,929 | 195,484,830 | 486,315 |
| Oregon | OR | 2.873% | 3.429% | 3,694,022 | 3,342,817 | 1,550,013,267 | 3,707,287 | 3,124,401 | 1,553,137,668 | 3,715,072 | 4,043,203 | 1,557,180,872 | 3,723,610 |
| Washington | WA | 2.961% | 3.277% | 888,118 | 811,979 | 361,343,814 | 890,573 | 765,625 | 362,109,439 | 892,532 | 764,117 | 362,873,556 | 894,419 |
| Eastern Wyoming | WYP | 3.069% | 2.794% | 925,680 | 8,398,517 | 408,445,980 | 941,062 | 1,981,705 | 410,427,685 | 953,144 | 1,754,394 | 412,182,079 | 957,493 |
| Utah | UT | 2.519% | 3.131% | 4,250,095 | 11,387,892 | 2,042,499,626 | 4,275,125 | 11,955,456 | 2,054,454,772 | 4,299,623 | 27,146,914 | 2,081,601,687 | 4,340,660 |
| Idaho | ID | 2.728% | 2.775% | 540,644 | 1,366,650 | 239,935,036 | 543,843 | 10,935,822 | 250,870,859 | 557,826 | 1,290,114 | 252,160,972 | 571,721 |
| Western Wyoming | WYU | 2.794% | 3.069% | 173,003 | (43,606) | 74,250,537 | 172,902 | (43,580) | 74,206,957 | 172,800 | (43,555) | 74,163,403 | 172,699 |
| Total Distribution Plant | | | | 10,954,459 | 25,711,988 | 4,871,154,538 | 11,015,033 | 29,128,775 | 4,900,283,283 | 11,076,250 | 35,364,117 | 4,935,647,399 | 11,146,917 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 2.247% | 2.229% | 21,819 | 48,075 | 11,726,026 | 21,909 | 47,888 | 11,773,913 | 21,999 | 47,582 | 11,821,495 | 22,089 |
| Oregon | OR | 3.118% | 2.720% | 353,363 | 66,005 | 136,087,465 | 353,533 | 95,748 | 136,183,213 | 353,744 | 94,541 | 136,277,754 | 353,991 |
| Washington | WA | 3.008% | 3.477% | 116,365 | 28,275 | 39,941,105 | 116,447 | 28,165 | 39,969,270 | 116,529 | 27,817 | 39,997,086 | 116,611 |
| Eastern Wyoming | WYP | 3.608% | 3.816% | 145,518 | (48,733) | 48,353,541 | 145,438 | (402,543) | 47,950,998 | 144,760 | (160,975) | 47,790,023 | 143,913 |
| Utah | UT | 2.456% | 2.304% | 335,243 | (80,898) | 163,745,006 | 335,226 | (1,248,784) | 162,496,222 | 333,866 | (481,922) | 162,014,300 | 332,125 |
| Idaho | ID | 2.989% | 2.401% | 81,552 | (9,373) | 32,745,359 | 81,567 | (257,136) | 32,488,223 | 81,235 | (88,135) | 32,400,088 | 80,805 |
| Western Wyoming | WYU | 2.786% | 2.955% | 28,289 | (48,016) | 12,245,087 | 28,178 | (47,829) | 12,197,257 | 28,068 | (47,643) | 12,149,614 | 27,958 |
| Pre-merger Pacific | DGP | 5.008% | 4.614% | 48,086 | (44,779) | 11,458,066 | 47,899 | (44,605) | 11,411,461 | 47,712 | (44,431) | 11,367,030 | 47,526 |
| Pre-merger Utah | DGU | 5.008% | 4.614% | 88,685 | (82,586) | 21,128,343 | 88,339 | (82,265) | 21,046,078 | 87,995 | (81,944) | 20,964,134 | 87,653 |
| Post-merger | SG | 3.617% | 3.333% | 421,105 | (542,946) | 138,904,132 | 419,466 | (540,832) | 138,363,300 | 417,832 | (538,726) | 137,824,574 | 416,206 |
| General Office | SO | 8.032% | 7.698% | 1,616,200 | 2,649,631 | 244,129,419 | 1,625,082 | 401,224 | 244,530,643 | 1,635,291 | 528,345 | 245,058,989 | 1,638,402 |
| General Office | SSGCH | 3.907% | 3.632% | 15,442 | (18,431) | 4,715,243 | 15,381 | (18,359) | 4,696,884 | 15,321 | (18,288) | 4,678,597 | 15,262 |
| General Office | SSGCT | 4.094% | 3.968% | 1,521 | (1,735) | 443,285 | 1,515 | (1,726) | 441,559 | 1,509 | (1,719) | 439,840 | 1,503 |
| Customer Service | CN | 6.965% | 6.665% | 120,317 | (93,259) | 20,589,218 | 119,775 | (92,896) | 20,496,323 | 119,234 | (92,534) | 20,403,789 | 118,696 |
| Fuel Related | SE | 3.487% | 3.430% | 3,099 | (4,143) | 1,060,038 | 3,087 | (4,127) | 1,055,911 | 3,075 | (4,111) | 1,051,800 | 3,063 |
| Total General Plant | | | | 3,396,602 | 1,817,087 | 887,269,334 | 3,402,842 | (2,168,078) | 885,101,257 | 3,408,172 | (632,145) | 884,269,112 | 3,405,803 |
| Mining Plant: | | | | | | | | | | | | | |
| Coal Mine | SE | 5.542% | 3.649% | 1,196,678 | 1,591,267 | 262,420,292 | 1,208,210 | 1,690,627 | 264,110,919 | 1,215,788 | 3,236,532 | 267,347,452 | 1,227,165 |
| Total Mining Plant | | | | 1,196,678 | 1,591,267 | 262,420,292 | 1,208,210 | 1,690,627 | 264,110,919 | 1,215,788 | 3,236,532 | 267,347,452 | 1,227,165 |
| Total Depreciation Expense | | | | 37,347,919 | 99,358,899 | 15,705,713,239 | 37,913,017 | 72,724,610 | 15,778,437,849 | 38,109,853 | 101,295,033 | 15,879,732,882 | 38,319,740 |

Rocky Mountain Power
 Utah General Rate Cases, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Depreciation Expense Sep 2007 | Adjustments | Adjusted EPIS Balance Oct 2007 | Depreciation Expense Oct 2007 | Adjustments | Adjusted EPIS Balance Nov 2007 | Depreciation Expense Nov 2007 | Adjustments | Adjusted EPIS Balance Dec 2007 | Depreciation Expense Dec 2007 |
|-----------------------------------|--------|-------------------|--------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|
| AMORTIZATION EXPENSE | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | |
| California | CA | 7.477% | | 664,158 | (54,702) | 106,516,697 | 663,817 | (54,646) | 106,462,023 | 663,476 | (54,646) | 106,407,377 | 663,136 |
| Customer Service | CN | 7.477% | | 4,229 | (348) | 678,191 | 4,227 | (348) | 677,843 | 4,224 | (348) | 677,495 | 4,222 |
| Pre-merger Utah | DGU | 7.477% | | 19,846 | (1,634) | 3,182,910 | 19,836 | (1,634) | 3,181,277 | 19,826 | (1,633) | 3,179,644 | 19,816 |
| Pre-merger Pacific | DGP | 7.477% | | 8,664 | (714) | 1,389,524 | 8,660 | (713) | 1,388,811 | 8,655 | (713) | 1,388,098 | 8,651 |
| Idaho | ID | 7.477% | | 68 | (6) | 10,922 | 68 | (6) | 10,917 | 68 | (6) | 10,911 | 68 |
| Oregon | OR | 7.477% | | 16,141 | (1,329) | 2,588,677 | 16,133 | (1,329) | 2,587,348 | 16,124 | (1,328) | 2,586,020 | 16,116 |
| Fuel Related | SE | 7.477% | | 408,560 | 510,858 | 66,305,244 | 411,520 | 568,798 | 66,874,042 | 414,883 | 1,055,500 | 67,929,542 | 419,943 |
| Post-merger | SG | 7.477% | | 137,417 | (31,052) | 60,465,655 | 137,346 | (31,036) | 60,434,619 | 137,276 | (31,020) | 60,403,598 | 137,206 |
| Hydro Relicensing | SG-P | 2.725% | | 22,007 | (4,973) | 9,683,235 | 21,995 | (4,970) | 9,678,265 | 21,984 | (4,968) | 9,673,297 | 21,973 |
| Hydro Relicensing | SG-U | 2.725% | | 2,356,964 | 599,454 | 379,156,814 | 2,360,450 | 1,139,403 | 380,296,217 | 2,365,867 | 5,162,971 | 385,479,188 | 2,365,562 |
| General Office | SO | 7.477% | | 5,509 | (454) | 883,536 | 5,506 | (454) | 883,082 | 5,503 | (453) | 882,629 | 5,501 |
| Utah | UT | 7.477% | | 18 | (1) | 2,849 | 18 | (1) | 2,848 | 18 | (1) | 2,846 | 18 |
| Washington | WA | 7.477% | | 1,533 | (126) | 245,888 | 1,532 | (126) | 245,762 | 1,532 | (126) | 245,636 | 1,531 |
| Eastern Wyoming | WYP | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYU | 7.477% | | | | | | | | | | | |
| Total Intangible Plant | | | | 3,645,113 | 1,014,972 | 631,110,143 | 3,651,108 | 1,612,910 | 632,723,053 | 3,659,437 | 6,143,229 | 638,866,282 | 3,663,742 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | | | | | | | | | | |
| Post-merger | SG-P | 2.405% | | 187 | | 93,106 | 187 | | 93,106 | 187 | | 93,106 | 187 |
| Post-merger | SG-U | 6.203% | | 3,166 | | 612,526 | 3,166 | | 612,526 | 3,166 | | 612,526 | 3,166 |
| Total Hydro Plant | | | | 3,353 | | 705,632 | 3,353 | | 705,632 | 3,353 | | 705,632 | 3,353 |
| Other Production Plant: | | | | | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | 23,682 | | 738,755 | 23,682 | | 738,755 | 23,682 | | 738,755 | 23,682 |
| Total Other Plant | | | | 23,682 | | 738,755 | 23,682 | | 738,755 | 23,682 | | 738,755 | 23,682 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 7.648% | | 4,787 | | 751,109 | 4,787 | | 751,109 | 4,787 | | 751,109 | 4,787 |
| General Office | CN | 6.219% | | 16,944 | | 3,269,575 | 16,944 | | 3,269,575 | 16,944 | | 3,269,575 | 16,944 |
| Oregon | OR | 6.304% | | 53,514 | | 10,186,247 | 53,514 | | 10,186,247 | 53,514 | | 10,186,247 | 53,514 |
| General Office | SO | 10.689% | | 159,665 | | 17,924,950 | 159,665 | | 17,924,950 | 159,665 | | 17,924,950 | 159,665 |
| Utah | UT | 3.874% | | 60 | | 18,702 | 60 | | 18,702 | 60 | | 18,702 | 60 |
| Washington | WA | 2.704% | | 5,357 | | 2,377,506 | 5,357 | | 2,377,506 | 5,357 | | 2,377,506 | 5,357 |
| Eastern Wyoming | WYP | 3.187% | | 19,835 | | 7,467,507 | 19,835 | | 7,467,507 | 19,835 | | 7,467,507 | 19,835 |
| Western Wyoming | WYU | 4.373% | | 143 | | 39,163 | 143 | | 39,163 | 143 | | 39,163 | 143 |
| Total General Plant | | | | 260,305 | | 42,034,758 | 260,305 | | 42,034,758 | 260,305 | | 42,034,758 | 260,305 |
| Total Amortization | | | | 3,932,453 | 1,014,972 | 674,899,288 | 3,938,447 | 1,612,910 | 676,202,198 | 3,946,777 | 6,143,229 | 682,345,428 | 3,971,081 |
| Total Depreciation & Amortization | | | | 41,280,372 | 100,373,871 | 16,380,302,527 | 41,851,464 | 74,337,520 | 16,454,640,047 | 42,096,629 | 107,438,262 | 16,562,078,309 | 42,290,821 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2008 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjustments | Adjusted EPIS Balance Jan 2008 | Depreciation Expense Jan 2008 | Adjustments | Adjusted EPIS Balance Feb 2008 | Depreciation Expense Feb 2008 | Adjustments | Adjusted EPIS Balance Mar 2008 | Depreciation Expense Mar 2008 | Adjustments |
|-----------------------------------|--------|----------------------|-----------------------|-------------|--------------------------------------|-------------------------------------|-------------|--------------------------------------|-------------------------------------|-------------|--------------------------------------|-------------------------------------|-------------|
| DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | | |
| DGP | | 3.131% | 2.017% | (780,855) | 1,207,491,683 | 2,030,318 | (780,351) | 1,206,711,333 | 2,029,005 | (779,846) | 1,205,931,486 | 2,027,694 | (779,342) |
| Pre-merger Pacific | | 3.131% | 2.017% | (1,260,275) | 1,334,954,136 | 2,244,971 | (1,259,087) | 1,333,695,049 | 2,242,854 | (1,257,899) | 1,332,437,150 | 2,240,738 | (1,256,713) |
| Post-merger Utah | | 3.131% | 2.017% | 12,645,642 | 1,990,806,410 | 3,335,703 | 10,911,632 | 2,001,720,041 | 3,335,502 | 14,254,736 | 2,015,974,778 | 3,376,653 | 16,102,979 |
| Post-merger SSGCH | | 2.397% | 1.418% | 1,080,702 | 389,986,703 | 460,087 | 1,079,959 | 391,066,662 | 461,363 | 1,079,217 | 392,145,878 | 462,638 | 1,078,475 |
| Total Steam Plant | | | | 11,685,214 | 4,923,240,932 | 8,071,078 | 9,952,153 | 4,933,193,085 | 8,088,723 | 13,296,208 | 4,946,489,293 | 8,107,723 | 15,144,999 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| DGP | | 2.376% | 1.946% | (91,504) | 225,252,849 | 365,370 | (91,427) | 225,161,363 | 365,222 | (91,429) | 225,069,953 | 365,074 | (91,392) |
| Pre-merger Pacific | | 2.569% | 3.143% | (7,023) | 47,222,079 | 103,126 | (7,022) | 47,215,058 | 103,110 | (7,021) | 47,208,037 | 103,095 | (7,020) |
| Post-merger Utah | | 2.376% | 1.946% | 983,637 | 218,326,216 | 363,266 | 1,340,540 | 219,666,757 | 365,150 | 9,322,493 | 228,989,250 | 363,796 | 1,245,713 |
| Post-merger SG-U | | 2.569% | 2.620% | 826,014 | 60,311,824 | 130,800 | 2,077,538 | 62,389,363 | 133,970 | 838,960 | 63,227,923 | 137,154 | 4,800,619 |
| Total Hydro Plant | | | | 1,711,125 | 551,112,969 | 957,562 | 3,319,590 | 554,432,560 | 957,453 | 10,062,603 | 564,495,163 | 969,119 | 5,950,920 |
| Other Production Plant: | | | | | | | | | | | | | |
| DGP | | 2.782% | 3.143% | (2,143) | 1,219,754 | 3,198 | (2,140) | 1,217,614 | 3,192 | (2,136) | 1,215,478 | 3,186 | (2,132) |
| Pre-merger Utah | | 2.782% | 3.143% | 282,202 | 869,230,735 | 2,276,283 | 320,201 | 869,550,935 | 2,277,072 | 452,370 | 870,003,305 | 2,278,083 | 2,126,342 |
| Post-merger SG | | 4.061% | 4.037% | 1,527,892 | 454,119,145 | 1,527,892 | - | 454,119,145 | 1,527,892 | - | 454,119,145 | 1,527,892 | - |
| Post-merger SSGCT | | 4.054% | 4.096% | 325,419 | 79,699,780 | 271,480 | 271,459 | 79,971,239 | 272,498 | 287,542 | 80,258,780 | 273,452 | 202,816 |
| Total Other Plant | | | | 605,477 | 1,404,269,413 | 4,078,862 | 589,520 | 1,404,858,933 | 4,080,654 | 737,776 | 1,405,596,709 | 4,082,614 | 2,327,026 |
| Transmission Plant: | | | | | | | | | | | | | |
| DGP | | 2.095% | 2.119% | (244,149) | 596,591,590 | 1,053,775 | (244,050) | 596,347,540 | 1,053,344 | (243,950) | 596,103,590 | 1,052,913 | (243,850) |
| Pre-merger Pacific | | 2.095% | 2.119% | (224,249) | 668,904,635 | 1,181,460 | (224,174) | 668,680,461 | 1,181,064 | (224,099) | 668,456,362 | 1,180,668 | (224,024) |
| Post-merger SG | | 2.095% | 2.119% | 1,447,623 | 1,663,330,420 | 2,936,105 | 1,668,367 | 1,664,988,787 | 2,938,856 | 8,490,434 | 1,673,479,220 | 2,947,817 | 14,776,545 |
| Total Transmission Plant | | | | 979,225 | 2,928,826,645 | 5,171,340 | 1,200,143 | 2,930,026,788 | 5,173,265 | 8,012,365 | 2,938,039,172 | 5,181,399 | 14,308,671 |
| Distribution Plant: | | | | | | | | | | | | | |
| California | | 2.988% | 3.793% | 355,878 | 195,840,709 | 618,499 | 391,281 | 196,231,989 | 619,680 | 467,440 | 196,699,429 | 621,037 | 387,481 |
| Oregon | | 2.873% | 3.429% | 2,884,177 | 1,560,065,049 | 4,453,986 | 2,921,598 | 1,562,986,648 | 4,462,282 | 3,915,235 | 1,566,901,881 | 4,472,050 | 2,932,537 |
| Washington | | 3.227% | 3.477% | 799,888 | 363,673,444 | 977,010 | 799,588 | 364,472,028 | 976,710 | 1,010,709 | 365,482,738 | 981,593 | 796,940 |
| Eastern Wyoming | | 2.794% | 3.069% | 912,389 | 413,094,468 | 1,055,493 | 816,170 | 413,910,638 | 1,057,704 | 1,237,930 | 415,148,568 | 1,060,331 | 836,245 |
| Utah | | 2.519% | 3.131% | 8,513,605 | 2,090,115,292 | 5,442,188 | 8,606,235 | 2,098,721,528 | 5,464,521 | 10,933,843 | 2,109,655,370 | 5,490,012 | 8,352,741 |
| Idaho | | 2.728% | 2.775% | 527,385 | 252,688,357 | 583,829 | 570,737 | 253,259,094 | 585,099 | 901,030 | 254,160,124 | 586,801 | 610,942 |
| Western Wyoming | | 2.794% | 3.069% | (43,529) | 74,119,873 | 189,648 | (43,504) | 74,076,370 | 189,537 | (43,478) | 74,032,892 | 189,425 | (43,452) |
| Total Distribution Plant | | | | 13,949,792 | 4,949,597,192 | 13,320,653 | 14,061,102 | 4,963,658,293 | 13,357,982 | 18,422,709 | 4,982,081,002 | 13,401,249 | 13,873,435 |
| General Plant: | | | | | | | | | | | | | |
| California | | 2.247% | 2.229% | 7,138 | 11,828,634 | 21,967 | 7,866 | 11,836,420 | 21,981 | 7,080 | 11,843,500 | 21,995 | 7,729 |
| Oregon | | 3.118% | 2.720% | (215,633) | 136,062,121 | 308,636 | (212,063) | 135,850,058 | 308,151 | (194,842) | 135,655,216 | 307,690 | (204,153) |
| Washington | | 3.500% | 3.477% | (51,105) | 39,945,982 | 115,832 | (49,534) | 39,896,448 | 115,686 | (50,713) | 39,845,735 | 115,541 | (49,143) |
| Eastern Wyoming | | 3.816% | 3.816% | (136,687) | 47,653,336 | 151,760 | (135,209) | 47,518,126 | 151,328 | (135,628) | 47,382,498 | 150,897 | (109,155) |
| Utah | | 2.456% | 2.304% | (331,794) | 161,712,506 | 310,781 | (327,077) | 161,385,429 | 310,148 | (266,590) | 161,118,839 | 309,579 | (262,472) |
| Idaho | | 2.989% | 2.401% | (38,683) | 32,361,405 | 64,788 | (37,479) | 32,323,926 | 64,712 | (38,387) | 32,285,539 | 64,636 | (37,183) |
| Western Wyoming | | 2.955% | 2.736% | (47,456) | 12,102,156 | 29,862 | (47,273) | 12,054,883 | 29,745 | (47,069) | 12,007,794 | 29,629 | (46,906) |
| Pre-merger Pacific | | 5.008% | 4.614% | (44,258) | 11,322,172 | 43,624 | (44,086) | 11,278,686 | 43,454 | (43,914) | 11,234,772 | 43,285 | (43,743) |
| Pre-merger Utah | | 5.008% | 4.614% | (81,625) | 20,882,509 | 80,456 | (81,307) | 20,801,202 | 80,142 | (80,991) | 20,720,211 | 79,830 | (80,675) |
| Post-merger SG | | 3.333% | 3.333% | (536,629) | 137,287,945 | 382,032 | (534,539) | 136,753,406 | 380,544 | (532,458) | 136,220,948 | 379,063 | (530,385) |
| General Office | | 8.032% | 7.698% | (273,945) | 244,785,044 | 1,571,163 | (272,878) | 244,512,166 | 1,569,410 | (271,815) | 244,240,351 | 1,567,662 | (20,759) |
| General Office SSGCH | | 3.907% | 3.632% | (18,216) | 4,660,380 | 14,135 | (18,145) | 4,642,235 | 14,080 | (18,075) | 4,624,160 | 14,025 | (18,004) |
| General Office SSGCT | | 4.094% | 3.968% | (1,713) | 438,128 | 1,451 | (1,706) | 436,422 | 1,446 | (1,699) | 434,722 | 1,440 | (1,693) |
| Customer Service | | 6.965% | 6.665% | (92,174) | 20,311,615 | 113,065 | (91,815) | 20,219,800 | 112,554 | (91,457) | 20,128,343 | 112,045 | (91,101) |
| Fuel Related | | 3.487% | 3.430% | (1,866,875) | 882,402,236 | 3,001 | (1,849,404) | 880,552,833 | 3,206,371 | (1,770,643) | 878,782,190 | 3,200,295 | (1,491,693) |
| Total General Plant | | | | 4,869,264 | 272,216,716 | 820,345 | (345,316) | 271,871,400 | 827,223 | (228,565) | 271,642,835 | 826,350 | (26,836) |
| Mining Plant: | | | | | | | | | | | | | |
| Coal Mine | | 5.542% | 3.649% | 4,869,264 | 272,216,716 | 820,345 | (345,316) | 271,871,400 | 827,223 | (228,565) | 271,642,835 | 826,350 | (26,836) |
| Total Mining Plant | | | | 4,869,264 | 272,216,716 | 820,345 | (345,316) | 271,871,400 | 827,223 | (228,565) | 271,642,835 | 826,350 | (26,836) |
| Total Depreciation Expense | | | | | | | | | | | | | |
| | | | | 31,933,221 | 15,911,666,103 | 35,627,383 | 26,927,788 | 15,938,993,891 | 35,691,670 | 48,532,473 | 15,987,126,364 | 35,768,750 | 50,086,522 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjustments | Adjusted EPIS Balance Jan 2008 | Depreciation Expense Jan 2008 | Adjustments | Adjusted EPIS Balance Feb 2008 | Depreciation Expense Feb 2008 | Adjustments | Adjusted EPIS Balance Mar 2008 | Depreciation Expense Mar 2008 | Adjustments |
|--|--------|-------------------|--------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|
| AMORTIZATION EXPENSE | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | |
| California | CA | 7.477% | | (54,618) | 106,352,759 | 662,796 | (54,562) | 106,298,170 | 662,455 | (54,562) | 106,243,608 | 662,115 | (54,534) |
| Customer Service | CN | 7.477% | | (348) | 677,148 | 4,220 | (348) | 676,800 | 4,218 | (347) | 676,453 | 4,216 | (347) |
| Pre-merger Utah | DGU | 7.477% | | (1,632) | 3,178,012 | 19,806 | (1,631) | 3,176,381 | 19,795 | (1,630) | 3,174,750 | 19,785 | (1,630) |
| Pre-merger Pacific | DGP | 7.477% | | (712) | 1,387,386 | 8,646 | (712) | 1,386,674 | 8,642 | (712) | 1,385,962 | 8,637 | (711) |
| Idaho | ID | 7.477% | | (6) | 10,905 | 68 | (6) | 10,900 | 68 | (6) | 10,894 | 68 | (6) |
| Oregon | OR | 7.477% | | (1,327) | 2,584,693 | 16,108 | (1,327) | 2,583,366 | 16,100 | (1,326) | 2,582,040 | 16,091 | (1,325) |
| Fuel Related | SE | 7.477% | | (34,867) | 67,894,675 | 423,123 | (34,860) | 67,859,815 | 422,908 | (34,832) | 67,824,984 | 422,689 | (34,814) |
| Post-merger | SG | 7.477% | | (4,965) | 93,164,527 | 174,369 | (4,963) | 93,159,564 | 174,366 | (4,961) | 93,154,603 | 174,363 | (4,960) |
| Hydro Relicensing | SG-U | 2.725% | | (4,965) | 9,668,332 | 21,961 | (4,963) | 9,663,369 | 21,959 | (4,961) | 9,658,409 | 21,939 | (4,958) |
| Hydro Relicensing | SG-U | 2.725% | | 392,138 | 385,871,326 | 2,402,930 | 391,937 | 386,263,263 | 2,405,372 | 391,736 | 386,654,999 | 2,407,814 | 588,201 |
| General Office | SO | 7.477% | | (453) | 882,176 | 5,498 | (453) | 881,723 | 5,495 | (453) | 881,270 | 5,492 | (452) |
| Utah | UT | 7.477% | | (1) | 2,845 | 18 | (1) | 2,844 | 18 | (1) | 2,842 | 18 | (1) |
| Washington | WA | 7.477% | | (126) | 245,510 | 1,530 | (126) | 245,384 | 1,529 | (126) | 245,258 | 1,528 | (126) |
| Eastern Wyoming | WYP | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYU | 7.477% | | | | | | | | | | | |
| Total Intangible Plant | | | | 33,054,010 | 671,920,293 | 3,741,072 | 245,111 | 672,165,404 | 3,780,061 | 244,985 | 672,410,389 | 3,781,797 | 441,526 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | - | 93,106 | 187 | - | 93,106 | 187 | - | 93,106 | 187 | - |
| Post-merger | SG-P | 2.405% | | - | 612,526 | 3,166 | - | 612,526 | 3,166 | - | 612,526 | 3,166 | - |
| Post-merger | SG-U | 6.203% | | - | 705,632 | 3,353 | - | 705,632 | 3,353 | - | 705,632 | 3,353 | - |
| Total Hydro Plant | | | | - | 1,311,264 | 6,666 | - | 1,311,264 | 6,666 | - | 1,311,264 | 6,666 | - |
| Other Production Plant: | | | | | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | - | 738,755 | 23,682 | - | 738,755 | 23,682 | - | 738,755 | 23,682 | - |
| Total Other Plant | | | | - | 738,755 | 23,682 | - | 738,755 | 23,682 | - | 738,755 | 23,682 | - |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 7.648% | | - | 751,109 | 4,787 | - | 751,109 | 4,787 | - | 751,109 | 4,787 | - |
| General Office | CN | 6.219% | | - | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - |
| Oregon | OR | 6.304% | | - | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - |
| General Office | SO | 10.689% | | - | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - |
| Utah | UT | 3.874% | | - | 18,702 | 60 | - | 18,702 | 60 | - | 18,702 | 60 | - |
| Washington | WA | 2.704% | | - | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - |
| Eastern Wyoming | WYP | 3.187% | | - | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - |
| Western Wyoming | WYU | 4.373% | | - | 39,163 | 143 | - | 39,163 | 143 | - | 39,163 | 143 | - |
| Total General Plant | | | | - | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - |
| Total Amortization | | | | 33,054,010 | 715,399,438 | 4,028,411 | 245,111 | 715,644,549 | 4,067,400 | 244,985 | 715,889,535 | 4,069,136 | 441,526 |
| Total Depreciation & Amortization | | | | | | | | | | | | | |
| | | | | 64,987,232 | 16,627,085,541 | 39,655,794 | 27,172,900 | 16,654,238,440 | 39,759,071 | 48,777,458 | 16,703,015,899 | 39,837,886 | 50,528,048 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPR Rate | Proposed DEPR Rate | Adjusted EPIS Balance Apr 2008 | Depreciation Expense Apr 2008 | Adjustments | Adjusted EPIS Balance May 2008 | Depreciation Expense May 2008 | Adjustments | Adjusted EPIS Balance Jun 2008 | Depreciation Expense Jun 2008 | Adjustments | Adjusted EPIS Balance Jul 2008 |
|-----------------------------------|--------|-------------------|--------------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|---------------|--------------------------------|-------------------------------|---------------|--------------------------------|
| DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 3.131% | 2.017% | 1,205,152,144 | 2,026,384 | (778,839) | 1,204,373,305 | 2,025,074 | (778,335) | 1,203,594,970 | 2,023,765 | (777,832) | 1,202,817,138 |
| Pre-merger Utah | DGU | 3.131% | 2.017% | 1,331,180,437 | 2,236,625 | (1,255,527) | 1,329,924,910 | 2,236,513 | (1,254,343) | 1,328,670,566 | 2,234,404 | (1,253,160) | 1,327,417,406 |
| Post-merger | SG | 3.131% | 2.017% | 2,032,077,357 | 3,402,166 | 18,626,291 | 2,050,703,648 | 3,431,354 | 23,012,321 | 2,073,715,970 | 3,466,349 | 8,646,037 | 2,082,362,007 |
| Post-merger | SSGCH | 2.397% | 1.418% | 393,224,353 | 463,913 | 134,827,704 | 528,052,057 | 544,192 | 15,470,051 | 543,522,108 | 632,972 | 7,769,964 | 551,292,072 |
| Total Steam Plant | | | | 4,961,634,291 | 8,131,088 | 151,419,629 | 5,113,053,921 | 8,237,133 | 36,449,694 | 5,149,503,615 | 8,357,490 | 14,385,008 | 5,163,888,623 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.376% | 1.946% | 224,978,561 | 364,925 | (91,355) | 224,887,206 | 364,777 | (91,318) | 224,795,887 | 364,629 | (91,281) | 224,704,606 |
| Pre-merger Utah | DGU | 2.620% | 1.946% | 47,201,017 | 103,080 | (7,019) | 47,193,998 | 103,064 | (7,016) | 47,186,981 | 103,049 | (7,016) | 47,179,965 |
| Post-merger | SG-P | 2.376% | 1.946% | 230,234,963 | 372,366 | 1,325,175 | 231,560,138 | 374,450 | 1,653,324 | 233,213,462 | 376,865 | 1,737,488 | 234,950,949 |
| Post-merger | SG-U | 2.569% | 1.620% | 68,031,542 | 143,315 | 893,109 | 68,924,651 | 149,534 | 880,395 | 69,805,046 | 151,471 | 690,696 | 70,495,742 |
| Total Hydro Plant | | | | 570,446,083 | 993,685 | 2,119,910 | 572,565,993 | 991,826 | 2,435,384 | 575,001,376 | 996,014 | 2,329,886 | 577,331,262 |
| Other Production Plant: | | | | | | | | | | | | | |
| Pre-merger Utah | DGU | 2.782% | 3.143% | 1,213,346 | 3,181 | (2,128) | 1,211,218 | 3,175 | (2,125) | 1,209,093 | 3,170 | (2,121) | 1,206,972 |
| Post-merger | SG | 2.782% | 3.143% | 872,129,647 | 2,281,460 | 670,468 | 872,800,342 | 2,285,123 | 440,227 | 873,240,342 | 2,286,578 | 380,277 | 873,620,619 |
| Post-merger Wind | SG | 4.061% | 4.037% | 454,119,145 | 1,527,892 | | 454,119,145 | 1,527,892 | 196,642,063 | 650,761,208 | 1,858,694 | | 650,761,208 |
| Post-merger | SSGCT | 4.054% | 4.096% | 80,461,996 | 274,289 | 83,953 | 80,545,949 | 274,779 | 72,984 | 80,618,932 | 275,046 | 84,257 | 80,702,189 |
| Total Other Plant | | | | 1,407,923,735 | 4,086,822 | 752,292 | 1,408,676,027 | 4,090,968 | 197,153,149 | 1,605,829,176 | 4,423,488 | 462,413 | 1,606,291,589 |
| Transmission Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.095% | 2.119% | 595,859,740 | 1,052,483 | (243,750) | 595,615,990 | 1,052,052 | (243,650) | 595,372,340 | 1,051,622 | (243,551) | 595,128,789 |
| Pre-merger Utah | DGU | 2.095% | 2.119% | 668,232,338 | 1,180,273 | (223,949) | 668,008,389 | 1,179,877 | (223,874) | 667,784,515 | 1,179,482 | (223,799) | 667,560,716 |
| Post-merger | SG | 2.095% | 2.119% | 1,698,255,765 | 2,968,353 | 5,424,902 | 1,693,680,667 | 2,966,190 | 19,796,886 | 1,713,477,553 | 3,008,461 | 11,786,798 | 1,725,264,351 |
| Total Transmission Plant | | | | 2,962,347,843 | 5,201,108 | 4,957,203 | 2,957,305,046 | 5,218,120 | 19,329,361 | 2,976,634,408 | 5,239,564 | 11,319,448 | 2,987,953,856 |
| Distribution Plant: | | | | | | | | | | | | | |
| California | CA | 2.988% | 3.793% | 197,086,911 | 622,388 | 389,339 | 197,476,250 | 623,616 | 4,483,694 | 201,959,944 | 631,318 | 1,511,813 | 203,471,757 |
| Oregon | OR | 2.873% | 3.429% | 1,569,834,418 | 4,481,835 | 13,554,277 | 1,583,388,696 | 4,505,391 | 5,931,661 | 1,589,320,357 | 4,533,233 | 2,607,563 | 1,591,927,920 |
| Washington | WA | 2.961% | 3.277% | 366,279,678 | 984,024 | 856,955 | 367,136,633 | 986,248 | 2,840,921 | 369,977,554 | 991,220 | 721,434 | 370,698,988 |
| Eastern Wyoming | WYP | 2.794% | 3.069% | 415,984,813 | 1,062,984 | 925,893 | 416,910,706 | 1,065,238 | 3,050,096 | 419,960,801 | 1,070,323 | 1,097,047 | 421,057,848 |
| Utah | UT | 2.519% | 3.131% | 2,118,008,112 | 5,515,173 | 33,088,598 | 2,151,096,710 | 5,569,235 | 2,160,810,932 | 5,625,073 | 4,501,431 | 2,165,312,363 | |
| Idaho | ID | 2.728% | 2.775% | 254,771,066 | 588,549 | 998,200 | 255,769,266 | 590,410 | 998,281 | 256,767,547 | 592,719 | 599,298 | 257,366,845 |
| Western Wyoming | WYU | 2.794% | 3.069% | 73,989,440 | 189,314 | (43,427) | 73,946,013 | 189,203 | (43,401) | 73,902,611 | 189,092 | (43,376) | 73,859,235 |
| Total Distribution Plant | | | | 4,995,954,437 | 13,444,266 | 49,769,835 | 5,045,724,272 | 13,529,340 | 26,975,474 | 5,072,699,746 | 13,632,978 | 10,985,210 | 5,083,694,957 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 2.247% | 2.229% | 11,851,229 | 22,009 | 7,023 | 11,858,252 | 22,022 | 206,714 | 12,064,966 | 22,221 | 6,190 | 12,071,156 |
| Oregon | OR | 3.118% | 2.720% | 135,451,062 | 307,238 | (199,689) | 135,251,373 | 306,780 | 2,225,798 | 137,477,172 | 309,076 | (260,303) | 137,216,869 |
| Washington | WA | 3.000% | 3.477% | 39,796,592 | 115,396 | (50,324) | 39,746,268 | 115,252 | 497,528 | 40,243,797 | 115,902 | (52,065) | 40,191,731 |
| Eastern Wyoming | WYP | 3.608% | 3.816% | 47,273,343 | 150,508 | (109,675) | 47,163,668 | 150,160 | (109,248) | 47,054,420 | 149,812 | (108,823) | 46,945,597 |
| Utah | UT | 2.456% | 2.304% | 160,856,367 | 309,071 | (265,106) | 160,591,261 | 308,564 | (263,406) | 160,327,855 | 308,057 | (325,180) | 160,002,675 |
| Idaho | ID | 2.989% | 2.401% | 32,248,356 | 64,561 | (39,092) | 32,210,264 | 64,485 | (37,944) | 32,172,320 | 64,409 | (37,796) | 32,134,523 |
| Western Wyoming | WYU | 2.756% | 2.955% | 11,960,889 | 29,513 | (46,723) | 11,914,166 | 29,398 | (46,541) | 11,867,625 | 29,283 | (46,360) | 11,821,265 |
| Pre-merger Pacific | DGP | 5.008% | 4.614% | 11,191,028 | 43,117 | (43,573) | 11,147,455 | 42,949 | (43,403) | 11,104,052 | 42,781 | (43,234) | 11,060,818 |
| Pre-merger Utah | DGU | 4.614% | 4.614% | 20,639,535 | 79,520 | (80,361) | 20,559,174 | 79,210 | (80,048) | 20,479,126 | 78,902 | (79,737) | 20,399,389 |
| Post-merger | SG | 3.617% | 3.333% | 135,690,563 | 377,587 | (528,320) | 135,162,243 | 376,117 | (526,263) | 134,635,981 | 374,652 | (524,214) | 134,111,767 |
| General Office | SO | 8.032% | 7.698% | 244,219,592 | 1,566,724 | (20,675) | 244,198,916 | 1,566,591 | 7,727,060 | 251,925,976 | 1,591,309 | 449,318 | 252,375,295 |
| General Office | SSGCH | 3.807% | 3.632% | 4,606,155 | 13,970 | (17,934) | 4,588,221 | 13,916 | (17,865) | 4,570,356 | 13,862 | (17,795) | 4,552,561 |
| General Office | SSGCT | 3.907% | 3.968% | 433,030 | 1,435 | (1,686) | 431,344 | 1,429 | (333,910) | 97,434 | 874 | (379) | 97,055 |
| Customer Service | CN | 6.965% | 6.665% | 20,037,242 | 111,538 | (90,747) | 19,946,495 | 111,033 | (90,393) | 19,856,102 | 110,530 | (90,041) | 19,766,060 |
| Fuel Related | SE | 3.487% | 3.430% | 1,035,514 | 2,966 | (4,032) | 1,031,482 | 2,954 | (4,016) | 1,027,466 | 2,943 | (4,001) | 1,023,468 |
| Total General Plant | | | | 877,290,498 | 3,195,151 | (1,489,915) | 875,800,583 | 3,190,861 | 9,104,063 | 884,904,646 | 3,214,612 | (1,134,419) | 883,770,228 |
| Mining Plant: | | | | | | | | | | | | | |
| Coal Mine | SE | 5.542% | 3.649% | 271,615,999 | 825,962 | 1,239,600 | 272,855,599 | 827,806 | 1,463,296 | 274,318,895 | 831,915 | 1,546,629 | 275,865,523 |
| Total Mining Plant | | | | 271,615,999 | 825,962 | 1,239,600 | 272,855,599 | 827,806 | 1,463,296 | 274,318,895 | 831,915 | 1,546,629 | 275,865,523 |
| Total Depreciation Expense | | | | | | | | | | | | | |
| | | | | 16,037,212,886 | 35,868,082 | 208,768,555 | 16,245,981,441 | 36,086,054 | 292,910,422 | 16,538,891,863 | 36,696,051 | 39,904,175 | 16,578,796,037 |

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjusted EPIS Balance Apr 2008 | Depreciation Expense Apr 2008 | Adjustments | Adjusted EPIS Balance May 2008 | Depreciation Expense May 2008 | Adjustments | Adjusted EPIS Balance Jun 2008 | Depreciation Expense Jun 2008 | Adjustments | Adjusted EPIS Balance Jul 2008 |
|--|--------|-------------------|--------------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|
| AMORTIZATION EXPENSE | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | |
| California | CA | 7.477% | | 106,189,075 | 661,775 | (54,506) | 106,134,569 | 661,436 | (54,478) | 106,080,091 | 661,096 | (54,450) | 106,025,642 |
| Customer Service | CN | 7.477% | | 676,105 | 4,214 | (347) | 675,758 | 4,211 | (347) | 675,411 | 4,209 | (347) | 675,065 |
| Pre-merger Utah | DGU | 7.477% | | 3,173,120 | 19,775 | (1,629) | 3,171,492 | 19,765 | (1,628) | 3,169,864 | 19,755 | (1,627) | 3,168,237 |
| Pre-merger Pacific | DGP | 7.477% | | 1,385,250 | 8,633 | (711) | 1,384,539 | 8,629 | (711) | 1,383,829 | 8,624 | (710) | 1,383,118 |
| Idaho | ID | 7.477% | | 10,889 | 68 | (6) | 10,883 | 68 | (6) | 10,877 | 68 | (6) | 10,872 |
| Oregon | OR | 7.477% | | 2,580,715 | 16,083 | (1,325) | 2,579,390 | 16,075 | (1,324) | 2,578,066 | 16,067 | (1,323) | 2,576,743 |
| Fuel Related | SE | 7.477% | | 67,790,180 | 422,472 | (34,786) | 67,755,394 | 422,255 | (34,778) | 67,720,606 | 422,038 | (34,760) | 67,685,846 |
| Post-merger | SG | 7.477% | | 93,021,139 | 211,296 | (47,747) | 92,973,393 | 211,187 | (47,747) | 92,925,646 | 211,078 | (47,747) | 92,877,900 |
| Hydro Relicensing | SG-P | 2.725% | | 9,653,452 | 21,928 | (4,955) | 9,648,497 | 21,916 | (4,952) | 9,643,544 | 21,905 | (4,950) | 9,638,594 |
| Hydro Relicensing | SG-U | 2.725% | | 387,243,199 | 2,410,866 | (587,900) | 387,831,099 | 2,414,530 | (587,900) | 388,418,697 | 2,418,192 | (587,900) | 389,006,597 |
| General Office | SO | 7.477% | | 880,818 | 5,489 | (452) | 880,366 | 5,486 | (452) | 879,914 | 5,484 | (452) | 879,462 |
| Utah | UT | 7.477% | | 2,841 | 18 | (1) | 2,839 | 18 | (1) | 2,838 | 18 | (1) | 2,836 |
| Washington | WA | 7.477% | | 245,132 | 1,528 | (126) | 245,006 | 1,527 | (126) | 244,880 | 1,526 | (126) | 244,755 |
| Eastern Wyoming | WY | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYU | 7.477% | | | | | | | | | | | |
| Total Intangible Plant | | | | 672,851,915 | 3,784,144 | 441,300 | 673,293,215 | 3,787,103 | 6,771,572 | 680,064,787 | 3,797,248 | 830,931 | 680,895,718 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | | | | | | | | | | |
| Post-merger | SG-P | 2.405% | | 93,106 | 187 | - | 93,106 | 187 | - | 93,106 | 187 | - | 93,106 |
| Post-merger | SG-U | 6.203% | | 612,526 | 3,166 | - | 612,526 | 3,166 | - | 612,526 | 3,166 | - | 612,526 |
| Total Hydro Plant | | | | 705,632 | 3,353 | - | 705,632 | 3,353 | - | 705,632 | 3,353 | - | 705,632 |
| Other Production Plant: | | | | | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | 738,755 | 23,682 | - | 738,755 | 23,682 | (738,755) | (0) | 11,841 | - | (0) |
| Total Other Plant | | | | 738,755 | 23,682 | - | 738,755 | 23,682 | (738,755) | (0) | 11,841 | - | (0) |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 7.648% | | 751,109 | 4,787 | - | 751,109 | 4,787 | - | 751,109 | 4,787 | - | 751,109 |
| General Office | CN | 6.219% | | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - | 3,269,575 |
| Oregon | OR | 6.304% | | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - | 10,186,247 |
| General Office | SO | 10.689% | | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - | 17,924,950 |
| Utah | UT | 3.874% | | 18,702 | 60 | - | 18,702 | 60 | - | 18,702 | 60 | - | 18,702 |
| Washington | WA | 2.704% | | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - | 2,377,506 |
| Eastern Wyoming | WY | 3.187% | | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - | 7,467,507 |
| Western Wyoming | WYU | 4.373% | | 39,163 | 143 | - | 39,163 | 143 | - | 39,163 | 143 | - | 39,163 |
| Total General Plant | | | | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - | 42,034,758 |
| Total Amortization | | | | 716,331,060 | 4,071,484 | 441,300 | 716,772,360 | 4,074,442 | 6,032,817 | 722,805,178 | 4,072,747 | 830,931 | 723,636,108 |
| Total Depreciation & Amortization | | | | | | | | | | | | | |
| | | | | 16,753,543,946 | 39,939,566 | 209,209,855 | 16,962,753,801 | 40,160,497 | 298,943,239 | 17,261,697,040 | 40,768,808 | 40,735,106 | 17,302,432,146 |

Rocky Mountain Power
 Utah General Rate Cases, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Depreciation Expense Jul 2008 | Adjustments | Adjusted EPIS Balance Aug 2008 | Depreciation Expense Aug 2008 | Adjustments | Adjusted EPIS Balance Sep 2008 | Depreciation Expense Sep 2008 | Adjustments | Adjusted EPIS Balance Oct 2008 | Depreciation Expense Oct 2008 |
|--------------------------------|--------|-------------------|--------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|
| DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 3.131% | 2.017% | 2,022,458 | (777,330) | 1,202,039,808 | 2,021,151 | (776,827) | 1,201,262,981 | 2,019,844 | (776,325) | 1,200,486,655 | 2,018,539 |
| Pre-merger Utah | DGU | 3.131% | 2.017% | 2,232,297 | (1,251,978) | 1,326,165,428 | 2,230,191 | (1,250,797) | 1,324,914,630 | 2,228,088 | (1,249,618) | 1,323,665,013 | 2,225,986 |
| Post-merger | SG | 3.131% | 2.017% | 3,492,956 | 9,191,144 | 2,091,553,151 | 3,507,947 | 9,039,090 | 2,100,592,241 | 3,523,269 | 8,425,101 | 2,109,017,342 | 3,537,946 |
| Post-merger | SSGCH | 2.397% | 1.418% | 646,659 | 6,577,578 | 557,869,650 | 655,174 | 6,573,055 | 564,442,705 | 662,942 | 6,568,536 | 571,011,241 | 6,701,705 |
| Total Steam Plant | | | | 8,394,409 | 13,739,413 | 5,177,628,036 | 8,414,463 | 13,584,520 | 5,191,212,557 | 8,434,143 | 12,967,694 | 5,204,160,250 | 8,453,176 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.376% | 1.946% | 364,481 | (91,244) | 224,613,362 | 364,333 | (91,207) | 224,522,155 | 364,185 | (91,170) | 224,430,985 | 364,037 |
| Pre-merger Utah | DGU | 2.569% | 1.620% | 103,034 | (7,015) | 47,172,949 | 103,018 | (7,014) | 47,165,935 | 103,003 | (7,013) | 47,158,921 | 102,988 |
| Post-merger | SG-P | 2.376% | 1.946% | 379,615 | 1,949,077 | 236,900,027 | 382,604 | 9,625,299 | 246,525,325 | 391,989 | 3,628,298 | 250,153,623 | 402,736 |
| Post-merger | SG-U | 2.569% | 1.620% | 153,186 | 570,033 | 71,065,175 | 154,563 | 854,575 | 71,920,350 | 156,118 | 2,311,433 | 74,231,783 | 159,575 |
| Total Hydro Plant | | | | 1,000,316 | 2,420,851 | 579,752,113 | 1,004,518 | 10,381,652 | 590,133,765 | 1,015,296 | 5,841,548 | 595,975,313 | 1,029,336 |
| Other Production Plant: | | | | | | | | | | | | | |
| Pre-merger Utah | DGU | 2.782% | 3.143% | 3,164 | (2,117) | 1,204,855 | 3,158 | (2,113) | 1,202,742 | 3,153 | (2,110) | 1,200,632 | 3,147 |
| Post-merger | SG | 2.782% | 3.143% | 2,287,652 | 328,353 | 873,948,972 | 2,288,580 | 1,753,271 | 875,702,244 | 2,291,306 | 307,583 | 876,010,227 | 2,294,006 |
| Post-merger Wind | SG | 4.061% | 4.037% | 2,189,497 | 135,784,147 | 786,548,355 | 2,417,921 | 89,298 | 786,545,355 | 2,646,345 | 64,295 | 786,545,355 | 2,646,345 |
| Post-merger | SSGCT | 4.054% | 4.096% | 275,315 | 89,198 | 80,791,987 | 275,611 | 89,298 | 80,881,286 | 275,915 | 89,298 | 80,945,581 | 276,178 |
| Total Other Plant | | | | 4,795,628 | 136,199,581 | 1,742,491,170 | 4,985,271 | 1,840,456 | 1,744,331,627 | 5,216,720 | 370,168 | 1,744,701,795 | 5,219,676 |
| Transmission Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.095% | 2.119% | 1,051,192 | (243,451) | 594,885,338 | 1,050,762 | (243,352) | 594,641,986 | 1,050,332 | (243,252) | 594,398,734 | 1,049,902 |
| Pre-merger Utah | DGU | 2.095% | 2.119% | 1,179,086 | (223,724) | 667,336,992 | 1,178,691 | (223,649) | 667,113,343 | 1,178,296 | (223,574) | 666,889,769 | 1,177,901 |
| Post-merger | SG | 2.095% | 2.119% | 3,036,349 | 4,873,811 | 1,730,138,162 | 3,051,060 | 3,083,966 | 1,733,222,128 | 3,058,086 | 19,000,703 | 1,752,222,831 | 3,077,587 |
| Total Transmission Plant | | | | 5,266,627 | 4,406,636 | 2,992,360,491 | 5,280,513 | 2,616,965 | 2,994,977,457 | 5,286,714 | 18,533,677 | 3,013,511,333 | 5,305,390 |
| Distribution Plant: | | | | | | | | | | | | | |
| California | CA | 2.988% | 3.793% | 640,794 | 476,321 | 203,948,078 | 643,936 | 386,589 | 204,334,668 | 645,300 | 417,753 | 204,752,421 | 646,571 |
| Oregon | OR | 2.873% | 3.429% | 4,545,434 | 3,691,496 | 1,595,619,417 | 4,554,434 | 2,670,596 | 1,598,290,012 | 4,563,525 | 4,633,629 | 1,602,923,642 | 4,573,961 |
| Washington | WA | 2.961% | 3.227% | 596,011 | 976,687 | 371,675,676 | 598,294 | 700,484 | 372,376,164 | 600,550 | 916,474 | 373,292,638 | 1,002,724 |
| Eastern Wyoming | WYP | 2.794% | 3.069% | 1,075,682 | 1,382,582 | 422,440,431 | 1,078,798 | 1,181,947 | 423,622,377 | 1,082,078 | 1,270,326 | 424,892,703 | 1,085,214 |
| Utah | UT | 2.519% | 3.131% | 5,643,618 | 6,308,580 | 2,171,620,943 | 5,657,720 | 5,620,229 | 2,177,141,711 | 5,673,151 | 11,536,524 | 2,188,677,696 | 5,695,402 |
| Idaho | ID | 2.728% | 2.775% | 594,566 | 832,936 | 258,199,781 | 596,223 | 697,663 | 258,897,444 | 597,993 | 742,091 | 259,639,535 | 599,658 |
| Western Wyoming | WYU | 2.794% | 3.069% | 188,961 | (43,351) | 73,815,885 | 188,870 | (43,325) | 73,772,559 | 188,789 | (43,300) | 73,729,260 | 188,649 |
| Total Distribution Plant | | | | 13,685,031 | 13,625,253 | 5,097,320,210 | 13,718,275 | 11,114,187 | 5,108,434,396 | 13,751,355 | 19,473,498 | 5,127,907,894 | 13,792,179 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 2.247% | 2.229% | 22,419 | 6,166 | 12,077,323 | 22,430 | 6,818 | 12,084,141 | 22,442 | 6,116 | 12,090,257 | 22,454 |
| Oregon | OR | 3.118% | 3.720% | 311,304 | (203,289) | 137,013,580 | 310,779 | (260,567) | 136,753,012 | 310,253 | (159,883) | 136,593,129 | 309,776 |
| Washington | WA | 3.500% | 3.477% | 116,545 | (51,862) | 40,139,869 | 116,395 | (50,288) | 40,089,580 | 116,247 | (51,465) | 40,038,116 | 116,099 |
| Eastern Wyoming | WYP | 3.608% | 3.816% | 149,465 | (133,399) | 46,812,198 | 149,080 | (131,934) | 46,680,263 | 148,688 | (132,366) | 46,547,897 | 148,238 |
| Utah | UT | 2.456% | 2.304% | 307,492 | (323,132) | 159,679,594 | 306,870 | (318,287) | 159,361,287 | 306,254 | (320,197) | 159,041,089 | 305,641 |
| Idaho | ID | 2.989% | 2.401% | 64,334 | (37,649) | 32,096,874 | 64,258 | (36,449) | 32,060,425 | 64,184 | (37,361) | 32,023,065 | 64,110 |
| Western Wyoming | WYU | 2.955% | 2.965% | 29,169 | (46,179) | 11,775,085 | 29,055 | (46,000) | 11,729,086 | 28,941 | (45,820) | 11,683,265 | 28,828 |
| Pre-merger Pacific | DGP | 5.008% | 4.614% | 42,615 | (43,066) | 11,017,752 | 42,449 | (42,898) | 10,974,853 | 42,284 | (42,731) | 10,932,122 | 42,119 |
| Pre-merger Utah | DGU | 5.008% | 4.614% | 78,594 | (79,426) | 20,319,963 | 78,288 | (79,117) | 20,240,846 | 77,984 | (78,809) | 20,162,037 | 77,680 |
| Post-merger | SG | 3.617% | 3.333% | 373,194 | (52,173) | 133,589,594 | 371,740 | (520,140) | 133,069,455 | 370,293 | (518,114) | 132,551,341 | 368,851 |
| General Office | SSGCH | 8.032% | 7.698% | 1,617,535 | 547,569 | 252,922,864 | 1,620,732 | 645,437 | 253,568,301 | 1,624,559 | 692,922 | 254,261,223 | 1,628,851 |
| General Office | SSGCT | 3.907% | 3.632% | 13,808 | (17,726) | 4,534,836 | 13,754 | (17,657) | 4,517,179 | 13,700 | (17,588) | 4,499,591 | 13,647 |
| General Office | SSGCT | 4.094% | 3.968% | 322 | (376) | 96,677 | 320 | (376) | 96,300 | 319 | (375) | 95,925 | 318 |
| Customer Service | CN | 6.965% | 6.665% | 110,029 | (89,691) | 19,676,370 | 109,530 | (89,341) | 19,587,028 | 109,033 | (88,994) | 19,498,035 | 108,537 |
| Fuel Related | SE | 3.487% | 3.430% | 2,931 | (3,985) | 1,019,481 | 2,920 | (3,969) | 1,015,511 | 2,908 | (3,954) | 1,011,558 | 2,897 |
| Total General Plant | | | | 3,238,754 | (988,220) | 882,772,008 | 3,238,600 | (944,769) | 881,827,239 | 3,238,059 | (798,620) | 881,028,619 | 3,238,048 |
| Mining Plant: | | | | | | | | | | | | | |
| Coal Mine | SE | 5.542% | 3.649% | 836,492 | 1,210,695 | 277,076,219 | 840,684 | 892,084 | 277,968,302 | 843,881 | 2,097,988 | 280,066,290 | 848,427 |
| Total Mining Plant | | | | 836,492 | 1,210,695 | 277,076,219 | 840,684 | 892,084 | 277,968,302 | 843,881 | 2,097,988 | 280,066,290 | 848,427 |
| Total Depreciation Expense | | | | 37,178,257 | 170,604,210 | 16,748,400,247 | 37,482,324 | 39,485,095 | 16,788,885,343 | 37,786,168 | 58,486,152 | 16,847,371,495 | 37,886,233 |

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Depreciation Expense Jul 2008 | Adjustments | Adjusted EPIS Balance Aug 2008 | Depreciation Expense Aug 2008 | Adjustments | Adjusted EPIS Balance Sep 2008 | Depreciation Expense Sep 2008 | Adjustments | Adjusted EPIS Balance Oct 2008 | Depreciation Expense Oct 2008 |
|--|--------|-------------------|--------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|
| AMORTIZATION EXPENSE | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | |
| California | CA | 7.477% | | 660,757 | (54,422) | 105,971,220 | 660,418 | (54,394) | 105,916,826 | 660,079 | (54,366) | 105,862,460 | 659,740 |
| Customer Service | CN | 7.477% | | 4,207 | (347) | 674,718 | 4,205 | (346) | 674,372 | 4,203 | (346) | 674,026 | 4,201 |
| Pre-merger Utah | DGU | 7.477% | | 19,745 | (1,626) | 3,166,610 | 19,734 | (1,625) | 3,164,985 | 19,724 | (1,625) | 3,163,361 | 19,714 |
| Pre-merger Pacific | DGP | 7.477% | | 8,620 | (710) | 1,382,409 | 8,615 | (710) | 1,381,699 | 8,611 | (709) | 1,380,990 | 8,606 |
| Idaho | ID | 7.477% | | 68 | (6) | 10,866 | 68 | (6) | 10,861 | 68 | (6) | 10,855 | 68 |
| Oregon | OR | 7.477% | | 16,058 | (1,323) | 2,575,420 | 16,050 | (1,322) | 2,574,098 | 16,042 | (1,321) | 2,572,777 | 16,034 |
| Fuel Related | SE | 7.477% | | 421,821 | (34,742) | 67,651,103 | 421,605 | (34,725) | 67,616,379 | 421,389 | (34,707) | 67,581,672 | 421,172 |
| Post-merger | SG | 7.477% | | 225,343 | (50,921) | 99,154,302 | 225,227 | (50,895) | 99,103,407 | 225,111 | (50,869) | 99,052,538 | 224,996 |
| Hydro Relicensing | SG-P | 2.725% | | 21,894 | (4,947) | 9,633,647 | 21,883 | (4,945) | 9,628,702 | 21,871 | (4,942) | 9,623,760 | 21,860 |
| Hydro Relicensing | SG-U | 2.725% | | 2,423,078 | 980,126 | 390,379,452 | 2,429,186 | 979,623 | 391,359,075 | 2,435,291 | 1,175,786 | 392,534,861 | 2,442,005 |
| General Office | SO | 7.477% | | 5,481 | (451) | 879,011 | 5,478 | (451) | 878,560 | 5,475 | (451) | 878,109 | 5,472 |
| Utah | UT | 7.477% | | 18 | (1) | 2,835 | 18 | (1) | 2,833 | 18 | (1) | 2,832 | 18 |
| Washington | WA | 7.477% | | 1,525 | (126) | 244,629 | 1,525 | (126) | 244,503 | 1,524 | (126) | 244,378 | 1,523 |
| Eastern Wyoming | WYP | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYU | 7.477% | | | | | | | | | | | |
| Total Intangible Plant | | | | 3,808,614 | 830,504 | 681,726,222 | 3,814,011 | 830,078 | 682,556,300 | 3,819,405 | 1,026,318 | 683,582,618 | 3,825,409 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | | | | | | | | | | |
| Post-merger | SG-P | 2.405% | | 187 | | 93,106 | 187 | | 93,106 | 187 | | 93,106 | 187 |
| Post-merger | SG-U | 6.203% | | 3,166 | | 612,526 | 3,166 | | 612,526 | 3,166 | | 612,526 | 3,166 |
| Total Hydro Plant | | | | 3,353 | | 705,632 | 3,353 | | 705,632 | 3,353 | | 705,632 | 3,353 |
| Other Production Plant: | | | | | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | (0) | | (0) | (0) | | (0) | (0) | | (0) | (0) |
| Total Other Plant | | | | (0) | | (0) | (0) | | (0) | (0) | | (0) | (0) |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 7.648% | | 4,787 | | 751,109 | 4,787 | | 751,109 | 4,787 | | 751,109 | 4,787 |
| General Office | CN | 6.219% | | 16,944 | | 3,269,575 | 16,944 | | 3,269,575 | 16,944 | | 3,269,575 | 16,944 |
| Oregon | OR | 6.304% | | 53,514 | | 10,186,247 | 53,514 | | 10,186,247 | 53,514 | | 10,186,247 | 53,514 |
| General Office | SO | 10.689% | | 159,665 | | 17,924,950 | 159,665 | | 17,924,950 | 159,665 | | 17,924,950 | 159,665 |
| Utah | UT | 3.874% | | 60 | | 18,702 | 60 | | 18,702 | 60 | | 18,702 | 60 |
| Washington | WA | 2.704% | | 5,357 | | 2,377,506 | 5,357 | | 2,377,506 | 5,357 | | 2,377,506 | 5,357 |
| Eastern Wyoming | WYP | 3.187% | | 19,835 | | 7,467,507 | 19,835 | | 7,467,507 | 19,835 | | 7,467,507 | 19,835 |
| Western Wyoming | WYU | 4.373% | | 143 | | 39,163 | 143 | | 39,163 | 143 | | 39,163 | 143 |
| Total General Plant | | | | 260,305 | | 42,034,758 | 260,305 | | 42,034,758 | 260,305 | | 42,034,758 | 260,305 |
| Total Amortization | | | | 4,072,272 | 830,504 | 724,466,613 | 4,077,669 | 830,078 | 725,296,691 | 4,083,063 | 1,026,318 | 726,323,009 | 4,089,067 |
| Total Depreciation & Amortization | | | | | | | | | | | | | |
| | | | | 41,250,528 | 171,434,714 | 17,473,866,860 | 41,559,992 | 40,315,173 | 17,514,182,033 | 41,869,230 | 59,512,470 | 17,573,694,503 | 41,975,300 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjustments | Adjusted EPIS Balance Nov 2008 | Depreciation Expense Nov 2008 | Adjustments | Adjusted EPIS Balance Dec 2008 | Depreciation Expense Dec 2008 | Adjustments | Adjusted EPIS Balance Jan 2009 | Depreciation Expense Jan 2009 | Adjustments |
|-----------------------------------|--------|-------------------|--------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|
| DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 3.131% | 2.017% | (775,824) | 1,199,710,832 | 2,017,235 | (775,322) | 1,198,935,509 | 2,015,931 | (774,821) | 1,198,160,688 | 2,014,628 | (774,320) |
| Pre-merger Utah | DGU | 3.131% | 2.017% | (1,248,439) | 1,322,416,573 | 2,223,887 | (1,247,262) | 1,321,169,312 | 2,221,789 | (1,246,085) | 1,319,923,226 | 2,219,694 | (1,244,910) |
| Post-merger | SG | 3.131% | 2.017% | 10,817,842 | 2,119,835,184 | 3,354,181 | 41,633,919 | 2,161,469,103 | 3,598,202 | 6,963,156 | 2,168,432,259 | 3,639,045 | 8,955,395 |
| Post-merger | SSGCH | 2.397% | 1.418% | 6,564,019 | 577,575,260 | 678,462 | 10,802,240 | 588,377,501 | 688,730 | 85,226 | 588,462,727 | 695,151 | 85,167 |
| Total Steam Plant | | | | 15,357,599 | 5,219,537,849 | 8,473,702 | 50,413,575 | 5,269,951,424 | 8,524,642 | 5,027,476 | 5,274,978,900 | 8,568,518 | 7,025,332 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.376% | 1.946% | (91,133) | 224,339,852 | 363,889 | (91,096) | 224,248,757 | 363,742 | (91,059) | 224,157,698 | 363,594 | (91,022) |
| Pre-merger Utah | DGU | 2.569% | 2.620% | (7,012) | 47,151,909 | 102,972 | (7,011) | 47,144,898 | 102,957 | (7,010) | 47,137,888 | 102,942 | (7,009) |
| Post-merger | SS-P | 2.376% | 1.946% | 1,117,576 | 251,271,200 | 406,584 | 877,280 | 252,148,480 | 408,202 | 1,200,365 | 253,348,845 | 409,887 | 1,122,864 |
| Post-merger | SS-U | 2.569% | 2.620% | 500,053 | 74,731,836 | 162,645 | 2,398,591 | 77,130,417 | 165,810 | 1,314,269 | 78,444,686 | 169,863 | 1,092,396 |
| Total Hydro Plant | | | | 1,519,484 | 597,494,797 | 1,036,091 | 3,177,754 | 600,672,551 | 1,040,710 | 2,416,564 | 603,089,116 | 1,046,286 | 2,117,029 |
| Other Production Plant: | | | | | | | | | | | | | |
| Pre-merger Utah | DGU | 2.782% | 3.143% | (2,106) | 1,198,526 | 3,142 | (2,102) | 1,196,424 | 3,136 | (2,099) | 1,194,325 | 3,131 | (2,095) |
| Post-merger | SG | 2.782% | 3.143% | 307,240 | 876,317,467 | 2,294,811 | 6,201,166 | 882,518,632 | 2,303,335 | 308,634 | 882,827,266 | 2,311,860 | 308,400 |
| Post-merger Wind | SS | 4.061% | 4.037% | 786,545,355 | 786,545,355 | 2,646,345 | 411,651,342 | 1,198,196,697 | 3,338,849 | 5,177,327 | 1,198,196,697 | 4,031,353 | 871,283 |
| Post-merger | SSGCT | 4.054% | 4.096% | 64,248 | 81,009,828 | 276,397 | 70,111 | 81,079,940 | 276,628 | 5,177,327 | 86,257,267 | 285,582 | 871,283 |
| Total Other Plant | | | | 369,382 | 1,745,071,176 | 5,220,695 | 417,920,516 | 2,162,991,692 | 5,921,946 | 5,483,863 | 2,168,475,555 | 6,631,925 | 2,117,989 |
| Transmission Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.095% | 2.119% | (243,153) | 594,155,581 | 1,049,473 | (243,053) | 593,912,528 | 1,049,043 | (242,954) | 593,669,575 | 1,048,614 | (242,854) |
| Pre-merger Utah | DGU | 2.095% | 2.119% | (223,499) | 666,666,270 | 1,177,507 | (223,424) | 666,442,846 | 1,177,112 | (223,349) | 666,219,496 | 1,176,717 | (223,274) |
| Post-merger | SG | 2.095% | 2.119% | 1,573,126 | 1,753,795,957 | 3,095,753 | 25,573,830 | 1,779,369,787 | 3,119,723 | 1,497,016 | 1,780,866,802 | 3,143,626 | 1,668,734 |
| Total Transmission Plant | | | | 1,106,475 | 3,014,617,808 | 5,322,732 | 25,107,353 | 3,039,725,161 | 5,345,878 | 1,030,713 | 3,040,755,873 | 5,368,958 | 1,202,605 |
| Distribution Plant: | | | | | | | | | | | | | |
| California | CA | 2.988% | 3.793% | 372,708 | 205,125,129 | 647,821 | 416,945 | 205,542,074 | 649,069 | 389,126 | 205,911,200 | 650,311 | 403,186 |
| Oregon | OR | 2.873% | 3.429% | 2,841,734 | 1,605,765,375 | 4,584,642 | 3,039,964 | 1,609,804,339 | 4,593,045 | 3,176,818 | 1,611,981,158 | 4,601,926 | 3,225,867 |
| Washington | WA | 2.961% | 3.477% | 785,787 | 374,078,425 | 1,005,013 | 839,738 | 374,918,163 | 1,007,199 | 810,235 | 375,728,398 | 1,009,418 | 869,966 |
| Eastern Wyoming | WYP | 2.794% | 3.069% | 1,404,138 | 426,296,841 | 1,088,635 | 1,365,173 | 427,663,014 | 1,092,177 | 814,399 | 428,476,414 | 1,094,964 | 741,268 |
| Utah | UT | 2.519% | 3.131% | 6,298,629 | 2,194,976,325 | 5,718,669 | 6,776,716 | 2,201,762,041 | 5,735,726 | 3,695,719 | 2,205,448,761 | 5,749,388 | 3,452,180 |
| Idaho | ID | 2.728% | 2.775% | 760,963 | 260,400,498 | 601,396 | 725,930 | 261,126,428 | 603,115 | 508,500 | 261,634,928 | 604,543 | 525,797 |
| Western Wyoming | WYU | 2.794% | 3.069% | (43,274) | 73,685,986 | 186,538 | (43,249) | 73,642,737 | 186,427 | (43,223) | 73,599,513 | 188,317 | (43,198) |
| Total Distribution Plant | | | | 12,420,665 | 5,140,328,579 | 13,634,713 | 13,120,218 | 5,153,448,797 | 13,868,798 | 9,331,574 | 5,162,780,370 | 13,898,866 | 9,175,067 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 2.247% | 2.229% | 6,768 | 12,097,024 | 22,466 | 6,066 | 12,103,090 | 22,478 | 25,321 | 12,128,411 | 22,507 | 26,131 |
| Oregon | OR | 3.118% | 2.720% | (198,130) | 136,394,999 | 309,371 | (195,289) | 136,199,710 | 308,925 | (60,311) | 136,139,399 | 308,635 | (55,931) |
| Washington | WA | 3.500% | 3.477% | (49,892) | 39,988,223 | 115,952 | (51,070) | 39,937,153 | 115,806 | (39,272) | 39,901,881 | 115,681 | (33,575) |
| Eastern Wyoming | WYP | 3.608% | 3.816% | (130,905) | 46,416,992 | 147,820 | (131,341) | 46,285,651 | 147,403 | (113,246) | 46,172,405 | 147,014 | (111,648) |
| Utah | UT | 2.456% | 2.304% | (315,364) | 158,725,695 | 305,031 | (317,424) | 158,408,272 | 304,424 | (244,251) | 158,164,021 | 303,884 | (238,666) |
| Idaho | ID | 2.989% | 2.401% | (36,161) | 31,986,903 | 64,037 | (37,074) | 31,949,829 | 63,963 | (23,201) | 31,926,628 | 63,903 | (21,891) |
| Western Wyoming | WYU | 2.786% | 2.955% | (45,642) | 11,637,623 | 28,716 | (45,464) | 11,592,169 | 28,603 | (45,287) | 11,546,872 | 28,492 | (45,111) |
| Pre-merger Pacific | DGP | 5.008% | 4.614% | (42,565) | 10,889,557 | 41,955 | (42,399) | 10,847,168 | 41,792 | (42,234) | 10,804,924 | 41,629 | (42,070) |
| Pre-merger Utah | DGU | 5.008% | 4.614% | (78,502) | 20,083,534 | 77,377 | (78,197) | 20,005,338 | 77,076 | (77,892) | 19,927,446 | 76,776 | (77,589) |
| Post-merger | SG | 3.617% | 3.333% | (516,097) | 132,035,244 | 367,415 | (514,088) | 131,521,156 | 365,995 | (512,086) | 131,009,070 | 364,560 | (510,092) |
| General Office | SSGCH | 8.032% | 7.698% | 1,990,227 | 256,251,450 | 1,637,458 | 3,100,934 | 259,352,383 | 1,653,787 | (319,597) | 259,032,787 | 1,662,708 | (318,352) |
| General Office | SSGCH | 3.907% | 3.632% | (17,519) | 4,482,072 | 13,594 | (17,451) | 4,464,621 | 13,541 | (17,363) | 4,447,237 | 13,488 | (17,316) |
| General Office | SSGCT | 3.968% | 3.733% | (373) | 95,552 | 317 | (372) | 95,180 | 315 | (371) | 94,809 | 314 | (369) |
| Customer Service | CN | 6.965% | 6.665% | (88,647) | 19,409,387 | 108,044 | (88,302) | 19,321,086 | 107,553 | (87,966) | 19,233,127 | 107,063 | (87,616) |
| Fuel Related | SE | 3.487% | 3.430% | (3,939) | 1,007,619 | 2,886 | (3,923) | 1,003,696 | 2,875 | (3,908) | 999,788 | 2,863 | (3,893) |
| Total General Plant | | | | 473,257 | 881,501,876 | 3,242,437 | 1,584,605 | 883,086,481 | 3,254,525 | (1,557,676) | 881,528,805 | 3,259,518 | (1,537,989) |
| Mining Plant: | | | | | | | | | | | | | |
| Coal Mine | SE | 5.542% | 3.649% | (92,654) | 279,973,637 | 851,476 | (209,218) | 279,764,419 | 851,017 | (436,671) | 279,327,748 | 850,035 | (448,578) |
| Total Mining Plant | | | | (92,654) | 279,973,637 | 851,476 | (209,218) | 279,764,419 | 851,017 | (436,671) | 279,327,748 | 850,035 | (448,578) |
| Total Depreciation Expense | | | | 31,154,227 | 16,878,525,722 | 37,981,847 | 511,114,803 | 17,389,640,525 | 38,807,477 | 21,295,842 | 17,410,936,367 | 39,624,107 | 18,711,054 |

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjustments | Adjusted EPIS Balance Nov 2008 | Depreciation Expense Nov 2008 | Adjustments | Adjusted EPIS Balance Dec 2008 | Depreciation Expense Dec 2008 | Adjustments | Adjusted EPIS Balance Jan 2009 | Depreciation Expense Jan 2009 | Adjustments |
|-----------------------------------|--------|-------------------|--------------------|-------------|--------------------------------|-------------------------------|--------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|
| AMORTIZATION EXPENSE | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | |
| California | CA | 7.477% | | (54,338) | 105,808,122 | 659,401 | (54,310) | 105,753,812 | 659,063 | (54,282) | 105,699,530 | 658,725 | (54,254) |
| Customer Service | CN | 7.477% | | (346) | 673,680 | 4,198 | (346) | 673,334 | 4,196 | (346) | 672,988 | 4,194 | (345) |
| Pre-merger Utah | DGU | 7.477% | | (1,624) | 3,161,737 | 19,704 | (1,623) | 3,160,114 | 19,694 | (1,622) | 3,158,492 | 19,684 | (1,621) |
| Pre-merger Pacific | DGP | 7.477% | | (709) | 1,380,281 | 8,602 | (708) | 1,379,572 | 8,598 | (708) | 1,378,864 | 8,593 | (708) |
| Idaho | ID | 7.477% | | (6) | 10,850 | 68 | (6) | 10,844 | 68 | (6) | 10,838 | 68 | (6) |
| Oregon | OR | 7.477% | | (1,321) | 2,571,457 | 16,025 | (1,320) | 2,570,137 | 16,017 | (1,319) | 2,568,817 | 16,009 | (1,319) |
| Fuel Related | SE | 7.477% | | (34,689) | 67,546,983 | 420,956 | (34,671) | 67,512,312 | 420,740 | (34,653) | 67,477,659 | 420,524 | (34,635) |
| Post-merger | SG | 7.477% | | (50,842) | 99,001,696 | 224,880 | (50,816) | 98,950,879 | 224,765 | (50,790) | 98,900,089 | 224,650 | (50,764) |
| Hydro Relicensing | SG-P | 2.725% | | (4,940) | 9,618,820 | 21,849 | (4,937) | 9,613,883 | 21,838 | (4,935) | 9,608,948 | 21,827 | (4,932) |
| Hydro Relicensing | SG-U | 7.477% | | 1,175,183 | 393,710,044 | 2,449,329 | 1,174,580 | 394,884,623 | 2,456,649 | 932,310 | 395,816,935 | 2,463,213 | 931,832 |
| General Office | SO | 7.477% | | (451) | 877,658 | 5,470 | (450) | 877,208 | 5,467 | (450) | 876,757 | 5,464 | (450) |
| Utah | UT | 7.477% | | (1) | 2,830 | 18 | (1) | 2,829 | 18 | (1) | 2,827 | 18 | (1) |
| Washington | WA | 7.477% | | (1) | 244,253 | 1,522 | (125) | 244,127 | 1,521 | (125) | 244,002 | 1,521 | (125) |
| Eastern Wyoming | WYP | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYU | 7.477% | | | | | | | | | | | |
| Total Intangible Plant | | | | 1,025,792 | 684,608,410 | 3,832,023 | 1,025,266 | 685,633,676 | 3,838,633 | 783,072 | 686,416,748 | 3,844,487 | 782,670 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | | 93,106 | 187 | | 93,106 | 187 | | 93,106 | 187 | |
| Post-merger | SG-P | 2.405% | | | 612,526 | 3,166 | | 612,526 | 3,166 | | 612,526 | 3,166 | |
| Post-merger | SG-U | 6.203% | | | 705,632 | 3,353 | | 705,632 | 3,353 | | 705,632 | 3,353 | |
| Total Hydro Plant | | | | | | | | | | | | | |
| Other Production Plant: | | | | | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | (0) | (0) | (0) | | (0) | (0) | | (0) | (0) | |
| Total Other Plant | | | | | | | | | | | | | |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 7.648% | | | 751,109 | 4,787 | | 751,109 | 4,787 | | 751,109 | 4,787 | |
| General Office | CN | 6.219% | | | 3,269,575 | 16,944 | | 3,269,575 | 16,944 | | 3,269,575 | 16,944 | |
| Oregon | OR | 6.304% | | | 10,186,247 | 53,514 | | 10,186,247 | 53,514 | | 10,186,247 | 53,514 | |
| General Office | SO | 10.689% | | | 17,924,950 | 159,665 | | 17,924,950 | 159,665 | | 17,924,950 | 159,665 | |
| Utah | UT | 3.874% | | | 18,702 | 60 | | 18,702 | 60 | | 18,702 | 60 | |
| Washington | WA | 2.704% | | | 2,377,506 | 5,357 | | 2,377,506 | 5,357 | | 2,377,506 | 5,357 | |
| Eastern Wyoming | WYP | 3.187% | | | 7,467,507 | 19,835 | | 7,467,507 | 19,835 | | 7,467,507 | 19,835 | |
| Western Wyoming | WYU | 4.373% | | | 39,163 | 143 | | 39,163 | 143 | | 39,163 | 143 | |
| Total General Plant | | | | | 42,034,758 | 260,305 | | 42,034,758 | 260,305 | | 42,034,758 | 260,305 | |
| Total Amortization | | | | 1,025,792 | 727,348,801 | 4,095,681 | 1,025,266 | 728,374,066 | 4,102,291 | 783,072 | 729,157,139 | 4,108,145 | 782,670 |
| Total Depreciation & Amortization | | | | 32,180,019 | 17,605,874,522 | 42,077,528 | 5,12,140,069 | 18,118,014,591 | 42,909,768 | 22,078,915 | 18,140,093,505 | 43,732,252 | 19,493,725 |

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjusted EPIS Balance Feb 2009 | Depreciation Expense Feb 2009 | Adjustments | Adjusted EPIS Balance Mar 2009 | Depreciation Expense Mar 2009 | Adjustments | Adjusted EPIS Balance Apr 2009 | Depreciation Expense Apr 2009 | Adjustments | Adjusted EPIS Balance May 2009 |
|-----------------------------------|--------|-------------------|--------------------|--------------------------------|-------------------------------|-------------------|--------------------------------|-------------------------------|-------------------|--------------------------------|-------------------------------|-------------------|--------------------------------|
| DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 3.131% | 2.017% | 1,197,386,368 | 2,013,326 | (773,820) | 1,196,612,548 | 2,012,025 | (773,320) | 1,195,839,228 | 2,010,725 | (772,820) | 1,195,066,408 |
| Pre-merger Utah | DGU | 3.131% | 2.017% | 1,318,678,316 | 2,217,600 | (1,243,736) | 1,317,434,580 | 2,215,509 | (1,242,563) | 1,316,192,018 | 2,213,419 | (1,241,391) | 1,314,950,627 |
| Post-merger | SG | 3.131% | 2.017% | 2,177,391,684 | 3,652,427 | 8,005,443 | 2,186,397,097 | 3,666,685 | 26,481,211 | 2,211,878,308 | 3,695,669 | 25,436,604 | 2,237,314,912 |
| Total Steam Plant | SSGCH | 2.397% | 1.418% | 5,882,004,233 | 8,578,605 | 6,072,996 | 5,288,077,228 | 8,589,571 | 24,550,379 | 5,312,627,607 | 8,615,266 | 23,507,395 | 5,336,134,991 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.376% | 1.946% | 224,066,676 | 363,446 | (90,985) | 223,975,691 | 363,299 | (90,948) | 223,884,743 | 363,151 | (90,911) | 223,793,832 |
| Pre-merger Utah | DGU | 2.569% | 2.620% | 47,130,878 | 102,927 | (7,008) | 47,123,870 | 102,911 | (7,007) | 47,116,863 | 102,896 | (7,006) | 47,109,857 |
| Post-merger | SG-P | 2.376% | 1.946% | 254,471,509 | 411,770 | 1,129,262 | 255,600,770 | 413,596 | 1,122,128 | 256,722,898 | 415,422 | 1,226,818 | 257,949,717 |
| Post-merger | SG-U | 2.569% | 2.620% | 79,537,082 | 172,491 | 1,092,789 | 80,629,871 | 174,877 | 1,003,972 | 81,633,842 | 177,166 | 1,009,837 | 82,643,679 |
| Total Hydro Plant | | | | 605,206,144 | 1,050,634 | 2,124,058 | 607,330,202 | 1,054,683 | 2,028,145 | 609,358,346 | 1,058,635 | 2,138,739 | 611,497,085 |
| Other Production Plant: | | | | | | | | | | | | | |
| Pre-merger Utah | DGU | 2.782% | 3.143% | 1,192,230 | 3,125 | (2,091) | 1,190,139 | 3,120 | (2,088) | 1,188,051 | 3,114 | (2,084) | 1,185,967 |
| Post-merger | SG | 2.782% | 3.143% | 883,135,667 | 2,312,668 | 371,827 | 883,507,494 | 2,313,559 | 371,633 | 883,879,187 | 2,314,532 | 371,445 | 884,250,632 |
| Post-merger Wind | SG | 4.061% | 4.037% | 1,198,196,697 | 4,031,353 | 1,456,591 | 1,199,653,288 | 4,031,353 | 1,456,591 | 1,199,196,697 | 4,031,353 | 1,456,591 | 1,199,653,288 |
| Post-merger | SSGCT | 4.054% | 4.096% | 87,128,550 | 295,904 | 1,826,237 | 88,954,787 | 299,877 | 1,826,237 | 89,781,024 | 302,911 | 1,826,237 | 91,607,261 |
| Total Other Plant | | | | 2,169,663,144 | 6,643,051 | 1,826,237 | 2,171,479,380 | 6,643,051 | 1,826,237 | 2,173,305,617 | 6,651,911 | 1,826,237 | 2,175,131,854 |
| Transmission Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.095% | 2.119% | 583,426,720 | 1,048,185 | (242,755) | 583,183,966 | 1,047,756 | (242,656) | 582,941,310 | 1,047,328 | (242,556) | 582,698,754 |
| Pre-merger Utah | DGU | 2.095% | 2.119% | 665,996,222 | 1,176,323 | (223,200) | 665,773,022 | 1,175,929 | (223,125) | 665,549,898 | 1,175,535 | (223,050) | 665,326,848 |
| Post-merger | SG | 2.095% | 2.119% | 1,782,535,536 | 3,146,422 | 1,976,552 | 1,784,511,588 | 3,145,640 | 59,184,469 | 1,843,696,058 | 3,203,645 | 4,983,725 | 1,848,680,283 |
| Total Transmission Plant | | | | 3,041,958,478 | 5,370,930 | 1,510,598 | 3,043,469,076 | 5,373,326 | 58,178,689 | 3,102,187,765 | 5,426,507 | 4,528,119 | 3,106,715,884 |
| Distribution Plant: | | | | | | | | | | | | | |
| California | CA | 2.988% | 3.793% | 206,314,386 | 651,532 | 475,810 | 206,790,196 | 652,921 | 404,796 | 207,194,992 | 654,313 | 407,518 | 207,602,509 |
| Oregon | OR | 2.873% | 3.429% | 1,615,207,024 | 4,611,074 | 1,144,409 | 1,616,351,433 | 4,621,605 | 3,252,996 | 1,622,604,429 | 4,632,174 | 3,257,846 | 1,629,122,275 |
| Washington | WA | 2.961% | 3.227% | 39,868,306 | 115,581 | (1,608,846) | 37,269,560 | 1,014,408 | 950,076 | 37,709,286 | 1,017,247 | 1,003,947 | 37,713,233 |
| Eastern Wyoming | WYP | 3.608% | 3.816% | 429,217,682 | 1,096,954 | 1,148,069 | 430,365,751 | 1,099,370 | 760,692 | 431,126,443 | 1,101,812 | 8,664,836 | 439,791,279 |
| Utah | UT | 2.519% | 3.131% | 2,208,900,941 | 5,758,713 | 5,246,390 | 2,214,147,331 | 5,770,061 | 3,324,442 | 2,217,471,773 | 5,781,242 | 44,440,862 | 2,261,916,635 |
| Idaho | ID | 2.728% | 2.775% | 262,160,725 | 605,739 | 855,586 | 263,016,311 | 607,336 | 555,348 | 263,571,659 | 608,968 | 956,060 | 264,527,719 |
| Western Wyoming | WYU | 2.794% | 3.069% | 73,556,315 | 188,206 | (43,173) | 73,513,142 | 188,096 | (43,147) | 73,469,995 | 187,985 | (43,122) | 73,426,873 |
| Total Distribution Plant | | | | 5,171,955,437 | 13,923,895 | 12,987,936 | 5,184,943,374 | 13,953,797 | 9,205,203 | 5,194,148,577 | 13,983,740 | 9,205,203 | 5,203,353,780 |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 2.279% | 2.229% | 12,154,542 | 22,555 | 25,121 | 12,179,663 | 22,603 | 25,931 | 12,205,594 | 22,650 | 24,922 | 12,230,516 |
| Oregon | OR | 3.118% | 2.720% | 136,083,468 | 308,503 | (39,158) | 136,044,310 | 308,396 | (51,421) | 135,992,889 | 308,293 | (47,086) | 135,945,804 |
| Washington | WA | 3.500% | 3.477% | 39,868,306 | 115,581 | (35,004) | 39,833,302 | 115,482 | (33,308) | 39,799,994 | 115,383 | (34,738) | 39,765,255 |
| Eastern Wyoming | WYP | 3.608% | 3.816% | 46,060,756 | 146,656 | (112,371) | 45,948,385 | 146,300 | (110,776) | 45,837,609 | 145,945 | (111,502) | 45,726,107 |
| Utah | UT | 2.456% | 2.304% | 157,925,353 | 303,421 | (241,681) | 157,683,672 | 302,860 | (236,844) | 157,446,828 | 302,500 | (240,209) | 157,206,620 |
| Idaho | ID | 2.989% | 2.401% | 31,904,738 | 63,858 | (23,025) | 31,881,713 | 63,813 | (21,716) | 31,859,997 | 63,768 | (22,851) | 31,837,146 |
| Western Wyoming | WYU | 2.756% | 2.955% | 11,501,761 | 28,380 | (44,935) | 11,456,826 | 28,270 | (44,760) | 11,412,065 | 28,159 | (44,596) | 11,367,479 |
| Pre-merger Pacific | DGP | 5.008% | 4.614% | 10,762,854 | 41,467 | (41,906) | 10,720,948 | 41,305 | (41,743) | 10,679,206 | 41,145 | (41,580) | 10,637,626 |
| Pre-merger Utah | DGU | 5.008% | 4.614% | 19,849,857 | 76,477 | (77,287) | 19,772,570 | 76,179 | (76,986) | 19,695,585 | 75,883 | (76,696) | 19,618,899 |
| Post-merger | SG | 3.617% | 3.333% | 130,498,978 | 363,140 | (508,106) | 129,990,872 | 360,318 | (506,128) | 129,484,744 | 360,318 | (504,157) | 128,980,587 |
| General Office | SO | 8.032% | 7.695% | 258,714,434 | 1,660,662 | 182,887 | 258,897,321 | 1,660,228 | (64,493) | 258,832,828 | 1,660,608 | (64,241) | 258,768,587 |
| General Office | SSGCH | 3.632% | 4.294% | 4,429,922 | 13,436 | (17,248) | 4,412,674 | 13,383 | (17,181) | 4,395,492 | 13,331 | (17,114) | 4,378,378 |
| General Office | SSGCT | 3.907% | 3.968% | 94,940 | 313 | (368) | 94,572 | 312 | (366) | 94,206 | 310 | (365) | 93,841 |
| Customer Service | CN | 6.955% | 6.665% | 19,143,512 | 106,576 | (87,275) | 19,056,237 | 106,090 | (86,936) | 18,971,302 | 105,606 | (86,596) | 18,884,706 |
| Fuel Related | SE | 3.487% | 3.430% | 995,895 | 2,852 | (3,878) | 992,017 | 2,841 | (3,862) | 988,155 | 2,830 | (3,847) | 984,308 |
| Total General Plant | | | | 879,990,815 | 3,253,878 | (1,024,233) | 878,966,582 | 3,249,887 | (1,270,587) | 877,695,995 | 3,246,729 | (1,270,636) | 876,425,359 |
| Mining Plant: | | | | | | | | | | | | | |
| Coal Mine | SE | 5.542% | 3.649% | 278,879,170 | 848,689 | (45,847) | 278,833,323 | 847,937 | (389,351) | 278,443,972 | 847,275 | (381,854) | 278,062,118 |
| Total Mining Plant | | | | 278,879,170 | 848,689 | (45,847) | 278,833,323 | 847,937 | (389,351) | 278,443,972 | 847,275 | (381,854) | 278,062,118 |
| Total Depreciation Expense | | | | 17,429,647,421 | 39,669,682 | 23,451,744 | 17,453,099,165 | 39,717,110 | 93,533,584 | 17,546,632,749 | 39,830,065 | 92,574,661 | 17,639,207,411 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Adjusted EPIS Balance Feb 2009 | Depreciation Expense Feb 2009 | Adjustments | Adjusted EPIS Balance Mar 2009 | Depreciation Expense Mar 2009 | Adjustments | Adjusted EPIS Balance Apr 2009 | Depreciation Expense Apr 2009 | Adjustments | Adjusted EPIS Balance May 2009 |
|-----------------------------------|--------|-------------------|--------------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|
| AMORTIZATION EXPENSE | | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | | |
| California | CA | 7.477% | | 105,645,276 | 658,386 | (54,226) | 105,591,049 | 658,049 | (54,199) | 105,536,851 | 657,711 | (54,171) | 105,482,680 |
| Customer Service | CN | 7.477% | | 672,643 | 4,192 | (345) | 672,298 | 4,190 | (345) | 671,953 | 4,188 | (345) | 671,608 |
| Pre-merger Utah | DGU | 7.477% | | 3,156,871 | 19,674 | (1,620) | 3,155,250 | 19,664 | (1,620) | 3,153,631 | 19,654 | (1,619) | 3,152,012 |
| Pre-merger Pacific | DGP | 7.477% | | 1,378,157 | 8,589 | (707) | 1,377,450 | 8,584 | (707) | 1,376,742 | 8,580 | (707) | 1,376,035 |
| Idaho | ID | 7.477% | | 10,833 | 68 | (6) | 10,827 | 67 | (6) | 10,821 | 67 | (6) | 10,816 |
| Oregon | OR | 7.477% | | 2,567,459 | 16,001 | (1,318) | 2,566,141 | 15,993 | (1,317) | 2,564,824 | 15,984 | (1,317) | 2,563,507 |
| Fuel Related | SE | 7.477% | | 67,443,023 | 420,308 | (34,618) | 67,408,406 | 420,092 | (34,600) | 67,373,806 | 419,877 | (34,582) | 67,339,224 |
| Post-merger | SG | 7.477% | | 98,649,325 | 224,534 | (50,738) | 98,798,587 | 224,419 | (50,712) | 98,747,874 | 224,304 | (50,686) | 98,697,188 |
| Hydro Reicensing | SG-P | 2.725% | | 9,604,016 | 21,815 | (4,930) | 9,599,086 | 21,804 | (4,927) | 9,594,159 | 21,793 | (4,925) | 9,589,235 |
| Hydro Reicensing | SG-U | 7.477% | | 396,748,767 | 2,469,020 | 931,354 | 397,680,120 | 2,474,824 | 1,309,208 | 398,989,329 | 2,481,804 | 1,308,536 | 400,297,865 |
| General Office | SO | 7.477% | | 876,307 | 5,461 | (450) | 875,858 | 5,458 | (450) | 875,408 | 5,456 | (449) | 874,959 |
| Utah | UT | 7.477% | | 243,877 | 1,520 | (1) | 243,751 | 1,519 | (1) | 243,626 | 1,518 | (1) | 243,501 |
| Washington | WA | 7.477% | | | | | | | | | | | |
| Eastern Wyoming | WY | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYP | 7.477% | | | | | | | | | | | |
| Western Wyoming | WYU | 7.477% | | | | | | | | | | | |
| Total Intangible Plant | | | | 687,199,419 | 3,849,586 | 782,269 | 687,981,687 | 3,854,681 | 1,160,200 | 689,141,888 | 3,860,953 | 1,159,605 | 690,301,492 |
| Hydro Production Plant: | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | 93,106 | 187 | - | 93,106 | 187 | - | 93,106 | 187 | - | 93,106 |
| Post-merger | SG-P | 2.405% | | 612,526 | 3,166 | - | 612,526 | 3,166 | - | 612,526 | 3,166 | - | 612,526 |
| Post-merger | SG-U | 6.203% | | 705,632 | 3,353 | - | 705,632 | 3,353 | - | 705,632 | 3,353 | - | 705,632 |
| Total Hydro Plant | | | | | | | | | | | | | |
| Other Production Plant: | | | | | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Total Other Plant | | | | | | | | | | | | | |
| General Plant: | | | | | | | | | | | | | |
| California | CA | 7.648% | | 751,109 | 4,787 | - | 751,109 | 4,787 | - | 751,109 | 4,787 | - | 751,109 |
| General Office | CN | 6.219% | | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - | 3,269,575 | 16,944 | - | 3,269,575 |
| Oregon | OR | 6.304% | | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - | 10,186,247 | 53,514 | - | 10,186,247 |
| General Office | SO | 10.689% | | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - | 17,924,950 | 159,665 | - | 17,924,950 |
| Utah | UT | 3.874% | | 18,702 | 60 | - | 18,702 | 60 | - | 18,702 | 60 | - | 18,702 |
| Washington | WA | 2.704% | | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - | 2,377,506 | 5,357 | - | 2,377,506 |
| Eastern Wyoming | WYP | 3.187% | | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - | 7,467,507 | 19,835 | - | 7,467,507 |
| Western Wyoming | WYU | 4.373% | | 39,163 | 143 | - | 39,163 | 143 | - | 39,163 | 143 | - | 39,163 |
| Total General Plant | | | | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - | 42,034,758 | 260,305 | - | 42,034,758 |
| Total Amortization | | | | 729,939,809 | 4,113,243 | 782,269 | 730,722,078 | 4,118,339 | 1,160,200 | 731,882,278 | 4,124,610 | 1,159,605 | 733,041,882 |
| Total Depreciation & Amortization | | | | 18,159,587,230 | 43,782,925 | 24,234,012 | 18,183,821,242 | 43,835,449 | 94,693,785 | 18,278,515,027 | 43,954,675 | 93,734,266 | 18,372,249,293 |

Rocky Mountain Power
 Utah General Rate Case - June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Depreciation Expense May 2009 | Adjustments | Adjusted EPIS Balance | | Depreciation Expense Jun 2009 | Mid Period | Test Period |
|-----------------------------------|--------|-------------------|--------------------|-------------------------------|--------------------|-----------------------|----------|-------------------------------|--------------------|--------------------|
| | | | | | | Jun 2009 | Jun 2009 | | | |
| DEPRECIATION EXPENSE | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | 3.131% | 2.017% | 2,009,425 | (772,321) | 1,194,294,087 | | 2,008,127 | 31,112,814 | 24,183,413 |
| Pre-merger Utah | DGU | 3.131% | 2.017% | 2,211,331 | (1,240,220) | 1,313,710,407 | | 2,209,246 | 34,414,027 | 26,649,036 |
| Post-merger | SG | 3.131% | 2.017% | 3,739,303 | 42,629,672 | 2,279,944,584 | | 3,796,509 | 50,086,126 | 43,404,078 |
| Post-merger | SSGCH | 2.397% | 1.418% | 655,554 | 84,933 | 588,887,978 | | 695,654 | 7,601,339 | 8,175,120 |
| Total Steam Plant | | | | 6,655,614 | 40,702,064 | 5,376,837,056 | | 8,709,536 | 123,214,307 | 102,411,647 |
| Hydro Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.376% | 1.946% | 363,004 | (90,874) | 223,702,957 | | 362,856 | 4,870,849 | 4,364,018 |
| Pre-merger Utah | DGU | 2.369% | 2.620% | 102,881 | (7,005) | 47,102,852 | | 102,865 | 1,225,545 | 1,235,394 |
| Post-merger | SG-P | 2.376% | 1.946% | 417,326 | (1,547,000) | 256,402,717 | | 417,067 | 4,630,748 | 4,856,798 |
| Post-merger | SG-U | 2.569% | 2.620% | 179,365 | 11,764,519 | 94,408,198 | | 193,313 | 1,563,893 | 2,018,971 |
| Total Hydro Plant | | | | 1,062,576 | 10,119,639 | 621,616,724 | | 1,076,101 | 12,291,034 | 12,475,182 |
| Other Production Plant: | | | | | | | | | | |
| Pre-merger Utah | DGU | 2.782% | 3.143% | 3,109 | (2,080) | 1,183,887 | | 3,104 | 36,188 | 37,604 |
| Post-merger | SG | 2.782% | 3.143% | 2,315,789 | 597,234 | 885,071,866 | | 2,317,361 | 23,796,247 | 27,645,468 |
| Post-merger Wind | SG | 4.061% | 4.037% | 4,031,353 | | 1,198,196,697 | | 4,031,353 | 17,465,029 | 40,073,424 |
| Post-merger | SSGCT | 4.054% | 4.096% | 303,991 | 309,795 | 89,527,555 | | 305,051 | 3,241,431 | 3,449,358 |
| Total Other Plant | | | | 6,654,252 | 904,949 | 2,173,980,005 | | 6,656,868 | 44,638,895 | 71,205,853 |
| Transmission Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.095% | 2.119% | 1,046,899 | (242,457) | 592,456,296 | | 1,046,471 | 12,575,680 | 12,585,957 |
| Pre-merger Utah | DGU | 2.095% | 2.119% | 1,175,141 | (222,975) | 665,103,872 | | 1,174,747 | 14,098,953 | 14,122,985 |
| Post-merger | SS | 2.055% | 2.119% | 3,260,313 | 26,730,389 | 1,875,420,682 | | 3,288,325 | 34,608,726 | 37,630,528 |
| Total Transmission Plant | | | | 5,482,353 | 26,264,967 | 3,132,980,851 | | 5,509,543 | 61,283,358 | 64,339,470 |
| Distribution Plant: | | | | | | | | | | |
| California | CA | 2.988% | 3.793% | 655,597 | 3,525,720 | 211,128,230 | | 661,813 | 6,636,550 | 7,799,977 |
| Oregon | OR | 2.873% | 3.429% | 4,641,849 | 7,807,250 | 1,633,929,525 | | 4,658,030 | 49,088,757 | 55,181,699 |
| Washington | WA | 3.227% | 3.477% | 1,019,874 | 1,117,049 | 380,830,282 | | 1,022,726 | 11,231,366 | 12,105,140 |
| Eastern Wyoming | WYP | 2.794% | 3.069% | 1,113,866 | 1,166,515 | 440,957,794 | | 1,126,440 | 11,980,642 | 13,135,936 |
| Utah | UT | 2.519% | 3.131% | 5,843,554 | 11,588,286 | 2,273,500,921 | | 5,916,646 | 58,691,196 | 68,943,889 |
| Idaho | ID | 2.728% | 2.775% | 610,716 | 940,677 | 265,468,395 | | 612,909 | 6,812,866 | 7,243,162 |
| Western Wyoming | WYU | 2.794% | 3.069% | 187,875 | (43,097) | 73,383,776 | | 187,765 | 2,173,934 | 2,260,466 |
| Total Distribution Plant | | | | 14,073,330 | 26,102,400 | 5,273,198,924 | | 14,186,330 | 146,615,411 | 166,670,270 |
| General Plant: | | | | | | | | | | |
| California | CA | 2.247% | 2.229% | 22,697 | 24,825 | 12,255,341 | | 22,743 | 263,378 | 270,444 |
| Oregon | OR | 3.118% | 2.720% | 308,181 | (46,902) | 135,698,901 | | 308,075 | 3,966,566 | 3,710,490 |
| Washington | WA | 3.500% | 3.477% | 115,284 | (34,603) | 39,730,652 | | 115,184 | 1,392,039 | 1,389,640 |
| Eastern Wyoming | WYP | 3.608% | 3.816% | 145,592 | (111,068) | 45,615,039 | | 145,238 | 1,775,248 | 1,767,408 |
| Utah | UT | 2.456% | 2.304% | 302,042 | (239,089) | 156,367,530 | | 301,562 | 3,862,912 | 3,652,101 |
| Idaho | ID | 2.989% | 2.401% | 63,724 | (22,762) | 31,814,384 | | 63,678 | 875,735 | 767,628 |
| Western Wyoming | WYU | 2.756% | 2.955% | 28,049 | (44,412) | 11,323,067 | | 27,939 | 346,834 | 342,602 |
| Pre-merger Pacific | DGP | 5.008% | 4.614% | 40,984 | (41,418) | 10,596,207 | | 500,569 | 547,170 | 500,569 |
| Pre-merger Utah | DGU | 5.008% | 4.614% | 75,597 | (76,387) | 19,542,511 | | 1,009,141 | 1,009,141 | 923,195 |
| Post-merger | SG | 3.617% | 3.333% | 358,915 | (502,194) | 128,478,393 | | 4,363,655 | 4,791,759 | 4,363,655 |
| General Office | SO | 8.032% | 7.698% | 1,660,195 | 3,536,011 | 262,304,589 | | 1,671,330 | 19,178,176 | 19,758,653 |
| General Office | SSGCH | 3.907% | 3.632% | 13,279 | (17,047) | 4,361,331 | | 176,457 | 176,457 | 162,189 |
| General Office | SSGCT | 4.094% | 3.968% | 309 | (363) | 92,978 | | 308 | 17,184 | 17,184 |
| Customer Service | CN | 6.965% | 6.665% | 105,124 | (86,259) | 18,798,447 | | 1,391,057 | 1,391,057 | 1,287,831 |
| Fuel Related | SE | 3.487% | 3.430% | 2,819 | (3,832) | 980,475 | | 36,386 | 36,386 | 34,432 |
| Total General Plant | | | | 3,242,783 | 2,334,497 | 878,759,856 | | 39,630,044 | 39,630,044 | 38,954,613 |
| Mining Plant: | | | | | | | | | | |
| Coal Mine | SE | 5.542% | 3.649% | 852,489 | 920,711 | 283,183,224 | | 859,695 | 12,187,178 | 10,178,096 |
| Total Mining Plant | | | | 852,489 | 920,711 | 283,183,224 | | 859,695 | 12,187,178 | 10,178,096 |
| Total Depreciation Expense | | | | 40,023,397 | 107,349,229 | 17,746,556,640 | | 40,248,466 | 427,573,049 | 456,057,035 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Expense

| Description | Factor | Current DEPE Rate | Proposed DEPE Rate | Depreciation Expense May 2009 | Adjustments | Adjusted EPIS Balance Jun 2009 | Depreciation Expense Jun 2009 | Mid Period | Test Period |
|-----------------------------------|--------|-------------------|--------------------|-------------------------------|-------------|--------------------------------|-------------------------------|-------------|-------------|
| AMORTIZATION EXPENSE | | | | | | | | | |
| Intangible Plant: | | | | | | | | | |
| California | CA | 7.477% | | 657,373 | (54,143) | 105,428,537 | 657,036 | 7,955,601 | 7,906,737 |
| Customer Service | CN | 7.477% | | 4,185 | (345) | 671,263 | 4,183 | 50,653 | 50,342 |
| Pre-merger Utah | DGU | 7.477% | | 19,643 | (1,618) | 3,150,394 | 19,633 | 237,728 | 236,268 |
| Pre-merger Pacific | ID | 7.477% | | 8,576 | (706) | 1,375,329 | 8,571 | 103,782 | 103,144 |
| Ideho | OR | 7.477% | | 67 | (6) | 10,811 | 67 | 816 | 811 |
| Oregon | SE | 7.477% | | 15,976 | (1,316) | 2,562,231 | 15,968 | 193,345 | 192,158 |
| Fuel Related | SG | 7.477% | | 419,661 | (34,564) | 67,304,659 | 419,446 | 4,999,687 | 5,047,592 |
| Post-merger | SG-P | 2.725% | | 224,189 | (50,680) | 98,646,528 | 224,074 | 2,062,326 | 2,686,481 |
| Hydro Relicensing | SG-U | 2.725% | | 21,782 | (4,922) | 9,584,313 | 21,771 | 263,605 | 261,986 |
| Hydro Relicensing | SO | 7.477% | | 2,489,959 | 1,307,866 | 401,605,731 | 2,498,110 | 28,631,537 | 29,512,467 |
| General Office | UT | 7.477% | | 5,453 | (449) | 874,510 | 5,450 | 65,990 | 65,585 |
| Utah | WA | 7.477% | | 18 | (1) | 2,820 | 18 | 213 | 212 |
| Washington | WYP | 7.477% | | 1,518 | (125) | 243,376 | 1,517 | 18,365 | 18,252 |
| Eastern Wyoming | WYU | 7.477% | | | | | | | |
| Western Wyoming | | | | | | | | | |
| Total Intangible Plant | | | | 3,868,400 | 1,159,010 | 691,460,503 | 3,875,843 | 44,583,647 | 46,092,044 |
| Hydro Production Plant: | | | | | | | | | |
| Pre-merger Pacific | DGP | 2.405% | | | | | | | |
| Post-merger | SG-P | 2.405% | | 187 | | 93,106 | 187 | 2,240 | 2,240 |
| Post-merger | SG-U | 6.203% | | 3,166 | | 612,526 | 3,166 | 37,992 | 37,992 |
| Total Hydro Plant | | | | 3,353 | | 705,632 | 3,353 | 40,232 | 40,232 |
| Other Production Plant: | | | | | | | | | |
| Post-merger | SSGCT | 38.468% | | (0) | | (0) | (0) | 272,341 | (0) |
| Total Other Plant | | | | (0) | | (0) | (0) | 272,341 | (0) |
| General Plant: | | | | | | | | | |
| California | CA | 7.648% | | 4,787 | | 751,109 | 4,787 | 57,441 | 57,441 |
| General Office | CN | 6.219% | | 16,944 | | 3,269,575 | 16,944 | 203,325 | 203,325 |
| Oregon | OR | 6.304% | | 53,514 | | 10,186,247 | 53,514 | 642,171 | 642,171 |
| General Office | SO | 10.689% | | 159,665 | | 17,924,950 | 159,665 | 1,915,977 | 1,915,977 |
| Utah | UT | 3.874% | | 60 | | 18,702 | 60 | 725 | 725 |
| Washington | WA | 2.704% | | 5,357 | | 2,377,506 | 5,357 | 64,285 | 64,285 |
| Eastern Wyoming | WYP | 3.187% | | 19,835 | | 7,467,507 | 19,835 | 238,024 | 238,024 |
| Western Wyoming | WYU | 4.373% | | 143 | | 39,163 | 143 | 1,713 | 1,713 |
| Total General Plant | | | | 260,305 | | 42,034,758 | 260,305 | 3,123,661 | 3,123,661 |
| Total Amortization | | | | 4,132,057 | 1,159,010 | 734,200,893 | 4,139,501 | 48,019,861 | 49,255,937 |
| Total Depreciation & Amortization | | | | 44,155,454 | 108,508,239 | 18,480,757,532 | 44,387,967 | 475,592,930 | 505,312,972 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Depreciation & Amortization Reserve Summary

| <u>Description</u> | <u>Factor</u> | <u>Mid Period Reserve Balance</u> | <u>Test Period Reserve Balance</u> |
|-----------------------------------|---------------|-----------------------------------|------------------------------------|
| DEPRECIATION RESERVE | | | |
| Steam Production Plant: | | | |
| Pre-merger Pacific | DGP | (839,549,079) | (856,303,416) |
| Pre-merger Utah | DGU | (917,360,138) | (931,122,745) |
| Post-merger | SG | (481,131,270) | (509,576,015) |
| Post-merger | SSGCH | (218,437,781) | (221,935,470) |
| Total Steam Plant | | <u>(2,456,478,268)</u> | <u>(2,518,937,645)</u> |
| Hydro Production Plant: | | | |
| Pre-merger Pacific | DGP | (151,511,399) | (154,921,142) |
| Pre-merger Utah | DGU | (26,945,035) | (28,094,082) |
| Post-merger | SG-P | (44,471,766) | (50,553,738) |
| Post-merger | SG-U | (8,295,873) | (11,288,046) |
| Total Hydro Plant | | <u>(231,224,074)</u> | <u>(244,857,008)</u> |
| Other Production Plant: | | | |
| Pre-merger Utah | DGU | (1,882,947) | (1,894,880) |
| Post-merger | SG | (65,038,695) | (89,875,376) |
| Post-merger Wind | SG | (26,640,117) | (53,871,682) |
| Post-merger | SSGCT | (16,024,901) | (18,605,969) |
| Total Other Plant | | <u>(109,586,660)</u> | <u>(164,247,908)</u> |
| Transmission Plant: | | | |
| Pre-merger Pacific | DGP | (368,245,438) | (377,919,693) |
| Pre-merger Utah | DGU | (370,661,584) | (382,105,182) |
| Post-merger | SG | (336,660,885) | (369,334,881) |
| Total Transmission Plant | | <u>(1,075,567,906)</u> | <u>(1,129,359,756)</u> |
| Distribution Plant: | | | |
| California | CA | (84,589,902) | (91,057,352) |
| Oregon | OR | (653,657,152) | (696,827,587) |
| Washington | WA | (155,809,206) | (165,085,323) |
| Eastern Wyoming | WYP | (168,556,941) | (178,320,880) |
| Utah | UT | (669,773,757) | (717,739,022) |
| Idaho | ID | (103,476,503) | (108,037,468) |
| Western Wyoming | WYU | (30,890,028) | (32,610,223) |
| Total Distribution Plant | | <u>(1,866,753,490)</u> | <u>(1,989,677,854)</u> |
| General Plant: | | | |
| California | CA | (4,454,498) | (4,422,953) |
| Oregon | OR | (45,745,084) | (45,237,434) |
| Washington | WA | (14,210,179) | (14,247,388) |
| Eastern Wyoming | WYP | (16,987,196) | (17,168,402) |
| Utah | UT | (52,558,924) | (52,502,665) |
| Idaho | ID | (12,382,397) | (12,358,503) |
| Western Wyoming | WYU | (4,262,099) | (4,293,457) |
| Pre-merger Pacific | DGP | (8,327,488) | (8,326,106) |
| Pre-merger Utah | DGU | (15,185,053) | (15,182,505) |
| Post-merger | SG | (42,461,930) | (43,366,298) |
| General Office | SO | (100,944,032) | (108,386,629) |
| General Office | SSGCH | (3,108,962) | (3,122,870) |
| General Office | SSGCT | (56,629) | (6,696) |
| Customer Service | CN | (6,402,955) | (6,653,181) |
| Fuel Related | SE | (508,553) | (537,577) |
| Total General Plant | | <u>(327,595,979)</u> | <u>(335,812,662)</u> |
| Mining Plant: | | | |
| Coal Mine | SE | <u>(158,332,318)</u> | <u>(158,531,569)</u> |
| Total Mining Plant | | <u>(158,332,318)</u> | <u>(158,531,569)</u> |
| Total Depreciation Reserve | | <u>(6,225,538,694)</u> | <u>(6,541,424,403)</u> |

| Description | Factor | Mid Period Reserve Balance | Test Period Reserve Balance |
|--|--------|-------------------------------|--------------------------------|
| AMORTIZATION RESERVE | | | |
| Intangible Plant: | | | |
| California | CA | - | - |
| Customer Service | CN | (80,834,498) | (88,112,078) |
| Idaho | ID | (732,692) | (827,629) |
| Pre-merger Utah | DGU | (353,576) | (399,912) |
| Montana | MT | - | - |
| Oregon | OR | (15,563) | (16,309) |
| Fuel Related | SE | (854,693) | (1,031,560) |
| Post-merger | SG | (34,175,404) | (38,806,328) |
| Hydro Relicensing | SG-P | (10,401,117) | (12,329,907) |
| Hydro Relicensing | SG-U | (2,901,344) | (3,104,724) |
| General Office | SO | (249,105,339) | (275,789,846) |
| Pre-merger Pacific | DGP | (2,954,050) | (3,171,517) |
| Utah | UT | (34,527) | (94,894) |
| Washington | WA | (858) | (1,053) |
| Eastern Wyoming | WYP | (18,685) | (35,485) |
| Western Wyoming | WYU | - | - |
| General Office | SSGCH | (17,091) | (17,091) |
| Total Intangible Plant | | <u>(382,399,438)</u> | <u>(423,738,335)</u> |
| Hydro Production Plant: | | | |
| Pre-merger Pacific | DGP | (344,575) | (344,575) |
| Post-merger | SG-P | (4,137) | (6,376) |
| Post-merger | SG-U | (311,428) | (349,421) |
| Total Hydro Plant | | <u>(660,140)</u> | <u>(700,372)</u> |
| Other Production Plant: | | | |
| Post-merger | SSGCT | (559,619) | 0 |
| Total Other Plant | | <u>(559,619)</u> | <u>0</u> |
| General Plant: | | | |
| California | CA | (749,775) | (807,217) |
| General Office | CN | (1,951,940) | (2,155,266) |
| General Office | SG | (544,002) | (544,002) |
| Oregon | OR | (8,962,292) | (9,604,463) |
| General Office | SO | (7,443,629) | (9,359,606) |
| Utah | UT | (9,563) | (10,287) |
| Washington | WA | (1,276,125) | (1,340,410) |
| Eastern Wyoming | WYP | (6,261,351) | (6,499,375) |
| Western Wyoming | WYU | (26,152) | (27,865) |
| Total General Plant | | <u>(27,224,830)</u> | <u>(30,348,491)</u> |
| Total Amortization Reserve | | <u>(410,844,027)</u> | <u>(454,787,197)</u> |
| Depreciation & Amortization Reserve | | <u>(6,636,382,721)</u> | <u>(6,996,211,600)</u> |

| Description | Factor | Adjusted Reserve Balance Jun 2007 | Adjustments | Adjusted Reserve Balance Jul 2007 | Adjustments | Adjusted Reserve Balance Aug 2007 | Adjustments | Adjusted Reserve Balance Sep 2007 | Adjustments | Adjusted Reserve Balance Oct 2007 | Adjustments | Adjusted Reserve Balance Nov 2007 |
|--------------------------------|--------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|
| DEPRECIATION RESERVE | | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (827,113,833) | (2,379,646) | (829,493,479) | (2,378,108) | (831,871,587) | (2,376,571) | (834,248,158) | (2,375,035) | (836,623,193) | (2,373,500) | (838,996,693) |
| Pre-merger Utah | DGU | (905,984,691) | (2,236,809) | (908,221,499) | (2,234,699) | (910,456,198) | (2,232,591) | (912,688,789) | (2,230,485) | (914,919,275) | (2,228,362) | (917,147,657) |
| Post-merger | SG | (461,358,477) | (3,688,131) | (465,047,608) | (3,704,267) | (468,751,875) | (3,721,289) | (472,473,164) | (3,739,276) | (476,212,440) | (3,757,218) | (480,004,858) |
| Post-merger | SSGCH | (215,914,211) | (4,958,600) | (216,872,811) | (4,957,430) | (217,830,242) | (4,956,565) | (217,787,689) | (4,955,699) | (217,744,990) | (4,954,843) | (217,702,146) |
| Total Steam Plant | | (2,410,371,213) | (8,802,185) | (2,419,173,397) | (8,814,504) | (2,427,987,901) | (8,829,016) | (2,436,816,918) | (8,845,485) | (2,445,663,403) | (8,860,770) | (2,454,560,173) |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (149,511,801) | (355,535) | (149,867,336) | (355,391) | (150,222,727) | (355,247) | (150,577,973) | (355,102) | (150,933,076) | (354,958) | (151,288,034) |
| Pre-merger Utah | DGU | (26,377,927) | (94,179) | (26,472,106) | (94,165) | (26,566,271) | (94,151) | (26,659,521) | (94,137) | (26,753,658) | (94,123) | (26,847,781) |
| Post-merger | SG-P | (42,009,755) | (361,442) | (42,371,197) | (363,928) | (42,732,120) | (366,385) | (43,092,043) | (368,842) | (43,452,956) | (371,299) | (43,813,881) |
| Post-merger | SG-U | (7,394,805) | (108,773) | (7,503,578) | (109,483) | (7,613,061) | (110,193) | (7,723,250) | (110,903) | (7,833,443) | (111,613) | (7,943,836) |
| Total Hydro Plant | | (225,293,392) | (919,929) | (226,213,321) | (922,967) | (227,133,287) | (925,985) | (228,053,253) | (929,012) | (228,973,216) | (932,039) | (229,893,187) |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | (1,878,217) | (694) | (1,878,911) | (693) | (1,879,604) | (692) | (1,880,296) | (691) | (1,880,987) | (690) | (1,881,676) |
| Post-merger | SG | (55,150,869) | (1,083,231) | (56,234,100) | (1,091,157) | (57,317,257) | (1,099,083) | (58,401,409) | (1,107,009) | (59,487,467) | (1,114,934) | (60,575,401) |
| Post-merger Wind | SG | (18,533,362) | (702,169) | (19,235,531) | (1,118,666) | (20,354,197) | (1,558,891) | (21,913,088) | (1,536,737) | (23,449,825) | (1,514,580) | (24,964,305) |
| Post-merger | SSGCT | (14,776,200) | (205,235) | (14,981,435) | (205,490) | (15,186,925) | (205,745) | (15,392,670) | (206,000) | (15,600,470) | (206,255) | (15,809,019) |
| Total Other Plant | | (90,340,648) | (1,991,330) | (92,331,978) | (2,415,946) | (94,747,924) | (3,207,112) | (97,955,036) | (3,585,637) | (101,540,674) | (3,974,749) | (105,135,423) |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (363,435,825) | (799,566) | (364,235,391) | (799,512) | (365,034,957) | (799,458) | (365,834,522) | (799,404) | (366,634,088) | (799,350) | (367,433,677) |
| Pre-merger Utah | DGU | (364,972,988) | (945,634) | (365,918,622) | (945,317) | (366,864,259) | (945,020) | (367,809,946) | (944,723) | (368,755,684) | (944,426) | (369,701,411) |
| Post-merger | SG | (321,308,292) | (2,445,332) | (323,753,624) | (2,466,893) | (326,200,517) | (2,501,457) | (328,721,674) | (2,536,980) | (331,288,652) | (2,572,044) | (333,900,696) |
| Total Transmission Plant | | (1,049,717,105) | (4,190,532) | (1,053,907,637) | (4,214,449) | (1,058,119,086) | (4,245,070) | (1,062,364,156) | (4,279,656) | (1,066,619,372) | (4,314,198) | (1,071,010,366) |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | (81,921,489) | (405,237) | (82,326,726) | (406,566) | (82,732,292) | (407,895) | (83,137,858) | (409,224) | (83,543,424) | (410,553) | (83,948,990) |
| Oregon | OR | (636,120,459) | (2,859,580) | (638,979,038) | (2,871,086) | (641,828,624) | (2,882,592) | (644,678,210) | (2,894,100) | (647,527,796) | (2,905,607) | (650,377,382) |
| Washington | WA | (151,556,552) | (679,607) | (152,236,159) | (682,419) | (152,915,766) | (685,230) | (153,594,373) | (688,041) | (154,272,980) | (690,852) | (154,951,587) |
| Eastern Wyoming | WYP | (683,639) | (683,639) | (1,367,278) | (683,639) | (2,050,917) | (683,639) | (2,734,556) | (683,639) | (3,418,195) | (683,639) | (4,101,834) |
| Utah | UT | (650,578,291) | (2,841,282) | (653,419,573) | (2,859,794) | (656,270,867) | (2,879,307) | (659,122,160) | (2,898,820) | (661,973,452) | (2,918,333) | (664,725,045) |
| Idaho | ID | (101,334,730) | (341,450) | (101,676,181) | (343,512) | (102,017,633) | (345,574) | (102,360,105) | (347,636) | (102,702,577) | (349,708) | (103,043,069) |
| Western Wyoming | WYU | (30,087,039) | (129,524) | (30,216,563) | (129,448) | (30,346,010) | (129,372) | (30,475,462) | (129,296) | (30,604,914) | (129,220) | (30,734,366) |
| Total Distribution Plant | | (1,814,776,233) | (7,940,318) | (1,822,716,551) | (7,979,822) | (1,830,656,373) | (8,022,849) | (1,838,619,222) | (8,065,946) | (1,846,584,168) | (8,110,987) | (1,854,535,165) |
| General Plant: | | | | | | | | | | | | |
| California | CA | (4,466,455) | 1,618 | (4,464,837) | 1,716 | (4,463,219) | 1,814 | (4,461,603) | 1,911 | (4,459,386) | 2,009 | (4,457,169) |
| Oregon | OR | (45,832,984) | 1,863 | (45,831,121) | 1,446 | (45,829,258) | 2,730 | (45,827,395) | 2,814 | (45,825,532) | 2,861 | (45,823,669) |
| Washington | WA | (14,188,396) | (3,918) | (14,192,314) | (3,891) | (14,196,231) | (3,864) | (14,200,149) | (3,838) | (14,204,067) | (3,812) | (14,207,985) |
| Eastern Wyoming | WYP | (16,930,813) | (6,957) | (16,937,770) | (7,093) | (16,944,727) | (7,230) | (16,951,684) | (7,367) | (16,958,641) | (7,504) | (16,965,598) |
| Utah | UT | (52,542,821) | (6,949) | (52,549,770) | (7,348) | (52,556,719) | (7,697) | (52,563,668) | (8,046) | (52,570,617) | (8,395) | (52,577,566) |
| Idaho | ID | (12,341,454) | (10,945) | (12,352,399) | (11,017) | (12,363,344) | (11,089) | (12,374,289) | (11,161) | (12,385,234) | (11,233) | (12,396,179) |
| Western Wyoming | WYU | (4,256,911) | (44) | (4,256,955) | (122) | (4,257,000) | (199) | (4,257,044) | (276) | (4,257,088) | (353) | (4,257,132) |
| Pre-merger Pacific | DGP | (8,314,784) | (3,156) | (8,317,941) | (3,144) | (8,321,100) | (3,132) | (8,324,257) | (3,119) | (8,327,415) | (3,107) | (8,330,572) |
| Pre-merger Utah | DGU | (15,161,624) | (5,821) | (15,167,445) | (5,798) | (15,173,266) | (5,776) | (15,179,087) | (5,753) | (15,184,908) | (5,731) | (15,190,729) |
| Post-merger | SG | (41,919,497) | (97,347) | (42,016,844) | (97,833) | (42,114,191) | (98,318) | (42,212,538) | (98,803) | (42,310,885) | (99,288) | (42,409,232) |
| General Office | SO | (97,093,728) | (653,700) | (97,747,428) | (654,952) | (98,402,128) | (656,204) | (99,056,828) | (657,456) | (99,711,528) | (658,708) | (100,366,228) |
| General Office | SSGCH | (3,098,668) | (1,924) | (3,100,592) | (1,936) | (3,102,516) | (1,948) | (3,104,440) | (1,960) | (3,106,364) | (1,972) | (3,108,288) |
| General Office | SSCT | (60,640) | (55) | (60,695) | (56) | (60,750) | (57) | (60,805) | (58) | (60,860) | (59) | (60,915) |
| Customer Service | CN | (6,252,192) | (27,140) | (6,279,331) | (26,960) | (6,306,470) | (26,780) | (6,333,609) | (26,600) | (6,360,748) | (26,420) | (6,387,887) |
| Fuel Related | SE | (494,058) | (2,414) | (496,472) | (2,418) | (498,886) | (2,422) | (501,300) | (2,426) | (503,714) | (2,430) | (506,128) |
| Total General Plant | | (322,955,226) | (816,890) | (323,772,115) | (819,407) | (324,589,004) | (821,924) | (325,405,893) | (824,441) | (326,222,782) | (826,958) | (327,039,671) |
| Mining Plant: | | | | | | | | | | | | |
| Coal Mine | SE | (156,753,130) | (368,586) | (157,121,716) | (367,361) | (157,489,302) | (366,136) | (157,856,888) | (364,911) | (158,224,474) | (363,686) | (158,592,060) |
| Total Mining Plant | | (156,753,130) | (368,586) | (157,121,716) | (367,361) | (157,489,302) | (366,136) | (157,856,888) | (364,911) | (158,224,474) | (363,686) | (158,592,060) |
| Total Depreciation Reserve | | (6,070,206,945) | (25,029,770) | (6,095,236,715) | (25,531,456) | (6,120,768,171) | (26,033,142) | (6,147,194,006) | (26,536,950) | (6,172,730,841) | (27,038,836) | (6,201,250,460) |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Reserve

| Description | Factor | Adjusted Reserve Balance Jun 2007 | Adjustments | Adjusted Reserve Balance Jul 2007 | Adjustments | Adjusted Reserve Balance Aug 2007 | Adjustments | Adjusted Reserve Balance Sep 2007 | Adjustments | Adjusted Reserve Balance Oct 2007 | Adjustments | Adjusted Reserve Balance Nov 2007 |
|--|--------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|
| AMORTIZATION RESERVE | | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | | |
| California | CA | | | | | | | | | | | |
| Customer Service | CN | (77,181,053) | (610,054) | (77,791,107) | (609,741) | (78,400,848) | (609,428) | (79,010,276) | (609,115) | (79,619,392) | (608,803) | (80,228,194) |
| Idaho | ID | (685,032) | (7,958) | (692,991) | (7,954) | (700,945) | (7,950) | (708,895) | (7,946) | (716,841) | (7,942) | (724,783) |
| Pre-merger Utah | DGU | (330,315) | (3,884) | (334,199) | (3,882) | (338,081) | (3,880) | (341,961) | (3,878) | (345,840) | (3,876) | (349,716) |
| Montana | MT | | | | | | | | | | | |
| Oregon | OR | (15,188) | (63) | (15,250) | (63) | (15,313) | (62) | (15,375) | (62) | (15,438) | (62) | (15,500) |
| Fuel Related | SE | (765,904) | (14,826) | (780,730) | (14,819) | (795,548) | (14,811) | (810,369) | (14,803) | (825,163) | (14,796) | (839,958) |
| Post-merger | SG | (31,695,735) | (370,331) | (32,270,066) | (372,484) | (32,842,550) | (375,014) | (33,017,564) | (377,748) | (33,395,313) | (380,850) | (33,776,162) |
| Hydro Relicensing | SG-P | (9,679,396) | (106,458) | (9,785,854) | (106,403) | (9,892,258) | (106,349) | (9,998,607) | (106,294) | (10,104,901) | (106,240) | (10,211,141) |
| Hydro Relicensing | SG-U | (2,759,244) | (17,049) | (2,816,293) | (17,040) | (2,883,333) | (17,031) | (2,950,364) | (17,022) | (3,017,386) | (17,014) | (3,084,400) |
| General Office | SO | (236,039,863) | (2,155,805) | (238,195,668) | (2,160,139) | (240,355,807) | (2,162,921) | (242,518,728) | (2,166,141) | (244,684,869) | (2,171,250) | (246,856,119) |
| Pre-merger Pacific | DGP | (2,844,878) | (18,230) | (2,863,108) | (18,220) | (2,881,328) | (18,211) | (2,899,539) | (18,201) | (2,917,740) | (18,192) | (2,935,932) |
| Utah | UT | (4,223) | (5,060) | (9,283) | (5,058) | (14,341) | (5,055) | (19,396) | (5,052) | (24,448) | (5,050) | (29,498) |
| Washington | WA | (761) | (16) | (777) | (16) | (793) | (16) | (810) | (16) | (826) | (16) | (842) |
| Eastern Wyoming | WYP | | | | | | | | | | | |
| Western Wyoming | WYU | (10,252) | (1,408) | (11,660) | (1,408) | (13,067) | (1,407) | (14,474) | (1,406) | (15,880) | (1,405) | (17,286) |
| General Office | SSGCH | (17,091) | | (17,091) | | (17,091) | | (17,091) | | (17,091) | | (17,091) |
| Total Intangible Plant | | (362,272,934) | (3,311,143) | (365,584,076) | (3,317,227) | (368,901,303) | (3,322,136) | (372,223,440) | (3,327,687) | (375,551,127) | (3,335,496) | (378,886,623) |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (344,575) | | (344,575) | | (344,575) | | (344,575) | | (344,575) | | (344,575) |
| Post-merger | SG-P | (3,017) | (187) | (3,203) | (187) | (3,390) | (187) | (3,577) | (187) | (3,763) | (187) | (3,950) |
| Post-merger | SG-U | (292,432) | (3,166) | (295,598) | (3,166) | (298,764) | (3,166) | (301,930) | (3,166) | (305,096) | (3,166) | (308,262) |
| Total Hydro Plant | | (640,024) | (3,353) | (643,377) | (3,353) | (646,730) | (3,353) | (650,082) | (3,353) | (653,435) | (3,353) | (656,788) |
| Other Production Plant: | | | | | | | | | | | | |
| Post-merger | SSGCT | (476,004) | (23,682) | (499,686) | (23,682) | (523,368) | (23,682) | (547,050) | (23,682) | (570,731) | (23,682) | (594,413) |
| Total Other Plant | | (476,004) | (23,682) | (499,686) | (23,682) | (523,368) | (23,682) | (547,050) | (23,682) | (570,731) | (23,682) | (594,413) |
| General Plant: | | | | | | | | | | | | |
| California | CA | (721,055) | (4,787) | (725,841) | (4,787) | (730,628) | (4,787) | (735,415) | (4,787) | (740,202) | (4,787) | (744,988) |
| General Office | CN | (1,850,277) | (16,944) | (1,867,221) | (16,944) | (1,884,165) | (16,944) | (1,901,109) | (16,944) | (1,918,052) | (16,944) | (1,934,996) |
| General Office | SG | (944,002) | | (944,002) | | (944,002) | | (944,002) | | (944,002) | | (944,002) |
| Oregon | OR | (8,641,207) | (53,514) | (8,694,721) | (53,514) | (8,748,235) | (53,514) | (8,801,750) | (53,514) | (8,855,264) | (53,514) | (8,908,778) |
| General Office | SO | (6,485,641) | (159,665) | (6,645,305) | (159,665) | (6,804,970) | (159,665) | (6,964,635) | (159,665) | (7,124,300) | (159,665) | (7,283,964) |
| Utah | UT | (9,201) | (60) | (9,261) | (60) | (9,321) | (60) | (9,382) | (60) | (9,442) | (60) | (9,502) |
| Washington | WA | (1,243,982) | (5,357) | (1,249,339) | (5,357) | (1,254,696) | (5,357) | (1,260,053) | (5,357) | (1,265,410) | (5,357) | (1,270,768) |
| Eastern Wyoming | WYP | (6,142,339) | (19,835) | (6,162,175) | (19,835) | (6,182,010) | (19,835) | (6,201,845) | (19,835) | (6,221,681) | (19,835) | (6,241,516) |
| Western Wyoming | WYU | (25,296) | (143) | (25,439) | (143) | (25,581) | (143) | (25,724) | (143) | (25,867) | (143) | (26,009) |
| Total General Plant | | (25,663,000) | (260,305) | (25,923,305) | (260,305) | (26,183,610) | (260,305) | (26,443,915) | (260,305) | (26,704,220) | (260,305) | (26,964,525) |
| Total Amortization Reserve | | (389,051,962) | (3,598,482) | (392,650,444) | (3,604,567) | (396,255,011) | (3,609,476) | (399,864,486) | (3,615,027) | (403,479,513) | (3,622,835) | (407,102,348) |
| Depreciation & Amortization Reserve | | | | | | | | | | | | |
| | | (6,459,258,907) | (28,628,252) | (6,487,887,159) | (29,136,022) | (6,517,023,182) | (30,035,311) | (6,547,058,493) | (30,567,303) | (6,577,625,795) | (30,727,012) | (6,608,352,806) |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Reserve

| Description | Factor | Adjustments | Adjusted Reserve Balance Dec 2007 | Adjustments | Adjusted Reserve Balance Jan 2008 | Adjustments | Adjusted Reserve Balance Feb 2008 | Adjustments | Adjusted Reserve Balance Mar 2008 | Adjustments | Adjusted Reserve Balance Apr 2008 |
|--------------------------------|--------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|
| DEPRECIATION RESERVE | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (2,371,966) | (841,368,659) | (1,249,462) | (842,618,122) | (1,248,655) | (843,866,776) | (1,247,848) | (845,114,624) | (1,247,041) | (846,361,666) |
| Pre-merger Utah | DGU | (2,226,280) | (919,373,937) | (984,696) | (920,358,632) | (983,767) | (921,342,369) | (982,839) | (922,325,238) | (981,912) | (923,307,150) |
| Post-merger | SG | (3,890,434) | (483,895,092) | (2,053,275) | (485,948,367) | (2,064,379) | (488,012,746) | (2,078,280) | (490,090,774) | (2,093,740) | (492,184,515) |
| SSGCH | SSGCH | (507,938) | (218,919,104) | (192,690) | (219,111,794) | (193,223) | (219,305,017) | (193,756) | (219,498,773) | (194,288) | (219,693,061) |
| Total Steam Plant | | (8,996,619) | (2,463,556,792) | (4,480,123) | (2,468,036,915) | (4,490,024) | (2,472,526,939) | (4,502,470) | (2,477,029,409) | (4,516,982) | (2,481,546,391) |
| Hydro Production Plant: | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (354,814) | (151,642,848) | (273,867) | (151,916,715) | (273,755) | (152,190,470) | (273,644) | (152,464,114) | (273,533) | (152,737,647) |
| Pre-merger Utah | DGU | (94,109) | (26,941,889) | (96,103) | (27,037,992) | (96,089) | (27,134,081) | (96,074) | (27,230,155) | (96,060) | (27,326,215) |
| Post-merger | SG-P | (399,560) | (44,281,071) | (495,995) | (44,777,066) | (497,748) | (45,274,813) | (499,502) | (45,771,560) | (501,254) | (46,269,307) |
| SSGCH | SSG-U | (117,169) | (8,087,365) | (248,739) | (8,316,105) | (251,799) | (8,567,904) | (254,704) | (8,822,608) | (257,619) | (9,083,380) |
| Total Hydro Plant | | (965,652) | (230,933,173) | (1,114,704) | (232,047,877) | (1,119,391) | (233,167,268) | (1,124,428) | (234,291,305) | (1,129,412) | (235,441,783) |
| Other Production Plant: | | | | | | | | | | | |
| Pre-merger Utah | DGU | (688) | (1,883,418) | (1,054) | (1,883,418) | (1,052) | (1,883,418) | (1,050) | (1,883,418) | (1,049) | (1,883,418) |
| Post-merger | SG | (1,855,631) | (64,336,799) | (2,118,653) | (66,455,452) | (2,127,892) | (68,583,344) | (2,137,131) | (70,711,195) | (2,146,370) | (72,838,565) |
| Post-merger Wind | SSGCT | (1,536,737) | (26,500,238) | (1,527,892) | (28,028,130) | (1,527,892) | (29,556,021) | (1,527,892) | (31,083,913) | (1,527,892) | (32,611,805) |
| Post-merger | SSGCT | (207,457) | (16,016,534) | (210,829) | (16,227,363) | (211,601) | (16,438,964) | (212,350) | (16,651,314) | (213,079) | (16,864,283) |
| Total Other Plant | | (3,600,512) | (108,735,935) | (3,858,428) | (112,594,363) | (3,859,773) | (116,454,136) | (3,861,289) | (120,315,426) | (3,863,011) | (124,180,367) |
| Transmission Plant: | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (797,932) | (368,228,319) | (809,626) | (369,037,945) | (809,295) | (369,847,240) | (808,964) | (370,656,203) | (808,633) | (371,464,836) |
| Pre-merger Utah | DGU | (944,050) | (370,642,041) | (957,211) | (371,599,251) | (956,890) | (372,556,141) | (956,569) | (373,512,710) | (956,248) | (374,468,959) |
| Post-merger | SG | (2,608,738) | (396,490,758) | (2,651,361) | (398,142,118) | (2,693,864) | (399,835,982) | (2,736,367) | (401,581,249) | (2,778,870) | (403,320,119) |
| Total Transmission Plant | | (4,350,720) | (1,075,361,117) | (4,418,197) | (1,079,779,314) | (4,420,049) | (1,084,195,363) | (4,422,072) | (1,088,627,435) | (4,424,748) | (1,093,073,936) |
| Distribution Plant: | | | | | | | | | | | |
| California | CA | (410,673) | (84,370,564) | (542,698) | (84,913,262) | (543,741) | (85,457,002) | (544,946) | (86,001,183) | (546,116) | (86,548,065) |
| Oregon | OR | (2,906,595) | (652,435,531) | (3,634,845) | (656,070,375) | (3,641,623) | (659,711,998) | (3,649,855) | (663,352,853) | (3,657,579) | (667,019,432) |
| Washington | WA | (689,393) | (155,667,009) | (771,552) | (156,438,561) | (773,248) | (157,211,809) | (775,229) | (157,987,039) | (777,088) | (158,764,127) |
| Eastern Wyoming | WYP | (716,599) | (168,378,287) | (813,569) | (169,191,866) | (815,245) | (170,007,101) | (817,393) | (170,824,494) | (819,319) | (171,643,813) |
| Utah | UT | (2,943,391) | (687,904,156) | (4,028,456) | (691,932,612) | (4,045,000) | (695,973,612) | (4,061,637) | (700,025,249) | (4,080,361) | (704,116,611) |
| Idaho | ID | (365,368) | (103,438,741) | (376,415) | (103,815,156) | (377,251) | (104,192,407) | (378,483) | (104,570,890) | (379,491) | (104,950,381) |
| Western Wyoming | WYU | (129,144) | (30,863,042) | (146,119) | (31,009,161) | (146,933) | (31,155,284) | (147,747) | (31,301,141) | (148,561) | (31,447,003) |
| Total Distribution Plant | | (8,161,164) | (1,863,057,329) | (10,311,654) | (1,873,368,983) | (10,340,140) | (1,883,709,123) | (10,374,451) | (1,894,053,614) | (10,405,816) | (1,904,489,430) |
| General Plant: | | | | | | | | | | | |
| California | CA | 2,106 | (4,455,281) | 2,413 | (4,452,869) | 2,427 | (4,450,442) | 2,443 | (4,447,999) | 2,457 | (4,445,542) |
| Oregon | OR | 2,987 | (45,818,282) | 48,710 | (45,769,572) | 48,355 | (45,721,218) | 47,990 | (45,673,227) | 47,684 | (45,625,544) |
| Washington | WA | (3,779) | (14,211,490) | (2,892) | (14,214,381) | (2,945) | (14,217,326) | (2,993) | (14,220,319) | (3,045) | (14,223,364) |
| Eastern Wyoming | WYP | (7,263) | (16,972,792) | (15,737) | (16,998,029) | (15,837) | (17,004,366) | (15,933) | (17,020,299) | (16,072) | (17,036,371) |
| Utah | UT | (9,017) | (52,586,182) | 10,567 | (52,575,615) | 9,908 | (52,565,707) | 9,204 | (52,556,503) | 8,674 | (52,547,828) |
| Idaho | ID | (11,190) | (12,407,123) | 4,483 | (12,402,640) | 4,409 | (12,398,231) | 4,339 | (12,393,892) | 4,265 | (12,389,627) |
| Western Wyoming | WYU | (430) | (4,258,335) | (2,519) | (4,260,854) | (2,587) | (4,263,441) | (2,655) | (4,266,096) | (2,722) | (4,268,818) |
| Pre-merger Pacific | DGP | (3,095) | (8,333,538) | 634 | (8,332,904) | 632 | (8,332,272) | 629 | (8,331,643) | 627 | (8,331,016) |
| Pre-merger Utah | DGU | (5,708) | (15,196,211) | 1,169 | (15,195,042) | 1,165 | (15,193,877) | 1,160 | (15,192,716) | 1,156 | (15,191,561) |
| Post-merger | SG | (99,760) | (42,510,837) | (67,684) | (42,508,521) | (68,286) | (42,506,205) | (68,886) | (42,503,889) | (69,483) | (42,501,573) |
| General Office | SO | (665,100) | (101,049,484) | (595,804) | (101,045,288) | (595,117) | (101,041,092) | (594,432) | (101,036,896) | (593,755) | (101,032,700) |
| General Office | SSGCH | (1,984) | (3,110,593) | (928) | (3,110,593) | (944) | (3,110,593) | (960) | (3,110,593) | (975) | (3,110,593) |
| General Office | SSGCT | (59) | (60,981) | (14) | (60,985) | (15) | (60,989) | (16) | (60,993) | (17) | (60,997) |
| Customer Service | CN | (26,250) | (6,412,355) | (20,979) | (6,433,334) | (20,827) | (6,454,313) | (20,676) | (6,475,292) | (20,525) | (6,496,271) |
| Fuel Related | SE | (2,435) | (508,605) | (2,389) | (510,394) | (2,343) | (512,183) | (2,297) | (514,000) | (2,251) | (515,817) |
| Total General Plant | | (630,979) | (327,892,089) | (640,969) | (328,533,059) | (642,056) | (329,175,115) | (643,180) | (329,818,235) | (644,331) | (330,463,226) |
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | (384,743) | (159,004,414) | 32,400 | (158,972,013) | 41,053 | (158,939,960) | 40,824 | (158,907,136) | 40,484 | (158,874,652) |
| Total Mining Plant | | (384,743) | (159,004,414) | 32,400 | (158,972,013) | 41,053 | (158,939,960) | 40,824 | (158,907,136) | 40,484 | (158,874,652) |
| Total Depreciation Reserve | | (27,990,390) | (6,228,540,850) | (24,791,675) | (6,253,332,524) | (24,830,379) | (6,278,162,900) | (24,869,316) | (6,303,062,220) | (24,908,268) | (6,328,044,787) |

| Description | Factor | Adjusted Reserve Balance Dec 2007 | Adjustments | Adjusted Reserve Balance Jan 2008 | Adjustments | Adjusted Reserve Balance Feb 2008 | Adjustments | Adjusted Reserve Balance Mar 2008 | Adjustments | Adjusted Reserve Balance Apr 2008 |
|--|--------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|
| AMORTIZATION RESERVE | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | |
| California | CA | (608,490) | (608,178) | (81,444,863) | (607,866) | (82,052,728) | (607,554) | (82,660,282) | (607,242) | (83,267,524) |
| Customer Service | CN | (7,938) | (7,934) | (740,654) | (7,930) | (746,584) | (7,926) | (756,510) | (7,922) | (764,431) |
| Idaho | ID | (3,874) | (3,872) | (357,462) | (3,870) | (361,333) | (3,868) | (365,201) | (3,866) | (369,067) |
| Pre-merger Utah | DGU | (15,563) | (62) | (15,625) | (62) | (15,687) | (62) | (15,750) | (62) | (15,812) |
| Montana | MT | (854,746) | (14,781) | (869,527) | (14,773) | (884,300) | (14,765) | (899,065) | (14,758) | (913,823) |
| Oregon | OR | (385,618) | (388,255) | (34,550,036) | (388,056) | (34,938,092) | (387,857) | (35,325,949) | (387,658) | (35,713,607) |
| Fuel Related | SG | (106,185) | (143,364) | (10,460,690) | (163,692) | (10,624,383) | (163,608) | (10,787,991) | (163,524) | (10,951,515) |
| Post-merger | SG-P | (17,005) | (2,901,405) | (2,918,401) | (16,998) | (2,935,389) | (16,979) | (2,952,367) | (16,970) | (2,969,337) |
| Hydro Relicensing | SG-U | (2,190,361) | (2,205,068) | (251,251,547) | (2,207,309) | (253,458,856) | (2,209,549) | (255,668,406) | (2,212,401) | (257,880,807) |
| General Office | SO | (18,163) | (18,173) | (2,972,289) | (18,164) | (2,990,453) | (18,155) | (3,008,607) | (18,145) | (3,026,753) |
| Pre-merger Pacific | DGP | (5,047) | (5,045) | (39,590) | (5,042) | (44,632) | (5,040) | (49,672) | (5,037) | (54,709) |
| Utah | UT | (858) | (16) | (875) | (16) | (891) | (16) | (907) | (16) | (923) |
| Washington | WA | (1,405) | (1,404) | (20,094) | (1,403) | (21,498) | (1,403) | (22,900) | (1,402) | (24,302) |
| Eastern Wyoming | WYP | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) |
| Western Wyoming | WYU | (3,358,972) | (3,413,149) | (385,658,744) | (3,435,172) | (389,093,916) | (3,436,782) | (392,530,698) | (3,439,004) | (395,969,702) |
| General Office | SSGCH | (3,358,972) | (3,413,149) | (385,658,744) | (3,435,172) | (389,093,916) | (3,436,782) | (392,530,698) | (3,439,004) | (395,969,702) |
| Total Intangible Plant | | (3,358,972) | (3,413,149) | (385,658,744) | (3,435,172) | (389,093,916) | (3,436,782) | (392,530,698) | (3,439,004) | (395,969,702) |
| Hydro Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | (344,575) | (344,575) | (344,575) | (344,575) | (344,575) | (344,575) | (344,575) | (344,575) | (344,575) |
| Post-merger | SG-P | (4,137) | (187) | (4,323) | (187) | (4,510) | (187) | (4,696) | (187) | (4,883) |
| Post-merger | SG-U | (3,166) | (3,166) | (314,594) | (3,166) | (317,760) | (3,166) | (320,926) | (3,166) | (324,092) |
| Total Hydro Plant | | (3,353) | (3,353) | (663,493) | (3,353) | (666,846) | (3,353) | (670,198) | (3,353) | (673,551) |
| Other Production Plant: | | | | | | | | | | |
| Post-merger | SSGCT | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) |
| Total Other Plant | | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) | (618,095) |
| General Plant: | | | | | | | | | | |
| California | CA | (749,775) | (4,787) | (754,562) | (4,787) | (759,349) | (4,787) | (764,136) | (4,787) | (768,922) |
| General Office | CN | (1,951,940) | (16,944) | (1,968,884) | (16,944) | (1,985,828) | (16,944) | (2,002,771) | (16,944) | (2,019,715) |
| General Office | SG | (544,002) | (544,002) | (544,002) | (544,002) | (544,002) | (544,002) | (544,002) | (544,002) | (544,002) |
| Oregon | OR | (8,962,292) | (53,514) | (9,015,806) | (53,514) | (9,069,321) | (53,514) | (9,122,835) | (53,514) | (9,176,349) |
| General Office | SO | (7,443,629) | (158,665) | (7,603,294) | (158,665) | (7,762,959) | (158,665) | (7,922,623) | (158,665) | (8,082,288) |
| Utah | UT | (9,563) | (60) | (9,623) | (60) | (9,684) | (60) | (9,744) | (60) | (9,804) |
| Washington | WA | (1,276,125) | (5,357) | (1,281,482) | (5,357) | (1,286,839) | (5,357) | (1,292,196) | (5,357) | (1,297,553) |
| Eastern Wyoming | WYP | (6,261,351) | (19,835) | (6,281,187) | (19,835) | (6,301,022) | (19,835) | (6,320,857) | (19,835) | (6,340,693) |
| Western Wyoming | WYU | (26,152) | (143) | (26,295) | (143) | (26,438) | (143) | (26,580) | (143) | (26,723) |
| Total General Plant | | (27,224,830) | (260,305) | (27,485,135) | (260,305) | (27,745,440) | (260,305) | (28,005,745) | (260,305) | (28,266,050) |
| Total Amortization Reserve | | (410,748,660) | (3,700,489) | (414,449,149) | (3,722,512) | (418,171,660) | (3,724,122) | (421,895,782) | (3,726,343) | (425,622,125) |
| Depreciation & Amortization Reserve | | | | | | | | | | |
| | | (6,639,289,510) | (28,492,163) | (6,667,781,673) | (28,552,891) | (6,696,334,564) | (28,623,437) | (6,724,958,002) | (28,708,911) | (6,753,666,912) |

| Description | Factor | Adjusted Reserve Balance May 2008 | Adjustments | Adjusted Reserve Balance Jun 2008 | Adjustments | Adjusted Reserve Balance Jul 2008 | Adjustments | Adjusted Reserve Balance Aug 2008 | Adjustments | Adjusted Reserve Balance Sep 2008 |
|-----------------------------------|--------|-----------------------------------|------------------------|-----------------------------------|---------------------|-----------------------------------|---------------------|-----------------------------------|---------------------|-----------------------------------|
| DEPRECIATION RESERVE | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | (1,246,236) | (847,607,901) | (848,853,331) | (1,244,625) | (850,097,957) | (1,243,821) | (851,341,777) | (1,243,017) | (852,584,795) |
| Pre-merger Utah | DGU | (960,986) | (924,288,136) | (925,268,196) | (979,136) | (926,247,333) | (978,213) | (927,225,545) | (977,290) | (928,202,835) |
| Post-merger | SG | (2,111,857) | (494,296,371) | (496,430,416) | (2,134,045) | (498,575,246) | (2,153,876) | (500,729,122) | (2,162,878) | (502,892,000) |
| Post-merger | SSGCH | (273,826) | (219,966,887) | (220,236,790) | (272,994) | (220,509,784) | (276,127) | (220,785,911) | (279,372) | (221,065,283) |
| Total Steam Plant | | (4,612,904) | (2,486,159,295) | (2,490,786,734) | (4,641,585) | (2,495,450,319) | (4,652,037) | (2,500,082,556) | (4,662,556) | (2,504,744,913) |
| Hydro Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | (273,422) | (153,011,069) | (153,284,380) | (273,311) | (153,557,580) | (273,089) | (153,830,669) | (272,978) | (154,103,647) |
| Pre-merger Utah | DGU | (96,046) | (27,422,261) | (27,516,293) | (96,017) | (27,614,310) | (96,003) | (27,710,313) | (95,989) | (27,806,302) |
| Post-merger | SG-P | (515,450) | (46,810,011) | (47,327,698) | (520,215) | (47,847,914) | (522,972) | (48,370,885) | (532,095) | (48,902,981) |
| Post-merger | SG-U | (266,328) | (9,349,688) | (9,617,832) | (269,741) | (9,887,573) | (271,025) | (10,158,598) | (272,504) | (10,431,103) |
| Total Hydro Plant | | (1,151,246) | (236,593,029) | (237,748,203) | (1,159,174) | (238,907,377) | (1,163,089) | (240,070,466) | (1,173,566) | (241,244,033) |
| Other Production Plant: | | | | | | | | | | |
| Pre-merger Utah | DGU | (1,047) | (1,887,617) | (1,888,662) | (1,045) | (1,889,705) | (1,041) | (1,890,746) | (1,039) | (1,891,785) |
| Post-merger | SG | (2,125,085) | (74,942,794) | (77,068,826) | (2,126,773) | (79,195,599) | (2,127,413) | (81,323,013) | (2,129,891) | (83,452,903) |
| Post-merger Wind | SG | (1,527,892) | (34,139,696) | (35,998,391) | (2,189,497) | (38,187,888) | (2,417,921) | (40,605,809) | (2,646,345) | (43,252,155) |
| Post-merger | SSGCT | (213,305) | (17,077,588) | (17,291,097) | (214,281) | (17,505,379) | (214,514) | (17,719,892) | (214,751) | (17,934,643) |
| Total Other Plant | | (3,867,328) | (128,047,695) | (132,246,976) | (4,531,595) | (136,778,571) | (4,760,850) | (141,539,460) | (4,992,026) | (146,531,487) |
| Transmission Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | (808,302) | (372,273,138) | (373,081,109) | (807,641) | (373,888,750) | (807,310) | (374,696,060) | (806,980) | (375,503,040) |
| Pre-merger Utah | DGU | (955,928) | (375,424,887) | (376,380,494) | (955,287) | (377,335,782) | (954,967) | (378,290,749) | (954,647) | (379,245,396) |
| Post-merger | SG | (2,696,928) | (349,897,072) | (352,555,340) | (2,742,764) | (355,298,105) | (2,755,456) | (358,053,561) | (2,761,647) | (360,815,208) |
| Total Transmission Plant | | (4,461,158) | (1,097,535,096) | (1,102,016,944) | (4,505,693) | (1,106,522,636) | (4,517,734) | (1,111,040,370) | (4,523,275) | (1,115,563,645) |
| Distribution Plant: | | | | | | | | | | |
| California | CA | (547,194) | (87,055,258) | (87,650,003) | (554,745) | (88,212,485) | (565,038) | (88,777,523) | (566,217) | (89,343,740) |
| Oregon | OR | (3,679,593) | (670,699,025) | (674,399,331) | (3,709,386) | (678,108,716) | (3,717,014) | (681,825,731) | (3,724,163) | (685,349,894) |
| Washington | WA | (778,861) | (159,542,987) | (160,326,335) | (786,530) | (161,112,865) | (788,405) | (161,901,270) | (790,107) | (162,691,378) |
| Eastern Wyoming | WYP | (821,082) | (172,464,894) | (173,290,518) | (829,137) | (174,119,655) | (831,665) | (174,951,320) | (834,133) | (175,785,453) |
| Utah | UT | (4,128,743) | (888,245,353) | (892,407,430) | (4,162,077) | (896,581,444) | (4,185,055) | (900,766,500) | (4,196,196) | (904,962,696) |
| Idaho | ID | (380,849) | (105,331,230) | (105,713,567) | (383,363) | (106,096,930) | (384,527) | (106,481,457) | (385,612) | (106,867,069) |
| Western Wyoming | WYU | (145,776) | (31,592,779) | (31,738,470) | (145,691) | (31,884,075) | (145,520) | (32,029,594) | (145,434) | (32,175,029) |
| Total Distribution Plant | | (10,482,097) | (1,914,971,528) | (1,925,525,653) | (10,590,518) | (1,936,116,171) | (10,617,224) | (1,946,733,395) | (10,641,862) | (1,957,375,258) |
| General Plant: | | | | | | | | | | |
| California | CA | 2,473 | (4,443,069) | (4,440,767) | 2,909 | (4,437,858) | 2,922 | (4,434,936) | 2,934 | (4,432,003) |
| Oregon | OR | 47,347 | (45,578,197) | (45,533,924) | 50,712 | (45,483,212) | 50,224 | (45,432,989) | 49,958 | (45,383,031) |
| Washington | WA | (3,093) | (14,226,457) | (14,230,394) | (2,645) | (14,233,038) | (2,697) | (14,235,735) | (2,751) | (14,238,486) |
| Eastern Wyoming | WYP | (16,149) | (17,052,520) | (17,068,748) | (16,306) | (17,085,054) | (16,345) | (17,101,399) | (16,442) | (17,117,841) |
| Utah | UT | 8,159 | (52,539,670) | (52,532,036) | 7,173 | (52,524,863) | 6,529 | (52,518,333) | 5,887 | (52,512,446) |
| Idaho | ID | 4,196 | (12,385,431) | (12,381,308) | 4,051 | (12,377,257) | 3,980 | (12,373,277) | 3,907 | (12,369,370) |
| Western Wyoming | WYU | (2,750) | (4,271,608) | (4,274,465) | (2,924) | (4,277,369) | (2,990) | (4,280,379) | (3,057) | (4,283,436) |
| Pre-merger Pacific | DGP | 624 | (8,330,392) | (8,328,770) | 619 | (8,329,151) | 617 | (8,328,534) | 615 | (8,327,919) |
| Pre-merger Utah | DGU | 1,151 | (15,190,409) | (15,189,262) | 1,142 | (15,188,120) | 1,138 | (15,186,968) | 1,134 | (15,185,848) |
| Post-merger | SG | (70,078) | (42,855,253) | (42,925,923) | (71,261) | (42,997,184) | (71,849) | (43,069,032) | (72,434) | (43,141,466) |
| General Office | SO | (594,500) | (104,023,889) | (104,643,186) | (615,438) | (105,258,626) | (616,886) | (105,875,513) | (618,581) | (106,494,094) |
| General Office | SSGCH | (991) | (3,115,391) | (3,116,397) | (1,022) | (3,117,420) | (1,038) | (3,118,458) | (1,053) | (3,119,511) |
| General Office | SSGCT | (18) | (61,059) | (61,390) | (217) | (61,607) | (217) | (61,824) | (217) | (62,041) |
| Customer Service | CN | (20,375) | (6,515,737) | (6,535,962) | (20,076) | (6,556,038) | (19,927) | (6,575,965) | (19,779) | (6,595,745) |
| Fuel Related | SE | (2,406) | (520,592) | (523,002) | (2,414) | (525,416) | (2,418) | (527,834) | (2,422) | (530,256) |
| Total General Plant | | (646,449) | (331,109,674) | (332,790,535) | (665,696) | (332,396,231) | (669,958) | (333,065,190) | (672,504) | (333,737,495) |
| Mining Plant: | | | | | | | | | | |
| Coal Mine | SE | 38,554 | (158,811,097) | (158,772,699) | 38,490 | (158,734,209) | 39,231 | (158,694,978) | 39,896 | (158,655,082) |
| Total Mining Plant | | 38,554 | (158,811,097) | (158,772,699) | 38,490 | (158,734,209) | 39,231 | (158,694,978) | 39,896 | (158,655,082) |
| Total Depreciation Reserve | | (25,182,627) | (6,353,227,414) | (6,378,829,743) | (26,055,771) | (6,404,885,514) | (26,340,700) | (6,431,226,215) | (26,625,696) | (6,457,851,911) |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Reserve

| Description | Factor | Adjusted Reserve Balance May 2008 | Adjusted Reserve Balance Jun 2008 | Adjusted Reserve Balance Jul 2008 | Adjusted Reserve Balance Aug 2008 | Adjusted Reserve Balance Sep 2008 |
|--|--------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | Adjustments | Adjustments | Adjustments | Adjustments | Adjustments |
| AMORTIZATION RESERVE | | | | | | |
| Intangible Plant: | | | | | | |
| California | CA | (606,930) | (84,481,073) | (86,087,380) | (85,693,376) | (86,299,061) |
| Customer Service | CN | (7,917) | (780,262) | (7,909) | (796,077) | (803,978) |
| Idaho | ID | (3,864) | (376,794) | (3,860) | (384,513) | (388,369) |
| Pre-merger Utah | DGU | (62) | (15,936) | (62) | (62) | (16,123) |
| Montana | MT | (928,573) | (943,316) | (948,051) | (972,779) | (987,489) |
| Oregon | OR | (387,459) | (36,488,326) | (36,875,387) | (37,262,250) | (37,646,914) |
| Fuel Related | SE | (163,441) | (11,114,956) | (11,459,896) | (11,634,202) | (11,808,419) |
| Post-merger | SG | (16,961) | (3,003,251) | (16,944) | (16,935) | (3,054,057) |
| Hydro Relicensing | SG-P | (2,215,763) | (262,315,693) | (264,539,400) | (266,768,711) | (269,003,625) |
| General Office | SG-U | (18,136) | (18,127) | (18,118) | (18,108) | (3,117,341) |
| Pre-merger Pacific | SO | (5,034) | (64,775) | (5,029) | (5,027) | (79,855) |
| Utah | DGP | (1,401) | (27,103) | (1,400) | (1,398) | (1,004) |
| Washington | UT | (187) | (187) | (187) | (187) | (16) |
| Eastern Wyoming | WY | (3,353) | (3,353) | (3,353) | (3,353) | (1,398) |
| Western Wyoming | WYU | (17,091) | (17,091) | (17,091) | (17,091) | (31,300) |
| General Office | WYU | (3,441,736) | (3,451,655) | (3,459,545) | (3,464,515) | (17,091) |
| Total Intangible Plant | SSGCH | (3,441,736) | (3,451,655) | (3,459,545) | (3,464,515) | (413,256,635) |
| Hydro Production Plant: | | | | | | |
| Pre-merger Pacific | DGP | (344,575) | (344,575) | (344,575) | (344,575) | (344,575) |
| Post-merger | SG-P | (187) | (187) | (187) | (187) | (5,816) |
| Post-merger | SG-U | (3,166) | (3,166) | (3,166) | (3,166) | (339,923) |
| Total Hydro Plant | SSGCT | (3,353) | (3,353) | (3,353) | (3,353) | (690,314) |
| Other Production Plant: | | | | | | |
| Post-merger | SSGCT | (23,682) | 736,504 | 0 | 0 | 0 |
| Total Other Plant | | (23,682) | 736,504 | 0 | 0 | 0 |
| General Plant: | | | | | | |
| California | CA | (4,787) | (778,496) | (4,787) | (788,059) | (792,856) |
| General Office | CN | (16,944) | (2,053,603) | (16,944) | (2,087,490) | (2,104,434) |
| General Office | SG | (544,002) | (544,002) | (544,002) | (544,002) | (544,002) |
| Oregon | OR | (53,514) | (9,283,378) | (53,514) | (9,336,892) | (9,443,920) |
| General Office | SO | (159,665) | (8,401,618) | (159,665) | (8,720,947) | (8,880,612) |
| Utah | UT | (60) | (9,925) | (60) | (60) | (10,106) |
| Washington | WY | (5,357) | (1,308,267) | (5,357) | (1,318,981) | (1,324,338) |
| Eastern Wyoming | WYU | (19,835) | (6,380,363) | (19,835) | (6,420,034) | (6,439,869) |
| Western Wyoming | WYU | (143) | (27,008) | (143) | (143) | (27,467) |
| Total General Plant | | (260,305) | (28,786,660) | (260,305) | (29,307,270) | (29,567,575) |
| Total Amortization Reserve | | | | | | |
| | | (3,729,076) | (429,351,201) | (436,055,211) | (439,781,384) | (443,514,525) |
| Depreciation & Amortization Reserve | | | | | | |
| | | (28,911,702) | (6,782,576,615) | (6,811,159,752) | (6,871,007,599) | (6,901,366,436) |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Depreciation Amortization Reserve

| Description | Factor | Adjusted Reserve Balance Oct 2008 | Adjustments | Adjusted Reserve Balance Nov 2008 | Adjustments | Adjusted Reserve Balance Dec 2008 | Adjustments | Adjusted Reserve Balance Jan 2009 | Adjustments | Adjusted Reserve Balance Feb 2009 |
|-----------------------------------|--------|-----------------------------------|-----------------|-----------------------------------|-----------------|-----------------------------------|-----------------|-----------------------------------|-----------------|-----------------------------------|
| DEPRECIATION RESERVE | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | (1,242,214) | (1,241,411) | (855,068,419) | (1,240,609) | (856,309,028) | (1,239,807) | (857,548,835) | (1,239,006) | (858,787,841) |
| Pre-merger Utah | DGU | (976,368) | (975,448) | (930,154,651) | (974,528) | (931,129,179) | (973,608) | (932,102,787) | (972,690) | (933,075,477) |
| Post-merger | SG | (2,171,341) | (2,181,721) | (505,063,341) | (2,218,366) | (509,463,427) | (2,230,583) | (511,694,010) | (2,239,177) | (513,933,188) |
| Post-merger | SSGCH | (282,616) | (221,347,899) | (285,857) | (291,602) | (221,925,357) | (290,606) | (222,215,963) | (290,648) | (222,506,610) |
| Total Steam Plant | | (4,672,539) | (2,509,417,452) | (4,684,436) | (2,514,101,888) | (4,725,104) | (2,518,826,991) | (4,734,604) | (2,523,561,595) | (4,741,521) |
| Hydro Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | (272,867) | (154,376,515) | (272,757) | (154,649,271) | (272,646) | (154,921,917) | (272,535) | (155,194,462) | (272,424) |
| Pre-merger Utah | DGU | (95,974) | (27,902,276) | (95,960) | (27,988,236) | (95,946) | (28,094,182) | (95,932) | (28,190,114) | (95,917) |
| Post-merger | SG-P | (941,951) | (49,444,532) | (946,913) | (49,988,444) | (946,380) | (50,535,824) | (947,947) | (51,083,772) | (51,633,441) |
| Post-merger | SG-U | (275,846) | (10,706,949) | (278,606) | (10,985,555) | (281,704) | (11,267,259) | (285,436) | (11,552,695) | (11,840,582) |
| Total Hydro Plant | | (1,186,239) | (242,430,272) | (1,192,235) | (243,622,507) | (1,196,676) | (244,819,183) | (1,201,850) | (246,021,032) | (1,205,899) |
| Other Production Plant: | | | | | | | | | | |
| Pre-merger Utah | DGU | (1,038) | (1,892,823) | (1,036) | (1,893,859) | (1,034) | (1,894,893) | (1,032) | (1,895,925) | (1,030) |
| Post-merger | SG | (2,131,263) | (85,584,166) | (2,131,835) | (87,716,001) | (2,140,126) | (89,856,127) | (2,143,956) | (92,000,084) | (2,144,531) |
| Post-merger Wind | SG | (2,646,345) | (45,898,500) | (2,646,345) | (48,544,845) | (3,338,849) | (51,883,695) | (4,031,353) | (55,915,046) | (59,946,401) |
| Post-merger | SSGCT | (214,945) | (18,149,589) | (215,116) | (18,364,705) | (215,297) | (18,580,001) | (224,199) | (18,804,200) | (230,602) |
| Total Other Plant | | (4,993,591) | (151,525,078) | (4,994,332) | (156,519,410) | (5,695,306) | (162,214,716) | (6,400,541) | (168,615,257) | (6,407,517) |
| Transmission Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | (806,650) | (376,309,690) | (806,320) | (377,116,010) | (805,990) | (377,922,001) | (805,660) | (378,727,661) | (805,331) |
| Pre-merger Utah | DGU | (954,327) | (380,199,724) | (954,007) | (381,153,731) | (953,688) | (382,107,419) | (953,368) | (383,060,787) | (953,049) |
| Post-merger | SG | (2,780,619) | (363,595,827) | (2,795,530) | (366,381,358) | (2,819,231) | (369,210,589) | (2,838,752) | (372,049,341) | (2,841,291) |
| Total Transmission Plant | | (4,541,597) | (1,120,105,242) | (4,555,858) | (1,124,661,099) | (4,578,909) | (1,129,240,008) | (4,597,781) | (1,133,837,789) | (4,599,671) |
| Distribution Plant: | | | | | | | | | | |
| California | CA | (587,339) | (89,911,079) | (588,426) | (90,479,505) | (589,530) | (91,049,036) | (590,645) | (91,619,645) | (591,768) |
| Oregon | OR | (3,733,194) | (689,283,088) | (3,741,438) | (693,024,526) | (3,748,345) | (696,772,871) | (3,755,628) | (700,528,499) | (3,763,105) |
| Washington | WA | (791,885) | (163,483,263) | (793,655) | (164,276,918) | (795,336) | (165,072,315) | (797,140) | (165,868,454) | (798,940) |
| Eastern Wyoming | WYP | (836,576) | (176,622,029) | (839,251) | (177,461,280) | (841,968) | (178,303,248) | (844,955) | (179,147,203) | (845,466) |
| Utah | UT | (4,214,693) | (709,177,368) | (4,230,113) | (713,407,502) | (4,242,887) | (717,650,369) | (4,251,940) | (721,902,329) | (4,258,751) |
| Idaho | ID | (386,703) | (107,253,771) | (387,631) | (107,641,602) | (388,924) | (108,030,526) | (389,755) | (108,420,280) | (390,532) |
| Western Wyoming | WYU | (145,349) | (32,320,377) | (145,264) | (32,465,641) | (145,178) | (32,610,819) | (145,093) | (32,755,912) | (145,008) |
| Total Distribution Plant | | (10,875,738) | (1,968,050,996) | (10,732,977) | (1,978,756,973) | (10,732,229) | (1,989,489,203) | (10,754,120) | (2,000,243,323) | (10,773,491) |
| General Plant: | | | | | | | | | | |
| California | CA | 2,948 | (4,429,054) | 2,960 | (4,426,094) | 2,975 | (4,423,120) | 2,969 | (4,420,151) | 3,020 |
| Oregon | OR | 49,420 | (45,333,611) | 49,203 | (45,284,408) | 48,877 | (45,235,531) | 48,407 | (45,187,124) | 48,304 |
| Washington | WA | (2,799) | (14,241,285) | (2,853) | (14,244,138) | (2,901) | (14,247,039) | (2,974) | (14,250,013) | (3,012) |
| Eastern Wyoming | WYP | (16,536) | (17,134,377) | (16,633) | (17,151,010) | (16,725) | (17,167,735) | (16,848) | (17,184,583) | (16,931) |
| Utah | UT | 5,261 | (52,507,186) | 4,624 | (52,502,562) | 4,004 | (52,498,568) | 3,307 | (52,495,252) | 2,819 |
| Idaho | ID | 3,839 | (12,365,531) | 3,767 | (12,361,764) | 3,700 | (12,358,064) | 3,616 | (12,354,448) | 3,570 |
| Western Wyoming | WYU | (3,123) | (4,286,558) | (3,188) | (4,289,746) | (3,254) | (4,293,000) | (3,319) | (4,296,320) | (3,384) |
| DGP | DGP | 612 | (8,327,307) | 610 | (8,326,697) | 607 | (8,326,089) | 605 | (8,325,484) | 603 |
| Pre-merger Utah | DGU | 1,129 | (15,184,719) | 1,125 | (15,183,594) | 1,120 | (15,182,474) | 1,116 | (15,181,358) | 1,112 |
| Post-merger | SG | (73,018) | (43,214,484) | (73,599) | (43,288,083) | (74,178) | (43,362,261) | (74,754) | (43,437,016) | (75,329) |
| General Office | SO | (620,361) | (107,114,454) | (626,269) | (107,740,723) | (634,850) | (108,375,573) | (631,697) | (109,007,270) | (630,895) |
| General Office | SSGCH | (1,069) | (3,120,560) | (1,084) | (3,121,664) | (1,099) | (3,122,763) | (1,115) | (3,123,878) | (1,130) |
| General Office | SSGCT | (218) | (6,259) | (218) | (6,477) | (218) | (6,695) | (218) | (6,913) | (7,132) |
| Customer Service | CN | (19,632) | (6,615,377) | (19,485) | (6,634,862) | (19,339) | (6,654,201) | (19,193) | (6,673,934) | (19,048) |
| Fuel Related | SE | (2,427) | (532,683) | (2,427) | (535,114) | (2,435) | (537,548) | (2,443) | (539,987) | (2,443) |
| Total General Plant | | (675,972) | (334,413,465) | (683,471) | (335,096,336) | (693,716) | (335,790,651) | (699,539) | (336,483,190) | (699,963) |
| Mining Plant: | | | | | | | | | | |
| Coal Mine | SE | 38,195 | (158,616,887) | 41,838 | (158,575,049) | 42,001 | (158,533,048) | 42,316 | (158,490,732) | 42,269 |
| Total Mining Plant | | 38,195 | (158,616,887) | 41,838 | (158,575,049) | 42,001 | (158,533,048) | 42,316 | (158,490,732) | 42,269 |
| Total Depreciation Reserve | | | | | | | | | | |
| | | (26,707,481) | (6,484,559,392) | (26,774,471) | (6,511,333,863) | (27,579,937) | (6,538,913,800) | (28,339,118) | (6,567,252,919) | (28,378,792) |
| | | | | | | | | | | (6,595,631,711) |

| Description | Factor | Adjusted Reserve Balance Oct 2008 | Adjustments | Adjusted Reserve Balance Nov 2008 | Adjustments | Adjusted Reserve Balance Dec 2008 | Adjustments | Adjusted Reserve Balance Jan 2009 | Adjustments | Adjusted Reserve Balance Feb 2009 |
|--|--------|-----------------------------------|-----------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|
| AMORTIZATION RESERVE | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | |
| California | CA | | | | | | | | | |
| Customer Service | CN | (605,374) | (605,063) | (87,503,498) | (604,753) | (88,114,251) | (604,442) | (88,718,694) | (604,132) | (89,322,826) |
| Idaho | ID | (7,897) | (7,893) | (919,768) | (7,889) | (827,657) | (7,885) | (835,542) | (7,881) | (843,423) |
| Pre-merger Utah | DGU | (3,854) | (3,852) | (396,076) | (3,850) | (399,926) | (3,848) | (403,775) | (3,847) | (407,621) |
| Montana | MT | | | | | | | | | |
| Oregon | OR | (62) | (62) | (16,247) | | (16,309) | (62) | (16,371) | (62) | (16,433) |
| Fuel Related | SE | (14,712) | (14,705) | (1,016,916) | (14,697) | (1,031,613) | (14,690) | (1,046,303) | (14,682) | (1,060,985) |
| Post-merger | SG | (386,466) | (386,267) | (38,421,646) | (386,069) | (39,807,715) | (385,871) | (39,193,586) | (385,673) | (39,579,259) |
| Hydro Relicensing | SG-P | (174,127) | (174,038) | (12,156,584) | (173,948) | (12,330,532) | (173,859) | (12,504,392) | (173,770) | (12,678,162) |
| Hydro Relicensing | SG-U | (16,918) | (16,909) | (3,087,884) | (16,901) | (3,104,765) | (16,892) | (3,121,677) | (16,883) | (3,138,560) |
| General Office | SO | (2,241,125) | (2,247,846) | (273,492,596) | (2,254,563) | (275,747,159) | (2,260,523) | (278,007,682) | (2,265,852) | (280,273,534) |
| Pre-merger Pacific | DGP | (18,090) | (18,080) | (3,153,430) | (18,071) | (3,171,582) | (18,062) | (3,189,644) | (18,053) | (3,207,696) |
| Utah | UT | (5,021) | (5,019) | (89,895) | (5,016) | (94,912) | (5,014) | (99,925) | (5,011) | (104,937) |
| Washington | WA | (16) | (16) | (1,037) | (16) | (1,053) | (16) | (1,069) | (16) | (1,085) |
| Eastern Wyoming | WYP | (1,397) | (1,397) | (34,094) | (1,396) | (35,490) | (1,395) | (36,886) | (1,395) | (38,280) |
| Western Wyoming | WYU | | | | | | | | | |
| General Office | WYU | | | | | | | | | |
| Total Intangible Plant | SSGCH | (3,475,061) | (3,481,148) | (420,212,844) | (3,487,232) | (423,700,076) | (3,492,560) | (427,192,636) | (3,497,256) | (430,689,892) |
| Hydro Production Plant: | | | | | | | | | | |
| Pre-merger Pacific | DGP | | | | | | | | | |
| Post-merger | SG-P | (187) | (187) | (344,575) | (187) | (6,376) | (187) | (6,563) | (187) | (6,750) |
| Post-merger | SG-U | (3,166) | (3,166) | (346,255) | (3,166) | (349,421) | (3,166) | (352,587) | (3,166) | (355,753) |
| Total Hydro Plant | | (3,353) | (3,353) | (697,920) | (3,353) | (700,372) | (3,353) | (703,729) | (3,353) | (707,078) |
| Other Production Plant: | | | | | | | | | | |
| Post-merger | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Plant: | | | | | | | | | | |
| California | CA | (4,787) | (4,787) | (802,430) | (4,787) | (807,217) | (4,787) | (812,003) | (4,787) | (816,790) |
| General Office | CN | (16,944) | (16,944) | (2,138,322) | (16,944) | (2,155,266) | (16,944) | (2,172,209) | (16,944) | (2,188,153) |
| General Office | SG | | | (544,002) | | (544,002) | | (544,002) | | (544,002) |
| Oregon | OR | (53,514) | (53,514) | (9,590,949) | (53,514) | (9,604,463) | (53,514) | (9,619,977) | (53,514) | (9,711,492) |
| General Office | SO | (159,665) | (159,665) | (9,199,941) | (159,665) | (9,359,606) | (159,665) | (9,519,271) | (159,665) | (9,678,936) |
| Utah | UT | (60) | (60) | (10,227) | (60) | (10,287) | (60) | (10,348) | (60) | (10,408) |
| Washington | WA | (5,357) | (5,357) | (1,335,052) | (5,357) | (1,340,410) | (5,357) | (1,345,767) | (5,357) | (1,351,124) |
| Eastern Wyoming | WYP | (19,835) | (19,835) | (6,479,540) | (19,835) | (6,499,375) | (19,835) | (6,519,211) | (19,835) | (6,539,046) |
| Western Wyoming | WYU | (143) | (143) | (27,722) | (143) | (27,865) | (143) | (28,007) | (143) | (28,150) |
| Total General Plant | | (260,305) | (260,305) | (30,088,186) | (260,305) | (30,348,491) | (260,305) | (30,608,796) | (260,305) | (30,869,101) |
| Total Amortization Reserve | | | | | | | | | | |
| | | (3,738,719) | (3,744,806) | (450,998,049) | (3,750,890) | (454,748,939) | (3,756,217) | (458,505,156) | (3,760,914) | (462,266,070) |
| Depreciation & Amortization Reserve | | | | | | | | | | |
| | | (30,446,200) | (6,931,812,635) | (30,519,277) | (31,330,827) | (6,993,662,739) | (32,095,336) | (7,025,758,075) | (32,139,706) | (7,057,897,781) |

| Description | Factor | Adjusted Reserve Balance Mar. 2009 | | Adjusted Reserve Balance Apr. 2009 | | Adjusted Reserve Balance May 2009 | | Adjusted Reserve Balance Jun 2009 | | Mild Period Average | Test Period Average |
|-----------------------------------|--------|------------------------------------|-----------------|------------------------------------|-----------------|-----------------------------------|-----------------|-----------------------------------|-----------------|---------------------|---------------------|
| | | Adjustments | Reserve Balance | Adjustments | Reserve Balance | Adjustments | Reserve Balance | Adjustments | Reserve Balance | | |
| DEPRECIATION RESERVE | | | | | | | | | | | |
| Steam Production Plant: | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (1,238,205) | (860,026,046) | (1,237,405) | (861,263,450) | (1,236,605) | (862,500,056) | (1,235,806) | (863,735,862) | (639,549,079) | (856,303,416) |
| Pre-merger Utah | DGU | (971,773) | (934,047,263) | (970,856) | (935,018,106) | (969,940) | (935,988,047) | (969,026) | (936,957,072) | (917,360,138) | (931,122,745) |
| Post-merger | SG | (2,847,275) | (516,160,463) | (2,870,755) | (518,451,218) | (2,896,182) | (520,747,400) | (2,935,899) | (523,083,298) | (481,131,270) | (509,576,015) |
| Post-merger | SSGCH | (290,690) | (222,797,300) | (290,732) | (223,068,032) | (290,774) | (223,378,805) | (290,816) | (223,689,621) | (218,437,781) | (221,935,470) |
| Total Steam Plant | | (4,747,943) | (2,533,051,059) | (4,769,748) | (2,537,820,806) | (4,793,501) | (2,542,614,307) | (4,831,546) | (2,547,445,853) | (2,456,478,288) | (2,518,937,645) |
| Hydro Production Plant: | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (272,314) | (155,739,190) | (272,203) | (156,011,393) | (272,083) | (156,283,486) | (271,982) | (156,555,468) | (151,511,399) | (154,921,142) |
| Pre-merger Utah | DGU | (95,903) | (28,381,934) | (95,888) | (28,477,823) | (95,875) | (28,573,698) | (95,860) | (28,669,568) | (26,945,035) | (28,094,082) |
| Post-merger | SG-P | (551,345) | (52,184,786) | (553,019) | (52,737,806) | (554,773) | (53,292,579) | (554,349) | (53,846,928) | (44,471,766) | (50,553,738) |
| Post-merger | SG-U | (290,127) | (12,130,709) | (292,269) | (12,422,978) | (294,333) | (12,717,312) | (296,146) | (13,025,457) | (8,295,873) | (11,288,048) |
| Total Hydro Plant | | (1,209,689) | (248,436,620) | (1,213,381) | (249,650,000) | (1,217,074) | (250,867,074) | (1,220,337) | (252,097,412) | (231,224,074) | (244,857,008) |
| Other Production Plant: | | | | | | | | | | | |
| Pre-merger Utah | DGU | (1,029) | (1,897,984) | (1,027) | (1,899,011) | (1,025) | (1,900,036) | (1,023) | (1,901,059) | (1,892,947) | (1,894,880) |
| Post-merger | SG | (2,145,188) | (96,289,802) | (2,145,880) | (98,435,683) | (2,146,865) | (100,582,548) | (2,147,977) | (102,730,525) | (65,038,695) | (89,875,376) |
| Post-merger Wind | SG | (4,031,353) | (63,977,755) | (4,031,353) | (68,009,108) | (4,031,353) | (72,040,461) | (4,031,353) | (76,071,815) | (28,640,177) | (53,871,682) |
| Post-merger | SSGCT | (233,915) | (19,268,718) | (235,847) | (19,504,564) | (238,689) | (19,741,248) | (237,508) | (19,978,755) | (15,024,901) | (18,605,969) |
| Total Other Plant | | (6,411,485) | (181,434,259) | (6,414,107) | (187,846,366) | (6,415,927) | (194,264,293) | (6,417,861) | (200,682,194) | (109,586,660) | (164,247,908) |
| Transmission Plant: | | | | | | | | | | | |
| Pre-merger Pacific | DGP | (805,001) | (380,337,994) | (804,672) | (381,142,666) | (804,343) | (381,947,009) | (804,014) | (382,751,023) | (368,245,438) | (377,919,693) |
| Pre-merger Utah | DGU | (952,729) | (384,966,565) | (952,410) | (385,918,975) | (952,091) | (386,871,066) | (951,772) | (387,822,837) | (370,661,584) | (392,105,182) |
| Post-merger | SG | (2,844,224) | (377,734,856) | (2,897,889) | (380,632,745) | (2,944,417) | (383,577,162) | (2,971,573) | (386,548,735) | (336,660,885) | (369,334,881) |
| Total Transmission Plant | | (4,601,955) | (1,143,039,415) | (4,654,971) | (1,147,694,386) | (4,700,851) | (1,152,395,237) | (4,727,359) | (1,157,122,596) | (1,075,567,906) | (1,129,359,576) |
| Distribution Plant: | | | | | | | | | | | |
| California | CA | (572,921) | (92,764,254) | (574,128) | (93,338,382) | (575,255) | (93,913,637) | (576,379) | (94,489,890) | (84,589,902) | (91,057,352) |
| Oregon | OR | (3,771,939) | (708,063,544) | (3,780,329) | (711,843,872) | (3,788,292) | (715,632,164) | (3,796,255) | (720,426,428) | (653,657,152) | (696,827,587) |
| Washington | WA | (801,179) | (167,469,573) | (803,363) | (168,272,933) | (805,450) | (169,078,383) | (807,533) | (169,886,116) | (155,809,206) | (165,085,323) |
| Eastern Wyoming | WYP | (847,448) | (180,840,117) | (849,215) | (181,689,332) | (850,823) | (182,550,155) | (852,396) | (183,418,467) | (168,556,941) | (178,320,880) |
| Utah | UT | (4,267,751) | (730,428,830) | (4,275,364) | (734,704,194) | (4,283,415) | (739,039,609) | (4,291,068) | (743,317,891) | (668,773,757) | (717,739,022) |
| Idaho | ID | (391,697) | (109,202,510) | (392,625) | (109,595,135) | (393,553) | (109,989,052) | (394,481) | (110,384,375) | (103,476,503) | (108,037,468) |
| Western Wyoming | WYU | (144,923) | (33,045,843) | (144,838) | (33,190,681) | (144,753) | (33,335,433) | (144,668) | (33,480,101) | (30,890,028) | (32,610,223) |
| Total Distribution Plant | | (10,797,857) | (2,021,614,671) | (10,819,858) | (2,032,634,529) | (10,841,903) | (2,043,654,432) | (10,864,254) | (2,054,674,387) | (1,866,753,490) | (1,989,677,854) |
| General Plant: | | | | | | | | | | | |
| California | CA | 3,074 | (4,414,057) | 3,124 | (4,410,933) | 3,178 | (4,407,755) | 3,229 | (4,404,526) | (4,454,498) | (4,422,953) |
| Oregon | OR | 48,194 | (45,090,627) | 48,144 | (45,042,483) | 48,055 | (44,994,428) | 47,978 | (44,946,449) | (45,745,084) | (45,237,434) |
| Washington | WA | (3,043) | (14,256,069) | (3,081) | (14,259,149) | (3,112) | (14,262,261) | (3,147) | (14,265,408) | (14,210,179) | (14,247,388) |
| Eastern Wyoming | WYP | (17,010) | (17,218,524) | (17,092) | (17,235,616) | (17,170) | (17,252,786) | (17,250) | (17,270,037) | (16,987,196) | (17,168,402) |
| Utah | UT | 2,351 | (52,490,081) | 1,869 | (52,488,212) | 1,405 | (52,486,806) | 930 | (52,485,876) | (52,558,924) | (52,502,665) |
| Idaho | ID | 3,530 | (12,347,348) | 3,485 | (12,343,863) | 3,445 | (12,340,418) | 3,402 | (12,337,016) | (12,382,997) | (12,358,503) |
| Western Wyoming | WYU | (3,449) | (4,303,153) | (3,513) | (4,306,666) | (3,578) | (4,310,244) | (3,642) | (4,313,886) | (4,262,099) | (4,293,457) |
| Pre-merger Pacific | DGP | 600 | (8,324,281) | 598 | (8,323,683) | 596 | (8,323,087) | 593 | (8,322,494) | (8,327,488) | (8,332,106) |
| Pre-merger Utah | DGU | 1,107 | (15,179,139) | 1,103 | (15,178,036) | 1,099 | (15,176,937) | 1,094 | (15,175,843) | (15,185,053) | (15,182,505) |
| Post-merger | SG | (75,901) | (43,588,245) | (76,471) | (43,664,716) | (77,039) | (43,741,755) | (77,604) | (43,819,359) | (42,461,930) | (43,366,298) |
| General Office | SO | (631,700) | (110,269,865) | (631,368) | (110,901,233) | (631,006) | (111,532,439) | (630,652) | (112,175,031) | (100,944,032) | (108,386,629) |
| General Office | SSGCH | (1,145) | (3,126,152) | (1,160) | (3,127,312) | (1,175) | (3,128,487) | (1,190) | (3,129,677) | (3,108,962) | (3,122,870) |
| General Office | SSGCT | (219) | (7,360) | (219) | (7,569) | (219) | (7,789) | (219) | (8,008) | (56,629) | (6,686) |
| Customer Service | CN | (18,904) | (6,711,346) | (18,760) | (6,730,106) | (18,616) | (6,748,722) | (18,474) | (6,767,196) | (6,402,955) | (6,653,181) |
| Fuel Related | SE | (2,447) | (544,877) | (2,451) | (547,328) | (2,455) | (549,783) | (2,459) | (552,242) | (508,553) | (537,577) |
| Total General Plant | | (694,961) | (337,871,114) | (695,791) | (338,566,906) | (696,792) | (339,263,697) | (697,949) | (339,973,047) | (327,595,979) | (335,812,662) |
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | 41,590 | (158,406,873) | 42,105 | (158,364,767) | 35,650 | (158,323,118) | 40,624 | (158,288,493) | (158,332,318) | (158,531,569) |
| Total Mining Plant | | 41,590 | (158,406,873) | 42,105 | (158,364,767) | 35,650 | (158,323,118) | 40,624 | (158,288,493) | (158,332,318) | (158,531,569) |
| Total Depreciation Reserve | | | | | | | | | | | |
| | | (28,422,299) | (6,624,054,010) | (28,525,751) | (6,652,579,761) | (28,692,398) | (6,681,272,159) | (28,854,082) | (6,710,126,241) | (6,225,538,694) | (6,541,424,403) |

| Description | Factor | Adjusted Reserve Balance | | Adjusted Reserve Balance | | Adjusted Reserve Balance | | Adjusted Reserve Balance | | Mid Period Average | Test Period Average |
|--|--------|--------------------------|-----------------|--------------------------|-----------------|--------------------------|-----------------|--------------------------|-----------------|--------------------|---------------------|
| | | Mar 2009 | Apr 2009 | May 2009 | Jun 2009 | Mar 2009 | Apr 2009 | May 2009 | Jun 2009 | | |
| AMORTIZATION RESERVE | | | | | | | | | | | |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | (603,822) | (89,926,648) | (603,512) | (90,530,160) | (603,202) | (91,133,362) | (602,893) | (91,736,255) | (80,834,498) | (88,112,078) |
| Customer Service | CN | (7,877) | (851,300) | (7,873) | (859,173) | (7,869) | (867,042) | (7,865) | (874,907) | (732,692) | (827,629) |
| Idaho | ID | (3,845) | (411,466) | (3,843) | (415,308) | (3,841) | (419,149) | (3,839) | (422,988) | (353,576) | (399,912) |
| Pre-merger Utah | DGU | (62) | (16,495) | (62) | (16,557) | (62) | (16,619) | (62) | (16,680) | (15,563) | (16,309) |
| Montana | MT | (14,675) | (1,075,660) | (14,667) | (1,090,327) | (14,660) | (1,104,987) | (14,652) | (1,119,639) | (854,693) | (1,031,560) |
| Fuel Related | SE | (385,475) | (39,964,734) | (385,277) | (40,350,010) | (385,079) | (40,735,090) | (384,881) | (41,119,971) | (34,175,404) | (38,806,328) |
| Post-merger | SG | (173,661) | (12,851,842) | (173,592) | (13,025,434) | (173,503) | (13,198,936) | (173,413) | (13,372,350) | (10,401,117) | (12,329,907) |
| Hydro Relicensing | SG-P | (16,875) | (3,155,434) | (16,866) | (3,172,300) | (16,857) | (3,188,157) | (16,849) | (3,206,006) | (2,901,344) | (3,104,724) |
| Hydro Relicensing | SG-U | (2,271,178) | (282,544,771) | (2,277,680) | (284,822,391) | (2,285,162) | (287,107,553) | (2,292,641) | (289,400,194) | (249,105,339) | (275,789,846) |
| General Office | SO | (18,043) | (3,225,740) | (18,034) | (3,243,774) | (18,025) | (3,261,798) | (18,016) | (3,279,814) | (2,954,050) | (3,171,517) |
| Pre-merger Pacific | DGP | (5,009) | (109,945) | (5,006) | (114,951) | (5,003) | (119,955) | (5,001) | (124,955) | (858) | (1,053) |
| Utah | UT | (16) | (1,102) | (16) | (1,118) | (16) | (1,134) | (16) | (1,150) | (34,527) | (94,894) |
| Washington | WA | (1,394) | (39,674) | (1,393) | (41,067) | (1,392) | (42,460) | (1,392) | (43,852) | (18,685) | (35,485) |
| Eastern Wyoming | WY | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) | (17,091) |
| Western Wyoming | WYP | (3,501,950) | (434,191,841) | (3,507,820) | (437,899,661) | (3,514,671) | (441,214,333) | (3,521,519) | (444,735,852) | (382,399,438) | (423,736,335) |
| General Office | WYU | (344,575) | (6,936) | (344,575) | (7,123) | (344,575) | (7,309) | (344,575) | (7,496) | (344,575) | (344,575) |
| Total Intangible Plant | SSGCH | (187) | (358,919) | (187) | (362,085) | (187) | (365,251) | (187) | (368,417) | (4,137) | (6,376) |
| Hydro Production Plant: | DGP | (3,353) | (710,430) | (3,353) | (713,783) | (3,353) | (717,136) | (3,353) | (720,488) | (311,428) | (349,421) |
| Pre-merger Pacific | DGP | (3,353) | (710,430) | (3,353) | (713,783) | (3,353) | (717,136) | (3,353) | (720,488) | (660,140) | (700,372) |
| Post-merger | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (595,619) | 0 |
| Post-merger | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (595,619) | 0 |
| Total Hydro Plant | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (595,619) | 0 |
| Other Production Plant: | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (595,619) | 0 |
| Post-merger | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (595,619) | 0 |
| Total Other Plant | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (595,619) | 0 |
| General Plant: | CA | (4,787) | (821,577) | (4,787) | (826,364) | (4,787) | (831,150) | (4,787) | (835,937) | (749,775) | (807,217) |
| California | CA | (4,787) | (821,577) | (4,787) | (826,364) | (4,787) | (831,150) | (4,787) | (835,937) | (749,775) | (807,217) |
| General Office | CN | (16,944) | (2,206,097) | (16,944) | (2,223,041) | (16,944) | (2,239,984) | (16,944) | (2,256,928) | (1,951,940) | (2,155,266) |
| General Office | SG | (53,514) | (9,765,006) | (53,514) | (9,818,520) | (53,514) | (9,872,034) | (53,514) | (9,925,548) | (544,002) | (10,287) |
| General Office | OR | (159,665) | (9,838,600) | (159,665) | (9,898,265) | (159,665) | (9,957,930) | (159,665) | (10,017,600) | (9,362,292) | (9,604,463) |
| General Office | SO | (60) | (10,469) | (60) | (10,529) | (60) | (10,589) | (60) | (10,650) | (7,443,629) | (9,359,606) |
| Utah | UT | (5,357) | (1,366,481) | (5,357) | (1,381,838) | (5,357) | (1,397,195) | (5,357) | (1,412,552) | (9,563) | (10,287) |
| Washington | WA | (19,835) | (6,558,881) | (19,835) | (6,578,717) | (19,835) | (6,598,552) | (19,835) | (6,618,387) | (6,261,351) | (6,499,375) |
| Eastern Wyoming | WYP | (143) | (28,293) | (143) | (28,436) | (143) | (28,579) | (143) | (28,721) | (25,152) | (27,865) |
| Western Wyoming | WYU | (260,305) | (31,129,406) | (260,305) | (31,389,711) | (260,305) | (31,650,016) | (260,305) | (31,910,321) | (27,224,830) | (30,348,491) |
| Total General Plant | SSGCT | (3,765,608) | (466,031,677) | (3,771,478) | (469,803,155) | (3,776,329) | (473,581,484) | (3,781,177) | (477,366,661) | (410,844,027) | (454,787,197) |
| Total Amortization Reserve | SSGCT | (3,765,608) | (466,031,677) | (3,771,478) | (469,803,155) | (3,776,329) | (473,581,484) | (3,781,177) | (477,366,661) | (410,844,027) | (454,787,197) |
| Depreciation & Amortization Reserve | SSGCT | (32,187,907) | (7,090,085,687) | (32,297,229) | (7,122,382,916) | (32,470,727) | (7,154,853,643) | (32,639,259) | (7,187,492,902) | (6,636,382,721) | (6,996,211,600) |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| BASE PERIOD: | | | | | | | |
| No Adjustment | | | | | | | |
| MID PERIOD Incremental Adjustment: | | | | | | | |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403HP | 3 | 1,031,382 | SG-P | 42.482% | 438,154 | 6.3.1 |
| Depreciation Expense | 403HP | 3 | <u>756,007</u> | SG-U | 42.482% | 321,169 | 6.3.1 |
| | | | 1,787,390 | | | | |
| Schedule M Addition Temporary | SCHMAT | 3 | 1,787,390 | SCHMDEXP | 41.789% | 746,934 | 6.3.1 |
| DIT Expense | 41010 | 3 | <u>(678,332)</u> | SG | 42.482% | <u>(288,171)</u> | 6.3.1 |
| Adjustment to Rate Base: | | | | | | | |
| Depreciation Reserve | 108HP | 3 | (1,031,382) | SG-P | 42.482% | (438,154) | 6.3.1 |
| Depreciation Reserve | 108HP | 3 | <u>(756,007)</u> | SG-U | 42.482% | <u>(321,169)</u> | 6.3.1 |
| | | | (1,787,390) | | | | 6.3.1 |
| Accum DIT Reserve | 282 | 3 | 678,332 | SG | 42.482% | 288,171 | 6.3.1 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Adjustment to Expense: | | | | | | | |
| Depreciation Expense | 403HP | 3 | 2,062,764 | SG-P | 42.482% | 876,308 | 6.3.1 |
| Depreciation Expense | 403HP | 3 | <u>1,512,015</u> | SG-U | 42.482% | <u>642,338</u> | 6.3.1 |
| | | | 3,574,779 | | | | |
| Schedule M Addition Temporary | SCHMAT | 3 | 3,574,779 | SCHMDEXP | 41.789% | 1,493,868 | 6.3.1 |
| DIT Expense | 41010 | 3 | <u>(1,356,664)</u> | SG | 42.482% | <u>(576,341)</u> | 6.3.1 |
| Adjustment to Rate Base: | | | | | | | |
| Depreciation Reserve | 108HP | 3 | (2,062,764) | SG-P | 42.482% | (876,308) | 6.3.1 |
| Depreciation Reserve | 108HP | 3 | <u>(1,512,015)</u> | SG-U | 42.482% | <u>(642,338)</u> | 6.3.1 |
| | | | (3,574,779) | | | | |
| Accum DIT Reserve - Incremental Change | 282 | 3 | 1,356,664 | SG | 42.482% | 576,341 | 6.3.1 |
| Adjustment Detail | | | | | | | |
| Station Equipment | | | 19,410,010 | | | | |
| Remaining Life | | | <u>5.43</u> | | | | |
| Annual Depreciation | | | 3,574,779 | | | | |
| West Side Resources | | | 57.7033% | | | | |
| East Side Resources | | | <u>42.2967%</u> | | | | |
| | | | 100.0000% | | | | |

Description of Adjustment:

Based on the Company's latest depreciation study an additional \$19.4 million is required for decommissioning of various hydro facilities. The new depreciation rates are effective January 2008, this adjustment includes an annual level of expense in results.

Rocky Mountain Power
Utah General Rate Case, June 2009
Plant Addition Deferred Tax Calculation

| Project | Factor | Tax Depreciable Plant | Tax Depr Rate | Tax Depreciation | Book Depreciation | SCHM | Tax Rate | DIT Expense | DIT Balance YE |
|--------------------------------|--------|-----------------------|---------------|------------------|-------------------|------------------|----------|--------------------|------------------|
| June 2007 | | | | | | | | | |
| Hydro Production Plant: | | | | | | | | | |
| Various | SG-P | | 7.219% | - | - | - | 37.951% | - | - |
| Various | SG-U | | 7.219% | - | - | - | 37.951% | - | - |
| Various | SG | | 7.219% | - | - | - | 37.951% | - | - |
| Total Hydro Plant | | - | | - | - | - | | - | - |
| June 2008 | | | | | | | | | |
| Hydro Production Plant: | | | | | | | | | |
| Various | SG-P | | 7.219% | - | 1,031,382 | 1,031,382 | 37.951% | (391,420) | 391,420 |
| Various | SG-U | | 7.219% | - | 756,007 | 756,007 | 37.951% | (286,912) | 286,912 |
| Various | SG | | 7.219% | - | - | - | 37.951% | - | - |
| Total Hydro Plant | | - | | - | 1,787,390 | 1,787,390 | | (678,332) | 678,332 |
| June 2009 | | | | | | | | | |
| Hydro Production Plant: | | | | | | | | | |
| Various | SG-P | | 7.219% | - | 2,062,764 | 2,062,764 | 37.951% | (782,840) | 782,840 |
| Various | SG-U | | 7.219% | - | 1,512,015 | 1,512,015 | 37.951% | (573,825) | 573,825 |
| Various | SG | | 7.219% | - | - | - | 37.951% | - | - |
| Total Hydro Plant | | - | | - | 3,574,779 | 3,574,779 | | (1,356,664) | 1,356,664 |

7. TAX ADJUSTMENTS

**Rocky Mountain Power
Utah General Rate Case, June 30, 2009
Tax Assumptions**

The Company's June 2007 accrued tax data provided the basis for forecasting June 2009 test period tax expenditures. Specific items are discussed below:

7.1 Schedule M Items for Income Tax Expense

The Schedule M items at June 30, 2007 were used to forecast June 2009. Non-utility items; items that are recovered under separate tariff and other non-recurring items were removed from the June 2007 base period before forecasting. For example, Schedule Ms related to the Grid West note receivable, FAS 87/88 write-off and Glenrock Mine Reclamation were removed. Normalizing adjustments were then added, such as Pension & Benefits, SO2 Emission Allowances. The Schedule Ms were also adjusted for the Pollution Control property amortization, and the Production Activity Deduction. Depreciation differences on capital additions were generated in order to bring the Schedules Ms in line with the June 2009 test period. The Schedule Ms were then used to develop deferred income tax expenses and balances for June 2009.

7.2 Deferred Income Tax Expense

The non-property-related Schedule M items were used to develop the deferred income tax expense. The property-related deferred income tax expense was generated using the capital additions and resulting book and tax depreciation. Normalizing adjustments were added consistent with the Schedule M items. The deferred income tax expense was then used to develop the deferred tax balances for June 2008 and June 2009.

7.3 Renewable Energy Tax Credit

The Company is entitled to recognize a federal income tax credit as a result of placing wind generating plants in service. The tax credit is based on the generation of the plants, and the credit can be taken for ten years on qualifying property. Under the calculation required by IRC Code Sec. 45(b)(2), the most current renewable electricity production credit is 2.0 cents per kilowatt hour of the electricity produced from wind energy.

7.4 Taxes Other Than Income Taxes

Property tax expense for test period June 2009 was forecasted by adjusting year to date accruals through June 30, 2007 for known or anticipated changes in assessment levels through June 2009. Payroll tax for the test period June 2009 is included in O&M as part of the Labor costs. The payroll taxes were developed from the calculation of labor for the test period ended June 2009 as discussed in the O&M Tab. The remaining miscellaneous taxes other than income were developed using fiscal year June 2007 accruals and adjusting for known or anticipated changes through test period June 2009. The net-to-gross calculation incorporates some of the miscellaneous other taxes to add an incremental cost to the incremental revenue requirement.

7.5 Utah Gross Receipts Tax Adjustment

In 2006 the governor approved House Bill 34 which repealed the gross receipts tax. The Company has removed this expense from its results.

**Fiscal Year End June 2008 and 2009
Schedule M by Allocation Factor**

| | 2008 Total <u>Company</u> | 2009 Total <u>Company</u> |
|---------------------------------------|--|--|
| SCHMAP-Permanent Additions | | |
| SCHMAPBADDEBT | 4,229,804 | 4,229,804 |
| SCHMAPSG | 31 | 31 |
| SCHMAPSE | (222,128) | (222,128) |
| SCHMAPSNP | 1,813,163 | 1,813,163 |
| SCHMAPSO | 8,185,819 | 8,185,819 |
| Summary of SCHMAP | <u>14,006,689</u> | <u>14,006,689</u> |
| SCHMAT-Temporary Additions | | |
| SCHMATWYP | 1,438,996 | 1,438,996 |
| SCHMATWYU | - | - |
| SCHMATWA | 817,042 | 817,042 |
| SCHMATUT | - | - |
| SCHMATOR | 4,603,072 | 4,603,072 |
| SCHMATID | 543,015 | 543,015 |
| SCHMATCA | 474,980 | 474,980 |
| SCHMATCIAC | 114,253,500 | 106,871,500 |
| SCHMATCN | - | - |
| SCHMATGPS | (26,941,889) | (26,503,025) |
| SCHMATOTHER | 1,334,885 | 1,334,885 |
| SCHMATSCHMDEXP | 453,124,305 | 479,359,340 |
| SCHMATSE | 9,937,718 | 9,937,718 |
| SCHMATSG | 14,735,239 | 16,522,629 |
| SCHMATSGCT | 703,974 | 703,974 |
| SCHMATSSGCT | - | - |
| SCHMATSNP | 74,326,927 | 84,908,427 |
| SCHMATSNPD | 1,798,024 | 1,798,024 |
| SCHMATSO | 69,735,258 | 64,260,303 |
| SCHMATTROJD | 994,997 | 994,997 |
| Summary of SCHMAT | <u>721,880,043</u> | <u>748,065,876</u> |
| Total Schedule M Additions | <u>735,886,732</u> | <u>762,072,565</u> |
| SCHMDF-Flow through Deductions | | |
| SCHMDFDGP | - | - |
| Summary of SCHMDF | - | - |
| SCHMDP-Permanent Deductions | | |
| SCHMDPSE | 10,352,252 | 10,352,252 |
| SCHMDPSNP | 391,512 | 391,512 |
| SCHMDPSO | 21,236,827 | 21,236,827 |
| SCHMDPSG | 12,076,887 | 12,000,521 |
| Summary of SCHMDP | <u>44,057,478</u> | <u>43,981,112</u> |
| SCHMDT-Temporary Deductions | | |
| SCHMDTBADDEBT | 117,280 | 117,280 |
| SCHMDTCA | 1,389,730 | 1,389,730 |
| SCHMDTCN | 47,067 | 47,067 |
| SCHMDTGPS | 63,237,720 | 46,132,781 |
| SCHMDTID | 75,591 | 75,591 |
| SCHMDTOR | 3,871,855 | 3,871,855 |
| SCHMDTOTHER | - | - |
| SCHMDTSE | 10,705,137 | 11,291,004 |
| SCHMDTSG | 4,432,439 | 4,432,439 |
| SCHMDTSNP | 70,863,187 | 81,444,687 |
| SCHMDTSNPD | 122,836 | 122,836 |
| SCHMDTSO | 27,944,118 | 27,767,331 |
| SCHMDTTAXDEPR | 741,797,357 | 894,157,545 |
| SCHMDTTROJD | 28,969 | 28,969 |
| SCHMDTUT | 1,565,491 | 1,565,491 |
| SCHMDTWA | 15,974 | 15,974 |
| SCHMDTWYP | - | - |
| Summary of SCHMDT | <u>926,214,751</u> | <u>1,072,460,580</u> |
| Total Schedule M Deductions | <u>970,272,229</u> | <u>1,116,441,692</u> |
| Total Schedule M Adjustments | <u>(234,385,497)</u> | <u>(354,369,127)</u> |



**PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items**

| Line No. | Tax Ref # | Description | Jun-07 Un-Adjusted Amount | Remove Non-Utility & OTHER Items | Remove Items Recovered Separately | Remove Prior Period & Remove Nonrecurring Items | Remove Trail Mountain | Remove Grid West | 2007 Adj. for SOZ | 2007 CIC Severance | Normalized Jun-07 Amount |
|----------------------|-----------|---|---------------------------|----------------------------------|-----------------------------------|---|-----------------------|------------------|-------------------|--------------------|--------------------------|
| ADDITIONS | | | | | | | | | | | |
| Permanent Additions: | | | | | | | | | | | |
| 1 | | 110100 Book Depreciation (Cost) | (250,022) | - | - | - | - | - | - | - | (250,022) |
| 2 | | 120101 Other A/R Bad Debt Write-offs | 4,229,804 | - | - | - | - | - | - | - | 4,229,804 |
| 3 | | 120150 Mandatory Redem P81 SIK-FAS150 | 1,813,163 | - | - | - | - | - | - | - | 1,813,163 |
| 4 | | 130100 Non - Deductible Expenses | 950,390 | - | - | - | - | - | - | - | 950,390 |
| 5 | | 130101 IGC Non-Deductible Expense | 31 | - | - | - | - | - | - | - | 31 |
| 6 | | 130400 PMINon-deductible Exp | 14,494 | - | - | - | - | - | - | - | 14,494 |
| 7 | | 130550 MEHC Insurance Services-Premium | 5,744,651 | - | - | - | - | - | - | - | 5,744,651 |
| 8 | | 130900 Non - Deductible Executive Comp | 1,490,778 | - | - | - | - | - | - | - | 1,490,778 |
| 9 | | 610106 PMIFuel Tax C | 13,400 | - | - | - | - | - | - | - | 13,400 |
| 10 | | 620000 SP Management Fee | - | - | - | - | - | - | - | - | - |
| 11 | | Total Permanent Additions | 14,006,689 | - | - | - | - | - | - | - | 14,006,689 |
| 12 | | Normalized Temporary Additions: | | | | | | | | | |
| 13 | | 105100 Capitalized Labor Costs | 6,770,322 | - | - | - | - | - | - | - | 6,770,322 |
| 14 | | 105120 Book Depreciation | 446,010,730 | - | - | - | - | - | - | - | 446,010,730 |
| 15 | | 105130 Book Amortization | - | - | - | - | - | - | - | - | - |
| 16 | | 105130 CIAC | 91,258,234 | - | - | - | - | - | - | - | 91,258,234 |
| 17 | | 105137 Auto Depreciation | (5,969,164) | - | - | - | - | - | - | - | (5,969,164) |
| 18 | | 105140 Highway relocation | 7,598,938 | - | - | - | - | - | - | - | 7,598,938 |
| 19 | | 105142 Avoided Costs | 50,820,257 | - | - | - | - | - | - | - | 50,820,257 |
| 20 | | 105145 Acquisition Adjustment Amort | 5,629,686 | - | - | - | - | - | - | - | 5,629,686 |
| 21 | | 105152 Gain / (Loss) on Prop. Disposition | (18,389,732) | - | - | - | - | - | - | - | (18,389,732) |
| 22 | | 105180 Steam Rts Blundell Geolith Bk Depr | 846,080 | - | - | - | - | - | - | - | 846,080 |
| 23 | | 105205 282Development-30% Amortization | (580,434) | - | - | - | - | - | - | - | (580,434) |
| 24 | | 105470 282Book Gain/Loss on Land Sales | 189,176 | - | - | - | - | - | - | - | 189,176 |
| 25 | | 110100 Book Depletion (Cost) | 1,846,721 | - | - | - | - | - | - | - | 1,846,721 |
| 26 | | Non-PowerTax M's | - | - | - | - | - | - | - | - | - |
| 27 | | 105121 282PMI Book Depreciation | 7,288,082 | - | - | - | - | - | - | - | 7,288,082 |
| 28 | | 105220 282CHOLLA TAX LEASE | 265,164 | - | - | - | - | - | - | - | 265,164 |
| 29 | | 205200 Coal M&S Inventory Write-Off | 446,080 | - | - | - | - | - | - | - | 446,080 |
| 30 | | 205411 PMISEC 263A Adjustment | 874,771 | - | - | - | - | - | - | - | 874,771 |
| 31 | | 210000 Prepaid Insurance_IBEW 157 contingency res | 136,660 | - | - | - | - | - | - | - | 136,660 |
| 32 | | 210100 Prepaid Taxes - OR PUC | 1,781,899 | - | - | - | - | - | - | - | 1,781,899 |
| 33 | | 210140 Prepaid Taxes-WY PSC | 228,393 | - | - | - | - | - | - | - | 228,393 |
| 34 | | 310102 282DIT IGC Prop Plant Equip | 471,740 | - | - | - | - | - | - | - | 471,740 |
| 35 | | 320115 Misc - Reg Asses/Reg Liab-Total | 6,429,951 | - | - | - | - | - | - | - | 6,429,951 |
| 36 | | 3201151 Misc - Reg Liab | 1,742,451 | - | - | - | - | - | - | - | 1,742,451 |
| 37 | | 320210 May 2000 Transition Plan Costs-OR | 2,919,224 | - | (2,919,224) | - | - | - | - | - | - |
| 38 | | 320210 Research & Exper. Sec. 174 Amort. | 12,771,037 | - | - | - | - | - | - | - | 12,771,037 |
| 39 | | 320220 Glenrock Excluding Reclamation-UT rate o | 976,799 | - | - | (976,799) | - | - | - | - | - |
| 40 | | 320230 FAS 87783 Writeoff-UT Rate Order | 2,389,261 | - | (2,389,261) | - | - | - | - | - | - |
| 41 | | 320240 98/99 Early Retirement-OR Reg Asset | 2,757,710 | - | - | - | - | - | - | - | 2,757,710 |
| 42 | | 330100 Amort. Pollution Control Facility | 245,397 | - | - | - | - | - | - | - | 245,397 |
| 43 | | 415500 Cholla Pft Transact Costs-APS Amort | 703,974 | - | - | - | - | - | - | - | 703,974 |
| 44 | | 415510 WA Disallowed Colstrip #13 Write-off | 39,141 | - | - | - | - | - | - | - | 39,141 |
| 45 | | 415640 IDA1 Costs Direct Access-CA | 249,828 | - | - | - | - | - | - | - | 249,828 |
| 46 | | 415650 SB 1149-Related Reg Asses-CA | 5,175,428 | - | (5,175,428) | - | - | - | - | - | - |
| 47 | | 415670 P&W Strike Amortization-UT | 124,772 | - | - | (124,772) | - | - | - | - | - |
| 48 | | 415700 Reg Liability BPA balancing accounts-OR | 1,717,043 | (1,717,043) | - | - | - | - | - | - | - |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Jun-07 Un-Adjusted Amount | Remove Non-Utility & OTHER Items | Remove Items Recovered Separately | Remove Prior Period & Remove Nonrecurring Items | Remove Trail Mountain | Remove Grid West (211,234) | 2007 Adj. for SO2 | 2007 CIC Severance | Normalized Jun-07 Amount |
|----------|-----------|---|---------------------------|----------------------------------|-----------------------------------|---|-----------------------|----------------------------|-------------------|--------------------|--------------------------|
| 53 | 415802 | 190Comra RTO Grid West N/R Wincoff WA | 211,234 | - | - | - | - | - | - | - | - |
| 54 | 425215 | Unearned Joint Use Pole Contact Revenu | 1,798,024 | - | - | - | - | - | - | - | 1,798,024 |
| 55 | 425225 | 190Duke Hermission Contract Renegotiation | 3,428,226 | - | - | - | - | - | - | - | 3,428,226 |
| 56 | 425250 | TGS Buyout-SG | 11,605 | - | - | - | - | - | - | - | 11,605 |
| 57 | 425260 | Joseph Settlement-SG | 103,036 | - | - | - | - | - | - | - | 103,036 |
| 58 | 425260 | Lakeview Buyout-SG | 32,460 | - | - | - | - | - | - | - | 32,460 |
| 59 | 425295 | 190BFA Conservation Rate Credit | 428,752 | - | - | - | - | - | - | - | 428,752 |
| 60 | 425360 | Hermission Swap | 404,680 | - | - | - | - | - | - | - | 404,680 |
| 61 | 430100 | Customer Service / Weatherization | 4,299,773 | - | - | - | - | - | - | - | 4,299,773 |
| 62 | 505100 | Energy West Accrued Liabilities | 1,295,744 | - | (4,299,773) | - | - | - | - | - | 1,295,744 |
| 63 | 505160 | CA PUC Fee | 23,999 | - | - | - | - | - | - | - | 23,999 |
| 64 | 505510 | PMIVacationBonus Adjustment | 62,499 | - | - | - | - | - | - | - | 62,499 |
| 65 | 505600 | Sick Leave Vacation & Personal Time | (1,549,672) | - | - | - | - | - | - | - | (1,549,672) |
| 66 | 505700 | Accrued Retention Bonus | 58,333 | - | - | - | - | - | - | - | 58,333 |
| 67 | 605100 | Trojan Decommissioning Costs | 994,997 | - | - | - | - | - | - | - | 994,997 |
| 68 | 605120 | IGC BK Amort Abandoned Proj Lease Rights | 492,336 | - | - | - | - | - | - | - | 492,336 |
| 69 | 605121 | IGC BK Amort Abandoned Proj Lease Rental | 30,008 | - | - | - | - | - | - | - | 30,008 |
| 70 | 610110 | Plax NOPAs | 667,586 | - | - | - | - | - | - | - | 667,586 |
| 71 | 610130 | 781 Shopping Incentive_OR | 95,416 | - | - | - | - | - | - | - | 95,416 |
| 72 | 610140 | Oregon Rate Refund | 7 | (7) | - | - | - | - | - | - | - |
| 73 | 610143 | REG LIABILITY - WA LOW ENERGY PROGRAM | 98,612 | (94,357) | - | - | - | - | - | - | 98,612 |
| 74 | 705200 | Oregon Gain on Sale of Halsey-OR | 34,357 | - | - | - | - | - | - | - | 34,357 |
| 75 | 705210 | Property Insurance | 701,546 | - | - | - | - | - | - | - | 701,546 |
| 76 | 705230 | West Valley Lease Reduction - WA | 332,626 | - | - | - | - | - | - | - | 332,626 |
| 77 | 705231 | West Valley Lease Reduction - OR | (31,953) | - | - | - | - | - | - | - | (31,953) |
| 78 | 705232 | West Valley Lease Reduction - CA | 75,984 | - | - | - | - | - | - | - | 75,984 |
| 79 | 705233 | West Valley Lease Reduction - ID | 265,696 | - | - | - | - | - | - | - | 265,696 |
| 80 | 705234 | West Valley Lease Reduction - WY | 590,663 | - | - | - | - | - | - | - | 590,663 |
| 81 | 705235 | West Valley Lease Reduction - UT | 1,309,867 | - | - | - | - | - | - | - | 1,309,867 |
| 82 | 705250 | 190A&G Credit WA | 385,804 | - | - | - | - | - | - | - | 385,804 |
| 83 | 705252 | 190A&G Credit CA | 125,169 | - | - | - | - | - | - | - | 125,169 |
| 84 | 705253 | 190A&G Credit ID | 277,319 | - | - | - | - | - | - | - | 277,319 |
| 85 | 705254 | 190A&G Credit WY | 619,940 | - | - | - | - | - | - | - | 619,940 |
| 86 | 715050 | 190Microsoft Software License Liability | 1,064,748 | - | - | - | - | - | - | - | 1,064,748 |
| 87 | 7151001 | 190MCI FOG WIRE LEASE | 558,678 | - | - | - | - | - | - | - | 558,678 |
| 88 | 715720 | NW Power Act-WA | 17,403 | (17,403) | - | - | - | - | - | - | - |
| 89 | 720300 | Pension/ Retirement (Accrued / Prepaid) | (27,700,492) | - | - | - | - | - | - | - | (27,700,492) |
| 90 | 720400 | Suppl. Exec. Retirement Plan (SERP) | 4,412,547 | - | - | - | - | - | - | - | 4,412,547 |
| 91 | 720500 | Severance | (1,243,631) | - | - | - | - | - | - | - | (1,243,631) |
| 92 | 720550 | Accrued CIC Severance | 19,950,450 | - | - | - | - | - | (8,624,765) | - | 11,325,685 |
| 93 | 740100 | Post Merger Loss-Recoured Debt | 3,526,927 | - | - | - | - | - | - | - | 3,526,927 |
| 94 | 910530 | Injuries and Damages Reserve | 1,125,430 | - | - | - | - | - | - | - | 1,125,430 |
| 95 | 920150 | FAS 112 Book Reserve | 1,314,592 | - | - | - | - | - | - | - | 1,314,592 |
| 96 | | Hydro Decommissioning | - | - | - | - | - | - | - | - | - |
| 97 | | WV Lease Termination | - | - | - | - | - | - | - | - | - |
| 98 | | Total Normalized Temporary Additions | 656,446,944 | (1,768,810) | (14,763,686) | (1,101,571) | - | (211,234) | - | (8,624,765) | 629,976,858 |



**PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items**

| Line No. | Tax Ref # | Description | Jun-07 Un-Adjusted Amount | Remove Non-Utility & OTHER Items | Remove Items Recovered Separately | Remove Prior Period & Remove Nonrecurring Items | Remove Trail Mountain | Remove Grid West | 2007 Adj. for SO2 | 2007 CIC Severance | Normalized Jun-07 Amount |
|----------|-----------|--|---------------------------|----------------------------------|-----------------------------------|---|-----------------------|------------------|-------------------|--------------------|--------------------------|
| 99 | | | | | | | | | | | |
| 100 | | Flow-Through Additions: | | | | | | | | | |
| 101 | | Total Flow-Through Additions | 670,453,633 | (1,768,810) | (14,763,866) | (1,101,571) | | (211,234) | | (8,624,785) | 643,983,547 |
| 102 | | TOTAL ADDITIONS | | | | | | | | | |
| 103 | | | | | | | | | | | |
| 104 | | | | | | | | | | | |
| 105 | | | | | | | | | | | |
| 106 | | DEDUCTIONS (shown as positive) | | | | | | | | | |
| 107 | 110200 | Permanent Deductions: | 4,580,997 | | | | | | | | 4,580,997 |
| 108 | 120100 | Tax Depletion - Deer Creek | 391,512 | | | | | | | | 391,512 |
| 109 | 120200 | Preferred Dividend - PPL | 528,135 | | | | | | | | 528,135 |
| 110 | 130560 | Trapper Mine Dividend Deduction | 8,148,582 | | | | | | | | 8,148,582 |
| 111 | 130600 | MEHC Insurance Services-Receivable | 1,406 | | | | | | | | 1,406 |
| 112 | 620100 | Tax Exempt Interest (No AMT) | 6,654,951 | | | | | | | | 6,654,951 |
| 113 | 200100 | 2004 ICA-Qualified Prod Activities Deduc | 12,625,955 | | | | | | | | 12,625,955 |
| 114 | 910800 | Medicare Subsidy | 5,087,381 | | | | | | | | 5,087,381 |
| 115 | 910900 | PMIDepletion | 30,937 | | | | | | | | 30,937 |
| 116 | 910918 | PMI Overriding Royalty | 124,803 | | | | | | | | 124,803 |
| 117 | 920105 | PMI Tax Exempt Interest Income | 460,884 | | | | | | | | 460,884 |
| 118 | 920106 | Dividend Received Deduction | | | | | | | | | |
| 119 | | Total Permanent Deductions | 38,635,542 | | | | | | | | 38,635,542 |
| 120 | | Normalized Temporary Deductions: | | | | | | | | | |
| 121 | | PowerTax M's | | | | | | | | | |
| 122 | 105125 | Tax Depreciation | 535,141,236 | | | | | | | | 535,141,236 |
| 123 | 105141 | AFUDC | 51,537,600 | | | | | | | | 51,537,600 |
| 124 | 105143 | 282Basis Intangible Difference | 3,610,947 | | | | | | | | 3,610,947 |
| 125 | 105165 | Coal Mine Development | 4,152,431 | | | | | | | | 4,152,431 |
| 126 | 105170 | Coal Mine Receiving Face (Extension) | 810,754 | | | | | | | | 810,754 |
| 127 | 105175 | Removal Cost (net of salvage) | 28,533,012 | | | | | | | | 28,533,012 |
| 128 | 105181 | Sun Rts Blundell Geothermal Tax Depr | 719,964 | | | | | | | | 719,964 |
| 129 | 110200 | Tax Depletion - Deer Creek | 2,985,138 | | | | | | | | 2,985,138 |
| 130 | | Non-PowerTax M's | | | | | | | | | |
| 131 | 105126 | 282DIT PMIDepreciation-Tax | 6,209,167 | | | | | | | | 6,209,167 |
| 132 | 105220 | Cholla GE Safe Harbor Lease | 1,887,030 | | | | | | | | 1,887,030 |
| 133 | 145030 | 190Distribution O&M | 122,836 | | | | | | | | 122,836 |
| 134 | 205100 | 190Coal Pile Inventory | 801,465 | | | | | | | | 801,465 |
| 135 | 210120 | Prepaid Taxes-UT PUC | 813,527 | | | | | | | | 813,527 |
| 136 | 210130 | Prepaid Taxes-ID PUC | 75,591 | | | | | | | | 75,591 |
| 137 | 210180 | Prepaid Membership Fees-BEI WSCC | 1,081,315 | | | | | | | | 1,081,315 |
| 138 | 210200 | Prepaid Taxes-property taxes | 19,743,241 | | | | | | | | 18,385,343 |
| 139 | 220100 | Bad Debts Allowance | 117,280 | | | | | | | | 117,280 |
| 140 | 305100 | Amort of Projects-Klamath Engineering | 4,817 | | | | | | | | 4,817 |
| 141 | 310103 | IGC Tax Depreciation | 86,442 | | | | | | | | 86,442 |
| 142 | 415110 | Def Reg Asset-Transmission Srvc Deposit | 100,800 | | | | | | | | 100,800 |
| 143 | 415120 | Def Reg Asset-Foote Creek Contract | 103,230 | | | | | | | | 103,230 |
| 144 | 415300 | Hazardous Waste Clean-up Costs | 1,107,658 | | | | | | | | 1,107,658 |
| 145 | 415301 | Hazardous Waste Clean-up Costs WA | 15,974 | | | | | | | | 15,974 |
| 146 | 415555 | 283WY PCAM Def Net Power Costs | 2,554,006 | | | | | | | | (2,554,006) |
| 147 | 415680 | Deferred Intervenor Funding Grants-OR | 282,179 | | | | | | | | 282,179 |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Ref # | Tax Description | Jun-07 Un-Adjusted Amount | Remove Non-Utility & OTHER Items | Remove Items Recovered Separately | Remove Prior Period & Remove Nonrecurring Items | Remove Trail Mountain | Remove Grid West | 2007 Adj. for SO2 | 2007 CIC Severance | Normalized Jun-07 Amount |
|----------|---------|---|---------------------------|----------------------------------|-----------------------------------|---|-----------------------|------------------|-------------------|--------------------|--------------------------|
| 148 | 415801 | RTO Grid West NR Allowance-SG | 245,422 | - | - | - | - | (245,422) | - | - | - |
| 149 | 415803 | RTO Grid West NR Allowance-WA | 211,234 | - | - | - | - | (211,234) | - | - | - |
| 150 | | Grid West - UT | - | - | - | - | - | - | - | - | - |
| 151 | 425110 | Tenant Lease Allow-PSU Coll Cntr | 47,067 | - | - | - | - | - | - | - | 47,067 |
| 162 | 425205 | Misc Def/Di-Prop Damage Repairs | 26,686 | - | - | - | - | - | - | - | 26,686 |
| 153 | 425210 | Amort of Debt Disc & Exp | 63,187 | - | - | - | - | - | - | - | 63,187 |
| 154 | 425360 | Idaho Customer Balancing Account | 987,575 | (987,575) | - | - | - | - | - | - | - |
| 155 | 425700 | Trojan Special Assessment -DOE | 28,969 | - | - | - | - | - | - | - | 28,969 |
| 156 | 425800 | 190RTO Gridwest NR Allowance for Doubtful | 2,723,844 | - | - | - | - | (2,723,844) | - | - | - |
| 157 | 505115 | Sales & Use Tax Accrual | 61,775 | - | - | - | - | - | - | - | 61,775 |
| 158 | 505125 | 190Accrued Royalties | 292,693 | - | - | - | - | - | - | - | 292,693 |
| 159 | 505140 | Purchase Card Trans Provision | 991,646 | - | - | - | - | - | - | - | 991,646 |
| 160 | 505150 | Misc Current & Accrued Liability-SO | 3,556,046 | - | - | - | - | - | - | - | 3,556,046 |
| 161 | 505400 | Bonus Liability | 5,697,737 | - | - | - | - | - | - | - | 5,697,737 |
| 162 | 505520 | PMI Bonus Accrual | 28,334 | - | - | - | - | - | - | - | 28,334 |
| 163 | 505600 | Sick Leave Vacation & Personal Time | 4,600 | - | - | - | - | - | - | - | 4,600 |
| 164 | 605710 | Reverse Accrued Final Reclamation | 82,987 | - | - | - | - | - | - | - | 82,987 |
| 165 | 610000 | PMI Coal Mine Development | 191,817 | - | - | - | - | - | - | - | 191,817 |
| 166 | 610100 | PMIDDEV COST AMORT | 84,321 | - | - | - | - | - | - | - | 84,321 |
| 167 | 6101001 | AMORT NOPAS 99-00 RAR | 109,945 | - | - | - | - | - | - | - | 109,945 |
| 168 | 610135 | SB1149 Costs, OR OTHER | 1,463,422 | (1,463,422) | - | - | - | - | - | - | - |
| 169 | 610142 | Reg. Liability - UT Home Energy Lifetime | 392,448 | - | - | - | - | - | - | - | 392,448 |
| 170 | 610145 | Reg Liab-OR Balance Consol | 1,284,286 | - | - | - | - | - | - | - | 1,284,286 |
| 171 | 705240 | 283CA Alternative Rate for Energy Progra | 1,389,730 | - | - | - | - | - | - | - | 1,389,730 |
| 172 | 706251 | 283A&G Credit OR | 2,305,390 | - | - | - | - | - | - | - | 2,305,390 |
| 173 | 715350 | Misc. Deferred Credits | 2,897,460 | - | - | - | - | - | - | - | 2,897,460 |
| 174 | 715800 | Redding Renegotiated Contract | 412,497 | - | - | - | - | - | - | - | 412,497 |
| 175 | 720100 | FAS 106 Accruals | 7,609,805 | - | - | - | - | - | - | - | 7,609,805 |
| 176 | 720200 | Deferred Comp Plan Benefits-PPL | 307,820 | - | - | - | - | - | - | - | 307,820 |
| 177 | 910240 | 190LEGAL RESERVE | 3,390,857 | - | - | - | - | - | - | - | 3,390,857 |
| 178 | 910560 | 283SMUD REVENUE IMPUTATION-UT REG LIAB | 2,282,378 | (2,282,378) | - | - | - | - | - | - | - |
| 179 | 910905 | 283PMI BCC Underground Mine Cost Deplrt | 31,694 | - | - | - | - | - | - | - | 31,694 |
| 180 | 910925 | CA Refund | 774,504 | (774,504) | - | - | - | - | - | - | - |
| 181 | | SO2 Emission Allowance | - | - | - | - | - | - | (65,922) | - | 31,694 |
| 182 | | Total Normalized Temporary Deductions | 702,585,827 | (5,507,879) | (2,554,006) | (1,357,898) | - | (3,180,500) | (65,922) | - | (65,922) |
| 183 | | | | | | | | | | | |
| 184 | | TOTAL DEDUCTIONS | 741,221,369 | (5,507,879) | (2,554,006) | (1,357,898) | - | (3,180,500) | (65,922) | - | 728,555,164 |
| 185 | | | | | | | | | | | |
| 186 | | Total Schedule M-1 for Electric | (70,767,736) | 3,739,069 | (12,209,680) | 256,327 | - | 2,969,266 | 65,922 | (6,624,785) | (84,571,617) |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Un-Adjusted Amount | Adj. for SO2 | Grid West | West Valley Lease | Hydro Decommissioning | CIC Severance | Pension & Benefits | Update Sec. 199 | PowerTax | Normalized Jun-08 Amount |
|------------------|-----------|---|--------------------|--------------|-----------|-------------------|-----------------------|---------------|--------------------|-----------------|-------------|--------------------------|
| ADDITIONS | | | | | | | | | | | | |
| 1 | | Permanent Additions: | | | | | | | | | | |
| 2 | 110100 | Book Depletion (Cost) | (250,022) | | | | | | | | | (250,022) |
| 3 | 120101 | Other A/R Bad Debt Write-offs | 4,229,804 | | | | | | | | | 4,229,804 |
| 4 | 120150 | Manitory Redem P&B S&S F&S I50 | 1,813,163 | | | | | | | | | 1,813,163 |
| 5 | 130100 | Non-Deductible Expenses | 950,390 | | | | | | | | | 950,390 |
| 6 | 130101 | IGC Non-Deductible Expense | 31 | | | | | | | | | 31 |
| 7 | 130400 | PMINonDeductible Exp | 14,494 | | | | | | | | | 14,494 |
| 8 | 130550 | MEHC Insurance Services-Premium | 5,744,651 | | | | | | | | | 5,744,651 |
| 9 | 130900 | Non-Deductible Executive Comp | 1,490,778 | | | | | | | | | 1,490,778 |
| 10 | 610106 | PMIFuel Tax Cr | 13,400 | | | | | | | | | 13,400 |
| 11 | 620000 | SP Management Fee | | | | | | | | | | |
| 12 | | Total Permanent Additions | 14,006,689 | | | | | | | | | 14,006,689 |
| 13 | | Normalized Temporary Additions: | | | | | | | | | | |
| 14 | | PowerTax M's | | | | | | | | | | |
| 15 | | Normalized Temporary Additions: | | | | | | | | | | |
| 16 | | PowerTax M's | | | | | | | | | | |
| 17 | 105100 | Capitalized Labor Costs | 6,770,322 | | | | | | | | (6,770,322) | |
| 18 | 105120 | Book Depreciation | 446,010,730 | | | | | | | | 7,113,575 | 453,124,305 |
| 19 | 105130 | Book Amortization | | | | | | | | | 48,019,979 | 48,019,979 |
| 20 | 105137 | CIAC | 91,258,234 | | | | | | | | 22,965,266 | 114,253,500 |
| 21 | 105137 | Auto Depreciation | (5,969,164) | | | | | | | | 5,969,164 | |
| 22 | 105140 | Highway relocation | 7,558,938 | | | | | | | | (7,558,938) | |
| 23 | 105142 | Avoided Costs | 50,820,257 | | | | | | | | 19,979,743 | |
| 24 | 105145 | Acquisition Adjustment Amort. | 5,629,686 | | | | | | | | (8,552,157) | |
| 25 | 105152 | Gain / (Loss) on Prop. Disposition | (18,389,732) | | | | | | | | | |
| 26 | 105180 | Steam Kit Blundell Geohand BK Depr | 846,080 | | | | | | | | | 846,080 |
| 27 | 105205 | 282Development-30% Amortization | (580,434) | | | | | | | | | (580,434) |
| 28 | 105470 | 282Book Gain/Loss on Land Sales | 189,176 | | | | | | | | | 189,176 |
| 29 | 110100 | Book Depletion (Cost) | 1,846,721 | | | | | | | | | 1,846,721 |
| 30 | | Non-PowerTax M's | | | | | | | | | | |
| 31 | 105121 | 282PMI Book Depreciation | 7,288,082 | | | | | | | | | 7,288,082 |
| 32 | 105220 | 282CHOLLA TAX LEASE | 265,164 | | | | | | | | | 265,164 |
| 33 | 205200 | Coal M&S Inventory Write-Off | 446,080 | | | | | | | | | 446,080 |
| 34 | 205411 | PMISEC 265A Adjustment | 874,771 | | | | | | | | | 874,771 |
| 35 | 210000 | Prepaid Insurance, IBEW 151 contingency res | 136,660 | | | | | | | | | 136,660 |
| 36 | 210100 | Prepaid Taxes - WY PUC | 1,781,899 | | | | | | | | | 1,781,899 |
| 37 | 210140 | Prepaid Taxes-WY FSC | 228,393 | | | | | | | | | 228,393 |
| 38 | 310102 | 282DIT IGC Prop Plant Equip | 471,740 | | | | | | | | | 471,740 |
| 39 | 320115 | Misc - Reg Assets/Reg Liab-Total | 6,429,951 | | | | | | | | | 6,429,951 |
| 40 | 320115 | Misc - Reg Liab | 1,742,451 | | | | | | | | | 1,742,451 |
| 41 | 320140 | May 2000 Transition Plan Costs-OR | | | | | | | | | | |
| 42 | 320210 | Research & Exper. Sec. 174 Amort. | | | | | | | | | | |
| 43 | 320220 | Glenrock Excluding Reclamation-UT rate o | | | | | | | | | | |
| 44 | 320230 | FAS 87/88 Writeoff-UT Rate Order | 12,771,037 | | | | | | | | | 12,771,037 |
| 45 | 320240 | 9899 Early Retirement-OR Reg Asset | | | | | | | | | | |
| 46 | 330100 | Amort. Pollution Control Facility | 2,757,710 | | | | | | | | | 2,757,710 |
| 47 | 415500 | Cholla Pt Transact Costs-AFS Amort | 245,397 | | | | | | | | | 245,397 |
| 48 | 415510 | WA Disallowed Colstrip #3 Write-off | 703,974 | | | | | | | | | 703,974 |
| 49 | 415640 | IDAI Costs-Direct Access-CA | 39,141 | | | | | | | | | 39,141 |
| 50 | 415650 | SB 1149-Related Reg Assets-OR | 249,828 | | | | | | | | | 249,828 |
| 51 | 415670 | P&M Strike Amortization-UT | | | | | | | | | | |
| 52 | 415700 | Reg Liability BPA balancing accounts-OR | | | | | | | | | | |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Jun-08 Un-Adjusted Amount | Adj. for SO2 | Grid West | West Valley Lease | Hydro Decommissioning | CIC Severance | Pension & Benefits | Update Sec. 199 | PowerTax | Normalized Jun-08 Amount |
|----------|-----------|---|---------------------------|--------------|-----------|--------------------|-----------------------|------------------|--------------------|-----------------|-------------------|--------------------------|
| 53 | 415802 | 190Contra RTO Grid West N/R Writeoff WA | 1,798,024 | - | - | - | - | - | - | - | - | 1,798,024 |
| 54 | 425215 | Unearned Joint Use Pole Contract Revenue | 3,428,226 | - | - | - | - | - | - | - | - | 3,428,226 |
| 55 | 425225 | 190Duke Hermiston Contract Renegotiation | 11,605 | - | - | - | - | - | - | - | - | 11,605 |
| 56 | 425260 | TGS Buyout-SG | 103,036 | - | - | - | - | - | - | - | - | 103,036 |
| 57 | 425280 | Joseph Settlement-SG | 32,460 | - | - | - | - | - | - | - | - | 32,460 |
| 58 | 425280 | Lakeview Buyout-SG | 428,752 | - | - | - | - | - | - | - | - | 428,752 |
| 59 | 425295 | 190BPA Conservation Rate Credit | 404,680 | - | - | - | - | - | - | - | - | 404,680 |
| 60 | 425360 | Hermiston Swap | 1,295,744 | - | - | - | - | - | - | - | - | 1,295,744 |
| 61 | 430100 | Customer Service / Weatherization | 23,999 | - | - | - | - | - | - | - | - | 23,999 |
| 62 | 505100 | Energy West Accrued Liabilities | 62,499 | - | - | - | - | - | - | - | - | 62,499 |
| 63 | 505160 | CA PUC Fee | (1,549,672) | - | - | - | - | - | - | - | - | (1,549,672) |
| 64 | 505510 | PM/IV/activation Bonus Adjustment | 58,333 | - | - | - | - | - | - | - | - | 58,333 |
| 65 | 505600 | Sick Leave Vacation & Personal Time | 994,997 | - | - | - | - | 619,499 | - | - | - | 994,997 |
| 66 | 505700 | Accrued Retirement Bonus | 492,336 | - | - | - | - | - | - | - | - | 492,336 |
| 67 | 605100 | Trojan Decommissioning Costs | 30,008 | - | - | - | - | - | - | - | - | 30,008 |
| 68 | 605120 | IGC Bk Amort Abandoned Proj Lease Rights | 667,586 | - | - | - | - | - | - | - | - | 667,586 |
| 69 | 605121 | IGC Bk Amort Abandoned Proj Lease Rental | 95,416 | - | - | - | - | - | - | - | - | 95,416 |
| 70 | 610110 | Plax NOPAs | - | - | - | - | - | - | - | - | - | - |
| 71 | 610130 | 781 Shopping Incentive_OR | - | - | - | - | - | - | - | - | - | - |
| 72 | 610140 | Oregon Rate Refund | 98,612 | - | - | - | - | - | - | - | - | 98,612 |
| 73 | 610143 | REG LIABILITY - WA LOW ENERGY PROGRAM | - | - | - | - | - | - | - | - | - | - |
| 74 | 705200 | Oregon Gain on Sale of Halsey-OR | - | - | - | - | - | - | - | - | - | - |
| 75 | 705210 | Property Insurance | 701,546 | - | - | - | - | - | - | - | - | 701,546 |
| 76 | 705230 | West Valley Lease Reduction - WA | 332,626 | - | - | - | - | - | - | - | - | 332,626 |
| 77 | 705231 | West Valley Lease Reduction - OR | (31,953) | - | - | - | - | - | - | - | - | (31,953) |
| 78 | 705232 | West Valley Lease Reduction - CA | 75,984 | - | - | - | - | - | - | - | - | 75,984 |
| 79 | 705233 | West Valley Lease Reduction - ID | 265,696 | - | - | - | - | - | - | - | - | 265,696 |
| 80 | 705234 | West Valley Lease Reduction - WY | 590,663 | - | - | - | - | - | - | - | - | 590,663 |
| 81 | 705235 | West Valley Lease Reduction - UT | 1,309,867 | - | - | (1,309,867) | - | - | - | - | - | - |
| 82 | 705250 | 190A&G Credit WA | 385,804 | - | - | - | - | - | - | - | - | 385,804 |
| 83 | 705252 | 190A&G Credit CA | 125,169 | - | - | - | - | - | - | - | - | 125,169 |
| 84 | 705253 | 190A&G Credit ID | 277,319 | - | - | - | - | - | - | - | - | 277,319 |
| 85 | 705254 | 190A&G Credit WY | 619,940 | - | - | - | - | - | - | - | - | 619,940 |
| 86 | 715050 | 190Microsent Software License Liability | 1,064,748 | - | - | - | - | - | - | - | - | 1,064,748 |
| 87 | 7151001 | 190MCI FOG WIRE LEASE | 588,678 | - | - | - | - | - | - | - | - | 588,678 |
| 88 | 715720 | NW Power Agt WA | - | - | - | - | - | - | - | - | - | - |
| 89 | 720300 | Pension / Retirement (Accrued / Prepaid) | (27,700,492) | - | - | - | - | 5,612,691 | (6,160,518) | - | - | (22,087,801) |
| 90 | 720400 | Suppl. Exec. Retirement Plan (SERP) | 4,412,547 | - | - | - | - | - | - | - | - | (1,756,971) |
| 91 | 720500 | Severance | (1,243,631) | - | - | - | - | - | - | - | - | (1,243,631) |
| 92 | 720550 | Accrued CIC Severance | 11,365,665 | - | - | - | 3,788,559 | - | - | - | - | 15,154,224 |
| 93 | 740100 | Post Merger Loss-Recaptured Debt | 3,526,927 | - | - | - | - | - | - | - | - | 3,526,927 |
| 94 | 910530 | Injuries and Damages Reserve | 1,125,430 | - | - | - | - | - | - | - | - | 1,125,430 |
| 95 | 920150 | FAS 112 Book Reserve | 1,314,592 | - | - | - | - | - | - | - | - | 1,314,592 |
| 96 | | Hydro Decommissioning | - | - | - | 1,787,390 | - | - | - | - | - | 1,787,390 |
| 97 | | WV Lease Termination | - | - | - | - | - | - | - | - | - | - |
| 98 | | Total Normalized Temporary Additions | 629,976,858 | - | - | (1,309,867) | 1,787,390 | 3,788,559 | 6,440,794 | - | 81,196,310 | 721,880,043 |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Jun-08 Un-Adjusted Amount | Adj. for SO2 | Grid West | West Valley Lease | Hydro Decommissioning | CIC Severance | Pension & Benefits | Update Sec. 199 | PowerTax | Normalized Jun-08 Amount |
|----------|-----------|--|---------------------------|--------------|-----------|-------------------|-----------------------|---------------|--------------------|-----------------|-------------|--------------------------|
| 99 | | | | | | | | | | | | |
| 100 | | Flow-Through Additions: | | | | | | | | | | |
| 101 | | Total Flow-Through Additions | 643,983,547 | | | (1,309,867) | 1,787,390 | 3,788,559 | 6,440,794 | | 81,196,310 | 735,886,732 |
| 102 | | TOTAL ADDITIONS | | | | | | | | | | |
| 103 | | | | | | | | | | | | |
| 104 | | | | | | | | | | | | |
| 105 | | | | | | | | | | | | |
| 106 | | DEDUCTIONS (shown as positive) | | | | | | | | | | |
| 107 | | Permanent Deductions: | | | | | | | | | | |
| 108 | 110200 | Tax Depletion - Deer Creek | 4,580,997 | | | | | | | | | 4,580,997 |
| 109 | 120100 | Preferred Dividend - PPL | 391,512 | | | | | | | | | 391,512 |
| 110 | 130560 | MEHC Insurance Services- Receivable | 528,135 | | | | | | | | | 528,135 |
| 111 | 130600 | Tax Exempt Interest (No AMT) | 8,148,582 | | | | | | | | | 8,148,582 |
| 112 | 620100 | 2004 JCA Qualified Prod Activities Deduc | 1,406 | | | | | | | | | 1,406 |
| 113 | 720100 | Medicare Subsidy | 6,654,951 | | | | | | 5,421,936 | | | 12,076,887 |
| 114 | 910800 | PMIDepreciation | 12,625,955 | | | | | | | | | 12,625,955 |
| 115 | 910918 | PMI Overriding Royalty | 5,087,381 | | | | | | | | | 5,087,381 |
| 116 | 920105 | PMI Tax Exempt Interest Income | 30,937 | | | | | | | | | 30,937 |
| 117 | 920106 | Dividend Received Deduction | 124,803 | | | | | | | | | 124,803 |
| 118 | | Total Permanent Deductions | 460,884 | | | | | | | 5,421,936 | | 460,884 |
| 119 | | | 38,635,542 | | | | | | | | | 44,057,478 |
| 120 | | Normalized Temporary Deductions: | | | | | | | | | | |
| 121 | | PowerTax M's | | | | | | | | | | |
| 122 | 105125 | Tax Depreciation | 535,141,236 | | | | | | | | 206,656,121 | 741,797,357 |
| 123 | 105141 | AFUDC | 51,537,600 | | | | | | | | 19,262,400 | 70,800,000 |
| 124 | 105143 | 28% Basis Intangible Difference | 3,610,947 | | | | | | | | | 3,610,947 |
| 125 | 105165 | Coal Mine Development | 4,152,431 | | | | | | | | (1,440,431) | 2,712,000 |
| 126 | 105170 | Coal Mine Reopening Face (Extension) | 810,754 | | | | | | | | (810,754) | - |
| 127 | 105175 | Removal Cost (net of salvage) | 28,533,012 | | | | | | | | 16,319,365 | 44,852,377 |
| 128 | 105181 | Smn Ris Blundell Geothermal Tax Depr | 719,964 | | | | | | | | | 719,964 |
| 129 | 110200 | Tax Depletion - Deer Creek | 2,985,138 | | | | | | | | | 2,985,138 |
| 130 | | Non-PowerTax M's | | | | | | | | | | |
| 131 | 105126 | 28% DIT PMIDepreciation-Tax | 6,209,167 | | | | | | | | | 6,209,167 |
| 132 | 105220 | Cholla GE Site Harbor Lease | 1,897,030 | | | | | | | | | 1,897,030 |
| 133 | 145030 | 190D Distribution O&M | 122,836 | | | | | | | | | 122,836 |
| 134 | 205100 | 190Coat Pile Inventory | 801,465 | | | | | | | | | 801,465 |
| 135 | 210120 | Prepaid Taxes-UT PUC | 813,527 | | | | | | | | | 813,527 |
| 136 | 210130 | Prepaid Taxes-ID PUC | 75,591 | | | | | | | | | 75,591 |
| 137 | 210180 | Prepaid Membership Fees-EEL WSCC | 1,081,315 | | | | | | | | | 1,081,315 |
| 138 | 210200 | Prepaid Taxes-property taxes | 18,385,343 | | | | | | | | | 18,385,343 |
| 139 | 220100 | Bad Debts Allowance | 117,280 | | | | | | | | | 117,280 |
| 140 | 305100 | Amort of Projects-Klamath Engineering | 4,817 | | | | | | | | | 4,817 |
| 141 | 310103 | IGC Tax Depreciation | 86,442 | | | | | | | | | 86,442 |
| 142 | 415110 | Def Reg Asset-Transmission Svc Deposit | 100,800 | | | | | | | | | 100,800 |
| 143 | 415120 | Def Reg Asset-Footcreek Creek Contract | 103,230 | | | | | | | | | 103,230 |
| 144 | 415300 | Hazardous Waste Clean-up Costs | 1,107,658 | | | | | | | | | 1,107,658 |
| 145 | 415301 | Hazardous Waste Clean-up Costs-WA | 15,974 | | | | | | | | | 15,974 |
| 146 | 415555 | 283WY PCAM DefNet Power Costs | - | | | | | | | | | - |
| 147 | 415680 | Deferred Intervenor Funding Grants-OR | 282,179 | | | | | | | | | 282,179 |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Jun-08 Un-Adjusted Amount | Adj. for SO2 | Grid West | West Valley Lease | Hydro Decommissioning | CIC Severance | Pension & Benefits | Update Sec. 199 | PowerTax | Normalized Jun-08 Amount |
|----------|-----------|--|---------------------------|--------------|-----------|-------------------|-----------------------|---------------|--------------------|-----------------|---------------|--------------------------|
| 148 | 415801 | RTO Grid West N/R Allowance-SG | - | - | - | - | - | - | - | - | - | - |
| 149 | 415803 | RTO Grid West N/R Allowance-WA | - | - | - | - | - | - | - | - | - | - |
| 150 | | Grid West - UT | - | - | 359,516 | - | - | - | - | - | - | 359,516 |
| 151 | 425110 | Tenant Lease Allow-PSU Call Cntr | 47,067 | - | - | - | - | - | - | - | - | 47,067 |
| 152 | 425205 | Misc Def-Pop Damage Repairs | 26,696 | - | - | - | - | - | - | - | - | 26,696 |
| 153 | 425210 | Amort of Debt Disc & Exp | 63,187 | - | - | - | - | - | - | - | - | 63,187 |
| 154 | 425380 | Itaho Customer Balancing Account | - | - | - | - | - | - | - | - | - | - |
| 155 | 425700 | Trojan Special Assessment -DOE | 28,969 | - | - | - | - | - | - | - | - | 28,969 |
| 156 | 425800 | 190RTO GridWest N/R Allowance for Doubtful | - | - | - | - | - | - | - | - | - | - |
| 157 | 505115 | Sales & Use Tax Accrual | 61,775 | - | - | - | - | - | - | - | - | 61,775 |
| 158 | 505125 | 190Accrued Royalties | 292,693 | - | - | - | - | - | - | - | - | 292,693 |
| 159 | 505140 | Purchase Card Trans Provision | 991,646 | - | - | - | - | - | - | - | - | 991,646 |
| 160 | 505150 | Misc Current & Accrued Liability-SO | 3,556,046 | - | - | - | - | - | - | - | - | 3,556,046 |
| 161 | 505400 | Bonus Liability | 5,697,737 | - | - | - | - | - | - | - | - | 5,697,737 |
| 162 | 505520 | PMI Bonus Accrual | 28,334 | - | - | - | - | - | - | - | - | 28,334 |
| 163 | 505600 | Sick Leave Vacation & Personal Time | 4,600 | - | - | - | - | - | - | - | - | 4,600 |
| 164 | 605710 | Reverse Accrued Final Reclamation | 82,987 | - | - | - | - | - | - | - | - | 82,987 |
| 165 | 610600 | PMI Coal Mine Development | 191,817 | - | - | - | - | - | - | - | - | 191,817 |
| 166 | 610100 | PMIDEVT COST AMORT | 84,321 | - | - | - | - | - | - | - | - | 84,321 |
| 167 | 610100 | AMORT NOPAS 99-00 RAR | 109,945 | - | - | - | - | - | - | - | - | 109,945 |
| 168 | 610135 | SB1149 Costs OR OTHER | - | - | - | - | - | - | - | - | - | - |
| 169 | 610142 | Reg. Liability - UT Home Energy Lifeline | 392,448 | - | - | - | - | - | - | - | - | 392,448 |
| 170 | 610145 | Reg Liab-OR Balance Counsel | 1,284,286 | - | - | - | - | - | - | - | - | 1,284,286 |
| 171 | 705240 | 283CA Alternative Rate for Energy Progra | 1,389,730 | - | - | - | - | - | - | - | - | 1,389,730 |
| 172 | 705251 | 283A&G Credit OR | 2,305,390 | - | - | - | - | - | - | - | - | 2,305,390 |
| 173 | 715350 | Misc. Deferred Credits | 2,897,460 | - | - | - | - | - | - | - | - | 2,897,460 |
| 174 | 715800 | Redding Renegotiated Contract | 412,497 | - | - | - | - | - | - | - | - | 412,497 |
| 175 | 720100 | FAS 106 Accruals | 7,609,805 | - | - | - | - | - | - | - | - | 7,609,805 |
| 176 | 720200 | Deferred Comp Plan Benefits-PPL | 307,820 | - | - | - | - | - | - | - | - | 307,820 |
| 177 | 910240 | 190LEGAL RESERVE | 3,390,857 | - | - | - | - | - | (1,402,530) | - | - | 3,390,857 |
| 178 | 910560 | 283SMUD REVENUE IMPUTATION-UT REG LIAB | - | - | - | - | - | - | - | - | - | - |
| 179 | 910905 | 283PMI BCC Underground Mine Cost Deplet | 31,694 | - | - | - | - | - | - | - | - | 31,694 |
| 180 | 910925 | CA Relief | - | - | - | - | - | - | - | - | - | - |
| 181 | | SO2 Emission Allowance | (85,922) | (2,648,557) | 359,516 | - | - | - | (1,402,530) | - | 239,986,701 | (2,714,479) |
| 182 | | Total Normalized Temporary Deductions | 689,919,622 | (2,648,557) | 359,516 | - | - | - | (1,402,530) | - | 239,986,701 | 926,214,751 |
| 183 | | TOTAL DEDUCTIONS | 728,555,164 | (2,648,557) | 359,516 | - | - | - | (1,402,530) | 5,421,936 | 239,986,701 | 970,272,229 |
| 184 | | Total Schedule M-1 for Electric | (84,571,617) | 2,648,557 | (359,516) | (1,309,867) | 1,787,390 | 3,786,559 | 7,843,324 | (5,421,936) | (158,790,391) | (234,365,497) |
| 185 | | | | | | | | | | | | |
| 186 | | | | | | | | | | | | |



**PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items**

| Line No. | Tax Description | Jun-09 Un-Adjusted Amount | Adjustment for Grid West | Adj. for SO2 | Update Sec. 199 | Hydro Decommissioning | CIC Severance | Pension & Benefits | PowerTax | Normalized Jun-09 Amount | Allocation Factor |
|------------------|--|---------------------------|--------------------------|--------------|-----------------|-----------------------|---------------|--------------------|-------------|--------------------------|-------------------|
| ADDITIONS | | | | | | | | | | | |
| 1 | Permanent Additions: | | | | | | | | | | |
| 2 | 110100 Book Depreciation (Cost) | (250,022) | | | | | | | | (250,022) | SE |
| 3 | 120101 Other A/R Bad Debt Write-offs | 4,229,804 | | | | | | | | 4,229,804 | BADDEBT |
| 4 | 120150 Mandatory Redem Pfd Stk-FAS150 | 1,813,163 | | | | | | | | 1,813,163 | SNP |
| 5 | 130100 Non - Deductible Expenses | 950,390 | | | | | | | | 950,390 | SO |
| 6 | 130101 IGC Non-Deductible Expense | 31 | | | | | | | | 31 | SG |
| 7 | 130400 PMJNonDeductible Exp | 14,494 | | | | | | | | 14,494 | SE |
| 8 | 130550 MFHC Insurance Services-Premium | 5,744,651 | | | | | | | | 5,744,651 | SO |
| 9 | 130900 Non - Deductible Executive Comp | 1,490,778 | | | | | | | | 1,490,778 | SO |
| 10 | 610106 PMFuel Tax Cr | 13,400 | | | | | | | | 13,400 | SE |
| 11 | 620000 SP Management Fee | - | | | | | | | | - | OTHER |
| 12 | Total Permanent Additions | 14,006,689 | | | | | | | | 14,006,689 | |
| 13 | Normalized Temporary Additions: | | | | | | | | | | |
| 14 | PowerTax M's | | | | | | | | | | |
| 15 | 17 105100 Capitalized Labor Costs | - | 453,124,305 | | | | | | 26,235,035 | 479,359,340 | SO |
| 16 | 18 105120 Book Depreciation | - | 48,019,979 | | | | | | 1,238,315 | 49,258,294 | SCHMDEXP |
| 17 | 19 105130 CIAC | - | 114,253,500 | | | | | | (7,382,000) | 106,871,500 | CIAC |
| 18 | 20 105137 Auto Depreciation | - | - | | | | | | - | - | SO |
| 19 | 21 105140 Highway relocation | - | - | | | | | | - | - | SNPD |
| 20 | 22 105142 Avoided Costs | - | - | | | | | | - | - | SNP |
| 21 | 23 105145 Acquisition Adjustment Amort | - | 70,800,000 | | | | | | 10,581,500 | 81,381,500 | SNP |
| 22 | 24 105152 Gain / (Loss) on Prop. Disposition | - | 5,629,686 | | | | | | 438,864 | 5,629,686 | SGPS |
| 23 | 25 105180 Steam Ris Bundled Growthl Bk Depr | - | (26,941,889) | | | | | | - | (26,503,025) | SG |
| 24 | 26 105205 282Development-30% Amortization | - | 846,080 | | | | | | - | 846,080 | SG |
| 25 | 27 105470 282Book Gain/Loss on Land Sales | - | (580,434) | | | | | | - | (580,434) | SE |
| 26 | 28 110100 Book Depreciation (Cost) | - | 189,176 | | | | | | - | 189,176 | SO |
| 27 | 29 105121 282PMI Book Depreciation | - | 1,846,721 | | | | | | - | 1,846,721 | SE |
| 28 | 30 105121 282CHOLLA TAX LEASE | - | 7,288,082 | | | | | | - | 7,288,082 | SE |
| 29 | 31 205200 Coal M&S Inventory Write-Off | - | 285,164 | | | | | | - | 285,164 | SG |
| 30 | 32 205411 PMISEC 263A Adjustment | - | 446,080 | | | | | | - | 446,080 | SE |
| 31 | 33 210000 Prepaid Insurance - IBEW 157 contingency res | - | 874,771 | | | | | | - | 874,771 | SE |
| 32 | 34 210100 Prepaid Taxes - OR PUC | - | 136,660 | | | | | | - | 136,660 | SO |
| 33 | 35 310102 282DIT IGC Prop Plant Equip | - | 1,781,899 | | | | | | - | 1,781,899 | OR |
| 34 | 36 320115 Misc - Reg Assets/Reg Liab-Total | - | 228,393 | | | | | | - | 228,393 | WYP |
| 35 | 37 320151 Misc - Reg Liab | - | 471,740 | | | | | | - | 471,740 | SG |
| 36 | 38 320151 Misc - Reg Liab | - | 6,429,951 | | | | | | - | 6,429,951 | SO |
| 37 | 39 320151 Misc - Reg Liab | - | 1,742,451 | | | | | | - | 1,742,451 | SO |
| 38 | 40 320140 May 2000 Transition Plan Costs-OR | - | 12,771,037 | | | | | | - | 12,771,037 | OR |
| 39 | 41 320210 Research & Exper. Sec. 174 Amort. | - | - | | | | | | - | - | UT |
| 40 | 42 320220 Glenrock Excluding Reclamation-UT rate o | - | - | | | | | | - | - | UT |
| 41 | 43 320230 FAS 87/88 Writeoff-UT Rate Order | - | - | | | | | | - | - | OR |
| 42 | 44 320240 98/99 Early Retirement-OR Reg Asset | - | 2,757,710 | | | | | | - | 2,757,710 | OR |
| 43 | 45 330100 Amort. Pollution Control Facility | - | 245,397 | | | | | | - | 245,397 | SG |
| 44 | 46 415500 Cholla Pll Transset Costs-APS Amort | - | 703,974 | | | | | | - | 703,974 | SGCT |
| 45 | 47 415510 WA Disallowed Colstrip #3 Write-off | - | 39,141 | | | | | | - | 39,141 | OTHER |
| 46 | 48 415640 IDA1 Costs-Direct Access-CA | - | 249,828 | | | | | | - | 249,828 | CA |
| 47 | 49 415650 SB 1149-Related Reg Assets-OR | - | - | | | | | | - | - | OTHER |
| 48 | 50 415670 P&M Strike Amortization-UT | - | - | | | | | | - | - | UT |
| 49 | 51 415700 Reg Liability BPA balancing accounts-OR | - | - | | | | | | - | - | OTHER |
| 50 | 52 | | | | | | | | | | |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Jun-09 Un-Adjusted Amount | Adjustment for Grid West | Adj. for SO2 | Update Sec. 199 | Hydro Decommissioning | CIC Severance | Pension & Benefits | PowerTax | Normalized Jun-09 Amount | Allocation Factor |
|----------|-----------|---|---------------------------|--------------------------|--------------|-----------------|-----------------------|--------------------|--------------------|-------------------|--------------------------|-------------------|
| 53 | 415802 | 190Contra RTO Grid West N/R Winterif WA | - | - | - | - | - | - | - | - | 1,798,024 | WA |
| 54 | 425215 | Unearned Joint Use Pole Contact Revenue | 1,798,024 | - | - | - | - | - | - | - | 3,428,226 | SNPD |
| 55 | 425225 | 190Duke-Hermiston Contract Renegotiation | 3,428,226 | - | - | - | - | - | - | - | 11,605 | SG |
| 56 | 425250 | TOS Buyout-SG | 11,605 | - | - | - | - | - | - | - | 103,036 | SG |
| 57 | 425260 | Joseph Settlement-SG | 103,036 | - | - | - | - | - | - | - | 32,460 | SG |
| 58 | 425295 | Lakeview Buyout-SG | 32,460 | - | - | - | - | - | - | - | 428,752 | SG |
| 59 | 425295 | 190BPA Conservation Rate Credit | 428,752 | - | - | - | - | - | - | - | 404,680 | SG |
| 60 | 425360 | Hermiston Swap | 404,680 | - | - | - | - | - | - | - | 1,295,744 | SG |
| 61 | 430100 | Customer Service / Weatherization | - | - | - | - | - | - | - | - | 23,999 | OTHER |
| 62 | 505100 | Energy West Accrued Liabilities | 1,295,744 | - | - | - | - | - | - | - | 62,499 | CA |
| 63 | 505160 | CA PUC Fee | 23,999 | - | - | - | - | - | - | - | 994,997 | SE |
| 64 | 505510 | PMIVacationBonus Adjustment | 62,499 | - | - | - | - | - | - | - | 58,333 | SO |
| 65 | 505600 | Sick Leave Vacation & Personal Time | (930,173) | - | - | - | - | (28,636) | - | - | 994,997 | SO |
| 66 | 505700 | Accrued Retention Bonus | 994,997 | - | - | - | - | - | - | - | 492,336 | TROJD |
| 67 | 605100 | Trojan Decommissioning Costs | 58,333 | - | - | - | - | - | - | - | 30,008 | SG |
| 68 | 605120 | IGC Bk Amort Abandoned Proj Lease Rights | 994,997 | - | - | - | - | - | - | - | 667,586 | SG |
| 69 | 605121 | IGC Bk Amort Abandoned Proj Lease Rental | 492,336 | - | - | - | - | - | - | - | 95,416 | SG |
| 70 | 610110 | Plax NOPAs | 30,008 | - | - | - | - | - | - | - | 98,612 | OR |
| 71 | 610130 | 781 Shipping Incentive_OR | 667,586 | - | - | - | - | - | - | - | 98,612 | OTHER |
| 72 | 610140 | Oregon Rate Refund | 95,416 | - | - | - | - | - | - | - | 701,546 | WA |
| 73 | 610143 | REG LIABILITY - WA LOW ENERGY PROGRAM | 98,612 | - | - | - | - | - | - | - | 332,626 | SO |
| 74 | 705200 | Oregon Gain on Sale of Halvey-OR | - | - | - | - | - | - | - | - | (31,953) | OR |
| 75 | 705210 | Property Insurance | 701,546 | - | - | - | - | - | - | - | 75,984 | CA |
| 76 | 705220 | West Valley Lease Reduction - WA | 332,626 | - | - | - | - | - | - | - | 265,696 | ID |
| 77 | 705231 | West Valley Lease Reduction - OR | (31,953) | - | - | - | - | - | - | - | 590,663 | WYP |
| 78 | 705232 | West Valley Lease Reduction - CA | 75,984 | - | - | - | - | - | - | - | 385,804 | WA |
| 79 | 705233 | West Valley Lease Reduction - ID | 265,696 | - | - | - | - | - | - | - | 125,169 | CA |
| 80 | 705234 | West Valley Lease Reduction - WY | 590,663 | - | - | - | - | - | - | - | 277,319 | WYP |
| 81 | 705235 | West Valley Lease Reduction - UT | - | - | - | - | - | - | - | - | 619,940 | ID |
| 82 | 705250 | 190A&G Credit WA | 385,804 | - | - | - | - | - | - | - | 1,064,748 | SO |
| 83 | 705252 | 190A&G Credit CA | 125,169 | - | - | - | - | - | - | - | 558,678 | SG |
| 84 | 705253 | 190A&G Credit ID | 277,319 | - | - | - | - | - | - | - | (22,087,801) | OTHER |
| 85 | 705254 | 190A&G Credit WY | 619,940 | - | - | - | - | - | - | - | (1,756,971) | SO |
| 86 | 715050 | 190Microset Software License Liability | 1,064,748 | - | - | - | - | - | - | - | (1,243,631) | SO |
| 87 | 715100 | 190MCI FOG WIRE LEASE | 558,678 | - | - | - | - | - | - | - | 15,154,224 | SO |
| 88 | 715720 | NW Power Agt-WA | - | - | - | - | - | - | - | - | 3,526,927 | SNP |
| 89 | 720300 | Pension / Retirement (Accrued / Prepaid) | (22,087,801) | - | - | - | - | (7,063,697) | - | - | 1,125,430 | SO |
| 90 | 720400 | Suppl. Exec. Retirement Plan (SERP) | (1,756,971) | - | - | - | - | 73,229 | - | - | 7,996,548 | SO |
| 91 | 720500 | Severance | (1,243,631) | - | - | - | - | - | - | - | 3,574,780 | SG |
| 92 | 720550 | Accrued CIC Severance | 15,154,224 | - | - | - | - | - | - | - | 748,065,876 | SSGCT |
| 93 | 740100 | Post Merger Loss Reacquired Debt | 3,526,927 | - | - | - | - | - | - | - | - | - |
| 94 | 910530 | Injuries and Damages Reserve | 1,125,430 | - | - | - | - | - | - | - | - | - |
| 95 | 920150 | FAS 112 Book Reserve | 7,996,548 | - | - | - | - | - | 305,832 | - | - | - |
| 96 | | Hydro Decommissioning | 1,787,390 | - | - | - | 1,787,390 | - | - | - | - | - |
| 97 | | WV Lease Termination | - | - | - | - | - | - | - | - | - | - |
| 98 | | Total Normalized Temporary Additions | 721,880,043 | - | - | - | 1,787,390 | (6,713,271) | - | 31,111,714 | 748,065,876 | - |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Jun-09 Un-Adjusted Amount | Adjustment for Grid West | Adj. for SO2 | Update Sec. 199 | Hydro Decommissioning | CIC Severance | Pension & Benefits | PowerTax | Normalized Jun-09 Amount | Allocation Factor |
|----------|-----------|--|---------------------------|--------------------------|--------------|-----------------|-----------------------|---------------|--------------------|--------------|--------------------------|-------------------|
| 99 | | | 735,886,732 | - | - | - | 1,787,390 | - | (6,713,271) | 31,111,714 | 762,072,565 | |
| 100 | | Flow-Through Additions: | | | | | | | | | | |
| 101 | | Total Flow-Through Additions | | | | | | | | | | |
| 102 | | TOTAL ADDITIONS | | | | | | | | | | |
| 103 | | | | | | | | | | | | |
| 104 | | | | | | | | | | | | |
| 105 | | | | | | | | | | | | |
| 106 | | DEDUCTIONS (shown as positive) | | | | | | | | | | |
| 107 | 110200 | Tax Depletion - Deer Creek | 4,580,997 | | | | | | | | 4,580,997 | SE |
| 108 | 120100 | Preferred Dividend - PPL | 391,512 | | | | | | | | 391,512 | SNP |
| 109 | 120200 | Trapper Mine Dividend Deduction | 528,135 | | | | | | | | 528,135 | SE |
| 110 | 130560 | MEHC Insurance Services-Recvble | 8,148,582 | | | | | | | | 8,148,582 | SO |
| 111 | 130600 | Tax Exempt Interest (No AMT) | 1,406 | | | | | | | | 1,406 | SO |
| 112 | 620100 | 2004 JCA-Qualified Prod Activities Deduc | 12,076,887 | | | (76,366) | | | | | 12,000,521 | SG |
| 113 | 720100 | Medicare Subsidy | 12,625,955 | | | | | | | | 12,625,955 | SO |
| 114 | 910800 | PMID Depreciation | 5,087,381 | | | | | | | | 5,087,381 | SE |
| 115 | 910918 | PMI Overriding Royalty | 30,937 | | | | | | | | 30,937 | SE |
| 116 | 920105 | PMI Tax Exempt Interest Income | 124,803 | | | | | | | | 124,803 | SE |
| 117 | 920106 | Dividend Received Deduction | 460,884 | | | | | | | | 460,884 | SE |
| 118 | | Total Permanent Deductions | 44,057,478 | | | (76,366) | | | | | 43,981,112 | SO |
| 119 | | | | | | | | | | | | |
| 120 | | Normalized Temporary Deductions: | | | | | | | | | | |
| 121 | | PowerTax M's | | | | | | | | | | |
| 122 | 105125 | Tax Depreciation | 741,797,357 | | | | | | | 152,360,188 | 894,157,545 | SCHMDT |
| 123 | 105141 | AFUDC | 70,800,000 | | | | | | | 10,581,500 | 81,381,500 | SCHMDT |
| 124 | 105143 | 282Basis Intangible Difference | 3,610,947 | | | | | | | 1,308,000 | 3,610,947 | SCHMDT |
| 125 | 105165 | Coal Mine Development | 2,712,000 | | | | | | | | 2,712,000 | SE |
| 126 | 105170 | Coal Mine Reopening Face (Extension) | - | | | | | | | | - | SE |
| 127 | 105175 | Removal Cost (net of salvage) | 44,852,377 | | | | | | | (17,104,939) | 27,747,438 | GPS |
| 128 | 105181 | Smn Rts Blundell Geothermal Tax Dcpr | 719,964 | | | | | | | | 719,964 | SG |
| 129 | 110200 | Tax Depletion - Deer Creek | 2,985,138 | | | | | | | | 2,985,138 | SE |
| 130 | | Non-PowerTax M's | | | | | | | | | | |
| 131 | 105126 | 287DIT PMID Depreciation-Tax | 6,209,167 | | | | | | | | 6,209,167 | SE |
| 132 | 105220 | Cholla GE Safe Harbor Lease | 1,897,030 | | | | | | | | 1,897,030 | SG |
| 133 | 145030 | 190 Distribution ORM | 122,836 | | | | | | | | 122,836 | SNPD |
| 134 | 205100 | 190 Coal Pile Inventory | 801,465 | | | | | | | | 801,465 | SE |
| 135 | 210120 | Prepaid Taxes-UT PUC | 813,527 | | | | | | | | 813,527 | UT |
| 136 | 210130 | Prepaid Taxes-ID PUC | 75,591 | | | | | | | | 75,591 | ID |
| 137 | 210180 | Prepaid Membership Fees-EEI WSSC | 1,081,315 | | | | | | | | 1,081,315 | SO |
| 138 | 210200 | Prepaid Taxes-property taxes | 18,385,343 | | | | | | | | 18,385,343 | GPS |
| 139 | 220100 | Bad Debts Allowance | 117,280 | | | | | | | | 117,280 | BADDEBT |
| 140 | 305100 | Amort of Projects, Klamath Engineering | 4,817 | | | | | | | | 4,817 | SG |
| 141 | 310103 | IGC Tax Depreciation | 86,442 | | | | | | | | 86,442 | SG |
| 142 | 415110 | Def Reg Asset-Transmission Svc Deposit | 100,800 | | | | | | | | 100,800 | SG |
| 143 | 415120 | Def Reg Asset-Foote Creek Contract | 103,230 | | | | | | | | 103,230 | SG |
| 144 | 415300 | Hazardous Waste Clean-up Costs | 1,107,658 | | | | | | | | 1,107,658 | SG |
| 145 | 415301 | Hazardous Waste Clean-up Costs-WA | 15,974 | | | | | | | | 15,974 | WA |
| 146 | 415555 | 283WY PCAM Def Net Power Costs | - | | | | | | | | - | WYP |
| 147 | 415680 | Deferred Intervenor Funding Grants-OK | 282,179 | | | | | | | | 282,179 | OR |



PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items

| Line No. | Tax Ref # | Description | Jun-09 Un-Adjusted Amount | Adjustment for Grid West | Adj. for SO2 | Update Sec. 199 | Hydro Decommissioning | CIC Severance | Pension & Benefits | PowerTax | Normalized Jun-09 Amount | Allocation Factor |
|----------|-----------|---|---------------------------|--------------------------|--------------|-----------------|-----------------------|---------------|--------------------|---------------|--------------------------|-------------------|
| 148 | 415801 | RTO Grid West NR Allowance-SG | - | - | - | - | - | - | - | - | - | SCHMDT |
| 149 | 415803 | RTO Grid West NR Allowance-WA | - | - | - | - | - | - | - | - | - | SCHMDT |
| 150 | | Grid West - UT | 359,516 | - | - | - | - | - | - | - | 359,516 | UT |
| 151 | 425110 | Tenant Lease Allow-PSU Call Cntr | 47,067 | - | - | - | - | - | - | - | 47,067 | CN |
| 152 | 425205 | Misc Det/Di-Prop Damage Repairs | 26,696 | - | - | - | - | - | - | - | 26,696 | SO |
| 153 | 425210 | Amort of Debt Disc & Exp | 63,187 | - | - | - | - | - | - | - | 63,187 | SNP |
| 154 | 425380 | Idaho Customer Balancing Account | - | - | - | - | - | - | - | - | - | OTHER |
| 155 | 425700 | Trojan Special Assessment -DOE | - | - | - | - | - | - | - | - | - | TROJID |
| 156 | 425800 | 190RTO GridWest NR Allowance for Doubtful | 28,969 | - | - | - | - | - | - | - | 28,969 | SO |
| 157 | 505115 | Sales & Use Tax Accrual | 61,775 | - | - | - | - | - | - | - | 61,775 | SO |
| 158 | 505125 | 190Accrued Royalties | 292,693 | - | - | - | - | - | - | - | 292,693 | SE |
| 159 | 505140 | Purchase Card Trans Provision | 991,646 | - | - | - | - | - | - | - | 991,646 | SO |
| 160 | 505150 | Misc Current & Accrued Liability-SO | 3,566,046 | - | - | - | - | - | - | - | 3,566,046 | SO |
| 161 | 505400 | Bonus Liability | 5,697,737 | - | - | - | - | - | - | - | 5,697,737 | SO |
| 162 | 505520 | PMI Bonus Accrual | 28,334 | - | - | - | - | - | - | - | 28,334 | SE |
| 163 | 505600 | Sick Leave Vacation & Personal Time | 4,600 | - | - | - | - | - | - | - | 4,600 | SO |
| 164 | 605710 | Reverse Accrued Final Reclamation | 82,987 | - | - | - | - | - | - | - | 82,987 | SE |
| 165 | 610000 | PMI Coal Mine Development | 191,817 | - | - | - | - | - | - | - | 191,817 | SE |
| 166 | 610100 | PMIDEVT COST AMORT | 84,321 | - | - | - | - | - | - | - | 84,321 | SE |
| 167 | 610101 | AMORT NOPAS 99-00 RAR | 109,945 | - | - | - | - | - | - | - | 109,945 | SE |
| 168 | 610135 | SB1149 Costs OR OTHER | - | - | - | - | - | - | - | - | - | OTHER |
| 169 | 610142 | Reg. Liability - UT Home Energy Lifeline | 392,448 | - | - | - | - | - | - | - | 392,448 | UT |
| 170 | 610145 | Reg Liab-OR Balance Consol | 1,284,286 | - | - | - | - | - | - | - | 1,284,286 | OR |
| 171 | 705240 | 283CA Alternative Rate for Energy Progra | 1,389,730 | - | - | - | - | - | - | - | 1,389,730 | CA |
| 172 | 705251 | 283A&G Credit OR | 2,305,390 | - | - | - | - | - | - | - | 2,305,390 | OR |
| 173 | 715330 | Misc. Deferred Credits | 2,897,460 | - | - | - | - | - | - | - | 2,897,460 | OR |
| 174 | 715800 | Redding Renegotiated Contract | 412,497 | - | - | - | - | - | - | - | 412,497 | SG |
| 175 | 720100 | FAS 106 Accruals | 6,207,275 | - | - | - | - | - | (176,787) | - | 6,030,488 | SO |
| 176 | 720200 | Deferred Comp Plan Benefits-PPL | 307,820 | - | - | - | - | - | - | - | 307,820 | SO |
| 177 | 910240 | 190LEGAL RESERVE | 3,390,857 | - | - | - | - | - | - | - | 3,390,857 | SO |
| 178 | 910560 | 283SMJD REVENUE IMPUTATION-UT REG LIAB | - | - | - | - | - | - | - | - | - | OTHER |
| 179 | 910905 | 283PMI BCC Underground Mine Cost Deplet | - | - | - | - | - | - | - | - | - | OTHER |
| 180 | 910925 | CA Refund | 31,694 | - | - | - | - | - | - | - | 31,694 | SE |
| 181 | | SO2 Emission Allowance | (2,714,479) | - | (722,133) | - | - | - | - | - | (3,436,612) | SE |
| 182 | | Total Normalized Temporary Deductions | 926,214,751 | - | (722,133) | - | - | - | (176,787) | 147,144,749 | 1,072,460,580 | SCHMDT |
| 183 | | TOTAL DEDUCTIONS | 970,272,229 | - | (722,133) | (76,366) | - | - | (176,787) | 147,144,749 | 1,116,441,692 | SCHMDT |
| 184 | | Total Schedule M-1 for Electric | (234,385,497) | - | 722,133 | 76,366 | 1,787,390 | - | (6,536,484) | (116,033,035) | (354,369,127) | SCHMDT |
| 185 | | | | | | | | | | | | SCHMDT |
| 186 | | | | | | | | | | | | SCHMDT |

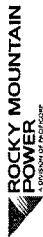
**Deferred Taxes By Balance Sheet Account
By Allocation Factor
Beg/End Avg Balance for June 2008 and 2009**

| | Beg/End Avg Balance Jun-09 | Beg/End Avg Balance Jun-08 |
|---|----------------------------------|----------------------------------|
| Accumulated Def Tax Account 190 | | |
| 190BADDEBT | 4,660,114 | 4,704,622 |
| 190CA | 214,440 | 128,992 |
| 190CN | 109,220 | 127,083 |
| 190DGP | 64 | 1,892 |
| 190ID | 518,398 | 312,318 |
| 190OR | 1,102,378 | 925,656 |
| 190OTHER | 1,023,552 | 341,184 |
| 190SG | 1,003,766 | 5,607,127 |
| 190SE | 2,487,896 | 7,452,948 |
| 190SNP | (14,655) | 9,325 |
| 190SNPD | 680,048 | 726,666 |
| 190SO | 101,827,814 | 107,609,013 |
| 190SSGCT | - | - |
| 190TROJD | (1,696) | 9,298 |
| 190UT | 586,046 | 722,486 |
| 190WA | 810,429 | 543,840 |
| 190WYP | 1,155,356 | 695,921 |
| Total Account 190 | 116,163,170 | 129,918,371 |
| Accumulated Def Tax Account 281 | | |
| 281DGP | - | (85,108) |
| Total Account 281 | - | (85,108) |
| Accumulated Def Tax Account 282 | | |
| 282CA | (37,713,220) | (34,881,873) |
| 282DITBAL | - | - |
| 282FERC | (3,505,418) | (3,037,244) |
| 282GPS | 169,144 | 56,381 |
| 282ID | (89,755,576) | (83,036,432) |
| 282OR | (413,453,876) | (377,049,680) |
| 282SE | (287,115) | (95,705) |
| 282SG | 18,059,014 | 12,618,104 |
| 282SO | 19,033,284 | 21,804,081 |
| 282UT | (618,062,249) | (577,523,902) |
| 282WA | (98,705,520) | (90,118,848) |
| 282WYP | (149,668,764) | (133,195,389) |
| 282WYU | (27,843,465) | (26,188,374) |
| Total Account 282 | (1,401,733,758) | (1,290,648,879) |
| Accumulated Def Tax Account 283 | | |
| 283CA | (1,418,622) | (986,017) |
| 283GPS | (23,803,210) | (16,825,789) |
| 283ID | (112,558) | (83,870) |
| 283OR | (6,633,247) | (7,841,904) |
| 283OTHER | (527,542) | (430,468) |
| 283SE | (29,345,294) | (29,159,778) |
| 283SG | 823,534 | (5,520,907) |
| 283SGCT | (2,863,236) | (3,130,402) |
| 283SNP | (7,701,451) | (9,039,958) |
| 283SO | (21,022,020) | (31,541,588) |
| 283SSGCH | - | - |
| 283TROJD | 104,489 | (232,892) |
| 283UT | (3,925,571) | (2,517,215) |
| 283WA | 34,892 | (17,387) |
| 283WYP | - | - |
| 283WYU | - | - |
| Total Account 283 | (96,389,838) | (107,328,176) |
| Total Accumulated Deferred Inc Tax | (1,381,960,426) | (1,268,143,792) |
| Accumulated Def Tax Account 255 | | |
| 255ITC84 | (2,973,562) | (3,124,359) |
| 255ITC85 | (4,423,668) | (4,635,271) |
| 255ITC86 | (1,963,547) | (2,052,062) |
| 255ITC88 | (278,567) | (290,400) |
| 255ITC89 | (596,620) | (621,568) |
| 255ITC90 | (367,712) | (381,135) |
| Total Account 255 | (10,603,674) | (11,104,793) |



Deferred Taxes By Balance Sheet Account
 June 2007 Base Year
 June 2008 Mid Year
 June 2009 Test Year

| Line No. | Tax Ref # | FERC Account | SAP Account | Year End Balance at Jun07 | Remove Trial Min Costs | Adjustment for Other Wtd | Add CIP Balance | Add CSD West Balance | Add Value/Lease Balance | Hydro Commission Balance | Remove Non Recurring Items | Remove Recovered Substantivity | Recless | Add Power Tax Balance | Adjusted Year End Balance at Jun07 |
|----------|-----------|---|-------------|---------------------------|------------------------|--------------------------|-----------------|----------------------|-------------------------|--------------------------|----------------------------|--------------------------------|---------|-----------------------|------------------------------------|
| 82 | | Account 281 - Accumulated Deferred Income Taxes | 2811 | (170,215) | - | - | - | - | - | - | - | - | - | - | (170,215) |
| 84 | | DTL Emergency Facility | | (170,215) | - | - | - | - | - | - | - | - | - | - | (170,215) |
| 96 | | Total Account 281 | | (170,215) | - | - | - | - | - | - | - | - | - | - | (170,215) |
| 97 | | Check | | | | | | | | | | | | | |
| 98 | | Account 282 - Accumulated Deferred Income Taxes | | | | | | | | | | | | | |
| 100 | | Acquisition Adjustment Amort | 2821 | - | - | - | - | - | - | - | - | - | - | - | - |
| 101 | | Reserve Allowance 3115 | 2821 | - | - | - | - | - | - | - | - | - | - | - | - |
| 102 | | 2820-development-30% Amortization | 2821 | (0) | - | - | - | - | - | - | - | - | - | - | (0) |
| 103 | | ADIT - IGC FEDERAL - PROPERTY, PLANT & EQUIP | 2821 | (848,844) | - | - | - | - | - | - | - | - | - | - | (848,844) |
| 104 | | DTL FERC SOGA JPL | 2821 | (18,195) | - | - | - | - | - | - | - | - | - | - | (18,195) |
| 105 | | DTL FERC SOGA JPL | 2821 | (1,298,291.011) | - | - | - | - | - | - | - | - | - | - | (1,298,291.011) |
| 106 | | 282FERC Portion South Georgia PPL | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 107 | | ADIT - FEDERAL - PROPERTY, PLANT & EQUIP | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 108 | | 2820IT ACRS Properties-CA | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 109 | | 2820IT ACRS Properties-OR | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 110 | | 2820IT ACRS Properties-ID | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 111 | | 2820IT ACRS Properties-OR | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 112 | | 2820IT ACRS Properties-UT | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 113 | | 2820IT ACRS Properties-WA | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 114 | | 2820IT ACRS Properties-WY | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 115 | | 2820IT ACRS Properties-WY | 2821 | 287605 | - | - | - | - | - | - | - | - | - | - | 287605 |
| 116 | | DTL PPAE Adjustment | 2821 | 37,315,586 | - | - | - | - | - | - | - | - | - | - | 37,315,586 |
| 117 | | DTL Safe Harbor Lease Chile | 2821 | 17,439,727 | - | - | - | - | - | - | - | - | - | - | 17,439,727 |
| 118 | | Chile GE Tax Lease | 2821 | 287608 | - | - | - | - | - | - | - | - | - | - | 287608 |
| 119 | | Chile GE Tax Lease | 2821 | 287608 | - | - | - | - | - | - | - | - | - | - | 287608 |
| 120 | | Steam Rts Blundell Geothermal Tax Debt | 2821 | 31,137,216 | - | - | - | - | - | - | - | - | - | - | 31,137,216 |
| 121 | | Steam Rts Blundell Geothermal Tax Debt | 2821 | 287704 | - | - | - | - | - | - | - | - | - | - | 287704 |
| 122 | | 282 Misc | 2821 | 287354 | - | - | - | - | - | - | - | - | - | - | 287354 |
| 123 | | 282 Book Gain/loss on Land Sales | 2821 | 287608 | - | - | - | - | - | - | - | - | - | - | 287608 |
| 124 | | 282 Book Gain/loss on Land Sales | 2821 | 287608 | - | - | - | - | - | - | - | - | - | - | 287608 |
| 125 | | DTL 510 105N Amort | 2821 | 6,777,125 | - | - | - | - | - | - | - | - | - | - | 6,777,125 |
| 126 | | DTL 05143/165 Basis Diff - Intangibles | 2821 | 287704 | - | - | - | - | - | - | - | - | - | - | 287704 |
| 127 | | 2820IT PMIDepletion-Tax | 2821 | 287726 | - | - | - | - | - | - | - | - | - | - | 287726 |
| 128 | | DTL 330 100 PollutionControlFacility/BU | 2821 | 287670 | - | - | - | - | - | - | - | - | - | - | 287670 |
| 129 | | DTL 330 100 PollutionControlFacility/BU | 2821 | 287670 | - | - | - | - | - | - | - | - | - | - | 287670 |
| 130 | | DTL 110 100 Book Depreciation | 2821 | (8,686,126) | - | - | - | - | - | - | - | - | - | - | (8,686,126) |
| 131 | | DTL 110 100 Book Depreciation | 2821 | 287763 | - | - | - | - | - | - | - | - | - | - | 287763 |
| 132 | | Total Account 282 | | (1,271,851,356) | - | - | - | - | - | (7,352,494) | - | - | - | (18,517,607) | (1,246,534,379) |
| 133 | | | | | | | | | | | | | | | |



Deferred Taxes By Balance Sheet Account
 June 2007 Base Year
 June 2008 Mid Year
 June 2009 Test Year

| Line No. | Tax Ref # | FERC Detail Account | SAP Account | Year End Balance at June-07 | Remove Non-Utility & OTHER Items | Remove Trial Mtn Nine Costs | Adjustment for Grid West | Add SO2 Balance | Add to CIC Severance Balance | Add to GRID West Balance | Add West Valley Lease Balance | Hydro Decommission Balance | Remove Non Recurring Items | Remove Recovered Sovereignty | Reflexes | Add Power/Tax Balance | Adjusted Year End Balance at June-07 |
|----------|-------------------|-----------------------------------|-------------|-----------------------------|----------------------------------|-----------------------------|--------------------------|-----------------|------------------------------|--------------------------|-------------------------------|----------------------------|----------------------------|------------------------------|----------|-----------------------|--------------------------------------|
| 134 | Account 285 | Accumulated Deferred Income Taxes | | | | | | | | | | | | | | | |
| | 658100 | 658100 | 285 | 287513 | | | | | | | | | | | | | (401,982) |
| | 109145 | 109145 | 285 | 287726 | | | | | | | | | | | | | (5,777,125) |
| | 105126 | 105126 | 285 | 287726 | | | | | | | | | | | | | (920,950) |
| | 330100 | 330100 | 283 | 287678 | | | | | | | | | | | | | (33,241,918) |
| | 330210 | 330210 | 283 | 287678 | | | | | | | | | | | | | (9,686,126) |
| | 1430100 | 1430100 | 283 | 287678 | | | | | | | | | | | | | 2,845,725 |
| | 1430100 | 1430100 | 283 | 287678 | | | | | | | | | | | | | (5,292,825) |
| | 145605 | 145605 | 283 | 287616 | | | | | | | | | | | | | (1,198,877) |
| | 320140 | 320140 | 283 | 287616 | | | | | | | | | | | | | (1,395,438) |
| | 320160 | 320160 | 283 | 287616 | | | | | | | | | | | | | (3,263,885) |
| | 320180 | 320180 | 283 | 287622 | | | | | | | | | | | | | (242,298) |
| | 330220 | 330220 | 283 | 287624 | | | | | | | | | | | | | (316,357) |
| | 415660 | 415660 | 283 | 287628 | | | | | | | | | | | | | (10,603) |
| | 415670 | 415670 | 283 | 287628 | | | | | | | | | | | | | (1,766,695) |
| | 415300 | 415300 | 283 | 287634 | | | | | | | | | | | | | (76,890) |
| | 415500 | 415500 | 283 | 287635 | | | | | | | | | | | | | (5,111,403) |
| | 415640 | 415640 | 283 | 287638 | | | | | | | | | | | | | (3,263,955) |
| | 415510 | 415510 | 283 | 287639 | | | | | | | | | | | | | (242,298) |
| | 415520 | 415520 | 283 | 287639 | | | | | | | | | | | | | (278,944) |
| | 415600 | 415600 | 283 | 287647 | | | | | | | | | | | | | (316,357) |
| | 330250 | 330250 | 283 | 287645 | 3,212,764 | | | | | | | | | | | | (10,603) |
| | 425100 | 425100 | 283 | 287647 | | | | | | | | | | | | | (1,766,695) |
| | 205100 | 205100 | 283 | 287650 | | | | | | | | | | | | | (76,890) |
| | 425260 | 425260 | 283 | 287654 | | | | | | | | | | | | | (54,220) |
| | 163 | 163 | 283 | 287654 | | | | | | | | | | | | | (1,395,438) |
| | 163 | 163 | 283 | 287656 | | | | | | | | | | | | | (1,962,410) |
| | 425360 | 425360 | 283 | 287651 | | | | | | | | | | | | | (225,416) |
| | 210100 | 210100 | 283 | 287662 | | | | | | | | | | | | | (614,160) |
| | 210200 | 210200 | 283 | 287662 | | | | | | | | | | | | | (58,923) |
| | 210300 | 210300 | 283 | 287665 | | | | | | | | | | | | | (3,460,708) |
| | 210140 | 210140 | 283 | 287666 | | | | | | | | | | | | | (628,066) |
| | 210180 | 210180 | 283 | 287670 | | | | | | | | | | | | | (9,709,212) |
| | 740100 | 740100 | 283 | 287675 | | | | | | | | | | | | | (9,709,212) |
| | 283 | 283 | 283 | 287681 | | | | | | | | | | | | | 1,986,874 |
| | 283 | 283 | 283 | 287681 | | | | | | | | | | | | | (9,038) |
| | 610030 | 610030 | 283 | 287694 | | | | | | | | | | | | | (8,038) |
| | 610095 | 610095 | 283 | 287724 | | | | | | | | | | | | | (341,278) |
| | 610142 | 610142 | 283 | 287729 | | | | | | | | | | | | | (341,278) |
| | 610152 | 610152 | 283 | 287731 | | | | | | | | | | | | | (13,337,078) |
| | 177 | 177 | 283 | 287731 | 1,613,051 | | | | | | | | | | | | (341,278) |
| | 177 | 177 | 283 | 287698 | | | | | | | | | | | | | (13,337,078) |
| | 210200 | 210200 | 283 | 287708 | | | | | | | | | | | | | 209,388 |
| | 610115 | 610115 | 283 | 287721 | | | | | | | | | | | | | (14,718,077) |
| | 925100 | 925100 | 283 | 287725 | | | | | | | | | | | | | (14,718,077) |
| | 183 | 183 | 283 | 287725 | | | | | | | | | | | | | (14,718,077) |
| | 183 | 183 | 283 | 287735 | | | | | | | | | | | | | (14,718,077) |
| | 183 | 183 | 283 | 287737 | | | | | | | | | | | | | (14,718,077) |
| | 910820 | 910820 | 283 | 287724 | | | | | | | | | | | | | (307,017) |
| | 910815 | 910815 | 283 | 287724 | | | | | | | | | | | | | (307,017) |
| | 610142 | 610142 | 283 | 287729 | | | | | | | | | | | | | (74,814) |
| | 610135 | 610135 | 283 | 287735 | | | | | | | | | | | | | (74,814) |
| | 210030 | 210030 | 283 | 287735 | 968,271 | | | | | | | | | | | | (74,814) |
| | 415555 | 415555 | 283 | 287736 | | | | | | | | | | | | | (660,271) |
| | 415803 | 415803 | 283 | 287737 | | | | | | | | | | | | | (80,165) |
| | 192 | 192 | 283 | 287747 | | | | | | | | | | | | | (527,416) |
| | 192 | 192 | 283 | 287747 | | | | | | | | | | | | | (527,416) |
| | 192 | 192 | 283 | 287737 | | | | | | 272,880 | | | | | | | (674,919) |
| | 7153501 | 7153501 | 283 | 287355 | | | | | | | | | | | | | (87,519) |
| | 6101001 | 6101001 | 283 | 287465 | | | | | | | | | | | | | (649,450) |
| | 920110 | 920110 | 283 | 287881 | | | | | | | | | | | | | (649,450) |
| | 610060 | 610060 | 283 | 287706 | | | | | | | | | | | | | (849,450) |
| | 610060 | 610060 | 283 | 287900 | | | | | | | | | | | | | (849,450) |
| | 196 | 196 | 283 | 287906 | | | | | | | | | | | | | (14,458,594) |
| | 196 | 196 | 283 | 287906 | | | | | | | | | | | | | (14,458,594) |
| | 199 | 199 | 283 | 287464 | | | | | | | | | | | | | (1,002) |
| | 209 | 209 | 283 | 287752 | | | | | | | | | | | | | (1,002) |
| | 4253001 | 4253001 | 283 | 287752 | | | | | | | | | | | | | (10,826) |
| | 4253005 | 4253005 | 283 | 287749 | | | | | | | | | | | | | (10,826) |
| | 203 | 203 | 283 | 287749 | | | | | | | | | | | | | (10,826) |
| | 203 | 203 | 283 | 287730 | | | | | | | | | | | | | (1,400,668) |
| | 203 | 203 | 283 | 287722 | | | | | | | | | | | | | (1,400,668) |
| | 204 | 204 | 283 | 287722 | | | | | | | | | | | | | (351,309) |
| | 505510 | 505510 | 283 | 287722 | | | | | | | | | | | | | (351,309) |
| | 685710 | 685710 | 283 | 287751 | | | | | | | | | | | | | 9,910,693 |
| | 685710 | 685710 | 283 | 287751 | | | | | | | | | | | | | (9,910,693) |
| | 209 | 209 | 283 | 287751 | 179,005 | | | | | | | | | | | | (12,597,345) |
| | 209 | 209 | 283 | 287751 | (9,626,235) | | | | | | | | | | | | (12,597,345) |
| 210 | Total Account 283 | | | | 1,116,056 | | | | | | | | | | | | (1,116,056) |
| 211 | Total Account 283 | | | | | | | | | | | | | | | | |
| 212 | Total Account 283 | | | | | | | | | | | | | | | | |
| 213 | Total Account 283 | | | | | | | | | | | | | | | | |
| 214 | Total Account 283 | | | | | | | | | | | | | | | | |
| 215 | Total Account 283 | | | | | | | | | | | | | | | | |
| 216 | Total Account 283 | | | | | | | | | | | | | | | | |
| 217 | Total Account 283 | | | | | | | | | | | | | | | | |
| 218 | Total Account 283 | | | | | | | | | | | | | | | | |
| 219 | Total Account 283 | | | | | | | | | | | | | | | | |
| 220 | Total Account 283 | | | | | | | | | | | | | | | | |
| 221 | Total Account 283 | | | | | | | | | | | | | | | | |
| 222 | Total Account 283 | | | | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | | | | |



Deferred Taxes By Balance Sheet Account
 2009 Test Year
 June 2009 Mid Year
 June 2009 Test Year

| Line No. | Activity for 12 Months Ended June-08 | Year End Balance at June-08 | Year End Balance at June-08 | Year End Average Balance at June 2008 |
|----------|--|-----------------------------|-----------------------------|---------------------------------------|
| 1 | Account 190: Accumulated Deferred Income Taxes | | | |
| 2 | DTA 610-146 OR REG ASSET/LIAB CONS | 43,880 | (464,769) | (188,595) |
| 3 | DTA 610-210 Oregon Claim on Sale/Lease | | | |
| 4 | DTA 610-210 Reg liability BFA balancing | 847,489 | (682,284) | 355,205 |
| 5 | DTA 415-703 Reg liability BFA balancing | | | 601,147 |
| 6 | DTA 720-100 FAS 106 Accruals - Cash Bk | 10,816,811 | (2,355,723) | 8,461,088 |
| 7 | DTA 595-400 Bonus Lab. Elec - Cash Basis | 2,288,080 | 138,329 | 2,358,550 |
| 8 | DTA 595-400 Bonus Lab. Elec - Cash Basis | 10,473,079 | 10,473,079 | 10,473,079 |
| 9 | DTA 120-500 Deferred Comp Accruals | 392,780 | (633,074) | 1,043,807 |
| 10 | DTA 720-300 Pension/Retirement - Accrual | 277,336 | (8,382,841) | (8,105,205) |
| 11 | DTA 720-310 VERT | 17,621,825 | (6,666,788) | 16,655,037 |
| 12 | DTA 595-600 Vacation Accrual-Cash Basis | 13,435,241 | (353,010) | 13,082,231 |
| 13 | DTA 595-600 Vacation Accrual-Cash Basis | | | |
| 14 | DTA 595-600 Vacation Accrual-Cash Basis | 215,024 | 212,024 | 318,038 |
| 15 | DTA 415-110 MCL D.O.G. WIRE LEASE | 619,340 | (38,254) | 581,086 |
| 16 | DTA 415-110 Def Row Asset: Transmission Str | 4,728,876 | (44,508) | 4,704,622 |
| 17 | DTA 510-530 Injuries & Damages - Cash B | 1,789,975 | 528,398 | 2,315,373 |
| 18 | DTA 510-530 Injuries & Damages - Cash B | 139,777 | 139,777 | 404,168 |
| 19 | DTA 415-800 Def Row Asset: Corp Owe | 1,829,477 | (1,829,477) | 1,829,477 |
| 20 | DTA 415-030 Distribution O&M Amort of Wv | 749,975 | (146,618) | 703,357 |
| 21 | DTA 425-210 Amort of Debt Disc & Exp | 21,315 | (23,960) | 9,235 |
| 22 | DTA 595-100 Trail Mountain Accrued Liab | | 491,748 | 245,874 |
| 23 | DTA 595-110 OREGON LICENSE LAB RESERVE | | (376,340) | (188,170) |
| 24 | DTA 595-110 OREGON LICENSE LAB RESERVE | 6,769,262 | (1,249,555) | 5,414,698 |
| 25 | DTA 595-140 MISC CURRENT & ACCRUED LIAB | 4,938,878 | 478,058 | 5,414,698 |
| 26 | DTA 425-205 MISC DEF | 14,795 | (10,994) | 3,801 |
| 27 | DTA 715-350 OTHER ENVIRONMENTAL LIABILITY | | | |
| 28 | DTA 425-700 Special Assessment - DOE | 2,800 | (1,828) | 878 |
| 29 | DTA 505-100 Amort of Projects-Klamath En | 1,907,154 | (2,240) | 1,884,914 |
| 30 | DTA 810-090N 99-030 RAR | | | |
| 31 | DTA 810-090N 99-030 RAR | | | |
| 32 | DTA 810-580 Wasatch workers comp reserve | | | |
| 33 | DTA 810-090N 99-030 RAR | | | |
| 34 | DTA 810-090N 99-030 RAR | | | |
| 35 | DTA 810-020N 99-030 RAR | | | |
| 36 | DTA 810-145 OR CONSOLIDATION | 793,415 | (22,630) | 770,785 |
| 37 | DTA 425-110 TENANT LEASE ALLOW - PSU CAL | 138,014 | (17,863) | 118,151 |
| 38 | DTA 425-110 Tenant Lease Allowances | 1,325,699 | 2,851,398 | 1,988,548 |
| 39 | DTA 425-110 Tenant Lease Allowances | 1,702,461 | 2,819,462 | 3,162,155 |
| 40 | 268RTO Grounded NLR Allowance for Doubt | | | |
| 41 | DTA 415-801 CONTRA G | | | |
| 42 | DTA 705-230 LEASE WY | 130,080 | 126,235 | 256,315 |
| 43 | DTA 705-230 LEASE WY | | (12,127) | (6,064) |
| 44 | DTA 705-230 LEASE WY | 29,857 | 29,857 | 15,429 |
| 45 | DTA 705-233 LEASE-1D | 104,033 | 100,835 | 204,868 |
| 46 | DTA 705-234 LEASE-WY | 230,929 | 224,182 | 343,010 |
| 47 | DTA 705-235 LEASE-UT | 517,626 | 455,091 | 455,091 |
| 48 | DTA 705-235 LEASE-UT | 24,412,277 | 5,751,180 | 517,826 |
| 49 | DTA 705-235 LEASE-UT | 4,611,872 | (2,423,361) | 2,787,897 |
| 50 | DTA 205-200 MAS INV | | 2,188,511 | 3,403,182 |
| 51 | DTA 705-250 A&G Credit - WA | 146,416 | 392,832 | 219,624 |
| 52 | DTA 705-250 A&G Credit - CA | 47,503 | 47,503 | 71,254 |
| 53 | DTA 705-250 A&G Credit - ID | 105,245 | 105,245 | 157,868 |
| 54 | DTA 705-250 A&G Credit - WY | 1,301,048 | 1,301,048 | 1,851,596 |
| 55 | DTA 425-225 Duke Contract Nowlton | | | |
| 56 | DTA 505-125 Accrued Royalties | 875,315 | 1,636 | 876,133 |
| 57 | DTA 505-160 Car PUC Fee | 9,108 | 9,108 | 13,662 |
| 58 | DTA 715-350 Microsoft Lic Liability | 404,083 | 404,083 | 606,124 |
| 59 | DTA 715-350 Microsoft Lic Liability | 162,710 | 162,710 | 244,073 |
| 60 | DTA 505-115 SALES & USE TAX | | | |
| 61 | DTA 425-380 ID JUST | | | |
| 62 | DTA 415-310 ENV WA | 134,549 | (6,062) | 127,987 |
| 63 | DTA 925-160 STOCK INCENTIVE PLAN | 1,079,927 | 1,079,927 | 1,079,927 |
| 64 | DTA 925-160 STOCK INCENTIVE PLAN | 746,856 | 746,856 | 746,856 |
| 65 | 1900/BEIC Long Term Incentive Plan | | (4,814) | (2,407) |
| 66 | Long Term Incentive Plan | | | |
| 67 | DTA 415-802 Contra RTO Grid West NLR w/o | 8,111,099 | (8,111,099) | 8,111,099 |
| 68 | DTA 605-300 Piece Environmental Liablit | 286,727 | (6,045,169) | (2,735,858) |
| 69 | DTA 605-300 Piece Environmental Liablit | | | |
| 70 | DTL 810-030N PMI 99-030 RAR | 10,746,165 | 1,030,145 | 11,779,310 |
| 71 | S02 Emission Allowance | 485,202 | 485,202 | 485,202 |
| 72 | DTA 910-670 Merger Cost Amort | 4,456,994 | | 4,456,994 |
| 73 | DTA - PMI Def Tax | | | |
| 74 | DTA 910-240 Land Reserve | (1,003) | (1,285,862) | (1,285,862) |
| 75 | DTL 425-205 Misc Def D-Prop Damage Reoa | (10,829) | (10,131) | (20,957) |
| 76 | DTL 425-205 Misc Def D-Prop Damage Reoa | (1,620,184) | (1,022,657) | (1,722,841) |
| 77 | DTL 205-411 PMI SEC 269A | 490,608 | 561,773 | 771,465 |
| 78 | DTL 205-411 PMI SEC 269A | 1,810,453 | 1,810,453 | 1,810,453 |
| 79 | DTL 605-715 Reverse Accrued Final Reclam | (9,910,893) | 6,051,638 | (6,842,356) |
| 80 | DTL 605-715 Reverse Accrued Final Reclam | | | |
| 81 | DTL 605-715 Reverse Accrued Final Reclam | | (9,910,894) | (4,855,347) |
| 82 | Leak Reserve | | (1,002) | (501) |
| 83 | New Liability | | (1,709) | (854) |
| 84 | Lease | | | |
| 85 | Hydro Decommission | 3,022,368 | | 3,022,368 |
| 86 | 1900Coal Pile Inventory | 272,880 | (944,398) | (472,200) |
| 87 | Grid West - UT | | (136,440) | 284,660 |
| 88 | OR PUC Fee | | 676,248 | 338,124 |
| 89 | | | | |
| 90 | Total Account 190 | 138,234,918 | (12,851,865) | 133,582,423 |
| 91 | | | | 339,918,371 |



ROCKY MOUNTAIN POWER
A DIVISION OF Xcel Energy

Deferred Taxes By Balance Sheet Account
June 2007 Base Year
June 2008 Mid Year
June 2009 Test Year

| Line No. | Balance at Jun-08 | Activity for 12 Months Ended Jun-08 | Year End Balance at Jun-08 | Bed/Ending Balance at June 2008 |
|----------|---|-------------------------------------|----------------------------|---------------------------------|
| 96 | (170,215) | 170,215 | - | (85,108) |
| 97 | (170,215) | 170,215 | - | (85,108) |
| 98 | Account 281 - Accumulated Deferred Income Taxes | | | |
| 99 | DTL Emergency Facility | | | |
| 100 | Total Account 281 | | | |
| 101 | Account 282 - Accumulated Deferred Income Taxes | | | |
| 102 | Acquisition Adjustment Amort | 2,136,522 | 2,136,522 | 1,058,261 |
| 103 | Repair Allowance 3115 | (191,410) | (191,410) | (95,705) |
| 104 | 282-Development-30% Amortization | 347,103 | 347,103 | 173,551 |
| 105 | ADIT - IGC FEDERAL - PROPERTY, PLANT & EQUIP | (648,887) | (726,888) | (363,423) |
| 106 | DTL FERC SOGA-JUP | 2,134 | 2,134 | (6,292) |
| 107 | 282FERC Paction South Georgia-PPL | | | |
| 108 | ADIT - FEDERAL - PROPERTY, PLANT & EQUIP | (2,587,932) | (36,175,839) | (34,861,873) |
| 109 | 282DIT ACRS Property-CA | (4,946) | (3,226,118) | (3,029,452) |
| 110 | 282DIT ACRS Property-ERC | (5,515,914) | (6,777,727) | (6,029,523) |
| 111 | 282DIT ACRS Property-OR | (31,517,974) | (391,770,902) | (376,291,315) |
| 112 | 282DIT ACRS Property-WA | (562,658,387) | (562,388,437) | (577,523,922) |
| 113 | 282DIT ACRS Property-WA | (7,008,096) | (69,622,857) | (69,118,848) |
| 114 | 282DIT ACRS Property-WA | (13,895,996) | (140,188,387) | (133,195,399) |
| 115 | 282DIT ACRS Property-WY | (1,240,216) | (20,603,652) | (19,363,436) |
| 116 | DTL PPAE Adjustment | 1,502,432 | 18,932,159 | 18,180,943 |
| 117 | DTL Safe Harbor Lease Cholla | 116,257 | 116,257 | 58,129 |
| 118 | Cholla GE Tax Lease | 31,137,216 | (2,770,797) | 29,751,818 |
| 119 | DTL 610 USN 100 R&D | | | |
| 120 | 610 USN 100 R&D Federal Tax Debt | | | |
| 121 | Swainn Rts Blundell Geothrm Blr Door | | | |
| 122 | 282 Misc | 321,097 | 321,097 | 160,549 |
| 123 | 282Book Gains/Loss on Land Sales | (7,362,494) | (6,684,162) | (7,023,328) |
| 124 | DTL 610 USN 100 | (6,178,893) | (6,178,893) | (6,178,893) |
| 125 | DTL 610 USN Amort | 228,180 | 228,180 | 228,180 |
| 126 | DTL 051431165 Status Diff - Intangibles | | | |
| 127 | 282DIT PMIDepreciation-Tax | | | |
| 128 | DTL 330 100 PollutionControlFacility/BW | | | |
| 129 | DTL 330 100 PollutionControlFacility/BW | | | |
| 130 | DTL 110 100 Spec-TA Deduction | | | |
| 131 | DTL 110 100 Book Depreciation | | | |
| 132 | Total Account 282 | (86,089,020) | (1,335,193,375) | (1,259,648,879) |
| 133 | | | | |



Deferred Taxes By Balance Sheet Account
 June 2007 Base Year
 June 2008 Mid Year
 June 2009 Test Year

| Line No. | Account | Balance at Jun-08 | Activity for 12 Months Ended Jun-08 | Year End Balance at Jun-08 | Bed/Ending Average Balance at June 2008 |
|----------|---|-------------------|-------------------------------------|----------------------------|---|
| 134 | Account 235 - Accumulated Deferred Income Taxes | | | | |
| 135 | DTL 105.143.168 Basis Diff - Intangible | (651,493) | 337,980 | (64,923) | (252,862) |
| 137 | DTL 105.143.168 Basis Diff - Intangible | (7,777,125) | (1,424,382) | (7,817,807) | (6,470,145) |
| 138 | 2620T1 PMID Depreciation Tax | (1,866,630) | (1,866,630) | (1,866,630) | (933,315) |
| 139 | DTL 330.100 Pollution Control Facility (N/B) | (929,650) | 93,131 | (836,519) | (883,385) |
| 140 | DTL 330.210 R & E - Sec 17A Deduction | (3,241,919) | 9,024,663 | (28,217,258) | (28,729,588) |
| 141 | DTL 330.210 R & E - Sec 17A Deduction | (9,886,126) | (1,831,807) | (11,717,933) | (10,647,933) |
| 142 | DTL 430.100 Water Pollution | 1,633,809 | 1,633,809 | 3,267,618 | 815,933 |
| 143 | DTL Interm provision no assets/Lab | 2,845,755 | 2,845,755 | 5,691,514 | 4,268,638 |
| 144 | 268Regulatory Asset 196.2 | (1,098,240) | (1,098,240) | (1,098,240) | (554,120) |
| 145 | DTL 320.140 May 2002 Transition Plan Cos | (5,292,825) | (1,107,875) | (4,184,950) | (4,738,688) |
| 146 | DTL 320.220 Transition Plan Costs-UT | - | - | - | - |
| 147 | New 2000 Transition Plan Costs-UT | - | - | - | - |
| 148 | DTL 320.230 FAS 67/98 Pension Withdrff - Nuel Energy Corp | (1,198,877) | - | (1,198,877) | (1,198,877) |
| 149 | DTL 320.220 Glenrock Excluding Reclaimat | - | - | - | - |
| 150 | North Energy Corp - Utility Retirement OR rate | (1,305,439) | 1,946,874 | (348,869) | (872,148) |
| 151 | DTL 415.300 Environmental Clean-up Acct | (5,111,982) | (3,264) | (5,115,120) | (5,133,484) |
| 152 | DTL 415.300 Environmental Clean-up Acct | (3,263,985) | 287,166 | (2,996,819) | (3,330,422) |
| 153 | DTL 415.600 Idaho PH Terminal Costs-AP | (242,298) | 94,812 | (147,486) | (194,892) |
| 154 | DTL 415.600 IDAI Costs - direct access C | (278,944) | 14,854 | (264,090) | (271,517) |
| 155 | DTL 415.600 IDAI Costs - direct access C | (516,397) | (107,086) | (423,447) | (388,802) |
| 157 | DTL 415.650 SB 1142 Related Regulatory A | - | - | - | - |
| 158 | WA state Transition Costs-WA | - | - | - | - |
| 159 | DTL 425.100 Deferred Regulatory Expense | (10,603) | - | (10,603) | (10,603) |
| 160 | DTL 425.100 Coal Pile Inventory Adjustme | (1,786,885) | - | (1,786,885) | (1,786,885) |
| 161 | DTL 425.100 Coal Pile Inventory Adjustme | (1,786,885) | 4,460 | (1,782,425) | (1,782,425) |
| 162 | DTL 425.200 Lakewood Buyout | (54,220) | 12,319 | (41,901) | (28,960) |
| 163 | DTL 425.260 Joseph Settlement | (577,856) | 38,103 | (539,753) | (558,309) |
| 164 | DTL 425.360 Hermiston Swms | (1,962,410) | 153,579 | (1,808,831) | (1,885,621) |
| 165 | DTL 210.100 Prepaid Taxes - OR PUC | (225,418) | (308,741) | (225,418) | (225,418) |
| 166 | DTL 210.100 Prepaid Taxes - ID PUC | (1,811,111) | (28,688) | (1,839,800) | (1,839,800) |
| 167 | DTL 210.100 Prepaid Taxes - ID PUC | (58,923) | (28,688) | (87,611) | (73,287) |
| 168 | DTL 210.140 Prepaid Taxes - WY PSC | - | - | - | - |
| 169 | DTL 210.180 PRE MEM | (628,086) | (410,370) | (1,038,456) | (833,271) |
| 170 | DTL 330.100 283 Pollution Control Facility (N/B) | (9,759,212) | 1,338,507 | (8,370,705) | (9,039,985) |
| 171 | DTL 330.100 283 Pollution Control Facility (N/B) | 1,966,874 | - | 1,966,874 | 1,966,874 |
| 172 | DTL 320.210 263 R & E - Sec 17A Deductio | (8,038) | - | (8,038) | (8,038) |
| 173 | DTL 320.210 263 R & E - Sec 17A Deductio | (8,038) | - | (8,038) | (8,038) |
| 174 | DTL 610.039N. 99-00 RAR - BCC | - | - | - | - |
| 175 | DTL 610.039N. 99-00 RAR | - | (7,387) | (7,387) | (7,387) |
| 176 | DTL 610.039N. 99-00 RAR | - | 2,877 | (4,510) | (4,510) |
| 177 | DTL 610.130 REG ASSET SCH 781 INCENT | (341,278) | 35,212 | (306,066) | (325,111) |
| 178 | DTL 610.135 REG ASSET SB 1149 | - | - | - | - |
| 179 | DTL 210.200 PREPAID PROPERTY TAXES | (13,337,078) | (6,877,421) | (20,314,499) | (16,825,769) |
| 180 | DTL 610.115 PMI OVERBURDEN REMOVAL | 208,388 | - | 208,388 | 208,388 |
| 181 | DTL 610.115 PMI OVERBURDEN REMOVAL | - | - | - | - |
| 182 | DTL PMI PPAE | (14,478,677) | 2,886,085 | (11,592,592) | (13,035,935) |
| 183 | DTL 910.905 PMI Cost Depletion | (14,702) | (28,404) | (28,404) | (22,653) |
| 184 | 263PMI Miscellaneous | - | - | - | - |
| 185 | 263PMI Miscellaneous | (87,072) | (148,937) | (455,954) | (381,488) |
| 186 | DTL 610.145 WY LOW ENERGY PROGRAM | (74,914) | 51,863 | (23,051) | (48,893) |
| 187 | DTL 610.145 WY LOW ENERGY PROGRAM | (74,914) | 51,863 | (23,051) | (48,893) |
| 188 | DTL 210.003 Prepaid Ins. Cost Reserve | - | - | - | - |
| 189 | DTL 415.555 WY Def Net Power Costs | - | - | - | - |
| 190 | DTL 415.603 RTO GH West/NR-W/O-WA | 272,880 | (627,417) | (354,537) | 272,880 |
| 191 | DTL 415.603 RTO GH West/NR-W/O-WA | (527,416) | (874,571) | (1,401,987) | (1,351,125) |
| 192 | DTL 705.250 AEG Check Off | (674,531) | (1,098,615) | (1,773,146) | (1,649,807) |
| 193 | DTA 505.150 DEFERRED MAGCORP REVENUES | - | (1,098,615) | (1,098,615) | (549,807) |
| 194 | DTA 610.100N Amort NOPA's 99-00 RAR | - | (117,699) | (117,699) | (58,648) |
| 195 | DTL 620.110 Bridge Extraction Tax | - | (196,571) | (196,571) | (98,286) |
| 196 | DTL 620.110 Bridge Extraction Tax | (849,450) | (1,694,547) | (2,543,997) | (1,696,723) |
| 197 | DTL 425.310 H400 Retirement Obligation | - | - | - | - |
| 198 | DTL - PMI Def Tax | (4,456,594) | - | (4,456,594) | (4,456,594) |
| 199 | DTA 425.300 Model Phoenix Avail & Trans | - | 6,045,169 | 6,045,169 | 3,022,585 |
| 200 | DTL 610.240 Leatl Reserve | - | - | - | - |
| 201 | DTL 610.240 Leatl Reserve | - | - | - | - |
| 202 | DTL 610.240 Leatl Reserve | - | - | - | - |
| 203 | DTL 610.100 PMID DEF COST - AIRPORT | - | - | - | - |
| 204 | DTL 205.411 PMI SEC. 263A | - | - | - | - |
| 205 | DTL 605.510 PMI VAC ACCRUAL | - | - | - | - |
| 206 | DTL 605.710 Reverse Accrued Final Reclam | - | - | - | - |
| 207 | - | - | - | - | - |
| 208 | - | - | - | - | - |
| 209 | Total Account 283 | (112,767,345) | 10,838,338 | (101,959,007) | (101,328,176) |
| 210 | Total Deferred Income Tax Balance | (1,222,827,621) | 90,632,342 | (1,313,459,963) | (1,268,143,762) |
| 211 | - | - | (90,632,342) | - | - |
| 212 | Account 255 - Accumulated Investment Tax Credit | | | | |
| 214 | ACCUM DEF ITC - PPL - 1983 | (3,189,757) | 150,797 | (3,048,960) | (3,134,359) |
| 215 | ACCUM DEF ITC - PPL - 1984 | (2,271,166) | 103,325 | (2,167,841) | (2,219,524) |
| 216 | ACCUM DEF ITC - PPL - 1985 | (2,469,880) | 108,278 | (2,361,602) | (2,415,747) |
| 217 | ACCUM DEF ITC - PPL - 1989 | (2,096,319) | 88,515 | (2,007,804) | (2,052,052) |
| 218 | ACCUM DEF ITC - PPL - 1989 | (1,838,831) | 11,833 | (1,826,998) | (1,820,400) |
| 219 | ACCUM DEF ITC - PPL - 1988 | (654,421) | 13,423 | (641,000) | (649,483) |
| 220 | JM BRIDGER RETROFIT ITC - PPL | (367,846) | - | (367,846) | (374,423) |
| 221 | - | - | - | - | - |
| 222 | Total Account 255 | (11,365,322) | 501,119 | (10,864,203) | (11,104,793) |



Deferred Taxes By Balance Sheet Account
June 30, 2010
June 30, 2009 Mid Year
June 2008 Test Year

Table with columns: Line No., Description, Beg Balance at Jun-09, 12 Months Activity, Year End Balance at Jun-09, Beg/Ending Average Balance at June 2009, Allocation Factor.



Deferred Taxes By Balance Sheet Account
 June 30, 2009
 June 2009 Mid Year
 June 2009 Test Year

| Line No. | Account | Balance at Jun-09 | Add Balance | 12 Months Activity | Year End Balance at Jun-09 | End/Ending Average Balance at June 2009 | Allocation Factor |
|----------|--|-------------------|-------------|--------------------|----------------------------|---|-------------------|
| 92 | Account 281: Accumulated Deferred Income Taxes | | | | | | |
| 94 | DTL Emergency Facility | | | | | | DGP |
| 95 | Total Account 281 | | | | | | |
| 97 | Check | | | | | | |
| 98 | Account 282: Accumulated Deferred Income Taxes | | | | | | |
| 99 | Accumulation Adjustment Amort | 2,136,522 | | 2,136,522 | 4,273,044 | 3,204,763 | SS |
| 100 | Development 30% Amortization | (191,410) | | (191,410) | (382,820) | (287,115) | SS |
| 102 | ADIT - IGC FEDERAL - PROPERTY, PLANT & EQUIP | 347,103 | | 347,103 | 694,206 | 520,954 | SS |
| 104 | DTL EPUD | (726,686) | | 122,158 | (604,528) | (685,607) | OR |
| 105 | DTL FERC SOGA UPL | 2,748 | | 21,943 | 24,691 | 13,720 | FERC |
| 107 | ADT - FEDERAL - PROPERTY, PLANT & EQUIP | | | | | | DGP |
| 108 | 282DIT ACRS Property-NCA | (36,176,839) | | (3,074,761) | (39,250,600) | (37,713,220) | CA |
| 109 | 282DIT ACRS Property-FERC | (3,229,118) | | (590,039) | (3,819,157) | (3,519,138) | FERC |
| 110 | 282DIT ACRS Property-ID | (85,794,399) | | (7,822,373) | (93,616,772) | (89,755,576) | ID |
| 111 | 282DIT ACRS Property-UT | (1,000,000) | | (1,000,000) | (2,000,000) | (1,500,000) | UT |
| 112 | 282DIT ACRS Property-WA | (592,398,837) | | (51,147,623) | (643,546,460) | (616,392,249) | WA |
| 113 | 282DIT ACRS Property-WY | (95,622,897) | | (10,165,245) | (103,788,142) | (98,705,520) | WY |
| 114 | 282DIT ACRS Property-WY | (140,168,887) | | (18,860,753) | (159,029,640) | (149,668,764) | WY |
| 115 | 282DIT ACRS Property-WY | (26,568,483) | | (2,009,964) | (28,578,447) | (27,843,465) | WY |
| 116 | DTL Safe Harbor Lease Cholla | 18,932,159 | | 1,618,689 | 20,550,848 | 19,741,501 | DIBAL |
| 117 | DTL Safe Harbor Lease Cholla | 116,257 | | 1,618,689 | 1,734,946 | 1,625,193 | SS |
| 118 | Cholla GE Tax Lease | 28,366,419 | | (2,770,797) | 25,595,622 | 26,891,021 | SS |
| 119 | DTL 610 110N 99-00 RAR | | | | | | SS |
| 120 | Stm Rts Blumell Geothermal Tax Depr | 321,027 | | 321,027 | 642,054 | 481,644 | SS |
| 121 | Stm Rts Blumell Geothermal Tax Depr | (6,664,162) | | 1,356,665 | (5,307,497) | (6,805,830) | SS |
| 122 | 282Book Gain/Loss on Land Sales | 112,763 | | 112,763 | 225,526 | 166,144 | QP5 |
| 124 | DTL 610 055N Roll | (8,176,896) | | | (8,176,896) | (8,176,896) | SS |
| 125 | DTL 610 1000R Roll | 226,160 | | | 226,160 | 226,160 | SS |
| 126 | DTL 610 1000R Roll | | | | | | SS |
| 127 | 282DIT PMID Depreciation-Tax | | | | | | SS |
| 128 | DTL 330 100 PollutionControlFacility/BW | | | | | | SS |
| 129 | DTL 330 210 R & E - Sec 174 Deduction | | | | | | SS |
| 130 | DTL 110 100 Book Depreciation | | | | | | SS |
| 131 | DTL 110 100 Book Depreciation | | | | | | SS |
| 132 | Total Account 282 | (1,335,168,379) | | (133,980,759) | (1,469,149,137) | (1,401,733,759) | |
| 133 | | | | | | | |



Deferred Taxes By Balance Sheet Account
 June 2007 Base Year
 June 2006 Mid Year
 June 2006 Test Year

| Line No. | Desc. | Base Balance at Jun-09 | Add Balance | 12 Months Activity | Year-End Balance at Jun-09 | Book/Ending Amount at June 2009 | Allocation Factor |
|----------|---|------------------------|-------------|--------------------|----------------------------|---------------------------------|-------------------|
| 134 | Account 289 Accumulated Deferred Income Taxes | | | | | | |
| 135 | DTL 805 100 Train Decommissioning Costs | (64,202) | | 337,930 | 273,728 | 104,489 | TFOJD |
| 136 | DTL 105 143 165 Basis Diff - Intangibles | (7,161,507) | | (1,404,382) | (8,565,889) | (7,893,698) | SO |
| 137 | DTL 282 DT PMDI/acceleration Tax | (1,866,630) | | (3,733,250) | (2,796,620) | (2,796,620) | SE |
| 138 | DTL 330 100 Fuel/containing/BV | (838,919) | | 93,131 | (745,788) | (790,254) | SO |
| 139 | DTL 610 100 Fuel/containing/BV | 162,240 | | 9,620,869 | (18,916,535) | (19,104,923) | SO |
| 140 | DTL 410 100 Fuel/containing/BV | (6,581,277) | | (92,500) | (6,673,777) | (6,673,777) | SO |
| 141 | DTL 110 100 Book Depreciation | 1,631,807 | | 3,263,614 | 2,447,710 | 2,447,710 | SO |
| 142 | DTL 430 100 Methanolization | 5,681,514 | | 2,845,755 | 8,527,269 | 7,114,351 | SO |
| 143 | DTL Infram provision re asset/LIAB | (1,068,240) | | (2,136,465) | (3,204,705) | (3,204,705) | SO |
| 144 | 289 Regulatory Asset - 198 Z | (4,184,950) | | (1,107,875) | (3,077,075) | (3,077,075) | GR |
| 145 | DTL 200 200 Transition Plan Costs-UT | | | | | | UT |
| 146 | DTL 320 230 Transition Plan Costs-UT | | | | | | UT |
| 147 | DTL 320 230 FAS 87/88 Pension Withoff - Reclaim | (1,198,877) | | | (1,198,877) | (1,198,877) | UT |
| 148 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 149 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 150 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 151 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 152 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 153 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 154 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 155 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 156 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 157 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 158 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 159 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 160 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 161 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 162 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 163 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 164 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 165 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 166 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 167 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 168 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 169 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 170 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 171 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 172 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 173 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 174 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 175 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 176 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 177 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 178 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 179 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 180 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 181 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 182 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 183 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 184 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 185 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 186 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 187 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 188 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 189 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 190 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 191 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 192 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 193 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 194 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 195 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 196 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 197 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 198 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 199 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 200 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 201 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 202 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 203 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 204 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 205 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 206 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 207 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | UT |
| 208 | Total Account 283 | (10,839,007) | | 10,838,336 | (60,220,656) | (95,389,833) | |
| 209 | Total Defered Income Tax Balance | (1,315,459,983) | | (137,000,927) | (1,450,460,910) | (1,381,950,420) | |
| 210 | Total Defered Income Tax Balance | (1,315,459,983) | | (137,000,927) | (1,450,460,910) | (1,381,950,420) | |
| 211 | Account 255 Accumulated Investment Tax Credit | | | | | | |
| 212 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 213 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 214 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 215 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 216 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 217 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 218 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 219 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 220 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 221 | DTL 320 230 Glenrock Excluding Reclaimal | | | | | | |
| 222 | Total Account 255 | (10,854,233) | | 581,119 | (10,333,114) | (10,603,674) | |
| 223 | Total Account 255 | (10,854,233) | | 581,119 | (10,333,114) | (10,603,674) | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | 1 | (17,622,880) | SG | 42.482% | (7,486,593) | |
| UT Renewable Energy Systems Tax Credit | 40911 | 2 | (212,212) | SG | 42.482% | (90,152) | |
| OR Business Energy Tax Credit | 40911 | 3 | (771,805) | SG | 42.482% | (327,880) | |
| Base Period Balance | | | (18,606,897) | | | (7,904,626) | |
| MID PERIOD Incremental Adjustment: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | 3 | (288) | SG | 42.482% | (122) | 7.3.1 |
| UT Renewable Energy Systems Tax Credit | 40911 | 3 | - | SG | 42.482% | - | 7.3.1 |
| OR Business Energy Tax Credit | 40911 | 3 | - | SG | 42.482% | - | 7.3.1 |
| MID PERIOD Incremental Change | | | (288) | | | (122) | |
| MID PERIOD Cumulative Balance | | | (18,607,185) | | | (7,904,748) | |
| TEST PERIOD Incremental Adjustment: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | 3 | (17,266,646) | SG | 42.482% | (7,335,257) | 7.3.2 |
| UT Renewable Energy Systems Tax Credit | 40911 | 3 | (95,885) | SG | 42.482% | (40,734) | 7.3.2 |
| OR Business Energy Tax Credit | 40911 | 3 | 257,269 | SG | 42.482% | 109,294 | 7.3.2 |
| TEST PERIOD Incremental Change | | | (17,105,262) | | | (7,266,697) | |
| TEST PERIOD Cumulative Balance | | | (35,712,447) | | | (15,171,445) | |

Description of Adjustment:

This adjustment normalizes federal/ state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. The Utah State tax credit is based on the generation of the plant, and the credit can be taken for four years on qualifying property. The Oregon Business Energy Tax Credit (BETC) is based on investment of plant, and the credit is taken over a 5 year period on qualifying property.

Rocky Mountain Power
Utah General Rate Case, June 2009
Renewable Energy Tax Credit Calculation
June 2008

| <u>DESCRIPTION</u> | <u>FED</u> Amount | <u>To Page</u> | <u>UT</u> |
|--------------------------------|----------------------|----------------|------------|
| Foote Creek KWh | 103,211,670 | Type 1 | |
| Leaning Juniper KWh | 307,716,870 | Type 2 | |
| Goodnoe KWh | 29,652,610 | Type 3 | |
| Marengo KWh | 369,743,870 | Type 3 | |
| JC Boyle | 10,201,412 | Type 3 | |
| Blundell Bottoming Cycle KWh | 60,631,980 | Type 3 | 60,631,980 |
| Total KWh Production | 881,158,412 | | 60,631,980 |
| Factor (inflated tax per unit) | 0.020 | | 0.0035 |
| | 17,623,168 | 7.3 | 212,212 |

| <u>OR</u> | | 12 Month Ending 6/30/2008 |
|-------------|-----------------|---|
| BETC | | |
| Investment | Leaning Juniper | Transit Passes |
| 35% Credit | 10,000,000 | 266,368 |
| | 3,500,000 | 93,229 |
| | 1,000,000 | 26,637 |
| | 1,000,000 | 26,637 |
| | 500,000 | 13,318 |
| | 500,000 | 13,318 |
| | 500,000 | 13,319 |
| | 771,805 | |
| | | <u>Half-Year</u> <u>Amortization</u> |
| | | 514,537 |
| | | 257,268 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Renewable Energy Tax Credit Calculation
June 2009

| <u>Description</u> | <u>FED</u> Amount | <u>To Page</u> | <u>UT</u> |
|--------------------------------|----------------------|-------------------|----------------|
| Foot Creek KWh | 102,886,010 | Type 1 | |
| Leaning Juniper KWh | 307,252,640 | Type 2 | |
| Goodnoe KWh | 280,244,340 | Type 3 | |
| Marengo KWh | 598,658,600 | Type 3 | |
| Glenrock KWh | 165,062,950 | Type 3 | |
| Seven Mile KWh | 192,128,540 | Type 3 | |
| JC Boyle | 10,229,882 | Type 3 | |
| Blundell Bottoming Cycle KWh | 88,027,740 | Type 3 | 88,027,740 |
| Total KWh Production | 1,744,490,702 | | 88,027,740 |
| Factor (inflated tax per unit) | 0.020 | | 0.0035 |
| | <u>34,889,814</u> | 7.3 | <u>308,097</u> |
| | | Total T-1, -2, -3 | <u>308,097</u> |

| <u>BETC</u> | <u>OR</u> | <u>Half-Year</u> <u>Amortization</u> | <u>12 Month Ending</u> <u>6/30/2009</u> |
|-------------|---------------------|---|--|
| Investment | Leaning Juniper | | |
| 35% Credit | 10,000,000 | Pcorp Lighting | Transit Passes |
| | 3,500,000 | 24,366 | 266,368 |
| | | 8,528 | 93,229 |
| | <u>Amortization</u> | | |
| | 12/31/2006 | 1,000,000 | 26,637 |
| | 12/31/2007 | 1,000,000 | 26,637 |
| | 12/31/2008 | 500,000 | 13,318 |
| | 12/31/2009 | 500,000 | 13,318 |
| | 12/31/2010 | 500,000 | 13,319 |
| | | <u>257,268</u> | <u>257,268</u> |
| | | <u>514,536</u> | <u>514,536</u> |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Taxes Other Than Income | 408 | 3 | 7,528,173 | GPS | 42.344% | 3,187,700 | 7.4.1 |
| MID PERIOD Incremental Adjustment: | | | | | | | |
| Same as Base Period | | | | | | | |
| TEST PERIOD Incremental Adjustment: | | | | | | | |
| Taxes Other Than Income | 408 | 3 | 10,648,878 | GPS | 42.344% | 4,509,119 | 7.4.1 |

Description of Adjustment:

This adjustment adds the incremental difference between Base period property tax expense and Mid and Test period property tax expense. Property taxes are calculated based on earnings, investment and property valuations.

Rocky Mountain Power
Utah General Rate Case, June 2009
Property Tax Adjustment Summary

| FERC Account | G/L Account | Co. Code | Factor | Total | Ref |
|--|-------------|----------|--------|-------------------|-----|
| 408.15 | 579000 | 1000 | | 69,347,949 | |
| Total Accrued Property Tax - 12 Months End. June 2007 | | | | 69,347,949 | |

| | Projected 2007 Expense | Projected 2008 Expense | Projected 2009 Expense |
|------------|---------------------------|---------------------------|---------------------------|
| Arizona | 2,064,000 | 2,030,000 | 2,950,000 |
| California | 1,757,290 | 1,710,000 | 1,690,000 |
| Colorado | 1,761,001 | 1,590,000 | 1,460,000 |
| Idaho | 2,535,001 | 2,160,000 | 3,370,000 |
| Montana | 2,565,000 | 2,510,000 | 2,490,000 |
| New Mexico | 10,998 | 10,000 | 10,000 |
| Oregon | 15,958,277 | 17,210,000 | 17,730,000 |
| Utah | 32,812,919 | 40,820,000 | 45,850,000 |
| Washington | 4,376,248 | 6,670,000 | 7,220,000 |
| Wyoming | 7,511,509 | 7,690,000 | 9,880,000 |
| | 71,352,243 | 82,400,000 | 92,650,000 |
| 50.0% | 35,676,122 | 41,200,000 | 46,325,000 |

| | | |
|---|-------------------|-----|
| Forecasted Property Tax Expense for the Last Six Months of 2007 | 35,676,122 | |
| Forecasted Property Tax Expense for the Last Six Months of 2008 | 41,200,000 | |
| Forecasted Property Tax for the 12 Months Ending June 30, 2008 | 76,876,122 | |
| Less Accrued Property Tax - 12 Months Ended June 30, 2007 | (69,347,949) | |
| Incremental Adjustment to Mid-Period Property Taxes | 7,528,173 | 7.4 |
| | | |
| Forecasted Property Tax Expense for the Last Six Months of 2008 | 41,200,000 | |
| Forecasted Property Tax Expense for the Last Six Months of 2009 | 46,325,000 | |
| Forecasted Property Tax for the 12 Months Ending June 30, 2009 | 87,525,000 | |
| Less Forecasted Property Tax - 12 Months Ended June 30, 2008 | (76,876,122) | |
| Incremental Adjustment to Mid-Period Property Taxes | 10,648,879 | 7.4 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Taxes - Other | 408 | 1 | (1,828,766) | GPS | 42.344% | (774,365) | 7.5.1 |
| MID PERIOD Incremental Adjustment: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Adjustment: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

This adjustment removes the amount accrued by the Company for the Utah gross receipts tax from results. House Bill 34 approved in 2006 repealed this tax making it a nonrecurring expense.

**Rocky Mountain Power
Utah General Rate Case, June 2009
Utah Gross Receipts Tax Removal**



G/L Account Balance Display

Document currency Document currency Document currency Business area Business area Business area Single account

Account number: 583268 Utah Gross Receipts
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2007

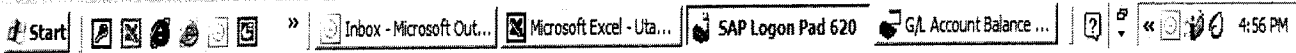
All documents in currency Display currency USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|--------------|--------|--------------|--------------|
| Balance C... | | | | |
| 1 | 382,802.00 | | 382,802.00 | 382,802.00 |
| 2 | 351,608.50 | | 351,608.50 | 734,410.50 |
| 3 | 351,885.00 | | 351,885.00 | 1,086,295.50 |
| 4 | 368,163.83 | | 368,163.83 | 1,454,459.33 |
| 5 | 361,587.00 | | 361,587.00 | 1,816,046.33 |
| 6 | 349,220.42 | | 349,220.42 | 2,165,266.75 |
| 7 | 349,220.42 | | 349,220.42 | 2,514,487.17 |
| 8 | 322,143.00 | | 322,143.00 | 2,836,630.17 |
| 9 | 78,430.83 | | 78,430.83 | 2,915,061.00 |
| 10 | | | | 2,915,061.00 |
| 11 | | | | 2,915,061.00 |
| 12 | | | | 2,915,061.00 |
| 13 | | | | 2,915,061.00 |
| 14 | | | | 2,915,061.00 |
| 15 | | | | 2,915,061.00 |
| 16 | | | | 2,915,061.00 |
| Total | 2,915,061.00 | | 2,915,061.00 | 2,915,061.00 |

Jun 2006 Balance

Dec 2006 Balance

PRD (1) (600) ps29 INS



| Dec 06 | Jun 06 | Difference |
|-----------|-------------|------------------|
| 2,915,061 | (1,086,296) | <u>1,828,766</u> |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| No Adjustment | | | | | | | |
| MID PERIOD Incremental Adjustment: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Adjustment: | | | | | | | |
| | | | 10,149,782,391 | | | 4,410,042,211 | |
| | | | (31,677,641) | | | 0 | |
| | | | <u>10,118,104,750</u> | | | <u>4,410,042,211</u> | |
| | | | 3.008% | | | 3.008% | |
| | | | <u>304,364,733</u> | | | <u>132,659,362</u> | 2.18 |

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base by multiplying net rate base by the Company's weighted cost of debt.

8. RATE BASE
ADJUSTMENTS

Summary – Rate base included in the Utah June 2009 GRC is walked forward through the June 2008 mid period and the June 2009 test period using June 2007 balances as the base. Several adjustments are made to the June 2007 base to arrive at the mid and test period balances. Pages 8.0.1 through 8.0.132 summarize the adjustments made to rate base. Below is a summary of the adjustments made to rate base.

Electric Plant in Service – June 2007 plant balances were walked forward to June 2008 and June 2009. The adjustments that impact EPIS are: 8.2 – Inclusion of Trapper Mine, 8.3 – Inclusion of Bridger Mine, 8.7 – Plant Additions, 8.9 – American Fork Hydro Plant Removal, 8.10 – Upper Beaver Hydro Plant Removal, 8.13 – Retirements and 5.4 – West Valley Plant. Adjusted monthly balances from June 2007 to June 2008 and June 2008 to June 2009 were used to calculate 13 month average EPIS balances for the mid and test period, respectively. This methodology of averaging is used to align the benefits of new resource additions with the recovery of their cost through rates.

Regulatory Assets and Liabilities – Regulatory assets and liabilities, including environmental and DSM items, are walked forward through the mid and test periods using established amortization rates. These adjustments are detailed in 8.8 - Miscellaneous Rate Base. Regulatory assets for Grid West, Powerdale Decommissioning, and MEHC transition savings are reflected in adjustments 8.6, 8.11 and 4.11, respectively.

Miscellaneous Rate Base – Adjustment 8.8 – Miscellaneous Rate Base contains various adjustments to rate base not included elsewhere. Electric plant acquisition adjustment is amortized through the mid and test period using established amortization patterns. Coal fuel stock is adjusted to mid and test period forecast balances. The June 2007 cash balance is removed to ensure the company does not earn a return on its cash balance. Adjustment 8.12 includes customer service deposits in results as a rate base deduction. The June 2007 customer advances balances does not reflect the proper allocation. Adjustment 8.5 – Customer Advances for Construction reallocates customer advances to reflect the proper allocation. SO₂ deferred sales balances are walked forward through the mid and test period in adjustment 3.2 – SO₂ Emission Allowances. Adjustment 8.4 – Environmental Settlement includes in results unspent PERCO funds as a reduction to rate base. Cash Working Capital is updated for the mid and test periods in Adjustment 8.1 – Cash Working Capital.

Accumulated Deferred Income Taxes – The deferred tax balances at June 2007 are walked forward to the mid and test periods, holding most items constant and using an estimated amortization for other items. The non-property related estimated Schedule M items were used to develop the estimated deferred income tax expenses that were then used to walk the balances forward. The property-related deferred income tax expense was developed from the capital additions and resulting book and tax depreciation and then used to walk the balances forward. These adjustments are detailed in adjustment 7.2 – Deferred Income Tax Balances.

Accumulated Depreciation and Amortization – Depreciation and amortization reserve is calculated by applying depreciation expense and plant retirements to June 2007 accumulated depreciation and amortization balances. This calculation is detailed in section 6.2. Adjustment 6.3 – Hydro Decommissioning also impacts the mid and test period reserve balances. Monthly reserve balances from June 2007 to June 2008 and June 2008 to June 2009 were used to calculate 13 month average balances for the mid and test period, consistent with the treatment of EPIS.

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|------------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 1 | Steam Production Plant | | | | | | | | | |
| 2 | Land and Land Rights | | | | | | | | | |
| 3 | 310DGP | 2,329,517 | - | 2,329,517 | - | 2,329,517 | 2,329,517 | - | 2,329,517 | 2,329,517 |
| 4 | 310DGU | 34,798,446 | - | 34,798,446 | - | 34,798,446 | 34,798,446 | - | 34,798,446 | 34,798,446 |
| 5 | 310SG | 46,390,622 | - | 46,390,622 | - | 46,390,622 | 46,390,622 | - | 46,390,622 | 46,390,622 |
| 6 | 310SSGCH | 1,246,363 | - | 1,246,363 | - | 1,246,363 | 1,246,363 | - | 1,246,363 | 1,246,363 |
| 7 | Total Land and Land Rights | 84,764,948 | - | 84,764,948 | - | 84,764,948 | 84,764,948 | - | 84,764,948 | 84,764,948 |
| 8 | Structures and Improvements | | | | | | | | | |
| 9 | 311DGP | 234,583,904 | - | 234,583,904 | - | 234,583,904 | 234,583,904 | - | 234,583,904 | 234,583,904 |
| 10 | 311DGU | 328,103,333 | - | 328,103,333 | - | 328,103,333 | 328,103,333 | - | 328,103,333 | 328,103,333 |
| 11 | 311SG | 180,787,200 | - | 180,787,200 | - | 180,787,200 | 180,787,200 | - | 180,787,200 | 180,787,200 |
| 12 | 311SSGCH | 46,472,907 | - | 46,472,907 | - | 46,472,907 | 46,472,907 | - | 46,472,907 | 46,472,907 |
| 13 | Total Structures and Improvements | 789,947,344 | - | 789,947,344 | - | 789,947,344 | 789,947,344 | - | 789,947,344 | 789,947,344 |
| 14 | Boiler Plant Equipment | | | | | | | | | |
| 15 | 312DGP | 733,572,146 | - | 733,572,146 | - | 733,572,146 | 733,572,146 | - | 733,572,146 | 733,572,146 |
| 16 | 312DGU | 684,674,569 | - | 684,674,569 | - | 684,674,569 | 684,674,569 | - | 684,674,569 | 684,674,569 |
| 17 | 312SG | 1,152,073,921 | - | 1,152,073,921 | - | 1,152,073,921 | 1,152,073,921 | - | 1,152,073,921 | 1,152,073,921 |
| 18 | 312SSGCH | 227,094,748 | - | 227,094,748 | - | 227,094,748 | 227,094,748 | - | 227,094,748 | 227,094,748 |
| 19 | Total Boiler Plant Equipment | 2,797,415,384 | - | 2,797,415,384 | - | 2,797,415,384 | 2,797,415,384 | - | 2,797,415,384 | 2,797,415,384 |
| 20 | Turbogenerator Units | | | | | | | | | |
| 21 | 313DGP | 148,744,159 | - | 148,744,159 | (9,373,316) | 139,370,843 | 144,051,947 | (9,300,883) | 130,069,960 | 134,714,890 |
| 22 | 313DGU | 149,578,749 | - | 149,578,749 | (15,130,522) | 134,448,227 | 142,000,401 | (14,960,160) | 119,488,067 | 126,955,207 |
| 23 | 313SG | 399,088,057 | - | 399,088,057 | 212,479,200 | 611,567,257 | 497,520,385 | 206,228,614 | 817,795,871 | 691,613,119 |
| 24 | 313SSGCH | 53,243,723 | - | 53,243,723 | 165,173,923 | 218,417,646 | 83,526,271 | 45,365,870 | 263,783,516 | 250,752,710 |
| 25 | Total Turbogenerator Units | 750,654,688 | - | 750,654,688 | 353,149,285 | 1,103,803,974 | 867,099,003 | 227,333,441 | 1,331,137,415 | 1,204,035,926 |
| 26 | Accessory Electric Equipment | | | | | | | | | |
| 27 | 314DGP | 88,302,751 | - | 88,302,751 | - | 88,302,751 | 88,302,751 | - | 88,302,751 | 88,302,751 |
| 28 | 314DGU | 139,491,010 | - | 139,491,010 | - | 139,491,010 | 139,491,010 | - | 139,491,010 | 139,491,010 |
| 29 | 314SG | 70,794,478 | - | 70,794,478 | - | 70,794,478 | 70,794,478 | - | 70,794,478 | 70,794,478 |
| 30 | 314SSGCH | 47,145,723 | - | 47,145,723 | - | 47,145,723 | 47,145,723 | - | 47,145,723 | 47,145,723 |
| 31 | Total Accessory Electric Equipment | 345,733,962 | - | 345,733,962 | - | 345,733,962 | 345,733,962 | - | 345,733,962 | 345,733,962 |
| 32 | Misc Power Plant Equipment | | | | | | | | | |
| 33 | 315DGP | 5,435,809 | - | 5,435,809 | - | 5,435,809 | 5,435,809 | - | 5,435,809 | 5,435,809 |
| 34 | 315DGU | 7,154,981 | - | 7,154,981 | - | 7,154,981 | 7,154,981 | - | 7,154,981 | 7,154,981 |
| 35 | 315SG | 12,065,582 | - | 12,065,582 | - | 12,065,582 | 12,065,582 | - | 12,065,582 | 12,065,582 |
| 36 | 315SSGCH | 3,144,722 | - | 3,144,722 | - | 3,144,722 | 3,144,722 | - | 3,144,722 | 3,144,722 |
| 37 | Total Misc Power Plant Equipment | 27,801,095 | - | 27,801,095 | - | 27,801,095 | 27,801,095 | - | 27,801,095 | 27,801,095 |
| 38 | Unclassified Steam Plant | | | | | | | | | |
| 39 | SPSG | 36,909 | - | 36,909 | - | 36,909 | 36,909 | - | 36,909 | 36,909 |
| 40 | Total Unclassified Steam Plant | 36,909 | - | 36,909 | - | 36,909 | 36,909 | - | 36,909 | 36,909 |
| 41 | Total Steam Production Plant | 4,786,354,329 | - | 4,786,354,329 | 353,149,285 | 5,149,503,615 | 4,912,788,644 | 227,333,441 | 5,376,837,056 | 5,249,735,567 |
| 42 | Hydraulic Production Plant | | | | | | | | | |
| 43 | | | | | | | | | | |
| 44 | | | | | | | | | | |
| 45 | | | | | | | | | | |
| 46 | | | | | | | | | | |
| 47 | | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | | | | | | | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|---|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 53 | Land and Land Rights | | | | | | | | | |
| 54 | 330DGP | 10,626,875 | - | 10,626,875 | - | 10,626,875 | 10,626,875 | - | 10,626,875 | 10,626,875 |
| 55 | 330DGU | 5,308,870 | - | 5,308,870 | - | 5,308,870 | 5,308,870 | - | 5,308,870 | 5,308,870 |
| 56 | 330SG-P | 3,024,749 | - | 3,024,749 | - | 3,024,749 | 3,024,749 | - | 3,024,749 | 3,024,749 |
| 57 | 330SG-U | 635,700 | - | 635,700 | - | 635,700 | 635,700 | - | 635,700 | 635,700 |
| 58 | Total Land and Land Rights | 19,596,194 | - | 19,596,194 | - | 19,596,194 | 19,596,194 | - | 19,596,194 | 19,596,194 |
| 59 | | | | | | | | | | |
| 60 | Structures and Improvements | | | | | | | | | |
| 61 | 331DGP | 21,475,136 | - | 21,475,136 | - | 21,475,136 | 21,475,136 | - | 21,475,136 | 21,475,136 |
| 62 | 331DGU | 5,456,993 | - | 5,456,993 | - | 5,456,993 | 5,456,993 | - | 5,456,993 | 5,456,993 |
| 63 | 331SG-P | 49,204,335 | - | 49,204,335 | - | 49,204,335 | 49,204,335 | - | 49,204,335 | 49,204,335 |
| 64 | 331SG-U | 6,714,009 | - | 6,714,009 | - | 6,714,009 | 6,714,009 | - | 6,714,009 | 6,714,009 |
| 65 | Total Structures and Improvements | 82,850,474 | - | 82,850,474 | - | 82,850,474 | 82,850,474 | - | 82,850,474 | 82,850,474 |
| 66 | | | | | | | | | | |
| 67 | Reservoirs, Dams & Waterways | | | | | | | | | |
| 68 | 332DGP | 151,645,777 | - | 151,645,777 | (1,098,270) | 150,547,507 | 151,096,233 | (1,092,930) | 149,454,577 | 150,000,635 |
| 69 | 332DGU | 21,450,263 | - | 21,450,263 | (84,279) | 21,365,983 | 21,408,112 | (84,129) | 21,281,854 | 21,323,907 |
| 70 | 332SG-P | 67,916,743 | - | 67,916,743 | 37,700,184 | 105,616,927 | 87,627,747 | 23,189,255 | 128,806,182 | 121,608,044 |
| 71 | 332SG-U | 34,038,890 | (3,985,205) | 30,053,684 | 15,715,156 | 45,768,840 | 36,321,237 | 24,603,152 | 70,371,993 | 53,400,587 |
| 72 | Total Reservoirs, Dams & Waterways | 275,051,672 | (3,985,205) | 271,066,467 | 52,232,791 | 323,299,258 | 296,453,329 | 46,615,348 | 369,914,606 | 346,333,174 |
| 73 | | | | | | | | | | |
| 74 | Water Wheel, Turbines, & Generators | | | | | | | | | |
| 75 | 333DGP | 31,101,142 | - | 31,101,142 | - | 31,101,142 | 31,101,142 | - | 31,101,142 | 31,101,142 |
| 76 | 333DGU | 9,755,616 | - | 9,755,616 | - | 9,755,616 | 9,755,616 | - | 9,755,616 | 9,755,616 |
| 77 | 333SG-P | 36,184,323 | - | 36,184,323 | - | 36,184,323 | 36,184,323 | - | 36,184,323 | 36,184,323 |
| 78 | 333SG-U | 12,709,988 | - | 12,709,988 | - | 12,709,988 | 12,709,988 | - | 12,709,988 | 12,709,988 |
| 79 | Total Water Wheel, Turbines, & Generators | 89,751,069 | - | 89,751,069 | - | 89,751,069 | 89,751,069 | - | 89,751,069 | 89,751,069 |
| 80 | | | | | | | | | | |
| 81 | Accessory Electric Equipment | | | | | | | | | |
| 82 | 334DGP | 5,115,261 | - | 5,115,261 | - | 5,115,261 | 5,115,261 | - | 5,115,261 | 5,115,261 |
| 83 | 334DGU | 4,265,578 | - | 4,265,578 | - | 4,265,578 | 4,265,578 | - | 4,265,578 | 4,265,578 |
| 84 | 334SG-P | 30,388,167 | - | 30,388,167 | - | 30,388,167 | 30,388,167 | - | 30,388,167 | 30,388,167 |
| 85 | 334SG-U | 3,969,184 | - | 3,969,184 | - | 3,969,184 | 3,969,184 | - | 3,969,184 | 3,969,184 |
| 86 | Total Accessory Electric Equipment | 43,738,190 | - | 43,738,190 | - | 43,738,190 | 43,738,190 | - | 43,738,190 | 43,738,190 |
| 87 | | | | | | | | | | |
| 88 | Misc Power Plant Equipment | | | | | | | | | |
| 89 | 335DGP | 1,371,505 | - | 1,371,505 | - | 1,371,505 | 1,371,505 | - | 1,371,505 | 1,371,505 |
| 90 | 335DGU | 202,500 | - | 202,500 | - | 202,500 | 202,500 | - | 202,500 | 202,500 |
| 91 | 335SG-P | 980,879 | - | 980,879 | - | 980,879 | 980,879 | - | 980,879 | 980,879 |
| 92 | 335SG-U | 20,738 | - | 20,738 | - | 20,738 | 20,738 | - | 20,738 | 20,738 |
| 93 | Total Misc Power Plant Equipment | 2,575,623 | - | 2,575,623 | - | 2,575,623 | 2,575,623 | - | 2,575,623 | 2,575,623 |
| 94 | | | | | | | | | | |
| 95 | Roads, Railroads & Bridges | | | | | | | | | |
| 96 | 336DGP | 4,558,459 | - | 4,558,459 | - | 4,558,459 | 4,558,459 | - | 4,558,459 | 4,558,459 |
| 97 | 336DGU | 831,442 | - | 831,442 | - | 831,442 | 831,442 | - | 831,442 | 831,442 |
| 98 | 336SG-P | 7,907,188 | - | 7,907,188 | - | 7,907,188 | 7,907,188 | - | 7,907,188 | 7,907,188 |
| 99 | 336SG-U | 599,113 | - | 599,113 | - | 599,113 | 599,113 | - | 599,113 | 599,113 |
| 100 | Total Roads, Railroads & Bridges | 13,896,202 | - | 13,896,202 | - | 13,896,202 | 13,896,202 | - | 13,896,202 | 13,896,202 |
| 101 | | | | | | | | | | |
| 102 | Unclassified Hydro Plant | | | | | | | | | |
| 103 | HFSG-P | - | - | - | - | - | - | - | - | - |
| 104 | Total Unclassified Hydro Plant | - | - | - | - | - | - | - | - | - |
| 105 | | | | | | | | | | |

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|---|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 106 | Total Hydraulic Production Plant | 527,459,422 | (3,985,205) | 523,474,217 | 52,232,791 | 575,707,008 | 548,861,079 | 46,615,348 | 622,322,356 | 598,740,924 |
| 107 | | | | | | | | | | |
| 108 | | | | | | | | | | |
| 109 | Other Production Plant | | | | | | | | | |
| 110 | Land and Land Rights | | | | | | | | | |
| 111 | 340DUGU | | | | | | | | | |
| 112 | 340SSG | 21,542,551 | - | 21,542,551 | - | 21,542,551 | 21,542,551 | - | 21,542,551 | 21,542,551 |
| 113 | 340SSGCT | | | | | | | | | |
| 114 | Total Land and Land Rights | 21,542,551 | - | 21,542,551 | - | 21,542,551 | 21,542,551 | - | 21,542,551 | 21,542,551 |
| 115 | | | | | | | | | | |
| 116 | Structures and Improvements | | | | | | | | | |
| 117 | 341DUGU | 170,926 | - | 170,926 | - | 170,926 | 170,926 | - | 170,926 | 170,926 |
| 118 | 341SSG | 45,709,169 | - | 45,709,169 | - | 45,709,169 | 45,709,169 | - | 45,709,169 | 45,709,169 |
| 119 | 341SSGCT | 4,237,997 | - | 4,237,997 | - | 4,237,997 | 4,237,997 | - | 4,237,997 | 4,237,997 |
| 120 | Total Structures and Improvements | 50,118,092 | - | 50,118,092 | - | 50,118,092 | 50,118,092 | - | 50,118,092 | 50,118,092 |
| 121 | | | | | | | | | | |
| 122 | Fuel Holders, Producers & Accessories | | | | | | | | | |
| 123 | 342DUGU | 121,339 | - | 121,339 | - | 121,339 | 121,339 | - | 121,339 | 121,339 |
| 124 | 342SSG | 27,029,975 | - | 27,029,975 | - | 27,029,975 | 27,029,975 | - | 27,029,975 | 27,029,975 |
| 125 | 342SSGCT | 2,257,625 | - | 2,257,625 | - | 2,257,625 | 2,257,625 | - | 2,257,625 | 2,257,625 |
| 126 | Total Fuel Holders, Producers & Accessories | 29,408,939 | - | 29,408,939 | - | 29,408,939 | 29,408,939 | - | 29,408,939 | 29,408,939 |
| 127 | | | | | | | | | | |
| 128 | Prime Movers | | | | | | | | | |
| 129 | 343DUGU | 774,173 | - | 774,173 | (25,743) | 748,429 | 761,260 | (25,207) | 723,223 | 735,786 |
| 130 | 343SSG | 276,660,880 | - | 276,660,880 | 348,224,607 | 624,885,486 | 542,838,181 | 11,831,524 | 636,717,010 | 631,203,191 |
| 131 | 343SSG - Wind | 207,497,928 | - | 207,497,928 | 443,263,280 | 650,761,208 | 431,265,145 | 547,435,489 | 1,198,196,697 | 987,313,901 |
| 132 | 343SSGCT | 51,250,474 | - | 51,250,474 | 1,356,642 | 52,607,116 | 52,214,417 | 8,909,023 | 61,516,139 | 56,269,559 |
| 133 | Total Prime Movers | 536,183,455 | - | 536,183,455 | 792,818,786 | 1,329,002,240 | 1,027,079,003 | 568,150,829 | 1,897,153,069 | 1,675,522,437 |
| 134 | | | | | | | | | | |
| 135 | Generators | | | | | | | | | |
| 136 | 344DUGU | | | | | | | | | |
| 137 | 344SSG | 113,726,951 | - | 113,726,951 | - | 113,726,951 | 113,726,951 | - | 113,726,951 | 113,726,951 |
| 138 | 344SSGCT | 15,873,643 | - | 15,873,643 | - | 15,873,643 | 15,873,643 | - | 15,873,643 | 15,873,643 |
| 139 | Total Generators | 129,600,594 | - | 129,600,594 | - | 129,600,594 | 129,600,594 | - | 129,600,594 | 129,600,594 |
| 140 | | | | | | | | | | |
| 141 | Accessory Electric Plant | | | | | | | | | |
| 142 | 345DUGU | 156,586 | - | 156,586 | - | 156,586 | 156,586 | - | 156,586 | 156,586 |
| 143 | 345SSG | 36,636,838 | - | 36,636,838 | - | 36,636,838 | 36,636,838 | - | 36,636,838 | 36,636,838 |
| 144 | 345SSGCT | 5,642,151 | - | 5,642,151 | - | 5,642,151 | 5,642,151 | - | 5,642,151 | 5,642,151 |
| 145 | Total Accessory Electric Plant | 42,435,575 | - | 42,435,575 | - | 42,435,575 | 42,435,575 | - | 42,435,575 | 42,435,575 |
| 146 | | | | | | | | | | |
| 147 | Misc. Power Plant Equipment | | | | | | | | | |
| 148 | 346DUGU | 11,813 | - | 11,813 | - | 11,813 | 11,813 | - | 11,813 | 11,813 |
| 149 | 346SSG | 3,709,372 | - | 3,709,372 | - | 3,709,372 | 3,709,372 | - | 3,709,372 | 3,709,372 |
| 150 | Total Misc. Power Plant Equipment | 3,721,185 | - | 3,721,185 | - | 3,721,185 | 3,721,185 | - | 3,721,185 | 3,721,185 |
| 151 | | | | | | | | | | |
| 152 | Unclassified Other Production Plant | | | | | | | | | |
| 153 | OPSG | | | | | | | | | |
| 154 | Total Unclassified Other Production Plant | | | | | | | | | |
| 155 | | | | | | | | | | |
| 156 | Total Other Production Plant | 813,010,391 | - | 813,010,391 | 792,818,786 | 1,605,829,176 | 1,303,905,939 | 568,150,829 | 2,173,980,005 | 1,952,349,373 |
| 157 | | | | | | | | | | |
| 158 | | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|-----------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 159 | Transmission Plant | | | | | | | | | |
| 160 | Land and Land Rights | | | | | | | | | |
| 161 | 350DGP | 21,301,975 | - | 21,301,975 | - | 21,301,975 | 21,301,975 | - | 21,301,975 | 21,301,975 |
| 162 | 350DGU | 48,627,811 | - | 48,627,811 | - | 48,627,811 | 48,627,811 | - | 48,627,811 | 48,627,811 |
| 163 | 350SG | 23,210,735 | - | 23,210,735 | - | 23,210,735 | 23,210,735 | - | 23,210,735 | 23,210,735 |
| 164 | Total Land and Land Rights | 93,140,522 | - | 93,140,522 | - | 93,140,522 | 93,140,522 | - | 93,140,522 | 93,140,522 |
| 165 | Structures and Improvements | | | | | | | | | |
| 166 | 352DGP | 7,681,081 | - | 7,681,081 | - | 7,681,081 | 7,681,081 | - | 7,681,081 | 7,681,081 |
| 168 | 352DGU | 18,310,309 | - | 18,310,309 | - | 18,310,309 | 18,310,309 | - | 18,310,309 | 18,310,309 |
| 169 | 352SG | 33,443,348 | - | 33,443,348 | - | 33,443,348 | 33,443,348 | - | 33,443,348 | 33,443,348 |
| 170 | Total Structures and Improvements | 59,434,737 | - | 59,434,737 | - | 59,434,737 | 59,434,737 | - | 59,434,737 | 59,434,737 |
| 171 | | | | | | | | | | |
| 172 | Station and Equipment | | | | | | | | | |
| 173 | 353DGP | 134,397,947 | - | 134,397,947 | - | 134,397,947 | 134,397,947 | - | 134,397,947 | 134,397,947 |
| 174 | 353DGU | 197,048,614 | - | 197,048,614 | - | 197,048,614 | 197,048,614 | - | 197,048,614 | 197,048,614 |
| 175 | 353SG | 662,619,052 | (838,252) | 661,780,800 | - | 661,780,800 | 661,780,800 | - | 661,780,800 | 661,780,800 |
| 176 | Total Station and Equipment | 994,085,613 | (838,252) | 993,227,360 | - | 993,227,360 | 993,227,360 | - | 993,227,360 | 993,227,360 |
| 177 | | | | | | | | | | |
| 178 | Towers and Fixtures | | | | | | | | | |
| 179 | 354DGP | 156,343,413 | - | 156,343,413 | - | 156,343,413 | 156,343,413 | - | 156,343,413 | 156,343,413 |
| 180 | 354DGU | 126,993,481 | - | 126,993,481 | - | 126,993,481 | 126,993,481 | - | 126,993,481 | 126,993,481 |
| 181 | 354SG | 111,822,786 | - | 111,822,786 | - | 111,822,786 | 111,822,786 | - | 111,822,786 | 111,822,786 |
| 182 | Total Towers and Fixtures | 395,159,680 | - | 395,159,680 | - | 395,159,680 | 395,159,680 | - | 395,159,680 | 395,159,680 |
| 183 | | | | | | | | | | |
| 184 | Poles and Fixtures | | | | | | | | | |
| 185 | 355DGP | 68,904,555 | - | 68,904,555 | (2,930,396) | 65,974,159 | 67,438,258 | (2,916,043) | 63,058,116 | 64,515,044 |
| 186 | 355DGU | 119,043,745 | - | 119,043,745 | (2,691,447) | 116,352,299 | 117,697,195 | (2,680,842) | 113,671,656 | 115,011,154 |
| 187 | 355SG | 325,505,825 | - | 325,505,825 | 174,848,248 | 500,354,073 | 427,922,631 | 161,943,129 | 662,297,202 | 564,046,729 |
| 188 | Total Poles and Fixtures | 513,454,125 | - | 513,454,125 | 169,226,406 | 682,680,531 | 613,058,084 | 156,346,443 | 839,026,974 | 743,572,927 |
| 189 | | | | | | | | | | |
| 190 | Clearing and Grading | | | | | | | | | |
| 191 | 356DGP | 207,761,880 | - | 207,761,880 | - | 207,761,880 | 207,761,880 | - | 207,761,880 | 207,761,880 |
| 192 | 356DGU | 158,769,389 | - | 158,769,389 | - | 158,769,389 | 158,769,389 | - | 158,769,389 | 158,769,389 |
| 193 | 356SG | 302,767,734 | - | 302,767,734 | - | 302,767,734 | 302,767,734 | - | 302,767,734 | 302,767,734 |
| 194 | Total Clearing and Grading | 669,299,003 | - | 669,299,003 | - | 669,299,003 | 669,299,003 | - | 669,299,003 | 669,299,003 |
| 195 | | | | | | | | | | |
| 196 | Underground Conduit | | | | | | | | | |
| 197 | 357DGP | 6,371 | - | 6,371 | - | 6,371 | 6,371 | - | 6,371 | 6,371 |
| 198 | 357DGU | 162,746 | - | 162,746 | - | 162,746 | 162,746 | - | 162,746 | 162,746 |
| 199 | 357SG | 3,108,686 | - | 3,108,686 | - | 3,108,686 | 3,108,686 | - | 3,108,686 | 3,108,686 |
| 200 | Total Underground Conduit | 3,277,803 | - | 3,277,803 | - | 3,277,803 | 3,277,803 | - | 3,277,803 | 3,277,803 |
| 201 | | | | | | | | | | |
| 202 | Underground Conductors | | | | | | | | | |
| 203 | 358DGP | 1,018,663 | - | 1,018,663 | - | 1,018,663 | 1,018,663 | - | 1,018,663 | 1,018,663 |
| 204 | 358SG | 6,369,401 | - | 6,369,401 | - | 6,369,401 | 6,369,401 | - | 6,369,401 | 6,369,401 |
| 205 | Total Underground Conductors | 7,388,064 | - | 7,388,064 | - | 7,388,064 | 7,388,064 | - | 7,388,064 | 7,388,064 |
| 206 | | | | | | | | | | |
| 207 | Roads and Trails | | | | | | | | | |
| 208 | 359DGP | 1,905,513 | - | 1,905,513 | - | 1,905,513 | 1,905,513 | - | 1,905,513 | 1,905,513 |
| 209 | 359DGU | 501,203 | - | 501,203 | - | 501,203 | 501,203 | - | 501,203 | 501,203 |
| 210 | 359SG | 9,087,805 | - | 9,087,805 | - | 9,087,805 | 9,087,805 | - | 9,087,805 | 9,087,805 |
| 211 | Total Roads and Trails | 11,494,522 | - | 11,494,522 | - | 11,494,522 | 11,494,522 | - | 11,494,522 | 11,494,522 |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|---------------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 212 | | | | | | | | | | |
| 213 | Unclassified Transmission Plant | | | | | | | | | |
| 214 | TPSG | 61,532,186 | - | 61,532,186 | - | 61,532,186 | 61,532,186 | - | 61,532,186 | 61,532,186 |
| 215 | Total Unclassified Transmission Plant | 61,532,186 | - | 61,532,186 | - | 61,532,186 | 61,532,186 | - | 61,532,186 | 61,532,186 |
| 216 | | | | | | | | | | |
| 217 | Total Transmission Plant | 2,808,246,254 | (838,252) | 2,807,408,002 | 169,226,406 | 2,976,634,408 | 2,907,011,961 | 156,346,443 | 3,132,980,851 | 3,037,526,803 |
| 218 | | | | | | | | | | |
| 219 | | | | | | | | | | |
| 220 | Distribution Plant | | | | | | | | | |
| 221 | Land and Land Rights | | | | | | | | | |
| 222 | 360CA | 1,029,975 | - | 1,029,975 | - | 1,029,975 | 1,029,975 | - | 1,029,975 | 1,029,975 |
| 223 | 360ID | 1,250,719 | - | 1,250,719 | - | 1,250,719 | 1,250,719 | - | 1,250,719 | 1,250,719 |
| 224 | 360OR | 8,407,629 | - | 8,407,629 | - | 8,407,629 | 8,407,629 | - | 8,407,629 | 8,407,629 |
| 225 | 360UT | 28,992,477 | - | 28,992,477 | - | 28,992,477 | 28,992,477 | - | 28,992,477 | 28,992,477 |
| 226 | 360WA | 1,555,634 | - | 1,555,634 | - | 1,555,634 | 1,555,634 | - | 1,555,634 | 1,555,634 |
| 227 | 360WYP | 2,470,546 | - | 2,470,546 | - | 2,470,546 | 2,470,546 | - | 2,470,546 | 2,470,546 |
| 228 | 360WYU | 1,384,182 | - | 1,384,182 | - | 1,384,182 | 1,384,182 | - | 1,384,182 | 1,384,182 |
| 229 | Total Land and Land Rights | 45,091,161 | - | 45,091,161 | - | 45,091,161 | 45,091,161 | - | 45,091,161 | 45,091,161 |
| 230 | | | | | | | | | | |
| 231 | Total Structures and Improvements | | | | | | | | | |
| 232 | 361CA | 1,462,927 | - | 1,462,927 | - | 1,462,927 | 1,462,927 | - | 1,462,927 | 1,462,927 |
| 233 | 361ID | 785,510 | - | 785,510 | - | 785,510 | 785,510 | - | 785,510 | 785,510 |
| 234 | 361OR | 12,789,794 | - | 12,789,794 | - | 12,789,794 | 12,789,794 | - | 12,789,794 | 12,789,794 |
| 235 | 361UT | 25,559,681 | - | 25,559,681 | - | 25,559,681 | 25,559,681 | - | 25,559,681 | 25,559,681 |
| 236 | 361WA | 2,161,920 | - | 2,161,920 | - | 2,161,920 | 2,161,920 | - | 2,161,920 | 2,161,920 |
| 237 | 361WYP | 5,051,125 | - | 5,051,125 | - | 5,051,125 | 5,051,125 | - | 5,051,125 | 5,051,125 |
| 238 | 361WYU | 180,372 | - | 180,372 | - | 180,372 | 180,372 | - | 180,372 | 180,372 |
| 239 | Total Structures and Improvements | 47,991,329 | - | 47,991,329 | - | 47,991,329 | 47,991,329 | - | 47,991,329 | 47,991,329 |
| 240 | | | | | | | | | | |
| 241 | Station Equipment | | | | | | | | | |
| 242 | 362CA | 13,629,566 | - | 13,629,566 | - | 13,629,566 | 13,629,566 | - | 13,629,566 | 13,629,566 |
| 243 | 362ID | 19,569,637 | - | 19,569,637 | - | 19,569,637 | 19,569,637 | - | 19,569,637 | 19,569,637 |
| 244 | 362OR | 170,529,858 | - | 170,529,858 | - | 170,529,858 | 170,529,858 | - | 170,529,858 | 170,529,858 |
| 245 | 362UT | 325,460,996 | - | 325,460,996 | - | 325,460,996 | 325,460,996 | - | 325,460,996 | 325,460,996 |
| 246 | 362WA | 42,739,895 | - | 42,739,895 | - | 42,739,895 | 42,739,895 | - | 42,739,895 | 42,739,895 |
| 247 | 362WYP | 93,526,738 | - | 93,526,738 | - | 93,526,738 | 93,526,738 | - | 93,526,738 | 93,526,738 |
| 248 | 362WYU | 5,688,349 | - | 5,688,349 | - | 5,688,349 | 5,688,349 | - | 5,688,349 | 5,688,349 |
| 249 | Total Station Equipment | 671,145,039 | - | 671,145,039 | - | 671,145,039 | 671,145,039 | - | 671,145,039 | 671,145,039 |
| 250 | | | | | | | | | | |
| 251 | Storage Battery Equipment | | | | | | | | | |
| 252 | 363UT | 1,457,805 | - | 1,457,805 | - | 1,457,805 | 1,457,805 | - | 1,457,805 | 1,457,805 |
| 253 | Total Storage Battery Equipment | 1,457,805 | - | 1,457,805 | - | 1,457,805 | 1,457,805 | - | 1,457,805 | 1,457,805 |
| 254 | | | | | | | | | | |
| 255 | Poles, Towers & Fixtures | | | | | | | | | |
| 256 | 364CA | 46,067,019 | - | 46,067,019 | 9,611,655 | 55,678,674 | 49,389,076 | 9,168,286 | 64,846,960 | 59,416,852 |
| 257 | 364ID | 53,958,420 | - | 53,958,420 | 22,513,992 | 76,472,413 | 67,091,934 | 8,700,849 | 85,173,261 | 80,687,775 |
| 258 | 364OR | 287,608,936 | - | 287,608,936 | 62,707,364 | 350,316,300 | 317,751,639 | 44,609,168 | 394,925,468 | 370,368,782 |
| 259 | 364UT | 262,746,310 | - | 262,746,310 | 170,819,211 | 433,565,521 | 346,116,864 | 112,689,989 | 546,255,510 | 475,960,345 |
| 260 | 364WA | 80,185,487 | - | 80,185,487 | 13,827,758 | 94,013,245 | 86,923,432 | 10,852,728 | 104,865,973 | 99,140,028 |
| 261 | 364WYP | 73,626,647 | - | 73,626,647 | 28,606,403 | 102,233,051 | 90,427,569 | 20,996,993 | 123,230,044 | 110,415,971 |
| 262 | 364WYU | 15,746,487 | - | 15,746,487 | (522,503) | 15,223,984 | 15,484,954 | (518,835) | 14,705,149 | 14,964,287 |
| 263 | Total Poles, Towers & Fixtures | 819,939,306 | - | 819,939,306 | 307,563,881 | 1,127,503,187 | 973,185,468 | 206,499,177 | 1,334,002,364 | 1,210,954,039 |
| 264 | | | | | | | | | | |

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 265 | Overhead Conductors | | | | | | | | | |
| 266 | 365CA | 31,412,670 | - | 31,412,670 | - | 31,412,670 | 31,412,670 | - | 31,412,670 | 31,412,670 |
| 267 | 365ID | 32,529,903 | - | 32,529,903 | - | 32,529,903 | 32,529,903 | - | 32,529,903 | 32,529,903 |
| 268 | 365OR | 211,509,819 | - | 211,509,819 | - | 211,509,819 | 211,509,819 | - | 211,509,819 | 211,509,819 |
| 269 | 365UT | 182,955,794 | - | 182,955,794 | - | 182,955,794 | 182,955,794 | - | 182,955,794 | 182,955,794 |
| 270 | 365WA | 53,387,750 | - | 53,387,750 | - | 53,387,750 | 53,387,750 | - | 53,387,750 | 53,387,750 |
| 271 | 365WYP | 71,841,898 | - | 71,841,898 | - | 71,841,898 | 71,841,898 | - | 71,841,898 | 71,841,898 |
| 272 | 365WYU | 9,805,370 | - | 9,805,370 | - | 9,805,370 | 9,805,370 | - | 9,805,370 | 9,805,370 |
| 273 | Total Overhead Conductors | 593,443,204 | - | 593,443,204 | - | 593,443,204 | 593,443,204 | - | 593,443,204 | 593,443,204 |
| 274 | | | | | | | | | | |
| 275 | Underground Conduit | | | | | | | | | |
| 276 | 366CA | 14,600,010 | - | 14,600,010 | - | 14,600,010 | 14,600,010 | - | 14,600,010 | 14,600,010 |
| 277 | 366ID | 6,478,412 | - | 6,478,412 | - | 6,478,412 | 6,478,412 | - | 6,478,412 | 6,478,412 |
| 278 | 366OR | 76,621,304 | - | 76,621,304 | - | 76,621,304 | 76,621,304 | - | 76,621,304 | 76,621,304 |
| 279 | 366UT | 136,166,740 | - | 136,166,740 | - | 136,166,740 | 136,166,740 | - | 136,166,740 | 136,166,740 |
| 280 | 366WA | 13,848,186 | - | 13,848,186 | - | 13,848,186 | 13,848,186 | - | 13,848,186 | 13,848,186 |
| 281 | 366WYP | 9,817,897 | - | 9,817,897 | - | 9,817,897 | 9,817,897 | - | 9,817,897 | 9,817,897 |
| 282 | 366WYU | 3,420,025 | - | 3,420,025 | - | 3,420,025 | 3,420,025 | - | 3,420,025 | 3,420,025 |
| 283 | Total Underground Conduit | 260,952,575 | - | 260,952,575 | - | 260,952,575 | 260,952,575 | - | 260,952,575 | 260,952,575 |
| 284 | | | | | | | | | | |
| 285 | Underground Conductors | | | | | | | | | |
| 286 | 367CA | 15,975,250 | - | 15,975,250 | - | 15,975,250 | 15,975,250 | - | 15,975,250 | 15,975,250 |
| 287 | 367ID | 21,374,962 | - | 21,374,962 | - | 21,374,962 | 21,374,962 | - | 21,374,962 | 21,374,962 |
| 288 | 367OR | 136,280,332 | - | 136,280,332 | - | 136,280,332 | 136,280,332 | - | 136,280,332 | 136,280,332 |
| 289 | 367UT | 392,400,172 | - | 392,400,172 | - | 392,400,172 | 392,400,172 | - | 392,400,172 | 392,400,172 |
| 290 | 367WA | 17,866,642 | - | 17,866,642 | - | 17,866,642 | 17,866,642 | - | 17,866,642 | 17,866,642 |
| 291 | 367WYP | 23,681,879 | - | 23,681,879 | - | 23,681,879 | 23,681,879 | - | 23,681,879 | 23,681,879 |
| 292 | 367WYU | 15,014,668 | - | 15,014,668 | - | 15,014,668 | 15,014,668 | - | 15,014,668 | 15,014,668 |
| 293 | Total Underground Conductors | 622,593,905 | - | 622,593,905 | - | 622,593,905 | 622,593,905 | - | 622,593,905 | 622,593,905 |
| 294 | | | | | | | | | | |
| 295 | Line Transformers | | | | | | | | | |
| 296 | 368CA | 42,456,056 | - | 42,456,056 | - | 42,456,056 | 42,456,056 | - | 42,456,056 | 42,456,056 |
| 297 | 368ID | 59,097,172 | - | 59,097,172 | - | 59,097,172 | 59,097,172 | - | 59,097,172 | 59,097,172 |
| 298 | 368OR | 345,605,501 | - | 345,605,501 | - | 345,605,501 | 345,605,501 | - | 345,605,501 | 345,605,501 |
| 299 | 368UT | 332,790,964 | - | 332,790,964 | - | 332,790,964 | 332,790,964 | - | 332,790,964 | 332,790,964 |
| 300 | 368WA | 83,882,987 | - | 83,882,987 | - | 83,882,987 | 83,882,987 | - | 83,882,987 | 83,882,987 |
| 301 | 368WYP | 63,165,876 | - | 63,165,876 | - | 63,165,876 | 63,165,876 | - | 63,165,876 | 63,165,876 |
| 302 | 368WYU | 9,979,392 | - | 9,979,392 | - | 9,979,392 | 9,979,392 | - | 9,979,392 | 9,979,392 |
| 303 | Total Line Transformers | 936,977,946 | - | 936,977,946 | - | 936,977,946 | 936,977,946 | - | 936,977,946 | 936,977,946 |
| 304 | | | | | | | | | | |
| 305 | Services | | | | | | | | | |
| 306 | 369CA | 20,331,901 | - | 20,331,901 | - | 20,331,901 | 20,331,901 | - | 20,331,901 | 20,331,901 |
| 307 | 369ID | 23,607,965 | - | 23,607,965 | - | 23,607,965 | 23,607,965 | - | 23,607,965 | 23,607,965 |
| 308 | 369OR | 189,300,675 | - | 189,300,675 | - | 189,300,675 | 189,300,675 | - | 189,300,675 | 189,300,675 |
| 309 | 369UT | 172,323,270 | - | 172,323,270 | - | 172,323,270 | 172,323,270 | - | 172,323,270 | 172,323,270 |
| 310 | 369WA | 41,060,086 | - | 41,060,086 | - | 41,060,086 | 41,060,086 | - | 41,060,086 | 41,060,086 |
| 311 | 369WYP | 28,966,053 | - | 28,966,053 | - | 28,966,053 | 28,966,053 | - | 28,966,053 | 28,966,053 |
| 312 | 369WYU | 6,444,558 | - | 6,444,558 | - | 6,444,558 | 6,444,558 | - | 6,444,558 | 6,444,558 |
| 313 | Total Services | 482,034,507 | - | 482,034,507 | - | 482,034,507 | 482,034,507 | - | 482,034,507 | 482,034,507 |
| 314 | | | | | | | | | | |
| 315 | Meters | | | | | | | | | |
| 316 | 370CA | 3,914,383 | - | 3,914,383 | - | 3,914,383 | 3,914,383 | - | 3,914,383 | 3,914,383 |
| 317 | 370ID | 13,783,212 | - | 13,783,212 | - | 13,783,212 | 13,783,212 | - | 13,783,212 | 13,783,212 |

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|--|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 318 | 3700R | 59,230,782 | - | 59,230,782 | - | 59,230,782 | 59,230,782 | - | 59,230,782 | 59,230,782 |
| 319 | 370UT | 84,684,831 | - | 84,684,831 | - | 84,684,831 | 84,684,831 | - | 84,684,831 | 84,684,831 |
| 320 | 370WA | 13,707,392 | - | 13,707,392 | - | 13,707,392 | 13,707,392 | - | 13,707,392 | 13,707,392 |
| 321 | 370WYP | 12,198,620 | - | 12,198,620 | - | 12,198,620 | 12,198,620 | - | 12,198,620 | 12,198,620 |
| 322 | 370WYU | 2,910,666 | - | 2,910,666 | - | 2,910,666 | 2,910,666 | - | 2,910,666 | 2,910,666 |
| 323 | Total Meters | 190,429,885 | - | 190,429,885 | - | 190,429,885 | 190,429,885 | - | 190,429,885 | 190,429,885 |
| 324 | | | | | | | | | | |
| 325 | Installations on Customers' Premises | | | | | | | | | |
| 326 | 371CA | 271,125 | - | 271,125 | - | 271,125 | 271,125 | - | 271,125 | 271,125 |
| 327 | 371ID | 159,013 | - | 159,013 | - | 159,013 | 159,013 | - | 159,013 | 159,013 |
| 328 | 371OR | 2,440,375 | - | 2,440,375 | - | 2,440,375 | 2,440,375 | - | 2,440,375 | 2,440,375 |
| 329 | 371UT | 4,574,926 | - | 4,574,926 | - | 4,574,926 | 4,574,926 | - | 4,574,926 | 4,574,926 |
| 330 | 371WA | 530,673 | - | 530,673 | - | 530,673 | 530,673 | - | 530,673 | 530,673 |
| 331 | 371WYP | 747,237 | - | 747,237 | - | 747,237 | 747,237 | - | 747,237 | 747,237 |
| 332 | 371WYU | 138,478 | - | 138,478 | - | 138,478 | 138,478 | - | 138,478 | 138,478 |
| 333 | Total Installations on Customers' Premises | 8,861,826 | - | 8,861,826 | - | 8,861,826 | 8,861,826 | - | 8,861,826 | 8,861,826 |
| 334 | | | | | | | | | | |
| 335 | Leased Property | | | | | | | | | |
| 336 | 372ID | 4,873 | - | 4,873 | - | 4,873 | 4,873 | - | 4,873 | 4,873 |
| 337 | 372UT | 44,785 | - | 44,785 | - | 44,785 | 44,785 | - | 44,785 | 44,785 |
| 338 | Total Leased Property | 49,658 | - | 49,658 | - | 49,658 | 49,658 | - | 49,658 | 49,658 |
| 339 | | | | | | | | | | |
| 340 | Street Lights | | | | | | | | | |
| 341 | 373CA | 661,751 | - | 661,751 | - | 661,751 | 661,751 | - | 661,751 | 661,751 |
| 342 | 373ID | 565,408 | - | 565,408 | - | 565,408 | 565,408 | - | 565,408 | 565,408 |
| 343 | 373OR | 20,254,317 | - | 20,254,317 | - | 20,254,317 | 20,254,317 | - | 20,254,317 | 20,254,317 |
| 344 | 373UT | 24,777,402 | - | 24,777,402 | - | 24,777,402 | 24,777,402 | - | 24,777,402 | 24,777,402 |
| 345 | 373WA | 3,636,056 | - | 3,636,056 | - | 3,636,056 | 3,636,056 | - | 3,636,056 | 3,636,056 |
| 346 | 373WYP | 6,259,882 | - | 6,259,882 | - | 6,259,882 | 6,259,882 | - | 6,259,882 | 6,259,882 |
| 347 | 373WYU | 2,057,078 | - | 2,057,078 | - | 2,057,078 | 2,057,078 | - | 2,057,078 | 2,057,078 |
| 348 | Total Street Lights | 58,211,894 | - | 58,211,894 | - | 58,211,894 | 58,211,894 | - | 58,211,894 | 58,211,894 |
| 349 | | | | | | | | | | |
| 350 | Unclassified Distribution Plant | | | | | | | | | |
| 351 | DPWA | 535,656 | - | 535,656 | - | 535,656 | 535,656 | - | 535,656 | 535,656 |
| 352 | DPID | 1,088,348 | - | 1,088,348 | - | 1,088,348 | 1,088,348 | - | 1,088,348 | 1,088,348 |
| 353 | DPOR | 6,033,673 | - | 6,033,673 | - | 6,033,673 | 6,033,673 | - | 6,033,673 | 6,033,673 |
| 354 | DPUT | 15,055,570 | - | 15,055,570 | - | 15,055,570 | 15,055,570 | - | 15,055,570 | 15,055,570 |
| 355 | DPWA | 1,587,088 | - | 1,587,088 | - | 1,587,088 | 1,587,088 | - | 1,587,088 | 1,587,088 |
| 356 | DPWYP | - | - | - | - | - | - | - | - | - |
| 357 | DPWYU | 1,655,489 | - | 1,655,489 | - | 1,655,489 | 1,655,489 | - | 1,655,489 | 1,655,489 |
| 358 | Total Unclassified Distribution Plant | 25,955,824 | - | 25,955,824 | - | 25,955,824 | 25,955,824 | - | 25,955,824 | 25,955,824 |
| 359 | | | | | | | | | | |
| 360 | Total Distribution Plant | 4,765,135,866 | - | 4,765,135,866 | 307,563,881 | 5,072,699,746 | 4,918,382,027 | 206,499,177 | 5,279,198,924 | 5,156,150,589 |
| 361 | | | | | | | | | | |
| 362 | | | | | | | | | | |
| 363 | General Plant | | | | | | | | | |
| 364 | Land and Land Rights | | | | | | | | | |
| 365 | 389CA | 217,568 | - | 217,568 | - | 217,568 | 217,568 | - | 217,568 | 217,568 |
| 366 | 389CN | 1,128,506 | - | 1,128,506 | - | 1,128,506 | 1,128,506 | - | 1,128,506 | 1,128,506 |
| 367 | 389DGU | 332 | - | 332 | - | 332 | 332 | - | 332 | 332 |
| 368 | 389ID | 197,639 | - | 197,639 | - | 197,639 | 197,639 | - | 197,639 | 197,639 |
| 369 | 389OR | 1,995,950 | - | 1,995,950 | - | 1,995,950 | 1,995,950 | - | 1,995,950 | 1,995,950 |
| 370 | 389SG | 1,228 | - | 1,228 | - | 1,228 | 1,228 | - | 1,228 | 1,228 |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|------------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 371 | 389SO | 5,598,055 | - | 5,598,055 | - | 5,598,055 | 5,598,055 | - | 5,598,055 | 5,598,055 |
| 372 | 389UT | 3,912,173 | - | 3,912,173 | - | 3,912,173 | 3,912,173 | - | 3,912,173 | 3,912,173 |
| 373 | 389WA | 1,098,826 | - | 1,098,826 | - | 1,098,826 | 1,098,826 | - | 1,098,826 | 1,098,826 |
| 374 | 389WYP | 314,170 | - | 314,170 | - | 314,170 | 314,170 | - | 314,170 | 314,170 |
| 375 | 389WYU | 528,370 | - | 528,370 | - | 528,370 | 528,370 | - | 528,370 | 528,370 |
| 377 | Total Land and Land Rights | 14,992,818 | - | 14,992,818 | - | 14,992,818 | 14,992,818 | - | 14,992,818 | 14,992,818 |
| 378 | Structures and Improvements | | | | | | | | | |
| 379 | 390CA | 2,264,509 | - | 2,264,509 | - | 2,264,509 | 2,264,509 | - | 2,264,509 | 2,264,509 |
| 380 | 390CN | 12,044,330 | - | 12,044,330 | - | 12,044,330 | 12,044,330 | - | 12,044,330 | 12,044,330 |
| 381 | 390DGP | 358,413 | - | 358,413 | - | 358,413 | 358,413 | - | 358,413 | 358,413 |
| 382 | 390DGU | 1,573,572 | - | 1,573,572 | - | 1,573,572 | 1,573,572 | - | 1,573,572 | 1,573,572 |
| 383 | 390ID | 9,491,723 | - | 9,491,723 | - | 9,491,723 | 9,491,723 | - | 9,491,723 | 9,491,723 |
| 384 | 390OR | 30,043,484 | - | 30,043,484 | - | 30,043,484 | 30,043,484 | - | 30,043,484 | 30,043,484 |
| 385 | 390SG | 3,999,427 | - | 3,999,427 | - | 3,999,427 | 3,999,427 | - | 3,999,427 | 3,999,427 |
| 386 | 390SO | 105,194,832 | - | 105,194,832 | - | 105,194,832 | 105,194,832 | - | 105,194,832 | 105,194,832 |
| 387 | 390UT | 35,541,248 | - | 35,541,248 | - | 35,541,248 | 35,541,248 | - | 35,541,248 | 35,541,248 |
| 388 | 390WA | 13,252,231 | - | 13,252,231 | - | 13,252,231 | 13,252,231 | - | 13,252,231 | 13,252,231 |
| 389 | 390WYP | 10,950,046 | - | 10,950,046 | - | 10,950,046 | 10,950,046 | - | 10,950,046 | 10,950,046 |
| 390 | 390WYU | 2,362,788 | - | 2,362,788 | - | 2,362,788 | 2,362,788 | - | 2,362,788 | 2,362,788 |
| 391 | Total Structures and Improvements | 227,076,605 | - | 227,076,605 | - | 227,076,605 | 227,076,605 | - | 227,076,605 | 227,076,605 |
| 392 | Office Furniture & Equipment | | | | | | | | | |
| 393 | 391CA | 316,445 | - | 316,445 | - | 316,445 | 316,445 | - | 316,445 | 316,445 |
| 395 | 391CN | 6,267,156 | - | 6,267,156 | - | 6,267,156 | 6,267,156 | - | 6,267,156 | 6,267,156 |
| 396 | 391DGP | 348,870 | - | 348,870 | - | 348,870 | 348,870 | - | 348,870 | 348,870 |
| 397 | 391DGU | 249,870 | - | 249,870 | - | 249,870 | 249,870 | - | 249,870 | 249,870 |
| 398 | 391ID | 1,072,309 | - | 1,072,309 | - | 1,072,309 | 1,072,309 | - | 1,072,309 | 1,072,309 |
| 399 | 391OR | 5,733,819 | - | 5,733,819 | - | 5,733,819 | 5,733,819 | - | 5,733,819 | 5,733,819 |
| 400 | 391SE | 156,613 | - | 156,613 | - | 156,613 | 156,613 | - | 156,613 | 156,613 |
| 401 | 391SG | 5,794,289 | - | 5,794,289 | - | 5,794,289 | 5,794,289 | - | 5,794,289 | 5,794,289 |
| 402 | 391SO | 78,656,661 | - | 78,656,661 | - | 78,656,661 | 78,656,661 | - | 78,656,661 | 78,656,661 |
| 403 | 391SSGCH | 294,877 | - | 294,877 | - | 294,877 | 294,877 | - | 294,877 | 294,877 |
| 404 | 391SSGCT | 8,609 | - | 8,609 | - | 8,609 | 8,609 | - | 8,609 | 8,609 |
| 405 | 391UT | 4,130,495 | - | 4,130,495 | - | 4,130,495 | 4,130,495 | - | 4,130,495 | 4,130,495 |
| 406 | 391WA | 1,632,018 | - | 1,632,018 | - | 1,632,018 | 1,632,018 | - | 1,632,018 | 1,632,018 |
| 407 | 391WYP | 3,297,805 | - | 3,297,805 | - | 3,297,805 | 3,297,805 | - | 3,297,805 | 3,297,805 |
| 408 | 391WYU | 288,059 | - | 288,059 | - | 288,059 | 288,059 | - | 288,059 | 288,059 |
| 409 | Total Office Furniture & Equipment | 108,247,896 | - | 108,247,896 | - | 108,247,896 | 108,247,896 | - | 108,247,896 | 108,247,896 |
| 410 | Transportation Equipment | | | | | | | | | |
| 411 | 392CA | 1,474,725 | - | 1,474,725 | - | 1,474,725 | 1,474,725 | - | 1,474,725 | 1,474,725 |
| 412 | 392CN | 19,078 | - | 19,078 | - | 19,078 | 19,078 | - | 19,078 | 19,078 |
| 413 | 392DGP | 164,925 | - | 164,925 | - | 164,925 | 164,925 | - | 164,925 | 164,925 |
| 414 | 392DGU | 1,181,065 | - | 1,181,065 | - | 1,181,065 | 1,181,065 | - | 1,181,065 | 1,181,065 |
| 415 | 392ID | 4,927,131 | - | 4,927,131 | - | 4,927,131 | 4,927,131 | - | 4,927,131 | 4,927,131 |
| 416 | 392OR | 19,254,291 | - | 19,254,291 | - | 19,254,291 | 19,254,291 | - | 19,254,291 | 19,254,291 |
| 417 | 392SE | 680,090 | - | 680,090 | - | 680,090 | 680,090 | - | 680,090 | 680,090 |
| 418 | 392SG | 14,478,632 | - | 14,478,632 | - | 14,478,632 | 14,478,632 | - | 14,478,632 | 14,478,632 |
| 419 | 392SO | 8,650,942 | - | 8,650,942 | - | 8,650,942 | 8,650,942 | - | 8,650,942 | 8,650,942 |
| 420 | 392SSGCH | 359,606 | - | 359,606 | - | 359,606 | 359,606 | - | 359,606 | 359,606 |
| 421 | 392SSGCT | 59,476 | - | 59,476 | - | 59,476 | 59,476 | - | 59,476 | 59,476 |
| 422 | Total Transportation Equipment | 32,432,506 | - | 32,432,506 | - | 32,432,506 | 32,432,506 | - | 32,432,506 | 32,432,506 |
| 423 | 392UT | | | | | | | | | |

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|---------------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 424 | 392WA | 4,745,807 | - | 4,745,807 | - | 4,745,807 | 4,745,807 | - | 4,745,807 | 4,745,807 |
| 425 | 392WYP | 6,820,446 | - | 6,820,446 | - | 6,820,446 | 6,820,446 | - | 6,820,446 | 6,820,446 |
| 426 | 392WYU | 1,616,252 | - | 1,616,252 | - | 1,616,252 | 1,616,252 | - | 1,616,252 | 1,616,252 |
| 427 | Total Transportation Equipment | 96,864,973 | - | 96,864,973 | - | 96,864,973 | 96,864,973 | - | 96,864,973 | 96,864,973 |
| 428 | | | | | | | | | | |
| 429 | Stores Equipment | | | | | | | | | |
| 430 | 393CA | 158,158 | - | 158,158 | - | 158,158 | 158,158 | - | 158,158 | 158,158 |
| 431 | 393DGP | 335,808 | - | 335,808 | - | 335,808 | 335,808 | - | 335,808 | 335,808 |
| 432 | 393DGU | 652,865 | - | 652,865 | - | 652,865 | 652,865 | - | 652,865 | 652,865 |
| 433 | 393ID | 613,063 | - | 613,063 | - | 613,063 | 613,063 | - | 613,063 | 613,063 |
| 434 | 393OR | 2,459,303 | - | 2,459,303 | - | 2,459,303 | 2,459,303 | - | 2,459,303 | 2,459,303 |
| 435 | 393SG | 2,820,695 | - | 2,820,695 | - | 2,820,695 | 2,820,695 | - | 2,820,695 | 2,820,695 |
| 436 | 393SO | 494,538 | - | 494,538 | - | 494,538 | 494,538 | - | 494,538 | 494,538 |
| 437 | 393SSGCT | 106,993 | - | 106,993 | - | 106,993 | 106,993 | - | 106,993 | 106,993 |
| 438 | 393UT | 3,730,056 | - | 3,730,056 | - | 3,730,056 | 3,730,056 | - | 3,730,056 | 3,730,056 |
| 439 | 393WA | 537,371 | - | 537,371 | - | 537,371 | 537,371 | - | 537,371 | 537,371 |
| 440 | 393WYP | 1,052,807 | - | 1,052,807 | - | 1,052,807 | 1,052,807 | - | 1,052,807 | 1,052,807 |
| 441 | 393WYU | 264,303 | - | 264,303 | - | 264,303 | 264,303 | - | 264,303 | 264,303 |
| 442 | Total Stores Equipment | 13,225,958 | - | 13,225,958 | - | 13,225,958 | 13,225,958 | - | 13,225,958 | 13,225,958 |
| 443 | | | | | | | | | | |
| 444 | Tools, Shop, & Garage Equipment | | | | | | | | | |
| 445 | 394CA | 664,868 | - | 664,868 | - | 664,868 | 664,868 | - | 664,868 | 664,868 |
| 446 | 394DGP | 3,068,742 | - | 3,068,742 | - | 3,068,742 | 3,068,742 | - | 3,068,742 | 3,068,742 |
| 447 | 394DGU | 4,291,784 | - | 4,291,784 | - | 4,291,784 | 4,291,784 | - | 4,291,784 | 4,291,784 |
| 448 | 394ID | 1,536,014 | - | 1,536,014 | - | 1,536,014 | 1,536,014 | - | 1,536,014 | 1,536,014 |
| 449 | 394OR | 9,550,793 | - | 9,550,793 | - | 9,550,793 | 9,550,793 | - | 9,550,793 | 9,550,793 |
| 450 | 394SE | 7,106 | - | 7,106 | - | 7,106 | 7,106 | - | 7,106 | 7,106 |
| 451 | 394SG | 17,454,230 | - | 17,454,230 | - | 17,454,230 | 17,454,230 | - | 17,454,230 | 17,454,230 |
| 452 | 394SO | 4,276,183 | - | 4,276,183 | - | 4,276,183 | 4,276,183 | - | 4,276,183 | 4,276,183 |
| 453 | 394SSGCH | 2,280,926 | - | 2,280,926 | - | 2,280,926 | 2,280,926 | - | 2,280,926 | 2,280,926 |
| 454 | 394SSGCT | 74,831 | - | 74,831 | - | 74,831 | 74,831 | - | 74,831 | 74,831 |
| 455 | 394UT | 11,784,315 | - | 11,784,315 | - | 11,784,315 | 11,784,315 | - | 11,784,315 | 11,784,315 |
| 456 | 394WA | 2,352,956 | - | 2,352,956 | - | 2,352,956 | 2,352,956 | - | 2,352,956 | 2,352,956 |
| 457 | 394WYP | 3,557,177 | - | 3,557,177 | - | 3,557,177 | 3,557,177 | - | 3,557,177 | 3,557,177 |
| 458 | 394WYU | 743,083 | - | 743,083 | - | 743,083 | 743,083 | - | 743,083 | 743,083 |
| 459 | Total Tools, Shop, & Garage Equipment | 61,643,009 | - | 61,643,009 | - | 61,643,009 | 61,643,009 | - | 61,643,009 | 61,643,009 |
| 460 | | | | | | | | | | |
| 461 | Laboratory Equipment | | | | | | | | | |
| 462 | 395CA | 365,436 | - | 365,436 | - | 365,436 | 365,436 | - | 365,436 | 365,436 |
| 463 | 395DGP | 79,046 | - | 79,046 | - | 79,046 | 79,046 | - | 79,046 | 79,046 |
| 464 | 395DGU | 553,702 | - | 553,702 | - | 553,702 | 553,702 | - | 553,702 | 553,702 |
| 465 | 395ID | 1,277,074 | - | 1,277,074 | - | 1,277,074 | 1,277,074 | - | 1,277,074 | 1,277,074 |
| 466 | 395OR | 10,668,958 | - | 10,668,958 | - | 10,668,958 | 10,668,958 | - | 10,668,958 | 10,668,958 |
| 467 | 395SE | 42,438 | - | 42,438 | - | 42,438 | 42,438 | - | 42,438 | 42,438 |
| 468 | 395SG | 5,533,702 | - | 5,533,702 | - | 5,533,702 | 5,533,702 | - | 5,533,702 | 5,533,702 |
| 469 | 395SO | 5,788,394 | - | 5,788,394 | - | 5,788,394 | 5,788,394 | - | 5,788,394 | 5,788,394 |
| 470 | 395SSGCT | 110,119 | - | 110,119 | - | 110,119 | 110,119 | - | 110,119 | 110,119 |
| 471 | 395SSGCH | 253,001 | - | 253,001 | - | 253,001 | 253,001 | - | 253,001 | 253,001 |
| 472 | 395UT | 8,108,507 | - | 8,108,507 | - | 8,108,507 | 8,108,507 | - | 8,108,507 | 8,108,507 |
| 473 | 395WA | 2,128,155 | - | 2,128,155 | - | 2,128,155 | 2,128,155 | - | 2,128,155 | 2,128,155 |
| 474 | 395WYP | 3,749,289 | - | 3,749,289 | - | 3,749,289 | 3,749,289 | - | 3,749,289 | 3,749,289 |
| 475 | 395WYU | 938,331 | - | 938,331 | - | 938,331 | 938,331 | - | 938,331 | 938,331 |
| 476 | Total Laboratory Equipment | 39,596,152 | - | 39,596,152 | - | 39,596,152 | 39,596,152 | - | 39,596,152 | 39,596,152 |

Rocky Mountain Power
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Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|--------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| | | | | | | | | | | |
| 477 | | | | | | | | | | |
| 478 | Power Operated Equipment | | | | | | | | | |
| 479 | 396CA | 3,843,591 | - | 3,843,591 | - | 3,843,591 | 3,843,591 | - | 3,843,591 | 3,843,591 |
| 480 | 396DGP | 1,190,335 | - | 1,190,335 | - | 1,190,335 | 1,190,335 | - | 1,190,335 | 1,190,335 |
| 481 | 396DGU | 2,259,806 | - | 2,259,806 | - | 2,259,806 | 2,259,806 | - | 2,259,806 | 2,259,806 |
| 482 | 396ID | 7,383,639 | - | 7,383,639 | - | 7,383,639 | 7,383,639 | - | 7,383,639 | 7,383,639 |
| 483 | 396OR | 26,828,997 | - | 26,828,997 | - | 26,828,997 | 26,828,997 | - | 26,828,997 | 26,828,997 |
| 484 | 396SE | 73,823 | - | 73,823 | - | 73,823 | 73,823 | - | 73,823 | 73,823 |
| 485 | 396SG | 28,834,249 | - | 28,834,249 | - | 28,834,249 | 28,834,249 | - | 28,834,249 | 28,834,249 |
| 486 | 396SO | 1,864,545 | - | 1,864,545 | - | 1,864,545 | 1,864,545 | - | 1,864,545 | 1,864,545 |
| 487 | 396SSGCH | 724,648 | - | 724,648 | - | 724,648 | 724,648 | - | 724,648 | 724,648 |
| 488 | 396UT | 34,587,079 | - | 34,587,079 | - | 34,587,079 | 34,587,079 | - | 34,587,079 | 34,587,079 |
| 489 | 396WA | 6,519,179 | - | 6,519,179 | - | 6,519,179 | 6,519,179 | - | 6,519,179 | 6,519,179 |
| 490 | 396WYP | 10,304,966 | - | 10,304,966 | - | 10,304,966 | 10,304,966 | - | 10,304,966 | 10,304,966 |
| 491 | 396WYU | 2,737,253 | - | 2,737,253 | - | 2,737,253 | 2,737,253 | - | 2,737,253 | 2,737,253 |
| 492 | Total Power Operated Equipment | 127,152,109 | - | 127,152,109 | - | 127,152,109 | 127,152,109 | - | 127,152,109 | 127,152,109 |
| 493 | | | | | | | | | | |
| 494 | Communications Equipment | | | | | | | | | |
| 495 | 397CA | 2,964,238 | - | 2,964,238 | 532,129 | 3,496,367 | 2,964,238 | 190,375 | 3,686,742 | 2,964,238 |
| 496 | 397CN | 4,577,691 | - | 4,577,691 | (1,108,345) | 3,469,346 | 4,019,556 | (1,057,655) | 2,411,692 | 2,936,737 |
| 497 | 397DGP | 6,060,186 | - | 6,060,186 | (532,184) | 5,528,002 | 6,060,186 | (507,845) | 5,020,157 | 6,060,186 |
| 498 | 397DGU | 10,676,181 | - | 10,676,181 | (981,504) | 9,694,677 | 10,676,181 | (936,614) | 8,758,063 | 10,676,181 |
| 499 | 397ID | 6,166,841 | - | 6,166,841 | (594,163) | 5,572,678 | 6,166,841 | (357,936) | 5,214,742 | 6,166,841 |
| 500 | 397OR | 38,525,224 | - | 38,525,224 | 2,152,595 | 40,677,819 | 38,525,224 | (1,578,270) | 39,099,549 | 38,525,224 |
| 501 | 397SE | 113,108 | - | 113,108 | (49,243) | 63,865 | 113,108 | (46,991) | 16,874 | 113,108 |
| 502 | 397SG | 60,975,082 | - | 60,975,082 | (6,452,702) | 54,522,379 | 60,975,082 | (6,157,587) | 48,364,792 | 60,975,082 |
| 503 | 397SO | 45,598,432 | - | 45,598,432 | 10,421,642 | 56,020,073 | 45,598,432 | 10,378,622 | 66,398,696 | 45,598,432 |
| 504 | 397SSGCT | 87,578 | - | 87,578 | (352,823) | (265,245) | 87,578 | (4,456) | (269,701) | 87,578 |
| 505 | 397SSGCH | 876,343 | - | 876,343 | (219,044) | 657,300 | 876,343 | (209,026) | 448,274 | 876,343 |
| 506 | 397UT | 29,259,802 | - | 29,259,802 | (3,475,881) | 25,783,920 | 29,259,802 | (3,360,325) | 22,423,596 | 29,259,802 |
| 507 | 397WA | 9,845,978 | - | 9,845,978 | 415,976 | 10,261,954 | 9,845,978 | (513,144) | 9,748,809 | 9,845,978 |
| 508 | 397WYP | 15,739,367 | - | 15,739,367 | (1,414,358) | 14,325,009 | 15,739,367 | (1,439,380) | 12,885,629 | 15,739,367 |
| 509 | 397WYU | 2,970,352 | - | 2,970,352 | (570,657) | 2,399,695 | 2,970,352 | (544,558) | 1,855,137 | 2,970,352 |
| 510 | Total Communications Equipment | 234,436,403 | - | 234,436,403 | (2,188,563) | 232,247,839 | 233,878,267 | (6,144,790) | 226,103,049 | 232,795,448 |
| 511 | | | | | | | | | | |
| 512 | Misc. Equipment | | | | | | | | | |
| 513 | 398CA | 14,409 | - | 14,409 | - | 14,409 | 14,409 | - | 14,409 | 14,409 |
| 514 | 398CN | 197,260 | - | 197,260 | - | 197,260 | 197,260 | - | 197,260 | 197,260 |
| 515 | 398DGP | 29,910 | - | 29,910 | - | 29,910 | 29,910 | - | 29,910 | 29,910 |
| 516 | 398DGU | 21,453 | - | 21,453 | - | 21,453 | 21,453 | - | 21,453 | 21,453 |
| 517 | 398ID | 61,050 | - | 61,050 | - | 61,050 | 61,050 | - | 61,050 | 61,050 |
| 518 | 398OR | 450,004 | - | 450,004 | - | 450,004 | 450,004 | - | 450,004 | 450,004 |
| 519 | 398SE | 3,531 | - | 3,531 | - | 3,531 | 3,531 | - | 3,531 | 3,531 |
| 520 | 398SG | 1,197,150 | - | 1,197,150 | - | 1,197,150 | 1,197,150 | - | 1,197,150 | 1,197,150 |
| 521 | 398SO | 3,038,648 | - | 3,038,648 | - | 3,038,648 | 3,038,648 | - | 3,038,648 | 3,038,648 |
| 522 | 398SSGCT | 2,650 | - | 2,650 | - | 2,650 | 2,650 | - | 2,650 | 2,650 |
| 523 | 398UT | 336,257 | - | 336,257 | - | 336,257 | 336,257 | - | 336,257 | 336,257 |
| 524 | 398WA | 92,805 | - | 92,805 | - | 92,805 | 92,805 | - | 92,805 | 92,805 |
| 525 | 398WYP | 150,210 | - | 150,210 | - | 150,210 | 150,210 | - | 150,210 | 150,210 |
| 526 | 398WYU | 28,653 | - | 28,653 | - | 28,653 | 28,653 | - | 28,653 | 28,653 |
| 527 | Total Misc. Equipment | 5,623,991 | - | 5,623,991 | - | 5,623,991 | 5,623,991 | - | 5,623,991 | 5,623,991 |
| 528 | | | | | | | | | | |
| 529 | Coal Mine | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|----------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 530 | 399SE | 257,515,812 | 144,537,373 | 402,053,185 | 53,981,338 | 456,034,523 | 431,260,450 | 12,682,387 | 468,716,911 | 467,626,412 |
| 531 | Total Coal Mine | 257,515,812 | 144,537,373 | 402,053,185 | 53,981,338 | 456,034,523 | 431,260,450 | 12,682,387 | 468,716,911 | 467,626,412 |
| 532 | General Capital Leases | | | | | | | | | |
| 534 | 10113900R | 5,918,275 | - | 5,918,275 | - | 5,918,275 | 5,918,275 | - | 5,918,275 | 5,918,275 |
| 535 | 1011390SO | 12,902,451 | - | 12,902,451 | - | 12,902,451 | 12,902,451 | - | 12,902,451 | 12,902,451 |
| 536 | 1011390SG | 12,411,745 | - | 12,411,745 | - | 12,411,745 | 12,411,745 | - | 12,411,745 | 12,411,745 |
| 537 | 1011390WYP | 1,387,755 | - | 1,387,755 | - | 1,387,755 | 1,387,755 | - | 1,387,755 | 1,387,755 |
| 538 | Total General Capital Leases | 32,620,226 | - | 32,620,226 | - | 32,620,226 | 32,620,226 | - | 32,620,226 | 32,620,226 |
| 539 | Remove Capital Leases | (32,620,226) | - | (32,620,226) | - | (32,620,226) | (32,620,226) | - | (32,620,226) | (32,620,226) |
| 541 | Unclassified General Plant | | | | | | | | | |
| 543 | GP50 | 268,055 | - | 268,055 | - | 268,055 | 268,055 | - | 268,055 | 268,055 |
| 544 | Total Unclassified General Plant | 268,055 | - | 268,055 | - | 268,055 | 268,055 | - | 268,055 | 268,055 |
| 545 | Total General Plant | 1,186,643,780 | 144,537,373 | 1,331,181,153 | 51,792,775 | 1,382,973,928 | 1,356,439,411 | 6,537,597 | 1,389,511,525 | 1,380,604,133 |
| 547 | | | | | | | | | | |
| 548 | | | | | | | | | | |
| 549 | Intangible Plant | | | | | | | | | |
| 550 | Organization | | | | | | | | | |
| 551 | 301CA | - | - | - | - | - | - | - | - | - |
| 552 | 301D | - | - | - | - | - | - | - | - | - |
| 553 | 301OR | - | - | - | - | - | - | - | - | - |
| 554 | 301UT | - | - | - | - | - | - | - | - | - |
| 555 | 301WA | - | - | - | - | - | - | - | - | - |
| 556 | 301WYP | - | - | - | - | - | - | - | - | - |
| 557 | 301WYU | - | - | - | - | - | - | - | - | - |
| 558 | Total Organization | - | - | - | - | - | - | - | - | - |
| 559 | Franchise and Consent | | | | | | | | | |
| 560 | 302CA | - | - | - | - | - | - | - | - | - |
| 562 | 302DGP | 2,844,878 | - | 2,844,878 | (19,590) | 2,825,288 | 2,835,074 | (19,470) | 2,805,819 | 2,815,544 |
| 563 | 302DGU | 679,586 | - | 679,586 | (4,174) | 675,411 | 677,497 | (4,148) | 671,263 | 673,335 |
| 564 | 302ID | 1,000,000 | - | 1,000,000 | (8,552) | 991,448 | 995,720 | (8,500) | 982,948 | 987,194 |
| 565 | 302SG | 2,945,256 | - | 2,945,256 | 3,105,330 | 6,050,586 | 5,147,525 | (415,947) | 5,634,639 | 5,842,417 |
| 566 | 302SG-P | 60,589,960 | - | 60,589,960 | 38,666,210 | 99,256,170 | 76,006,001 | (609,641) | 98,646,528 | 98,951,062 |
| 567 | 302SG-U | 9,703,142 | - | 9,703,142 | (59,598) | 9,643,544 | 9,673,315 | (59,232) | 9,584,313 | 9,613,901 |
| 568 | 302UT | - | - | - | - | - | (2,722) | - | - | (8,143) |
| 569 | 302WA | - | - | - | - | - | (9) | - | - | (26) |
| 570 | 302WYP | - | - | - | - | - | (757) | - | - | (2,266) |
| 571 | 302WYU | - | - | - | - | - | - | - | - | - |
| 572 | Total Franchise and Consent | 77,762,822 | - | 77,762,822 | 41,679,626 | 119,442,447 | 95,331,644 | (1,116,937) | 118,325,510 | 118,873,018 |
| 573 | | | | | | | | | | |
| 574 | Misc. Intangible Plant | | | | | | | | | |
| 575 | 303CN | 106,735,673 | - | 106,735,673 | (655,581) | 106,080,091 | 106,407,573 | (651,554) | 105,428,537 | 105,754,008 |
| 576 | 303OR | 10,945 | - | 10,945 | (67) | 10,877 | 10,911 | (67) | 10,811 | 10,844 |
| 577 | 303SE | 2,593,999 | - | 2,593,999 | (15,933) | 2,578,066 | 2,586,025 | (15,835) | 2,562,231 | 2,570,141 |
| 578 | 303SG | 61,670,020 | - | 61,670,020 | - | 61,670,020 | 61,670,020 | - | 61,670,020 | 61,670,020 |
| 579 | 303SO | 376,460,520 | - | 376,460,520 | 11,958,176 | 388,418,697 | 382,912,386 | 13,187,034 | 401,605,731 | 394,755,756 |
| 580 | 303DGP | 344,575 | - | 344,575 | - | 344,575 | 344,575 | - | 344,575 | 344,575 |
| 581 | 303UT | 885,352 | - | 885,352 | (5,438) | 879,914 | 885,352 | (5,405) | 874,510 | 885,352 |
| 582 | 303ID | 392,381 | - | 392,381 | - | 392,381 | 392,381 | - | 392,381 | 392,381 |

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| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|---|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 583 | 303WA | 2,855 | - | 2,855 | (18) | 2,838 | 2,855 | (17) | 2,820 | 2,855 |
| 584 | 303WYP | 246,394 | - | 246,394 | (1,513) | 244,880 | 246,394 | (1,504) | 243,376 | 246,394 |
| 585 | Total Misc. Intangible Plant | 549,342,713 | - | 549,342,713 | 11,279,627 | 560,622,340 | 555,458,472 | 12,512,652 | 573,134,992 | 566,632,326 |
| 586 | | | | | | | | | | |
| 587 | Unclassified Intangible Plant | | | | | | | | | |
| 588 | IPSO | | | | | | | | | |
| 589 | Total Unclassified Intangible Plant | | | | | | | | | |
| 590 | | | | | | | | | | |
| 591 | Total Intangible Plant | 627,105,535 | - | 627,105,535 | 52,959,252 | 680,064,787 | 650,790,117 | 11,395,715 | 691,460,503 | 685,505,344 |
| 593 | Total Electric Plant in Service | 15,523,955,577 | 139,713,915 | 15,663,669,493 | 1,779,743,176 | 17,443,412,669 | 16,588,189,178 | 1,222,878,550 | 18,666,291,219 | 18,070,612,743 |
| 594 | | | | | | | | | | |
| 595 | | | | | | | | | | |
| 596 | Misc. Rate Base Additions | | | | | | | | | |
| 597 | Plant Held for Future Use | | | | | | | | | |
| 598 | 105OR | | | | | | | | | |
| 599 | 105SE | 953,014 | - | 953,014 | - | 953,014 | 953,014 | - | 953,014 | 953,014 |
| 600 | 105SNPT | 163,085 | - | 163,085 | - | 163,085 | 163,085 | - | 163,085 | 163,085 |
| 601 | 105UT | 2,741,291 | - | 2,741,291 | - | 2,741,291 | 2,741,291 | - | 2,741,291 | 2,741,291 |
| 602 | 105WYP | | | | | | | | | |
| 603 | Total Plant Held for Future Use | 3,857,390 | - | 3,857,390 | - | 3,857,390 | 3,857,390 | - | 3,857,390 | 3,857,390 |
| 604 | | | | | | | | | | |
| 605 | Electric Plant Acquisition Adj. | | | | | | | | | |
| 606 | 114DGP | 14,560,711 | - | 14,560,711 | - | 14,560,711 | 14,560,711 | - | 14,560,711 | 14,560,711 |
| 607 | 114SG | 142,633,069 | - | 142,633,069 | - | 142,633,069 | 142,633,069 | - | 142,633,069 | 142,633,069 |
| 608 | Total Electric Plant Acquisition Adj. | 157,193,780 | - | 157,193,780 | - | 157,193,780 | 157,193,780 | - | 157,193,780 | 157,193,780 |
| 609 | | | | | | | | | | |
| 610 | Accum Provision for Asset Acq. Adj. | | | | | | | | | |
| 611 | 115DGP | (10,571,540) | - | (10,571,540) | - | (10,571,540) | (10,571,540) | - | (10,571,540) | (10,571,540) |
| 612 | 115SG | (72,056,951) | - | (72,056,951) | (5,479,353) | (77,536,304) | (74,796,627) | (5,479,353) | (83,015,657) | (80,275,960) |
| 613 | Total Accum Provision for Asset Acq Adj | (82,628,491) | - | (82,628,491) | (5,479,353) | (88,107,844) | (85,368,167) | (5,479,353) | (93,587,196) | (90,847,520) |
| 614 | | | | | | | | | | |
| 615 | Weatherization | | | | | | | | | |
| 616 | 124CA | 425,752 | - | 425,752 | - | 425,752 | 425,752 | - | 425,752 | 425,752 |
| 617 | 124ID | 40,288 | - | 40,288 | - | 40,288 | 40,288 | - | 40,288 | 40,288 |
| 618 | 124OR | 0 | - | 0 | - | 0 | 0 | - | 0 | 0 |
| 619 | 124OTHER | (3,326,065) | - | (3,326,065) | - | (3,326,065) | (3,326,065) | - | (3,326,065) | (3,326,065) |
| 620 | 124SO | (2,463) | - | (2,463) | - | (2,463) | (2,463) | - | (2,463) | (2,463) |
| 621 | 124UT | 5,648,477 | - | 5,648,477 | - | 5,648,477 | 5,648,477 | - | 5,648,477 | 5,648,477 |
| 622 | 124WA | 2,114,866 | - | 2,114,866 | - | 2,114,866 | 2,114,866 | - | 2,114,866 | 2,114,866 |
| 623 | 124WYP | 117,216 | - | 117,216 | - | 117,216 | 117,216 | - | 117,216 | 117,216 |
| 624 | 124WYU | 13,133 | - | 13,133 | - | 13,133 | 13,133 | - | 13,133 | 13,133 |
| 625 | Total Weatherization | 5,031,204 | - | 5,031,204 | - | 5,031,204 | 5,031,204 | - | 5,031,204 | 5,031,204 |
| 626 | | | | | | | | | | |
| 627 | Weatherization | | | | | | | | | |
| 628 | 182WCA | | | | | | | | | |
| 629 | 182WID | 3,847,394 | - | 3,847,394 | - | 3,847,394 | 3,847,394 | - | 3,847,394 | 3,847,394 |
| 630 | 182WOR | | | | | | | | | |
| 631 | 182WOTHER | 2,925,574 | - | 2,925,574 | - | 2,925,574 | 2,925,574 | - | 2,925,574 | 2,925,574 |
| 632 | 182WSO | | | | | | | | | |
| 633 | 182WUT | 1,299,820 | - | 1,299,820 | (450,314) | 849,506 | 1,074,663 | (359,585) | 489,921 | 669,713 |
| 634 | 182WWA | | | | | | | | | |
| 635 | 182WWWYP | 285,719 | - | 285,719 | - | 285,719 | 285,719 | - | 285,719 | 285,719 |

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| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|-----------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 636 | 182WWWYU | 12,313 | - | 12,313 | - | 12,313 | 12,313 | - | 12,313 | 12,313 |
| 637 | Total Weatherization | 8,370,821 | - | 8,370,821 | (450,314) | 7,920,507 | 8,145,664 | (359,585) | 7,560,922 | 7,740,714 |
| 638 | | | | | | | | | | |
| 639 | Fuel Stock | | | | | | | | | |
| 640 | 151SE | 98,477,315 | - | 98,477,315 | 6,197,767 | 104,675,082 | 101,576,199 | 16,922,179 | 121,597,261 | 113,136,172 |
| 641 | 151SSECH | 7,980,421 | - | 7,980,421 | 4,485,743 | 12,466,164 | 10,223,293 | (4,119,066) | 8,347,098 | 10,406,631 |
| 642 | 151SSECT | - | - | - | - | - | - | - | - | - |
| 643 | 25316SE | (551,000) | - | (551,000) | - | (551,000) | (551,000) | - | (551,000) | (551,000) |
| 644 | 25317SE | (1,544,144) | - | (1,544,144) | - | (1,544,144) | (1,544,144) | - | (1,544,144) | (1,544,144) |
| 645 | Total Fuel Stock | 104,362,592 | - | 104,362,592 | 10,683,510 | 115,046,102 | 109,704,347 | 12,803,113 | 127,849,215 | 121,447,659 |
| 646 | | | | | | | | | | |
| 647 | Material and Supplies | | | | | | | | | |
| 648 | 154CA | 1,102,563 | - | 1,102,563 | - | 1,102,563 | 1,102,563 | - | 1,102,563 | 1,102,563 |
| 649 | 154ID | 4,945,930 | - | 4,945,930 | - | 4,945,930 | 4,945,930 | - | 4,945,930 | 4,945,930 |
| 650 | 154OR | 24,130,030 | - | 24,130,030 | - | 24,130,030 | 24,130,030 | - | 24,130,030 | 24,130,030 |
| 651 | 154SE | 3,982,452 | - | 3,982,452 | - | 3,982,452 | 3,982,452 | - | 3,982,452 | 3,982,452 |
| 652 | 154SNPD | (4,566,192) | - | (4,566,192) | - | (4,566,192) | (4,566,192) | - | (4,566,192) | (4,566,192) |
| 653 | 154SNPPH | (21,081) | - | (21,081) | - | (21,081) | (21,081) | - | (21,081) | (21,081) |
| 654 | 154SNPPS | 68,557,160 | - | 68,557,160 | - | 68,557,160 | 68,557,160 | - | 68,557,160 | 68,557,160 |
| 655 | 154SNPT | - | - | - | - | - | - | - | - | - |
| 656 | 154SO | 425,989 | - | 425,989 | - | 425,989 | 425,989 | - | 425,989 | 425,989 |
| 657 | 154SG | 1,793,871 | - | 1,793,871 | - | 1,793,871 | 1,793,871 | - | 1,793,871 | 1,793,871 |
| 658 | 154SSGCH | - | - | - | - | - | - | - | - | - |
| 659 | 154SSGCT | - | - | - | - | - | - | - | - | - |
| 660 | 154UT | 34,604,859 | - | 34,604,859 | - | 34,604,859 | 34,604,859 | - | 34,604,859 | 34,604,859 |
| 661 | 154WA | 5,422,272 | - | 5,422,272 | - | 5,422,272 | 5,422,272 | - | 5,422,272 | 5,422,272 |
| 662 | 154WYP | 7,836,846 | - | 7,836,846 | - | 7,836,846 | 7,836,846 | - | 7,836,846 | 7,836,846 |
| 663 | 154WYU | 1,047,826 | - | 1,047,826 | - | 1,047,826 | 1,047,826 | - | 1,047,826 | 1,047,826 |
| 664 | 25318SNPPS | (273,000) | - | (273,000) | - | (273,000) | (273,000) | - | (273,000) | (273,000) |
| 665 | Total Material and Supplies | 148,989,526 | - | 148,989,526 | - | 148,989,526 | 148,989,526 | - | 148,989,526 | 148,989,526 |
| 666 | | | | | | | | | | |
| 667 | Prepayments | | | | | | | | | |
| 668 | 165GFS | 214,684 | - | 214,684 | - | 214,684 | 214,684 | - | 214,684 | 214,684 |
| 669 | 165ID | 173,502 | - | 173,502 | - | 173,502 | 173,502 | - | 173,502 | 173,502 |
| 670 | 165OR | 1,877,077 | - | 1,877,077 | - | 1,877,077 | 1,877,077 | - | 1,877,077 | 1,877,077 |
| 671 | 165SE | 2,415,202 | - | 2,415,202 | - | 2,415,202 | 2,415,202 | - | 2,415,202 | 2,415,202 |
| 672 | 165SG | 2,881,364 | - | 2,881,364 | - | 2,881,364 | 2,881,364 | - | 2,881,364 | 2,881,364 |
| 673 | 165SO | 27,969,044 | - | 27,969,044 | - | 27,969,044 | 27,969,044 | - | 27,969,044 | 27,969,044 |
| 674 | 165UT | 3,556,709 | - | 3,556,709 | - | 3,556,709 | 3,556,709 | - | 3,556,709 | 3,556,709 |
| 675 | 165WA | - | - | - | - | - | - | - | - | - |
| 676 | 165WYP | - | - | - | - | - | - | - | - | - |
| 677 | 165WYU | - | - | - | - | - | - | - | - | - |
| 678 | 165OTHER | - | - | - | - | - | - | - | - | - |
| 679 | Total Prepayments | 39,087,582 | - | 39,087,582 | - | 39,087,582 | 39,087,582 | - | 39,087,582 | 39,087,582 |
| 680 | | | | | | | | | | |
| 681 | Misc Regulatory Assets | | | | | | | | | |
| 682 | 182MCA | 2,302,131 | - | 2,302,131 | - | 2,302,131 | 2,302,131 | - | 2,302,131 | 2,302,131 |
| 683 | 182MID | (303,617) | - | (303,617) | - | (303,617) | (303,617) | - | (303,617) | (303,617) |
| 684 | 182MOR | 14,241,795 | - | 14,241,795 | - | 14,241,795 | 14,241,795 | - | 14,241,795 | 14,241,795 |
| 685 | 182MOTHER | 29,475,912 | - | 29,475,912 | - | 29,475,912 | 29,475,912 | - | 29,475,912 | 29,475,912 |
| 686 | 182MSG | 11,063,985 | - | 11,063,985 | (1,248,204) | 9,815,781 | 10,439,883 | (1,248,204) | 8,567,577 | 9,191,679 |
| 687 | 182MSG-P | - | - | - | - | - | - | - | - | - |
| 688 | 182MSG-U | - | - | - | - | - | - | - | - | - |

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| Line No. | Accounts | Jun-2007 | | Jun-2008 | | MID Period | | Jun-2009 | | TEST Period Jun 08 - Jun 09 |
|----------|---------------------------------|-----------------|----------------------|------------------------|----------------------|------------------------|-----------------|----------------------|------------------------|--------------------------------|
| | | Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | |
| 689 | 182MSGCT | 11,317,786 | - | 11,317,786 | (1,122,426) | 10,195,360 | 10,756,573 | (1,122,425) | 9,072,935 | 9,634,147 |
| 690 | 182MSO | 5,772,076 | 34,312,447 | 40,084,523 | (14,663,654) | 25,420,869 | 32,752,696 | (16,301,401) | 9,119,468 | 17,270,168 |
| 691 | 182MJUT | 4,850,704 | 719,033 | 5,569,737 | (3,241,423) | 2,328,314 | 3,949,025 | (1,661,916) | 666,398 | 1,497,356 |
| 692 | 182MWA | 3,194,262 | - | 3,194,262 | - | 3,194,262 | 3,194,262 | - | 3,194,262 | 3,194,262 |
| 693 | 182MWYP | - | - | - | - | - | - | - | - | - |
| 694 | 182MWYU | - | - | - | - | - | - | - | - | - |
| 695 | Total Misc. Regulatory Assets | 81,915,034 | 35,031,480 | 116,946,514 | (20,275,707) | 96,670,807 | 106,808,661 | (20,333,946) | 76,336,861 | 86,503,834 |
| 696 | | | | | | | | | | |
| 697 | Misc. Deferred Debits | | | | | | | | | |
| 698 | 186MCA | - | - | - | - | - | - | - | - | - |
| 699 | 186MID | - | - | - | - | - | - | - | - | - |
| 700 | 186MOR | - | - | - | - | - | - | - | - | - |
| 701 | 186MOTHER | 3,824,387 | - | 3,824,387 | - | 3,824,387 | 3,824,387 | - | 3,824,387 | 3,824,387 |
| 702 | 186MSE | 6,448,563 | - | 6,448,563 | - | 6,448,563 | 6,448,563 | - | 6,448,563 | 6,448,563 |
| 703 | 186MSG | 38,627,321 | - | 38,627,321 | (208,095) | 38,419,227 | 38,523,274 | (208,095) | 38,211,132 | 38,315,179 |
| 704 | 186MSG-P | - | - | - | - | - | - | - | - | - |
| 705 | 186MSG-U | - | - | - | - | - | - | - | - | - |
| 706 | 186MSO | 404,598 | - | 404,598 | - | 404,598 | 404,598 | - | 404,598 | 404,598 |
| 707 | 186MWA | - | - | - | - | - | - | - | - | - |
| 708 | Total Misc. Deferred Debits | 49,304,869 | - | 49,304,869 | (208,095) | 49,096,775 | 49,200,822 | (208,095) | 48,888,680 | 48,992,727 |
| 709 | | | | | | | | | | |
| 710 | Working Capital | | | | | | | | | |
| 711 | CWC | - | 50,235,902 | 50,235,902 | 26,232,269 | 76,468,171 | 76,468,171 | (19,103,921) | 57,364,251 | 57,364,251 |
| 712 | Total Working Capital | - | 50,235,902 | 50,235,902 | 26,232,269 | 76,468,171 | 76,468,171 | (19,103,921) | 57,364,251 | 57,364,251 |
| 713 | | | | | | | | | | |
| 714 | Other Working Capital | | | | | | | | | |
| 715 | 131SNP | 10,619,912 | (10,619,912) | 0 | - | 0 | 0 | - | 0 | 0 |
| 716 | 135SG | 2,899 | - | 2,899 | - | 2,899 | 2,899 | - | 2,899 | 2,899 |
| 717 | 143SO | 19,811,284 | - | 19,811,284 | - | 19,811,284 | 19,811,284 | - | 19,811,284 | 19,811,284 |
| 718 | 230SE | (2,236,501) | - | (2,236,501) | - | (2,236,501) | (2,236,501) | - | (2,236,501) | (2,236,501) |
| 719 | 232SO | 1,162,879 | - | 1,162,879 | - | 1,162,879 | 1,162,879 | - | 1,162,879 | 1,162,879 |
| 720 | 2533SE | (5,487,245) | - | (5,487,245) | - | (5,487,245) | (5,487,245) | - | (5,487,245) | (5,487,245) |
| 721 | 232SE | (951,900) | - | (951,900) | - | (951,900) | (951,900) | - | (951,900) | (951,900) |
| 722 | 254105SE | (422,204) | - | (422,204) | - | (422,204) | (422,204) | - | (422,204) | (422,204) |
| 723 | Total Other Working Capital | 22,499,123 | (10,619,912) | 11,879,211 | - | 11,879,211 | 11,879,211 | - | 11,879,211 | 11,879,211 |
| 724 | | | | | | | | | | |
| 725 | Total Working Capital | 22,499,123 | 39,615,991 | 62,115,114 | 26,232,269 | 88,347,383 | 88,347,383 | (19,103,921) | 69,243,462 | 69,243,462 |
| 726 | | | | | | | | | | |
| 727 | Nuclear Plant - Trojan | | | | | | | | | |
| 728 | 18222OR | (243,499) | - | (243,499) | - | (243,499) | (243,499) | - | (243,499) | (243,499) |
| 729 | 18222IROJD | 4,287,665 | - | 4,287,665 | (1,199,442) | 3,088,223 | 3,687,944 | (1,199,442) | 1,888,780 | 2,488,501 |
| 730 | 18222IROJP | 2,928,184 | - | 2,928,184 | (819,139) | 2,109,045 | 2,518,614 | (819,139) | 1,289,906 | 1,699,475 |
| 731 | 18222WA | (988,160) | - | (988,160) | - | (988,160) | (988,160) | - | (988,160) | (988,160) |
| 732 | Total Nuclear Plant - Trojan | 5,984,189 | - | 5,984,189 | (2,018,581) | 3,965,608 | 4,974,899 | (2,018,581) | 1,947,026 | 2,956,317 |
| 733 | | | | | | | | | | |
| 734 | Impact Housing | | | | | | | | | |
| 735 | 141DGU | - | - | - | - | - | - | - | - | - |
| 736 | 141SO | 1,043,170 | - | 1,043,170 | - | 1,043,170 | 1,043,170 | - | 1,043,170 | 1,043,170 |
| 737 | Total Impact Housing | 1,043,170 | - | 1,043,170 | - | 1,043,170 | 1,043,170 | - | 1,043,170 | 1,043,170 |
| 738 | | | | | | | | | | |
| 739 | Total Misc. Rate Base Additions | 545,010,789 | 74,647,471 | 619,658,260 | 8,483,729 | 628,141,989 | 637,016,259 | (34,700,367) | 593,441,622 | 601,239,845 |
| 740 | | | | | | | | | | |
| 741 | Total Electric Plant | 16,069,966,366 | 214,361,366 | 16,283,327,752 | 1,788,226,905 | 18,071,554,657 | 17,235,205,436 | 1,188,178,183 | 19,259,732,841 | 18,671,852,587 |

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| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|--|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 742 | | | | | | | | | | |
| 743 | | | | | | | | | | |
| 744 | Misc. Rate Base Deductions | | | | | | | | | |
| 745 | Customer Service Deposits | | | | | | | | | |
| 746 | 235UT | | (10,294,490) | (10,294,490) | | (10,294,490) | (10,294,490) | | (10,294,490) | (10,294,490) |
| 747 | Total Customer Service Deposits | | | | | | | | | |
| 748 | | | | | | | | | | |
| 749 | Misc. Provisions | | | | | | | | | |
| 750 | 2281SO | (227,439) | - | (227,439) | | (227,439) | (227,439) | | (227,439) | (227,439) |
| 751 | 2282SO | (8,150,901) | - | (8,150,901) | | (8,150,901) | (8,150,901) | | (8,150,901) | (8,150,901) |
| 752 | 2283SO | (20,291,799) | - | (20,291,799) | | (20,291,799) | (20,291,799) | | (20,291,799) | (20,291,799) |
| 753 | 254OTHER | | | | | | | | | |
| 754 | 254SO | (3,585,336) | - | (3,585,336) | | (3,585,336) | (3,585,336) | | (3,585,336) | (3,585,336) |
| 755 | Total Misc. Provisions | (32,255,474) | - | (32,255,474) | | (32,255,474) | (32,255,474) | | (32,255,474) | (32,255,474) |
| 756 | | | | | | | | | | |
| 757 | Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 758 | 2284YSE | | | | | | | | | |
| 759 | Total Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 760 | | | | | | | | | | |
| 761 | Accum Misc. Prov - Trojan | (2,501,014) | - | (2,501,014) | | (2,501,014) | (2,501,014) | | (2,501,014) | (2,501,014) |
| 762 | 22842TROJD | | | | | | | | | |
| 763 | 230TROJD | | | | | | | | | |
| 764 | 230TROJP | (2,400,817) | - | (2,400,817) | | (2,400,817) | (2,400,817) | | (2,400,817) | (2,400,817) |
| 765 | 254105TROJD | | | | | | | | | |
| 766 | 254105TROJP | (775,532) | - | (775,532) | (30,720) | (806,252) | (790,892) | 120,208 | (686,044) | (746,148) |
| 767 | Total Accum Misc. Prov - Trojan | (5,677,363) | - | (5,677,363) | (30,720) | (5,708,083) | (5,692,723) | 120,208 | (5,587,875) | (5,647,979) |
| 768 | | | | | | | | | | |
| 769 | Accum Hydro Relicensing Obligation | | | | | | | | | |
| 770 | 22844SG-P | | | | | | | | | |
| 771 | 22844SG-U | | | | | | | | | |
| 772 | Total Accum Hydro Relicensing Obligation | | | | | | | | | |
| 773 | | | | | | | | | | |
| 774 | Customer Advances for Construction | | | | | | | | | |
| 775 | 252CA | (6,366) | (10,969) | (17,334) | | (17,334) | (17,334) | | (17,334) | (17,334) |
| 776 | 252CN | 161,701 | (161,701) | | | | | | | |
| 777 | 252ID | (20,233) | 20,233 | | | | | | | |
| 778 | 252OR | (373,554) | 251,552 | (122,001) | | (122,001) | (122,001) | | (122,001) | (122,001) |
| 779 | 252SG | (2,286,353) | (2,447,445) | (4,733,798) | | (4,733,798) | (4,733,798) | | (4,733,798) | (4,733,798) |
| 780 | 252UT | (8,081,958) | 2,016,381 | (6,065,576) | | (6,065,576) | (6,065,576) | | (6,065,576) | (6,065,576) |
| 781 | 252WA | (14,143) | (6,247) | (20,389) | | (20,389) | (20,389) | | (20,389) | (20,389) |
| 782 | 252WYP | (1,296,393) | (355,785) | (1,652,178) | | (1,652,178) | (1,652,178) | | (1,652,178) | (1,652,178) |
| 783 | 252WYU | (634,070) | 634,070 | | | | | | | |
| 784 | Total Cust. Advances for Construction | (12,551,367) | (59,910) | (12,611,277) | | (12,611,277) | (12,611,277) | | (12,611,277) | (12,611,277) |
| 785 | | | | | | | | | | |
| 786 | Other Deferred Credits | | | | | | | | | |
| 787 | 25398SE | | (28,324,546) | (28,324,546) | | (28,324,546) | (28,324,546) | | (28,324,546) | (28,324,546) |
| 788 | 25399CA | (29,923) | | (29,923) | (2,714,479) | (31,039,025) | (29,681,785) | (3,436,612) | (34,475,637) | (32,757,331) |
| 789 | 25399ID | (504,787) | | (504,787) | | (504,787) | (504,787) | | (504,787) | (504,787) |
| 790 | 25399OR | (1,549,057) | | (1,549,057) | | (1,549,057) | (1,549,057) | | (1,549,057) | (1,549,057) |
| 791 | 25399OTHER | (1,084,748) | (16,495,906) | (17,560,655) | 1,768,890 | (15,791,765) | (16,676,210) | 752,066 | (15,039,699) | (15,415,732) |
| 792 | 25399SO | (3,050,807) | | (3,050,807) | | (3,050,807) | (3,050,807) | | (3,050,807) | (3,050,807) |
| 793 | 25399SE | (18,767,792) | | (18,767,792) | | (18,767,792) | (18,767,792) | | (18,767,792) | (18,767,792) |
| 794 | 25399SG | | | | | | | | | |

Rocky Mountain Power
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| Line | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|------|------------------------------------|--------------------------------|-------------------------|------------------------------|-------------------------|------------------------------|-------------------------------|-------------------------|------------------------------|--------------------------------|
| 795 | 25399UT | (274,303) | - | (274,303) | - | (274,303) | (274,303) | - | (274,303) | (274,303) |
| 796 | 25399WA | (84,044) | - | (84,044) | - | (84,044) | (84,044) | - | (84,044) | (84,044) |
| 797 | 25399WYP | (29,788) | - | (29,788) | - | (29,788) | (29,788) | - | (29,788) | (29,788) |
| 798 | 25399WYU | (272) | - | (272) | - | (272) | (272) | - | (272) | (272) |
| 799 | Total Other Deferred Credits | (25,316,962) | (44,820,452) | (70,197,414) | (945,590) | (71,143,004) | (70,670,209) | (2,684,546) | (73,827,550) | (72,485,277) |
| 800 | | | | | | | | | | |
| 801 | Accumulated Deferred Income Taxes | | | | | | | | | |
| 802 | 190 Accum. Deferred Income Taxes | | | | | | | | | |
| 803 | 190BADDEBT | 4,726,876 | - | 4,726,876 | (44,508) | 4,682,368 | 4,704,622 | (44,508) | 4,637,860 | 4,660,114 |
| 804 | 190CA | 86,268 | - | 86,268 | 85,448 | 171,716 | 128,992 | 85,448 | 257,164 | 214,440 |
| 805 | 190DGP | 2,806 | - | 2,806 | (1,828) | 978 | 1,892 | (1,828) | (850) | 64 |
| 806 | 190ID | 209,278 | - | 209,278 | 206,080 | 415,358 | 312,318 | 206,080 | 621,438 | 518,398 |
| 807 | 190CN | 136,014 | - | 136,014 | (17,863) | 118,151 | 127,083 | (17,863) | 100,288 | 109,220 |
| 808 | 190OR | 837,295 | - | 837,295 | 176,722 | 1,014,017 | 925,656 | 176,722 | 1,190,739 | 1,102,378 |
| 809 | 190OTHER | 9,785,240 | (9,785,240) | - | 682,368 | 682,368 | 341,184 | 682,368 | 1,364,736 | 1,023,552 |
| 810 | 190SE | 11,286,664 | (1,119,962) | 10,166,703 | (5,102,077) | 5,064,626 | 7,615,664 | (4,828,028) | 236,598 | 2,650,612 |
| 811 | 190SG | 5,151,612 | 2,592,889 | 7,744,502 | (4,603,361) | 3,141,141 | 5,442,821 | (4,603,361) | (1,462,220) | 839,460 |
| 812 | 190SSGCT | | | | | | | | | |
| 813 | 190SNP | 21,315 | - | 21,315 | (23,960) | (2,665) | 9,325 | (23,960) | (26,645) | (14,655) |
| 814 | 190SNPD | 749,975 | - | 749,975 | (46,618) | 703,357 | 726,666 | (46,618) | 656,739 | 680,048 |
| 815 | 190SO | 94,794,433 | 15,085,014 | 109,879,447 | (4,540,868) | 105,338,579 | 107,609,013 | (7,021,529) | 98,317,050 | 101,827,814 |
| 816 | 190TFRD | 14,795 | - | 14,795 | (10,994) | 3,801 | 9,298 | (10,994) | (7,193) | (1,696) |
| 817 | 190UT | 519,416 | 272,880 | 792,296 | (136,440) | 655,856 | 724,076 | (136,440) | 519,416 | 587,636 |
| 818 | 190WA | 490,711 | (80,165) | 410,546 | 266,589 | 677,135 | 543,840 | 266,589 | 943,724 | 810,429 |
| 819 | 190WYP | 466,203 | - | 466,203 | 459,435 | 925,638 | 695,921 | 459,435 | 1,385,073 | 1,155,356 |
| 820 | Total Accum. Deferred Income Taxes | 129,278,902 | 6,985,416 | 136,264,318 | (12,651,895) | 123,592,423 | 129,918,371 | (14,858,507) | 108,733,916 | 116,163,170 |
| 821 | | | | | | | | | | |
| 822 | 281 Accum. Deferred Income Taxes | | | | | | | | | |
| 823 | 281DGP | (170,215) | - | (170,215) | 170,215 | - | (85,108) | - | - | - |
| 824 | Total 281 Accum. Def. Income Taxes | (170,215) | - | (170,215) | 170,215 | - | (85,108) | - | - | - |
| 825 | | | | | | | | | | |
| 826 | 282 Accum. Deferred Income Taxes | | | | | | | | | |
| 827 | 282CA | - | (33,587,907) | (33,587,907) | (2,587,932) | (36,175,839) | (34,881,873) | (3,074,761) | (39,250,600) | (37,713,220) |
| 828 | 282DGP | - | - | - | - | - | - | - | - | - |
| 829 | 282DITBAL | (1,261,975,445) | 1,261,975,445 | 0 | - | 0 | 0 | - | 0 | 0 |
| 830 | 282FERC | (19,195) | (2,828,922) | (2,848,117) | (378,253) | (3,226,370) | (3,037,244) | (558,096) | (3,784,466) | (3,505,418) |
| 831 | 282GFS | - | - | - | 112,763 | 112,763 | 56,381 | 112,763 | 225,526 | 169,144 |
| 832 | 282ID | - | (80,278,474) | (80,278,474) | (5,515,915) | (85,794,389) | (83,036,432) | (7,922,373) | (93,716,762) | (89,755,576) |
| 833 | 282NUTIL | - | - | - | - | - | - | - | - | - |
| 834 | 282OR | (848,844) | (360,752,928) | (361,601,772) | (30,895,816) | (392,497,588) | (377,049,680) | (41,912,575) | (434,410,163) | (413,453,876) |
| 835 | 282OTHER | - | - | - | - | - | - | - | - | - |
| 836 | 282SNP | - | - | - | - | - | - | - | - | - |
| 837 | 282SE | (9,688,126) | 9,688,126 | - | (191,410) | (191,410) | (95,705) | (191,410) | (382,820) | (287,115) |
| 838 | 282SG | 16,499,776 | (6,432,544) | 10,067,233 | 5,101,743 | 15,168,976 | 12,618,104 | 5,780,076 | 20,949,052 | 18,059,014 |
| 839 | 282SO | (15,829,565) | 39,019,045 | 23,189,480 | (2,770,797) | 20,418,683 | 21,804,081 | (2,770,797) | 17,647,886 | 19,033,284 |
| 840 | 282UT | - | (562,659,367) | (562,659,367) | (29,729,070) | (592,388,437) | (577,523,902) | (51,347,623) | (643,736,060) | (618,062,249) |
| 841 | 282WA | - | (86,614,798) | (86,614,798) | (7,008,099) | (93,622,897) | (90,118,848) | (10,165,245) | (103,788,142) | (98,705,520) |
| 842 | 282WYP | - | (126,202,391) | (126,202,391) | (13,985,996) | (140,188,387) | (133,195,389) | (18,960,793) | (159,149,140) | (149,668,764) |
| 843 | 282WYU | - | (25,568,265) | (25,568,265) | (1,240,218) | (26,808,483) | (26,186,374) | (2,089,964) | (28,878,447) | (27,843,465) |
| 844 | Total 282 Accum. Def. Income Taxes | (1,271,861,399) | 25,757,020 | (1,246,104,379) | (89,089,000) | (1,335,193,379) | (1,290,648,879) | (133,080,758) | (1,468,274,137) | (1,401,733,758) |
| 845 | | | | | | | | | | |
| 846 | 283 Accum. Deferred Income Taxes | | | | | | | | | |
| 847 | 283GFS | (13,337,078) | - | (13,337,078) | (6,977,421) | (20,314,499) | (16,825,789) | (6,977,421) | (27,291,921) | (23,803,210) |

Rocky Mountain Power
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| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|-------------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 848 | 283CA | (769,715) | - | (769,715) | (432,605) | (1,202,320) | (986,017) | (432,605) | (1,634,925) | (1,418,622) |
| 849 | 283ID | (58,923) | - | (58,923) | (28,688) | (87,611) | (73,267) | (28,688) | (116,299) | (101,955) |
| 850 | 283NUTIL | - | - | - | - | - | - | - | - | - |
| 851 | 283OR | (8,446,232) | - | (8,446,232) | 1,208,657 | (7,237,575) | (7,841,904) | 1,208,657 | (6,028,918) | (6,633,247) |
| 852 | 283OTHER | (17,573,426) | 17,190,494 | (382,933) | (97,074) | (480,007) | (431,470) | (97,074) | (577,081) | (528,544) |
| 853 | 283SE | (12,087,093) | (16,979,927) | (29,067,020) | (185,516) | (29,252,536) | (29,159,778) | (185,516) | (29,438,052) | (29,345,294) |
| 854 | 283SG | (7,763,178) | (929,950) | (8,693,128) | 6,344,441 | (2,348,687) | (5,520,907) | 6,344,441 | 3,995,754 | 823,534 |
| 855 | 283SGCT | (3,263,985) | - | (3,263,985) | 267,166 | (2,996,819) | (3,130,402) | 267,166 | (2,729,653) | (2,863,236) |
| 856 | 283SSGCH | - | - | - | - | - | - | - | - | - |
| 857 | 283SNP | (9,709,211) | - | (9,709,211) | 1,338,507 | (8,370,704) | (9,039,957) | 1,338,507 | (7,032,197) | (7,701,450) |
| 858 | 283SO | (1,264,464) | (35,546,509) | (36,810,973) | 10,519,568 | (26,291,405) | (31,551,189) | 10,519,568 | (15,771,837) | (21,031,621) |
| 859 | 283TROID | (401,582) | - | (401,582) | 337,380 | (64,202) | (232,892) | 337,380 | 273,179 | 104,489 |
| 860 | 283JUT | (3,229,074) | 1,416,036 | (1,813,037) | (1,408,356) | (3,221,393) | (2,517,215) | (1,408,356) | (4,629,749) | (3,925,571) |
| 861 | 283WA | (396,572) | 353,045 | (43,526) | 52,279 | 8,753 | (17,387) | 52,279 | 61,032 | 34,892 |
| 862 | 283WYP | (969,271) | - | (969,271) | - | - | - | - | - | - |
| 863 | 283WYU | - | - | - | - | - | - | - | - | - |
| 864 | Total 283 Accum. Def. Income Taxes | (79,269,804) | (33,527,540) | (112,797,344) | 10,938,338 | (101,859,006) | (107,328,175) | 10,938,338 | (90,920,668) | (96,389,837) |
| 865 | | | | | | | | | | |
| 866 | Total Accum Deferred Income Tax | (1,222,022,517) | (805,103) | (1,222,827,620) | (90,632,342) | (1,313,459,962) | (1,288,143,791) | (137,000,927) | (1,450,460,888) | (1,381,960,425) |
| 867 | | | | | | | | | | |
| 868 | Accumulated Investment Tax Credit | | | | | | | | | |
| 869 | 255DUGU | | | | | | | | | |
| 870 | 255ITC84 | (3,199,757) | - | (3,199,757) | 150,797 | (3,048,960) | (3,124,359) | 150,797 | (2,898,163) | (2,973,562) |
| 871 | 255ITC85 | (4,741,072) | - | (4,741,072) | 211,603 | (4,529,469) | (4,635,271) | 211,603 | (4,317,866) | (4,423,668) |
| 872 | 255ITC86 | (2,096,319) | - | (2,096,319) | 88,515 | (2,007,804) | (2,052,062) | 88,515 | (1,919,289) | (1,963,547) |
| 873 | 255ITC88 | (296,316) | - | (296,316) | 11,833 | (284,483) | (290,400) | 11,833 | (272,650) | (278,567) |
| 874 | 255ITC89 | (634,042) | - | (634,042) | 24,948 | (609,094) | (621,568) | 24,948 | (584,146) | (596,620) |
| 875 | 255ITC90 | (387,846) | - | (387,846) | 13,423 | (374,423) | (381,135) | 13,423 | (361,000) | (367,712) |
| 876 | Total Accum. Investment Tax Credit | (11,355,352) | - | (11,355,352) | 501,119 | (10,854,233) | (11,104,793) | 501,119 | (10,353,114) | (10,603,674) |
| 877 | | | | | | | | | | |
| 878 | Total Misc. Rate Base Deductions | (1,309,239,036) | (55,979,955) | (1,365,218,991) | (91,107,532) | (1,456,326,523) | (1,410,772,757) | (139,064,146) | (1,595,390,669) | (1,525,858,596) |
| 879 | | | | | | | | | | |
| 880 | | | | | | | | | | |
| 881 | Accumulated Depr. Production Plant | | | | | | | | | |
| 882 | Steam Prod Plant - Accum. | | | | | | | | | |
| 883 | 108SPDGP | (827,113,833) | - | (827,113,833) | (21,739,498) | (848,853,331) | (839,549,079) | (14,862,530) | (863,735,862) | (856,303,416) |
| 884 | 108SPDGU | (905,984,691) | - | (905,984,691) | (19,283,506) | (925,268,196) | (917,360,136) | (11,688,876) | (936,957,072) | (931,122,745) |
| 885 | 108SPSG | (461,358,477) | - | (461,358,477) | (35,071,939) | (496,430,416) | (481,131,270) | (26,652,882) | (523,083,298) | (509,576,015) |
| 886 | 108SPSSGCH | (215,914,211) | - | (215,914,211) | (4,322,578) | (220,236,790) | (218,437,781) | (3,432,831) | (223,669,621) | (221,935,470) |
| 887 | Total Steam Prod Plant - Accum. | (2,410,371,213) | - | (2,410,371,213) | (80,417,521) | (2,490,788,734) | (2,456,478,268) | (56,657,120) | (2,547,445,853) | (2,518,937,645) |
| 888 | | | | | | | | | | |
| 889 | Hydraulic Prod Plant - Accum. | | | | | | | | | |
| 890 | 108HPDGP | (149,511,801) | - | (149,511,801) | (3,772,579) | (153,284,380) | (151,511,399) | (3,271,088) | (156,555,468) | (154,921,142) |
| 891 | 108HPDGU | (26,377,027) | - | (26,377,027) | (1,141,265) | (27,518,293) | (26,945,035) | (1,151,265) | (28,669,558) | (28,094,082) |
| 892 | 108HPSG-P | (42,009,755) | - | (42,009,755) | (5,317,943) | (47,327,698) | (44,471,766) | (6,519,230) | (53,846,928) | (50,553,738) |
| 893 | 108HPSG-U | (13,788,586) | 6,393,780 | (7,394,806) | (2,223,023) | (9,617,832) | (8,295,873) | (3,407,626) | (13,025,457) | (11,288,046) |
| 894 | Total Hydraulic Prod Plant - Accum. | (231,687,172) | 6,393,780 | (225,293,392) | (12,454,811) | (237,748,203) | (231,224,074) | (14,349,208) | (252,097,412) | (244,857,008) |
| 895 | | | | | | | | | | |
| 896 | Other Prod Plant - Accum. | | | | | | | | | |
| 897 | 108OPDGU | (1,878,217) | - | (1,878,217) | (10,445) | (1,888,662) | (1,882,947) | (12,398) | (1,901,059) | (1,894,880) |
| 898 | 108OPSG | (55,150,869) | - | (55,150,869) | (21,917,957) | (77,068,826) | (65,038,699) | (25,661,698) | (102,730,525) | (89,875,376) |
| 899 | 108OPSG - Wind | (18,533,362) | - | (18,533,362) | (17,465,029) | (35,998,391) | (26,640,117) | (40,073,424) | (76,071,815) | (53,871,682) |
| 900 | 108OPSSGCT | (14,778,200) | - | (14,778,200) | (2,512,897) | (17,291,097) | (16,024,901) | (2,687,658) | (19,978,755) | (18,605,969) |

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Utah GRC - June 2009
Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|---------------------------------------|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 901 | Total Other Prod Plant - Accum. | (90,340,648) | - | (90,340,648) | (41,906,328) | (132,246,976) | (109,586,660) | (68,435,178) | (200,682,154) | (164,247,908) |
| 902 | | | | | | | | | | |
| 903 | Total Accum. Depr. Production Plant | (2,732,399,033) | 6,393,780 | (2,726,005,252) | (134,778,660) | (2,860,783,912) | (2,797,289,001) | (139,444,506) | (3,000,225,418) | (2,928,042,561) |
| 904 | | | | | | | | | | |
| 905 | | | | | | | | | | |
| 906 | Accum. Depr. Transmission Plant | | | | | | | | | |
| 907 | 1081PDGP | (363,435,825) | - | (363,435,825) | (9,645,284) | (373,081,109) | (368,245,438) | (9,669,914) | (382,751,023) | (377,919,693) |
| 908 | 1081PDGU | (364,972,988) | - | (364,972,988) | (11,407,506) | (376,380,494) | (370,661,584) | (11,442,343) | (387,822,837) | (382,105,182) |
| 909 | 1081PSC | (321,739,159) | 430,867 | (321,308,292) | (31,247,048) | (352,555,340) | (336,660,885) | (33,993,395) | (386,548,735) | (369,334,881) |
| 910 | Total Accum. Depr. Transmission Plant | (1,050,147,972) | 430,867 | (1,049,717,105) | (52,299,839) | (1,102,016,944) | (1,075,567,906) | (55,105,652) | (1,157,122,596) | (1,129,359,756) |
| 911 | | | | | | | | | | |
| 912 | | | | | | | | | | |
| 913 | Accum. Depr. Distribution Plant | | | | | | | | | |
| 914 | Land and Land Rights | | | | | | | | | |
| 915 | 108360CA | (426,800) | - | (426,800) | - | (426,800) | (426,800) | - | (426,800) | (426,800) |
| 916 | 108360ID | (217,780) | - | (217,780) | - | (217,780) | (217,780) | - | (217,780) | (217,780) |
| 917 | 108360OR | (1,599,251) | - | (1,599,251) | - | (1,599,251) | (1,599,251) | - | (1,599,251) | (1,599,251) |
| 918 | 108360UT | (1,393,539) | - | (1,393,539) | - | (1,393,539) | (1,393,539) | - | (1,393,539) | (1,393,539) |
| 919 | 108360WA | (183,118) | - | (183,118) | - | (183,118) | (183,118) | - | (183,118) | (183,118) |
| 920 | 108360WYU | (1,142,521) | - | (1,142,521) | - | (1,142,521) | (1,142,521) | - | (1,142,521) | (1,142,521) |
| 921 | 108360WYU | (313,751) | - | (313,751) | - | (313,751) | (313,751) | - | (313,751) | (313,751) |
| 922 | Total Land and Land Rights | (5,276,760) | - | (5,276,760) | - | (5,276,760) | (5,276,760) | - | (5,276,760) | (5,276,760) |
| 923 | | | | | | | | | | |
| 924 | Structures and Improvements | | | | | | | | | |
| 925 | 108361CA | (582,614) | - | (582,614) | - | (582,614) | (582,614) | - | (582,614) | (582,614) |
| 926 | 108361ID | (524,821) | - | (524,821) | - | (524,821) | (524,821) | - | (524,821) | (524,821) |
| 927 | 108361OR | (4,026,752) | - | (4,026,752) | - | (4,026,752) | (4,026,752) | - | (4,026,752) | (4,026,752) |
| 928 | 108361UT | (7,490,804) | - | (7,490,804) | - | (7,490,804) | (7,490,804) | - | (7,490,804) | (7,490,804) |
| 929 | 108361WA | (667,744) | - | (667,744) | - | (667,744) | (667,744) | - | (667,744) | (667,744) |
| 930 | 108361WYU | (2,439,250) | - | (2,439,250) | - | (2,439,250) | (2,439,250) | - | (2,439,250) | (2,439,250) |
| 931 | 108361WYU | (96,300) | - | (96,300) | - | (96,300) | (96,300) | - | (96,300) | (96,300) |
| 932 | Structures and Improvements | (15,828,285) | - | (15,828,285) | - | (15,828,285) | (15,828,285) | - | (15,828,285) | (15,828,285) |
| 933 | | | | | | | | | | |
| 934 | Station Equipment | | | | | | | | | |
| 935 | 108362CA | (4,776,224) | - | (4,776,224) | - | (4,776,224) | (4,776,224) | - | (4,776,224) | (4,776,224) |
| 936 | 108362ID | (7,374,318) | - | (7,374,318) | - | (7,374,318) | (7,374,318) | - | (7,374,318) | (7,374,318) |
| 937 | 108362OR | (41,193,641) | - | (41,193,641) | - | (41,193,641) | (41,193,641) | - | (41,193,641) | (41,193,641) |
| 938 | 108362UT | (66,348,817) | - | (66,348,817) | - | (66,348,817) | (66,348,817) | - | (66,348,817) | (66,348,817) |
| 939 | 108362WA | (16,903,269) | - | (16,903,269) | - | (16,903,269) | (16,903,269) | - | (16,903,269) | (16,903,269) |
| 940 | 108362WYU | (29,702,309) | - | (29,702,309) | - | (29,702,309) | (29,702,309) | - | (29,702,309) | (29,702,309) |
| 941 | 108362WYU | (1,781,585) | - | (1,781,585) | - | (1,781,585) | (1,781,585) | - | (1,781,585) | (1,781,585) |
| 942 | Total Station Equipment | (168,080,163) | - | (168,080,163) | - | (168,080,163) | (168,080,163) | - | (168,080,163) | (168,080,163) |
| 943 | | | | | | | | | | |
| 944 | Storage Battery Equipment | | | | | | | | | |
| 945 | 108363UT | (813,331) | - | (813,331) | - | (813,331) | (813,331) | - | (813,331) | (813,331) |
| 946 | Total Storage Battery Equipment | (813,331) | - | (813,331) | - | (813,331) | (813,331) | - | (813,331) | (813,331) |
| 947 | | | | | | | | | | |
| 948 | | | | | | | | | | |
| 949 | Poles, Towers & Fixtures | | | | | | | | | |
| 950 | 108364CA | (23,855,729) | - | (23,855,729) | (5,728,514) | (29,584,243) | (26,524,142) | (6,844,947) | (36,429,190) | (32,991,591) |
| 951 | 108364ID | (24,478,011) | - | (24,478,011) | (4,378,837) | (28,856,848) | (26,619,784) | (4,670,808) | (33,527,656) | (31,180,749) |
| 952 | 108364OR | (173,826,368) | - | (173,826,368) | (39,278,872) | (213,105,240) | (192,363,062) | (45,035,456) | (258,140,696) | (235,533,496) |
| 953 | 108364UT | (105,075,574) | - | (105,075,574) | (41,829,139) | (146,904,713) | (124,271,040) | (51,070,461) | (197,975,174) | (172,236,305) |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 | | Jun-2007 | | Jun-2008 | | Jun-2008 | | MID Period | | Jun-2009 | | TEST Period | |
|----------|--------------------------------|-----------------|---------------|-------------|---------------|---------------|---------------|---------------|-----------------|-----------------|---------------|---------------|-----------------|---------------|-------------|
| | | Unadjusted Data | Adjusted Data | Adjustments | Adjusted Data | Adjustments | Adjusted Data | Adjustments | Jun 07 - Jun 08 | Jun 08 - Jun 09 | Adjusted Data | Adjustments | Jun 08 - Jun 09 | Adjusted Data | Adjustments |
| 954 | 10836AWA | (54,504,153) | (54,504,153) | - | (8,769,783) | (8,769,783) | (63,273,936) | (58,756,807) | (9,559,781) | (58,756,807) | (58,756,807) | (72,833,716) | (68,032,923) | (68,032,923) | |
| 955 | 10836AWYP | (44,218,084) | (44,218,084) | - | (9,112,845) | (9,112,845) | (53,330,929) | (48,597,362) | (10,127,949) | (48,597,362) | (48,597,362) | (63,458,878) | (58,361,291) | (58,361,291) | |
| 956 | 10836WYU | (6,953,733) | (6,953,733) | - | (1,651,431) | (1,651,431) | (8,605,164) | (7,756,722) | (1,741,631) | (7,756,722) | (7,756,722) | (10,346,795) | (9,476,917) | (9,476,917) | |
| 957 | Total Poles, Towers & Fixtures | (432,911,651) | (432,911,651) | - | (110,749,420) | (110,749,420) | (543,661,071) | (484,888,908) | (128,991,034) | (484,888,908) | (484,888,908) | (672,652,105) | (607,813,272) | (607,813,272) | |
| 958 | Overhead Conductors | | | | | | | | | | | | | | |
| 960 | 10836SCA | (12,019,794) | (12,019,794) | - | - | - | (12,019,794) | (12,019,794) | - | (12,019,794) | (12,019,794) | (12,019,794) | (12,019,794) | (12,019,794) | |
| 961 | 10836SID | (12,102,708) | (12,102,708) | - | - | - | (12,102,708) | (12,102,708) | - | (12,102,708) | (12,102,708) | (12,102,708) | (12,102,708) | (12,102,708) | |
| 962 | 10836SOR | (107,859,068) | (107,859,068) | - | - | - | (107,859,068) | (107,859,068) | - | (107,859,068) | (107,859,068) | (107,859,068) | (107,859,068) | (107,859,068) | |
| 963 | 10836SUT | (56,867,745) | (56,867,745) | - | - | - | (56,867,745) | (56,867,745) | - | (56,867,745) | (56,867,745) | (56,867,745) | (56,867,745) | (56,867,745) | |
| 964 | 10836SVA | (20,664,602) | (20,664,602) | - | - | - | (20,664,602) | (20,664,602) | - | (20,664,602) | (20,664,602) | (20,664,602) | (20,664,602) | (20,664,602) | |
| 965 | 10836WYP | (32,053,673) | (32,053,673) | - | - | - | (32,053,673) | (32,053,673) | - | (32,053,673) | (32,053,673) | (32,053,673) | (32,053,673) | (32,053,673) | |
| 966 | 10836WYU | (2,750,946) | (2,750,946) | - | - | - | (2,750,946) | (2,750,946) | - | (2,750,946) | (2,750,946) | (2,750,946) | (2,750,946) | (2,750,946) | |
| 967 | Total Overhead Conductors | (244,318,536) | (244,318,536) | - | - | - | (244,318,536) | (244,318,536) | - | (244,318,536) | (244,318,536) | (244,318,536) | (244,318,536) | (244,318,536) | |
| 968 | Underground Conduit | | | | | | | | | | | | | | |
| 969 | 108366CA | (3,105,669) | (3,105,669) | - | - | - | (3,105,669) | (3,105,669) | - | (3,105,669) | (3,105,669) | (3,105,669) | (3,105,669) | (3,105,669) | |
| 970 | 108366ID | (3,195,148) | (3,195,148) | - | - | - | (3,195,148) | (3,195,148) | - | (3,195,148) | (3,195,148) | (3,195,148) | (3,195,148) | (3,195,148) | |
| 972 | 108366OR | (37,457,657) | (37,457,657) | - | - | - | (37,457,657) | (37,457,657) | - | (37,457,657) | (37,457,657) | (37,457,657) | (37,457,657) | (37,457,657) | |
| 973 | 108366UT | (56,270,308) | (56,270,308) | - | - | - | (56,270,308) | (56,270,308) | - | (56,270,308) | (56,270,308) | (56,270,308) | (56,270,308) | (56,270,308) | |
| 974 | 108366WA | (3,809,578) | (3,809,578) | - | - | - | (3,809,578) | (3,809,578) | - | (3,809,578) | (3,809,578) | (3,809,578) | (3,809,578) | (3,809,578) | |
| 975 | 108366WYP | (4,249,185) | (4,249,185) | - | - | - | (4,249,185) | (4,249,185) | - | (4,249,185) | (4,249,185) | (4,249,185) | (4,249,185) | (4,249,185) | |
| 976 | 108366WYU | (1,625,528) | (1,625,528) | - | - | - | (1,625,528) | (1,625,528) | - | (1,625,528) | (1,625,528) | (1,625,528) | (1,625,528) | (1,625,528) | |
| 977 | Total Underground Conduit | (109,713,074) | (109,713,074) | - | - | - | (109,713,074) | (109,713,074) | - | (109,713,074) | (109,713,074) | (109,713,074) | (109,713,074) | (109,713,074) | |
| 978 | Underground Conductors | | | | | | | | | | | | | | |
| 979 | 108367CA | (5,310,384) | (5,310,384) | - | - | - | (5,310,384) | (5,310,384) | - | (5,310,384) | (5,310,384) | (5,310,384) | (5,310,384) | (5,310,384) | |
| 980 | 108367ID | (10,346,950) | (10,346,950) | - | - | - | (10,346,950) | (10,346,950) | - | (10,346,950) | (10,346,950) | (10,346,950) | (10,346,950) | (10,346,950) | |
| 982 | 108367OR | (46,156,149) | (46,156,149) | - | - | - | (46,156,149) | (46,156,149) | - | (46,156,149) | (46,156,149) | (46,156,149) | (46,156,149) | (46,156,149) | |
| 983 | 108367UT | (139,587,205) | (139,587,205) | - | - | - | (139,587,205) | (139,587,205) | - | (139,587,205) | (139,587,205) | (139,587,205) | (139,587,205) | (139,587,205) | |
| 984 | 108367WA | (5,718,210) | (5,718,210) | - | - | - | (5,718,210) | (5,718,210) | - | (5,718,210) | (5,718,210) | (5,718,210) | (5,718,210) | (5,718,210) | |
| 985 | 108367WYP | (11,032,778) | (11,032,778) | - | - | - | (11,032,778) | (11,032,778) | - | (11,032,778) | (11,032,778) | (11,032,778) | (11,032,778) | (11,032,778) | |
| 986 | 108367WYU | (8,536,717) | (8,536,717) | - | - | - | (8,536,717) | (8,536,717) | - | (8,536,717) | (8,536,717) | (8,536,717) | (8,536,717) | (8,536,717) | |
| 987 | Total Underground Conductors | (226,688,392) | (226,688,392) | - | - | - | (226,688,392) | (226,688,392) | - | (226,688,392) | (226,688,392) | (226,688,392) | (226,688,392) | (226,688,392) | |
| 988 | Line Transformers | | | | | | | | | | | | | | |
| 989 | 108368CA | (24,654,849) | (24,654,849) | - | - | - | (24,654,849) | (24,654,849) | - | (24,654,849) | (24,654,849) | (24,654,849) | (24,654,849) | (24,654,849) | |
| 990 | 108368ID | (26,525,954) | (26,525,954) | - | - | - | (26,525,954) | (26,525,954) | - | (26,525,954) | (26,525,954) | (26,525,954) | (26,525,954) | (26,525,954) | |
| 992 | 108368OR | (134,737,844) | (134,737,844) | - | - | - | (134,737,844) | (134,737,844) | - | (134,737,844) | (134,737,844) | (134,737,844) | (134,737,844) | (134,737,844) | |
| 993 | 108368UT | (107,056,317) | (107,056,317) | - | - | - | (107,056,317) | (107,056,317) | - | (107,056,317) | (107,056,317) | (107,056,317) | (107,056,317) | (107,056,317) | |
| 994 | 108368WA | (28,933,080) | (28,933,080) | - | - | - | (28,933,080) | (28,933,080) | - | (28,933,080) | (28,933,080) | (28,933,080) | (28,933,080) | (28,933,080) | |
| 995 | 108368WYP | (23,464,747) | (23,464,747) | - | - | - | (23,464,747) | (23,464,747) | - | (23,464,747) | (23,464,747) | (23,464,747) | (23,464,747) | (23,464,747) | |
| 996 | 108368WYU | (4,454,742) | (4,454,742) | - | - | - | (4,454,742) | (4,454,742) | - | (4,454,742) | (4,454,742) | (4,454,742) | (4,454,742) | (4,454,742) | |
| 997 | Total Line Transformers | (349,827,533) | (349,827,533) | - | - | - | (349,827,533) | (349,827,533) | - | (349,827,533) | (349,827,533) | (349,827,533) | (349,827,533) | (349,827,533) | |
| 998 | Services | | | | | | | | | | | | | | |
| 999 | 108369CA | (5,002,236) | (5,002,236) | - | - | - | (5,002,236) | (5,002,236) | - | (5,002,236) | (5,002,236) | (5,002,236) | (5,002,236) | (5,002,236) | |
| 1000 | 108369ID | (10,591,121) | (10,591,121) | - | - | - | (10,591,121) | (10,591,121) | - | (10,591,121) | (10,591,121) | (10,591,121) | (10,591,121) | (10,591,121) | |
| 1002 | 108369OR | (51,423,280) | (51,423,280) | - | - | - | (51,423,280) | (51,423,280) | - | (51,423,280) | (51,423,280) | (51,423,280) | (51,423,280) | (51,423,280) | |
| 1003 | 108369UT | (57,879,533) | (57,879,533) | - | - | - | (57,879,533) | (57,879,533) | - | (57,879,533) | (57,879,533) | (57,879,533) | (57,879,533) | (57,879,533) | |
| 1004 | 108369WA | (11,708,434) | (11,708,434) | - | - | - | (11,708,434) | (11,708,434) | - | (11,708,434) | (11,708,434) | (11,708,434) | (11,708,434) | (11,708,434) | |
| 1005 | 108369WYP | (8,588,969) | (8,588,969) | - | - | - | (8,588,969) | (8,588,969) | - | (8,588,969) | (8,588,969) | (8,588,969) | (8,588,969) | (8,588,969) | |
| 1006 | 108369WYU | (1,581,230) | (1,581,230) | - | - | - | (1,581,230) | (1,581,230) | - | (1,581,230) | (1,581,230) | (1,581,230) | (1,581,230) | (1,581,230) | |

Rocky Mountain Power
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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 Unadjusted Data | Jun-2007 Adjustments | Jun-2007 Adjusted Data | Jun-2008 Adjustments | Jun-2008 Adjusted Data | MID Period Jun 07 - Jun 08 | Jun-2009 Adjustments | Jun-2009 Adjusted Data | TEST Period Jun 08 - Jun 09 |
|----------|---|--------------------------|----------------------|------------------------|----------------------|------------------------|----------------------------|----------------------|------------------------|-----------------------------|
| 1007 | Total Services | (146,774,803) | - | (146,774,803) | - | (146,774,803) | (146,774,803) | - | (146,774,803) | (146,774,803) |
| 1008 | Meters | | | | | | | | | |
| 1010 | 108370CA | (1,642,697) | - | (1,642,697) | - | (1,642,697) | (1,642,697) | - | (1,642,697) | (1,642,697) |
| 1011 | 108370ID | (5,578,851) | - | (5,578,851) | - | (5,578,851) | (5,578,851) | - | (5,578,851) | (5,578,851) |
| 1012 | 108370OR | (28,303,593) | - | (28,303,593) | - | (28,303,593) | (28,303,593) | - | (28,303,593) | (28,303,593) |
| 1013 | 108370UT | (39,179,521) | - | (39,179,521) | - | (39,179,521) | (39,179,521) | - | (39,179,521) | (39,179,521) |
| 1014 | 108370WA | (6,556,057) | - | (6,556,057) | - | (6,556,057) | (6,556,057) | - | (6,556,057) | (6,556,057) |
| 1015 | 108370WYP | (5,569,473) | - | (5,569,473) | - | (5,569,473) | (5,569,473) | - | (5,569,473) | (5,569,473) |
| 1016 | 108370WYU | (1,421,387) | - | (1,421,387) | - | (1,421,387) | (1,421,387) | - | (1,421,387) | (1,421,387) |
| 1017 | Total Meters | (88,251,579) | - | (88,251,579) | - | (88,251,579) | (88,251,579) | - | (88,251,579) | (88,251,579) |
| 1018 | Installation on Customers' Premises | | | | | | | | | |
| 1020 | 108371CA | (92,032) | - | (92,032) | - | (92,032) | (92,032) | - | (92,032) | (92,032) |
| 1021 | 108371ID | (133,095) | - | (133,095) | - | (133,095) | (133,095) | - | (133,095) | (133,095) |
| 1022 | 108371OR | (1,539,543) | - | (1,539,543) | - | (1,539,543) | (1,539,543) | - | (1,539,543) | (1,539,543) |
| 1023 | 108371UT | (3,256,919) | - | (3,256,919) | - | (3,256,919) | (3,256,919) | - | (3,256,919) | (3,256,919) |
| 1024 | 108371WA | (295,436) | - | (295,436) | - | (295,436) | (295,436) | - | (295,436) | (295,436) |
| 1025 | 108371WYP | (420,172) | - | (420,172) | - | (420,172) | (420,172) | - | (420,172) | (420,172) |
| 1026 | 108371WYU | (66,059) | - | (66,059) | - | (66,059) | (66,059) | - | (66,059) | (66,059) |
| 1027 | Total Installation on Customers' Premises | (5,803,256) | - | (5,803,256) | - | (5,803,256) | (5,803,256) | - | (5,803,256) | (5,803,256) |
| 1028 | Leased Property | | | | | | | | | |
| 1029 | 108372ID | (4,552) | - | (4,552) | - | (4,552) | (4,552) | - | (4,552) | (4,552) |
| 1031 | 108372UT | (35,841) | - | (35,841) | - | (35,841) | (35,841) | - | (35,841) | (35,841) |
| 1032 | Total Leased Property | (40,393) | - | (40,393) | - | (40,393) | (40,393) | - | (40,393) | (40,393) |
| 1033 | Street Lights | | | | | | | | | |
| 1034 | 108373CA | (452,460) | - | (452,460) | - | (452,460) | (452,460) | - | (452,460) | (452,460) |
| 1036 | 108373ID | (261,421) | - | (261,421) | - | (261,421) | (261,421) | - | (261,421) | (261,421) |
| 1037 | 108373OR | (6,997,313) | - | (6,997,313) | - | (6,997,313) | (6,997,313) | - | (6,997,313) | (6,997,313) |
| 1038 | 108373UT | (9,322,839) | - | (9,322,839) | - | (9,322,839) | (9,322,839) | - | (9,322,839) | (9,322,839) |
| 1039 | 108373WA | (1,612,871) | - | (1,612,871) | - | (1,612,871) | (1,612,871) | - | (1,612,871) | (1,612,871) |
| 1040 | 108373WYP | (1,296,511) | - | (1,296,511) | - | (1,296,511) | (1,296,511) | - | (1,296,511) | (1,296,511) |
| 1041 | 108373WYU | (505,061) | - | (505,061) | - | (505,061) | (505,061) | - | (505,061) | (505,061) |
| 1042 | Total Street Lights | (20,448,477) | - | (20,448,477) | - | (20,448,477) | (20,448,477) | - | (20,448,477) | (20,448,477) |
| 1043 | Unclassified Dist Sub Plant | | | | | | | | | |
| 1045 | 108DPUT | - | - | - | - | - | - | - | - | - |
| 1046 | Total Unclassified Dist Sub Plant | - | - | - | - | - | - | - | - | - |
| 1047 | | | | | | | | | | |
| 1048 | Total Accum. Depr. Distribution Plant | (1,814,776,233) | - | (1,814,776,233) | (110,749,420) | (1,925,525,653) | (1,866,753,490) | (128,991,034) | (2,054,516,687) | (1,989,677,854) |
| 1049 | | | | | | | | | | |
| 1050 | Accum. Depreciation General Plant | | | | | | | | | |
| 1051 | General Plant - Accum | | | | | | | | | |
| 1052 | 108GPCA | (4,466,455) | - | (4,466,455) | 25,688 | (4,440,767) | (4,454,498) | 36,241 | (4,404,526) | (4,422,953) |
| 1054 | 108GPCN | (6,252,192) | - | (6,252,192) | (283,770) | (6,535,962) | (6,402,955) | (231,234) | (6,767,196) | (6,653,181) |
| 1055 | 108GPDGP | (8,314,784) | - | (8,314,784) | (14,986) | (8,329,770) | (8,327,488) | 7,276 | (8,322,506) | (8,326,106) |
| 1056 | 108GPDGU | (15,161,624) | - | (15,161,624) | (27,636) | (15,189,262) | (15,185,053) | 13,419 | (15,175,843) | (15,182,505) |
| 1057 | 108GPID | (12,341,454) | - | (12,341,454) | (39,854) | (12,381,308) | (12,382,397) | 44,292 | (12,337,016) | (12,358,503) |
| 1058 | 108GPOR | (45,832,984) | - | (45,832,984) | 299,060 | (45,533,924) | (45,745,084) | 587,475 | (44,946,449) | (45,237,434) |
| 1059 | 108GPSE | (494,058) | - | (494,058) | (28,943) | (523,002) | (508,553) | (29,241) | (552,242) | (537,577) |

Rocky Mountain Power
 Utah, GR - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 | | Jun-2008 | | MID Period | | Jun-2009 | | TEST Period | |
|----------|--|-----------------|-----------------|---------------|-----------------|-----------------|----------------------|-----------------|-----------------|-------------|--|
| | | Unadjusted Data | Adjusted Data | Adjustments | Adjusted Data | Jun 07 - Jun 08 | Jun-2009 Adjustments | Adjusted Data | Jun 08 - Jun 09 | | |
| 1060 | 108GPSG | (41,919,497) | (41,919,497) | (1,006,425) | (42,925,923) | (42,461,930) | (893,437) | (43,819,359) | (43,366,298) | | |
| 1061 | 108GPSO | (97,093,728) | (97,093,728) | (7,549,460) | (104,643,188) | (100,944,032) | (7,531,843) | (112,175,031) | (108,366,629) | | |
| 1062 | 108GPSSGCH | (3,098,868) | (3,098,868) | (17,529) | (3,116,397) | (3,108,962) | (13,279) | (3,129,677) | (3,122,870) | | |
| 1063 | 108GPSGCT | (60,640) | (60,640) | 55,250 | (5,390) | (56,629) | (2,618) | (8,006) | (6,636) | | |
| 1064 | 108GPUT | (52,542,821) | (52,542,821) | 10,785 | (52,532,036) | (52,558,924) | 46,160 | (52,485,876) | (52,502,665) | | |
| 1065 | 108GPWA | (14,188,366) | (14,188,366) | (41,998) | (14,230,364) | (14,210,179) | (35,014) | (14,265,408) | (14,247,388) | | |
| 1066 | 108GPWYP | (16,930,813) | (16,930,813) | (137,935) | (17,068,748) | (17,068,748) | (201,289) | (17,270,037) | (17,188,402) | | |
| 1067 | 108GPWYU | (4,256,911) | (4,256,911) | (17,554) | (4,274,465) | (4,262,099) | (39,421) | (4,313,886) | (4,293,457) | | |
| 1068 | Total General Plant - Accum | (322,955,226) | (322,955,226) | (8,775,310) | (331,730,535) | (327,595,979) | (8,242,511) | (339,973,047) | (335,812,662) | | |
| 1069 | Mining Plant - Accum | | | | | | | | | | |
| 1070 | 108MPSE | (156,753,130) | (156,753,130) | (2,019,569) | (158,772,699) | (158,332,318) | 484,205 | (158,288,493) | (158,531,569) | | |
| 1071 | Total Mining Plant - Accum | (156,753,130) | (156,753,130) | (2,019,569) | (158,772,699) | (158,332,318) | 484,205 | (158,288,493) | (158,531,569) | | |
| 1072 | | | | | | | | | | | |
| 1073 | | | | | | | | | | | |
| 1074 | Total Accum. Depr. General Plant | (479,708,355) | (479,708,355) | (10,794,879) | (490,503,234) | (485,928,297) | (7,758,306) | (498,261,540) | (494,344,231) | | |
| 1075 | | | | | | | | | | | |
| 1076 | Total Accum. Depr. Plant in Service | (6,077,031,592) | (6,070,206,945) | (308,622,798) | (6,378,829,743) | (6,225,538,694) | (331,296,498) | (6,710,126,241) | (6,541,424,403) | | |
| 1077 | | | | | | | | | | | |
| 1078 | | | | | | | | | | | |
| 1079 | Accumulated Amortization | | | | | | | | | | |
| 1080 | Accum. Prov for Amort-Production | | | | | | | | | | |
| 1081 | 111SPSSGCT | (476,004) | (476,004) | 476,004 | 0 | (559,619) | 0 | 0 | 0 | | |
| 1082 | Total Accum. Prov for Amort-Production | (476,004) | (476,004) | 476,004 | 0 | (559,619) | 0 | 0 | 0 | | |
| 1083 | | | | | | | | | | | |
| 1084 | Accum. Prov for Amort-General | | | | | | | | | | |
| 1085 | 111GPCA | (721,055) | (721,055) | (57,441) | (778,496) | (749,775) | (57,441) | (835,937) | (807,217) | | |
| 1086 | 111GPCN | (1,850,277) | (1,850,277) | (203,325) | (2,053,603) | (1,951,940) | (203,325) | (2,256,928) | (2,155,266) | | |
| 1087 | 111GPSG | (544,002) | (544,002) | - | (544,002) | (544,002) | - | (544,002) | (544,002) | | |
| 1088 | 111GPOR | (8,641,207) | (8,641,207) | (642,171) | (9,283,378) | (8,962,292) | (642,171) | (9,925,548) | (9,604,463) | | |
| 1089 | 111GPSO | (6,485,641) | (6,485,641) | (1,915,977) | (8,401,618) | (7,443,629) | (1,915,977) | (10,317,595) | (9,359,606) | | |
| 1090 | 111GPUT | (9,201) | (9,201) | (725) | (9,925) | (9,563) | (725) | (10,650) | (10,287) | | |
| 1091 | 111GPWA | (1,243,982) | (1,243,982) | (64,285) | (1,308,267) | (1,276,125) | (64,285) | (1,372,552) | (1,340,410) | | |
| 1092 | 111GPWYP | (6,142,339) | (6,142,339) | (238,024) | (6,380,363) | (6,261,351) | (238,024) | (6,618,387) | (6,499,375) | | |
| 1093 | 111GPWYU | (25,296) | (25,296) | (1,713) | (27,009) | (26,152) | (1,713) | (28,721) | (27,865) | | |
| 1094 | Total Accum. Prov for Amort-General | (25,663,000) | (25,663,000) | (3,123,661) | (28,786,660) | (27,224,830) | (3,123,661) | (31,910,321) | (30,348,491) | | |
| 1095 | | | | | | | | | | | |
| 1096 | Accum. Prov for Amort-Hydro | | | | | | | | | | |
| 1097 | 111HPDGP | (344,575) | (344,575) | - | (344,575) | (344,575) | - | (344,575) | (344,575) | | |
| 1098 | 111HPSSG-P | (3,017) | (3,017) | (2,240) | (5,256) | (4,137) | (2,240) | (7,496) | (6,376) | | |
| 1099 | 111HPSSG-U | (292,432) | (292,432) | (37,992) | (330,424) | (311,428) | (37,992) | (368,417) | (349,421) | | |
| 1100 | Total Accum. Prov for Amort-Hydro | (640,024) | (640,024) | (40,232) | (680,256) | (660,140) | (40,232) | (720,488) | (700,372) | | |
| 1101 | | | | | | | | | | | |
| 1102 | Accum Prov for Amort-Intangible | | | | | | | | | | |
| 1103 | 111IPCA | | | | | | | | | | |
| 1104 | 111IPCN | (77,181,053) | (77,181,053) | (7,300,020) | (84,481,073) | (80,834,498) | (7,255,182) | (91,736,255) | (88,112,078) | | |
| 1105 | 111IPDGP | (2,844,878) | (2,844,878) | (218,138) | (3,063,016) | (2,954,050) | (216,798) | (3,279,814) | (3,171,517) | | |
| 1106 | 111IPDGU | (330,315) | (330,315) | (46,479) | (376,794) | (353,576) | (46,149) | (422,988) | (399,912) | | |
| 1107 | 111IPID | (685,032) | (685,032) | (95,230) | (780,262) | (732,692) | (94,645) | (874,907) | (827,629) | | |
| 1108 | 111IPMT | | | | | | | | | | |
| 1109 | 111IPOR | (15,188) | (15,188) | (749) | (15,936) | (15,563) | (744) | (16,680) | (16,309) | | |
| 1110 | 111IPSE | (765,904) | (765,904) | (177,413) | (943,316) | (854,693) | (176,323) | (1,119,639) | (1,031,560) | | |
| 1111 | 111IPSG | (31,899,735) | (31,899,735) | (4,588,590) | (36,488,326) | (34,175,404) | (4,631,645) | (41,119,971) | (38,806,328) | | |
| 1112 | 111IPSG-P | (9,679,396) | (9,679,396) | (11,606,104) | (11,285,500) | (10,401,117) | (2,086,849) | (13,372,350) | (12,329,907) | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | Jun-2007 | | Jun-2007 | | Jun-2008 | | MID Period | | Jun-2009 | | TEST Period | |
|----------|--|-----------------|--------------|-----------------|---------------|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|-------------|--|
| | | Unadjusted Data | Adjustments | Adjusted Data | Adjustments | Adjusted Data | Adjustments | Jun 07 - Jun 08 | Adjustments | Adjusted Data | Jun 08 - Jun 09 | | |
| 1113 | 111IPSG-U | (2,799,244) | - | (2,799,244) | (204,007) | (3,003,251) | (2,901,344) | (2,901,344) | (202,754) | (3,206,006) | (3,104,724) | | |
| 1114 | 111IPSO | (236,039,863) | - | (236,039,863) | (26,275,830) | (262,315,693) | (249,105,339) | (249,105,339) | (27,084,502) | (289,400,194) | (275,789,846) | | |
| 1115 | 111IPUT | (4,223) | - | (4,223) | (60,552) | (64,775) | (34,527) | (34,527) | (60,780) | (124,955) | (94,894) | | |
| 1116 | 111IPWA | (761) | - | (761) | (195) | (956) | (858) | (858) | (194) | (1,150) | (1,053) | | |
| 1117 | 111IPWYP | (10,252) | - | (10,252) | (16,852) | (27,103) | (18,685) | (18,685) | (16,748) | (43,852) | (35,485) | | |
| 1118 | 111IPWYU | - | - | - | - | - | - | - | - | - | - | | |
| 1119 | 111IPSSGCH | (17,091) | - | (17,091) | - | (17,091) | (17,091) | (17,091) | - | (17,091) | (17,091) | | |
| 1120 | 111IPSSGCT | - | - | - | - | - | - | - | - | - | - | | |
| 1121 | Total Accum Prov for Amort-Intangible | (362,272,934) | - | (362,272,934) | (40,590,159) | (402,863,093) | (382,399,438) | (382,399,438) | (41,872,759) | (444,735,852) | (423,738,335) | | |
| 1122 | | | | | | | | | | | | | |
| 1123 | Accum Prov for Amort-Capital Lease | | | | | | | | | | | | |
| 1124 | 111390OR | - | - | - | - | - | - | - | - | - | - | | |
| 1125 | 111390SO | - | - | - | - | - | - | - | - | - | - | | |
| 1126 | 111390SG | - | - | - | - | - | - | - | - | - | - | | |
| 1127 | 111390WYP | - | - | - | - | - | - | - | - | - | - | | |
| 1128 | Total Accum Prov for Amort-Capital Lease | - | - | - | - | - | - | - | - | - | - | | |
| 1129 | Remove Capital Lease Amortization | - | - | - | - | - | - | - | - | - | - | | |
| 1130 | | | | | | | | | | | | | |
| 1131 | | | | | | | | | | | | | |
| 1132 | Total Accumulated Amortization | (389,051,962) | - | (389,051,962) | (43,278,047) | (432,330,009) | (410,844,027) | (410,844,027) | (45,036,652) | (477,366,661) | (454,787,197) | | |
| 1133 | | | | | | | | | | | | | |
| 1134 | Total Rate Base Deductions | (7,775,322,590) | (49,155,308) | (7,824,477,898) | (443,008,378) | (8,267,486,276) | (8,047,155,478) | (8,047,155,478) | (515,397,295) | (8,782,883,571) | (8,522,070,196) | | |
| 1135 | | | | | | | | | | | | | |
| 1136 | Total Rate Base | 8,293,643,776 | 165,206,078 | 8,458,849,854 | 1,345,218,527 | 9,804,068,382 | 9,186,049,958 | 9,186,049,958 | 672,780,888 | 10,476,849,270 | 10,149,782,391 | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 | | | 8.2 | | | 8.3 | | |
|----------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Cash Working Capital Jun-07 | Cash Working Capital Jun-08 | Cash Working Capital Jun-09 | Trapper Mine Jun-07 | Trapper Mine Jun-08 | Trapper Mine Jun-09 | Bridger Mine Jun-07 | Bridger Mine Jun-08 | Bridger Mine Jun-09 |
| 1 | Steam Production Plant | | | | | | | | | |
| 2 | Land and Land Rights | | | | | | | | | |
| 3 | 310DGP | | | | | | | | | |
| 4 | 310DGU | | | | | | | | | |
| 5 | 310SG | | | | | | | | | |
| 6 | 310SSGCH | | | | | | | | | |
| 7 | Total Land and Land Rights | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | Structures and Improvements | | | | | | | | | |
| 10 | 311DGP | | | | | | | | | |
| 11 | 311DGU | | | | | | | | | |
| 12 | 311SG | | | | | | | | | |
| 13 | 311SSGCH | | | | | | | | | |
| 14 | Total Structures and Improvements | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | Boiler Plant Equipment | | | | | | | | | |
| 17 | 312DGP | | | | | | | | | |
| 18 | 312DGU | | | | | | | | | |
| 19 | 312SG | | | | | | | | | |
| 20 | 312SSGCH | | | | | | | | | |
| 21 | Total Boiler Plant Equipment | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | Turbogenerator Units | | | | | | | | | |
| 24 | 314DGP | | | | | | | | | |
| 25 | 314DGU | | | | | | | | | |
| 26 | 314SG | | | | | | | | | |
| 27 | 314SSGCH | | | | | | | | | |
| 28 | Total Turbogenerator Units | | | | | | | | | |
| 29 | | | | | | | | | | |
| 30 | Accessory Electric Equipment | | | | | | | | | |
| 31 | 315DGP | | | | | | | | | |
| 32 | 315DGU | | | | | | | | | |
| 33 | 315SG | | | | | | | | | |
| 34 | 315SSGCH | | | | | | | | | |
| 35 | Total Accessory Electric Equipment | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 | Misc Power Plant Equipment | | | | | | | | | |
| 38 | 316DGP | | | | | | | | | |
| 39 | 316DGU | | | | | | | | | |
| 40 | 316SG | | | | | | | | | |
| 41 | 316SSGCH | | | | | | | | | |
| 42 | Total Misc Power Plant Equipment | | | | | | | | | |
| 43 | | | | | | | | | | |
| 44 | Unclassified Steam Plant | | | | | | | | | |
| 45 | SPSG | | | | | | | | | |
| 46 | Total Unclassified Steam Plant | | | | | | | | | |
| 47 | | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | Total Steam Production Plant | | | | | | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | Hydraulic Production Plant | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 | | | 8.2 | | | 8.3 | | |
|----------|---|-----------------------------|-----------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Cash Working Capital Jun-07 | Cash Working Capital Jun-08 | Cash Working Capital Jun-09 | Trapper Mine Jun-07 | Trapper Mine Jun-08 | Trapper Mine Jun-09 | Bridger Mine Jun-07 | Bridger Mine Jun-08 | Bridger Mine Jun-09 |
| 53 | Land and Land Rights | | | | | | | | | |
| 54 | 330DGP | | | | | | | | | |
| 55 | 330DGU | | | | | | | | | |
| 56 | 330SG-P | | | | | | | | | |
| 57 | 330SG-U | | | | | | | | | |
| 58 | Total Land and Land Rights | | | | | | | | | |
| 59 | | | | | | | | | | |
| 60 | Structures and Improvements | | | | | | | | | |
| 61 | 331DGP | | | | | | | | | |
| 62 | 331DGU | | | | | | | | | |
| 63 | 331SG-P | | | | | | | | | |
| 64 | 331SG-U | | | | | | | | | |
| 65 | Total Structures and Improvements | | | | | | | | | |
| 66 | | | | | | | | | | |
| 67 | Reservoirs, Dams & Waterways | | | | | | | | | |
| 68 | 332DGP | | | | | | | | | |
| 69 | 332DGU | | | | | | | | | |
| 70 | 332SG-P | | | | | | | | | |
| 71 | 332SG-U | | | | | | | | | |
| 72 | Total Reservoirs, Dams & Waterways | | | | | | | | | |
| 73 | | | | | | | | | | |
| 74 | Water Wheel, Turbines, & Generators | | | | | | | | | |
| 75 | 333DGP | | | | | | | | | |
| 76 | 333DGU | | | | | | | | | |
| 77 | 333SG-P | | | | | | | | | |
| 78 | 333SG-U | | | | | | | | | |
| 79 | Total Water Wheel, Turbines, & Generators | | | | | | | | | |
| 80 | | | | | | | | | | |
| 81 | Accessory Electric Equipment | | | | | | | | | |
| 82 | 334DGP | | | | | | | | | |
| 83 | 334DGU | | | | | | | | | |
| 84 | 334SG-P | | | | | | | | | |
| 85 | 334SG-U | | | | | | | | | |
| 86 | Total Accessory Electric Equipment | | | | | | | | | |
| 87 | | | | | | | | | | |
| 88 | Misc Power Plant Equipment | | | | | | | | | |
| 89 | 335DGP | | | | | | | | | |
| 90 | 335DGU | | | | | | | | | |
| 91 | 335SG-P | | | | | | | | | |
| 92 | 335SG-U | | | | | | | | | |
| 93 | Total Misc Power Plant Equipment | | | | | | | | | |
| 94 | | | | | | | | | | |
| 95 | Roads, Railroads & Bridges | | | | | | | | | |
| 96 | 336DGP | | | | | | | | | |
| 97 | 336DGU | | | | | | | | | |
| 98 | 336SG-P | | | | | | | | | |
| 99 | 336SG-U | | | | | | | | | |
| 100 | Total Roads, Railroads & Bridges | | | | | | | | | |
| 101 | | | | | | | | | | |
| 102 | Unclassified Hydro Plant | | | | | | | | | |
| 103 | HPSG-P | | | | | | | | | |
| 104 | Total Unclassified Hydro Plant | | | | | | | | | |
| 105 | | | | | | | | | | |

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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|---|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 106 | Total Hydraulic Production Plant | - | - | - | - | - | - | - | - | - |
| 107 | | | | | | | | | | |
| 108 | | | | | | | | | | |
| 109 | Other Production Plant | | | | | | | | | |
| 110 | Land and Land Rights | | | | | | | | | |
| 111 | 340DUGU | | | | | | | | | |
| 112 | 340SG | | | | | | | | | |
| 113 | 340SSGCT | | | | | | | | | |
| 114 | Total Land and Land Rights | - | - | - | - | - | - | - | - | - |
| 115 | | | | | | | | | | |
| 116 | Structures and Improvements | | | | | | | | | |
| 117 | 341DUGU | | | | | | | | | |
| 118 | 341SG | | | | | | | | | |
| 119 | 341SSGCT | | | | | | | | | |
| 120 | Total Structures and Improvements | - | - | - | - | - | - | - | - | - |
| 121 | | | | | | | | | | |
| 122 | Fuel Holders, Producers & Accessories | | | | | | | | | |
| 123 | 342DUGU | | | | | | | | | |
| 124 | 342SG | | | | | | | | | |
| 125 | 342SSGCT | | | | | | | | | |
| 126 | Total Fuel Holders, Producers & Accessories | - | - | - | - | - | - | - | - | - |
| 127 | | | | | | | | | | |
| 128 | Prime Movers | | | | | | | | | |
| 129 | 343DUGU | | | | | | | | | |
| 130 | 343SG | | | | | | | | | |
| 131 | 343SG - Wind | | | | | | | | | |
| 132 | 343SSGCT | | | | | | | | | |
| 133 | Total Prime Movers | - | - | - | - | - | - | - | - | - |
| 134 | | | | | | | | | | |
| 135 | Generators | | | | | | | | | |
| 136 | 344DUGU | | | | | | | | | |
| 137 | 344SG | | | | | | | | | |
| 138 | 344SSGCT | | | | | | | | | |
| 139 | Total Generators | - | - | - | - | - | - | - | - | - |
| 140 | | | | | | | | | | |
| 141 | Accessory Electric Plant | | | | | | | | | |
| 142 | 345DUGU | | | | | | | | | |
| 143 | 345SG | | | | | | | | | |
| 144 | 345SSGCT | | | | | | | | | |
| 145 | Total Accessory Electric Plant | - | - | - | - | - | - | - | - | - |
| 146 | | | | | | | | | | |
| 147 | Misc. Power Plant Equipment | | | | | | | | | |
| 148 | 346DUGU | | | | | | | | | |
| 149 | 346SG | | | | | | | | | |
| 150 | Total Misc. Power Plant Equipment | - | - | - | - | - | - | - | - | - |
| 151 | | | | | | | | | | |
| 152 | Unclassified Other Production Plant | | | | | | | | | |
| 153 | OPSG | | | | | | | | | |
| 154 | Total Unclassified Other Production Plant | - | - | - | - | - | - | - | - | - |
| 155 | | | | | | | | | | |
| 156 | Total Other Production Plant | - | - | - | - | - | - | - | - | - |
| 157 | | | | | | | | | | |
| 158 | | | | | | | | | | |

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| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|-----------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 159 | Transmission Plant | | | | | | | | | |
| 160 | Land and Land Rights | | | | | | | | | |
| 161 | 350DGP | | | | | | | | | |
| 162 | 350DUGU | | | | | | | | | |
| 163 | 350SG | | | | | | | | | |
| 164 | Total Land and Land Rights | | | | | | | | | |
| 165 | | | | | | | | | | |
| 166 | Structures and Improvements | | | | | | | | | |
| 167 | 352DGP | | | | | | | | | |
| 168 | 352DUGU | | | | | | | | | |
| 169 | 352SG | | | | | | | | | |
| 170 | Total Structures and Improvements | | | | | | | | | |
| 171 | | | | | | | | | | |
| 172 | Station and Equipment | | | | | | | | | |
| 173 | 353DGP | | | | | | | | | |
| 174 | 353DUGU | | | | | | | | | |
| 175 | 353SG | | | | | | | | | |
| 176 | Total Station and Equipment | | | | | | | | | |
| 177 | | | | | | | | | | |
| 178 | Towers and Fixtures | | | | | | | | | |
| 179 | 354DGP | | | | | | | | | |
| 180 | 354DUGU | | | | | | | | | |
| 181 | 354SG | | | | | | | | | |
| 182 | Total Towers and Fixtures | | | | | | | | | |
| 183 | | | | | | | | | | |
| 184 | Poles and Fixtures | | | | | | | | | |
| 185 | 355DGP | | | | | | | | | |
| 186 | 355DUGU | | | | | | | | | |
| 187 | 355SG | | | | | | | | | |
| 188 | Total Poles and Fixtures | | | | | | | | | |
| 189 | | | | | | | | | | |
| 190 | Cleaning and Grading | | | | | | | | | |
| 191 | 356DGP | | | | | | | | | |
| 192 | 356DUGU | | | | | | | | | |
| 193 | 356SG | | | | | | | | | |
| 194 | Total Cleaning and Grading | | | | | | | | | |
| 195 | | | | | | | | | | |
| 196 | Underground Conduit | | | | | | | | | |
| 197 | 357DGP | | | | | | | | | |
| 198 | 357DUGU | | | | | | | | | |
| 199 | 357SG | | | | | | | | | |
| 200 | Total Underground Conduit | | | | | | | | | |
| 201 | | | | | | | | | | |
| 202 | Underground Conductors | | | | | | | | | |
| 203 | 358DUGU | | | | | | | | | |
| 204 | 358SG | | | | | | | | | |
| 205 | Total Underground Conductors | | | | | | | | | |
| 206 | | | | | | | | | | |
| 207 | Roads and Trails | | | | | | | | | |
| 208 | 359DGP | | | | | | | | | |
| 209 | 359DUGU | | | | | | | | | |
| 210 | 359SG | | | | | | | | | |
| 211 | Total Roads and Trails | | | | | | | | | |

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| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|---------------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 212 | Unclassified Transmission Plant | | | | | | | | | |
| 213 | TPSG | | | | | | | | | |
| 214 | Total Unclassified Transmission Plant | | | | | | | | | |
| 215 | | | | | | | | | | |
| 216 | Total Transmission Plant | | | | | | | | | |
| 217 | | | | | | | | | | |
| 218 | | | | | | | | | | |
| 219 | | | | | | | | | | |
| 220 | Distribution Plant | | | | | | | | | |
| 221 | Land and Land Rights | | | | | | | | | |
| 222 | 360CA | | | | | | | | | |
| 223 | 360ID | | | | | | | | | |
| 224 | 360OR | | | | | | | | | |
| 225 | 360UT | | | | | | | | | |
| 226 | 360WA | | | | | | | | | |
| 227 | 360WYP | | | | | | | | | |
| 228 | 360WYU | | | | | | | | | |
| 229 | Total Land and Land Rights | | | | | | | | | |
| 230 | | | | | | | | | | |
| 231 | Total Structures and Improvements | | | | | | | | | |
| 232 | 361CA | | | | | | | | | |
| 233 | 361ID | | | | | | | | | |
| 234 | 361OR | | | | | | | | | |
| 235 | 361UT | | | | | | | | | |
| 236 | 361WA | | | | | | | | | |
| 237 | 361WYP | | | | | | | | | |
| 238 | 361WYU | | | | | | | | | |
| 239 | Total Structures and Improvements | | | | | | | | | |
| 240 | | | | | | | | | | |
| 241 | Station Equipment | | | | | | | | | |
| 242 | 362CA | | | | | | | | | |
| 243 | 362ID | | | | | | | | | |
| 244 | 362OR | | | | | | | | | |
| 245 | 362UT | | | | | | | | | |
| 246 | 362WA | | | | | | | | | |
| 247 | 362WYP | | | | | | | | | |
| 248 | 362WYU | | | | | | | | | |
| 249 | Total Station Equipment | | | | | | | | | |
| 250 | | | | | | | | | | |
| 251 | Storage Battery Equipment | | | | | | | | | |
| 252 | 363UT | | | | | | | | | |
| 253 | Total Storage Battery Equipment | | | | | | | | | |
| 254 | | | | | | | | | | |
| 255 | Poles, Towers & Fixtures | | | | | | | | | |
| 256 | 364CA | | | | | | | | | |
| 257 | 364ID | | | | | | | | | |
| 258 | 364OR | | | | | | | | | |
| 259 | 364UT | | | | | | | | | |
| 260 | 364WA | | | | | | | | | |
| 261 | 364WYP | | | | | | | | | |
| 262 | 364WYU | | | | | | | | | |
| 263 | Total Poles, Towers & Fixtures | | | | | | | | | |
| 264 | | | | | | | | | | |

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| Line No. | Accounts | 8.1 | | | 8.2 | | | 8.3 | | |
|----------|------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Cash Working Capital Jun-07 | Cash Working Capital Jun-08 | Cash Working Capital Jun-09 | Trapper Mine Jun-07 | Trapper Mine Jun-08 | Trapper Mine Jun-09 | Bridger Mine Jun-07 | Bridger Mine Jun-08 | Bridger Mine Jun-09 |
| 265 | Overhead Conductors | | | | | | | | | |
| 266 | 365CA | | | | | | | | | |
| 267 | 365ID | | | | | | | | | |
| 268 | 365OR | | | | | | | | | |
| 269 | 365UT | | | | | | | | | |
| 270 | 365WA | | | | | | | | | |
| 271 | 365WYP | | | | | | | | | |
| 272 | 365WYU | | | | | | | | | |
| 273 | Total Overhead Conductors | | | | | | | | | |
| 274 | | | | | | | | | | |
| 275 | Underground Conduit | | | | | | | | | |
| 276 | 366CA | | | | | | | | | |
| 277 | 366ID | | | | | | | | | |
| 278 | 366OR | | | | | | | | | |
| 279 | 366UT | | | | | | | | | |
| 280 | 366WA | | | | | | | | | |
| 281 | 366WYP | | | | | | | | | |
| 282 | 366WYU | | | | | | | | | |
| 283 | Total Underground Conduit | | | | | | | | | |
| 284 | | | | | | | | | | |
| 285 | Underground Conductors | | | | | | | | | |
| 286 | 367CA | | | | | | | | | |
| 287 | 367ID | | | | | | | | | |
| 288 | 367OR | | | | | | | | | |
| 289 | 367UT | | | | | | | | | |
| 290 | 367WA | | | | | | | | | |
| 291 | 367WYP | | | | | | | | | |
| 292 | 367WYU | | | | | | | | | |
| 293 | Total Underground Conductors | | | | | | | | | |
| 294 | | | | | | | | | | |
| 295 | Line Transformers | | | | | | | | | |
| 296 | 368CA | | | | | | | | | |
| 297 | 368ID | | | | | | | | | |
| 298 | 368OR | | | | | | | | | |
| 299 | 368UT | | | | | | | | | |
| 300 | 368WA | | | | | | | | | |
| 301 | 368WYP | | | | | | | | | |
| 302 | 368WYU | | | | | | | | | |
| 303 | Total Line Transformers | | | | | | | | | |
| 304 | Services | | | | | | | | | |
| 305 | 369CA | | | | | | | | | |
| 307 | 369ID | | | | | | | | | |
| 308 | 369OR | | | | | | | | | |
| 309 | 369UT | | | | | | | | | |
| 310 | 369WA | | | | | | | | | |
| 311 | 369WYP | | | | | | | | | |
| 312 | 369WYU | | | | | | | | | |
| 313 | Total Services | | | | | | | | | |
| 314 | | | | | | | | | | |
| 315 | Meters | | | | | | | | | |
| 316 | 370CA | | | | | | | | | |
| 317 | 370ID | | | | | | | | | |

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| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|--|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 318 | 370OR | | | | | | | | | |
| 319 | 370UT | | | | | | | | | |
| 320 | 370WA | | | | | | | | | |
| 321 | 370WYP | | | | | | | | | |
| 322 | 370WYU | | | | | | | | | |
| 323 | Total Meters | | | | | | | | | |
| 324 | | | | | | | | | | |
| 325 | Installations on Customers' Premises | | | | | | | | | |
| 326 | 371CA | | | | | | | | | |
| 327 | 371ID | | | | | | | | | |
| 328 | 371OR | | | | | | | | | |
| 329 | 371UT | | | | | | | | | |
| 330 | 371WA | | | | | | | | | |
| 331 | 371WYP | | | | | | | | | |
| 332 | 371WYU | | | | | | | | | |
| 333 | Total Installations on Customers' Premises | | | | | | | | | |
| 334 | | | | | | | | | | |
| 335 | Leased Property | | | | | | | | | |
| 336 | 372ID | | | | | | | | | |
| 337 | 372UT | | | | | | | | | |
| 338 | Total Leased Property | | | | | | | | | |
| 339 | | | | | | | | | | |
| 340 | Street Lights | | | | | | | | | |
| 341 | 373CA | | | | | | | | | |
| 342 | 373ID | | | | | | | | | |
| 343 | 373OR | | | | | | | | | |
| 344 | 373UT | | | | | | | | | |
| 345 | 373WA | | | | | | | | | |
| 346 | 373WYP | | | | | | | | | |
| 347 | 373WYU | | | | | | | | | |
| 348 | Total Street Lights | | | | | | | | | |
| 349 | | | | | | | | | | |
| 350 | Unclassified Distribution Plant | | | | | | | | | |
| 351 | DPCA | | | | | | | | | |
| 352 | DPID | | | | | | | | | |
| 353 | DPOR | | | | | | | | | |
| 354 | DPUT | | | | | | | | | |
| 355 | DPWA | | | | | | | | | |
| 356 | DPWYP | | | | | | | | | |
| 357 | DPWYU | | | | | | | | | |
| 358 | Total Unclassified Distribution Plant | | | | | | | | | |
| 359 | | | | | | | | | | |
| 360 | Total Distribution Plant | | | | | | | | | |
| 361 | | | | | | | | | | |
| 362 | | | | | | | | | | |
| 363 | General Plant | | | | | | | | | |
| 364 | Land and Land Rights | | | | | | | | | |
| 365 | 389CA | | | | | | | | | |
| 366 | 389CN | | | | | | | | | |
| 367 | 389DGU | | | | | | | | | |
| 368 | 389ID | | | | | | | | | |
| 369 | 389OR | | | | | | | | | |
| 370 | 389SG | | | | | | | | | |
| 370 | | | | | | | | | | |

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| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|------------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 371 | 389SO | | | | | | | | | |
| 372 | 389UT | | | | | | | | | |
| 373 | 389WA | | | | | | | | | |
| 374 | 389WYP | | | | | | | | | |
| 375 | 389WYU | | | | | | | | | |
| 376 | Total Land and Land Rights | | | | | | | | | |
| 377 | | | | | | | | | | |
| 378 | Structures and Improvements | | | | | | | | | |
| 379 | 390CA | | | | | | | | | |
| 380 | 390CN | | | | | | | | | |
| 381 | 390DGP | | | | | | | | | |
| 382 | 390DGU | | | | | | | | | |
| 383 | 390ID | | | | | | | | | |
| 384 | 390OR | | | | | | | | | |
| 385 | 390SG | | | | | | | | | |
| 386 | 390SO | | | | | | | | | |
| 387 | 390UT | | | | | | | | | |
| 388 | 390WA | | | | | | | | | |
| 389 | 390WYP | | | | | | | | | |
| 390 | 390WYU | | | | | | | | | |
| 391 | Total Structures and Improvements | | | | | | | | | |
| 392 | | | | | | | | | | |
| 393 | Office Furniture & Equipment | | | | | | | | | |
| 394 | 391CA | | | | | | | | | |
| 395 | 391CN | | | | | | | | | |
| 396 | 391DGP | | | | | | | | | |
| 397 | 391DGU | | | | | | | | | |
| 398 | 391ID | | | | | | | | | |
| 399 | 391OR | | | | | | | | | |
| 400 | 391SE | | | | | | | | | |
| 401 | 391SG | | | | | | | | | |
| 402 | 391SO | | | | | | | | | |
| 403 | 391SSGCH | | | | | | | | | |
| 404 | 391SSGCT | | | | | | | | | |
| 405 | 391UT | | | | | | | | | |
| 406 | 391WA | | | | | | | | | |
| 407 | 391WYP | | | | | | | | | |
| 408 | 391WYU | | | | | | | | | |
| 409 | Total Office Furniture & Equipment | | | | | | | | | |
| 410 | | | | | | | | | | |
| 411 | Transportation Equipment | | | | | | | | | |
| 412 | 392CA | | | | | | | | | |
| 413 | 392CN | | | | | | | | | |
| 414 | 392DGP | | | | | | | | | |
| 415 | 392DGU | | | | | | | | | |
| 416 | 392ID | | | | | | | | | |
| 417 | 392OR | | | | | | | | | |
| 418 | 392SE | | | | | | | | | |
| 419 | 392SG | | | | | | | | | |
| 420 | 392SO | | | | | | | | | |
| 421 | 392SSGCH | | | | | | | | | |
| 422 | 392SSGCT | | | | | | | | | |
| 423 | 392UT | | | | | | | | | |

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| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|---------------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 424 | 392WA | | | | | | | | | |
| 425 | 392WYP | | | | | | | | | |
| 426 | 392WYU | | | | | | | | | |
| 427 | Total Transportation Equipment | | | | | | | | | |
| 428 | | | | | | | | | | |
| 429 | Stores Equipment | | | | | | | | | |
| 430 | 393CA | | | | | | | | | |
| 431 | 393DGP | | | | | | | | | |
| 432 | 393DGU | | | | | | | | | |
| 433 | 393ID | | | | | | | | | |
| 434 | 393OR | | | | | | | | | |
| 435 | 393SG | | | | | | | | | |
| 436 | 393SO | | | | | | | | | |
| 437 | 393SSGCT | | | | | | | | | |
| 438 | 393UT | | | | | | | | | |
| 439 | 393WA | | | | | | | | | |
| 440 | 393WYP | | | | | | | | | |
| 441 | 393WYU | | | | | | | | | |
| 442 | Total Stores Equipment | | | | | | | | | |
| 443 | | | | | | | | | | |
| 444 | Tools, Shop, & Garage Equipment | | | | | | | | | |
| 445 | 394CA | | | | | | | | | |
| 446 | 394DGP | | | | | | | | | |
| 447 | 394DGU | | | | | | | | | |
| 448 | 394ID | | | | | | | | | |
| 449 | 394OR | | | | | | | | | |
| 450 | 394SE | | | | | | | | | |
| 451 | 394SG | | | | | | | | | |
| 452 | 394SO | | | | | | | | | |
| 453 | 394SSGCH | | | | | | | | | |
| 454 | 394SSGCT | | | | | | | | | |
| 455 | 394UT | | | | | | | | | |
| 456 | 394WA | | | | | | | | | |
| 457 | 394WYP | | | | | | | | | |
| 458 | 394WYU | | | | | | | | | |
| 459 | Total Tools, Shop, & Garage Equipment | | | | | | | | | |
| 460 | | | | | | | | | | |
| 461 | Laboratory Equipment | | | | | | | | | |
| 462 | 395CA | | | | | | | | | |
| 463 | 395DGP | | | | | | | | | |
| 464 | 395DGU | | | | | | | | | |
| 465 | 395ID | | | | | | | | | |
| 466 | 395OR | | | | | | | | | |
| 467 | 395SE | | | | | | | | | |
| 468 | 395SG | | | | | | | | | |
| 469 | 395SO | | | | | | | | | |
| 470 | 395SSGCT | | | | | | | | | |
| 471 | 395SSGCH | | | | | | | | | |
| 472 | 395UT | | | | | | | | | |
| 473 | 395WA | | | | | | | | | |
| 474 | 395WYP | | | | | | | | | |
| 475 | 395WYU | | | | | | | | | |
| 476 | Total Laboratory Equipment | | | | | | | | | |

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 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|--------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 477 | | | | | | | | | | |
| 478 | Power Operated Equipment | | | | | | | | | |
| 479 | 396CA | | | | | | | | | |
| 480 | 396DGP | | | | | | | | | |
| 481 | 396DGU | | | | | | | | | |
| 482 | 396ID | | | | | | | | | |
| 483 | 396OR | | | | | | | | | |
| 484 | 396SE | | | | | | | | | |
| 485 | 396SG | | | | | | | | | |
| 486 | 396SO | | | | | | | | | |
| 487 | 396SSGCH | | | | | | | | | |
| 488 | 396UT | | | | | | | | | |
| 489 | 396WA | | | | | | | | | |
| 490 | 396WYP | | | | | | | | | |
| 491 | 396WYU | | | | | | | | | |
| 492 | Total Power Operated Equipment | | | | | | | | | |
| 493 | | | | | | | | | | |
| 494 | Communications Equipment | | | | | | | | | |
| 495 | 397CA | | | | | | | | | |
| 496 | 397CN | | | | | | | | | |
| 497 | 397DGP | | | | | | | | | |
| 498 | 397DGU | | | | | | | | | |
| 499 | 397ID | | | | | | | | | |
| 500 | 397OR | | | | | | | | | |
| 501 | 397SE | | | | | | | | | |
| 502 | 397SG | | | | | | | | | |
| 503 | 397SO | | | | | | | | | |
| 504 | 397SSGCT | | | | | | | | | |
| 505 | 397SSGCH | | | | | | | | | |
| 506 | 397UT | | | | | | | | | |
| 507 | 397WA | | | | | | | | | |
| 508 | 397WYP | | | | | | | | | |
| 509 | 397WYU | | | | | | | | | |
| 510 | Total Communications Equipment | | | | | | | | | |
| 511 | | | | | | | | | | |
| 512 | Misc. Equipment | | | | | | | | | |
| 513 | 398CA | | | | | | | | | |
| 514 | 398CN | | | | | | | | | |
| 515 | 398DGP | | | | | | | | | |
| 516 | 398DGU | | | | | | | | | |
| 517 | 398ID | | | | | | | | | |
| 518 | 398OR | | | | | | | | | |
| 519 | 398SE | | | | | | | | | |
| 520 | 398SG | | | | | | | | | |
| 521 | 398SO | | | | | | | | | |
| 522 | 398SSGCT | | | | | | | | | |
| 523 | 398UT | | | | | | | | | |
| 524 | 398WA | | | | | | | | | |
| 525 | 398WYP | | | | | | | | | |
| 526 | 398WYU | | | | | | | | | |
| 527 | Total Misc. Equipment | | | | | | | | | |
| 528 | Coal Mine | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 | | 8.2 | | 8.2 | | 8.3 | | 8.3 | |
|----------|----------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Cash Working Capital Jun-07 | Cash Working Capital Jun-08 | Cash Working Capital Jun-09 | Trapper Mine Jun-07 | Trapper Mine Jun-08 | Trapper Mine Jun-09 | Bridger Mine Jun-07 | Bridger Mine Jun-08 | Bridger Mine Jun-09 | Bridger Mine Jun-09 |
| 530 | 399SE | - | - | - | 6,571,373 | (543,042) | (1,013,969) | 137,966,000 | 37,721,298 | 4,832,027 | 4,832,027 |
| 531 | Total Coal Mine | - | - | - | 6,571,373 | (543,042) | (1,013,969) | 137,966,000 | 37,721,298 | 4,832,027 | 4,832,027 |
| 532 | General Capital Leases | | | | | | | | | | |
| 534 | 10113900R | | | | | | | | | | |
| 535 | 1011390SO | | | | | | | | | | |
| 536 | 1011390SG | | | | | | | | | | |
| 537 | 1011390WYP | | | | | | | | | | |
| 538 | Total General Capital Leases | | | | | | | | | | |
| 539 | Remove Capital Leases | | | | | | | | | | |
| 541 | Unclassified General Plant | | | | | | | | | | |
| 542 | GPSO | | | | | | | | | | |
| 544 | Total Unclassified General Plant | | | | | | | | | | |
| 545 | Total General Plant | | | | 6,571,373 | (543,042) | (1,013,969) | 137,966,000 | 37,721,298 | 4,832,027 | 4,832,027 |
| 546 | | | | | | | | | | | |
| 547 | | | | | | | | | | | |
| 548 | Intangible Plant | | | | | | | | | | |
| 549 | Organization | | | | | | | | | | |
| 550 | 301CA | | | | | | | | | | |
| 551 | 301ID | | | | | | | | | | |
| 552 | 301OR | | | | | | | | | | |
| 553 | 301UT | | | | | | | | | | |
| 554 | 301WA | | | | | | | | | | |
| 555 | 301WYP | | | | | | | | | | |
| 556 | 301WYU | | | | | | | | | | |
| 557 | Total Organization | | | | | | | | | | |
| 558 | Franchise and Consent | | | | | | | | | | |
| 559 | 302CA | | | | | | | | | | |
| 560 | 302DGP | | | | | | | | | | |
| 561 | 302DGU | | | | | | | | | | |
| 562 | 302ID | | | | | | | | | | |
| 563 | 302SG | | | | | | | | | | |
| 564 | 302SG-P | | | | | | | | | | |
| 565 | 302SG-J | | | | | | | | | | |
| 566 | 302UT | | | | | | | | | | |
| 567 | 302WA | | | | | | | | | | |
| 568 | 302WYP | | | | | | | | | | |
| 569 | 302WYU | | | | | | | | | | |
| 570 | Total Franchise and Consent | | | | | | | | | | |
| 571 | Misc. Intangible Plant | | | | | | | | | | |
| 572 | 303CN | | | | | | | | | | |
| 573 | 303OR | | | | | | | | | | |
| 574 | 303SE | | | | | | | | | | |
| 575 | 303SG | | | | | | | | | | |
| 576 | 303SO | | | | | | | | | | |
| 577 | 303DGP | | | | | | | | | | |
| 578 | 303UT | | | | | | | | | | |
| 579 | 303ID | | | | | | | | | | |
| 580 | | | | | | | | | | | |
| 581 | | | | | | | | | | | |
| 582 | | | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|--|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 583 | 303WA | | | | | | | | | |
| 584 | 303WYP | | | | | | | | | |
| 585 | Total Misc. Intangible Plant | | | | | | | | | |
| 586 | | | | | | | | | | |
| 587 | Unclassified Intangible Plant | | | | | | | | | |
| 588 | IPSO | | | | | | | | | |
| 589 | Total Unclassified Intangible Plant | | | | | | | | | |
| 590 | | | | | | | | | | |
| 591 | Total Intangible Plant | | | | | | | | | |
| 592 | | | | | | | | | | |
| 593 | Total Electric Plant in Service | | | | 6,571,373 | (543,042) | (1,013,969) | 137,966,000 | 37,721,298 | 4,832,027 |
| 594 | | | | | | | | | | |
| 595 | | | | | | | | | | |
| 596 | Misc. Rate Base Additions | | | | | | | | | |
| 597 | Plant Held for Future Use | | | | | | | | | |
| 598 | 105OR | | | | | | | | | |
| 599 | 105SE | | | | | | | | | |
| 600 | 105SNPT | | | | | | | | | |
| 601 | 105UT | | | | | | | | | |
| 602 | 105WYP | | | | | | | | | |
| 603 | Total Plant Held for Future Use | | | | | | | | | |
| 604 | | | | | | | | | | |
| 605 | Electric Plant Acquisition Adj. | | | | | | | | | |
| 606 | 114DGP | | | | | | | | | |
| 607 | 114SG | | | | | | | | | |
| 608 | Total Electric Plant Acquisition Adj. | | | | | | | | | |
| 609 | | | | | | | | | | |
| 610 | Accum Provision for Asset Acq. Adj. | | | | | | | | | |
| 611 | 115DGP | | | | | | | | | |
| 612 | 115SG | | | | | | | | | |
| 613 | Total Accum Provision for Asset Acq Adj. | | | | | | | | | |
| 614 | | | | | | | | | | |
| 615 | Weatherization | | | | | | | | | |
| 616 | 124CA | | | | | | | | | |
| 617 | 124ID | | | | | | | | | |
| 618 | 124OR | | | | | | | | | |
| 619 | 124OTHER | | | | | | | | | |
| 620 | 124SO | | | | | | | | | |
| 621 | 124UT | | | | | | | | | |
| 622 | 124WA | | | | | | | | | |
| 623 | 124WYP | | | | | | | | | |
| 624 | 124WYU | | | | | | | | | |
| 625 | Total Weatherization | | | | | | | | | |
| 626 | | | | | | | | | | |
| 627 | Weatherization | | | | | | | | | |
| 628 | 182WCA | | | | | | | | | |
| 629 | 182WID | | | | | | | | | |
| 630 | 182WOR | | | | | | | | | |
| 631 | 182WOTHER | | | | | | | | | |
| 632 | 182WSO | | | | | | | | | |
| 633 | 182WUT | | | | | | | | | |
| 634 | 182WWA | | | | | | | | | |
| 635 | 182WWYYP | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|-----------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 636 | 182WWYU | - | - | - | - | - | - | - | - | - |
| 637 | Total Weatherization | - | - | - | - | - | - | - | - | - |
| 638 | | | | | | | | | | |
| 639 | Fuel Stock | | | | | | | | | |
| 640 | 151SE | | | | | | | | | |
| 641 | 151SSECH | | | | | | | | | |
| 642 | 151SSECT | | | | | | | | | |
| 643 | 25316SE | | | | | | | | | |
| 644 | 25317SE | | | | | | | | | |
| 645 | Total Fuel Stock | - | - | - | - | - | - | - | - | - |
| 646 | | | | | | | | | | |
| 647 | Material and Supplies | | | | | | | | | |
| 648 | 154CA | | | | | | | | | |
| 649 | 154ID | | | | | | | | | |
| 650 | 154OR | | | | | | | | | |
| 651 | 154SE | | | | | | | | | |
| 652 | 154SNPD | | | | | | | | | |
| 653 | 154SNPPH | | | | | | | | | |
| 654 | 154SNPPS | | | | | | | | | |
| 655 | 154SNPT | | | | | | | | | |
| 656 | 154SO | | | | | | | | | |
| 657 | 154SG | | | | | | | | | |
| 658 | 154SSGCH | | | | | | | | | |
| 659 | 154SSGCT | | | | | | | | | |
| 660 | 154UT | | | | | | | | | |
| 661 | 154WA | | | | | | | | | |
| 662 | 154WYP | | | | | | | | | |
| 663 | 154WYU | | | | | | | | | |
| 664 | 25318SNPPS | | | | | | | | | |
| 665 | Total Material and Supplies | - | - | - | - | - | - | - | - | - |
| 666 | | | | | | | | | | |
| 667 | Prepayments | | | | | | | | | |
| 668 | 165GFS | | | | | | | | | |
| 669 | 165ID | | | | | | | | | |
| 670 | 165OR | | | | | | | | | |
| 671 | 165SE | | | | | | | | | |
| 672 | 165SG | | | | | | | | | |
| 673 | 165SO | | | | | | | | | |
| 674 | 165UT | | | | | | | | | |
| 675 | 165WA | | | | | | | | | |
| 676 | 165WYP | | | | | | | | | |
| 677 | 165WYU | | | | | | | | | |
| 678 | 165OTHER | | | | | | | | | |
| 679 | Total Prepayments | - | - | - | - | - | - | - | - | - |
| 680 | | | | | | | | | | |
| 681 | Misc Regulatory Assets | | | | | | | | | |
| 682 | 182MCA | | | | | | | | | |
| 683 | 182MID | | | | | | | | | |
| 684 | 182MOR | | | | | | | | | |
| 685 | 182MOTHER | | | | | | | | | |
| 686 | 182MSG | | | | | | | | | |
| 687 | 182MSG-P | | | | | | | | | |
| 688 | 182MSG-U | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|---------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 689 | 182MSGCT | | | | | | | | | |
| 690 | 182MSO | | | | | | | | | |
| 691 | 182MUT | | | | | | | | | |
| 692 | 182MWA | | | | | | | | | |
| 693 | 182MWYP | | | | | | | | | |
| 694 | 182NWWYU | | | | | | | | | |
| 695 | Total Misc Regulatory Assets | | | | | | | | | |
| 696 | | | | | | | | | | |
| 697 | Misc. Deferred Debits | | | | | | | | | |
| 698 | 186MCA | | | | | | | | | |
| 699 | 186MID | | | | | | | | | |
| 700 | 186MOR | | | | | | | | | |
| 701 | 186MOTHER | | | | | | | | | |
| 702 | 186MSE | | | | | | | | | |
| 703 | 186MSG | | | | | | | | | |
| 704 | 186MSG-P | | | | | | | | | |
| 705 | 186MSG-U | | | | | | | | | |
| 706 | 186MSO | | | | | | | | | |
| 707 | 186MWA | | | | | | | | | |
| 708 | Total Misc. Deferred Debits | | | | | | | | | |
| 709 | | | | | | | | | | |
| 710 | Working Capital | | | | | | | | | |
| 711 | CWC | 50,235,902 | 26,232,269 | (19,103,921) | | | | | | |
| 712 | Total Working Capital | 50,235,902 | 26,232,269 | (19,103,921) | | | | | | |
| 713 | | | | | | | | | | |
| 714 | Other Working Capital | | | | | | | | | |
| 715 | 131SNP | | | | | | | | | |
| 716 | 135SG | | | | | | | | | |
| 717 | 143SO | | | | | | | | | |
| 718 | 230SE | | | | | | | | | |
| 719 | 232SO | | | | | | | | | |
| 720 | 2533SE | | | | | | | | | |
| 721 | 232SE | | | | | | | | | |
| 722 | 254105SE | | | | | | | | | |
| 723 | Total Other Working Capital | | | | | | | | | |
| 724 | | | | | | | | | | |
| 725 | Total Working Capital | 50,235,902 | 26,232,269 | (19,103,921) | | | | | | |
| 726 | | | | | | | | | | |
| 727 | Nuclear Plant - Trojan | | | | | | | | | |
| 728 | 18222OR | | | | | | | | | |
| 729 | 18222TROJD | | | | | | | | | |
| 730 | 18222TROJP | | | | | | | | | |
| 731 | 18222WA | | | | | | | | | |
| 732 | Total Nuclear Plant - Trojan | | | | | | | | | |
| 733 | | | | | | | | | | |
| 734 | Impact Housing | | | | | | | | | |
| 735 | 141DGU | | | | | | | | | |
| 736 | 141SO | | | | | | | | | |
| 737 | Total Impact Housing | | | | | | | | | |
| 738 | | | | | | | | | | |
| 739 | Total Misc. Rate Base Additions | 50,235,902 | 26,232,269 | (19,103,921) | | | | | | |
| 740 | | | | | | | | | | |
| 741 | Total Electric Plant | 50,235,902 | 26,232,269 | (19,103,921) | 6,571,373 | (543,042) | (1,013,969) | 137,966,000 | 37,721,298 | 4,892,027 |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|--|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 742 | | | | | | | | | | |
| 743 | | | | | | | | | | |
| 744 | Misc. Rate Base Deductions | | | | | | | | | |
| 745 | Customer Service Deposits | | | | | | | | | |
| 746 | 235UJ | | | | | | | | | |
| 747 | Total Customer Service Deposits | | | | | | | | | |
| 748 | | | | | | | | | | |
| 749 | Misc. Provisions | | | | | | | | | |
| 750 | 2281SO | | | | | | | | | |
| 751 | 2282SO | | | | | | | | | |
| 752 | 2283SO | | | | | | | | | |
| 753 | 254OTHER | | | | | | | | | |
| 754 | 254SO | | | | | | | | | |
| 755 | Total Misc. Provisions | | | | | | | | | |
| 756 | | | | | | | | | | |
| 757 | Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 758 | 22841SE | | | | | | | | | |
| 759 | Total Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 760 | | | | | | | | | | |
| 761 | Accum Misc. Prov - Trojan | | | | | | | | | |
| 762 | 22842TROJD | | | | | | | | | |
| 763 | 230TROJD | | | | | | | | | |
| 764 | 230TROJP | | | | | | | | | |
| 765 | 254105TROJD | | | | | | | | | |
| 766 | 254105TROJP | | | | | | | | | |
| 767 | Total Accum Misc. Prov - Trojan | | | | | | | | | |
| 768 | | | | | | | | | | |
| 769 | Accum Hydro Relicensing Obligation | | | | | | | | | |
| 770 | 22844SG-P | | | | | | | | | |
| 771 | 22844SG-U | | | | | | | | | |
| 772 | Total Accum Hydro Relicensing Obligation | | | | | | | | | |
| 773 | | | | | | | | | | |
| 774 | Customer Advances for Construction | | | | | | | | | |
| 775 | 252CA | | | | | | | | | |
| 776 | 252CN | | | | | | | | | |
| 777 | 252ID | | | | | | | | | |
| 778 | 252OR | | | | | | | | | |
| 779 | 252SG | | | | | | | | | |
| 780 | 252UT | | | | | | | | | |
| 781 | 252WA | | | | | | | | | |
| 782 | 252WYP | | | | | | | | | |
| 783 | 252WYU | | | | | | | | | |
| 784 | Total Cust. Advances for Construction | | | | | | | | | |
| 785 | | | | | | | | | | |
| 786 | Other Deferred Credits | | | | | | | | | |
| 787 | 25398SE | | | | | | | | | |
| 788 | 25399CA | | | | | | | | | |
| 789 | 25399ID | | | | | | | | | |
| 790 | 25399OR | | | | | | | | | |
| 791 | 25399OTHER | | | | | | | | | |
| 792 | 25399SO | | | | | | | | | |
| 793 | 25399SE | | | | | | | | | |
| 794 | 25399SG | | | | | | | | | |

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 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|------------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 795 | 25399UT | | | | | | | | | |
| 796 | 25399WA | | | | | | | | | |
| 797 | 25399WYP | | | | | | | | | |
| 798 | 25399WYU | | | | | | | | | |
| 799 | Total Other Deferred Credits | | | | | | | | | |
| 800 | | | | | | | | | | |
| 801 | Accumulated Deferred Income Taxes | | | | | | | | | |
| 802 | 190 Accum. Deferred Income Taxes | | | | | | | | | |
| 803 | 190BADDEBT | | | | | | | | | |
| 804 | 190CA | | | | | | | | | |
| 805 | 190DGP | | | | | | | | | |
| 806 | 190ID | | | | | | | | | |
| 807 | 190CN | | | | | | | | | |
| 808 | 190OR | | | | | | | | | |
| 809 | 190OTHER | | | | | | | | | |
| 810 | 190SE | | | | | | | | | |
| 811 | 190SG | | | | | | | | | |
| 812 | 190SSGCT | | | | | | | | | |
| 813 | 190SNP | | | | | | | | | |
| 814 | 190SNPD | | | | | | | | | |
| 815 | 190SO | | | | | | | | | |
| 816 | 190TROJD | | | | | | | | | |
| 817 | 190UT | | | | | | | | | |
| 818 | 190WA | | | | | | | | | |
| 819 | 190WYP | | | | | | | | | |
| 820 | Total Accum. Deferred Income Taxes | | | | | | | | | |
| 821 | | | | | | | | | | |
| 822 | 281 Accum. Deferred Income Taxes | | | | | | | | | |
| 823 | 281DGP | | | | | | | | | |
| 824 | Total 281 Accum. Def. Income Taxes | | | | | | | | | |
| 825 | | | | | | | | | | |
| 826 | 282 Accum. Deferred Income Taxes | | | | | | | | | |
| 827 | 282CA | | | | | | | | | |
| 828 | 282DGP | | | | | | | | | |
| 829 | 282DITBAL | | | | | | | | | |
| 830 | 282FERC | | | | | | | | | |
| 831 | 282GFS | | | | | | | | | |
| 832 | 282ID | | | | | | | | | |
| 833 | 282NUTIL | | | | | | | | | |
| 834 | 282OR | | | | | | | | | |
| 835 | 282OTHER | | | | | | | | | |
| 836 | 282SNP | | | | | | | | | |
| 837 | 282SE | | | | | | | | | |
| 838 | 282SG | | | | | | | | | |
| 839 | 282SO | | | | | | | | | |
| 840 | 282UT | | | | | | | | | |
| 841 | 282WA | | | | | | | | | |
| 842 | 282WYP | | | | | | | | | |
| 843 | 282WYU | | | | | | | | | |
| 844 | Total 282 Accum. Def. Income Taxes | | | | | | | | | |
| 845 | | | | | | | | | | |
| 846 | 283 Accum. Deferred Income Taxes | | | | | | | | | |
| 847 | 283GFS | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|-------------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 848 | 283CA | | | | | | | | | |
| 849 | 283ID | | | | | | | | | |
| 850 | 283NUTIL | | | | | | | | | |
| 851 | 283OR | | | | | | | | | |
| 852 | 283OTHER | | | | | | | | | |
| 853 | 283SE | | | | | | | | | |
| 854 | 283SG | | | | | | | | | |
| 855 | 283SGCT | | | | | | | | | |
| 856 | 283SSGCH | | | | | | | | | |
| 857 | 283SNP | | | | | | | | | |
| 858 | 283SO | | | | | | | | | |
| 859 | 283TROJD | | | | | | | | | |
| 860 | 283UT | | | | | | | | | |
| 861 | 283WA | | | | | | | | | |
| 862 | 283WYP | | | | | | | | | |
| 863 | 283WYU | | | | | | | | | |
| 864 | Total 283 Accum. Def. Income Taxes | | | | | | | | | |
| 865 | | | | | | | | | | |
| 866 | Total Accum. Deferred Income Tax | | | | | | | | | |
| 867 | | | | | | | | | | |
| 868 | Accumulated Investment Tax Credit | | | | | | | | | |
| 869 | 255DGU | | | | | | | | | |
| 870 | 255ITC84 | | | | | | | | | |
| 871 | 255ITC85 | | | | | | | | | |
| 872 | 255ITC86 | | | | | | | | | |
| 873 | 255ITC88 | | | | | | | | | |
| 874 | 255ITC89 | | | | | | | | | |
| 875 | 255ITC90 | | | | | | | | | |
| 876 | Total Accum. Investment Tax Credit | | | | | | | | | |
| 877 | | | | | | | | | | |
| 878 | Total Misc. Rate Base Deductions | | | | | | | | | |
| 879 | | | | | | | | | | |
| 880 | | | | | | | | | | |
| 881 | Accumulated Depr. Production Plant | | | | | | | | | |
| 882 | Steam Prod Plant - Accum. | | | | | | | | | |
| 883 | 108SPDGP | | | | | | | | | |
| 884 | 108SPDGU | | | | | | | | | |
| 885 | 108SPSG | | | | | | | | | |
| 886 | 108SPSSGCH | | | | | | | | | |
| 887 | Total Steam Prod Plant - Accum. | | | | | | | | | |
| 888 | | | | | | | | | | |
| 889 | Hydraulic Prod Plant - Accum. | | | | | | | | | |
| 890 | 108HPDGP | | | | | | | | | |
| 891 | 108HPDGU | | | | | | | | | |
| 892 | 108HPSSG-P | | | | | | | | | |
| 893 | 108HPSSG-U | | | | | | | | | |
| 894 | Total Hydraulic Prod Plant - Accum. | | | | | | | | | |
| 895 | | | | | | | | | | |
| 896 | Other Prod Plant - Accum. | | | | | | | | | |
| 897 | 108OPDGU | | | | | | | | | |
| 898 | 108OPSG | | | | | | | | | |
| 899 | 108OPSG - Wind | | | | | | | | | |
| 900 | 108OPSSGCT | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|---------------------------------------|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 901 | Total Other Prod Plant - Accum. | - | - | - | - | - | - | - | - | - |
| 902 | Total Accum. Depr. Production Plant | - | - | - | - | - | - | - | - | - |
| 903 | | | | | | | | | | |
| 904 | | | | | | | | | | |
| 905 | | | | | | | | | | |
| 906 | Accum. Depr. Transmission Plant | | | | | | | | | |
| 907 | 108TPDGP | | | | | | | | | |
| 908 | 108TPDGU | | | | | | | | | |
| 909 | 108TPSG | | | | | | | | | |
| 910 | Total Accum. Depr. Transmission Plant | - | - | - | - | - | - | - | - | - |
| 911 | | | | | | | | | | |
| 912 | | | | | | | | | | |
| 913 | Accum. Depr. Distribution Plant | | | | | | | | | |
| 914 | Land and Land Rights | | | | | | | | | |
| 915 | 108360CA | | | | | | | | | |
| 916 | 108360ID | | | | | | | | | |
| 917 | 108360OR | | | | | | | | | |
| 918 | 108360UT | | | | | | | | | |
| 919 | 108360WA | | | | | | | | | |
| 920 | 108360WYP | | | | | | | | | |
| 921 | 108360WYU | | | | | | | | | |
| 922 | Total Land and Land Rights | - | - | - | - | - | - | - | - | - |
| 923 | | | | | | | | | | |
| 924 | Structures and Improvements | | | | | | | | | |
| 925 | 108361CA | | | | | | | | | |
| 926 | 108361ID | | | | | | | | | |
| 927 | 108361OR | | | | | | | | | |
| 928 | 108361UT | | | | | | | | | |
| 929 | 108361WA | | | | | | | | | |
| 930 | 108361WYP | | | | | | | | | |
| 931 | 108361WYU | | | | | | | | | |
| 932 | Structures and Improvements | - | - | - | - | - | - | - | - | - |
| 933 | | | | | | | | | | |
| 934 | Station Equipment | | | | | | | | | |
| 935 | 108362CA | | | | | | | | | |
| 936 | 108362ID | | | | | | | | | |
| 937 | 108362OR | | | | | | | | | |
| 938 | 108362UT | | | | | | | | | |
| 939 | 108362WA | | | | | | | | | |
| 940 | 108362WYP | | | | | | | | | |
| 941 | 108362WYU | | | | | | | | | |
| 942 | Total Station Equipment | - | - | - | - | - | - | - | - | - |
| 943 | | | | | | | | | | |
| 944 | Storage Battery Equipment | | | | | | | | | |
| 945 | 108363UT | | | | | | | | | |
| 946 | Total Storage Battery Equipment | - | - | - | - | - | - | - | - | - |
| 947 | | | | | | | | | | |
| 948 | | | | | | | | | | |
| 949 | Poles, Towers & Fixtures | | | | | | | | | |
| 950 | 108364CA | | | | | | | | | |
| 951 | 108364ID | | | | | | | | | |
| 952 | 108364OR | | | | | | | | | |
| 953 | 108364UT | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 | | 8.2 | | 8.3 | | 8.1 | 8.2 | 8.3 | 8.1 | 8.2 | 8.3 |
|----------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------|---------------------|---------------------|-----|-----|-----|-----|-----|-----|
| | | Cash Working Capital Jun-07 | Cash Working Capital Jun-08 | Cash Working Capital Jun-09 | Trapper Mine Jun-07 | Trapper Mine Jun-08 | Trapper Mine Jun-09 | | | | | | |
| 954 | 108364WA | | | | | | | | | | | | |
| 955 | 108364WYP | | | | | | | | | | | | |
| 956 | 108364WYU | | | | | | | | | | | | |
| 957 | Total Poles, Towers & Fixtures | | | | | | | | | | | | |
| 958 | | | | | | | | | | | | | |
| 959 | Overhead Conductors | | | | | | | | | | | | |
| 960 | 108365CA | | | | | | | | | | | | |
| 961 | 108365ID | | | | | | | | | | | | |
| 962 | 108365OR | | | | | | | | | | | | |
| 963 | 108365UT | | | | | | | | | | | | |
| 964 | 108365WA | | | | | | | | | | | | |
| 965 | 108365WYP | | | | | | | | | | | | |
| 966 | 108365WYU | | | | | | | | | | | | |
| 967 | Total Overhead Conductors | | | | | | | | | | | | |
| 968 | | | | | | | | | | | | | |
| 969 | Underground Conduit | | | | | | | | | | | | |
| 970 | 108366CA | | | | | | | | | | | | |
| 971 | 108366ID | | | | | | | | | | | | |
| 972 | 108366OR | | | | | | | | | | | | |
| 973 | 108366UT | | | | | | | | | | | | |
| 974 | 108366WA | | | | | | | | | | | | |
| 975 | 108366WYP | | | | | | | | | | | | |
| 976 | 108366WYU | | | | | | | | | | | | |
| 977 | Total Underground Conduit | | | | | | | | | | | | |
| 978 | | | | | | | | | | | | | |
| 979 | Underground Conductors | | | | | | | | | | | | |
| 980 | 108367CA | | | | | | | | | | | | |
| 981 | 108367ID | | | | | | | | | | | | |
| 982 | 108367OR | | | | | | | | | | | | |
| 983 | 108367UT | | | | | | | | | | | | |
| 984 | 108367WA | | | | | | | | | | | | |
| 985 | 108367WYP | | | | | | | | | | | | |
| 986 | 108367WYU | | | | | | | | | | | | |
| 987 | Total Underground Conductors | | | | | | | | | | | | |
| 988 | | | | | | | | | | | | | |
| 989 | Line Transformers | | | | | | | | | | | | |
| 990 | 108368CA | | | | | | | | | | | | |
| 991 | 108368ID | | | | | | | | | | | | |
| 992 | 108368OR | | | | | | | | | | | | |
| 993 | 108368UT | | | | | | | | | | | | |
| 994 | 108368WA | | | | | | | | | | | | |
| 995 | 108368WYP | | | | | | | | | | | | |
| 996 | 108368WYU | | | | | | | | | | | | |
| 997 | Total Line Transformers | | | | | | | | | | | | |
| 998 | | | | | | | | | | | | | |
| 999 | Services | | | | | | | | | | | | |
| 1000 | 108369CA | | | | | | | | | | | | |
| 1001 | 108369ID | | | | | | | | | | | | |
| 1002 | 108369OR | | | | | | | | | | | | |
| 1003 | 108369UT | | | | | | | | | | | | |
| 1004 | 108369WA | | | | | | | | | | | | |
| 1005 | 108369WYP | | | | | | | | | | | | |
| 1006 | 108369WYU | | | | | | | | | | | | |

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|---|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 1007 | Total Services | - | - | - | - | - | - | - | - | - |
| 1008 | Meters | - | - | - | - | - | - | - | - | - |
| 1009 | 108370CA | - | - | - | - | - | - | - | - | - |
| 1010 | 108370ID | - | - | - | - | - | - | - | - | - |
| 1011 | 108370OR | - | - | - | - | - | - | - | - | - |
| 1012 | 108370UT | - | - | - | - | - | - | - | - | - |
| 1013 | 108370WA | - | - | - | - | - | - | - | - | - |
| 1014 | 108370WYP | - | - | - | - | - | - | - | - | - |
| 1015 | 108370WYU | - | - | - | - | - | - | - | - | - |
| 1016 | Total Meters | - | - | - | - | - | - | - | - | - |
| 1017 | Installation on Customers' Premises | - | - | - | - | - | - | - | - | - |
| 1018 | 108371CA | - | - | - | - | - | - | - | - | - |
| 1019 | 108371ID | - | - | - | - | - | - | - | - | - |
| 1020 | 108371OR | - | - | - | - | - | - | - | - | - |
| 1021 | 108371UT | - | - | - | - | - | - | - | - | - |
| 1022 | 108371WA | - | - | - | - | - | - | - | - | - |
| 1023 | 108371WYP | - | - | - | - | - | - | - | - | - |
| 1024 | 108371WYU | - | - | - | - | - | - | - | - | - |
| 1025 | Total Installation on Customers' Premises | - | - | - | - | - | - | - | - | - |
| 1026 | Leased Property | - | - | - | - | - | - | - | - | - |
| 1027 | 108372ID | - | - | - | - | - | - | - | - | - |
| 1028 | 108372UT | - | - | - | - | - | - | - | - | - |
| 1029 | Total Leased Property | - | - | - | - | - | - | - | - | - |
| 1030 | Street Lights | - | - | - | - | - | - | - | - | - |
| 1031 | 108373CA | - | - | - | - | - | - | - | - | - |
| 1032 | 108373ID | - | - | - | - | - | - | - | - | - |
| 1033 | 108373OR | - | - | - | - | - | - | - | - | - |
| 1034 | 108373UT | - | - | - | - | - | - | - | - | - |
| 1035 | 108373WA | - | - | - | - | - | - | - | - | - |
| 1036 | 108373WYP | - | - | - | - | - | - | - | - | - |
| 1037 | 108373WYU | - | - | - | - | - | - | - | - | - |
| 1038 | Total Street Lights | - | - | - | - | - | - | - | - | - |
| 1039 | Unclassified Dist Sub Plant | - | - | - | - | - | - | - | - | - |
| 1040 | 108DPUT | - | - | - | - | - | - | - | - | - |
| 1041 | Total Unclassified Dist Sub Plant | - | - | - | - | - | - | - | - | - |
| 1042 | Total Accum. Depr. Distribution Plant | - | - | - | - | - | - | - | - | - |
| 1043 | Accum. Depreciation General Plant | - | - | - | - | - | - | - | - | - |
| 1044 | 108GPCA | - | - | - | - | - | - | - | - | - |
| 1045 | 108GPCN | - | - | - | - | - | - | - | - | - |
| 1046 | 108GPDGP | - | - | - | - | - | - | - | - | - |
| 1047 | 108GPDGU | - | - | - | - | - | - | - | - | - |
| 1048 | 108GPID | - | - | - | - | - | - | - | - | - |
| 1049 | 108GFOR | - | - | - | - | - | - | - | - | - |
| 1050 | 108GFSE | - | - | - | - | - | - | - | - | - |
| 1051 | Accum. Depreciation General Plant | - | - | - | - | - | - | - | - | - |
| 1052 | 108GPCA | - | - | - | - | - | - | - | - | - |
| 1053 | 108GPCN | - | - | - | - | - | - | - | - | - |
| 1054 | 108GPDGP | - | - | - | - | - | - | - | - | - |
| 1055 | 108GPDGU | - | - | - | - | - | - | - | - | - |
| 1056 | 108GPID | - | - | - | - | - | - | - | - | - |
| 1057 | 108GFOR | - | - | - | - | - | - | - | - | - |
| 1058 | 108GFSE | - | - | - | - | - | - | - | - | - |
| 1059 | | - | - | - | - | - | - | - | - | - |

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|--|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 1060 | 108GSPSG | | | | | | | | | |
| 1061 | 108GPSO | | | | | | | | | |
| 1062 | 108GPSSGCH | | | | | | | | | |
| 1063 | 108GPSSGCT | | | | | | | | | |
| 1064 | 108GPUT | | | | | | | | | |
| 1065 | 108GPWA | | | | | | | | | |
| 1066 | 108GPWYP | | | | | | | | | |
| 1067 | 108GPWYU | | | | | | | | | |
| 1068 | Total General Plant - Accum | | | | | | | | | |
| 1069 | | | | | | | | | | |
| 1070 | Mining Plant - Accum | | | | | | | | | |
| 1071 | 108MPSE | | | | | | | | | |
| 1072 | Total Mining Plant - Accum | | | | | | | | | |
| 1073 | | | | | | | | | | |
| 1074 | Total Accum. Depr. General Plant | | | | | | | | | |
| 1075 | | | | | | | | | | |
| 1076 | Total Accum. Depr. Plant in Service | | | | | | | | | |
| 1077 | | | | | | | | | | |
| 1078 | | | | | | | | | | |
| 1079 | Accumulated Amortization | | | | | | | | | |
| 1080 | Accum. Prov for Amort-Production | | | | | | | | | |
| 1081 | 111SPSSGCT | | | | | | | | | |
| 1082 | Total Accum. Prov for Amort-Production | | | | | | | | | |
| 1083 | | | | | | | | | | |
| 1084 | Accum. Prov for Amort-General | | | | | | | | | |
| 1085 | 111GPCA | | | | | | | | | |
| 1086 | 111GPCN | | | | | | | | | |
| 1087 | 111GPSG | | | | | | | | | |
| 1088 | 111GPOR | | | | | | | | | |
| 1089 | 111GPSO | | | | | | | | | |
| 1090 | 111GPUT | | | | | | | | | |
| 1091 | 111GPWA | | | | | | | | | |
| 1092 | 111GPWYP | | | | | | | | | |
| 1093 | 111GPWYU | | | | | | | | | |
| 1094 | Total Accum. Prov for Amort-General | | | | | | | | | |
| 1095 | | | | | | | | | | |
| 1096 | Accum. Prov for Amort-Hydro | | | | | | | | | |
| 1097 | 111HPDGP | | | | | | | | | |
| 1098 | 111HPSG-P | | | | | | | | | |
| 1099 | 111HPSG-U | | | | | | | | | |
| 1100 | Total Accum. Prov for Amort-Hydro | | | | | | | | | |
| 1101 | | | | | | | | | | |
| 1102 | Accum Prov for Amort-Intangible | | | | | | | | | |
| 1103 | 111IPCA | | | | | | | | | |
| 1104 | 111IPCN | | | | | | | | | |
| 1105 | 111IPDGP | | | | | | | | | |
| 1106 | 111IPDGU | | | | | | | | | |
| 1107 | 111IPID | | | | | | | | | |
| 1108 | 111IPMT | | | | | | | | | |
| 1109 | 111IPOR | | | | | | | | | |
| 1110 | 111IPSE | | | | | | | | | |
| 1111 | 111IPSG | | | | | | | | | |
| 1112 | 111IPSG-P | | | | | | | | | |

Rocky Mountain Power
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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.1 Cash Working Capital Jun-07 | 8.1 Cash Working Capital Jun-08 | 8.1 Cash Working Capital Jun-09 | 8.2 Trapper Mine Jun-07 | 8.2 Trapper Mine Jun-08 | 8.2 Trapper Mine Jun-09 | 8.3 Bridger Mine Jun-07 | 8.3 Bridger Mine Jun-08 | 8.3 Bridger Mine Jun-09 |
|----------|--|--|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 1113 | 111IPSG-U | | | | | | | | | |
| 1114 | 111IPSO | | | | | | | | | |
| 1115 | 111IPUT | | | | | | | | | |
| 1116 | 111IPWA | | | | | | | | | |
| 1117 | 111IPWYP | | | | | | | | | |
| 1118 | 111IPWYU | | | | | | | | | |
| 1119 | 111IPSSGCH | | | | | | | | | |
| 1120 | 111IPSSGCT | | | | | | | | | |
| 1121 | Total Accum Prov for Amort-Intangible | - | - | - | - | - | - | - | - | - |
| 1122 | | | | | | | | | | |
| 1123 | Accum Prov for Amort-Capital Lease | | | | | | | | | |
| 1124 | 111390OR | | | | | | | | | |
| 1125 | 111390SO | | | | | | | | | |
| 1126 | 111390SG | | | | | | | | | |
| 1127 | 111390WYP | | | | | | | | | |
| 1128 | Total Accum Prov for Amort-Capital Lease | - | - | - | - | - | - | - | - | - |
| 1129 | | | | | | | | | | |
| 1130 | Remove Capital Lease Amortization | | | | | | | | | |
| 1131 | | | | | | | | | | |
| 1132 | Total Accumulated Amortization | - | - | - | - | - | - | - | - | - |
| 1133 | | | | | | | | | | |
| 1134 | Total Rate Base Deductions | - | - | - | - | - | - | - | - | - |
| 1135 | | | | | | | | | | |
| 1136 | Total Rate Base | 50,235,902 | 26,232,269 | (19,103,921) | 6,571,373 | (543,042) | (1,013,969) | 137,966,000 | 37,721,298 | 4,832,027 |

| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|------------------------------------|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 1 | Steam Production Plant | | | | | | | | | |
| 2 | Land and Land Rights | | | | | | | | | |
| 3 | 310DGP | | | | | | | | | |
| 4 | 310DGU | | | | | | | | | |
| 5 | 310SG | | | | | | | | | |
| 6 | 310SSGCH | | | | | | | | | |
| 7 | Total Land and Land Rights | - | - | - | - | - | - | - | - | - |
| 8 | Structures and Improvements | | | | | | | | | |
| 10 | 311DGP | | | | | | | | | |
| 11 | 311DGU | | | | | | | | | |
| 12 | 311SG | | | | | | | | | |
| 13 | 311SSGCH | | | | | | | | | |
| 14 | Total Structures and Improvements | - | - | - | - | - | - | - | - | - |
| 15 | | | | | | | | | | |
| 16 | Boiler Plant Equipment | | | | | | | | | |
| 17 | 312DGP | | | | | | | | | |
| 18 | 312DGU | | | | | | | | | |
| 19 | 312SG | | | | | | | | | |
| 20 | 312SSGCH | | | | | | | | | |
| 21 | Total Boiler Plant Equipment | - | - | - | - | - | - | - | - | - |
| 22 | | | | | | | | | | |
| 23 | Turbogenerator Units | | | | | | | | | |
| 24 | 314DGP | | | | | | | | | |
| 25 | 314DGU | | | | | | | | | |
| 26 | 314SG | | | | | | | | | |
| 27 | 314SSGCH | | | | | | | | | |
| 28 | Total Turbogenerator Units | - | - | - | - | - | - | 228,436,997 | 223,683,442 | 223,683,442 |
| 29 | | | | | | | | 168,452,683 | 50,108,159 | 50,108,159 |
| 30 | Accessory Electric Equipment | | | | | | | 396,889,680 | 273,791,600 | 273,791,600 |
| 31 | 315DGP | | | | | | | | | |
| 32 | 315DGU | | | | | | | | | |
| 33 | 315SG | | | | | | | | | |
| 34 | 315SSGCH | | | | | | | | | |
| 35 | Total Accessory Electric Equipment | - | - | - | - | - | - | - | - | - |
| 36 | | | | | | | | | | |
| 37 | Misc Power Plant Equipment | | | | | | | | | |
| 38 | 316DGP | | | | | | | | | |
| 39 | 316DGU | | | | | | | | | |
| 40 | 316SG | | | | | | | | | |
| 41 | 316SSGCH | | | | | | | | | |
| 42 | Total Misc Power Plant Equipment | - | - | - | - | - | - | - | - | - |
| 43 | | | | | | | | | | |
| 44 | Unclassified Steam Plant | | | | | | | | | |
| 45 | SPSG | | | | | | | | | |
| 46 | Total Unclassified Steam Plant | - | - | - | - | - | - | - | - | - |
| 47 | | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | Total Steam Production Plant | - | - | - | - | - | - | 396,889,680 | 273,791,600 | 273,791,600 |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | Hydraulic Production Plant | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---|-------------------------------------|-------------------------------------|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------------|----------------------------|
| 53 | Land and Land Rights | | | | | | | | | |
| 54 | 330DGP | | | | | | | | | |
| 55 | 330DGU | | | | | | | | | |
| 56 | 330SG-P | | | | | | | | | |
| 57 | 330SG-U | | | | | | | | | |
| 58 | Total Land and Land Rights | | | | | | | | | |
| 59 | | | | | | | | | | |
| 60 | Structures and Improvements | | | | | | | | | |
| 61 | 331DGP | | | | | | | | | |
| 62 | 331DGU | | | | | | | | | |
| 63 | 331SG-P | | | | | | | | | |
| 64 | 331SG-U | | | | | | | | | |
| 65 | Total Structures and Improvements | | | | | | | | | |
| 66 | | | | | | | | | | |
| 67 | Reservoirs, Dams & Waterways | | | | | | | | | |
| 68 | 332DGP | | | | | | | | | |
| 69 | 332DGU | | | | | | | | | |
| 70 | 332SG-P | | | | | | | | | |
| 71 | 332SG-U | | | | | | | | | |
| 72 | Total Reservoirs, Dams & Waterways | | | | | | | | | |
| 73 | | | | | | | | | | |
| 74 | Water Wheel, Turbines, & Generators | | | | | | | | | |
| 75 | 333DGP | | | | | | | | | |
| 76 | 333DGU | | | | | | | | | |
| 77 | 333SG-P | | | | | | | | | |
| 78 | 333SG-U | | | | | | | | | |
| 79 | Total Water Wheel, Turbines, & Generators | | | | | | | | | |
| 80 | | | | | | | | | | |
| 81 | Accessory Electric Equipment | | | | | | | | | |
| 82 | 334DGP | | | | | | | | | |
| 83 | 334DGU | | | | | | | | | |
| 84 | 334SG-P | | | | | | | | | |
| 85 | 334SG-U | | | | | | | | | |
| 86 | Total Accessory Electric Equipment | | | | | | | | | |
| 87 | | | | | | | | | | |
| 88 | Misc Power Plant Equipment | | | | | | | | | |
| 89 | 335DGP | | | | | | | | | |
| 90 | 335DGU | | | | | | | | | |
| 91 | 335SG-P | | | | | | | | | |
| 92 | 335SG-U | | | | | | | | | |
| 93 | Total Misc Power Plant Equipment | | | | | | | | | |
| 94 | | | | | | | | | | |
| 95 | Roads, Railroads & Bridges | | | | | | | | | |
| 96 | 336DGP | | | | | | | | | |
| 97 | 336DGU | | | | | | | | | |
| 98 | 336SG-P | | | | | | | | | |
| 99 | 336SG-U | | | | | | | | | |
| 100 | Total Roads, Railroads & Bridges | | | | | | | | | |
| 101 | | | | | | | | | | |
| 102 | Unclassified Hydro Plant | | | | | | | | | |
| 103 | HPSG-P | | | | | | | | | |
| 104 | Total Unclassified Hydro Plant | | | | | | | | | |
| 105 | | | | | | | | | | |

| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---|-------------------------------------|-------------------------------------|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------------|----------------------------|
| 106 | Total Hydraulic Production Plant | - | - | - | - | - | - | - | 53,856,404 | 48,316,101 |
| 107 | | | | | | | | | | |
| 108 | | | | | | | | | | |
| 109 | Other Production Plant | | | | | | | | | |
| 110 | Land and Land Rights | | | | | | | | | |
| 111 | 340DGU | | | | | | | | | |
| 112 | 340SG | | | | | | | | | |
| 113 | 340SSGCT | | | | | | | | | |
| 114 | Total Land and Land Rights | - | - | - | - | - | - | - | - | - |
| 115 | | | | | | | | | | |
| 116 | Structures and Improvements | | | | | | | | | |
| 117 | 341DGU | | | | | | | | | |
| 118 | 341SG | | | | | | | | | |
| 119 | 341SSGCT | | | | | | | | | |
| 120 | Total Structures and Improvements | - | - | - | - | - | - | - | - | - |
| 121 | | | | | | | | | | |
| 122 | Fuel Holders, Producers & Accessories | | | | | | | | | |
| 123 | 342DGU | | | | | | | | | |
| 124 | 342SG | | | | | | | | | |
| 125 | 342SSGCT | | | | | | | | | |
| 126 | Total Fuel Holders, Producers & Accessories | - | - | - | - | - | - | - | - | - |
| 127 | | | | | | | | | | |
| 128 | Prime Movers | | | | | | | | | |
| 129 | 343DGU | | | | | | | | | |
| 130 | 343SG | | | | | | | | 350,102,896 | 13,815,293 |
| 131 | 343SSG - Wind | | | | | | | | 443,263,280 | 547,435,489 |
| 132 | 343SSGCT | | | | | | | | 2,823,931 | 9,670,722 |
| 133 | Total Prime Movers | - | - | - | - | - | - | - | 796,190,108 | 570,921,504 |
| 134 | | | | | | | | | | |
| 135 | Generators | | | | | | | | | |
| 136 | 344DGU | | | | | | | | | |
| 137 | 344SG | | | | | | | | | |
| 138 | 344SSGCT | | | | | | | | | |
| 139 | Total Generators | - | - | - | - | - | - | - | - | - |
| 140 | | | | | | | | | | |
| 141 | Accessory Electric Plant | | | | | | | | | |
| 142 | 345DGU | | | | | | | | | |
| 143 | 345SG | | | | | | | | | |
| 144 | 345SSGCT | | | | | | | | | |
| 145 | Total Accessory Electric Plant | - | - | - | - | - | - | - | - | - |
| 146 | | | | | | | | | | |
| 147 | Misc. Power Plant Equipment | | | | | | | | | |
| 148 | 346DGU | | | | | | | | | |
| 149 | 346SG | | | | | | | | | |
| 150 | Total Misc. Power Plant Equipment | - | - | - | - | - | - | - | - | - |
| 151 | | | | | | | | | | |
| 152 | Unclassified Other Production Plant | | | | | | | | | |
| 153 | OPSG | | | | | | | | | |
| 154 | Total Unclassified Other Production Plant | - | - | - | - | - | - | - | - | - |
| 155 | | | | | | | | | | |
| 156 | Total Other Production Plant | - | - | - | - | - | - | - | 796,190,108 | 570,921,504 |
| 157 | | | | | | | | | | |
| 158 | | | | | | | | | | |

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 Utah GRC - June 2009
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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------------|----------------------------|
| 212 | | | | | | | | | | |
| 213 | Unclassified Transmission Plant | | | | | | | | | |
| 214 | TPSG | | | | | | | | | |
| 215 | Total Unclassified Transmission Plant | | | | | | | | | |
| 216 | | | | | | | | | | |
| 217 | Total Transmission Plant | | | | | | | 178,209,925 | | 165,580,262 |
| 218 | | | | | | | | | | |
| 219 | | | | | | | | | | |
| 220 | Distribution Plant | | | | | | | | | |
| 221 | Land and Land Rights | | | | | | | | | |
| 222 | 360CA | | | | | | | | | |
| 223 | 360ID | | | | | | | | | |
| 224 | 360OR | | | | | | | | | |
| 225 | 360UT | | | | | | | | | |
| 226 | 360WA | | | | | | | | | |
| 227 | 360WYP | | | | | | | | | |
| 228 | 360WYU | | | | | | | | | |
| 229 | Total Land and Land Rights | | | | | | | | | |
| 230 | | | | | | | | | | |
| 231 | Total Structures and Improvements | | | | | | | | | |
| 232 | 361CA | | | | | | | | | |
| 233 | 361ID | | | | | | | | | |
| 234 | 361OR | | | | | | | | | |
| 235 | 361UT | | | | | | | | | |
| 236 | 361WA | | | | | | | | | |
| 237 | 361WYP | | | | | | | | | |
| 238 | 361WYU | | | | | | | | | |
| 239 | Total Structures and Improvements | | | | | | | | | |
| 240 | | | | | | | | | | |
| 241 | Station Equipment | | | | | | | | | |
| 242 | 362CA | | | | | | | | | |
| 243 | 362ID | | | | | | | | | |
| 244 | 362OR | | | | | | | | | |
| 245 | 362UT | | | | | | | | | |
| 246 | 362WA | | | | | | | | | |
| 247 | 362WYP | | | | | | | | | |
| 248 | 362WYU | | | | | | | | | |
| 249 | Total Station Equipment | | | | | | | | | |
| 250 | | | | | | | | | | |
| 251 | Storage Battery Equipment | | | | | | | | | |
| 252 | 363UT | | | | | | | | | |
| 253 | Total Storage Battery Equipment | | | | | | | | | |
| 254 | | | | | | | | | | |
| 255 | Poles, Towers & Fixtures | | | | | | | | | |
| 256 | 364CA | | | | | | | | 10,519,691 | 10,123,316 |
| 257 | 364ID | | | | | | | | 24,948,121 | 11,273,202 |
| 258 | 364OR | | | | | | | | 72,517,249 | 54,755,411 |
| 259 | 364UT | | | | | | | | 187,681,269 | 130,623,417 |
| 260 | 364WA | | | | | | | | 16,289,341 | 13,398,087 |
| 261 | 364WYP | | | | | | | | 31,474,200 | 24,004,980 |
| 262 | 364WYU | | | | | | | | | |
| 263 | Total Poles, Towers & Fixtures | | | | | | | | 343,429,871 | 244,178,413 |
| 264 | | | | | | | | | | |

| Line No. | Accounts | 8.4 | | 8.6 | | 8.7 | | 8.7 | | |
|----------|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|------------------|------------------|------------------|------------------------|------------------------|
| | | Environmental Settlement Jun-07 | Environmental Settlement Jun-08 | Environmental Settlement Jun-09 | Cust Advances for Construction Jun-07 | Grid West Jun-07 | Grid West Jun-08 | Grid West Jun-09 | Plant Additions Jun-08 | Plant Additions Jun-09 |
| 265 | Overhead Conductors | | | | | | | | | |
| 266 | 365CA | | | | | | | | | |
| 267 | 365ID | | | | | | | | | |
| 268 | 365OR | | | | | | | | | |
| 269 | 365UT | | | | | | | | | |
| 270 | 365WA | | | | | | | | | |
| 271 | 365WYP | | | | | | | | | |
| 272 | 365WYU | | | | | | | | | |
| 273 | Total Overhead Conductors | | | | | | | | | |
| 274 | | | | | | | | | | |
| 275 | Underground Conduit | | | | | | | | | |
| 276 | 366CA | | | | | | | | | |
| 277 | 366ID | | | | | | | | | |
| 278 | 366OR | | | | | | | | | |
| 279 | 366UT | | | | | | | | | |
| 280 | 366WA | | | | | | | | | |
| 281 | 366WYP | | | | | | | | | |
| 282 | 366WYU | | | | | | | | | |
| 283 | Total Underground Conduit | | | | | | | | | |
| 284 | | | | | | | | | | |
| 285 | Underground Conductors | | | | | | | | | |
| 286 | 367CA | | | | | | | | | |
| 287 | 367ID | | | | | | | | | |
| 288 | 367OR | | | | | | | | | |
| 289 | 367UT | | | | | | | | | |
| 290 | 367WA | | | | | | | | | |
| 291 | 367WYP | | | | | | | | | |
| 292 | 367WYU | | | | | | | | | |
| 293 | Total Underground Conductors | | | | | | | | | |
| 294 | | | | | | | | | | |
| 295 | Line Transformers | | | | | | | | | |
| 296 | 368CA | | | | | | | | | |
| 297 | 368ID | | | | | | | | | |
| 298 | 368OR | | | | | | | | | |
| 299 | 368UT | | | | | | | | | |
| 300 | 368WA | | | | | | | | | |
| 301 | 368WYP | | | | | | | | | |
| 302 | 368WYU | | | | | | | | | |
| 303 | Total Line Transformers | | | | | | | | | |
| 304 | | | | | | | | | | |
| 305 | Services | | | | | | | | | |
| 306 | 369CA | | | | | | | | | |
| 307 | 369ID | | | | | | | | | |
| 308 | 369OR | | | | | | | | | |
| 309 | 369UT | | | | | | | | | |
| 310 | 369WA | | | | | | | | | |
| 311 | 369WYP | | | | | | | | | |
| 312 | 369WYU | | | | | | | | | |
| 313 | Total Services | | | | | | | | | |
| 314 | | | | | | | | | | |
| 315 | Meters | | | | | | | | | |
| 316 | 370CA | | | | | | | | | |
| 317 | 370ID | | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|--|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 318 | 370OR | | | | | | | | | |
| 319 | 370UT | | | | | | | | | |
| 320 | 370WA | | | | | | | | | |
| 321 | 370WYP | | | | | | | | | |
| 322 | 370WYU | | | | | | | | | |
| 323 | Total Meters | | | | | | | | | |
| 324 | | | | | | | | | | |
| 325 | Installations on Customers' Premises | | | | | | | | | |
| 326 | 371CA | | | | | | | | | |
| 327 | 371ID | | | | | | | | | |
| 328 | 371OR | | | | | | | | | |
| 329 | 371UT | | | | | | | | | |
| 330 | 371WA | | | | | | | | | |
| 331 | 371WYP | | | | | | | | | |
| 332 | 371WYU | | | | | | | | | |
| 333 | Total Installations on Customers' Premises | | | | | | | | | |
| 334 | | | | | | | | | | |
| 335 | Leased Property | | | | | | | | | |
| 336 | 372ID | | | | | | | | | |
| 337 | 372UT | | | | | | | | | |
| 338 | Total Leased Property | | | | | | | | | |
| 339 | | | | | | | | | | |
| 340 | Street Lights | | | | | | | | | |
| 341 | 373CA | | | | | | | | | |
| 342 | 373ID | | | | | | | | | |
| 343 | 373OR | | | | | | | | | |
| 344 | 373UT | | | | | | | | | |
| 345 | 373WA | | | | | | | | | |
| 346 | 373WYP | | | | | | | | | |
| 347 | 373WYU | | | | | | | | | |
| 348 | Total Street Lights | | | | | | | | | |
| 349 | | | | | | | | | | |
| 350 | Unclassified Distribution Plant | | | | | | | | | |
| 351 | DPCA | | | | | | | | | |
| 352 | DPID | | | | | | | | | |
| 353 | DPOR | | | | | | | | | |
| 354 | DPUT | | | | | | | | | |
| 355 | DPWA | | | | | | | | | |
| 356 | DPWYP | | | | | | | | | |
| 357 | DPWYU | | | | | | | | | |
| 358 | Total Unclassified Distribution Plant | | | | | | | | | |
| 359 | | | | | | | | | | |
| 360 | Total Distribution Plant | | | | | | | | 343,429,871 | 244,178,413 |
| 361 | | | | | | | | | | |
| 362 | | | | | | | | | | |
| 363 | General Plant | | | | | | | | | |
| 364 | Land and Land Rights | | | | | | | | | |
| 365 | 389CA | | | | | | | | | |
| 366 | 389CN | | | | | | | | | |
| 367 | 389DGU | | | | | | | | | |
| 368 | 389ID | | | | | | | | | |
| 369 | 389OR | | | | | | | | | |
| 370 | 389SG | | | | | | | | | |
| 370 | | | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------------|----------------------------|
| 371 | 389SO | | | | | | | | | |
| 372 | 389UT | | | | | | | | | |
| 373 | 389WA | | | | | | | | | |
| 374 | 389WYP | | | | | | | | | |
| 375 | 389WYU | | | | | | | | | |
| 376 | Total Land and Land Rights | | | | | | | | | |
| 377 | | | | | | | | | | |
| 378 | Structures and Improvements | | | | | | | | | |
| 379 | 390CA | | | | | | | | | |
| 380 | 390CN | | | | | | | | | |
| 381 | 390DGP | | | | | | | | | |
| 382 | 390DGU | | | | | | | | | |
| 383 | 390ID | | | | | | | | | |
| 384 | 390OR | | | | | | | | | |
| 385 | 390SG | | | | | | | | | |
| 386 | 390SO | | | | | | | | | |
| 387 | 390UT | | | | | | | | | |
| 388 | 390WA | | | | | | | | | |
| 389 | 390WYP | | | | | | | | | |
| 390 | 390WYU | | | | | | | | | |
| 391 | Total Structures and Improvements | | | | | | | | | |
| 392 | | | | | | | | | | |
| 393 | Office Furniture & Equipment | | | | | | | | | |
| 394 | 391CA | | | | | | | | | |
| 395 | 391CN | | | | | | | | | |
| 396 | 391DGP | | | | | | | | | |
| 397 | 391DGU | | | | | | | | | |
| 398 | 391ID | | | | | | | | | |
| 399 | 391OR | | | | | | | | | |
| 400 | 391SE | | | | | | | | | |
| 401 | 391SG | | | | | | | | | |
| 402 | 391SO | | | | | | | | | |
| 403 | 391SSGCH | | | | | | | | | |
| 404 | 391SSGCT | | | | | | | | | |
| 405 | 391UT | | | | | | | | | |
| 406 | 391WA | | | | | | | | | |
| 407 | 391WYP | | | | | | | | | |
| 408 | 391WYU | | | | | | | | | |
| 409 | Total Office Furniture & Equipment | | | | | | | | | |
| 410 | | | | | | | | | | |
| 411 | Transportation Equipment | | | | | | | | | |
| 412 | 392CA | | | | | | | | | |
| 413 | 392CN | | | | | | | | | |
| 414 | 392DGP | | | | | | | | | |
| 415 | 392DGU | | | | | | | | | |
| 416 | 392ID | | | | | | | | | |
| 417 | 392OR | | | | | | | | | |
| 418 | 392SE | | | | | | | | | |
| 419 | 392SG | | | | | | | | | |
| 420 | 392SO | | | | | | | | | |
| 421 | 392SSGCH | | | | | | | | | |
| 422 | 392SSGCT | | | | | | | | | |
| 423 | 392UT | | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---------------------------------------|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 424 | 392WA | | | | | | | | | |
| 425 | 392WYP | | | | | | | | | |
| 426 | 392WYU | | | | | | | | | |
| 427 | Total Transportation Equipment | | | | | | | | | |
| 428 | | | | | | | | | | |
| 429 | Stores Equipment | | | | | | | | | |
| 430 | 393CA | | | | | | | | | |
| 431 | 393DGP | | | | | | | | | |
| 432 | 393DGU | | | | | | | | | |
| 433 | 393ID | | | | | | | | | |
| 434 | 393OR | | | | | | | | | |
| 435 | 393SG | | | | | | | | | |
| 436 | 393SO | | | | | | | | | |
| 437 | 393SSGCT | | | | | | | | | |
| 438 | 393UT | | | | | | | | | |
| 439 | 393WA | | | | | | | | | |
| 440 | 393WYP | | | | | | | | | |
| 441 | 393WYU | | | | | | | | | |
| 442 | Total Stores Equipment | | | | | | | | | |
| 443 | | | | | | | | | | |
| 444 | Tools, Shop, & Garage Equipment | | | | | | | | | |
| 445 | 394CA | | | | | | | | | |
| 446 | 394DGP | | | | | | | | | |
| 447 | 394DGU | | | | | | | | | |
| 448 | 394ID | | | | | | | | | |
| 449 | 394OR | | | | | | | | | |
| 450 | 394SE | | | | | | | | | |
| 451 | 394SG | | | | | | | | | |
| 452 | 394SO | | | | | | | | | |
| 453 | 394SSGCH | | | | | | | | | |
| 454 | 394SSGCT | | | | | | | | | |
| 455 | 394UT | | | | | | | | | |
| 456 | 394WA | | | | | | | | | |
| 457 | 394WYP | | | | | | | | | |
| 458 | 394WYU | | | | | | | | | |
| 459 | Total Tools, Shop, & Garage Equipment | | | | | | | | | |
| 460 | | | | | | | | | | |
| 461 | Laboratory Equipment | | | | | | | | | |
| 462 | 395CA | | | | | | | | | |
| 463 | 395DGP | | | | | | | | | |
| 464 | 395DGU | | | | | | | | | |
| 465 | 395ID | | | | | | | | | |
| 466 | 395OR | | | | | | | | | |
| 467 | 395SE | | | | | | | | | |
| 468 | 395SG | | | | | | | | | |
| 469 | 395SO | | | | | | | | | |
| 470 | 395SSGCT | | | | | | | | | |
| 471 | 395SSGCH | | | | | | | | | |
| 472 | 395UT | | | | | | | | | |
| 473 | 395WA | | | | | | | | | |
| 474 | 395WYP | | | | | | | | | |
| 475 | 395WYU | | | | | | | | | |
| 476 | Total Laboratory Equipment | | | | | | | | | |

| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------------|----------------------------|
| 477 | | | | | | | | | | |
| | <i>Power Operated Equipment</i> | | | | | | | | | |
| 478 | 396CA | | | | | | | | | |
| 479 | 396DGP | | | | | | | | | |
| 480 | 396DGP | | | | | | | | | |
| 481 | 396DGU | | | | | | | | | |
| 482 | 396ID | | | | | | | | | |
| 483 | 396OR | | | | | | | | | |
| 484 | 396SE | | | | | | | | | |
| 485 | 396SG | | | | | | | | | |
| 486 | 396SO | | | | | | | | | |
| 487 | 396SSGCH | | | | | | | | | |
| 488 | 396UT | | | | | | | | | |
| 489 | 396WA | | | | | | | | | |
| 490 | 396WYP | | | | | | | | | |
| 491 | 396WYU | | | | | | | | | |
| 492 | <i>Total Power Operated Equipment</i> | | | | | | | | | |
| 493 | | | | | | | | | | |
| | <i>Communications Equipment</i> | | | | | | | | | |
| 494 | 397CA | | | | | | | | | |
| 495 | 397CA | | | | | | | | | |
| 496 | 397CN | | | | | | | | | |
| 497 | 397DGP | | | | | | | | | |
| 498 | 397DGP | | | | | | | | | |
| 499 | 397ID | | | | | | | | | |
| 500 | 397OR | | | | | | | | | |
| 501 | 397SE | | | | | | | | | |
| 502 | 397SG | | | | | | | | | |
| 503 | 397SO | | | | | | | | | |
| 504 | 397SSGCT | | | | | | | | | |
| 505 | 397SSGCH | | | | | | | | | |
| 506 | 397UT | | | | | | | | | |
| 507 | 397WA | | | | | | | | | |
| 508 | 397WYP | | | | | | | | | |
| 509 | 397WYU | | | | | | | | | |
| 510 | <i>Total Communications Equipment</i> | | | | | | | | | |
| 511 | | | | | | | | | | |
| | <i>Misc. Equipment</i> | | | | | | | | | |
| 512 | 398CA | | | | | | | | | |
| 513 | 398CA | | | | | | | | | |
| 514 | 398CN | | | | | | | | | |
| 515 | 398DGP | | | | | | | | | |
| 516 | 398DGP | | | | | | | | | |
| 517 | 398DGU | | | | | | | | | |
| 518 | 398ID | | | | | | | | | |
| 519 | 398OR | | | | | | | | | |
| 520 | 398SE | | | | | | | | | |
| 521 | 398SG | | | | | | | | | |
| 522 | 398SO | | | | | | | | | |
| 523 | 398SSGCT | | | | | | | | | |
| 524 | 398UT | | | | | | | | | |
| 525 | 398WA | | | | | | | | | |
| 526 | 398WYP | | | | | | | | | |
| 527 | 398WYU | | | | | | | | | |
| 528 | <i>Total Misc. Equipment</i> | | | | | | | | | |
| 529 | | | | | | | | | | |
| | <i>Coal Mine</i> | | | | | | | | | |
| 530 | | | | | | | | | | |

Rocky Mountain Power
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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|----------------------------------|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 530 | 399SE | - | - | - | - | - | - | - | 26,970,691 | 19,526,630 |
| 531 | Total Coal Mine | - | - | - | - | - | - | - | 26,970,691 | 19,526,630 |
| 532 | | | | | | | | | | |
| 533 | General Capital Leases | | | | | | | | | |
| 534 | 10113900R | | | | | | | | | |
| 535 | 1011390SO | | | | | | | | | |
| 536 | 1011390SG | | | | | | | | | |
| 537 | 1011390WYP | | | | | | | | | |
| 538 | Total General Capital Leases | | | | | | | | | |
| 539 | | | | | | | | | | |
| 540 | Remove Capital Leases | | | | | | | | | |
| 541 | | | | | | | | | | |
| 542 | Unclassified General Plant | | | | | | | | | |
| 543 | GPSO | | | | | | | | | |
| 544 | Total Unclassified General Plant | | | | | | | | | |
| 545 | | | | | | | | | | |
| 546 | Total General Plant | | | | | | | | 68,334,416 | 56,514,404 |
| 547 | | | | | | | | | | |
| 548 | | | | | | | | | | |
| 549 | Intangible Plant | | | | | | | | | |
| 550 | Organization | | | | | | | | | |
| 551 | 301CA | | | | | | | | | |
| 552 | 301ID | | | | | | | | | |
| 553 | 301OR | | | | | | | | | |
| 554 | 301UT | | | | | | | | | |
| 555 | 301WA | | | | | | | | | |
| 556 | 301WYP | | | | | | | | | |
| 557 | 301WYU | | | | | | | | | |
| 558 | Total Organization | | | | | | | | | |
| 559 | | | | | | | | | | |
| 560 | Franchise and Consent | | | | | | | | | |
| 561 | 302CA | | | | | | | | | |
| 562 | 302DGP | | | | | | | | | |
| 563 | 302DGU | | | | | | | | | |
| 564 | 302ID | | | | | | | | | |
| 565 | 302SG | | | | | | | | | |
| 566 | 302SG-P | | | | | | | | 3,516,426 | |
| 567 | 302SG-U | | | | | | | | 39,122,432 | |
| 568 | 302UT | | | | | | | | | |
| 569 | 302WA | | | | | | | | | |
| 570 | 302WYP | | | | | | | | | |
| 571 | 302WYU | | | | | | | | | |
| 572 | Total Franchise and Consent | | | | | | | | 42,638,858 | |
| 573 | | | | | | | | | | |
| 574 | Misc. Intangible Plant | | | | | | | | | |
| 575 | 303CN | | | | | | | | | |
| 576 | 303OR | | | | | | | | | |
| 577 | 303SE | | | | | | | | | |
| 578 | 303SG | | | | | | | | | |
| 579 | 303SO | | | | | | | | | |
| 580 | 303DGP | | | | | | | | 14,313,883 | 15,615,000 |
| 581 | 303UT | | | | | | | | | |
| 582 | 303ID | | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 583 | 303WA | | | | | | | | | |
| 584 | 303WYP | | | | | | | | | |
| 585 | Total Misc. Intangible Plant | | | | | | | | 14,313,883 | 15,615,000 |
| 586 | | | | | | | | | | |
| 587 | Unclassified Intangible Plant | | | | | | | | | |
| 588 | IPSO | | | | | | | | | |
| 589 | Total Unclassified Intangible Plant | | | | | | | | | |
| 590 | | | | | | | | | | |
| 591 | Total Intangible Plant | | | | | | | | 56,952,741 | 15,615,000 |
| 592 | | | | | | | | | | |
| 593 | Total Electric Plant in Service | | | | | | | | 1,893,863,145 | 1,374,917,284 |
| 594 | | | | | | | | | | |
| 595 | | | | | | | | | | |
| 596 | Misc. Rate Base Additions | | | | | | | | | |
| 597 | Plant Held for Future Use | | | | | | | | | |
| 598 | 105OR | | | | | | | | | |
| 599 | 105SE | | | | | | | | | |
| 600 | 105SNPT | | | | | | | | | |
| 601 | 105UT | | | | | | | | | |
| 602 | 105WYP | | | | | | | | | |
| 603 | Total Plant Held for Future Use | | | | | | | | | |
| 604 | | | | | | | | | | |
| 605 | Electric Plant Acquisition Adj. | | | | | | | | | |
| 606 | 114DGP | | | | | | | | | |
| 607 | 114SG | | | | | | | | | |
| 608 | Total Electric Plant Acquisition Adj. | | | | | | | | | |
| 609 | | | | | | | | | | |
| 610 | Accum Provision for Asset Acq. Adj. | | | | | | | | | |
| 611 | 115DGP | | | | | | | | | |
| 612 | 115SG | | | | | | | | | |
| 613 | Total Accum Provision for Asset Acq Adj | | | | | | | | | |
| 614 | | | | | | | | | | |
| 615 | Weatherization | | | | | | | | | |
| 616 | 124CA | | | | | | | | | |
| 617 | 124ID | | | | | | | | | |
| 618 | 124OR | | | | | | | | | |
| 619 | 124OTHER | | | | | | | | | |
| 620 | 124SO | | | | | | | | | |
| 621 | 124UT | | | | | | | | | |
| 622 | 124WA | | | | | | | | | |
| 623 | 124WYP | | | | | | | | | |
| 624 | 124WYU | | | | | | | | | |
| 625 | Total Weatherization | | | | | | | | | |
| 626 | | | | | | | | | | |
| 627 | Weatherization | | | | | | | | | |
| 628 | 182WCA | | | | | | | | | |
| 629 | 182WID | | | | | | | | | |
| 630 | 182WOR | | | | | | | | | |
| 631 | 182WOTHER | | | | | | | | | |
| 632 | 182WSO | | | | | | | | | |
| 633 | 182WUT | | | | | | | | | |
| 634 | 182WWA | | | | | | | | | |
| 635 | 182WWYP | | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|-----------------------------|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 637 | 182WWYU | | | | | | | | | |
| 638 | Total Weatherization | | | | | | | | | |
| 639 | Fuel Stock | | | | | | | | | |
| 640 | 151SE | | | | | | | | | |
| 641 | 151SSECH | | | | | | | | | |
| 642 | 151SSECT | | | | | | | | | |
| 643 | 25316SE | | | | | | | | | |
| 644 | 25317SE | | | | | | | | | |
| 645 | Total Fuel Stock | | | | | | | | | |
| 646 | | | | | | | | | | |
| 647 | Material and Supplies | | | | | | | | | |
| 648 | 154CA | | | | | | | | | |
| 649 | 154ID | | | | | | | | | |
| 650 | 154OR | | | | | | | | | |
| 651 | 154SE | | | | | | | | | |
| 652 | 154SNPD | | | | | | | | | |
| 653 | 154SNPPH | | | | | | | | | |
| 654 | 154SNPPS | | | | | | | | | |
| 655 | 154SNPT | | | | | | | | | |
| 656 | 154SO | | | | | | | | | |
| 657 | 154SG | | | | | | | | | |
| 658 | 154SSGCH | | | | | | | | | |
| 659 | 154SSGCT | | | | | | | | | |
| 660 | 154JUT | | | | | | | | | |
| 661 | 154WA | | | | | | | | | |
| 662 | 154WYP | | | | | | | | | |
| 663 | 154WYU | | | | | | | | | |
| 664 | 25318SNPPS | | | | | | | | | |
| 665 | Total Material and Supplies | | | | | | | | | |
| 666 | | | | | | | | | | |
| 667 | Prepayments | | | | | | | | | |
| 668 | 165GFS | | | | | | | | | |
| 669 | 165ID | | | | | | | | | |
| 670 | 165OR | | | | | | | | | |
| 671 | 165SE | | | | | | | | | |
| 672 | 165SG | | | | | | | | | |
| 673 | 165SO | | | | | | | | | |
| 674 | 165UT | | | | | | | | | |
| 675 | 165WA | | | | | | | | | |
| 676 | 165WYP | | | | | | | | | |
| 677 | 165WYU | | | | | | | | | |
| 678 | 165OTHER | | | | | | | | | |
| 679 | Total Prepayments | | | | | | | | | |
| 680 | | | | | | | | | | |
| 681 | Misc Regulatory Assets | | | | | | | | | |
| 682 | 182MCA | | | | | | | | | |
| 683 | 182MID | | | | | | | | | |
| 684 | 182MOR | | | | | | | | | |
| 685 | 182MOTHER | | | | | | | | | |
| 686 | 182MSG | | | | | | | | | |
| 687 | 182MSG-P | | | | | | | | | |
| 688 | 182MSG-U | | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust. Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---------------------------------|--|--|--|---|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 689 | 182MSGCT | | | | | | | | | |
| 690 | 182MSO | | | | | | | | | |
| 691 | 182MUT | | | | | 719,033 | (359,516) | (359,516) | | |
| 692 | 182MWA | | | | | | | | | |
| 693 | 182MWYP | | | | | | | | | |
| 694 | 182MWYU | | | | | 719,033 | (359,516) | (359,516) | | |
| 695 | Total Misc Regulatory Assets | | | | | | | | | |
| 696 | | | | | | | | | | |
| 697 | Misc. Deferred Debits | | | | | | | | | |
| 698 | 186MCA | | | | | | | | | |
| 699 | 186MID | | | | | | | | | |
| 700 | 186MOR | | | | | | | | | |
| 701 | 186MOTHER | | | | | | | | | |
| 702 | 186MSE | | | | | | | | | |
| 703 | 186MSG | | | | | | | | | |
| 704 | 186MSG-P | | | | | | | | | |
| 705 | 186MSG-U | | | | | | | | | |
| 706 | 186MSO | | | | | | | | | |
| 707 | 186MWA | | | | | | | | | |
| 708 | Total Misc. Deferred Debits | | | | | | | | | |
| 709 | | | | | | | | | | |
| 710 | Working Capital | | | | | | | | | |
| 711 | CWC | | | | | | | | | |
| 712 | Total Working Capital | | | | | | | | | |
| 713 | | | | | | | | | | |
| 714 | Other Working Capital | | | | | | | | | |
| 715 | 131SNP | | | | | | | | | |
| 716 | 135SG | | | | | | | | | |
| 717 | 143SO | | | | | | | | | |
| 718 | 230SE | | | | | | | | | |
| 719 | 232SO | | | | | | | | | |
| 720 | 253SE | | | | | | | | | |
| 721 | 232SE | | | | | | | | | |
| 722 | 254105SE | | | | | | | | | |
| 723 | Total Other Working Capital | | | | | | | | | |
| 724 | | | | | | | | | | |
| 725 | Total Working Capital | | | | | | | | | |
| 726 | | | | | | | | | | |
| 727 | Nuclear Plant - Trojan | | | | | | | | | |
| 728 | 18222OR | | | | | | | | | |
| 729 | 18222TROJD | | | | | | | | | |
| 730 | 18222TROJP | | | | | | | | | |
| 731 | 18222WA | | | | | | | | | |
| 732 | Total Nuclear Plant - Trojan | | | | | | | | | |
| 733 | | | | | | | | | | |
| 734 | Impact Housing | | | | | | | | | |
| 735 | 141DGU | | | | | | | | | |
| 736 | 141SO | | | | | | | | | |
| 737 | Total Impact Housing | | | | | | | | | |
| 738 | | | | | | | | | | |
| 739 | Total Misc. Rate Base Additions | | | | | 719,033 | (359,516) | (359,516) | | |
| 740 | | | | | | | | | | |
| 741 | Total Electric Plant | | | | | 719,033 | (359,516) | (359,516) | 1,893,863,145 | 1,374,917,284 |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|--|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 742 | | | | | | | | | | |
| 743 | Misc. Rate Base Deductions | | | | | | | | | |
| 744 | Customer Service Deposits | | | | | | | | | |
| 745 | 235UT | | | | | | | | | |
| 746 | Total Customer Service Deposits | | | | | | | | | |
| 747 | | | | | | | | | | |
| 748 | | | | | | | | | | |
| 749 | Misc. Provisions | | | | | | | | | |
| 750 | 2281SO | | | | | | | | | |
| 751 | 2282SO | | | | | | | | | |
| 752 | 2283SO | | | | | | | | | |
| 753 | 254OTHER | | | | | | | | | |
| 754 | 254SO | | | | | | | | | |
| 755 | Total Misc. Provisions | | | | | | | | | |
| 756 | | | | | | | | | | |
| 757 | Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 758 | 2284ISE | | | | | | | | | |
| 759 | Total Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 760 | | | | | | | | | | |
| 761 | Accum Misc. Prov - Trojan | | | | | | | | | |
| 762 | 22842TROJD | | | | | | | | | |
| 763 | 230TROJD | | | | | | | | | |
| 764 | 230TROJP | | | | | | | | | |
| 765 | 254105TROJD | | | | | | | | | |
| 766 | 254105TROJP | | | | | | | | | |
| 767 | Total Accum Misc. Prov - Trojan | | | | | | | | | |
| 768 | | | | | | | | | | |
| 769 | Accum Hydro Relicensing Obligation | | | | | | | | | |
| 770 | 22844SG-P | | | | | | | | | |
| 771 | 22844SG-U | | | | | | | | | |
| 772 | Total Accum Hydro Relicensing Obligation | | | | | | | | | |
| 773 | | | | | | | | | | |
| 774 | Customer Advances for Construction | | | | | | | | | |
| 775 | 252CA | | | | (10,969) | | | | | |
| 776 | 252CN | | | | (161,701) | | | | | |
| 777 | 252ID | | | | 20,233 | | | | | |
| 778 | 252OR | | | | 251,552 | | | | | |
| 779 | 252SG | | | | (2,447,445) | | | | | |
| 780 | 252UT | | | | 2,016,381 | | | | | |
| 781 | 252WA | | | | (6,247) | | | | | |
| 782 | 252WYP | | | | (355,785) | | | | | |
| 783 | 252WYU | | | | 634,070 | | | | | |
| 784 | Total Cust. Advances for Construction | | | | (59,910) | | | | | |
| 785 | | | | | | | | | | |
| 786 | Other Deferred Credits | | | | | | | | | |
| 787 | 25398SE | | | | | | | | | |
| 788 | 25399CA | | | | | | | | | |
| 789 | 25399ID | | | | | | | | | |
| 790 | 25399OR | | | | | | | | | |
| 791 | 25399OTHER | | | | | | | | | |
| 792 | 25399SO | | | | | | | | | |
| 793 | 25399SE | (16,495,906) | 1,768,890 | 752,066 | | | | | | |
| 794 | 25399SG | | | | | | | | | |

| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|------------------------------------|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 795 | 25399UT | | | | | | | | | |
| 796 | 25399WA | | | | | | | | | |
| 797 | 25399WYP | | | | | | | | | |
| 798 | 25399WYU | | | | | | | | | |
| 799 | Total Other Deferred Credits | (16,495,906) | 1,768,890 | 752,066 | | | | | | |
| 800 | | | | | | | | | | |
| 801 | Accumulated Deferred Income Taxes | | | | | | | | | |
| 802 | 190 Accum. Deferred Income Taxes | | | | | | | | | |
| 803 | 190BADDEBT | | | | | | | | | |
| 804 | 190CA | | | | | | | | | |
| 805 | 190DGP | | | | | | | | | |
| 806 | 190ID | | | | | | | | | |
| 807 | 190CN | | | | | | | | | |
| 808 | 190OR | | | | | | | | | |
| 809 | 190OTHER | | | | | | | | | |
| 810 | 190SE | | | | | | | | | |
| 811 | 190SG | | | | | | | | | |
| 812 | 190SSGCT | | | | | | | | | |
| 813 | 190SNP | | | | | | | | | |
| 814 | 190SNPD | | | | | | | | | |
| 815 | 190SO | | | | | | | | | |
| 816 | 190TROJD | | | | | | | | | |
| 817 | 190UT | | | | | | | | | |
| 818 | 190WA | | | | | | | | | |
| 819 | 190WYP | | | | | | | | | |
| 820 | Total Accum. Deferred Income Taxes | | | | | | | | | |
| 821 | | | | | | | | | | |
| 822 | 281 Accum. Deferred Income Taxes | | | | | | | | | |
| 823 | 281DGP | | | | | | | | | |
| 824 | Total 281 Accum. Def. Income Taxes | | | | | | | | | |
| 825 | | | | | | | | | | |
| 826 | 282 Accum. Deferred Income Taxes | | | | | | | | | |
| 827 | 282CA | | | | | | | | | |
| 828 | 282DGP | | | | | | | | | |
| 829 | 282DITBAL | | | | | | | | | |
| 830 | 282FERC | | | | | | | | | |
| 831 | 282GPS | | | | | | | | | |
| 832 | 282ID | | | | | | | | | |
| 833 | 282NUTIL | | | | | | | | | |
| 834 | 282OR | | | | | | | | | |
| 835 | 282OTHER | | | | | | | | | |
| 836 | 282SNP | | | | | | | | | |
| 837 | 282SE | | | | | | | | | |
| 838 | 282SG | | | | | | | | | |
| 839 | 282SO | | | | | | | | | |
| 840 | 282UT | | | | | | | | | |
| 841 | 282WA | | | | | | | | | |
| 842 | 282WYP | | | | | | | | | |
| 843 | 282WYU | | | | | | | | | |
| 844 | Total 282 Accum. Def. Income Taxes | | | | | | | | | |
| 845 | | | | | | | | | | |
| 846 | 283 Accum. Deferred Income Taxes | | | | | | | | | |
| 847 | 283GPS | | | | | | | | | |

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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.4 Environmental Settlement | | | 8.5 Cust Advances for Construction | 8.6 Grid West | | | 8.7 Plant Additions |
|----------|-------------------------------------|------------------------------|-----------|---------|------------------------------------|---------------|--------|--------|---------------------|
| | | Jun-07 | Jun-08 | Jun-09 | | Jun-07 | Jun-08 | Jun-09 | |
| 848 | 283CA | | | | | | | | |
| 849 | 283ID | | | | | | | | |
| 850 | 283NUTIL | | | | | | | | |
| 851 | 283OR | | | | | | | | |
| 852 | 283OTHER | | | | | | | | |
| 853 | 283SE | | | | | | | | |
| 854 | 283SG | | | | | | | | |
| 855 | 283SGCT | | | | | | | | |
| 856 | 283SSGCH | | | | | | | | |
| 857 | 283SNP | | | | | | | | |
| 858 | 283SO | | | | | | | | |
| 859 | 283TROJD | | | | | | | | |
| 860 | 283UT | | | | | | | | |
| 861 | 283WA | | | | | | | | |
| 862 | 283WYP | | | | | | | | |
| 863 | 283WYU | | | | | | | | |
| 864 | Total 283 Accum. Def. Income Taxes | | | | | | | | |
| 865 | | | | | | | | | |
| 866 | Total Accum Deferred Income Tax | | | | | | | | |
| 867 | | | | | | | | | |
| 868 | Accumulated Investment Tax Credit | | | | | | | | |
| 869 | 255DGU | | | | | | | | |
| 870 | 255ITC84 | | | | | | | | |
| 871 | 255ITC85 | | | | | | | | |
| 872 | 255ITC86 | | | | | | | | |
| 873 | 255ITC88 | | | | | | | | |
| 874 | 255ITC89 | | | | | | | | |
| 875 | 255ITC90 | | | | | | | | |
| 876 | Total Accum. Investment Tax Credit | | | | | | | | |
| 877 | | | | | | | | | |
| 878 | Total Misc. Rate Base Deductions | (16,495,906) | 1,768,890 | 752,066 | (59,910) | | | | |
| 879 | | | | | | | | | |
| 880 | | | | | | | | | |
| 881 | Accumulated Depr. Production Plant | | | | | | | | |
| 882 | Steam Prod Plant - Accum. | | | | | | | | |
| 883 | 108SPDGP | | | | | | | | |
| 884 | 108SPDGU | | | | | | | | |
| 885 | 108SPSG | | | | | | | | |
| 886 | 108SPSSGCH | | | | | | | | |
| 887 | Total Steam Prod Plant - Accum. | | | | | | | | |
| 888 | | | | | | | | | |
| 889 | Hydraulic Prod Plant - Accum. | | | | | | | | |
| 890 | 108HPDGP | | | | | | | | |
| 891 | 108HPDGU | | | | | | | | |
| 892 | 108HPSG-P | | | | | | | | |
| 893 | 108HPSG-U | | | | | | | | |
| 894 | Total Hydraulic Prod Plant - Accum. | | | | | | | | |
| 895 | | | | | | | | | |
| 896 | Other Prod Plant - Accum. | | | | | | | | |
| 897 | 108OPDGU | | | | | | | | |
| 898 | 108OPSG | | | | | | | | |
| 899 | 108OPSG - Wind | | | | | | | | |
| 900 | 108OPSSGCT | | | | | | | | |

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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.4 Environmental Settlement | | 8.5 Cust Advances for Construction | | 8.6 Grid West | | 8.7 Plant Additions | |
|----------|---------------------------------------|------------------------------|--------|------------------------------------|--------|---------------|--------|---------------------|--------|
| | | Jun-07 | Jun-08 | Jun-07 | Jun-08 | Jun-07 | Jun-08 | Jun-08 | Jun-09 |
| 901 | Total Other Prod Plant - Accum. | - | - | - | - | - | - | - | - |
| 902 | | | | | | | | | |
| 903 | Total Accum. Depr. Production Plant | - | - | - | - | - | - | - | - |
| 904 | | | | | | | | | |
| 905 | | | | | | | | | |
| 906 | Accum. Depr. Transmission Plant | | | | | | | | |
| 907 | 1081PDGP | | | | | | | | |
| 908 | 1081PDGU | | | | | | | | |
| 909 | 1081PSG | | | | | | | | |
| 910 | Total Accum. Depr. Transmission Plant | - | - | - | - | - | - | - | - |
| 911 | | | | | | | | | |
| 912 | | | | | | | | | |
| 913 | Accum. Depr. Distribution Plant | | | | | | | | |
| 914 | Land and Land Rights | | | | | | | | |
| 915 | 108360CA | | | | | | | | |
| 916 | 108360ID | | | | | | | | |
| 917 | 108360OR | | | | | | | | |
| 918 | 108360UT | | | | | | | | |
| 919 | 108360WA | | | | | | | | |
| 920 | 108360WYP | | | | | | | | |
| 921 | 108360WYU | | | | | | | | |
| 922 | Total Land and Land Rights | - | - | - | - | - | - | - | - |
| 923 | | | | | | | | | |
| 924 | Structures and Improvements | | | | | | | | |
| 925 | 108361CA | | | | | | | | |
| 926 | 108361ID | | | | | | | | |
| 927 | 108361OR | | | | | | | | |
| 928 | 108361UT | | | | | | | | |
| 929 | 108361WA | | | | | | | | |
| 930 | 108361WYP | | | | | | | | |
| 931 | 108361WYU | | | | | | | | |
| 932 | Structures and Improvements | - | - | - | - | - | - | - | - |
| 933 | | | | | | | | | |
| 934 | Station Equipment | | | | | | | | |
| 935 | 108362CA | | | | | | | | |
| 936 | 108362ID | | | | | | | | |
| 937 | 108362OR | | | | | | | | |
| 938 | 108362UT | | | | | | | | |
| 939 | 108362WA | | | | | | | | |
| 940 | 108362WYP | | | | | | | | |
| 941 | 108362WYU | | | | | | | | |
| 942 | Total Station Equipment | - | - | - | - | - | - | - | - |
| 943 | | | | | | | | | |
| 944 | Storage Battery Equipment | | | | | | | | |
| 945 | 108363UT | | | | | | | | |
| 946 | Total Storage Battery Equipment | - | - | - | - | - | - | - | - |
| 947 | | | | | | | | | |
| 948 | | | | | | | | | |
| 949 | Poles, Towers, & Fixtures | | | | | | | | |
| 950 | 108364CA | | | | | | | | |
| 951 | 108364ID | | | | | | | | |
| 952 | 108364OR | | | | | | | | |
| 953 | 108364UT | | | | | | | | |

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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.4 Environmental Settlement | | 8.5 Cust Advances for Construction | | 8.6 Grid West | | 8.7 Plant Additions | |
|----------|--------------------------------|------------------------------|--------|------------------------------------|--------|---------------|--------|---------------------|--------|
| | | Jun-07 | Jun-08 | Jun-07 | Jun-08 | Jun-07 | Jun-08 | Jun-08 | Jun-09 |
| 954 | 108364WA | | | | | | | | |
| 955 | 108364WYP | | | | | | | | |
| 956 | 108364WYU | | | | | | | | |
| 957 | Total Poles, Towers & Fixtures | | | | | | | | |
| 958 | | | | | | | | | |
| 959 | Overhead Conductors | | | | | | | | |
| 960 | 108365CA | | | | | | | | |
| 961 | 108365ID | | | | | | | | |
| 962 | 108365OR | | | | | | | | |
| 963 | 108365UT | | | | | | | | |
| 964 | 108365WA | | | | | | | | |
| 965 | 108365WYP | | | | | | | | |
| 966 | 108365WYU | | | | | | | | |
| 967 | Total Overhead Conductors | | | | | | | | |
| 968 | | | | | | | | | |
| 969 | Underground Conduit | | | | | | | | |
| 970 | 108366CA | | | | | | | | |
| 971 | 108366ID | | | | | | | | |
| 972 | 108366OR | | | | | | | | |
| 973 | 108366UT | | | | | | | | |
| 974 | 108366WA | | | | | | | | |
| 975 | 108366WYP | | | | | | | | |
| 976 | 108366WYU | | | | | | | | |
| 977 | Total Underground Conduit | | | | | | | | |
| 978 | | | | | | | | | |
| 979 | Underground Conductors | | | | | | | | |
| 980 | 108367CA | | | | | | | | |
| 981 | 108367ID | | | | | | | | |
| 982 | 108367OR | | | | | | | | |
| 983 | 108367UT | | | | | | | | |
| 984 | 108367WA | | | | | | | | |
| 985 | 108367WYP | | | | | | | | |
| 986 | 108367WYU | | | | | | | | |
| 987 | Total Underground Conductors | | | | | | | | |
| 988 | | | | | | | | | |
| 989 | Line Transformers | | | | | | | | |
| 990 | 108368CA | | | | | | | | |
| 991 | 108368ID | | | | | | | | |
| 992 | 108368OR | | | | | | | | |
| 993 | 108368UT | | | | | | | | |
| 994 | 108368WA | | | | | | | | |
| 995 | 108368WYP | | | | | | | | |
| 996 | 108368WYU | | | | | | | | |
| 997 | Total Line Transformers | | | | | | | | |
| 998 | | | | | | | | | |
| 999 | Services | | | | | | | | |
| 1000 | 108369CA | | | | | | | | |
| 1001 | 108369ID | | | | | | | | |
| 1002 | 108369OR | | | | | | | | |
| 1003 | 108369UT | | | | | | | | |
| 1004 | 108369WA | | | | | | | | |
| 1005 | 108369WYP | | | | | | | | |
| 1006 | 108369WYU | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|---|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 1007 | Total Services | | | | | | | | | |
| 1008 | Meters | | | | | | | | | |
| 1009 | 1010 108370CA | | | | | | | | | |
| 1010 | 1011 108370ID | | | | | | | | | |
| 1011 | 1012 108370OR | | | | | | | | | |
| 1012 | 1013 108370UT | | | | | | | | | |
| 1013 | 1014 108370WA | | | | | | | | | |
| 1014 | 1015 108370WYP | | | | | | | | | |
| 1015 | 1016 108370WYU | | | | | | | | | |
| 1016 | Total Meters | | | | | | | | | |
| 1017 | | | | | | | | | | |
| 1018 | Installation on Customers' Premises | | | | | | | | | |
| 1019 | 1020 108371CA | | | | | | | | | |
| 1020 | 1021 108371ID | | | | | | | | | |
| 1021 | 1022 108371OR | | | | | | | | | |
| 1022 | 1023 108371UT | | | | | | | | | |
| 1023 | 1024 108371WA | | | | | | | | | |
| 1024 | 1025 108371WYP | | | | | | | | | |
| 1025 | 1026 108371WYU | | | | | | | | | |
| 1026 | Total Installation on Customers' Premises | | | | | | | | | |
| 1027 | | | | | | | | | | |
| 1028 | Leased Property | | | | | | | | | |
| 1029 | 1030 108372ID | | | | | | | | | |
| 1030 | 1031 108372UT | | | | | | | | | |
| 1031 | Total Leased Property | | | | | | | | | |
| 1032 | | | | | | | | | | |
| 1033 | Street Lights | | | | | | | | | |
| 1034 | 1035 108373CA | | | | | | | | | |
| 1035 | 1036 108373ID | | | | | | | | | |
| 1036 | 1037 108373OR | | | | | | | | | |
| 1037 | 1038 108373UT | | | | | | | | | |
| 1038 | 1039 108373WA | | | | | | | | | |
| 1039 | 1040 108373WYP | | | | | | | | | |
| 1040 | 1041 108373WYU | | | | | | | | | |
| 1041 | 1042 Total Street Lights | | | | | | | | | |
| 1042 | | | | | | | | | | |
| 1043 | Unclassified Dist Sub Plant | | | | | | | | | |
| 1044 | 1045 108DPUT | | | | | | | | | |
| 1045 | Total Unclassified Dist Sub Plant | | | | | | | | | |
| 1046 | | | | | | | | | | |
| 1047 | Total Accum. Depr. Distribution Plant | | | | | | | | | |
| 1048 | | | | | | | | | | |
| 1049 | | | | | | | | | | |
| 1050 | Accum. Depreciation General Plant | | | | | | | | | |
| 1051 | 1052 General Plant - Accum | | | | | | | | | |
| 1052 | 1053 108GPCA | | | | | | | | | |
| 1053 | 1054 108GPCN | | | | | | | | | |
| 1054 | 1055 108GPDGP | | | | | | | | | |
| 1055 | 1056 108GPDGU | | | | | | | | | |
| 1056 | 1057 108GPID | | | | | | | | | |
| 1057 | 1058 108GPOR | | | | | | | | | |
| 1058 | 1059 108GPSE | | | | | | | | | |
| 1059 | | | | | | | | | | |

| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|--|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 1060 | 108GPSG | | | | | | | | | |
| 1061 | 108GPSO | | | | | | | | | |
| 1062 | 108GPSGCH | | | | | | | | | |
| 1063 | 108GPSGCT | | | | | | | | | |
| 1064 | 108GPLUT | | | | | | | | | |
| 1065 | 108GPWA | | | | | | | | | |
| 1066 | 108GPWYP | | | | | | | | | |
| 1067 | 108GPWYU | | | | | | | | | |
| 1068 | Total General Plant - Accum | | | | | | | | | |
| 1069 | | | | | | | | | | |
| 1070 | Mining Plant - Accum | | | | | | | | | |
| 1071 | 108MPSE | | | | | | | | | |
| 1072 | Total Mining Plant - Accum | | | | | | | | | |
| 1073 | | | | | | | | | | |
| 1074 | Total Accum. Depr. General Plant | | | | | | | | | |
| 1075 | | | | | | | | | | |
| 1076 | Total Accum. Depr. Plant in Service | | | | | | | | | |
| 1077 | | | | | | | | | | |
| 1078 | | | | | | | | | | |
| 1079 | Accumulated Amortization | | | | | | | | | |
| 1080 | Accum. Prov for Amort-Production | | | | | | | | | |
| 1081 | 111SPSSGCT | | | | | | | | | |
| 1082 | Total Accum. Prov for Amort-Production | | | | | | | | | |
| 1083 | | | | | | | | | | |
| 1084 | Accum. Prov for Amort-General | | | | | | | | | |
| 1085 | 111GPCA | | | | | | | | | |
| 1086 | 111GPCN | | | | | | | | | |
| 1087 | 111GPSG | | | | | | | | | |
| 1088 | 111GPOR | | | | | | | | | |
| 1089 | 111GPSO | | | | | | | | | |
| 1090 | 111GPLUT | | | | | | | | | |
| 1091 | 111GPWA | | | | | | | | | |
| 1092 | 111GPWYP | | | | | | | | | |
| 1093 | 111GPWYU | | | | | | | | | |
| 1094 | Total Accum. Prov for Amort-General | | | | | | | | | |
| 1095 | | | | | | | | | | |
| 1096 | Accum. Prov for Amort-Hydro | | | | | | | | | |
| 1097 | 111HPDGP | | | | | | | | | |
| 1098 | 111HPSSG-P | | | | | | | | | |
| 1099 | 111HPSSG-U | | | | | | | | | |
| 1100 | Total Accum. Prov for Amort-Hydro | | | | | | | | | |
| 1101 | | | | | | | | | | |
| 1102 | Accum Prov for Amort-Intangible | | | | | | | | | |
| 1103 | 111IPCA | | | | | | | | | |
| 1104 | 111IPCN | | | | | | | | | |
| 1105 | 111IPDGP | | | | | | | | | |
| 1106 | 111IPDGU | | | | | | | | | |
| 1107 | 111IPID | | | | | | | | | |
| 1108 | 111IPMT | | | | | | | | | |
| 1109 | 111IPOR | | | | | | | | | |
| 1110 | 111IPSE | | | | | | | | | |
| 1111 | 111IPSSG | | | | | | | | | |
| 1112 | 111IPSSG-P | | | | | | | | | |

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| Line No. | Accounts | 8.4 Environmental Settlement Jun-07 | 8.4 Environmental Settlement Jun-08 | 8.4 Environmental Settlement Jun-09 | 8.5 Cust Advances for Construction Jun-07 | 8.6 Grid West Jun-07 | 8.6 Grid West Jun-08 | 8.6 Grid West Jun-09 | 8.7 Plant Additions Jun-08 | 8.7 Plant Additions Jun-09 |
|----------|--|--|--|--|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------------|
| 1113 | 111IPSG-U | | | | | | | | | |
| 1114 | 111IPSO | | | | | | | | | |
| 1115 | 111IPUT | | | | | | | | | |
| 1116 | 111IPWA | | | | | | | | | |
| 1117 | 111IPWYP | | | | | | | | | |
| 1118 | 111IPWYU | | | | | | | | | |
| 1119 | 111IPSSGCH | | | | | | | | | |
| 1120 | 111IPSSGCT | | | | | | | | | |
| 1121 | Total Accum Prov for Amort-Intangible | - | - | - | - | - | - | - | - | - |
| 1122 | | | | | | | | | | |
| 1123 | Accum Prov for Amort-Capital Lease | | | | | | | | | |
| 1124 | 111390OR | | | | | | | | | |
| 1125 | 111390SO | | | | | | | | | |
| 1126 | 111390SG | | | | | | | | | |
| 1127 | 111390WYP | | | | | | | | | |
| 1128 | Total Accum Prov for Amort-Capital Lease | - | - | - | - | - | - | - | - | - |
| 1129 | | | | | | | | | | |
| 1130 | Remove Capital Lease Amortization | | | | | | | | | |
| 1131 | | | | | | | | | | |
| 1132 | Total Accumulated Amortization | - | - | - | - | - | - | - | - | - |
| 1133 | | | | | | | | | | |
| 1134 | Total Rate Base Deductions | (16,495,906) | 1,768,880 | 752,066 | (59,910) | - | - | - | - | - |
| 1135 | | | | | | | | | | |
| 1136 | Total Rate Base | (16,495,906) | 1,768,880 | 752,066 | (59,910) | 719,033 | (359,516) | (359,516) | 1,893,863,145 | 1,374,917,284 |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|------------------------------------|---|---|---|---|--|--|--|--|
| 1 | Steam Production Plant | | | | | | | | |
| 2 | Land and Land Rights | | | | | | | | |
| 3 | 310DGP | | | | | | | | |
| 4 | 310DGU | | | | | | | | |
| 5 | 310SG | | | | | | | | |
| 6 | 310SSGCH | | | | | | | | |
| 7 | Total Land and Land Rights | - | - | - | - | - | - | - | - |
| 8 | Structures and Improvements | | | | | | | | |
| 10 | 311DGP | | | | | | | | |
| 11 | 311DGU | | | | | | | | |
| 12 | 311SG | | | | | | | | |
| 13 | 311SSGCH | | | | | | | | |
| 14 | Total Structures and Improvements | - | - | - | - | - | - | - | - |
| 15 | | | | | | | | | |
| 16 | Boiler Plant Equipment | | | | | | | | |
| 17 | 312DGP | | | | | | | | |
| 18 | 312DGU | | | | | | | | |
| 19 | 312SG | | | | | | | | |
| 20 | 312SSGCH | | | | | | | | |
| 21 | Total Boiler Plant Equipment | - | - | - | - | - | - | - | - |
| 22 | | | | | | | | | |
| 23 | Turbogenerator Units | | | | | | | | |
| 24 | 314DGP | | | | | | | | |
| 25 | 314DGU | | | | | | | | |
| 26 | 314SG | | | | | | | | |
| 27 | 314SSGCH | | | | | | | | |
| 28 | Total Turbogenerator Units | - | - | - | - | - | - | - | - |
| 29 | | | | | | | | | |
| 30 | Accessory Electric Equipment | | | | | | | | |
| 31 | 315DGP | | | | | | | | |
| 32 | 315DGU | | | | | | | | |
| 33 | 315SG | | | | | | | | |
| 34 | 315SSGCH | | | | | | | | |
| 35 | Total Accessory Electric Equipment | - | - | - | - | - | - | - | - |
| 36 | | | | | | | | | |
| 37 | Misc Power Plant Equipment | | | | | | | | |
| 38 | 316DGP | | | | | | | | |
| 39 | 316DGU | | | | | | | | |
| 40 | 316SG | | | | | | | | |
| 41 | 316SSGCH | | | | | | | | |
| 42 | Total Misc Power Plant Equipment | - | - | - | - | - | - | - | - |
| 43 | | | | | | | | | |
| 44 | Unclassified Steam Plant | | | | | | | | |
| 45 | SPSG | | | | | | | | |
| 46 | Total Unclassified Steam Plant | - | - | - | - | - | - | - | - |
| 47 | | | | | | | | | |
| 48 | | | | | | | | | |
| 49 | Total Steam Production Plant | - | - | - | - | - | - | - | - |
| 50 | | | | | | | | | |
| 51 | | | | | | | | | |
| 52 | Hydraulic Production Plant | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powerdate Decommission Jun-08 | 8.11 Powerdate Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---|---|---|---|---|--|---|---|--|
| 53 | Land and Land Rights | | | | | | | | |
| 54 | 330DGP | | | | | | | | |
| 55 | 330DGU | | | | | | | | |
| 56 | 330SG-P | | | | | | | | |
| 57 | 330SG-U | | | | | | | | |
| 58 | Total Land and Land Rights | - | - | - | - | - | - | - | - |
| 59 | | | | | | | | | |
| 60 | Structures and Improvements | | | | | | | | |
| 61 | 331DGP | | | | | | | | |
| 62 | 331DGU | | | | | | | | |
| 63 | 331SG-P | | | | | | | | |
| 64 | 331SG-U | | | | | | | | |
| 65 | Total Structures and Improvements | - | - | - | - | - | - | - | - |
| 66 | | | | | | | | | |
| 67 | Reservoirs, Dams & Waterways | | | | | | | | |
| 68 | 332DGP | | | | | | | | |
| 69 | 332DGU | | | | | | | | |
| 70 | 332SG-P | | | | | | | | |
| 71 | 332SG-U | | | | (1,470,448) | (2,514,757) | | | |
| 72 | Total Reservoirs, Dams & Waterways | - | - | - | (1,470,448) | (2,514,757) | - | - | - |
| 73 | | | | | | | | | |
| 74 | Water Wheel, Turbines, & Generators | | | | | | | | |
| 75 | 333DGP | | | | | | | | |
| 76 | 333DGU | | | | | | | | |
| 77 | 333SG-P | | | | | | | | |
| 78 | 333SG-U | | | | | | | | |
| 79 | Total Water Wheel, Turbines, & Generators | - | - | - | - | - | - | - | - |
| 80 | | | | | | | | | |
| 81 | Accessory Electric Equipment | | | | | | | | |
| 82 | 334DGP | | | | | | | | |
| 83 | 334DGU | | | | | | | | |
| 84 | 334SG-P | | | | | | | | |
| 85 | 334SG-U | | | | | | | | |
| 86 | Total Accessory Electric Equipment | - | - | - | - | - | - | - | - |
| 87 | | | | | | | | | |
| 88 | Misc Power Plant Equipment | | | | | | | | |
| 89 | 335DGP | | | | | | | | |
| 90 | 335DGU | | | | | | | | |
| 91 | 335SG-P | | | | | | | | |
| 92 | 335SG-U | | | | | | | | |
| 93 | Total Misc Power Plant Equipment | - | - | - | - | - | - | - | - |
| 94 | | | | | | | | | |
| 95 | Roads, Railroads & Bridges | | | | | | | | |
| 96 | 336DGP | | | | | | | | |
| 97 | 336DGU | | | | | | | | |
| 98 | 336SG-P | | | | | | | | |
| 99 | 336SG-U | | | | | | | | |
| 100 | Total Roads, Railroads & Bridges | - | - | - | - | - | - | - | - |
| 101 | | | | | | | | | |
| 102 | Unclassified Hydro Plant | | | | | | | | |
| 103 | HPSG-P | | | | | | | | |
| 104 | Total Unclassified Hydro Plant | - | - | - | - | - | - | - | - |
| 105 | | | | | | | | | |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---|---|---|---|---|--|--|--|--|
| 106 | Total Hydraulic Production Plant | - | - | - | (1,470,448) | (2,514,757) | - | - | - |
| 107 | | | | | | | | | |
| 108 | | | | | | | | | |
| 109 | Other Production Plant | | | | | | | | |
| 110 | Land and Land Rights | | | | | | | | |
| 111 | 340DGU | | | | | | | | |
| 112 | 340SG | | | | | | | | |
| 113 | 340SSGCT | | | | | | | | |
| 114 | Total Land and Land Rights | - | - | - | - | - | - | - | - |
| 115 | | | | | | | | | |
| 116 | Structures and Improvements | | | | | | | | |
| 117 | 341DGU | | | | | | | | |
| 118 | 341SG | | | | | | | | |
| 119 | 341SSGCT | | | | | | | | |
| 120 | Total Structures and Improvements | - | - | - | - | - | - | - | - |
| 121 | | | | | | | | | |
| 122 | Fuel Holders, Producers & Accessories | | | | | | | | |
| 123 | 342DGU | | | | | | | | |
| 124 | 342SG | | | | | | | | |
| 125 | 342SSGCT | | | | | | | | |
| 126 | Total Fuel Holders, Producers & Accessories | - | - | - | - | - | - | - | - |
| 127 | | | | | | | | | |
| 128 | Prime Movers | | | | | | | | |
| 129 | 343DGU | | | | | | | | |
| 130 | 343SG | | | | | | | | |
| 131 | 343SG - Wind | | | | | | | | |
| 132 | 343SSGCT | | | | | | | | |
| 133 | Total Prime Movers | - | - | - | - | - | - | - | - |
| 134 | | | | | | | | | |
| 135 | Generators | | | | | | | | |
| 136 | 344DGU | | | | | | | | |
| 137 | 344SG | | | | | | | | |
| 138 | 344SSGCT | | | | | | | | |
| 139 | Total Generators | - | - | - | - | - | - | - | - |
| 140 | | | | | | | | | |
| 141 | Accessory Electric Plant | | | | | | | | |
| 142 | 345DGU | | | | | | | | |
| 143 | 345SG | | | | | | | | |
| 144 | 345SSGCT | | | | | | | | |
| 145 | Total Accessory Electric Plant | - | - | - | - | - | - | - | - |
| 146 | | | | | | | | | |
| 147 | Misc. Power Plant Equipment | | | | | | | | |
| 148 | 346DGU | | | | | | | | |
| 149 | 346SG | | | | | | | | |
| 150 | Total Misc. Power Plant Equipment | - | - | - | - | - | - | - | - |
| 151 | | | | | | | | | |
| 152 | Unclassified Other Production Plant | | | | | | | | |
| 153 | OPSG | | | | | | | | |
| 154 | Total Unclassified Other Production Plant | - | - | - | - | - | - | - | - |
| 155 | | | | | | | | | |
| 156 | Total Other Production Plant | - | - | - | - | - | - | - | - |
| 157 | | | | | | | | | |
| 158 | | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powerdale Decommission Jun-08 | 8.11 Powerdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|-----------------------------------|---|---|---|---|--|---|---|--|
| 159 | Transmission Plant | | | | | | | | |
| 160 | Land and Land Rights | | | | | | | | |
| 161 | 350DGP | | | | | | | | |
| 162 | 350DGU | | | | | | | | |
| 163 | 350SG | | | | | | | | |
| 164 | Total Land and Land Rights | - | - | - | - | - | - | - | - |
| 165 | | | | | | | | | |
| 166 | Structures and Improvements | | | | | | | | |
| 167 | 352DGP | | | | | | | | |
| 168 | 352DGU | | | | | | | | |
| 169 | 352SG | | | | | | | | |
| 170 | Total Structures and Improvements | - | - | - | - | - | - | - | - |
| 171 | | | | | | | | | |
| 172 | Station and Equipment | | | | | | | | |
| 173 | 353DGP | | | | | | | | |
| 174 | 353DGU | | | | | | | | |
| 175 | 353SG | | | | | | | | |
| 176 | Total Station and Equipment | - | - | - | - | (838,252) | (838,252) | - | - |
| 177 | | | | | | | | | |
| 178 | Towers and Fixtures | | | | | | | | |
| 179 | 354DGP | | | | | | | | |
| 180 | 354DGU | | | | | | | | |
| 181 | 354SG | | | | | | | | |
| 182 | Total Towers and Fixtures | - | - | - | - | - | - | - | - |
| 183 | | | | | | | | | |
| 184 | Poles and Fixtures | | | | | | | | |
| 185 | 355DGP | | | | | | | | |
| 186 | 355DGU | | | | | | | | |
| 187 | 355SG | | | | | | | | |
| 188 | Total Poles and Fixtures | - | - | - | - | - | - | - | - |
| 189 | | | | | | | | | |
| 190 | Clearing and Grading | | | | | | | | |
| 191 | 356DGP | | | | | | | | |
| 192 | 356DGU | | | | | | | | |
| 193 | 356SG | | | | | | | | |
| 194 | Total Clearing and Grading | - | - | - | - | - | - | - | - |
| 195 | | | | | | | | | |
| 196 | Underground Conduit | | | | | | | | |
| 197 | 357DGP | | | | | | | | |
| 198 | 357DGU | | | | | | | | |
| 199 | 357SG | | | | | | | | |
| 200 | Total Underground Conduit | - | - | - | - | - | - | - | - |
| 201 | | | | | | | | | |
| 202 | Underground Conductors | | | | | | | | |
| 203 | 358DGU | | | | | | | | |
| 204 | 358SG | | | | | | | | |
| 205 | Total Underground Conductors | - | - | - | - | - | - | - | - |
| 206 | | | | | | | | | |
| 207 | Roads and Trails | | | | | | | | |
| 208 | 359DGP | | | | | | | | |
| 209 | 359DGU | | | | | | | | |
| 210 | 359SG | | | | | | | | |
| 211 | Total Roads and Trails | - | - | - | - | - | - | - | - |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---------------------------------------|---|---|---|---|--|--|--|--|
| 212 | | | | | | | | | |
| 213 | Unclassified Transmission Plant | | | | | | | | |
| 214 | TPSG | | | | | | | | |
| 215 | Total Unclassified Transmission Plant | | | | | | | | |
| 216 | | | | | | | | | |
| 217 | Total Transmission Plant | | | | | (838,252) | | | |
| 218 | | | | | | | | | |
| 219 | | | | | | | | | |
| 220 | Distribution Plant | | | | | | | | |
| 221 | Land and Land Rights | | | | | | | | |
| 222 | 360CA | | | | | | | | |
| 223 | 360ID | | | | | | | | |
| 224 | 360OR | | | | | | | | |
| 225 | 360UT | | | | | | | | |
| 226 | 360WA | | | | | | | | |
| 227 | 360WYP | | | | | | | | |
| 228 | 360WYU | | | | | | | | |
| 229 | Total Land and Land Rights | | | | | | | | |
| 230 | | | | | | | | | |
| 231 | Total Structures and Improvements | | | | | | | | |
| 232 | 361CA | | | | | | | | |
| 233 | 361ID | | | | | | | | |
| 234 | 361OR | | | | | | | | |
| 235 | 361UT | | | | | | | | |
| 236 | 361WA | | | | | | | | |
| 237 | 361WYP | | | | | | | | |
| 238 | 361WYU | | | | | | | | |
| 239 | Total Structures and Improvements | | | | | | | | |
| 240 | | | | | | | | | |
| 241 | Station Equipment | | | | | | | | |
| 242 | 362CA | | | | | | | | |
| 243 | 362ID | | | | | | | | |
| 244 | 362OR | | | | | | | | |
| 245 | 362UT | | | | | | | | |
| 246 | 362WA | | | | | | | | |
| 247 | 362WYP | | | | | | | | |
| 248 | 362WYU | | | | | | | | |
| 249 | Total Station Equipment | | | | | | | | |
| 250 | | | | | | | | | |
| 251 | Storage Battery Equipment | | | | | | | | |
| 252 | 363UT | | | | | | | | |
| 253 | Total Storage Battery Equipment | | | | | | | | |
| 254 | | | | | | | | | |
| 255 | Poles, Towers & Fixtures | | | | | | | | |
| 256 | 364CA | | | | | | | | |
| 257 | 364ID | | | | | | | | |
| 258 | 364OR | | | | | | | | |
| 259 | 364UT | | | | | | | | |
| 260 | 364WA | | | | | | | | |
| 261 | 364WYP | | | | | | | | |
| 262 | 364WYU | | | | | | | | |
| 263 | Total Poles, Towers & Fixtures | | | | | | | | |
| 264 | | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powerdate Decommission Jun-08 | 8.11 Powerdate Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|------------------------------|---|---|---|---|--|---|---|--|
| 265 | Overhead Conductors | | | | | | | | |
| 266 | 365CA | | | | | | | | |
| 267 | 365ID | | | | | | | | |
| 268 | 365OR | | | | | | | | |
| 269 | 365UT | | | | | | | | |
| 270 | 365WA | | | | | | | | |
| 271 | 365WYP | | | | | | | | |
| 272 | 365WYU | | | | | | | | |
| 273 | Total Overhead Conductors | - | - | - | - | - | - | - | - |
| 274 | | | | | | | | | |
| 275 | Underground Conduit | | | | | | | | |
| 276 | 366CA | | | | | | | | |
| 277 | 366ID | | | | | | | | |
| 278 | 366OR | | | | | | | | |
| 279 | 366UT | | | | | | | | |
| 280 | 366WA | | | | | | | | |
| 281 | 366WYP | | | | | | | | |
| 282 | 366WYU | | | | | | | | |
| 283 | Total Underground Conduit | - | - | - | - | - | - | - | - |
| 284 | | | | | | | | | |
| 285 | Underground Conductors | | | | | | | | |
| 286 | 367CA | | | | | | | | |
| 287 | 367ID | | | | | | | | |
| 288 | 367OR | | | | | | | | |
| 289 | 367UT | | | | | | | | |
| 290 | 367WA | | | | | | | | |
| 291 | 367WYP | | | | | | | | |
| 292 | 367WYU | | | | | | | | |
| 293 | Total Underground Conductors | - | - | - | - | - | - | - | - |
| 294 | | | | | | | | | |
| 295 | Line Transformers | | | | | | | | |
| 296 | 368CA | | | | | | | | |
| 297 | 368ID | | | | | | | | |
| 298 | 368OR | | | | | | | | |
| 299 | 368UT | | | | | | | | |
| 300 | 368WA | | | | | | | | |
| 301 | 368WYP | | | | | | | | |
| 302 | 368WYU | | | | | | | | |
| 303 | Total Line Transformers | - | - | - | - | - | - | - | - |
| 304 | | | | | | | | | |
| 305 | Services | | | | | | | | |
| 306 | 369CA | | | | | | | | |
| 307 | 369ID | | | | | | | | |
| 308 | 369OR | | | | | | | | |
| 309 | 369UT | | | | | | | | |
| 310 | 369WA | | | | | | | | |
| 311 | 369WYP | | | | | | | | |
| 312 | 369WYU | | | | | | | | |
| 313 | Total Services | - | - | - | - | - | - | - | - |
| 314 | | | | | | | | | |
| 315 | Meters | | | | | | | | |
| 316 | 370CA | | | | | | | | |
| 317 | 370ID | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|--|---|---|---|---|--|--|--|--|
| 318 | 370OR | | | | | | | | |
| 319 | 370UT | | | | | | | | |
| 320 | 370WA | | | | | | | | |
| 321 | 370WYP | | | | | | | | |
| 322 | 370WYU | | | | | | | | |
| 323 | Total Meters | | | | | | | | |
| 324 | | | | | | | | | |
| 325 | Installations on Customers' Premises | | | | | | | | |
| 326 | 371CA | | | | | | | | |
| 327 | 371ID | | | | | | | | |
| 328 | 371OR | | | | | | | | |
| 329 | 371UT | | | | | | | | |
| 330 | 371WA | | | | | | | | |
| 331 | 371WYP | | | | | | | | |
| 332 | 371WYU | | | | | | | | |
| 333 | Total Installations on Customers' Premises | | | | | | | | |
| 334 | | | | | | | | | |
| 335 | Leased Property | | | | | | | | |
| 336 | 372ID | | | | | | | | |
| 337 | 372UT | | | | | | | | |
| 338 | Total Leased Property | | | | | | | | |
| 339 | | | | | | | | | |
| 340 | Street Lights | | | | | | | | |
| 341 | 373CA | | | | | | | | |
| 342 | 373ID | | | | | | | | |
| 343 | 373OR | | | | | | | | |
| 344 | 373UT | | | | | | | | |
| 345 | 373WA | | | | | | | | |
| 346 | 373WYP | | | | | | | | |
| 347 | 373WYU | | | | | | | | |
| 348 | Total Street Lights | | | | | | | | |
| 349 | | | | | | | | | |
| 350 | Unclassified Distribution Plant | | | | | | | | |
| 351 | DPCA | | | | | | | | |
| 352 | DPID | | | | | | | | |
| 353 | DPOR | | | | | | | | |
| 354 | DPUT | | | | | | | | |
| 355 | DPWA | | | | | | | | |
| 356 | DPWYP | | | | | | | | |
| 357 | DPWYU | | | | | | | | |
| 358 | Total Unclassified Distribution Plant | | | | | | | | |
| 359 | | | | | | | | | |
| 360 | Total Distribution Plant | | | | | | | | |
| 361 | | | | | | | | | |
| 362 | | | | | | | | | |
| 363 | General Plant | | | | | | | | |
| 364 | Land and Land Rights | | | | | | | | |
| 365 | 389CA | | | | | | | | |
| 366 | 389CN | | | | | | | | |
| 367 | 389DGU | | | | | | | | |
| 368 | 389ID | | | | | | | | |
| 369 | 389OR | | | | | | | | |
| 370 | 389SG | | | | | | | | |
| 370 | | | | | | | | | |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|------------------------------------|---|---|---|---|--|--|--|--|
| 371 | 389SO | | | | | | | | |
| 372 | 389UT | | | | | | | | |
| 373 | 389WA | | | | | | | | |
| 374 | 389WYP | | | | | | | | |
| 375 | 389WYU | | | | | | | | |
| 376 | Total Land and Land Rights | | | | | | | | |
| 377 | | | | | | | | | |
| 378 | Structures and Improvements | | | | | | | | |
| 379 | 390CA | | | | | | | | |
| 380 | 390CN | | | | | | | | |
| 381 | 390DGP | | | | | | | | |
| 382 | 390DGU | | | | | | | | |
| 383 | 390ID | | | | | | | | |
| 384 | 390OR | | | | | | | | |
| 385 | 390SG | | | | | | | | |
| 386 | 390SO | | | | | | | | |
| 387 | 390UT | | | | | | | | |
| 388 | 390WA | | | | | | | | |
| 389 | 390WYP | | | | | | | | |
| 390 | 390WYU | | | | | | | | |
| 391 | Total Structures and Improvements | | | | | | | | |
| 392 | | | | | | | | | |
| 393 | Office Furniture & Equipment | | | | | | | | |
| 394 | 391CA | | | | | | | | |
| 395 | 391CN | | | | | | | | |
| 396 | 391DGP | | | | | | | | |
| 397 | 391DGU | | | | | | | | |
| 398 | 391ID | | | | | | | | |
| 399 | 391OR | | | | | | | | |
| 400 | 391SE | | | | | | | | |
| 401 | 391SG | | | | | | | | |
| 402 | 391SO | | | | | | | | |
| 403 | 391SSGCH | | | | | | | | |
| 404 | 391SSGCT | | | | | | | | |
| 405 | 391UT | | | | | | | | |
| 406 | 391WA | | | | | | | | |
| 407 | 391WYP | | | | | | | | |
| 408 | 391WYU | | | | | | | | |
| 409 | Total Office Furniture & Equipment | | | | | | | | |
| 410 | | | | | | | | | |
| 411 | Transportation Equipment | | | | | | | | |
| 412 | 392CA | | | | | | | | |
| 413 | 392CN | | | | | | | | |
| 414 | 392DGP | | | | | | | | |
| 415 | 392DGU | | | | | | | | |
| 416 | 392ID | | | | | | | | |
| 417 | 392OR | | | | | | | | |
| 418 | 392SE | | | | | | | | |
| 419 | 392SG | | | | | | | | |
| 420 | 392SO | | | | | | | | |
| 421 | 392SSGCH | | | | | | | | |
| 422 | 392SSGCT | | | | | | | | |
| 423 | 392UT | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powerdale Decommission Jun-08 | 8.11 Powerdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---------------------------------------|---|---|---|---|--|---|---|--|
| 424 | 392WA | | | | | | | | |
| 425 | 392WYP | | | | | | | | |
| 426 | 392WYU | | | | | | | | |
| 427 | Total Transportation Equipment | | | | | | | | |
| 428 | | | | | | | | | |
| 429 | Stores Equipment | | | | | | | | |
| 430 | 393CA | | | | | | | | |
| 431 | 393DGP | | | | | | | | |
| 432 | 393DGU | | | | | | | | |
| 433 | 393ID | | | | | | | | |
| 434 | 393OR | | | | | | | | |
| 435 | 393SG | | | | | | | | |
| 436 | 393SO | | | | | | | | |
| 437 | 393SSGCT | | | | | | | | |
| 438 | 393UT | | | | | | | | |
| 439 | 393WA | | | | | | | | |
| 440 | 393WYP | | | | | | | | |
| 441 | 393WYU | | | | | | | | |
| 442 | Total Stores Equipment | | | | | | | | |
| 443 | | | | | | | | | |
| 444 | Tools, Shop, & Garage Equipment | | | | | | | | |
| 445 | 394CA | | | | | | | | |
| 446 | 394DGP | | | | | | | | |
| 447 | 394DGU | | | | | | | | |
| 448 | 394ID | | | | | | | | |
| 449 | 394OR | | | | | | | | |
| 450 | 394SE | | | | | | | | |
| 451 | 394SG | | | | | | | | |
| 452 | 394SO | | | | | | | | |
| 453 | 394SSGCH | | | | | | | | |
| 454 | 394SSGCT | | | | | | | | |
| 455 | 394UT | | | | | | | | |
| 456 | 394WA | | | | | | | | |
| 457 | 394WYP | | | | | | | | |
| 458 | 394WYU | | | | | | | | |
| 459 | Total Tools, Shop, & Garage Equipment | | | | | | | | |
| 460 | | | | | | | | | |
| 461 | Laboratory Equipment | | | | | | | | |
| 462 | 395CA | | | | | | | | |
| 463 | 395DGP | | | | | | | | |
| 464 | 395DGU | | | | | | | | |
| 465 | 395ID | | | | | | | | |
| 466 | 395OR | | | | | | | | |
| 467 | 395SE | | | | | | | | |
| 468 | 395SG | | | | | | | | |
| 469 | 395SO | | | | | | | | |
| 470 | 395SSGCT | | | | | | | | |
| 471 | 395SSGCH | | | | | | | | |
| 472 | 395UT | | | | | | | | |
| 473 | 395WA | | | | | | | | |
| 474 | 395WYP | | | | | | | | |
| 475 | 395WYU | | | | | | | | |
| 476 | Total Laboratory Equipment | | | | | | | | |

Rocky Mountain Power
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| Line No. | Accounts | 8.8 | | 8.9 | | 8.10 | | 8.11 | | 8.12 | |
|----------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------------|----------------------------------|------|--|
| | | Miscellaneous Rate Base Jun-07 | Miscellaneous Rate Base Jun-08 | Miscellaneous Rate Base Jun-09 | American Fork Hydro Removal Jun-07 | Upper Beaver Hydro Sale Jun-07 | Powerdale Decommission Jun-08 | Powerdale Decommission Jun-09 | Customer Service Deposits Jun-07 | | |
| 477 | | | | | | | | | | | |
| 478 | Power Operated Equipment | | | | | | | | | | |
| 479 | 396CA | | | | | | | | | | |
| 480 | 396DGP | | | | | | | | | | |
| 481 | 396DGU | | | | | | | | | | |
| 482 | 396ID | | | | | | | | | | |
| 483 | 396OR | | | | | | | | | | |
| 484 | 396SE | | | | | | | | | | |
| 485 | 396SG | | | | | | | | | | |
| 486 | 396SO | | | | | | | | | | |
| 487 | 396SSGCH | | | | | | | | | | |
| 488 | 396UT | | | | | | | | | | |
| 489 | 396WA | | | | | | | | | | |
| 490 | 396WYP | | | | | | | | | | |
| 491 | 396WYU | | | | | | | | | | |
| 492 | Total Power Operated Equipment | | | | | | | | | | |
| 493 | | | | | | | | | | | |
| 494 | Communications Equipment | | | | | | | | | | |
| 495 | 397CA | | | | | | | | | | |
| 496 | 397CN | | | | | | | | | | |
| 497 | 397DGP | | | | | | | | | | |
| 498 | 397DGU | | | | | | | | | | |
| 499 | 397ID | | | | | | | | | | |
| 500 | 397OR | | | | | | | | | | |
| 501 | 397SE | | | | | | | | | | |
| 502 | 397SG | | | | | | | | | | |
| 503 | 397SO | | | | | | | | | | |
| 504 | 397SSGCT | | | | | | | | | | |
| 505 | 397SSGCH | | | | | | | | | | |
| 506 | 397UT | | | | | | | | | | |
| 507 | 397WA | | | | | | | | | | |
| 508 | 397WYP | | | | | | | | | | |
| 509 | 397WYU | | | | | | | | | | |
| 510 | Total Communications Equipment | | | | | | | | | | |
| 511 | | | | | | | | | | | |
| 512 | Misc. Equipment | | | | | | | | | | |
| 513 | 398CA | | | | | | | | | | |
| 514 | 398CN | | | | | | | | | | |
| 515 | 398DGP | | | | | | | | | | |
| 516 | 398DGU | | | | | | | | | | |
| 517 | 398ID | | | | | | | | | | |
| 518 | 398OR | | | | | | | | | | |
| 519 | 398SE | | | | | | | | | | |
| 520 | 398SG | | | | | | | | | | |
| 521 | 398SO | | | | | | | | | | |
| 522 | 398SSGCT | | | | | | | | | | |
| 523 | 398UT | | | | | | | | | | |
| 524 | 398WA | | | | | | | | | | |
| 525 | 398WYP | | | | | | | | | | |
| 526 | 398WYU | | | | | | | | | | |
| 527 | Total Misc. Equipment | | | | | | | | | | |
| 528 | | | | | | | | | | | |
| 529 | Coal Mine | | | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|----------------------------------|---|---|---|---|--|--|--|--|
| 530 | 399SE | - | - | - | - | - | - | - | |
| 531 | Total Coal Mine | - | - | - | - | - | - | - | |
| 532 | | | | | | | | | |
| 533 | General Capital Leases | | | | | | | | |
| 534 | 1011390OR | | | | | | | | |
| 535 | 1011390SO | | | | | | | | |
| 536 | 1011390SG | | | | | | | | |
| 537 | 1011390WYP | | | | | | | | |
| 538 | Total General Capital Leases | - | - | - | - | - | - | - | |
| 539 | | | | | | | | | |
| 540 | Remove Capital Leases | - | - | - | - | - | - | - | |
| 541 | | | | | | | | | |
| 542 | Unclassified General Plant | | | | | | | | |
| 543 | GPSO | | | | | | | | |
| 544 | Total Unclassified General Plant | - | - | - | - | - | - | - | |
| 545 | | | | | | | | | |
| 546 | Total General Plant | - | - | - | - | - | - | - | |
| 547 | | | | | | | | | |
| 548 | | | | | | | | | |
| 549 | Intangible Plant | | | | | | | | |
| 550 | Organization | | | | | | | | |
| 551 | 301CA | | | | | | | | |
| 552 | 301ID | | | | | | | | |
| 553 | 301OR | | | | | | | | |
| 554 | 301UT | | | | | | | | |
| 555 | 301WA | | | | | | | | |
| 556 | 301WYP | | | | | | | | |
| 557 | 301WYU | | | | | | | | |
| 558 | Total Organization | - | - | - | - | - | - | - | |
| 559 | | | | | | | | | |
| 560 | Franchise and Consent | | | | | | | | |
| 561 | 302CA | | | | | | | | |
| 562 | 302DGP | | | | | | | | |
| 563 | 302DGU | | | | | | | | |
| 564 | 302ID | | | | | | | | |
| 565 | 302SG | | | | | | | | |
| 566 | 302SG-P | | | | | | | | |
| 567 | 302SG-U | | | | | | | | |
| 568 | 302UT | | | | | | | | |
| 569 | 302WA | | | | | | | | |
| 570 | 302WYP | | | | | | | | |
| 571 | 302WYU | | | | | | | | |
| 572 | Total Franchise and Consent | - | - | - | - | - | - | - | |
| 573 | | | | | | | | | |
| 574 | Misc. Intangible Plant | | | | | | | | |
| 575 | 303CN | | | | | | | | |
| 576 | 303OR | | | | | | | | |
| 577 | 303SE | | | | | | | | |
| 578 | 303SG | | | | | | | | |
| 579 | 303SO | | | | | | | | |
| 580 | 303DGP | | | | | | | | |
| 581 | 303UT | | | | | | | | |
| 582 | 303ID | | | | | | | | |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---|---|---|---|---|--|--|--|--|
| 583 | 303WA | | | | | | | | |
| 584 | 303WYP | | | | | | | | |
| 585 | Total Misc. Intangible Plant | | | | | | | | |
| 586 | | | | | | | | | |
| 587 | Unclassified Intangible Plant | | | | | | | | |
| 588 | IPSO | | | | | | | | |
| 589 | Total Unclassified Intangible Plant | | | | | | | | |
| 590 | | | | | | | | | |
| 591 | Total Intangible Plant | | | | | | | | |
| 592 | | | | | | | | | |
| 593 | Total Electric Plant in Service | | | | (1,470,448) | (3,353,009) | | | |
| 594 | | | | | | | | | |
| 595 | | | | | | | | | |
| 596 | Misc. Rate Base Additions | | | | | | | | |
| 597 | Plant Held for Future Use | | | | | | | | |
| 598 | 105OR | | | | | | | | |
| 599 | 105SE | | | | | | | | |
| 600 | 105SNPT | | | | | | | | |
| 601 | 105UT | | | | | | | | |
| 602 | 105WYP | | | | | | | | |
| 603 | Total Plant Held for Future Use | | | | | | | | |
| 604 | | | | | | | | | |
| 605 | Electric Plant Acquisition Adj. | | | | | | | | |
| 606 | 114DGP | | | | | | | | |
| 607 | 114SG | | | | | | | | |
| 608 | Total Electric Plant Acquisition Adj. | | | | | | | | |
| 609 | | | | | | | | | |
| 610 | Accum Provision for Asset Acq. Adj. | | | | | | | | |
| 611 | 115DGP | | | | | | | | |
| 612 | 115SG | | (5,479,353) | (5,479,353) | | | | | |
| 613 | Total Accum Provision for Asset Acq Adj | | (5,479,353) | (5,479,353) | | | | | |
| 614 | | | | | | | | | |
| 615 | Weatherization | | | | | | | | |
| 616 | 124CA | | | | | | | | |
| 617 | 124ID | | | | | | | | |
| 618 | 124OR | | | | | | | | |
| 619 | 124OTHER | | | | | | | | |
| 620 | 124SO | | | | | | | | |
| 621 | 124UT | | | | | | | | |
| 622 | 124WA | | | | | | | | |
| 623 | 124WYP | | | | | | | | |
| 624 | 124WYU | | | | | | | | |
| 625 | Total Weatherization | | | | | | | | |
| 626 | | | | | | | | | |
| 627 | Weatherization | | | | | | | | |
| 628 | 182WCA | | | | | | | | |
| 629 | 182WID | | | | | | | | |
| 630 | 182WOR | | | | | | | | |
| 631 | 182WOTHER | | | | | | | | |
| 632 | 182WSO | | | | | | | | |
| 633 | 182WUT | | | | | | | | |
| 634 | 182WWA | | (450,314) | (359,585) | | | | | |
| 635 | 182WWWYP | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|-----------------------------|---|---|---|---|--|--|--|--|
| 636 | 182MWYU | - | (450,314) | (359,585) | - | - | - | - | |
| 637 | Total Weatherization | | | | | | | | |
| 638 | | | | | | | | | |
| 639 | Fuel Stock | | | | | | | | |
| 640 | 151SE | | 6,197,767 | 16,922,179 | | | | | |
| 641 | 151SSECH | | 4,485,743 | (4,119,066) | | | | | |
| 642 | 151SSECT | | | | | | | | |
| 643 | 25316SE | | | | | | | | |
| 644 | 25317SE | | | | | | | | |
| 645 | Total Fuel Stock | - | 10,683,510 | 12,803,113 | - | - | - | - | |
| 646 | | | | | | | | | |
| 647 | Material and Supplies | | | | | | | | |
| 648 | 154CA | | | | | | | | |
| 649 | 154ID | | | | | | | | |
| 650 | 154OR | | | | | | | | |
| 651 | 154SE | | | | | | | | |
| 652 | 154SNPD | | | | | | | | |
| 653 | 154SNPPH | | | | | | | | |
| 654 | 154SNPPS | | | | | | | | |
| 655 | 154SNPT | | | | | | | | |
| 656 | 154SO | | | | | | | | |
| 657 | 154SG | | | | | | | | |
| 658 | 154SSGCH | | | | | | | | |
| 659 | 154SSGCT | | | | | | | | |
| 660 | 154UT | | | | | | | | |
| 661 | 154WA | | | | | | | | |
| 662 | 154WYP | | | | | | | | |
| 663 | 154WYU | | | | | | | | |
| 664 | 25318SNPPS | | | | | | | | |
| 665 | Total Material and Supplies | - | - | - | - | - | - | - | |
| 666 | | | | | | | | | |
| 667 | Prepayments | | | | | | | | |
| 668 | 165GPS | | | | | | | | |
| 669 | 165ID | | | | | | | | |
| 670 | 165OR | | | | | | | | |
| 671 | 165SE | | | | | | | | |
| 672 | 165SG | | | | | | | | |
| 673 | 165SO | | | | | | | | |
| 674 | 165UT | | | | | | | | |
| 675 | 165WA | | | | | | | | |
| 676 | 165WYP | | | | | | | | |
| 677 | 165WYU | | | | | | | | |
| 678 | 165OTHER | | | | | | | | |
| 679 | Total Prepayments | - | - | - | - | - | - | - | |
| 680 | | | | | | | | | |
| 681 | Misc Regulatory Assets | | | | | | | | |
| 682 | 182MCA | | | | | | | | |
| 683 | 182MID | | | | | | | | |
| 684 | 182MOR | | | | | | | | |
| 685 | 182MOTHER | | | | | | | | |
| 686 | 182MSG | | | | | | | | |
| 687 | 182MSG-P | | | | | | (1,248,204) | (1,248,204) | |
| 688 | 182MSG-U | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---------------------------------|---|---|---|---|--|--|--|--|
| 689 | 182MSGCT | | (1,122,426) | (1,122,425) | | | | | |
| 690 | 182MSO | | 586,322 | (1,051,424) | | | | | |
| 691 | 182MUT | | (2,887,906) | (1,302,399) | | | | | |
| 692 | 182MWA | | | | | | | | |
| 693 | 182MWYP | | | | | | | | |
| 694 | 182WYU | | | | | | | | |
| 695 | Total Misc. Regulatory Assets | - | (3,418,010) | (3,476,249) | - | - | (1,248,204) | - | |
| 696 | | | | | | | | | |
| 697 | Misc. Deferred Debits | | | | | | | | |
| 698 | 186MCA | | | | | | | | |
| 699 | 186MID | | | | | | | | |
| 700 | 186MOR | | | | | | | | |
| 701 | 186MOTHER | | | | | | | | |
| 702 | 186MSE | | | | | | | | |
| 703 | 186MSG | | (208,095) | (208,095) | | | | | |
| 704 | 186MSG-P | | | | | | | | |
| 705 | 186MSG-U | | | | | | | | |
| 706 | 186MSO | | | | | | | | |
| 707 | 186MWA | | | | | | | | |
| 708 | Total Misc. Deferred Debits | - | (208,095) | (208,095) | - | - | - | - | |
| 709 | | | | | | | | | |
| 710 | Working Capital | | | | | | | | |
| 711 | CWC | | | | | | | | |
| 712 | Total Working Capital | - | - | - | - | - | - | - | |
| 713 | | | | | | | | | |
| 714 | Other Working Capital | | | | | | | | |
| 715 | 131SNP | (10,619,912) | | | | | | | |
| 716 | 135SG | | | | | | | | |
| 717 | 143SO | | | | | | | | |
| 718 | 230SE | | | | | | | | |
| 719 | 232SO | | | | | | | | |
| 720 | 2533SE | | | | | | | | |
| 721 | 232SE | | | | | | | | |
| 722 | 254105SE | | | | | | | | |
| 723 | Total Other Working Capital | (10,619,912) | - | - | - | - | - | - | |
| 724 | | | | | | | | | |
| 725 | Total Working Capital | (10,619,912) | - | - | - | - | - | - | |
| 726 | | | | | | | | | |
| 727 | Nuclear Plant - Trojan | | | | | | | | |
| 728 | 18222OR | | | | | | | | |
| 729 | 18222TROJD | | (1,199,442) | (1,199,442) | | | | | |
| 730 | 18222TROJP | | (819,139) | (819,139) | | | | | |
| 731 | 18222WA | | | | | | | | |
| 732 | Total Nuclear Plant - Trojan | - | (2,018,581) | (2,018,581) | - | - | - | - | |
| 733 | | | | | | | | | |
| 734 | Impact Housing | | | | | | | | |
| 735 | 141DGU | | | | | | | | |
| 736 | 141SO | | | | | | | | |
| 737 | Total Impact Housing | - | - | - | - | - | - | - | |
| 738 | | | | | | | | | |
| 739 | Total Misc. Rate Base Additions | (10,619,912) | (890,843) | 1,261,251 | - | - | (1,248,204) | - | |
| 740 | | | | | | | | | |
| 741 | Total Electric Plant | (10,619,912) | (890,843) | 1,261,251 | (1,470,448) | (3,353,009) | (1,248,204) | - | |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|--|---|---|---|---|--|--|--|--|
| 742 | | | | | | | | | |
| 743 | | | | | | | | | |
| 744 | Misc. Rate Base Deductions | | | | | | | | |
| 745 | Customer Service Deposits | | | | | | | | |
| 746 | 235UT | | | | | | | | (10,294,490) |
| 747 | Total Customer Service Deposits | | | | | | | | (10,294,490) |
| 748 | | | | | | | | | |
| 749 | Misc. Provisions | | | | | | | | |
| 750 | 2281SO | | | | | | | | |
| 751 | 2282SO | | | | | | | | |
| 752 | 2283SO | | | | | | | | |
| 753 | 2540THER | | | | | | | | |
| 754 | 2544SO | | | | | | | | |
| 755 | Total Misc. Provisions | | | | | | | | |
| 756 | | | | | | | | | |
| 757 | Accum Misc. Oper Prov - Black Lung | | | | | | | | |
| 758 | 22841SE | | | | | | | | |
| 759 | Total Accum Misc. Oper Prov - Black Lung | | | | | | | | |
| 760 | | | | | | | | | |
| 761 | Accum Misc. Prov - Trojan | | | | | | | | |
| 762 | 22842TROJD | | | | | | | | |
| 763 | 230TROJD | | | | | | | | |
| 764 | 230TROJP | | | | | | | | |
| 765 | 254105TROJD | | (30,720) | 120,208 | | | | | |
| 766 | 254105TROJP | | (30,720) | 120,208 | | | | | |
| 767 | Total Accum Misc. Prov - Trojan | | | | | | | | |
| 768 | | | | | | | | | |
| 769 | Accum Hydro Relicensing Obligation | | | | | | | | |
| 770 | 22844SG-P | | | | | | | | |
| 771 | 22844SG-U | | | | | | | | |
| 772 | Total Accum Hydro Relicensing Obligation | | | | | | | | |
| 773 | | | | | | | | | |
| 774 | Customer Advances for Construction | | | | | | | | |
| 775 | 252CA | | | | | | | | |
| 776 | 252CN | | | | | | | | |
| 777 | 252ID | | | | | | | | |
| 778 | 252OR | | | | | | | | |
| 779 | 252SG | | | | | | | | |
| 780 | 252UT | | | | | | | | |
| 781 | 252WA | | | | | | | | |
| 782 | 252WYP | | | | | | | | |
| 783 | 252WYU | | | | | | | | |
| 784 | Total Cust. Advances for Construction | | | | | | | | |
| 785 | | | | | | | | | |
| 786 | Other Deferred Credits | | | | | | | | |
| 787 | 25398SE | | | | | | | | |
| 788 | 25399CA | | | | | | | | |
| 789 | 25399ID | | | | | | | | |
| 790 | 25399OR | | | | | | | | |
| 791 | 25399OTHER | | | | | | | | |
| 792 | 25399SO | | | | | | | | |
| 793 | 25399SE | | | | | | | | |
| 794 | 25399SG | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|------------------------------------|---|---|---|---|--|--|--|--|
| 795 | 25399UT | | | | | | | | |
| 796 | 25399WA | | | | | | | | |
| 797 | 25399WYP | | | | | | | | |
| 798 | 25399WYU | | | | | | | | |
| 799 | Total Other Deferred Credits | | | | | | | | |
| 800 | | | | | | | | | |
| 801 | Accumulated Deferred Income Taxes | | | | | | | | |
| 802 | 190 Accum. Deferred Income Taxes | | | | | | | | |
| 803 | 190BADDEBT | | | | | | | | |
| 804 | 190CA | | | | | | | | |
| 805 | 190DGP | | | | | | | | |
| 806 | 190ID | | | | | | | | |
| 807 | 190CN | | | | | | | | |
| 808 | 190OR | | | | | | | | |
| 809 | 190OTHER | | | | | | | | |
| 810 | 190SE | | | | | | | | |
| 811 | 190SG | | | | | | | | |
| 812 | 190SSGCT | | | | | | | | |
| 813 | 190SNP | | | | | | | | |
| 814 | 190SNPD | | | | | | | | |
| 815 | 190SO | | | | | | | | |
| 816 | 190TROJD | | | | | | | | |
| 817 | 190UT | | | | | | | | |
| 818 | 190WA | | | | | | | | |
| 819 | 190WYP | | | | | | | | |
| 820 | Total Accum. Deferred Income Taxes | | | | | | | | |
| 821 | | | | | | | | | |
| 822 | 281 Accum. Deferred Income Taxes | | | | | | | | |
| 823 | 281DGP | | | | | | | | |
| 824 | Total 281 Accum. Def. Income Taxes | | | | | | | | |
| 825 | | | | | | | | | |
| 826 | 282 Accum. Deferred Income Taxes | | | | | | | | |
| 827 | 282CA | | | | | | | | |
| 828 | 282DGP | | | | | | | | |
| 829 | 282DITBAL | | | | | | | | |
| 830 | 282FERC | | | | | | | | |
| 831 | 282GFS | | | | | | | | |
| 832 | 282ID | | | | | | | | |
| 833 | 282NUTIL | | | | | | | | |
| 834 | 282OR | | | | | | | | |
| 835 | 282OTHER | | | | | | | | |
| 836 | 282SNP | | | | | | | | |
| 837 | 282SE | | | | | | | | |
| 838 | 282SG | | | | | | | | |
| 839 | 282SO | | | | | | | | |
| 840 | 282UT | | | | | | | | |
| 841 | 282WA | | | | | | | | |
| 842 | 282WYP | | | | | | | | |
| 843 | 282WYU | | | | | | | | |
| 844 | Total 282 Accum. Def. Income Taxes | | | | | | | | |
| 845 | | | | | | | | | |
| 846 | 283 Accum. Deferred Income Taxes | | | | | | | | |
| 847 | 283GFS | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|-------------------------------------|---|---|---|---|--|--|--|--|
| 848 | 283CA | | | | | | | | |
| 849 | 283D | | | | | | | | |
| 850 | 283NUTIL | | | | | | | | |
| 851 | 283OR | | | | | | | | |
| 852 | 283OTHER | | | | | | | | |
| 853 | 283SE | | | | | | | | |
| 854 | 283SG | | | | | | | | |
| 855 | 283SGCT | | | | | | | | |
| 856 | 283SSGCH | | | | | | | | |
| 857 | 283SNP | | | | | | | | |
| 858 | 283SO | | | | | | | | |
| 859 | 283TROJD | | | | | | | | |
| 860 | 283UT | | | | | | | | |
| 861 | 283WA | | | | | | | | |
| 862 | 283WYP | | | | | | | | |
| 863 | 283WYU | | | | | | | | |
| 864 | Total 283 Accum. Def. Income Taxes | | | | | | | | |
| 865 | | | | | | | | | |
| 866 | Total Accum. Deferred Income Tax | | | | | | | | |
| 867 | | | | | | | | | |
| 868 | Accumulated Investment Tax Credit | | | | | | | | |
| 869 | 255DGPU | | | | | | | | |
| 870 | 255ITC84 | | | | | | | | |
| 871 | 255ITC85 | | | | | | | | |
| 872 | 255ITC86 | | | | | | | | |
| 873 | 255ITC88 | | | | | | | | |
| 874 | 255ITC89 | | | | | | | | |
| 875 | 255ITC90 | | | | | | | | |
| 876 | Total Accum. Investment Tax Credit | | | | | | | | |
| 877 | | | | | | | | | |
| 878 | Total Misc. Rate Base Deductions | | (30,720) | 120,208 | | | | | (10,294,490) |
| 879 | | | | | | | | | |
| 880 | | | | | | | | | |
| 881 | Accumulated Depr. Production Plant | | | | | | | | |
| 882 | Steam Prod Plant - Accum. | | | | | | | | |
| 883 | 108SPDGP | | | | | | | | |
| 884 | 108SPDGPU | | | | | | | | |
| 885 | 108SPSG | | | | | | | | |
| 886 | 108SPSSGCH | | | | | | | | |
| 887 | Total Steam Prod Plant - Accum. | | | | | | | | |
| 888 | | | | | | | | | |
| 889 | Hydraulic Prod Plant - Accum. | | | | | | | | |
| 890 | 108HPDGP | | | | | | | | |
| 891 | 108HPDGPU | | | | | | | | |
| 892 | 108HPSG-P | | | | | | | | |
| 893 | 108HPSG-U | | | | | | | | |
| 894 | Total Hydraulic Prod Plant - Accum. | | | | 5,101,179 | 1,292,601 | | | |
| 895 | | | | | 5,101,179 | 1,292,601 | | | |
| 896 | Other Prod Plant - Accum. | | | | | | | | |
| 897 | 108OPDGPU | | | | | | | | |
| 898 | 108OPSG | | | | | | | | |
| 899 | 108OPSG - Wind | | | | | | | | |
| 900 | 108OPSSGCT | | | | | | | | |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powerdale Decommission Jun-08 | 8.11 Powerdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---------------------------------------|---|---|---|---|--|---|---|--|
| 901 | Total Other Prod Plant - Accum | - | - | - | - | - | - | - | - |
| 902 | Total Accum. Depr. Production Plant | - | - | - | 5,101,179 | 1,292,601 | - | - | - |
| 903 | | | | | | | | | |
| 904 | | | | | | | | | |
| 905 | | | | | | | | | |
| 906 | Accum. Depr. Transmission Plant | | | | | | | | |
| 907 | 108TPDGP | | | | | | | | |
| 908 | 108TPDGU | | | | | | | | |
| 909 | 108TPSG | | | | | 430,867 | | | |
| 910 | Total Accum. Depr. Transmission Plant | - | - | - | - | 430,867 | - | - | - |
| 911 | | | | | | | | | |
| 912 | | | | | | | | | |
| 913 | Accum. Depr. Distribution Plant | | | | | | | | |
| 914 | Land and Land Rights | | | | | | | | |
| 915 | 108360CA | | | | | | | | |
| 916 | 108360ID | | | | | | | | |
| 917 | 108360OR | | | | | | | | |
| 918 | 108360UT | | | | | | | | |
| 919 | 108360WA | | | | | | | | |
| 920 | 108360WYP | | | | | | | | |
| 921 | 108360WYU | | | | | | | | |
| 922 | Total Land and Land Rights | - | - | - | - | - | - | - | - |
| 923 | | | | | | | | | |
| 924 | Structures and Improvements | | | | | | | | |
| 925 | 108361CA | | | | | | | | |
| 926 | 108361ID | | | | | | | | |
| 927 | 108361OR | | | | | | | | |
| 928 | 108361UT | | | | | | | | |
| 929 | 108361WA | | | | | | | | |
| 930 | 108361WYP | | | | | | | | |
| 931 | 108361WYU | | | | | | | | |
| 932 | Structures and Improvements | - | - | - | - | - | - | - | - |
| 933 | | | | | | | | | |
| 934 | Station Equipment | | | | | | | | |
| 935 | 108362CA | | | | | | | | |
| 936 | 108362ID | | | | | | | | |
| 937 | 108362OR | | | | | | | | |
| 938 | 108362UT | | | | | | | | |
| 939 | 108362WA | | | | | | | | |
| 940 | 108362WYP | | | | | | | | |
| 941 | 108362WYU | | | | | | | | |
| 942 | Total Station Equipment | - | - | - | - | - | - | - | - |
| 943 | | | | | | | | | |
| 944 | Storage Battery Equipment | | | | | | | | |
| 945 | 108363UT | | | | | | | | |
| 946 | Total Storage Battery Equipment | - | - | - | - | - | - | - | - |
| 947 | | | | | | | | | |
| 948 | | | | | | | | | |
| 949 | Poles, Towers & Fixtures | | | | | | | | |
| 950 | 108364CA | | | | | | | | |
| 951 | 108364ID | | | | | | | | |
| 952 | 108364OR | | | | | | | | |
| 953 | 108364UT | | | | | | | | |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|--------------------------------|---|---|---|---|--|--|--|--|
| 954 | 108364WA | | | | | | | | |
| 955 | 108364WYP | | | | | | | | |
| 956 | 108364WYU | | | | | | | | |
| 957 | Total Poles, Towers & Fixtures | | | | | | | | |
| 958 | | | | | | | | | |
| 959 | Overhead Conductors | | | | | | | | |
| 960 | 108365CA | | | | | | | | |
| 961 | 108365ID | | | | | | | | |
| 962 | 108365OR | | | | | | | | |
| 963 | 108365UT | | | | | | | | |
| 964 | 108365WA | | | | | | | | |
| 965 | 108365WYP | | | | | | | | |
| 966 | 108365WYU | | | | | | | | |
| 967 | Total Overhead Conductors | | | | | | | | |
| 968 | | | | | | | | | |
| 969 | Underground Conduit | | | | | | | | |
| 970 | 108366CA | | | | | | | | |
| 971 | 108366ID | | | | | | | | |
| 972 | 108366OR | | | | | | | | |
| 973 | 108366UT | | | | | | | | |
| 974 | 108366WA | | | | | | | | |
| 975 | 108366WYP | | | | | | | | |
| 976 | 108366WYU | | | | | | | | |
| 977 | Total Underground Conduit | | | | | | | | |
| 978 | | | | | | | | | |
| 979 | Underground Conductors | | | | | | | | |
| 980 | 108367CA | | | | | | | | |
| 981 | 108367ID | | | | | | | | |
| 982 | 108367OR | | | | | | | | |
| 983 | 108367UT | | | | | | | | |
| 984 | 108367WA | | | | | | | | |
| 985 | 108367WYP | | | | | | | | |
| 986 | 108367WYU | | | | | | | | |
| 987 | Total Underground Conductors | | | | | | | | |
| 988 | | | | | | | | | |
| 989 | Line Transformers | | | | | | | | |
| 990 | 108368CA | | | | | | | | |
| 991 | 108368ID | | | | | | | | |
| 992 | 108368OR | | | | | | | | |
| 993 | 108368UT | | | | | | | | |
| 994 | 108368WA | | | | | | | | |
| 995 | 108368WYP | | | | | | | | |
| 996 | 108368WYU | | | | | | | | |
| 997 | Total Line Transformers | | | | | | | | |
| 998 | | | | | | | | | |
| 999 | Services | | | | | | | | |
| 1000 | 108369CA | | | | | | | | |
| 1001 | 108369ID | | | | | | | | |
| 1002 | 108369OR | | | | | | | | |
| 1003 | 108369UT | | | | | | | | |
| 1004 | 108369WA | | | | | | | | |
| 1005 | 108369WYP | | | | | | | | |
| 1006 | 108369WYU | | | | | | | | |

| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|---|---|---|---|---|--|--|--|--|
| 1007 | Total Services | | | | | | | | |
| 1008 | | | | | | | | | |
| 1009 | Meters | | | | | | | | |
| 1010 | 108370CA | | | | | | | | |
| 1011 | 108370ID | | | | | | | | |
| 1012 | 108370OR | | | | | | | | |
| 1013 | 108370UT | | | | | | | | |
| 1014 | 108370WA | | | | | | | | |
| 1015 | 108370WYP | | | | | | | | |
| 1016 | 108370WYU | | | | | | | | |
| 1017 | Total Meters | | | | | | | | |
| 1018 | | | | | | | | | |
| 1019 | Installation on Customers' Premises | | | | | | | | |
| 1020 | 108371CA | | | | | | | | |
| 1021 | 108371ID | | | | | | | | |
| 1022 | 108371OR | | | | | | | | |
| 1023 | 108371UT | | | | | | | | |
| 1024 | 108371WA | | | | | | | | |
| 1025 | 108371WYP | | | | | | | | |
| 1026 | 108371WYU | | | | | | | | |
| 1027 | Total Installation on Customers' Premises | | | | | | | | |
| 1028 | | | | | | | | | |
| 1029 | Leased Property | | | | | | | | |
| 1030 | 108372ID | | | | | | | | |
| 1031 | 108372UT | | | | | | | | |
| 1032 | Total Leased Property | | | | | | | | |
| 1033 | | | | | | | | | |
| 1034 | Street Lights | | | | | | | | |
| 1035 | 108373CA | | | | | | | | |
| 1036 | 108373ID | | | | | | | | |
| 1037 | 108373OR | | | | | | | | |
| 1038 | 108373UT | | | | | | | | |
| 1039 | 108373WA | | | | | | | | |
| 1040 | 108373WYP | | | | | | | | |
| 1041 | 108373WYU | | | | | | | | |
| 1042 | Total Street Lights | | | | | | | | |
| 1043 | | | | | | | | | |
| 1044 | Unclassified Dist Sub Plant | | | | | | | | |
| 1045 | 108DPUT | | | | | | | | |
| 1046 | Total Unclassified Dist Sub Plant | | | | | | | | |
| 1047 | | | | | | | | | |
| 1048 | Total Accum. Depr. Distribution Plant | | | | | | | | |
| 1049 | | | | | | | | | |
| 1050 | | | | | | | | | |
| 1051 | Accum. Depreciation General Plant | | | | | | | | |
| 1052 | General Plant - Accum | | | | | | | | |
| 1053 | 108GPCA | | | | | | | | |
| 1054 | 108GPCN | | | | | | | | |
| 1055 | 108GPDGP | | | | | | | | |
| 1056 | 108GPDGU | | | | | | | | |
| 1057 | 108GPID | | | | | | | | |
| 1058 | 108GPOR | | | | | | | | |
| 1059 | 108GPSE | | | | | | | | |

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| Line No. | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powderdale Decommission Jun-08 | 8.11 Powderdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|----------|--|---|---|---|---|--|--|--|--|
| 1060 | 108GSPSG | | | | | | | | |
| 1061 | 108GPSO | | | | | | | | |
| 1062 | 108GPSSGCH | | | | | | | | |
| 1063 | 108GPSSGGCT | | | | | | | | |
| 1064 | 108GPUT | | | | | | | | |
| 1065 | 108GPWA | | | | | | | | |
| 1066 | 108GPWYP | | | | | | | | |
| 1067 | 108GPWYU | | | | | | | | |
| 1068 | Total General Plant - Accum | | | | | | | | |
| 1069 | | | | | | | | | |
| 1070 | Mining Plant - Accum | | | | | | | | |
| 1071 | 108MPSE | | | | | | | | |
| 1072 | Total Mining Plant - Accum | | | | | | | | |
| 1073 | | | | | | | | | |
| 1074 | Total Accum. Depr. General Plant | | | | | | | | |
| 1075 | | | | | | | | | |
| 1076 | Total Accum. Depr. Plant in Service | | | | 5,101,179 | 1,723,468 | | | |
| 1077 | | | | | | | | | |
| 1078 | | | | | | | | | |
| 1079 | Accumulated Amortization | | | | | | | | |
| 1080 | Accum. Prov for Amort-Production | | | | | | | | |
| 1081 | 111SPSSGGCT | | | | | | | | |
| 1082 | Total Accum. Prov for Amort-Production | | | | | | | | |
| 1083 | | | | | | | | | |
| 1084 | Accum. Prov for Amort-General | | | | | | | | |
| 1085 | 111GPCA | | | | | | | | |
| 1086 | 111GPCN | | | | | | | | |
| 1087 | 111GPSG | | | | | | | | |
| 1088 | 111GPOR | | | | | | | | |
| 1089 | 111GPSO | | | | | | | | |
| 1090 | 111GPUT | | | | | | | | |
| 1091 | 111GPWA | | | | | | | | |
| 1092 | 111GPWYP | | | | | | | | |
| 1093 | 111GPWYU | | | | | | | | |
| 1094 | Total Accum. Prov for Amort-General | | | | | | | | |
| 1095 | | | | | | | | | |
| 1096 | Accum. Prov for Amort-Hydro | | | | | | | | |
| 1097 | 111HPDGP | | | | | | | | |
| 1098 | 111HPSG-P | | | | | | | | |
| 1099 | 111HPSG-U | | | | | | | | |
| 1100 | Total Accum. Prov for Amort-Hydro | | | | | | | | |
| 1101 | | | | | | | | | |
| 1102 | Accum Prov for Amort-Intangible | | | | | | | | |
| 1103 | 111IPCA | | | | | | | | |
| 1104 | 111IPCN | | | | | | | | |
| 1105 | 111IPDGP | | | | | | | | |
| 1106 | 111IPDGU | | | | | | | | |
| 1107 | 111IPID | | | | | | | | |
| 1108 | 111IPMT | | | | | | | | |
| 1109 | 111IPOR | | | | | | | | |
| 1110 | 111IPSE | | | | | | | | |
| 1111 | 111IPSG | | | | | | | | |
| 1112 | 111IPSG-P | | | | | | | | |

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| Line | Accounts | 8.8 Miscellaneous Rate Base Jun-07 | 8.8 Miscellaneous Rate Base Jun-08 | 8.8 Miscellaneous Rate Base Jun-09 | 8.9 American Fork Hydro Removal Jun-07 | 8.10 Upper Beaver Hydro Sale Jun-07 | 8.11 Powerdale Decommission Jun-08 | 8.11 Powerdale Decommission Jun-09 | 8.12 Customer Service Deposits Jun-07 |
|------|--|---|---|---|---|--|---|---|--|
| 1113 | 111PSPG-U | | | | | | | | |
| 1114 | 111IPSO | | | | | | | | |
| 1115 | 111IPUT | | | | | | | | |
| 1116 | 111IPWA | | | | | | | | |
| 1117 | 111IPWYP | | | | | | | | |
| 1118 | 111IPWYU | | | | | | | | |
| 1119 | 111IPSSGCH | | | | | | | | |
| 1120 | 111IPSSGCT | | | | | | | | |
| 1121 | Total Accum Prov for Amort-Intangible | - | - | - | - | - | - | - | - |
| 1122 | | | | | | | | | |
| 1123 | Accum Prov for Amort-Capital Lease | | | | | | | | |
| 1124 | 111390OR | | | | | | | | |
| 1125 | 111390SO | | | | | | | | |
| 1126 | 111390SG | | | | | | | | |
| 1127 | 111390WYP | | | | | | | | |
| 1128 | Total Accum Prov for Amort-Capital Lease | - | - | - | - | - | - | - | - |
| 1129 | | | | | | | | | |
| 1130 | Remove Capital Lease Amortization | | | | | | | | |
| 1131 | | | | | | | | | |
| 1132 | Total Accumulated Amortization | - | - | - | - | - | - | - | - |
| 1133 | | | | | | | | | |
| 1134 | Total Rate Base Deductions | - | (30,720) | 120,208 | 5,101,179 | 1,723,468 | - | - | (10,294,490) |
| 1135 | | | | | | | | | |
| 1136 | Total Rate Base | (10,619,912) | (921,563) | 1,381,459 | 3,630,731 | (1,629,541) | (1,248,204) | (1,248,204) | (10,294,490) |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|------------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 1 | Steam Production Plant | | | | | | | | | |
| 2 | Land and Land Rights | | | | | | | | | |
| 3 | 310DGP | | | | | | | | | |
| 4 | 310DGU | | | | | | | | | |
| 5 | 310SG | | | | | | | | | |
| 6 | 310SSGCH | | | | | | | | | |
| 7 | Total Land and Land Rights | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | Structures and Improvements | | | | | | | | | |
| 10 | 311DGP | | | | | | | | | |
| 11 | 311DGU | | | | | | | | | |
| 12 | 311SG | | | | | | | | | |
| 13 | 311SSGCH | | | | | | | | | |
| 14 | Total Structures and Improvements | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | Boiler Plant Equipment | | | | | | | | | |
| 17 | 312DGP | | | | | | | | | |
| 18 | 312DGU | | | | | | | | | |
| 19 | 312SG | | | | | | | | | |
| 20 | 312SSGCH | | | | | | | | | |
| 21 | Total Boiler Plant Equipment | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | Turbogenerator Units | | | | | | | | | |
| 24 | 314DGP | (9,373,316) | (9,300,883) | | | | | | | |
| 25 | 314DGU | (15,130,522) | (14,960,160) | | | | | | | |
| 26 | 314SG | (15,957,796) | (17,454,828) | | | | | | | |
| 27 | 314SSGCH | (3,278,760) | (4,742,289) | | | | | | | |
| 28 | Total Turbogenerator Units | (43,740,394) | (46,458,159) | | | | | | | |
| 29 | | | | | | | | | | |
| 30 | Accessory Electric Equipment | | | | | | | | | |
| 31 | 315DGP | | | | | | | | | |
| 32 | 315DGU | | | | | | | | | |
| 33 | 315SG | | | | | | | | | |
| 34 | 315SSGCH | | | | | | | | | |
| 35 | Total Accessory Electric Equipment | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 | Misc Power Plant Equipment | | | | | | | | | |
| 38 | 316DGP | | | | | | | | | |
| 39 | 316DGU | | | | | | | | | |
| 40 | 316SG | | | | | | | | | |
| 41 | 316SSGCH | | | | | | | | | |
| 42 | Total Misc Power Plant Equipment | | | | | | | | | |
| 43 | | | | | | | | | | |
| 44 | Unclassified Steam Plant | | | | | | | | | |
| 45 | SPSG | | | | | | | | | |
| 46 | Total Unclassified Steam Plant | | | | | | | | | |
| 47 | | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | Total Steam Production Plant | (43,740,394) | (46,458,159) | | | | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | Hydraulic Production Plant | | | | | | | | | |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emmission Allowance Jun-07 | 3.2 SO2 Emmission Allowance Jun-08 | 3.2 SO2 Emmission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|---|-------------------------|-------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 53 | Land and Land Rights | | | | | | | | | |
| 54 | 330DGP | | | | | | | | | |
| 55 | 330DGU | | | | | | | | | |
| 56 | 330SG-P | | | | | | | | | |
| 57 | 330SG-U | | | | | | | | | |
| 58 | Total Land and Land Rights | | | | | | | | | |
| 59 | | | | | | | | | | |
| 60 | Structures and Improvements | | | | | | | | | |
| 61 | 331DGP | | | | | | | | | |
| 62 | 331DGU | | | | | | | | | |
| 63 | 331SG-P | | | | | | | | | |
| 64 | 331SG-U | | | | | | | | | |
| 65 | Total Structures and Improvements | | | | | | | | | |
| 66 | | | | | | | | | | |
| 67 | Reservoirs, Dams & Waterways | | | | | | | | | |
| 68 | 332DGP | (1,098,270) | (1,092,930) | | | | | | | |
| 69 | 332DGU | (84,279) | (84,129) | | | | | | | |
| 70 | 332SG-P | (344,187) | (400,333) | | | | | | | |
| 71 | 332SG-U | (96,877) | (123,361) | | | | | | | |
| 72 | Total Reservoirs, Dams & Waterways | (1,623,613) | (1,700,752) | | | | | | | |
| 73 | | | | | | | | | | |
| 74 | Water Wheel, Turbines, & Generators | | | | | | | | | |
| 75 | 333DGP | | | | | | | | | |
| 76 | 333DGU | | | | | | | | | |
| 77 | 333SG-P | | | | | | | | | |
| 78 | 333SG-U | | | | | | | | | |
| 79 | Total Water Wheel, Turbines, & Generators | | | | | | | | | |
| 80 | | | | | | | | | | |
| 81 | Accessory Electric Equipment | | | | | | | | | |
| 82 | 334DGP | | | | | | | | | |
| 83 | 334DGU | | | | | | | | | |
| 84 | 334SG-P | | | | | | | | | |
| 85 | 334SG-U | | | | | | | | | |
| 86 | Total Accessory Electric Equipment | | | | | | | | | |
| 87 | | | | | | | | | | |
| 88 | Misc Power Plant Equipment | | | | | | | | | |
| 89 | 335DGP | | | | | | | | | |
| 90 | 335DGU | | | | | | | | | |
| 91 | 335SG-P | | | | | | | | | |
| 92 | 335SG-U | | | | | | | | | |
| 93 | Total Misc Power Plant Equipment | | | | | | | | | |
| 94 | | | | | | | | | | |
| 95 | Roads, Railroads & Bridges | | | | | | | | | |
| 96 | 336DGP | | | | | | | | | |
| 97 | 336DGU | | | | | | | | | |
| 98 | 336SG-P | | | | | | | | | |
| 99 | 336SG-U | | | | | | | | | |
| 100 | Total Roads, Railroads & Bridges | | | | | | | | | |
| 101 | | | | | | | | | | |
| 102 | Unclassified Hydro Plant | | | | | | | | | |
| 103 | HPSG-P | | | | | | | | | |
| 104 | Total Unclassified Hydro Plant | | | | | | | | | |
| 105 | | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 | | 3.2 | | 3.2 | | 4.11 | | 4.11 | | 5.4 | |
|----------|---|--------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|------------------------|------------------------|----------------------------|---|-----|-----------|
| | | Retirements Jun-08 | Retirements Jun-09 | SO2 Emission Allowance Jun-07 | SO2 Emission Allowance Jun-08 | SO2 Emission Allowance Jun-09 | MEHC Transition Jun-07 | MEHC Transition Jun-08 | MEHC Transition Jun-09 | West Valley Removal Jun-08 | | | |
| 106 | Total Hydraulic Production Plant | (1,623,613) | (1,700,752) | - | - | - | - | - | - | - | - | - | - |
| 107 | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | |
| 109 | Other Production Plant | | | | | | | | | | | | |
| 110 | Land and Land Rights | | | | | | | | | | | | |
| 111 | 340DGU | | | | | | | | | | | | |
| 112 | 340SG | | | | | | | | | | | | |
| 113 | 340SSGCT | | | | | | | | | | | | |
| 114 | Total Land and Land Rights | | | | | | | | | | | | |
| 115 | | | | | | | | | | | | | |
| 116 | Structures and Improvements | | | | | | | | | | | | |
| 117 | 341DGU | | | | | | | | | | | | |
| 118 | 341SG | | | | | | | | | | | | |
| 119 | 341SSGCT | | | | | | | | | | | | |
| 120 | Total Structures and Improvements | | | | | | | | | | | | |
| 121 | | | | | | | | | | | | | |
| 122 | Fuel Holders, Producers & Accessories | | | | | | | | | | | | |
| 123 | 342DGU | | | | | | | | | | | | |
| 124 | 342SG | | | | | | | | | | | | |
| 125 | 342SSGCT | | | | | | | | | | | | |
| 126 | Total Fuel Holders, Producers & Accessories | | | | | | | | | | | | |
| 127 | | | | | | | | | | | | | |
| 128 | Prime Movers | | | | | | | | | | | | |
| 129 | 343DGU | (25,743) | (25,207) | | | | | | | | | | |
| 130 | 343SG | (1,878,290) | (1,983,769) | | | | | | | | | | |
| 131 | 343SG - Wind | | | | | | | | | | | | |
| 132 | 343SSGCT | (728,534) | (761,699) | | | | | | | | | | |
| 133 | Total Prime Movers | (2,632,567) | (2,770,675) | | | | | | | | | | (738,755) |
| 134 | | | | | | | | | | | | | (738,755) |
| 135 | Generators | | | | | | | | | | | | |
| 136 | 344DGU | | | | | | | | | | | | |
| 137 | 344SG | | | | | | | | | | | | |
| 138 | 344SSGCT | | | | | | | | | | | | |
| 139 | Total Generators | | | | | | | | | | | | |
| 140 | | | | | | | | | | | | | |
| 141 | Accessory Electric Plant | | | | | | | | | | | | |
| 142 | 345DGU | | | | | | | | | | | | |
| 143 | 345SG | | | | | | | | | | | | |
| 144 | 345SSGCT | | | | | | | | | | | | |
| 145 | Total Accessory Electric Plant | | | | | | | | | | | | |
| 146 | | | | | | | | | | | | | |
| 147 | Misc. Power Plant Equipment | | | | | | | | | | | | |
| 148 | 346DGU | | | | | | | | | | | | |
| 149 | 346SG | | | | | | | | | | | | |
| 150 | Total Misc. Power Plant Equipment | | | | | | | | | | | | |
| 151 | | | | | | | | | | | | | |
| 152 | Unclassified Other Production Plant | | | | | | | | | | | | |
| 153 | OPSG | | | | | | | | | | | | |
| 154 | Total Unclassified Other Production Plant | | | | | | | | | | | | |
| 155 | | | | | | | | | | | | | |
| 156 | Total Other Production Plant | (2,632,567) | (2,770,675) | | | | | | | | | | (738,755) |
| 157 | | | | | | | | | | | | | |
| 158 | | | | | | | | | | | | | |

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|-----------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 159 | Transmission Plant | | | | | | | | | |
| 160 | Land and Land Rights | | | | | | | | | |
| 161 | 350DGP | | | | | | | | | |
| 162 | 350DGU | | | | | | | | | |
| 163 | 350SG | | | | | | | | | |
| 164 | Total Land and Land Rights | - | - | - | - | - | - | - | - | - |
| 165 | | | | | | | | | | |
| 166 | Structures and Improvements | | | | | | | | | |
| 167 | 352DGP | | | | | | | | | |
| 168 | 352DGU | | | | | | | | | |
| 169 | 352SG | | | | | | | | | |
| 170 | Total Structures and Improvements | - | - | - | - | - | - | - | - | - |
| 171 | | | | | | | | | | |
| 172 | Station and Equipment | | | | | | | | | |
| 173 | 353DGP | | | | | | | | | |
| 174 | 353DGU | | | | | | | | | |
| 175 | 353SG | | | | | | | | | |
| 176 | Total Station and Equipment | - | - | - | - | - | - | - | - | - |
| 177 | | | | | | | | | | |
| 178 | Towers and Fixtures | | | | | | | | | |
| 179 | 354DGP | | | | | | | | | |
| 180 | 354DGU | | | | | | | | | |
| 181 | 354SG | | | | | | | | | |
| 182 | Total Towers and Fixtures | - | - | - | - | - | - | - | - | - |
| 183 | | | | | | | | | | |
| 184 | Poles and Fixtures | | | | | | | | | |
| 185 | 355DGP | (2,930,396) | (2,916,043) | | | | | | | |
| 186 | 355DGU | (2,691,447) | (2,690,642) | | | | | | | |
| 187 | 355SG | (3,361,677) | (3,637,133) | | | | | | | |
| 188 | Total Poles and Fixtures | (8,983,520) | (9,233,818) | - | - | - | - | - | - | - |
| 189 | | | | | | | | | | |
| 190 | Clearing and Grading | | | | | | | | | |
| 191 | 356DGP | | | | | | | | | |
| 192 | 356DGU | | | | | | | | | |
| 193 | 356SG | | | | | | | | | |
| 194 | Total Clearing and Grading | - | - | - | - | - | - | - | - | - |
| 195 | | | | | | | | | | |
| 196 | Underground Conduit | | | | | | | | | |
| 197 | 357DGP | | | | | | | | | |
| 198 | 357DGU | | | | | | | | | |
| 199 | 357SG | | | | | | | | | |
| 200 | Total Underground Conduit | - | - | - | - | - | - | - | - | - |
| 201 | | | | | | | | | | |
| 202 | Underground Conductors | | | | | | | | | |
| 203 | 358DGU | | | | | | | | | |
| 204 | 358SG | | | | | | | | | |
| 205 | Total Underground Conductors | - | - | - | - | - | - | - | - | - |
| 206 | | | | | | | | | | |
| 207 | Roads and Trails | | | | | | | | | |
| 208 | 359DGP | | | | | | | | | |
| 209 | 359DGU | | | | | | | | | |
| 210 | 359SG | | | | | | | | | |
| 211 | Total Roads and Trails | - | - | - | - | - | - | - | - | - |

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|---------------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 212 | | | | | | | | | | |
| 213 | Unclassified Transmission Plant | | | | | | | | | |
| 214 | TPSG | | | | | | | | | |
| 215 | Total Unclassified Transmission Plant | | | | | | | | | |
| 216 | | | | | | | | | | |
| 217 | Total Transmission Plant | (8,983,520) | (9,233,818) | | | | | | | |
| 218 | | | | | | | | | | |
| 219 | | | | | | | | | | |
| 220 | Distribution Plant | | | | | | | | | |
| 221 | Land and Land Rights | | | | | | | | | |
| 222 | 360CA | | | | | | | | | |
| 223 | 360ID | | | | | | | | | |
| 224 | 360OR | | | | | | | | | |
| 225 | 360UT | | | | | | | | | |
| 226 | 360WA | | | | | | | | | |
| 227 | 360WYP | | | | | | | | | |
| 228 | 360WYU | | | | | | | | | |
| 229 | Total Land and Land Rights | | | | | | | | | |
| 230 | | | | | | | | | | |
| 231 | Total Structures and Improvements | | | | | | | | | |
| 232 | 361CA | | | | | | | | | |
| 233 | 361ID | | | | | | | | | |
| 234 | 361OR | | | | | | | | | |
| 235 | 361UT | | | | | | | | | |
| 236 | 361WA | | | | | | | | | |
| 237 | 361WYP | | | | | | | | | |
| 238 | 361WYU | | | | | | | | | |
| 239 | Total Structures and Improvements | | | | | | | | | |
| 240 | | | | | | | | | | |
| 241 | Station Equipment | | | | | | | | | |
| 242 | 362CA | | | | | | | | | |
| 243 | 362ID | | | | | | | | | |
| 244 | 362OR | | | | | | | | | |
| 245 | 362UT | | | | | | | | | |
| 246 | 362WA | | | | | | | | | |
| 247 | 362WYP | | | | | | | | | |
| 248 | 362WYU | | | | | | | | | |
| 249 | Total Station Equipment | | | | | | | | | |
| 250 | | | | | | | | | | |
| 251 | Storage Battery Equipment | | | | | | | | | |
| 252 | 363UT | | | | | | | | | |
| 253 | Total Storage Battery Equipment | | | | | | | | | |
| 254 | | | | | | | | | | |
| 255 | Poles, Towers & Fixtures | | | | | | | | | |
| 256 | 364CA | (908,036) | (955,030) | | | | | | | |
| 257 | 364ID | (2,434,129) | (2,572,354) | | | | | | | |
| 258 | 364OR | (9,809,885) | (10,146,243) | | | | | | | |
| 259 | 364UT | (16,862,058) | (17,933,428) | | | | | | | |
| 260 | 364WA | (2,461,583) | (2,545,360) | | | | | | | |
| 261 | 364WYP | (2,867,797) | (3,007,987) | | | | | | | |
| 262 | 364WYU | (522,503) | (518,835) | | | | | | | |
| 263 | Total Poles, Towers & Fixtures | (35,865,991) | (37,679,236) | | | | | | | |
| 264 | | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emmission Allowance Jun-07 | 3.2 SO2 Emmission Allowance Jun-08 | 3.2 SO2 Emmission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|------------------------------|-------------------------|-------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 265 | Overhead Conductors | | | | | | | | | |
| 266 | 365CA | | | | | | | | | |
| 267 | 365ID | | | | | | | | | |
| 268 | 365OR | | | | | | | | | |
| 269 | 365UT | | | | | | | | | |
| 270 | 365WA | | | | | | | | | |
| 271 | 365WYP | | | | | | | | | |
| 272 | 365WYU | | | | | | | | | |
| 273 | Total Overhead Conductors | | | | | | | | | |
| 274 | | | | | | | | | | |
| 275 | Underground Conduit | | | | | | | | | |
| 276 | 366CA | | | | | | | | | |
| 277 | 366ID | | | | | | | | | |
| 278 | 366OR | | | | | | | | | |
| 279 | 366UT | | | | | | | | | |
| 280 | 366WA | | | | | | | | | |
| 281 | 366WYP | | | | | | | | | |
| 282 | 366WYU | | | | | | | | | |
| 283 | Total Underground Conduit | | | | | | | | | |
| 284 | | | | | | | | | | |
| 285 | Underground Conductors | | | | | | | | | |
| 286 | 367CA | | | | | | | | | |
| 287 | 367ID | | | | | | | | | |
| 288 | 367OR | | | | | | | | | |
| 289 | 367UT | | | | | | | | | |
| 290 | 367WA | | | | | | | | | |
| 291 | 367WYP | | | | | | | | | |
| 292 | 367WYU | | | | | | | | | |
| 293 | Total Underground Conductors | | | | | | | | | |
| 294 | | | | | | | | | | |
| 295 | Line Transformers | | | | | | | | | |
| 296 | 368CA | | | | | | | | | |
| 297 | 368ID | | | | | | | | | |
| 298 | 368OR | | | | | | | | | |
| 299 | 368UT | | | | | | | | | |
| 300 | 368WA | | | | | | | | | |
| 301 | 368WYP | | | | | | | | | |
| 302 | 368WYU | | | | | | | | | |
| 303 | Total Line Transformers | | | | | | | | | |
| 304 | | | | | | | | | | |
| 305 | Services | | | | | | | | | |
| 306 | 369CA | | | | | | | | | |
| 307 | 369ID | | | | | | | | | |
| 308 | 369OR | | | | | | | | | |
| 309 | 369UT | | | | | | | | | |
| 310 | 369WA | | | | | | | | | |
| 311 | 369WYP | | | | | | | | | |
| 312 | 369WYU | | | | | | | | | |
| 313 | Total Services | | | | | | | | | |
| 314 | | | | | | | | | | |
| 315 | Meters | | | | | | | | | |
| 316 | 370CA | | | | | | | | | |
| 317 | 370ID | | | | | | | | | |

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 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|--|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 318 | 3700R | | | | | | | | | |
| 319 | 370UT | | | | | | | | | |
| 320 | 370WA | | | | | | | | | |
| 321 | 370WYP | | | | | | | | | |
| 322 | 370WYU | | | | | | | | | |
| 323 | Total Meters | | | | | | | | | |
| 324 | | | | | | | | | | |
| 325 | Installations on Customers' Premises | | | | | | | | | |
| 326 | 371CA | | | | | | | | | |
| 327 | 371ID | | | | | | | | | |
| 328 | 371OR | | | | | | | | | |
| 329 | 371UT | | | | | | | | | |
| 330 | 371WA | | | | | | | | | |
| 331 | 371WYP | | | | | | | | | |
| 332 | 371WYU | | | | | | | | | |
| 333 | Total Installations on Customers' Premises | | | | | | | | | |
| 334 | | | | | | | | | | |
| 335 | Leased Property | | | | | | | | | |
| 336 | 372ID | | | | | | | | | |
| 337 | 372UT | | | | | | | | | |
| 338 | Total Leased Property | | | | | | | | | |
| 339 | | | | | | | | | | |
| 340 | Street Lights | | | | | | | | | |
| 341 | 373CA | | | | | | | | | |
| 342 | 373ID | | | | | | | | | |
| 343 | 373OR | | | | | | | | | |
| 344 | 373UT | | | | | | | | | |
| 345 | 373WA | | | | | | | | | |
| 346 | 373WYP | | | | | | | | | |
| 347 | 373WYU | | | | | | | | | |
| 348 | Total Street Lights | | | | | | | | | |
| 349 | | | | | | | | | | |
| 350 | Unclassified Distribution Plant | | | | | | | | | |
| 351 | DPCA | | | | | | | | | |
| 352 | DPID | | | | | | | | | |
| 353 | DPOR | | | | | | | | | |
| 354 | DPUT | | | | | | | | | |
| 355 | DPWA | | | | | | | | | |
| 356 | DPWYP | | | | | | | | | |
| 357 | DPWYU | | | | | | | | | |
| 358 | Total Unclassified Distribution Plant | | | | | | | | | |
| 359 | | | | | | | | | | |
| 360 | Total Distribution Plant | (35,865,991) | (37,679,236) | | | | | | | |
| 361 | | | | | | | | | | |
| 362 | | | | | | | | | | |
| 363 | General Plant | | | | | | | | | |
| 364 | Land and Land Rights | | | | | | | | | |
| 365 | 389CA | | | | | | | | | |
| 366 | 389CN | | | | | | | | | |
| 367 | 389DGU | | | | | | | | | |
| 368 | 389ID | | | | | | | | | |
| 369 | 389OR | | | | | | | | | |
| 370 | 389SG | | | | | | | | | |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|------------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 371 | 389SO | | | | | | | | | |
| 372 | 389UT | | | | | | | | | |
| 373 | 389WA | | | | | | | | | |
| 374 | 389WYP | | | | | | | | | |
| 375 | 389WYU | | | | | | | | | |
| 376 | Total Land and Land Rights | | | | | | | | | |
| 377 | | | | | | | | | | |
| 378 | Structures and Improvements | | | | | | | | | |
| 379 | 390CA | | | | | | | | | |
| 380 | 390CN | | | | | | | | | |
| 381 | 390DGP | | | | | | | | | |
| 382 | 390DGU | | | | | | | | | |
| 383 | 390ID | | | | | | | | | |
| 384 | 390OR | | | | | | | | | |
| 385 | 390SG | | | | | | | | | |
| 386 | 390SO | | | | | | | | | |
| 387 | 390UT | | | | | | | | | |
| 388 | 390WA | | | | | | | | | |
| 389 | 390WYP | | | | | | | | | |
| 390 | 390WYU | | | | | | | | | |
| 391 | Total Structures and Improvements | | | | | | | | | |
| 392 | | | | | | | | | | |
| 393 | Office Furniture & Equipment | | | | | | | | | |
| 394 | 391CA | | | | | | | | | |
| 395 | 391CN | | | | | | | | | |
| 396 | 391DGP | | | | | | | | | |
| 397 | 391DGU | | | | | | | | | |
| 398 | 391ID | | | | | | | | | |
| 399 | 391OR | | | | | | | | | |
| 400 | 391SE | | | | | | | | | |
| 401 | 391SG | | | | | | | | | |
| 402 | 391SO | | | | | | | | | |
| 403 | 391SSGCH | | | | | | | | | |
| 404 | 391SSGCT | | | | | | | | | |
| 405 | 391UT | | | | | | | | | |
| 406 | 391WA | | | | | | | | | |
| 407 | 391WYP | | | | | | | | | |
| 408 | 391WYU | | | | | | | | | |
| 409 | Total Office Furniture & Equipment | | | | | | | | | |
| 410 | | | | | | | | | | |
| 411 | Transportation Equipment | | | | | | | | | |
| 412 | 392CA | | | | | | | | | |
| 413 | 392CN | | | | | | | | | |
| 414 | 392DGP | | | | | | | | | |
| 415 | 392DGU | | | | | | | | | |
| 416 | 392ID | | | | | | | | | |
| 417 | 392OR | | | | | | | | | |
| 418 | 392SE | | | | | | | | | |
| 419 | 392SG | | | | | | | | | |
| 420 | 392SO | | | | | | | | | |
| 421 | 392SSGCH | | | | | | | | | |
| 422 | 392SSGCT | | | | | | | | | |
| 423 | 392UT | | | | | | | | | |

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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|---------------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 424 | 392WA | | | | | | | | | |
| 425 | 392WYP | | | | | | | | | |
| 426 | 392WYU | | | | | | | | | |
| 427 | Total Transportation Equipment | | | | | | | | | |
| 428 | | | | | | | | | | |
| 429 | Stores Equipment | | | | | | | | | |
| 430 | 393CA | | | | | | | | | |
| 431 | 393DGP | | | | | | | | | |
| 432 | 393DGU | | | | | | | | | |
| 433 | 393ID | | | | | | | | | |
| 434 | 393OR | | | | | | | | | |
| 435 | 393SG | | | | | | | | | |
| 436 | 393SO | | | | | | | | | |
| 437 | 393SSGCT | | | | | | | | | |
| 438 | 393UT | | | | | | | | | |
| 439 | 393WA | | | | | | | | | |
| 440 | 393WYP | | | | | | | | | |
| 441 | 393WYU | | | | | | | | | |
| 442 | Total Stores Equipment | | | | | | | | | |
| 443 | | | | | | | | | | |
| 444 | Tools, Shop, & Garage Equipment | | | | | | | | | |
| 445 | 394CA | | | | | | | | | |
| 446 | 394DGP | | | | | | | | | |
| 447 | 394DGU | | | | | | | | | |
| 448 | 394ID | | | | | | | | | |
| 449 | 394OR | | | | | | | | | |
| 450 | 394SE | | | | | | | | | |
| 451 | 394SG | | | | | | | | | |
| 452 | 394SO | | | | | | | | | |
| 453 | 394SSGCH | | | | | | | | | |
| 454 | 394SSGCT | | | | | | | | | |
| 455 | 394UT | | | | | | | | | |
| 456 | 394WA | | | | | | | | | |
| 457 | 394WYP | | | | | | | | | |
| 458 | 394WYU | | | | | | | | | |
| 459 | Total Tools, Shop, & Garage Equipment | | | | | | | | | |
| 460 | | | | | | | | | | |
| 461 | Laboratory Equipment | | | | | | | | | |
| 462 | 395CA | | | | | | | | | |
| 463 | 395DGP | | | | | | | | | |
| 464 | 395DGU | | | | | | | | | |
| 465 | 395ID | | | | | | | | | |
| 466 | 395OR | | | | | | | | | |
| 467 | 395SE | | | | | | | | | |
| 468 | 395SG | | | | | | | | | |
| 469 | 395SO | | | | | | | | | |
| 470 | 395SSGCT | | | | | | | | | |
| 471 | 395SSGCH | | | | | | | | | |
| 472 | 395UT | | | | | | | | | |
| 473 | 395WA | | | | | | | | | |
| 474 | 395WYP | | | | | | | | | |
| 475 | 395WYU | | | | | | | | | |
| 476 | Total Laboratory Equipment | | | | | | | | | |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emmission Allowance Jun-07 | 3.2 SO2 Emmission Allowance Jun-08 | 3.2 SO2 Emmission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|--------------------------------|-------------------------|-------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 477 | | | | | | | | | | |
| 478 | Power Operated Equipment | | | | | | | | | |
| 479 | 396CA | | | | | | | | | |
| 480 | 396DGP | | | | | | | | | |
| 481 | 396DGU | | | | | | | | | |
| 482 | 396ID | | | | | | | | | |
| 483 | 396OR | | | | | | | | | |
| 484 | 396SE | | | | | | | | | |
| 485 | 396SG | | | | | | | | | |
| 486 | 396SO | | | | | | | | | |
| 487 | 396SSGCH | | | | | | | | | |
| 488 | 396UT | | | | | | | | | |
| 489 | 396WA | | | | | | | | | |
| 490 | 396WYP | | | | | | | | | |
| 491 | 396WYU | | | | | | | | | |
| 492 | Total Power Operated Equipment | - | - | - | - | - | - | - | - | - |
| 493 | | | | | | | | | | |
| 494 | Communications Equipment | | | | | | | | | |
| 495 | 397CA | (583,936) | (601,555) | | | | | | | |
| 496 | 397CN | (1,108,345) | (1,057,655) | | | | | | | |
| 497 | 397DGP | (632,184) | (507,845) | | | | | | | |
| 498 | 397DGU | (981,504) | (936,614) | | | | | | | |
| 499 | 397ID | (1,518,442) | (1,494,483) | | | | | | | |
| 500 | 397OR | (6,820,680) | (6,853,019) | | | | | | | |
| 501 | 397SE | (49,243) | (46,991) | | | | | | | |
| 502 | 397SG | (6,452,702) | (6,157,587) | | | | | | | |
| 503 | 397SO | (12,211,739) | (12,809,834) | | | | | | | |
| 504 | 397SSGCT | (20,593) | (4,456) | | | | | | | |
| 505 | 397SSGCH | (219,044) | (209,026) | | | | | | | |
| 506 | 397UT | (7,589,548) | (7,414,112) | | | | | | | |
| 507 | 397WA | (1,974,621) | (1,979,204) | | | | | | | |
| 508 | 397WYP | (2,586,819) | (2,515,625) | | | | | | | |
| 509 | 397WYU | (570,657) | (544,558) | | | | | | | |
| 510 | Total Communications Equipment | (43,220,058) | (43,132,564) | - | - | - | - | - | - | (332,230) |
| 511 | | | | | | | | | | |
| 512 | Misc. Equipment | | | | | | | | | |
| 513 | 398CA | | | | | | | | | |
| 514 | 398CN | | | | | | | | | |
| 515 | 398DGP | | | | | | | | | |
| 516 | 398DGU | | | | | | | | | |
| 517 | 398ID | | | | | | | | | |
| 518 | 398OR | | | | | | | | | |
| 519 | 398SE | | | | | | | | | |
| 520 | 398SG | | | | | | | | | |
| 521 | 398SO | | | | | | | | | |
| 522 | 398SSGCT | | | | | | | | | |
| 523 | 398UT | | | | | | | | | |
| 524 | 398WA | | | | | | | | | |
| 525 | 398WYP | | | | | | | | | |
| 526 | 398WYU | | | | | | | | | |
| 527 | Total Misc. Equipment | - | - | - | - | - | - | - | - | - |
| 528 | | | | | | | | | | |
| 529 | Coal Mine | | | | | | | | | |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|----------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 530 | 398SE | (10,167,609) | (10,662,301) | - | - | - | - | - | - | - |
| 531 | Total Coal Mine | (10,167,609) | (10,662,301) | - | - | - | - | - | - | - |
| 532 | | | | | | | | | | |
| 533 | General Capital Leases | | | | | | | | | |
| 534 | 1011390OR | | | | | | | | | |
| 535 | 1011390SO | | | | | | | | | |
| 536 | 1011390SG | | | | | | | | | |
| 537 | 1011390WYP | | | | | | | | | |
| 538 | Total General Capital Leases | | | | | | | | | |
| 539 | | | | | | | | | | |
| 540 | Remove Capital Leases | | | | | | | | | |
| 541 | | | | | | | | | | |
| 542 | Unclassified General Plant | | | | | | | | | |
| 543 | GPSO | | | | | | | | | |
| 544 | Total Unclassified General Plant | | | | | | | | | |
| 545 | | | | | | | | | | |
| 546 | Total General Plant | (53,387,666) | (53,794,865) | - | - | - | - | - | - | (332,230) |
| 547 | | | | | | | | | | |
| 548 | | | | | | | | | | |
| 549 | Intangible Plant | | | | | | | | | |
| 550 | Organization | | | | | | | | | |
| 551 | 301CA | | | | | | | | | |
| 552 | 301ID | | | | | | | | | |
| 553 | 301OR | | | | | | | | | |
| 554 | 301UT | | | | | | | | | |
| 555 | 301WA | | | | | | | | | |
| 556 | 301WYP | | | | | | | | | |
| 557 | 301WYU | | | | | | | | | |
| 558 | Total Organization | | | | | | | | | |
| 559 | | | | | | | | | | |
| 560 | Franchise and Consent | | | | | | | | | |
| 561 | 302CA | | | | | | | | | |
| 562 | 302DGP | (19,590) | (19,470) | | | | | | | |
| 563 | 302DGU | (4,174) | (4,148) | | | | | | | |
| 564 | 302ID | (8,552) | (8,500) | | | | | | | |
| 565 | 302SG | (411,096) | (415,947) | | | | | | | |
| 566 | 302SG-P | (456,222) | (609,641) | | | | | | | |
| 567 | 302SG-U | (59,598) | (59,232) | | | | | | | |
| 568 | 302UT | | | | | | | | | |
| 569 | 302WA | | | | | | | | | |
| 570 | 302WYP | | | | | | | | | |
| 571 | 302WYU | | | | | | | | | |
| 572 | Total Franchise and Consent | (959,232) | (1,116,937) | | | | | | | |
| 573 | | | | | | | | | | |
| 574 | Misc. Intangible Plant | | | | | | | | | |
| 575 | 303CN | (655,581) | (651,554) | | | | | | | |
| 576 | 303OR | (67) | (67) | | | | | | | |
| 577 | 303SE | (15,933) | (15,855) | | | | | | | |
| 578 | 303SG | | | | | | | | | |
| 579 | 303SO | (2,355,707) | (2,427,966) | | | | | | | |
| 580 | 303DGP | | | | | | | | | |
| 581 | 303UT | (5,438) | (5,405) | | | | | | | |
| 582 | 303ID | | | | | | | | | |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|--|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 583 | 303WA | (18) | (17) | | | | | | | |
| 584 | 303WYP | (1,513) | (1,504) | | | | | | | |
| 585 | Total Misc. Intangible Plant | (3,034,256) | (3,102,348) | | | | | | | |
| 586 | | | | | | | | | | |
| 587 | Unclassified Intangible Plant | | | | | | | | | |
| 588 | IPSO | | | | | | | | | |
| 589 | Total Unclassified Intangible Plant | | | | | | | | | |
| 590 | | | | | | | | | | |
| 591 | Total Intangible Plant | (3,993,488) | (4,219,285) | | | | | | | |
| 592 | | | | | | | | | | |
| 593 | Total Electric Plant in Service | (150,227,239) | (155,856,792) | | | | | | | (1,070,986) |
| 594 | | | | | | | | | | |
| 595 | | | | | | | | | | |
| 596 | Misc. Rate Base Additions | | | | | | | | | |
| 597 | Plant Held for Future Use | | | | | | | | | |
| 598 | 105OR | | | | | | | | | |
| 599 | 105SE | | | | | | | | | |
| 600 | 105SNPT | | | | | | | | | |
| 601 | 105UT | | | | | | | | | |
| 602 | 105WYP | | | | | | | | | |
| 603 | Total Plant Held for Future Use | | | | | | | | | |
| 604 | | | | | | | | | | |
| 605 | Electric Plant Acquisition Adj. | | | | | | | | | |
| 606 | 114DGP | | | | | | | | | |
| 607 | 114SG | | | | | | | | | |
| 608 | Total Electric Plant Acquisition Adj. | | | | | | | | | |
| 609 | | | | | | | | | | |
| 610 | Accum Provision for Asset Acq. Adj. | | | | | | | | | |
| 611 | 115DGP | | | | | | | | | |
| 612 | 115SG | | | | | | | | | |
| 613 | Total Accum Provision for Asset Acq Adj. | | | | | | | | | |
| 614 | | | | | | | | | | |
| 615 | Weatherization | | | | | | | | | |
| 616 | 124CA | | | | | | | | | |
| 617 | 124ID | | | | | | | | | |
| 618 | 124OR | | | | | | | | | |
| 619 | 124OTHER | | | | | | | | | |
| 620 | 124SO | | | | | | | | | |
| 621 | 124UT | | | | | | | | | |
| 622 | 124WA | | | | | | | | | |
| 623 | 124WYP | | | | | | | | | |
| 624 | 124WYU | | | | | | | | | |
| 625 | Total Weatherization | | | | | | | | | |
| 626 | | | | | | | | | | |
| 627 | Weatherization | | | | | | | | | |
| 628 | 182WCA | | | | | | | | | |
| 629 | 182WID | | | | | | | | | |
| 630 | 182WOR | | | | | | | | | |
| 631 | 182WOTHER | | | | | | | | | |
| 632 | 182WSO | | | | | | | | | |
| 633 | 182WUT | | | | | | | | | |
| 634 | 182WWA | | | | | | | | | |
| 635 | 182WWYP | | | | | | | | | |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emmission Allowance Jun-07 | 3.2 SO2 Emmission Allowance Jun-08 | 3.2 SO2 Emmission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|-----------------------------|-------------------------|-------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 636 | 182WWYU | | | | | | | | | |
| 637 | Total Weatherization | | | | | | | | | |
| 638 | | | | | | | | | | |
| 639 | Fuel Stock | | | | | | | | | |
| 640 | 151SE | | | | | | | | | |
| 641 | 151SSECH | | | | | | | | | |
| 642 | 151SSECT | | | | | | | | | |
| 643 | 25316SE | | | | | | | | | |
| 644 | 25317SE | | | | | | | | | |
| 645 | Total Fuel Stock | | | | | | | | | |
| 646 | | | | | | | | | | |
| 647 | Material and Supplies | | | | | | | | | |
| 648 | 154CA | | | | | | | | | |
| 649 | 154ID | | | | | | | | | |
| 650 | 154OR | | | | | | | | | |
| 651 | 154SE | | | | | | | | | |
| 652 | 154SNPD | | | | | | | | | |
| 653 | 154SNPPH | | | | | | | | | |
| 654 | 154SNPPS | | | | | | | | | |
| 655 | 154SNPT | | | | | | | | | |
| 656 | 154SO | | | | | | | | | |
| 657 | 154SG | | | | | | | | | |
| 658 | 154SSGCH | | | | | | | | | |
| 659 | 154SSGCT | | | | | | | | | |
| 660 | 154UT | | | | | | | | | |
| 661 | 154WA | | | | | | | | | |
| 662 | 154WYP | | | | | | | | | |
| 663 | 154WYU | | | | | | | | | |
| 664 | 25318SNPPS | | | | | | | | | |
| 665 | Total Material and Supplies | | | | | | | | | |
| 666 | | | | | | | | | | |
| 667 | Prepayments | | | | | | | | | |
| 668 | 165GPS | | | | | | | | | |
| 669 | 165ID | | | | | | | | | |
| 670 | 165OR | | | | | | | | | |
| 671 | 165SE | | | | | | | | | |
| 672 | 165SG | | | | | | | | | |
| 673 | 165SO | | | | | | | | | |
| 674 | 165UT | | | | | | | | | |
| 675 | 165WA | | | | | | | | | |
| 676 | 165WYP | | | | | | | | | |
| 677 | 165WYU | | | | | | | | | |
| 678 | 165OTHER | | | | | | | | | |
| 679 | Total Prepayments | | | | | | | | | |
| 680 | | | | | | | | | | |
| 681 | Misc Regulatory Assets | | | | | | | | | |
| 682 | 182MCA | | | | | | | | | |
| 683 | 182MID | | | | | | | | | |
| 684 | 182MOR | | | | | | | | | |
| 685 | 182MOTHER | | | | | | | | | |
| 686 | 182MSG | | | | | | | | | |
| 687 | 182MSG-P | | | | | | | | | |
| 688 | 182MSG-U | | | | | | | | | |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emmission Allowance Jun-07 | 3.2 SO2 Emmission Allowance Jun-08 | 3.2 SO2 Emmission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|---------------------------------|-------------------------|-------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 689 | 182MSGCT | | | | | | | | | |
| 690 | 182MSO | | | | | | | | | |
| 691 | 182MIUT | | | | | | | | | |
| 692 | 182MWA | | | | | | | | | |
| 693 | 182MWYP | | | | | | | | | |
| 694 | 182MWYU | | | | | | | | | |
| 695 | Total Misc Regulatory Assels | | | | | | | | | |
| 696 | | | | | | | | | | |
| 697 | Misc. Deferred Debits | | | | | | | | | |
| 698 | 186MCA | | | | | | | | | |
| 699 | 186MID | | | | | | | | | |
| 700 | 186MOR | | | | | | | | | |
| 701 | 186MOTHER | | | | | | | | | |
| 702 | 186MSE | | | | | | | | | |
| 703 | 186MSG | | | | | | | | | |
| 704 | 186MSG-P | | | | | | | | | |
| 705 | 186MSG-U | | | | | | | | | |
| 706 | 186MSO | | | | | | | | | |
| 707 | 186MWA | | | | | | | | | |
| 708 | Total Misc. Deferred Debits | | | | | | | | | |
| 709 | | | | | | | | | | |
| 710 | Working Capital | | | | | | | | | |
| 711 | CWC | | | | | | | | | |
| 712 | Total Working Capital | | | | | | | | | |
| 713 | | | | | | | | | | |
| 714 | Other Working Capital | | | | | | | | | |
| 715 | 131SNP | | | | | | | | | |
| 716 | 135SG | | | | | | | | | |
| 717 | 143SO | | | | | | | | | |
| 718 | 230SE | | | | | | | | | |
| 719 | 232SO | | | | | | | | | |
| 720 | 2533SE | | | | | | | | | |
| 721 | 232SE | | | | | | | | | |
| 722 | 254105SE | | | | | | | | | |
| 723 | Total Other Working Capital | | | | | | | | | |
| 724 | | | | | | | | | | |
| 725 | Total Working Capital | | | | | | | | | |
| 726 | | | | | | | | | | |
| 727 | Nuclear Plant - Trojan | | | | | | | | | |
| 728 | 18222OR | | | | | | | | | |
| 729 | 18222TROJD | | | | | | | | | |
| 730 | 18222TROJP | | | | | | | | | |
| 731 | 18222WA | | | | | | | | | |
| 732 | Total Nuclear Plant - Trojan | | | | | | | | | |
| 733 | | | | | | | | | | |
| 734 | Impact Housing | | | | | | | | | |
| 735 | 141DGU | | | | | | | | | |
| 736 | 141SO | | | | | | | | | |
| 737 | Total Impact Housing | | | | | | | | | |
| 738 | | | | | | | | | | |
| 739 | Total Misc. Rate Base Additions | | | | | | | | | |
| 740 | | | | | | | | | | |
| 741 | Total Electric Plant | (150,227,239) | (155,856,792) | | | | | | | (1,070,986) |

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| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emmission Allowance Jun-07 | 3.2 SO2 Emmission Allowance Jun-08 | 3.2 SO2 Emmission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|--|-------------------------------|-------------------------------|---|---|---|--------------------------------------|--------------------------------------|--------------------------------------|---|
| 742 | | | | | | | | | | |
| 743 | | | | | | | | | | |
| 744 | Misc. Rate Base Deductions | | | | | | | | | |
| 745 | Customer Service Deposits | | | | | | | | | |
| 746 | 235UT | | | | | | | | | |
| 747 | Total Customer Service Deposits | | | | | | | | | |
| 748 | | | | | | | | | | |
| 749 | Misc. Provisions | | | | | | | | | |
| 750 | 2281SO | | | | | | | | | |
| 751 | 2282SO | | | | | | | | | |
| 752 | 2283SO | | | | | | | | | |
| 753 | 254OTHER | | | | | | | | | |
| 754 | 254SO | | | | | | | | | |
| 755 | Total Misc. Provisions | | | | | | | | | |
| 756 | | | | | | | | | | |
| 757 | Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 758 | 22841SE | | | | | | | | | |
| 759 | Total Accum Misc. Oper Prov - Black Lung | | | | | | | | | |
| 760 | | | | | | | | | | |
| 761 | Accum Misc. Prov - Trojan | | | | | | | | | |
| 762 | 22842TROJD | | | | | | | | | |
| 763 | 230TROJD | | | | | | | | | |
| 764 | 230TROJP | | | | | | | | | |
| 765 | 2541051TROJD | | | | | | | | | |
| 766 | 2541051TROJP | | | | | | | | | |
| 767 | Total Accum Misc. Prov - Trojan | | | | | | | | | |
| 768 | | | | | | | | | | |
| 769 | Accum Hydro Relicensing Obligation | | | | | | | | | |
| 770 | 22844SG-P | | | | | | | | | |
| 771 | 22844SG-U | | | | | | | | | |
| 772 | Total Accum Hydro Relicensing Obligation | | | | | | | | | |
| 773 | | | | | | | | | | |
| 774 | Customer Advances for Construction | | | | | | | | | |
| 775 | 252CA | | | | | | | | | |
| 776 | 252CN | | | | | | | | | |
| 777 | 252ID | | | | | | | | | |
| 778 | 252OR | | | | | | | | | |
| 779 | 252SG | | | | | | | | | |
| 780 | 252UT | | | | | | | | | |
| 781 | 252WA | | | | | | | | | |
| 782 | 252WYP | | | | | | | | | |
| 783 | 252WYU | | | | | | | | | |
| 784 | Total Cust. Advances for Construction | | | | | | | | | |
| 785 | | | | | | | | | | |
| 786 | Other Deferred Credits | | | | | | | | | |
| 787 | 25398SE | | | | | | | | | |
| 788 | 25399CA | | | | | | | | | |
| 789 | 25399ID | | | | | | | | | |
| 790 | 25399OR | | | | | | | | | |
| 791 | 25399OTHER | | | | | | | | | |
| 792 | 25399SO | | | | | | | | | |
| 793 | 25399SE | | | | | | | | | |
| 794 | 25399SG | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|------------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 795 | 25399UT | | | | | | | | | |
| 796 | 25399WA | | | | | | | | | |
| 797 | 25399WYP | | | | | | | | | |
| 798 | 25399WYU | | | | | | | | | |
| 799 | Total Other Deferred Credits | - | - | (28,324,546) | (2,714,479) | (3,486,612) | - | - | - | - |
| 800 | | | | | | | | | | |
| 801 | Accumulated Deferred Income Taxes | | | | | | | | | |
| 802 | 190 Accum. Deferred Income Taxes | | | | | | | | | |
| 803 | 190BADDEBT | | | | | | | | | |
| 804 | 190CA | | | | | | | | | |
| 805 | 190DGP | | | | | | | | | |
| 806 | 190ID | | | | | | | | | |
| 807 | 190CN | | | | | | | | | |
| 808 | 190OR | | | | | | | | | |
| 809 | 190OTHER | | | | | | | | | |
| 810 | 190SE | | | | | | | | | |
| 811 | 190SG | | | | | | | | | |
| 812 | 190SSGCT | | | | | | | | | |
| 813 | 190SNP | | | | | | | | | |
| 814 | 190SNPD | | | | | | | | | |
| 815 | 190SO | | | | | | | | | |
| 816 | 190TROJD | | | | | | | | | |
| 817 | 190UT | | | | | | | | | |
| 818 | 190WA | | | | | | | | | |
| 819 | 190WYP | | | | | | | | | |
| 820 | Total Accum. Deferred Income Taxes | - | - | - | - | - | - | - | - | - |
| 821 | | | | | | | | | | |
| 822 | 281 Accum. Deferred Income Taxes | | | | | | | | | |
| 823 | 281DGP | | | | | | | | | |
| 824 | Total 281 Accum. Def. Income Taxes | - | - | - | - | - | - | - | - | - |
| 825 | | | | | | | | | | |
| 826 | 282 Accum. Deferred Income Taxes | | | | | | | | | |
| 827 | 282CA | | | | | | | | | |
| 828 | 282DGP | | | | | | | | | |
| 829 | 282DITBAL | | | | | | | | | |
| 830 | 282FERC | | | | | | | | | |
| 831 | 282GFS | | | | | | | | | |
| 832 | 282ID | | | | | | | | | |
| 833 | 282NUTIL | | | | | | | | | |
| 834 | 282OR | | | | | | | | | |
| 835 | 282OTHER | | | | | | | | | |
| 836 | 282SNP | | | | | | | | | |
| 837 | 282SE | | | | | | | | | |
| 838 | 282SG | | | | | | | | | |
| 839 | 282SO | | | | | | | | | |
| 840 | 282UT | | | | | | | | | |
| 841 | 282WA | | | | | | | | | |
| 842 | 282WYP | | | | | | | | | |
| 843 | 282WYU | | | | | | | | | |
| 844 | Total 282 Accum. Def. Income Taxes | - | - | - | - | - | - | - | - | - |
| 845 | | | | | | | | | | |
| 846 | 283 Accum. Deferred Income Taxes | | | | | | | | | |
| 847 | 283GFS | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|-------------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 848 | 283CA | | | | | | | | | |
| 849 | 283ID | | | | | | | | | |
| 850 | 283NUTIL | | | | | | | | | |
| 851 | 283OR | | | | | | | | | |
| 852 | 283OTHER | | | | | | | | | |
| 853 | 283SE | | | | | | | | | |
| 854 | 283SG | | | | | | | | | |
| 855 | 283SGCT | | | | | | | | | |
| 856 | 283SSGCH | | | | | | | | | |
| 857 | 283SNP | | | | | | | | | |
| 858 | 283SO | | | | | | | | | |
| 859 | 283TROJD | | | | | | | | | |
| 860 | 283UT | | | | | | | | | |
| 861 | 283WA | | | | | | | | | |
| 862 | 283WYP | | | | | | | | | |
| 863 | 283WYU | | | | | | | | | |
| 864 | Total 283 Accum. Def. Income Taxes | | | | | | | | | |
| 865 | | | | | | | | | | |
| 866 | Total Accum Deferred Income Tax | | | | | | | | | |
| 867 | | | | | | | | | | |
| 868 | Accumulated Investment Tax Credit | | | | | | | | | |
| 869 | 255DGU | | | | | | | | | |
| 870 | 255ITC84 | | | | | | | | | |
| 871 | 255ITC85 | | | | | | | | | |
| 872 | 255ITC86 | | | | | | | | | |
| 873 | 255ITC88 | | | | | | | | | |
| 874 | 255ITC89 | | | | | | | | | |
| 875 | 255ITC90 | | | | | | | | | |
| 876 | Total Accum. Investment Tax Credit | | | | | | | | | |
| 877 | | | | | | | | | | |
| 878 | Total Misc. Rate Base Deductions | | | (28,324,546) | (2,714,479) | (3,436,612) | | | | |
| 879 | | | | | | | | | | |
| 880 | | | | | | | | | | |
| 881 | Accumulated Depr. Production Plant | | | | | | | | | |
| 882 | Steam Prod Plant - Accum. | | | | | | | | | |
| 883 | 108SPDGP | 9,373,316 | 9,300,883 | | | | | | | |
| 884 | 108SPDGU | 15,130,522 | 14,960,160 | | | | | | | |
| 885 | 108SPSG | 15,957,796 | 17,454,828 | | | | | | | |
| 886 | 108SPSSGCH | 3,278,760 | 4,742,289 | | | | | | | |
| 887 | Total Steam Prod Plant - Accum. | 43,740,394 | 46,458,159 | | | | | | | |
| 888 | Hydraulic Prod Plant - Accum. | | | | | | | | | |
| 889 | 108HPDGP | 1,098,270 | 1,092,930 | | | | | | | |
| 890 | 108HPDGU | 84,279 | 84,129 | | | | | | | |
| 891 | 108HPSSG-P | 344,187 | 400,333 | | | | | | | |
| 892 | 108HPSSG-U | 96,877 | 123,361 | | | | | | | |
| 893 | Total Hydraulic Prod Plant - Accum. | 1,623,613 | 1,700,752 | | | | | | | |
| 894 | | | | | | | | | | |
| 895 | Other Prod Plant - Accum. | | | | | | | | | |
| 896 | 108OPDGU | 25,743 | 25,207 | | | | | | | |
| 897 | 108OPSG | 1,878,290 | 1,983,769 | | | | | | | |
| 898 | 108OPSSG - Wind | | | | | | | | | |
| 899 | 108OPSSGCT | 728,534 | 761,699 | | | | | | | |
| 900 | | | | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|---------------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 901 | Total Other Prod Plant - Accum. | 2,632,567 | 2,770,675 | - | - | - | - | - | - | - |
| 902 | | | | | | | | | | |
| 903 | Total Accum. Depr. Production Plant | 47,996,574 | 50,929,587 | - | - | - | - | - | - | - |
| 904 | | | | | | | | | | |
| 905 | | | | | | | | | | |
| 906 | Accum. Depr. Transmission Plant | | | | | | | | | |
| 907 | 108TPDGP | 2,930,396 | 2,916,043 | | | | | | | |
| 908 | 108TPDGU | 2,691,447 | 2,680,642 | | | | | | | |
| 909 | 108TPSG | 3,361,677 | 3,637,133 | | | | | | | |
| 910 | Total Accum. Depr. Transmission Plant | 8,983,520 | 9,233,818 | - | - | - | - | - | - | - |
| 911 | | | | | | | | | | |
| 912 | | | | | | | | | | |
| 913 | Accum. Depr. Distribution Plant | | | | | | | | | |
| 914 | Land and Land Rights | | | | | | | | | |
| 915 | 108360CA | | | | | | | | | |
| 916 | 108360ID | | | | | | | | | |
| 917 | 108360OR | | | | | | | | | |
| 918 | 108360UT | | | | | | | | | |
| 919 | 108360WA | | | | | | | | | |
| 920 | 108360WYP | | | | | | | | | |
| 921 | 108360WYU | | | | | | | | | |
| 922 | Total Land and Land Rights | - | - | - | - | - | - | - | - | - |
| 923 | | | | | | | | | | |
| 924 | Structures and Improvements | | | | | | | | | |
| 925 | 108361CA | | | | | | | | | |
| 926 | 108361ID | | | | | | | | | |
| 927 | 108361OR | | | | | | | | | |
| 928 | 108361UT | | | | | | | | | |
| 929 | 108361WA | | | | | | | | | |
| 930 | 108361WYP | | | | | | | | | |
| 931 | 108361WYU | | | | | | | | | |
| 932 | Structures and Improvements | | | | | | | | | |
| 933 | | | | | | | | | | |
| 934 | Station Equipment | | | | | | | | | |
| 935 | 108362CA | | | | | | | | | |
| 936 | 108362ID | | | | | | | | | |
| 937 | 108362OR | | | | | | | | | |
| 938 | 108362UT | | | | | | | | | |
| 939 | 108362WA | | | | | | | | | |
| 940 | 108362WYP | | | | | | | | | |
| 941 | 108362WYU | | | | | | | | | |
| 942 | Total Station Equipment | - | - | - | - | - | - | - | - | - |
| 943 | | | | | | | | | | |
| 944 | Storage Battery Equipment | | | | | | | | | |
| 945 | 108363UT | | | | | | | | | |
| 946 | Total Storage Battery Equipment | - | - | - | - | - | - | - | - | - |
| 947 | | | | | | | | | | |
| 948 | | | | | | | | | | |
| 949 | Poles, Towers & Fixtures | 908,036 | 955,030 | | | | | | | |
| 950 | 108364CA | 2,434,129 | 2,572,354 | | | | | | | |
| 951 | 108364ID | 9,809,885 | 10,146,243 | | | | | | | |
| 952 | 108364OR | 16,862,058 | 17,933,428 | | | | | | | |
| 953 | 108364UT | | | | | | | | | |

Rocky Mountain Power
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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|--------------------------------|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 954 | 108364WA | 2,461,583 | 2,545,360 | | | | | | | |
| 955 | 108364WYP | 2,867,797 | 3,007,987 | | | | | | | |
| 956 | 108364WYU | 522,503 | 518,835 | | | | | | | |
| 957 | Total Poles, Towers & Fixtures | 35,865,991 | 37,679,236 | | | | | | | |
| 958 | | | | | | | | | | |
| 959 | Overhead Conductors | | | | | | | | | |
| 960 | 108365CA | | | | | | | | | |
| 961 | 108365ID | | | | | | | | | |
| 962 | 108365OR | | | | | | | | | |
| 963 | 108365UT | | | | | | | | | |
| 964 | 108365WA | | | | | | | | | |
| 965 | 108365WYP | | | | | | | | | |
| 966 | 108365WYU | | | | | | | | | |
| 967 | Total Overhead Conductors | | | | | | | | | |
| 968 | | | | | | | | | | |
| 969 | Underground Conduit | | | | | | | | | |
| 970 | 108366CA | | | | | | | | | |
| 971 | 108366ID | | | | | | | | | |
| 972 | 108366OR | | | | | | | | | |
| 973 | 108366UT | | | | | | | | | |
| 974 | 108366WA | | | | | | | | | |
| 975 | 108366WYP | | | | | | | | | |
| 976 | 108366WYU | | | | | | | | | |
| 977 | Total Underground Conduit | | | | | | | | | |
| 978 | | | | | | | | | | |
| 979 | Underground Conductors | | | | | | | | | |
| 980 | 108367CA | | | | | | | | | |
| 981 | 108367ID | | | | | | | | | |
| 982 | 108367OR | | | | | | | | | |
| 983 | 108367UT | | | | | | | | | |
| 984 | 108367WA | | | | | | | | | |
| 985 | 108367WYP | | | | | | | | | |
| 986 | 108367WYU | | | | | | | | | |
| 987 | Total Underground Conductors | | | | | | | | | |
| 988 | | | | | | | | | | |
| 989 | Line Transformers | | | | | | | | | |
| 990 | 108368CA | | | | | | | | | |
| 991 | 108368ID | | | | | | | | | |
| 992 | 108368OR | | | | | | | | | |
| 993 | 108368UT | | | | | | | | | |
| 994 | 108368WA | | | | | | | | | |
| 995 | 108368WYP | | | | | | | | | |
| 996 | 108368WYU | | | | | | | | | |
| 997 | Total Line Transformers | | | | | | | | | |
| 998 | | | | | | | | | | |
| 999 | Services | | | | | | | | | |
| 1000 | 108369CA | | | | | | | | | |
| 1001 | 108369ID | | | | | | | | | |
| 1002 | 108369OR | | | | | | | | | |
| 1003 | 108369UT | | | | | | | | | |
| 1004 | 108369WA | | | | | | | | | |
| 1005 | 108369WYP | | | | | | | | | |
| 1006 | 108369WYU | | | | | | | | | |

| Line No. | Accounts | 8.13 | | 3.2 | | 4.11 | | 3.2 | | 4.11 | | 4.11 | | 5.4 | |
|----------|---|-----------------------|-----------------------|-------------------------------------|-------------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------------|------------------------------|------------------------------|----------------------------------|--|-----|--|
| | | Retirements Jun-08 | Retirements Jun-09 | SO2 Emission Allowance Jun-07 | SO2 Emission Allowance Jun-08 | MEHC Transition Jun-07 | MEHC Transition Jun-08 | MEHC Transition Jun-09 | SO2 Emission Allowance Jun-09 | MEHC Transition Jun-08 | MEHC Transition Jun-09 | West Valley Removal Jun-08 | | | |
| 1007 | Total Services | | | | | | | | | | | | | | |
| 1008 | Meters | | | | | | | | | | | | | | |
| 1010 | 108370CA | | | | | | | | | | | | | | |
| 1011 | 108370ID | | | | | | | | | | | | | | |
| 1012 | 108370OR | | | | | | | | | | | | | | |
| 1013 | 108370UT | | | | | | | | | | | | | | |
| 1014 | 108370WA | | | | | | | | | | | | | | |
| 1015 | 108370WYP | | | | | | | | | | | | | | |
| 1016 | 108370WYU | | | | | | | | | | | | | | |
| 1017 | Total Meters | | | | | | | | | | | | | | |
| 1018 | | | | | | | | | | | | | | | |
| 1019 | Installation on Customers' Premises | | | | | | | | | | | | | | |
| 1020 | 108371CA | | | | | | | | | | | | | | |
| 1021 | 108371ID | | | | | | | | | | | | | | |
| 1022 | 108371OR | | | | | | | | | | | | | | |
| 1023 | 108371UT | | | | | | | | | | | | | | |
| 1024 | 108371WA | | | | | | | | | | | | | | |
| 1025 | 108371WYP | | | | | | | | | | | | | | |
| 1026 | 108371WYU | | | | | | | | | | | | | | |
| 1027 | Total Installation on Customers' Premises | | | | | | | | | | | | | | |
| 1028 | | | | | | | | | | | | | | | |
| 1029 | Leased Property | | | | | | | | | | | | | | |
| 1030 | 108372ID | | | | | | | | | | | | | | |
| 1031 | 108372UT | | | | | | | | | | | | | | |
| 1032 | Total Leased Property | | | | | | | | | | | | | | |
| 1033 | | | | | | | | | | | | | | | |
| 1034 | Street Lights | | | | | | | | | | | | | | |
| 1035 | 108373CA | | | | | | | | | | | | | | |
| 1036 | 108373ID | | | | | | | | | | | | | | |
| 1037 | 108373OR | | | | | | | | | | | | | | |
| 1038 | 108373UT | | | | | | | | | | | | | | |
| 1039 | 108373WA | | | | | | | | | | | | | | |
| 1040 | 108373WYP | | | | | | | | | | | | | | |
| 1041 | 108373WYU | | | | | | | | | | | | | | |
| 1042 | Total Street Lights | | | | | | | | | | | | | | |
| 1043 | | | | | | | | | | | | | | | |
| 1044 | Unclassified Dist Sub Plant | | | | | | | | | | | | | | |
| 1045 | 108DPUT | | | | | | | | | | | | | | |
| 1046 | Total Unclassified Dist Sub Plant | | | | | | | | | | | | | | |
| 1047 | | | | | | | | | | | | | | | |
| 1048 | Total Accum. Depr. Distribution Plant | 35,865,991 | 37,679,236 | | | | | | | | | | | | |
| 1049 | | | | | | | | | | | | | | | |
| 1050 | | | | | | | | | | | | | | | |
| 1051 | Accum. Depreciation General Plant | | | | | | | | | | | | | | |
| 1052 | General Plant - Accum | | | | | | | | | | | | | | |
| 1053 | 108GPCA | 583,936 | 601,555 | | | | | | | | | | | | |
| 1054 | 108GFCN | 1,106,345 | 1,057,655 | | | | | | | | | | | | |
| 1055 | 108GPDGP | 532,184 | 507,845 | | | | | | | | | | | | |
| 1056 | 108GPDGU | 981,504 | 936,614 | | | | | | | | | | | | |
| 1057 | 108GPHD | 1,518,442 | 1,494,483 | | | | | | | | | | | | |
| 1058 | 108GFOR | 6,820,680 | 6,853,019 | | | | | | | | | | | | |
| 1059 | 108GPSE | 49,243 | 46,991 | | | | | | | | | | | | |

Rocky Mountain Power
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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|--|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 1060 | 108GPSG | 6,452,702 | 6,157,587 | | | | | | | |
| 1061 | 108GPSO | 12,211,739 | 12,809,834 | | | | | | | |
| 1062 | 108GPSSGCH | 219,044 | 209,026 | | | | | | | |
| 1063 | 108GPSSGCT | 20,593 | 4,456 | | | | | | | |
| 1064 | 108GPUT | 7,589,548 | 7,414,112 | | | | | | | 55,139 |
| 1065 | 108GPWA | 1,974,621 | 1,979,204 | | | | | | | |
| 1066 | 108GPWYP | 2,586,819 | 2,515,625 | | | | | | | |
| 1067 | 108GPWYU | 570,657 | 544,558 | | | | | | | |
| 1068 | Total General Plant - Accum | 43,220,058 | 43,132,564 | | | | | | | 55,139 |
| 1069 | | | | | | | | | | |
| 1070 | Mining Plant - Accum | | | | | | | | | |
| 1071 | 108MPSE | 10,167,609 | 10,662,301 | | | | | | | |
| 1072 | Total Mining Plant - Accum | 10,167,609 | 10,662,301 | | | | | | | |
| 1073 | | | | | | | | | | |
| 1074 | Total Accum. Depr. General Plant | 53,387,666 | 53,794,865 | | | | | | | 55,139 |
| 1075 | | | | | | | | | | |
| 1076 | Total Accum. Depr. Plant in Service | 146,233,751 | 151,637,507 | | | | | | | 55,139 |
| 1077 | | | | | | | | | | |
| 1078 | | | | | | | | | | |
| 1079 | Accumulated Amortization | | | | | | | | | |
| 1080 | Accum. Prov for Amort-Production | | | | | | | | | |
| 1081 | 111SPSSGCT | | | | | | | | | |
| 1082 | Total Accum. Prov for Amort-Production | | | | | | | | | 748,345 |
| 1083 | | | | | | | | | | 748,345 |
| 1084 | Accum. Prov for Amort-General | | | | | | | | | |
| 1085 | 111GPCA | | | | | | | | | |
| 1086 | 111GPCN | | | | | | | | | |
| 1087 | 111GPSG | | | | | | | | | |
| 1088 | 111GPOR | | | | | | | | | |
| 1089 | 111GPSO | | | | | | | | | |
| 1090 | 111GPUT | | | | | | | | | |
| 1091 | 111GPWA | | | | | | | | | |
| 1092 | 111GPWYP | | | | | | | | | |
| 1093 | 111GPWYU | | | | | | | | | |
| 1094 | Total Accum. Prov for Amort-General | | | | | | | | | |
| 1095 | | | | | | | | | | |
| 1096 | Accum. Prov for Amort-Hydro | | | | | | | | | |
| 1097 | 111HPDGP | | | | | | | | | |
| 1098 | 111HPSSG-P | | | | | | | | | |
| 1099 | 111HPSSG-U | | | | | | | | | |
| 1100 | Total Accum. Prov for Amort-Hydro | | | | | | | | | |
| 1101 | | | | | | | | | | |
| 1102 | Accum Prov for Amort-Intangible | | | | | | | | | |
| 1103 | 111IPCA | | | | | | | | | |
| 1104 | 111IPCN | | | | | | | | | |
| 1105 | 111IPDGP | 655,581 | 651,554 | | | | | | | |
| 1106 | 111IPDGU | 19,590 | 19,470 | | | | | | | |
| 1107 | 111IPID | 4,174 | 4,148 | | | | | | | |
| 1108 | 111IPMT | 8,552 | 8,500 | | | | | | | |
| 1109 | 111IPOR | | | | | | | | | |
| 1110 | 111IPSE | 67 | 67 | | | | | | | |
| 1111 | 111IPSG | 15,933 | 15,835 | | | | | | | |
| 1112 | 111IPSG-P | 411,096 | 415,947 | | | | | | | |
| | | 456,222 | 609,641 | | | | | | | |

Rocky Mountain Power
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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 8.13 Retirements Jun-08 | 8.13 Retirements Jun-09 | 3.2 SO2 Emission Allowance Jun-07 | 3.2 SO2 Emission Allowance Jun-08 | 3.2 SO2 Emission Allowance Jun-09 | 4.11 MEHC Transition Jun-07 | 4.11 MEHC Transition Jun-08 | 4.11 MEHC Transition Jun-09 | 5.4 West Valley Removal Jun-08 |
|----------|--|-------------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| 1113 | 1111PSG-U | 59,598 | 59,232 | | | | | | | |
| 1114 | 1111PSO | 2,355,707 | 2,427,966 | | | | | | | |
| 1115 | 1111PUT | 5,438 | 5,405 | | | | | | | |
| 1116 | 1111PWA | 18 | 17 | | | | | | | |
| 1117 | 1111PWYP | 1,513 | 1,504 | | | | | | | |
| 1118 | 1111PWYU | - | - | | | | | | | |
| 1119 | 1111PSSGCH | - | - | | | | | | | |
| 1120 | 1111PSSGCT | - | - | | | | | | | |
| 1121 | Total Accum Prov for Amort-Intangible | 3,993,488 | 4,219,285 | - | - | - | - | - | - | - |
| 1122 | | | | | | | | | | |
| 1123 | Accum Prov for Amort-Capital Lease | | | | | | | | | |
| 1124 | 111390OR | | | | | | | | | |
| 1125 | 111390SO | | | | | | | | | |
| 1126 | 111390SG | | | | | | | | | |
| 1127 | 111390WYP | | | | | | | | | |
| 1128 | Total Accum Prov for Amort-Capital Lease | | | | | | | | | |
| 1129 | | | | | | | | | | |
| 1130 | Remove Capital Lease Amortization | | | | | | | | | |
| 1131 | | | | | | | | | | |
| 1132 | Total Accumulated Amortization | 3,993,488 | 4,219,285 | | | | | | | 748,345 |
| 1133 | | | | | | | | | | |
| 1134 | Total Rate Base Deductions | 150,227,239 | 155,856,792 | (28,324,546) | (2,714,479) | (3,436,612) | - | - | - | 803,484 |
| 1135 | | | | | | | | | | |
| 1136 | Total Rate Base | 0 | 0 | (28,324,546) | (2,714,479) | (3,436,612) | 34,312,447 | (15,249,977) | (15,249,977) | (267,501) |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|------------------------------------|--|--|--|--|--|--|--|
| 1 | Steam Production Plant | | | | | | | |
| 2 | Land and Land Rights | | | | | | | |
| 3 | 310DGP | | | | | | | |
| 4 | 310DGU | | | | | | | |
| 5 | 310SG | | | | | | | |
| 6 | 310SSGCH | | | | | | | |
| 7 | Total Land and Land Rights | | | | | | | |
| 8 | | | | | | | | |
| 9 | Structures and Improvements | | | | | | | |
| 10 | 311DGP | | | | | | | |
| 11 | 311DGU | | | | | | | |
| 12 | 311SG | | | | | | | |
| 13 | 311SSGCH | | | | | | | |
| 14 | Total Structures and Improvements | | | | | | | |
| 15 | | | | | | | | |
| 16 | Boiler Plant Equipment | | | | | | | |
| 17 | 312DGP | | | | | | | |
| 18 | 312DGU | | | | | | | |
| 19 | 312SG | | | | | | | |
| 20 | 312SSGCH | | | | | | | |
| 21 | Total Boiler Plant Equipment | | | | | | | |
| 22 | | | | | | | | |
| 23 | Turbogenerator Units | | | | | | | |
| 24 | 314DGP | | | | | | | |
| 25 | 314DGU | | | | | | | |
| 26 | 314SG | | | | | | | |
| 27 | 314SSGCH | | | | | | | |
| 28 | Total Turbogenerator Units | | | | | | | |
| 29 | | | | | | | | |
| 30 | Accessory Electric Equipment | | | | | | | |
| 31 | 315DGP | | | | | | | |
| 32 | 315DGU | | | | | | | |
| 33 | 315SG | | | | | | | |
| 34 | 315SSGCH | | | | | | | |
| 35 | Total Accessory Electric Equipment | | | | | | | |
| 36 | | | | | | | | |
| 37 | Misc Power Plant Equipment | | | | | | | |
| 38 | 316DGP | | | | | | | |
| 39 | 316DGU | | | | | | | |
| 40 | 316SG | | | | | | | |
| 41 | 316SSGCH | | | | | | | |
| 42 | Total Misc Power Plant Equipment | | | | | | | |
| 43 | | | | | | | | |
| 44 | Unclassified Steam Plant | | | | | | | |
| 45 | SPSG | | | | | | | |
| 46 | Total Unclassified Steam Plant | | | | | | | |
| 47 | | | | | | | | |
| 48 | | | | | | | | |
| 49 | Total Steam Production Plant | | | | | | | |
| 50 | | | | | | | | |
| 51 | | | | | | | | |
| 52 | Hydraulic Production Plant | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---|--|--|--|--|--|--|--|
| 53 | Land and Land Rights | | | | | | | |
| 54 | 330DGP | | | | | | | |
| 55 | 330DGU | | | | | | | |
| 56 | 330SG-P | | | | | | | |
| 57 | 330SG-U | | | | | | | |
| 58 | Total Land and Land Rights | | | | | | | |
| 59 | | | | | | | | |
| 60 | Structures and Improvements | | | | | | | |
| 61 | 331DGP | | | | | | | |
| 62 | 331DGU | | | | | | | |
| 63 | 331SG-P | | | | | | | |
| 64 | 331SG-U | | | | | | | |
| 65 | Total Structures and Improvements | | | | | | | |
| 66 | | | | | | | | |
| 67 | Reservoirs, Dams & Waterways | | | | | | | |
| 68 | 332DGP | | | | | | | |
| 69 | 332DGU | | | | | | | |
| 70 | 332SG-P | | | | | | | |
| 71 | 332SG-U | | | | | | | |
| 72 | Total Reservoirs, Dams & Waterways | | | | | | | |
| 73 | | | | | | | | |
| 74 | Water Wheel, Turbines, & Generators | | | | | | | |
| 75 | 333DGP | | | | | | | |
| 76 | 333DGU | | | | | | | |
| 77 | 333SG-P | | | | | | | |
| 78 | 333SG-U | | | | | | | |
| 79 | Total Water Wheel, Turbines, & Generators | | | | | | | |
| 80 | | | | | | | | |
| 81 | Accessory Electric Equipment | | | | | | | |
| 82 | 334DGP | | | | | | | |
| 83 | 334DGU | | | | | | | |
| 84 | 334SG-P | | | | | | | |
| 85 | 334SG-U | | | | | | | |
| 86 | Total Accessory Electric Equipment | | | | | | | |
| 87 | | | | | | | | |
| 88 | Misc Power Plant Equipment | | | | | | | |
| 89 | 335DGP | | | | | | | |
| 90 | 335DGU | | | | | | | |
| 91 | 335SG-P | | | | | | | |
| 92 | 335SG-U | | | | | | | |
| 93 | Total Misc Power Plant Equipment | | | | | | | |
| 94 | | | | | | | | |
| 95 | Roads, Railroads & Bridges | | | | | | | |
| 96 | 336DGP | | | | | | | |
| 97 | 336DGU | | | | | | | |
| 98 | 336SG-P | | | | | | | |
| 99 | 336SG-U | | | | | | | |
| 100 | Total Roads, Railroads & Bridges | | | | | | | |
| 101 | | | | | | | | |
| 102 | Unclassified Hydro Plant | | | | | | | |
| 103 | HPSG-P | | | | | | | |
| 104 | Total Unclassified Hydro Plant | | | | | | | |
| 105 | | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve | | 6.2 Depreciation Reserve | | 6.3 Hydro Decommission | | 6.3 Hydro Decommission | | 7.2 Deferred Income Tax Balances | | 7.2 Deferred Income Tax Balances | |
|----------|---|-----------------------------|--------|-----------------------------|--------|---------------------------|--------|---------------------------|--------|-------------------------------------|--------|-------------------------------------|--------|
| | | Jun-08 | Jun-09 | Jun-08 | Jun-09 | Jun-08 | Jun-09 | Jun-07 | Jun-08 | Jun-07 | Jun-08 | Jun-09 | Jun-08 |
| 106 | Total Hydraulic Production Plant | | | | | | | | | | | | |
| 107 | | | | | | | | | | | | | |
| 108 | | | | | | | | | | | | | |
| 109 | Other Production Plant | | | | | | | | | | | | |
| 110 | Land and Land Rights | | | | | | | | | | | | |
| 111 | 340DGU | | | | | | | | | | | | |
| 112 | 340SG | | | | | | | | | | | | |
| 113 | 340SSGCT | | | | | | | | | | | | |
| 114 | Total Land and Land Rights | | | | | | | | | | | | |
| 115 | | | | | | | | | | | | | |
| 116 | Structures and Improvements | | | | | | | | | | | | |
| 117 | 341DGU | | | | | | | | | | | | |
| 118 | 341SG | | | | | | | | | | | | |
| 119 | 341SSGCT | | | | | | | | | | | | |
| 120 | Total Structures and Improvements | | | | | | | | | | | | |
| 121 | | | | | | | | | | | | | |
| 122 | Fuel Holders, Producers & Accessories | | | | | | | | | | | | |
| 123 | 342DGU | | | | | | | | | | | | |
| 124 | 342SG | | | | | | | | | | | | |
| 125 | 342SSGCT | | | | | | | | | | | | |
| 126 | Total Fuel Holders, Producers & Accessories | | | | | | | | | | | | |
| 127 | | | | | | | | | | | | | |
| 128 | Prime Movers | | | | | | | | | | | | |
| 129 | 343DGU | | | | | | | | | | | | |
| 130 | 343SG | | | | | | | | | | | | |
| 131 | 343SG - Wind | | | | | | | | | | | | |
| 132 | 343SSGCT | | | | | | | | | | | | |
| 133 | Total Prime Movers | | | | | | | | | | | | |
| 134 | | | | | | | | | | | | | |
| 135 | Generators | | | | | | | | | | | | |
| 136 | 344DGU | | | | | | | | | | | | |
| 137 | 344SG | | | | | | | | | | | | |
| 138 | 344SSGCT | | | | | | | | | | | | |
| 139 | Total Generators | | | | | | | | | | | | |
| 140 | | | | | | | | | | | | | |
| 141 | Accessory Electric Plant | | | | | | | | | | | | |
| 142 | 345DGU | | | | | | | | | | | | |
| 143 | 345SG | | | | | | | | | | | | |
| 144 | 345SSGCT | | | | | | | | | | | | |
| 145 | Total Accessory Electric Plant | | | | | | | | | | | | |
| 146 | | | | | | | | | | | | | |
| 147 | Misc. Power Plant Equipment | | | | | | | | | | | | |
| 148 | 346DGU | | | | | | | | | | | | |
| 149 | 346SG | | | | | | | | | | | | |
| 150 | Total Misc. Power Plant Equipment | | | | | | | | | | | | |
| 151 | | | | | | | | | | | | | |
| 152 | Unclassified Other Production Plant | | | | | | | | | | | | |
| 153 | OPSG | | | | | | | | | | | | |
| 154 | Total Unclassified Other Production Plant | | | | | | | | | | | | |
| 155 | | | | | | | | | | | | | |
| 156 | Total Other Production Plant | | | | | | | | | | | | |
| 157 | | | | | | | | | | | | | |
| 158 | | | | | | | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|-----------------------------------|--|--|--|--|--|--|--|
| 159 | Transmission Plant | | | | | | | |
| 160 | Land and Land Rights | | | | | | | |
| 161 | 350DGP | | | | | | | |
| 162 | 350DGU | | | | | | | |
| 163 | 350SG | | | | | | | |
| 164 | Total Land and Land Rights | - | - | - | - | - | - | - |
| 165 | | | | | | | | |
| 166 | Structures and Improvements | | | | | | | |
| 167 | 352DGP | | | | | | | |
| 168 | 352DGU | | | | | | | |
| 169 | 352SG | | | | | | | |
| 170 | Total Structures and Improvements | - | - | - | - | - | - | - |
| 171 | | | | | | | | |
| 172 | Station and Equipment | | | | | | | |
| 173 | 353DGP | | | | | | | |
| 174 | 353DGU | | | | | | | |
| 175 | 353SG | | | | | | | |
| 176 | Total Station and Equipment | - | - | - | - | - | - | - |
| 177 | | | | | | | | |
| 178 | Towers and Fixtures | | | | | | | |
| 179 | 354DGP | | | | | | | |
| 180 | 354DGU | | | | | | | |
| 181 | 354SG | | | | | | | |
| 182 | Total Towers and Fixtures | - | - | - | - | - | - | - |
| 183 | | | | | | | | |
| 184 | Poles and Fixtures | | | | | | | |
| 185 | 355DGP | | | | | | | |
| 186 | 355DGU | | | | | | | |
| 187 | 355SG | | | | | | | |
| 188 | Total Poles and Fixtures | - | - | - | - | - | - | - |
| 189 | | | | | | | | |
| 190 | Clearing and Grading | | | | | | | |
| 191 | 356DGP | | | | | | | |
| 192 | 356DGU | | | | | | | |
| 193 | 356SG | | | | | | | |
| 194 | Total Clearing and Grading | - | - | - | - | - | - | - |
| 195 | | | | | | | | |
| 196 | Underground Conduit | | | | | | | |
| 197 | 357DGP | | | | | | | |
| 198 | 357DGU | | | | | | | |
| 199 | 357SG | | | | | | | |
| 200 | Total Underground Conduit | - | - | - | - | - | - | - |
| 201 | | | | | | | | |
| 202 | Underground Conductors | | | | | | | |
| 203 | 358DGP | | | | | | | |
| 204 | 358SG | | | | | | | |
| 205 | Total Underground Conductors | - | - | - | - | - | - | - |
| 206 | | | | | | | | |
| 207 | Roads and Trails | | | | | | | |
| 208 | 359DGP | | | | | | | |
| 209 | 359DGU | | | | | | | |
| 210 | 359SG | | | | | | | |
| 211 | Total Roads and Trails | - | - | - | - | - | - | - |

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| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---------------------------------------|--|--|--|--|--|--|--|
| 212 | | | | | | | | |
| 213 | Unclassified Transmission Plant | | | | | | | |
| 214 | TPSG | | | | | | | |
| 215 | Total Unclassified Transmission Plant | | | | | | | |
| 216 | | | | | | | | |
| 217 | Total Transmission Plant | | | | | | | |
| 218 | | | | | | | | |
| 219 | | | | | | | | |
| 220 | Distribution Plant | | | | | | | |
| 221 | Land and Land Rights | | | | | | | |
| 222 | 360CA | | | | | | | |
| 223 | 360ID | | | | | | | |
| 224 | 360OR | | | | | | | |
| 225 | 360UT | | | | | | | |
| 226 | 360WA | | | | | | | |
| 227 | 360WYP | | | | | | | |
| 228 | 360WYU | | | | | | | |
| 229 | Total Land and Land Rights | | | | | | | |
| 230 | | | | | | | | |
| 231 | Total Structures and Improvements | | | | | | | |
| 232 | 361CA | | | | | | | |
| 233 | 361ID | | | | | | | |
| 234 | 361OR | | | | | | | |
| 235 | 361UT | | | | | | | |
| 236 | 361WA | | | | | | | |
| 237 | 361WYP | | | | | | | |
| 238 | 361WYU | | | | | | | |
| 239 | Total Structures and Improvements | | | | | | | |
| 240 | | | | | | | | |
| 241 | Station Equipment | | | | | | | |
| 242 | 362CA | | | | | | | |
| 243 | 362ID | | | | | | | |
| 244 | 362OR | | | | | | | |
| 245 | 362UT | | | | | | | |
| 246 | 362WA | | | | | | | |
| 247 | 362WYP | | | | | | | |
| 248 | 362WYU | | | | | | | |
| 249 | Total Station Equipment | | | | | | | |
| 250 | | | | | | | | |
| 251 | Storage Battery Equipment | | | | | | | |
| 252 | 363UT | | | | | | | |
| 253 | Total Storage Battery Equipment | | | | | | | |
| 254 | | | | | | | | |
| 255 | Poles, Towers & Fixtures | | | | | | | |
| 256 | 364CA | | | | | | | |
| 257 | 364ID | | | | | | | |
| 258 | 364OR | | | | | | | |
| 259 | 364UT | | | | | | | |
| 260 | 364WA | | | | | | | |
| 261 | 364WYP | | | | | | | |
| 262 | 364WYU | | | | | | | |
| 263 | Total Poles, Towers & Fixtures | | | | | | | |
| 264 | | | | | | | | |

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| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|------------------------------|--|--|--|--|--|--|--|
| 265 | Overhead Conductors | | | | | | | |
| 266 | 365CA | | | | | | | |
| 267 | 365ID | | | | | | | |
| 268 | 365OR | | | | | | | |
| 269 | 365UT | | | | | | | |
| 270 | 365WA | | | | | | | |
| 271 | 365WYP | | | | | | | |
| 272 | 365WYU | | | | | | | |
| 273 | Total Overhead Conductors | | | | | | | |
| 274 | | | | | | | | |
| 275 | Underground Conduit | | | | | | | |
| 276 | 366CA | | | | | | | |
| 277 | 366ID | | | | | | | |
| 278 | 366OR | | | | | | | |
| 279 | 366UT | | | | | | | |
| 280 | 366WA | | | | | | | |
| 281 | 366WYP | | | | | | | |
| 282 | 366WYU | | | | | | | |
| 283 | Total Underground Conduit | | | | | | | |
| 284 | | | | | | | | |
| 285 | Underground Conductors | | | | | | | |
| 286 | 367CA | | | | | | | |
| 287 | 367ID | | | | | | | |
| 288 | 367OR | | | | | | | |
| 289 | 367UT | | | | | | | |
| 290 | 367WA | | | | | | | |
| 291 | 367WYP | | | | | | | |
| 292 | 367WYU | | | | | | | |
| 293 | Total Underground Conductors | | | | | | | |
| 294 | | | | | | | | |
| 295 | Line Transformers | | | | | | | |
| 296 | 368CA | | | | | | | |
| 297 | 368ID | | | | | | | |
| 298 | 368OR | | | | | | | |
| 299 | 368UT | | | | | | | |
| 300 | 368WA | | | | | | | |
| 301 | 368WYP | | | | | | | |
| 302 | 368WYU | | | | | | | |
| 303 | Total Line Transformers | | | | | | | |
| 304 | | | | | | | | |
| 305 | Services | | | | | | | |
| 306 | 369CA | | | | | | | |
| 307 | 369ID | | | | | | | |
| 308 | 369OR | | | | | | | |
| 309 | 369UT | | | | | | | |
| 310 | 369WA | | | | | | | |
| 311 | 369WYP | | | | | | | |
| 312 | 369WYU | | | | | | | |
| 313 | Total Services | | | | | | | |
| 314 | | | | | | | | |
| 315 | Meters | | | | | | | |
| 316 | 370CA | | | | | | | |
| 317 | 370ID | | | | | | | |

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| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|--|--|--|--|--|--|--|--|
| 318 | 370OR | | | | | | | |
| 319 | 370UT | | | | | | | |
| 320 | 370WA | | | | | | | |
| 321 | 370WYP | | | | | | | |
| 322 | 370WYU | | | | | | | |
| 323 | Total Meters | | | | | | | |
| 324 | | | | | | | | |
| 325 | Installations on Customers' Premises | | | | | | | |
| 326 | 371CA | | | | | | | |
| 327 | 371ID | | | | | | | |
| 328 | 371OR | | | | | | | |
| 329 | 371UT | | | | | | | |
| 330 | 371WA | | | | | | | |
| 331 | 371WYP | | | | | | | |
| 332 | 371WYU | | | | | | | |
| 333 | Total Installations on Customers' Premises | | | | | | | |
| 334 | | | | | | | | |
| 335 | Leased Property | | | | | | | |
| 336 | 372ID | | | | | | | |
| 337 | 372UT | | | | | | | |
| 338 | Total Leased Property | | | | | | | |
| 339 | | | | | | | | |
| 340 | Street Lights | | | | | | | |
| 341 | 373CA | | | | | | | |
| 342 | 373ID | | | | | | | |
| 343 | 373OR | | | | | | | |
| 344 | 373UT | | | | | | | |
| 345 | 373WA | | | | | | | |
| 346 | 373WYP | | | | | | | |
| 347 | 373WYU | | | | | | | |
| 348 | Total Street Lights | | | | | | | |
| 349 | | | | | | | | |
| 350 | Unclassified Distribution Plant | | | | | | | |
| 351 | DPCA | | | | | | | |
| 352 | DPID | | | | | | | |
| 353 | DPOR | | | | | | | |
| 354 | DPUT | | | | | | | |
| 355 | DPWA | | | | | | | |
| 356 | DPWYP | | | | | | | |
| 357 | DPWYU | | | | | | | |
| 358 | Total Unclassified Distribution Plant | | | | | | | |
| 359 | | | | | | | | |
| 360 | Total Distribution Plant | | | | | | | |
| 361 | | | | | | | | |
| 362 | | | | | | | | |
| 363 | General Plant | | | | | | | |
| 364 | Land and Land Rights | | | | | | | |
| 365 | 389CA | | | | | | | |
| 366 | 389CN | | | | | | | |
| 367 | 389DGU | | | | | | | |
| 368 | 389ID | | | | | | | |
| 369 | 389OR | | | | | | | |
| 370 | 389SG | | | | | | | |

Rocky Mountain Power
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 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|------------------------------------|---------------------------------|---------------------------------|-------------------------------|-------------------------------|---|---|---|
| 371 | 389SO | | | | | | | |
| 372 | 389UT | | | | | | | |
| 373 | 389WA | | | | | | | |
| 374 | 389WYP | | | | | | | |
| 375 | 389WYU | | | | | | | |
| 376 | Total Land and Land Rights | - | - | - | - | - | - | - |
| 377 | | | | | | | | |
| 378 | Structures and Improvements | | | | | | | |
| 379 | 390CA | | | | | | | |
| 380 | 390CN | | | | | | | |
| 381 | 390DGP | | | | | | | |
| 382 | 390DGU | | | | | | | |
| 383 | 390ID | | | | | | | |
| 384 | 390OR | | | | | | | |
| 385 | 390SG | | | | | | | |
| 386 | 390SO | | | | | | | |
| 387 | 390UT | | | | | | | |
| 388 | 390WA | | | | | | | |
| 389 | 390WYP | | | | | | | |
| 390 | 390WYU | | | | | | | |
| 391 | Total Structures and Improvements | - | - | - | - | - | - | - |
| 392 | | | | | | | | |
| 393 | Office Furniture & Equipment | | | | | | | |
| 394 | 391CA | | | | | | | |
| 395 | 391CN | | | | | | | |
| 396 | 391DGP | | | | | | | |
| 397 | 391DGU | | | | | | | |
| 398 | 391ID | | | | | | | |
| 399 | 391OR | | | | | | | |
| 400 | 391SE | | | | | | | |
| 401 | 391SG | | | | | | | |
| 402 | 391SO | | | | | | | |
| 403 | 391SSGCH | | | | | | | |
| 404 | 391SSGCT | | | | | | | |
| 405 | 391UT | | | | | | | |
| 406 | 391WA | | | | | | | |
| 407 | 391WYP | | | | | | | |
| 408 | 391WYU | | | | | | | |
| 409 | Total Office Furniture & Equipment | - | - | - | - | - | - | - |
| 410 | | | | | | | | |
| 411 | Transportation Equipment | | | | | | | |
| 412 | 392CA | | | | | | | |
| 413 | 392CN | | | | | | | |
| 414 | 392DGP | | | | | | | |
| 415 | 392DGU | | | | | | | |
| 416 | 392ID | | | | | | | |
| 417 | 392OR | | | | | | | |
| 418 | 392SE | | | | | | | |
| 419 | 392SG | | | | | | | |
| 420 | 392SO | | | | | | | |
| 421 | 392SSGCH | | | | | | | |
| 422 | 392SSGCT | | | | | | | |
| 423 | 392UT | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---------------------------------------|--|--|--|--|--|--|--|
| 424 | 392WA | | | | | | | |
| 425 | 392WYP | | | | | | | |
| 426 | 392WYU | | | | | | | |
| 427 | Total Transportation Equipment | | | | | | | |
| 428 | | | | | | | | |
| 429 | Stores Equipment | | | | | | | |
| 430 | 393CA | | | | | | | |
| 431 | 393DGP | | | | | | | |
| 432 | 393DGU | | | | | | | |
| 433 | 393ID | | | | | | | |
| 434 | 393OR | | | | | | | |
| 435 | 393SG | | | | | | | |
| 436 | 393SO | | | | | | | |
| 437 | 393SSGCT | | | | | | | |
| 438 | 393UT | | | | | | | |
| 439 | 393WA | | | | | | | |
| 440 | 393WYP | | | | | | | |
| 441 | 393WYU | | | | | | | |
| 442 | Total Stores Equipment | | | | | | | |
| 443 | | | | | | | | |
| 444 | Tools, Shop, & Garage Equipment | | | | | | | |
| 445 | 394CA | | | | | | | |
| 446 | 394DGP | | | | | | | |
| 447 | 394DGU | | | | | | | |
| 448 | 394ID | | | | | | | |
| 449 | 394OR | | | | | | | |
| 450 | 394SE | | | | | | | |
| 451 | 394SG | | | | | | | |
| 452 | 394SO | | | | | | | |
| 453 | 394SSGCH | | | | | | | |
| 454 | 394SSGCT | | | | | | | |
| 455 | 394UT | | | | | | | |
| 456 | 394WA | | | | | | | |
| 457 | 394WYP | | | | | | | |
| 458 | 394WYU | | | | | | | |
| 459 | Total Tools, Shop, & Garage Equipment | | | | | | | |
| 460 | | | | | | | | |
| 461 | Laboratory Equipment | | | | | | | |
| 462 | 395CA | | | | | | | |
| 463 | 395DGP | | | | | | | |
| 464 | 395DGU | | | | | | | |
| 465 | 395ID | | | | | | | |
| 466 | 395OR | | | | | | | |
| 467 | 395SE | | | | | | | |
| 468 | 395SG | | | | | | | |
| 469 | 395SO | | | | | | | |
| 470 | 395SSGCT | | | | | | | |
| 471 | 395SSGCH | | | | | | | |
| 472 | 395UT | | | | | | | |
| 473 | 395WA | | | | | | | |
| 474 | 395WYP | | | | | | | |
| 475 | 395WYU | | | | | | | |
| 476 | Total Laboratory Equipment | | | | | | | |
| 477 | | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---------------------------------------|--|--|--|--|--|--|--|
| 477 | | | | | | | | |
| | <i>Power Operated Equipment</i> | | | | | | | |
| 478 | 396CA | | | | | | | |
| 479 | 396DGP | | | | | | | |
| 480 | 396DGP | | | | | | | |
| 481 | 396DSU | | | | | | | |
| 482 | 396ID | | | | | | | |
| 483 | 396OR | | | | | | | |
| 484 | 396SE | | | | | | | |
| 485 | 396SG | | | | | | | |
| 486 | 396SO | | | | | | | |
| 487 | 396SSGCH | | | | | | | |
| 488 | 396UT | | | | | | | |
| 489 | 396WA | | | | | | | |
| 490 | 396WYP | | | | | | | |
| 491 | 396WYU | | | | | | | |
| 492 | <i>Total Power Operated Equipment</i> | - | - | - | - | - | - | - |
| 493 | | | | | | | | |
| | <i>Communications Equipment</i> | | | | | | | |
| 494 | 397CA | | | | | | | |
| 495 | 397CN | | | | | | | |
| 496 | 397DGP | | | | | | | |
| 497 | 397DGP | | | | | | | |
| 498 | 397DGU | | | | | | | |
| 499 | 397ID | | | | | | | |
| 500 | 397OR | | | | | | | |
| 501 | 397SE | | | | | | | |
| 502 | 397SG | | | | | | | |
| 503 | 397SO | | | | | | | |
| 504 | 397SSGCT | | | | | | | |
| 505 | 397SSGCH | | | | | | | |
| 506 | 397UT | | | | | | | |
| 507 | 397WA | | | | | | | |
| 508 | 397WYP | | | | | | | |
| 509 | 397WYU | | | | | | | |
| 510 | <i>Total Communications Equipment</i> | - | - | - | - | - | - | - |
| 511 | | | | | | | | |
| | <i>Misc. Equipment</i> | | | | | | | |
| 512 | 398CA | | | | | | | |
| 513 | 398CA | | | | | | | |
| 514 | 398CN | | | | | | | |
| 515 | 398DGP | | | | | | | |
| 516 | 398DGU | | | | | | | |
| 517 | 398ID | | | | | | | |
| 518 | 398OR | | | | | | | |
| 519 | 398SE | | | | | | | |
| 520 | 398SG | | | | | | | |
| 521 | 398SO | | | | | | | |
| 522 | 398SSGCT | | | | | | | |
| 523 | 398UT | | | | | | | |
| 524 | 398WA | | | | | | | |
| 525 | 398WYP | | | | | | | |
| 526 | 398WYU | | | | | | | |
| 527 | <i>Total Misc. Equipment</i> | - | - | - | - | - | - | - |
| 528 | | | | | | | | |
| 529 | <i>Coal Mine</i> | | | | | | | |

Rocky Mountain Power
 Utah GRC - June 2009
 Tab 8 - Rate Base Escalation Template

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|----------------------------------|--|--|--|--|--|--|--|
| 530 | 399SE | - | - | - | - | - | - | - |
| 531 | Total Coal Mine | - | - | - | - | - | - | - |
| 532 | | | | | | | | |
| 533 | General Capital Leases | | | | | | | |
| 534 | 1011390OR | | | | | | | |
| 535 | 1011390SO | | | | | | | |
| 536 | 1011390SG | | | | | | | |
| 537 | 1011390WYP | | | | | | | |
| 538 | Total General Capital Leases | - | - | - | - | - | - | - |
| 539 | | | | | | | | |
| 540 | Remove Capital Leases | - | - | - | - | - | - | - |
| 541 | | | | | | | | |
| 542 | Unclassified General Plant | | | | | | | |
| 543 | GPSO | | | | | | | |
| 544 | Total Unclassified General Plant | - | - | - | - | - | - | - |
| 545 | | | | | | | | |
| 546 | Total General Plant | - | - | - | - | - | - | - |
| 547 | | | | | | | | |
| 548 | | | | | | | | |
| 549 | Intangible Plant | | | | | | | |
| 550 | Organization | | | | | | | |
| 551 | 301CA | | | | | | | |
| 552 | 301ID | | | | | | | |
| 553 | 301OR | | | | | | | |
| 554 | 301UT | | | | | | | |
| 555 | 301WA | | | | | | | |
| 556 | 301WYP | | | | | | | |
| 557 | 301WYU | | | | | | | |
| 558 | Total Organization | - | - | - | - | - | - | - |
| 559 | | | | | | | | |
| 560 | Franchise and Consent | | | | | | | |
| 561 | 302CA | | | | | | | |
| 562 | 302DGP | | | | | | | |
| 563 | 302DGU | | | | | | | |
| 564 | 302ID | | | | | | | |
| 565 | 302SG | | | | | | | |
| 566 | 302SG-P | | | | | | | |
| 567 | 302SG-U | | | | | | | |
| 568 | 302UT | | | | | | | |
| 569 | 302WA | | | | | | | |
| 570 | 302WYP | | | | | | | |
| 571 | 302WYU | | | | | | | |
| 572 | Total Franchise and Consent | - | - | - | - | - | - | - |
| 573 | | | | | | | | |
| 574 | Misc. Intangible Plant | | | | | | | |
| 575 | 303CN | | | | | | | |
| 576 | 303OR | | | | | | | |
| 577 | 303SE | | | | | | | |
| 578 | 303SG | | | | | | | |
| 579 | 303SO | | | | | | | |
| 580 | 303DGP | | | | | | | |
| 581 | 303UT | | | | | | | |
| 582 | 303ID | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---|--|--|--|--|--|--|--|
| 583 | 303WA | | | | | | | |
| 584 | 303WYP | | | | | | | |
| 585 | Total Misc. Intangible Plant | | | | | | | |
| 586 | | | | | | | | |
| 587 | Unclassified Intangible Plant | | | | | | | |
| 588 | IPSO | | | | | | | |
| 589 | Total Unclassified Intangible Plant | | | | | | | |
| 590 | | | | | | | | |
| 591 | Total Intangible Plant | | | | | | | |
| 592 | | | | | | | | |
| 593 | Total Electric Plant in Service | | | | | | | |
| 594 | | | | | | | | |
| 595 | | | | | | | | |
| 596 | Misc. Rate Base Additions | | | | | | | |
| 597 | Plant Held for Future Use | | | | | | | |
| 598 | 105OR | | | | | | | |
| 599 | 105SE | | | | | | | |
| 600 | 105SNPT | | | | | | | |
| 601 | 105UT | | | | | | | |
| 602 | 105WYP | | | | | | | |
| 603 | Total Plant Held for Future Use | | | | | | | |
| 604 | | | | | | | | |
| 605 | Electric Plant Acquisition Adj. | | | | | | | |
| 606 | 114DGP | | | | | | | |
| 607 | 114SG | | | | | | | |
| 608 | Total Electric Plant Acquisition Adj. | | | | | | | |
| 609 | | | | | | | | |
| 610 | Accum Provision for Asset Acq. Adj. | | | | | | | |
| 611 | 115DGP | | | | | | | |
| 612 | 115SG | | | | | | | |
| 613 | Total Accum Provision for Asset Acq Adj | | | | | | | |
| 614 | | | | | | | | |
| 615 | Weatherization | | | | | | | |
| 616 | 124CA | | | | | | | |
| 617 | 124ID | | | | | | | |
| 618 | 124OR | | | | | | | |
| 619 | 124OTHER | | | | | | | |
| 620 | 124SO | | | | | | | |
| 621 | 124UT | | | | | | | |
| 622 | 124WA | | | | | | | |
| 623 | 124WYP | | | | | | | |
| 624 | 124WYU | | | | | | | |
| 625 | Total Weatherization | | | | | | | |
| 626 | | | | | | | | |
| 627 | Weatherization | | | | | | | |
| 628 | 182WICA | | | | | | | |
| 629 | 182WID | | | | | | | |
| 630 | 182WOR | | | | | | | |
| 631 | 182WOTHER | | | | | | | |
| 632 | 182WSO | | | | | | | |
| 633 | 182WUT | | | | | | | |
| 634 | 182WWA | | | | | | | |
| 635 | 182WWYP | | | | | | | |

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| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|-----------------------------|--|--|--|--|--|--|--|
| 636 | 182WWYU | | | | | | | |
| 637 | Total Weatherization | | | | | | | |
| 638 | | | | | | | | |
| 639 | Fuel Stock | | | | | | | |
| 640 | 151SE | | | | | | | |
| 641 | 151SSECH | | | | | | | |
| 642 | 151SSECT | | | | | | | |
| 643 | 25316SE | | | | | | | |
| 644 | 25317SE | | | | | | | |
| 645 | Total Fuel Stock | | | | | | | |
| 646 | | | | | | | | |
| 647 | Material and Supplies | | | | | | | |
| 648 | 154CA | | | | | | | |
| 649 | 154ID | | | | | | | |
| 650 | 154OR | | | | | | | |
| 651 | 154SE | | | | | | | |
| 652 | 154SNPD | | | | | | | |
| 653 | 154SNPPH | | | | | | | |
| 654 | 154SNPPS | | | | | | | |
| 655 | 154SNPT | | | | | | | |
| 656 | 154SO | | | | | | | |
| 657 | 154SG | | | | | | | |
| 658 | 154SSGCH | | | | | | | |
| 659 | 154SSGCT | | | | | | | |
| 660 | 154UT | | | | | | | |
| 661 | 154WA | | | | | | | |
| 662 | 154WYP | | | | | | | |
| 663 | 154WYU | | | | | | | |
| 664 | 25318SNPPS | | | | | | | |
| 665 | Total Material and Supplies | | | | | | | |
| 666 | | | | | | | | |
| 667 | Prepayments | | | | | | | |
| 668 | 165GPS | | | | | | | |
| 669 | 165ID | | | | | | | |
| 670 | 165OR | | | | | | | |
| 671 | 165SE | | | | | | | |
| 672 | 165SG | | | | | | | |
| 673 | 165SO | | | | | | | |
| 674 | 165UT | | | | | | | |
| 675 | 165WA | | | | | | | |
| 676 | 165WYP | | | | | | | |
| 677 | 165WYU | | | | | | | |
| 678 | 165OTHER | | | | | | | |
| 679 | Total Prepayments | | | | | | | |
| 680 | | | | | | | | |
| 681 | Misc Regulatory Assets | | | | | | | |
| 682 | 182MCA | | | | | | | |
| 683 | 182MID | | | | | | | |
| 684 | 182MOR | | | | | | | |
| 685 | 182MOTHER | | | | | | | |
| 686 | 182MSG | | | | | | | |
| 687 | 182MSG-P | | | | | | | |
| 688 | 182MSG-U | | | | | | | |

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| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---------------------------------|--|--|--|--|--|--|--|
| 688 | 182MSGCT | | | | | | | |
| 690 | 182MSO | | | | | | | |
| 691 | 182MUT | | | | | | | |
| 692 | 182MWA | | | | | | | |
| 693 | 182MWYP | | | | | | | |
| 694 | 182MWYU | | | | | | | |
| 695 | Total Misc Regulatory Assets | | | | | | | |
| 696 | | | | | | | | |
| 697 | Misc. Deferred Debits | | | | | | | |
| 698 | 186MCA | | | | | | | |
| 699 | 186MID | | | | | | | |
| 700 | 186MOR | | | | | | | |
| 701 | 186MOTHER | | | | | | | |
| 702 | 186MSE | | | | | | | |
| 703 | 186MSG | | | | | | | |
| 704 | 186MSG-P | | | | | | | |
| 705 | 186MSG-U | | | | | | | |
| 706 | 186MSO | | | | | | | |
| 707 | 186MWA | | | | | | | |
| 708 | Total Misc. Deferred Debits | | | | | | | |
| 709 | | | | | | | | |
| 710 | Working Capital | | | | | | | |
| 711 | CWC | | | | | | | |
| 712 | Total Working Capital | | | | | | | |
| 713 | | | | | | | | |
| 714 | Other Working Capital | | | | | | | |
| 715 | 131SNP | | | | | | | |
| 716 | 135SG | | | | | | | |
| 717 | 143SO | | | | | | | |
| 718 | 230SE | | | | | | | |
| 719 | 232SO | | | | | | | |
| 720 | 253SE | | | | | | | |
| 721 | 232SE | | | | | | | |
| 722 | 254105SE | | | | | | | |
| 723 | Total Other Working Capital | | | | | | | |
| 724 | | | | | | | | |
| 725 | Total Working Capital | | | | | | | |
| 726 | | | | | | | | |
| 727 | Nuclear Plant - Trojan | | | | | | | |
| 728 | 18222OR | | | | | | | |
| 729 | 18222TROJD | | | | | | | |
| 730 | 18222TROJP | | | | | | | |
| 731 | 18222WA | | | | | | | |
| 732 | Total Nuclear Plant - Trojan | | | | | | | |
| 733 | | | | | | | | |
| 734 | Impact Housing | | | | | | | |
| 735 | 141DGU | | | | | | | |
| 736 | 141SO | | | | | | | |
| 737 | Total Impact Housing | | | | | | | |
| 738 | | | | | | | | |
| 739 | Total Misc. Rate Base Additions | | | | | | | |
| 740 | | | | | | | | |
| 741 | Total Electric Plant | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|--|--|--|--|--|--|--|--|
| 742 | | | | | | | | |
| 743 | | | | | | | | |
| 744 | Misc. Rate Base Deductions | | | | | | | |
| 745 | Customer Service Deposits | | | | | | | |
| 746 | 235UT | | | | | | | |
| 747 | Total Customer Service Deposits | | | | | | | |
| 748 | | | | | | | | |
| 749 | Misc. Provisions | | | | | | | |
| 750 | 228TSO | | | | | | | |
| 751 | 2282SO | | | | | | | |
| 752 | 2283SO | | | | | | | |
| 753 | 254OTHER | | | | | | | |
| 754 | 254SO | | | | | | | |
| 755 | Total Misc. Provisions | | | | | | | |
| 756 | | | | | | | | |
| 757 | Accum Misc. Oper Prov - Black Lung | | | | | | | |
| 758 | 22841SE | | | | | | | |
| 759 | Total Accum Misc. Oper Prov - Black Lung | | | | | | | |
| 760 | | | | | | | | |
| 761 | Accum Misc. Prov - Trojan | | | | | | | |
| 762 | 22842TROJD | | | | | | | |
| 763 | 230TROJD | | | | | | | |
| 764 | 230TROJP | | | | | | | |
| 765 | 254105TROJD | | | | | | | |
| 766 | 254105TROJP | | | | | | | |
| 767 | Total Accum Misc. Prov - Trojan | | | | | | | |
| 768 | | | | | | | | |
| 769 | Accum Hydro Relicensing Obligation | | | | | | | |
| 770 | 22844SG-P | | | | | | | |
| 771 | 22844SG-U | | | | | | | |
| 772 | Total Accum Hydro Relicensing Obligation | | | | | | | |
| 773 | | | | | | | | |
| 774 | Customer Advances for Construction | | | | | | | |
| 775 | 252CA | | | | | | | |
| 776 | 252CN | | | | | | | |
| 777 | 252ID | | | | | | | |
| 778 | 252OR | | | | | | | |
| 779 | 252SG | | | | | | | |
| 780 | 252UT | | | | | | | |
| 781 | 252WA | | | | | | | |
| 782 | 252WYP | | | | | | | |
| 783 | 252WYU | | | | | | | |
| 784 | Total Cust. Advances for Construction | | | | | | | |
| 785 | | | | | | | | |
| 786 | Other Deferred Credits | | | | | | | |
| 787 | 25398SE | | | | | | | |
| 788 | 25398CA | | | | | | | |
| 789 | 25399ID | | | | | | | |
| 790 | 25399OR | | | | | | | |
| 791 | 25399OTHER | | | | | | | |
| 792 | 25399SO | | | | | | | |
| 793 | 25399SE | | | | | | | |
| 794 | 25399SG | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|------------------------------------|--|--|--|--|--|--|--|
| 795 | 25399UT | | | | | | | |
| 796 | 25399WA | | | | | | | |
| 797 | 25399WYP | | | | | | | |
| 798 | 25399WYU | | | | | | | |
| 799 | Total Other Deferred Credits | | | | | | | |
| 800 | | | | | | | | |
| 801 | Accumulated Deferred Income Taxes | | | | | | | |
| 802 | 190 Accum. Deferred Income Taxes | | | | | | | |
| 803 | 190BADDEBT | | | | | | (44,508) | (44,508) |
| 804 | 190CA | | | | | | 85,448 | 85,448 |
| 805 | 190DGP | | | | | | (1,828) | (1,828) |
| 806 | 190ID | | | | | | 206,080 | 206,080 |
| 807 | 190CN | | | | | | (17,863) | (17,863) |
| 808 | 190OR | | | | | | 176,722 | 176,722 |
| 809 | 190OTHER | | | | | | 682,368 | 682,368 |
| 810 | 190SE | | | | | (9,785,240) | (5,102,077) | (4,828,028) |
| 811 | 190SG | | | | | (1,119,962) | (4,603,361) | (4,603,361) |
| 812 | 190SSGCT | | | | | 2,592,889 | | |
| 813 | 190SNP | | | | | | | |
| 814 | 190SNPD | | | | | | (23,980) | (23,980) |
| 815 | 190SO | | | | | | (46,618) | (46,618) |
| 816 | 190TROJD | | | | | 15,085,014 | (4,540,868) | (7,021,529) |
| 817 | 190UT | | | | | | (10,994) | (10,994) |
| 818 | 190WA | | | | | 272,880 | (136,440) | (136,440) |
| 819 | 190WYP | | | | | (80,166) | 266,589 | 266,589 |
| 820 | Total Accum. Deferred Income Taxes | | | | | | 459,435 | 459,435 |
| 821 | | | | | | 6,965,416 | (12,651,895) | (14,858,507) |
| 822 | 281 Accum. Deferred Income Taxes | | | | | | | |
| 823 | 281DGP | | | | | | 170,215 | 170,215 |
| 824 | Total 281 Accum. Def. Income Taxes | | | | | | 170,215 | 170,215 |
| 825 | | | | | | | | |
| 826 | 282 Accum. Deferred Income Taxes | | | | | | | |
| 827 | 282CA | | | | | | (2,587,932) | (3,074,761) |
| 828 | 282DGP | | | | | | | |
| 829 | 282DITBAL | | | | | 1,261,975,445 | | |
| 830 | 282FERC | | | | | (2,828,922) | (378,253) | (558,096) |
| 831 | 282GPS | | | | | | 112,763 | 112,763 |
| 832 | 282ID | | | | | (80,278,474) | (5,515,915) | (7,922,373) |
| 833 | 282NUTIL | | | | | | | |
| 834 | 282OR | | | | | | | |
| 835 | 282OTHER | | | | | | | |
| 836 | 282SNP | | | | | | (30,895,816) | (41,912,575) |
| 837 | 282SE | | | | | | | |
| 838 | 282SG | | | | | 9,688,126 | (191,410) | (191,410) |
| 839 | 282SO | | | | | (6,432,544) | 5,101,743 | 5,780,076 |
| 840 | 282UT | | | | | 39,019,045 | (2,770,797) | (2,770,797) |
| 841 | 282WA | | | | | (562,659,367) | (29,729,070) | (51,347,623) |
| 842 | 282WYP | | | | | (86,614,798) | (7,008,099) | (10,165,245) |
| 843 | 282WYU | | | | | (126,202,391) | (13,985,996) | (18,960,753) |
| 844 | Total 282 Accum. Def. Income Taxes | | | | | (25,568,265) | (1,240,218) | (2,069,964) |
| 845 | | | | | | 25,757,020 | (69,089,000) | (133,080,758) |
| 846 | 283 Accum. Deferred Income Taxes | | | | | | | |
| 847 | 283GPS | | | | | | (6,977,421) | (6,977,421) |

| Line No. | Accounts | 6.2 Depreciation Reserve | | 6.3 Hydro Decommission | | 7.2 Deferred Income Tax Balances | | 7.2 Deferred Income Tax Balances | |
|----------|-------------------------------------|--------------------------|--------|------------------------|--------|----------------------------------|--------|----------------------------------|--------------|
| | | Jun-08 | Jun-09 | Jun-08 | Jun-09 | Jun-07 | Jun-08 | Jun-08 | Jun-09 |
| 848 | 283CA | | | | | | | (432,605) | (432,605) |
| 849 | 283ID | | | | | | | (28,688) | (28,688) |
| 850 | 283NUTIL | | | | | | | | |
| 851 | 283OR | | | | | | | | |
| 852 | 283OTHER | | | | | | | 1,208,657 | 1,208,657 |
| 853 | 283SE | | | | | | | (97,074) | (97,074) |
| 854 | 283SG | | | | | | | (185,516) | (185,516) |
| 855 | 283SGCT | | | | | | | 6,344,441 | 6,344,441 |
| 856 | 283SSGCH | | | | | | | 267,166 | 267,166 |
| 857 | 283SNP | | | | | | | | |
| 858 | 283SO | | | | | | | 1,338,507 | 1,338,507 |
| 859 | 283TROIJD | | | | | | | 10,519,568 | 10,519,568 |
| 860 | 283UT | | | | | | | 337,380 | 337,380 |
| 861 | 283WA | | | | | | | (1,408,356) | (1,408,356) |
| 862 | 283WYP | | | | | | | 52,279 | 52,279 |
| 863 | 283WYU | | | | | | | | |
| 864 | Total 283 Accum. Def. Income Taxes | | | | | | | (33,527,540) | (33,527,540) |
| 865 | | | | | | | | | |
| 866 | Total Accum. Deferred Income Tax | | | | | | | (805,103) | (805,103) |
| 867 | | | | | | | | | |
| 868 | Accumulated Investment Tax Credit | | | | | | | | |
| 869 | 255DGU | | | | | | | | |
| 870 | 255ITC84 | | | | | | | | |
| 871 | 255ITC85 | | | | | | | | |
| 872 | 255ITC86 | | | | | | | | |
| 873 | 255ITC88 | | | | | | | | |
| 874 | 255ITC89 | | | | | | | | |
| 875 | 255ITC90 | | | | | | | | |
| 876 | Total Accum. Investment Tax Credit | | | | | | | | |
| 877 | | | | | | | | | |
| 878 | Total Misc. Rate Base Deductions | | | | | | | (805,103) | (805,103) |
| 879 | | | | | | | | | |
| 880 | | | | | | | | | |
| 881 | Accumulated Depr. Production Plant | | | | | | | | |
| 882 | Steam Prod Plant - Accum. | | | | | | | | |
| 883 | 108SPDGP | | | | | | | | |
| 884 | 108SPDGU | | | | | | | | |
| 885 | 108SPSG | | | | | | | | |
| 886 | 108SPSSGCH | | | | | | | | |
| 887 | Total Steam Prod Plant - Accum. | | | | | | | | |
| 888 | | | | | | | | | |
| 889 | Hydraulic Prod Plant - Accum. | | | | | | | | |
| 890 | 108HPDGP | | | | | | | | |
| 891 | 108HPDGU | | | | | | | | |
| 892 | 108HPSG-P | | | | | | | | |
| 893 | 108HP-SG-U | | | | | | | | |
| 894 | Total Hydraulic Prod Plant - Accum. | | | | | | | | |
| 895 | | | | | | | | | |
| 896 | Other Prod Plant - Accum. | | | | | | | | |
| 897 | 108OPDGU | | | | | | | | |
| 898 | 108OPSG | | | | | | | | |
| 899 | 108OPSG - Wind | | | | | | | | |
| 900 | 108OPSSGCT | | | | | | | | |

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| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---------------------------------------|--|--|--|--|--|--|--|
| 901 | Total Other Prod Plant - Accum. | (44,538,895) | (71,205,853) | - | - | - | - | - |
| 902 | | | | | | | | |
| 903 | Total Accum. Depr. Production Plant | (180,987,844) | (186,796,314) | (1,787,390) | (3,574,779) | - | - | - |
| 904 | | | | | | | | |
| 905 | | | | | | | | |
| 906 | Accum. Depr. Transmission Plant | | | | | | | |
| 907 | 108TPDGP | (12,575,680) | (12,585,957) | | | | | |
| 908 | 108TPDGU | (14,098,953) | (14,122,985) | | | | | |
| 909 | 108TPSG | (34,608,726) | (37,630,528) | | | | | |
| 910 | Total Accum. Depr. Transmission Plant | (61,283,358) | (64,339,470) | - | - | - | - | - |
| 911 | | | | | | | | |
| 912 | | | | | | | | |
| 913 | Accum. Depr. Distribution Plant | | | | | | | |
| 914 | Land and Land Rights | | | | | | | |
| 915 | 108360CA | | | | | | | |
| 916 | 108360ID | | | | | | | |
| 917 | 108360OR | | | | | | | |
| 918 | 108360UT | | | | | | | |
| 919 | 108360WA | | | | | | | |
| 920 | 108360WYP | | | | | | | |
| 921 | 108360WYU | | | | | | | |
| 922 | Total Land and Land Rights | - | - | - | - | - | - | - |
| 923 | Structures and Improvements | | | | | | | |
| 924 | 108361CA | | | | | | | |
| 925 | 108361ID | | | | | | | |
| 926 | 108361OR | | | | | | | |
| 927 | 108361UT | | | | | | | |
| 928 | 108361WA | | | | | | | |
| 929 | 108361WYP | | | | | | | |
| 930 | 108361WYU | | | | | | | |
| 931 | Structures and Improvements | | | | | | | |
| 932 | 108362CA | | | | | | | |
| 933 | Station Equipment | | | | | | | |
| 934 | 108362CA | | | | | | | |
| 935 | 108362ID | | | | | | | |
| 936 | 108362OR | | | | | | | |
| 937 | 108362UT | | | | | | | |
| 938 | 108362WA | | | | | | | |
| 939 | 108362WYP | | | | | | | |
| 940 | 108362WYU | | | | | | | |
| 941 | Total Station Equipment | - | - | - | - | - | - | - |
| 942 | | | | | | | | |
| 943 | Storage Battery Equipment | | | | | | | |
| 944 | 108363UT | | | | | | | |
| 945 | Total Storage Battery Equipment | - | - | - | - | - | - | - |
| 946 | | | | | | | | |
| 947 | | | | | | | | |
| 948 | | | | | | | | |
| 949 | Poles, Towers & Fixtures | | | | | | | |
| 950 | 108364CA | (6,636,550) | (7,799,977) | | | | | |
| 951 | 108364ID | (6,812,966) | (7,243,162) | | | | | |
| 952 | 108364OR | (49,088,757) | (55,181,699) | | | | | |
| 953 | 108364UT | (58,691,196) | (68,943,889) | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|--------------------------------|--|--|--|--|--|--|--|
| 954 | 108364WA | (11,231,366) | (12,105,140) | | | | | |
| 955 | 108364WYP | (11,980,642) | (13,135,936) | | | | | |
| 956 | 108364WYU | (2,173,934) | (2,260,466) | | | | | |
| 957 | Total Poles, Towers & Fixtures | (146,615,411) | (166,670,270) | | | | | |
| 958 | | | | | | | | |
| 959 | Overhead Conductors | | | | | | | |
| 960 | 108365CA | | | | | | | |
| 961 | 108365ID | | | | | | | |
| 962 | 108365OR | | | | | | | |
| 963 | 108365UT | | | | | | | |
| 964 | 108365WA | | | | | | | |
| 965 | 108365WYP | | | | | | | |
| 966 | 108365WYU | | | | | | | |
| 967 | Total Overhead Conductors | | | | | | | |
| 968 | | | | | | | | |
| 969 | Underground Conduit | | | | | | | |
| 970 | 108366CA | | | | | | | |
| 971 | 108366ID | | | | | | | |
| 972 | 108366OR | | | | | | | |
| 973 | 108366UT | | | | | | | |
| 974 | 108366WA | | | | | | | |
| 975 | 108366WYP | | | | | | | |
| 976 | 108366WYU | | | | | | | |
| 977 | Total Underground Conduit | | | | | | | |
| 978 | | | | | | | | |
| 979 | Underground Conductors | | | | | | | |
| 980 | 108367CA | | | | | | | |
| 981 | 108367ID | | | | | | | |
| 982 | 108367OR | | | | | | | |
| 983 | 108367UT | | | | | | | |
| 984 | 108367WA | | | | | | | |
| 985 | 108367WYP | | | | | | | |
| 986 | 108367WYU | | | | | | | |
| 987 | Total Underground Conductors | | | | | | | |
| 988 | | | | | | | | |
| 989 | Line Transformers | | | | | | | |
| 990 | 108368CA | | | | | | | |
| 991 | 108368ID | | | | | | | |
| 992 | 108368OR | | | | | | | |
| 993 | 108368UT | | | | | | | |
| 994 | 108368WA | | | | | | | |
| 995 | 108368WYP | | | | | | | |
| 996 | 108368WYU | | | | | | | |
| 997 | Total Line Transformers | | | | | | | |
| 998 | | | | | | | | |
| 999 | Services | | | | | | | |
| 1000 | 108369CA | | | | | | | |
| 1001 | 108369ID | | | | | | | |
| 1002 | 108369OR | | | | | | | |
| 1003 | 108369UT | | | | | | | |
| 1004 | 108369WA | | | | | | | |
| 1005 | 108369WYP | | | | | | | |
| 1006 | 108369WYU | | | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|---|--|--|--|--|--|--|--|
| 1007 | Total Services | - | - | - | - | - | - | - |
| 1008 | Meters | - | - | - | - | - | - | - |
| 1009 | 108370CA | - | - | - | - | - | - | - |
| 1010 | 108370DA | - | - | - | - | - | - | - |
| 1011 | 108370DD | - | - | - | - | - | - | - |
| 1012 | 108370DR | - | - | - | - | - | - | - |
| 1013 | 108370DT | - | - | - | - | - | - | - |
| 1014 | 108370WA | - | - | - | - | - | - | - |
| 1015 | 108370WYP | - | - | - | - | - | - | - |
| 1016 | 108370WYU | - | - | - | - | - | - | - |
| 1017 | Total Meters | - | - | - | - | - | - | - |
| 1018 | Installation on Customers' Premises | - | - | - | - | - | - | - |
| 1019 | 108371CA | - | - | - | - | - | - | - |
| 1020 | 108371DA | - | - | - | - | - | - | - |
| 1021 | 108371DD | - | - | - | - | - | - | - |
| 1022 | 108371DR | - | - | - | - | - | - | - |
| 1023 | 108371DT | - | - | - | - | - | - | - |
| 1024 | 108371WA | - | - | - | - | - | - | - |
| 1025 | 108371WYP | - | - | - | - | - | - | - |
| 1026 | 108371WYU | - | - | - | - | - | - | - |
| 1027 | Total Installation on Customers' Premises | - | - | - | - | - | - | - |
| 1028 | Leased Property | - | - | - | - | - | - | - |
| 1029 | 108372DA | - | - | - | - | - | - | - |
| 1030 | 108372DD | - | - | - | - | - | - | - |
| 1031 | 108372DR | - | - | - | - | - | - | - |
| 1032 | Total Leased Property | - | - | - | - | - | - | - |
| 1033 | Street Lights | - | - | - | - | - | - | - |
| 1034 | 108373CA | - | - | - | - | - | - | - |
| 1035 | 108373DA | - | - | - | - | - | - | - |
| 1036 | 108373DD | - | - | - | - | - | - | - |
| 1037 | 108373DR | - | - | - | - | - | - | - |
| 1038 | 108373DT | - | - | - | - | - | - | - |
| 1039 | 108373WA | - | - | - | - | - | - | - |
| 1040 | 108373WYP | - | - | - | - | - | - | - |
| 1041 | 108373WYU | - | - | - | - | - | - | - |
| 1042 | Total Street Lights | - | - | - | - | - | - | - |
| 1043 | Unclassified Dist Sub Plant | - | - | - | - | - | - | - |
| 1044 | 108DPUT | - | - | - | - | - | - | - |
| 1045 | Total Unclassified Dist Sub Plant | - | - | - | - | - | - | - |
| 1046 | Total Accum. Depr. Distribution Plant | (146,615,411) | (166,670,270) | - | - | - | - | - |
| 1047 | | | | | | | | |
| 1048 | | | | | | | | |
| 1049 | | | | | | | | |
| 1050 | Accum. Depreciation General Plant | | | | | | | |
| 1051 | General Plant - Accum | | | | | | | |
| 1052 | 108GPCA | (558,249) | (565,314) | | | | | |
| 1053 | 108GPCN | (1,392,115) | (1,288,888) | | | | | |
| 1054 | 108GPDG | (547,170) | (500,569) | | | | | |
| 1055 | 108GPDGU | (1,009,141) | (923,195) | | | | | |
| 1056 | 108GPDID | (1,558,297) | (1,450,190) | | | | | |
| 1057 | 108GPOR | (6,521,620) | (6,265,544) | | | | | |
| 1058 | 108GPSE | (78,187) | (76,232) | | | | | |
| 1059 | | | | | | | | |

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| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|--|--|--|--|--|--|--|--|
| 1060 | 108GPSG | (7,459,128) | (7,051,024) | | | | | |
| 1061 | 108GPSO | (19,761,199) | (20,341,676) | | | | | |
| 1062 | 108GPSGGCH | (236,573) | (222,305) | | | | | |
| 1063 | 108GPSGGCT | (20,482) | (7,074) | | | | | |
| 1064 | 108GPUT | (7,578,763) | (7,367,953) | | | | | |
| 1065 | 108GPWA | (2,016,618) | (2,014,219) | | | | | |
| 1066 | 108GPWYP | (2,724,754) | (2,716,914) | | | | | |
| 1067 | 108GPWYU | (588,211) | (583,979) | | | | | |
| 1068 | Total General Plant - Accum | (52,050,507) | (51,375,075) | | | | | |
| 1069 | | | | | | | | |
| 1070 | Mining Plant - Accum | | | | | | | |
| 1071 | 108MPSE | (12,187,178) | (10,178,096) | | | | | |
| 1072 | Total Mining Plant - Accum | (12,187,178) | (10,178,096) | | | | | |
| 1073 | | | | | | | | |
| 1074 | Total Accum. Depr. General Plant | (64,237,685) | (61,553,171) | | | | | |
| 1075 | | | | | | | | |
| 1076 | Total Accum. Depr. Plant in Service | (453,124,298) | (479,359,226) | (1,787,390) | (3,574,779) | | | |
| 1077 | | | | | | | | |
| 1078 | | | | | | | | |
| 1079 | Accumulated Amortization | | | | | | | |
| 1080 | Accum. Prov for Amort-Production | | | | | | | |
| 1081 | 111SPSSGCT | (272,341) | 0 | | | | | |
| 1082 | Total Accum. Prov for Amort-Production | (272,341) | 0 | | | | | |
| 1083 | | | | | | | | |
| 1084 | Accum. Prov for Amort-General | | | | | | | |
| 1085 | 111GPCA | (57,441) | (57,441) | | | | | |
| 1086 | 111GPCN | (203,325) | (203,325) | | | | | |
| 1087 | 111GPSG | | | | | | | |
| 1088 | 111GPOR | (642,171) | (642,171) | | | | | |
| 1089 | 111GPSO | (1,915,977) | (1,915,977) | | | | | |
| 1090 | 111GPUT | (725) | (725) | | | | | |
| 1091 | 111GPWA | (64,285) | (64,285) | | | | | |
| 1092 | 111GPWYP | (238,024) | (238,024) | | | | | |
| 1093 | 111GPWYU | (1,713) | (1,713) | | | | | |
| 1094 | Total Accum. Prov for Amort-General | (3,123,661) | (3,123,661) | | | | | |
| 1095 | | | | | | | | |
| 1096 | Accum. Prov for Amort-Hydro | | | | | | | |
| 1097 | 111HPDGP | | | | | | | |
| 1098 | 111HPSG-P | (2,240) | (2,240) | | | | | |
| 1099 | 111HPSSG-U | (37,992) | (37,992) | | | | | |
| 1100 | Total Accum. Prov for Amort-Hydro | (40,232) | (40,232) | | | | | |
| 1101 | | | | | | | | |
| 1102 | Accum Prov for Amort-Intangible | | | | | | | |
| 1103 | 111IPCA | | | | | | | |
| 1104 | 111IPCN | (7,955,601) | (7,906,737) | | | | | |
| 1105 | 111IPDGP | (237,728) | (236,268) | | | | | |
| 1106 | 111IPDGU | (50,653) | (50,342) | | | | | |
| 1107 | 111IPID | (103,782) | (103,144) | | | | | |
| 1108 | 111IPMT | | | | | | | |
| 1109 | 111IPOR | (816) | (811) | | | | | |
| 1110 | 111IPSE | (193,345) | (192,158) | | | | | |
| 1111 | 111IPSS | (4,999,687) | (5,047,592) | | | | | |
| 1112 | 111IPSSG-P | (2,062,326) | (2,696,491) | | | | | |

| Line No. | Accounts | 6.2 Depreciation Reserve Jun-08 | 6.2 Depreciation Reserve Jun-09 | 6.3 Hydro Decommission Jun-08 | 6.3 Hydro Decommission Jun-09 | 7.2 Deferred Income Tax Balances Jun-07 | 7.2 Deferred Income Tax Balances Jun-08 | 7.2 Deferred Income Tax Balances Jun-09 |
|----------|--|--|--|--|--|--|--|--|
| 1113 | 111IPSG-U | (263,605) | (261,986) | | | | | |
| 1114 | 111IPSO | (28,631,537) | (29,512,467) | | | | | |
| 1115 | 111IPUT | (65,990) | (65,585) | | | | | |
| 1116 | 111IPWA | (213) | (212) | | | | | |
| 1117 | 111PWYP | (18,365) | (18,252) | | | | | |
| 1118 | 111IPWYU | - | - | | | | | |
| 1119 | 111IPSSGCH | - | - | | | | | |
| 1120 | 111IPSSGCT | - | - | | | | | |
| 1121 | Total Accum Prov for Amort-Intangible | (44,583,647) | (46,092,044) | - | - | - | - | - |
| 1122 | | | | | | | | |
| 1123 | Accum Prov for Amort-Capital Lease | | | | | | | |
| 1124 | 111390OR | | | | | | | |
| 1125 | 111390SO | | | | | | | |
| 1126 | 111390SG | | | | | | | |
| 1127 | 111390WYP | | | | | | | |
| 1128 | Total Accum Prov for Amort-Capital Lease | - | - | - | - | - | - | - |
| 1129 | | | | | | | | |
| 1130 | Remove Capital Lease Amortization | | | | | | | |
| 1131 | | | | | | | | |
| 1132 | Total Accumulated Amortization | (48,019,881) | (49,255,937) | - | - | - | - | - |
| 1133 | | | | | | | | |
| 1134 | Total Rate Base Deductions | (501,144,179) | (528,615,162) | (1,787,390) | (3,574,779) | (805,103) | (90,131,223) | (136,499,808) |
| 1135 | | | | | | | | |
| 1136 | Total Rate Base | (501,144,179) | (528,615,162) | (1,787,390) | (3,574,779) | (805,103) | (90,131,223) | (136,499,808) |

**Rocky Mountain Power
Update Cash Working Capital
Twelve Months Ending June 30, 2009**

Lead/Lag Study as of 03/03

| | <u>Total</u> | <u>Calif</u> | <u>Oregon</u> | <u>Wash</u> | <u>Wv-PPL</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wv-UPL</u> | <u>FERC</u> |
|----------------------------|---------------|--------------|---------------|-------------|---------------|---------------|--------------|---------------|-------------|
| Revenue Lag Days | 43.34 | 43.57 | 43.79 | 41.27 | 40.23 | 44.82 | 40.56 | 40.23 | 38.97 |
| Expense Lag Days | 36.92 | 41.83 | 36.51 | 37.20 | 37.01 | 37.32 | 35.47 | 37.01 | 37.47 |
| Net Lag Days | 6.42 | 1.74 | 7.28 | 4.07 | 3.22 | 7.50 | 5.09 | 3.22 | 1.50 |
| O&M Expense | 3,208,672,971 | 64,031,183 | 844,236,437 | 232,838,205 | 387,112,629 | 1,397,294,800 | 194,320,784 | 82,304,213 | 6,534,684 |
| Taxes Other than Income | 117,973,176 | 3,215,534 | 46,623,097 | 7,419,888 | 12,298,767 | 40,663,059 | 5,428,657 | 2,183,723 | 140,451 |
| Federal Income Tax | (10,347,073) | (1,331,409) | 4,801,844 | (4,042,855) | 5,787,997 | (2,183,666) | (2,915,129) | (10,809,974) | 336,725 |
| State Income Tax | 2,292,105 | (111,497) | 1,581,213 | (235,758) | 1,204,259 | 1,257,819 | (163,003) | (1,293,145) | 51,054 |
| Total | 3,318,591,179 | 65,803,811 | 897,242,590 | 235,979,480 | 406,403,652 | 1,437,032,012 | 196,671,309 | 72,384,818 | 7,062,915 |
| Divided by Days in Year | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 |
| Avg. Daily Cost of Service | 9,092,031 | 180,284 | 2,458,199 | 646,519 | 1,113,435 | 3,937,074 | 538,826 | 198,315 | 19,350 |
| Net Lag Days | 6.42 | 1.74 | 7.28 | 4.07 | 3.22 | 7.5 | 5.09 | 3.22 | 1.5 |
| Cash Working Capital | 57,364,251 | 313,695 | 17,895,688 | 2,631,333 | 3,585,260 | 29,528,055 | 2,742,622 | 638,573 | 29,026 |

Ref. Pg 2.34

Ref. Pg 2.34

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|----------------------|---------------|-----------------|-----------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Other Tangible Property - June 2006 | 399 | 1 | 7,632,750 | SE | 41.710% | 3,183,636 | Below |
| Other Tangible Property - June 2007 | 399 | 1 | 6,571,373 | SE | 41.710% | 2,740,933 | Below |
| MID PERIOD Incremental Change: | | | | | | | |
| Other Tangible Property - June 2008 | 399 | 3 | (543,042) | SE | 41.710% | (226,504) | Below |
| TEST PERIOD Incremental Change: | | | | | | | |
| Other Tangible Property - June 2009 | 399 | 3 | (1,013,969) | SE | 41.710% | (422,928) | Below |

Adjustment Detail

| | | |
|---------------------------------|------------------|-------|
| June 2006 Balance | 7,632,750 | 8.2.1 |
| June 2007 Balance | 6,571,373 | 8.2.1 |
| June 2007 Average (Base) | 7,102,061 | |
| June 2008 Additions | (543,042) | |
| June 2008 Balance | 6,028,331 | 8.2.1 |
| June 2008 Average (Mid) | 6,299,852 | |
| June 2009 Additions | (1,013,969) | |
| June 2009 Balance | 5,014,362 | 8.2.1 |
| June 2009 Average (Test) | 5,521,347 | |

Description of Adjustment:

PacifiCorp owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This investment is accounted for on the Company's books in Account 123.1 - Investment in Subsidiary Company. However, Account 123 is not normally a rate base account. This adjustment reflects net plant rather than the actual balance in Account 123 to recognize the depreciation of the investment over time. This adjustment places into rate base plant investment in the Trapper Mine through June 2009.

Rocky Mountain Power
Utah General Rate Case, June 2009
Trapper Mine Rate Base
Inclusion of Trapper Mine Rate Base

| DESCRIPTON | 6/1/2006 Actuals | 6/1/2007 Actuals | 6/1/2008 Forecast | 6/1/2009 Forecast |
|---|---------------------|---------------------|----------------------|----------------------|
| Inventories | 3,512,727 | 3,824,241 | 3,655,163 | 3,655,163 |
| Prepaid Expenses | (117,320) | (261,813) | (26,278) | (26,278) |
| Property, Plant, and Equipment | | | | |
| Lands and Leases | 9,531,921 | 9,531,921 | 9,531,921 | 9,531,921 |
| Development Costs | 2,834,815 | 2,834,815 | 2,834,815 | 2,834,815 |
| Equipment and Facilities | 75,399,242 | 78,953,847 | 81,787,963 | 82,451,877 |
| Total Property, Plant, and Equipment | 87,765,978 | 91,320,583 | 94,154,699 | 94,818,613 |
| Accumulated Depreciation | (71,585,535) | (74,934,140) | (79,003,008) | (83,035,876) |
| Total Property, Plant, and Equipment | 16,180,443 | 16,386,443 | 15,151,691 | 11,782,737 |
| Restricted Funds: Self-bonding for Black Lung | 536,964 | 531,204 | 525,552 | 519,966 |
| Restricted Funds: Funds deposited with Smith-Barney required for new mining permit. | 3,963,333 | 0 | 0 | 0 |
| Total Restricted Funds | 4,500,297 | 531,204 | 525,552 | 519,966 |
| Deferred GE Royalty Amount | 11,590,909 | 10,227,275 | 8,863,643 | 7,500,011 |
| TOTAL RATE BASE | 35,667,056 | 30,707,350 | 28,169,771 | 23,431,599 |
| PacifiCorp's Share of Trapper is 21.4% | 7,632,750 | 6,571,373 | 6,028,331 | 5,014,362 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Other Tangible Property - June 2007 | 399 | 1 | 137,966,000 | SE | 41.710% | 57,545,899 | Below |
| MID PERIOD Incremental Change: | | | | | | | |
| Other Tangible Property - June 2008 | 399 | 3 | 37,721,298 | SE | 41.710% | 15,733,630 | Below |
| TEST PERIOD Incremental Change: | | | | | | | |
| Other Tangible Property - June 2009 | 399 | 3 | 4,832,027 | SE | 41.710% | 2,015,448 | Below |

Adjustment Detail

| | | |
|---------------------------------|--------------------|-------|
| June 2006 Balance | 82,586,667 | 8.3.1 |
| June 2007 Balance | 137,966,000 | 8.3.1 |
| June 2007 Average (Base) | 110,276,333 | |
| June 2008 Additions | 37,721,298 | |
| June 2008 Balance | 175,687,298 | 8.3.1 |
| June 2008 Average (Mid) | 156,826,649 | |
| June 2009 Additions | 4,832,027 | |
| June 2009 Balance | 180,519,325 | 8.3.1 |
| June 2009 Average (Test) | 178,103,311 | |

Description of Adjustment:

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the test period. This adjustment places into rate base plant investment in BCC through June 2009.

Rocky Mountain Power
Utah General Rate Case, June 2009
Jim Bridger Mine Rate Base

8.3.1

| Description | Jun 06 | PacifiCorp's Portion | PacifiCorp's Share | Ref. |
|--|--------------------|----------------------|--------------------|------|
| 1 Structure, Equipment, Mine Development | 252,867,000 | 66.67% | 168,578,000 | |
| 2 Materials & Supplies | 8,173,000 | 66.67% | 5,448,667 | |
| 4 Pit Inventory | 13,522,000 | 66.67% | 9,014,667 | |
| 5 Prepayments | 117,000 | 66.67% | 78,000 | |
| 6 Reclamation Liability | (26,265,000) | 66.67% | (17,510,000) | |
| 7 Accumulated Depreciation | (117,368,000) | 66.67% | (78,245,333) | |
| 8 Bonus Bid / Lease Payable | (7,166,000) | 66.67% | (4,777,333) | |
| TOTAL RATE BASE | 123,880,000 | | 82,586,667 | |

| Description | Jun-07 | PacifiCorp's Portion | PacifiCorp's Share | Ref |
|--|--------------------|----------------------|--------------------|-----|
| 1 Structure, Equipment, Mine Development | 316,075,000 | 66.67% | 210,716,667 | |
| 2 Materials & Supplies | 11,033,000 | 66.67% | 7,355,333 | |
| 4 Pit Inventory | 29,658,000 | 66.67% | 19,772,000 | |
| 5 Prepayments | 1,933,000 | 66.67% | 1,288,667 | |
| 6 Reclamation Liability | (22,011,000) | 66.67% | (14,674,000) | |
| 7 Accumulated Depreciation | (123,971,000) | 66.67% | (82,647,333) | |
| 8 Bonus Bid / Lease Payable | (5,768,000) | 66.67% | (3,845,333) | |
| TOTAL RATE BASE | 206,949,000 | | 137,966,000 | |

| Description | Jun-08 Forecast | PacifiCorp's Portion | PacifiCorp's Share | Ref |
|--|--------------------|----------------------|--------------------|-----|
| 1 Structure, Equipment, Mine Development | 356,772,000 | 66.67% | 237,848,000 | |
| 2 Materials & Supplies | 11,132,000 | 66.67% | 7,421,333 | |
| 4 Pit Inventory | 38,476,946 | 66.67% | 25,651,298 | |
| 5 Prepayments | 1,642,000 | 66.67% | 1,094,667 | |
| 6 Reclamation Liability | - | 66.67% | - | |
| 7 Accumulated Depreciation | (143,115,000) | 66.67% | (95,410,000) | |
| 8 Bonus Bid / Lease Payable | (1,377,000) | 66.67% | (918,000) | |
| TOTAL RATE BASE | 263,530,946 | | 175,687,298 | |

| Description | Jun-09 Forecast | PacifiCorp's Portion | PacifiCorp's Share | Ref |
|--|--------------------|----------------------|--------------------|-----|
| 1 Structure, Equipment, Mine Development | 388,969,000 | 66.67% | 259,312,667 | |
| 2 Materials & Supplies | 11,396,000 | 66.67% | 7,597,333 | |
| 4 Pit Inventory | 36,454,987 | 66.67% | 24,303,325 | |
| 5 Prepayments | 791,000 | 66.67% | 527,333 | |
| 6 Reclamation Liability | - | 66.67% | - | |
| 7 Accumulated Depreciation | (166,832,000) | 66.67% | (111,221,333) | |
| 8 Bonus Bid / Lease Payable | - | 66.67% | - | |
| TOTAL RATE BASE | 270,778,987 | | 180,519,325 | 8.3 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Unspent Environmental Proceeds | 25399 | 1 | (16,495,906) | SO | 42.344% | (6,984,961) | 8.4.2 |
| MID PERIOD Incremental Change: | | | | | | | |
| Unspent Environmental Proceeds | 25399 | 3 | 1,768,890 | SO | 42.344% | 749,012 | 8.4.3 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Unspent Environmental Proceeds | 25399 | 3 | 752,066 | SO | 42.344% | 318,452 | 8.4.3 |

Adjustment Detail:

| | |
|-----------------------------------|---------------------|
| Beginning Balance | (18,607,502) |
| Environmental Remediation Expense | (2,111,596) |
| Ending Balance BASE PERIOD | (16,495,906) |
| Forecasted Expense MID PERIOD | 1,768,890 |
| Ending Balance MID PERIOD | (14,727,017) |
| Forecasted Expense TEST PERIOD | 752,066 |
| Ending Balance TEST PERIOD | (13,974,951) |

Description of Adjustment:

PacifiCorp received an insurance settlement of \$38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement.

Rocky Mountain Power
Utah General Rate Case, June 2009
Environmental Settlement

PACIFICORP ENVIRONMENTAL REMEDIATION CO.
SPENDING BY ENVIRONMENTAL PROJECT

| Site | WBS | Cumulative Actual Spending thru Jun 30, 2007 | Cash Received 1996 & after | Remaining Cash at June 30, 2007 |
|--|-----------------|--|----------------------------------|---------------------------------------|
| American Barrel | PERC/1997/E/001 | 1,300,448 | 2,134,194 | 833,746 |
| Astoria / Unocal | PERC/1997/E/002 | 1,048,375 | 1,424,380 | 376,005 |
| Eugene - PacifiCorp | PERC/1997/E/003 | 291,371 | 892,622 | 601,251 |
| Everett - PacifiCorp | PERC/1997/E/004 | (364,023) | 1,223,143 | 1,587,166 |
| Jordan / Barber Tar | PERC/1997/E/005 | 41,628 | 865,363 | 823,735 |
| Ogden | PERC/1997/E/006 | 68,876 | 1,398,531 | 1,329,655 |
| Tacoma A Street | PERC/1997/E/007 | 632,197 | 2,084,254 | 1,452,057 |
| Tacoma River Street | PERC/1997/E/008 | 1,054,068 | 1,213,635 | 159,567 |
| Bridger GW Sampling | PERC/1997/E/009 | 515,785 | 369,495 | (146,290) |
| Bridger Landfill Repermitting | PERC/1997/E/010 | 51,891 | 31,539 | (20,352) |
| Bridger Oil Spill | PERC/1997/E/011 | 374,402 | 791,372 | 416,970 |
| Carbon Fuel Oil | PERC/1997/E/012 | 15,781 | 26,034 | 10,253 |
| Carbon Landfill Permit | PERC/1997/E/013 | 23,034 | 179,060 | 156,026 |
| Carbon Emerg. Gen. Remediation | PERC/1997/E/014 | 16,598 | 41,756 | 25,158 |
| Centralia Heavy Equipment Shop | PERC/1997/E/013 | 2,380 | 71,023 | 68,643 |
| Dave Johnston GW Sampling | PERC/1997/E/016 | 213,039 | 311,657 | 98,618 |
| Dave Johnston Landfill Repermit | PERC/1997/E/017 | 73,439 | 133,391 | 59,952 |
| Dave Johnston Diesel Release | PERC/1997/E/018 | 528 | 5,085 | 4,557 |
| Dave Johnston Landfill Closure | PERC/1997/E/019 | 269,474 | 1,310,425 | 1,040,951 |
| Dave Johnston Landfill Reclamation | PERC/1997/E/020 | 288,190 | 475,080 | 186,890 |
| Farm GW Monitoring - Hunter | PERC/1997/E/021 | 225,297 | 221,036 | (4,261) |
| Farm GW Monitoring - Huntington | PERC/1997/E/022 | 235,249 | 194,267 | (40,982) |
| Hunter Fuel Oil | PERC/1997/E/023 | 31,748 | 101,696 | 69,948 |
| Hunter Injection Wells | PERC/1997/E/024 | 329,902 | 533,458 | 203,556 |
| Hunter Landfill Permit | PERC/1997/E/025 | 56,822 | 132,745 | 75,923 |
| Huntington Injection Wells | PERC/1997/E/026 | 9,416 | 854,595 | 845,179 |
| Huntington Landfill Closure | PERC/1997/E/027 | 634,681 | 706,819 | 72,138 |
| Huntington Landfill Permit | PERC/1997/E/028 | 46,984 | 193,883 | 146,899 |
| Huntington Lead Paint Removal | PERC/1997/E/029 | 1,315,468 | 1,000,804 | (314,664) |
| Huntington Wellhead Protection | PERC/1997/E/030 | 14,052 | 9,846 | (4,206) |
| Buried Pitch | PERC/1997/E/031 | 78,446 | 50,848 | (27,598) |
| Tank Farm | PERC/1997/E/032 | 13,101 | 152,868 | 139,767 |
| Naughton FGD Pond Closure | PERC/1997/E/033 | 327,748 | 362,166 | 34,418 |
| Naughton GW Monitoring | PERC/1997/E/034 | 234,324 | 351,477 | 117,153 |
| Naughton Landfill Repermit | PERC/1997/E/035 | 30,011 | 63,664 | 33,653 |
| Naughton Landfill Closure | PERC/1997/E/036 | 5,975 | 63,814 | 57,839 |
| Wyodak Pond Study | PERC/1997/E/037 | 71,806 | 100,972 | 29,166 |
| Wyodak Fuel Oil | PERC/1997/E/038 | 32,939 | 206,196 | 173,257 |
| Bank Stabilization & Restoration | PERC/1997/E/039 | 230,190 | 234,043 | 3,853 |
| Restore River Embankments | PERC/1997/E/040 | 19,498 | 90,072 | 70,574 |
| Cutler | PERC/1997/E/041 | 76,560 | 77,333 | 773 |
| Bank Stabilization & Restoration | PERC/1997/E/042 | - | 66,534 | 66,534 |
| Merwin Hatchery Fix Erosion Problems | PERC/1997/E/044 | 94,425 | 61,018 | (33,407) |
| Speelyai Hatchery Stabilize River Bank | PERC/1997/E/045 | 668 | 40,678 | 40,010 |
| No. Umpqua Erosion Repairs | PERC/1997/E/046 | 32,205 | 27,809 | (4,396) |
| Klamath River Domestic Water Studies | PERC/1997/E/048 | 4,176 | 25,424 | 21,248 |
| No. Umq Remove Contaminated Soils | PERC/1997/E/052 | 464 | 20,339 | 19,875 |
| Rogue River Domestic Water Studies | PERC/1997/E/053 | 1,909 | 5,085 | 3,176 |
| UST Removal | PERC/1997/E/054 | 4,786 | 20,339 | 15,553 |
| Lead Paint Removal | PERC/1997/E/055 | 386,611 | 390,586 | 3,975 |
| Annex I | PERC/1997/E/056 | 700,711 | 1,325,818 | 625,107 |
| Cedar Diesel | PERC/1997/E/057 | 73,404 | 83,147 | 9,743 |
| Holiday Gun Club | PERC/1997/E/058 | 709,275 | 616,950 | (92,325) |
| Jordan Substation | PERC/1997/E/059 | 382,311 | 1,661,975 | 1,279,664 |

| | | | | |
|---|----------------------|-------------------|-------------------|-------------------|
| Montague Ranch | PERC/1997/E/060 | 449,510 | 188,757 | (260,753) |
| Ross Island Tower Clean-up | PERC/1997/E/061 | 332,598 | 101,696 | (230,902) |
| Spill Prevention, Containment and Countermeasures | PERC/1997/E/062 | 2,736,721 | 2,969,252 | 232,531 |
| Ashton Substation | PERC/1997/E/070 | 3,271 | 28,434 | 25,163 |
| Rock Springs Plant Substation | PERC/1997/E/071 | 3,733 | 22,638 | 18,905 |
| Sinclair Substation | PERC/1997/E/072 | 996 | 49,326 | 48,330 |
| Parco Substation | PERC/1997/E/073 | 3,606 | 49,326 | 45,720 |
| Garland Substation | PERC/1997/E/074 | 14,593 | 30,760 | 16,167 |
| Dexter Substation | PERC/1997/E/075 | 43,185 | 51,903 | 8,718 |
| WyoMont Substation | PERC/1997/E/076 | 33,705 | 51,903 | 18,198 |
| Salt Lake Automotive Shop | PERC/1997/E/077 | 130,033 | 59,153 | (70,880) |
| Vernal Diesel | PERC/1997/E/078 | 1,408 | 5,593 | 4,185 |
| Salt Lake Terminal Oil Spill | PERC/1997/E/079 | 9,756 | 10,170 | 414 |
| Bridger Coal Fuel Oil Spill | PERC/1997/E/080 | 454,076 | 507,747 | 53,671 |
| Bors Property | PERC/1997/E/081 | 15,873 | 20,016 | 4,143 |
| Coal Creek | PERC/1997/E/082 | 1,415 | 3,867 | 2,452 |
| Ekotek / PetroChem | PERC/1997/E/083 | 35,779 | 214,515 | 178,736 |
| Environmental Pacific | PERC/1997/E/084 | 1,611 | 10,008 | 8,397 |
| Mountaineer Refinery | PERC/1997/E/085 | 39 | 102 | 63 |
| Northwest Triangle Property | PERC/1997/E/086 | 388 | 10,008 | 9,620 |
| Pinedale | PERC/1997/E/087 | 113,985 | 105,061 | (8,924) |
| PCB, Inc. | PERC/1997/E/088 | 143,312 | 10,007 | (133,305) |
| Portable Equipment GW | PERC/1997/E/089 | (259,086) | 106,844 | 365,930 |
| Idaho Falls Pole Yard | PERC/1997/E/090 / OE | 2,694,139 | 3,761,803 | 1,067,664 |
| Astoria Steam Plant | PERC/1997/E/092 | 529,908 | 435,322 | (94,586) |
| Bear River Erosion Control | PERC/1997/E/093 | 3,394 | 33,409 | 30,015 |
| Beaver Bay Drainfield Cleanup | PERC/1998/E/094 | 20,264 | 19,693 | (571) |
| Bridger Boron Contaminated Soil Rem | PERC/1998/E/095 | 2,340 | 199,834 | 197,494 |
| Bridger Coal Warehouse Spill | PERC/1998/E/097 | 2,278 | 146,835 | 144,558 |
| Bridger Oil Spill (New Releases) | PERC/1998/E/098 | 452,324 | 280,425 | (171,899) |
| Cedar Steam Plant | PERC/1998/E/099 | 3,533 | 76,423 | 72,890 |
| Centralia Mine Pond Reclamation | PERC/1998/E/100 | 503,287 | 695,377 | 192,090 |
| Cougar Shore Line Repair | PERC/1998/E/101 | 29,921 | 38,695 | 8,774 |
| Mining Central Warehouse Cleanup | PERC/1998/E/102 | 60,024 | 279,159 | 219,135 |
| Deer Creek Terrace Stabilization | PERC/1998/E/103 | 12,778 | 265,063 | 252,285 |
| Domestic Water System Testing and Review | PERC/1998/E/104 | 60,969 | 180,935 | 119,966 |
| Hale Plant Cleanup | PERC/1998/E/105 | 300,828 | 443,703 | 142,875 |
| Huntington Ash Storm Runoff Pond | PERC/1998/E/106 | 33,455 | 36,470 | 3,015 |
| Huntington Lead Paint Removal | PERC/1998/E/107 | 143,979 | 145,951 | 1,972 |
| Lead Paint Removal (1998 Funds) | PERC/1998/E/108 | 9,591 | 127,715 | 118,124 |
| Lewis / Swift Reservoir Cleanup | PERC/1998/E/109 | 290,538 | 300,580 | 10,042 |
| Lifton Pumping Station Cleanup | PERC/1998/E/110 | 401 | 19,742 | 19,341 |
| Merwin Oil House Removal | PERC/1998/E/111 | 20,022 | 19,348 | (674) |
| Naughton South Ash Pond Reclam | PERC/1998/E/112 | 239,493 | 245,301 | 5,808 |
| Ogden Pole Treating Remediation | PERC/1998/E113 | - | 1,000,000 | 1,000,000 |
| Speelyai Well | PERC/1998/E/114 | 176 | 10,020 | 9,844 |
| Big Fork PCB Soil Cleanup | PERC/2003/E/123 | 103,407 | 122,000 | 18,593 |
| Pwr Delivery UST Compliance Audit | PERC/2003/E/124 | 12,123 | 47,000 | 34,877 |
| Attorney contingency fee received | | | 56,000 | 56,000 |
| REGULATED TOTAL | | 22,128,326 | 38,624,232 | 16,495,906 |
| Coos Bay - Advance Ross Liabilities | PERC/1999/E/116 | 9,751 | 602,566 | 592,815 |
| Coos Bay - PacifiCorp Liabilities | PERC/1999/E/117 | 6,547 | 202,094 | 195,547 |
| Everett - Advance Ross Liabilities | PERC/1999/E/118 | 378,683 | 625,168 | 246,485 |
| Eugene - Advance Ross Liabilities | PERC/1999/E/119 | 155,991 | 474,888 | 318,897 |
| Tacoma A Street - Advance Ross Liabilities | PERC/1999/E/120 | 543,885 | 1,280,018 | 736,133 |
| Thea Foss - Advance Ross Liabilities | PERC/1999/E/121 | 1,641,227 | 5,107,368 | 3,466,141 |
| Thea Foss - PacifiCorp Liabilities | PERC/1999/E/122 | 1,581,241 | 1,707,898 | 126,657 |
| Thea Foss Shared Account | PERC/2003/E/125 | 2,724,305 | | (2,724,305) |
| NON-REGULATED TOTAL | | 7,041,629 | 10,000,000 | 2,958,371 |
| GRAND TOTAL | | 29,169,955 | 48,624,232 | 19,454,277 |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Environmental Settlement**

| | Total | 2007 | 2008 | 2009 |
|---|------------------|------------------|------------------|------------------|
| PERCo | | | | |
| Huntington Landfill Closure | 1,600,000 | 1,600,000 | | |
| Present Value (discounted inflated amount) | | | | |
| American Barrel | 533,060 | 205,510 | 55,510 | 55,510 |
| Present Value (discounted inflated amount) | 491,492 | 201,743 | 52,971 | 51,424 |
| Annex I | 13,660 | 13,660 | | |
| Present Value (discounted inflated amount) | 13,410 | 13,410 | - | - |
| Astoria / Unocal (Downtown) | 405,000 | 75,000 | 250,000 | 11,250 |
| Present Value (discounted inflated amount) | 374,531 | 73,625 | 238,565 | 10,422 |
| Bridger Coal Fuel Oil Spill | 629,500 | 60,000 | 50,000 | 95,000 |
| Present Value (discounted inflated amount) | 521,126 | 58,900 | 47,713 | 88,008 |
| Bridger Boron Contaminated Soil Remediation | 144,200 | - | 144,200 | |
| Present Value (discounted inflated amount) | 137,604 | - | 137,604 | - |
| Bridger Oil Spill (New Releases) | 614,330 | 53,333 | 53,333 | 53,333 |
| Present Value (discounted inflated amount) | 499,070 | 52,355 | 50,893 | 49,408 |
| Cedar Steam Plant | 76,273 | | 76,273 | |
| Present Value (discounted inflated amount) | 72,784 | - | 72,784 | - |
| Coos Bay - Advance Ross Liabilities | 150,000 | 150,000 | | |
| Present Value (discounted inflated amount) | 147,250 | 147,250 | - | - |
| Eugene (50% regulated and 50% non-regulated) | 660,000 | 300,000 | 285,000 | 75,000 |
| Present Value (discounted inflated amount) | 635,945 | 294,501 | 271,964 | 69,480 |
| Everett (2/3 regulated and 1/3 non-regulated) | 450,000 | | | 450,000 |
| Present Value (discounted inflated amount) | 416,880 | - | - | 416,880 |
| Gadsby Tank Farm | 206,820 | 206,820 | | |
| Present Value (discounted inflated amount) | 203,029 | 203,029 | - | - |
| Hunter Fuel Oil | 182,470 | 30,270 | 26,800 | 61,000 |
| Present Value (discounted inflated amount) | 169,590 | 29,715 | 25,574 | 56,510 |
| Idaho Falls Pole Yard - Plant | 1,260,000 | 71,430 | 71,430 | 71,430 |
| Present Value (discounted inflated amount) | 958,221 | 70,121 | 68,163 | 66,173 |
| Jordan Substation | 319,600 | 85,720 | 28,120 | 25,720 |
| Present Value (discounted inflated amount) | 280,942 | 84,149 | 26,834 | 23,827 |
| Montague Ranch | 300,000 | 62,860 | 17,860 | 17,860 |
| Present Value (discounted inflated amount) | 246,723 | 61,708 | 17,043 | 16,546 |
| Naughton FGD Closure | 285,000 | 15,000 | 15,000 | 15,000 |
| Present Value (discounted inflated amount) | 208,420 | 14,725 | 14,314 | 13,896 |
| Tacoma A Street (25% regulated and 75% non-regulated) | 154,550 | 132,550 | 11,000 | 11,000 |
| Present Value (discounted inflated amount) | 150,807 | 130,120 | 10,497 | 10,190 |
| Thea Foss - Advance Ross Liabilities | 2,234,000 | 252,000 | 690,000 | 602,000 |
| Present Value (discounted inflated amount) | 2,038,674 | 247,380 | 658,438 | 557,693 |
| Wyodak Fuel Oil | 70,000 | 50,000 | 5,000 | 15,000 |
| Present Value (discounted inflated amount) | 67,750 | 49,083 | 4,771 | 13,896 |
| TOTAL PERCo - Present Value (discounted inflated amount) | 9,234,248 | 3,331,814 | 1,698,128 | 1,444,353 |
| Less: Non-Regulated Amounts | | (651,413) | (840,750) | (797,600) |
| TOTAL PERCo - Regulated Spending | | 2,680,402 | 857,378 | 646,753 |
| | | | <u>1,768,890</u> | |
| June 2008 | | | | |
| | | | | <u>752,066</u> |
| June 2009 | | | | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| BASE PERIOD: | | | | | | | |
| Adjustment to Rate Base: | | | | | | | |
| Customer Advance | 252 | 1 | (161,701) | CN | 46.075% | (74,504) | |
| Customer Advance | 252 | 1 | 20,233 | ID | 0.000% | - | |
| Customer Advance | 252 | 1 | 251,552 | OR | 0.000% | - | |
| Customer Advance | 252 | 1 | 2,016,381 | UT | 100.000% | 2,016,381 | |
| Customer Advance | 252 | 1 | 1,296,393 | WYE | 0.000% | - | |
| Customer Advance | 252 | 1 | 634,070 | WYW | 0.000% | - | |
| Customer Advance | 252 | 1 | (1,652,178) | WY-All | 0.000% | - | |
| Customer Advance | 252 | 1 | 59,910 | NUTIL | 0.000% | - | |
| Customer Advance | 252 | 1 | (10,969) | CA | 0.000% | - | |
| Customer Advance | 252 | 1 | (6,247) | WA | 0.000% | - | |
| Customer Advance | 252 | 1 | <u>(2,447,444)</u> | SG | 42.482% | <u>(1,039,729)</u> | |
| | | | <u>-</u> | | | <u>902,148</u> | 8.5.1 |

MID PERIOD Incremental Change:
 No Adjustment

TEST PERIOD Incremental Change:
 No Adjustment

Description of Adjustment:

Customer advances for construction are booked into account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Customer Advances for Construction

YEAR / END BASIS:

| Account | Booked Allocation | Correct Allocation | Adjustment |
|----------------|--------------------------|---------------------------|-------------------|
| 252CN | 161,701 | - | (161,701) |
| 252IDU | (20,233) | - | 20,233 |
| 252OR | (373,554) | (122,001) | 251,552 |
| 252UT | (8,081,958) | (6,065,576) | 2,016,381 |
| 252WYP | (1,296,393) | - | 1,296,393 |
| 252WYU | (634,070) | - | 634,070 |
| 252WY-All | - | (1,652,178) | (1,652,178) |
| 252NUTIL | - | 59,910 | 59,910 |
| 252CA | (6,366) | (17,334) | (10,969) |
| 252WA | (14,143) | (20,389) | (6,247) |
| 252SG | (2,286,353) | (4,733,798) | (2,447,445) |
| Total | (12,551,367) | (12,551,367) | 0 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Amortization Expense | 404IP | 3 | 359,516 | UT | 100.000% | 359,516 | 8.6.1 |
| Schedule M-1 | SCHMDT | 3 | 359,516 | UT | 100.000% | 359,516 | |
| Deferred Income Taxes | 41010 | 3 | 136,440 | UT | 100.000% | 136,440 | |
| Rate Base Adjustment: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Unamortized GRID West | 182W | 1 | 719,032 | UT | 100.000% | 719,032 | 8.6.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| Incremental GRID West Change | 182W | 3 | <u>(359,516)</u> | UT | 100.000% | (359,516) | 8.6.1 |
| Unamortized GRID West | | | 359,516 | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| Incremental GRID West Change | 182W | 3 | <u>(359,516)</u> | UT | 100.000% | (359,516) | 8.6.1 |
| Unamortized GRID West | | | - | | | | |

Description of Adjustment:

In Docket No. 06-035-163 the Company filed an accounting application on August 8, 2007 requesting approval to defer GRID West costs and amortize them over three years. At the time this case was prepared, the Commission had not yet issued an order for this application. Absent a ruling, the Company has treated this consistent with its accounting application. This adjustment adds those costs into the Company's revenue requirement.

AMORTIZATION SCHEDULE

| Month | Beg Balance | Monthly Amortization | End Balance | |
|------------------------|--------------------|-----------------------------|--------------------|---------|
| Jun-06 | 1,078,549 | | 1,078,549 | |
| Jul-06 | | 29,960 | 1,048,589 | |
| Aug-06 | | 29,960 | 1,018,630 | |
| Sep-06 | | 29,960 | 988,670 | |
| Oct-06 | | 29,960 | 958,710 | |
| Nov-06 | | 29,960 | 928,751 | |
| Dec-06 | | 29,960 | 898,791 | |
| Jan-07 | | 29,960 | 868,831 | |
| Feb-07 | | 29,960 | 838,872 | |
| Mar-07 | | 29,960 | 808,912 | |
| Apr-07 | | 29,960 | 778,952 | |
| May-07 | | 29,960 | 748,992 | |
| Jun-07 | | 29,960 | 719,033 | Ref 8.6 |
| Jul-07 | | 29,960 | 689,073 | |
| Aug-07 | | 29,960 | 659,113 | |
| Sep-07 | | 29,960 | 629,154 | |
| Oct-07 | | 29,960 | 599,194 | |
| Nov-07 | | 29,960 | 569,234 | |
| Dec-07 | | 29,960 | 539,275 | |
| Jan-08 | | 29,960 | 509,315 | |
| Feb-08 | | 29,960 | 479,355 | |
| Mar-08 | | 29,960 | 449,395 | |
| Apr-08 | | 29,960 | 419,436 | |
| May-08 | | 29,960 | 389,476 | |
| Jun-08 | | 29,960 | 359,516 | Ref 8.6 |
| Jul-08 | | 29,960 | 329,557 | |
| Aug-08 | | 29,960 | 299,597 | |
| Sep-08 | | 29,960 | 269,637 | |
| Oct-08 | | 29,960 | 239,678 | |
| Nov-08 | | 29,960 | 209,718 | |
| Dec-08 | | 29,960 | 179,758 | |
| Jan-09 | | 29,960 | 149,798 | |
| Feb-09 | | 29,960 | 119,839 | |
| Mar-09 | | 29,960 | 89,879 | |
| Apr-09 | | 29,960 | 59,919 | |
| May-09 | | 29,960 | 29,960 | |
| Jun-09 | | 29,960 | 0 | Ref 8.6 |
| Amort July 08 - Jun 09 | | 359,516 | | |
| | | 359,516 | | Ref 8.6 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Plant Additions Summary

| Function | Factor | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period 13 Mo Avg | Plant Adds in Case | Ref. |
|------------------------------|------------|-----------------------|------------------------|------------------|----------------------------|-----------------------|--------------------|--------|
| Steam Plant | SG | 228,436,997 | 223,683,442 | 452,120,438 | 204,033,735 | 113,064,781 | 317,098,516 | 8.7.2 |
| | SSGCH | 168,452,683 | 50,108,159 | 218,560,842 | 152,619,563 | 50,506,696 | 203,126,260 | |
| | | 396,889,680 | 273,791,600 | 670,681,280 | 356,653,299 | 163,571,478 | 520,224,776 | |
| Hydro Plant | SG-P | 38,044,371 | 23,589,588 | 61,633,958 | 36,359,972 | 17,872,333 | 54,232,305 | 8.7.3 |
| | SG-U | 15,812,033 | 24,726,513 | 40,538,546 | 14,922,310 | 8,581,285 | 23,503,595 | |
| | | 53,856,404 | 48,316,101 | 102,172,504 | 51,282,282 | 26,453,618 | 77,735,900 | |
| Other Plant | SG | 793,366,177 | 561,250,782 | 1,354,616,959 | 596,123,340 | 541,095,026 | 1,137,218,366 | 8.7.4 |
| | SSGCT | 2,823,931 | 9,670,722 | 12,494,653 | 2,689,411 | 4,169,945 | 6,859,356 | |
| | | 796,190,108 | 570,921,504 | 1,367,111,612 | 598,812,751 | 545,264,971 | 1,144,077,722 | |
| Transmission Plant | SG | 178,209,925 | 165,580,262 | 343,790,187 | 158,122,847 | 85,576,607 | 243,699,454 | 8.7.5 |
| | | 178,209,925 | 165,580,262 | 343,790,187 | 158,122,847 | 85,576,607 | 243,699,454 | |
| Distribution Plant | CA | 10,519,691 | 10,123,316 | 20,643,007 | 5,959,424 | 8,774,032 | 14,733,456 | 8.7.7 |
| | OR | 72,517,249 | 54,755,411 | 127,272,660 | 65,752,659 | 31,870,733 | 97,623,392 | |
| | WA | 16,289,341 | 13,398,087 | 29,687,428 | 13,240,548 | 9,442,790 | 22,683,337 | |
| | UT | 187,681,269 | 130,623,417 | 318,304,686 | 176,504,050 | 62,483,952 | 238,988,002 | |
| | ID | 24,948,121 | 11,273,202 | 36,221,324 | 23,739,459 | 6,703,939 | 30,443,398 | |
| | WYP | 31,474,200 | 24,004,980 | 55,479,180 | 28,179,405 | 12,972,581 | 41,151,986 | |
| | | 343,429,871 | 244,178,413 | 587,608,285 | 313,375,545 | 132,248,027 | 445,623,572 | |
| General Plant | CA | 1,116,065 | 791,931 | 1,907,995 | 860,255 | 624,991 | 1,485,247 | 8.7.8 |
| | OR | 8,973,275 | 5,274,749 | 14,248,024 | 6,181,206 | 5,189,886 | 11,371,093 | |
| | WA | 2,390,597 | 1,466,060 | 3,856,657 | 1,729,057 | 1,372,899 | 3,101,956 | |
| | UT | 4,113,667 | 4,053,788 | 8,167,455 | 3,751,728 | 2,287,210 | 6,038,939 | |
| | ID | 964,280 | 1,136,547 | 2,100,827 | 876,811 | 636,668 | 1,513,479 | |
| | WYP | 1,172,461 | 1,076,245 | 2,248,706 | 1,068,999 | 627,734 | 1,696,733 | |
| | SO | 22,633,381 | 23,188,456 | 45,821,837 | 13,885,725 | 19,902,209 | 33,787,934 | |
| | SG | - | - | - | - | - | - | |
| | 41,363,725 | 36,987,774 | 78,351,499 | 28,353,782 | 30,641,598 | 58,995,380 | | |
| Mining Plant | SE | 26,970,691 | 19,526,630 | 46,497,321 | 24,637,081 | 12,250,778 | 36,887,859 | 8.7.9 |
| | | 26,970,691 | 19,526,630 | 46,497,321 | 24,637,081 | 12,250,778 | 36,887,859 | |
| Intangible Plant | SG | 3,516,426 | - | 3,516,426 | 3,516,426 | - | 3,516,426 | 8.7.10 |
| | SO | 14,313,883 | 15,615,000 | 29,928,883 | 13,527,216 | 8,331,667 | 21,858,883 | |
| | SG-P | 39,122,432 | - | 39,122,432 | 32,791,933 | 6,330,499 | 39,122,432 | |
| | | 56,952,741 | 15,615,000 | 72,567,741 | 49,835,575 | 14,662,166 | 64,497,741 | |
| Total Plant Additions | | 1,893,863,145 | 1,374,917,284 | 3,268,780,429 | 1,581,073,161 | 1,010,669,241 | 2,591,742,402 | |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Steam Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|--|--------------|--------|----------------|--------------------------|---------------------------|---------------------|-------------------------------|------------------------|-----------------------|--------|
| Huntington U2 Scrubber/Baghouse/NOx | 314 SG | | Nov 2006 | 1,075,326 | - | 1,075,326 | 1,075,326 | - | 1,075,326 | |
| Refurbish U1 Generator Field for U3 | 314 SG | | Apr 2007 | 1,986,072 | - | 1,986,072 | 1,986,072 | - | 1,986,072 | |
| 303 Generator Field Rewind | 314 SG | | Jul 2007 | 1,324,039 | - | 1,324,039 | 1,324,039 | - | 1,324,039 | |
| 303 Coal Silo Cone Replacement | 314 SG | | Jul 2007 | 1,215,910 | - | 1,215,910 | 1,215,910 | - | 1,215,910 | |
| JB, Unit 3, Coutant Slope Replacement | 314 SG | | Jul 2007 | 1,265,790 | - | 1,265,790 | 1,265,790 | - | 1,265,790 | |
| U3 Reheater Replacement | 314 SG | | Aug 2007 | 4,214,708 | - | 4,214,708 | 4,214,708 | - | 4,214,708 | |
| Blundell Bottoming Cycle | 314 SG | | Nov 2007 | 27,700,001 | - | 27,700,001 | 27,700,001 | - | 27,700,001 | 8.7.11 |
| 303 Bottom Ash Repairs | 314 SG | | Nov 2007 | 2,612,132 | - | 2,612,132 | 2,612,132 | - | 2,612,132 | |
| U3 Cooling Tower Replace Ext Cell Refurb | 314 SG | | Nov 2007 | 1,172,328 | - | 1,172,328 | 1,172,328 | - | 1,172,328 | |
| Choll Comm:Well Field Land & New Wells | 314 SSGCH | | Dec 2007 | 1,041,707 | - | 1,041,707 | 1,041,707 | - | 1,041,707 | |
| HTR U3 NOX | 314 SG | | Dec 2007 | 8,724,164 | - | 8,724,164 | 8,724,164 | - | 8,724,164 | 8.7.11 |
| U3 JB NOX | 314 SG | | Dec 2007 | 5,199,308 | - | 5,199,308 | 5,199,308 | - | 5,199,308 | 8.7.11 |
| 303 Main Controls System Upgrade | 314 SG | | Dec 2007 | 8,478,388 | - | 8,478,388 | 8,478,388 | - | 8,478,388 | 8.7.11 |
| Cholla Comm: Well Field Int Water | 314 SG | | Dec 2007 | 2,411,119 | - | 2,411,119 | 2,411,119 | - | 2,411,119 | |
| U2 - TURBINE - GENERATOR MAJOR | 314 SG | | Dec 2007 | 2,043,388 | - | 2,043,388 | 2,043,388 | - | 2,043,388 | |
| U2 - RPLC WW INLT HDR TUBE STUBS | 314 SG | | Dec 2007 | 4,171,227 | - | 4,171,227 | 4,171,227 | - | 4,171,227 | |
| Unit 1 Controls Upgrade | 314 SG | | Dec 2007 | 1,851,598 | - | 1,851,598 | 1,851,598 | - | 1,851,598 | |
| U4 - REPLACE BOILER COUTANT SLOPE | 314 SG | | Dec 2007 | 693,225 | 2,954,679 | 3,647,904 | 693,225 | 681,849 | 1,375,074 | |
| U4 - BOILER CONTROLS/TURBINE CONTROLS | 314 SG | | Dec 2007 | 3,043,304 | - | 3,043,304 | 3,043,304 | - | 3,043,304 | |
| U2 Superheat Replace | 314 SG | | Mar 2008 | 1,922,113 | - | 1,922,113 | 1,922,113 | - | 1,922,113 | |
| Soda Liquor Storage | 314 SG | | Apr 2008 | 1,564,475 | - | 1,564,475 | 1,564,475 | - | 1,564,475 | |
| U2 Bottom Ash Conveyor Rebuild/Replace | 314 SG | | Apr 2008 | 1,160,920 | - | 1,160,920 | 1,160,920 | - | 1,160,920 | |
| U2 Turbine-Generator Refurbishment | 314 SG | | Apr 2008 | 2,877,082 | - | 2,877,082 | 2,877,082 | - | 2,877,082 | |
| U2 Cholla 4: CAI Environmental Projects | 314 SSGCH | | May 2008 | 137,949,287 | 25,229,872 | 163,179,159 | 133,749,971 | 22,620,848 | 156,370,819 | 8.7.11 |
| U2 Steam Coil Air Preheaters | 314 SG | | May 2008 | 1,523,106 | 242,215 | 1,765,321 | 1,523,106 | 130,423 | 1,653,529 | |
| Cholla 4: TURBINE OVERHAUL 2008 | 314 SSGCH | | Jun 2008 | 2,641,294 | 2,641,294 | 5,282,588 | - | 4,571,470 | 4,571,470 | |
| Cholla 4: Economizer Replacement | 314 SSGCH | | Jun 2008 | 2,726,422 | 1,419,236 | 4,145,658 | - | 3,763,556 | 3,763,556 | |
| U2 ECONOMIZER REPLACEMENT | 314 SG | | Jun 2008 | 2,624,219 | - | 2,624,219 | - | 2,624,219 | 2,624,219 | |
| Cholla 4: GENERATOR STATOR REWEDGE | 314 SSGCH | | Jun 2008 | 1,111,772 | 1,111,772 | 2,223,544 | - | 1,924,221 | 1,924,221 | |
| U4 - HP/IP TURBINE OH CAPITAL - 2007 | 314 SG | | Jun 2008 | 645,682 | 2,054,000 | 2,699,682 | - | 1,119,682 | 1,119,682 | |
| U2 WATERWALL REBUILD CY 2008 | 314 SG | | Jun 2008 | 1,101,662 | - | 1,101,662 | - | 1,101,662 | 1,101,662 | |
| U4 Reheater Replacement | 314 SG | | Jun 2008 | 6,263,096 | - | 6,263,096 | - | 6,263,096 | 6,263,096 | 8.7.11 |
| Cholla 4: Finishing Reheater Replacemen | 314 SSGCH | | Jun 2008 | 2,055,624 | 1,481,620 | 3,537,244 | - | 3,138,347 | 3,138,347 | |
| Cholla 4: Exciter & AVR Replacement | 314 SSGCH | | Jun 2008 | 1,214,928 | 214,445 | 1,429,373 | - | 1,371,638 | 1,371,638 | |
| U4 Coutant Slope Replacement | 314 SG | | Jun 2008 | 1,330,013 | - | 1,330,013 | - | 1,330,013 | 1,330,013 | |
| U4 SHPP Replace Lower Bends | 314 SG | | Jun 2008 | 191,896 | - | 191,896 | - | 1,221,827 | 1,221,827 | |
| Cholla 4: GSU Transformer Replacemnt | 314 SSGCH | | Jul 2008 | - | 1,912,729 | 2,104,625 | - | 1,885,066 | 1,885,066 | |
| NAU U2 Mercury CEMS | 314 SG | | Aug 2008 | - | 2,302,715 | 2,302,715 | - | 1,781,081 | 1,781,081 | |
| U1 - Turbine/Generator Inspection | 314 SG | | Nov 2008 | - | 2,109,731 | 2,109,731 | - | 1,582,773 | 1,582,773 | |
| 300 GEN COAL HANDLING CY 2008 | 314 SG | | Nov 2008 | - | 2,572,007 | 2,572,007 | - | 1,309,271 | 1,309,271 | |
| U0 Gen Coal Handling & Dust Mitigation CY 2008 | 314 SG | | Nov 2008 | - | 2,127,566 | 2,127,566 | - | 1,126,200 | 1,126,200 | |
| Choll Comm:135 Car Rail Siding | 314 SG | | Dec 2008 | - | 2,091,515 | 2,091,515 | - | 1,031,369 | 1,031,369 | |
| U4 Clean Air - NOX | 314 SSGCH | | Dec 2008 | - | 1,915,400 | 1,915,400 | - | 3,639,797 | 3,639,797 | 8.7.11 |
| U1 - SSH Pendant Replace | 314 SG | | Dec 2008 | - | 6,759,624 | 6,759,624 | - | 1,510,129 | 1,510,129 | |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Steam Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|--|--------------|--------|----------------|--------------------------|---------------------------|---------------------|-------------------------------|------------------------|-----------------------|--------|
| U0 GEN COAL HANDLING CY 2008 | 314 SG | | Dec 2008 | - | 2,657,210 | 2,657,210 | - | 1,430,805 | 1,430,805 | |
| U4 Excitation Control Replacement | 314 SG | | Dec 2008 | - | 2,644,011 | 2,644,011 | - | 1,423,698 | 1,423,698 | |
| U0 Gen Coal Handling CY 2008 | 314 SG | | Dec 2008 | - | 2,545,455 | 2,545,455 | - | 1,370,629 | 1,370,629 | |
| U1 - WW Inlet Header Tube Stub Replaceme | 314 SG | | Dec 2008 | - | 2,298,038 | 2,298,038 | - | 1,237,405 | 1,237,405 | |
| U0 Gen Coal Handling CY 2008 | 314 SG | | Dec 2008 | - | 2,127,844 | 2,127,844 | - | 1,145,762 | 1,145,762 | |
| U4 Replace Coal Pipe | 314 SG | | Dec 2008 | - | 1,859,252 | 1,859,252 | - | 1,001,135 | 1,001,135 | |
| U3 OH Cooling Tower Replacement | 314 SG | | Apr 2009 | - | 7,033,832 | 7,033,832 | - | 1,352,660 | 1,352,660 | 8.7.12 |
| JB U2 S02 & PM Em Cntrl Upgrades Final | 314 SG | | May 2009 | - | 12,100,278 | 12,100,278 | - | 1,772,059 | 1,772,059 | 8.7.12 |
| Mobile Radio Equipment - Generation | 314 SG | | Monthly | 1,022,000 | 3,549,000 | 4,571,000 | 851,667 | 1,597,526 | 2,449,192 | |
| CHOLLA COM: COAL UNLOADING & HANDLING IMPROVEMEI | 314 SSGCH | | Monthly | 1,227,071 | 1,359,201 | 2,586,272 | 1,022,559 | 1,136,791 | 2,159,350 | |
| 300 Hunter GTPS Security Project | 314 SG | | Monthly | 1,359,664 | 394,607 | 1,754,271 | 1,211,825 | 485,767 | 1,697,592 | |
| Cholla Comm: Coal Unloading&Handling | 314 SSGCH | | Monthly | 1,237,538 | - | 1,237,538 | 1,237,538 | - | 1,237,538 | |
| U0 Security - NERC CIPs Physical Securit | 314 SG | | Monthly | 735,066 | 371,005 | 1,106,071 | 618,266 | 429,352 | 1,047,618 | |
| Projects < \$1m | 314 SG | | Various | 129,105,200 | 160,474,320 | 289,579,520 | 117,293,480 | 74,395,957 | 191,689,437 | |
| Projects < \$1m | 314 SSGCH | | Various | 13,075,813 | 12,432,604 | 25,508,417 | 11,396,561 | 9,063,390 | 20,459,951 | |
| | | | | 396,889,680 | 273,791,600 | 670,681,280 | 356,653,299 | 163,571,478 | 520,224,776 | 8.7 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Hydro Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|--|--------------|--------|----------------|--------------------------|---------------------------|---------------------|-------------------------------|------------------------|-----------------------|--------|
| INU 5.1 Slide Creek In-Stream Flow Release | 332 | SG-P | Aug 2007 | 1,539,599 | - | 1,539,599 | 1,539,599 | - | 1,539,599 | |
| INU 10.3-Clearwater River Reconnection | 332 | SG-P | Sep 2007 | 1,955,290 | - | 1,955,290 | 1,955,290 | - | 1,955,290 | |
| INU 4.1.1f Soda Sprgs Tailrace Barrier | 332 | SG-P | Oct 2007 | 7,198,357 | 447,185 | 7,645,542 | 7,142,338 | 393,990 | 7,536,327 | 8.7.12 |
| INU 4.3.2a Fish Crk Intake Screens | 332 | SG-P | Oct 2007 | 2,943,128 | 597,868 | 3,540,996 | 2,923,465 | 532,676 | 3,456,141 | |
| Iron Gate Tunnel | 332 | SG-P | Oct 2007 | 2,498,172 | - | 2,498,172 | 2,498,172 | - | 2,498,172 | |
| Lifton Pump 2 Rehabilitation | 332 | SG-U | Dec 2007 | 1,261,446 | - | 1,261,446 | 1,261,446 | - | 1,261,446 | |
| Hydro Facilities Fall Protection | 332 | SG-U | Feb 2008 | 1,276,691 | - | 1,276,691 | 1,276,691 | - | 1,276,691 | |
| Copco 2 Electrical Overhaul | 332 | SG-U | Mar 2008 | 8,001,839 | - | 8,001,839 | 8,001,839 | - | 8,001,839 | 8.7.12 |
| Cutler 2 Runner | 332 | SG-U | Apr 2008 | 3,909,693 | - | 3,909,693 | 3,909,693 | - | 3,909,693 | |
| INU 14.2 Fish Creek Canal Shutoff & Drain | 332 | SG-P | Jun 2008 | 3,058,440 | - | 3,058,440 | - | 3,058,440 | 3,058,440 | |
| ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn | 332 | SG-P | Sep 2008 | - | 5,310,036 | 5,310,036 | - | 4,084,643 | 4,084,643 | 8.7.12 |
| INU 14.2 CW2 Canal Shutoff & Drain | 332 | SG-P | Sep 2008 | - | 2,787,180 | 2,787,180 | - | 2,143,985 | 2,143,985 | |
| IBR 3.4.4 Grace Spill Gate | 332 | SG-P | Oct 2008 | - | 2,800,765 | 2,800,765 | - | 1,922,167 | 1,922,167 | |
| License Implementation Agency Impacts | 332 | SG-U | Oct 2008 | - | 1,780,686 | 1,780,686 | - | 1,232,783 | 1,232,783 | |
| ILR 10.1 Yale Land Fund | 332 | SG-U | Monthly | 1,886,536 | 5,641,733 | 7,528,270 | 1,572,114 | 2,704,059 | 4,276,173 | |
| Projects < \$1m | 332 | SG-P | Monthly | 1,587,026 | 1,481,084 | 3,068,110 | 1,340,179 | 1,329,178 | 2,669,356 | |
| Projects < \$1m | 332 | SG-U | Monthly | 2,117,294 | 1,956,581 | 4,073,875 | 1,791,249 | 1,165,596 | 2,956,845 | |
| Projects < \$1m | 332 | SG-P | Various | 9,262,520 | 10,165,469 | 19,427,989 | 10,959,091 | 4,407,253 | 15,366,344 | |
| Projects < \$1m | 332 | SG-U | Various | 5,360,372 | 15,347,512 | 20,707,884 | 5,111,116 | 3,478,847 | 8,589,963 | |
| | | | | 53,856,404 | 48,316,101 | 102,172,504 | 51,282,282 | 26,453,618 | 77,735,900 | 8.7 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Other Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|---|--------------|--------|----------------|--------------------------|---------------------------|---------------------|-------------------------------|------------------------|-----------------------|--------|
| U0 - CT1A&B HGP Capitalized Spare Parts | 344 SG | | Jul 2007 | 9,312,798 | - | 9,312,798 | 9,312,798 | - | 9,312,798 | 8.7.13 |
| Hermiston: 1st Stage Nozzles-TP's | 344 SG | | Jul 2007 | 1,027,135 | - | 1,027,135 | 1,027,135 | - | 1,027,135 | |
| Marengo Wind Project (140.4 MW) | 344 SG | | Aug 2007 | 246,638,430 | - | 246,638,430 | 246,638,430 | - | 246,638,430 | 8.7.13 |
| U0 Capitalized Spare Parts Lot1 & Lot 2 | 344 SG | | Aug 2007 | 4,876,286 | - | 4,876,286 | 4,876,286 | - | 4,876,286 | |
| Lake Side Capital Build | 344 SG | | Sep 2007 | 328,154,847 | - | 328,154,847 | 328,154,847 | - | 328,154,847 | 8.7.13 |
| U0 Commissioning Starts Fee | 344 SG | | Oct 2007 | 1,202,959 | - | 1,202,959 | 1,202,959 | - | 1,202,959 | |
| Goodnoe Hills Wind Project (94 MW) | 344 SG | | Jun 2008 | 196,642,063 | - | 196,642,063 | - | 196,642,063 | 196,642,063 | 8.7.14 |
| Marengo II Wind Expansion (70.2 MW) | 344 SG | | Aug 2008 | - | 135,784,147 | 135,784,147 | - | 114,894,278 | 114,894,278 | 8.7.14 |
| U1 CY08 Overhaul Replace Parts | 344 SG | | Sep 2008 | - | 1,425,374 | 1,425,374 | - | 1,096,442 | 1,096,442 | |
| U0 GSU Main Transformer Spare - ST | 344 SG | | Dec 2008 | - | 2,640,941 | 2,640,941 | - | 1,422,045 | 1,422,045 | |
| U0 LS GSU Main Transformer Spare | 344 SG | | Dec 2008 | - | 2,632,487 | 2,632,487 | - | 1,417,493 | 1,417,493 | |
| Glenrock Wind Plant (99 MW) | 344 SG | | Dec 2008 | - | 210,292,077 | 210,292,077 | - | 113,234,195 | 113,234,195 | 8.7.14 |
| Seven Mile Hill Wind Plant (99 MW) | 344 SG | | Dec 2008 | - | 201,359,265 | 201,359,265 | - | 108,424,220 | 108,424,220 | 8.7.14 |
| U 9 Gas Turbine High Pressure Turbine Spare | 344 SSGCT | | Jan 2009 | - | 3,946,969 | 3,946,969 | - | 1,821,678 | 1,821,678 | |
| Projects < \$1m | 344 SG | | Various | 5,511,658 | 7,116,491 | 12,628,149 | 4,910,885 | 3,964,289 | 8,875,175 | |
| Projects < \$1m | 344 SSGCT | | Various | 2,823,931 | 5,723,753 | 8,547,684 | 2,689,411 | 2,348,267 | 5,037,678 | |
| | | | | 796,190,108 | 570,921,504 | 1,367,111,612 | 598,812,751 | 545,264,971 | 1,144,077,722 | 8.7 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Transmission Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|---|--------------|--------|----------------|-----------------------|------------------------|------------------|----------------------------|---------------------|--------------------|--------|
| Cache Valley Add. Bridgerland Sw St Ph 1 | 355 | SG | Jul 2007 | 11,646,307 | - | 11,646,307 | 11,646,307 | - | 11,646,307 | 8.7.15 |
| Craven Crk 230kV Svc Entrpse Pd Pioneer | 355 | SG | Jul 2007 | 4,631,585 | - | 4,631,585 | 4,631,585 | - | 4,631,585 | |
| Oakley-Kamas New 46kV Line | 355 | SG | Jul 2007 | 3,266,861 | - | 3,266,861 | 3,266,861 | - | 3,266,861 | |
| Emery Moore 69kV Add 8-48 Miles 69kV | 355 | SG | Jul 2007 | 1,891,600 | - | 1,891,600 | 1,891,600 | - | 1,891,600 | |
| Summit-Vineyard Transmission Project | 355 | SG | Sep 2007 | 31,557,026 | - | 31,557,026 | 31,557,026 | - | 31,557,026 | 8.7.15 |
| Chappel Crk Provide Svc to Jonah Field | 355 | SG | Oct 2007 | 21,484,616 | - | 21,484,616 | 21,484,616 | - | 21,484,616 | 8.7.15 |
| Camp Williams-Mona 345 kV No 4 Line | 355 | SG | Oct 2007 | 16,001,667 | - | 16,001,667 | 16,001,667 | - | 16,001,667 | 8.7.15 |
| Jim Bridger: Repl RAS A&B Scheme Project | 355 | SG | Dec 2007 | 1,721,687 | - | 1,721,687 | 1,721,687 | - | 1,721,687 | |
| Copco 2 Delta Ln 2-69kV & Tap Repl Poles | 355 | SG | Dec 2007 | 1,197,906 | - | 1,197,906 | 1,197,906 | - | 1,197,906 | |
| Shute Creek To Mona System Upgrade | 355 | SG | Dec 2007 | 2,718,951 | - | 2,718,951 | 2,718,951 | - | 2,718,951 | |
| Troutdale TRF Repl 125MVA 230-69kV Trnsf | 355 | SG | Dec 2007 | 2,291,197 | - | 2,291,197 | 2,291,197 | - | 2,291,197 | |
| Copco II 230/115 kV transformer. 250 MVA | 355 | SG | Mar 2008 | 6,460,517 | - | 6,460,517 | 6,460,517 | - | 6,460,517 | 8.7.15 |
| Craner Flat - Install Variable Var Device | 355 | SG | Apr 2008 | 12,219,791 | - | 12,219,791 | 12,219,791 | - | 12,219,791 | 8.7.16 |
| McClelland Emigration Tap 1.4 Mi OH Ln McClelland CB | 355 | SG | May 2008 | 2,763,387 | - | 2,763,387 | 2,763,387 | - | 2,763,387 | |
| Line 1 Conversion Project, Convert Line 1 to 115 kV | 355 | SG | Jun 2008 | 14,686,578 | - | 14,686,578 | - | 14,686,578 | 14,686,578 | 8.7.16 |
| Amps Phase Shifter Project | 355 | SG | Jun 2008 | 2,199,767 | - | 2,199,767 | - | 2,199,767 | 2,199,767 | |
| Mona 200 MVA capacitor | 355 | SG | Jul 2008 | - | 2,000,000 | 2,000,000 | - | 2,000,000 | 2,000,000 | |
| Wine Country Substation: New 230-115 kV Substation | 355 | SG | Jul 2008 | - | 7,641,814 | 7,641,814 | - | 7,641,814 | 7,641,814 | |
| Transmission Relay Repl Zone 3 Setting | 355 | SG | Aug 2008 | - | 2,275,017 | 2,275,017 | - | 2,275,017 | 2,275,017 | 8.7.16 |
| Upper Green River Basin project | 355 | SG | Oct 2008 | - | 16,949,057 | 16,949,057 | - | 16,949,057 | 16,949,057 | |
| Chappel Crk 230kV Cimarex Energy Co 20 MW Service | 355 | SG | Dec 2008 | - | 12,004,182 | 12,004,182 | - | 12,004,182 | 12,004,182 | 8.7.16 |
| Logan Canyon-Nibley - rebuild 7 miles for 138 kV Dckt | 355 | SG | Dec 2008 | - | 6,750,000 | 6,750,000 | - | 6,750,000 | 6,750,000 | 8.7.16 |
| Copco II Sub Repl Existing 115-69kV Trnsfmr | 355 | SG | Dec 2008 | - | 4,606,721 | 4,606,721 | - | 4,606,721 | 4,606,721 | 8.7.17 |
| Threemile Knoll Sub: New 345-138kV Sub (new Caribou) | 355 | SG | Apr 2009 | - | 56,510,588 | 56,510,588 | - | 56,510,588 | 56,510,588 | 8.7.17 |
| Oquirrh - New 345-138 kV Sub & 138 kV Switchyard | 355 | SG | Jun 2009 | - | 23,000,000 | 23,000,000 | - | 23,000,000 | 23,000,000 | 8.7.17 |
| RE--Replace - Overhead Transmission Lines - Poles | 355 | SG | monthly | 4,781,932 | 1,557,400 | 8,391,486 | 4,497,444 | 1,769,231 | 1,769,231 | |
| RE--Replace - Overhead Transmission Lines - Poles | 355 | SG | monthly | 2,233,441 | 1,075,575 | 3,309,017 | 2,143,540 | 2,363,766 | 2,875,130 | |
| M9--New Revenue/System Reinforcement - Subtransmission | 355 | SG | monthly | 2,373,781 | - | 2,373,781 | 2,373,781 | - | 2,373,781 | |
| RE--Replace - Overhead Transmission Lines - Poles | 355 | SG | monthly | 1,190,934 | 1,557,400 | 2,748,334 | 1,021,434 | 1,061,569 | 2,083,003 | |
| RF--Replace - Overhead Transmission Lines - Other | 355 | SG | monthly | 1,243,947 | 1,150,451 | 2,394,398 | 1,158,376 | 726,303 | 1,884,679 | |
| M9--Mandated - Public Accommodations & Other | 355 | SG | monthly | 1,416,257 | 898,382 | 2,314,639 | 1,349,286 | 495,061 | 1,844,347 | |
| RF--Replace - Overhead Transmission Lines - Other | 355 | SG | monthly | 1,094,240 | 1,180,800 | 2,275,040 | 974,240 | 773,238 | 1,747,478 | |
| RE--Replace - Overhead Transmission Lines - Poles | 355 | SG | monthly | 1,285,053 | 347,540 | 1,632,593 | 1,256,445 | 201,714 | 1,458,159 | |
| M9--Mandated - Public Accommodations & Other | 355 | SG | monthly | 934,865 | 900,305 | 1,835,170 | 885,468 | 475,109 | 1,360,577 | |
| NA--New Revenue/System Reinforcement - Main Grid System | 355 | SG | monthly | 770,650 | 1,040,400 | 1,811,050 | 674,650 | 643,846 | 1,318,496 | |
| RI--Replace - Storm and Casualty | 355 | SG | monthly | 1,232,641 | - | 1,232,641 | 1,232,641 | - | 1,232,641 | |
| RI--Replace - Storm and Casualty | 355 | SG | monthly | 701,979 | 937,077 | 1,639,056 | 637,416 | 543,282 | 1,180,698 | |
| RE--Replace - Overhead Transmission Lines - Poles | 355 | SG | monthly | 767,620 | 751,771 | 1,519,391 | 671,754 | 503,478 | 1,175,231 | |
| M9--New Revenue/System Reinforcement - Subtransmission | 355 | SG | monthly | 917,705 | 279,055 | 1,196,760 | 896,245 | 179,909 | 1,076,154 | |
| Projects < \$1 million | 355 | SG | monthly | 1,059,724 | 1,059,724 | 2,119,448 | 1,059,724 | - | 1,059,724 | |
| | | | Various | 19,465,714 | 20,114,571 | 39,580,285 | 17,437,306 | 10,043,199 | 27,480,505 | |
| | | | | 178,209,925 | 165,580,262 | 343,790,187 | 158,122,847 | 85,576,607 | 243,699,454 | 8.7 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Distribution Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|---|--------------|--------|----------------|-----------------------|------------------------|------------------|----------------------------|---------------------|--------------------|--------|
| Quail Creek Sub Conv to 69kV Inst Trnsfm | 364 UT | | Jul 2007 | 2,051,052 | - | 2,051,052 | 2,051,052 | - | 2,051,052 | |
| Rocky Point Add Feeder W Liberty Foods | 364 UT | | Jul 2007 | 1,564,753 | - | 1,564,753 | 1,564,753 | - | 1,564,753 | |
| Agness Ave Sub Add 3rd Fdr & Capacitor | 364 OR | | Aug 2007 | 1,006,938 | - | 1,006,938 | 1,006,938 | - | 1,006,938 | |
| Campbell Sub Increase Capacity | 364 OR | | Sep 2007 | 2,991,607 | - | 2,991,607 | 2,991,607 | - | 2,991,607 | |
| Latham 9H562 Double Eagle 12 5MW-34 5kV | 364 WYP | | Oct 2007 | 2,860,010 | - | 2,860,010 | 2,860,010 | - | 2,860,010 | |
| Elk Horn Instl 115-12.5kV Two Fdr Sub | 364 WYP | | Oct 2007 | 6,554,474 | - | 6,554,474 | 6,554,474 | - | 6,554,474 | |
| Cinder Butte Instl New 161-12.5 Dist Sub | 364 ID | | Nov 2007 | 9,463,353 | - | 9,463,353 | 9,463,353 | - | 9,463,353 | |
| BDO/Build 138-12.5kV Sub & Line 30MVA | 364 UT | | Dec 2007 | 5,635,670 | - | 5,635,670 | 5,635,670 | - | 5,635,670 | 8.7.17 |
| Cozydale Build New 138-12.5kV Sub | 364 UT | | Dec 2007 | 3,677,114 | - | 3,677,114 | 3,677,114 | - | 3,677,114 | |
| Fifth West Inst 2nd 138-12.5kV Trnsf-Fdr | 364 UT | | Dec 2007 | 2,776,452 | - | 2,776,452 | 2,776,452 | - | 2,776,452 | |
| Fifth West Duct Bank on 200 South | 364 UT | | Dec 2007 | 1,818,262 | - | 1,818,262 | 1,818,262 | - | 1,818,262 | |
| UDOT State Street 9000S to 10600 S | 364 UT | | Dec 2007 | 1,668,560 | - | 1,668,560 | 1,668,560 | - | 1,668,560 | |
| Herriman - Install New Sub & Transmission from Oquirrh | 364 UT | | May 2008 | 13,597,440 | - | 13,597,440 | 13,597,440 | - | 13,597,440 | |
| Yew Ave 115-12.5 kV sub and tap line | 364 OR | | May 2008 | 10,353,892 | - | 10,353,892 | 10,353,892 | - | 10,353,892 | 8.7.17 |
| Commerce Substation - New 138 kV Sub | 364 UT | | May 2008 | 4,815,205 | - | 4,815,205 | 4,815,205 | - | 4,815,205 | |
| Northeast - Inst 2nd 46-12 kV XFMR & Conv 4kV to 12 kV | 364 UT | | May 2008 | 3,356,644 | - | 3,356,644 | 3,356,644 | - | 3,356,644 | |
| Tooele Depot - Incr Cap 46-12.5 kV & Transm Rebuild | 364 UT | | May 2008 | 1,074,409 | - | 1,074,409 | 1,074,409 | - | 1,074,409 | |
| Weed Substation - Convert to 115 kV and Increase Capacity | 364 CA | | Jun 2008 | 4,078,525 | - | 4,078,525 | 4,078,525 | - | 4,078,525 | |
| Hopland Substation - Increase Capacity | 364 WA | | Jun 2008 | 1,928,231 | - | 1,928,231 | 1,928,231 | - | 1,928,231 | |
| Sutherland Sub 5U36 Increase Capacity for Murphy LVL | 364 OR | | Jun 2008 | 1,867,380 | - | 1,867,380 | 1,867,380 | - | 1,867,380 | |
| Riverton Instal 2nd 230-34.5kv 25MVA trans | 364 WYP | | Jun 2008 | 1,776,796 | - | 1,776,796 | 1,776,796 | - | 1,776,796 | |
| North Salt Lake - increase capacity | 364 UT | | Jun 2008 | 1,800,000 | - | 1,800,000 | 1,800,000 | - | 1,800,000 | |
| Thimbleberry Sub Build New 69-20.8kV Sub | 364 CA | | Jul 2008 | 1,165,259 | 1,165,259 | 1,165,259 | - | 1,075,624 | 1,075,624 | |
| Snyderville - Install 2nd 138-12.5 kV 30 MVA | 364 UT | | Oct 2008 | 4,448,633 | 4,448,633 | 4,448,633 | - | 3,079,823 | 3,079,823 | |
| AMR Project (automated meter reading) | 364 UT | | monthly | 27,052,118 | 28,726,131 | 55,778,249 | 24,859,233 | 17,693,061 | 42,552,294 | |
| N1--N1--New Revenue/Connection - Residential | 364 UT | | monthly | 41,688,417 | - | 41,688,417 | 41,688,417 | - | 41,688,417 | |
| N2--N2--New Revenue/Connection - Commercial | 364 UT | | monthly | 19,347,363 | 20,171,046 | 39,518,409 | 17,676,316 | 12,063,526 | 29,739,842 | |
| N2--N2--New Revenue/Connection - Residential | 364 OR | | monthly | 11,924,335 | 13,527,244 | 25,451,579 | 10,828,865 | 7,507,001 | 18,335,866 | |
| N7--New Revenue/System Reinforcement - Feeder | 364 OR | | monthly | 8,119,503 | 9,096,407 | 17,215,910 | 7,323,398 | 5,458,157 | 12,781,555 | |
| RD--Replace - Overhead Distribution Lines - Other | 364 UT | | monthly | 6,631,462 | 6,365,400 | 12,996,862 | 5,135,462 | 4,519,331 | 9,654,793 | |
| RC--Replace - Overhead Distribution Lines - Poles | 364 WYP | | monthly | 5,672,221 | 5,194,675 | 10,866,896 | 5,254,410 | 3,295,849 | 8,550,259 | |
| N1--N1--New Revenue/Connection - Residential | 364 OR | | monthly | 5,197,409 | 5,269,562 | 10,466,970 | 4,779,540 | 3,036,364 | 7,814,905 | |
| U1--Functional Upgrade - Feeder Improvements | 364 ID | | monthly | 4,195,911 | 3,914,656 | 8,110,567 | 5,891,697 | 1,779,438 | 7,671,136 | |
| N2--N2--New Revenue/Connection - Commercial | 364 UT | | monthly | 5,475,677 | 1,586,500 | 7,062,177 | 3,894,482 | 2,422,871 | 6,317,353 | |
| M9--Mandated - Public Accommodations & Other | 364 OR | | monthly | 4,105,454 | 3,833,192 | 7,938,645 | 3,770,206 | 2,363,960 | 6,255,843 | |
| RA--Replace - Underground Cable | 364 UT | | monthly | 4,219,143 | 3,575,060 | 7,794,203 | 3,706,366 | 2,080,356 | 5,786,722 | |
| N1--N1--New Revenue/Connection - Residential | 364 UT | | monthly | 4,312,636 | 1,328,638 | 5,641,274 | 4,179,596 | 862,413 | 5,042,009 | |
| M1--M1--New Revenue/Connection - Residential | 364 WA | | monthly | 4,413,938 | 1,189,654 | 5,603,592 | 4,269,845 | 651,918 | 4,921,763 | |
| U1--Functional Upgrade - Feeder Improvements | 364 UT | | monthly | 3,048,650 | 3,322,438 | 6,371,088 | 2,760,037 | 1,913,528 | 4,673,565 | |
| RD--Replace - Overhead Distribution Lines - Other | 364 OR | | monthly | 3,177,276 | 2,972,642 | 6,149,918 | 2,737,990 | 1,749,307 | 4,487,297 | |
| RI--Replace - Storm and Casualty | 364 OR | | monthly | 2,948,588 | 2,274,080 | 5,222,668 | 2,799,188 | 1,283,287 | 4,082,474 | |
| | 364 UT | | monthly | 3,369,215 | 1,197,478 | 4,566,693 | 3,275,548 | 684,849 | 3,960,397 | |
| | 364 OR | | monthly | 2,474,511 | 2,869,440 | 5,343,951 | 2,273,650 | 1,676,415 | 3,950,065 | |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Distribution Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|--|--------------|--------|----------------|-----------------------|------------------------|------------------|----------------------------|---------------------|--------------------|------|
| N6--New Revenue/Connection - Street Light & Other & Meters | 364 UT | | monthly | 2,566,723 | 2,572,495 | 5,139,217 | 2,219,436 | 1,704,772 | 3,924,208 | |
| RC--Replace - Overhead Distribution Lines - Poles | 364 OR | | monthly | 2,678,362 | 2,635,111 | 5,313,473 | 2,508,421 | 1,358,892 | 3,867,313 | |
| N8--New Revenue/System Reinforcement - Substation | 364 UT | | monthly | 2,622,558 | 2,275,000 | 4,897,558 | 2,435,808 | 1,318,485 | 3,754,293 | |
| N7--New Revenue/System Reinforcement - Feeder | 364 OR | | monthly | 2,784,484 | 1,849,127 | 4,633,611 | 2,637,562 | 1,101,482 | 3,739,044 | |
| RI--Replace - Storm and Casualty | 364 UT | | monthly | 2,770,555 | 1,267,070 | 4,037,625 | 2,610,215 | 844,411 | 3,454,626 | |
| N6--New Revenue/Connection - Street Light & Other & Meters | 364 OR | | monthly | 2,126,675 | 2,155,858 | 4,282,533 | 1,911,089 | 1,222,206 | 3,133,294 | |
| N2--N2--New Revenue/Connection - Commercial | 364 ID | | monthly | 2,241,623 | 1,205,984 | 3,447,607 | 2,146,039 | 703,784 | 2,849,823 | |
| RA--Replace - Underground Cable | 364 OR | | monthly | 1,955,494 | 1,241,318 | 3,196,812 | 1,774,682 | 754,752 | 2,529,434 | |
| N2--N2--New Revenue/Connection - Commercial | 364 WA | | monthly | 1,689,194 | 1,630,442 | 3,319,636 | 1,550,635 | 962,309 | 2,512,944 | |
| M9--Mandated - Public Accommodations & Other | 364 OR | | monthly | 1,685,404 | 1,191,462 | 2,876,866 | 1,560,444 | 795,139 | 2,355,583 | |
| N3--N3--New Revenue/Connection - Industrial | 364 UT | | monthly | 1,220,715 | 2,048,771 | 3,269,486 | 1,024,469 | 1,289,691 | 2,314,160 | |
| N7--New Revenue/System Reinforcement - Feeder | 364 ID | | monthly | 1,324,578 | 1,734,200 | 3,058,778 | 1,018,578 | 1,023,992 | 2,042,570 | |
| M1--Mandated - Highway Relocations | 364 WA | | monthly | 1,316,139 | 1,478,956 | 2,795,095 | 1,142,736 | 835,000 | 1,977,736 | |
| RD--Replace - Overhead Distribution Lines - Other | 364 WA | | monthly | 1,273,745 | 1,300,174 | 2,573,919 | 1,173,396 | 738,429 | 1,911,826 | |
| N1--N1--New Revenue/Connection - Residential | 364 CA | | monthly | 1,289,424 | 1,178,211 | 2,467,634 | 1,185,199 | 685,268 | 1,870,467 | |
| N3--N3--New Revenue/Connection - Industrial | 364 WYP | | monthly | 903,873 | 1,759,050 | 2,662,923 | 729,815 | 1,129,186 | 1,859,001 | |
| U1--Functional Upgrade - Feeder Improvements | 364 WYP | | monthly | 1,388,817 | 700,000 | 2,088,817 | 1,336,317 | 425,331 | 1,761,648 | |
| RB--Replace - Underground - Vaults & Equipment | 364 UT | | monthly | 1,324,635 | 539,670 | 1,864,305 | 1,279,842 | 314,628 | 1,594,470 | |
| N3--N3--New Revenue/Connection - Industrial | 364 OR | | monthly | 1,177,863 | 349,991 | 1,527,853 | 1,162,777 | 190,158 | 1,352,935 | |
| RC--Replace - Overhead Distribution Lines - Poles | 364 WA | | monthly | 806,175 | 1,129,043 | 1,935,218 | 738,975 | 560,186 | 1,299,161 | |
| U1--Functional Upgrade - Feeder Improvements | 364 ID | | monthly | 1,009,363 | 450,000 | 1,459,363 | 975,613 | 273,427 | 1,249,040 | |
| R1--Replace - Substation - Switchgear, Breakers, Reclos | 364 OR | | monthly | 1,206,670 | 92,500 | 1,299,170 | 1,203,765 | 35,895 | 1,239,660 | |
| RA--Replace - Underground Cable | 364 WYP | | monthly | 1,018,463 | 327,803 | 1,346,266 | 978,691 | 179,799 | 1,158,489 | |
| RC--Replace - Overhead Distribution Lines - Poles | 364 WYP | | monthly | 963,745 | 433,721 | 1,397,466 | 934,922 | 211,891 | 1,146,814 | |
| M9--Mandated - Public Accommodations & Other | 364 WYP | | monthly | 690,387 | 864,357 | 1,554,744 | 573,698 | 572,803 | 1,146,501 | |
| N4--N4--New Revenue/Connection - Irrigation | 364 UT | | monthly | 921,360 | 300,000 | 1,221,360 | 897,360 | 171,485 | 1,068,845 | |
| M2--Mandated - Ovhd/Underground Conversions | 364 OR | | monthly | 804,632 | 816,298 | 1,620,929 | 630,665 | 432,240 | 1,062,905 | |
| RC--Replace - Overhead Distribution Lines - Poles | 364 OR | | monthly | 768,282 | 566,000 | 1,334,282 | 721,968 | 327,469 | 1,049,437 | |
| R4--Replace - Substation - Transformers | 364 ID | | monthly | 824,945 | 479,522 | 1,304,468 | 791,415 | 239,613 | 1,031,029 | |
| Projects < \$1 million | 364 UT | | monthly | 895,100 | 254,375 | 1,149,475 | 875,595 | 142,224 | 1,017,819 | |
| Projects < \$1 million | 364 CA | | Various | 5,151,742 | 7,779,846 | 12,931,588 | 4,774,224 | 2,934,615 | 7,708,839 | |
| Projects < \$1 million | 364 ID | | Various | 5,888,348 | 3,488,840 | 9,377,189 | 5,449,979 | 2,040,251 | 7,490,230 | |
| Projects < \$1 million | 364 OR | | Various | 7,030,712 | 8,062,252 | 15,092,964 | 6,208,510 | 3,176,779 | 9,385,289 | |
| Projects < \$1 million | 364 UT | | Various | 9,928,859 | 50,507,268 | 60,436,127 | 8,303,928 | 10,672,419 | 18,976,347 | |
| Projects < \$1 million | 364 WA | | Various | 6,227,208 | 4,537,034 | 10,764,243 | 5,874,770 | 2,505,106 | 8,379,876 | |
| Projects < \$1 million | 364 WYP | | Various | 4,618,600 | 10,592,182 | 15,210,783 | 4,289,502 | 2,845,482 | 7,134,984 | |
| | | | | 343,429,871 | 244,178,413 | 587,608,285 | 313,375,545 | 132,248,027 | 445,623,572 | 8.7 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 General Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|--|--------------|--------|----------------|-----------------------|------------------------|------------------|----------------------------|---------------------|--------------------|--------|
| MW Project Burns to Pine | 394 SO | | Oct 2007 | 1,586,239 | - | 1,586,239 | 1,586,239 | - | 1,586,239 | |
| Customer IVR Replacement & AAR Upgrade | 394 SO | | Jun 2008 | 7,497,655 | - | 7,497,655 | - | 7,497,655 | 7,497,655 | 8.7.18 |
| Spectrum Purchase | 394 OR | | Jun 2008 | 2,424,710 | - | 2,424,710 | - | 2,424,710 | 2,424,710 | |
| Misc infrastructure projects under \$1m | 394 SO | | Monthly | 3,500,000 | 10,245,000 | 13,745,000 | 2,833,333 | 6,305,513 | 9,138,846 | |
| Misc projects under \$1M PC Budget CY07 | 394 SO | | Monthly | 2,063,712 | 2,500,000 | 4,563,712 | 1,897,045 | 1,560,898 | 3,457,943 | |
| RQ--Replace - Other General Plant | 394 OR | | Monthly | 2,318,461 | 1,836,880 | 4,155,341 | 2,180,861 | 979,606 | 3,160,467 | |
| Misc Capacity projects under \$1M - | 394 OR | | Monthly | 875,000 | 2,325,000 | 3,200,000 | 708,333 | 1,516,667 | 2,225,000 | |
| RV--Replace - Vehicles | 394 OR | | Monthly | 1,131,878 | 2,088,330 | 3,220,208 | 997,472 | 1,070,415 | 2,087,888 | |
| Misc infrastructure projects under \$1m -voice video | 394 SO | | Monthly | 2,018,700 | - | 2,018,700 | 2,018,700 | - | 2,018,700 | |
| RQ--Replace - Other General Plant | 394 UT | | monthly | 1,955,648 | 25,070 | 1,980,718 | 1,953,877 | 14,699 | 1,968,576 | |
| RV--Replace - Vehicles | 394 UT | | monthly | 302,815 | 2,638,277 | 2,941,092 | 116,693 | 1,413,972 | 1,530,665 | |
| Misc infrastructure projects under \$1m - Data Network | 394 SO | | Monthly | 1,381,239 | - | 1,381,239 | 1,381,239 | - | 1,381,239 | |
| US--Functional Upgrade - Mobile Communications | 394 OR | | monthly | 1,302,754 | 42,000 | 1,344,754 | 1,301,343 | 16,646 | 1,317,988 | |
| Misc infrastructure projects under \$1m - Unix | 394 SO | | Monthly | 1,168,355 | - | 1,168,355 | 1,168,355 | - | 1,168,355 | |
| Projects < \$1 million | 394 WA | | Various | 2,542,481 | 8,118,456 | 10,660,937 | 2,292,481 | 3,021,476 | 5,313,958 | |
| Projects < \$1 million | 394 UT | | Various | 2,390,597 | 1,466,060 | 3,856,657 | 1,729,057 | 1,372,899 | 3,101,956 | |
| Projects < \$1 million | 394 OR | | Various | 1,855,204 | 1,390,441 | 3,245,645 | 1,681,158 | 858,540 | 2,539,698 | |
| Projects < \$1 million | 394 OR | | Various | 1,795,473 | 1,307,539 | 3,103,011 | 1,701,530 | 698,509 | 2,400,039 | |
| Projects < \$1 million | 394 WYP | | Various | 1,172,461 | 1,076,245 | 2,248,706 | 1,068,999 | 627,734 | 1,696,733 | |
| Projects < \$1 million | 394 ID | | Various | 964,280 | 1,136,547 | 2,100,827 | 876,811 | 636,668 | 1,513,479 | |
| Projects < \$1 million | 394 CA | | Various | 1,116,065 | 791,931 | 1,907,995 | 860,255 | 624,991 | 1,485,247 | |
| | | | | 41,363,725 | 36,987,774 | 78,351,499 | 28,353,782 | 30,641,598 | 58,995,380 | 8.7 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Mining Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|---------------------------------------|--------------|--------|----------------|--------------------------|---------------------------|---------------------|-------------------------------|------------------------|-----------------------|------|
| Hayden Cty Rd Imprvmts-Coal Haul Ph 5 | 399 SE | | Jan 2008 | 4,644,399 | - | 4,644,399 | 4,644,399 | - | 4,644,399 | |
| Projects < \$1m | 399 SE | | Various | 22,326,292 | 19,526,630 | 41,852,922 | 19,992,682 | 12,250,778 | 32,243,460 | |
| | | | | 26,970,691 | 19,526,630 | 46,497,321 | 24,637,081 | 12,250,778 | 36,887,859 | 8.7 |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Intangible Plant Additions

| Project Description | FERC Account | Factor | Inservice Date | Mid Period Plant Adds | Test Period Plant Adds | Total Plant Adds | Jul 07 - May 08 Plant Adds | Test Period Average | Plant Adds in Case | Ref. |
|--|--------------|--------|----------------|--------------------------|---------------------------|---------------------|-------------------------------|------------------------|-----------------------|--------|
| CADOPS Windows Upgrade (CWIN) | 303 SO | | Dec 2007 | 2,084,081 | - | 2,084,081 | 2,084,081 | - | 2,084,081 | |
| ACBIPS Automated Circuit Billing Inventory Provisioning System | 303 SO | | Dec 2007 | 1,321,112 | - | 1,321,112 | 1,321,112 | - | 1,321,112 | |
| Yale Relicensing Superior | 302 SG-P | | Jan 2008 | 13,149,598 | - | 13,149,598 | 13,149,598 | - | 13,149,598 | 8.7.18 |
| Menwin Relicensing Superior | 302 SG-P | | Jan 2008 | 10,077,839 | - | 10,077,839 | 10,077,839 | - | 10,077,839 | 8.7.18 |
| Swift Relicensing Superior | 302 SG-P | | Jan 2008 | 9,564,496 | - | 9,564,496 | 9,564,496 | - | 9,564,496 | 8.7.18 |
| Rogue Relicensing Hydro South | 302 SG-P | | Jun 2008 | 6,330,499 | - | 6,330,499 | - | 6,330,499 | 6,330,499 | 8.7.19 |
| Misc asset maintenance projects under \$1M - | 303 SO | | Monthly | 3,395,000 | 13,620,000 | 17,015,000 | 2,748,333 | 7,047,051 | 9,795,384 | |
| Misc asset maintenance projects under \$1M | 303 SG | | Monthly | 2,058,241 | - | 2,058,241 | 2,058,241 | - | 2,058,241 | |
| Misc optimization projects under \$1m | 303 SO | | Monthly | 735,000 | 1,995,000 | 2,730,000 | 595,000 | 1,284,615 | 1,879,615 | |
| Misc asset maintenance projects under \$1M - IT | 303 SO | | Monthly | 1,621,096 | - | 1,621,096 | 1,621,096 | - | 1,621,096 | |
| Misc RMP/PP projects under \$1M | 303 SO | | Monthly | 1,146,941 | - | 1,146,941 | 1,146,941 | - | 1,146,941 | |
| Misc asset maintenance projects under \$1M - Corp. | 303 SO | | Monthly | 1,084,201 | - | 1,084,201 | 1,084,201 | - | 1,084,201 | |
| Projects < \$1 million | 303 SO | | Various | 2,926,452 | - | 2,926,452 | 2,926,452 | - | 2,926,452 | |
| Projects < \$1 million | 303 SG | | Various | 1,458,185 | - | 1,458,185 | 1,458,185 | - | 1,458,185 | |
| | | | | 56,952,741 | 15,615,000 | 72,567,741 | 49,835,575 | 14,662,166 | 64,497,741 | 8.7 |

**Rocky Mountain Power
Utah General Rate Case – June 2009
Major Plant Addition Descriptions
Projects Greater Than \$5 Million**

STEAM PLANT ADDITIONS:

Blundell Geothermal Unit 2 - Blundell Bottoming Cycle: (Reference page 8.7.1)

This project adds a “bottoming cycle” at the Blundell geothermal plant, which is expected to result in 11MW of added generating capacity, with no increase in brine input. Benefits include increased plant efficiency and reduced unit production costs, while contributing toward the commitment to provide 1400 MW of renewable energy.

Hunter Unit 3 - HTR U3 NOX: (Reference page 8.7.1)

Install Low-NOx Burners

Jim Bridger Unit 3 – U3 JB NOX: (Reference page 8.7.1)

Install Low-NOx Burners.

Hunter Unit 3 - 303 Main Controls System Upgrade: (Reference page 8.7.1)

Project involves replacing an outdated distributive controls system within the Hunter plant.

Cholla Unit 4 – CAI environmental Projects: (Reference page 8.7.1)

The project will install on Cholla Unit 4 full scrubbing capability and the replacement of the existing hot side electrostatic precipitator with a stand-alone fabric filter. Low NOx Burners will also be installed as a part of this project. The installation of this equipment is required because the historical coal is no longer available and the cost-effective future coal cannot be used without these additions.

Jim Bridger Unit 4 – U4 Reheater Replacement: (Reference page 8.7.1)

This project will replace all seventy of the Jim Bridger Unit 4 reheater pendent inlet loops and 139 outlet loops. The inlet loops have been subjected to high localized temperatures and severe ash and sootblower erosion. Two-thirds of this material is original, with one third having been replaced in the early 1990's. The outlet loops have been subjected to high localized temperatures and high localized fly ash erosion. This will replace the 695 reheater outlet header dissimilar metal welds.

Jim Bridger Unit 4 – U4 Clean Air - Nox: (Reference page 8.7.1)

This project will modify the Unit 4 boiler with the latest in-furnace combustion NOx technology. Reducing NOx emissions is part of the company's overall commitment for emission reductions.

Naughton Unit 3 – U3 OH Cooling Tower Replacement: (Reference page 8.7.2)

Replace cooling tower that has reached its end of life on Naughton Unit #3. This replacement will be done in conjunction with the overhaul in the spring of 2009.

Jim Bridger Unit 2 – JB U2 S02 & PM Em Control Upgrades Final: (Reference page 8.7.2)

Install new emission control equipment which satisfies both the MidAmerican Holding Company's (MEHC) merger commitment and the probable Wyoming Best Available Retrofit Technology (BART) requirements.

¹Dave Johnston Unit 4-U4–Replace Reheater: (Reference page 8.7.2)

Replace the reheater on U4 boiler. There are several active failure mechanisms that need to be addressed (long-term overhear, sootblower/ash erosion and tube-to-tube misalignment). The unit has had four forced outages due to ash fouling and pluggage. The new reheater will be designed to reduce this.

¹TriP II Energy Trading Systems: (Reference page 8.7.2)

Implement new system software for wholesale energy purchase and sale transactions.

HYDRO PLANT ADDITIONS:**North Umpqua Hydro – INU 4.1.1f Soda Springs Tailrace Barrier:** (Reference page 8.7.3)

Various capital projects resulting from a hydro relicensing settlement agreement reached with various parties and approved by FERC as part of the hydro relicensing process.

Copco 2 Electrical Overhaul: (Reference page 8.7.3)

The existing 230/115 kV transformer at Copco substation is expected to load to 109% of the normal rating during the summer of 2006 peak period. An additional transformer will be added to provide greater capacity at the substation. Also, 230 kV breakers are being added to form a more reliable ring bus configuration to aid in switching the transformers and two 230 kV lines.

ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn: (Reference page 8.7.3)

Various hatchery pond modification capital projects resulting from an anticipated hydro relicensing settlement agreement with various parties as part of the hydro relicensing process. Pending approval of the settlement agreement by FERC.

¹Cutler 1 Overhaul: (Reference page 8.7.3)

This project furnishes and installs the following components at the Cutler unit 1 hydro project:

- **New turbine runner and associated components**
 - The new modern design high efficiency runner will use less water to obtain the same output. The new runner and associated components will increase unit reliability over the original 80 year old runner.
- **Generator stator rewind**
 - There have been two failures on the existing generator stator coils, one as recent as last year. Replacement of these coils will increase reliability.

- **Governor system refurbishment**
 - Governor refurbishment includes the installation of new electronic control module and replaces the 1920's vintage hydraulic system with a new system and eliminates all of the old riveted steel tanks that are not allowed under the ASME code.
- **New static exciter**
 - The existing rotating exciter is 1920's era equipment. This equipment is at the end of its life and will be replaced during this overhaul outage.
- **Relays and plant controls**
 - The old 1920's era relays will be replaced with a more reliable microprocessor based system.
- **Installation of new generator cables**
 - The original 1920's generator cables are deteriorating and need to be replaced during this overhaul to reduce the risk of a prolonged forced outage.

OTHER PLANT ADDITIONS:

Currant Creek – U0 – CT1 A&B HGP Capitalized Spare Parts: (Reference page 8.7.4)

Purchase a set of Hot Gas Path (HGP) parts to be used on both Combustion Turbine (CT) 1A and CT1B at Currant Creek Plant. These parts will replace the HGP parts that will be removed during the first HGP on one of the CT's. The parts that are removed during the first HGP will be sent off for inspection and repaired if possible. Each part has a useful life and can cycle through a CT 2 to 5 times depending on a number of factors. By having the parts on hand we will reduce the risk of not having parts available to perform the next HGP's on each unit when required.

Marengo Wind Project: (Reference page 8.7.4)

The Marengo Wind project is a 140.4 MW wind energy generation facility located in Columbia County, Washington. It will consist of 78 Vestas-American Wind Technology 1.8 MW wind turbine generators. The turbines have 67 meter tubular towers and an 80 meter rotor diameter. The project includes underground electric cable, fiber optic communication cable, turbine access roads, two permanent meteorological towers, one collector substation, and one supervisory control and data acquisition system. Energy generated by the turbines will be delivered to the project substation where it is stepped up from 34.5 kV to 230 kV and delivered to PacifiCorp's transmission facilities. PacifiCorp will own the Marengo wind project and will subcontract for turbine warranty and operation and maintenance services. Balance of plant operations and maintenance will be performed by PacifiCorp employees and/or subcontracted to outside parties. Customers will receive the benefit of an economical, renewable power-supply resource with an expected 25 year life. This project will help accomplish the commitment of 1400 MW of renewable energy.

Lake Side Capital Build: (Reference page 8.7.4)

The Lake Side Power Project is a nominal 547 MW 2X1 natural-gas fired combined cycle plant. The plant is located on a site adjacent to the closed Geneva Steel site in Vinyard, Utah. The projects consists of two natural gas-fired Siemens Westinghouse Power Corporation (SWPC) 501F turbine-generators, two Vogt three-pressure heat recovery steam generators, and an SWPC

heat recovery steam generators, and an SWPC steam turbine-generator , all controlled via an SWPX TXP distributive control system. The project includes all necessary plant support equipment, including fuel processing; water treatment; cooling towers; pumps, fans and compressors; step-up auxiliary transformers; electrical distribution equipment; pollution control and monitoring equipment; warehouse, control, support and administration building; and critical spares.

Goodnoe Hills Wind Project: (Reference page 8.7.4)

The Goodnoe Hills project is a 94 MW wind energy generation facility, located in Klickitat County, Washington. It consists of 47 REPower Systems AG (model MM92) 2.0 MW wind turbine generators. The turbines have 80 meter rotor towers and a 92.5 meter rotor diameter. The Project includes above-ground and underground electric cable, fiber optic communication cable, turbine access roads, one permanent meteorological tower, one collector substation, and one supervisory control and data acquisition system. Project energy will be delivered to the Project substation where it will be stepped up from 34.5 kV to 230 kV and delivered to Bonneville Power Administration's Rock Creek substation for delivery to PacifiCorp's transmission system. PacifiCorp will own the Goodnoe Hills Project and will subcontract for warranty and O&M services. Customers will benefit from an economic, renewable resource with an expected 25 year life. This project will help accomplish the commitment of 1400 MW of renewable energy.

Marengo II Wind Expansion Project: (Reference page 8.7.4)

The Marengo Expansion Project is a 70.2 MW wind energy facility in Columbia County, Washington. It consists of 39 Vestas 1.8 MW Model V80 wind turbine generators with 67 meter towers and 80 meter rotor diameters. The Expansion is expected to include above-ground and underground electric cable, fiber-optic communication cable and access roads. The project will include a step-up transformer and will utilize the Marengo substation facilities as proactable. Transmission interconnection facilities are expected to be relatively minor. PacifiCorp will own the project. Customers will benefit from an economic, renewable resource with an expected 25 year life. This project will help accomplish the commitment of 1400 MW of renewable energy.

Glenrock Wind Plant: (Reference page 8.7.4)

The Glenrock Wind Project is a proposed 99 MW wind generation facility on PacifiCorp owned property that includes the site of the old Dave Johnston coal mine. The project includes turbines, towers, roads, cables, meteorological towers, operations and maintenance facilities, communications and control, transmission lines, substations and all other equipment and construction for a fully functioning wind plant. The project will help fulfill PacifiCorp's commitment to add up to 1,400 megawatts of economic renewable resources to its generation portfolio since January 2003 and to economically procure a resource type in the IRP preferred portfolio that is also compliant with renewable portfolio standards.

Seven Mile Hill Wind Plant: (Reference page 8.7.4)

The Seven Mile Hill project is a 99 megawatt wind energy generation facility located in Carbon County, Wyoming, somewhat near the Foote Creek 1 wind project. It consists of 66 General Electric (GE) 1.5-megawatt wind turbine generators with 80-meter towers and 77-meter rotor diameters. The project includes underground electric cable, fiber optic communication cable,

turbine access roads, permanent meteorological tower(s), a collector substation, an operation and maintenance structure, and a supervisory control and data acquisition system. Energy will be delivered to the collector substation, stepped up from 34.5kV to 230kV, and delivered to PacifiCorp's Miners - Dave Johnston line. Customers will benefit from an economic, renewable resource with an expected 25 year life.

TRANSMISSION PLANT ADDITIONS:

Cache Valley Add. Bridgerland Sw St Ph 1: (Reference page 8.7.5)

This project provides for the establishment of the new 138 kV three circuit breaker Bridgerland switching station located two miles south of the Wheelon substation. It provides for the 15 mile Bridgerland to Green Canyon 138 kV transmission line. Finally it provides for the establishment of a new 138 kV line termination at the Green Canyon substation.

Summit Vineyard Transmission Project: (Reference page 8.7.5)

This project is designed to modify the existing 138 kV system in northern Utah county and southern Salt Lake county to accommodate the import of 543.4 MW of new area generation. The transmission upgrade project includes the rebuilding of approximately 26 miles of 138 kV single and/or double circuit transmission line (in place) and the modification of six substations, in Utah and Salt Lake counties.

Chappel Creek – provide 230kv service to Jonah Field: (Reference page 8.7.5)

This project provides for the establishment of a new 230 kV three circuit breaker high side bus at the Chappel Creek substation located in Labarge Wyoming. It provides for the 35 mile Chappel Creek to Jonah Field 230 kV transmission line. Finally it provides for the establishment of a new 230 kV primary metering station for service to the 80 MW Jonah Gas Gathering industrial plant.

Camp Williams-Mona 345kV #4 Line Project: (Reference page 8.7.5)

The Mona to Camp Williams #2 line was constructed in 1980 on one side of double circuit structures for 42 miles north from Mona and on single circuit structures for the remaining six miles to Camp Williams. This leaves a vacant position on the double circuit structures for a future line. This new line will be installed on the existing double circuit structures from Mona to approximately six miles south of Camp Williams where the double circuit structures end and where all of the Mona - Camp Williams lines converge into a single corridor. The remainder of the new line will be constructed on new double circuit structures along with the existing #2 line. The northern six miles of the #2 line currently located on single circuit H frame structures will be removed. The camp Williams 345 kV substation will be expanded to accommodate the new line termination as well as the ultimate build out as determined by system planning. A new 345 kV circuit breaker will be required to terminate the line at Mona in an existing bay.

COPCO II – Install 230-115 kV Transformer: (Reference page 8.7.5)

COPCO II Substation is the only 230-115 kV substation serving Northern California. The project included the installation of a second 230-115 kV transformer along with the required 230 kV and 115 kV circuit breakers and bus work. The second transformer is required to prevent the existing transformer from overloading during peak load conditions combined with low levels of local

hydro generation. In addition the second transformer provides backup transmission service in the event of a failure to the existing transformer.

Craner Flat – Install Variable Var Device: (Reference page 8.7.5)

This project is required to serve large industrial load additions located in the Horseshoe substation area, Tooele County, Utah. To serve these new loads considerable voltage support is required. The initial MVar requirement is about 82 MVar, growing to 117 MVars. The capacitor switching will be controlled by dynamic control which includes Static VAr Compensation (SVC).

Line 1 Conversion Project: (Reference page 8.7.5)

The Line 1 Conversion Project consists of rebuilding 17.6 miles of Line 1 and converting the operating voltage from 69 kV to 115 kV. This line runs between Yreka and Weed California. Also included in the project was the rebuild and conversion of Lucerne Substation from a 69-12.5 kV to a 115 – 12.5 kV substation. Line terminal facilities were also constructed at Yreka and Weed Junction Substations. This project is required so that the existing 115 kV line (Line 14) that provides the only 115 kV source to Weed and Mt. Shasta California is not overloaded during system normal peak loading. The Weed and Mt. Shasta area has seen significant local area load growth over the last five years and is projected to see continued load growth in the future. In addition to relieving the existing line overload the Line 1 conversion project will provide a second 115 kV transmission source to Weed and Mt. Shasta which will serve as a redundant source during non peak load situations.

Wine Country Substation: New 230-115 kV Substation: (Reference page 8.7.5)

This project will consist of a new 230-115 kV, 250 MVA substation near Grandview WA. This substation will contain (1) 230-115 kV, 250 MVA LTC transformer, (3) 230 kV, 2000A, 40 kA breakers, (4) 115 kV, 2000A, 40 kA breakers, and all related bus and equipment. BPA's Midway-Big Eddy 230 kV Line and the Sunnyside-Grandview 115 kV Line will be looped into the substation. The Sulphur Creek substation will be fed radially from the 115 kV ring bus.

Upper Green River Basin project: (Reference page 8.7.5)

Construct the new Jonah Field 230kV switching substation near the existing Jonah Gas Gathering 230kV metering point. Construct approx. 25 miles of single circuit consisting of 1272 ACSR 230 kV line. Construct a 230-69-25 kV substation near Paradise tap. This substation will have a 75MVA 230-69 kV transformer and a 69-25kV, 30 MVA transformer. Approximately 7 miles of existing 25 kV distribution line will be rebuilt using double circuit 69/25 kV line with 795 ACSR conductor.

Chappel Creek 230 kV Cimarex Energy Co 20 MW Service: (Reference page 8.7.5)

The project will require the expansion of the 69 kV bus at Chappel Creek substation and the addition of a new 69 kV breaker. Construct approx. 20 miles of 230 kV single-circuit 1272 ACSR line (operated at 69 kV), construct approx. 14 miles of 138 kV 795 ACSR line (operate at 69kV), build a 69 kV, 50 MVA primary metering station.

Logan Canyon-Nibley – rebuild 7 miles for 138 kV DCkt: (Reference page 8.7.5)

This project provides for the re-conductoring of 7 miles of 46 kV line between Logan Canyon and Nibley with 397 ACSR. A second 46 kV line will be rebuilt to 138 kV using 795 ACSR wire.

Threemile Knoll Sub: New 345 – 138kV Substation: (Reference page 8.7.5)

Construct the new 345-138 kV substation that loops into the Bridger - Goshen 345 kV line. The substation will consist of one 345-138 kV, 700 MVA transformer, one 345 kV three-breaker, breaker-and-a-half protection scheme, a 138 kV switchyard with four 138 kV, breaker protection scheme. This project would also require relocating 4-138 kV lines into the new substation from the existing Caribou substation, including the 138-46 kV transformer and associated equipment.

Oquirrh – New 345-138kV Sub & 138 kV Switchyard: (Reference page 8.7.5)

Construct the new 345-138 kV substation that loops into the east line of the double circuit Camp Williams – Terminal 345 kV line. The substation will consist of one 345-138 kV, 700 MVA transformer, one 345 kV three-breaker, breaker-and-a-half protection scheme, a 138 kV switchyard with three 138 kV, breaker-and-a-half and one two-breaker, breaker-and-a-half protection scheme. This project would also require relocating 4-138 kV lines into the new switchyard with two tie-lines connecting the old 138 kV switchyard with the new switchyard.

DISTRIBUTION PLANT ADDITIONS:**BDO/Build 138-12.5kV Sub & Line 30MVA:** (Reference page 8.7.6)

Build the new BDO substation on a 300' X 320' piece of property owned by PacifiCorp in the northwest corner of the BDO industrial park in Ogden. The substation will have a new 138-12.5 kV, 30 MVA transformer with a new metalclad switchgear (with two feeder breakers) and a 5.4 MVAR 2-step capacitor. Build 1.5 miles of new 138 kV line using 1272 ACSR conductor and OPGW shield wire along the east side of 1200 West tapping the Warren-Kimberly Clark 138 kV line and installing three 138 kV switches at the tap. This route already has a distribution line that will have to be transferred to the transmission poles. Build one 12.5 kV feeder that is about 0.6 miles long. Remove the old DDO substation.

Herriman – Install New Sub & Switchyard & Transmission: (Reference page 8.7.6)

Provides funding to purchase substation property and construct a 138-12.5 kV, 30 MVA substation at Herriman Utah. This project secures 7.6 miles of 138 kV transmission ROW and builds 7.6 miles of transmission line from Oquirrh to Herriman. Finally it also provides additional funds to purchase the remaining 8.5 miles 138 kV ROW from Herriman to Camp Williams for future line construction which provides the ability to add future substations.

¹SLCDT: Morton Court – Inst 2nd 138-12.5kV XFMR: (Reference page 8.7.7)

This project provides for the establishment of a 2nd 138-12.5 kV, 30 MVA transformer at the Morton Court substation in downtown Salt Lake City Utah. Three 138 kV circuit breakers will provide high side protection, and 12.5 kV switchgear will be added to enable the establishment of four 12.5 kV distribution feeders. This project also provides for about two miles of distribution underground feeder to tie the 2nd transformer into the grid.

¹Saratoga – add 2nd XFMR, rebuild transmission to Jumbers: (Reference page 8.7.7)

This project provides for the establishment of a 2nd 138-12.5 kV, 30 MVA transformer and 12.5 kV switchgear to accommodate three 12.5 kV distribution circuits at the Saratoga substation in Saratoga Springs Utah. It also provides for the rebuilding of 14 miles of 46 kV line between Saratoga and the Jumbers area with a 138 kV transmission line (operated 46 kV) with distribution under build.

¹Coal Creek Switch Rack Improve Voltage: (Reference page 8.7.7)

Introduce 138 kV into Coal Creek by installing a double circuit 138 kV line (2.5 miles), two 138 kV circuit breakers and a 138-46 kV transformer at Coal Creek substation and rebuilding eight miles of 46 kV line, changing the conductor size from #2 ACSR to 397.5 ACSR.

GENERAL PLANT ADDITIONS:**Customer IVR Replacement & AAR Upgrade: (Reference page 8.7.8)**

This project will implement four sets of assets: 1) The obsolete IVR & CTI components will be replaced with new integrated contact center suite that supports 192 ports for the IVR and 400 agents for CTI, across the PCCC and WCCC call centers. Replacement hardware and software will be purchased and integrated with the remaining telephony infrastructure. 2) Data quality issues within the customer directory (used to gather customer data for call routing and screen pops) will be addressed by adding Sysplex technology (hardware and software). 3) The GT-X software will be upgraded with a newer version which used the IT blueprint standard technologies, thereby supporting easier integration with the telephony components. The existing hardware will be reused. 4) The obsolete MAP-D will be replaced with AES (hardware and software) to enable integration of telephony components with the existing Avaya switch.

INTANGIBLE PLANT ADDITIONS:**Yale Relicensing Superior: (Reference page 8.7.10)**

Lewis River relicensing funding is required in order to proceed with the FERC relicensing process for the project. Funding costs include costs for settlement/mediation, license application, 401 water quality certification application and legal support

Merwin Relicensing Superior: (Reference page 8.7.10)

Lewis River relicensing funding is required in order to proceed with the FERC relicensing process for the project. Funding costs include costs for settlement/mediation, license application, 401 water quality certification application and legal support.

Swift Relicensing Superior: (Reference page 8.7.10)

Lewis River relicensing funding is required in order to proceed with the FERC relicensing process for the project. Funding costs include costs for settlement/mediation, license application, 401 water quality certification application and legal support.

Rogue Relicensing-Hydro South: (Reference page 8.7.10)

Various capital projects resulting from an anticipated hydro relicensing settlement agreement with various parties as part of the hydro relicensing process. Pending approval of the settlement agreement by FERC.

¹ Project is included in the "Project < \$1 m" line because less than \$1 million is actually being included in the rate case due to electric plant in service (EPIS) being calculated using a 13-month average methodology.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| BASE PERIOD: | | | | | | | |
| Cash | OWC131 | 1 | (10,619,912) | SNP | 43.578% | (4,627,971) | 8.8.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| Fuel Stock | 151 | 3 | 6,197,767 | SE | 41.710% | 2,585,101 | 8.8.2 |
| Fuel Stock | 151 | 3 | 4,485,743 | SSECH | 41.215% | 1,848,791 | 8.8.2 |
| Regulatory Assets / Liabilities | 186M | 3 | (208,095) | SG | 42.482% | (88,403) | 8.8.3 |
| Regulatory Assets / Liabilities | 18222 | 3 | (819,139) | TROJP | 42.365% | (347,028) | 8.8.3 |
| Regulatory Assets / Liabilities | 18222 | 3 | (1,199,442) | TROJD | 42.344% | (507,895) | 8.8.3 |
| Regulatory Assets / Liabilities | 182M | 3 | (1,122,426) | SGCT | 42.574% | (477,863) | 8.8.3 |
| Regulatory Assets / Liabilities | 182M | 3 | (2,881,906) | UT | 100.000% | (2,881,906) | 8.8.3 |
| Regulatory Assets / Liabilities | 254105 | 3 | (30,720) | TROJP | 42.365% | (13,014) | 8.8.3 |
| Regulatory Assets / Liabilities | 182M | 3 | 586,322 | SO | 42.344% | 248,270 | 8.8.5 |
| Regulatory Assets / Liabilities | 182W | 3 | (450,314) | UT | 100.000% | (450,314) | 8.8.7 |
| Electric Plant Acquisition Adjustment | 115 | 3 | (5,479,353) | SG | 42.482% | (2,327,752) | 8.8.8 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Fuel Stock | 151 | 3 | 16,922,179 | SE | 41.710% | 7,058,275 | 8.8.2 |
| Fuel Stock | 151 | 3 | (4,119,066) | SSECH | 41.215% | (1,697,666) | 8.8.2 |
| Regulatory Assets / Liabilities | 186M | 3 | (208,095) | SG | 42.482% | (88,403) | 8.8.3 |
| Regulatory Assets / Liabilities | 18222 | 3 | (819,139) | TROJP | 42.365% | (347,028) | 8.8.3 |
| Regulatory Assets / Liabilities | 18222 | 3 | (1,199,442) | TROJD | 42.344% | (507,895) | 8.8.3 |
| Regulatory Assets / Liabilities | 182M | 3 | (1,122,425) | SGCT | 42.574% | (477,862) | 8.8.3 |
| Regulatory Assets / Liabilities | 182M | 3 | (1,302,399) | UT | 100.000% | (1,302,399) | 8.8.3 |
| Regulatory Assets / Liabilities | 254105 | 3 | 120,208 | TROJP | 42.365% | 50,926 | 8.8.3 |
| Regulatory Assets / Liabilities | 182M | 3 | (1,051,424) | SO | 42.344% | (445,211) | 8.8.5 |
| Regulatory Assets / Liabilities | 182W | 3 | (359,585) | UT | 100.000% | (359,585) | 8.8.7 |
| Electric Plant Acquisition Adjustment | 115 | 3 | (5,479,353) | SG | 42.482% | (2,327,752) | 8.8.8 |

Description of Adjustment:

Cash - In order to avoid earning a return on the cash balance, the Company is removing the balance from rate base via this adjustment.

Fuel Stock - The cost of the Company's fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results.

Regulatory Assets/Liabilities - Regulatory assets and liabilities, including Demand Side Management and environmental assets, are adjusted to their Mid and Test period balances.

Electric Plant - The accumulated provision for Electric Plant Acquisition Adjustment is adjusted to its Mid and Test period balances.

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous Rate Base
Removal of Cash Balance

| Account | Factor | Jul. 2006 to Jun. 2007 12 Mo. Avg Balance | Ref |
|----------------|---------------|--|------------|
| 131 | SNP | 10,619,912 | To 8.8 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous Rate Base
 Coal Fuel Stock Balances

| Plant | Account | Factor | Jun-2007 | | Jun-2008 | | Jun-2009 | |
|-------------|---------|--------|-------------|-------------|-------------|-------------|-------------|------------|
| | | | Balance | Adjustment | Balance | Adjustment | Balance | Adjustment |
| Bridger | 151 | SE | 12,720,428 | (48,413) | 12,672,015 | (314,155) | 12,357,860 | |
| Carbon | 151 | SE | 1,202,141 | 569,470 | 1,771,611 | (649,500) | 1,122,111 | |
| Cholla | 151 | SSECH | 7,980,421 | 4,485,743 | 12,466,164 | (4,119,066) | 8,347,098 | |
| Colstrip | 151 | SE | 718,617 | (97,257) | 621,360 | (7,516) | 613,844 | |
| Craig | 151 | SE | 2,276,517 | 1,018,507 | 3,295,024 | (214,080) | 3,080,944 | |
| Hayden | 151 | SE | 1,136,241 | 632,594 | 1,768,835 | 66,540 | 1,835,375 | |
| Hunter | 151 | SE | 22,036,475 | 8,339,174 | 30,375,649 | 15,852,625 | 46,228,274 | |
| Huntington | 151 | SE | 16,941,235 | 3,191,649 | 20,132,884 | (562,585) | 19,570,299 | |
| Johnston | 151 | SE | 4,357,882 | 863,506 | 5,221,388 | 958,222 | 6,179,610 | |
| Naughton | 151 | SE | 6,030,952 | (232,767) | 5,798,185 | 387,288 | 6,185,473 | |
| Deer Creek | 151 | SE | 25,185 | 194,225 | 219,410 | - | 219,410 | |
| Prep Plant | 151 | SE | 24,697,505 | (8,870,400) | 15,827,105 | 1,405,340 | 17,232,445 | |
| Rock Garden | 151 | SE | 1,710,339 | 637,479 | 2,347,818 | | 2,347,818 | |
| | | | 101,833,937 | 10,683,510 | 112,517,448 | 12,803,113 | 125,320,561 | |
| | | | | To 8.8 | | To 8.8 | | |

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous Rate Base
Regulatory Assets / Liabilities

| Primary Account | Secondary Account | Account Description | Factor | Jun-2007 Balance | Adjustment | Jun-2008 Balance | Adjustment | Jun-2009 Balance |
|-----------------|-------------------|--|--------|------------------|-------------|------------------|-------------|------------------|
| 1869000 | 185334 | HERMISTON SWAP | SG | 5,011,611 | (208,095) | 4,803,517 | (208,095) | 4,595,422 |
| 1822200 | 185802 | UNRECOVD PLANT - TROJAN-CR-DEPN | TROJP | (12,283,350) | (819,139) | (13,102,489) | (819,139) | (13,921,628) |
| 1822200 | 185804 | UNRECOVD P'ANT - TROJAN-DECOM-CR | TROJD | (13,692,876) | (1,199,442) | (14,892,318) | (1,199,442) | (16,091,761) |
| 1823990 | 187050 | CHOLLA PLANT TRANSACTION COSTS | SGCT | 11,317,787 | (1,122,426) | 10,195,361 | (1,122,425) | 9,072,936 |
| 1823870 | 187104 | FAS 87/88 PENSION UT | UT | 1,579,507 | (1,579,507) | - | - | - |
| 1823990 | 187107 | GLENROCK MINE EXCLUDING RECLAMATION - UT | UT | 3,080,023 | (1,302,399) | 1,777,624 | (1,302,399) | 475,224 |
| 2541050 | 288506 | ARO/REG DIFF - TROJAN NUCLEAR PLANT | TROJP | (775,532) | (30,720) | (806,252) | 120,208 | (686,044) |
| | | | | (5,762,830) | (6,261,728) | (12,024,558) | (4,531,292) | (16,555,850) |
| | | | | | | | | To 8.8 |

Rocky Mountain Power
Utah General Rate Case, June 2009
Miscellaneous Rate Base
Environmental Regulatory Assets

| Primary Account | Secondary Account | Description | Factor | June 2007 | Adjustment | June 2008 | Adjustment | June 2009 |
|-----------------|---------------------|---|--------|-----------|------------|-----------|------------|-----------|
| 1823910 | ENVR CST UNDR AMORT | 100616 AMERICAN BARREL | SO | (146) | 146 | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100617 AMERICAN BARREL | SO | 61 | (61) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100618 AMERICAN BARREL | SO | 34 | (30) | 4 | (4) | - |
| 1823910 | ENVR CST UNDR AMORT | 100636 INS RECOVERY/SITES | SO | - | - | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100637 INS RECOVERY/SITES | SO | 35 | (35) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100638 INS RECOVERY/SITES | SO | 15 | (15) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100639 INS RECOVERY/SITES | SO | 119 | (119) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100640 INS RECOVERY/SITES | SO | 210 | (210) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100641 INS RECOVERY/SITES | SO | 43 | (43) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100648 VARIOUS MINOR SITES | SO | - | - | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100649 VARIOUS MINOR SITES | SO | 590 | (590) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100650 VARIOUS MINOR SITES | SO | 2,406 | (2,406) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100651 VARIOUS MINOR SITES | SO | 3,723 | (3,723) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100652 VARIOUS MINOR SITES | SO | 4,881 | (4,881) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100653 VARIOUS MINOR SITES | SO | 13,701 | (12,002) | 1,698 | (1,698) | - |
| 1823910 | ENVR CST UNDR AMORT | 100671 SUPERFUND INS RECOVER | SO | (6,803) | 6,803 | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100706 HAZARDOUS WASTE | SO | - | - | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100707 HAZARDOUS WASTE | SO | 6 | (6) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100708 HAZARDOUS WASTE | SO | 4 | (4) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100709 HAZARDOUS WASTE | SO | 6 | (6) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100710 HAZARDOUS WASTE | SO | 9 | (8) | 1 | (1) | - |
| 1823910 | ENVR CST UNDR AMORT | 100838 VISIBILITY STUDIES | SO | - | - | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100839 VISIBILITY STUDIES | SO | (290) | 290 | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100840 VISIBILITY STUDIES | SO | 2,899 | (2,899) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100841 VISIBILITY STUDIES | SO | 2,092 | (2,092) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100842 VISIBILITY STUDIES | SO | 3,133 | (3,133) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100843 VISIBILITY STUDIES | SO | 736 | (630) | 105 | (105) | - |
| 1823910 | ENVR CST UNDR AMORT | 100853 NTO INVEST/CLEANUP | SO | - | - | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100854 NTO INVEST/CLEANUP | SO | 589 | (589) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100855 NTO INVEST/CLEANUP | SO | 881 | (881) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100856 NTO INVEST/CLEANUP | SO | 179 | (179) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100871 D-SM RETAIL MINOR SIT | SO | 4,312 | (4,312) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100872 D-SM RETAIL MINOR SIT | SO | 1,829 | (1,829) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100873 D-SM RETAIL MINOR SIT | SO | 8 | (8) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100874 D-SM RETAIL MINOR SIT | SO | 1,422 | (1,422) | - | - | - |
| 1823910 | ENVR CST UNDR AMORT | 100875 D-SM RETAIL MINOR SIT | SO | 897 | (718) | 179 | (179) | - |
| 1823910 | ENVR CST UNDR AMORT | 101866 DSM THEA FOSS WATERWAY CLEANUP | SO | 16,435 | (6,560) | 9,875 | (6,560) | 3,315 |
| 1823910 | ENVR CST UNDR AMORT | 101867 DS-M RETAIL MINOR SITES | SO | 66,712 | (26,566) | 40,146 | (26,566) | 13,580 |
| 1823910 | ENVR CST UNDR AMORT | 101868 ORHR/TELLURIDE INVESTIGATION & CLEANUP | SO | 76,368 | (43,677) | 32,692 | (32,692) | - |
| 1823910 | ENVR CST UNDR AMORT | 101911 PRINCEVILLE SERVICE CENTER CLEANUP | SO | 468 | (187) | 281 | (187) | 94 |
| 1823910 | ENVR CST UNDR AMORT | 101912 UTAH METALS CLEANUP | SO | 5,202 | (2,071) | 3,131 | (2,071) | 1,060 |

| Primary Account | Secondary Account | Description | Factor | June 2007 | Adjustment | June 2008 | Adjustment | June 2009 |
|-----------------|----------------------|--|--------|-----------|------------|-----------|-------------|-----------|
| 1823910 | ENVIR CST UNDR AMORT | 102026 D-SM RETAIL MINOR SITES | SO | 126,306 | (36,368) | 89,937 | (36,368) | 53,569 |
| 1823910 | ENVIR CST UNDR AMORT | 102027 D-SM THEA FOSS WATERWAY CLEANUP | SO | 5,732 | (1,764) | 3,968 | (1,764) | 2,204 |
| 1823910 | ENVIR CST UNDR AMORT | 102041 UTAH METALS CLEANUP | SO | 187 | (56) | 131 | (56) | 75 |
| 1823910 | ENVIR CST UNDR AMORT | 102103 UTAH METALS CLEANUP | SO | 1,089 | (290) | 798 | (290) | 508 |
| 1823910 | ENVIR CST UNDR AMORT | 102104 ASTORIA YOUNGS BAY CLEANUP | SO | 109,562 | (29,217) | 80,345 | (29,217) | 51,129 |
| 1823910 | ENVIR CST UNDR AMORT | 102105 D-SM RETAIL MINOR SITES | SO | 7,682 | (2,048) | 5,633 | (2,048) | 3,585 |
| 1823910 | ENVIR CST UNDR AMORT | 102191 ASTORIA YOUNGS BAY CLEANUP | SO | 205,899 | (35,511) | 170,388 | (35,511) | 134,878 |
| 1823910 | ENVIR CST UNDR AMORT | 102193 UTAH METALS CLEANUP | SO | 626 | (132) | 494 | (132) | 362 |
| 1823910 | ENVIR CST UNDR AMORT | 102194 DSM RETAIL MINOR SITES | SO | 132,662 | (26,566) | 106,096 | (26,566) | 79,529 |
| 1823910 | ENVIR CST UNDR AMORT | 102324 DSM RETAIL MINOR SITES | SO | 122,824 | (21,222) | 101,602 | (21,222) | 80,380 |
| 1823910 | ENVIR CST UNDR AMORT | 102325 ASTORIA YOUNGS BAY CLEANUP | SO | 79,034 | (15,110) | 63,924 | (15,110) | 48,815 |
| 1823910 | ENVIR CST UNDR AMORT | 102326 UTAH METALS CLEANUP | SO | 18,600 | (3,235) | 15,365 | (3,235) | 12,130 |
| 1823910 | ENVIR CST UNDR AMORT | 102463 D-SM RETAIL MINOR SITES | SO | 162,174 | (24,757) | 137,417 | (24,757) | 112,661 |
| 1823910 | ENVIR CST UNDR AMORT | 102464 ASTORIA YOUNGS BAY CLEANUP | SO | 40,015 | (7,794) | 32,221 | (7,794) | 24,427 |
| 1823910 | ENVIR CST UNDR AMORT | 102467 THIRD WEST SUBSTATION CLEANUP | SO | 2,355,046 | (343,657) | 2,011,389 | (343,657) | 1,667,732 |
| 1823910 | ENVIR CST UNDR AMORT | 102477 SALT LAKE CITY AUTO | SO | 24,874 | (3,685) | 21,189 | (3,685) | 17,504 |
| 1823910 | ENVIR CST UNDR AMORT | 102570 D-SM RETAIL MINOR SITES | SO | 702,795 | 488,947 | 1,191,742 | (148,672) | 1,043,070 |
| 1823910 | ENVIR CST UNDR AMORT | 102571 SALT LAKE CITY AUTO | SO | 5,542 | (715) | 4,827 | (715) | 4,112 |
| 1823910 | ENVIR CST UNDR AMORT | 102661 ASTORIA YOUNG BAY CLEANUP | SO | 183,713 | 162,776 | 346,488 | (44,034) | 302,455 |
| 1823910 | ENVIR CST UNDR AMORT | 102687 PORTLAND STEAM PIPE REMOVAL | SO | 930,417 | (110,000) | 820,417 | (110,000) | 710,417 |
| 1823910 | ENVIR CST UNDR AMORT | 102771 ENVIRONMENTAL COST UNDER AMORTIZATION | SO | 354,532 | 711,380 | 1,065,913 | (126,529) | 939,384 |
| | | | | 5,772,076 | 586,322 | 6,358,398 | (1,051,424) | 5,306,973 |
| | | | | | To 8.8 | | To 8.8 | |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Miscellaneous Rate Base
 DSM Regulatory Assets

| Primary Account | Description | Secondary Account | Description | Factor | June 2007 | Adjustment | June 2008 | Adjustment | June 2009 |
|-----------------|----------------------|-------------------|--|--------|-----------|------------|-----------|------------|-----------|
| 1823920 | DSR COSTS AMORTIZED | 101181 | IND FINANSWER 92 | UT | 4,405 | (4,405) | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101182 | IND FINANSWER 93 | UT | 23,415 | (15,610) | 7,805 | (7,805) | - |
| 1823920 | DSR COSTS AMORTIZED | 101183 | IND FINANSWER 94 | UT | 54,606 | (21,842) | 32,763 | (21,842) | 10,921 |
| 1823920 | DSR COSTS AMORTIZED | 101184 | IND FINANSWER 95 | UT | 74,811 | (21,375) | 53,436 | (21,375) | 32,062 |
| 1823920 | DSR COSTS AMORTIZED | 101185 | IND FINANSWER 96 | UT | 46,243 | (10,276) | 35,967 | (10,276) | 25,690 |
| 1823920 | DSR COSTS AMORTIZED | 101187 | COMM BUILDING 92 | UT | 1,594 | (1,594) | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101188 | COMM BUILDING 93 | UT | 1,852 | (1,235) | 617 | (617) | - |
| 1823920 | DSR COSTS AMORTIZED | 101189 | COMM BUILDING 94 | UT | 317 | (127) | 190 | (127) | 64 |
| 1823920 | DSR COSTS AMORTIZED | 101190 | COMM BUILDING 96 | UT | 4,939 | (1,098) | 3,842 | (1,098) | 2,744 |
| 1823920 | DSR COSTS AMORTIZED | 101214 | ENERGY FINANSWER92 | UT | 15,693 | (15,693) | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101215 | ENERGY FINANSWER93 | UT | 90,675 | (60,450) | 30,225 | (30,225) | - |
| 1823920 | DSR COSTS AMORTIZED | 101216 | ENERGY FINANSWER - UT 1994 | UT | 174,126 | (69,650) | 104,476 | (69,650) | 34,825 |
| 1823920 | DSR COSTS AMORTIZED | 101217 | ENERGY FINANSWER - UT 1995 | UT | 146,107 | (41,745) | 104,362 | (41,745) | 62,617 |
| 1823920 | DSR COSTS AMORTIZED | 101218 | ENERGY FINANSWER - UT 1996 | UT | 111,709 | (24,824) | 86,885 | (24,824) | 62,060 |
| 1823920 | DSR REGULATORY ASSET | 101221 | COMM COMPETITIVE93 | UT | 29,414 | (19,609) | 9,805 | (9,805) | - |
| 1823920 | DSR COSTS AMORTIZED | 101222 | COMM RETROFIT 93 | UT | 1,178 | (786) | 393 | (393) | - |
| 1823920 | DSR COSTS AMORTIZED | 101223 | FINANSWER 12000 92 | UT | 5,293 | (5,293) | - | - | - |
| 1823920 | DSR COSTS AMORTIZED | 101224 | FINANSWER 12000 93 | UT | 5,572 | (3,714) | 1,857 | (1,857) | - |
| 1823920 | DSR COSTS AMORTIZED | 101225 | "FINANSWER 12,000 - UTAH 1994" | UT | 13,954 | (5,581) | 8,372 | (5,581) | 2,791 |
| 1823920 | DSR COSTS AMORTIZED | 101226 | WHOLESALE PURCH 92 | UT | 954 | (954) | - | - | - |
| 1823940 | DSR CARRYING CHARGES | 101469 | ENERGY FINANSWER94 | UT | (1,342) | 537 | (805) | 537 | (268) |
| 1823940 | DSR CARRYING CHARGES | 101470 | ENERGY FINANSWER95 | UT | 3,259 | (931) | 2,328 | (931) | 1,397 |
| 1823940 | DSR CARRYING CHARGES | 101471 | ENERGY FINANSWER96 | UT | 7,049 | (1,566) | 5,483 | (1,566) | 3,916 |
| 1823940 | DSR CARRYING CHARGES | 101472 | IND FINANSWER 94 | UT | 1,126 | (450) | 676 | (450) | 225 |
| 1823940 | DSR CARRYING CHARGES | 101473 | IND FINANSWER 95 | UT | 2,834 | (810) | 2,025 | (810) | 1,215 |
| 1823940 | DSR CARRYING CHARGES | 101474 | IND FINANSWER 96 | UT | (4,066) | 904 | (3,163) | 904 | (2,259) |
| 1823940 | DSR CARRYING CHARGES | 101477 | COMM RETRO 94 | UT | (436) | 174 | (262) | 174 | (87) |
| 1823960 | DSR DEF NET LOST REV | 101662 | NET LOST REVN COMM | UT | 14,851 | (5,941) | 8,911 | (5,940) | 2,970 |
| 1823960 | DSR DEF NET LOST REV | 101663 | NET LOST REVN COMM | UT | 73,274 | (20,935) | 52,339 | (20,935) | 31,403 |
| 1823960 | DSR DEF NET LOST REV | 101664 | UTAH NET LOST REV - COMM. FINANSWER 1996 | UT | 47,207 | (10,490) | 36,716 | (10,490) | 26,226 |
| 1823960 | DSR DEF NET LOST REV | 101669 | NET LOST REVN LOW | UT | 145 | (145) | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101672 | NET LOST REVN SERP | UT | 249 | (249) | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101673 | NET LOST REVN 12000 | UT | 537 | (215) | 322 | (215) | 107 |
| 1823960 | DSR DEF NET LOST REV | 101674 | NET LOST REVN 12000 | UT | 4,230 | (1,209) | 3,022 | (1,209) | 1,813 |
| 1823960 | DSR DEF NET LOST REV | 101675 | NET LOST REVN 12000 | UT | 2,151 | (478) | 1,673 | (478) | 1,195 |
| 1823960 | DSR DEF NET LOST REV | 101680 | NET LOST REVN MAJOR | UT | 8,552 | (8,552) | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101681 | UTAH NET LOST REV - COMM. SPACE - 1994 | UT | 1,506 | (602) | 903 | (602) | 301 |
| 1823960 | DSR DEF NET LOST REV | 101682 | NET LOST REVN COMM | UT | 20,067 | (5,733) | 14,334 | (5,733) | 8,600 |
| 1823960 | DSR DEF NET LOST REV | 101683 | NET LOST REVN COMM | UT | 96,387 | (21,419) | 74,968 | (21,419) | 53,548 |
| 1823960 | DSR DEF NET LOST REV | 101684 | NET LOST REVN COMM | UT | 16,258 | (2,956) | 13,302 | (2,956) | 10,346 |
| 1823960 | DSR DEF NET LOST REV | 101685 | NET LOST REVN IND | UT | 1,408 | (563) | 845 | (563) | 282 |

| Primary Account | Description | Secondary Account | Description | Factor | June 2007 | Adjustment | June 2008 | Adjustment | June 2009 |
|-----------------|----------------------|-------------------|------------------------|--------|-----------|------------|-----------|------------|-----------|
| 1823960 | DSR DEF NET LOST REV | 101686 | NET LOST REVN IND | UT | 7,312 | (2,089) | 5,223 | (2,089) | 3,134 |
| 1823960 | DSR DEF NET LOST REV | 101687 | NET LOST REVN IND | UT | 12,224 | (2,717) | 9,508 | (2,717) | 6,791 |
| 1823960 | DSR DEF NET LOST REV | 101688 | NET LOST REVN IND | UT | 3,158 | (574) | 2,584 | (574) | 2,009 |
| 1823960 | DSR DEF NET LOST REV | 101691 | NET LOST EF RETRO | UT | 27,057 | (6,013) | 21,044 | (6,013) | 15,032 |
| 1823960 | DSR DEF NET LOST REV | 101692 | NET LOST EF RETRO | UT | 15,488 | (2,816) | 12,672 | (2,816) | 9,856 |
| 1823960 | DSR DEF NET LOST REV | 101694 | NET LOST CES WAY | UT | 3,142 | (3,142) | - | - | - |
| 1823960 | DSR DEF NET LOST REV | 101695 | NET LOST EF CUSTOM | UT | 44,825 | (9,961) | 34,864 | (9,961) | 24,903 |
| 1823960 | DSR DEF NET LOST REV | 101696 | NET LOST EF CUSTOM | UT | 48,538 | (8,825) | 39,713 | (8,825) | 30,888 |
| 1823960 | DSR DEF NET LOST REV | 101697 | NET LOST EF PRESCRIPT | UT | 1,207 | (268) | 939 | (268) | 671 |
| 1823960 | DSR DEF NET LOST REV | 101698 | NET LOST EF PRESCRIPT | UT | 2,527 | (460) | 2,067 | (459) | 1,608 |
| 1823960 | DSR DEF NET LOST REV | 101699 | NET LOST EF COMMERCIAL | UT | 2,358 | (524) | 1,834 | (524) | 1,310 |
| 1823960 | DSR DEF NET LOST REV | 101700 | NET LOST EF COMMERCIAL | UT | 29,881 | (5,433) | 24,448 | (5,433) | 19,015 |
| | | | | | 1,299,820 | (450,314) | 849,506 | (359,585) | 489,921 |
| | | | | | | To 8.8 | | To 8.8 | |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Miscellaneous Rate Base

Electric Plant Acquisition Adjustment Amortization

| Primary Account | Description | Factor | June 2007 Balance | Amortization | June 2008 Balance | Amortization | June 2009 Balance |
|-----------------|--|--------|-------------------|--------------|-------------------|--------------|-------------------|
| 115 | Accum Prov for Electric Plant Acquisition Adjustment | SG | (82,628,491) | (5,479,353) | (88,107,844) | (5,479,353) | (93,587,196) |
| | | | | | | | To 8.8 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| BASE PERIOD: | | | | | | | |
| Adjustment to Rate Base: | | | | | | | |
| Reservoirs, Dams & Waterways | 332 | 2 | (1,470,448) | SG-U | 42.482% | (624,679) | |
| Hydraulic Plant Accumulated Depreciation | 108HP | 2 | <u>1,920,679</u> | SG-U | 42.482% | <u>815,947</u> | 8.9.1 |
| | | | <u><u>450,231</u></u> | | | <u><u>191,268</u></u> | |
| Removal Costs | 108HP | 3 | 3,180,500 | SG-U | 42.482% | 1,351,147 | 8.9.1 |
| Adjustment to Expense: | | | | | | | |
| Misc. Hydro Expenses | 539 | 2 | (809) | SG-U | 42.482% | (344) | 8.9.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

The American Fork hydro electric plant is being decommissioned currently and expected to be completed by the end of 2007. This adjustment removes the American Fork assets from results and also removes the associated operation and maintenance expense.

The Company expects to spend \$3,750,000 for removal of the American Fork facilities before the end of 2007. Approximately \$569,000 has been accrued for removal by June 2007. This adjustment is adding the net removal costs into rate base.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 American Fork Hydro Decommissioning

| | Balance Jun 07 | |
|-----------------------------------|--------------------|---------|
| Rate Base (Assets Retired) | | |
| Electric Plant in Service | 1,470,448 | pg. 8.9 |
| Accumulated Depreciation | <u>(1,920,679)</u> | pg. 8.9 |
| | <u>(450,231)</u> | |

Removal Costs

| | | |
|--------------------------------|------------------|--|
| * Removal Accrued in Accm Depr | (569,500) | |
| Decommissioning Costs | 3,750,000 | |
| Accrued Decommissioning | <u>(569,500)</u> | |
| Remaining Balance | 3,180,500 | |

OMAG

| | | | |
|--------------------|-----|-----|---------|
| MSC HYD PWR GEN EX | 539 | 809 | pg. 8.9 |
|--------------------|-----|-----|---------|

* Reclamation balance accrued included in accumulated depreciation reserve.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| BASE PERIOD: | | | | | | | |
| Adjustment to Rate Base: | | | | | | | |
| Reservoirs, Dams & Waterways | 332 | 3 | (2,514,757) | SG-U | 42.482% | (1,068,325) | |
| Station Equipment | 353 | 3 | (838,252) | SG | 42.482% | (356,108) | |
| Hydraulic Plant Accum Depr | 108HP | 3 | 1,292,601 | SG-U | 42.482% | 549,126 | |
| Transmission Plant Accum Depr | 108TP | 3 | 430,867 | SG | 42.482% | 183,042 | |
| | | | <u>(1,629,541)</u> | | | <u>(692,266)</u> | 8.10.1 |
| Adjustment to Operation and Maintenance Expense: | | | | | | | |
| Misc Hydro Power Generation Expense | 539 | 3 | (122,365) | SG-U | 42.482% | (51,983) | |
| Maintenance of Structure | 540 | 3 | (9,047) | SG-U | 42.482% | (3,843) | |
| Maintenance of Dams & Water Systems | 542 | 3 | (647) | SG-U | 42.482% | (275) | |
| Maintenance of Dams & Water Systems | 543 | 3 | (100,872) | SG-U | 42.482% | (42,853) | |
| Maintenance Hydro - Other | 544 | 3 | (5,514) | SG-U | 42.482% | (2,342) | |
| | | | <u>(238,445)</u> | | | <u>(101,297)</u> | 8.10.1 |
| Recognition of Gain | | | | | | | |
| Loss on sale of property | 421 | 3 | 8,955 | SG-U | 42.482% | 3,804 | 8.10.1 |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

PacifiCorp has entered into an agreement to sell the Upper Beaver hydro electric facilities to the city of Beaver City. The sale closed on September 14, 2007. This adjustment removes the Upper Beaver assets that were sold as well as removing the associated operation & maintenance expenses.

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Upper Beaver Hydro Facilities Sale

| | | Balance | |
|-----------------------------------|---|--------------------|---------|
| | | <u>6/30/2007</u> | |
| Rate Base (Assets Retired) | | | |
| | Electric Plant in Service | 3,353,009 | |
| | Accumulated Depreciation | <u>(1,723,468)</u> | |
| | | <u>1,629,541</u> | pg 8.10 |
| | | | |
| OMAG | | | |
| | MSC HYD PWR GEN EX 539 | 122,365 | |
| | RENTS (HYDRO GEN) 540 | 9,047 | |
| | MAINT OF STRUCTURE 542 | 647 | |
| | MNT DAMS & WTR SYS 543 | 100,872 | |
| | ACCESS ELEC EQUIP 544 | <u>5,514</u> | |
| | Total OMAG | <u>238,445</u> | pg 8.10 |
| | | | |
| | Loss on Sale (to be recognized when FERC approves) | 8,955 | pg 8.10 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| BASE PERIOD: | | | | | | | |
| Adjustment to Expense: | | | | | | | |
| <u>(1) Remove Operation & Maintenance</u> | | | | | | | |
| Operation Supervision | 535 | 1 | (6,962) | SG-P | 42.482% | (2,957) | |
| Hydraulic Expenses | 537 | 1 | (13,481) | SG-P | 42.482% | (5,727) | |
| Misc. Hydro Expenses | 539 | 1 | (161,825) | SG-P | 42.482% | (68,747) | |
| Rents | 540 | 1 | (331) | SG-P | 42.482% | (140) | |
| Maintenance of Structures | 542 | 1 | (758) | SG-P | 42.482% | (322) | |
| Maintenance of Dams & Waterways | 543 | 1 | (6,957) | SG-P | 42.482% | (2,955) | |
| Maintenance of Electric Plant | 544 | 1 | (9,276) | SG-P | 42.482% | (3,940) | |
| Maintenance of Misc. Hydro Plant | 545 | 1 | (18,084) | SG-P | 42.482% | (7,682) | |
| | | | <u>(217,673)</u> | | | <u>(92,472)</u> | 8.11.2 |
| <u>Annualize Amortization of Regulatory Asset</u> | | | | | | | |
| Amortization Expense-Unrecovered Plant | 404IP | 2 | 1,248,204 | SG-P | 42.482% | 530,265 | 8.11.1 |
| | 407 | 2 | (156,026) | SG-P | 42.482% | (66,283) | 8.11.1 |
| Adjustment to Rate Base: | | | | | | | |
| MID PERIOD Incremental Change: | | | | | | | |
| Unrecovered Plant | 182M | 3 | (1,248,204) | SG-P | 42.482% | (530,265) | 8.11.1 |
| TEST PERIOD Incremental Change: | | | | | | | |
| Unrecovered Plant | 182M | 3 | (1,248,204) | SG-P | 42.482% | (530,265) | 8.11.1 |

Description of Adjustment:

The Company filed in the state of Utah, Docket No. 07-035-14, for an Order (A) authorizing the Company to transfer its undepreciated net investment of approx. \$8.9 million (as of Jan 31, 2007) in the Powerdale Plant from FERC account 101 (EPIS), to FERC account 182.2 (unrecovered Plant and Regulatory study costs), (B) permitting the Company to record approximately \$6.3 million of decommissioning costs in FERC account 182.2 and (C) authorizing the Company to establish amortization periods for these amounts.

This adjustment:

- (1) Removes avoided O&M expenses and leaves in results the forecasted on-going level of O&M costs of \$72,000.
- (2) Amortizes the unrecovered plant over five years.
- (3) Adjusts the unrecovered plant balance for amortization.

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G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Bus

Account number: 185821 Unrec Pmt-Powerdale
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2008
 All documents in currency: * Display currency: USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|--------------|------------|--------------|--------------|
| Balance C... | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | 8,796,061.08 | 104,017.08 | 8,692,044.00 | 8,692,044.00 |
| 6 | | 104,017.00 | 104,017.00- | 8,588,027.00 |
| 7 | | 104,017.00 | 104,017.00- | 8,484,010.00 |
| 8 | | 104,017.00 | 104,017.00- | 8,379,993.00 |
| 9 | | 104,017.00 | 104,017.00- | 8,275,976.00 |
| 10 | | 104,017.00 | 104,017.00- | 8,171,959.00 |
| 11 | | | | 8,171,959.00 |
| 12 | | | | 8,171,959.00 |
| 13 | | | | 8,171,959.00 |
| 14 | | | | 8,171,959.00 |
| 15 | | | | 8,171,959.00 |
| 16 | | | | 8,171,959.00 |
| Total | 8,796,061.08 | 624,102.08 | 8,171,959.00 | 8,171,959.00 |

PRD (1) (600) ps15 INS

104,017
 12
 Acct 404 1,248,204 Ref. 8.11

SAP NetWeaver Portal - Microsoft Internet Explorer provided by **SAP**

Account Edit Goto Environment System Help **SAP**

G/L Account Balance Display

Document currency | Document currency | Document currency | Busine

Account number: 566930 Arnt Of Prpty Lsses
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2008
 All documents in currency: * Display currency: USD

| Period | Debit | Credit | Balance | Cum. balance |
|--------------|------------|-----------|------------|--------------|
| Balance C... | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | 104,017.08 | 52,008.54 | 52,008.54 | 52,008.54 |
| 6 | 104,017.00 | | 104,017.00 | 156,025.54 |
| 7 | 104,017.00 | | 104,017.00 | 260,042.54 |
| 8 | 104,017.00 | | 104,017.00 | 364,059.54 |
| 9 | 104,017.00 | | 104,017.00 | 468,076.54 |
| 10 | 104,017.00 | | 104,017.00 | 572,093.54 |
| 11 | 104,017.00 | | 104,017.00 | 676,110.54 |
| 12 | | | | 676,110.54 |
| 13 | | | | 676,110.54 |

PRD (1) (600) ps15 INS

Acct 407 (156,026) Ref. 8.11

Rocky Mountain Power
 Utah General Rate Case, June 2009
 Powerdale Hydroelectric Facility
 O&M Expenses

| Plant | FERC Account | FERC Account Description | July 2006 - June 2007 | | Estimated On- | Difference |
|-------------|--------------|--|-----------------------|--|--------------------------|------------|
| | | | | | Going Level of O&M Costs | |
| POWERDALE | 5350000 | OPERATION SUPERVISION AND ENGINEERING | 6,962 | | 0 | (6,962) |
| POWERDALE | 5374000 | HYDRAULIC EXPENSES-OTHER REC FACILITIES | 13,481 | | 0 | (13,481) |
| POWERDALE | 5390000 | MISC HYDRAULIC POWER GENERATION EXPENSES | 233,825 | | 72,000 | (161,825) |
| POWERDALE | 5400000 | RENTS (HYDRO GENERATION) | 331 | | 0 | (331) |
| POWERDALE | 5420000 | MAINTENANCE OF STRUCTURES | 758 | | 0 | (758) |
| POWERDALE | 5430000 | MAINT OF RESERVOIRS, DAMS AND WATERWAYS | 6,957 | | 0 | (6,957) |
| POWERDALE | 5441000 | PRIME MOVERS & GENERATORS | 2,899 | | 0 | (2,899) |
| POWERDALE | 5442000 | ACCESSORY ELECTRIC EQUIPMENT | 6,376 | | 0 | (6,376) |
| POWERDALE | 5459000 | MAINT MISC HYDRO PLANT - OTHER | 18,084 | | 0 | (18,084) |
| Grand Total | | | 289,673 | | 72,000 | (217,673) |

Ref# 8.11

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| BASE PERIOD: | | | | | | | |
| Adjustment to Expense: | | | | | | | |
| Customer Service Deposit Interest | 431 | 1 | 600,614 | UT | 100.000% | 600,614 | 8.12.1 |
| Adjustment to Rate Base: | | | | | | | |
| Customer Service Deposits | 235 | 1 | (10,294,490) | UT | 100.000% | (10,294,490) | 8.12.2 |
| MID PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |
| TEST PERIOD Incremental Change: | | | | | | | |
| No Adjustment | | | | | | | |

Description of Adjustment:

Utah requires the Company to include customer service deposits as a reduction to rate base. This adjustment also includes the interest paid on the customer service deposits. This treatment was stipulated in Utah Docket 97-035-01 and has been upheld in subsequent dockets.

**Rocky Mountain Power
Utah General Rate Case, June 2009
Customer Service Deposits**

**Interest Expense on CSS Customer Deposits
GL 585100
12 Months Ended June 2007**

| | <u>Utah</u> | <u>Ref #</u> |
|---|-------------------|--------------|
| Customer Deposit Interest - 12 Months Ended June 2006 | <u>\$ 600,614</u> | 8.12 |

**Rocky Mountain Power
Utah General Rate Case, June 2009
Customer Service Deposits - Utah**

| | |
|-------------------------------------|--------------------------|
| Balance at 6/30/06 | 10,089,915 |
| Balance at 6/30/07 | <u>10,294,490</u> |
| Average UT Customer Service Deposit | <u><u>10,192,203</u></u> |
| | 8.12 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements Summary

| Description | Factor | Mid Period | Test Period |
|--------------------------------|--------|----------------------|----------------------|
| Steam Production Plant: | | | |
| Pre-merger Pacific | DGP | (9,373,316) | (9,300,883) |
| Pre-merger Utah | DGU | (15,130,522) | (14,960,160) |
| Post-merger | SG | (15,957,796) | (17,454,828) |
| Post-merger | SSGCH | (3,278,760) | (4,742,289) |
| Total Steam Plant | | <u>(43,740,394)</u> | <u>(46,458,159)</u> |
| Hydro Production Plant: | | | |
| Pre-merger Pacific | DGP | (1,098,270) | (1,092,930) |
| Pre-merger Utah | DGU | (84,279) | (84,129) |
| Post-merger | SG-P | (344,187) | (400,333) |
| Post-merger | SG-U | (96,877) | (123,361) |
| Total Hydro Plant | | <u>(1,623,613)</u> | <u>(1,700,752)</u> |
| Other Production Plant: | | | |
| Pre-merger Utah | DGU | (25,743) | (25,207) |
| Post-merger | SG | (1,878,290) | (1,983,769) |
| Post-merger Wind | SG | - | - |
| Post-merger | SSGCT | (728,534) | (761,699) |
| Total Other Plant | | <u>(2,632,567)</u> | <u>(2,770,675)</u> |
| Transmission Plant: | | | |
| Pre-merger Pacific | DGP | (2,930,396) | (2,916,043) |
| Pre-merger Utah | DGU | (2,691,447) | (2,680,642) |
| Post-merger | SG | (3,361,677) | (3,637,133) |
| Total Transmission Plant | | <u>(8,983,520)</u> | <u>(9,233,818)</u> |
| Distribution Plant: | | | |
| California | CA | (908,036) | (955,030) |
| Oregon | OR | (9,809,885) | (10,146,243) |
| Washington | WA | (2,461,583) | (2,545,360) |
| Eastern Wyoming | WYP | (2,867,797) | (3,007,987) |
| Utah | UT | (16,862,058) | (17,933,428) |
| Idaho | ID | (2,434,129) | (2,572,354) |
| Western Wyoming | WYU | (522,503) | (518,835) |
| Total Distribution Plant | | <u>(35,865,991)</u> | <u>(37,679,236)</u> |
| General Plant: | | | |
| California | CA | (583,936) | (601,555) |
| Oregon | OR | (6,820,680) | (6,853,019) |
| Washington | WA | (1,974,621) | (1,979,204) |
| Eastern Wyoming | WYP | (2,586,819) | (2,515,625) |
| Utah | UT | (7,589,548) | (7,414,112) |
| Idaho | ID | (1,518,442) | (1,494,483) |
| Western Wyoming | WYU | (570,657) | (544,558) |
| Pre-merger Pacific | DGP | (532,184) | (507,845) |
| Pre-merger Utah | DGU | (981,504) | (936,614) |
| Post-merger | SG | (6,452,702) | (6,157,587) |
| General Office | SO | (12,211,739) | (12,809,834) |
| General Office | SSGCH | (219,044) | (209,026) |
| General Office | SSGCT | (20,593) | (4,456) |
| Customer Service | CN | (1,108,345) | (1,057,655) |
| Fuel Related | SE | (49,243) | (46,991) |
| Total General Plant | | <u>(43,220,058)</u> | <u>(43,132,564)</u> |
| Mining Plant: | | | |
| Coal Mine | SE | (10,167,609) | (10,662,301) |
| Total Mining Plant | | <u>(10,167,609)</u> | <u>(10,662,301)</u> |
| Intangible Plant: | | | |
| California | CA | - | - |
| Customer Service | CN | (655,581) | (651,554) |
| Pre-merger Pacific | DGP | (19,590) | (19,470) |
| Pre-merger Utah | DGU | (4,174) | (4,148) |
| Idaho | ID | (8,552) | (8,500) |
| Oregon | OR | (67) | (67) |
| Fuel Related | SE | (15,933) | (15,835) |
| Post-merger | SG | (411,096) | (415,947) |
| Hydro Relicensing | SG-P | (456,222) | (609,641) |
| Hydro Relicensing | SG-U | (59,598) | (59,232) |
| General Office | SO | (2,355,707) | (2,427,966) |
| Cholla Intangible | SSGCH | - | - |
| Utah | UT | (5,438) | (5,405) |
| Washington | WA | (18) | (17) |
| Eastern Wyoming | WYP | (1,513) | (1,504) |
| Western Wyoming | WYU | - | - |
| | | <u>(3,993,488)</u> | <u>(4,219,285)</u> |
| Total Retirements | | <u>(150,227,239)</u> | <u>(155,856,792)</u> |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance | | Retirements | | Adjusted EPIS Balance | | Retirements | | Adjusted EPIS Balance | | Retirements | |
|--------------------------------|--------|------------------------|-----------------------|------------|-------------|------------|-----------------------|-------------|-------------|---------------|-----------------------|------------|-------------|----------|
| | | | Jun 2007 | Jul 2007 | Jun 2007 | Jul 2007 | Jun 2007 | Jul 2007 | Jun 2007 | Jul 2007 | Jun 2007 | Jul 2007 | Jun 2007 | Jul 2007 |
| Steam Production Plant: | | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,212,968,286 | - | (783,890) | - | 1,212,184,396 | (783,383) | - | 1,211,401,013 | (782,877) | - | - | - |
| Pre-merger Utah | DGU | -1.132% | 1,343,801,088 | - | (1,267,431) | - | 1,342,533,657 | (1,266,235) | - | 1,341,267,422 | (1,265,041) | - | - | - |
| Post-merger | SG | -0.825% | 1,861,236,769 | 12,280,981 | (1,279,715) | 12,280,981 | 1,872,248,035 | (1,287,286) | 7,682,988 | 1,878,643,737 | (1,291,684) | 11,316,437 | 11,316,437 | |
| Post-merger | SSGCH | -0.825% | 378,348,186 | 1,123,923 | (260,138) | 1,123,923 | 379,211,971 | (260,732) | 822,951 | 379,774,190 | (261,118) | 1,221,821 | 1,221,821 | |
| Total Steam Plant | | | 4,796,354,329 | 13,414,904 | (3,591,174) | 13,414,904 | 4,806,178,060 | (3,597,637) | 8,505,939 | 4,811,086,362 | (3,600,720) | 12,538,258 | 12,538,258 | |
| Hydro Production Plant: | | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 225,894,157 | - | (91,727) | - | 225,802,430 | (91,690) | - | 225,710,740 | (91,653) | - | - | - |
| Pre-merger Utah | DGU | -0.178% | 47,271,261 | - | (7,029) | - | 47,264,232 | (7,028) | - | 47,257,204 | (7,027) | - | - | - |
| Pre-merger | SG-P | -0.161% | 195,606,384 | 524,069 | (26,239) | 524,069 | 196,104,214 | (26,306) | 2,106,695 | 198,184,603 | (26,585) | 2,468,829 | 2,468,829 | |
| Post-merger | SG-U | -0.161% | 54,702,416 | 284,022 | (7,338) | 284,022 | 54,979,100 | (7,375) | 428,671 | 55,400,396 | (7,432) | 733,644 | 733,644 | |
| Total Hydro Plant | | | 523,474,217 | 808,091 | (132,333) | 808,091 | 524,149,975 | (132,399) | 2,535,366 | 526,552,943 | (132,696) | 3,202,473 | 3,202,473 | |
| Other Production Plant: | | | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,234,837 | - | (2,166) | - | 1,232,671 | (2,162) | - | 1,230,508 | (2,158) | - | - | - |
| Post-merger | SG | -0.908% | 192,434,657 | 10,279,271 | (145,685) | 10,279,271 | 202,568,243 | (153,357) | 3,475,166 | 205,890,051 | (155,872) | 477,847 | 477,847 | |
| Post-merger Wind | SG | -0.908% | 79,261,890 | 36,745 | (60,006) | 36,745 | 79,238,629 | (59,989) | 223,821 | 79,402,481 | (60,113) | 362,524 | 362,524 | |
| Post-merger | SSGCT | -0.908% | 272,931,383 | 10,316,016 | (207,857) | 10,316,016 | 283,039,542 | (215,508) | 3,698,986 | 286,523,020 | (218,143) | 840,370 | 840,370 | |
| Total Other Plant | | | 526,424,667 | 10,351,032 | (315,614) | 10,351,032 | 525,874,455 | (315,625) | 3,797,173 | 529,671,628 | (318,023) | 1,270,745 | 1,270,745 | |
| Transmission Plant: | | | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 596,302,735 | - | (244,750) | - | 596,057,986 | (244,649) | - | 595,813,236 | (244,549) | - | - | - |
| Pre-merger Utah | DGU | -0.402% | 670,475,961 | - | (224,701) | - | 670,251,260 | (224,626) | - | 670,026,635 | (224,550) | - | - | - |
| Post-merger | SG | -0.206% | 1,538,629,305 | 26,368,078 | (263,626) | 26,368,078 | 1,564,733,757 | (268,099) | 3,986,834 | 1,568,452,492 | (268,736) | 36,533,182 | 36,533,182 | |
| Total Transmission Plant | | | 2,807,408,002 | 26,368,078 | (733,077) | 26,368,078 | 2,833,043,003 | (737,374) | 3,986,834 | 2,836,282,463 | (737,836) | 36,533,182 | 36,533,182 | |
| Distribution Plant: | | | | | | | | | | | | | | |
| California | CA | -0.465% | 192,348,289 | 723,599 | (74,585) | 723,599 | 192,997,304 | (74,836) | 695,655 | 193,618,122 | (75,077) | 685,492 | 685,492 | |
| Oregon | OR | -0.631% | 1,526,612,993 | 6,968,541 | (803,062) | 6,968,541 | 1,532,778,473 | (806,305) | 6,961,112 | 1,538,993,280 | (809,543) | 8,546,713 | 8,546,713 | |
| Washington | WA | -0.679% | 356,149,796 | 2,217,655 | (201,651) | 2,217,655 | 358,165,800 | (202,793) | 1,391,309 | 359,354,316 | (203,466) | 1,370,985 | 1,370,985 | |
| Eastern Wyoming | WYP | -0.704% | 391,354,398 | 2,195,730 | (229,699) | 2,195,730 | 393,320,428 | (230,853) | 2,141,553 | 395,231,128 | (231,975) | 5,048,310 | 5,048,310 | |
| Utah | UT | -0.816% | 1,989,991,721 | 18,354,612 | (1,353,426) | 18,354,612 | 2,006,992,906 | (1,364,989) | 13,021,270 | 2,018,649,187 | (1,372,916) | 13,835,464 | 13,835,464 | |
| Idaho | ID | -0.987% | 234,253,555 | 1,646,798 | (192,684) | 1,646,798 | 235,707,668 | (193,860) | 1,606,165 | 237,119,953 | (195,042) | 1,643,475 | 1,643,475 | |
| Western Wyoming | WYU | -0.704% | 74,425,114 | 43,683 | (43,683) | 43,683 | 74,381,432 | (43,657) | - | 74,337,775 | (43,631) | - | - | |
| Total Distribution Plant | | | 4,765,135,866 | 32,106,935 | (2,898,790) | 32,106,935 | 4,794,344,011 | (2,917,314) | 25,817,064 | 4,817,243,761 | (2,931,650) | 31,130,439 | 31,130,439 | |
| General Plant: | | | | | | | | | | | | | | |
| California | CA | -4.672% | 12,283,946 | 96,349 | (47,828) | 96,349 | 12,332,467 | (48,017) | 96,468 | 12,380,917 | (48,206) | 96,349 | 96,349 | |
| Oregon | OR | -4.672% | 145,510,824 | 670,336 | (566,556) | 670,336 | 145,614,605 | (566,960) | 1,094,636 | 146,142,281 | (569,014) | 634,439 | 634,439 | |
| Washington | WA | -4.672% | 42,205,327 | 192,697 | (164,329) | 192,697 | 42,233,694 | (164,440) | 192,935 | 42,282,190 | (164,551) | 192,697 | 192,697 | |
| Eastern Wyoming | WYP | -4.672% | 55,936,285 | 217,791 | (217,791) | 217,791 | 55,877,293 | (217,562) | 214,800 | 55,874,531 | (217,551) | 212,800 | 212,800 | |
| Utah | UT | -4.672% | 163,822,438 | 524,040 | (637,853) | 524,040 | 163,708,625 | (637,410) | 708,840 | 163,780,055 | (637,688) | 702,240 | 702,240 | |
| Idaho | ID | -4.672% | 32,726,482 | 111,160 | (127,423) | 111,160 | 32,710,220 | (127,359) | 150,360 | 32,733,220 | (127,449) | 148,960 | 148,960 | |
| Western Wyoming | WYU | -4.672% | 12,477,444 | - | (48,582) | - | 12,428,862 | (48,393) | - | 12,380,470 | (48,204) | - | - | |
| Pre-merger Pacific | DGP | -4.672% | 11,636,236 | - | (45,306) | - | 11,590,930 | (45,130) | - | 11,545,800 | (44,954) | - | - | |
| Pre-merger Utah | DGU | -4.672% | 21,460,629 | - | (83,558) | - | 21,377,071 | (83,233) | - | 21,293,838 | (82,909) | - | - | |
| Post-merger | SG | -4.672% | 141,088,683 | 549,338 | (549,338) | 549,338 | 140,539,345 | (547,199) | 139,992,147 | 139,992,147 | (545,068) | 1,014,485 | 1,014,485 | |
| General Office | SO | -4.672% | 259,429,285 | 663,624 | (1,010,104) | 663,624 | 259,082,804 | (1,008,755) | 1,326,196 | 259,400,245 | (1,009,991) | 1,014,485 | 1,014,485 | |
| General Office | SSGCH | -4.672% | 4,789,400 | - | (18,648) | - | 4,770,752 | (18,575) | - | 4,752,177 | (18,503) | - | - | |
| General Office | SSGCT | -4.672% | 450,257 | - | (1,753) | - | 448,504 | (1,746) | - | 446,757 | (1,739) | - | - | |
| Customer Service | CN | -4.672% | 24,234,022 | - | (94,357) | - | 24,139,665 | (93,989) | - | 24,045,676 | (93,623) | - | - | |
| Fuel Related | SE | -4.672% | 1,076,710 | - | (4,192) | - | 1,072,518 | (4,176) | - | 1,068,342 | (4,160) | - | - | |
| Total General Plant | | | 929,127,968 | 2,417,006 | (3,617,618) | 2,417,006 | 927,927,355 | (3,612,944) | 3,784,235 | 928,098,646 | (3,613,611) | 3,001,970 | 3,001,970 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Jun 2007 | Retirements Jun 2007 | Adjustments | Adjusted EPIS Balance Jul 2007 | Retirements Jul 2007 | Adjustments | Adjusted EPIS Balance Aug 2007 | Retirements Aug 2007 | Adjustments |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 257,515,812 | (821,386) | 1,140,560 | 257,834,987 | (822,404) | 413,405 | 257,425,989 | (821,099) | 4,224,136 |
| Total Mining Plant | | | 257,515,812 | (821,386) | 1,140,560 | 257,834,987 | (822,404) | 413,405 | 257,425,989 | (821,099) | 4,224,136 |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | -0.616% | - | - | - | - | - | - | - | - | - |
| Customer Service | CN | -0.616% | 106,735,673 | (54,786) | - | 106,680,886 | (54,758) | - | 106,626,128 | (54,730) | - |
| Pre-merger Pacific | DGP | -0.616% | 3,189,454 | (1,637) | - | 3,187,817 | (1,636) | - | 3,186,180 | (1,635) | - |
| Pre-merger Utah | DGU | -0.616% | 679,586 | (349) | - | 679,237 | (349) | - | 678,888 | (348) | - |
| Idaho | ID | -0.616% | 1,392,381 | (715) | - | 1,391,666 | (714) | - | 1,390,952 | (714) | - |
| Oregon | OR | -0.616% | 10,945 | (6) | - | 10,939 | (6) | - | 10,933 | (6) | - |
| Fuel Related | SE | -0.616% | 2,593,999 | (1,331) | - | 2,592,667 | (1,331) | - | 2,591,337 | (1,330) | - |
| Post-merger | SG | -0.616% | 64,615,276 | (33,166) | 326,787 | 64,908,897 | (33,317) | 479,454 | 65,355,034 | (33,546) | 472,898 |
| Hydro Relicensing | SG-P | -0.616% | 60,589,960 | (31,100) | - | 60,558,859 | (31,084) | - | 60,527,775 | (31,068) | - |
| Hydro Relicensing | SG-U | -0.616% | 9,703,142 | (4,981) | - | 9,698,161 | (4,978) | - | 9,693,183 | (4,975) | - |
| General Office | SO | -0.616% | 376,460,520 | (193,233) | 1,323,269 | 377,590,557 | (193,813) | 641,034 | 378,037,778 | (194,042) | 713,624 |
| Cholla Intangible | SSGCH | -0.616% | - | - | - | - | - | - | - | - | - |
| Utah | UT | -0.616% | 885,352 | (454) | - | 884,898 | (454) | - | 884,443 | (454) | - |
| Washington | WA | -0.616% | 2,855 | (1) | - | 2,854 | (1) | - | 2,852 | (1) | - |
| Eastern Wyoming | WYP | -0.616% | 246,394 | (126) | - | 246,267 | (126) | - | 246,141 | (126) | - |
| Western Wyoming | WYU | -0.616% | - | - | - | - | - | - | - | - | - |
| Total Intangible Plant | | | 627,105,535 | (321,886) | 1,650,056 | 628,433,705 | (322,568) | 1,120,488 | 629,231,626 | (322,977) | 1,186,522 |
| Total Retirements | | | 14,979,053,112 | (12,324,121) | 88,221,646 | 15,054,950,638 | (12,358,146) | 49,862,318 | 15,092,454,810 | (12,378,732) | 92,657,351 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Sep 2007 | Retirements Sep 2007 | Adjustments | Adjusted EPIS Balance Oct 2007 | Retirements Oct 2007 | Adjustments | Adjusted EPIS Balance Nov 2007 | Retirements Nov 2007 | Adjustments | |
|--------------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,210,618,136 | (782,371) | - | 1,208,835,764 | (781,866) | - | 1,209,053,899 | (781,360) | - | |
| Pre-merger Utah | DGU | -1.132% | 1,340,002,381 | (1,263,848) | - | 1,338,738,533 | (1,262,656) | - | 1,337,475,876 | (1,261,465) | - | |
| Post-merger | SG | -0.825% | 1,888,668,491 | (1,288,576) | 10,346,150 | 1,897,716,065 | (1,304,797) | 11,083,552 | 1,907,494,820 | (1,311,521) | 44,279,467 | |
| Post-merger | SSGCH | -0.825% | 380,734,893 | (281,779) | 3,089,342 | 383,562,456 | (263,723) | 365,340 | 383,664,073 | (263,793) | 5,905,720 | |
| Total Steam Plant | | | 4,820,023,900 | (3,606,574) | 13,435,492 | 4,829,852,818 | (3,613,041) | 11,448,892 | 4,837,688,668 | (3,618,139) | 49,785,187 | |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 225,619,088 | (91,615) | - | 225,527,472 | (91,578) | - | 225,435,894 | (91,541) | - | |
| Pre-merger Utah | DGU | -0.178% | 47,250,177 | (7,026) | - | 47,243,151 | (7,025) | - | 47,236,126 | (7,024) | - | |
| Post-merger | SG-P | -0.161% | 200,626,847 | (26,913) | 12,557,733 | 213,157,668 | (28,594) | 2,332,147 | 215,461,221 | (28,903) | 2,003,367 | |
| Post-merger | SG-U | -0.161% | 56,126,609 | (7,529) | 1,002,962 | 57,122,042 | (7,663) | 700,808 | 57,815,187 | (7,755) | 2,290,905 | |
| Total Hydro Plant | | | 529,622,720 | (133,083) | 13,560,695 | 543,050,332 | (134,859) | 3,032,955 | 545,948,428 | (135,223) | 4,294,271 | |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,228,350 | (2,155) | - | 1,226,195 | (2,151) | - | 1,224,044 | (2,147) | - | |
| Post-merger | SG | -0.908% | 206,212,026 | (156,115) | 1,617,351 | 207,673,262 | (157,222) | 482,136 | 207,998,176 | (157,468) | 371,898 | |
| Post-merger Wind | SG | -0.908% | - | - | - | - | - | - | - | - | - | |
| Post-merger | SSGCT | -0.908% | 79,704,872 | (60,342) | 260,609 | 79,905,139 | (60,493) | 215,835 | 80,060,480 | (60,611) | 113,246 | |
| Total Other Plant | | | 287,145,248 | (218,612) | 1,877,960 | 288,804,596 | (219,866) | 697,970 | 289,282,701 | (220,225) | 485,144 | |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 597,568,787 | (244,449) | - | 597,324,338 | (244,349) | - | 597,079,988 | (244,249) | - | |
| Pre-merger Utah | DGU | -0.402% | 669,802,084 | (224,475) | - | 669,577,609 | (224,400) | - | 669,353,209 | (224,325) | - | |
| Post-merger | SG | -0.206% | 1,604,718,938 | (274,949) | 42,850,929 | 1,647,292,918 | (282,244) | 3,658,155 | 1,650,668,828 | (282,823) | 11,496,791 | |
| Total Transmission Plant | | | 2,872,087,809 | (743,874) | 42,850,929 | 2,914,194,865 | (750,993) | 3,658,155 | 2,917,102,026 | (751,397) | 11,496,791 | |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | -0.465% | 194,228,537 | (75,314) | 513,053 | 194,666,276 | (75,484) | 485,109 | 195,075,901 | (75,642) | 484,571 | |
| Oregon | OR | -0.631% | 1,546,670,450 | (813,613) | 4,156,430 | 1,550,013,267 | (815,371) | 3,939,772 | 1,553,137,668 | (817,015) | 4,860,218 | |
| Washington | WA | -0.679% | 360,521,835 | (204,127) | 1,026,106 | 361,343,814 | (204,592) | 970,218 | 362,109,439 | (205,026) | 969,143 | |
| Eastern Wyoming | WYP | -0.704% | 400,047,464 | (234,802) | 8,633,318 | 408,445,980 | (239,731) | 2,221,436 | 410,427,685 | (240,894) | 1,995,288 | |
| Utah | UT | -0.816% | 2,031,111,734 | (1,381,392) | 12,769,284 | 2,042,499,626 | (1,389,138) | 13,344,284 | 2,054,454,772 | (1,397,268) | 28,544,183 | |
| Idaho | ID | -0.987% | 238,568,386 | (196,233) | 1,562,884 | 239,935,036 | (197,357) | 11,133,180 | 250,870,859 | (206,353) | 1,496,466 | |
| Western Wyoming | WYU | -0.704% | 74,294,143 | (43,606) | 74,250,537 | (43,580) | - | - | 74,206,957 | (43,555) | - | |
| Total Distribution Plant | | | 4,845,442,550 | (2,949,087) | 28,661,075 | 4,871,154,538 | (2,965,253) | 32,093,998 | 4,900,283,283 | (2,985,753) | 38,349,869 | |
| General Plant: | | | | | | | | | | | | |
| California | CA | -4.672% | 12,429,060 | (48,393) | 96,468 | 12,477,135 | (48,581) | 96,468 | 12,525,023 | (48,767) | 96,349 | |
| Oregon | OR | -4.672% | 146,207,707 | (569,269) | 635,274 | 146,273,712 | (569,526) | 665,274 | 146,369,460 | (569,899) | 664,439 | |
| Washington | WA | -4.672% | 42,290,336 | (164,660) | 192,935 | 42,318,611 | (164,770) | 192,935 | 42,346,776 | (164,880) | 192,697 | |
| Eastern Wyoming | WYP | -4.672% | 55,869,780 | (217,533) | 168,800 | 55,821,048 | (217,343) | (185,200) | 55,418,505 | (215,775) | 54,800 | |
| Utah | UT | -4.672% | 163,844,607 | (637,939) | 557,040 | 163,763,708 | (637,624) | (611,160) | 162,514,924 | (632,762) | 180,840 | |
| Idaho | ID | -4.672% | 32,754,731 | (127,533) | 118,160 | 32,745,359 | (127,496) | (129,640) | 32,488,223 | (126,495) | 38,360 | |
| Western Wyoming | WYU | -4.672% | 12,332,266 | (48,016) | - | 12,284,249 | (47,829) | - | 12,236,420 | (47,643) | - | |
| Pre-merger Pacific | DGP | -4.672% | 11,500,845 | (44,779) | - | 11,456,066 | (44,605) | - | 11,411,461 | (44,431) | - | |
| Pre-merger Utah | DGU | -4.672% | 21,210,929 | (82,586) | - | 21,128,343 | (82,265) | - | 21,046,078 | (81,944) | - | |
| Post-merger | SG | -4.672% | 139,447,078 | (542,946) | - | 138,904,132 | (540,832) | - | 138,363,300 | (538,726) | - | |
| General Office | SO | -4.672% | 259,404,738 | (1,010,009) | 3,659,639 | 262,054,369 | (1,020,325) | 1,421,549 | 262,455,593 | (1,021,887) | 1,550,233 | |
| General Office | SSGCH | -4.672% | 4,733,674 | (18,431) | - | 4,715,243 | (18,359) | - | 4,696,884 | (18,288) | - | |
| General Office | SSGCT | -4.672% | 445,018 | (1,733) | - | 443,285 | (1,726) | - | 441,559 | (1,719) | - | |
| Customer Service | CN | -4.672% | 23,952,053 | (93,255) | - | 23,858,794 | (92,896) | - | 23,765,898 | (92,534) | - | |
| Fuel Related | SE | -4.672% | 1,064,182 | (4,143) | - | 1,060,038 | (4,127) | - | 1,055,911 | (4,111) | - | |
| Total General Plant | | | 927,487,006 | (3,611,229) | 5,428,316 | 929,304,093 | (3,618,304) | 1,450,226 | 927,136,015 | (3,609,863) | 2,777,718 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Sep 2007 | Retirements Sep 2007 | Adjustments | Adjusted EPIS Balance Oct 2007 | Retirements Oct 2007 | Adjustments | Adjusted EPIS Balance Nov 2007 | Retirements Nov 2007 | Adjustments |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 260,829,026 | (831,954) | 2,423,220 | 262,420,292 | (837,029) | 2,527,656 | 264,110,919 | (842,422) | 4,078,954 |
| Total Mining Plant | | | 260,829,026 | (831,954) | 2,423,220 | 262,420,292 | (837,029) | 2,527,656 | 264,110,919 | (842,422) | 4,078,954 |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | -0.616% | - | - | - | 106,516,697 | (54,674) | - | - | - | - |
| Customer Service | CN | -0.616% | 106,571,388 | (54,702) | - | 106,516,697 | (54,674) | - | 106,462,023 | (54,646) | - |
| Pre-merger Pacific | DGP | -0.616% | 3,184,545 | (1,635) | - | 3,182,910 | (1,634) | - | 3,181,277 | (1,633) | - |
| Pre-merger Utah | DGU | -0.616% | 678,540 | (348) | - | 678,191 | (348) | - | 677,843 | (348) | - |
| Idaho | ID | -0.616% | 1,390,238 | (714) | - | 1,389,524 | (713) | - | 1,388,811 | (713) | - |
| Oregon | OR | -0.616% | 10,928 | (6) | - | 10,922 | (6) | - | 10,917 | (6) | - |
| Fuel Related | SE | -0.616% | 2,590,006 | (1,329) | - | 2,588,677 | (1,329) | - | 2,587,348 | (1,328) | - |
| Post-merger | SG | -0.616% | 65,794,386 | (33,771) | 544,629 | 66,305,244 | (34,034) | 602,832 | 66,874,042 | (34,326) | 1,089,826 |
| Hydro Reicensing | SG-P | -0.616% | 60,486,707 | (31,052) | - | 60,465,655 | (31,036) | - | 60,434,619 | (31,020) | - |
| Hydro Reicensing | SG-U | -0.616% | 9,688,208 | (4,973) | - | 9,683,235 | (4,970) | - | 9,678,265 | (4,968) | - |
| General Office | SO | -0.616% | 378,557,360 | (194,309) | 793,763 | 379,156,814 | (194,617) | 1,334,020 | 380,296,217 | (195,202) | 5,378,173 |
| Cholla Intangible | SSGCH | -0.616% | - | - | - | - | - | - | - | - | - |
| Utah | UT | -0.616% | 883,989 | (454) | - | 883,536 | (454) | - | 883,082 | (453) | - |
| Washington | WA | -0.616% | 2,851 | (1) | - | 2,849 | (1) | - | 2,848 | (1) | - |
| Eastern Wyoming | WYP | -0.616% | 246,015 | (126) | - | 245,888 | (126) | - | 245,762 | (126) | - |
| Western Wyoming | WYU | -0.616% | - | - | - | - | - | - | - | - | - |
| Total Intangible Plant | | | 630,095,171 | (323,420) | 1,338,392 | 631,110,143 | (323,941) | 1,936,852 | 632,723,053 | (324,769) | 6,467,999 |
| Total Retirements | | | 15,172,733,429 | (2,417,832) | 109,576,080 | 15,269,891,677 | (2,463,288) | 56,846,704 | 15,314,275,093 | (2,487,790) | 117,735,934 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Dec 2007 | Retirements Dec 2007 | Adjustments | Adjusted EPIS Balance Jan 2008 | Retirements Jan 2008 | Adjustments | Adjusted EPIS Balance Feb 2008 | Retirements Feb 2008 | Adjustments | |
|--------------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,208,272,539 | (780,855) | - | 1,207,491,683 | (780,351) | - | 1,206,711,333 | (779,846) | - | |
| Pre-merger Utah | DGU | -1.132% | 1,336,214,411 | (1,260,275) | - | 1,334,954,136 | (1,259,087) | - | 1,333,695,049 | (1,257,899) | - | |
| Post-merger | SG | -0.825% | 1,950,462,767 | (1,341,064) | 13,986,706 | 1,963,108,409 | (1,349,758) | 12,261,390 | 1,974,020,041 | (1,357,261) | 15,611,997 | |
| Post-merger | SSGCH | -0.825% | 388,906,000 | (267,397) | 1,348,099 | 389,986,703 | (268,140) | 1,348,099 | 391,066,662 | (268,882) | 1,348,099 | |
| Total Steam Plant | | | 4,833,855,717 | (3,649,591) | 15,334,805 | 4,895,540,931 | (3,657,336) | 13,609,489 | 4,905,493,084 | (3,663,889) | 16,960,096 | |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 225,344,353 | (91,504) | - | 225,252,849 | (91,467) | - | 225,161,383 | (91,429) | - | |
| Pre-merger Utah | DGU | -0.178% | 47,229,102 | (7,023) | - | 47,222,079 | (7,022) | - | 47,215,058 | (7,021) | - | |
| Post-merger | SG-P | -0.161% | 217,435,685 | (29,167) | 1,012,805 | 218,419,322 | (29,299) | 1,369,840 | 219,759,863 | (29,479) | 9,351,973 | |
| Post-merger | SG-U | -0.161% | 60,098,336 | (8,062) | 834,076 | 60,924,350 | (8,173) | 2,085,711 | 63,001,889 | (8,451) | 847,011 | |
| Total Hydro Plant | | | 550,107,477 | (135,756) | 1,846,880 | 551,818,601 | (135,960) | 3,455,551 | 555,138,192 | (136,381) | 10,198,984 | |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,221,897 | (2,143) | - | 1,219,754 | (2,140) | - | 1,217,614 | (2,136) | - | |
| Post-merger | SG | -0.908% | 208,212,607 | (157,630) | 439,832 | 208,494,809 | (157,844) | 478,044 | 208,815,009 | (158,086) | 610,456 | |
| Post-merger Wind | SG | -0.908% | - | - | - | - | - | - | - | - | - | |
| Post-merger | SSGCT | -0.908% | 80,113,116 | (60,651) | 386,070 | 80,438,535 | (60,897) | 332,356 | 80,709,993 | (61,102) | 348,644 | |
| Total Other Plant | | | 289,547,620 | (220,424) | 825,901 | 290,153,097 | (220,880) | 810,400 | 290,742,617 | (221,324) | 959,100 | |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 596,835,739 | (244,149) | - | 596,591,590 | (244,050) | - | 596,347,540 | (243,950) | - | |
| Pre-merger Utah | DGU | -0.402% | 669,128,885 | (224,249) | - | 668,904,635 | (224,174) | - | 668,680,461 | (224,099) | - | |
| Post-merger | SG | -0.206% | 1,664,882,796 | (284,744) | 1,732,368 | 1,663,330,420 | (284,992) | 1,953,359 | 1,664,998,787 | (285,278) | 8,765,712 | |
| Total Transmission Plant | | | 2,927,847,420 | (753,143) | 1,732,368 | 2,928,826,645 | (753,216) | 1,953,359 | 2,930,026,788 | (753,327) | 8,765,712 | |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | -0.465% | 195,484,830 | (75,801) | 431,679 | 195,840,709 | (75,939) | 467,220 | 196,231,989 | (76,091) | 543,531 | |
| Oregon | OR | -0.631% | 1,557,180,872 | (819,142) | 3,703,318 | 1,560,065,049 | (820,659) | 3,742,256 | 1,562,996,646 | (822,196) | 4,737,430 | |
| Washington | WA | -0.679% | 362,873,556 | (205,458) | 1,005,346 | 363,673,444 | (205,911) | 1,004,496 | 364,472,028 | (206,363) | 1,217,073 | |
| Eastern Wyoming | WYP | -0.704% | 412,182,079 | (241,924) | 1,154,312 | 413,094,468 | (242,459) | 1,056,630 | 413,910,638 | (242,938) | 1,480,868 | |
| Utah | UT | -0.816% | 2,081,601,687 | (1,415,731) | 9,929,337 | 2,090,115,292 | (1,421,522) | 10,027,757 | 2,098,721,528 | (1,427,375) | 12,361,218 | |
| Idaho | ID | -0.987% | 252,160,972 | (207,414) | 734,798 | 252,688,357 | (207,848) | 778,584 | 253,259,094 | (208,317) | 1,109,347 | |
| Western Wyoming | WYU | -0.704% | 74,163,403 | (43,529) | - | 74,119,873 | (43,504) | - | 74,076,370 | (43,478) | - | |
| Total Distribution Plant | | | 4,935,647,399 | (3,008,999) | 16,958,792 | 4,949,597,192 | (3,017,841) | 17,078,943 | 4,963,658,293 | (3,026,758) | 21,449,467 | |
| General Plant: | | | | | | | | | | | | |
| California | CA | -4.672% | 12,572,604 | (48,952) | 56,091 | 12,579,743 | (48,980) | 56,766 | 12,587,529 | (49,010) | 56,091 | |
| Oregon | OR | -4.672% | 146,464,001 | (570,267) | 354,634 | 146,248,368 | (569,427) | 357,365 | 146,036,305 | (568,602) | 373,759 | |
| Washington | WA | -4.672% | 42,374,592 | (164,988) | 113,884 | 42,323,488 | (164,788) | 115,256 | 42,273,954 | (164,596) | 113,884 | |
| Eastern Wyoming | WYP | -4.672% | 55,257,530 | (215,149) | 78,462 | 55,120,843 | (214,616) | 79,407 | 54,985,633 | (214,090) | 78,462 | |
| Utah | UT | -4.672% | 162,063,002 | (631,003) | 299,209 | 161,731,208 | (629,711) | 302,634 | 161,404,131 | (628,437) | 361,847 | |
| Idaho | ID | -4.672% | 32,400,988 | (126,152) | 87,469 | 32,361,405 | (126,001) | 88,522 | 32,323,926 | (125,855) | 87,469 | |
| Western Wyoming | WYU | -4.672% | 12,188,776 | (47,458) | - | 12,141,319 | (47,273) | - | 12,094,046 | (47,089) | - | |
| Pre-merger Pacific | DGP | -4.672% | 11,367,030 | (44,258) | - | 11,322,772 | (44,086) | - | 11,278,686 | (43,914) | - | |
| Pre-merger Utah | DGU | -4.672% | 20,964,134 | (81,625) | - | 20,882,509 | (81,307) | - | 20,801,202 | (80,991) | - | |
| Post-merger | SG | -4.672% | 137,824,574 | (536,629) | - | 137,287,945 | (534,539) | - | 136,753,406 | (532,458) | - | |
| General Office | SSGCH | -4.672% | 262,983,938 | (1,023,945) | 750,000 | 262,709,994 | (1,022,878) | 750,000 | 262,437,116 | (1,021,815) | 750,000 | |
| General Office | SSGCT | -4.672% | 4,678,597 | (18,216) | - | 4,660,380 | (18,145) | - | 4,642,235 | (18,075) | - | |
| General Office | SE | -4.672% | 439,840 | (1,713) | - | 438,128 | (1,706) | - | 436,422 | (1,699) | - | |
| Customer Service | CN | -4.672% | 23,673,364 | (92,174) | - | 23,581,190 | (91,815) | - | 23,489,375 | (91,457) | - | |
| Fuel Related | SE | -4.672% | 1,051,800 | (4,095) | - | 1,047,705 | (4,079) | - | 1,043,625 | (4,063) | - | |
| Total General Plant | | | 926,303,870 | (3,606,623) | 1,739,747 | 924,436,995 | (3,599,354) | 1,749,950 | 922,587,591 | (3,592,153) | 1,821,510 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Dec 2007 | Retirements Dec 2007 | Adjustments | Adjusted EPIS Balance Jan 2008 | Retirements Jan 2008 | Adjustments | Adjusted EPIS Balance Feb 2008 | Retirements Feb 2008 | Adjustments |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 267,347,452 | (852,745) | 5,722,009 | 272,216,716 | (868,276) | 522,960 | 271,871,400 | (867,175) | 638,610 |
| Total Mining Plant | | | 267,347,452 | (852,745) | 5,722,009 | 272,216,716 | (868,276) | 522,960 | 271,871,400 | (867,175) | 638,610 |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | -0.616% | - | - | - | - | - | - | - | - | - |
| Customer Service | CN | -0.616% | 106,407,377 | (54,618) | - | 106,352,759 | (54,590) | - | 106,298,170 | (54,562) | - |
| Pre-merger Pacific | DGP | -0.616% | 3,178,644 | (1,632) | - | 3,178,012 | (1,631) | - | 3,176,380 | (1,630) | - |
| Pre-merger Utah | DGU | -0.616% | 677,495 | (348) | - | 677,148 | (348) | - | 676,800 | (347) | - |
| Idaho | ID | -0.616% | 1,388,098 | (712) | - | 1,387,386 | (712) | - | 1,386,674 | (712) | - |
| Oregon | OR | -0.616% | 10,911 | (6) | - | 10,905 | (6) | - | 10,900 | (6) | - |
| Fuel Related | SE | -0.616% | 2,586,020 | (1,327) | - | 2,584,693 | (1,327) | - | 2,583,366 | (1,326) | - |
| Post-merger | SG | -0.616% | 67,929,542 | (34,867) | - | 67,894,675 | (34,850) | - | 67,859,825 | (34,832) | - |
| Hydro Relicensing | SG-P | -0.616% | 60,403,598 | (31,004) | 32,791,933 | 93,164,527 | (47,820) | - | 93,116,706 | (47,796) | - |
| Hydro Relicensing | SG-U | -0.616% | 9,673,297 | (4,965) | - | 9,668,332 | (4,963) | - | 9,663,369 | (4,960) | - |
| General Office | SO | -0.616% | 385,479,188 | (197,862) | 590,000 | 385,871,326 | (198,063) | 590,000 | 386,263,263 | (198,264) | 590,000 |
| Cholla Intangible | SSGCH | -0.616% | - | - | - | - | - | - | - | - | - |
| Utah | UT | -0.616% | 882,629 | (453) | - | 882,176 | (453) | - | 881,723 | (453) | - |
| Washington | WA | -0.616% | 2,846 | (1) | - | 2,845 | (1) | - | 2,843 | (1) | - |
| Eastern Wyoming | WYP | -0.616% | 245,636 | (126) | - | 245,510 | (126) | - | 245,384 | (126) | - |
| Western Wyoming | WYU | -0.616% | - | - | - | - | - | - | - | - | - |
| Total Intangible Plant | | | 638,866,282 | (327,923) | 33,381,933 | 671,920,293 | (344,889) | 590,000 | 672,165,404 | (345,015) | 590,000 |
| Total Retirements | | | 15,419,523,237 | (12,555,203) | 77,542,435 | 15,484,510,469 | (12,597,752) | 39,770,652 | 15,511,683,368 | (12,606,021) | 61,383,480 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Mar 2008 | Retirements Mar 2008 | Adjustments | Adjusted EPIS Balance Apr 2008 | Retirements Apr 2008 | Adjustments | Adjusted EPIS Balance May 2008 | Retirements May 2008 | Adjustments | |
|--------------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,205,931,486 | (779,342) | - | 1,205,152,144 | (778,839) | - | 1,204,373,305 | (778,335) | - | |
| Pre-merger Utah | DGU | -1.132% | 1,332,437,150 | (1,256,713) | - | 1,331,180,437 | (1,255,527) | - | 1,329,924,910 | (1,254,343) | - | |
| Post-merger | SG | -0.825% | 1,988,274,777 | (1,367,062) | 17,469,641 | 2,004,377,356 | (1,378,133) | 20,004,425 | 2,023,003,648 | (1,390,940) | 24,403,261 | |
| Post-merger | SSGCH | -0.825% | 392,145,877 | (269,625) | 1,348,099 | 393,224,353 | (270,366) | 135,098,070 | 528,052,507 | (363,068) | 15,833,120 | |
| Total Steam Plant | | | 4,918,789,292 | (3,672,741) | 18,817,740 | 4,933,934,290 | (3,682,865) | 155,102,495 | 5,085,353,920 | (3,786,587) | 40,236,381 | |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 225,069,953 | (91,392) | - | 224,978,561 | (91,355) | - | 224,887,206 | (91,318) | - | |
| Pre-merger Utah | DGU | -0.178% | 47,208,037 | (7,020) | - | 47,201,017 | (7,019) | - | 47,193,999 | (7,018) | - | |
| Post-merger | SG-P | -0.161% | 229,082,356 | (30,730) | 1,276,443 | 230,328,069 | (30,897) | 1,356,071 | 231,653,244 | (31,075) | 1,684,399 | |
| Post-merger | SG-U | -0.161% | 63,840,449 | (8,564) | 4,812,182 | 68,644,068 | (9,208) | 902,317 | 69,537,177 | (9,328) | 889,723 | |
| Total Hydro Plant | | | 565,200,795 | (137,706) | 6,088,626 | 571,151,715 | (138,479) | 2,258,389 | 573,271,625 | (138,738) | 2,574,122 | |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,215,478 | (2,132) | - | 1,213,346 | (2,128) | - | 1,211,218 | (2,125) | - | |
| Post-merger | SG | -0.908% | 209,267,379 | (158,428) | 2,284,770 | 211,393,721 | (160,038) | 830,507 | 212,064,189 | (160,546) | 600,773 | |
| Post-merger Wind | SG | -0.908% | - | - | - | - | - | - | - | - | - | |
| Post-merger | SSGCT | -0.908% | 80,987,535 | (61,320) | 264,136 | 81,200,351 | (61,474) | 145,426 | 81,284,304 | (61,537) | (604,234) | |
| Total Other Plant | | | 291,480,393 | (221,881) | 2,548,907 | 293,807,418 | (223,640) | 975,933 | 294,559,711 | (224,208) | (3,461) | |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 596,103,590 | (243,850) | - | 595,859,740 | (243,750) | - | 595,615,990 | (243,650) | - | |
| Pre-merger Utah | DGU | -0.402% | 668,456,362 | (224,024) | - | 668,232,338 | (223,949) | - | 668,008,389 | (223,874) | - | |
| Post-merger | SG | -0.206% | 1,673,479,220 | (286,731) | 15,063,276 | 1,688,255,765 | (289,263) | 5,714,165 | 1,693,680,667 | (290,192) | 20,087,078 | |
| Total Transmission Plant | | | 2,938,039,172 | (754,605) | 15,063,276 | 2,952,347,843 | (756,962) | 5,714,165 | 2,957,305,046 | (757,717) | 20,087,078 | |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | -0.465% | 196,699,429 | (76,272) | 463,753 | 197,086,911 | (76,422) | 465,761 | 197,476,250 | (76,573) | 4,560,267 | |
| Oregon | OR | -0.631% | 1,566,901,881 | (824,255) | 3,756,793 | 1,569,834,418 | (825,798) | 14,380,075 | 1,583,388,696 | (832,928) | 6,764,589 | |
| Washington | WA | -0.679% | 365,482,738 | (206,936) | 1,003,872 | 366,279,678 | (207,387) | 1,064,342 | 367,136,633 | (207,872) | 3,048,793 | |
| Eastern Wyoming | WYP | -0.704% | 415,148,568 | (243,665) | 1,079,910 | 415,984,813 | (244,156) | 1,170,048 | 416,910,706 | (244,699) | 3,294,795 | |
| Utah | UT | -0.816% | 2,109,655,370 | (1,434,811) | 9,787,553 | 2,118,008,112 | (1,440,482) | 34,529,090 | 2,151,099,710 | (1,462,996) | 11,177,219 | |
| Idaho | ID | -0.987% | 294,160,124 | (209,058) | 820,000 | 294,771,066 | (209,561) | 1,207,761 | 295,769,266 | (210,382) | 1,208,663 | |
| Western Wyoming | WYU | -0.704% | 74,032,892 | (43,452) | - | 73,989,440 | (43,427) | - | 73,946,013 | (43,401) | - | |
| Total Distribution Plant | | | 4,982,081,002 | (3,038,450) | 16,911,885 | 4,995,954,437 | (3,047,243) | 52,817,078 | 5,045,724,272 | (3,078,852) | 30,054,326 | |
| General Plant: | | | | | | | | | | | | |
| California | CA | -4.672% | 12,584,609 | (49,038) | 56,766 | 12,602,338 | (49,068) | 56,091 | 12,609,361 | (49,095) | 255,810 | |
| Oregon | OR | -4.672% | 145,841,463 | (567,843) | 363,690 | 145,637,309 | (567,048) | 367,359 | 145,437,620 | (566,271) | 2,792,069 | |
| Washington | WA | -4.672% | 42,223,241 | (164,399) | 115,256 | 42,174,098 | (164,208) | 113,884 | 42,123,774 | (164,012) | 661,540 | |
| Eastern Wyoming | WYP | -4.672% | 54,850,005 | (213,562) | 104,407 | 54,740,850 | (213,137) | 103,462 | 54,631,175 | (212,710) | 103,462 | |
| Utah | UT | -4.672% | 161,137,541 | (627,399) | 364,927 | 160,875,069 | (626,377) | 361,272 | 160,609,963 | (625,345) | 361,939 | |
| Idaho | ID | -4.672% | 32,285,539 | (125,706) | 88,522 | 32,248,356 | (125,561) | 87,469 | 32,210,264 | (125,413) | 87,469 | |
| Western Wyoming | WYU | -4.672% | 12,046,957 | (46,906) | - | 12,000,051 | (46,723) | - | 11,953,328 | (46,541) | - | |
| Pre-merger Pacific | DGP | -4.672% | 11,234,772 | (43,743) | - | 11,191,028 | (43,573) | - | 11,147,455 | (43,403) | - | |
| Pre-merger Utah | DGU | -4.672% | 20,720,211 | (80,675) | - | 20,639,535 | (80,361) | - | 20,559,174 | (80,048) | - | |
| Post-merger | SG | -4.672% | 136,220,948 | (530,385) | - | 135,690,563 | (528,320) | - | 135,162,243 | (526,263) | - | |
| General Office | SO | -4.672% | 282,165,300 | (1,020,757) | 999,998 | 282,144,541 | (1,020,676) | 1,000,001 | 282,123,866 | (1,020,596) | 8,747,656 | |
| General Office | SSGCH | -4.672% | 4,624,160 | (18,004) | - | 4,606,155 | (17,934) | - | 4,588,221 | (17,865) | - | |
| General Office | SSGCT | -4.672% | 434,272 | (1,693) | - | 433,030 | (1,686) | - | 431,344 | (1,679) | (332,230) | |
| Customer Service | CN | -4.672% | 23,397,918 | (91,101) | - | 23,306,817 | (90,747) | - | 23,216,070 | (90,393) | - | |
| Fuel Related | SE | -4.672% | 1,039,562 | (4,048) | - | 1,035,514 | (4,032) | - | 1,031,482 | (4,016) | - | |
| Total General Plant | | | 920,816,949 | (3,585,259) | 2,093,566 | 919,325,256 | (3,579,451) | 2,089,536 | 917,835,341 | (3,573,650) | 12,677,713 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Mar 2008 | Retirements Mar 2008 | Adjustments | Adjusted EPIS Balance Apr 2008 | Retirements Apr 2008 | Adjustments | Adjusted EPIS Balance May 2008 | Retirements May 2008 | Adjustments |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 271,642,835 | (866,446) | 839,610 | 271,615,999 | (866,360) | 2,105,960 | 272,855,599 | (870,314) | 2,333,610 |
| Total Mining Plant | | | 271,642,835 | (866,446) | 839,610 | 271,615,999 | (866,360) | 2,105,960 | 272,855,599 | (870,314) | 2,333,610 |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | -0.616% | - | - | - | 106,189,075 | (54,506) | - | 106,134,569 | (54,478) | - |
| Customer Service | CN | -0.616% | 106,243,608 | (54,534) | - | 106,189,075 | (54,506) | - | 106,134,569 | (54,478) | - |
| Pre-merger Pacific | DGP | -0.616% | 3,174,750 | (1,630) | - | 3,173,120 | (1,629) | - | 3,171,492 | (1,628) | - |
| Pre-merger Utah | DGU | -0.616% | 676,453 | (347) | - | 676,105 | (347) | - | 675,758 | (347) | - |
| Idaho | ID | -0.616% | 1,385,962 | (711) | - | 1,385,250 | (711) | - | 1,384,539 | (711) | - |
| Oregon | OR | -0.616% | 10,894 | (6) | - | 10,889 | (6) | - | 10,883 | (6) | - |
| Fuel Related | SE | -0.616% | 2,582,040 | (1,325) | - | 2,580,715 | (1,325) | - | 2,579,390 | (1,324) | - |
| Post-merger | SG | -0.616% | 67,824,994 | (34,814) | - | 67,790,180 | (34,796) | - | 67,755,384 | (34,778) | - |
| Hydro Relicensing | SG-P | -0.616% | 93,068,911 | (47,771) | - | 93,021,139 | (47,747) | - | 92,973,393 | (47,722) | 6,330,499 |
| Hydro Relicensing | SG-U | -0.616% | 9,658,409 | (4,958) | - | 9,653,452 | (4,955) | - | 9,648,497 | (4,952) | - |
| General Office | SO | -0.616% | 386,654,999 | (198,465) | 786,666 | 387,243,199 | (198,767) | 786,667 | 387,831,099 | (199,069) | 786,667 |
| Cholla Intangible | SSGCH | -0.616% | - | - | - | - | - | - | - | - | - |
| Utah | UT | -0.616% | 881,270 | (452) | - | 880,818 | (452) | - | 880,366 | (452) | - |
| Washington | WA | -0.616% | 2,842 | (1) | - | 2,841 | (1) | - | 2,839 | (1) | - |
| Eastern Wyoming | WYP | -0.616% | 245,258 | (126) | - | 245,132 | (126) | - | 245,006 | (126) | - |
| Western Wyoming | WYU | -0.616% | - | - | - | - | - | - | - | - | - |
| Total Intangible Plant | | | 672,410,389 | (345,140) | 786,666 | 672,851,915 | (345,367) | 786,667 | 673,293,215 | (345,593) | 7,117,166 |
| Total Retirements | | | 15,560,460,827 | (12,622,228) | 63,150,275 | 15,610,988,874 | (12,640,367) | 221,850,222 | 15,820,198,729 | (12,775,759) | 115,076,935 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Jun 2008 | Retirements Jun 2008 | Adjustments | Adjusted EPIS Balance Jul 2008 | Retirements Jul 2008 | Adjustments | Adjusted EPIS Balance Aug 2008 | Retirements Aug 2008 | Adjustments | |
|--------------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,203,594,970 | (777,832) | - | 1,202,817,138 | (777,330) | - | 1,202,039,808 | (776,827) | - | |
| Pre-merger Utah | DGU | -1.132% | 1,328,670,566 | (1,253,160) | - | 1,327,417,406 | (1,251,978) | - | 1,326,165,428 | (1,250,797) | - | |
| Post-merger | SG | -0.825% | 2,048,015,969 | (1,406,762) | 10,052,799 | 2,054,662,006 | (1,412,707) | 10,603,851 | 2,063,853,150 | (1,419,027) | 10,458,116 | |
| Post-merger | SSGCH | -0.825% | 543,522,108 | (373,705) | 8,143,669 | 551,292,072 | (379,047) | 6,956,625 | 557,869,650 | (383,570) | 6,956,625 | |
| Total Steam Plant | | | 5,121,803,614 | (3,811,460) | 18,196,468 | 5,136,188,622 | (3,821,062) | 17,560,476 | 5,149,928,035 | (3,830,221) | 17,414,741 | |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 224,798,887 | (91,281) | - | 224,704,606 | (91,244) | - | 224,613,362 | (91,207) | - | |
| Pre-merger Utah | DGU | -0.178% | 47,186,981 | (7,016) | - | 47,179,965 | (7,015) | - | 47,172,949 | (7,014) | - | |
| Post-merger | SG-P | -0.161% | 233,306,568 | (31,296) | 1,768,784 | 235,044,055 | (31,530) | 1,980,607 | 236,993,133 | (31,791) | 9,657,090 | |
| Post-merger | SG-U | -0.161% | 70,417,572 | (9,446) | 700,142 | 71,108,268 | (9,539) | 579,572 | 71,678,301 | (9,615) | 864,190 | |
| Total Hydro Plant | | | 575,707,008 | (139,040) | 2,468,926 | 578,036,894 | (139,328) | 2,560,179 | 580,457,745 | (139,627) | 10,521,280 | |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,209,093 | (2,121) | - | 1,206,972 | (2,117) | - | 1,204,855 | (2,113) | - | |
| Post-merger | SG | -0.908% | 212,504,416 | (160,879) | 541,156 | 212,884,693 | (161,167) | 489,520 | 213,213,046 | (161,416) | 1,914,687 | |
| Post-merger Wind | SG | -0.908% | - | - | - | - | - | - | - | - | - | |
| Post-merger | SSGCT | -0.908% | 80,618,532 | (61,033) | 145,290 | 80,702,789 | (61,097) | 150,295 | 80,791,987 | (61,165) | 150,463 | |
| Total Other Plant | | | 294,332,042 | (224,033) | 686,446 | 294,794,454 | (224,381) | 639,815 | 295,209,889 | (224,694) | 2,065,150 | |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 595,372,340 | (243,551) | - | 595,128,789 | (243,451) | - | 594,885,338 | (243,352) | - | |
| Pre-merger Utah | DGU | -0.402% | 667,784,515 | (223,799) | - | 667,560,716 | (223,724) | - | 667,336,992 | (223,649) | - | |
| Post-merger | SG | -0.206% | 1,713,477,553 | (293,584) | 12,080,382 | 1,725,264,351 | (295,604) | 5,169,414 | 1,730,136,162 | (296,439) | 3,380,405 | |
| Total Transmission Plant | | | 2,976,634,408 | (760,934) | 12,080,382 | 2,987,953,856 | (762,779) | 5,169,414 | 2,992,360,491 | (763,439) | 3,380,405 | |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | -0.465% | 201,959,944 | (78,312) | 1,590,124 | 203,471,757 | (78,898) | 555,219 | 203,948,078 | (79,083) | 465,672 | |
| Oregon | OR | -0.631% | 1,589,320,357 | (836,048) | 3,443,611 | 1,591,927,920 | (837,420) | 4,528,916 | 1,595,619,417 | (839,362) | 3,509,958 | |
| Washington | WA | -0.679% | 369,977,554 | (209,481) | 930,915 | 370,698,988 | (209,889) | 1,186,577 | 371,675,676 | (210,442) | 910,930 | |
| Eastern Wyoming | WYP | -0.704% | 419,960,801 | (246,480) | 1,343,537 | 421,057,848 | (247,133) | 1,629,716 | 422,440,431 | (247,945) | 1,429,891 | |
| Utah | UT | -0.816% | 2,160,810,932 | (1,469,603) | 5,971,034 | 2,165,312,363 | (1,472,665) | 7,781,244 | 2,171,620,943 | (1,476,955) | 6,997,184 | |
| Idaho | ID | -0.987% | 256,767,547 | (211,203) | 810,501 | 257,366,845 | (211,696) | 1,044,632 | 258,199,781 | (212,381) | 910,044 | |
| Western Wyoming | WYU | -0.704% | 73,902,611 | (43,376) | - | 73,859,235 | (43,351) | - | 73,815,885 | (43,325) | - | |
| Total Distribution Plant | | | 5,072,699,746 | (3,094,512) | 14,089,722 | 5,083,694,957 | (3,101,051) | 16,726,305 | 5,097,320,210 | (3,109,493) | 14,223,680 | |
| General Plant: | | | | | | | | | | | | |
| California | CA | -4.672% | 12,816,075 | (49,900) | 56,091 | 12,822,265 | (49,924) | 56,091 | 12,828,432 | (49,948) | 56,766 | |
| Oregon | OR | -4.672% | 147,663,419 | (574,937) | 314,634 | 147,403,116 | (573,923) | 370,634 | 147,199,827 | (573,132) | 312,565 | |
| Washington | WA | -4.672% | 42,621,303 | (165,949) | 113,884 | 42,569,237 | (165,746) | 113,884 | 42,517,375 | (165,544) | 115,256 | |
| Eastern Wyoming | WYP | -4.672% | 54,521,927 | (212,285) | 103,462 | 54,413,104 | (211,861) | 78,482 | 54,279,705 | (211,341) | 79,407 | |
| Utah | UT | -4.672% | 160,346,557 | (624,319) | 299,140 | 160,021,377 | (623,053) | 299,922 | 159,698,245 | (621,795) | 303,508 | |
| Idaho | ID | -4.672% | 32,172,320 | (125,265) | 87,469 | 32,134,523 | (125,118) | 87,469 | 32,096,874 | (124,971) | 88,522 | |
| Western Wyoming | WYU | -4.672% | 11,906,787 | (46,360) | - | 11,860,427 | (46,179) | - | 11,814,248 | (46,000) | - | |
| Pre-merger Pacific | DGP | -4.672% | 11,104,052 | (43,234) | - | 11,060,818 | (43,066) | - | 11,017,752 | (42,898) | - | |
| Pre-merger Utah | DGU | -4.672% | 20,479,126 | (79,737) | - | 20,399,389 | (79,426) | - | 20,319,963 | (79,117) | - | |
| Post-merger | SG | -4.672% | 134,635,981 | (524,214) | - | 134,111,767 | (522,173) | - | 133,589,594 | (520,140) | - | |
| General Office | SO | -4.672% | 269,850,926 | (1,050,682) | 1,500,000 | 270,300,245 | (1,052,431) | 1,600,000 | 270,847,813 | (1,054,563) | 1,700,000 | |
| General Office | SSGCH | -4.672% | 4,570,356 | (17,795) | - | 4,552,561 | (17,726) | - | 4,534,836 | (17,657) | - | |
| General Office | SSGCT | -4.672% | 97,434 | (379) | - | 97,055 | (378) | - | 96,677 | (376) | - | |
| Customer Service | CN | -4.672% | 23,125,677 | (90,041) | - | 23,035,636 | (89,691) | - | 22,945,945 | (89,341) | - | |
| Fuel Related | SE | -4.672% | 1,027,466 | (4,001) | - | 1,023,466 | (3,985) | - | 1,019,481 | (3,969) | - | |
| Total General Plant | | | 926,939,405 | (3,609,097) | 2,474,678 | 925,804,986 | (3,604,680) | 2,606,460 | 924,806,766 | (3,600,794) | 2,656,024 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Jun 2008 | Retirements Jun 2008 | Adjustments | Adjusted EPIS Balance Jul 2008 | Retirements Jul 2008 | Adjustments | Adjusted EPIS Balance Aug 2008 | Retirements Aug 2008 | Adjustments | |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Mining Plant: | | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 274,318,895 | (874,981) | 2,421,610 | 275,865,523 | (879,915) | 2,090,610 | 277,076,219 | (883,776) | 1,775,860 | |
| Total Mining Plant | | | 274,318,895 | (874,981) | 2,421,610 | 275,865,523 | (879,915) | 2,090,610 | 277,076,219 | (883,776) | 1,775,860 | |
| Intangible Plant: | | | | | | | | | | | | |
| California | CA | -0.616% | - | - | - | - | - | - | - | - | - | |
| Customer Service | CN | -0.616% | 106,080,091 | (54,450) | - | 106,025,642 | (54,422) | - | 105,971,220 | (54,394) | - | |
| Pre-merger Pacific | DGP | -0.616% | 3,169,864 | (1,627) | - | 3,168,237 | (1,626) | - | 3,166,610 | (1,625) | - | |
| Pre-merger Utah | DGU | -0.616% | 675,411 | (347) | - | 675,065 | (347) | - | 674,718 | (346) | - | |
| Idaho | ID | -0.616% | 1,383,829 | (710) | - | 1,383,118 | (710) | - | 1,382,409 | (710) | - | |
| Oregon | OR | -0.616% | 10,877 | (6) | - | 10,872 | (6) | - | 10,866 | (6) | - | |
| Fuel Related | SE | -0.616% | 2,578,066 | (1,323) | - | 2,576,743 | (1,323) | - | 2,575,420 | (1,322) | - | |
| Post-merger | SG | -0.616% | 67,720,606 | (34,760) | - | 67,685,846 | (34,742) | - | 67,651,103 | (34,725) | - | |
| Hydro Relicensing | SG-P | -0.616% | 99,256,170 | (50,947) | - | 99,205,223 | (50,921) | - | 99,154,302 | (50,895) | - | |
| Hydro Relicensing | SG-U | -0.616% | 9,643,544 | (4,950) | - | 9,638,594 | (4,947) | - | 9,633,647 | (4,945) | - | |
| General Office | SO | -0.616% | 388,418,697 | (199,371) | 1,180,000 | 389,399,326 | (199,874) | 1,180,000 | 390,379,452 | (200,377) | 1,180,000 | |
| Cholla Intangible | SSGCH | -0.616% | - | - | - | - | - | - | - | - | - | |
| Utah | UT | -0.616% | 879,914 | (452) | - | 879,462 | (451) | - | 879,011 | (451) | - | |
| Washington | WA | -0.616% | 2,838 | (1) | - | 2,836 | (1) | - | 2,835 | (1) | - | |
| Eastern Wyoming | WYP | -0.616% | 244,880 | (126) | - | 244,755 | (126) | - | 244,629 | (126) | - | |
| Western Wyoming | WYU | -0.616% | - | - | - | - | - | - | - | - | - | |
| Total Intangible Plant | | | 680,064,787 | (349,069) | 1,180,000 | 680,895,718 | (349,496) | 1,180,000 | 681,726,222 | (349,922) | 1,180,000 | |
| Total Retirements | | | 15,922,499,905 | (12,863,127) | 53,598,233 | 15,963,235,010 | (12,862,692) | 48,533,259 | 15,998,885,577 | (12,901,966) | 53,217,140 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Sep 2008 | Retirements Sep 2008 | Adjustments | Adjusted EPIS Balance Oct 2008 | Retirements Oct 2008 | Adjustments | Adjusted EPIS Balance Nov 2008 | Retirements Nov 2008 | Adjustments | |
|--------------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,201,262,981 | (776,325) | - | 1,200,486,655 | (775,824) | - | 1,199,710,832 | (775,322) | - | |
| Pre-merger Utah | DGU | -1.132% | 1,324,914,630 | (1,249,618) | - | 1,323,665,013 | (1,248,439) | - | 1,322,416,573 | (1,247,262) | - | |
| Post-merger | SG | -0.825% | 2,072,892,240 | (1,425,241) | 9,850,342 | 2,081,317,341 | (1,431,034) | 12,248,876 | 2,092,135,183 | (1,438,472) | 43,072,391 | |
| Post-merger | SSGCH | -0.825% | 564,442,705 | (388,089) | 6,956,625 | 571,011,241 | (392,605) | 6,956,625 | 577,575,260 | (397,119) | 11,199,359 | |
| Total Steam Plant | | | 5,163,512,556 | (3,839,274) | 16,806,967 | 5,176,480,249 | (3,847,903) | 19,205,501 | 5,191,837,848 | (3,858,175) | 54,271,750 | |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 224,522,155 | (91,170) | - | 224,430,985 | (91,133) | - | 224,339,852 | (91,096) | - | |
| Pre-merger Utah | DGU | -0.178% | 47,165,935 | (7,013) | - | 47,158,921 | (7,012) | - | 47,151,909 | (7,011) | - | |
| Post-merger | SG-P | -0.161% | 246,618,431 | (33,082) | 3,661,380 | 250,246,729 | (33,569) | 1,151,145 | 251,364,306 | (33,719) | 910,999 | |
| Post-merger | SG-U | -0.161% | 72,532,876 | (9,730) | 2,321,163 | 74,844,309 | (10,040) | 510,093 | 75,344,362 | (10,107) | 2,408,688 | |
| Total Hydro Plant | | | 590,839,397 | (140,995) | 5,982,543 | 596,680,945 | (141,754) | 1,661,238 | 598,200,429 | (141,933) | 3,319,687 | |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,202,742 | (2,110) | - | 1,200,632 | (2,106) | - | 1,198,526 | (2,102) | - | |
| Post-merger | SG | -0.908% | 214,966,318 | (162,743) | 470,726 | 215,274,300 | (162,976) | 470,216 | 215,581,541 | (163,209) | 6,364,374 | |
| Post-merger Wind | SG | -0.908% | - | - | - | - | - | - | - | - | - | |
| Post-merger | SSGCT | -0.908% | 80,881,285 | (61,232) | 125,527 | 80,945,580 | (61,281) | 125,528 | 81,009,828 | (61,329) | 131,441 | |
| Total Other Plant | | | 297,050,345 | (226,085) | 566,253 | 297,420,513 | (226,363) | 595,745 | 297,789,895 | (226,640) | 6,495,815 | |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 594,641,986 | (243,252) | - | 594,398,734 | (243,153) | - | 594,155,581 | (243,053) | - | |
| Pre-merger Utah | DGU | -0.402% | 667,113,943 | (223,574) | - | 666,889,769 | (223,499) | - | 666,666,270 | (223,424) | - | |
| Post-merger | SG | -0.206% | 1,733,222,128 | (296,967) | 19,297,670 | 1,752,222,831 | (300,223) | 1,873,349 | 1,753,795,957 | (300,492) | 25,874,322 | |
| Total Transmission Plant | | | 2,994,977,457 | (763,793) | 19,297,670 | 3,013,511,333 | (766,874) | 1,873,349 | 3,014,617,808 | (766,970) | 25,874,322 | |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | -0.465% | 204,334,668 | (79,233) | 496,986 | 204,752,421 | (79,395) | 452,102 | 205,125,129 | (79,539) | 496,484 | |
| Oregon | OR | -0.631% | 1,598,290,012 | (840,767) | 5,474,396 | 1,602,923,642 | (843,204) | 3,684,938 | 1,605,765,375 | (844,699) | 3,883,663 | |
| Washington | WA | -0.679% | 372,376,164 | (210,839) | 1,127,313 | 373,292,638 | (211,358) | 997,145 | 374,078,425 | (211,803) | 1,051,540 | |
| Eastern Wyoming | WYP | -0.704% | 423,622,377 | (248,639) | 1,518,964 | 424,892,703 | (249,384) | 1,653,522 | 426,296,841 | (250,208) | 1,615,381 | |
| Utah | UT | -0.816% | 2,177,141,171 | (1,480,709) | 13,017,234 | 2,188,677,696 | (1,488,566) | 7,787,185 | 2,194,976,325 | (1,492,839) | 8,269,556 | |
| Idaho | ID | -0.987% | 258,897,444 | (212,955) | 955,046 | 259,639,535 | (213,565) | 974,528 | 260,400,498 | (214,191) | 940,122 | |
| Western Wyoming | WYU | -0.704% | 73,772,559 | (43,300) | - | 73,729,260 | (43,274) | - | 73,685,986 | (43,249) | - | |
| Total Distribution Plant | | | 5,108,434,396 | (3,116,441) | 22,589,938 | 5,127,907,894 | (3,128,736) | 15,549,421 | 5,140,328,579 | (3,136,529) | 16,256,747 | |
| General Plant: | | | | | | | | | | | | |
| California | CA | -4.672% | 12,835,250 | (49,975) | 56,091 | 12,841,366 | (49,999) | 56,766 | 12,848,134 | (50,025) | 56,091 | |
| Oregon | OR | -4.672% | 146,939,260 | (572,117) | 412,234 | 146,779,376 | (571,495) | 373,365 | 146,581,246 | (570,723) | 375,434 | |
| Washington | WA | -4.672% | 42,467,087 | (165,348) | 113,884 | 42,415,622 | (165,148) | 115,256 | 42,365,730 | (164,954) | 113,884 | |
| Eastern Wyoming | WYP | -4.672% | 54,147,770 | (210,828) | 78,462 | 54,015,404 | (210,312) | 79,407 | 53,884,499 | (209,803) | 78,462 | |
| Utah | UT | -4.672% | 159,379,958 | (620,556) | 300,359 | 159,059,761 | (619,309) | 303,945 | 158,744,397 | (618,081) | 300,658 | |
| Idaho | ID | -4.672% | 32,060,425 | (124,829) | 87,469 | 32,023,065 | (124,684) | 88,522 | 31,986,903 | (124,543) | 87,469 | |
| Western Wyoming | WYU | -4.672% | 11,768,249 | (45,820) | - | 11,722,428 | (45,642) | - | 11,676,786 | (45,464) | - | |
| DGP | DGP | -4.672% | 10,974,853 | (42,731) | - | 10,932,122 | (42,565) | - | 10,889,557 | (42,399) | - | |
| Pre-merger Pacific | DGU | -4.672% | 20,240,846 | (78,809) | - | 20,162,037 | (78,502) | - | 20,083,534 | (78,197) | - | |
| Post-merger Utah | SG | -4.672% | 133,069,455 | (518,114) | - | 132,551,341 | (516,097) | - | 132,035,244 | (514,088) | - | |
| General Office | SO | -4.672% | 271,493,250 | (1,057,076) | 1,749,998 | 272,166,172 | (1,059,774) | 3,050,001 | 274,176,399 | (1,067,523) | 4,168,457 | |
| General Office | SSGCH | -4.672% | 4,517,179 | (17,566) | - | 4,498,591 | (17,519) | - | 4,482,072 | (17,451) | - | |
| General Office | SG | -4.672% | 96,300 | (375) | - | 95,925 | (373) | - | 95,552 | (372) | - | |
| Customer Service | CN | -4.672% | 22,856,604 | (88,994) | - | 22,767,610 | (88,647) | - | 22,678,963 | (88,302) | - | |
| Fuel Related | SE | -4.672% | 1,015,511 | (3,954) | - | 1,011,558 | (3,939) | - | 1,007,619 | (3,923) | - | |
| Total General Plant | | | 923,861,997 | (3,597,115) | 2,798,495 | 923,063,377 | (3,594,006) | 4,067,262 | 923,536,634 | (3,595,848) | 5,180,453 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Sep 2008 | Retirements Sep 2008 | Adjustments | Adjusted EPIS Balance Oct 2008 | Retirements Oct 2008 | Adjustments | Adjusted EPIS Balance Nov 2008 | Retirements Nov 2008 | Adjustments |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 277,968,302 | (886,622) | 2,984,610 | 280,066,290 | (893,314) | 800,660 | 279,973,637 | (893,018) | 683,800 |
| Total Mining Plant | | | 277,968,302 | (886,622) | 2,984,610 | 280,066,290 | (893,314) | 800,660 | 279,973,637 | (893,018) | 683,800 |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | -0.616% | - | - | - | 105,862,460 | (54,338) | - | 105,808,122 | (54,310) | - |
| Customer Service | CN | -0.616% | 105,916,826 | (54,366) | - | 3,163,361 | (1,624) | - | 3,161,737 | (1,623) | - |
| Pre-merger Pacific | DGP | -0.616% | 3,164,985 | (1,625) | - | 674,026 | (346) | - | 673,680 | (346) | - |
| Pre-merger Utah | DGU | -0.616% | 674,372 | (346) | - | 1,380,990 | (709) | - | 1,380,281 | (708) | - |
| Idaho | ID | -0.616% | 1,381,699 | (709) | - | 10,855 | (6) | - | 10,850 | (6) | - |
| Oregon | OR | -0.616% | 10,861 | (6) | - | 2,572,777 | (1,321) | - | 2,571,457 | (1,320) | - |
| Fuel Related | SE | -0.616% | 2,574,098 | (1,321) | - | 67,581,672 | (34,689) | - | 67,546,983 | (34,671) | - |
| Post-merger | SG | -0.616% | 67,616,379 | (34,707) | - | 99,052,538 | (50,842) | - | 99,001,696 | (50,816) | - |
| Hydro Relicensing | SG-P | -0.616% | 99,103,407 | (50,869) | - | 9,623,760 | (4,942) | - | 9,618,820 | (4,937) | - |
| Hydro Relicensing | SG-U | -0.616% | 9,628,702 | (4,942) | - | 392,534,861 | (201,484) | 1,376,667 | 393,710,044 | (202,087) | 1,376,667 |
| General Office | SO | -0.616% | 391,359,075 | (200,860) | 1,376,666 | - | - | - | - | - | - |
| Cholla Intangible | SSGCH | -0.616% | - | - | - | 878,109 | (451) | - | 877,658 | (450) | - |
| Utah | UT | -0.616% | 878,560 | (451) | - | 2,832 | (1) | - | 2,830 | (1) | - |
| Washington | WA | -0.616% | 2,833 | (1) | - | 244,378 | (125) | - | 244,253 | (125) | - |
| Eastern Wyoming | WYP | -0.616% | 244,503 | (126) | - | - | - | - | - | - | - |
| Western Wyoming | WYU | -0.616% | - | - | - | - | - | - | - | - | - |
| Total Intangible Plant | | | 682,556,300 | (350,348) | 1,376,666 | 683,582,618 | (350,875) | 1,376,667 | 684,508,410 | (351,401) | 1,376,667 |
| Total Retirements | | | 16,039,200,751 | (12,920,673) | 72,433,143 | 16,098,713,221 | (12,949,824) | 45,129,843 | 16,130,893,240 | (12,970,514) | 113,459,241 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Dec 2008 | Retirements Dec 2008 | Adjustments | Adjusted EPIS Balance Jan 2009 | Retirements Jan 2009 | Adjustments | Adjusted EPIS Balance Feb 2009 | Retirements Feb 2009 | Adjustments | |
|--------------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,198,935,509 | (774,821) | - | 1,198,160,688 | (774,320) | - | 1,197,386,368 | (773,820) | - | |
| Pre-merger Utah | DGU | -1.132% | 1,321,169,312 | (1,246,085) | - | 1,319,923,226 | (1,244,910) | - | 1,318,678,316 | (1,243,736) | - | |
| Post-merger | SG | -0.825% | 2,153,769,102 | (1,467,588) | 8,430,254 | 2,140,732,258 | (1,471,886) | 10,431,281 | 2,149,691,653 | (1,478,046) | 9,483,488 | |
| Post-merger | SSGCH | -0.825% | 588,377,501 | (404,546) | 489,772 | 588,462,727 | (404,604) | 489,772 | 588,547,894 | (404,663) | 489,772 | |
| Total Steam Plant | | | 5,242,251,423 | (3,892,550) | 8,920,026 | 5,247,278,899 | (3,895,721) | 10,921,053 | 5,254,304,232 | (3,900,265) | 9,973,260 | |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 224,248,757 | (91,059) | - | 224,157,698 | (91,022) | - | 224,066,676 | (90,985) | - | |
| Pre-merger Utah | DGU | -0.178% | 47,144,898 | (7,010) | - | 47,137,888 | (7,009) | - | 47,130,878 | (7,008) | - | |
| Post-merger | SG-P | -0.161% | 282,241,586 | (33,836) | 1,234,201 | 253,441,951 | (33,997) | 1,156,662 | 254,564,615 | (34,148) | 1,163,410 | |
| Post-merger | SG-U | -0.161% | 77,742,943 | (10,429) | 1,324,697 | 79,057,212 | (10,605) | 1,103,001 | 80,149,608 | (10,752) | 1,103,641 | |
| Total Hydro Plant | | | 601,378,183 | (142,334) | 2,558,899 | 603,794,748 | (142,634) | 2,259,662 | 605,911,776 | (142,893) | 2,266,950 | |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,196,424 | (2,099) | - | 1,194,325 | (2,095) | - | 1,192,230 | (2,091) | - | |
| Post-merger | SG | -0.908% | 221,782,706 | (167,903) | 476,537 | 222,091,340 | (168,137) | 476,537 | 222,399,740 | (168,370) | 540,198 | |
| Post-merger Wind | SSG | -0.908% | - | - | - | - | - | - | - | - | - | |
| Post-merger | SSGCT | -0.908% | 81,079,939 | (61,383) | 5,238,710 | 86,257,267 | (65,302) | 936,585 | 87,128,550 | (65,962) | 1,522,463 | |
| Total Other Plant | | | 304,059,069 | (231,385) | 5,715,247 | 309,542,932 | (235,534) | 1,413,123 | 310,720,520 | (236,424) | 2,062,660 | |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 593,912,528 | (242,954) | - | 593,669,575 | (242,854) | - | 593,426,720 | (242,755) | - | |
| Pre-merger Utah | DGU | -0.402% | 666,442,846 | (223,349) | - | 666,219,496 | (223,274) | - | 665,996,222 | (223,200) | - | |
| Post-merger | SG | -0.206% | 1,779,369,787 | (304,874) | 1,801,890 | 1,780,866,802 | (305,131) | 1,973,864 | 1,782,535,536 | (305,417) | 2,281,969 | |
| Total Transmission Plant | | | 3,039,725,161 | (771,177) | 1,801,890 | 3,040,755,873 | (771,259) | 1,973,864 | 3,041,958,478 | (771,371) | 2,281,969 | |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | -0.465% | 205,542,074 | (79,701) | 448,827 | 205,911,200 | (79,844) | 483,030 | 206,314,386 | (80,000) | 555,810 | |
| Oregon | OR | -0.631% | 1,608,804,339 | (846,298) | 4,023,116 | 1,611,981,158 | (847,969) | 4,073,836 | 1,615,207,024 | (849,666) | 4,994,074 | |
| Washington | WA | -0.679% | 374,918,163 | (212,278) | 1,022,513 | 375,728,398 | (212,737) | 1,082,703 | 376,598,364 | (213,229) | 1,374,075 | |
| Eastern Wyoming | WYP | -0.704% | 427,662,014 | (251,010) | 1,065,409 | 428,476,414 | (251,488) | 992,756 | 429,217,682 | (251,923) | 1,399,992 | |
| Utah | UT | -0.816% | 2,201,753,041 | (1,497,448) | 5,193,168 | 2,205,448,761 | (1,499,962) | 4,952,142 | 2,208,900,941 | (1,502,310) | 6,748,700 | |
| Idaho | ID | -0.987% | 261,126,428 | (214,788) | 723,288 | 261,634,928 | (215,207) | 741,004 | 262,160,725 | (215,639) | 1,071,225 | |
| Western Wyoming | WYU | -0.704% | 73,642,737 | (43,223) | - | 73,599,513 | (43,198) | - | 73,556,315 | (43,173) | - | |
| Total Distribution Plant | | | 5,153,448,797 | (3,144,746) | 12,476,320 | 5,162,780,370 | (3,150,404) | 12,325,471 | 5,171,955,437 | (3,155,940) | 16,143,876 | |
| General Plant: | | | | | | | | | | | | |
| California | CA | -4.672% | 12,854,199 | (50,049) | 75,370 | 12,879,520 | (50,147) | 76,278 | 12,905,651 | (50,249) | 75,370 | |
| Oregon | OR | -4.672% | 146,385,957 | (569,963) | 509,652 | 146,325,646 | (569,728) | 513,797 | 146,269,715 | (569,510) | 530,352 | |
| Washington | WA | -4.672% | 42,314,659 | (164,755) | 129,482 | 42,279,387 | (164,617) | 131,042 | 42,245,812 | (164,487) | 129,482 | |
| Eastern Wyoming | WYP | -4.672% | 53,753,158 | (209,291) | 96,045 | 53,639,911 | (208,850) | 97,202 | 53,528,283 | (208,416) | 96,045 | |
| Utah | UT | -4.672% | 158,426,973 | (616,845) | 372,594 | 158,182,722 | (616,894) | 377,226 | 157,944,054 | (614,965) | 373,284 | |
| Idaho | ID | -4.672% | 31,949,829 | (124,399) | 101,198 | 31,926,628 | (124,308) | 102,417 | 31,904,738 | (124,223) | 101,198 | |
| Western Wyoming | WYU | -4.672% | 11,631,322 | (45,287) | - | 11,586,034 | (45,111) | - | 11,540,924 | (44,935) | - | |
| Pre-merger Pacific | DGP | -4.672% | 10,847,158 | (42,234) | - | 10,804,924 | (42,070) | - | 10,762,854 | (41,906) | - | |
| Pre-merger Utah | DGU | -4.672% | 20,005,338 | (77,892) | - | 19,927,446 | (77,589) | - | 19,849,857 | (77,287) | - | |
| Post-merger | SG | -4.672% | 131,521,156 | (512,086) | - | 131,009,070 | (510,092) | - | 130,498,978 | (508,106) | - | |
| General Office | SO | -4.672% | 277,277,333 | (1,079,597) | 760,000 | 276,957,736 | (1,078,362) | 760,000 | 276,639,384 | (1,077,113) | 1,260,000 | |
| General Office | SSGCH | -4.672% | 4,464,621 | (17,383) | - | 4,447,237 | (17,316) | - | 4,429,922 | (17,248) | - | |
| General Office | SSGCT | -4.672% | 95,180 | (371) | - | 94,809 | (369) | - | 94,440 | (368) | - | |
| Customer Service | CN | -4.672% | 22,590,661 | (87,958) | - | 22,502,703 | (87,616) | - | 22,415,087 | (87,275) | - | |
| Fuel Related | SE | -4.672% | 1,003,696 | (3,908) | - | 999,788 | (3,893) | - | 995,895 | (3,878) | - | |
| Total General Plant | | | 925,121,239 | (3,602,018) | 2,044,342 | 923,563,563 | (3,595,953) | 2,057,964 | 922,025,573 | (3,589,965) | 2,565,732 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Dec 2008 | Retirements Dec 2008 | Adjustments | Adjusted EPIS Balance Jan 2009 | Retirements Jan 2009 | Adjustments | Adjusted EPIS Balance Feb 2009 | Retirements Feb 2009 | Adjustments |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------------|--------------------------------|----------------------|-------------------|--------------------------------|----------------------|-------------------|
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 279,764,419 | (892,351) | 455,680 | 279,327,748 | (890,958) | 442,380 | 278,879,170 | (889,527) | 843,680 |
| Total Mining Plant | | | 279,764,419 | (892,351) | 455,680 | 279,327,748 | (890,958) | 442,380 | 278,879,170 | (889,527) | 843,680 |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | -0.616% | - | - | - | - | - | - | - | - | - |
| Customer Service | CN | -0.616% | 105,753,812 | (54,282) | - | 105,699,530 | (54,254) | - | 105,645,276 | (54,226) | - |
| Pre-merger Pacific | DGP | -0.616% | 3,160,114 | (1,622) | - | 3,158,492 | (1,621) | - | 3,156,871 | (1,620) | - |
| Pre-merger Utah | DGU | -0.616% | 673,334 | (346) | - | 672,988 | (345) | - | 672,643 | (345) | - |
| Idaho | ID | -0.616% | 1,379,572 | (708) | - | 1,378,864 | (708) | - | 1,378,157 | (707) | - |
| Oregon | OR | -0.616% | 10,844 | (6) | - | 10,838 | (6) | - | 10,833 | (6) | - |
| Fuel Related | SE | -0.616% | 2,570,137 | (1,319) | - | 2,568,817 | (1,319) | - | 2,567,499 | (1,318) | - |
| Post-merger | SG | -0.616% | 67,512,312 | (34,653) | - | 67,477,659 | (34,635) | - | 67,443,023 | (34,618) | - |
| Hydro Relicensing | SG-P | -0.616% | 98,950,879 | (50,790) | - | 98,900,089 | (50,764) | - | 98,849,325 | (50,738) | - |
| Hydro Relicensing | SG-U | -0.616% | 9,613,883 | (4,935) | - | 9,608,948 | (4,932) | - | 9,604,016 | (4,930) | - |
| General Office | SO | -0.616% | 394,884,625 | (202,690) | 1,135,000 | 395,816,935 | (203,168) | 1,135,000 | 396,748,767 | (203,646) | 1,135,000 |
| Cholla Intangible | SSGCH | -0.616% | - | - | - | - | - | - | - | - | - |
| Utah | UT | -0.616% | 877,208 | (450) | - | 876,757 | (450) | - | 876,307 | (450) | - |
| Washington | WA | -0.616% | 2,829 | (1) | - | 2,827 | (1) | - | 2,826 | (1) | - |
| Eastern Wyoming | WYP | -0.616% | 244,127 | (125) | - | 244,002 | (125) | - | 243,877 | (125) | - |
| Western Wyoming | WYU | -0.616% | - | - | - | - | - | - | - | - | - |
| Total Intangible Plant | | | 685,633,676 | (351,928) | 1,135,000 | 686,416,748 | (352,330) | 1,135,000 | 687,199,419 | (352,731) | 1,135,000 |
| Total Retirements | | | 16,231,381,967 | (13,028,489) | 35,107,403 | 16,263,460,881 | (13,034,792) | 32,528,517 | 16,272,954,606 | (13,039,115) | 37,273,127 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Mar 2009 | Retirements Mar 2009 | Adjustments | Adjusted EPIS Balance Apr 2009 | Retirements Apr 2009 | Adjustments | Adjusted EPIS Balance May 2009 | Retirements May 2009 | Adjustments | |
|--------------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--|
| Steam Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,196,612,548 | (773,320) | - | 1,195,839,228 | (772,820) | - | 1,195,066,408 | (772,321) | - | |
| Pre-merger Utah | DGU | -1.132% | 1,317,434,580 | (1,242,563) | - | 1,316,192,018 | (1,241,391) | - | 1,314,950,627 | (1,240,220) | - | |
| Post-merger | SG | -0.825% | 2,157,697,086 | (1,483,550) | 27,964,761 | 2,184,178,307 | (1,501,757) | 26,938,361 | 2,209,614,911 | (1,519,247) | 44,148,919 | |
| Post-merger | SSGCH | -0.825% | 588,633,003 | (404,722) | 489,772 | 588,718,053 | (404,780) | 489,772 | 588,803,045 | (404,839) | 489,772 | |
| Total Steam Plant | | | 5,260,377,227 | (3,904,154) | 28,454,533 | 5,284,927,606 | (3,920,749) | 27,428,133 | 5,308,434,991 | (3,936,626) | 44,638,690 | |
| Hydro Production Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 223,975,691 | (90,948) | - | 223,884,743 | (90,911) | - | 223,793,832 | (90,874) | - | |
| Pre-merger Utah | DGU | -0.178% | 47,123,870 | (7,007) | - | 47,116,863 | (7,006) | - | 47,109,857 | (7,005) | - | |
| Post-merger | SG-P | -0.161% | 255,693,876 | (34,300) | 1,156,428 | 256,816,004 | (34,450) | 1,261,269 | 258,042,823 | (34,615) | (1,512,386) | |
| Post-merger | SG-U | -0.161% | 81,242,397 | (10,898) | 1,014,870 | 82,246,368 | (11,033) | 1,020,870 | 83,256,205 | (11,169) | (1,512,386) | |
| Total Hydro Plant | | | 608,035,834 | (143,153) | 2,171,297 | 610,063,978 | (143,400) | 2,282,139 | 612,202,717 | (143,662) | 10,263,301 | |
| Other Production Plant: | | | | | | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,190,139 | (2,088) | - | 1,188,051 | (2,084) | - | 1,185,967 | (2,080) | - | |
| Post-merger | SG | -0.908% | 222,771,568 | (168,652) | 540,345 | 223,143,261 | (168,933) | 764,379 | 223,738,706 | (169,384) | 766,618 | |
| Post-merger Wind | SG | -0.908% | - | - | - | - | - | - | - | - | - | |
| Post-merger | SSGCT | -0.908% | 88,585,051 | (67,064) | 388,566 | 88,906,553 | (67,308) | 378,514 | 89,217,759 | (67,543) | 377,339 | |
| Total Other Plant | | | 312,546,757 | (237,804) | 928,912 | 313,237,865 | (238,325) | 1,142,893 | 314,142,433 | (239,008) | 1,143,957 | |
| Transmission Plant: | | | | | | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 593,183,966 | (242,656) | - | 592,941,310 | (242,556) | - | 592,698,754 | (242,457) | - | |
| Pre-merger Utah | DGU | -0.402% | 665,773,022 | (223,125) | - | 665,549,898 | (223,050) | - | 665,326,848 | (222,975) | - | |
| Post-merger | SG | -0.206% | 1,784,512,088 | (305,755) | 59,490,225 | 1,843,696,558 | (315,896) | 5,309,621 | 1,848,690,283 | (316,751) | 27,047,151 | |
| Total Transmission Plant | | | 3,043,469,076 | (771,536) | 59,490,225 | 3,102,187,765 | (781,502) | 5,309,621 | 3,106,715,884 | (782,184) | 27,047,151 | |
| Distribution Plant: | | | | | | | | | | | | |
| California | CA | -0.465% | 206,790,196 | (80,185) | 484,981 | 207,194,992 | (80,342) | 487,859 | 207,602,509 | (80,500) | 3,606,220 | |
| Oregon | OR | -0.631% | 1,619,351,433 | (851,846) | 4,104,842 | 1,622,604,429 | (853,557) | 4,371,403 | 1,626,122,275 | (855,408) | 8,662,658 | |
| Washington | WA | -0.679% | 377,759,210 | (213,887) | 1,163,963 | 378,709,286 | (214,425) | 1,218,371 | 379,713,233 | (214,993) | 1,332,042 | |
| Eastern Wyoming | WYP | -0.704% | 430,365,751 | (252,597) | 1,013,289 | 431,126,443 | (253,043) | 8,917,879 | 439,791,279 | (258,129) | 1,424,643 | |
| Utah | UT | -0.816% | 2,214,147,331 | (1,505,878) | 4,830,320 | 2,217,471,773 | (1,508,139) | 45,949,001 | 2,261,912,635 | (1,538,364) | 13,126,650 | |
| Idaho | ID | -0.987% | 263,016,311 | (216,343) | 771,691 | 263,571,659 | (216,800) | 1,172,860 | 264,527,719 | (217,586) | 1,158,263 | |
| Western Wyoming | WYU | -0.704% | 73,513,142 | (43,147) | - | 73,469,995 | (43,122) | - | 73,426,873 | (43,097) | - | |
| Total Distribution Plant | | | 5,184,943,374 | (3,163,882) | 12,369,085 | 5,194,148,577 | (3,169,427) | 62,117,374 | 5,253,096,523 | (3,208,076) | 29,310,476 | |
| General Plant: | | | | | | | | | | | | |
| California | CA | -4.672% | 12,930,772 | (50,347) | 76,278 | 12,956,703 | (50,448) | 75,370 | 12,981,625 | (50,545) | 75,370 | |
| Oregon | OR | -4.672% | 146,230,557 | (569,358) | 517,937 | 146,179,136 | (569,158) | 522,072 | 146,132,051 | (568,974) | 522,072 | |
| Washington | WA | -4.672% | 42,210,808 | (164,350) | 131,042 | 42,177,500 | (164,221) | 129,482 | 42,142,761 | (164,086) | 129,482 | |
| Eastern Wyoming | WYP | -4.672% | 53,415,892 | (207,978) | 97,202 | 53,305,116 | (207,547) | 96,045 | 53,193,614 | (207,113) | 96,045 | |
| Utah | UT | -4.672% | 157,702,374 | (614,024) | 377,180 | 157,465,530 | (613,102) | 372,893 | 157,225,321 | (612,167) | 373,077 | |
| Idaho | ID | -4.672% | 31,881,713 | (124,133) | 102,417 | 31,859,997 | (124,049) | 101,198 | 31,837,146 | (123,960) | 101,198 | |
| Western Wyoming | WYU | -4.672% | 11,495,988 | (44,760) | - | 11,451,228 | (44,586) | - | 11,406,642 | (44,412) | - | |
| Pre-merger Pacific | DGP | -4.672% | 10,720,948 | (41,743) | - | 10,679,206 | (41,580) | - | 10,637,626 | (41,418) | - | |
| Pre-merger Utah | DGU | -4.672% | 19,772,570 | (76,986) | - | 19,695,585 | (76,686) | - | 19,618,899 | (76,387) | - | |
| Post-merger | SG | -4.672% | 129,990,870 | (506,126) | - | 129,484,744 | (504,157) | - | 128,980,587 | (502,194) | - | |
| General Office | SO | -4.672% | 276,822,271 | (1,077,825) | 1,013,332 | 276,757,778 | (1,077,574) | 1,013,333 | 276,693,537 | (1,077,324) | 4,613,335 | |
| General Office | SSGCH | -4.672% | 4,412,673 | (17,181) | - | 4,395,492 | (17,114) | - | 4,378,378 | (17,047) | - | |
| General Office | SSGCT | -4.672% | 94,072 | (366) | - | 93,706 | (365) | - | 93,341 | (363) | - | |
| Customer Service | CN | -4.672% | 22,327,812 | (86,935) | - | 22,240,878 | (86,596) | - | 22,154,281 | (86,259) | - | |
| Fuel Related | SE | -4.672% | 992,017 | (3,862) | - | 988,155 | (3,847) | - | 984,308 | (3,832) | - | |
| Total General Plant | | | 921,001,340 | (3,585,977) | 2,315,390 | 919,730,753 | (3,581,030) | 2,310,394 | 918,460,117 | (3,576,082) | 5,910,560 | |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Mar 2009 | Retirements Mar 2009 | Adjustments | Adjusted EPIS Balance Apr 2009 | Retirements Apr 2009 | Adjustments | Adjusted EPIS Balance May 2009 | Retirements May 2009 | Adjustments |
|--------------------------|--------|------------------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|--------------------------------|----------------------|-------------|
| Mining Plant: | | | | | | | | | | | |
| Coal Mine | SE | -3.828% | 278,833,323 | (889,361) | 500,030 | 278,443,972 | (888,139) | 4,706,680 | 282,262,513 | (900,319) | 1,821,030 |
| Total Mining Plant | | | 278,833,323 | (889,361) | 500,030 | 278,443,972 | (888,139) | 4,706,680 | 282,262,513 | (900,319) | 1,821,030 |
| Intangible Plant: | | | | | | | | | | | |
| California | CA | -0.616% | | | | | | | | | |
| Customer Service | CN | -0.616% | 105,591,049 | (54,199) | | 105,536,851 | (54,171) | | 105,482,680 | (54,143) | |
| Pre-merger Pacific | DGP | -0.616% | 3,155,250 | (1,620) | | 3,153,631 | (1,619) | | 3,152,012 | (1,618) | |
| Pre-merger Utah | DGU | -0.616% | 672,298 | (345) | | 671,953 | (345) | | 671,608 | (345) | |
| Idaho | ID | -0.616% | 1,377,449 | (707) | | 1,376,742 | (707) | | 1,376,035 | (706) | |
| Oregon | OR | -0.616% | 10,827 | (6) | | 10,822 | (6) | | 10,816 | (6) | |
| Fuel Related | SE | -0.616% | 2,566,181 | (1,317) | | 2,564,864 | (1,317) | | 2,563,547 | (1,316) | |
| Post-merger | SG | -0.616% | 67,408,406 | (34,600) | | 67,373,806 | (34,582) | | 67,339,224 | (34,564) | |
| Hydro Relicensing | SG-P | -0.616% | 98,798,587 | (50,712) | | 98,747,874 | (50,686) | | 98,697,188 | (50,660) | |
| Hydro Relicensing | SG-U | -0.616% | 9,589,086 | (4,927) | | 9,594,159 | (4,925) | | 9,589,235 | (4,922) | |
| General Office | SO | -0.616% | 397,680,120 | (204,125) | 1,513,333 | 398,989,329 | (204,797) | 1,513,333 | 400,297,865 | (205,466) | 1,513,334 |
| Cholla Intangible | SSGCH | -0.616% | | | | | | | | | |
| Utah | UT | -0.616% | 875,858 | (450) | | 875,408 | (449) | | 874,959 | (448) | |
| Washington | WA | -0.616% | 2,825 | (1) | | 2,823 | (1) | | 2,822 | (1) | |
| Eastern Wyoming | WYP | -0.616% | 243,751 | (125) | | 243,626 | (125) | | 243,501 | (125) | |
| Western Wyoming | WYU | -0.616% | | | | | | | | | |
| Total Intangible Plant | | | 687,981,687 | (353,133) | 1,513,333 | 689,141,888 | (353,728) | 1,513,333 | 690,301,492 | (354,324) | 1,513,334 |
| Total Retirements | | | 16,297,188,618 | (13,049,019) | 107,742,804 | 16,391,882,403 | (13,076,300) | 106,810,566 | 16,485,616,669 | (13,140,280) | 121,648,520 |

Rocky Mountain Power
Utah General Rate Case, June 2009
June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance | | Retirements Jun 2009 | Mid Period | Test Period |
|--------------------------------|--------|------------------------|-----------------------|-------------|----------------------|--------------|-------------|
| | | | Jun 2009 | Jun 2009 | | | |
| Steam Production Plant: | | | | | | | |
| Pre-merger Pacific | DGP | -0.776% | 1,194,294,087 | (771,822) | (9,373,316) | (9,300,883) | |
| Pre-merger Utah | DGU | -1.132% | 1,313,710,407 | (1,239,050) | (15,130,522) | (14,960,160) | |
| Post-merger | SG | -0.825% | 2,252,244,583 | (1,548,557) | (15,957,796) | (17,454,828) | |
| Post-merger | SSGCH | -0.825% | 588,887,978 | (404,897) | (3,278,760) | (4,742,289) | |
| Total Steam Plant | | | 5,349,137,055 | (3,964,326) | (43,740,394) | (46,458,159) | |
| Hydro Production Plant: | | | | | | | |
| Pre-merger Pacific | DGP | -0.487% | 223,702,957 | (90,837) | (1,098,270) | (1,092,930) | |
| Pre-merger Utah | DGU | -0.178% | 47,102,852 | (7,004) | (84,279) | (84,129) | |
| Post-merger | SG-P | -0.161% | 256,485,823 | (34,407) | (344,187) | (400,333) | |
| Post-merger | SG-U | -0.161% | 95,020,724 | (12,746) | (96,877) | (123,361) | |
| Total Hydro Plant | | | 622,322,356 | (144,995) | (1,623,613) | (1,700,752) | |
| Other Production Plant: | | | | | | | |
| Pre-merger Utah | DGU | -2.105% | 1,183,887 | (2,077) | (25,743) | (25,207) | |
| Post-merger | SG | -0.908% | 224,335,940 | (169,836) | (1,878,290) | (1,983,769) | |
| Post-merger Wind | SG | -0.908% | | | | | |
| Post-merger | SSGCT | -0.908% | 89,527,555 | (67,778) | (728,534) | (761,699) | |
| Total Other Plant | | | 315,047,382 | (239,691) | (2,632,567) | (2,770,675) | |
| Transmission Plant: | | | | | | | |
| Pre-merger Pacific | DGP | -0.491% | 592,456,296 | (242,358) | (2,930,396) | (2,916,043) | |
| Pre-merger Utah | DGU | -0.402% | 665,103,872 | (222,901) | (2,691,447) | (2,680,642) | |
| Post-merger | SG | -0.206% | 1,875,420,682 | (321,331) | (3,361,677) | (3,637,133) | |
| Total Transmission Plant | | | 3,132,980,851 | (786,590) | (8,983,520) | (9,233,818) | |
| Distribution Plant: | | | | | | | |
| California | CA | -0.465% | 211,128,230 | (81,867) | (908,036) | (955,030) | |
| Oregon | OR | -0.631% | 1,633,928,525 | (859,515) | (9,809,885) | (10,146,243) | |
| Washington | WA | -0.679% | 380,830,282 | (215,625) | (2,461,583) | (2,545,360) | |
| Eastern Wyoming | WYP | -0.704% | 440,957,794 | (258,813) | (2,867,797) | (3,007,987) | |
| Utah | UT | -0.816% | 2,273,500,921 | (1,546,245) | (16,862,058) | (17,933,428) | |
| Idaho | ID | -0.987% | 265,466,395 | (218,360) | (2,434,129) | (2,572,354) | |
| Western Wyoming | WYU | -0.704% | 73,383,776 | (43,071) | (522,503) | (518,835) | |
| Total Distribution Plant | | | 5,279,198,924 | (3,223,497) | (35,865,991) | (37,679,236) | |
| General Plant: | | | | | | | |
| California | CA | -4.672% | 13,006,450 | (50,641) | (583,936) | (601,555) | |
| Oregon | OR | -4.672% | 146,085,148 | (568,792) | (6,820,680) | (6,853,019) | |
| Washington | WA | -4.672% | 42,108,158 | (163,951) | (1,974,621) | (1,979,204) | |
| Eastern Wyoming | WYP | -4.672% | 53,082,546 | (206,680) | (2,586,819) | (2,515,625) | |
| Utah | UT | -4.672% | 156,986,232 | (611,236) | (7,589,548) | (7,414,112) | |
| Idaho | ID | -4.672% | 31,814,384 | (123,871) | (1,518,442) | (1,494,483) | |
| Western Wyoming | WYU | -4.672% | 11,362,229 | (44,240) | (570,657) | (544,558) | |
| Pre-merger Pacific | DGP | -4.672% | 10,596,207 | (41,257) | (532,184) | (507,845) | |
| Pre-merger Utah | DGU | -4.672% | 19,542,511 | (76,090) | (981,504) | (936,614) | |
| Post-merger | SG | -4.672% | 128,478,393 | (500,239) | (6,452,702) | (6,157,587) | |
| Post-merger | SSGCH | -4.672% | 280,229,948 | (1,091,091) | (12,211,739) | (12,809,834) | |
| General Office | SO | -4.672% | 4,361,331 | (16,981) | (219,044) | (209,026) | |
| General Office | SSGCT | -4.672% | 92,978 | (362) | (20,593) | (4,456) | |
| Customer Service | CN | -4.672% | 22,068,022 | (85,923) | (1,108,345) | (1,057,655) | |
| Fuel Related | SE | -4.672% | 980,475 | (3,585,172) | (49,243) | (46,991) | |
| Total General Plant | | | 920,794,614 | (3,585,172) | (43,220,058) | (43,132,564) | |

Rocky Mountain Power
 Utah General Rate Case, June 2009
 June 2007 - June 2009 Retirements

| Description | Factor | Annual Retirement Rate | Adjusted EPIS Balance Jun 2009 | Retirements Jun 2009 | Mid Period | Test Period |
|--------------------------|--------|------------------------|--------------------------------|----------------------|---------------|---------------|
| Mining Plant: | | | | | | |
| Coal Mine | SE | -3.828% | 283,183,224 | (903,256) | (10,167,609) | (10,662,301) |
| Total Mining Plant | | | 283,183,224 | (903,256) | (10,167,609) | (10,662,301) |
| Intangible Plant: | | | | | | |
| California | CA | -0.616% | - | - | (655,581) | (651,554) |
| Customer Service | CN | -0.616% | 105,428,537 | (54,115) | (19,590) | (19,470) |
| Pre-merger Pacific | DGP | -0.616% | 3,150,394 | (1,617) | (4,174) | (4,148) |
| Pre-merger Utah | DGU | -0.616% | 671,263 | (345) | (8,552) | (8,500) |
| Idaho | ID | -0.616% | 1,375,329 | (706) | (67) | (67) |
| Oregon | OR | -0.616% | 10,811 | (6) | (15,833) | (15,835) |
| Fuel Related | SE | -0.616% | 2,562,231 | (1,315) | (411,096) | (415,947) |
| Post-merger | SG | -0.616% | 67,304,659 | (34,547) | (456,222) | (609,641) |
| Hydro Relicensing | SG-P | -0.616% | 98,646,528 | (50,634) | (59,598) | (59,232) |
| Hydro Relicensing | SG-U | -0.616% | 9,584,313 | (4,820) | (2,355,707) | (2,427,966) |
| General Office | SO | -0.616% | 401,605,731 | (206,139) | (5,438) | (5,405) |
| Cholla Intangible | SSGCH | -0.616% | - | - | (18) | (17) |
| Utah | UT | -0.616% | 874,510 | (449) | (1,513) | (1,504) |
| Washington | WA | -0.616% | 2,820 | (1) | - | - |
| Eastern Wyoming | WYP | -0.616% | 243,376 | (125) | - | - |
| Western Wyoming | WYU | -0.616% | - | - | - | - |
| Total Intangible Plant | | | 691,460,503 | (354,919) | (3,993,488) | (4,219,285) |
| Total Retirements | | | 16,594,124,908 | (13,202,444) | (150,227,239) | (155,856,792) |

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

| | |
|--------------------|------------------------------------|
| STATE: | UTAH |
| PERIOD: | TWELVE MONTHS ENDING JUNE 30, 2009 |
| FILE: | Utah GRC June 2009 |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | 12/5/2007 |
| TIME: | 1:42:16 PM |
| TYPE OF RATE BASE: | Thirteen Month Average |
| ALLOCATION METHOD: | ROLLED-IN |
| FERC JURISDICTION: | Separate Jurisdiction |
| 8 OR 12 CP: | 12 Coincidental Peaks |
| DEMAND % | 75% Demand |
| ENERGY % | 25% Energy |

TAX INFORMATION

| <u>TAX RATE ASSUMPTIONS:</u> | <u>TAX RATE</u> |
|------------------------------|-----------------|
| FEDERAL RATE | 35.00% |
| STATE EFFECTIVE RATE | 4.54% |
| TAX GROSS UP FACTOR | 1.615 |
| FEDERAL/STATE COMBINED RATE | 37.95% |

CAPITAL STRUCTURE INFORMATION

| | <u>CAPITAL STRUCTURE</u> | <u>EMBEDDED COST</u> | <u>WEIGHTED COST</u> |
|-----------|------------------------------|--------------------------|--------------------------|
| DEBT | 47.90% | 6.28% | 3.008% |
| PREFERRED | 0.40% | 5.41% | 0.022% |
| COMMON | 51.70% | 10.75% | 5.558% |
| | <u>100.00%</u> | | <u>8.588%</u> |

OTHER INFORMATION

| |
|--|
| |
|--|

RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary: | Ref | FORECASTED RESULTS | | |
|---------------------------------------|------|--------------------|-----------------|-----------------|
| | | TOTAL | OTHER | UTAH |
| 1 Operating Revenues | | | | |
| 2 General Business Revenues | 2.3 | 3,284,680,400 | 1,860,882,454 | 1,423,797,946 |
| 3 Interdepartmental | 2.3 | 0 | 0 | 0 |
| 4 Special Sales | 2.3 | 1,125,998,064 | 650,976,834 | 475,021,230 |
| 5 Other Operating Revenues | 2.4 | 176,995,619 | 112,282,780 | 64,712,839 |
| 6 Total Operating Revenues | 2.4 | 4,587,674,083 | 2,624,142,069 | 1,963,532,014 |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | 2.5 | 859,287,569 | 498,750,793 | 360,536,777 |
| 10 Nuclear Production | 2.6 | 0 | 0 | 0 |
| 11 Hydro Production | 2.7 | 35,488,084 | 20,411,953 | 15,076,131 |
| 12 Other Power Supply | 2.9 | 1,622,720,604 | 937,581,361 | 685,139,243 |
| 13 Transmission | 2.10 | 156,136,238 | 89,806,869 | 66,329,369 |
| 14 Distribution | 2.12 | 219,316,041 | 123,090,337 | 96,225,704 |
| 15 Customer Accounting | 2.12 | 99,649,802 | 58,641,597 | 41,008,205 |
| 16 Customer Service & Infor | 2.13 | 19,062,511 | 9,755,514 | 9,306,998 |
| 17 Sales | 2.13 | 0 | 0 | 0 |
| 18 Administrative & General | 2.14 | 197,048,024 | 114,715,804 | 82,332,221 |
| 19 | | | | |
| 20 Total O & M Expenses | 2.14 | 3,208,708,875 | 1,852,754,228 | 1,355,954,647 |
| 21 | | | | |
| 22 Depreciation | 2.16 | 459,631,814 | 267,614,147 | 192,017,668 |
| 23 Amortization | 2.17 | 58,350,978 | 33,543,993 | 24,806,984 |
| 24 Taxes Other Than Income | 2.17 | 117,973,176 | 77,300,549 | 40,672,627 |
| 25 Income Taxes - Federal | 2.20 | (1,268,388) | -12,718,357 | 11,449,969 |
| 26 Income Taxes - State | 2.20 | 4,329,623 | 596,380 | 3,733,243 |
| 27 Income Taxes - Def Net | 2.19 | 137,000,927 | 84,138,152 | 52,862,775 |
| 28 Investment Tax Credit Adj. | 2.17 | (1,939,053) | (328,914) | (1,610,139) |
| 29 Misc Revenue & Expense | 2.4 | (16,112,051) | (9,331,416) | (6,780,635) |
| 30 | | | | |
| 31 Total Operating Expenses | 2.20 | 3,966,675,901 | 2,293,568,762 | 1,673,107,139 |
| 32 | | | | |
| 33 Operating Revenue for Return | | 620,998,181 | 330,573,306 | 290,424,875 |
| 34 | | | | |
| 35 Rate Base: | | | | |
| 36 Electric Plant in Service | 2.30 | 18,070,612,743 | 10,417,062,802 | 7,653,549,940 |
| 37 Plant Held for Future Use | 2.31 | 3,857,390 | 649,313 | 3,208,077 |
| 38 Misc Deferred Debits | 2.33 | 135,496,562 | 99,539,977 | 35,956,585 |
| 39 Elec Plant Acq Adj | 2.31 | 66,346,260 | 38,160,886 | 28,185,374 |
| 40 Nuclear Fuel | 2.31 | 0 | 0 | 0 |
| 41 Prepayments | 2.32 | 39,087,582 | 21,362,604 | 17,724,978 |
| 42 Fuel Stock | 2.32 | 121,447,659 | 70,791,593 | 50,656,065 |
| 43 Material & Supplies | 2.32 | 148,989,526 | 84,923,506 | 64,066,020 |
| 44 Working Capital | 2.33 | 70,173,289 | 35,631,858 | 34,541,431 |
| 45 Weatherization Loans | 2.31 | 12,771,918 | 6,454,770 | 6,317,148 |
| 46 Miscellaneous Rate Base | 2.34 | 2,956,317 | 1,182,598 | 1,773,719 |
| 47 | | | | |
| 48 Total Electric Plant | | 18,671,739,244 | 10,775,759,908 | 7,895,979,336 |
| 49 | | | | |
| 50 Rate Base Deductions: | | | | |
| 51 Accum Prov For Depr | 2.38 | (6,541,424,403) | (3,902,448,936) | (2,638,975,467) |
| 52 Accum Prov For Amort | 2.39 | (454,787,197) | (266,793,811) | (187,993,386) |
| 53 Accum Def Income Taxes | 2.35 | (1,381,960,425) | (787,474,799) | (594,485,626) |
| 54 Unamortized ITC | 2.35 | (10,603,674) | (10,431,086) | (172,587) |
| 55 Customer Adv for Const | 2.34 | (12,611,277) | (4,534,677) | (8,076,600) |
| 56 Customer Service Deposits | 2.34 | (10,294,490) | 0 | (10,294,490) |
| 57 Misc. Rate Base Deductions | 2.34 | (110,388,730) | (64,623,099) | (45,765,632) |
| 58 | | | | |
| 59 Total Rate Base Deductions | | (8,522,070,196) | (5,036,306,409) | (3,485,763,788) |
| 60 | | | | |
| 61 Total Rate Base | | 10,149,669,048 | 5,739,453,500 | 4,410,215,548 |
| 62 | | | | |
| 63 Return on Rate Base | | 6.118% | | 6.585% |
| 64 | | | | |
| 65 Return on Equity | | 5.974% | | 6.877% |
| 66 Net Power Costs | | 1,092,266,686 | | 455,831,072 |
| 67 100 Basis Points in Equity: | | | | |
| 68 Revenue Requirement Impact | | 84,566,944 | | 36,745,873 |
| 69 Rate Base Decrease | | (790,814,786) | | (321,035,309) |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | | |
|-------------------------------------|--|----------------------------------|--------|--------------------|---------------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH | |
| 70 | Sales to Ultimate Customers | | | | | | | |
| 71 | 440 | Residential Sales | | | | | | |
| 72 | | 0 | S | | 1,265,946,937 | 719,990,456 | 545,956,481 | |
| 73 | | | | | | | | |
| 74 | | | | Tab 3 | 1,265,946,937 | 719,990,456 | 545,956,481 | |
| 75 | | | | | | | | |
| 76 | 442 | Commercial & Industrial Sales | | | | | | |
| 77 | | 0 | S | | 1,980,464,625 | 1,131,466,820 | 848,997,805 | |
| 78 | | P | SE | | - | - | - | |
| 79 | | PT | SG | | - | - | - | |
| 80 | | | | | | | | |
| 81 | | | | | | | | |
| 82 | | | | Tab 3 | 1,980,464,625 | 1,131,466,820 | 848,997,805 | |
| 83 | | | | | | | | |
| 84 | 444 | Public Street & Highway Lighting | | | | | | |
| 85 | | 0 | S | | 19,888,308 | 9,425,178 | 10,463,130 | |
| 86 | | 0 | SO | | - | - | - | |
| 87 | | | | Tab 3 | 19,888,308 | 9,425,178 | 10,463,130 | |
| 88 | | | | | | | | |
| 89 | 445 | Other Sales to Public Authority | | | | | | |
| 90 | | 0 | S | | 18,380,529 | - | 18,380,529 | |
| 91 | | | | | | | | |
| 92 | | | | Tab 3 | 18,380,529 | - | 18,380,529 | |
| 93 | | | | | | | | |
| 94 | 448 | Interdepartmental | | | | | | |
| 95 | | DPW | S | | - | - | - | |
| 96 | | GP | SO | | - | - | - | |
| 97 | | | | Tab 3 | - | - | - | |
| 98 | | | | | | | | |
| 99 | Total Sales to Ultimate Customers | | | | Tab 3 | 3,284,680,400 | 1,860,882,454 | 1,423,797,946 |
| 100 | | | | | | | | |
| 101 | | | | | | | | |
| 102 | | | | | | | | |
| 103 | 447 | Sales for Resale-Non NPC | | | | | | |
| 104 | | WSF | S | | 7,833,643 | 7,833,643 | - | |
| 105 | | | | Tab 3 | 7,833,643 | 7,833,643 | - | |
| 106 | | | | | | | | |
| 107 | 447NPC | Sales for Resale-NPC | | | | | | |
| 108 | | WSF | SG | | 1,118,164,421 | 643,143,191 | 475,021,230 | |
| 109 | | WSF | SE | | - | - | - | |
| 110 | | WSF | SG | | - | - | - | |
| 111 | | | | | 1,118,164,421 | 643,143,191 | 475,021,230 | |
| 112 | | | | | | | | |
| 113 | | Total Sales for Resale | | Tab 5 | 1,125,998,064 | 650,976,834 | 475,021,230 | |
| 114 | | | | | | | | |
| 115 | 449 | Provision for Rate Refund | | | | | | |
| 116 | | WSF | S | | 3 | - | 3 | |
| 117 | | WSF | SG | | - | - | - | |
| 118 | | | | | | | | |
| 119 | | | | | | | | |
| 120 | | | | Tab 3 | 3 | - | 3 | |
| 121 | | | | | | | | |
| 122 | Total Sales from Electricity | | | | Tab 3 | 4,410,678,466 | 2,511,859,288 | 1,898,819,178 |
| 123 | 450 | Forfeited Discounts & Interest | | | | | | |
| 124 | | CUST | S | | 6,180,370 | 3,696,164 | 2,484,206 | |
| 125 | | CUST | SO | | - | - | - | |
| 126 | | | | Tab 3 | 6,180,370 | 3,696,164 | 2,484,206 | |
| 127 | | | | | | | | |
| 128 | 451 | Misc Electric Revenue | | | | | | |
| 129 | | CUST | S | | 7,224,633 | 2,684,656 | 4,539,977 | |
| 130 | | GP | SG | | - | - | - | |
| 131 | | GP | SO | | 26,537 | 15,298 | 11,239 | |
| 132 | | | | Tab 3 | 7,251,170 | 2,699,954 | 4,551,216 | |
| 133 | | | | | | | | |
| 134 | 453 | Water Sales | | | | | | |
| 135 | | P | SG | | 38,378 | 22,074 | 16,304 | |
| 136 | | | | Tab 3 | 38,378 | 22,074 | 16,304 | |
| 137 | | | | | | | | |
| 138 | 454 | Rent of Electric Property | | | | | | |
| 139 | | DPW | S | | 13,970,023 | 8,320,220 | 5,649,803 | |
| 140 | | T | SG | | 5,052,709 | 2,906,205 | 2,146,504 | |
| 141 | | GP | SO | | 550,678 | 317,446 | 233,232 | |
| 142 | | | | Tab 3 | 19,573,410 | 11,543,871 | 8,029,539 | |
| 143 | | | | | | | | |
| 144 | | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|-------------------------------------|---------|--|--------|-------|-----------------------------|-----------------------------|-----------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 145 | | | | | | | |
| 146 | 456 | Other Electric Revenue | | | | | |
| 147 | | DMSC | S | | 27,092,463 | 27,007,581 | 84,882 |
| 148 | | CUST | CN | | - | - | - |
| 149 | | OTHSE | SE | | 12,650,762 | 7,374,103 | 5,276,658 |
| 150 | | OTHSO | SO | | 239,125 | 137,847 | 101,278 |
| 151 | | OTHSGR | SG | | 103,969,940 | 59,801,186 | 44,168,753 |
| 152 | | | | | | | |
| 153 | | | | | | | |
| 154 | | | | Tab 3 | <u>143,952,290</u> | <u>94,320,718</u> | <u>49,631,572</u> |
| 155 | | | | | | | |
| 156 | | Total Other Electric Revenues | | Tab 3 | <u>176,995,617</u> | <u>112,282,780</u> | <u>64,712,836</u> |
| 157 | | | | | | | |
| 158 | | Total Electric Operating Revenues | | Tab 3 | <u>4,587,674,083</u> | <u>2,624,142,069</u> | <u>1,963,532,014</u> |
| 159 | | | | | | | |
| 160 | | Summary of Revenues by Factor | | | | | |
| 161 | | S | | | 3,346,981,534 | 1,910,424,718 | 1,436,556,816 |
| 162 | | CN | | | - | - | - |
| 163 | | SE | | | 12,650,762 | 7,374,103 | 5,276,658 |
| 164 | | SO | | | 816,340 | 470,591 | 345,749 |
| 165 | | SG | | | 1,227,225,447 | 705,872,657 | 521,352,790 |
| 166 | | DGP | | | - | - | - |
| 167 | | | | | | | |
| 168 | | Total Electric Operating Revenues | | | <u>4,587,674,083</u> | <u>2,624,142,069</u> | <u>1,963,532,014</u> |
| 169 | | Miscellaneous Revenues | | | | | |
| 170 | 41160 | Gain on Sale of Utility Plant - CR | | | | | |
| 171 | | DPW | S | | - | - | - |
| 172 | | T | SG | | - | - | - |
| 173 | | G | SO | | - | - | - |
| 174 | | T | SG | | - | - | - |
| 175 | | P | SG | | - | - | - |
| 176 | | | | Tab 3 | <u>-</u> | <u>-</u> | <u>-</u> |
| 177 | | | | | | | |
| 178 | 41170 | Loss on Sale of Utility Plant | | | | | |
| 179 | | DPW | S | | - | - | - |
| 180 | | T | SG | | - | - | - |
| 181 | | | | Tab 3 | <u>-</u> | <u>-</u> | <u>-</u> |
| 182 | | | | | | | |
| 183 | 4118 | Gain from Emission Allowances | | | | | |
| 184 | | P | S | | - | - | - |
| 185 | | P | SE | | (15,993,908) | (9,322,817) | (6,671,092) |
| 186 | | | | Tab 3 | <u>(15,993,908)</u> | <u>(9,322,817)</u> | <u>(6,671,092)</u> |
| 187 | | | | | | | |
| 188 | 41181 | Gain from Disposition of NOX Credits | | | | | |
| 189 | | P | SE | | - | - | - |
| 190 | | | | Tab 3 | <u>-</u> | <u>-</u> | <u>-</u> |
| 191 | | | | | | | |
| 192 | 4194 | Impact Housing Interest Income | | | | | |
| 193 | | P | SG | | - | - | - |
| 194 | | | | Tab 3 | <u>-</u> | <u>-</u> | <u>-</u> |
| 195 | | | | | | | |
| 196 | 421 | (Gain) / Loss on Sale of Utility Plant | | | | | |
| 197 | | DPW | S | | (719,050) | (7,361) | (711,689) |
| 198 | | T | SG | | 253 | 146 | 108 |
| 199 | | T | SG | | - | - | - |
| 200 | | PTD | CN | | 44,169 | 23,818 | 20,351 |
| 201 | | PTD | SO | | 139,536 | 80,438 | 59,099 |
| 202 | | P | SG | | (183,665) | (105,640) | (78,025) |
| 203 | | | | Tab 3 | <u>(718,757)</u> | <u>(8,600)</u> | <u>(710,157)</u> |
| 204 | | | | | | | |
| 205 | | Total Miscellaneous Revenues | | | <u>(16,712,665)</u> | <u>(9,331,416)</u> | <u>(7,381,249)</u> |
| 206 | | Miscellaneous Expenses | | | | | |
| 207 | 4311 | Interest on Customer Deposits | | | | | |
| 208 | | CUST | S | | 600,614 | - | 600,614 |
| 209 | | | | Tab 4 | <u>600,614</u> | <u>-</u> | <u>600,614</u> |
| 210 | | Total Miscellaneous Expenses | | | <u>600,614</u> | <u>-</u> | <u>600,614</u> |
| 211 | | | | | | | |
| 212 | | Net Misc Revenue and Expense | | Tab 3 | <u>(16,112,051)</u> | <u>(9,331,416)</u> | <u>(6,780,635)</u> |
| 213 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|-------------------------------------|--------|--------------------|-------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 214 | 500 | Operation Supervision & Engineering | | | | | |
| 215 | | P | SNPPS | | 19,891,439 | 11,441,111 | 8,450,328 |
| 216 | | P | SNPPS | | 1,602,392 | 921,660 | 680,732 |
| 217 | | | | Tab 4 | 21,493,831 | 12,362,771 | 9,131,060 |
| 218 | | | | | | | |
| 219 | 501 | Fuel Related-Non NPC | | | | | |
| 220 | | P | SE | | 12,905,999 | 7,522,880 | 5,383,118 |
| 221 | | P | SE | | - | - | - |
| 222 | | P | SE | | - | - | - |
| 223 | | P | SE | | - | - | - |
| 224 | | P | SE | | 1,878,282 | 1,094,847 | 783,435 |
| 225 | | | | Tab 4 | 14,784,281 | 8,617,727 | 6,166,553 |
| 226 | | | | | | | |
| 227 | 501NPC | Fuel Related-NPC | | | | | |
| 228 | | P | SE | | 511,942,577 | 298,410,288 | 213,532,289 |
| 229 | | P | SE | | - | - | - |
| 230 | | P | SE | | - | - | - |
| 231 | | P | SE | | - | - | - |
| 232 | | P | SE | | 53,759,244 | 31,336,154 | 22,423,090 |
| 233 | | | | Tab 5 | 565,701,821 | 329,746,442 | 235,955,379 |
| 234 | | | | | | | |
| 235 | | Total Fuel Related | | | 580,486,102 | 338,364,169 | 242,121,933 |
| 236 | | | | | | | |
| 237 | 502 | Steam Expenses | | | | | |
| 238 | | P | SNPPS | | 30,631,036 | 17,618,288 | 13,012,749 |
| 239 | | P | SNPPS | | 2,208,891 | 1,270,505 | 938,386 |
| 240 | | | | Tab 4 | 32,839,927 | 18,888,792 | 13,951,135 |
| 241 | | | | | | | |
| 242 | 503 | Steam From Other Sources-Non-NPC | | | | | |
| 243 | | P | SE | | (10,909) | (6,359) | (4,550) |
| 244 | | | | Tab 4 | (10,909) | (6,359) | (4,550) |
| 245 | | | | | | | |
| 246 | 503NPC | Steam From Other Sources-NPC | | | | | |
| 247 | | P | SE | | 3,410,863 | 1,988,185 | 1,422,678 |
| 248 | | | | Tab 5 | 3,410,863 | 1,988,185 | 1,422,678 |
| 249 | | | | | | | |
| 250 | 505 | Electric Expenses | | | | | |
| 251 | | P | SNPPS | | 2,818,076 | 1,620,894 | 1,197,182 |
| 252 | | P | SNPPS | | 1,412,025 | 812,165 | 599,860 |
| 253 | | | | Tab 4 | 4,230,102 | 2,433,060 | 1,797,042 |
| 254 | | | | | | | |
| 255 | 506 | Misc. Steam Expense | | | | | |
| 256 | | P | SNPPS | | 39,324,209 | 22,618,406 | 16,705,803 |
| 257 | | P | SE | | - | - | - |
| 258 | | P | SNPPS | | 1,802,952 | 1,037,018 | 765,934 |
| 259 | | | | Tab 4 | 41,127,161 | 23,655,424 | 17,471,737 |
| 260 | | | | | | | |
| 261 | 507 | Rents | | | | | |
| 262 | | P | SNPPS | | 605,702 | 348,386 | 257,316 |
| 263 | | P | SNPPS | | 220,513 | 126,834 | 93,679 |
| 264 | | | | Tab 4 | 826,215 | 475,221 | 350,995 |
| 265 | | | | | | | |
| 266 | 510 | Maint Supervision & Engineering | | | | | |
| 267 | | P | SNPPS | | 5,161,732 | 2,968,913 | 2,192,819 |
| 268 | | P | SNPPS | | 2,416,090 | 1,389,681 | 1,026,409 |
| 269 | | | | Tab 4 | 7,577,821 | 4,358,594 | 3,219,228 |
| 270 | | | | | | | |
| 271 | | | | | | | |
| 272 | | | | | | | |
| 273 | 511 | Maintenance of Structures | | | | | |
| 274 | | P | SNPPS | | 20,053,527 | 11,534,341 | 8,519,186 |
| 275 | | P | SNPPS | | 869,019 | 499,840 | 369,179 |
| 276 | | | | Tab 4 | 20,922,546 | 12,034,181 | 8,888,365 |
| 277 | | | | | | | |
| 278 | 512 | Maintenance of Boiler Plant | | | | | |
| 279 | | P | SNPPS | | 96,722,456 | 55,632,596 | 41,089,861 |
| 280 | | P | SNPPS | | 2,987,390 | 1,718,280 | 1,269,110 |
| 281 | | | | Tab 4 | 99,709,846 | 57,350,876 | 42,358,970 |
| 282 | | | | | | | |
| 283 | 513 | Maintenance of Electric Plant | | | | | |
| 284 | | P | SNPPS | | 33,427,081 | 19,226,510 | 14,200,571 |
| 285 | | P | SNPPS | | 605,231 | 348,115 | 257,116 |
| 286 | | | | Tab 4 | 34,032,312 | 19,574,626 | 14,457,687 |
| 287 | | | | | | | |
| 288 | 514 | Maintenance of Misc. Steam Plant | | | | | |
| 289 | | P | SNPPS | | 9,744,277 | 5,604,691 | 4,139,587 |
| 290 | | P | SNPPS | | 2,897,475 | 1,666,563 | 1,230,912 |
| 291 | | | | Tab 4 | 12,641,752 | 7,271,253 | 5,370,499 |
| 292 | | | | | | | |
| 293 | | | | Tab 4 | 859,287,569 | 498,750,793 | 360,536,777 |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---------------------------------------|--------|--------------------|-----------|-----------|-----------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 294 | 517 | Operation Super & Engineering | | | | | |
| 295 | | P | SNPPN | | - | - | - |
| 296 | | | | Tab 4 | - | - | - |
| 297 | | | | | | | |
| 298 | 518 | Nuclear Fuel Expense | | | | | |
| 299 | | P | SE | | - | - | - |
| 300 | | | | | | | |
| 301 | | | | Tab 4 | - | - | - |
| 302 | | | | | | | |
| 303 | 519 | Coolants and Water | | | | | |
| 304 | | P | SNPPN | | - | - | - |
| 305 | | | | Tab 4 | - | - | - |
| 306 | | | | | | | |
| 307 | 520 | Steam Expenses | | | | | |
| 308 | | P | SNPPN | | - | - | - |
| 309 | | | | Tab 4 | - | - | - |
| 310 | | | | | | | |
| 311 | | | | | | | |
| 312 | | | | | | | |
| 313 | 523 | Electric Expenses | | | | | |
| 314 | | P | SNPPN | | - | - | - |
| 315 | | | | Tab 4 | - | - | - |
| 316 | | | | | | | |
| 317 | 524 | Misc. Nuclear Expenses | | | | | |
| 318 | | P | SNPPN | | - | - | - |
| 319 | | | | Tab 4 | - | - | - |
| 320 | | | | | | | |
| 321 | 528 | Maintenance Super & Engineering | | | | | |
| 322 | | P | SNPPN | | - | - | - |
| 323 | | | | Tab 4 | - | - | - |
| 324 | | | | | | | |
| 325 | 529 | Maintenance of Structures | | | | | |
| 326 | | P | SNPPN | | - | - | - |
| 327 | | | | Tab 4 | - | - | - |
| 328 | | | | | | | |
| 329 | 530 | Maintenance of Reactor Plant | | | | | |
| 330 | | P | SNPPN | | - | - | - |
| 331 | | | | Tab 4 | - | - | - |
| 332 | | | | | | | |
| 333 | 531 | Maintenance of Electric Plant | | | | | |
| 334 | | P | SNPPN | | - | - | - |
| 335 | | | | Tab 4 | - | - | - |
| 336 | | | | | | | |
| 337 | 532 | Maintenance of Misc Nuclear | | | | | |
| 338 | | P | SNPPN | | - | - | - |
| 339 | | | | Tab 4 | - | - | - |
| 340 | | | | | | | |
| 341 | | Total Nuclear Power Generation | | Tab 4 | - | - | - |
| 342 | | | | | | | |
| 343 | 535 | Operation Super & Engineering | | | | | |
| 344 | | P | DGP | | - | - | - |
| 345 | | P | SNPPH | | 5,062,097 | 2,911,605 | 2,150,492 |
| 346 | | P | SNPPH | | 3,490,468 | 2,007,639 | 1,482,829 |
| 347 | | | | | | | |
| 348 | | | | Tab 4 | 8,552,564 | 4,919,244 | 3,633,320 |
| 349 | | | | | | | |
| 350 | 536 | Water For Power | | | | | |
| 351 | | P | DGP | | - | - | - |
| 352 | | P | SNPPH | | 160,664 | 92,411 | 68,254 |
| 353 | | P | SNPPH | | 125,709 | 72,305 | 53,404 |
| 354 | | | | | | | |
| 355 | | | | Tab 4 | 286,374 | 164,716 | 121,658 |
| 356 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|--------------------------|--------------------------|--------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 357 | 537 | Hydraulic Expenses | | | | | |
| 358 | | P | DGP | | - | - | - |
| 359 | | P | SNPPH | | 4,331,977 | 2,491,656 | 1,840,320 |
| 360 | | P | SNPPH | | 470,700 | 270,736 | 199,964 |
| 361 | | | | | | | |
| 362 | | | | Tab 4 | <u>4,802,677</u> | <u>2,762,392</u> | <u>2,040,284</u> |
| 363 | | | | | | | |
| 364 | 538 | Electric Expenses | | | | | |
| 365 | | P | DGP | | - | - | - |
| 366 | | P | SNPPH | | - | - | - |
| 367 | | P | SNPPH | | - | - | - |
| 368 | | | | | | | |
| 369 | | | | Tab 4 | <u>-</u> | <u>-</u> | <u>-</u> |
| 370 | | | | | | | |
| 371 | 539 | Misc. Hydro Expenses | | | | | |
| 372 | | P | DGP | | - | - | - |
| 373 | | P | SNPPH | | 10,521,558 | 6,051,765 | 4,469,793 |
| 374 | | P | SNPPH | | 5,683,911 | 3,269,259 | 2,414,653 |
| 375 | | | | | | | |
| 376 | | | | | | | |
| 377 | | | | Tab 4 | <u>16,205,469</u> | <u>9,321,024</u> | <u>6,884,445</u> |
| 378 | | | | | | | |
| 379 | 540 | Rents (Hydro Generation) | | | | | |
| 380 | | P | DGP | | - | - | - |
| 381 | | P | SNPPH | | 82,327 | 47,353 | 34,974 |
| 382 | | P | SNPPH | | 5,749 | 3,307 | 2,442 |
| 383 | | | | | | | |
| 384 | | | | Tab 4 | <u>88,077</u> | <u>50,660</u> | <u>37,417</u> |
| 385 | | | | | | | |
| 386 | 541 | Maint Supervision & Engineering | | | | | |
| 387 | | P | DGP | | - | - | - |
| 388 | | P | SNPPH | | - | - | - |
| 389 | | P | SNPPH | | - | - | - |
| 390 | | | | | | | |
| 391 | | | | Tab 4 | <u>-</u> | <u>-</u> | <u>-</u> |
| 392 | | | | | | | |
| 393 | 542 | Maintenance of Structures | | | | | |
| 394 | | P | DGP | | - | - | - |
| 395 | | P | SNPPH | | 916,102 | 526,921 | 389,181 |
| 396 | | P | SNPPH | | 176,270 | 101,387 | 74,884 |
| 397 | | | | | | | |
| 398 | | | | Tab 4 | <u>1,092,373</u> | <u>628,308</u> | <u>464,064</u> |
| 399 | | | | | | | |
| 400 | | | | | | | |
| 401 | | | | | | | |
| 402 | | | | | | | |
| 403 | 543 | Maintenance of Dams & Waterways | | | | | |
| 404 | | P | DGP | | - | - | - |
| 405 | | P | SNPPH | | 838,173 | 482,098 | 356,075 |
| 406 | | P | SNPPH | | 143,674 | 82,638 | 61,036 |
| 407 | | | | | | | |
| 408 | | | | Tab 4 | <u>981,847</u> | <u>564,737</u> | <u>417,111</u> |
| 409 | | | | | | | |
| 410 | 544 | Maintenance of Electric Plant | | | | | |
| 411 | | P | DGP | | - | - | - |
| 412 | | P | SNPPH | | 618,243 | 355,599 | 262,643 |
| 413 | | P | SNPPH | | 485,450 | 279,220 | 206,230 |
| 414 | | | | | | | |
| 415 | | | | Tab 4 | <u>1,103,692</u> | <u>634,819</u> | <u>468,873</u> |
| 416 | | | | | | | |
| 417 | 545 | Maintenance of Misc. Hydro Plant | | | | | |
| 418 | | P | DGP | | - | - | - |
| 419 | | P | SNPPH | | 1,743,750 | 1,002,966 | 740,784 |
| 420 | | P | SNPPH | | 631,261 | 363,087 | 268,174 |
| 421 | | | | | | | |
| 422 | | | | Tab 4 | <u>2,375,011</u> | <u>1,366,053</u> | <u>1,008,958</u> |
| 423 | | | | | | | |
| 424 | | Total Hydraulic Power Generation | | Tab 4 | <u>35,488,084</u> | <u>20,411,953</u> | <u>15,076,131</u> |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|--------------------------------------|--------|--------------------|--------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 425 | | | | | | | |
| 426 | 546 | Operation Super & Engineering | | | | | |
| 427 | | P | SNPPO | | 1,049,294 | 603,530 | 445,763 |
| 428 | | P | SNPPO | | - | - | - |
| 429 | | | | Tab 4 | 1,049,294 | 603,530 | 445,763 |
| 430 | | | | | | | |
| 431 | 547 | Fuel-Non-NPC | | | | | |
| 432 | | P | SE | | 1,737,742 | 1,012,926 | 724,816 |
| 433 | | 0 | SE | | (5) | (3) | (2) |
| 434 | | | | Tab 4 | 1,737,737 | 1,012,923 | 724,814 |
| 435 | | | | | | | |
| 436 | 547NPC | Fuel-NPC | | | | | |
| 437 | | P | SE | | 390,007,676 | 227,334,682 | 162,672,994 |
| 438 | | P | SE | | 19,658,100 | 11,458,666 | 8,199,433 |
| 439 | | | | Tab 5 | 409,665,776 | 238,793,348 | 170,872,427 |
| 440 | | | | | | | |
| 441 | 548 | Generation Expense | | | | | |
| 442 | | P | SNPPO | | 8,244,576 | 4,742,096 | 3,502,480 |
| 443 | | P | SNPPO | | 1,782,570 | 1,025,294 | 757,276 |
| 444 | | | | Tab 4 | 10,027,146 | 5,767,390 | 4,259,756 |
| 445 | | | | | | | |
| 446 | 549 | Miscellaneous Other | | | | | |
| 447 | | P | SNPPO | | 18,921,513 | 10,883,231 | 8,038,281 |
| 448 | | P | SNPPO | | - | - | - |
| 449 | | | | Tab 4 | 18,921,513 | 10,883,231 | 8,038,281 |
| 450 | | | | | | | |
| 451 | | | | | | | |
| 452 | | | | | | | |
| 453 | | | | | | | |
| 454 | 550 | Rents | | | | | |
| 455 | | P | SNPPO | | 532,208 | 306,114 | 226,094 |
| 456 | | P | SNPPO | | 239 | 137 | 101 |
| 457 | | | | Tab 4 | 532,447 | 306,251 | 226,195 |
| 458 | | | | | | | |
| 459 | 551 | Maint Supervision & Engineering | | | | | |
| 460 | | P | SNPPO | | - | - | - |
| 461 | | | | Tab 4 | - | - | - |
| 462 | | | | | | | |
| 463 | 552 | Maintenance of Structures | | | | | |
| 464 | | P | SNPPO | | 219,479 | 126,239 | 93,239 |
| 465 | | P | SNPPO | | 180,293 | 103,701 | 76,593 |
| 466 | | | | Tab 4 | 399,772 | 229,940 | 169,832 |
| 467 | | | | | | | |
| 468 | 553 | Maint of Generation & Electric Plant | | | | | |
| 469 | | P | SNPPO | | 2,346,276 | 1,349,526 | 996,750 |
| 470 | | P | SNPPO | | 683,061 | 392,882 | 290,180 |
| 471 | | | | Tab 4 | 3,029,337 | 1,742,407 | 1,286,930 |
| 472 | | | | | | | |
| 473 | 554 | Maintenance of Misc. Other | | | | | |
| 474 | | P | SNPPO | | 169,045 | 97,231 | 71,814 |
| 475 | | P | SNPPO | | 210,189 | 120,896 | 89,293 |
| 476 | | | | Tab 4 | 379,235 | 218,127 | 161,107 |
| 477 | | | | | | | |
| 478 | | Total Other Power Generation | | Tab 4 | 445,742,256 | 259,557,149 | 186,185,106 |
| 479 | | | | | | | |
| 480 | | | | | | | |
| 481 | 555 | Purchased Power-Non NPC | | | | | |
| 482 | | DMSC | S | | - | - | - |
| 483 | | | | | - | - | - |
| 484 | | | | | | | |
| 485 | 555NPC | Purchased Power-NPC | | | | | |
| 486 | | P | SG | | 1,032,536,903 | 593,892,156 | 438,644,747 |
| 487 | | P | SE | | 81,726,399 | 47,638,152 | 34,088,247 |
| 488 | | Seasonal Co P | SG | | 9,235,290 | 5,311,932 | 3,923,358 |
| 489 | | | DGP | | - | - | - |
| 490 | | | | | 1,123,498,592 | 646,842,241 | 476,656,352 |
| 491 | | | | | | | |
| 492 | | Total Purchased Power | | Tab 5 | 1,123,498,592 | 646,842,241 | 476,656,352 |
| 493 | | | | | | | |
| 494 | 556 | System Control & Load Dispatch | | | | | |
| 495 | | P | SG | | 2,966,923 | 1,706,508 | 1,260,415 |
| 496 | | | | | | | |
| 497 | | | | Tab 4 | 2,966,923 | 1,706,508 | 1,260,415 |
| 498 | | | | | | | |
| 499 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---|-------------------------------------|--------|--------------------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 500 | | | | | | | |
| 501 | 557 | Other Expenses | | | | | |
| 502 | | P | S | | 995,056 | 995,056 | - |
| 503 | | P | SG | | 48,411,417 | 27,845,165 | 20,566,251 |
| 504 | | P | SGCT | | 1,210,147 | 694,938 | 515,209 |
| 505 | | P | SE | | - | - | - |
| 506 | | P | SG | | (103,787) | (59,696) | (44,091) |
| 507 | | P | TROJP | | - | - | - |
| 508 | | | | | | | |
| 509 | | | | Tab 4 | 50,512,833 | 29,475,463 | 21,037,370 |
| 510 | | | | | | | |
| 511 | Embedded Cost Differentials | | | | | | |
| 512 | Company Owned Hyd P | | DGP | | - | - | - |
| 513 | Company Owned Hyd P | | SG | | - | - | - |
| 514 | Mid-C Contract | P | MC | | - | - | - |
| 515 | Mid-C Contract | P | SG | | - | - | - |
| 516 | Existing QF Contracts P | | S | | - | - | - |
| 517 | Existing QF Contracts P | | SG | | - | - | - |
| 518 | | | | | | | |
| 519 | | | | | | | |
| 520 | | | | | | | |
| 521 | Total Other Power Supply | | | Tab 4 | 1,176,978,348 | 678,024,212 | 498,954,136 |
| 522 | | | | | | | |
| 523 | Total Production Expense | | | Tab 4 | 2,517,496,257 | 1,456,744,107 | 1,060,752,150 |
| 524 | | | | | | | |
| 525 | | | | | | | |
| 526 | Summary of Production Expense by Factor | | | | | | |
| 527 | S | | | | 995,056 | 995,056 | - |
| 528 | SG | | | | 1,093,046,746 | 628,696,066 | 464,350,680 |
| 529 | SE | | | | 1,077,015,968 | 627,790,419 | 449,225,549 |
| 530 | SNPPH | | | | 35,488,084 | 20,411,953 | 15,076,131 |
| 531 | TROJP | | | | - | - | - |
| 532 | SGCT | | | | 1,210,147 | 694,938 | 515,209 |
| 533 | DGP | | | | - | - | - |
| 534 | DEU | | | | - | - | - |
| 535 | DEP | | | | - | - | - |
| 536 | SNPPS | | | | 275,401,513 | 158,404,797 | 116,996,716 |
| 537 | SNPPO | | | | 34,338,743 | 19,750,878 | 14,587,865 |
| 538 | DGU | | | | - | - | - |
| 539 | MC | | | | - | - | - |
| 540 | SSGCT | | | | - | - | - |
| 541 | SSECT | | | | - | - | - |
| 542 | SSGC | | | | - | - | - |
| 543 | SSGCH | | | | - | - | - |
| 544 | SSECH | | | | - | - | - |
| 545 | Total Production Expense by Factor | | | Tab4 | 2,517,496,257 | 1,456,744,107 | 1,060,752,150 |
| 546 | 560 | Operation Supervision & Engineering | | | | | |
| 547 | | T | SNPT | | 8,551,099 | 4,918,401 | 3,632,698 |
| 548 | | | | | | | |
| 549 | | | | Tab4 | 8,551,099 | 4,918,401 | 3,632,698 |
| 550 | | | | | | | |
| 551 | 561 | Load Dispatching | | | | | |
| 552 | | T | SNPT | | 8,061,688 | 4,636,903 | 3,424,785 |
| 553 | | | | | | | |
| 554 | | | | Tab4 | 8,061,688 | 4,636,903 | 3,424,785 |
| 555 | 562 | Station Expense | | | | | |
| 556 | | T | SNPT | | 408,033 | 234,691 | 173,342 |
| 557 | | | | | | | |
| 558 | | | | Tab4 | 408,033 | 234,691 | 173,342 |
| 559 | | | | | | | |
| 560 | 563 | Overhead Line Expense | | | | | |
| 561 | | T | SNPT | | 3,538,515 | 2,035,275 | 1,503,240 |
| 562 | | | | | | | |
| 563 | | | | Tab4 | 3,538,515 | 2,035,275 | 1,503,240 |
| 564 | | | | | | | |
| 565 | 564 | Underground Line Expense | | | | | |
| 566 | | T | SNPT | | - | - | - |
| 567 | | | | | | | |
| 568 | | | | Tab4 | - | - | - |
| 569 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|--------------------|-------------------|-------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 570 | 565 | Transmission of Electricity by Others | | | | | |
| 571 | | T | SG | | - | - | - |
| 572 | | T | SE | | - | - | - |
| 573 | | | | Tab4 | - | - | - |
| 574 | | | | | | | |
| 575 | 565NPC | Transmission of Electricity by Others-NPC | | | | | |
| 576 | | T | SG | | 108,051,277 | 62,148,680 | 45,902,597 |
| 577 | | T | SE | | 102,778 | 59,909 | 42,869 |
| 578 | | | | | 108,154,055 | 62,208,589 | 45,945,465 |
| 579 | | | | | | | |
| 580 | | Total Transmission of Electricity by Others | | Tab 5 | 108,154,055 | 62,208,589 | 45,945,465 |
| 581 | | | | | | | |
| 582 | 566 | Misc. Transmission Expense | | | | | |
| 583 | | T | SNPT | | 1,791,416 | 1,030,382 | 761,034 |
| 584 | | | | | | | |
| 585 | | | | Tab 4 | 1,791,416 | 1,030,382 | 761,034 |
| 586 | | | | | | | |
| 587 | 567 | Rents - Transmission | | | | | |
| 588 | | T | SNPT | | 1,413,713 | 813,136 | 600,577 |
| 589 | | | | | | | |
| 590 | | | | Tab 4 | 1,413,713 | 813,136 | 600,577 |
| 591 | | | | | | | |
| 592 | 568 | Maint Supervision & Engineering | | | | | |
| 593 | | T | SNPT | | 16,196 | 9,315 | 6,880 |
| 594 | | | | | | | |
| 595 | | | | Tab 4 | 16,196 | 9,315 | 6,880 |
| 596 | | | | | | | |
| 597 | 569 | Maintenance of Structures | | | | | |
| 598 | | T | SNPT | | 3,070,209 | 1,765,916 | 1,304,293 |
| 599 | | | | | | | |
| 600 | | | | Tab 4 | 3,070,209 | 1,765,916 | 1,304,293 |
| 601 | | | | | | | |
| 602 | 570 | Maintenance of Station Equipment | | | | | |
| 603 | | T | SNPT | | 10,544,172 | 6,064,772 | 4,479,400 |
| 604 | | | | | | | |
| 605 | | | | Tab 4 | 10,544,172 | 6,064,772 | 4,479,400 |
| 606 | | | | | | | |
| 607 | 571 | Maintenance of Overhead Lines | | | | | |
| 608 | | T | SNPT | | 10,265,494 | 5,904,483 | 4,361,011 |
| 609 | | | | | | | |
| 610 | | | | Tab 4 | 10,265,494 | 5,904,483 | 4,361,011 |
| 611 | | | | | | | |
| 612 | 572 | Maintenance of Underground Lines | | | | | |
| 613 | | T | SNPT | | - | - | - |
| 614 | | | | | | | |
| 615 | | | | Tab 4 | - | - | - |
| 616 | | | | | | | |
| 617 | 573 | Maint of Misc. Transmission Plant | | | | | |
| 618 | | T | SNPT | | 321,651 | 185,006 | 136,644 |
| 619 | | | | | | | |
| 620 | | | | Tab 4 | 321,651 | 185,006 | 136,644 |
| 621 | | | | | | | |
| 622 | | Total Transmission Expense | | Tab 4 | 156,136,238 | 89,806,869 | 66,329,369 |
| 623 | | | | | | | |
| 624 | | Summary of Transmission Expense by Factor | | | | | |
| 625 | | SE | | | 102,778 | 59,909 | 42,869 |
| 626 | | SG | | | 108,051,277 | 62,148,680 | 45,902,597 |
| 627 | | SNPT | | | 47,982,184 | 27,598,280 | 20,383,904 |
| 628 | | Total Transmission Expense by Factor | | | 156,136,238 | 89,806,869 | 66,329,369 |
| 629 | 580 | Operation Supervision & Engineering | | | | | |
| 630 | | DPW | S | | 384,125 | 168,590 | 215,535 |
| 631 | | DPW | SNPD | | 22,443,024 | 11,914,474 | 10,528,550 |
| 632 | | | | Tab 4 | 22,827,148 | 12,083,064 | 10,744,085 |
| 633 | | | | | | | |
| 634 | 581 | Load Dispatching | | | | | |
| 635 | | DPW | S | | - | - | - |
| 636 | | DPW | SNPD | | 13,048,184 | 6,926,974 | 6,121,210 |
| 637 | | | | Tab 4 | 13,048,184 | 6,926,974 | 6,121,210 |
| 638 | | | | | | | |
| 639 | 582 | Station Expense | | | | | |
| 640 | | DPW | S | | 3,123,143 | 1,857,270 | 1,265,873 |
| 641 | | DPW | SNPD | | 35,925 | 19,072 | 16,853 |
| 642 | | | | Tab 4 | 3,159,068 | 1,876,342 | 1,282,726 |
| 643 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|--|--------|--------------------|-------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 644 | 583 | Overhead Line Expenses | | | | | |
| 645 | | DPW | S | | 23,692,222 | 14,482,571 | 9,209,650 |
| 646 | | DPW | SNPD | | (2,382,679) | (1,264,908) | (1,117,771) |
| 647 | | | | Tab 4 | 21,309,542 | 13,217,663 | 8,091,879 |
| 648 | | | | | | | |
| 649 | 584 | Underground Line Expense | | | | | |
| 650 | | DPW | S | | 1,396,286 | 1,069,381 | 326,905 |
| 651 | | DPW | SNPD | | - | - | - |
| 652 | | | | Tab 4 | 1,396,286 | 1,069,381 | 326,905 |
| 653 | | | | | | | |
| 654 | 585 | Street Lighting & Signal Systems | | | | | |
| 655 | | DPW | S | | - | - | - |
| 656 | | DPW | SNPD | | 212,245 | 112,676 | 99,569 |
| 657 | | | | Tab 4 | 212,245 | 112,676 | 99,569 |
| 658 | | | | | | | |
| 659 | 586 | Meter Expenses | | | | | |
| 660 | | DPW | S | | 4,200,861 | 2,850,157 | 1,350,704 |
| 661 | | DPW | SNPD | | 1,248,247 | 661,603 | 584,644 |
| 662 | | | | Tab 4 | 5,447,107 | 3,511,760 | 1,935,347 |
| 663 | | | | | | | |
| 664 | 587 | Customer Installation Expenses | | | | | |
| 665 | | DPW | S | | (4,420,277) | (2,656,406) | (1,763,871) |
| 666 | | DPW | SNPD | | - | - | - |
| 667 | | | | Tab 4 | (4,420,277) | (2,656,406) | (1,763,871) |
| 668 | | | | | | | |
| 669 | 588 | Misc. Distribution Expenses | | | | | |
| 670 | | DPW | S | | 449,870 | 306,311 | 143,559 |
| 671 | | DPW | SNPD | | 3,521,249 | 1,869,348 | 1,651,900 |
| 672 | | | | Tab 4 | 3,971,119 | 2,175,659 | 1,795,459 |
| 673 | | | | | | | |
| 674 | 589 | Rents | | | | | |
| 675 | | DPW | S | | 3,387,319 | 2,996,647 | 390,672 |
| 676 | | DPW | SNPD | | 199,512 | 105,916 | 93,596 |
| 677 | | | | Tab 4 | 3,586,830 | 3,102,563 | 484,268 |
| 678 | | | | | | | |
| 679 | 590 | Maint Supervision & Engineering | | | | | |
| 680 | | DPW | S | | 1,448,397 | 517,040 | 931,357 |
| 681 | | DPW | SNPD | | 5,970,669 | 3,169,688 | 2,800,981 |
| 682 | | | | Tab 4 | 7,419,066 | 3,686,728 | 3,732,338 |
| 683 | | | | | | | |
| 684 | 591 | Maintenance of Structures | | | | | |
| 685 | | DPW | S | | 1,667,623 | 864,585 | 803,038 |
| 686 | | DPW | SNPD | | 231,028 | 122,648 | 108,381 |
| 687 | | | | Tab 4 | 1,898,652 | 987,233 | 911,419 |
| 688 | | | | | | | |
| 689 | 592 | Maintenance of Station Equipment | | | | | |
| 690 | | DPW | S | | 9,836,498 | 6,080,890 | 3,755,607 |
| 691 | | DPW | SNPD | | 2,495,303 | 1,324,698 | 1,170,605 |
| 692 | | | | Tab 4 | 12,331,801 | 7,405,588 | 4,926,212 |
| 693 | 593 | Maintenance of Overhead Lines | | | | | |
| 694 | | DPW | S | | 86,141,817 | 50,194,105 | 35,947,711 |
| 695 | | DPW | SNPD | | 9,316,937 | 4,946,143 | 4,370,794 |
| 696 | | | | Tab 4 | 95,458,754 | 55,140,248 | 40,318,505 |
| 697 | | | | | | | |
| 698 | 594 | Maintenance of Underground Lines | | | | | |
| 699 | | DPW | S | | 22,343,339 | 9,701,271 | 12,642,068 |
| 700 | | DPW | SNPD | | 130,905 | 69,494 | 61,411 |
| 701 | | | | Tab 4 | 22,474,244 | 9,770,765 | 12,703,479 |
| 702 | | | | | | | |
| 703 | 595 | Maintenance of Line Transformers | | | | | |
| 704 | | DPW | S | | 70,946 | 70,946 | 0 |
| 705 | | DPW | SNPD | | 340,670 | 180,853 | 159,816 |
| 706 | | | | Tab 4 | 411,615 | 251,799 | 159,816 |
| 707 | | | | | | | |
| 708 | 596 | Maint of Street Lighting & Signal Sys. | | | | | |
| 709 | | DPW | S | | 4,427,704 | 1,816,753 | 2,610,951 |
| 710 | | DPW | SNPD | | 2,003 | 1,063 | 940 |
| 711 | | | | Tab 4 | 4,429,707 | 1,817,816 | 2,611,891 |
| 712 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|---------------------------|---------------------------|--------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 713 | 597 | Maintenance of Meters | | | | | |
| 714 | | DPW | S | | 3,639,870 | 2,245,189 | 1,394,681 |
| 715 | | DPW | SNPD | | 1,696,516 | 900,641 | 795,876 |
| 716 | | | | Tab 4 | <u>5,336,386</u> | <u>3,145,829</u> | <u>2,190,557</u> |
| 717 | | | | | | | |
| 718 | 598 | Maint of Misc. Distribution Plant | | | | | |
| 719 | | DPW | S | | 1,452,012 | 756,515 | 695,498 |
| 720 | | DPW | SNPD | | (2,433,448) | (1,291,860) | (1,141,588) |
| 721 | | | | Tab 4 | <u>(981,436)</u> | <u>(535,346)</u> | <u>(446,090)</u> |
| 722 | | | | | | | |
| 723 | | Total Distribution Expense | | Tab 4 | <u>219,316,041</u> | <u>123,090,337</u> | <u>96,225,704</u> |
| 724 | | | | | | | |
| 725 | | | | | | | |
| 726 | | Summary of Distribution Expense by Factor | | | | | |
| 727 | | S | | | 163,241,752 | 93,321,814 | 69,919,938 |
| 728 | | SNPD | | | 56,074,289 | 29,768,523 | 26,305,766 |
| 729 | | | | | | | |
| 730 | | Total Distribution Expense by Factor | | | <u>219,316,041</u> | <u>123,090,337</u> | <u>96,225,704</u> |
| 731 | | | | | | | |
| 732 | 901 | Supervision | | | | | |
| 733 | | CUST | S | | 5,071,715 | 4,680,274 | 391,441 |
| 734 | | CUST | CN | | 4,468,413 | 2,409,572 | 2,058,841 |
| 735 | | | | Tab 4 | <u>9,540,128</u> | <u>7,089,847</u> | <u>2,450,281</u> |
| 736 | | | | | | | |
| 737 | 902 | Meter Reading Expense | | | | | |
| 738 | | CUST | S | | 23,974,821 | 14,988,827 | 8,985,994 |
| 739 | | CUST | CN | | 687,500 | 370,732 | 316,769 |
| 740 | | | | Tab 4 | <u>24,662,321</u> | <u>15,359,558</u> | <u>9,302,763</u> |
| 741 | | | | | | | |
| 742 | 903 | Customer Receipts & Collections | | | | | |
| 743 | | CUST | S | | 5,895,598 | 3,193,740 | 2,701,857 |
| 744 | | CUST | CN | | 49,652,146 | 26,774,706 | 22,877,440 |
| 745 | | | | Tab 4 | <u>55,547,744</u> | <u>29,968,446</u> | <u>25,579,298</u> |
| 746 | | | | | | | |
| 747 | 904 | Uncollectible Accounts | | | | | |
| 748 | | CUST | S | | 8,801,428 | 5,643,537 | 3,157,891 |
| 749 | | P | SG | | - | - | - |
| 750 | | CUST | CN | | 253,317 | 136,600 | 116,717 |
| 751 | | | | Tab 4 | <u>9,054,746</u> | <u>5,780,138</u> | <u>3,274,608</u> |
| 752 | | | | | | | |
| 753 | 905 | Misc. Customer Accounts Expense | | | | | |
| 754 | | CUST | S | | 35,643 | 7,239 | 28,404 |
| 755 | | CUST | CN | | 809,221 | 436,369 | 372,852 |
| 756 | | | | Tab 4 | <u>844,864</u> | <u>443,608</u> | <u>401,256</u> |
| 757 | | | | | | | |
| 758 | | Total Customer Accounts Expense | | Tab 4 | <u>99,649,802</u> | <u>58,641,597</u> | <u>41,008,205</u> |
| 759 | | | | | | | |
| 760 | | Summary of Customer Accts Exp by Factor | | | | | |
| 761 | | S | | | 43,779,205 | 28,513,618 | 15,265,586 |
| 762 | | CN | | | 55,870,598 | 30,127,979 | 25,742,619 |
| 763 | | SG | | | - | - | - |
| 764 | | Total Customer Accounts Expense by Factor | | | <u>99,649,802</u> | <u>58,641,597</u> | <u>41,008,205</u> |
| 765 | | | | | | | |
| 766 | 907 | Supervision | | | | | |
| 767 | | CUST | S | | - | - | - |
| 768 | | CUST | CN | | 640,396 | 345,331 | 295,065 |
| 769 | | | | Tab 4 | <u>640,396</u> | <u>345,331</u> | <u>295,065</u> |
| 770 | | | | | | | |
| 771 | 908 | Customer Assistance | | | | | |
| 772 | | CUST | S | | 7,787,389 | 3,857,369 | 3,930,021 |
| 773 | | CUST | CN | | 4,658,826 | 2,512,252 | 2,146,574 |
| 774 | | | | | | | |
| 775 | | | | | | | |
| 776 | | | | Tab 4 | <u>12,446,216</u> | <u>6,369,621</u> | <u>6,076,595</u> |
| 777 | | | | | | | |

| ROLLED-IN | | | | Thirteen Month Average | | | |
|-----------|---------|---|--------|------------------------|--------------------|------------------|------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | FORECASTED RESULTS | | |
| | | | | | TOTAL | OTHER | UTAH |
| 778 | 909 | Informational & Instructional Adv | | | | | |
| 779 | | CUST | S | | 1,303,963 | 570,036 | 733,927 |
| 780 | | CUST | CN | | 4,674,099 | 2,520,488 | 2,153,611 |
| 781 | | | | Tab 4 | 5,978,062 | 3,090,524 | 2,887,538 |
| 782 | | | | | | | |
| 783 | 910 | Misc. Customer Service | | | | | |
| 784 | | CUST | S | | (49,291) | (75,376) | 26,085 |
| 785 | | CUST | CN | | 47,129 | 25,414 | 21,715 |
| 786 | | | | | | | |
| 787 | | | | Tab 4 | (2,162) | (49,962) | 47,800 |
| 788 | | | | | | | |
| 789 | | Total Customer Service Expense | | Tab 4 | 19,062,511 | 9,755,514 | 9,306,998 |
| 790 | | | | | | | |
| 791 | | | | | | | |
| 792 | | Summary of Customer Service Exp by Factor | | | | | |
| 793 | | S | | | 9,042,061 | 4,352,029 | 4,690,032 |
| 794 | | CN | | | 10,020,450 | 5,403,484 | 4,616,965 |
| 795 | | | | | | | |
| 796 | | Total Customer Service Expense by Factor | | Tab 4 | 19,062,511 | 9,755,514 | 9,306,998 |
| 797 | | | | | | | |
| 798 | | | | | | | |
| 799 | 911 | Supervision | | | | | |
| 800 | | CUST | S | | - | - | - |
| 801 | | CUST | CN | | - | - | - |
| 802 | | | | Tab 4 | - | - | - |
| 803 | | | | | | | |
| 804 | 912 | Demonstration & Selling Expense | | | | | |
| 805 | | CUST | S | | - | - | - |
| 806 | | CUST | CN | | - | - | - |
| 807 | | | | Tab 4 | - | - | - |
| 808 | | | | | | | |
| 809 | 913 | Advertising Expense | | | | | |
| 810 | | CUST | S | | - | - | - |
| 811 | | CUST | CN | | - | - | - |
| 812 | | | | Tab 4 | - | - | - |
| 813 | | | | | | | |
| 814 | 916 | Misc. Sales Expense | | | | | |
| 815 | | CUST | S | | - | - | - |
| 816 | | CUST | CN | | - | - | - |
| 817 | | | | Tab 4 | - | - | - |
| 818 | | | | | | | |
| 819 | | Total Sales Expense | | Tab 4 | - | - | - |
| 820 | | | | | | | |
| 821 | | | | | | | |
| 822 | | Total Sales Expense by Factor | | | | | |
| 823 | | S | | | - | - | - |
| 824 | | CN | | | - | - | - |
| 825 | | Total Sales Expense by Factor | | | - | - | - |
| 826 | | | | | | | |
| 827 | | Total Customer Service Exp Including Sales | | Tab 4 | 19,062,511 | 9,755,514 | 9,306,998 |
| 828 | 920 | Administrative & General Salaries | | | | | |
| 829 | | PTD | S | | 816,955 | 147,615 | 669,339 |
| 830 | | CUST | CN | | - | - | - |
| 831 | | PTD | SO | | 84,785,890 | 48,876,037 | 35,909,853 |
| 832 | | | | Tab 4 | 85,602,845 | 49,023,653 | 36,579,192 |
| 833 | | | | | | | |
| 834 | 921 | Office Supplies & expenses | | | | | |
| 835 | | PTD | S | | (762,675) | 25,198 | (787,874) |
| 836 | | CUST | CN | | - | - | - |
| 837 | | PTD | SO | | 11,457,171 | 6,604,650 | 4,852,521 |
| 838 | | | | Tab 4 | 10,694,496 | 6,629,848 | 4,064,647 |
| 839 | | | | | | | |
| 840 | 922 | A&G Expenses Transferred | | | | | |
| 841 | | PTD | S | | - | - | - |
| 842 | | CUST | CN | | - | - | - |
| 843 | | PTD | SO | | (22,873,953) | (13,186,017) | (9,687,936) |
| 844 | | | | Tab 4 | (22,873,953) | (13,186,017) | (9,687,936) |
| 845 | | | | | | | |

| ROLLED-IN | | | | FORECASTED RESULTS | | | |
|------------------------|---------|---|--------|--------------------|----------------------|----------------------|----------------------|
| Thirteen Month Average | | | | Ref | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | | | | |
| 846 | 923 | Outside Services | | | | | |
| 847 | | PTD | S | | (276,713) | (70,821) | (205,892) |
| 848 | | CUST | CN | | - | - | - |
| 849 | | PTD | SO | | 12,777,014 | 7,365,492 | 5,411,522 |
| 850 | | | | Tab 4 | 12,500,300 | 7,294,671 | 5,205,629 |
| 851 | | | | | | | |
| 852 | 924 | Property Insurance | | | | | |
| 853 | | PTD | SO | | 25,010,304 | 14,417,547 | 10,592,757 |
| 854 | | | | Tab 4 | 25,010,304 | 14,417,547 | 10,592,757 |
| 855 | | | | | | | |
| 856 | 925 | Injuries & Damages | | | | | |
| 857 | | PTD | SO | | 13,505,508 | 7,785,443 | 5,720,065 |
| 858 | | | | Tab 4 | 13,505,508 | 7,785,443 | 5,720,065 |
| 859 | | | | | | | |
| 860 | 926 | Employee Pensions & Benefits | | | | | |
| 861 | | LABOR | S | | - | - | - |
| 862 | | CUST | CN | | - | - | - |
| 863 | | LABOR | SO | | - | - | - |
| 864 | | | | Tab 4 | - | - | - |
| 865 | | | | | | | |
| 866 | 927 | Franchise Requirements | | | | | |
| 867 | | DMSC | S | | - | - | - |
| 868 | | DMSC | SO | | - | - | - |
| 869 | | | | Tab 4 | - | - | - |
| 870 | | | | | | | |
| 871 | 928 | Regulatory Commission Expense | | | | | |
| 872 | | DMSC | S | | 7,862,765 | 4,382,008 | 3,480,757 |
| 873 | | CUST | CN | | - | - | - |
| 874 | | DMSC | SO | | 1,383 | 797 | 586 |
| 875 | | FERC | SG | | 145,226 | 83,531 | 61,695 |
| 876 | | | | Tab 4 | 8,009,375 | 4,466,336 | 3,543,039 |
| 877 | | | | | | | |
| 878 | 929 | Duplicate Charges | | | | | |
| 879 | | LABOR | S | | - | - | - |
| 880 | | LABOR | SO | | (6,791,492) | (3,915,052) | (2,876,439) |
| 881 | | | | Tab 4 | (6,791,492) | (3,915,052) | (2,876,439) |
| 882 | | | | | | | |
| 883 | 930 | Misc General Expenses | | | | | |
| 884 | | PTD | S | | 13,211,723 | 8,439,450 | 4,772,273 |
| 885 | | CUST | CN | | 6,754 | 3,642 | 3,112 |
| 886 | | LABOR | SO | | 26,512,605 | 15,283,570 | 11,229,035 |
| 887 | | | | Tab 4 | 39,731,082 | 23,726,662 | 16,004,420 |
| 888 | | | | | | | |
| 889 | 931 | Rents | | | | | |
| 890 | | PTD | S | | 487,932 | 487,666 | 266 |
| 891 | | PTD | SO | | 7,210,336 | 4,156,501 | 3,053,835 |
| 892 | | | | Tab 4 | 7,698,267 | 4,644,167 | 3,054,100 |
| 893 | | | | | | | |
| 894 | 935 | Maintenance of General Plant | | | | | |
| 895 | | G | S | | 39,332 | 39,137 | 195 |
| 896 | | CUST | CN | | 20,076 | 10,826 | 9,250 |
| 897 | | G | SO | | 23,901,883 | 13,778,582 | 10,123,301 |
| 898 | | | | Tab 4 | 23,961,292 | 13,828,545 | 10,132,746 |
| 899 | | | | | | | |
| 900 | | Total Administrative & General Expense | | Tab 4 | 197,048,024 | 114,715,804 | 82,332,221 |
| 901 | | | | | | | |
| 902 | | Summary of A&G Expense by Factor | | | | | |
| 903 | | S | | | 21,379,318 | 13,450,254 | 7,929,064 |
| 904 | | SO | | | 175,496,650 | 101,167,551 | 74,329,100 |
| 905 | | SG | | | 145,226 | 83,531 | 61,695 |
| 906 | | CN | | | 26,830 | 14,468 | 12,362 |
| 907 | | Total A&G Expense by Factor | | | 197,048,024 | 114,715,804 | 82,332,221 |
| 908 | | | | | | | |
| 909 | | Total O&M Expense | | Tab 4 | 3,208,708,875 | 1,852,754,228 | 1,355,954,647 |

| ROLLED-IN | | | | FORECASTED RESULTS | | | |
|------------------------|---------|-------------------------------|--------|--------------------|-------------|------------|------------|
| Thirteen Month Average | | | | Ref | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | | | | |
| 910 | 403SP | Steam Depreciation | | | | | |
| 911 | | P | SG | | 24,183,413 | 13,909,759 | 10,273,654 |
| 912 | | P | SG | | 26,649,036 | 15,327,930 | 11,321,106 |
| 913 | | P | SG | | 43,404,078 | 24,965,056 | 18,439,022 |
| 914 | | P | SG | | 8,175,120 | 4,702,146 | 3,472,974 |
| 915 | | | | Tab 6 | 102,411,647 | 58,904,891 | 43,506,756 |
| 916 | | | | | | | |
| 917 | 403NP | Nuclear Depreciation | | | | | |
| 918 | | P | SG | | - | - | - |
| 919 | | | | Tab 6 | - | - | - |
| 920 | | | | | | | |
| 921 | 403HP | Hydro Depreciation | | | | | |
| 922 | | P | SG | | 4,364,018 | 2,510,086 | 1,853,932 |
| 923 | | P | SG | | 1,235,394 | 710,571 | 524,823 |
| 924 | | P | SG | | 6,919,563 | 3,979,978 | 2,939,585 |
| 925 | | P | SG | | 3,530,986 | 2,030,944 | 1,500,042 |
| 926 | | | | Tab 6 | 16,049,961 | 9,231,579 | 6,818,382 |
| 927 | | | | | | | |
| 928 | 403OP | Other Production Depreciation | | | | | |
| 929 | | P | SG | | 37,604 | 21,629 | 15,975 |
| 930 | | P | SG | | 67,718,892 | 38,950,393 | 28,768,498 |
| 931 | | P | SG | | 3,449,358 | 1,983,993 | 1,465,364 |
| 932 | | P | SG | | - | - | - |
| 933 | | | | Tab 6 | 71,205,853 | 40,956,016 | 30,249,838 |
| 934 | | | | | | | |
| 935 | 403TP | Transmission Depreciation | | | | | |
| 936 | | T | SG | | 12,585,957 | 7,239,161 | 5,346,796 |
| 937 | | T | SG | | 14,122,985 | 8,123,226 | 5,999,760 |
| 938 | | T | SG | | 37,630,528 | 21,644,239 | 15,986,289 |
| 939 | | | | Tab 6 | 64,339,470 | 37,006,626 | 27,332,844 |
| 940 | | | | | | | |
| 941 | | | | | | | |
| 942 | | | | | | | |
| 943 | 403 | Distribution Depreciation | | | | | |
| 944 | 360 | Land & Land Right | DPW | S | - | - | - |
| 945 | 361 | Structures | DPW | S | - | - | - |
| 946 | 362 | Station Equipment | DPW | S | - | - | - |
| 947 | 363 | Storage Battery Eq | DPW | S | - | - | - |
| 948 | 364 | Poles & Towers | DPW | S | 166,670,270 | 97,726,381 | 68,943,889 |
| 949 | 365 | OH Conductors | DPW | S | - | - | - |
| 950 | 366 | UG Conduit | DPW | S | - | - | - |
| 951 | 367 | UG Conductor | DPW | S | - | - | - |
| 952 | 368 | Line Trans | DPW | S | - | - | - |
| 953 | 369 | Services | DPW | S | - | - | - |
| 954 | 370 | Meters | DPW | S | - | - | - |
| 955 | 371 | Inst Cust Prem | DPW | S | - | - | - |
| 956 | 372 | Leased Property | DPW | S | - | - | - |
| 957 | 373 | Street Lighting | DPW | S | - | - | - |
| 958 | | | | Tab 6 | 166,670,270 | 97,726,381 | 68,943,889 |
| 959 | | | | | | | |
| 960 | 403GP | General Depreciation | | | | | |
| 961 | | G-SITUS | SG | S | 11,900,313 | 8,248,212 | 3,652,101 |
| 962 | | G-DGP | SG | | 500,569 | 287,916 | 212,653 |
| 963 | | G-DGU | SG | | 923,195 | 531,001 | 392,194 |
| 964 | | P | SE | | 34,432 | 20,070 | 14,362 |
| 965 | | CUST | CN | | 1,287,831 | 694,457 | 593,374 |
| 966 | | G-SG | SG | | 4,383,655 | 2,521,380 | 1,862,275 |
| 967 | | PTD | SO | | 19,758,653 | 11,390,158 | 8,368,495 |
| 968 | | G-SG | SG | | 3,777 | 2,172 | 1,604 |
| 969 | | G-SG | SG | | 162,189 | 93,288 | 68,902 |
| 970 | | | | Tab 6 | 38,954,613 | 23,788,654 | 15,165,958 |
| 971 | | | | | | | |
| 972 | 403GV0 | General Vehicles | | | | | |
| 973 | | G-SG | SG | | - | - | - |
| 974 | | | | Tab 6 | - | - | - |
| 975 | | | | | | | |
| 976 | 403MP | Mining Depreciation | | | | | |
| 977 | | P | SE | | - | - | - |
| 978 | | | | Tab 6 | - | - | - |
| 979 | | | | | | | |

| ROLLED-IN | | | | FORECASTED RESULTS | | | |
|------------------------|---------|---|--------|--------------------|--------------------|--------------------|--------------------|
| Thirteen Month Average | | | | Ref | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | | | | |
| 980 | 403EP | Experimental Plant Depreciation | | | | | |
| 981 | | P | SG | | - | - | - |
| 982 | | P | SG | | - | - | - |
| 983 | | | | Tab 6 | - | - | - |
| 984 | 4031 | ARO Depreciation | | | | | |
| 985 | | P | S | | - | - | - |
| 986 | | | | Tab 6 | - | - | - |
| 987 | | | | | | | |
| 988 | | | | | | | |
| 989 | | Total Depreciation Expense | | Tab 6 | 459,631,814 | 267,614,147 | 192,017,668 |
| 990 | | | | | | | |
| 991 | Summary | S | | | 178,570,583 | 105,974,593 | 72,595,990 |
| 992 | | DGP | | | - | - | - |
| 993 | | DGU | | | - | - | - |
| 994 | | SG | | | 259,980,316 | 149,534,869 | 110,445,447 |
| 995 | | SO | | | 19,758,653 | 11,390,158 | 8,368,495 |
| 996 | | CN | | | 1,287,831 | 694,457 | 593,374 |
| 997 | | SE | | | 34,432 | 20,070 | 14,362 |
| 998 | | SSGCH | | | - | - | - |
| 999 | | SSGCT | | | - | - | - |
| 1000 | | Total Depreciation Expense By Factor | | | 459,631,814 | 267,614,147 | 192,017,668 |
| 1001 | | | | | | | |
| 1002 | 404GP | Amort of LT Plant - Capital Lease Gen | | | | | |
| 1003 | | I-SITUS | S | | 1,004,358 | 1,003,634 | 725 |
| 1004 | | I-SG | SG | | - | - | - |
| 1005 | | PTD | SO | | 1,915,977 | 1,104,492 | 811,485 |
| 1006 | | I-DGU | SG | | - | - | - |
| 1007 | | CUST | CN | | 203,325 | 109,642 | 93,683 |
| 1008 | | I-DGP | SG | | - | - | - |
| 1009 | | | | Tab 6 | 3,123,661 | 2,217,768 | 905,892 |
| 1010 | | | | | | | |
| 1011 | 404SP | Amort of LT Plant - Cap Lease Steam | | | | | |
| 1012 | | P | SG | | - | - | - |
| 1013 | | P | SG | | - | - | - |
| 1014 | | | | Tab 6 | - | - | - |
| 1015 | | | | | | | |
| 1016 | 404IP | Amort of LT Plant - Intangible Plant | | | | | |
| 1017 | | I-SITUS | S | | 547,520 | 122,419 | 425,101 |
| 1018 | | P | SE | | 192,158 | 112,008 | 80,149 |
| 1019 | | I-SG | SG | | 5,047,592 | 2,903,262 | 2,144,330 |
| 1020 | | PTD | SO | | 29,512,467 | 17,012,883 | 12,499,584 |
| 1021 | | CUST | CN | | 7,906,737 | 4,263,674 | 3,643,063 |
| 1022 | | I-SG | SG | | 3,944,695 | 2,268,900 | 1,675,794 |
| 1023 | | I-SG | SG | | 261,986 | 150,688 | 111,298 |
| 1024 | | I-DGP | SG | | 236,268 | 135,896 | 100,372 |
| 1025 | | I-SG | SG | | - | - | - |
| 1026 | | I-SG | SG | | - | - | - |
| 1027 | | I-DGU | SG | | 50,342 | 28,956 | 21,386 |
| 1028 | | | | Tab 6 | 47,699,765 | 26,998,687 | 20,701,078 |
| 1029 | | | | | | | |
| 1030 | 404MP | Amort of LT Plant - Mining Plant | | | | | |
| 1031 | | P | SE | | - | - | - |
| 1032 | | | | Tab 6 | - | - | - |
| 1033 | | | | | | | |
| 1034 | 404OP | Amort of LT Plant - Other Plant | | | | | |
| 1035 | | P | SG | | (0) | (0) | (0) |
| 1036 | | | | Tab 6 | (0) | (0) | (0) |
| 1037 | | | | | | | |
| 1038 | | | | | | | |
| 1039 | 404HP | Amortization of Other Electric Plant | | | | | |
| 1040 | | P | SG | | 2,240 | 1,288 | 951 |
| 1041 | | P | SG | | 37,992 | 21,852 | 16,140 |
| 1042 | | P | SG | | - | - | - |
| 1043 | | | | Tab 6 | 40,232 | 23,141 | 17,091 |
| 1044 | | | | | | | |
| 1045 | | Total Amortization of Limited Term Plant | | Tab 6 | 50,863,657 | 29,239,596 | 21,624,062 |
| 1046 | | | | | | | |
| 1047 | | | | | | | |
| 1048 | 405 | Amortization of Other Electric Plant | | | | | |
| 1049 | | GP | S | | - | - | - |
| 1050 | | | | | | | |
| 1051 | | | | Tab 6 | - | - | - |
| 1052 | | | | | | | |

| ROLLED-IN | | | | | | | |
|------------------------|---------|---|---------|-------|--------------------|-------------------|--------------------|
| Thirteen Month Average | | | | | | | |
| FERC | DESCRIP | BUS | FACTOR | Ref | FORECASTED RESULTS | | |
| ACCT | | FUNC | | | TOTAL | OTHER | UTAH |
| 1053 | 406 | Amortization of Plant Acquisition Adj | | | | | |
| 1054 | | P | S | | - | - | - |
| 1055 | | P | SG | | - | - | - |
| 1056 | | P | SG | | - | - | - |
| 1057 | | P | SG | | 5,479,353 | 3,151,601 | 2,327,752 |
| 1058 | | P | SO | | - | - | - |
| 1059 | | | | Tab 6 | 5,479,353 | 3,151,601 | 2,327,752 |
| 1060 | 407 | Amort of Prop Losses, Unrec Plant, etc | | | | | |
| 1061 | | DPW | S | | (10,614) | (10,614) | - |
| 1062 | | GP | SO | | - | - | - |
| 1063 | | P | SG | | - | - | - |
| 1064 | | P | SE | | - | - | - |
| 1065 | | P | SG | | - | - | - |
| 1066 | | P | TROJP | | 2,018,581 | 1,163,410 | 855,171 |
| 1067 | | | | Tab 6 | 2,007,968 | 1,152,796 | 855,171 |
| 1068 | | | | | | | |
| 1069 | | Total Amortization Expense | | Tab 6 | 58,350,978 | 33,543,993 | 24,806,984 |
| 1070 | | | | | | | |
| 1071 | | | | | | | |
| 1072 | | | | | | | |
| 1073 | | Summary of Amortization Expense by Factor | | | | | |
| 1074 | | S | | | 1,541,265 | 1,115,439 | 425,826 |
| 1075 | | SE | | | 192,158 | 112,008 | 80,149 |
| 1076 | | TROJP | | | 2,018,581 | 1,163,410 | 855,171 |
| 1077 | | DGP | | | - | - | - |
| 1078 | | DGU | | | - | - | - |
| 1079 | | SO | | | 31,428,444 | 18,117,376 | 13,311,069 |
| 1080 | | SSGCT | | | - | - | - |
| 1081 | | SSGCH | | | - | - | - |
| 1082 | | CN | | | 8,110,062 | 4,373,316 | 3,736,746 |
| 1083 | | SG | | | 15,060,467 | 8,662,444 | 6,398,023 |
| 1084 | | Total Amortization Expense by Factor | | | 58,350,978 | 33,543,993 | 24,806,984 |
| 1085 | 408 | Taxes Other Than Income | | | | | |
| 1086 | | DMSC | S | | 21,613,619 | 21,750,133 | (136,514) |
| 1087 | | GP | GPS | | 87,525,000 | 50,455,036 | 37,069,964 |
| 1088 | | GP | SO | | 8,434,661 | 4,862,281 | 3,572,380 |
| 1089 | | P | SE | | 399,897 | 233,099 | 166,798 |
| 1090 | | P | SG | | - | - | - |
| 1091 | | DMSC | OPRV-ID | | - | - | - |
| 1092 | | GP | EXCTAX | | - | - | - |
| 1093 | | GP | SG | | - | - | - |
| 1094 | | | | | | | |
| 1095 | | | | | | | |
| 1096 | | | | | | | |
| 1097 | | Total Taxes Other Than Income | | Tab 7 | 117,973,176 | 77,300,549 | 40,672,627 |
| 1098 | | | | | | | |
| 1099 | | | | | | | |
| 1100 | 41140 | Deferred Investment Tax Credit - Fed | | | | | |
| 1101 | | PTD | DGU | | (1,939,053) | (328,914) | (1,610,139) |
| 1102 | | | | | | | |
| 1103 | | | | Tab 7 | (1,939,053) | (328,914) | (1,610,139) |
| 1104 | | | | | | | |
| 1105 | 41141 | Deferred Investment Tax Credit - Idaho | | | | | |
| 1106 | | PTD | DGU | | - | - | - |
| 1107 | | | | | | | |
| 1108 | | | | Tab 7 | - | - | - |
| 1109 | | | | | | | |
| 1110 | | Total Deferred ITC | | Tab 7 | (1,939,053) | (328,914) | (1,610,139) |
| 1111 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|---------|--------------------|-------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1112 | | | | | | | |
| 1113 | 427 | Interest on Long-Term Debt | | | | | |
| 1114 | | GP | S | | - | - | - |
| 1115 | | GP | SNP | | 304,361,323 | 171,696,747 | 132,664,576 |
| 1116 | | | | Tab 7 | 304,361,323 | 171,696,747 | 132,664,576 |
| 1117 | | | | | | | |
| 1118 | 428 | Amortization of Debt Disc & Exp | | | | | |
| 1119 | | GP | SNP | | - | - | - |
| 1120 | | | | Tab 7 | - | - | - |
| 1121 | | | | | | | |
| 1122 | 429 | Amortization of Premium on Debt | | | | | |
| 1123 | | GP | SNP | | - | - | - |
| 1124 | | | | Tab 7 | - | - | - |
| 1125 | | | | | | | |
| 1126 | 431 | Other Interest Expense | | | | | |
| 1127 | | NUTIL | OTH | | - | - | - |
| 1128 | | GP | SO | | - | - | - |
| 1129 | | GP | SNP | | - | - | - |
| 1130 | | | | Tab 7 | - | - | - |
| 1131 | | | | | | | |
| 1132 | 432 | AFUDC - Borrowed | | | | | |
| 1133 | | GP | SNP | | - | - | - |
| 1134 | | | | | - | - | - |
| 1135 | | | | | | | |
| 1136 | | Total Elec. Interest Deductions for Tax | | Tab 7 | 304,361,323 | 171,696,747 | 132,664,576 |
| 1137 | | | | | | | |
| 1138 | | Non-Utility Portion of Interest | | | | | |
| 1139 | | 427 NUTIL | NUTIL | | - | - | - |
| 1140 | | 428 NUTIL | NUTIL | | - | - | - |
| 1141 | | 429 NUTIL | NUTIL | | - | - | - |
| 1142 | | 431 NUTIL | NUTIL | | - | - | - |
| 1143 | | | | | | | |
| 1144 | | Total Non-utility Interest | | | - | - | - |
| 1145 | | | | | | | |
| 1146 | | Total Interest Deductions for Tax | | Tab 7 | 304,361,323 | 171,696,747 | 132,664,576 |
| 1147 | | | | | | | |
| 1148 | | | | | | | |
| 1149 | 419 | Interest & Dividends | | | | | |
| 1150 | | GP | S | | - | - | - |
| 1151 | | GP | SNP | | - | - | - |
| 1152 | | Total Operating Deductions for Tax | | Tab 7 | - | - | - |
| 1153 | | | | | | | |
| 1154 | | | | | | | |
| 1155 | 41010 | Deferred Income Tax - Federal-DR | | | | | |
| 1156 | | GP | S | | 367,975,475 | 235,777,823 | 132,197,652 |
| 1157 | | P | TROJD | | 10,994 | 6,339 | 4,655 |
| 1158 | | PT | DGP | | 1,828 | 1,828 | - |
| 1159 | | LABOR | SO | | 32,769,042 | 18,890,182 | 13,878,860 |
| 1160 | | GP | SNP | | 23,980 | 13,529 | 10,451 |
| 1161 | | P | SE | | 12,606,807 | 7,348,482 | 5,258,325 |
| 1162 | | PT | SG | | 1,308,689 | 752,729 | 555,960 |
| 1163 | | GP | GPS | | 6,977,421 | 4,022,234 | 2,955,187 |
| 1164 | | DITEXP | DITEXP | | - | - | - |
| 1165 | | CUST | BADDEBT | | 44,508 | 28,412 | 16,096 |
| 1166 | | CUST | CN | | 17,863 | 9,633 | 8,230 |
| 1167 | | P | SG | | - | - | - |
| 1168 | | DPW | SNPD | | 46,618 | 24,748 | 21,870 |
| 1169 | | | | Tab 7 | 421,783,225 | 266,875,938 | 154,907,287 |
| 1170 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|-------------------------------------|----------|-------|--------------------|--------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH | |
| 1171 | | | | | | | | |
| 1172 | | | | | | | | |
| 1173 | 41110 | Deferred Income Tax - Federal-CR | | | | | | |
| 1174 | | GP | S | | (233,363,884) | (153,107,973) | (80,255,911) | |
| 1175 | | P | SE | | (7,401,853) | (4,314,525) | (3,087,328) | |
| 1176 | | PT | DGP | | - | - | - | |
| 1177 | | GP | SNP | | (1,338,507) | (755,142) | (583,365) | |
| 1178 | | PT | SG | | (8,209,552) | (4,721,951) | (3,487,601) | |
| 1179 | | GP | GPS | | - | - | - | |
| 1180 | | LABOR | SO | | (33,181,588) | (19,128,000) | (14,053,588) | |
| 1181 | | PT | SNPD | | (682,368) | (362,253) | (320,115) | |
| 1182 | | CUST | CN | | - | - | - | |
| 1183 | | P | SGCT | | (267,166) | (153,423) | (113,743) | |
| 1184 | | DITEXP | DITEXP | | - | - | - | |
| 1185 | | P | TROJD | | (337,380) | (194,519) | (142,861) | |
| 1186 | | P | SG | | - | - | - | |
| 1187 | | | | | | | | |
| 1188 | | | | | | | | |
| 1189 | | | | Tab 7 | (284,782,298) | (182,737,786) | (102,044,512) | |
| 1190 | | | | | | | | |
| 1191 | | Total Deferred Income Taxes | | | Tab 7 | 137,000,927 | 84,138,152 | 52,862,775 |
| 1192 | SCHMAF | Additions - Flow Through | | | | | | |
| 1193 | | SCHMAF | S | | - | - | - | |
| 1194 | | SCHMAF | SNP | | - | - | - | |
| 1195 | | SCHMAF | SO | | - | - | - | |
| 1196 | | SCHMAF | SE | | - | - | - | |
| 1197 | | SCHMAF | TROJP | | - | - | - | |
| 1198 | | SCHMAF | SG | | - | - | - | |
| 1199 | | | | Tab 7 | - | - | - | |
| 1200 | | | | | | | | |
| 1201 | SCHMAP | Additions - Permanent | | | | | | |
| 1202 | | P | S | | - | - | - | |
| 1203 | | P | SE | | (222,128) | (129,478) | (92,650) | |
| 1204 | | LABOR | SNP | | 1,813,163 | 1,022,928 | 790,235 | |
| 1205 | | SCHMAP-SO | SO | | 8,185,819 | 4,718,832 | 3,466,987 | |
| 1206 | | SCHMAP | SG | | 31 | 18 | 13 | |
| 1207 | | DPW | BADDEBT | | 4,229,804 | 2,700,114 | 1,529,689 | |
| 1208 | | | | Tab 7 | 14,006,689 | 8,312,415 | 5,694,274 | |
| 1209 | | | | | | | | |
| 1210 | SCHMAT | Additions - Temporary | | | | | | |
| 1211 | | SCHMAT-SITUS | S | | 9,211,990 | 9,211,990 | - | |
| 1212 | | P | SG | | - | - | - | |
| 1213 | | DPW | CIAC | | 106,871,500 | 56,735,569 | 50,135,931 | |
| 1214 | | SCHMAT-SNP | SNP | | 84,908,427 | 47,902,597 | 37,005,830 | |
| 1215 | | P | TROJD | | 994,997 | 573,673 | 421,324 | |
| 1216 | | P | SG | | - | - | - | |
| 1217 | | SCHMAT-SE | SE | | 9,937,718 | 5,792,676 | 4,145,043 | |
| 1218 | | P | SG | | 16,522,629 | 9,503,447 | 7,019,182 | |
| 1219 | | SCHMAT-GPS | GPS | | (26,503,025) | (15,278,047) | (11,224,978) | |
| 1220 | | SCHMAT-SO | SO | | 64,260,303 | 37,043,769 | 27,216,533 | |
| 1221 | | SCHMAT-SNP | SNPD | | 1,798,024 | 954,529 | 843,495 | |
| 1222 | | CUST | SGCT | | 703,974 | 404,264 | 299,710 | |
| 1223 | | P | SG | | - | - | - | |
| 1224 | | BOOKDEPR | SCHMDEXP | | 479,359,340 | 279,100,220 | 200,259,119 | |
| 1225 | | | | Tab 7 | 748,065,876 | 431,944,686 | 316,121,190 | |
| 1226 | | | | | | | | |
| 1227 | | TOTAL SCHEDULE - M ADDITIONS | | | Tab 7 | 762,072,565 | 440,257,101 | 321,815,464 |
| 1228 | | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|-------------------------------------|---------------------------|---------|--------------------|---------------|---------------|---------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1229 | SCHMDF | Deductions - Flow Through | | | | | |
| 1230 | | SCHMDF | S | | - | - | - |
| 1231 | | SCHMDF | DGP | | - | - | - |
| 1232 | | SCHMDF | DGU | | - | - | - |
| 1233 | | | | Tab 7 | - | - | - |
| 1234 | SCHMDP | Deductions - Permanent | | | | | |
| 1235 | | SCHMDP | S | | - | - | - |
| 1236 | | P | SE | | 10,352,252 | 6,034,307 | 4,317,945 |
| 1237 | | PTD | SNP | | 391,512 | 220,878 | 170,633 |
| 1238 | | SCHMDP | IBT | | - | - | - |
| 1239 | | P | SG | | 12,000,521 | 6,902,432 | 5,098,089 |
| 1240 | | SCHMDP-SO | SO | | 21,236,827 | 12,242,273 | 8,994,555 |
| 1241 | | | | Tab 7 | 43,981,112 | 25,399,889 | 18,581,223 |
| 1242 | | | | | | | |
| 1243 | SCHMDT | Deductions - Temporary | | | | | |
| 1244 | | GP | S | | 6,918,641 | 5,353,150 | 1,565,491 |
| 1245 | | DPW | BADDEBT | | 117,280 | 74,866 | 42,414 |
| 1246 | | SCHMDT-SNP | SNP | | 81,444,687 | 45,948,466 | 35,496,221 |
| 1247 | | SCHMDT | CN | | 47,067 | 25,381 | 21,686 |
| 1248 | | SCHMDT | TROJD | | 28,969 | 16,702 | 12,267 |
| 1249 | | CUST | DGP | | - | - | - |
| 1250 | | P | SE | | 11,291,004 | 6,581,503 | 4,709,501 |
| 1251 | | SCHMDT-SG | SG | | 4,432,439 | 2,549,440 | 1,882,999 |
| 1252 | | SCHMDT-GPS | GPS | | 46,132,781 | 26,593,900 | 19,538,881 |
| 1253 | | SCHMDT-SO | SO | | 27,767,331 | 16,006,875 | 11,760,457 |
| 1254 | | TAXDEPR | TAXDEPR | | 894,157,545 | 520,610,630 | 373,546,915 |
| 1255 | | DPW | SNPD | | 122,836 | 65,211 | 57,625 |
| 1256 | | | | Tab 7 | 1,072,460,580 | 623,826,124 | 448,634,455 |
| 1257 | | | | | | | |
| 1258 | TOTAL SCHEDULE - M DEDUCTIONS | | | Tab 7 | 1,116,441,692 | 649,226,013 | 467,215,679 |
| 1259 | | | | | | | |
| 1260 | TOTAL SCHEDULE - M ADJUSTMENTS | | | Tab 7 | (354,369,127) | (208,968,913) | (145,400,215) |
| 1261 | | | | | | | |
| 1262 | | | | | | | |
| 1263 | | | | | | | |
| 1264 | 40911 | State Income Taxes | | | | | |
| 1265 | | IBT | IBT | | 5,152,257 | 1,069,541 | 4,082,716 |
| 1266 | | IBT | IBT | | - | - | - |
| 1267 | | REC P | SG | | (822,633) | (473,160) | (349,473) |
| 1268 | | IBT | IBT | | - | - | - |
| 1269 | Total State Tax Expense | | | | 4,329,623 | 596,380 | 3,733,243 |
| 1270 | | | | | | | |
| 1271 | | | | | | | |
| 1272 | Calculation of Taxable Income: | | | | | | |
| 1273 | Operating Revenues | | | | 4,587,674,083 | 2,624,142,069 | 1,963,532,014 |
| 1274 | Operating Deductions: | | | | | | |
| 1275 | O & M Expenses | | | | 3,208,708,875 | 1,852,754,228 | 1,355,954,647 |
| 1276 | Depreciation Expense | | | | 459,631,814 | 267,614,147 | 192,017,668 |
| 1277 | Amortization Expense | | | | 58,350,978 | 33,543,993 | 24,806,984 |
| 1278 | Taxes Other Than Income | | | | 117,973,176 | 77,300,549 | 40,672,627 |
| 1279 | Interest & Dividends (AFUDC-Equity) | | | | - | - | - |
| 1280 | Misc Revenue & Expense | | | | (16,112,051) | (9,331,416) | (6,780,635) |
| 1281 | Total Operating Deductions | | | | 3,828,552,792 | 2,221,881,501 | 1,606,671,291 |
| 1282 | Other Deductions: | | | | | | |
| 1283 | Interest Deductions | | | | 304,361,323 | 171,696,747 | 132,664,576 |
| 1284 | Interest on PCRBS | | | | - | - | - |
| 1285 | Schedule M Adjustments | | | | (354,369,127) | (208,968,913) | (145,400,215) |
| 1286 | | | | | | | |
| 1287 | Income Before State Taxes | | | | 100,390,840 | 21,594,908 | 78,795,933 |
| 1288 | | | | | | | |
| 1289 | State Income Taxes | | | | 4,329,623 | 596,380 | 3,733,243 |
| 1290 | | | | | | | |
| 1291 | Total Taxable Income | | | | 96,061,217 | 20,998,527 | 75,062,689 |
| 1292 | | | | | | | |
| 1293 | Tax Rate | | | | 35.0% | 35.0% | 35.0% |
| 1294 | | | | | | | |
| 1295 | Federal Income Tax - Calculated | | | | 33,621,426 | 7,349,485 | 26,271,941 |
| 1296 | | | | | | | |
| 1297 | Adjustments to Calculated Tax: | | | | | | |
| 1298 | 40910 PMI P | SE | | | - | - | - |
| 1299 | 40910 REC P | SG | | | (34,889,814) | (20,067,841) | (14,821,973) |
| 1300 | 40910 P | SO | | | - | - | - |
| 1301 | 40910 IRS Settle LABOR | S | | | - | - | - |
| 1302 | Federal Income Tax Expense | | | | (1,268,388) | (12,718,357) | 11,449,969 |
| 1303 | | | | | | | |
| 1304 | Total Operating Expenses | | | | 3,966,675,901 | 2,293,568,762 | 1,673,107,139 |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1305 | 310 | Land and Land Rights | | | | | |
| 1306 | | P | SG | | 2,329,517 | 1,339,886 | 989,631 |
| 1307 | | P | SG | | 34,798,446 | 20,015,288 | 14,783,157 |
| 1308 | | P | SG | | 46,390,622 | 26,682,849 | 19,707,773 |
| 1309 | | P | S | | - | - | - |
| 1310 | | P | SG | | 1,246,363 | 716,880 | 529,483 |
| 1311 | | | | Tab 8 | 84,764,948 | 48,754,904 | 36,010,044 |
| 1312 | | | | | | | |
| 1313 | 311 | Structures and Improvements | | | | | |
| 1314 | | P | SG | | 234,583,904 | 134,927,420 | 99,656,484 |
| 1315 | | P | SG | | 328,103,333 | 188,717,706 | 139,385,627 |
| 1316 | | P | SG | | 180,787,200 | 103,984,758 | 76,802,442 |
| 1317 | | P | SG | | 46,472,907 | 26,730,178 | 19,742,729 |
| 1318 | | | | Tab 8 | 789,947,344 | 454,360,062 | 335,587,282 |
| 1319 | | | | | | | |
| 1320 | 312 | Boiler Plant Equipment | | | | | |
| 1321 | | P | SG | | 733,572,146 | 421,934,308 | 311,637,838 |
| 1322 | | P | SG | | 684,674,569 | 393,809,514 | 290,865,055 |
| 1323 | | P | SG | | 1,152,073,921 | 662,647,178 | 489,426,743 |
| 1324 | | P | SG | | 227,094,748 | 130,619,825 | 96,474,923 |
| 1325 | | | | Tab 8 | 2,797,415,384 | 1,609,010,825 | 1,188,404,559 |
| 1326 | | | | | | | |
| 1327 | 314 | Turbogenerator Units | | | | | |
| 1328 | | P | SG | | 134,714,890 | 77,484,995 | 57,229,895 |
| 1329 | | P | SG | | 126,955,207 | 73,021,799 | 53,933,409 |
| 1330 | | P | SG | | 691,613,119 | 397,800,413 | 293,812,706 |
| 1331 | | P | SG | | 250,752,710 | 144,227,356 | 106,525,354 |
| 1332 | | | | Tab 8 | 1,204,035,926 | 692,534,562 | 511,501,364 |
| 1333 | | | | | | | |
| 1334 | 315 | Accessory Electric Equipment | | | | | |
| 1335 | | P | SG | | 88,302,751 | 50,789,769 | 37,512,981 |
| 1336 | | P | SG | | 139,491,010 | 80,232,112 | 59,258,898 |
| 1337 | | P | SG | | 70,794,478 | 40,719,402 | 30,075,076 |
| 1338 | | P | SG | | 47,145,723 | 27,117,167 | 20,028,557 |
| 1339 | | | | Tab 8 | 345,733,962 | 198,858,450 | 146,875,512 |
| 1340 | | | | | | | |
| 1341 | | | | | | | |
| 1342 | | | | | | | |
| 1343 | 316 | Misc Power Plant Equipment | | | | | |
| 1344 | | P | SG | | 5,435,809 | 3,126,556 | 2,309,253 |
| 1345 | | P | SG | | 7,154,981 | 4,115,385 | 3,039,596 |
| 1346 | | P | SG | | 12,065,582 | 6,939,853 | 5,125,729 |
| 1347 | | P | SG | | 3,144,722 | 1,808,774 | 1,335,948 |
| 1348 | | | | Tab 8 | 27,801,095 | 15,990,568 | 11,810,526 |
| 1349 | | | | | | | |
| 1350 | 317 | Steam Plant ARO | | | | | |
| 1351 | | P | S | | - | - | - |
| 1352 | | | | Tab 8 | - | - | - |
| 1353 | | | | | | | |
| 1354 | SP | Unclassified Steam Plant - Account 300 | | | | | |
| 1355 | | P | SG | | 36,909 | 21,229 | 15,680 |
| 1356 | | | | Tab 8 | 36,909 | 21,229 | 15,680 |
| 1357 | | | | | | | |
| 1358 | | | | | | | |
| 1359 | | Total Steam Production Plant | | Tab 8 | 5,249,735,567 | 3,019,530,601 | 2,230,204,966 |
| 1360 | | | | | | | |
| 1361 | | | | | | | |
| 1362 | | Summary of Steam Production Plant by Factor | | | | | |
| 1363 | | S | | | - | - | - |
| 1364 | | DGP | | | - | - | - |
| 1365 | | DGU | | | - | - | - |
| 1366 | | SG | | | 5,249,735,567 | 3,019,530,601 | 2,230,204,966 |
| 1367 | | SSGCH | | | - | - | - |
| 1368 | | Total Steam Production Plant by Factor | | | 5,249,735,567 | 3,019,530,601 | 2,230,204,966 |
| 1369 | 320 | Land and Land Rights | | | | | |
| 1370 | | P | SG | | - | - | - |
| 1371 | | P | SG | | - | - | - |
| 1372 | | | | Tab 8 | - | - | - |
| 1373 | | | | | | | |
| 1374 | 321 | Structures and Improvements | | | | | |
| 1375 | | P | SG | | - | - | - |
| 1376 | | P | SG | | - | - | - |
| 1377 | | | | Tab 8 | - | - | - |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|-------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1378 | | | | | | | |
| 1379 | 322 | Reactor Plant Equipment | | | | | |
| 1380 | | P | SG | | - | - | - |
| 1381 | | P | SG | | - | - | - |
| 1382 | | | | Tab 8 | - | - | - |
| 1383 | | | | | | | |
| 1384 | 323 | Turbogenerator Units | | | | | |
| 1385 | | P | SG | | - | - | - |
| 1386 | | P | SG | | - | - | - |
| 1387 | | | | Tab 8 | - | - | - |
| 1388 | | | | | | | |
| 1389 | 324 | Land and Land Rights | | | | | |
| 1390 | | P | SG | | - | - | - |
| 1391 | | P | SG | | - | - | - |
| 1392 | | | | Tab 8 | - | - | - |
| 1393 | | | | | | | |
| 1394 | 325 | Misc. Power Plant Equipment | | | | | |
| 1395 | | P | SG | | - | - | - |
| 1396 | | P | SG | | - | - | - |
| 1397 | | | | Tab 8 | - | - | - |
| 1398 | | | | | | | |
| 1399 | | | | | | | |
| 1400 | NP | Unclassified Nuclear Plant - Acct 300 | | | | | |
| 1401 | | P | SG | | - | - | - |
| 1402 | | | | Tab 8 | - | - | - |
| 1403 | | | | | | | |
| 1404 | | | | | | | |
| 1405 | | Total Nuclear Production Plant | | Tab 8 | - | - | - |
| 1406 | | | | | | | |
| 1407 | | | | | | | |
| 1408 | | | | | | | |
| 1409 | | Summary of Nuclear Production Plant by Factor | | | | | |
| 1410 | | DGP | | | - | - | - |
| 1411 | | DGU | | | - | - | - |
| 1412 | | SG | | | - | - | - |
| 1413 | | | | | | | |
| 1414 | | Total Nuclear Plant by Factor | | | - | - | - |
| 1415 | | | | | | | |
| 1416 | 330 | Land and Land Rights | | | | | |
| 1417 | | P | SG | | 10,626,875 | 6,112,341 | 4,514,534 |
| 1418 | | P | SG | | 5,308,870 | 3,053,543 | 2,255,326 |
| 1419 | | P | SG | | 3,024,749 | 1,739,768 | 1,284,981 |
| 1420 | | P | SG | | 635,700 | 365,640 | 270,059 |
| 1421 | | | | Tab 8 | 19,596,194 | 11,271,293 | 8,324,901 |
| 1422 | | | | | | | |
| 1423 | 331 | Structures and Improvements | | | | | |
| 1424 | | P | SG | | 21,475,136 | 12,352,019 | 9,123,118 |
| 1425 | | P | SG | | 5,456,993 | 3,138,740 | 2,318,253 |
| 1426 | | P | SG | | 49,204,335 | 28,301,234 | 20,903,101 |
| 1427 | | P | SG | | 6,714,009 | 3,861,748 | 2,852,261 |
| 1428 | | | | Tab 8 | 82,850,474 | 47,653,741 | 35,196,732 |
| 1429 | | | | | | | |
| 1430 | 332 | Reservoirs, Dams & Waterways | | | | | |
| 1431 | | P | SG | | 150,000,635 | 86,277,014 | 63,723,621 |
| 1432 | | P | SG | | 21,323,907 | 12,265,035 | 9,058,872 |
| 1433 | | P | SG | | 121,608,044 | 69,946,230 | 51,661,814 |
| 1434 | | P | SG | | 53,400,587 | 30,714,825 | 22,685,763 |
| 1435 | | | | Tab 8 | 346,333,174 | 199,203,103 | 147,130,070 |
| 1436 | | | | | | | |
| 1437 | 333 | Water Wheel, Turbines, & Generators | | | | | |
| 1438 | | P | SG | | 31,101,142 | 17,888,682 | 13,212,460 |
| 1439 | | P | SG | | 9,755,616 | 5,611,212 | 4,144,403 |
| 1440 | | P | SG | | 36,184,323 | 20,812,414 | 15,371,909 |
| 1441 | | P | SG | | 12,709,988 | 7,310,501 | 5,399,487 |
| 1442 | | | | Tab 8 | 89,751,069 | 51,622,809 | 38,128,259 |
| 1443 | | | | | | | |
| 1444 | 334 | Accessory Electric Equipment | | | | | |
| 1445 | | P | SG | | 5,115,261 | 2,942,184 | 2,173,077 |
| 1446 | | P | SG | | 4,265,578 | 2,453,465 | 1,812,113 |
| 1447 | | P | SG | | 30,388,167 | 17,478,595 | 12,909,572 |
| 1448 | | P | SG | | 3,969,184 | 2,282,986 | 1,686,198 |
| 1449 | | | | Tab 8 | 43,738,190 | 25,157,229 | 18,580,960 |
| 1450 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|-------------------------------------|---------|---|--------|-------|---------------------------|---------------------------|---------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1451 | | | | | | | |
| 1452 | | | | | | | |
| 1453 | 335 | Misc. Power Plant Equipment | | | | | |
| 1454 | | P | SG | | 1,371,505 | 788,859 | 582,646 |
| 1455 | | P | SG | | 202,500 | 116,474 | 86,027 |
| 1456 | | P | SG | | 980,879 | 564,180 | 416,699 |
| 1457 | | P | SG | | 20,738 | 11,928 | 8,810 |
| 1458 | | | | Tab 8 | <u>2,575,623</u> | <u>1,481,441</u> | <u>1,094,182</u> |
| 1459 | | | | | | | |
| 1460 | 336 | Roads, Railroads & Bridges | | | | | |
| 1461 | | P | SG | | 4,558,459 | 2,621,924 | 1,936,535 |
| 1462 | | P | SG | | 831,442 | 478,227 | 353,215 |
| 1463 | | P | SG | | 7,907,188 | 4,548,038 | 3,359,150 |
| 1464 | | P | SG | | 599,113 | 344,597 | 254,517 |
| 1465 | | | | Tab 8 | <u>13,896,202</u> | <u>7,992,785</u> | <u>5,903,417</u> |
| 1466 | | | | | | | |
| 1467 | 337 | Hydro Plant ARO | | | | | |
| 1468 | | P | S | | - | - | - |
| 1469 | | | | Tab 8 | <u>-</u> | <u>-</u> | <u>-</u> |
| 1470 | | | | | | | |
| 1471 | HP | Unclassified Hydro Plant - Acct 300 | | | | | |
| 1472 | | P | S | | - | - | - |
| 1473 | | P | SG | | - | - | - |
| 1474 | | P | SG | | - | - | - |
| 1475 | | P | SG | | - | - | - |
| 1476 | | | | Tab 8 | <u>-</u> | <u>-</u> | <u>-</u> |
| 1477 | | | | | | | |
| 1478 | | Total Hydraulic Production Plant | | Tab 8 | <u>598,740,924</u> | <u>344,382,402</u> | <u>254,358,522</u> |
| 1479 | | | | | | | |
| 1480 | | Summary of Hydraulic Plant by Factor | | | | | |
| 1481 | | S | | | - | - | - |
| 1482 | | SG | | | 598,740,924 | 344,382,402 | 254,358,522 |
| 1483 | | DGP | | | - | - | - |
| 1484 | | DGU | | | - | - | - |
| 1485 | | Total Hydraulic Plant by Factor | | | <u>598,740,924</u> | <u>344,382,402</u> | <u>254,358,522</u> |
| 1486 | | | | | | | |
| 1487 | 340 | Land and Land Rights | | | | | |
| 1488 | | P | SG | | 21,542,551 | 12,390,794 | 9,151,757 |
| 1489 | | P | SG | | - | - | - |
| 1490 | | P | SG | | - | - | - |
| 1491 | | | | Tab 8 | <u>21,542,551</u> | <u>12,390,794</u> | <u>9,151,757</u> |
| 1492 | | | | | | | |
| 1493 | 341 | Structures and Improvements | | | | | |
| 1494 | | P | SG | | 45,709,169 | 26,290,893 | 19,418,276 |
| 1495 | | P | SG | | 170,926 | 98,313 | 72,613 |
| 1496 | | P | SG | | 4,237,997 | 2,437,601 | 1,800,396 |
| 1497 | | | | Tab 8 | <u>50,118,092</u> | <u>28,826,807</u> | <u>21,291,285</u> |
| 1498 | | | | | | | |
| 1499 | 342 | Fuel Holders, Producers & Accessories | | | | | |
| 1500 | | P | SG | | 27,029,975 | 15,547,038 | 11,482,937 |
| 1501 | | P | SG | | 121,339 | 69,791 | 51,547 |
| 1502 | | P | SG | | 2,257,625 | 1,298,535 | 959,089 |
| 1503 | | | | Tab 8 | <u>29,408,939</u> | <u>16,915,364</u> | <u>12,493,574</u> |
| 1504 | | | | | | | |
| 1505 | 343 | Prime Movers | | | | | |
| 1506 | | P | S | | - | - | - |
| 1507 | | P | SG | | 735,786 | 423,207 | 312,578 |
| 1508 | | P | SG | | 1,618,517,093 | 930,934,868 | 687,582,224 |
| 1509 | | P | SG | | 56,269,559 | 32,364,993 | 23,904,566 |
| 1510 | | | | Tab 8 | <u>1,675,522,437</u> | <u>963,723,069</u> | <u>711,799,368</u> |
| 1511 | | | | | | | |
| 1512 | 344 | Generators | | | | | |
| 1513 | | P | S | | - | - | - |
| 1514 | | P | SG | | - | - | - |
| 1515 | | P | SG | | 113,726,951 | 65,413,201 | 48,313,750 |
| 1516 | | P | SG | | 15,873,643 | 9,130,165 | 6,743,478 |
| 1517 | | | | Tab 8 | <u>129,600,594</u> | <u>74,543,366</u> | <u>55,057,228</u> |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|--|--------|--------------------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1518 | | | | | | | |
| 1519 | 345 | Accessory Electric Plant | | | | | |
| 1520 | | P | SG | | 36,636,838 | 21,072,690 | 15,564,147 |
| 1521 | | P | SG | | 156,586 | 90,065 | 66,521 |
| 1522 | | P | SG | | 5,642,151 | 3,245,239 | 2,396,912 |
| 1523 | | | | Tab 8 | 42,435,575 | 24,407,994 | 18,027,580 |
| 1524 | | | | | | | |
| 1525 | | | | | | | |
| 1526 | | | | | | | |
| 1527 | 346 | Misc. Power Plant Equipment | | | | | |
| 1528 | | P | SG | | 3,709,372 | 2,133,548 | 1,575,824 |
| 1529 | | P | SG | | 11,813 | 6,795 | 5,018 |
| 1530 | | | | Tab 8 | 3,721,185 | 2,140,343 | 1,580,843 |
| 1531 | | | | | | | |
| 1532 | 347 | Other Production ARO | | | | | |
| 1533 | | P | S | | - | - | - |
| 1534 | | | | Tab 8 | - | - | - |
| 1535 | | | | | | | |
| 1536 | OP | Unclassified Other Prod Plant-Acct 300 | | | | | |
| 1537 | | P | S | | - | - | - |
| 1538 | | P | SG | | - | - | - |
| 1539 | | | | | - | - | - |
| 1540 | | | | | | | |
| 1541 | | Total Other Production Plant | | Tab 8 | 1,952,349,373 | 1,122,947,737 | 829,401,636 |
| 1542 | | | | | | | |
| 1543 | | Summary of Other Production Plant by Factor | | | | | |
| 1544 | | S | | | - | - | - |
| 1545 | | DGU | | | - | - | - |
| 1546 | | SG | | | 1,952,349,373 | 1,122,947,737 | 829,401,636 |
| 1547 | | SSGCT | | | - | - | - |
| 1548 | | Total of Other Production Plant by Factor | | | 1,952,349,373 | 1,122,947,737 | 829,401,636 |
| 1549 | | | | | | | |
| 1550 | | Experimental Plant | | | | | |
| 1551 | 103 | Experimental Plant | | | | | |
| 1552 | | P | SG | | - | - | - |
| 1553 | | | | Tab 8 | - | - | - |
| 1554 | | | | | | | |
| 1555 | | Total Production Plant | | Tab 8 | 7,800,825,864 | 4,486,860,740 | 3,313,965,124 |
| 1556 | 350 | Land and Land Rights | | | | | |
| 1557 | | T | SG | | 21,301,975 | 12,252,420 | 9,049,555 |
| 1558 | | T | SG | | 48,627,811 | 27,969,630 | 20,658,181 |
| 1559 | | T | SG | | 23,210,735 | 13,350,296 | 9,860,439 |
| 1560 | | | | Tab 8 | 93,140,522 | 53,572,347 | 39,568,175 |
| 1561 | | | | | | | |
| 1562 | 352 | Structures and Improvements | | | | | |
| 1563 | | T | S | | - | - | - |
| 1564 | | T | SG | | 7,681,081 | 4,417,986 | 3,263,095 |
| 1565 | | T | SG | | 18,310,309 | 10,531,680 | 7,778,628 |
| 1566 | | T | SG | | 33,443,348 | 19,235,867 | 14,207,482 |
| 1567 | | | | Tab 8 | 59,434,737 | 34,185,533 | 25,249,204 |
| 1568 | | | | | | | |
| 1569 | 353 | Station Equipment | | | | | |
| 1570 | | T | SG | | 134,397,947 | 77,302,696 | 57,095,251 |
| 1571 | | T | SG | | 197,048,614 | 113,337,960 | 83,710,654 |
| 1572 | | T | SG | | 661,780,800 | 380,641,529 | 281,139,270 |
| 1573 | | | | Tab 8 | 993,227,360 | 571,282,186 | 421,945,175 |
| 1574 | | | | | | | |
| 1575 | 354 | Towers and Fixtures | | | | | |
| 1576 | | T | SG | | 156,343,413 | 89,925,238 | 66,418,175 |
| 1577 | | T | SG | | 126,993,481 | 73,043,813 | 53,949,668 |
| 1578 | | T | SG | | 111,822,786 | 64,317,968 | 47,504,818 |
| 1579 | | | | Tab 8 | 395,159,680 | 227,287,019 | 167,872,661 |
| 1580 | | | | | | | |
| 1581 | 355 | Poles and Fixtures | | | | | |
| 1582 | | T | SG | | 64,515,044 | 37,107,612 | 27,407,432 |
| 1583 | | T | SG | | 115,011,154 | 66,151,846 | 48,859,308 |
| 1584 | | T | SG | | 564,046,729 | 324,427,076 | 239,619,653 |
| 1585 | | | | Tab 8 | 743,572,927 | 427,686,533 | 315,886,393 |
| 1586 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1587 | 356 | Clearing and Grading | | | | | |
| 1588 | | T | SG | | 207,761,880 | 119,499,991 | 88,261,889 |
| 1589 | | T | SG | | 158,769,389 | 91,320,605 | 67,448,784 |
| 1590 | | T | SG | | 302,767,734 | 174,145,236 | 128,622,498 |
| 1591 | | | | Tab 8 | 669,299,003 | 384,965,832 | 284,333,171 |
| 1592 | | | | | | | |
| 1593 | 357 | Underground Conduit | | | | | |
| 1594 | | T | SG | | 6,371 | 3,664 | 2,707 |
| 1595 | | T | SG | | 162,746 | 93,608 | 69,138 |
| 1596 | | T | SG | | 3,108,686 | 1,788,047 | 1,320,639 |
| 1597 | | | | Tab 8 | 3,277,803 | 1,885,319 | 1,392,484 |
| 1598 | | | | | | | |
| 1599 | 358 | Underground Conductors | | | | | |
| 1600 | | T | SG | | - | - | - |
| 1601 | | T | SG | | 1,018,663 | 585,912 | 432,751 |
| 1602 | | T | SG | | 6,369,401 | 3,663,537 | 2,705,864 |
| 1603 | | | | Tab 8 | 7,388,064 | 4,249,449 | 3,138,614 |
| 1604 | | | | | | | |
| 1605 | 359 | Roads and Trails | | | | | |
| 1606 | | T | SG | | 1,905,513 | 1,096,009 | 809,505 |
| 1607 | | T | SG | | 501,203 | 288,281 | 212,922 |
| 1608 | | T | SG | | 9,087,805 | 5,227,102 | 3,860,703 |
| 1609 | | | | Tab 8 | 11,494,522 | 6,611,392 | 4,883,130 |
| 1610 | | | | | | | |
| 1611 | TP | Unclassified Trans Plant - Acct 300 | | | | | |
| 1612 | | T | SG | | 61,532,186 | 35,391,938 | 26,140,247 |
| 1613 | | | | Tab 8 | 61,532,186 | 35,391,938 | 26,140,247 |
| 1614 | | | | | | | |
| 1615 | TS0 | Unclassified Trans Sub Plant - Acct 300 | | | | | |
| 1616 | | T | SG | | - | - | - |
| 1617 | | | | Tab 8 | - | - | - |
| 1618 | | | | | | | |
| 1619 | | Total Transmission Plant | | Tab 8 | 3,037,526,803 | 1,747,117,548 | 1,290,409,255 |
| 1620 | | Summary of Transmission Plant by Factor | | | | | |
| 1621 | | DGP | | | - | - | - |
| 1622 | | DGU | | | - | - | - |
| 1623 | | SG | | | 3,037,526,803 | 1,747,117,548 | 1,290,409,255 |
| 1624 | | Total Transmission Plant by Factor | | | 3,037,526,803 | 1,747,117,548 | 1,290,409,255 |
| 1625 | 360 | Land and Land Rights | | | | | |
| 1626 | | DPW | S | | 45,091,161 | 16,098,685 | 28,992,477 |
| 1627 | | | | Tab 8 | 45,091,161 | 16,098,685 | 28,992,477 |
| 1628 | | | | | | | |
| 1629 | 361 | Structures and Improvements | | | | | |
| 1630 | | DPW | S | | 47,991,329 | 22,431,648 | 25,559,681 |
| 1631 | | | | Tab 8 | 47,991,329 | 22,431,648 | 25,559,681 |
| 1632 | | | | | | | |
| 1633 | 362 | Station Equipment | | | | | |
| 1634 | | DPW | S | | 671,145,039 | 345,684,043 | 325,460,996 |
| 1635 | | | | Tab 8 | 671,145,039 | 345,684,043 | 325,460,996 |
| 1636 | | | | | | | |
| 1637 | 363 | Storage Battery Equipment | | | | | |
| 1638 | | DPW | S | | 1,457,805 | - | 1,457,805 |
| 1639 | | | | Tab 8 | 1,457,805 | - | 1,457,805 |
| 1640 | | | | | | | |
| 1641 | 364 | Poles, Towers & Fixtures | | | | | |
| 1642 | | DPW | S | | 1,210,954,039 | 734,993,694 | 475,960,345 |
| 1643 | | | | Tab 8 | 1,210,954,039 | 734,993,694 | 475,960,345 |
| 1644 | | | | | | | |
| 1645 | 365 | Overhead Conductors | | | | | |
| 1646 | | DPW | S | | 593,443,204 | 410,487,410 | 182,955,794 |
| 1647 | | | | Tab 8 | 593,443,204 | 410,487,410 | 182,955,794 |
| 1648 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | | FORECASTED RESULTS | | |
|-------------------------------------|---------|------------------------------|--------|-------|--------------------|-------------|------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1699 | 389 | Land and Land Rights | | | | | |
| 1700 | | G-SITUS | S | | 8,264,697 | 4,352,524 | 3,912,173 |
| 1701 | | CUST | CN | | 1,128,506 | 608,542 | 519,964 |
| 1702 | | G-DGU | SG | | 332 | 191 | 141 |
| 1703 | | G-SG | SG | | 1,228 | 706 | 521 |
| 1704 | | PTD | SO | | 5,598,055 | 3,227,079 | 2,370,976 |
| 1705 | | | | Tab 8 | 14,992,818 | 8,189,042 | 6,803,776 |
| 1706 | | | | | | | |
| 1707 | 390 | Structures and Improvements | | | | | |
| 1708 | | G-SITUS | S | | 103,906,030 | 68,364,782 | 35,541,248 |
| 1709 | | G-DGP | SG | | 358,413 | 206,151 | 152,262 |
| 1710 | | G-DGU | SG | | 1,573,572 | 905,084 | 668,489 |
| 1711 | | CUST | CN | | 12,044,330 | 6,494,853 | 5,549,477 |
| 1712 | | G-SG | SG | | 3,999,427 | 2,300,381 | 1,699,046 |
| 1713 | | PTD | SO | | 105,194,832 | 60,641,063 | 44,553,769 |
| 1714 | | | | Tab 8 | 227,076,605 | 138,912,315 | 88,164,290 |
| 1715 | | | | | | | |
| 1716 | 391 | Office Furniture & Equipment | | | | | |
| 1717 | | G-SITUS | S | | 16,470,951 | 12,340,456 | 4,130,495 |
| 1718 | | G-DGP | SG | | 348,870 | 200,662 | 148,208 |
| 1719 | | G-DGU | SG | | 249,870 | 143,720 | 106,150 |
| 1720 | | CUST | CN | | 6,267,156 | 3,379,537 | 2,887,619 |
| 1721 | | G-SG | SG | | 5,794,289 | 3,332,745 | 2,461,543 |
| 1722 | | P | SE | | 156,613 | 91,290 | 65,324 |
| 1723 | | PTD | SO | | 78,656,661 | 45,342,756 | 33,313,905 |
| 1724 | | G-SG | SG | | 294,877 | 169,607 | 125,270 |
| 1725 | | G-SG | SG | | 8,609 | 4,951 | 3,657 |
| 1726 | | | | Tab 8 | 108,247,896 | 65,005,723 | 43,242,173 |
| 1727 | | | | | | | |
| 1728 | 392 | Transportation Equipment | | | | | |
| 1729 | | G-SITUS | S | | 71,271,158 | 38,838,652 | 32,432,506 |
| 1730 | | PTD | SO | | 8,650,942 | 4,986,959 | 3,663,983 |
| 1731 | | G-SG | SG | | 14,478,632 | 8,327,786 | 6,150,846 |
| 1732 | | CUST | CN | | 19,078 | 10,288 | 8,790 |
| 1733 | | G-DGU | SG | | 1,181,065 | 679,322 | 501,743 |
| 1734 | | P | SE | | 680,090 | 396,423 | 283,667 |
| 1735 | | G-DGP | SG | | 164,925 | 94,861 | 70,064 |
| 1736 | | G-SG | SG | | 359,606 | 206,837 | 152,769 |
| 1737 | | G-DGU | SG | | 59,476 | 34,209 | 25,267 |
| 1738 | | | | Tab 8 | 96,864,973 | 53,575,337 | 43,289,635 |
| 1739 | | | | | | | |
| 1740 | 393 | Stores Equipment | | | | | |
| 1741 | | G-SITUS | S | | 8,815,060 | 5,085,005 | 3,730,056 |
| 1742 | | G-DGP | SG | | 335,808 | 193,149 | 142,659 |
| 1743 | | G-DGU | SG | | 652,865 | 375,513 | 277,351 |
| 1744 | | PTD | SO | | 494,538 | 285,083 | 209,454 |
| 1745 | | G-SG | SG | | 2,820,695 | 1,622,400 | 1,198,294 |
| 1746 | | G-DGU | SG | | 106,993 | 61,540 | 45,453 |
| 1747 | | | | Tab 8 | 13,225,958 | 7,622,691 | 5,603,267 |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|--------------------------------|--------|--------------------|-------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1748 | | | | | | | |
| 1749 | 394 | Tools, Shop & Garage Equipment | | | | | |
| 1750 | | G-SITUS | S | | 23,022,812 | 16,508,358 | 6,514,454 |
| 1751 | | G-DGP | SG | | 2,280,819 | 1,311,876 | 968,943 |
| 1752 | | G-SG | SG | | 7,900,715 | 4,544,315 | 3,356,400 |
| 1753 | | PTD | SO | | 19,480,160 | 11,229,616 | 8,250,544 |
| 1754 | | P | SE | | (65,801) | (38,355) | (27,446) |
| 1755 | | G-DGU | SG | | 2,838,623 | 1,632,713 | 1,205,911 |
| 1756 | | G-SG | SG | | 1,956,622 | 1,125,405 | 831,217 |
| 1757 | | G-SG | SG | | (280,236) | (161,185) | (119,050) |
| 1758 | | | | Tab 8 | 57,133,716 | 36,152,744 | 20,980,972 |
| 1759 | | | | | | | |
| 1760 | 395 | Laboratory Equipment | | | | | |
| 1761 | | G-SITUS | S | | 27,235,751 | 19,127,244 | 8,108,507 |
| 1762 | | G-DGP | SG | | 79,046 | 45,465 | 33,580 |
| 1763 | | G-DGU | SG | | 553,702 | 318,477 | 235,225 |
| 1764 | | PTD | SO | | 5,788,394 | 3,336,802 | 2,451,591 |
| 1765 | | P | SE | | 42,438 | 24,737 | 17,701 |
| 1766 | | G-SG | SG | | 5,533,702 | 3,182,862 | 2,350,840 |
| 1767 | | G-SG | SG | | 253,001 | 145,520 | 107,480 |
| 1768 | | G-SG | SG | | 110,119 | 63,338 | 46,781 |
| 1769 | | | | Tab 8 | 39,596,152 | 26,244,446 | 13,351,707 |
| 1770 | | | | | | | |
| 1771 | 396 | Power Operated Equipment | | | | | |
| 1772 | | G-SITUS | S | | 92,204,704 | 57,617,625 | 34,587,079 |
| 1773 | | G-DGP | SG | | 1,190,335 | 684,654 | 505,681 |
| 1774 | | G-SG | SG | | 28,834,249 | 16,584,816 | 12,249,433 |
| 1775 | | PTD | SO | | 1,864,545 | 1,074,843 | 789,701 |
| 1776 | | G-DGU | SG | | 2,259,806 | 1,299,790 | 960,016 |
| 1777 | | P | SE | | 73,823 | 43,031 | 30,792 |
| 1778 | | P | SG | | - | - | - |
| 1779 | | G-SG | SG | | 724,648 | 416,801 | 307,847 |
| 1780 | | | | Tab 8 | 127,152,109 | 77,721,560 | 49,430,549 |
| 1781 | 397 | Communication Equipment | | | | | |
| 1782 | | COM_EQ | S | | 105,471,802 | 76,212,000 | 29,259,802 |
| 1783 | | COM_EQ | SG | | 6,060,186 | 3,485,683 | 2,574,502 |
| 1784 | | COM_EQ | SG | | 10,676,181 | 6,140,701 | 4,535,480 |
| 1785 | | COM_EQ | SO | | 45,598,432 | 26,285,867 | 19,312,565 |
| 1786 | | COM_EQ | CN | | 2,936,737 | 1,583,623 | 1,353,114 |
| 1787 | | COM_EQ | SG | | 60,975,082 | 35,071,504 | 25,903,577 |
| 1788 | | COM_EQ | SE | | 113,108 | 65,931 | 47,178 |
| 1789 | | COM_EQ | SG | | 876,343 | 504,053 | 372,290 |
| 1790 | | COM_EQ | SG | | 87,578 | 50,373 | 37,205 |
| 1791 | | | | Tab 8 | 232,795,448 | 149,399,735 | 83,395,713 |
| 1792 | | | | | | | |
| 1793 | 398 | Misc. Equipment | | | | | |
| 1794 | | G-SITUS | S | | 1,133,387 | 797,131 | 336,257 |
| 1795 | | G-DGP | SG | | 29,910 | 17,204 | 12,707 |
| 1796 | | G-DGU | SG | | 21,453 | 12,340 | 9,114 |
| 1797 | | CUST | CN | | 197,260 | 106,372 | 90,889 |
| 1798 | | PTD | SO | | 3,038,648 | 1,751,672 | 1,286,976 |
| 1799 | | P | SE | | 3,531 | 2,058 | 1,473 |
| 1800 | | G-SG | SG | | 1,197,150 | 688,574 | 508,576 |
| 1801 | | G-SG | SG | | 2,650 | 1,524 | 1,126 |
| 1802 | | | | Tab 8 | 5,623,991 | 3,376,874 | 2,247,117 |
| 1803 | | | | | | | |
| 1804 | 399 | Coal Mine | | | | | |
| 1805 | | P | SE | | 467,626,412 | 272,578,486 | 195,047,927 |
| 1806 | MP | P | SE | | - | - | - |
| 1807 | | | | Tab 8 | 467,626,412 | 272,578,486 | 195,047,927 |
| 1808 | | | | | | | |
| 1809 | 399L | WIDCO Capital Lease | | | | | |
| 1810 | | P | SE | Tab 8 | - | - | - |
| 1811 | | | | | - | - | - |
| 1812 | | | | | | | |
| 1813 | | Remove Capital Leases | | | | | |
| 1814 | | | | Tab 8 | - | - | - |
| 1815 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|--------------------------------------|--------|--------------------|----------------------|--------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1816 | 1011390 | General Capital Leases | | | | | |
| 1817 | | G-SITUS | S | | 7,306,030 | 7,306,030 | - |
| 1818 | | P | SG | | 12,411,745 | 7,138,958 | 5,272,787 |
| 1819 | | PTD | SO | | 12,902,451 | 7,437,802 | 5,464,649 |
| 1820 | | | | Tab 8 | 32,620,226 | 21,882,791 | 10,737,435 |
| 1821 | | | | | | | |
| 1822 | | Remove Capital Leases | | | (32,620,226) | (21,882,791) | (10,737,435) |
| 1823 | | | | | - | - | - |
| 1824 | | | | | | | |
| 1825 | 1011346 | General Gas Line Capital Leases | | | | | |
| 1826 | | P | SG | | - | - | - |
| 1827 | | | | Tab 8 | - | - | - |
| 1828 | | | | | | | |
| 1829 | | Remove Capital Leases | | | - | - | - |
| 1830 | | | | | - | - | - |
| 1831 | | | | | | | |
| 1832 | GP | Unclassified Gen Plant - Acct 300 | | | | | |
| 1833 | | G-SITUS | S | | - | - | - |
| 1834 | | PTD | SO | | 268,055 | 154,524 | 113,531 |
| 1835 | | CUST | CN | | - | - | - |
| 1836 | | G-SG | SG | | - | - | - |
| 1837 | | G-DGP | SG | | - | - | - |
| 1838 | | G-DGU | SG | | - | - | - |
| 1839 | | | | Tab 8 | 268,055 | 154,524 | 113,531 |
| 1840 | | | | | | | |
| 1841 | 399G | Unclassified Gen Plant - Acct 300 | | | | | |
| 1842 | | G-SITUS | S | | - | - | - |
| 1843 | | PTD | SO | | - | - | - |
| 1844 | | G-SG | SG | | - | - | - |
| 1845 | | G-DGP | SG | | - | - | - |
| 1846 | | G-DGU | SG | | - | - | - |
| 1847 | | | | Tab 8 | - | - | - |
| 1848 | | | | | | | |
| 1849 | | Total General Plant | | Tab 8 | 1,390,604,133 | 838,933,476 | 551,670,656 |
| 1850 | | | | | | | |
| 1851 | | Summary of General Plant by Factor | | | | | |
| 1852 | | S | | | 465,102,383 | 306,549,806 | 158,552,577 |
| 1853 | | DGP | | | - | - | - |
| 1854 | | DGU | | | - | - | - |
| 1855 | | SG | | | 179,362,982 | 103,165,579 | 76,197,402 |
| 1856 | | SO | | | 287,535,712 | 165,754,068 | 121,781,644 |
| 1857 | | SE | | | 468,630,215 | 273,163,600 | 195,466,615 |
| 1858 | | CN | | | 22,593,068 | 12,183,214 | 10,409,853 |
| 1859 | | DEU | | | - | - | - |
| 1860 | | SSGCT | | | - | - | - |
| 1861 | | SSGCH | | | - | - | - |
| 1862 | | Less Capital Leases | | | (32,620,226) | (21,882,791) | (10,737,435) |
| 1863 | | Total General Plant by Factor | | | 1,390,604,133 | 838,933,476 | 551,670,656 |
| 1864 | 301 | Organization | | | | | |
| 1865 | | I-SITUS | S | | - | - | - |
| 1866 | | PTD | SO | | - | - | - |
| 1867 | | I-SG | SG | | - | - | - |
| 1868 | | | | Tab 8 | - | - | - |
| 1869 | 302 | Franchise & Consent | | | | | |
| 1870 | | I-SITUS | S | | 976,759 | 984,902 | (8,143) |
| 1871 | | I-SG | SG | | 5,842,417 | 3,360,428 | 2,481,989 |
| 1872 | | I-SG | SG | | 98,951,062 | 56,914,440 | 42,036,622 |
| 1873 | | I-SG | SG | | 9,613,901 | 5,529,701 | 4,084,200 |
| 1874 | | I-DGP | SG | | 2,815,544 | 1,619,438 | 1,196,106 |
| 1875 | | I-DGU | SG | | 673,335 | 387,287 | 286,048 |
| 1876 | | | | Tab 8 | 118,873,018 | 68,796,196 | 50,076,822 |
| 1877 | | | | | | | |

| ROLLED-IN | | | | | | | |
|------------------------|---------|---|--------|--------------------|-----------------------|-----------------------|----------------------|
| Thirteen Month Average | | | | | | | |
| FERC | BUS | | | FORECASTED RESULTS | | | |
| ACCT | DESCRIP | FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1878 | 303 | Miscellaneous Intangible Plant | | | | | |
| 1879 | | I-SITUS | S | | 1,537,826 | 652,474 | 885,352 |
| 1880 | | I-SG | SG | | 61,670,020 | 35,471,217 | 26,198,802 |
| 1881 | | PTD | SO | | 394,755,756 | 227,562,593 | 167,193,162 |
| 1882 | | P | SE | | 2,570,141 | 1,498,130 | 1,072,011 |
| 1883 | | CUST | CN | | 105,754,008 | 57,027,393 | 48,726,615 |
| 1884 | | P | SG | | 344,575 | 198,192 | 146,383 |
| 1885 | | I-DGP | SG | | - | - | - |
| 1886 | | | | Tab 8 | 566,632,326 | 322,410,000 | 244,222,326 |
| 1887 | 303 | Less Non-Utility Plant | | | | | |
| 1888 | | I-SITUS | S | | - | - | - |
| 1889 | | | | | 566,632,326 | 322,410,000 | 244,222,326 |
| 1890 | IP | Unclassified Intangible Plant - Acct 300 | | | | | |
| 1891 | | I-SITUS | S | | - | - | - |
| 1892 | | I-SG | SG | | - | - | - |
| 1893 | | I-DGU | SG | | - | - | - |
| 1894 | | PTD | SO | | - | - | - |
| 1895 | | | | | - | - | - |
| 1896 | | | | | - | - | - |
| 1897 | | Total Intangible Plant | | Tab 8 | 685,505,344 | 391,206,196 | 294,299,148 |
| 1898 | | | | | | | |
| 1899 | | Summary of Intangible Plant by Factor | | | | | |
| 1900 | | S | | | 2,514,585 | 1,637,375 | 877,209 |
| 1901 | | DGP | | | - | - | - |
| 1902 | | DGU | | | - | - | - |
| 1903 | | SG | | | 179,910,854 | 103,480,704 | 76,430,151 |
| 1904 | | SO | | | 394,755,756 | 227,562,593 | 167,193,162 |
| 1905 | | CN | | | 105,754,008 | 57,027,393 | 48,726,615 |
| 1906 | | SSGCT | | | - | - | - |
| 1907 | | SSGCH | | | - | - | - |
| 1908 | | SE | | | 2,570,141 | 1,498,130 | 1,072,011 |
| 1909 | | Total Intangible Plant by Factor | | | 685,505,344 | 391,206,196 | 294,299,148 |
| 1910 | | Summary of Unclassified Plant (Account 106) | | | | | |
| 1911 | | DP | | | 25,955,824 | 10,900,255 | 15,055,570 |
| 1912 | | DS0 | | | - | - | - |
| 1913 | | GP | | | 268,055 | 154,524 | 113,531 |
| 1914 | | HP | | | - | - | - |
| 1915 | | NP | | | - | - | - |
| 1916 | | OP | | | - | - | - |
| 1917 | | TP | | | 61,532,186 | 35,391,938 | 26,140,247 |
| 1918 | | TS0 | | | - | - | - |
| 1919 | | IP | | | - | - | - |
| 1920 | | MP | | | - | - | - |
| 1921 | | SP | | | 36,909 | 21,229 | 15,680 |
| 1922 | | Total Unclassified Plant by Factor | | | 87,792,974 | 46,467,946 | 41,325,027 |
| 1923 | | | | | | | |
| 1924 | | Total Electric Plant In Service | | Tab 8 | 18,070,612,743 | 10,417,062,802 | 7,653,549,940 |

| ROLLED-IN Thirteen Month Average | | | | | FORECASTED RESULTS | | | |
|-------------------------------------|--|---|--------|-----|-----------------------|-----------------------|----------------------|---------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH | |
| 1925 | Summary of Electric Plant by Factor | | | | | | | |
| 1926 | S | | | | 5,623,767,566 | 3,261,132,023 | 2,362,635,543 | |
| 1927 | SE | | | | 471,200,356 | 274,661,730 | 196,538,626 | |
| 1928 | DGU | | | | - | - | - | |
| 1929 | DGP | | | | - | - | - | |
| 1930 | SG | | | | 11,197,626,503 | 6,440,624,571 | 4,757,001,932 | |
| 1931 | SO | | | | 682,291,468 | 393,316,661 | 288,974,807 | |
| 1932 | CN | | | | 128,347,075 | 69,210,607 | 59,136,468 | |
| 1933 | DEU | | | | - | - | - | |
| 1934 | SSGCH | | | | - | - | - | |
| 1935 | SSGCT | | | | - | - | - | |
| 1936 | Less Capital Leases | | | | (32,620,226) | (21,882,791) | (10,737,435) | |
| 1937 | | | | | <u>18,070,612,743</u> | <u>10,417,062,802</u> | <u>7,653,549,940</u> | |
| 1938 | 105 | Plant Held For Future Use | | | | | | |
| 1939 | | DPW | S | | 2,741,291 | - | 2,741,291 | |
| 1940 | | P | SNPPS | | - | - | - | |
| 1941 | | T | SNPT | | 163,085 | 93,803 | 69,282 | |
| 1942 | | P | SNPP | | - | - | - | |
| 1943 | | P | SE | | 953,014 | 555,510 | 397,504 | |
| 1944 | | G | SNPG | | - | - | - | |
| 1945 | | | | | | | | |
| 1946 | | | | | | | | |
| 1947 | Total Plant Held For Future Use | | | | Tab 8 | 3,857,390 | 649,313 | 3,208,077 |
| 1948 | | | | | | | | |
| 1949 | 114 | Electric Plant Acquisition Adjustments | | | | | | |
| 1950 | | P | S | | - | - | - | |
| 1951 | | P | SG | | 142,633,069 | 82,039,354 | 60,593,715 | |
| 1952 | | P | SG | | 14,560,711 | 8,374,995 | 6,185,715 | |
| 1953 | Total Electric Plant Acquisition Adjustment | | | | Tab 8 | 157,193,780 | 90,414,350 | 66,779,430 |
| 1954 | | | | | | | | |
| 1955 | 115 | Accum Provision for Asset Acquisition Adjustments | | | | | | |
| 1956 | | P | S | | - | - | - | |
| 1957 | | P | SG | | (80,275,980) | (46,172,950) | (34,103,030) | |
| 1958 | | P | SG | | (10,571,540) | (6,080,514) | (4,491,026) | |
| 1959 | | | | | Tab 8 | (90,847,520) | (52,253,464) | (38,594,056) |
| 1960 | | | | | | | | |
| 1961 | 120 | Nuclear Fuel | | | | | | |
| 1962 | | P | SE | | - | - | - | |
| 1963 | Total Nuclear Fuel | | | | Tab 8 | - | - | - |
| 1964 | | | | | | | | |
| 1965 | 124 | Weatherization | | | | | | |
| 1966 | | DMSC | S | | 5,033,667 | (614,811) | 5,648,477 | |
| 1967 | | DMSC | SO | | (2,463) | (1,420) | (1,043) | |
| 1968 | | | | | Tab 8 | 5,031,204 | (616,230) | 5,647,434 |
| 1969 | | | | | | | | |
| 1970 | 182W | Weatherization | | | | | | |
| 1971 | | DMSC | S | | 7,740,714 | 7,071,001 | 669,713 | |
| 1972 | | DMSC | SG | | - | - | - | |
| 1973 | | DMSC | SG | | - | - | - | |
| 1974 | | DMSC | SO | | - | - | - | |
| 1975 | | | | | Tab 8 | 7,740,714 | 7,071,001 | 669,713 |
| 1976 | | | | | | | | |
| 1977 | 186W | Weatherization | | | | | | |
| 1978 | | DMSC | S | | - | - | - | |
| 1979 | | DMSC | CN | | - | - | - | |
| 1980 | | DMSC | CNP | | - | - | - | |
| 1981 | | DMSC | SG | | - | - | - | |
| 1982 | | DMSC | SO | | - | - | - | |
| 1983 | | | | | Tab 8 | - | - | - |
| 1984 | | | | | | | | |
| 1985 | Total Weatherization | | | | Tab 8 | 12,771,918 | 6,454,770 | 6,317,148 |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---------------------------------------|--------|--------------------|--------------------|-------------------|-------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 1986 | | | | | | | |
| 1987 | 151 | Fuel Stock | | | | | |
| 1988 | | P | DEU | | - | - | - |
| 1989 | | P | SE | | 113,136,172 | 65,946,845 | 47,189,327 |
| 1990 | | P | SE | | - | - | - |
| 1991 | | P | SE | | 10,406,631 | 6,066,004 | 4,340,627 |
| 1992 | | Total Fuel Stock | | Tab 8 | 123,542,803 | 72,012,849 | 51,529,954 |
| 1993 | | | | | | | |
| 1994 | 152 | Fuel Stock - Undistributed | | | | | |
| 1995 | | P | SE | | - | - | - |
| 1996 | | | | | - | - | - |
| 1997 | | | | | | | |
| 1998 | 25316 | DG&T Working Capital Deposit | | | | | |
| 1999 | | P | SE | | (551,000) | (321,177) | (229,823) |
| 2000 | | | | Tab 8 | (551,000) | (321,177) | (229,823) |
| 2001 | | | | | | | |
| 2002 | 25317 | DG&T Working Capital Deposit | | | | | |
| 2003 | | P | SE | | (1,544,144) | (900,078) | (644,066) |
| 2004 | | | | Tab 8 | (1,544,144) | (900,078) | (644,066) |
| 2005 | | | | | | | |
| 2006 | 25319 | Provo Working Capital Deposit | | | | | |
| 2007 | | P | SE | | - | - | - |
| 2008 | | | | | - | - | - |
| 2009 | | | | | | | |
| 2010 | | Total Fuel Stock | | Tab 8 | 121,447,659 | 70,791,593 | 50,656,065 |
| 2011 | 154 | Materials and Supplies | | | | | |
| 2012 | | MSS | S | | 79,090,327 | 44,485,467 | 34,604,859 |
| 2013 | | MSS | SG | | 1,793,871 | 1,031,794 | 762,076 |
| 2014 | | MSS | SE | | 3,982,452 | 2,321,363 | 1,661,089 |
| 2015 | | MSS | SO | | 425,989 | 245,567 | 180,422 |
| 2016 | | MSS | SNPPS | | 68,557,160 | 39,432,547 | 29,124,613 |
| 2017 | | MSS | SNPPH | | (21,081) | (12,125) | (8,956) |
| 2018 | | MSS | SNPD | | (4,566,192) | (2,424,084) | (2,142,108) |
| 2019 | | MSS | SNPT | | - | - | - |
| 2020 | | MSS | SG | | - | - | - |
| 2021 | | MSS | SG | | - | - | - |
| 2022 | | MSS | SNPPS | | - | - | - |
| 2023 | | MSS | SNPP | | - | - | - |
| 2024 | | MSS | SNPPS | | - | - | - |
| 2025 | | Total Materials and Supplies | | Tab 8 | 149,262,526 | 85,080,529 | 64,181,996 |
| 2026 | | | | | | | |
| 2027 | 163 | Stores Expense Undistributed | | | | | |
| 2028 | | MSS | SO | | - | - | - |
| 2029 | | | | | | | |
| 2030 | | | | Tab 8 | - | - | - |
| 2031 | | | | | | | |
| 2032 | 25318 | Provo Working Capital Deposit | | | | | |
| 2033 | | MSS | SNPPS | | (273,000) | (157,024) | (115,976) |
| 2034 | | | | | | | |
| 2035 | | | | Tab 8 | (273,000) | (157,024) | (115,976) |
| 2036 | | | | | | | |
| 2037 | | Total Materials & Supplies | | Tab 8 | 148,989,526 | 84,923,506 | 64,066,020 |
| 2038 | | | | | | | |
| 2039 | 165 | Prepayments | | | | | |
| 2040 | | DMSC | S | | 5,607,288 | 2,050,579 | 3,556,709 |
| 2041 | | GP | GPS | | 214,684 | 123,758 | 90,926 |
| 2042 | | PT | SG | | 2,881,364 | 1,657,296 | 1,224,068 |
| 2043 | | P | SE | | 2,415,202 | 1,407,817 | 1,007,386 |
| 2044 | | PTD | SO | | 27,969,044 | 16,123,155 | 11,845,889 |
| 2045 | | Total Prepayments | | Tab 8 | 39,087,582 | 21,362,604 | 17,724,978 |
| 2046 | | | | | | | |

| ROLLED-IN | | | | FORECASTED RESULTS | | | |
|------------------------|---------|------------------------------------|--------|--------------------|-------------------|-------------------|-------------------|
| Thirteen Month Average | | | | Ref | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | | | | |
| 2047 | 182M | Misc Regulatory Assets | | | | | |
| 2048 | | DDS2 | S | | 50,407,840 | 48,910,483 | 1,497,356 |
| 2049 | | DEFSG | SG | | 9,191,679 | 5,286,849 | 3,904,831 |
| 2050 | | P | SGCT | | 9,634,147 | 5,532,497 | 4,101,650 |
| 2051 | | DEFSG | SG | | - | - | - |
| 2052 | | P | SE | | - | - | - |
| 2053 | | P | SG | | - | - | - |
| 2054 | | DDSO2 | SO | | 17,270,168 | 9,955,635 | 7,314,533 |
| 2055 | | | | Tab 8 | 86,503,834 | 69,685,464 | 16,818,370 |
| 2056 | | | | | | | |
| 2057 | 186M | Misc Deferred Debits | | | | | |
| 2058 | | LABOR | S | | 3,824,387 | 3,824,387 | - |
| 2059 | | P | SG | | - | - | - |
| 2060 | | P | SG | | - | - | - |
| 2061 | | DEFSG | SG | | 38,315,179 | 22,038,035 | 16,277,144 |
| 2062 | | LABOR | SO | | 404,598 | 233,236 | 171,362 |
| 2063 | | P | SE | | 6,448,563 | 3,758,855 | 2,689,709 |
| 2064 | | P | SNPPS | | - | - | - |
| 2065 | | GP | EXCTAX | | - | - | - |
| 2066 | | Total Misc. Deferred Debits | | Tab 8 | 48,992,727 | 29,854,512 | 19,138,215 |
| 2067 | | | | | | | |
| 2068 | | Working Capital | | | | | |
| 2069 | CWC | Cash Working Capital | | | | | |
| 2070 | | CWC | S | | 57,250,908 | 28,241,103 | 29,009,804 |
| 2071 | | CWC | SO | | - | - | - |
| 2072 | | CWC | SE | | - | - | - |
| 2073 | | | | Tab 8 | 57,250,908 | 28,241,103 | 29,009,804 |
| 2074 | | | | | | | |
| 2075 | OWC | Other Work. Cap. | | | | | |
| 2076 | 131 | Cash | GP | SNP | 0 | 0 | 0 |
| 2077 | 135 | Working Funds | GP | SG | 2,899 | 1,668 | 1,232 |
| 2078 | 141 | Notes Receivabl | GP | SO | 1,043,170 | 601,350 | 441,820 |
| 2079 | 143 | Other A/R | GP | SO | 19,811,284 | 11,420,498 | 8,390,787 |
| 2080 | 232 | A/P | PTD | S | - | - | - |
| 2081 | 232 | A/P | PTD | SO | 1,162,879 | 670,358 | 492,521 |
| 2082 | 232 | A/P | P | SE | (951,900) | (554,861) | (397,040) |
| 2083 | 253 | Deferred Hedge | P | SE | - | - | - |
| 2084 | 2533 | Other Misc. Df. Crd. | P | S | - | - | - |
| 2085 | 2533 | Other Misc. Df. Crd. | P | SE | (5,487,245) | (3,198,504) | (2,288,741) |
| 2086 | 230 | Asset Retir. Oblig | P | SE | (2,236,501) | (1,303,652) | (932,849) |
| 2087 | 230 | Asset Retir. Oblig | P | S | - | - | - |
| 2088 | 254105 | ARO Reg Liability | P | S | - | - | - |
| 2089 | 254105 | ARO Reg Liability | P | SE | (422,204) | (246,102) | (176,102) |
| 2090 | 2533 | Cholla Reclamation | P | SE | - | - | - |
| 2091 | | | | Tab 8 | 12,922,381 | 7,390,755 | 5,531,627 |
| 2092 | | | | | | | |
| 2093 | | Total Working Capital | | Tab 8 | 70,173,289 | 35,631,858 | 34,541,431 |
| 2094 | | Miscellaneous Rate Base | | | | | |
| 2095 | 18221 | Unrec Plant & Reg Study Costs | | | | | |
| 2096 | | P | S | | - | - | - |
| 2097 | | | | | | | |
| 2098 | | | | Tab 8 | - | - | - |
| 2099 | | | | | | | |
| 2100 | 18222 | Nuclear Plant - Trojan | | | | | |
| 2101 | | P | S | | (1,231,660) | (1,231,660) | - |
| 2102 | | P | TROJP | | 1,699,475 | 979,493 | 719,982 |
| 2103 | | P | TROJD | | 2,488,501 | 1,434,764 | 1,053,737 |
| 2104 | | | | Tab 8 | 2,956,317 | 1,182,598 | 1,773,719 |
| 2105 | | | | | | | |
| 2106 | | | | | | | |

| ROLLED-IN | | | | | FORECASTED RESULTS | | |
|------------------------|---------|---|--------|-------|---------------------|---------------------|---------------------|
| Thirteen Month Average | | | | | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | | | |
| 2107 | | | | | | | |
| 2108 | 1869 | Misc Deferred Debits-Trojan | | | | | |
| 2109 | | P | S | | - | - | - |
| 2110 | | P | SNPPN | | - | - | - |
| 2111 | | | | Tab 8 | - | - | - |
| 2112 | | | | | | | |
| 2113 | | Total Miscellaneous Rate Base | | Tab 8 | 2,956,317 | 1,182,598 | 1,773,719 |
| 2114 | | | | | | | |
| 2115 | | Total Rate Base Additions | | Tab 8 | 601,126,502 | 358,697,106 | 242,429,396 |
| 2116 | 235 | Customer Service Deposits | | | | | |
| 2117 | | CUST | S | | (10,294,490) | - | (10,294,490) |
| 2118 | | CUST | CN | | - | - | - |
| 2119 | | Total Customer Service Deposits | | Tab 8 | (10,294,490) | - | (10,294,490) |
| 2120 | | | | | | | |
| 2121 | 2281 | Prop Ins | PTD | SO | (227,439) | (131,110) | (96,328) |
| 2122 | 2282 | Inj & Dam | PTD | SO | (8,150,901) | (4,698,703) | (3,452,198) |
| 2123 | 2283 | Pen & Ben | PTD | SO | (20,291,799) | (11,697,497) | (8,594,302) |
| 2124 | 2283 | Pen & Ben | PTD | S | - | - | - |
| 2125 | 254 | Ins Prov | PTD | SO | (3,585,336) | (2,066,818) | (1,518,518) |
| 2126 | | | | Tab 8 | (32,255,474) | (18,594,129) | (13,661,345) |
| 2127 | | | | | | | |
| 2128 | 22844 | Accum Hydro Relicensing Obligation | | | | | |
| 2129 | | P | S | | - | - | - |
| 2130 | | P | SG | | - | - | - |
| 2131 | | | | Tab 8 | - | - | - |
| 2132 | | | | | | | |
| 2133 | 22842 | Prv-Trojan | P | TROJD | (2,501,014) | (1,441,979) | (1,059,036) |
| 2134 | 230 | ARO | P | TROJP | (2,400,817) | (1,383,712) | (1,017,105) |
| 2135 | 254105 | ARO | P | TROJP | (746,148) | (430,043) | (316,105) |
| 2136 | 254 | | P | S | - | - | - |
| 2137 | | | | Tab 8 | (5,647,979) | (3,255,733) | (2,392,246) |
| 2138 | | | | | | | |
| 2139 | 252 | Customer Advances for Construction | | | | | |
| 2140 | | DPW | S | | (7,877,479) | (1,811,902) | (6,065,576) |
| 2141 | | DPW | SE | | - | - | - |
| 2142 | | T | SG | | (4,733,798) | (2,722,775) | (2,011,023) |
| 2143 | | DPW | SO | | - | - | - |
| 2144 | | CUST | CN | | - | - | - |
| 2145 | | Total Customer Advances for Construction | | Tab 8 | (12,611,277) | (4,534,677) | (8,076,600) |
| 2146 | | | | | | | |
| 2147 | 25398 | SO2 Emissions | | | | | |
| 2148 | | P | SE | | (32,757,331) | (19,094,182) | (13,663,149) |
| 2149 | | | | Tab 8 | (32,757,331) | (19,094,182) | (13,663,149) |
| 2150 | | | | | | | |
| 2151 | 25399 | Other Deferred Credits | | | | | |
| 2152 | | P | S | | (2,493,615) | (2,219,312) | (274,303) |
| 2153 | | LABOR | SO | | (15,415,732) | (8,886,619) | (6,529,113) |
| 2154 | | P | SG | | (18,767,792) | (10,794,815) | (7,972,978) |
| 2155 | | P | SE | | (3,050,807) | (1,778,309) | (1,272,498) |
| 2156 | | | | Tab 7 | (39,727,946) | (23,679,055) | (16,048,891) |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|--|-----------------------|--------------------|------------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2157 | | | | | | | |
| 2158 | 190 | Accumulated | Deferred Income Taxes | | | | |
| 2159 | | P | S | | 5,412,188 | 4,824,552 | 587,636 |
| 2160 | | CUST | CN | | 109,220 | 58,896 | 50,323 |
| 2161 | | LABOR | SO | | 101,827,814 | 58,700,098 | 43,127,716 |
| 2162 | | P | DGP | | 64 | 64 | - |
| 2163 | | CUST | BADDEBT | | 4,660,114 | 2,974,805 | 1,685,309 |
| 2164 | | P | TROJD | | (1,696) | (978) | (718) |
| 2165 | | P | SG | | 839,460 | 482,839 | 356,622 |
| 2166 | | P | SE | | 2,650,612 | 1,545,036 | 1,105,575 |
| 2167 | | PTD | SNP | | (14,655) | (8,268) | (6,387) |
| 2168 | | DPW | SNPD | | 680,048 | 361,021 | 319,026 |
| 2169 | | P | SSGCT | | - | - | - |
| 2170 | | Total Accum Deferred Income Taxes | | Tab 7 | 116,163,170 | 68,938,066 | 47,225,104 |
| 2171 | | | | | | | |
| 2172 | 281 | Accumulated | Deferred Income Taxes | | | | |
| 2173 | | P | S | | - | - | - |
| 2174 | | PT | DGP | | - | - | - |
| 2175 | | T | SNPT | | - | - | - |
| 2176 | | | | Tab 7 | - | - | - |
| 2177 | | | | | | | |
| 2178 | 282 | Accumulated | Deferred Income Taxes | | | | |
| 2179 | | GP | S | | (1,438,708,085) | (820,645,837) | (618,062,249) |
| 2180 | | ACCMDIT | DITBAL | | 0 | 0 | 0 |
| 2181 | | PT | DGP | | - | - | - |
| 2182 | | LABOR | SO | | 19,033,284 | 10,972,009 | 8,061,276 |
| 2183 | | PTD | GPS | | 169,144 | 97,506 | 71,639 |
| 2184 | | P | SE | | (287,115) | (167,359) | (119,756) |
| 2185 | | P | SG | | 18,059,014 | 10,387,141 | 7,671,872 |
| 2186 | | | | Tab 7 | (1,401,733,758) | (799,356,540) | (602,377,218) |
| 2187 | | | | | | | |
| 2188 | 283 | Accumulated | Deferred Income Taxes | | | | |
| 2189 | | GP | S | | (12,573,048) | (8,647,476) | (3,925,571) |
| 2190 | | P | SG | | 823,534 | 473,678 | 349,856 |
| 2191 | | P | SE | | (29,345,294) | (17,105,312) | (12,239,982) |
| 2192 | | LABOR | SO | | (21,031,621) | (12,123,978) | (8,907,643) |
| 2193 | | GP | GPS | | (23,803,210) | (13,721,700) | (10,081,510) |
| 2194 | | PTD | SNP | | (7,701,450) | (4,344,910) | (3,356,540) |
| 2195 | | P | TROJD | | 104,489 | 60,244 | 44,245 |
| 2196 | | P | SG | | - | - | - |
| 2197 | | P | SG | | (2,863,236) | (1,646,870) | (1,216,367) |
| 2198 | | P | SG | | - | - | - |
| 2199 | | | | Tab 7 | (96,389,837) | (57,056,325) | (39,333,512) |
| 2200 | | | | | | | |
| 2201 | | Total Accum Deferred Income Tax | | Tab 7 | (1,381,960,425) | (787,474,799) | (594,485,626) |
| 2202 | 255 | Accumulated | Investment Tax Credit | | | | |
| 2203 | | PTD | S | | - | - | - |
| 2204 | | PTD | ITC84 | | (2,973,562) | (2,973,562) | - |
| 2205 | | PTD | ITC85 | | (4,423,668) | (4,423,668) | - |
| 2206 | | PTD | ITC86 | | (1,963,547) | (1,963,547) | - |
| 2207 | | PTD | ITC88 | | (278,567) | (278,567) | - |
| 2208 | | PTD | ITC89 | | (596,620) | (596,620) | - |
| 2209 | | PTD | ITC90 | | (367,712) | (195,124) | (172,587) |
| 2210 | | PTD | DGU | | - | - | - |
| 2211 | | Total Accumlated ITC | | Tab 7 | (10,603,674) | (10,431,086) | (172,587) |
| 2212 | | | | | | | |
| 2213 | | Total Rate Base Deductions | | | (1,525,858,596) | (867,063,661) | (658,794,935) |
| 2214 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|------------------------|------------------------|------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2215 | | | | | | | |
| 2216 | | | | | | | |
| 2217 | 108SP | Steam Prod Plant Accumulated Depr | | | | | |
| 2218 | | P | S | | - | - | - |
| 2219 | | P | SG | | (856,303,416) | (492,526,592) | (363,776,824) |
| 2220 | | P | SG | | (931,122,745) | (535,560,998) | (395,561,747) |
| 2221 | | P | SG | | (509,576,015) | (293,096,738) | (216,479,277) |
| 2222 | | P | SG | | (221,935,470) | (127,652,324) | (94,283,146) |
| 2223 | | | | Tab 8 | (2,518,937,645) | (1,448,836,652) | (1,070,100,994) |
| 2224 | | | | | | | |
| 2225 | 108NP | Nuclear Prod Plant Accumulated Depr | | | | | |
| 2226 | | P | SG | | - | - | - |
| 2227 | | P | SG | | - | - | - |
| 2228 | | P | SG | | - | - | - |
| 2229 | | | | Tab 8 | - | - | - |
| 2230 | | | | | | | |
| 2231 | | | | | | | |
| 2232 | 108HP | Hydraulic Prod Plant Accum Depr | | | | | |
| 2233 | | P | S | | - | - | - |
| 2234 | | P | SG | | (154,921,142) | (89,107,179) | (65,813,963) |
| 2235 | | P | SG | | (28,094,082) | (16,159,088) | (11,934,994) |
| 2236 | | P | SG | | (50,553,738) | (29,077,380) | (21,476,357) |
| 2237 | | P | SG | | (11,288,046) | (6,492,632) | (4,795,414) |
| 2238 | | | | Tab 8 | (244,857,008) | (140,836,280) | (104,020,728) |
| 2239 | | | | | | | |
| 2240 | 108OP | Other Production Plant - Accum Depr | | | | | |
| 2241 | | P | S | | - | - | - |
| 2242 | | P | SG | | (1,894,880) | (1,089,893) | (804,987) |
| 2243 | | P | SG | | - | - | - |
| 2244 | | P | SG | | (143,747,059) | (82,680,096) | (61,066,962) |
| 2245 | | P | SG | | (18,605,969) | (10,701,737) | (7,904,231) |
| 2246 | | | | Tab 8 | (164,247,908) | (94,471,727) | (69,776,181) |
| 2247 | | | | | | | |
| 2248 | 108EP | Experimental Plant - Accum Depr | | | | | |
| 2249 | | P | SG | | - | - | - |
| 2250 | | P | SG | | - | - | - |
| 2251 | | | | | - | - | - |
| 2252 | | | | | | | |
| 2253 | | Total Production Plant Accum Depreciation | | Tab 8 | (2,928,042,561) | (1,684,144,659) | (1,243,897,903) |
| 2254 | | | | | | | |
| 2255 | | Summary of Prod Plant Depreciation by Factor | | | | | |
| 2256 | | S | | | - | - | - |
| 2257 | | DGP | | | - | - | - |
| 2258 | | DGU | | | - | - | - |
| 2259 | | SG | | | (2,928,042,561) | (1,684,144,659) | (1,243,897,903) |
| 2260 | | SSGCH | | | - | - | - |
| 2261 | | SSGCT | | | - | - | - |
| 2262 | | Total of Prod Plant Depreciation by Factor | | | (2,928,042,561) | (1,684,144,659) | (1,243,897,903) |
| 2263 | | | | | | | |
| 2264 | | | | | | | |
| 2265 | 108TP | Transmission Plant Accumulated Depr | | | | | |
| 2266 | | T | SG | | (377,919,693) | (217,370,963) | (160,548,729) |
| 2267 | | T | SG | | (382,105,182) | (219,778,363) | (162,326,819) |
| 2268 | | T | SG | | (369,334,881) | (212,433,172) | (156,901,710) |
| 2269 | | Total Trans Plant Accum Depreciation | | Tab 8 | (1,129,359,756) | (649,582,498) | (479,777,258) |

| ROLLED-IN | | | | FORECASTED RESULTS | | | |
|------------------------|---------|--|--------|--------------------|------------------------|------------------------|----------------------|
| Thirteen Month Average | | | | Ref | TOTAL | OTHER | UTAH |
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | | | | |
| 2270 | 108360 | Land and Land Rights | | | | | |
| 2271 | | DPW | S | | (5,276,760) | (3,883,221) | (1,393,539) |
| 2272 | | | | Tab 8 | (5,276,760) | (3,883,221) | (1,393,539) |
| 2273 | | | | | | | |
| 2274 | 108361 | Structures and Improvements | | | | | |
| 2275 | | DPW | S | | (15,828,285) | (8,337,482) | (7,490,804) |
| 2276 | | | | Tab 8 | (15,828,285) | (8,337,482) | (7,490,804) |
| 2277 | | | | | | | |
| 2278 | 108362 | Station Equipment | | | | | |
| 2279 | | DPW | S | | (168,080,163) | (101,731,346) | (66,348,817) |
| 2280 | | | | Tab 8 | (168,080,163) | (101,731,346) | (66,348,817) |
| 2281 | | | | | | | |
| 2282 | 108363 | Storage Battery Equipment | | | | | |
| 2283 | | DPW | S | | (813,331) | - | (813,331) |
| 2284 | | | | Tab 8 | (813,331) | - | (813,331) |
| 2285 | | | | | | | |
| 2286 | 108364 | Poles, Towers & Fixtures | | | | | |
| 2287 | | DPW | S | | (607,813,272) | (435,576,968) | (172,236,305) |
| 2288 | | | | Tab 8 | (607,813,272) | (435,576,968) | (172,236,305) |
| 2289 | | | | | | | |
| 2290 | 108365 | Overhead Conductors | | | | | |
| 2291 | | DPW | S | | (244,318,536) | (187,450,791) | (56,867,745) |
| 2292 | | | | Tab 8 | (244,318,536) | (187,450,791) | (56,867,745) |
| 2293 | | | | | | | |
| 2294 | 108366 | Underground Conduit | | | | | |
| 2295 | | DPW | S | | (109,713,074) | (53,442,766) | (56,270,308) |
| 2296 | | | | Tab 8 | (109,713,074) | (53,442,766) | (56,270,308) |
| 2297 | | | | | | | |
| 2298 | 108367 | Underground Conductors | | | | | |
| 2299 | | DPW | S | | (226,688,392) | (87,101,187) | (139,587,205) |
| 2300 | | | | Tab 8 | (226,688,392) | (87,101,187) | (139,587,205) |
| 2301 | | | | | | | |
| 2302 | 108368 | Line Transformers | | | | | |
| 2303 | | DPW | S | | (349,827,533) | (242,771,216) | (107,056,317) |
| 2304 | | | | Tab 8 | (349,827,533) | (242,771,216) | (107,056,317) |
| 2305 | | | | | | | |
| 2306 | 108369 | Services | | | | | |
| 2307 | | DPW | S | | (146,774,803) | (88,895,270) | (57,879,533) |
| 2308 | | | | Tab 8 | (146,774,803) | (88,895,270) | (57,879,533) |
| 2309 | | | | | | | |
| 2310 | 108370 | Meters | | | | | |
| 2311 | | DPW | S | | (88,251,579) | (49,072,058) | (39,179,521) |
| 2312 | | | | Tab 8 | (88,251,579) | (49,072,058) | (39,179,521) |
| 2313 | | | | | | | |
| 2314 | | | | | | | |
| 2315 | | | | | | | |
| 2316 | 108371 | Installations on Customers' Premises | | | | | |
| 2317 | | DPW | S | | (5,803,256) | (2,546,337) | (3,256,919) |
| 2318 | | | | Tab 8 | (5,803,256) | (2,546,337) | (3,256,919) |
| 2319 | | | | | | | |
| 2320 | 108372 | Leased Property | | | | | |
| 2321 | | DPW | S | | (40,393) | (4,552) | (35,841) |
| 2322 | | | | Tab 8 | (40,393) | (4,552) | (35,841) |
| 2323 | | | | | | | |
| 2324 | 108373 | Street Lights | | | | | |
| 2325 | | DPW | S | | (20,448,477) | (11,125,638) | (9,322,839) |
| 2326 | | | | Tab 8 | (20,448,477) | (11,125,638) | (9,322,839) |
| 2327 | | | | | | | |
| 2328 | 108D00 | Unclassified Dist Plant - Acct 300 | | | | | |
| 2329 | | DPW | S | | - | - | - |
| 2330 | | | | Tab 8 | - | - | - |
| 2331 | | | | | | | |
| 2332 | 108DS | Unclassified Dist Sub Plant - Acct 300 | | | | | |
| 2333 | | DPW | S | | - | - | - |
| 2334 | | | | Tab 8 | - | - | - |
| 2335 | | | | | | | |
| 2336 | 108DP | Unclassified Dist Sub Plant - Acct 300 | | | | | |
| 2337 | | DPW | S | | - | - | - |
| 2338 | | | | Tab 8 | - | - | - |
| 2339 | | | | | | | |
| 2340 | | | | | | | |
| 2341 | | Total Distribution Plant Accum Depreciation | | Tab 8 | (1,989,677,854) | (1,271,938,833) | (717,739,022) |
| 2342 | | | | | | | |
| 2343 | | Summary of Distribution Plant Depr by Factor | | | | | |
| 2344 | | S | | | (1,989,677,854) | (1,271,938,833) | (717,739,022) |
| 2345 | | | | | | | |
| 2346 | | Total Distribution Depreciation by Factor | | Tab 8 | (1,989,677,854) | (1,271,938,833) | (717,739,022) |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|--|--------|--------------------|------------------------|------------------------|------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2347 | 108GP | General Plant Accumulated Depr | | | | | |
| 2348 | | G-SITUS | S | | (150,230,801) | (97,728,136) | (52,502,665) |
| 2349 | | G-DGP | SG | | (8,326,106) | (4,788,990) | (3,537,116) |
| 2350 | | G-DGU | SG | | (15,182,505) | (8,732,637) | (6,449,867) |
| 2351 | | G-SG | SG | | (43,366,298) | (24,943,325) | (18,422,972) |
| 2352 | | CUST | CN | | (6,653,181) | (3,587,699) | (3,065,482) |
| 2353 | | PTD | SO | | (108,386,629) | (62,481,020) | (45,905,609) |
| 2354 | | P | SE | | (537,577) | (313,352) | (224,224) |
| 2355 | | G-SG | SG | | (6,696) | (3,852) | (2,845) |
| 2356 | | G-SG | SG | | (3,122,870) | (1,796,205) | (1,326,665) |
| 2357 | | | | Tab 8 | (335,812,662) | (204,375,218) | (131,437,445) |
| 2358 | | | | | | | |
| 2359 | | | | | | | |
| 2360 | 108MP | Mining Plant Accumulated Depr. | | | | | |
| 2361 | | P | S | | - | - | - |
| 2362 | | P | SE | | (158,531,569) | (92,407,730) | (66,123,840) |
| 2363 | | | | Tab 8 | (158,531,569) | (92,407,730) | (66,123,840) |
| 2364 | 108MP | Less Centralia Situs Depreciation | | | | | |
| 2365 | | P | S | | - | - | - |
| 2366 | | | | Tab 8 | (158,531,569) | (92,407,730) | (66,123,840) |
| 2367 | | | | | | | |
| 2368 | 1081390 | Accum Depr - Capital Lease | | | | | |
| 2369 | | PTD | SO | | - | - | - |
| 2370 | | | | Tab 8 | - | - | - |
| 2371 | | | | | | | |
| 2372 | | Remove Capital Leases | | | | | |
| 2373 | | | | Tab 8 | - | - | - |
| 2374 | | | | | | | |
| 2375 | 1081399 | Accum Depr - Capital Lease | | | | | |
| 2376 | | P | S | | - | - | - |
| 2377 | | P | SE | | - | - | - |
| 2378 | | | | Tab 8 | - | - | - |
| 2379 | | | | | | | |
| 2380 | | Remove Capital Leases | | | | | |
| 2381 | | | | Tab 8 | - | - | - |
| 2382 | | | | | | | |
| 2383 | | | | | | | |
| 2384 | | Total General Plant Accum Depreciation | | Tab 8 | (494,344,231) | (296,782,947) | (197,561,284) |
| 2385 | | | | | | | |
| 2386 | | | | | | | |
| 2387 | | | | | | | |
| 2388 | | Summary of General Depreciation by Factor | | | | | |
| 2389 | | S | | | (150,230,801) | (97,728,136) | (52,502,665) |
| 2390 | | DGP | | | - | - | - |
| 2391 | | DGU | | | - | - | - |
| 2392 | | SE | | | (159,069,146) | (92,721,082) | (66,348,064) |
| 2393 | | SO | | | (108,386,629) | (62,481,020) | (45,905,609) |
| 2394 | | CN | | | (6,653,181) | (3,587,699) | (3,065,482) |
| 2395 | | SG | | | (70,004,474) | (40,265,010) | (29,739,465) |
| 2396 | | DEU | | | - | - | - |
| 2397 | | SSGCT | | | - | - | - |
| 2398 | | SSGCH | | | - | - | - |
| 2399 | | Remove Capital Leases | | | - | - | - |
| 2400 | | Total General Depreciation by Factor | | | (494,344,231) | (296,782,947) | (197,561,284) |
| 2401 | | | | | | | |
| 2402 | | | | | | | |
| 2403 | | Total Accum Depreciation - Plant In Service | | Tab 8 | (6,541,424,403) | (3,902,448,936) | (2,638,975,467) |
| 2404 | 111SP | Accum Prov for Amort-Steam | | | | | |
| 2405 | | P | SG | | - | - | - |
| 2406 | | P | SG | | 0 | 0 | 0 |
| 2407 | | | | Tab 8 | 0 | 0 | 0 |
| 2408 | | | | | | | |
| 2409 | | | | | | | |
| 2410 | 111GP | Accum Prov for Amort-General | | | | | |
| 2411 | | G-SITUS | S | | (18,289,617) | (18,279,329) | (10,287) |
| 2412 | | CUST | CN | | (2,155,266) | (1,162,218) | (993,048) |
| 2413 | | I-SG | SG | | (544,002) | (312,898) | (231,104) |
| 2414 | | PTD | SO | | (9,359,606) | (5,395,479) | (3,964,128) |
| 2415 | | P | SE | | - | - | - |
| 2416 | | | | Tab 8 | (30,348,491) | (25,149,923) | (5,198,567) |
| 2417 | | | | | | | |

| ROLLED-IN Thirteen Month Average | | | | FORECASTED RESULTS | | | |
|-------------------------------------|---------|---|--------|--------------------|----------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | OTHER | UTAH |
| 2418 | | | | | | | |
| 2419 | 111HP | Accum Prov for Amort-Hydro | | | | | |
| 2420 | | P | SG | | (344,575) | (198,192) | (146,383) |
| 2421 | | P | SG | | - | - | - |
| 2422 | | P | SG | | (6,376) | (3,667) | (2,709) |
| 2423 | | P | SG | | (349,421) | (200,979) | (148,442) |
| 2424 | | | | Tab 8 | (700,372) | (402,839) | (297,534) |
| 2425 | | | | | | | |
| 2426 | | | | | | | |
| 2427 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | |
| 2428 | | I-SITUS | S | | (975,370) | (880,476) | (94,894) |
| 2429 | | I-DGP | SG | | (3,171,517) | (1,824,186) | (1,347,331) |
| 2430 | | I-DGU | SG | | (399,912) | (230,021) | (169,892) |
| 2431 | | P | SE | | (1,031,560) | (601,295) | (430,266) |
| 2432 | | I-SG | SG | | (38,806,328) | (22,320,533) | (16,485,795) |
| 2433 | | I-SG | SG | | (12,329,907) | (7,091,887) | (5,238,020) |
| 2434 | | I-SG | SG | | (3,104,724) | (1,785,768) | (1,318,956) |
| 2435 | | CUST | CN | | (88,112,078) | (47,514,059) | (40,598,020) |
| 2436 | | P | SG | | - | - | - |
| 2437 | | P | SG | | (17,091) | (9,830) | (7,261) |
| 2438 | | PTD | SO | | (275,789,846) | (158,982,996) | (116,806,850) |
| 2439 | | | | Tab 8 | (423,738,335) | (241,241,050) | (182,497,285) |
| 2440 | 111IP | Less Non-Utility Plant | | | | | |
| 2441 | | NUTIL | OTH | | - | - | - |
| 2442 | | | | | (423,738,335) | (241,241,050) | (182,497,285) |
| 2443 | | | | | | | |
| 2444 | 111390 | Accum Amtr - Capital Lease | | | | | |
| 2445 | | G-SITUS | S | | - | - | - |
| 2446 | | P | SG | | - | - | - |
| 2447 | | PTD | SO | | - | - | - |
| 2448 | | | | | - | - | - |
| 2449 | | | | | - | - | - |
| 2450 | | Remove Capital Lease Amtr | | | - | - | - |
| 2451 | | | | | | | |
| 2452 | | Total Accum Provision for Amortization | | Tab 8 | (454,787,197) | (266,793,811) | (187,993,386) |
| 2453 | | | | | | | |
| 2454 | | | | | | | |
| 2455 | | | | | | | |
| 2456 | | | | | | | |
| 2457 | | Summary of Amortization by Factor | | | | | |
| 2458 | | S | | | (19,264,986) | (19,159,805) | (105,181) |
| 2459 | | DGP | | | - | - | - |
| 2460 | | DGU | | | - | - | - |
| 2461 | | SE | | | (1,031,560) | (601,295) | (430,266) |
| 2462 | | SO | | | (285,149,452) | (164,378,474) | (120,770,978) |
| 2463 | | CN | | | (90,267,344) | (48,676,276) | (41,591,068) |
| 2464 | | SSGCT | | | - | - | - |
| 2465 | | SSGCH | | | - | - | - |
| 2466 | | SG | | | (59,073,854) | (33,977,961) | (25,095,893) |
| 2467 | | Less Capital Lease | | | - | - | - |
| 2468 | | Total Provision For Amortization by Factor | | Tab 8 | (454,787,197) | (266,793,811) | (187,993,386) |

UTAH GENERAL RATE CASE JUNE 2008
 BEGINNING AVERAGE FACTORS

| DESCRIPTION | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|---|------------|----------|------------|---------|----------|----------|----------|---------|----------|-------|-------------|------------------|
| System Generation | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6253% | 0.2157% | | | Pg 10.2,3 |
| System Generation (Pac. Power Costs on SG) | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6253% | 0.2157% | | | Pg 10.2,3 |
| System Generation (R.M.P. Costs on SG) | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6253% | 0.2157% | | | Pg 10.2,3 |
| Divisional Generation - Pac. Power | 3.3635% | 54.5433% | 16.0267% | 0.0000% | 26.0665% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Pg 10.2,3 |
| Divisional Generation - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 83.0374% | 11.4093% | 5.1316% | 0.4217% | | | Pg 10.2,3 |
| System Capacity | 1.6648% | 26.0060% | 7.8992% | 0.0000% | 12.3386% | 42.7396% | 5.7666% | 2.5192% | 0.2041% | | | Pg 10.2,3 |
| System Energy | 1.5765% | 25.8311% | 7.6119% | 0.0000% | 13.9073% | 41.7102% | 6.1685% | 2.9437% | 0.2508% | | | Pg 10.2,3 |
| System Energy (Pac. Power Costs on SE) | 1.5765% | 25.8311% | 7.6119% | 0.0000% | 13.9073% | 41.7102% | 6.1685% | 2.9437% | 0.2508% | | | Pg 10.2,3 |
| System Energy (R.M.P. Costs on SE) | 3.2222% | 52.7944% | 15.5577% | 0.0000% | 28.4247% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Pg 10.2,3 |
| Divisional Energy - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 81.6674% | 12.0778% | 5.7637% | 0.4911% | | | Pg 10.2,3 |
| Divisional Energy - R.M.P. | 2.3745% | 28.1646% | 7.6951% | 0.0000% | 11.3819% | 42.3436% | 5.6315% | 2.2634% | 0.1453% | | | Pg 10.1,6 |
| System Overhead | 2.3745% | 28.1646% | 7.6951% | 0.0000% | 11.3819% | 42.3436% | 5.6315% | 2.2634% | 0.1453% | | | Pg 10.1,6 |
| System Overhead (Pac. Power Costs on SO) | 2.3745% | 28.1646% | 7.6951% | 0.0000% | 11.3819% | 42.3436% | 5.6315% | 2.2634% | 0.1453% | | | Pg 10.1,6 |
| System Overhead (R.M.P. Costs on SO) | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Pg 10.1,6 |
| Divisional Overhead - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Pg 10.1,6 |
| Divisional Overhead - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Gross Plant-System | 2.3745% | 28.1646% | 7.6951% | 0.0000% | 11.3819% | 42.3436% | 5.6315% | 2.2634% | 0.1453% | | | Pg 10.1,6 |
| System Gross Plant - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| System Gross Plant - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| System Net Plant | 2.2537% | 27.4326% | 7.5156% | 0.0000% | 10.9374% | 43.5782% | 5.5693% | 2.2355% | 0.1459% | | | Pg 10.1,6 |
| Seasonal System Capacity Combustion Turbine | 1.5099% | 24.7247% | 7.2314% | 0.0000% | 12.5385% | 44.2552% | 7.5643% | 1.7954% | 0.2737% | | | Pg 10.2,9 |
| Seasonal System Energy Cholla | 1.5564% | 26.2150% | 7.8300% | 0.0000% | 14.1389% | 41.2148% | 5.7257% | 3.0702% | 0.2409% | | | Pg 10.2,6 |
| Seasonal System Generation Cholla | 1.6683% | 27.9674% | 8.0415% | 0.0000% | 12.9743% | 41.6301% | 5.4413% | 2.7696% | 0.2088% | | | Pg 10.2,6 |
| Seasonal System Capacity Purchases | 1.5563% | 24.9567% | 7.5921% | 0.0000% | 10.9343% | 48.9543% | 6.3273% | 1.4629% | 0.2188% | | | Pg 10.2,6 |
| Seasonal System Energy Purchases | 1.6109% | 24.7132% | 7.2300% | 0.0000% | 12.5321% | 44.2497% | 7.5898% | 1.7947% | 0.2795% | | | Pg 10.2,10 |
| Seasonal System Generation Contracts | 1.5696% | 24.8891% | 7.5033% | 0.0000% | 11.3377% | 46.2782% | 6.6429% | 1.5458% | 0.2340% | | | Pg 10.2,6 |
| Seasonal System Generation Combustion Turbine | 0.5313% | 68.1608% | 10.6436% | 0.0000% | 4.1175% | 13.7400% | 1.8679% | 0.8491% | 0.0698% | | | Pg 10.2,7 |
| Mid-Columbia | 3.2005% | 28.8190% | 6.6326% | 0.0000% | 7.8896% | 48.9123% | 4.8302% | 1.2958% | 0.0000% | | | Pg 10.1,5 |
| Divisional Generation - Huntington | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 83.0374% | 11.4093% | 5.1316% | 0.4217% | | | Pg 10.2,3 |
| Divisional Energy - Huntington | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 81.6674% | 12.0778% | 5.7637% | 0.4911% | | | Pg 10.2,3 |
| Division Net Plant General-Mine - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Division Net Plant General-Mine - R.M.P. | 1.5765% | 25.8311% | 7.6119% | 0.0000% | 13.9073% | 41.7102% | 6.1685% | 2.9437% | 0.2508% | | | Pg 10.1,5 |
| Division Net Plant Intangible - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Division Net Plant Intangible - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Division Net Plant Steam - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Division Net Plant Steam - R.M.P. | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Division Net Plant Hydro - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Division Net Plant Hydro - R.M.P. | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6253% | 0.2157% | | | Pg 10.1,3 |
| System Net Hydro Plant-Pac. Power | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6253% | 0.2157% | | | Pg 10.1,3 |
| System Net Hydro Plant-R.M.P. | 2.6097% | 32.3382% | 7.2086% | 0.0000% | 6.7624% | 46.0754% | 4.1200% | 6.8856% | 0.0000% | | | Pg 10.1,9 |
| Customer - System | 0.0000% | 69.8311% | 15.5662% | 0.0000% | 14.6027% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Pg 10.1,9 |
| Customer - Pac. Power | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 90.7006% | 8.0657% | 1.7337% | 0.0000% | | | Pg 10.1,9 |
| Customer - R.M.P. | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | 0.00% Status |
| Washington Business Tax | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Operating Revenue - Idaho | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Operating Revenue - Wyoming | -2.2350% | 41.5487% | -3.8669% | 0.0000% | 30.1526% | 37.2519% | -2.5897% | 21.444% | 27.6871% | | | Pg 10.1,10 |
| Excise Tax - superfund | 2.2537% | 27.4326% | 7.5156% | 0.0000% | 11.2682% | 43.5782% | 5.5693% | 2.2355% | 0.1468% | | | Pg 10.1,6 |
| Interest | 3.2005% | 28.8190% | 6.6326% | 0.0000% | 7.8896% | 48.9123% | 4.8302% | 1.2958% | 0.0000% | | | Pg 10.1,6 |
| CIAC | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | Pg 10.1,9 |
| Idaho State Income Tax | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Pg 10.1,9 |
| Blank | 4.7056% | 35.8899% | 12.5041% | 0.0000% | 6.5906% | 36.1645% | 4.0422% | 0.1030% | 0.0000% | | | Pg 10.1,9 |
| Bad Debt Expense | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | 0.0000% Not Used |
| Blank | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | 0.0000% Not Used |
| Blank | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | 0.0000% Not Used |
| Accumulated Investment Tax Credit 1984 | 3.29% | 70.96% | 14.18% | 0.00% | 10.95% | 14.95% | 0.00% | 0.00% | 0.00% | | | 0.61% Fixed |
| Accumulated Investment Tax Credit 1985 | 5.42% | 67.69% | 13.36% | 0.00% | 11.61% | 15.50% | 0.00% | 0.00% | 0.00% | | | 1.98% Fixed |
| Accumulated Investment Tax Credit 1986 | 4.79% | 64.61% | 13.13% | 0.00% | 15.50% | 15.50% | 0.00% | 0.00% | 0.00% | | | 2.86% Fixed |
| Accumulated Investment Tax Credit 1988 | 4.27% | 61.20% | 14.96% | 0.00% | 16.71% | 16.71% | 0.00% | 0.00% | 0.00% | | | 2.86% Fixed |

UTAH GENERAL RATE CASE JUNE 2009
 BEGINNING/ENDING AVERAGE FACTORS

REVISED PROTOCOL
 FACTOR

| DESCRIPTION | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC-UPL | OTHER | NON-UTILITY | Page Ref. |
|--|------------|----------|------------|---------|----------|----------|----------|-----------|----------|----------|-------------|------------|
| ITC89 | 4.89% | 56.36% | 15.27% | 0.00% | 20.66% | | | | | | 2.82% | Fixed |
| Accumulated Investment Tax Credit 1989 | 1.50% | 15.94% | 3.91% | 0.00% | 3.81% | 46.94% | 13.98% | 13.54% | | | 0.39% | Fixed |
| ITC90 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | Fixed |
| Other Electric | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | Situs |
| Non-Utility | 1.6400% | 26.7199% | 7.8551% | 0.0000% | 12.7625% | 42.3718% | 5.7855% | 2.6440% | 0.2148% | | | Pg 10.1.3 |
| System Net Steam Plant | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6240% | 0.2157% | | | Pg 10.1.4 |
| System Net Transmission Plant | 1.6436% | 26.6606% | 7.8386% | 0.0000% | 12.7298% | 42.4716% | 5.8191% | 2.6213% | 0.2155% | | | Pg 10.1.4 |
| System Net Production Plant | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6253% | 0.2157% | | | Pg 10.1.3 |
| System Net Hydro Plant | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7308% | 42.4822% | 5.8371% | 2.6253% | 0.2157% | | | Pg 10.1.3 |
| System Net Nuclear Plant | 1.6400% | 26.5745% | 7.8155% | 0.0000% | 12.6796% | 42.6220% | 5.8653% | 2.5857% | 0.2164% | | | Pg 10.1.4 |
| System Net Other Production Plant | 2.3842% | 29.8553% | 8.5133% | 0.0000% | 10.9990% | 39.5037% | 6.2762% | 2.4299% | 0.0785% | | | Pg 10.1.5 |
| System Net General Plant | 2.0344% | 27.5528% | 7.6789% | 0.0000% | 11.7273% | 42.7060% | 5.8064% | 2.3300% | 0.1681% | | | Pg 10.1.6 |
| System Net Intangible Plant | 1.6327% | 26.5161% | 7.7946% | 0.0000% | 12.9095% | 42.3650% | 5.8874% | 2.6137% | 0.2211% | | | Pg 10.1.10 |
| TROUJ | 1.6309% | 26.4944% | 7.7889% | 0.0000% | 12.9411% | 42.3442% | 5.8963% | 2.6822% | 0.2220% | | | Pg 10.1.11 |
| Trojan Decommissioning Allocator | -2.2909% | 42.0937% | -4.0057% | 0.0000% | 30.6052% | 37.5798% | -2.6885% | -29.7298% | 1.2352% | 27.1970% | | Pg 10.1.7 |
| IBT | 3.8378% | 34.5297% | 7.7352% | 0.0000% | 13.7483% | 34.6487% | 4.2385% | 0.5577% | 0.2603% | 0.0000% | | Pg 10.1.7 |
| DITEXP | 2.5292% | 27.4285% | 6.9203% | 0.0000% | 9.5599% | 44.6862% | 6.5593% | 2.1317% | 0.2179% | 0.0000% | | Pg 10.1.8 |
| DITBAL | 2.7944% | 29.1820% | 7.7164% | 0.0000% | 10.9466% | 41.7891% | 5.2974% | 2.1456% | 0.1283% | 0.0000% | | Pg 10.1.11 |
| Tax Depreciation | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | Net Used |
| Blank | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | Net Used |
| DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | Net Used |
| Blank | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | Net Used |
| SCHMAT Depreciation Expense | 2.7844% | 29.1820% | 7.7164% | 0.0000% | 10.9466% | 41.7891% | 5.2974% | 2.1456% | 0.1283% | 0.0000% | | Pg 10.1.11 |
| SCHMDT Amortization Expense | 2.7965% | 28.5277% | 7.0995% | 0.0000% | 11.2877% | 42.5080% | 5.5131% | 2.1249% | 0.1424% | 0.0000% | | Pg 10.1.11 |
| SCHMAEXP | 1.6463% | 26.6963% | 7.8443% | 0.0000% | 12.7583% | 42.5741% | 5.8497% | 2.6310% | | | | Pg 10.2.3 |
| System Generation Cholla Transaction | | | | | | | | | | | | |

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR

STEAM:
STEAM PRODUCTION PLANT

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-JPL | FERC |
|-------|-----------------|--------------|---------------|---------------|---------|---------------|-----------------|---------------|--------------|-------------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 4,573,876,395 | 76,776,730 | 1,245,062,718 | 365,641,949 | 0 | 585,021,408 | 1,985,867,973 | 272,817,374 | 122,705,011 | 10,083,331 |
| SSGCH | 575,857,172 | 9,606,921 | 157,026,844 | 46,307,410 | 0 | 74,721,764 | 239,729,970 | 31,393,974 | 15,949,108 | 1,202,121 |
| | 5,249,733,567 | 86,383,651 | 1,402,089,602 | 412,149,259 | 0 | 689,743,193 | 2,225,297,942 | 304,151,348 | 138,654,119 | 11,285,452 |
| | (856,303,416) | (14,066,667) | (228,108,515) | (67,026,054) | 0 | (108,014,147) | (363,776,624) | (49,982,987) | (22,480,842) | (1,847,372) |
| DGU | (931,122,745) | (15,295,739) | (248,039,448) | (72,862,441) | 0 | (118,539,235) | (395,561,427) | (54,950,251) | (24,445,100) | (2,006,785) |
| SG | (509,576,015) | (8,370,907) | (135,744,674) | (39,886,410) | 0 | (64,873,027) | (216,479,277) | (28,744,268) | (13,376,082) | (1,066,348) |
| SSGCH | (221,935,470) | (3,702,539) | (68,510,989) | (17,846,665) | 0 | (28,197,791) | (92,391,979) | (12,076,120) | (6,146,790) | (463,288) |
| | (2,518,987,646) | (41,435,824) | (672,402,735) | (197,641,790) | 0 | (321,224,199) | (1,068,209,626) | (146,153,657) | (66,450,814) | (5,418,904) |

LESS ACCUMULATED DEPRECIATION

TOTAL NET STEAM PLANT
SNPPS

| | | | | | | | | | |
|---------------|------------|-------------|-------------|---|-------------|---------------|-------------|------------|-----------|
| 2,730,737,921 | 44,948,830 | 729,665,867 | 214,507,469 | 0 | 348,518,994 | 1,157,088,117 | 157,997,682 | 72,203,305 | 5,866,648 |
|---------------|------------|-------------|-------------|---|-------------|---------------|-------------|------------|-----------|

SYSTEM NET PLANT PRODUCTION STEAM

| | | | | | | | | | |
|-----------|---------|----------|---------|---------|----------|----------|---------|---------|---------|
| 100.0000% | 1.6460% | 28.7193% | 7.6551% | 0.0000% | 12.7625% | 42.3718% | 5.7858% | 2.6446% | 0.2146% |
|-----------|---------|----------|---------|---------|----------|----------|---------|---------|---------|

NUCLEAR:
NUCLEAR PRODUCTION PLANT

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-JPL | FERC |
|-----|-------|------------|--------|------------|---------|---------|------|-------|---------|------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|

TOTAL NUCLEAR PLANT
SNPPN

| | | | | | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|

SYSTEM NET PLANT PRODUCTION NUCLEAR

HYDRO:
HYDRO PRODUCTION PLANT

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-JPL | FERC |
|-----|-------------|------------|-------------|------------|---------|------------|-------------|------------|------------|-----------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 598,740,924 | 9,835,636 | 159,497,090 | 46,965,680 | 0 | 76,224,420 | 254,358,622 | 34,948,904 | 15,718,961 | 1,281,712 |
| SG | 598,740,924 | 9,835,636 | 159,497,090 | 46,965,680 | 0 | 76,224,420 | 254,358,622 | 34,948,904 | 15,718,961 | 1,281,712 |

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

| | | | | | | | | | |
|---------------|-------------|--------------|--------------|---|--------------|---------------|--------------|-------------|-----------|
| (155,265,717) | (2,550,581) | (41,360,844) | (12,153,225) | 0 | (19,766,545) | (65,960,348) | (9,062,963) | (4,076,247) | (334,967) |
| (28,094,062) | (481,507) | (7,483,912) | (2,190,028) | 0 | (3,576,697) | (11,934,864) | (1,639,670) | (737,564) | (69,610) |
| (62,197,581) | (1,021,732) | (16,568,657) | (4,868,136) | 0 | (7,918,240) | (26,422,922) | (3,630,514) | (1,632,865) | (134,164) |
| (245,557,361) | (4,053,860) | (65,413,413) | (19,200,660) | 0 | (31,261,362) | (104,318,262) | (14,333,347) | (6,446,706) | (529,761) |

TOTAL NET HYDRO PRODUCTION PLANT
SNPPH

| | | | | | | | | | |
|-------------|-----------|------------|------------|---|------------|-------------|------------|-----------|---------|
| 363,165,543 | 5,801,816 | 94,083,676 | 27,644,980 | 0 | 44,963,038 | 150,040,261 | 20,615,557 | 9,272,255 | 761,951 |
|-------------|-----------|------------|------------|---|------------|-------------|------------|-----------|---------|

SYSTEM NET PLANT PRODUCTION HYDRO

| | | | | | | | | | |
|-----------|---------|----------|---------|---------|----------|----------|---------|---------|---------|
| 100.0000% | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7306% | 42.4822% | 5.8371% | 2.6253% | 0.2157% |
|-----------|---------|----------|---------|---------|----------|----------|---------|---------|---------|

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC |
|-------|---------------|------------|-------------|-------------|---------|-------------|-------------|-------------|------------|-----------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 30,687,131 | 497,630,045 | 146,220,653 | 0 | 237,819,771 | 793,597,195 | 109,040,388 | 49,046,072 | 4,030,133 |
| SG | 84,280,975 | 1,352,057 | 20,976,792 | 6,323,816 | 0 | 9,555,463 | 39,010,854 | 5,591,268 | 1,303,426 | 197,260 |
| SSGCT | 1,952,349,373 | 32,009,186 | 518,606,837 | 152,944,479 | 0 | 247,375,254 | 852,968,048 | 114,831,676 | 50,346,498 | 4,227,394 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | | | | |
|-------|-----------------|-------------|--------------|--------------|---|--------------|--------------|-------------|-------------|-----------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | (1,868,068,398) | (31,128) | (504,772) | (148,319) | 0 | (241,233) | (604,967) | (110,655) | (48,747) | (4,088) |
| SG | (143,747,059) | (2,361,362) | (38,292,418) | (11,251,617) | 0 | (18,300,129) | (61,066,962) | (6,390,611) | (3,773,843) | (310,117) |
| SSGCT | (18,655,969) | (291,859) | (4,630,862) | (1,396,053) | 0 | (2,108,480) | (8,512,083) | (1,234,339) | (267,746) | (43,547) |
| | (164,247,926) | (2,694,348) | (43,428,052) | (12,785,989) | 0 | (20,650,842) | (70,484,032) | (8,735,556) | (4,111,336) | (537,752) |

TOTAL NET OTHER PRODUCTION PLANT

| | | | | | | | | | | |
|-----------------------------------|---------------|------------|-------------|-------------|---------|-------------|-------------|-------------|------------|-----------|
| SNPP | 1,788,101,466 | 28,324,840 | 475,178,796 | 139,748,489 | 0 | 226,724,412 | 762,124,016 | 104,896,121 | 46,235,162 | 3,869,841 |
| SYSTEM NET PLANT PRODUCTION OTHER | 100.0000% | 1.6400% | 26.5745% | 7.8155% | 0.0000% | 12.6796% | 42.6220% | 5.8663% | 2.5957% | 0.2164% |

PRODUCTION:

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC |
|-----------------------------|-----------------|--------------|---------------|---------------|---------|---------------|-----------------|---------------|--------------|-------------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 7,140,687,717 | 117,301,487 | 1,902,188,853 | 558,628,182 | 0 | 909,665,600 | 3,033,533,690 | 416,806,867 | 187,467,043 | 15,405,176 |
| SG | 575,857,172 | 9,606,321 | 157,005,884 | 46,307,410 | 0 | 74,721,784 | 239,729,970 | 31,333,974 | 15,949,108 | 1,202,121 |
| SSGCH | 84,280,975 | 1,352,057 | 20,976,792 | 6,323,816 | 0 | 9,555,463 | 39,010,854 | 5,591,268 | 1,303,426 | 197,260 |
| SSGCT | 7,800,625,864 | 128,230,475 | 2,080,172,529 | 611,559,417 | 0 | 983,342,867 | 3,312,264,513 | 453,731,928 | 204,719,577 | 16,804,557 |
| | (344,575) | (5,660) | (81,791) | (28,971) | 0 | (43,867) | (146,383) | (20,113) | (9,046) | (743) |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | (2,687,656,920) | (44,153,960) | (716,011,449) | (210,398,560) | 0 | (342,185,265) | (1,141,861,675) | (156,891,997) | (70,565,274) | (5,798,728) |
| SG-P | (221,935,470) | (3,702,593) | (60,510,099) | (17,846,885) | 0 | (28,797,791) | (92,391,879) | (12,076,120) | (6,146,760) | (463,286) |
| SSGCH | (18,655,969) | (291,859) | (4,630,862) | (1,396,053) | 0 | (2,108,480) | (8,512,083) | (1,234,339) | (267,746) | (43,547) |
| SSGCT | (2,528,742,934) | (46,153,969) | (781,244,200) | (229,698,469) | 0 | (373,136,423) | (1,243,012,120) | (170,222,558) | (77,008,856) | (6,306,317) |
| | 4,872,062,930 | 80,076,466 | 1,298,628,329 | 361,900,947 | 0 | 620,206,444 | 2,069,252,393 | 263,509,369 | 127,710,721 | 10,498,241 |
| SNPP | 100.0000% | 1.6436% | 26.6606% | 7.8366% | 0.0000% | 12.7296% | 42.4716% | 5.8191% | 2.6213% | 0.2155% |
| SYSTEM NET PRODUCTION PLANT | | | | | | | | | | |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | | | | |
|-----------------------------|-----------------|--------------|---------------|---------------|---------|---------------|-----------------|---------------|--------------|-------------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | (2,687,656,920) | (44,153,960) | (716,011,449) | (210,398,560) | 0 | (342,185,265) | (1,141,861,675) | (156,891,997) | (70,565,274) | (5,798,728) |
| SSGCH | (18,655,969) | (291,859) | (4,630,862) | (1,396,053) | 0 | (2,108,480) | (8,512,083) | (1,234,339) | (267,746) | (43,547) |
| SSGCT | (2,528,742,934) | (46,153,969) | (781,244,200) | (229,698,469) | 0 | (373,136,423) | (1,243,012,120) | (170,222,558) | (77,008,856) | (6,306,317) |
| | 4,872,062,930 | 80,076,466 | 1,298,628,329 | 361,900,947 | 0 | 620,206,444 | 2,069,252,393 | 263,509,369 | 127,710,721 | 10,498,241 |
| SNPP | 100.0000% | 1.6436% | 26.6606% | 7.8366% | 0.0000% | 12.7296% | 42.4716% | 5.8191% | 2.6213% | 0.2155% |
| SYSTEM NET PRODUCTION PLANT | | | | | | | | | | |

TRANSMISSION:
TRANSMISSION PLANT

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC |
|-----|---------------|------------|-------------|-------------|---------|-------------|---------------|-------------|------------|-----------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 3,037,526,803 | 49,898,057 | 809,156,130 | 237,758,523 | 0 | 396,701,006 | 1,290,406,255 | 177,302,449 | 79,745,284 | 6,553,099 |
| SG | 3,037,526,803 | 49,898,057 | 809,156,130 | 237,758,523 | 0 | 396,701,006 | 1,290,406,255 | 177,302,449 | 79,745,284 | 6,553,099 |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | | | | |
|-------------------------------|-----------------|--------------|---------------|--------------|---------|---------------|---------------|--------------|--------------|-------------|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | (377,919,693) | (6,208,162) | (100,673,077) | (29,581,160) | 0 | (48,112,144) | (160,548,729) | (22,059,423) | (9,921,662) | (815,316) |
| DGU | (392,105,182) | (6,276,918) | (101,788,039) | (29,906,794) | 0 | (48,644,989) | (162,306,819) | (22,303,732) | (10,031,545) | (824,345) |
| SG | (399,334,681) | (6,067,138) | (98,365,191) | (28,906,215) | 0 | (47,019,230) | (156,901,710) | (21,558,321) | (8,886,281) | (796,796) |
| | (1,129,358,756) | (18,552,217) | (300,847,307) | (88,396,169) | 0 | (143,776,362) | (479,777,268) | (63,921,476) | (29,648,468) | (2,436,458) |
| | 1,908,167,047 | 31,345,940 | 508,311,624 | 149,359,333 | 0 | 242,924,644 | 810,631,957 | 111,380,973 | 50,095,796 | 4,116,641 |
| SNPT | 100.0000% | 1.6427% | 26.6387% | 7.8274% | 0.0000% | 12.7396% | 42.4622% | 5.8371% | 2.6253% | 0.2157% |
| SYSTEM NET PLANT TRANSMISSION | | | | | | | | | | |

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FEERC |
|---|------------------|----------------|------------------|-----------------|---------|-----------------|------------------|-----------------|----------------|--------------|
| DISTRIBUTION: | | | | | | | | | | |
| DISTRIBUTION PLANT - PACIFIC POWER | | | | | | | | | | |
| S | 2,618,319.019 | 205,698.122 | 1,609,372.839 | 375,104.337 | 0 | 428,143.721 | 0 | 0 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (1,131,291.142) | (91,057.952) | (896,827.687) | (165,085.323) | 0 | (178,320.860) | 0 | 0 | 0 | 0 |
| | 1,487,027.878 | 114,640.170 | 912,545.252 | 210,019.014 | 0 | 249,822.861 | 0 | 0 | 0 | 0 |
| DNDP | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION PACIFIC POWER | | | | | | | | | | |
| | 100.0000% | 7.7694% | 61.3671% | 14.1234% | 0.0000% | 16.8001% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER | | | | | | | | | | |
| DNDP & SNPD | | | | | | | | | | |
| S | 2,537,831.580 | 0 | 0 | 0 | 0 | 0 | 2,203,205.756 | 266,382.909 | 73,642.914 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (658,396.713) | 0 | 0 | 0 | 0 | (717,739.022) | (108,037.468) | (32,610.223) | (32,610.223) | 0 |
| | 1,879,434.867 | 0 | 0 | 0 | 0 | 1,485,466.735 | 152,945.441 | 41,032.692 | 41,032.692 | 0 |
| DNDP | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION R.M.P. | | | | | | | | | | |
| | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 86.4469% | 9.1089% | 2.4432% | 0.0000% |
| TOTAL NET DISTRIBUTION PLANT | | | | | | | | | | |
| DNDP & SNPD | | | | | | | | | | |
| SYSTEM NET PLANT DISTRIBUTION | | | | | | | | | | |
| | 3,166,472.45 | 114,640.170 | 912,545.252 | 210,019.014 | 0 | 249,822.861 | 1,485,466.735 | 152,945.441 | 41,032.692 | 0 |
| | 100.0000% | 3.6205% | 28.8190% | 6.6326% | 0.0000% | 7.8896% | 46.8123% | 4.8302% | 1.2958% | 0.0000% |
| GENERAL: | | | | | | | | | | |
| GENERAL PLANT | | | | | | | | | | |
| S | 465,102.283 | 12,865.111 | 152,547.079 | 42,341.168 | 0 | 55,170.902 | 198,352.577 | 31,972.965 | 11,632.561 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE | 1,003,803 | 15,825 | 259,293 | 76,406 | 0 | 136,602 | 418,688 | 61,620 | 29,549 | 2,518 |
| SG | 174,802,696 | 2,871,519 | 46,565,251 | 13,862,457 | 0 | 22,253,755 | 74,360,061 | 10,203,349 | 4,569,158 | 377,118 |
| SO | 287,535,712 | 6,827,684 | 80,983,398 | 22,226,217 | 0 | 32,727,092 | 121,922,975 | 16,192,635 | 8,508,085 | 417,847 |
| CN | 22,593,058 | 589,614 | 7,306,201 | 1,628,644 | 0 | 1,527,833 | 10,429,853 | 930,843 | 200,078 | 0 |
| DEU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 95,190 | 1,483 | 23,692 | 7,142 | 0 | 10,792 | 44,050 | 6,315 | 1,472 | 233 |
| SSGCH | 4,655,086 | 74,600 | 1,217,386 | 359,060 | 0 | 579,390 | 1,859,824 | 242,658 | 123,667 | 9,321 |
| Remove Capital Lease | | | | | | | | | | |
| | (52,620,228) | (50,257) | (12,850,537) | (1,384,372) | 0 | (4,439,414) | (10,736,149) | (1,451,065) | (617,664) | (45,527) |
| | 92,977,720 | 22,785,380 | 276,043,763 | 78,956,744 | 0 | 107,972,932 | 356,960,920 | 58,159,900 | 22,466,686 | 761,497 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (168,520,418) | (5,230,169) | (54,841,897) | (15,597,797) | 0 | (23,667,777) | (62,612,952) | (12,358,503) | (4,321,322) | 0 |
| DGP | (8,326,106) | (136,775) | (2,217,970) | (651,715) | 0 | (1,059,979) | (3,537,116) | (486,000) | (216,589) | (17,963) |
| DGU | (15,182,905) | (249,409) | (4,044,429) | (1,188,391) | 0 | (1,932,852) | (6,448,867) | (886,213) | (398,582) | (32,754) |
| SE | (537,577) | (8,475) | (139,852) | (40,920) | 0 | (74,762) | (224,224) | (33,161) | (15,625) | (1,348) |
| SG | (43,910,300) | (721,333) | (11,897,154) | (3,437,023) | 0 | (5,590,126) | (18,654,077) | (2,563,073) | (1,152,769) | (94,731) |
| SO | (117,746,255) | (2,795,863) | (33,162,789) | (9,660,713) | 0 | (13,401,761) | (49,857,996) | (6,030,906) | (2,965,069) | (171,109) |
| CN | (8,808,447) | (229,675) | (2,846,487) | (854,966) | 0 | (995,662) | (4,058,530) | (382,912) | (78,005) | 0 |
| SSGCT | (6,696) | (105) | (1,667) | (502) | 0 | (789) | (3,100) | (444) | (104) | (19) |
| SSGCH | (3,122,670) | (52,099) | (851,442) | (251,125) | 0 | (405,216) | (1,300,054) | (189,924) | (66,462) | (6,519) |
| | (396,161,152.87) | (8,424,089.68) | (109,804,717.00) | (30,653,152.55) | 0 | (46,728,914.19) | (136,597,915.68) | (23,491,134.45) | (8,336,789.41) | (324,438.91) |
| | 556,616,569 | 13,331,190 | 166,236,046 | 47,403,591 | 0 | 61,244,017 | 219,963,004 | 34,668,765 | 13,529,897 | 437,057 |
| SNPD | | | | | | | | | | |
| SYSTEM NET GENERAL PLANT | | | | | | | | | | |
| | 100.0000% | 2.3942% | 29.8553% | 8.5133% | 0.0000% | 10.9906% | 39.5037% | 6.2262% | 2.4299% | 0.0785% |
| MINING: | | | | | | | | | | |
| GENERAL MINING PLANT | | | | | | | | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| SE | 467,626.412 | 7,372.277 | 120,792,873 | 35,695.147 | 0 | 66,034,065 | 195,047,927 | 28,845,762 | 13,785,571 | 1,172,801 |
| SE | (158,531,569) | (2,486,300) | (40,950,389) | (12,067,228) | 0 | (22,047,059) | (66,123,840) | (9,779,097) | (4,666,711) | (397,595) |
| | 309,094,843 | 4,872,977 | 79,842,483 | 23,627,919 | 0 | 42,986,646 | 128,924,087 | 19,066,665 | 8,098,859 | 775,206 |
| SNPD | | | | | | | | | | |
| SYSTEM NET PLANT MINING | | | | | | | | | | |
| | 100.0000% | 1.5765% | 25.8311% | 7.6119% | 0.0000% | 13.9073% | 41.7102% | 6.1685% | 2.9437% | 0.2508% |

INTANGIBLE
INTANGIBLE PLANT

| | TOTAL | California | Orson | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-JPL | FERC |
|-------|-------------|------------|-------------|------------|---------|------------|-------------|------------|------------|---------|
| S | 2,514,585 | 0 | 10,844 | 2,829 | 0 | 244,128 | 877,208 | 1,379,575 | 0 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE | 2,570,141 | 40,519 | 663,895 | 195,636 | 0 | 357,436 | 1,072,011 | 156,540 | 75,658 | 6,446 |
| CN | 105,754,008 | 2,789,877 | 34,198,987 | 7,823,366 | 0 | 7,151,507 | 47,823,615 | 4,357,107 | 996,528 | 0 |
| SG | 179,910,854 | 2,995,431 | 47,895,000 | 14,992,292 | 0 | 22,904,084 | 76,490,151 | 10,501,516 | 4,723,284 | 388,136 |
| SO | 394,755,756 | 9,373,404 | 111,181,524 | 30,376,927 | 0 | 44,890,780 | 187,153,802 | 22,230,755 | 8,934,905 | 573,659 |
| SSCCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSCCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 685,505,344 | 15,129,232 | 193,981,250 | 52,281,070 | 0 | 75,597,916 | 294,259,788 | 38,827,484 | 14,870,354 | 968,241 |

LESS ACCUMULATED AMORTIZATION

| | | | | | | | | | | |
|-------|---------------|-------------|---------------|--------------|---|--------------|---------------|--------------|-------------|-----------|
| S | (975,370) | 0 | (15,309) | (1,053) | 0 | (35,485) | (64,854) | (827,628) | 0 | 0 |
| DGP | (3,171,517) | (52,089) | (844,852) | (246,246) | 0 | (403,759) | (1,347,331) | (195,124) | (83,263) | (6,842) |
| DGU | (399,912) | (6,589) | (106,532) | (51,303) | 0 | (50,912) | (168,892) | (23,349) | (10,499) | (893) |
| SE | (1,031,560) | (16,283) | (265,463) | (78,521) | 0 | (143,462) | (430,265) | (63,632) | (30,366) | (2,587) |
| CN | (88,112,078) | (2,295,473) | (28,493,898) | (6,351,650) | 0 | (5,950,490) | (40,698,020) | (3,630,253) | (780,286) | 0 |
| SG | (54,240,960) | (891,027) | (14,448,113) | (4,245,642) | 0 | (6,905,300) | (23,042,772) | (3,166,081) | (1,424,007) | (117,018) |
| SO | (275,769,846) | (6,548,590) | (77,675,208) | (21,222,358) | 0 | (31,390,177) | (116,779,352) | (15,531,164) | (6,242,229) | (400,778) |
| SSCCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSCCH | (17,081) | (285) | (4,660) | (1,374) | 0 | (2,218) | (7,115) | (930) | (473) | (56) |
| | (423,738,355) | (9,614,297) | (121,857,034) | (32,180,147) | 0 | (44,889,802) | (182,468,641) | (23,428,156) | (8,571,134) | (528,124) |

TOTAL NET INTANGIBLE PLANT

| | | | | | | | | | | |
|-----------------------------|-------------|-----------|------------|------------|---------|------------|-------------|------------|-----------|---------|
| SNPI | 261,767,008 | 5,514,935 | 72,124,216 | 20,100,923 | 0 | 30,698,113 | 111,790,147 | 15,399,338 | 6,098,220 | 440,117 |
| SYSTEM NET INTANGIBLE PLANT | 100.0000% | 2.0364% | 27.5528% | 7.6785% | 0.0000% | 11.7273% | 42.7060% | 5.8064% | 2.3300% | 0.1681% |

GROSS PLANT:

| | TOTAL | California | Orson | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-JPL | FERC |
|--------------------|----------------|-------------|---------------|---------------|---------|---------------|---------------|---------------|-------------|------------|
| PRODUCTION PLANT | 7,800,825,864 | 128,230,475 | 2,060,172,529 | 611,559,417 | 0 | 583,342,887 | 3,312,264,513 | 453,731,928 | 204,719,577 | 16,804,557 |
| TRANSMISSION PLANT | 3,037,538,803 | 48,898,857 | 893,159,130 | 237,758,523 | 0 | 386,701,006 | 1,260,409,285 | 197,302,449 | 78,745,284 | 6,553,099 |
| DISTRIBUTION PLANT | 5,158,150,859 | 206,698,122 | 1,655,372,639 | 375,104,337 | 0 | 428,143,721 | 2,229,235,798 | 280,982,909 | 79,642,914 | 0 |
| GENERAL PLANT | 1,390,604,133 | 30,127,357 | 396,836,636 | 113,851,891 | 0 | 173,006,986 | 551,600,846 | 87,005,862 | 36,232,257 | 1,934,286 |
| INTANGIBLE PLANT | 685,505,344 | 15,129,232 | 193,981,250 | 52,281,070 | 0 | 75,597,916 | 294,259,788 | 38,827,484 | 14,870,354 | 968,241 |
| | 18,070,612,743 | 429,083,442 | 5,098,522,384 | 1,390,555,238 | 0 | 2,056,762,497 | 7,851,748,159 | 1,017,650,441 | 409,010,386 | 26,260,195 |
| GPS | 100.0000% | 2.3745% | 28.1646% | 7.6951% | 0.0000% | 11.3819% | 42.3498% | 5.6319% | 2.2634% | 0.1453% |

ACCUMULATED DEPRECIATION AND AMORTIZATION

| | | | | | | | | | | |
|--------------------|-----------------|---------------|-----------------|---------------|---|---------------|-----------------|---------------|---------------|-------------|
| PRODUCTION PLANT | (2,620,743,504) | (48,153,888) | (781,244,200) | (228,656,469) | 0 | (373,136,423) | (1,243,012,120) | (170,222,559) | (77,008,856) | (6,306,317) |
| TRANSMISSION PLANT | (1,129,399,756) | (16,552,217) | (300,847,307) | (88,396,189) | 0 | (143,776,362) | (479,777,299) | (65,921,476) | (29,640,488) | (2,436,458) |
| DISTRIBUTION PLANT | (1,989,677,854) | (91,057,352) | (896,877,587) | (165,095,323) | 0 | (178,326,890) | (717,739,022) | (108,037,468) | (32,610,223) | 0 |
| GENERAL PLANT | (524,692,722) | (11,923,390) | (150,755,105) | (42,820,381) | 0 | (69,736,323) | (202,721,795) | (33,270,231) | (13,603,501) | (722,035) |
| INTANGIBLE PLANT | (423,738,355) | (9,814,297) | (121,857,034) | (32,180,147) | 0 | (44,889,802) | (182,468,641) | (23,428,156) | (8,571,134) | (528,124) |
| | (6,996,211,600) | (178,507,244) | (2,051,531,234) | (588,243,510) | 0 | (698,859,791) | (2,525,719,796) | (400,879,894) | (161,443,202) | (9,982,934) |

NET PLANT

| | | | | | | | | | | |
|-------------------------------|----------------|-------------|---------------|-------------|---------|---------------|---------------|-------------|-------------|------------|
| SNP | 11,074,401,142 | 249,582,198 | 3,037,691,150 | 832,311,728 | 0 | 1,247,862,705 | 4,826,029,363 | 616,770,551 | 247,567,185 | 16,267,262 |
| SYSTEM NET PLANT FACTOR (SNP) | 100.0000% | 2.2537% | 27.4026% | 7.5156% | 0.0000% | 11.2682% | 43.5762% | 5.5693% | 2.2355% | 0.1469% |

NON-UTILITY RELATED INTEREST PERCENTAGE

| | | | | | | | | | | |
|-----------------------------------|-----------|---------|----------|---------|---------|----------|----------|---------|---------|---------|
| INT | 0.0000% | | | | | | | | | |
| INTEREST FACTOR SNP - NON-UTILITY | 100.0000% | 2.2537% | 27.4326% | 7.5156% | 0.0000% | 11.2682% | 43.5762% | 5.5693% | 2.2355% | 0.1469% |

TOTAL GROSS PLANT (LESS SO FACTOR)

| | | | | | | | | | | |
|-----------------------------|----------------|-------------|---------------|---------------|---------|---------------|---------------|-------------|-------------|------------|
| SO | 17,389,321,275 | 412,882,554 | 4,897,357,473 | 1,338,052,094 | 0 | 1,975,124,635 | 7,362,841,392 | 979,227,051 | 393,597,396 | 25,268,660 |
| SYSTEM OVERHEAD FACTOR (SO) | 100.0000% | 2.3745% | 28.1646% | 7.6951% | 0.0000% | 11.3819% | 42.3498% | 5.6315% | 2.2634% | 0.1453% |

IBT

INCOME BEFORE TAXES

INCOME BEFORE STATE TAXES

Interest Synchronization

| TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FEERC | OTHER | NON-UTILITY |
|-------------|-------------|------------|-------------|---------|------------|------------|-------------|--------------|-----------|------------|-------------|
| 100,397,431 | (2,277,973) | 41,655,653 | (3,984,043) | 0 | 30,432,058 | 37,367,265 | (2,673,252) | (28,561,714) | 1,228,165 | 28,001,210 | 0 |
| (952,901) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (957,959) | 5,057 |
| 99,434,529 | (2,277,973) | 41,655,653 | (3,984,043) | 0 | 30,432,058 | 37,367,265 | (2,673,252) | (28,561,714) | 1,228,165 | 27,043,251 | 5,057 |
| 100.0000% | -2.2909% | 42.0937% | -4.0067% | 0.0000% | 30.6052% | 37.5798% | -2.6885% | -29.7298% | 1.2352% | 27.1970% | 0.0051% |

INCOME BEFORE TAXES (FACTOR)

See Calculation of EXCTAX

DITEXP:

Pacific Power

Production

Transmission

Distribution

General

Mining Plant

Non-Utility

NUTIL

Total Pacific Power

Rocky Mountain Power

Production

Transmission

Distribution

General

Mining Plant

Non-Utility

NUTIL

Total Rocky Mountain Power

PC (Post Merger)

Production

Hydro - P

Hydro - U

Transmission

Distribution

General

Mining Plant

Non-Utility

Total PC (Post Merger)

Total Deferred Taxes

Percentage of Total (DITEXP)

| TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FEERC | OTHER | NON-UTILITY |
|--------------|------------|-------------|------------|---------|-----------|--------------|-------------|-----------|----------|---------|-------------|
| (1,248,841) | (48,981) | (688,703) | (169,551) | 0 | (319,009) | (22,597) | 0 | 0 | 0 | 0 | 0 |
| 55,583 | (4,020) | 47,301 | (8,755) | 0 | 23,533 | (2,476) | 0 | 0 | 0 | 0 | 0 |
| (1,064,906) | (115,110) | (590,831) | (183,433) | 0 | (185,532) | (2,476) | 0 | 0 | 0 | 0 | 0 |
| (416,002) | (20,451) | (237,800) | (44,923) | 0 | (65,352) | (22,873) | (3,155) | (1,194) | (154) | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (595) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (595) |
| (2,674,761) | (198,562) | (1,450,033) | (406,662) | 0 | (566,390) | (48,046) | (3,155) | (1,194) | (154) | 0 | (595) |
| (7,211,062) | 0 | 0 | 0 | 0 | 0 | (5,969,598) | (81,202) | (317,450) | (33,622) | 0 | 0 |
| (2,759,802) | 0 | 0 | 0 | 0 | 0 | (2,883,104) | (250,316) | (92,040) | (6,618) | 0 | 0 |
| (1,030,056) | (4,558) | (64,865) | (14,669) | 0 | (23,360) | (884,452) | (350,516) | (126,82) | 0 | 0 | 0 |
| (68,866) | (2,176) | (27,394) | (7,368) | 0 | (11,256) | (0) | (4,065) | (1,520) | (2,572) | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (14,123,227) | (6,734) | (92,829) | (22,658) | 0 | (34,636) | (11,652,373) | (1,659,345) | (608,476) | (45,176) | 0 | 0 |
| 22,683,883 | 545,142 | 5,873,723 | 1,316,137 | 0 | 2,661,652 | 10,427,283 | 1,407,705 | 370,385 | 81,665 | 0 | 0 |
| 841,308 | 13,796 | 242,179 | 64,637 | 0 | 114,809 | 335,085 | 50,971 | 15,939 | 3,752 | 0 | 0 |
| 1,172,669 | 21,534 | 398,152 | 93,699 | 0 | 153,145 | 471,235 | 69,009 | 21,216 | 4,709 | 0 | 0 |
| 8,129,612 | 135,047 | 2,868,816 | 681,214 | 0 | 1,208,623 | 3,634,972 | 488,943 | 156,402 | 34,395 | 0 | 0 |
| 13,772,226 | 720,254 | 3,019,950 | 750,554 | 0 | 679,814 | 7,516,767 | 942,517 | 141,330 | 0 | 0 | 0 |
| 4,410,937 | 107,821 | 1,397,341 | 292,254 | 0 | 596,842 | 1,615,697 | 238,968 | 102,318 | 9,896 | 0 | 0 |
| (979,195) | (38,288) | (255,212) | (109,297) | 0 | (76,196) | (447,276) | (56,039) | (5,125) | 237 | 0 | 0 |
| 155,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155,560 |
| 51,187,000 | 1,515,086 | 13,424,949 | 3,089,368 | 0 | 5,329,869 | 23,615,763 | 3,120,075 | 802,465 | 134,845 | 0 | 155,560 |
| 34,368,012 | 1,319,790 | 11,872,087 | 2,860,048 | 0 | 4,727,893 | 11,915,344 | 1,457,575 | 191,795 | 88,515 | 0 | 154,965 |
| 100.0000% | 3.8378% | 34.5229% | 7.7352% | 0.0000% | 13.7483% | 34.6487% | 4.2385% | 0.5577% | 0.2603% | 0.0000% | 0.4506% |

| | TOTAL | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC | OTHER | NON-UTILITY |
|-------------------------------------|---------------|------------|-------------|------------|---------|-------------|-------------|------------|------------|-----------|---------|-------------|
| DITBAL: | | | | | | | | | | | | |
| Pacific Power | 77,227,351 | 3,117,642 | 44,281,346 | 11,786,617 | 0 | 16,731,552 | 1,300,196 | 0 | 0 | 0 | 0 | 0 |
| Production | 11,447,604 | 408,357 | 6,013,316 | 1,564,823 | 0 | 2,766,517 | 663,591 | 0 | 0 | 0 | 0 | 0 |
| Transmission | 52,847,024 | 4,686,032 | 31,079,635 | 7,458,590 | 0 | 9,623,768 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 3,004,585 | 176,014 | 1,861,591 | 379,422 | 0 | 591,722 | 154,040 | 27,714 | 10,104 | 3,980 | 0 | 0 |
| General | 4,688 | 120 | 1,520 | 431 | 0 | 589 | 1,691 | 210 | 80 | 0 | 0 | 0 |
| Mining Plant | 148,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 148,465 |
| Non-Utility Plant | | | | | | | | | | | | |
| Total Pacific Power | 144,678,698 | 6,385,165 | 83,047,406 | 21,189,862 | 0 | 29,747,158 | 2,119,518 | 27,924 | 10,184 | 3,988 | 0 | 148,465 |
| Rocky Mountain Power | | | | | | | | | | | | |
| Production | 114,850,220 | 0 | 0 | 0 | 0 | 0 | 89,498,187 | 18,321,201 | 6,224,595 | 606,238 | 0 | 0 |
| Transmission | 53,198,471 | 0 | 0 | 0 | 0 | 0 | 44,633,780 | 6,183,385 | 2,101,262 | 280,064 | 0 | 0 |
| Distribution | 88,687,783 | 0 | 0 | 0 | 0 | 0 | 81,735,204 | 12,345,453 | 4,667,126 | 0 | 0 | 0 |
| General | 7,697,857 | 39,090 | 455,176 | 125,658 | 0 | 162,479 | 5,370,151 | 887,311 | 409,333 | 48,460 | 0 | 0 |
| Mining Plant | 1,858,000 | 41,527 | 532,983 | 152,432 | 0 | 214,775 | 606,599 | 77,953 | 29,005 | 3,127 | 0 | 0 |
| Non-Utility Plant | | | | | | | | | | | | |
| Total Rocky Mountain Power | 276,072,329 | 80,617 | 988,159 | 278,268 | 0 | 377,254 | 222,043,900 | 37,814,802 | 13,351,321 | 1,137,809 | 0 | 0 |
| Pacificorp | | | | | | | | | | | | |
| Production | 275,820,478 | 6,007,040 | 84,506,637 | 23,057,160 | 0 | 33,401,839 | 109,350,473 | 14,886,425 | 4,774,315 | 836,591 | 0 | 0 |
| Hydro - P | 28,894,485 | 614,594 | 9,198,192 | 2,032,542 | 0 | 3,496,768 | 11,172,017 | 1,410,441 | 493,178 | 78,763 | 0 | 0 |
| Hydro - U | 6,946,780 | 161,342 | 2,226,810 | 630,615 | 0 | 829,200 | 2,622,729 | 343,775 | 114,421 | 17,900 | 0 | 0 |
| Transmission | 177,369,394 | 3,847,260 | 55,243,631 | 14,891,162 | 0 | 21,225,930 | 69,242,865 | 9,387,144 | 2,964,375 | 498,778 | 0 | 0 |
| Distribution | 226,819,952 | 10,323,268 | 71,029,612 | 13,747,604 | 0 | 16,102,984 | 108,508,665 | 13,148,672 | 2,998,130 | 0 | 0 | 0 |
| General | 111,186,797 | 2,621,328 | 36,840,152 | 10,630,195 | 0 | 13,245,276 | 39,948,718 | 6,087,919 | 2,174,755 | 138,457 | 0 | 0 |
| Mining Plant | 32,297,073 | 546,441 | 10,538,772 | 2,246,603 | 0 | 4,743,728 | 12,079,121 | 1,409,462 | 636,393 | 94,555 | 0 | 0 |
| Non-Utility Plant | (573,976) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (573,976) |
| Total PC (Post Merge) | 867,761,001 | 24,123,299 | 289,384,005 | 67,700,900 | 0 | 93,055,723 | 351,624,606 | 46,674,837 | 14,105,569 | 1,656,043 | 0 | (573,976) |
| Total Deferred Taxes | 1,288,513,018 | 32,598,980 | 353,419,570 | 69,168,051 | 0 | 123,180,135 | 575,788,023 | 84,517,662 | 27,467,071 | 2,807,539 | 0 | (425,511) |
| Percentage of Total (DITBAL) | 100.0000% | 2.5292% | 27.4295% | 6.9203% | 0.0000% | 9.5595% | 44.6862% | 6.5593% | 2.1317% | 0.2179% | 0.0000% | -0.0330% |

OPRWY

| | Pacific Division | Utah Division | Combined Total |
|-----------------------------------|------------------|---------------|----------------|
| Total Sales to Ultimate Customers | 0 | 0 | 0 |
| Less: Uncollectibles (net) | 0 | 0 | 0 |
| Total Interstate Revenues | 0 | 0 | 0 |

OPRWY

| | Pacific Division | Utah Division | Combined Total |
|-----------------------------------|------------------|---------------|----------------|
| Total Sales to Ultimate Customers | 0 | 0 | 0 |
| Less: Interstate Sales for Resale | 0 | 0 | 0 |
| Montana Power | 0 | 0 | 0 |
| Portland General Electric | 0 | 0 | 0 |
| Puget Sound Power & Light | 0 | 0 | 0 |
| Washington Water Power Co. | 0 | 0 | 0 |
| Less: Uncollectibles (net) | 0 | 0 | 0 |
| Total Interstate Revenues | 0 | 0 | 0 |

BADDEBT

| | California | Oregon | Washington | Montana | Wyo-PP&L | Utah | Idaho | Wyo-UP&L | FERC | OTHER | NUTIL |
|---|------------|-----------|------------|---------|----------|-----------|---------|----------|---------|---------|---------|
| TOTAL | 9,054,746 | 3,249,739 | 1,132,217 | 0 | 596,765 | 3,274,608 | 366,014 | 9,326 | 0 | 0 | 0 |
| Account 904 Balance | 426,077 | 3,249,739 | 1,132,217 | 0 | 596,765 | 3,274,608 | 366,014 | 9,326 | 0 | 0 | 0 |
| Bad Debts Expense Allocation Factor - BADDEBT | 4.7056% | 35.8889% | 12.5041% | 0.0000% | 6.5906% | 36.1645% | 4.0422% | 0.1030% | 0.0000% | 0.0000% | 0.0000% |

Customer Factors

| | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC | OTHER | NON-UTILITY |
|---|------------|----------|------------|---------|---------|----------|---------|---------|---------|---------|-------------|
| TOTAL | 1,755,250 | 567,617 | 1,26,529 | 0 | 118,697 | 806,739 | 72,317 | 15,544 | 0 | 0 | 0 |
| Total Electric Customers | 45,807 | 567,617 | 1,26,529 | 0 | 118,697 | 806,739 | 72,317 | 15,544 | 0 | 0 | 0 |
| CN | 2.6397% | 32.3392% | 7.2069% | 0.0000% | 6.7624% | 46.0754% | 4.1200% | 0.6856% | 0.0000% | 0.0000% | 0.0000% |
| Customer System factor - CN | | | | | | | | | | | |
| Pacific Power Customers | 812,843 | 0 | 567,617 | 0 | 118,697 | 0 | 0 | 0 | 0 | 0 | 0 |
| CNP | 0.00% | 69.83% | 15.57% | 0.00% | 14.60% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Customer Service Pacific Power factor - CNP | | | | | | | | | | | |
| Rocky Mountain Power Customers | 896,600 | 0 | 0 | 0 | 0 | 806,739 | 72,317 | 15,544 | 0 | 0 | 0 |
| CNU | 0.06% | 0.00% | 0.00% | 0.00% | 0.00% | 90.20% | 8.07% | 1.73% | 0.00% | 0.00% | 0.00% |
| Customer Service R.M.P. factor - CNU | | | | | | | | | | | |

CIAC

| | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UP&L | FERC | OTHER | NON-UTILITY |
|------------------------------------|------------|------------|------------|---------|-----------|-------------|-------------|-------------|------|-------|-------------|
| TOTAL | 31,664,724 | 91,254,522 | 21,001,914 | 0 | 2,982,284 | 148,546,875 | 15,294,540 | 413,269 | 0 | 0 | 0 |
| TOTAL NET DISTRIBUTION PLANT | 11,464,070 | 91,254,522 | 21,001,914 | 0 | 2,982,284 | 148,546,875 | 15,294,540 | 413,269 | 0 | 0 | 0 |
| CIAC FACTOR: Same as (SNPD Factor) | 1 | 0 | 0 | 0 | 0.0000% | 0.078896255 | 0.046301518 | 0.012659486 | 0 | 0 | 0 |

IDSIT

| | Idaho - PPL | Idaho - UPL | Idaho Total |
|--------------------|-------------|-------------|-------------|
| Total Company | 0 | 0 | 0 |
| Payroll | 0.00% | 0.00% | 0.00% |
| Property | 0 | 0 | 0 |
| | 0.00% | 0.00% | 0.00% |
| Salaries | 0 | 0 | 0 |
| | 0.00% | 0.00% | 0.00% |
| Average | 0.00% | 0.00% | 0.00% |
| Idaho - PPL Factor | 0.00% | 0.00% | 0.00% |
| Idaho - UPL Factor | 0.00% | 0.00% | 0.00% |

EXCTAX
Excise Tax (Superfund)

Total Taxable Income
 Less Other Electric Items:

| | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC | OTHER | NON-UTILITY |
|--------------------------------------|-------------|------------|-------------|---------|------------|------------|-------------|--------------|-----------|------------|-------------|
| 419 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40910 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT (Swim) OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 96,833,051 | 40,274,441 | (3,748,285) | 0 | 29,227,839 | 36,109,447 | (2,510,249) | (28,268,568) | 1,177,131 | 26,837,989 | (218) |
| | (2,166,477) | | | | | | | | | | |
| Total Taxable Income Excluding Other | 96,933,051 | 40,274,441 | (3,748,285) | 0 | 29,227,839 | 36,109,447 | (2,510,249) | (28,268,568) | 1,177,131 | 26,837,989 | (218) |

Excise Tax (Superfund) Factor - EXCTAX

| | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC | OTHER | NON-UTILITY |
|--|------------|----------|------------|---------|----------|----------|----------|-----------|---------|----------|-------------|
| | 100.0000% | 41.5487% | -3.8668% | 0.0000% | 30.1526% | 37.2519% | -2.5887% | -23.1630% | 1.2144% | 27.6871% | -0.0002% |

Trojan Allocators

| | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC | OTHER | NON-UTILITY |
|---|-------------|-----------|------------|---------|-------------|-------------|-----------|-----------|----------|---------|-------------|
| Premier | 16,918,976 | | | | | | | | | | |
| Dec: 1981 Plant | 17,094,202 | | | | | | | | | | |
| Dec: 1982 Plant | | | | | | | | | | | |
| Average | 17,006,589 | 4,530,342 | 1,331,169 | 0 | 2,165,072 | 7,224,779 | 992,686 | 446,480 | 36,690 | 0 | 0 |
| Dec: 1981 Reserve | (7,851,492) | | | | | | | | | | |
| Dec: 1982 Reserve | (6,434,030) | | | | | | | | | | |
| Average | (6,142,751) | (133,162) | (637,362) | 0 | (1,036,634) | (3,459,214) | (475,297) | (213,774) | (17,567) | 0 | 0 |
| Post-merger | 4,284,960 | | | | | | | | | | |
| Dec: 1981 Plant | 3,485,613 | | | | | | | | | | |
| Dec: 1982 Plant | | | | | | | | | | | |
| Average | 3,686,287 | 1,034,892 | 304,116 | 0 | 494,628 | 1,650,557 | 226,787 | 102,002 | 8,362 | 0 | 0 |
| Dec: 1981 Reserve | (126,394) | | | | | | | | | | |
| Dec: 1982 Reserve | (240,659) | | | | | | | | | | |
| Average | (185,002) | (3,039) | (14,481) | 0 | (23,552) | (76,593) | (10,799) | (4,857) | (389) | 0 | 0 |
| Net Plant | 12,564,143 | 3,346,930 | 983,442 | 0 | 1,969,514 | 5,337,529 | 733,377 | 329,851 | 27,106 | 0 | 0 |
| Division Net Plant Nuclear Pacific Power | 100.0000% | 1.6427% | 7.8274% | 0.0000% | 12.7308% | 42.4622% | 5.8371% | 2.6253% | 0.2157% | 0.0000% | 0.0000% |
| Division Net Plant Nuclear Rocky Mountain Power | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| System Net Nuclear Plant | 100.0000% | 1.6427% | 7.8274% | 0.0000% | 12.7308% | 42.4622% | 5.8371% | 2.6253% | 0.2157% | 0.0000% | 0.0000% |

Account 182.22

| | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FERC | OTHER | NON-UTILITY |
|------------------------|-------------|-------------|------------|---------|-------------|-------------|-----------|-----------|----------|---------|-------------|
| Pre-merger | 17,094,202 | 4,533,692 | 1,338,027 | 0 | 2,176,226 | 7,261,999 | 997,600 | 448,780 | 36,679 | 0 | 0 |
| (109) SG | (8,434,030) | (2,246,720) | (660,163) | 0 | (1,073,718) | (3,962,964) | (492,300) | (221,022) | (18,195) | 0 | 0 |
| Post-merger | 3,485,613 | 826,524 | 272,832 | 0 | 443,746 | 1,463,766 | 203,458 | 91,268 | 7,520 | 0 | 0 |
| (101) | (240,659) | (64,069) | (18,833) | 0 | (36,631) | (102,216) | (14,046) | (6,377) | (519) | 0 | 0 |
| (107) SG | 1,778,946 | 29,217 | 138,214 | 0 | 228,423 | 755,567 | 103,815 | 46,693 | 3,837 | 0 | 0 |
| (120) SE | 1,975,759 | 31,146 | 510,390 | 0 | 919,271 | 3,067,578 | 421,486 | 189,572 | 15,578 | 0 | 0 |
| (228) SG | 7,220,849 | 1,923,544 | 666,203 | 0 | 625,488 | 85,944 | 38,655 | 3,176 | 0 | 0 | 0 |
| (228) SG | 1,472,376 | 24,167 | 392,223 | 0 | 1,500,048 | 206,107 | 92,701 | 7,618 | 0 | 0 | 0 |
| (228) SNPP | 3,531,000 | 58,004 | 276,385 | 0 | 448,524 | 1,500,048 | 206,107 | 51,310 | 4,371 | 0 | 0 |
| (228) SE | 1,743,025 | 27,479 | 450,242 | 0 | 242,407 | 1,277,019 | 107,519 | 51,310 | 4,371 | 0 | 0 |
| Total Acct 182.22 | 29,626,734 | 7,862,155 | 2,310,981 | 0 | 3,815,467 | 12,557,368 | 1,741,659 | 789,941 | 65,220 | 0 | 0 |
| Revised Study | 112,690 | 30,017 | 8,820 | 0 | 14,345 | 47,969 | 2,968 | 243 | 0 | 0 | 0 |
| (228) SE | 941,550 | 14,850 | 243,316 | 0 | 131,000 | 392,889 | 58,105 | 27,728 | 2,362 | 0 | 0 |
| December 1993 Adj. | 1,094,030 | 16,701 | 273,332 | 0 | 143,345 | 440,758 | 64,682 | 30,887 | 2,605 | 0 | 0 |
| Adjusted Acct 182.22 | 30,681,364 | 500,924 | 8,135,487 | 0 | 3,960,811 | 12,998,147 | 1,806,341 | 820,328 | 67,825 | 0 | 0 |
| TROJIP | 100.0000% | 1.6327% | 26.5161% | 0.0000% | 12.9065% | 42.3650% | 5.8674% | 2.6737% | 0.2211% | 0.0000% | 0.0000% |
| Trojan Plant Allocator | | | | | | | | | | | |

| Account 228.42 | California | Oregon | Washington | Montana | Wyo-PPL | Utah | Idaho | Wyo-UPL | FEERC | OTHER | NON-UTILITY |
|--|-------------|------------|-------------|------------|-----------|------------|-------------|-----------|-----------|---------|-------------|
| Plant - Preminger | 1,823,544 | 565,203 | 0 | 919,271 | 3,667,578 | 421,486 | 169,572 | 15,578 | 0 | 0 | 0 |
| - Postmerger | 24,187 | 392,223 | 115,246 | 187,445 | 625,498 | 85,944 | 38,655 | 3,176 | 0 | 0 | 0 |
| Storage Facility | 1,743,025 | 27,479 | 450,242 | 132,677 | 244,510 | 107,519 | 4,371 | 51,310 | 0 | 0 | 0 |
| Transition Costs | 3,531,000 | 58,004 | 940,614 | 276,395 | 446,524 | 1,500,048 | 206,107 | 92,701 | 7,618 | 0 | 0 |
| Total Acct 228.42 | 13,967,250 | 3,706,622 | 1,969,512 | 0 | 1,796,647 | 5,920,143 | 821,055 | 372,237 | 30,744 | 0 | 0 |
| Transition Costs | 112,680 | 1,851 | 30,017 | 8,620 | 14,345 | 47,869 | 6,577 | 2,958 | 243 | 0 | 0 |
| Storage Facility | 1,494,950 | 14,650 | 243,316 | 71,700 | 131,000 | 392,689 | 58,105 | 20,728 | 2,362 | 0 | 0 |
| December 1993 Adj. | 1,054,630 | 16,701 | 273,332 | 80,520 | 145,345 | 440,759 | 64,862 | 30,887 | 2,695 | 0 | 0 |
| Adjusted Acct 228.42 | 15,021,860 | 244,990 | 3,979,955 | 1,170,032 | 0 | 6,963,901 | 885,737 | 402,523 | 33,349 | 0 | 0 |
| TROUD | 100.0000% | 1.6305% | 26.464% | 7.7669% | 0.0000% | 12.9411% | 5.6663% | 2.6622% | 0.2220% | 0.0000% | 0.0000% |
| Troun Decommissioning Allocator | | | | | | | | | | | |
| SCHMA | | | | | | | | | | | |
| Amortization Expense | | | | | | | | | | | |
| Amortization of Limited Term Plant | 50,863,657 | 1,175,774 | 14,719,266 | 3,632,151 | 0 | 5,628,346 | 2,778,291 | 1,042,078 | 66,824 | 0 | 0 |
| Amortization of Other Electric Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization of Plant Acquisitions | 5,479,353 | 90,010 | 1,459,631 | 428,889 | 0 | 697,565 | 318,833 | 143,851 | 11,821 | 0 | 0 |
| Amort of Prop. Losses, Unrecovered Plant, etc. | 2,007,868 | 366,951 | 467,295 | (118,424) | 0 | 290,588 | 118,842 | 53,971 | 4,462 | 0 | 0 |
| Total Amortization Expense | 58,350,378 | 1,631,845 | 16,646,192 | 4,142,616 | 0 | 6,986,469 | 3,216,967 | 1,239,900 | 83,107 | 0 | 0 |
| Schedule M Amortization Factor | 100.0000% | 2.7968% | 28.5277% | 7.0965% | 0.0000% | 11.2877% | 5.5131% | 2.1246% | 0.1424% | 0.0000% | 0.0000% |
| SCHWD | | | | | | | | | | | |
| Depreciation Expense | | | | | | | | | | | |
| Steam | 102,411,647 | 1,684,426 | 27,332,356 | 8,033,644 | 0 | 13,057,833 | 43,437,094 | 2,700,446 | 220,370 | 0 | 0 |
| Nuclear | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hydro | 16,048,961 | 263,696 | 4,275,599 | 1,256,290 | 0 | 2,043,286 | 6,819,362 | 421,965 | 34,626 | 0 | 0 |
| Other | 71,205,853 | 1,167,157 | 18,907,997 | 5,962,367 | 0 | 9,017,010 | 30,381,066 | 1,832,161 | 154,250 | 0 | 0 |
| Transmission | 64,336,470 | 1,096,817 | 17,136,230 | 5,036,090 | 0 | 8,136,920 | 27,332,844 | 3,755,537 | 1,689,127 | 0 | 0 |
| Distribution | 166,670,270 | 7,789,877 | 55,181,689 | 12,106,140 | 0 | 13,135,568 | 68,943,869 | 7,243,162 | 2,280,468 | 0 | 0 |
| General | 38,954,613 | 871,626 | 11,292,983 | 3,473,441 | 0 | 4,869,902 | 15,162,750 | 2,283,563 | 41,676 | 0 | 0 |
| Mining | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Experimental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Postmerger Hydro Step / Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Depreciation Expense | 459,631,614 | 12,944,059 | 134,126,773 | 35,465,972 | 0 | 50,313,966 | 192,076,025 | 9,862,856 | 588,726 | 0 | 0 |
| Schedule M Depreciation Factor | 100.0000% | 2.7944% | 29.1620% | 7.7164% | 0.0000% | 10.9466% | 41.7891% | 2.1459% | 0.1283% | 0.0000% | 0.0000% |

Utah General Rate Case
ANNUAL EMBEDDED COSTS
Twelve Months Ending June 30, 2009
13 MONTH AVERAGE BALANCE

Company Owned Hydro - West

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|------------|---|--------------------|-----------|--------|--------------|----------------------|
| 535 - 545 | Hydro Operation & Maintenance Expense | 24,274,891 | | | | Page 2.7, West only |
| 403HP | Hydro Depreciation Expense | 11,283,580 | | | | Page 2.15, West only |
| 404IP | Hydro Relicensing Amortization | 4,180,962 | | | | Page 2.16, West only |
| | Total West Hydro Operating Expense | 39,739,433 | | | | |
| 330 - 336 | Hydro Electric Plant in Service | 473,546,700 | | | | Page 2.23, West only |
| 302 & 182M | Hydro Relicensing | 101,766,606 | | | | Page 2.29, West only |
| 108HP | Hydro Accumulated Depreciation Reserve | (205,474,880) | | | | Page 2.36, West only |
| 111IP | Hydro Relicensing Accumulated Reserve | (15,501,424) | | | | Page 2.39, West only |
| 154 | Materials and Supplies | (21,081) | | | | Page 2.32, West only |
| | West Hydro Net Rate Base | 354,315,922 | | | | |
| | Pre-tax Return | 12.00% | | | | |
| | Rate Base Revenue Requirement | 42,517,502 | | | | |
| | Annual Embedded Cost | | | | | |
| | West Hydro-Electric Resources | 82,256,936 | 3,820,148 | 21.53 | (81,779,523) | MWh from GRID |

Mid C Contracts

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|---------|------------------------------|-------------|-----------|--------|--------------|-----------|
| 555 | Annual Mid-C Contracts Costs | 43,130,208 | 1,873,842 | 23.02 | (37,332,218) | GRID |
| | Grant Reasonable Portion | (3,500,777) | | | (3,500,777) | GRID |
| | | 39,629,432 | | | (40,832,995) | |

Qualified Facilities

| Account | Description | Amount | Mwh | \$/Mwh | Differential | Reference |
|---------|--|-------------------|----------------|--------------|-------------------|-----------|
| 555 | Utah Annual Qualified Facilities Costs | 30,905,925 | 398,485 | 77.56 | 13,795,038 | |
| 555 | Oregon Annual Qualified Facilities Costs | 41,822,120 | 349,496 | 119.66 | 26,814,838 | |
| 555 | Idaho Annual Qualified Facilities Costs | 4,170,462 | 77,958 | 53.50 | 822,975 | |
| 555 | WYU Annual Qualified Facilities Costs | - | - | - | - | |
| 555 | WYP Annual Qualified Facilities Costs | 684,350 | 11,475 | 59.64 | 191,615 | |
| 555 | California Annual Qualified Facilities Costs | 4,412,776 | 36,838 | 119.79 | 2,830,969 | |
| 555 | Washington Annual Qualified Facilities Costs | 2,126,129 | 18,557 | 114.57 | 1,329,283 | |
| | Total Qualified Facilities Costs | 84,121,762 | 892,809 | 94.22 | 45,784,718 | GRID |

All Other Generation Resources
(Excl. West Hydro, Mid C, and QF)

| Account | Description | Amount | Mwh | \$/Mwh | Reference |
|-----------------|---|----------------------|------------|--------|-------------------------|
| 500 - 514 | Steam Operation & Maintenance Expense | 859,287,569 | | | Page 2.5 |
| 535 - 545 | East Hydro Operation & Maintenance Expense | 11,213,193 | | | Page 2.7, East only |
| 546 - 554 | Other Generation Operation & Maintenance Expense | 445,742,256 | | | Page 2.8 |
| 555 | Other Purchased Power Contracts | 995,526,562 | | | GRID less QF and Mid-C |
| 40910 | Renewable Energy Credit | (56,354,445) | | | Page 2.20 |
| 4118 | SO2 Emission Allowances | (15,993,908) | | | Page 2.4 |
| | James River / Little Mountain Offset | (9,853,896) | | | James River Adj (Tab 5) |
| | Green Tag Revenues | (5,409,948) | | | Green Tag (Tab 3) |
| 403SP | Steam Depreciation Expense | 102,411,647 | | | Page 2.15 |
| 403HP | East Hydro Depreciation Expense | 4,766,380 | | | Page 2.15, East only |
| 403OP | Other Generation Depreciation Expense | 71,205,853 | | | Page 2.15 |
| 403MP | Mining Depreciation Expense | 0 | | | Page 2.15 |
| 404IP | East Hydro Relicensing Amortization | 312,328 | | | Page 2.16, East only |
| 406 | Amortization of Plant Acquisition Costs | 5,479,353 | | | Page 2.17 |
| | Total All Other Operating Expenses | 2,408,332,946 | | | |
| 310 - 316 | Steam Electric Plant in Service | 5,249,735,567 | | | Page 2.21 |
| 330 - 336 | East Hydro Electric Plant in Service | 125,194,224 | | | Page 2.23, East only |
| 302 & 186M | East Hydro Relicensing | 10,287,236 | | | Page 2.29, East only |
| 340 - 346 | Other Electric Plant in Service | 1,952,349,373 | | | Page 2.24 |
| 399 | Mining | 467,626,412 | | | Page 2.28 |
| 108SP | Steam Accumulated Depreciation Reserve | (2,518,937,645) | | | Page 2.36 |
| 108OP | Other Generation Accumulated Depreciation Reserve | (164,247,908) | | | Page 2.36 |
| 108MP | Other Accumulated Depreciation Reserve | (158,531,569) | | | Page 2.38, East only |
| 108HP | East Hydro Accumulated Depreciation Reserve | (39,382,129) | | | Page 2.36, East only |
| 111IP | East Hydro Relicensing Accumulated Reserve | (3,504,637) | | | Page 2.39, East only |
| 114 | Electric Plant Acquisition Adjustment | 157,193,780 | | | Page 2.31 |
| 115 | Accumulated Provision Acquisition Adjustment | (90,847,520) | | | Page 2.31 |
| 151 | Fuel Stock | 123,542,803 | | | Page 2.32 |
| 253.16 - 253.19 | Joint Owner WC Deposit | (2,368,144) | | | Page 2.32 |
| 253.98 | SO2 Emission Allowances | (32,757,331) | | | Page 2.34 |
| 154 | Materials & Supplies | 68,557,160 | | | Page 2.32 |
| 154 | East Hydro Materials & Supplies | | | | |
| | Total Net Rate Base | 5,143,909,673 | | | |
| | Pre-tax Return | 12.00% | | | |
| | Rate Base Revenue Requirement | 617,263,230 | | | |
| | Annual Embedded Cost | | | | |
| | All Other Generation Resources | 3,025,596,176 | 70,461,318 | 42.94 | MWh from GRID |

| | | | | | |
|------------------------------------|--|----------------------|-------------------|--------------|--|
| Total Annual Embedded Costs | | 3,231,604,305 | 77,048,117 | 41.94 | |
|------------------------------------|--|----------------------|-------------------|--------------|--|

**Rocky Mountain Power
Utah General Rate Case - June 2009
Capital Structure
\$000s**

| Structure | June 2008 Plan | % | June 2009 Plan | % | Average | % |
|------------------|-----------------------|----------|-----------------------|----------|----------------|----------|
| Long Term Debt | \$ 4,923,205 | 47.7% | 5,710,797 | 48.1% | 5,317,001 | 47.9% |
| Preferred Stock | 41,463 | 0.4% | 41,463 | 0.4% | 41,463 | 0.4% |
| Common Stock | 5,360,734 | 51.9% | 6,119,216 | 51.5% | 5,739,975 | 51.7% |
| | \$ 10,325,402 | 100.0% | \$ 11,871,476 | 100.0% | \$ 11,098,439 | 100.0% |

| Costs | June 2008 Plan | June 2009 Plan | Average |
|-----------------|-----------------------|-----------------------|----------------|
| Long Term Debt | 6.23% | 6.32% | 6.28% |
| Preferred Stock | 5.41% | 5.41% | 5.41% |
| Common Stock | 10.75% | 10.75% | 10.75% |

| WACC | June 2008 Plan | June 2009 Plan | Average |
|-----------------|-----------------------|-----------------------|----------------|
| Long Term Debt | 2.97% | 3.04% | 3.01% |
| Preferred Stock | 0.02% | 0.02% | 0.02% |
| Common Stock | 5.58% | 5.54% | 5.56% |
| | 8.57% | 8.60% | 8.59% |

Utah General Rate Case - June 2009
COINCIDENTAL PEAKS

| Month | Day | Time | METERED LOADS (CP) | | | | | | | FERC | | Total |
|--------|-----|------|--------------------|--------|-------|--------|--------|-------|-------|------|--------|--------|
| | | | Non-FERC | | | | | | | UT | NET UT | |
| | | | CA | OR | WA | E. WY | UT | ID | W. WY | | | |
| Jul-08 | 24 | 1600 | 146 | 2,418 | 721 | 1,037 | 4,406 | 546 | 138 | 21 | 4,385 | 9,412 |
| Aug-08 | 11 | 1700 | 145 | 2,256 | 701 | 1,011 | 4,269 | 505 | 136 | 20 | 4,249 | 9,023 |
| Sep-08 | 2 | 1600 | 129 | 2,053 | 641 | 963 | 3,665 | 430 | 192 | 17 | 3,648 | 8,073 |
| Oct-08 | 28 | 800 | 128 | 2,104 | 596 | 1,014 | 2,936 | 401 | 204 | 15 | 2,921 | 7,383 |
| Nov-08 | 24 | 1800 | 139 | 2,309 | 667 | 1,055 | 3,459 | 410 | 226 | 15 | 3,444 | 8,265 |
| Dec-08 | 15 | 1800 | 167 | 2,518 | 761 | 1,074 | 3,768 | 421 | 253 | 16 | 3,752 | 8,962 |
| Jan-09 | 5 | 1800 | 144 | 2,355 | 736 | 1,068 | 3,702 | 437 | 231 | 18 | 3,684 | 8,673 |
| Feb-09 | 3 | 800 | 144 | 2,357 | 718 | 1,064 | 3,379 | 425 | 239 | 16 | 3,363 | 8,326 |
| Mar-09 | 3 | 800 | 134 | 2,344 | 631 | 1,032 | 3,116 | 406 | 233 | 15 | 3,101 | 7,896 |
| Apr-09 | 1 | 800 | 124 | 2,055 | 560 | 998 | 2,825 | 379 | 212 | 16 | 2,809 | 7,153 |
| May-09 | 28 | 1400 | 127 | 1,891 | 503 | 957 | 3,311 | 492 | 221 | 17 | 3,294 | 7,502 |
| Jun-09 | 30 | 1600 | 135 | 2,203 | 651 | 1,045 | 3,988 | 664 | 230 | 19 | 3,969 | 8,916 |
| | | | 1,662 | 26,863 | 7,886 | 12,318 | 42,824 | 5,516 | 2,515 | 204 | 42,620 | 99,584 |

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

| Month | Day | Time | Non-FERC | | | | | | | FERC | | Total |
|--------|-----|------|----------|----|----|-------|----|----|-------|------|--------|-------|
| | | | Non-FERC | | | | | | | UT | NET UT | |
| | | | CA | OR | WA | E. WY | UT | ID | W. WY | | | |
| Jul-08 | 24 | 1600 | - | - | - | - | - | - | - | - | - | - |
| Aug-08 | 11 | 1700 | - | - | - | - | - | - | - | - | - | - |
| Sep-08 | 2 | 1600 | - | - | - | (80) | - | - | - | - | (80) | (80) |
| Oct-08 | 28 | 800 | - | - | - | (80) | - | - | - | - | (80) | (80) |
| Nov-08 | 24 | 1800 | - | - | - | (80) | - | - | - | - | (80) | (80) |
| Dec-08 | 15 | 1800 | - | - | - | (80) | - | - | - | - | (80) | (80) |
| Jan-09 | 5 | 1800 | - | - | - | - | - | - | - | - | - | - |
| Feb-09 | 3 | 800 | - | - | - | - | - | - | - | - | - | - |
| Mar-09 | 3 | 800 | - | - | - | (80) | - | - | - | - | (80) | (80) |
| Apr-09 | 1 | 800 | - | - | - | (80) | - | - | - | - | (80) | (80) |
| May-09 | 28 | 1400 | - | - | - | - | - | - | - | - | - | - |
| Jun-09 | 30 | 1600 | - | - | - | - | - | - | - | - | - | - |
| | | | - | - | - | (480) | - | - | - | - | (480) | (480) |

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

| Month | Day | Time | Non-FERC | | | | | | | FERC | | Total |
|--------|-----|------|----------|--------|-------|--------|--------|-------|-------|------|--------|--------|
| | | | Non-FERC | | | | | | | UT | NET UT | |
| | | | CA | OR | WA | E. WY | UT | ID | W. WY | | | |
| Jul-08 | 24 | 1600 | 146 | 2,418 | 721 | 1,037 | 4,406 | 546 | 138 | 21 | 4,385 | 9,412 |
| Aug-08 | 11 | 1700 | 145 | 2,256 | 701 | 1,011 | 4,269 | 505 | 136 | 20 | 4,249 | 9,023 |
| Sep-08 | 2 | 1600 | 129 | 2,053 | 641 | 963 | 3,585 | 430 | 192 | 17 | 3,568 | 7,993 |
| Oct-08 | 28 | 800 | 128 | 2,104 | 596 | 1,014 | 2,856 | 401 | 204 | 15 | 2,841 | 7,303 |
| Nov-08 | 24 | 1800 | 139 | 2,309 | 667 | 1,055 | 3,379 | 410 | 226 | 15 | 3,364 | 8,185 |
| Dec-08 | 15 | 1800 | 167 | 2,518 | 761 | 1,074 | 3,688 | 421 | 253 | 16 | 3,672 | 8,882 |
| Jan-09 | 5 | 1800 | 144 | 2,355 | 736 | 1,068 | 3,702 | 437 | 231 | 18 | 3,684 | 8,673 |
| Feb-09 | 3 | 800 | 144 | 2,357 | 718 | 1,064 | 3,379 | 425 | 239 | 16 | 3,363 | 8,326 |
| Mar-09 | 3 | 800 | 134 | 2,344 | 631 | 1,032 | 3,036 | 406 | 233 | 15 | 3,021 | 7,816 |
| Apr-09 | 1 | 800 | 124 | 2,055 | 560 | 998 | 2,745 | 379 | 212 | 16 | 2,729 | 7,073 |
| May-09 | 28 | 1400 | 127 | 1,891 | 503 | 957 | 3,311 | 492 | 221 | 17 | 3,294 | 7,502 |
| Jun-09 | 30 | 1600 | 135 | 2,203 | 651 | 1,045 | 3,988 | 664 | 230 | 19 | 3,969 | 8,916 |
| | | | 1,662 | 26,863 | 7,886 | 12,318 | 42,344 | 5,516 | 2,515 | 204 | 42,140 | 99,104 |

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)

| Month | Day | Time | Non-FERC | | | | | | | FERC | | Total |
|--------|-----|------|----------|----|----|-------|-----|-----|-------|------|--------|-------|
| | | | Non-FERC | | | | | | | UT | NET UT | |
| | | | CA | OR | WA | E. WY | UT | ID | W. WY | | | |
| Jul-08 | 24 | 1600 | - | - | - | - | 77 | 67 | - | - | 77 | 144 |
| Aug-08 | 11 | 1700 | - | - | - | - | 83 | 67 | - | - | 83 | 150 |
| Sep-08 | 2 | 1600 | - | - | - | - | 85 | - | - | - | 85 | 85 |
| Oct-08 | 28 | 800 | - | - | - | - | - | - | - | - | - | - |
| Nov-08 | 24 | 1800 | - | - | - | - | - | - | - | - | - | - |
| Dec-08 | 15 | 1800 | - | - | - | - | 99 | - | - | - | 99 | 99 |
| Jan-09 | 5 | 1800 | - | - | - | - | 101 | - | - | - | 101 | 101 |
| Feb-09 | 3 | 800 | - | - | - | - | - | - | - | - | - | - |
| Mar-09 | 3 | 800 | - | - | - | - | - | - | - | - | - | - |
| Apr-09 | 1 | 800 | - | - | - | - | - | - | - | - | - | - |
| May-09 | 28 | 1400 | - | - | - | - | - | - | - | - | - | - |
| Jun-09 | 30 | 1600 | - | - | - | - | 82 | 67 | - | - | 82 | 149 |
| | | | - | - | - | - | 528 | 201 | - | - | 528 | 729 |

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

| Month | Day | Time | Non-FERC | | | | | | | FERC | | Total |
|--------|-----|------|----------|--------|-------|--------|--------|-------|-------|------|--------|--------|
| | | | Non-FERC | | | | | | | UT | NET UT | |
| | | | CA | OR | WA | E. WY | UT | ID | W. WY | | | |
| Jul-08 | 24 | 1600 | 146 | 2,418 | 721 | 1,037 | 4,483 | 613 | 138 | 21 | 4,463 | 9,556 |
| Aug-08 | 11 | 1700 | 145 | 2,256 | 701 | 1,011 | 4,352 | 572 | 136 | 20 | 4,332 | 9,173 |
| Sep-08 | 2 | 1600 | 129 | 2,053 | 641 | 963 | 3,670 | 430 | 192 | 17 | 3,653 | 8,078 |
| Oct-08 | 28 | 800 | 128 | 2,104 | 596 | 1,014 | 2,856 | 401 | 204 | 15 | 2,841 | 7,303 |
| Nov-08 | 24 | 1800 | 139 | 2,309 | 667 | 1,055 | 3,379 | 410 | 226 | 15 | 3,364 | 8,185 |
| Dec-08 | 15 | 1800 | 167 | 2,518 | 761 | 1,074 | 3,787 | 421 | 253 | 16 | 3,771 | 8,981 |
| Jan-09 | 5 | 1800 | 144 | 2,355 | 736 | 1,068 | 3,803 | 437 | 231 | 18 | 3,785 | 8,774 |
| Feb-09 | 3 | 800 | 144 | 2,357 | 718 | 1,064 | 3,379 | 425 | 239 | 16 | 3,363 | 8,326 |
| Mar-09 | 3 | 800 | 134 | 2,344 | 631 | 1,032 | 3,036 | 406 | 233 | 15 | 3,021 | 7,816 |
| Apr-09 | 1 | 800 | 124 | 2,055 | 560 | 998 | 2,745 | 379 | 212 | 16 | 2,729 | 7,073 |
| May-09 | 28 | 1400 | 127 | 1,891 | 503 | 957 | 3,311 | 492 | 221 | 17 | 3,294 | 7,502 |
| Jun-09 | 30 | 1600 | 135 | 2,203 | 651 | 1,045 | 4,070 | 731 | 230 | 19 | 4,051 | 9,065 |
| | | | 1,662 | 26,863 | 7,886 | 12,318 | 42,872 | 5,717 | 2,515 | 204 | 42,668 | 99,833 |

| | | METERED LOADS (MWH) | | | | | | | | | |
|------|--------|---------------------|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
| | | Non-FERC | | | | | | | FERC | | |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | Net UT | Total |
| 2008 | Jul-08 | 89,993 | 1,363,404 | 401,785 | 690,602 | 2,475,363 | 452,552 | 99,166 | 15,449 | 2,459,914 | 5,572,865 |
| 2008 | Aug-08 | 85,717 | 1,332,414 | 386,865 | 676,459 | 2,374,407 | 352,852 | 96,606 | 15,044 | 2,359,363 | 5,305,320 |
| 2008 | Sep-08 | 72,605 | 1,199,076 | 351,852 | 618,399 | 1,954,395 | 262,087 | 131,841 | 12,263 | 1,942,132 | 4,590,255 |
| 2008 | Oct-08 | 66,263 | 1,208,989 | 364,696 | 693,635 | 1,889,311 | 263,409 | 142,603 | 11,126 | 1,878,185 | 4,628,906 |
| 2008 | Nov-08 | 74,763 | 1,329,034 | 391,292 | 708,530 | 2,001,955 | 248,154 | 154,219 | 10,710 | 1,991,245 | 4,907,947 |
| 2008 | Dec-08 | 91,338 | 1,478,969 | 461,935 | 744,127 | 2,239,780 | 278,558 | 171,914 | 11,650 | 2,228,130 | 5,466,621 |
| 2009 | Jan-09 | 83,092 | 1,376,668 | 447,076 | 730,201 | 2,196,332 | 295,764 | 163,418 | 13,508 | 2,182,824 | 5,292,551 |
| 2009 | Feb-09 | 68,488 | 1,218,844 | 368,024 | 674,008 | 1,950,511 | 255,101 | 153,547 | 10,502 | 1,940,009 | 4,688,523 |
| 2009 | Mar-09 | 70,326 | 1,306,401 | 356,579 | 722,287 | 1,940,656 | 266,326 | 164,427 | 11,426 | 1,929,230 | 4,827,002 |
| 2009 | Apr-09 | 67,679 | 1,098,074 | 328,287 | 665,045 | 1,769,522 | 246,512 | 148,472 | 11,320 | 1,758,202 | 4,323,591 |
| 2009 | May-09 | 81,701 | 1,184,846 | 312,932 | 662,510 | 1,951,144 | 314,930 | 159,240 | 12,355 | 1,938,789 | 4,667,303 |
| 2009 | Jun-09 | 83,637 | 1,232,880 | 345,991 | 667,548 | 2,153,109 | 395,104 | 161,510 | 13,485 | 2,139,624 | 5,039,779 |
| | | 935,602 | 15,329,599 | 4,517,314 | 8,253,351 | 24,896,485 | 3,631,349 | 1,746,963 | 148,838 | 24,747,647 | 59,310,663 |

- (less)

| | | Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load) | | | | | | | | | |
|------|--------|---|----|----|-------|----------|----|-------|------|----------|----------|
| | | Non-FERC | | | | | | | FERC | | |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | NET UT | Total |
| 2008 | Jul-08 | | | | | | | | | - | - |
| 2008 | Aug-08 | | | | | | | | | - | - |
| 2008 | Sep-08 | | | | | (4,046) | | | | (4,046) | (4,046) |
| 2008 | Oct-08 | | | | | (3,698) | | | | (3,698) | (3,698) |
| 2008 | Nov-08 | | | | | (4,249) | | | | (4,249) | (4,249) |
| 2008 | Dec-08 | | | | | (3,665) | | | | (3,665) | (3,665) |
| 2009 | Jan-09 | | | | | - | | | | - | - |
| 2009 | Feb-09 | | | | | - | | | | - | - |
| 2009 | Mar-09 | | | | | (3,863) | | | | (3,863) | (3,863) |
| 2009 | Apr-09 | | | | | (3,856) | | | | (3,856) | (3,856) |
| 2009 | May-09 | | | | | - | | | | - | - |
| 2009 | Jun-09 | | | | | - | | | | - | - |
| | | | | | | (23,377) | | | | (23,377) | (23,377) |

= equals

| | | LOADS SERVED FROM COMPANY RESOURCES (NPC) | | | | | | | | | |
|------|--------|---|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
| | | Non-FERC | | | | | | | FERC | | |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | Net UT | Total |
| 2008 | Jul-08 | 89,993 | 1,363,404 | 401,785 | 690,602 | 2,475,363 | 452,552 | 99,166 | 15,449 | 2,459,914 | 5,572,865 |
| 2008 | Aug-08 | 85,717 | 1,332,414 | 386,865 | 676,459 | 2,374,407 | 352,852 | 96,606 | 15,044 | 2,359,363 | 5,305,320 |
| 2008 | Sep-08 | 72,605 | 1,199,076 | 351,852 | 618,399 | 1,950,349 | 262,087 | 131,841 | 12,263 | 1,938,086 | 4,586,209 |
| 2008 | Oct-08 | 66,263 | 1,208,989 | 364,696 | 693,635 | 1,885,613 | 263,409 | 142,603 | 11,126 | 1,874,487 | 4,625,208 |
| 2008 | Nov-08 | 74,763 | 1,329,034 | 391,292 | 708,530 | 1,997,706 | 248,154 | 154,219 | 10,710 | 1,986,996 | 4,903,698 |
| 2008 | Dec-08 | 91,338 | 1,478,969 | 461,935 | 744,127 | 2,236,115 | 278,558 | 171,914 | 11,650 | 2,224,465 | 5,462,956 |
| 2009 | Jan-09 | 83,092 | 1,376,668 | 447,076 | 730,201 | 2,196,332 | 295,764 | 163,418 | 13,508 | 2,182,824 | 5,292,551 |
| 2009 | Feb-09 | 68,488 | 1,218,844 | 368,024 | 674,008 | 1,950,511 | 255,101 | 153,547 | 10,502 | 1,940,009 | 4,688,523 |
| 2009 | Mar-09 | 70,326 | 1,306,401 | 356,579 | 722,287 | 1,936,793 | 266,326 | 164,427 | 11,426 | 1,925,367 | 4,823,139 |
| 2009 | Apr-09 | 67,679 | 1,098,074 | 328,287 | 665,045 | 1,765,666 | 246,512 | 148,472 | 11,320 | 1,754,346 | 4,319,735 |
| 2009 | May-09 | 81,701 | 1,184,846 | 312,932 | 662,510 | 1,951,144 | 314,930 | 159,240 | 12,355 | 1,938,789 | 4,667,303 |
| 2009 | Jun-09 | 83,637 | 1,232,880 | 345,991 | 667,548 | 2,153,109 | 395,104 | 161,510 | 13,485 | 2,139,624 | 5,039,779 |
| | | 935,602 | 15,329,599 | 4,517,314 | 8,253,351 | 24,873,108 | 3,631,349 | 1,746,963 | 148,838 | 24,724,270 | 59,287,286 |

+ plus

| | | Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) | | | | | | | | | |
|------|--------|---|----|----|-------|--------|--------|-------|------|--|--------|
| | | Non-FERC | | | | | | | FERC | INCLUDING FERC (REQUIRED BY JAM INPUT) | |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | Net UT | Total |
| 2008 | Jul-08 | | | | | 4,080 | 9,849 | | | 4,080 | 13,929 |
| 2008 | Aug-08 | | | | | 3,400 | 12,328 | | | 3,400 | 15,728 |
| 2008 | Sep-08 | | | | | 3,400 | - | | | 3,400 | 3,400 |
| 2008 | Oct-08 | | | | | - | - | | | - | - |
| 2008 | Nov-08 | | | | | - | - | | | - | - |
| 2008 | Dec-08 | | | | | 7,480 | - | | | 7,480 | 7,480 |
| 2009 | Jan-09 | | | | | 6,800 | - | | | 6,800 | 6,800 |
| 2009 | Feb-09 | | | | | - | - | | | - | - |
| 2009 | Mar-09 | | | | | - | - | | | - | - |
| 2009 | Apr-09 | | | | | - | - | | | - | - |
| 2009 | May-09 | | | | | - | 201 | | | - | 201 |
| 2009 | Jun-09 | | | | | 3,740 | 7,035 | | | 3,740 | 10,775 |
| | | | | | | 28,900 | 29,413 | | | 28,900 | 58,313 |

= equals

| | | LOADS FOR JURISDICTIONAL ALLOCATION (MWH) | | | | | | | | | |
|------|--------|---|------------|-----------|-----------|------------|-----------|-----------|---------|--|------------|
| | | Non-FERC | | | | | | | FERC | INCLUDING FERC (REQUIRED BY JAM INPUT) | |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | UT | Total |
| 2008 | Jul-08 | 89,993 | 1,363,404 | 401,785 | 690,602 | 2,479,443 | 462,401 | 99,166 | 15,449 | 2,463,994 | 5,586,794 |
| 2008 | Aug-08 | 85,717 | 1,332,414 | 386,865 | 676,459 | 2,377,807 | 365,180 | 96,606 | 15,044 | 2,362,763 | 5,321,048 |
| 2008 | Sep-08 | 72,605 | 1,199,076 | 351,852 | 618,399 | 1,953,749 | 262,087 | 131,841 | 12,263 | 1,941,486 | 4,589,609 |
| 2008 | Oct-08 | 66,263 | 1,208,989 | 364,696 | 693,635 | 1,885,613 | 263,409 | 142,603 | 11,126 | 1,874,487 | 4,625,208 |
| 2008 | Nov-08 | 74,763 | 1,329,034 | 391,292 | 708,530 | 1,997,706 | 248,154 | 154,219 | 10,710 | 1,986,996 | 4,903,698 |
| 2008 | Dec-08 | 91,338 | 1,478,969 | 461,935 | 744,127 | 2,243,595 | 278,558 | 171,914 | 11,650 | 2,231,945 | 5,470,436 |
| 2009 | Jan-09 | 83,092 | 1,376,668 | 447,076 | 730,201 | 2,203,132 | 295,764 | 163,418 | 13,508 | 2,189,624 | 5,299,351 |
| 2009 | Feb-09 | 68,488 | 1,218,844 | 368,024 | 674,008 | 1,950,511 | 255,101 | 153,547 | 10,502 | 1,940,009 | 4,688,523 |
| 2009 | Mar-09 | 70,326 | 1,306,401 | 356,579 | 722,287 | 1,936,793 | 266,326 | 164,427 | 11,426 | 1,925,367 | 4,823,139 |
| 2009 | Apr-09 | 67,679 | 1,098,074 | 328,287 | 665,045 | 1,765,666 | 246,512 | 148,472 | 11,320 | 1,754,346 | 4,319,735 |
| 2009 | May-09 | 81,701 | 1,184,846 | 312,932 | 662,510 | 1,951,144 | 315,131 | 159,240 | 12,355 | 1,938,789 | 4,667,504 |
| 2009 | Jun-09 | 83,637 | 1,232,880 | 345,991 | 667,548 | 2,156,849 | 402,139 | 161,510 | 13,485 | 2,143,364 | 5,050,554 |
| | | 935,602 | 15,329,599 | 4,517,314 | 8,253,351 | 24,902,008 | 3,660,762 | 1,746,963 | 148,838 | 24,753,170 | 59,345,599 |

Utah General Rate Case - June 2009
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

| MONTH | Pac. Power CALIFORNIA | Pac. Power OREGON | Pac. Power WASHINGTON | Pac. Power MONTANA | Pac. Power WYOMING | R.M.P. UTAH | R.M.P. IDAHO | R.M.P. WYOMING | R.M.P. FERC |
|------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------|--------------|----------------|-------------|
| Jul-08 | 146.0 | 2,418.0 | 721.0 | 0.0 | 1,037.0 | 4,462.7 | 613.0 | 138.0 | 20.8 |
| Aug-08 | 145.0 | 2,256.0 | 701.0 | 0.0 | 1,011.0 | 4,331.8 | 572.0 | 136.0 | 20.2 |
| Sep-08 | 129.0 | 2,053.0 | 641.0 | 0.0 | 963.0 | 3,653.2 | 430.0 | 192.0 | 17.0 |
| Oct-08 | 128.0 | 2,104.0 | 596.0 | 0.0 | 1,014.0 | 2,841.1 | 401.0 | 204.0 | 15.0 |
| Nov-08 | 139.0 | 2,309.0 | 667.0 | 0.0 | 1,055.0 | 3,364.1 | 410.0 | 226.0 | 14.9 |
| Dec-08 | 167.0 | 2,518.0 | 761.0 | 0.0 | 1,074.0 | 3,771.0 | 421.0 | 253.0 | 15.7 |
| Jan-09 | 144.0 | 2,355.0 | 736.0 | 0.0 | 1,068.0 | 3,785.1 | 437.0 | 231.0 | 18.2 |
| Feb-09 | 144.0 | 2,357.0 | 718.0 | 0.0 | 1,064.0 | 3,363.4 | 425.0 | 239.0 | 15.6 |
| Mar-09 | 134.0 | 2,344.0 | 631.0 | 0.0 | 1,032.0 | 3,020.6 | 406.0 | 233.0 | 15.4 |
| Apr-09 | 124.0 | 2,055.0 | 560.0 | 0.0 | 988.0 | 2,729.3 | 379.0 | 212.0 | 15.7 |
| May-09 | 127.0 | 1,891.0 | 503.0 | 0.0 | 957.0 | 3,294.4 | 492.0 | 221.0 | 16.6 |
| Jun-09 | 135.0 | 2,203.0 | 651.0 | 0.0 | 1,045.0 | 4,051.5 | 731.0 | 230.0 | 18.7 |
| Lead Curtailment | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total | 1,662.0 | 26,863.0 | 7,886.0 | 0.0 | 12,318.0 | 42,668.1 | 5,717.0 | 2,515.0 | 203.7 |

Juris % by Division 3.4107% 55.1273% 16.1834% 0.0000% 25.2786% 83.4930% 11.1870% 4.9214% 0.3986% 200.00%

Total Hydro Adjustment 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0

Off-System Sales 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0

Subtotal 1,662.0 26,863.0 7,886.0 0.0 12,318.0 42,668.1 5,717.0 2,515.0 203.7

System Capacity Factor 1.6648% 26.9080% 7.8992% 0.0000% 12.3386% 42.7396% 5.7266% 2.5192% 0.2041% 100.00%

ENERGY ALLOCATION NOTE

| MONTH | Pac. Power CALIFORNIA | Pac. Power OREGON | Pac. Power WASHINGTON | Pac. Power MONTANA | Pac. Power WYOMING | R.M.P. UTAH | R.M.P. IDAHO | R.M.P. WYOMING | R.M.P. FERC |
|------------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------|--------------|----------------|-------------|
| Jul-08 | 69,993 | 1,363,404 | 401,785 | 0 | 690,602 | 2,463,994 | 462,401 | 99,166 | 15,449 |
| Aug-08 | 85,717 | 1,332,414 | 386,865 | 0 | 676,459 | 2,362,763 | 365,180 | 96,606 | 15,044 |
| Sep-08 | 72,605 | 1,199,076 | 351,852 | 0 | 618,399 | 1,941,486 | 282,087 | 131,841 | 12,263 |
| Oct-08 | 66,263 | 1,208,989 | 364,696 | 0 | 693,635 | 1,874,487 | 263,409 | 142,603 | 11,126 |
| Nov-08 | 74,763 | 1,329,034 | 391,292 | 0 | 708,530 | 1,986,996 | 248,154 | 154,219 | 10,710 |
| Dec-08 | 91,338 | 1,478,969 | 461,935 | 0 | 744,127 | 2,231,945 | 278,558 | 171,914 | 11,650 |
| Jan-09 | 83,092 | 1,376,668 | 447,076 | 0 | 730,201 | 2,185,624 | 295,764 | 163,418 | 13,508 |
| Feb-09 | 68,488 | 1,218,844 | 368,024 | 0 | 674,008 | 1,940,009 | 255,101 | 153,547 | 10,502 |
| Mar-09 | 70,326 | 1,306,401 | 356,579 | 0 | 722,287 | 1,925,367 | 266,326 | 164,427 | 11,426 |
| Apr-09 | 67,679 | 1,098,074 | 328,267 | 0 | 665,045 | 1,754,346 | 246,512 | 148,472 | 11,320 |
| May-09 | 81,701 | 1,184,846 | 312,932 | 0 | 662,510 | 1,938,789 | 315,131 | 159,240 | 12,355 |
| Jun-09 | 83,637 | 1,232,880 | 345,991 | 0 | 667,548 | 2,143,364 | 402,139 | 161,510 | 13,485 |
| Lead Curtailment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 935,602 | 15,329,599 | 4,517,314 | 0 | 8,253,351 | 24,753,170 | 3,660,762 | 1,746,963 | 148,838 |

Juris % by Division 3.2222% 52.7954% 15.5577% 0.0000% 28.4247% 81.6674% 12.0778% 5.7637% 0.4911% 200.00%

| MONTH | Pac. Power | | R.M.P. | MONTH | Data Input | | Hydro Data Input | | Firm Off-system Data | |
|----------|------------|--------|--------|----------|------------|--------|------------------|--------|----------------------|--------|
| | Pac. Power | R.M.P. | | | Pac. Power | R.M.P. | Pac. Power | R.M.P. | Pac. Power | R.M.P. |
| Jul-08 | 0 | 0 | 0 | Jul-08 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aug-08 | 0 | 0 | 0 | Aug-08 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sep-08 | 0 | 0 | 0 | Sep-08 | 0 | 0 | 0 | 0 | 0 | 0 |
| Oct-08 | 0 | 0 | 0 | Oct-08 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nov-08 | 0 | 0 | 0 | Nov-08 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dec-08 | 0 | 0 | 0 | Dec-08 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jan-09 | 0 | 0 | 0 | Jan-09 | 0 | 0 | 0 | 0 | 0 | 0 |
| Feb-09 | 0 | 0 | 0 | Feb-09 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mar-09 | 0 | 0 | 0 | Mar-09 | 0 | 0 | 0 | 0 | 0 | 0 |
| Apr-09 | 0 | 0 | 0 | Apr-09 | 0 | 0 | 0 | 0 | 0 | 0 |
| May-09 | 0 | 0 | 0 | May-09 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jun-09 | 0 | 0 | 0 | Jun-09 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Pk | 0.0 | 0.0 | 0.0 | Total Pk | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Utah General Rate Case - June 2009

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

| MONTH | MIWH | Proportion | Pac. Power | | OREGON | Pac. Power | | WASHINGTON | Pac. Power | | MONTANA | Pac. Power | | UTAH | Pac. Power | | IDAHO | Pac. Power | | WYOMING | FERC |
|--------------|--------|------------|------------|--------|--------|------------|---------|------------|------------|-------|---------|------------|---------|------|------------|--|-------|------------|--|---------|------|
| | | | CALIFORNIA | OREGON | | WASHINGTON | MONTANA | | UTAH | IDAHO | | WYOMING | | | | | | | | | |
| Jul-08 | 8,910 | 48.39% | 70.7 | 1170.1 | 348.9 | 0.0 | 501.8 | 2159.6 | 66.8 | 10.0 | 296.6 | 70.2 | 10.4 | | | | | | | | |
| Aug-08 | 9,502 | 51.61% | 74.8 | 1164.3 | 361.8 | 0.0 | 521.8 | 2235.6 | 296.2 | 296.2 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Sep-08 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Oct-08 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Nov-08 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Dec-08 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Jan-09 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Feb-09 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Mar-09 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Apr-09 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| May-09 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Jun-09 | - | 0.00% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | |
| Total Pk | 18,412 | 100.00% | 145 | 2,334 | 711 | - | 1,024 | 4,395 | 592 | 137 | 20 | 10.4 | 0.22% | | | | | | | | |
| SSCCT Factor | | | 1.55% | 24.94% | 7.59% | 0.00% | 10.94% | 46.95% | 6.32% | 1.46% | 0.22% | 100.00% | 100.00% | | | | | | | | |
| SSGCT Factor | | | 1.57% | 24.89% | 7.50% | 0.00% | 11.34% | 46.29% | 6.63% | 1.55% | 0.23% | 100.00% | 100.00% | | | | | | | | |

Utah General Rate Case - June 2009
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IWAPS

| MONTH | MWH | Cholla IV | APS | Total | Proportion | Pac. Power | | | | | | | | | | R.M.P. |
|--------------|-----------|-----------|-----------|---------|------------|------------|--------|------------|---------|---------|-------|-------|---------|------|--|--------|
| | | | | | | CALIFORNIA | OREGON | WASHINGTON | MONTANA | WYOMING | UTAH | IDAHO | WYOMING | FERC | | |
| Jul-08 | 243,398 | (142,510) | 100,888 | 3.70% | 5.4 | 89.6 | 26.7 | 0.0 | 38.4 | 165.3 | 22.7 | 5.1 | 0.8 | | | |
| Aug-08 | 250,855 | (142,500) | 108,355 | 3.96% | 5.8 | 89.8 | 27.9 | 0.0 | 40.2 | 172.3 | 22.8 | 5.4 | 0.8 | | | |
| Sep-08 | 233,304 | (68,650) | 164,654 | 6.05% | 7.8 | 124.1 | 38.8 | 0.0 | 58.2 | 220.9 | 26.0 | 11.6 | 1.0 | | | |
| Oct-08 | 249,089 | 78,075 | 327,164 | 12.01% | 15.4 | 252.7 | 71.6 | 0.0 | 121.8 | 341.3 | 48.2 | 24.5 | 1.8 | | | |
| Nov-08 | 241,681 | 137,805 | 379,486 | 13.93% | 19.4 | 321.7 | 92.9 | 0.0 | 147.0 | 468.7 | 57.1 | 31.5 | 2.1 | | | |
| Dec-08 | 243,663 | 142,710 | 386,373 | 14.19% | 23.7 | 357.2 | 108.0 | 0.0 | 152.4 | 534.9 | 58.7 | 35.9 | 2.2 | | | |
| Jan-09 | 161,923 | 142,485 | 304,408 | 11.18% | 16.1 | 283.2 | 82.3 | 0.0 | 119.4 | 423.0 | 48.8 | 25.8 | 2.0 | | | |
| Feb-09 | 224,430 | 68,940 | 293,370 | 10.77% | 15.5 | 253.9 | 77.3 | 0.0 | 114.6 | 362.3 | 45.8 | 25.7 | 1.7 | | | |
| Mar-09 | 251,351 | - | 251,351 | 9.23% | 12.4 | 216.3 | 58.2 | 0.0 | 95.2 | 278.8 | 37.5 | 21.5 | 1.4 | | | |
| Apr-09 | 210,668 | - | 210,668 | 7.73% | 9.6 | 159.0 | 43.3 | 0.0 | 77.2 | 211.1 | 29.3 | 16.4 | 1.2 | | | |
| May-09 | 199,841 | (77,900) | 121,941 | 4.48% | 5.7 | 84.7 | 22.5 | 0.0 | 42.8 | 147.5 | 22.0 | 9.9 | 0.7 | | | |
| Jun-09 | 212,801 | (137,840) | 74,961 | 2.75% | 3.7 | 60.6 | 17.9 | 0.0 | 28.8 | 111.5 | 20.1 | 6.3 | 0.5 | | | |
| | 2,723,002 | 615 | 2,723,617 | 100.00% | 140 | 2,273 | 667 | - | 1,036 | 3,438 | 440 | 220 | 16 | | | |
| SSCOH Factor | | | | | 1.71% | 27.61% | 8.11% | 0.00% | 12.59% | 41.77% | 5.35% | 2.67% | 0.20% | | | |
| SSGCH Factor | | | | | 1.67% | 27.26% | 8.04% | 0.00% | 12.98% | 41.63% | 5.44% | 2.77% | 0.21% | | | |

Utah General Rate Case - June 2009
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

| MONTH | Total | Proportion | Pac. Power | | | | | | | | | | R.M.P. |
|-------------|---------|------------|------------|--------|------------|---------|---------|--------|-------|---------|-------|--|--------|
| | | | CALIFORNIA | OREGON | WASHINGTON | MONTANA | WYOMING | UTAH | IDAHO | WYOMING | FERC | | |
| Jul-08 | 50,400 | 50% | 73.3 | 1213.8 | 361.9 | 0.0 | 520.6 | 2240.3 | 307.7 | 69.3 | 10.4 | | |
| Aug-08 | 50,000 | 50% | 72.2 | 1123.5 | 349.1 | 0.0 | 503.5 | 2157.3 | 284.9 | 67.7 | 10.1 | | |
| Sep-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Oct-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Nov-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Dec-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Jan-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Feb-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Mar-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Apr-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| May-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Jun-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| | 100,400 | 100% | 146 | 2,337 | 711 | - | 1,024 | 4,388 | 593 | 137 | 20 | | |
| SSCP Factor | | | 1.55% | 24.96% | 7.59% | 0.00% | 10.93% | 46.95% | 6.33% | 1.46% | 0.22% | | |
| SSGC Factor | | | 1.57% | 24.90% | 7.50% | 0.00% | 11.33% | 46.28% | 6.64% | 1.55% | 0.23% | | |

Utah General Rate Case - June 2009

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

| Contract | Pac. Power CAL | | Pac. Power ORE | | Pac. Power WASH | | Pac. Power MON | | Pac. Power WYO | | R.M.P. UTAH | | R.M.P. IDAHO | | R.M.P. WYO | | R.M.P. ERC-UP&L | | OTHER | |
|--------------|----------------|------------------|----------------|----------|-----------------|----------------|----------------|--------------|------------------|---------|-------------|-----|--------------|-----|------------|-----|-----------------|-----|-------|--|
| | Pac. Power | Cal | Pac. Power | Cal | Pac. Power | Cal | Pac. Power | Cal | Pac. Power | Cal | R.M.P. | Cal | R.M.P. | Cal | R.M.P. | Cal | R.M.P. | Cal | | |
| Wells | 4,876 | 79,069 | 23,233 | - | 37,787 | 126,095 | 7,793 | 640 | 296,819 | | | | | | | | | | | |
| Rocky Reach | 5,080 | 82,377 | 24,205 | - | 39,368 | 131,371 | 18,050 | 667 | 309,238 | | | | | | | | | | | |
| Wanapum | | 517,319 | 152,006 | | | | | | 669,325 | | | | | | | | | | | |
| Priority | | 120,919 | | | | | | | 120,919 | | | | | | | | | | | |
| Displacement | | 442,472 | | | | | | | 442,472 | | | | | | | | | | | |
| Surplus | | 35,069 | | | | | | | 35,069 | | | | | | | | | | | |
| Total | 9,956 | 1,277,225 | 199,444 | - | 77,156 | 257,467 | 35,376 | 1,307 | 1,873,842 | | | | | | | | | | | |
| MC Factor | 0.5313% | 68.1608% | 10.6436% | 0.0000% | 4.1175% | 13.7400% | 1.8879% | 0.8491% | 0.0698% | 0.0000% | 100.0000% | | | | | | | | | |

Utah General Rate Case - June 2009

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

| MONTH | Pac. Power CAL | | Pac. Power ORE | | Pac. Power WASH | | Pac. Power MON | | Pac. Power WYO | | R.M.P. UTAH | | R.M.P. IDA | | R.M.P. WYO | | R.M.P. FERC | | Utah Juris Input | | FERC Juris Input | | | | |
|--------------------|----------------|-------------------|------------------|----------|------------------|-------------------|------------------|------------------|----------------|----------|-------------|-----------|------------|----------|------------|------------|-------------|----------|------------------|-----------|------------------|----------|----------|----------|----------|
| | Pac. Power | Cal | Pac. Power | Cal | Pac. Power | Cal | Pac. Power | Cal | Pac. Power | Cal | R.M.P. | Cal | R.M.P. | Cal | R.M.P. | Cal | R.M.P. | Cal | Division | Division | Juris | Juris | | | |
| Jul-08 | 89,993 | 1,363,404 | 401,785 | 0 | 690,602 | 2,463,994 | 462,401 | 99,166 | 15,449 | 0 | 2,545,784 | 3,041,010 | 2,479,443 | 15,449 | 2,481,455 | 2,839,593 | 2,377,807 | 15,044 | 2,481,455 | 2,839,593 | 2,377,807 | 15,044 | 15,044 | | |
| Aug-08 | 85,717 | 1,332,414 | 386,865 | 0 | 676,459 | 2,362,763 | 365,180 | 96,606 | 15,044 | 0 | 2,411,932 | 2,347,677 | 1,953,749 | 12,263 | 2,333,583 | 2,291,625 | 1,885,613 | 11,126 | 2,333,583 | 2,291,625 | 1,885,613 | 11,126 | 11,126 | | |
| Sep-08 | 72,605 | 1,199,076 | 351,852 | 0 | 618,399 | 1,941,486 | 262,087 | 131,841 | 12,263 | 0 | 2,503,619 | 2,400,079 | 1,997,706 | 10,710 | 2,776,369 | 2,694,067 | 2,243,595 | 11,650 | 2,776,369 | 2,694,067 | 2,243,595 | 11,650 | 11,650 | | |
| Oct-08 | 66,263 | 1,208,989 | 364,696 | 0 | 693,635 | 1,874,487 | 263,409 | 142,603 | 11,126 | 0 | 2,637,037 | 2,662,314 | 2,203,132 | 13,508 | 2,637,037 | 2,662,314 | 2,203,132 | 13,508 | 2,637,037 | 2,662,314 | 2,203,132 | 13,508 | 13,508 | | |
| Nov-08 | 74,763 | 1,329,034 | 391,292 | 0 | 708,530 | 1,986,996 | 248,154 | 154,219 | 10,710 | 0 | 2,329,364 | 2,359,159 | 1,950,511 | 10,502 | 2,455,593 | 2,367,546 | 1,936,793 | 11,426 | 2,455,593 | 2,367,546 | 1,936,793 | 11,426 | 11,426 | | |
| Dec-08 | 91,338 | 1,478,969 | 461,935 | 0 | 744,127 | 2,231,945 | 278,568 | 171,914 | 11,650 | 0 | 2,159,085 | 2,160,650 | 1,765,666 | 11,320 | 2,241,989 | 2,425,515 | 1,951,144 | 12,355 | 2,241,989 | 2,425,515 | 1,951,144 | 12,355 | 12,355 | | |
| Jan-09 | 83,092 | 1,376,668 | 447,076 | 0 | 730,201 | 2,189,624 | 285,764 | 163,418 | 13,508 | 0 | 2,330,056 | 2,720,498 | 2,156,849 | 13,485 | 29,035,866 | 30,309,733 | 24,902,008 | 148,838 | 2,330,056 | 2,720,498 | 2,156,849 | 13,485 | 148,838 | | |
| Feb-09 | 68,488 | 1,218,844 | 368,024 | 0 | 674,008 | 1,940,009 | 255,101 | 153,547 | 10,502 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mar-09 | 70,326 | 1,306,401 | 356,579 | 0 | 722,287 | 1,925,367 | 286,326 | 164,427 | 11,426 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Apr-09 | 67,679 | 1,096,074 | 328,287 | 0 | 665,045 | 1,754,346 | 246,512 | 148,472 | 11,320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| May-09 | 81,701 | 1,184,846 | 312,932 | 0 | 662,510 | 1,938,789 | 315,131 | 159,240 | 12,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Jun-09 | 83,637 | 1,232,860 | 345,991 | 0 | 687,548 | 2,143,364 | 402,139 | 161,510 | 13,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Input | 935,602 | 15,329,599 | 4,517,314 | 0 | 8,253,351 | 24,753,170 | 3,660,762 | 1,746,963 | 148,838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Load curtailment

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

| MONTH | Total | Proportion | Pac Power CALIFORNIA | Pac Power OREGON | Pac Power WASHINGTON | Pac Power MONTANA | Pac Power WYOMING | R.M.P. UTAH | R.M.P. IDAHO | R.M.P. WYOMING | R.M.P. FERC |
|--------------|--------|------------|----------------------|------------------|----------------------|-------------------|-------------------|-------------|--------------|----------------|-------------|
| Jul-08 | 8,910 | 48.39% | 43,549 | 659,766 | 194,428 | - | 334,190 | 1,192,353 | 223,761 | 47,987 | 7,476 |
| Aug-08 | 9,502 | 51.61% | 44,238 | 687,645 | 199,657 | - | 349,113 | 1,219,397 | 188,466 | 49,857 | 7,764 |
| Sep-08 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Oct-08 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Nov-08 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Dec-08 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Jan-09 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Feb-09 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Mar-09 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Apr-09 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| May-09 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| Jun-09 | - | 0.00% | - | - | - | - | - | - | - | - | - |
| | 18,412 | 100.00% | 87,786 | 1,347,410 | 394,085 | - | 683,303 | 2,411,750 | 412,226 | 97,845 | 15,240 |
| SSECT Factor | | 1.61% | 24.72% | 7.23% | 0.00% | 12.54% | 44.26% | 7.56% | 1.80% | 0.28% | 100.00% |

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/AP

| MONTH | MWH Cholla IV | | Total | Proportion | Pac Power | | R.M.P. CALIFORNIA | Pac Power OREGON | Pac Power WASHINGTON | Pac Power MONTANA | Pac Power WYOMING | R.M.P. UTAH | R.M.P. IDAHO | R.M.P. WYOMING | R.M.P. FERC |
|--------------|---------------|-----------|-----------|------------|-----------|-----------|-------------------|------------------|----------------------|-------------------|-------------------|-------------|--------------|----------------|-------------|
| | APS | Cholla IV | | | | | | | | | | | | | |
| Jul-08 | 243,398 | (142,510) | 100,888 | 3.70% | 3,333 | 50,503 | 14,663 | - | 25,581 | 91,271 | 17,128 | 3,673 | 572 | | |
| Aug-08 | 250,855 | (142,500) | 108,355 | 3.98% | 3,410 | 53,008 | 15,391 | - | 26,912 | 93,999 | 14,528 | 3,843 | 599 | | |
| Sep-08 | 233,304 | (68,650) | 164,654 | 6.05% | 4,389 | 72,469 | 21,271 | - | 37,365 | 117,371 | 15,844 | 7,970 | 741 | | |
| Oct-08 | 249,089 | 78,075 | 327,164 | 12.01% | 7,960 | 145,225 | 43,808 | - | 83,320 | 225,166 | 31,641 | 17,130 | 1,336 | | |
| Nov-08 | 241,681 | 137,805 | 379,486 | 13.93% | 10,417 | 185,176 | 54,519 | - | 98,721 | 276,851 | 34,576 | 21,488 | 1,492 | | |
| Dec-08 | 243,663 | 142,710 | 386,373 | 14.19% | 12,957 | 209,807 | 65,530 | - | 105,562 | 316,624 | 39,516 | 24,388 | 1,653 | | |
| Jan-09 | 161,923 | 142,485 | 304,408 | 11.18% | 9,287 | 153,865 | 49,968 | - | 81,612 | 244,725 | 33,056 | 18,265 | 1,510 | | |
| Feb-09 | 224,430 | 68,940 | 293,370 | 10.77% | 7,377 | 131,286 | 39,641 | - | 72,600 | 208,965 | 27,478 | 16,539 | 1,131 | | |
| Mar-09 | 251,351 | - | 251,351 | 9.23% | 6,490 | 120,562 | 32,907 | - | 66,657 | 177,684 | 24,578 | 15,174 | 1,054 | | |
| Apr-09 | 210,668 | - | 210,668 | 7.73% | 5,235 | 84,934 | 25,383 | - | 51,440 | 135,696 | 19,067 | 11,484 | 876 | | |
| May-09 | 199,841 | (77,900) | 121,941 | 4.48% | 3,658 | 53,048 | 14,011 | - | 29,662 | 86,803 | 14,109 | 7,129 | 553 | | |
| Jun-09 | 212,801 | (137,840) | 74,961 | 2.75% | 2,302 | 33,932 | 9,523 | - | 18,373 | 58,991 | 11,068 | 4,445 | 371 | | |
| | 2,723,002 | 615 | 2,723,617 | 100.00% | 76,815 | 1,293,835 | 386,843 | - | 697,823 | 2,034,145 | 282,590 | 151,528 | 11,889 | | |
| SSECH Factor | | | | | 1.56% | 26.22% | 7.84% | 0.00% | 14.14% | 41.21% | 5.73% | 3.07% | 0.24% | 100.00% | |

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

| MONTH | Total | Proportion | Pac. Power CALIFORNIA | Pac. Power OREGON | Pac. Power WASHINGTON | Pac. Power MONTANA | Pac. Power WYOMING | R.M.P. UTAH | R.M.P. IDAHO | R.M.P. WYOMING | R.M.P. FERC |
|-------------|---------|------------|-----------------------|-------------------|-----------------------|--------------------|--------------------|-------------|--------------|----------------|-------------|
| Jul-08 | 50,400 | 50% | 45175.8 | 684417.9 | 201692.9 | 0.0 | 346676.7 | 1236905.4 | 232121.6 | 49780.5 | 7755.3 |
| Aug-08 | 50,000 | 50% | 42687.7 | 663552.8 | 192661.9 | 0.0 | 336882.0 | 1176674.8 | 181862.5 | 48110.6 | 7492.0 |
| Sep-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Oct-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Nov-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Dec-08 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Jan-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Feb-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Mar-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Apr-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| May-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Jun-09 | - | 0% | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| | 100,400 | 100% | 87,864 | 1,347,971 | 394,355 | - | 683,558 | 2,413,580 | 413,984 | 97,891 | 15,247 |
| SSEP Factor | | | 1.61% | 24.71% | 7.23% | 0.00% | 12.53% | 44.25% | 7.59% | 1.79% | 0.28% |
| | | | | | | | | | | | 100.00% |

