

Rocky Mountain Power
Exhibit RMP__ (CCP-3R-COS)
Docket No. 07-035-93
Witness: C. Craig Paice

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of C. Craig Paice
Functionalized Results of Operations and Cost of Service Detail
Updated 12 Months Ended December 2008

September 2008

Rocky Mountain Power Table of Contents

Exhibit RMP (CCP- 3R-COS)

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PACIFICORP
12 MONTHS ENDED DECEMBER 2008
REVISED PROTOCOL
Thirteen Month Average
RESULTS OF OPERATIONS SUMMARY

		UTAH						
<u>Description of Account Summary:</u>		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1	General Business Revenues	1,409,599,196	914,940,713	82,968,987	411,689,496	370,374,557	34,899,271	6,415,669
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	734,320,192	667,755,330	66,564,861	-	-	-	-
5	Other Operating Revenues	61,338,050	15,444,745	32,948,997	12,944,308	5,733,196	7,026,209	184,903
6	Total Operating Revenues	2,205,257,437	1,598,140,788	182,482,845	424,633,804	376,107,752	41,925,480	6,600,572
7								
8	Operating Expenses:							
9	Steam Production	358,274,881	358,274,881	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	14,881,793	14,881,793	-	-	-	-	-
12	Other Power Supply	950,954,389	950,954,389	-	-	-	-	-
13	Transmission	65,014,884	-	65,014,884	-	-	-	-
14	Distribution	95,272,837	-	-	95,272,837	95,272,837	-	-
15	Customer Accounts	42,133,068	-	-	42,133,068	-	42,133,068	-
16	Customer Service	8,845,032	-	-	8,845,032	-	8,845,032	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	71,494,879	29,972,489	13,283,872	28,238,518	24,236,906	578,918	3,422,694
19								
20	Total O & M Expenses	1,606,871,762	1,354,083,552	78,298,756	174,489,454	119,509,742	51,557,018	3,422,694
21								
22	Depreciation	166,651,846	78,128,053	28,378,784	60,145,009	59,518,185	626,823	-
23	Amortization Expense	25,290,613	14,051,787	3,088,677	8,150,149	4,330,562	3,819,587	-
24	Taxes Other Than Income	34,283,663	15,742,535	6,708,033	11,833,095	11,684,637	284,972	(136,514)
25	Income Taxes - Federal	10,283,245	(26,315,659)	(1,655,449)	38,254,353	50,598,525	(14,566,352)	2,222,180
26	Income Taxes - State	2,474,876	(2,682,543)	(233,281)	5,390,700	7,130,200	(2,052,651)	313,144
27	Income Taxes - Def Net	62,386,622	28,829,259	11,152,664	22,404,699	21,442,402	962,298	-
28	Investment Tax Credit Adj.	(1,621,963)	(765,645)	(317,648)	(538,670)	(538,670)	-	-
29	Misc Revenue & Expense	(5,923,599)	(5,854,439)	15,616	(84,776)	(685,390)	600,614	-
30								
31	Total Operating Expenses	1,900,697,065	1,455,216,900	125,436,152	320,044,013	272,990,201	41,232,309	5,821,503
32								
33	Operating Revenue for Return	304,560,372	142,923,888	57,046,693	104,589,791	103,117,552	693,171	779,069
34								
35	Rate Base:							
36	Electric Plant in Service	7,261,861,954	3,447,248,355	1,390,856,523	2,423,757,076	2,363,748,480	60,008,596	-
37	Plant Held for Future Use	3,208,605	398,204	69,110	2,741,291	2,741,291	-	-
38	Misc Deferred Debits	30,695,841	15,039,047	13,762,714	1,894,080	985,229	518,602	390,249
39	Elec Plant Acq Adj	29,276,478	29,276,478	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	17,679,962	7,484,684	2,687,192	7,508,085	3,950,623	754	3,556,709
42	Fuel Stock	46,094,797	46,094,797	-	-	-	-	-
43	Material & Supplies	63,952,524	53,532,765	3,519,980	6,899,779	6,899,779	-	-
44	Working Capital	39,475,287	27,983,655	3,527,662	7,963,969	7,047,365	796,985	119,620
45	Weatherization Loans	6,496,944	-	-	6,496,944	-	-	6,496,944
46	Miscellaneous Rate Base	2,199,318	2,199,318	-	-	-	-	-
47								
48	Total Electric Plant	7,500,941,710	3,629,257,304	1,414,423,182	2,457,261,224	2,385,372,766	61,324,937	10,563,521
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	(2,559,307,704)	(1,319,792,571)	(494,660,676)	(744,854,458)	(741,846,917)	(3,007,541)	-
52	Accum Prov For Amort	(178,008,394)	(75,494,713)	(24,702,084)	(77,811,596)	(37,970,768)	(39,840,828)	-
53	Accum Def Income Taxes	(571,387,650)	(262,471,472)	(116,511,503)	(192,404,676)	(194,649,411)	2,244,735	-
54	Unamortized ITC	(162,865)	(76,880)	(31,896)	(54,089)	(54,089)	-	-
55	Customer Adv for Const	(8,071,613)	-	(2,006,037)	(6,065,576)	(6,065,576)	-	-
56	Customer Service Deposits	(10,294,490)	-	-	(10,294,490)	-	(10,294,490)	-
57	Misc. Rate Base Deductions	(44,124,606)	(33,493,069)	(3,005,451)	(7,626,087)	(6,598,091)	(1,027,995)	-
58								
59	Total Rate Base Deductions	(3,371,357,323)	(1,691,328,705)	(640,917,647)	(1,039,110,971)	(987,184,852)	(51,926,119)	-
60								
61	Total Rate Base	4,129,584,387	1,937,928,598	773,505,536	1,418,150,253	1,398,187,914	9,398,818	10,563,521
62								
63	Return on Rate Base	7.375%	7.375%	7.375%	7.375%	7.375%	7.375%	7.375%
64								
65	Return on Equity	8.440%	8.440%	8.440%	8.440%	8.440%	8.440%	8.440%
66								
67	100 Basis Points in Equity:	20,813,105	9,767,160	3,898,468	7,147,477	7,046,867	47,370	53,240
68	Revenue Requirement Impact	33,542,474	15,740,790	6,282,785	11,518,900	11,356,756	76,342	85,802
69	Rate Base Decrease	(264,156,364)	(123,963,122)	(49,478,686)	(90,714,556)	(89,437,629)	(601,212)	(675,715)

Description of Account Summary:				UTAH						
REVISED PROTOCOL				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
Thirteen Month Average										
FERC	BUSINESS	PITA	UTAH							
ACCT	DESCRIPTION	FUNCTION	FACTOR	Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
70	Sales to Ultimate Customers									
71	440	Residential Sales			(0)	0	0	(0)	0	(0)
72			S	541,278,386	914,940,713	82,968,987	411,689,496	370,374,557	34,899,271	6,415,669
73										
74				541,278,386	914,940,713	82,968,987	411,689,496	370,374,557	34,899,271	6,415,669
75										
76	442	Commercial & Industrial Sales								
77			S	839,578,894						
78		P	SE	-	-	-	-	-	-	-
79		PT	SG	-	-	-	-	-	-	-
80										
81										
82				839,578,894	-	-	-	-	-	-
83										
84	444	Public Street & Highway Lighting								
85			S	10,359,662						
86			SO	-						
87				10,359,662	-	-	-	-	-	-
88										
89	445	Other Sales to Public Authority								
90			S	18,382,255						
91										
92				18,382,255	-	-	-	-	-	-
93										
94	448	Interdepartmental								
95		DPW	S	-	-	-	-	-	-	-
96		GP	SO	-	-	-	-	-	-	-
97				-	-	-	-	-	-	-
98										
99	Total Sales to Ultimate Customers			1,409,599,196	914,940,713	82,968,987	411,689,496	370,374,557	34,899,271	6,415,669
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104		WSF	S	-	-	-	-	-	-	-
105				-	-	-	-	-	-	-
106										
107	447NPC	Sales for Resale-NPC								
108		WSF	SG	734,320,192	667,755,330	66,564,861	-	-	-	-
109		WSF	SE	-	-	-	-	-	-	-
110		WSF	SG	-	-	-	-	-	-	-
111				734,320,192	667,755,330	66,564,861	-	-	-	-
112										
113		Total Sales for Resale		734,320,192	667,755,330	66,564,861	-	-	-	-
114										
115	449	Provision for Rate Refund								
116		WSF	S	3	2	0	-	-	-	-
117		WSF	SG	-	-	-	-	-	-	-
118										
119										
120				3	2	0	-	-	-	-
121										
122	Total Sales from Electricity			2,143,919,390	1,582,696,045	149,533,849	411,689,496	370,374,557	34,899,271	6,415,669
123	450	Forfeited Discounts & Interest								
124		CUST	S	2,484,206	-	-	2,484,206	-	2,484,206	-
125		CUST	SO	-	-	-	-	-	-	-
126				2,484,206	-	-	2,484,206	-	2,484,206	-
127										
128	451	Misc Electric Revenue								
129		CUST	S	4,539,977	-	-	4,539,977	-	4,539,977	-
130		GP	SG	-	-	-	-	-	-	-
131		GP	SO	11,198	5,092	2,193	3,913	3,820	93	-
132				4,551,175	5,092	2,193	4,543,890	3,820	4,540,070	-
133										
134	453	Water Sales								
135		P	SG	16,263	16,263	-	-	-	-	-
136				16,263	16,263	-	-	-	-	-
137										
138	454	Rent of Electric Property								
139		DPW	S	5,649,803	-	-	5,649,803	5,649,803	-	-
140		T	SG	2,141,181	-	2,141,181	-	-	-	-
141		GP	SO	232,377	105,666	45,508	81,203	79,270	1,933	-
142				8,023,361	105,666	2,186,689	5,731,006	5,729,073	1,933	-
143										

					UTAH						
<u>Description of Account Summary:</u>					<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
144											
145											
146	456	Other Electric Revenue									
147		DMSC	S		84,882	-	-	84,882	-	-	84,882
148		CUST	CN		-	-	-	-	-	-	-
149		OTHSE	SE		5,285,948	1,253	5,284,694	-	-	-	-
150		OTHSO	SO		100,907	404	179	100,323	303	-	100,021
151		OTHSGR	SG		40,791,305	15,316,064	25,475,241	-	-	-	-
152											
153					46,263,041	15,317,722	30,760,114	185,205	303	-	184,903
154											
155											
156		Total Other Electric Revenues			61,338,047	15,444,743	32,948,997	12,944,308	5,733,196	7,026,209	184,903
157											
158		Total Electric Operating Revenues			2,205,257,437	1,598,140,788	182,482,845	424,633,804	376,107,752	41,925,480	6,600,572
159											
160		Summary of Revenues by Factor									
161		S			1,422,358,067	914,940,715	82,968,988	424,448,364	376,024,360	41,923,453	6,500,551
162		CN			-	-	-	-	-	-	-
163		SE			5,285,948	1,253	5,284,694	-	-	-	-
164		SO			344,482	111,162	47,880	185,440	83,393	2,026	100,021
165		SG			777,268,941	683,087,657	94,181,284	-	-	-	-
166		DGP			-	-	-	-	-	-	-
167		0			-	-	-	-	-	-	-
168		Total Electric Operating Revenues			2,205,257,437	1,598,140,788	182,482,845	424,633,804	376,107,752	41,925,480	6,600,572
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					-	-	-	-	-	-	-
177											
178	41170	Loss on Sale of Utility Plant									
179		DPW	S		-	-	-	-	-	-	-
180		T	SG		-	-	-	-	-	-	-
181					-	-	-	-	-	-	-
182											
183	4118	Gain from Emission Allowances									
184		P	S		-	-	-	-	-	-	-
185		P	SE		(5,813,988)	(5,813,988)	-	-	-	-	-
186					(5,813,988)	(5,813,988)	-	-	-	-	-
187											
188	41181	Gain from Disposition of NOX Credits									
189		P	SE		-	-	-	-	-	-	-
190					-	-	-	-	-	-	-
191											
192	4194	Impact Housing Interest Income									
193		P	SG		-	-	-	-	-	-	-
194					-	-	-	-	-	-	-
195											
196	421	(Gain) / Loss on Sale of Utility Plant									
197		DPW	S		(711,689)	-	-	(711,689)	(711,689)	-	-
198		T	SG		107	-	107	-	-	-	-
199		T	SG		-	-	-	-	-	-	-
200		PTD	CN		20,306	9,586	3,977	6,744	6,744	-	-
201		PTD	SO		58,882	27,795	11,532	19,555	19,555	-	-
202		P	SG		(77,831)	(77,831)	-	-	-	-	-
203					(710,225)	(40,451)	15,616	(685,390)	(685,390)	-	-
204											
205		Total Miscellaneous Revenues			(6,524,213)	(5,854,439)	15,616	(685,390)	(685,390)	-	-
206		Miscellaneous Expenses									
207	4311	Interest on Customer Deposits									
208		CUST	S		600,614	-	-	600,614	-	600,614	-
209					600,614	-	-	600,614	-	600,614	-
210		Total Miscellaneous Expenses			600,614	-	-	600,614	-	600,614	-
211											
212		Net Misc Revenue and Expense			(5,923,599)	(5,854,439)	15,616	(84,776)	(685,390)	600,614	-
213											
214	500	Operation Supervision & Engineering									
215		P	SG		8,322,886	8,322,886	-	-	-	-	-
216		P	SSGCH		664,938	664,938	-	-	-	-	-
217					8,987,824	8,987,824	-	-	-	-	-
218											

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
219	501	Fuel Related-Non NPC								
220			P	SE	5,383,704	5,383,704	-	-	-	-
221			P	SE	-	-	-	-	-	-
222			P	SE	-	-	-	-	-	-
223			P	SSECT	-	-	-	-	-	-
224			P	SSECH	773,508	773,508	-	-	-	-
225					6,157,212	6,157,212	-	-	-	-
226										
227	501NPC	Fuel Related-NPC								
228			P	SE	216,690,239	216,690,239	-	-	-	-
229			P	SE	-	-	-	-	-	-
230			P	SE	-	-	-	-	-	-
231			P	SSECT	-	-	-	-	-	-
232			P	SSECH	22,268,596	22,268,596	-	-	-	-
233					238,958,835	238,958,835	-	-	-	-
234										
235		Total Fuel Related			245,116,048	245,116,048	-	-	-	-
236										
237	502	Steam Expenses								
238			P	SG	12,856,234	12,856,234	-	-	-	-
239			P	SSGCH	916,614	916,614	-	-	-	-
240					13,772,848	13,772,848	-	-	-	-
241										
242	503	Steam From Other Sources-Non-NPC								
243			P	SE	(8,804)	(8,804)	-	-	-	-
244					(8,804)	(8,804)	-	-	-	-
245										
246	503NPC	Steam From Other Sources-NPC								
247			P	SE	1,412,258	1,412,258	-	-	-	-
248					1,412,258	1,412,258	-	-	-	-
249										
250	505	Electric Expenses								
251			P	SG	1,182,085	1,182,085	-	-	-	-
252			P	SSGCH	585,942	585,942	-	-	-	-
253					1,768,027	1,768,027	-	-	-	-
254										
255	506	Misc. Steam Expense								
256			P	SG	12,516,500	12,516,500	-	-	-	-
257			P	SE	-	-	-	-	-	-
258			P	SSGCH	748,204	748,204	-	-	-	-
259					13,264,704	13,264,704	-	-	-	-
260										
261	507	Rents								
262			P	SG	256,194	256,194	-	-	-	-
263			P	SSGCH	91,505	91,505	-	-	-	-
264					347,700	347,700	-	-	-	-
265										
266	510	Maint Supervision & Engineering								
267			P	SG	2,163,523	2,163,523	-	-	-	-
268			P	SSGCH	1,003,153	1,003,153	-	-	-	-
269					3,166,676	3,166,676	-	-	-	-
270										
271										
272										
273	511	Maintenance of Structures								
274			P	SG	8,444,570	8,444,570	-	-	-	-
275			P	SSGCH	360,842	360,842	-	-	-	-
276					8,805,412	8,805,412	-	-	-	-
277										
278	512	Maintenance of Boiler Plant								
279			P	SG	40,760,754	40,760,754	-	-	-	-
280			P	SSGCH	1,240,770	1,240,770	-	-	-	-
281					42,001,523	42,001,523	-	-	-	-
282										
283	513	Maintenance of Electric Plant								
284			P	SG	14,081,196	14,081,196	-	-	-	-
285			P	SSGCH	251,298	251,298	-	-	-	-
286					14,332,494	14,332,494	-	-	-	-
287										
288	514	Maintenance of Misc. Steam Plant								
289			P	SG	4,105,085	4,105,085	-	-	-	-
290			P	SSGCH	1,203,086	1,203,086	-	-	-	-
291					5,308,171	5,308,171	-	-	-	-
292										
293		Total Steam Power Generation			358,274,881	358,274,881	-	-	-	-
294	517	Operation Super & Engineering								
295			P	SG	-	-	-	-	-	-
296					-	-	-	-	-	-
297										

					UTAH						
<u>Description of Account Summary:</u>					<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
298	518	Nuclear Fuel Expense			-	-	-	-	-	-	-
299			P	SE	-	-	-	-	-	-	-
300					-	-	-	-	-	-	-
301					-	-	-	-	-	-	-
302					-	-	-	-	-	-	-
303	519	Coolants and Water			-	-	-	-	-	-	-
304			P	SG	-	-	-	-	-	-	-
305					-	-	-	-	-	-	-
306					-	-	-	-	-	-	-
307	520	Steam Expenses			-	-	-	-	-	-	-
308			P	SG	-	-	-	-	-	-	-
309					-	-	-	-	-	-	-
310					-	-	-	-	-	-	-
311					-	-	-	-	-	-	-
312					-	-	-	-	-	-	-
313	523	Electric Expenses			-	-	-	-	-	-	-
314			P	SG	-	-	-	-	-	-	-
315					-	-	-	-	-	-	-
316					-	-	-	-	-	-	-
317	524	Misc. Nuclear Expenses			-	-	-	-	-	-	-
318			P	SG	-	-	-	-	-	-	-
319					-	-	-	-	-	-	-
320					-	-	-	-	-	-	-
321	528	Maintenance Super & Engineering			-	-	-	-	-	-	-
322			P	SG	-	-	-	-	-	-	-
323					-	-	-	-	-	-	-
324					-	-	-	-	-	-	-
325	529	Maintenance of Structures			-	-	-	-	-	-	-
326			P	SG	-	-	-	-	-	-	-
327					-	-	-	-	-	-	-
328					-	-	-	-	-	-	-
329	530	Maintenance of Reactor Plant			-	-	-	-	-	-	-
330			P	SG	-	-	-	-	-	-	-
331					-	-	-	-	-	-	-
332					-	-	-	-	-	-	-
333	531	Maintenance of Electric Plant			-	-	-	-	-	-	-
334			P	SG	-	-	-	-	-	-	-
335					-	-	-	-	-	-	-
336					-	-	-	-	-	-	-
337	532	Maintenance of Misc Nuclear			-	-	-	-	-	-	-
338			P	SG	-	-	-	-	-	-	-
339					-	-	-	-	-	-	-
340					-	-	-	-	-	-	-
341		Total Nuclear Power Generation			-	-	-	-	-	-	-
342					-	-	-	-	-	-	-
343	535	Operation Super & Engineering			-	-	-	-	-	-	-
344			P	DGP	-	-	-	-	-	-	-
345			P	SG	2,115,009	2,115,009	-	-	-	-	-
346			P	SG	1,452,721	1,452,721	-	-	-	-	-
347					-	-	-	-	-	-	-
348					3,567,730	3,567,730	-	-	-	-	-
349					-	-	-	-	-	-	-
350	536	Water For Power			-	-	-	-	-	-	-
351			P	DGP	-	-	-	-	-	-	-
352			P	SG	67,590	67,590	-	-	-	-	-
353			P	SG	52,980	52,980	-	-	-	-	-
354					-	-	-	-	-	-	-
355					120,570	120,570	-	-	-	-	-
356					-	-	-	-	-	-	-
357	537	Hydraulic Expenses			-	-	-	-	-	-	-
358			P	DGP	-	-	-	-	-	-	-
359			P	SG	1,823,321	1,823,321	-	-	-	-	-
360			P	SG	197,839	197,839	-	-	-	-	-
361					-	-	-	-	-	-	-
362					2,021,159	2,021,159	-	-	-	-	-
363					-	-	-	-	-	-	-
364	538	Electric Expenses			-	-	-	-	-	-	-
365			P	DGP	-	-	-	-	-	-	-
366			P	SG	-	-	-	-	-	-	-
367			P	SG	-	-	-	-	-	-	-
368					-	-	-	-	-	-	-
369					-	-	-	-	-	-	-
370					-	-	-	-	-	-	-
371	539	Misc. Hydro Expenses			-	-	-	-	-	-	-
372			P	DGP	-	-	-	-	-	-	-
373			P	SG	4,420,890	4,420,890	-	-	-	-	-
374			P	SG	2,380,589	2,380,589	-	-	-	-	-
375					-	-	-	-	-	-	-
376					-	-	-	-	-	-	-
377					6,801,479	6,801,479	-	-	-	-	-

Description of Account Summary:				UTAH						
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
378										
379	540	Rents (Hydro Generation)								
380		P	DGP	-	-	-	-	-	-	-
381		P	SG	34,697	34,697	-	-	-	-	-
382		P	SG	2,423	2,423	-	-	-	-	-
383										
384				37,120	37,120	-	-	-	-	-
385										
386	541	Maint Supervision & Engineering								
387		P	DGP	-	-	-	-	-	-	-
388		P	SG	-	-	-	-	-	-	-
389		P	SG	-	-	-	-	-	-	-
390										
391				-	-	-	-	-	-	-
392										
393	542	Maintenance of Structures								
394		P	DGP	-	-	-	-	-	-	-
395		P	SG	385,662	385,662	-	-	-	-	-
396		P	SG	73,882	73,882	-	-	-	-	-
397										
398				459,544	459,544	-	-	-	-	-
399										
400										
401										
402										
403	543	Maintenance of Dams & Waterways								
404		P	DGP	-	-	-	-	-	-	-
405		P	SG	352,147	352,147	-	-	-	-	-
406		P	SG	59,725	59,725	-	-	-	-	-
407										
408				411,872	411,872	-	-	-	-	-
409										
410	544	Maintenance of Electric Plant								
411		P	DGP	-	-	-	-	-	-	-
412		P	SG	258,442	258,442	-	-	-	-	-
413		P	SG	203,467	203,467	-	-	-	-	-
414										
415				461,909	461,909	-	-	-	-	-
416										
417	545	Maintenance of Misc. Hydro Plant								
418		P	DGP	-	-	-	-	-	-	-
419		P	SG	734,435	734,435	-	-	-	-	-
420		P	SG	265,975	265,975	-	-	-	-	-
421										
422				1,000,410	1,000,410	-	-	-	-	-
423										
424		Total Hydraulic Power Generation		14,881,793	14,881,793	-	-	-	-	-
425										
426	546	Operation Super & Engineering								
427		P	SG	345,552	345,552	-	-	-	-	-
428		P	SSGCT	-	-	-	-	-	-	-
429				345,552	345,552	-	-	-	-	-
430										
431	547	Fuel-Non-NPC								
432		P	SE	711,805	711,805	-	-	-	-	-
433		P	SSECT	(2)	(2)	-	-	-	-	-
434				711,804	711,804	-	-	-	-	-
435										
436	547NPC	Fuel-NPC								
437		P	SE	153,324,028	153,324,028	-	-	-	-	-
438		P	SSECT	12,588,655	12,588,655	-	-	-	-	-
439				165,912,683	165,912,683	-	-	-	-	-
440										
441	548	Generation Expense								
442		P	SG	3,431,822	3,431,822	-	-	-	-	-
443		P	SSGCT	1,084,846	1,084,846	-	-	-	-	-
444				4,516,668	4,516,668	-	-	-	-	-
445										
446	549	Miscellaneous Other								
447		P	SG	7,103,220	7,103,220	-	-	-	-	-
448		P	SSGCT	-	-	-	-	-	-	-
449				7,103,220	7,103,220	-	-	-	-	-
450										
451										
452										
453										
454	550	Maint Supervision & Engineering								
455		P	SG	221,096	221,096	-	-	-	-	-
456		P	SSGCT	2,169,589	2,169,589	-	-	-	-	-
457				2,390,685	2,390,685	-	-	-	-	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
458										
459	551	Maint Supervision & Engineering								
460		P	SG	-	-	-	-	-	-	-
461				-	-	-	-	-	-	-
462										
463	552	Maintenance of Structures								
464		P	SG	92,553	92,553	-	-	-	-	-
465		P	SSGCT	81,643	81,643	-	-	-	-	-
466				174,196	174,196	-	-	-	-	-
467										
468	553	Maint of Generation & Electric Plant								
469		P	SG	985,254	985,254	-	-	-	-	-
470		P	SSGCT	331,538	331,538	-	-	-	-	-
471				1,316,792	1,316,792	-	-	-	-	-
472										
473	554	Maintenance of Misc. Other								
474		P	SG	71,321	71,321	-	-	-	-	-
475		P	SSGCT	95,227	95,227	-	-	-	-	-
476				166,547	166,547	-	-	-	-	-
477										
478		Total Other Power Generation		182,638,146	182,638,146	-	-	-	-	-
479										
480										
481	555	Purchased Power-Non NPC								
482		DMSC	S	-	-	-	-	-	-	-
483				-	-	-	-	-	-	-
484										
485	555NPC	Purchased Power-NPC								
486		P	SG	664,403,370	664,403,370	-	-	-	-	-
487		P	SE	35,436,288	35,436,288	-	-	-	-	-
488		P	SSGC	4,207,776	4,207,776	-	-	-	-	-
489		P	DGP	-	-	-	-	-	-	-
490				704,047,434	704,047,434	-	-	-	-	-
491										
492		Total Purchased Power		704,047,434	704,047,434	-	-	-	-	-
493										
494	556	System Control & Load Dispatch								
495		P	SG	1,236,421	1,236,421	-	-	-	-	-
496										
497				1,236,421	1,236,421	-	-	-	-	-
498										
499										
500										
501	557	Other Expenses								
502		P	S	-	-	-	-	-	-	-
503		P	SG	20,160,434	20,160,434	-	-	-	-	-
504		P	SGCT	503,828	503,828	-	-	-	-	-
505		P	SE	-	-	-	-	-	-	-
506		P	SSGCT	(29,551)	(29,551)	-	-	-	-	-
507		P	TROJP	-	-	-	-	-	-	-
508										
509				20,634,711	20,634,711	-	-	-	-	-
510										
511		Embedded Cost Differentials								
512		Company Owned Hydro	P	DGP	-	-	-	-	-	-
513		Company Owned Hydro	P	SG	37,215,223	37,215,223	-	-	-	-
514		Mid-C Contract	P	MC	(5,324,703)	(5,324,703)	-	-	-	-
515		Mid-C Contract	P	SG	16,407,986	16,407,986	-	-	-	-
516		Existing QF Contracts	P	S	13,214,231	13,214,231	-	-	-	-
517		Existing QF Contracts	P	SG	(19,115,062)	(19,115,062)	-	-	-	-
518										
519				42,397,677	42,397,677	-	-	-	-	-
520										
521		Total Other Power Supply		768,316,243	768,316,243	-	-	-	-	-
522										
523		TOTAL PRODUCTION EXPENSE		1,324,111,063	1,324,111,063	-	-	-	-	-
524										
525										

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
526	Summary of Production Expense by Factor									
527	S			13,214,231	13,214,231	-	-	-	-	-
528	SG			852,130,012	852,130,012	-	-	-	-	-
529	SE			412,949,519	412,949,519	-	-	-	-	-
530	SNPPH			-	-	-	-	-	-	-
531	TROJP			-	-	-	-	-	-	-
532	SGCT			503,828	503,828	-	-	-	-	-
533	DGP			-	-	-	-	-	-	-
534	DEU			-	-	-	-	-	-	-
535	DEP			-	-	-	-	-	-	-
536	SNPPS			-	-	-	-	-	-	-
537	SNPPO			-	-	-	-	-	-	-
538	DGU			-	-	-	-	-	-	-
539	MC			(5,324,703)	(5,324,703)	-	-	-	-	-
540	SSGCT			3,733,291	3,733,291	-	-	-	-	-
541	SSECT			12,588,653	12,588,653	-	-	-	-	-
542	SSGC			4,207,776	4,207,776	-	-	-	-	-
543	SSGCH			7,066,351	7,066,351	-	-	-	-	-
544	SSECH			23,042,104	23,042,104	-	-	-	-	-
545	Total Production Expense by Factor			1,324,111,063	1,324,111,063	-	-	-	-	-
546	560	Operation Supervision & Engineering								
547		T	SG	3,569,929	-	3,569,929	-	-	-	-
548										
549				3,569,929	-	3,569,929	-	-	-	-
550										
551	561	Load Dispatching								
552		T	SG	3,368,638	-	3,368,638	-	-	-	-
553										
554				3,368,638	-	3,368,638	-	-	-	-
555	562	Station Expense								
556		T	SG	170,153	-	170,153	-	-	-	-
557										
558				170,153	-	170,153	-	-	-	-
559										
560	563	Overhead Line Expense								
561		T	SG	1,478,110	-	1,478,110	-	-	-	-
562										
563				1,478,110	-	1,478,110	-	-	-	-
564										
565	564	Underground Line Expense								
566		T	SG	-	-	-	-	-	-	-
567										
568				-	-	-	-	-	-	-
569										
570	565	Transmission of Electricity by Others-Non NPC								
571		T	SG	-	-	-	-	-	-	-
572		T	SE	-	-	-	-	-	-	-
573										
574				-	-	-	-	-	-	-
575	565NPC	Transmission of Electricity by Others-NPC								
576		T	SG	45,232,436	-	45,232,436	-	-	-	-
577		T	SE	(403,823)	-	(403,823)	-	-	-	-
578				44,828,613	-	44,828,613	-	-	-	-
579										
580				44,828,613	-	44,828,613	-	-	-	-
581										
582	566	Misc. Transmission Expense								
583		T	SG	748,248	-	748,248	-	-	-	-
584										
585				748,248	-	748,248	-	-	-	-
586										
587	567	Rents - Transmission								
588		T	SG	590,427	-	590,427	-	-	-	-
589										
590				590,427	-	590,427	-	-	-	-
591										
592	568	Maint Supervision & Engineering								
593		T	SG	6,883	-	6,883	-	-	-	-
594										
595				6,883	-	6,883	-	-	-	-
596										
597	569	Maintenance of Structures								
598		T	SG	1,290,882	-	1,290,882	-	-	-	-
599										
600				1,290,882	-	1,290,882	-	-	-	-
601										
602	570	Maintenance of Station Equipment								
603		T	SG	4,438,860	-	4,438,860	-	-	-	-
604										
605				4,438,860	-	4,438,860	-	-	-	-

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
606										
607	571	Maintenance of Overhead Lines								
608		T	SG	4,389,556	-	4,389,556	-	-	-	-
609										
610				4,389,556	-	4,389,556	-	-	-	-
611										
612	572	Maintenance of Underground Lines								
613		T	SG	-	-	-	-	-	-	-
614										
615				-	-	-	-	-	-	-
616										
617	573	Maint of Misc. Transmission Plant								
618		T	SG	134,583	-	134,583	-	-	-	-
619										
620				134,583	-	134,583	-	-	-	-
621										
622		TOTAL TRANSMISSION EXPENSE		65,014,884	-	65,014,884	-	-	-	-
623										
624		Summary of Transmission Expense by Factor								
625		SE		(403,823)	-	(403,823)	-	-	-	-
626		SG		65,418,706	-	65,418,706	-	-	-	-
627		SNPT		-	-	-	-	-	-	-
628		Total Transmission Expense by Factor		65,014,884	-	65,014,884	-	-	-	-
629	580	Operation Supervision & Engineering								
630		DPW	S	212,485	-	-	212,485	212,485	-	-
631		DPW	SNPD	10,270,915	-	-	10,270,915	10,270,915	-	-
632				10,483,401	-	-	10,483,401	10,483,401	-	-
633										
634	581	Load Dispatching								
635		DPW	S	-	-	-	-	-	-	-
636		DPW	SNPD	5,987,614	-	-	5,987,614	5,987,614	-	-
637				5,987,614	-	-	5,987,614	5,987,614	-	-
638										
639	582	Station Expense								
640		DPW	S	1,252,463	-	-	1,252,463	1,252,463	-	-
641		DPW	SNPD	16,561	-	-	16,561	16,561	-	-
642				1,269,024	-	-	1,269,024	1,269,024	-	-
643										
644	583	Overhead Line Expenses								
645		DPW	S	9,105,482	-	-	9,105,482	9,105,482	-	-
646		DPW	SNPD	(1,098,575)	-	-	(1,098,575)	(1,098,575)	-	-
647				8,006,907	-	-	8,006,907	8,006,907	-	-
648										
649	584	Underground Line Expense								
650		DPW	S	324,177	-	-	324,177	324,177	-	-
651		DPW	SNPD	-	-	-	-	-	-	-
652				324,177	-	-	324,177	324,177	-	-
653										
654	585	Street Lighting & Signal Systems								
655		DPW	S	-	-	-	-	-	-	-
656		DPW	SNPD	96,950	-	-	96,950	96,950	-	-
657				96,950	-	-	96,950	96,950	-	-
658										
659	586	Meter Expenses								
660		DPW	S	1,334,328	-	-	1,334,328	1,334,328	-	-
661		DPW	SNPD	572,784	-	-	572,784	572,784	-	-
662				1,907,111	-	-	1,907,111	1,907,111	-	-
663										
664	587	Customer Installation Expenses								
665		DPW	S	(1,749,433)	-	-	(1,749,433)	(1,749,433)	-	-
666		DPW	SNPD	-	-	-	-	-	-	-
667				(1,749,433)	-	-	(1,749,433)	(1,749,433)	-	-
668										
669	588	Misc. Distribution Expenses								
670		DPW	S	140,537	-	-	140,537	140,537	-	-
671		DPW	SNPD	1,578,015	-	-	1,578,015	1,578,015	-	-
672				1,718,553	-	-	1,718,553	1,718,553	-	-
673										
674	589	Rents								
675		DPW	S	387,450	-	-	387,450	387,450	-	-
676		DPW	SNPD	92,105	-	-	92,105	92,105	-	-
677				479,555	-	-	479,555	479,555	-	-
678										
679	590	Maint Supervision & Engineering								
680		DPW	S	927,497	-	-	927,497	927,497	-	-
681		DPW	SNPD	2,729,146	-	-	2,729,146	2,729,146	-	-
682				3,656,643	-	-	3,656,643	3,656,643	-	-
683										

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
684	591	Maintenance of Structures								
685		DPW	S	810,904	-	-	810,904	810,904	-	-
686		DPW	SNPD	108,595	-	-	108,595	108,595	-	-
687				919,499	-	-	919,499	919,499	-	-
688										
689	592	Maintenance of Station Equipment								
690		DPW	S	3,744,962	-	-	3,744,962	3,744,962	-	-
691		DPW	SNPD	1,136,936	-	-	1,136,936	1,136,936	-	-
692				4,881,898	-	-	4,881,898	4,881,898	-	-
693	593	Maintenance of Overhead Lines								
694		DPW	S	36,369,331	-	-	36,369,331	36,369,331	-	-
695		DPW	SNPD	3,783,602	-	-	3,783,602	3,783,602	-	-
696				40,152,933	-	-	40,152,933	40,152,933	-	-
697										
698	594	Maintenance of Underground Lines								
699		DPW	S	12,601,484	-	-	12,601,484	12,601,484	-	-
700		DPW	SNPD	60,887	-	-	60,887	60,887	-	-
701				12,662,371	-	-	12,662,371	12,662,371	-	-
702										
703	595	Maintenance of Line Transformers								
704		DPW	S	0	-	-	0	0	-	-
705		DPW	SNPD	155,690	-	-	155,690	155,690	-	-
706				155,690	-	-	155,690	155,690	-	-
707										
708	596	Maint of Street Lighting & Signal Sys.								
709		DPW	S	2,624,292	-	-	2,624,292	2,624,292	-	-
710		DPW	SNPD	914	-	-	914	914	-	-
711				2,625,206	-	-	2,625,206	2,625,206	-	-
712										
713	597	Maintenance of Meters								
714		DPW	S	1,381,485	-	-	1,381,485	1,381,485	-	-
715		DPW	SNPD	775,942	-	-	775,942	775,942	-	-
716				2,157,426	-	-	2,157,426	2,157,426	-	-
717										
718	599	Maint of Misc. Distribution Plant								
719		DPW	S	695,405	-	-	695,405	695,405	-	-
720		DPW	SNPD	(1,158,092)	-	-	(1,158,092)	(1,158,092)	-	-
721				(462,687)	-	-	(462,687)	(462,687)	-	-
722										
723		TOTAL DISTRIBUTION EXPENSE		95,272,837	-	-	95,272,837	95,272,837	-	-
724										
725										
726		Summary of Distribution Expense by Factor								
727		S		70,162,847	-	-	70,162,847	70,162,847	-	-
728		SNPD		25,109,989	-	-	25,109,989	25,109,989	-	-
729		0		-	-	-	-	-	-	-
730		Total Distribution Expense by Factor		95,272,837	-	-	95,272,837	95,272,837	-	-
731										
732	901	Supervision								
733		CUST	S	386,221	-	-	386,221	-	386,221	-
734		CUST	CN	1,989,839	-	-	1,989,839	-	1,989,839	-
735				2,376,060	-	-	2,376,060	-	2,376,060	-
736										
737	902	Meter Reading Expense								
738		CUST	S	10,630,951	-	-	10,630,951	-	10,630,951	-
739		CUST	CN	311,924	-	-	311,924	-	311,924	-
740				10,942,875	-	-	10,942,875	-	10,942,875	-
741										
742	903	Customer Receipts & Collections								
743		CUST	S	2,665,518	-	-	2,665,518	-	2,665,518	-
744		CUST	CN	22,513,675	-	-	22,513,675	-	22,513,675	-
745				25,179,193	-	-	25,179,193	-	25,179,193	-
746										
747	904	Uncollectible Accounts								
748		CUST	S	3,123,888	-	-	3,123,888	-	3,123,888	-
749		P	SG	-	-	-	-	-	-	-
750		CUST	CN	115,208	-	-	115,208	-	115,208	-
751				3,239,096	-	-	3,239,096	-	3,239,096	-
752										
753	905	Misc. Customer Accounts Expense								
754		CUST	S	28,091	-	-	28,091	-	28,091	-
755		CUST	CN	367,754	-	-	367,754	-	367,754	-
756				395,845	-	-	395,845	-	395,845	-
757										
758		TOTAL CUSTOMER ACCOUNTS EXPENSE		42,133,068	-	-	42,133,068	-	42,133,068	-
759										

					UTAH						
<u>Description of Account Summary:</u>					<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
760	Summary of Customer Accts Exp by Factor										
761	S				16,834,669	-	-	16,834,669	-	16,834,669	-
762	CN				25,298,399	-	-	25,298,399	-	25,298,399	-
763	SG				-	-	-	-	-	-	-
764	Total Customer Accounts Expense by Factor				42,133,068	-	-	42,133,068	-	42,133,068	-
765											
766	907	Supervision									
767		CUST	S		-	-	-	-	-	-	-
768		CUST	CN		290,940	-	-	290,940	-	290,940	-
769					290,940	-	-	290,940	-	290,940	-
770											
771	908	Customer Assistance									
772		CUST	S		3,890,145	-	-	3,890,145	-	3,890,145	-
773		CUST	CN		2,114,787	-	-	2,114,787	-	2,114,787	-
774											
775											
776					6,004,932	-	-	6,004,932	-	6,004,932	-
777											
778	909	Informational & Instructional Adv									
779		CUST	S		495,939	-	-	495,939	-	495,939	-
780		CUST	CN		2,005,919	-	-	2,005,919	-	2,005,919	-
781					2,501,859	-	-	2,501,859	-	2,501,859	-
782											
783	910	Misc. Customer Service									
784		CUST	S		25,838	-	-	25,838	-	25,838	-
785		CUST	CN		21,462	-	-	21,462	-	21,462	-
786											
787					47,300	-	-	47,300	-	47,300	-
788											
789	TOTAL CUSTOMER SERVICE EXPENSE				8,845,032	-	-	8,845,032	-	8,845,032	-
790											
791											
792	Summary of Customer Service Exp by Factor										
793	S				4,411,922	-	-	4,411,922	-	4,411,922	-
794	CN				4,433,109	-	-	4,433,109	-	4,433,109	-
795	0				-	-	-	-	-	-	-
796	Total Customer Service Expense by Factor				8,845,032	-	-	8,845,032	-	8,845,032	-
797											
798											
799	911	Supervision									
800		CUST	S		-	-	-	-	-	-	-
801		CUST	CN		-	-	-	-	-	-	-
802											
803											
804	912	Demonstration & Selling Expense									
805		CUST	S		-	-	-	-	-	-	-
806		CUST	CN		-	-	-	-	-	-	-
807											
808											
809	913	Advertising Expense									
810		CUST	S		-	-	-	-	-	-	-
811		CUST	CN		-	-	-	-	-	-	-
812											
813											
814	916	Misc. Sales Expense									
815		CUST	S		-	-	-	-	-	-	-
816		CUST	CN		-	-	-	-	-	-	-
817											
818											
819	TOTAL SALES EXPENSE				-	-	-	-	-	-	-
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				8,845,032	-	-	8,845,032	-	8,845,032	-
828	920	Administrative & General Salaries									
829		PTD	S		660,561	311,817	129,365	219,379	219,379	-	-
830		CUST	CN		-	-	-	-	-	-	-
831		PTD	SO		34,979,682	16,512,099	6,850,477	11,617,106	11,617,106	-	-
832					35,640,243	16,823,916	6,979,843	11,836,485	11,836,485	-	-
833											
834	921	Office Supplies & expenses									
835		PTD	S		(774,601)	(365,649)	(151,699)	(257,253)	(257,253)	-	-
836		CUST	CN		-	-	-	-	-	-	-
837		PTD	SO		4,420,992	2,068,922	865,814	1,468,256	1,468,256	-	-
838					3,646,390	1,721,272	714,115	1,211,003	1,211,003	-	-
839											

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
840	922	Office Supplies & expenses		-	-	-	-	-	-	-
841		PTD	S	-	-	-	-	-	-	-
842		CUST	CN	-	-	-	-	-	-	-
843		PTD	SO	(9,493,071)	(4,481,188)	(1,859,138)	(3,152,745)	(3,152,745)	-	-
844				(9,493,071)	(4,481,188)	(1,859,138)	(3,152,745)	(3,152,745)	-	-
845										
846	923	Outside Services		(202,424)	(95,554)	(39,643)	(67,227)	(67,227)	-	-
847		PTD	S	(202,424)	(95,554)	(39,643)	(67,227)	(67,227)	-	-
848		CUST	CN	-	-	-	-	-	-	-
849		PTD	SO	4,822,718	2,276,556	944,489	1,601,674	1,601,674	-	-
850				4,620,294	2,181,002	904,846	1,534,446	1,534,446	-	-
851										
852	924	Property Insurance		10,376,136	4,898,037	2,032,079	3,446,020	3,446,020	-	-
853		PTD	SO	10,376,136	4,898,037	2,032,079	3,446,020	3,446,020	-	-
854										
855										
856	925	Injuries & Damages		3,991,638	1,884,246	781,729	1,325,663	1,325,663	-	-
857		PTD	SO	3,991,638	1,884,246	781,729	1,325,663	1,325,663	-	-
858										
859										
860	926	Employee Pensions & Benefits		-	-	-	-	-	-	-
861		LABOR	S	-	-	-	-	-	-	-
862		CUST	CN	-	-	-	-	-	-	-
863		LABOR	SO	-	-	-	-	-	-	-
864				-	-	-	-	-	-	-
865				-	-	-	-	-	-	-
866	927	Franchise Requirements		-	-	-	-	-	-	-
867		DMSC	S	-	-	-	-	-	-	-
868		DMSC	SO	-	-	-	-	-	-	-
869				-	-	-	-	-	-	-
870				-	-	-	-	-	-	-
871	928	Regulatory Commission Expense		3,422,120	-	-	3,422,120	-	-	3,422,120
872		DMSC	S	3,422,120	-	-	3,422,120	-	-	3,422,120
873		CUST	CN	-	-	-	-	-	-	-
874		DMSC	SO	574	-	-	574	-	-	574
875		FERC	SG	60,506	52,795	7,711	-	-	-	-
876				3,483,199	52,795	7,711	3,422,694	-	-	3,422,694
877										
878	929	Duplicate Charges		-	-	-	-	-	-	-
879		LABOR	S	-	-	-	-	-	-	-
880		LABOR	SO	(2,755,023)	(1,235,551)	(149,854)	(1,369,618)	(916,263)	(453,355)	-
881				(2,755,023)	(1,235,551)	(149,854)	(1,369,618)	(916,263)	(453,355)	-
882										
883	930	Misc General Expenses		4,691,878	2,214,793	918,865	1,558,220	1,558,220	-	-
884		PTD	S	4,691,878	2,214,793	918,865	1,558,220	1,558,220	-	-
885		CUST	CN	3,053	-	-	3,053	-	3,053	-
886		LABOR	SO	4,620,285	2,072,069	251,311	2,296,905	1,536,610	760,295	-
887				9,315,216	4,286,862	1,170,176	3,858,178	3,094,830	763,348	-
888										
889	931	Rents		261	123	51	87	87	-	-
890		PTD	S	261	123	51	87	87	-	-
891		PTD	SO	2,613,650	1,233,769	511,861	868,019	868,019	-	-
892				2,613,911	1,233,892	511,913	868,106	868,106	-	-
893										
894	935	Maintenance of General Plant		193	50	42	101	96	5	-
895		G	S	193	50	42	101	96	5	-
896		CUST	CN	9,215	-	-	9,215	-	9,215	-
897		G	SO	10,046,537	2,607,155	2,190,412	5,248,970	4,989,264	259,706	-
898				10,055,944	2,607,205	2,190,454	5,258,285	4,989,360	268,926	-
899										
900		TOTAL ADMINISTRATIVE & GEN EXPENSE		71,494,879	29,972,489	13,283,872	28,238,518	24,236,906	578,918	3,422,694
901										
902		Summary of A&G Expense by Factor		7,797,988	2,065,580	856,981	4,875,427	1,453,302	5	3,422,120
903		S		7,797,988	2,065,580	856,981	4,875,427	1,453,302	5	3,422,120
904		SO		63,624,118	27,854,114	12,419,181	23,350,824	22,783,604	566,646	574
905		SG		60,506	52,795	7,711	-	-	-	-
906		CN		12,267	-	-	12,267	-	12,267	-
907		Total A&G Expense by Factor		71,494,879	29,972,489	13,283,872	28,238,518	24,236,906	578,918	3,422,694
908										
909		TOTAL O&M EXPENSE		1,606,871,762	1,354,083,552	78,298,756	174,489,454	119,509,742	51,557,018	3,422,694
910	403SP	Steam Depreciation		10,907,085	10,907,085	-	-	-	-	-
911		P	SG	10,907,085	10,907,085	-	-	-	-	-
912		P	SG	12,040,566	12,040,566	-	-	-	-	-
913		P	SG	18,100,571	18,100,571	-	-	-	-	-
914		P	SSGCH	3,080,855	3,080,855	-	-	-	-	-
915				44,129,077	44,129,077	-	-	-	-	-
916										
917	403NP	Nuclear Depreciation		-	-	-	-	-	-	-
918		P	SG	-	-	-	-	-	-	-
919				-	-	-	-	-	-	-
920				-	-	-	-	-	-	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
921	403HP	Hydro Depreciation								
922		Pre-Merger Pacific	P	SG	1,860,082	1,860,082	-	-	-	-
923		Pre-Merger Utah	P	SG	523,997	523,997	-	-	-	-
924		Post-Merger Pacific	P	SG	2,743,421	2,743,421	-	-	-	-
925		Post-Merger Utah	P	SG	1,391,747	1,391,747	-	-	-	-
926					6,519,247	6,519,247	-	-	-	-
927										
928	403OP	Other Production Depreciation								
929			P	SG	13,792	13,792	-	-	-	-
930			P	SG	20,527,574	20,527,574	-	-	-	-
931			P	SSGCT	1,197,355	1,197,355	-	-	-	-
932			P	SSGCH	-	-	-	-	-	-
933					21,738,722	21,738,722	-	-	-	-
934										
935	403TP	Transmission Depreciation								
936			T	SG	5,044,139	-	5,044,139	-	-	-
937			T	SG	5,657,631	-	5,657,631	-	-	-
938			T	SG	14,496,165	-	14,496,165	-	-	-
939					25,197,935	-	25,197,935	-	-	-
940										
941										
942										
943	403	Distribution Depreciation								
944	360	Land & Land Rights	DPW	S	-	-	-	-	-	-
945	361	Structures	DPW	S	-	-	-	-	-	-
946	362	Station Equipment	DPW	S	-	-	-	-	-	-
947	363	Storage Battery Equipm	DPW	S	-	-	-	-	-	-
948	364	Poles & Towers	DPW	S	53,909,597	-	-	53,909,597	53,909,597	-
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					53,909,597	-	-	53,909,597	53,909,597	-
959										
960	403GP	General Depreciation								
961			G-SITUS	S	3,697,397	27,256	771,028	2,899,113	2,899,113	-
962			G-DGP	SG	217,149	153,476	63,673	-	-	-
963			G-DGU	SG	400,487	283,054	117,432	-	-	-
964			P	SE	16,733	16,733	-	-	-	-
965			CUST	CN	626,823	-	-	626,823	-	626,823
966			G-SG	SG	2,005,592	1,376,622	615,698	13,273	13,273	-
967			PTD	SO	8,116,883	3,831,561	1,589,623	2,695,699	2,695,699	-
968			G-SG	SSGCT	4,637	3,183	1,424	31	31	-
969			G-SG	SSGCH	71,567	49,123	21,970	474	474	-
970					15,157,268	5,741,008	3,180,849	6,235,412	5,608,589	626,823
971										
972	403GV0	General Vehicles								
973			G-SG	SG	-	-	-	-	-	-
974					-	-	-	-	-	-
975										
976	403MP	Mining Depreciation								
977			P	SE	-	-	-	-	-	-
978					-	-	-	-	-	-
979										
980	403EP	Experimental Plant Depreciation								
981			P	SG	-	-	-	-	-	-
982			P	SG	-	-	-	-	-	-
983					-	-	-	-	-	-
984	4031	ARO Depreciation								
985			P	S	-	-	-	-	-	-
986					-	-	-	-	-	-
987										
988										
989		TOTAL DEPRECIATION EXPENSE			166,651,846	78,128,053	28,378,784	60,145,009	59,518,185	626,823
990		Summary of Amortization Expense by Factor								
991		S			57,606,993	27,256	771,028	56,808,710	56,808,710	-
992		DGP			-	-	-	-	-	-
993		DGU			-	-	-	-	-	-
994		SG			95,929,999	69,921,988	25,994,739	13,273	13,273	-
995		SO			8,116,883	3,831,561	1,589,623	2,695,699	2,695,699	-
996		CN			626,823	-	-	626,823	-	626,823
997		SE			16,733	16,733	-	-	-	-
998		SSGCH			3,152,422	3,129,978	21,970	474	474	-
999		SSGCT			1,201,993	1,200,538	1,424	31	31	-
1000		Total Depreciation Expense By Factor			166,651,846	78,128,053	28,378,784	60,145,009	59,518,185	626,823
1001										

			UTAH						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1002	404GP	Amort of LT Plant - Capital Lease Gen							
1003		I-SITUS	S	725	-	269	455	455	-
1004		I-SG	SG	-	-	-	-	-	-
1005		PTD	SO	808,510	381,656	158,340	268,514	268,514	-
1006		I-DGU	SG	-	-	-	-	-	-
1007		CUST	CN	93,478	-	-	93,478	-	93,478
1008		I-DGP	SG	-	-	-	-	-	-
1009				902,713	381,656	158,609	362,448	268,970	93,478
1010									
1011	404SP	Amort of LT Plant - Cap Lease Steam							
1012		P	SG	-	-	-	-	-	-
1013		P	SG	-	-	-	-	-	-
1014									
1015									
1016	404IP	Amort of LT Plant - Intangible Plant							
1017		I-SITUS	S	66,147	-	24,568	41,578	41,578	-
1018		P	SE	125,760	125,760	-	-	-	-
1019		I-SG	SG	2,190,149	1,953,522	235,121	1,506	1,506	-
1020		PTD	SO	12,094,107	5,709,002	2,368,529	4,016,575	4,016,575	-
1021		CUST	CN	3,726,109	-	-	3,726,109	-	3,726,109
1022		I-SG	SG	2,700,363	2,408,613	289,894	1,856	1,856	-
1023		I-SG	SG	111,364	99,332	11,955	77	77	-
1024		I-DGP	SG	100,432	100,432	-	-	-	-
1025		I-SG	SSGCT	-	-	-	-	-	-
1026		I-SG	SSGCH	-	-	-	-	-	-
1027		I-DGU	SG	21,399	21,399	-	-	-	-
1028				21,135,830	10,418,061	2,930,068	7,787,701	4,061,592	3,726,109
1029									
1030	404MP	Amort of LT Plant - Mining Plant							
1031		P	SE	-	-	-	-	-	-
1032									
1033									
1034	404OP	Amort of LT Plant - Other Plant							
1035		P	SSGCT	59,448	59,448	-	-	-	-
1036				59,448	59,448	-	-	-	-
1037									
1038									
1039	404HP	Amortization of Other Electric Plant							
1040		Pre-Merger Pacific	P	949	949	-	-	-	-
1041		Pre-Merger Utah	P	16,100	16,100	-	-	-	-
1042		Post-Merger Plant	P	-	-	-	-	-	-
1043				17,049	17,049	-	-	-	-
1044									
1045		Total Amortization of Limited Term Plant		22,115,040	10,876,214	3,088,677	8,150,149	4,330,562	3,819,587
1046									
1047									
1048	405	Amortization of Other Electric Plant							
1049		GP	S	-	-	-	-	-	-
1050									
1051									
1052									
1053	406	Amortization of Plant Acquisition Adj							
1054		P	S	-	-	-	-	-	-
1055		P	SG	-	-	-	-	-	-
1056		P	SG	-	-	-	-	-	-
1057		P	SG	2,321,980	2,321,980	-	-	-	-
1058		P	SO	-	-	-	-	-	-
1059				2,321,980	2,321,980	-	-	-	-
1060	407	Amort of Prop Losses, Unrec Plant, etc							
1061		DPW	S	-	-	-	-	-	-
1062		GP	SO	-	-	-	-	-	-
1063		P	SG-P	(0)	(0)	-	-	-	-
1064		P	SE	-	-	-	-	-	-
1065		P	SG	-	-	-	-	-	-
1066		P	TROJP	853,593	853,593	-	-	-	-
1067				853,593	853,593	-	-	-	-
1068									
1069		TOTAL AMORTIZATION EXPENSE		25,290,613	14,051,787	3,088,677	8,150,149	4,330,562	3,819,587
1070									
1071									
1072									
1073		Summary of Amortization Expense by Factor							
1074		S		66,871	-	24,837	42,034	42,034	-
1075		SE		125,760	125,760	-	-	-	-
1076		TROJP		853,593	853,593	-	-	-	-
1077		DGP		-	-	-	-	-	-
1078		DGU		-	-	-	-	-	-
1079		SO		12,902,617	6,090,658	2,526,869	4,285,090	4,285,090	-
1080		SSGCT		59,448	59,448	-	-	-	-
1081		SSGCH		-	-	-	-	-	-
1082		CN		3,819,587	-	-	3,819,587	-	3,819,587
1083		SG		7,462,736	6,922,327	536,971	3,439	3,439	-
1084		Total Amortization Expense by Factor		25,290,613	14,051,787	3,088,677	8,150,149	4,330,562	3,819,587

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1085	408	Taxes Other Than Income							
1086		DMSC	S	(136,514)	-	-	(136,514)	-	(136,514)
1087		GP	GPS	30,693,800	13,956,978	6,010,992	10,725,830	10,470,470	255,360
1088		GP	SO	3,559,286	1,618,466	697,041	1,243,779	1,214,167	29,612
1089		P	SE	167,091	167,091	-	-	-	-
1090		P	SG	-	-	-	-	-	-
1091		DMSC	OPRV-ID	-	-	-	-	-	-
1092		GP	EXCTAX	-	-	-	-	-	-
1093		GP	SG	-	-	-	-	-	-
1094									
1095									
1096									
1097				34,283,663	15,742,535	6,708,033	11,833,095	11,684,637	284,972
1098									(136,514)
1099									
1100	41140	Deferred Investment Tax Credit - Fed							
1101		PTD	DGU	(1,621,963)	(765,645)	(317,648)	(538,670)	(538,670)	-
1102									
1103				(1,621,963)	(765,645)	(317,648)	(538,670)	(538,670)	-
1104									
1105	41141	Deferred Investment Tax Credit - Idaho							
1106		PTD	DGU	-	-	-	-	-	-
1107									
1108									
1109									
1110		TOTAL DEFERRED ITC		(1,621,963)	(765,645)	(317,648)	(538,670)	(538,670)	-
1111									
1112									
1113	427	Interest on Long-Term Debt							
1114		GP	S	-	-	-	-	-	-
1115		GP	SNP	128,000,598	58,203,985	25,067,296	44,729,316	43,664,402	1,064,915
1116				128,000,598	58,203,985	25,067,296	44,729,316	43,664,402	1,064,915
1117									
1118	428	Amortization of Debt Disc & Exp							
1119		GP	SNP	-	-	-	-	-	-
1120									
1121									
1122	429	Amortization of Premium on Debt							
1123		GP	SNP	-	-	-	-	-	-
1124									
1125									
1126	431	Other Interest Expense							
1127		NUTIL	OTH	-	-	-	-	-	-
1128		GP	SO	-	-	-	-	-	-
1129		GP	SNP	-	-	-	-	-	-
1130									
1131									
1132	432	AFUDC - Borrowed							
1133		GP	SNP	-	-	-	-	-	-
1134									
1135									
1136		Total Electric Interest Deductions for Tax		128,000,598	58,203,985	25,067,296	44,729,316	43,664,402	1,064,915
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		128,000,598	58,203,985	25,067,296	44,729,316	43,664,402	1,064,915
1147									
1148									
1149	419	Interest & Dividends							
1150		GP	S	-	-	-	-	-	-
1151		GP	SNP	-	-	-	-	-	-
1152		Total Operating Deductions for Tax		-	-	-	-	-	-
1153									
1154									
1155	41010	Deferred Income Tax - Federal-DR							
1156		GP	S	138,087,099	62,790,484	27,042,610	48,254,005	47,105,175	1,148,830
1157		P	TROJD	4,647	4,647	-	-	-	-
1158		PT	DGP	-	-	-	-	-	-
1159		LABOR	SO	14,575,921	6,536,894	792,827	7,246,199	4,847,646	2,398,554
1160		GP	SNP	10,422	4,739	2,041	3,642	3,555	87
1161		P	SE	4,946,402	4,946,402	-	-	-	-
1162		PT	SG	554,582	391,965	162,617	-	-	-
1163		GP	GPS	2,944,355	1,338,847	576,615	1,028,893	1,004,398	24,496
1164		DITEXP	DITEXP	-	-	-	-	-	-
1165		CUST	BADDEBT	16,095	-	-	16,095	-	16,095
1166		CUST	CN	8,212	-	-	8,212	-	8,212
1167		P	SGCT	-	-	-	-	-	-
1168		DPW	SNPD	21,700	-	-	21,700	21,700	-
1169				161,169,435	76,013,978	28,576,710	56,578,748	52,982,474	3,596,274
1170									

			UTAH						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1171									
1172									
1173	41110	Deferred Income Tax - Federal-CR							
1174		GP S	(80,255,911)	(36,493,688)	(15,717,104)	(28,045,119)	(27,377,422)	(667,698)	-
1175		P SE	(2,547,823)	(2,547,823)	-	-	-	-	-
1176		PT DGP	-	-	-	-	-	-	-
1177		GP SNP	(581,734)	(264,524)	(113,925)	(203,285)	(198,445)	(4,840)	-
1178		PT SG	(2,904,041)	(2,052,505)	(851,536)	-	-	-	-
1179		GP GPS	-	-	-	-	-	-	-
1180		LABOR SO	(11,919,590)	(5,345,604)	(648,342)	(5,925,645)	(3,964,206)	(1,961,439)	-
1181		PT SNPD	(317,637)	(224,498)	(93,139)	-	-	-	-
1182		CUST CN	-	-	-	-	-	-	-
1183		P SGCT	(113,463)	(113,463)	-	-	-	-	-
1184		DITEXP DITEXP	-	-	-	-	-	-	-
1185		P TROJD	(142,613)	(142,613)	-	-	-	-	-
1186		P SSGCH	-	-	-	-	-	-	-
1187									
1188									
1189			(98,782,813)	(47,184,719)	(17,424,045)	(34,174,048)	(31,540,072)	(2,633,976)	-
1190									
1191		TOTAL DEFERRED INCOME TAXES	62,386,622	28,829,259	11,152,664	22,404,699	21,442,402	962,298	-
1192		SCHMAF Additions - Flow Through							
1193		SCHMAF S	-	-	-	-	-	-	-
1194		SCHMAF SNP	-	-	-	-	-	-	-
1195		SCHMAF SO	-	-	-	-	-	-	-
1196		SCHMAF SE	-	-	-	-	-	-	-
1197		SCHMAF TROJP	-	-	-	-	-	-	-
1198		SCHMAF SG	-	-	-	-	-	-	-
1199									
1200									
1201		SCHMAP Additions - Permanent							
1202		P S	-	-	-	-	-	-	-
1203		P SE	(92,813)	(92,813)	-	-	-	-	-
1204		LABOR SNP	788,026	353,408	42,863	391,755	262,081	129,674	-
1205		SCHMAP-SO SO	3,454,279	1,549,148	187,888	1,717,243	1,148,821	568,422	-
1206		SCHMAP SG	13	6	1	6	4	2	-
1207		DPW BADDEBT	1,529,570	-	-	1,529,570	1,529,570	-	-
1208			5,679,074	1,809,748	230,752	3,638,574	2,940,476	698,098	-
1209									
1210		SCHMAT Additions - Temporary							
1211		SCHMAT-SITUS S	-	-	-	-	-	-	-
1212		P SSGCH	-	-	-	-	-	-	-
1213		DPW CIAC	57,942,197	-	-	57,942,197	57,942,197	-	-
1214		SCHMAT-SNP SNP	32,004,053	14,606,793	6,447,843	10,949,418	10,932,138	17,280	-
1215		P TROJD	420,594	420,594	-	-	-	-	-
1216		P SG	-	-	-	-	-	-	-
1217		SCHMAT-SE SE	4,152,340	4,152,340	-	-	-	-	-
1218		P SG	5,486,897	5,486,897	-	-	-	-	-
1219		SCHMAT-GPS GPS	(20,165,265)	(9,205,879)	(4,070,569)	(6,888,816)	(6,888,816)	-	-
1220		SCHMAT-SO SO	19,632,367	7,428,285	3,451,463	8,752,618	5,571,764	(167,518)	3,348,373
1221		SCHMAT-SNP SNPD	836,967	381,995	168,623	286,348	285,896	452	-
1222		CUST SGCT	298,972	-	-	298,972	-	298,972	-
1223		P SSGCH	-	-	-	-	-	-	-
1224		BOOKDEPR SCHMDEXP	174,504,618	84,422,060	27,751,526	62,331,031	61,537,134	793,897	-
1225			275,113,740	107,693,085	33,748,885	133,671,769	129,380,313	943,083	3,348,373
1226									
1227		TOTAL SCHEDULE - M ADDITIONS	280,792,814	109,502,833	33,979,638	137,310,343	132,320,789	1,641,181	3,348,373
1228									
1229		SCHMDF Deductions - Flow Through							
1230		SCHMDF S	-	-	-	-	-	-	-
1231		SCHMDF DGP	-	-	-	-	-	-	-
1232		SCHMDF DGU	-	-	-	-	-	-	-
1233									
1234		SCHMDP Deductions - Permanent							
1235		SCHMDP S	-	-	-	-	-	-	-
1236		P SE	4,325,547	4,325,547	-	-	-	-	-
1237		PTD SNP	170,156	80,322	33,324	56,511	56,511	-	-
1238		SCHMDP IBT	-	-	-	-	-	-	-
1239		P SG	487,029	487,029	-	-	-	-	-
1240		SCHMDP-SO SO	8,961,586	4,019,025	487,509	4,455,052	2,980,439	1,474,612	-
1241			13,944,318	8,911,922	520,833	4,511,562	3,036,950	1,474,612	-
1242									
1243		SCHMDT Deductions - Temporary							
1244		GP S	1,205,975	548,377	236,175	421,423	411,390	10,033	-
1245		DPW BADDEBT	42,410	-	-	42,410	42,410	-	-
1246		SCHMDT-SNP SNP	30,498,665	13,923,299	6,156,474	10,418,891	10,418,891	-	-
1247		SCHMDT CN	21,639	10,804	3,761	7,073	5,217	1,514	342
1248		SCHMDT TROJD	12,245	6,114	2,129	4,003	2,952	857	194
1249		CUST DGP	-	-	-	-	-	-	-
1250		P SE	5,019,103	5,019,103	-	-	-	-	-
1251		SCHMDT-SG SG	1,878,330	1,350,550	208,880	318,900	311,308	7,592	-
1252		SCHMDT-GPS GPS	23,245,669	10,594,990	4,635,122	8,015,557	7,936,466	79,091	-
1253		SCHMDT-SO SO	12,221,259	5,457,679	1,587,701	5,175,880	4,238,230	937,650	-
1254		TAXDEPR TAXDEPR	382,651,063	197,113,512	66,517,382	119,020,169	92,247,988	26,772,182	-
1255		DPW SNPD	57,179	-	-	57,179	57,179	-	-
1256			456,853,538	234,024,428	79,347,624	143,481,487	115,672,032	27,808,919	536

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1257										
1258	TOTAL SCHEDULE - M DEDUCTIONS			470,797,855	242,936,350	79,868,457	147,993,049	118,708,982	29,283,531	536
1259										
1260	TOTAL SCHEDULE - M ADJUSTMENTS			(190,005,042)	(133,433,517)	(45,888,819)	(10,682,706)	13,611,807	(27,642,350)	3,347,837
1261										
1262	NOTE:									
1263										
1264	40911	State Income Taxes								
1265		IBT	IBT	2,823,813	(2,333,606)	(233,281)	5,390,700	7,130,208	(2,052,651)	313,144
1266		IBT	IBT	-	-	-	-	-	-	-
1267		Renewable Energy Credits	P	(348,937)	(348,937)	-	-	-	-	-
1268		IBT	IBT	-	-	-	-	-	-	-
1269	TOTAL STATE TAXES			2,474,876	(2,682,543)	(233,281)	5,390,700	7,130,208	(2,052,651)	313,144
1270										
1271										
1272	Calculation of Taxable Income:									
1273	Operating Revenues			2,205,257,437	1,598,140,788	182,482,845	424,633,804	376,107,752	41,925,480	6,600,572
1274	Operating Deductions:									
1275	O & M Expenses			1,606,871,762	1,354,083,552	78,298,756	174,489,454	119,509,742	51,557,018	3,422,694
1276	Depreciation Expense			166,651,846	78,128,053	28,378,784	60,145,009	59,518,185	626,823	-
1277	Amortization Expense			25,290,613	14,051,787	3,088,677	8,150,149	4,330,562	3,819,587	-
1278	Taxes Other Than Income			34,283,663	15,742,535	6,708,033	11,833,095	11,684,637	284,972	(136,514)
1279	Interest & Dividends (AFUDC-Equity)			-	-	-	-	-	-	-
1280	Misc Revenue & Expense			(5,923,599)	(5,854,439)	15,616	(84,776)	(685,390)	600,614	-
1281	Total Operating Deductions			1,827,174,285	1,456,151,489	116,489,866	254,532,930	194,357,736	56,889,014	3,286,180
1282	Other Deductions:									
1283	Interest Deductions			128,000,598	58,203,985	25,067,296	44,729,316	43,664,402	1,064,915	-
1284	Interest on PCRBS			-	-	-	-	-	-	-
1285	Schedule M Adjustments			(190,005,042)	(133,433,517)	(45,888,819)	(10,682,706)	13,611,807	(27,642,350)	3,347,837
1286										
1287	Income Before State Taxes			60,077,513	(49,648,203)	(4,963,135)	114,688,852	151,697,422	(43,670,799)	6,662,229
1288										
1289	State Income Taxes			2,474,876	(2,682,543)	(233,281)	5,390,700	7,130,208	(2,052,651)	313,144
1290										
1291	Total Taxable Income			57,602,637	(46,965,660)	(4,729,854)	109,298,151	144,567,214	(41,618,148)	6,349,085
1292										
1293	Tax Rate			35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1294										
1295	Federal Income Tax - Calculated			20,160,923	(16,437,981)	(1,655,449)	38,254,353	50,598,525	(14,566,352)	2,222,180
1296										
1297	Adjustments to Calculated Tax:									
1298	40910	PMI	P	-	-	-	-	-	-	-
1299	40910	Renewable Energy Credits	P	(9,877,678)	(9,877,678)	-	-	-	-	-
1300	40910		P	-	-	-	-	-	-	-
1301	40910	LABOR	S	-	-	-	-	-	-	-
1302	Federal Income Tax			10,283,245	(26,315,659)	(1,655,449)	38,254,353	50,598,525	(14,566,352)	2,222,180
1303										
1304	TOTAL OPERATING EXPENSES			1,900,697,065	1,455,216,900	125,436,152	320,044,013	392,499,943	92,789,327	9,244,197
1305	310	Land and Land Rights								
1306		P	SG	987,177	987,177	-	-	-	-	-
1307		P	SG	14,746,503	14,746,503	-	-	-	-	-
1308		P	SG	19,658,908	19,658,908	-	-	-	-	-
1309		P	S	-	-	-	-	-	-	-
1310		P	SSGCH	518,174	518,174	-	-	-	-	-
1311				35,910,761	35,910,761	-	-	-	-	-
1312										
1313	311	Structures and Improvements								
1314		P	SG	99,409,386	99,409,386	-	-	-	-	-
1315		P	SG	139,040,021	139,040,021	-	-	-	-	-
1316		P	SG	76,612,011	76,612,011	-	-	-	-	-
1317		P	SSGCH	19,321,045	19,321,045	-	-	-	-	-
1318				334,382,463	334,382,463	-	-	-	-	-
1319										
1320	312	Boiler Plant Equipment								
1321		P	SG	310,865,134	310,865,134	-	-	-	-	-
1322		P	SG	290,143,858	290,143,858	-	-	-	-	-
1323		P	SG	488,213,213	488,213,213	-	-	-	-	-
1324		P	SSGCH	94,414,318	94,414,318	-	-	-	-	-
1325				1,183,636,523	1,183,636,523	-	-	-	-	-
1326										
1327	314	Turbogenerator Units								
1328		P	SG	59,062,535	59,062,535	-	-	-	-	-
1329		P	SG	56,978,500	56,978,500	-	-	-	-	-
1330		P	SG	227,299,302	227,299,302	-	-	-	-	-
1331		P	SSGCH	68,874,692	68,874,692	-	-	-	-	-
1332				412,215,030	412,215,030	-	-	-	-	-
1333										
1334	315	Accessory Electric Equipment								
1335		P	SG	37,419,968	37,419,968	-	-	-	-	-
1336		P	SG	59,111,966	59,111,966	-	-	-	-	-
1337		P	SG	30,000,505	30,000,505	-	-	-	-	-
1338		P	SSGCH	19,600,767	19,600,767	-	-	-	-	-
1339				146,133,207	146,133,207	-	-	-	-	-
1340										
1341										
1342										

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1343	316	Misc Power Plant Equipment								
1344		P	SG	2,303,527	2,303,527	-	-	-	-	-
1345		P	SG	3,032,059	3,032,059	-	-	-	-	-
1346		P	SG	5,113,020	5,113,020	-	-	-	-	-
1347		P	SSGCH	1,307,414	1,307,414	-	-	-	-	-
1348				11,756,020	11,756,020	-	-	-	-	-
1349										
1350	317	Steam Plant ARO								
1351		P	S	-	-	-	-	-	-	-
1352				-	-	-	-	-	-	-
1353										
1354	SP	Unclassified Steam Plant - Account 300								
1355		P	SG	15,641	15,641	-	-	-	-	-
1356				15,641	15,641	-	-	-	-	-
1357										
1358										
1359		Total Steam Production Plant		2,124,049,645	2,124,049,645	-	-	-	-	-
1360										
1361										
1362		Summary of Steam Production Plant by Factor								
1363		S		-	-	-	-	-	-	-
1364		DGP		-	-	-	-	-	-	-
1365		DGU		-	-	-	-	-	-	-
1366		SG		1,920,013,235	1,920,013,235	-	-	-	-	-
1367		SSGCH		204,036,410	204,036,410	-	-	-	-	-
1368		Total Steam Production Plant by Factor		2,124,049,645	2,124,049,645	-	-	-	-	-
1369	320	Land and Land Rights								
1370		P	SG	-	-	-	-	-	-	-
1371		P	SG	-	-	-	-	-	-	-
1372				-	-	-	-	-	-	-
1373										
1374	321	Structures and Improvements								
1375		P	SG	-	-	-	-	-	-	-
1376		P	SG	-	-	-	-	-	-	-
1377				-	-	-	-	-	-	-
1378										
1379	322	Reactor Plant Equipment								
1380		P	SG	-	-	-	-	-	-	-
1381		P	SG	-	-	-	-	-	-	-
1382				-	-	-	-	-	-	-
1383										
1384	323	Turbogenerator Units								
1385		P	SG	-	-	-	-	-	-	-
1386		P	SG	-	-	-	-	-	-	-
1387				-	-	-	-	-	-	-
1388										
1389	324	Land and Land Rights								
1390		P	SG	-	-	-	-	-	-	-
1391		P	SG	-	-	-	-	-	-	-
1392				-	-	-	-	-	-	-
1393										
1394	325	Misc. Power Plant Equipment								
1395		P	SG	-	-	-	-	-	-	-
1396		P	SG	-	-	-	-	-	-	-
1397				-	-	-	-	-	-	-
1398										
1399										
1400	NP	Unclassified Nuclear Plant - Acct 300								
1401		P	SG	-	-	-	-	-	-	-
1402				-	-	-	-	-	-	-
1403										
1404										
1405		Total Nuclear Production Plant		-	-	-	-	-	-	-
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		Pre-Merger Pacific	P	SG	4,503,340	4,503,340	-	-	-	-
1418		Pre-Merger Utah	P	SG	2,249,734	2,249,734	-	-	-	-
1419		Post-Merger Pacific	P	SG	1,281,795	1,281,795	-	-	-	-
1420		Post-Merger Utah	P	SG	269,390	269,390	-	-	-	-
1421				8,304,259	8,304,259	-	-	-	-	-
1422										
1423	331	Structures and Improvements								
1424		Pre-Merger Pacific	P	SG	9,100,497	9,100,497	-	-	-	-
1425		Pre-Merger Utah	P	SG	2,312,504	2,312,504	-	-	-	-
1426		Post-Merger Pacific	P	SG	20,851,272	20,851,272	-	-	-	-
1427		Post-Merger Utah	P	SG	2,845,189	2,845,189	-	-	-	-
1428				35,109,462	35,109,462	-	-	-	-	-

Description of Account Summary:				UTAH									
				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc			
1429													
1430	332	Reservoirs, Dams & Waterways											
1431		Pre-Merger Pacific	P	SG	63,797,477	63,797,477	-	-	-	-	-	-	-
1432		Pre-Merger Utah	P	SG	9,054,245	9,054,245	-	-	-	-	-	-	-
1433		Post-Merger Pacific	P	SG	41,610,275	41,610,275	-	-	-	-	-	-	-
1434		Post-Merger Utah	P	SG	18,418,126	18,418,126	-	-	-	-	-	-	-
1435					132,880,123	132,880,123	-	-	-	-	-	-	-
1436													
1437	333	Water Wheel, Turbines, & Generators											
1438		Pre-Merger Pacific	P	SG	13,179,700	13,179,700	-	-	-	-	-	-	-
1439		Pre-Merger Utah	P	SG	4,134,127	4,134,127	-	-	-	-	-	-	-
1440		Post-Merger Pacific	P	SG	15,333,794	15,333,794	-	-	-	-	-	-	-
1441		Post-Merger Utah	P	SG	5,386,099	5,386,099	-	-	-	-	-	-	-
1442					38,033,721	38,033,721	-	-	-	-	-	-	-
1443													
1444	334	Accessory Electric Equipment											
1445		Pre-Merger Pacific	P	SG	2,167,689	2,167,689	-	-	-	-	-	-	-
1446		Pre-Merger Utah	P	SG	1,807,620	1,807,620	-	-	-	-	-	-	-
1447		Post-Merger Pacific	P	SG	12,877,563	12,877,563	-	-	-	-	-	-	-
1448		Post-Merger Utah	P	SG	1,682,017	1,682,017	-	-	-	-	-	-	-
1449					18,534,889	18,534,889	-	-	-	-	-	-	-
1450													
1451													
1452													
1453	335	Misc. Power Plant Equipment											
1454		Pre-Merger Pacific	P	SG	581,202	581,202	-	-	-	-	-	-	-
1455		Pre-Merger Utah	P	SG	85,813	85,813	-	-	-	-	-	-	-
1456		Post-Merger Pacific	P	SG	415,666	415,666	-	-	-	-	-	-	-
1457		Post-Merger Utah	P	SG	8,788	8,788	-	-	-	-	-	-	-
1458					1,091,469	1,091,469	-	-	-	-	-	-	-
1459													
1460	336	Roads, Railroads & Bridges											
1461		Pre-Merger Pacific	P	SG	1,931,734	1,931,734	-	-	-	-	-	-	-
1462		Pre-Merger Utah	P	SG	352,339	352,339	-	-	-	-	-	-	-
1463		Post-Merger Pacific	P	SG	3,350,821	3,350,821	-	-	-	-	-	-	-
1464		Post-Merger Utah	P	SG	253,886	253,886	-	-	-	-	-	-	-
1465					5,888,780	5,888,780	-	-	-	-	-	-	-
1466													
1467	337	Hydro Plant ARO											
1468			P	S	-	-	-	-	-	-	-	-	-
1469					-	-	-	-	-	-	-	-	-
1470													
1471	HP	Unclassified Hydro Plant - Acct 300											
1472		Pre-Merger Pacific	P	S	-	-	-	-	-	-	-	-	-
1473		Pre-Merger Utah	P	SG	-	-	-	-	-	-	-	-	-
1474		Post-Merger Pacific	P	SG	-	-	-	-	-	-	-	-	-
1475			P	SG	-	-	-	-	-	-	-	-	-
1476					-	-	-	-	-	-	-	-	-
1477													
1478		Total Hydraulic Plant			239,842,703	239,842,703	-	-	-	-	-	-	-
1479													
1480		Summary of Hydraulic Plant by Factor											
1481		S			-	-	-	-	-	-	-	-	-
1482		SG			239,842,703	239,842,703	-	-	-	-	-	-	-
1483		DGP			-	-	-	-	-	-	-	-	-
1484		DGU			-	-	-	-	-	-	-	-	-
1485		Total Hydraulic Plant by Factor			239,842,703	239,842,703	-	-	-	-	-	-	-
1486													
1487	340	Land and Land Rights											
1488			P	SG	9,129,065	9,129,065	-	-	-	-	-	-	-
1489			P	SG	-	-	-	-	-	-	-	-	-
1490			P	SSGCT	-	-	-	-	-	-	-	-	-
1491					9,129,065	9,129,065	-	-	-	-	-	-	-
1492													
1493	341	Structures and Improvements											
1494			P	SG	19,370,129	19,370,129	-	-	-	-	-	-	-
1495			P	SG	72,433	72,433	-	-	-	-	-	-	-
1496			P	SSGCT	1,934,289	1,934,289	-	-	-	-	-	-	-
1497					21,376,851	21,376,851	-	-	-	-	-	-	-
1498													
1499	342	Fuel Holders, Producers & Accessories											
1500			P	SG	11,454,465	11,454,465	-	-	-	-	-	-	-
1501			P	SG	51,420	51,420	-	-	-	-	-	-	-
1502			P	SSGCT	1,030,416	1,030,416	-	-	-	-	-	-	-
1503					12,536,301	12,536,301	-	-	-	-	-	-	-
1504													
1505	343	Prime Movers											
1506			P	S	-	-	-	-	-	-	-	-	-
1507			P	SG	317,172	317,172	-	-	-	-	-	-	-
1508			P	SG	532,131,673	532,131,673	-	-	-	-	-	-	-
1509			P	SSGCT	23,444,039	23,444,039	-	-	-	-	-	-	-
1510					555,892,884	555,892,884	-	-	-	-	-	-	-
1511													

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1512	344	Generators		-	-	-	-	-	-	-
1513			P	S	-	-	-	-	-	-
1514			P	SG	-	-	-	-	-	-
1515			P	SG	48,193,956	48,193,956	-	-	-	-
1516			P	SSGCT	7,244,983	7,244,983	-	-	-	-
1517					55,438,939	55,438,939	-	-	-	-
1518										
1519	345	Accessory Electric Plant								
1520			P	SG	15,525,556	15,525,556	-	-	-	-
1521			P	SG	66,356	66,356	-	-	-	-
1522			P	SSGCT	2,575,167	2,575,167	-	-	-	-
1523					18,167,080	18,167,080	-	-	-	-
1524										
1525										
1526										
1527	346	Misc. Power Plant Equipment								
1528			P	SG	1,571,917	1,571,917	-	-	-	-
1529			P	SG	5,006	5,006	-	-	-	-
1530					1,576,923	1,576,923	-	-	-	-
1531										
1532	347	Other Production ARO								
1533			P	S	-	-	-	-	-	-
1534					-	-	-	-	-	-
1535										
1536	OP	Unclassified Other Prod Plant-Acct 300								
1537			P	S	-	-	-	-	-	-
1538			P	SG	-	-	-	-	-	-
1539					-	-	-	-	-	-
1540										
1541		Total Other Production Plant			674,118,043	674,118,043	-	-	-	-
1542										
1543		Summary of Other Production Plant by Factor								
1544		S			-	-	-	-	-	-
1545		DGU			-	-	-	-	-	-
1546		SG			637,889,149	637,889,149	-	-	-	-
1547		SSGCT			36,228,894	36,228,894	-	-	-	-
1548		Total of Other Production Plant by Factor			674,118,043	674,118,043	-	-	-	-
1549										
1550		Experimental Plant								
1551	103	Experimental Plant								
1552			P	SG	-	-	-	-	-	-
1553		Total Experimental Plant			-	-	-	-	-	-
1554										
1555		TOTAL PRODUCTION PLANT			3,038,010,391	3,038,010,391	-	-	-	-
1556	350	Land and Land Rights								
1557			T	SG	9,027,117	-	9,027,117	-	-	-
1558			T	SG	20,606,959	-	20,606,959	-	-	-
1559			T	SG	9,835,990	-	9,835,990	-	-	-
1560					39,470,066	-	39,470,066	-	-	-
1561										
1562	352	Structures and Improvements								
1563			T	S	-	-	-	-	-	-
1564			T	SG	3,255,004	-	3,255,004	-	-	-
1565			T	SG	7,759,341	-	7,759,341	-	-	-
1566			T	SG	14,172,254	-	14,172,254	-	-	-
1567					25,186,599	-	25,186,599	-	-	-
1568										
1569	353	Station Equipment								
1570			T	SG	56,953,684	-	56,953,684	-	-	-
1571			T	SG	83,503,094	-	83,503,094	-	-	-
1572			T	SG	280,442,188	-	280,442,188	-	-	-
1573					420,898,965	-	420,898,965	-	-	-
1574										
1575	354	Towers and Fixtures								
1576			T	SG	66,253,492	-	66,253,492	-	-	-
1577			T	SG	53,815,900	-	53,815,900	-	-	-
1578			T	SG	47,387,030	-	47,387,030	-	-	-
1579					167,456,422	-	167,456,422	-	-	-
1580										
1581	355	Poles and Fixtures								
1582			T	SG	27,958,099	-	27,958,099	-	-	-
1583			T	SG	49,306,720	-	49,306,720	-	-	-
1584			T	SG	211,026,914	-	211,026,914	-	-	-
1585					288,291,732	-	288,291,732	-	-	-
1586										
1587	356	Clearing and Grading								
1588			T	SG	88,043,044	-	88,043,044	-	-	-
1589			T	SG	67,281,545	-	67,281,545	-	-	-
1590			T	SG	128,303,580	-	128,303,580	-	-	-
1591					283,628,169	-	283,628,169	-	-	-
1592										
1593	357	Underground Conduit								
1594			T	SG	2,700	-	2,700	-	-	-
1595			T	SG	68,967	-	68,967	-	-	-
1596			T	SG	1,317,365	-	1,317,365	-	-	-
1597					1,389,031	-	1,389,031	-	-	-

<u>Description of Account Summary:</u>				UTAH	Production	Transmission	Distribution	Distribution	Retail	Misc
				Normalized						
1598										
1599	358	Underground Conductors		-	-	-	-	-	-	-
1600		T	SG							
1601		T	SG	431,678	-	431,678	-	-	-	-
1602		T	SG	2,699,155	-	2,699,155	-	-	-	-
1603				3,130,832	-	3,130,832	-	-	-	-
1604										
1605	359	Roads and Trails								
1606		T	SG	807,497	-	807,497	-	-	-	-
1607		T	SG	212,394	-	212,394	-	-	-	-
1608		T	SG	3,851,130	-	3,851,130	-	-	-	-
1609				4,871,022	-	4,871,022	-	-	-	-
1610										
1611	TP	Unclassified Trans Plant - Acct 300								
1612		T	SG	26,075,433	-	26,075,433	-	-	-	-
1613				26,075,433	-	26,075,433	-	-	-	-
1614										
1615	TS0	Unclassified Trans Sub Plant - Acct 300								
1616		T	SG	-	-	-	-	-	-	-
1617				-	-	-	-	-	-	-
1618										
1619		TOTAL TRANSMISSION PLANT		1,260,398,272	-	1,260,398,272	-	-	-	-
1620		Summary of Transmission Plant by Factor								
1621		DGP		-	-	-	-	-	-	-
1622		DGU		-	-	-	-	-	-	-
1623		SG		1,260,398,272	-	1,260,398,272	-	-	-	-
1624		Total Transmission Plant by Factor		1,260,398,272	-	1,260,398,272	-	-	-	-
1625	360	Land and Land Rights								
1626		DPW	S	28,992,477	-	-	28,992,477	28,992,477	-	-
1627				28,992,477	-	-	28,992,477	28,992,477	-	-
1628										
1629	361	Structures and Improvements								
1630		DPW	S	25,559,681	-	-	25,559,681	25,559,681	-	-
1631				25,559,681	-	-	25,559,681	25,559,681	-	-
1632										
1633	362	Station Equipment								
1634		DPW	S	325,460,996	-	-	325,460,996	325,460,996	-	-
1635				325,460,996	-	-	325,460,996	325,460,996	-	-
1636										
1637	363	Storage Battery Equipment								
1638		DPW	S	1,457,805	-	-	1,457,805	1,457,805	-	-
1639				1,457,805	-	-	1,457,805	1,457,805	-	-
1640										
1641	364	Poles, Towers & Fixtures								
1642		DPW	S	410,150,241	-	-	410,150,241	410,150,241	-	-
1643				410,150,241	-	-	410,150,241	410,150,241	-	-
1644										
1645	365	Overhead Conductors								
1646		DPW	S	182,955,794	-	-	182,955,794	182,955,794	-	-
1647				182,955,794	-	-	182,955,794	182,955,794	-	-
1648										
1649	366	Underground Conduit								
1650		DPW	S	136,166,740	-	-	136,166,740	136,166,740	-	-
1651				136,166,740	-	-	136,166,740	136,166,740	-	-
1652										
1653										
1654										
1655										
1656	367	Underground Conductors								
1657		DPW	S	392,400,172	-	-	392,400,172	392,400,172	-	-
1658				392,400,172	-	-	392,400,172	392,400,172	-	-
1659										
1660	368	Line Transformers								
1661		DPW	S	332,790,964	-	-	332,790,964	332,790,964	-	-
1662				332,790,964	-	-	332,790,964	332,790,964	-	-
1663										
1664	369	Services								
1665		DPW	S	172,323,270	-	-	172,323,270	172,323,270	-	-
1666				172,323,270	-	-	172,323,270	172,323,270	-	-
1667										
1668	370	Meters								
1669		DPW	S	84,684,831	-	-	84,684,831	84,684,831	-	-
1670				84,684,831	-	-	84,684,831	84,684,831	-	-
1671										
1672	371	Installations on Customers' Premises								
1673		DPW	S	4,574,926	-	-	4,574,926	4,574,926	-	-
1674				4,574,926	-	-	4,574,926	4,574,926	-	-
1675										
1676	372	Leased Property								
1677		DPW	S	44,785	-	-	44,785	44,785	-	-
1678				44,785	-	-	44,785	44,785	-	-
1679										
1680	373	Street Lights								
1681		DPW	S	24,777,402	-	-	24,777,402	24,777,402	-	-
1682				24,777,402	-	-	24,777,402	24,777,402	-	-
1683										

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1684	DP	Unclassified Dist Plant - Acct 300								
1685		DPW	S	15,055,570	-	-	15,055,570	15,055,570	-	-
1686				15,055,570	-	-	15,055,570	15,055,570	-	-
1687										
1688	DS0	Unclassified Dist Sub Plant - Acct 300								
1689		DPW	S	-	-	-	-	-	-	-
1690				-	-	-	-	-	-	-
1691										
1692										
1693		TOTAL DISTRIBUTION PLANT		2,137,395,653	-	-	2,137,395,653	2,137,395,653	-	-
1694										
1695		Summary of Distribution Plant by Factor								
1696		S		2,137,395,653	-	-	2,137,395,653	2,137,395,653	-	-
1697		0								
1698		Total Distribution Plant by Factor		2,137,395,653	-	-	2,137,395,653	2,137,395,653	-	-
1699	389	Land and Land Rights								
1700		G-SITUS	S	3,912,173	28,839	815,816	3,067,518	3,067,518	-	-
1701		CUST	CN	518,826	-	-	518,826	-	518,826	-
1702		G-DGU	SG	141	100	41	-	-	-	-
1703		G-SG	SG	520	357	160	3	3	-	-
1704		PTD	SO	2,362,285	1,115,113	462,634	784,539	784,539	-	-
1705				6,793,945	1,144,408	1,278,650	4,370,887	3,852,060	518,826	-
1706										
1707	390	Structures and Improvements								
1708		G-SITUS	S	35,541,248	261,997	7,411,509	27,867,742	27,867,742	-	-
1709		G-DGP	SG	151,884	107,348	44,536	-	-	-	-
1710		G-DGU	SG	666,831	471,300	195,531	-	-	-	-
1711		CUST	CN	5,537,334	-	-	5,537,334	-	5,537,334	-
1712		G-SG	SG	1,694,833	1,163,320	520,298	11,216	11,216	-	-
1713		PTD	SO	44,390,457	20,954,439	8,693,499	14,742,519	14,742,519	-	-
1714				87,982,588	22,958,404	16,865,372	48,158,811	42,621,477	5,537,334	-
1715										
1716	391	Office Furniture & Equipment								
1717		G-SITUS	S	4,130,495	30,449	861,343	3,238,704	3,238,704	-	-
1718		G-DGP	SG	147,840	104,490	43,350	-	-	-	-
1719		G-DGU	SG	105,887	74,839	31,049	-	-	-	-
1720		CUST	CN	2,881,301	-	-	2,881,301	-	2,881,301	-
1721		G-SG	SG	2,455,440	1,685,394	753,797	16,250	16,250	-	-
1722		P	SE	65,439	65,439	-	-	-	-	-
1723		PTD	SO	33,191,794	15,668,129	6,500,334	11,023,330	11,023,330	-	-
1724		G-SG	SSGCH	122,595	84,148	37,635	811	811	-	-
1725		G-SG	SSGCT	3,929	2,697	1,206	26	26	-	-
1726				43,104,719	17,715,583	8,228,714	17,160,422	14,279,121	2,881,301	-
1727										
1728	392	Transportation Equipment								
1729		G-SITUS	S	32,432,506	239,081	6,763,235	25,430,191	25,430,191	-	-
1730		PTD	SO	3,650,553	1,723,237	714,930	1,212,385	1,212,385	-	-
1731		G-SG	SG	6,135,595	4,211,422	1,883,569	40,604	40,604	-	-
1732		CUST	CN	8,771	-	-	8,771	-	8,771	-
1733		G-DGU	SG	500,499	353,740	146,758	-	-	-	-
1734		P	SE	284,166	284,166	-	-	-	-	-
1735		G-DGP	SG	69,890	49,397	20,494	-	-	-	-
1736		G-SG	SSGCH	149,506	102,619	45,897	989	989	-	-
1737		G-DGU	SSGCT	27,146	19,186	7,960	-	-	-	-
1738				43,258,632	6,982,849	9,582,843	26,692,941	26,684,170	8,771	-
1739										
1740	393	Stores Equipment								
1741		G-SITUS	S	3,730,056	27,497	777,838	2,924,721	2,924,721	-	-
1742		G-DGP	SG	142,305	100,578	41,727	-	-	-	-
1743		G-DGU	SG	276,664	195,539	81,125	-	-	-	-
1744		PTD	SO	208,687	98,510	40,870	69,307	69,307	-	-
1745		G-SG	SG	1,195,323	820,460	366,953	7,910	7,910	-	-
1746		G-DGU	SSGCT	48,833	34,514	14,319	-	-	-	-
1747				5,601,867	1,277,098	1,322,831	3,001,938	3,001,938	-	-
1748										
1749	394	Tools, Shop & Garage Equipment								
1750		G-SITUS	S	9,823,992	72,419	2,048,623	7,702,950	7,702,950	-	-
1751		G-DGP	SG	1,075,416	760,078	315,338	-	-	-	-
1752		G-SG	SG	7,651,234	5,251,744	2,348,856	50,634	50,634	-	-
1753		PTD	SO	5,616,607	2,651,310	1,099,965	1,865,332	1,865,332	-	-
1754		P	SE	41,240	41,240	-	-	-	-	-
1755		G-DGU	SG	1,403,719	992,114	411,605	-	-	-	-
1756		G-SG	SSGCH	927,283	636,480	284,667	6,137	6,137	-	-
1757		G-SG	SSGCT	(53,760)	(36,900)	(16,504)	(356)	(356)	-	-
1758				26,485,730	10,368,483	6,492,549	9,624,697	9,624,697	-	-
1759										
1760	395	Laboratory Equipment								
1761		G-SITUS	S	8,108,507	59,773	1,690,888	6,357,846	6,357,846	-	-
1762		G-DGP	SG	33,497	23,675	9,822	-	-	-	-
1763		G-DGU	SG	234,642	165,839	68,803	-	-	-	-
1764		PTD	SO	2,442,605	1,153,028	478,364	811,214	811,214	-	-
1765		P	SE	17,732	17,732	-	-	-	-	-
1766		G-SG	SG	2,345,011	1,609,597	719,896	15,519	15,519	-	-
1767		G-SG	SSGCH	105,185	72,198	32,291	696	696	-	-
1768		G-SG	SSGCT	50,260	34,498	15,429	333	333	-	-
1769				13,337,440	3,136,339	3,015,493	7,185,608	7,185,608	-	-

Description of Account Summary:					UTAH						
					Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1770											
1771	396	Power Operated Equipment									
1772		G-SITUS	S		34,587,079	254,964	7,212,534	27,119,582	27,119,582	-	-
1773		G-DGP	SG		504,427	356,517	147,910	-	-	-	-
1774		G-SG	SG		12,219,061	8,387,063	3,751,135	80,864	80,864	-	-
1775		PTD	SO		786,807	371,411	154,089	261,306	261,306	-	-
1776		G-DGU	SG		957,636	676,834	280,802	-	-	-	-
1777		P	SE		30,846	30,846	-	-	-	-	-
1778		P	SSGCT		-	-	-	-	-	-	-
1779		G-SG	SSGCH		301,271	206,790	92,487	1,994	1,994	-	-
1780					49,387,126	10,284,423	11,638,957	27,463,746	27,463,746	-	-
1781	397	Communication Equipment									
1782		COM_EQ	S		29,259,802	4,566,285	11,530,205	13,163,312	12,765,934	397,377	-
1783		COM_EQ	SG		2,568,119	400,781	1,012,001	1,155,338	1,120,460	34,878	-
1784		COM_EQ	SG		4,524,234	706,052	1,782,833	2,035,349	1,973,905	61,444	-
1785		COM_EQ	SO		19,241,774	3,002,871	7,582,471	8,656,432	8,395,109	261,323	-
1786		COM_EQ	CN		1,945,570	303,626	766,677	875,267	848,845	26,423	-
1787		COM_EQ	SG		25,839,349	4,032,489	10,182,332	11,624,529	11,273,605	350,924	-
1788		COM_EQ	SE		47,261	7,376	18,624	21,262	20,620	642	-
1789		COM_EQ	SSGCH		364,338	56,859	143,572	163,907	158,959	4,948	-
1790		COM_EQ	SSGCT		39,972	6,238	15,752	17,983	17,440	543	-
1791					83,830,421	13,082,575	33,034,467	37,713,378	36,574,877	1,138,501	-
1792											
1793	398	Misc. Equipment									
1794		G-SITUS	S		336,257	2,479	70,120	263,657	263,657	-	-
1795		G-DGP	SG		12,675	8,958	3,717	-	-	-	-
1796		G-DGU	SG		9,091	6,425	2,666	-	-	-	-
1797		CUST	CN		90,690	-	-	90,690	-	90,690	-
1798		PTD	SO		1,282,258	605,288	251,120	425,851	425,851	-	-
1799		P	SE		1,476	1,476	-	-	-	-	-
1800		G-SG	SG		507,315	348,217	155,741	3,357	3,357	-	-
1801		G-SG	SSGCT		1,210	830	371	8	8	-	-
1802					2,240,972	973,673	483,735	783,564	692,874	90,690	-
1803											
1804	399	Coal Mine									
1805		P	SE		187,765,194	187,765,194	-	-	-	-	-
1806	MP	Unklassified Mine Plant	P								
1807					187,765,194	187,765,194	-	-	-	-	-
1808											
1809	399L	WIDCO Capital Lease									
1810		P	SE		-	-	-	-	-	-	-
1811											
1812											
1813		Remove Capital Leases									
1814											
1815											
1816	1011390	General Capital Leases									
1817		G-SITUS	S		-	-	-	-	-	-	-
1818		P	SG		5,259,713	5,259,713	-	-	-	-	-
1819		PTD	SO		5,444,618	2,570,123	1,066,283	1,808,213	1,808,213	-	-
1820					10,704,331	7,829,835	1,066,283	1,808,213	1,808,213	-	-
1821											
1822		Remove Capital Leases			(10,704,331)	(7,829,835)	(1,066,283)	(1,808,213)	(1,808,213)	-	-
1823											
1824											
1825	1011346	General Gas Line Capital Leases									
1826		P	SG		-	-	-	-	-	-	-
1827											
1828											
1829		Remove Capital Leases									
1830											
1831											
1832	GP	Unclassified Gen Plant - Acct 300									
1833		G-SITUS	S		-	-	-	-	-	-	-
1834		PTD	SO		113,115	53,396	22,153	37,567	37,567	-	-
1835		CUST	CN		-	-	-	-	-	-	-
1836		G-SG	SG		-	-	-	-	-	-	-
1837		G-DGP	SG		-	-	-	-	-	-	-
1838		G-DGU	SG		-	-	-	-	-	-	-
1839					113,115	53,396	22,153	37,567	37,567	-	-
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											
1848											
1849		TOTAL GENERAL PLANT			549,901,750	275,742,427	91,965,765	182,193,557	172,018,135	10,175,422	-
1850											

		UTAH						
Description of Account Summary:		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1851	Summary of General Plant by Factor							
1852	S	161,862,115	5,543,781	39,182,111	117,136,223	116,738,846	397,377	-
1853	DGP	-	-	-	-	-	-	-
1854	DGU	-	-	-	-	-	-	-
1855	SG	78,688,793	38,324,377	25,322,842	15,041,574	14,594,328	447,245	-
1856	SO	118,731,560	49,966,854	27,066,711	41,697,995	41,436,673	261,323	-
1857	SE	188,253,353	188,213,468	18,624	21,262	20,620	642	-
1858	CN	10,982,492	303,626	766,677	9,912,189	848,845	9,063,344	-
1859	DEU	-	-	-	-	-	-	-
1860	SSGCT	117,590	61,063	38,534	17,993	17,451	543	-
1861	SSGCH	1,970,178	1,159,094	636,550	174,535	169,587	4,948	-
1862	Less Capital Leases	(10,704,331)	(7,829,835)	(1,066,283)	(1,808,213)	(1,808,213)	-	-
1863	Total General Plant by Factor	549,901,750	275,742,427	91,965,765	182,193,557	172,018,135	10,175,422	-
1864	301 Organization							
1865	I-SITUS S	-	-	-	-	-	-	-
1866	PTD SO	-	-	-	-	-	-	-
1867	I-SG SG	-	-	-	-	-	-	-
1868		-	-	-	-	-	-	-
1869	302 Franchise & Consent							
1870	I-SITUS S	(790)	-	(293)	(496)	(496)	-	-
1871	I-SG SG	3,139,914	2,800,674	337,082	2,159	2,159	-	-
1872	I-SG SG	26,960,780	24,047,902	2,894,343	18,535	18,535	-	-
1873	I-SG SG	4,086,643	3,645,116	438,717	2,810	2,810	-	-
1874	I-DGP SG	1,197,272	1,197,272	-	-	-	-	-
1875	I-DGU SG	286,219	286,219	-	-	-	-	-
1876		35,670,038	31,977,183	3,669,848	23,007	23,007	-	-
1877								
1878	303 Miscellaneous Intangible Plant							
1879	I-SITUS S	885,352	-	328,840	556,512	556,512	-	-
1880	I-SG SG	26,133,843	23,310,308	2,805,568	17,967	17,967	-	-
1881	PTD SO	161,805,396	76,379,960	31,688,229	53,737,207	53,737,207	-	-
1882	P SE	1,682,066	1,682,066	-	-	-	-	-
1883	CUST CN	49,833,174	-	-	49,833,174	-	49,833,174	-
1884	P SG	146,020	146,020	-	-	-	-	-
1885	I-DGP SSGCT	-	-	-	-	-	-	-
1886		240,485,851	101,518,354	34,822,637	104,144,859	54,311,685	49,833,174	-
1887	303 Less Non-Utility Plant							
1888	I-SITUS S	-	-	-	-	-	-	-
1889		240,485,851	101,518,354	34,822,637	104,144,859	54,311,685	49,833,174	-
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	276,155,889	133,495,538	38,492,485	104,167,866	54,334,692	49,833,174	-
1898								
1899	Summary of Intangible Plant by Factor							
1900	S	884,562	-	328,547	556,015	556,015	-	-
1901	DGP	-	-	-	-	-	-	-
1902	DGU	-	-	-	-	-	-	-
1903	SG	61,950,691	55,433,512	6,475,709	41,470	41,470	-	-
1904	SO	161,805,396	76,379,960	31,688,229	53,737,207	53,737,207	-	-
1905	CN	49,833,174	-	-	49,833,174	-	49,833,174	-
1906	SSGCT	-	-	-	-	-	-	-
1907	SSGCH	-	-	-	-	-	-	-
1908	SE	1,682,066	1,682,066	-	-	-	-	-
1909	Total Intangible Plant by Factor	276,155,889	133,495,538	38,492,485	104,167,866	54,334,692	49,833,174	-
1910	Summary of Unclassified Plant (Account 106)							
1911	DP	15,055,570	-	-	15,055,570	15,055,570	-	-
1912	DS0	-	-	-	-	-	-	-
1913	GP	113,115	53,396	22,153	37,567	37,567	-	-
1914	HP	-	-	-	-	-	-	-
1915	NP	-	-	-	-	-	-	-
1916	OP	-	-	-	-	-	-	-
1917	TP	26,075,433	-	26,075,433	-	-	-	-
1918	TS0	-	-	-	-	-	-	-
1919	IP	-	-	-	-	-	-	-
1920	MP	-	-	-	-	-	-	-
1921	SP	15,641	15,641	-	-	-	-	-
1922	Total Unclassified Plant by Factor	41,259,758	69,036	26,097,585	15,093,136	15,093,136	-	-
1923								
1924	TOTAL ELECTRIC PLANT IN SERVICE	7,261,861,954	3,447,248,355	1,390,856,523	2,423,757,076	2,363,748,480	60,008,596	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1925	Summary of Electric Plant by Factor									
1926		S		2,300,142,330	5,543,781	39,510,657	2,255,087,891	2,254,690,514	397,377	-
1927		SE		189,935,419	189,895,534	18,624	21,262	20,620	642	-
1928		DGU		-	-	-	-	-	-	-
1929		DGP		-	-	-	-	-	-	-
1930		SG		4,198,782,843	2,891,502,976	1,292,196,824	15,083,044	14,635,798	447,245	-
1931		SO		280,536,956	126,346,814	58,754,940	95,435,202	95,173,880	261,323	-
1932		CN		60,815,666	303,626	766,677	59,745,363	848,845	58,896,518	-
1933		DEU		-	-	-	-	-	-	-
1934		SSGCH		206,006,587	205,195,503	636,550	174,535	169,587	4,948	-
1935		SSGCT		36,346,484	36,289,957	38,534	17,993	17,451	543	-
1936		Less Capital Leases		(10,704,331)	(7,829,835)	(1,066,283)	(1,808,213)	(1,808,213)	-	-
1937				7,261,861,954	3,447,248,355	1,390,856,523	2,423,757,076	2,363,748,480	60,008,596	-
1938	105	Plant Held For Future Use								
1939		DPW	S	2,741,291	-	-	2,741,291	2,741,291	-	-
1940		P	SG	-	-	-	-	-	-	-
1941		T	SG	69,110	-	69,110	-	-	-	-
1942		P	SG	-	-	-	-	-	-	-
1943		P	SE	398,204	398,204	-	-	-	-	-
1944		G	SG	-	-	-	-	-	-	-
1945										
1946										
1947				3,208,605	398,204	69,110	2,741,291	2,741,291	-	-
1948										
1949	114	Electric Plant Acquisition Adjustments								
1950		P	S	-	-	-	-	-	-	-
1951		P	SG	60,443,473	60,443,473	-	-	-	-	-
1952		P	SG	6,170,378	6,170,378	-	-	-	-	-
1953				66,613,851	66,613,851	-	-	-	-	-
1954										
1955	115	Accum Provision for Asset Acquisition Adjustments								
1956		P	S	-	-	-	-	-	-	-
1957		P	SG	(32,857,482)	(32,857,482)	-	-	-	-	-
1958		P	SG	(4,479,891)	(4,479,891)	-	-	-	-	-
1959				(37,337,373)	(37,337,373)	-	-	-	-	-
1960										
1961	120	Nuclear Fuel								
1962		P	SE	-	-	-	-	-	-	-
1963										
1964										
1965	124	Weatherization								
1966		DMSC	S	5,648,477	-	-	5,648,477	-	-	5,648,477
1967		DMSC	SO	(1,039)	-	-	(1,039)	-	-	(1,039)
1968				5,647,438	-	-	5,647,438	-	-	5,647,438
1969										
1970	182W	Weatherization								
1971		DMSC	S	849,506	-	-	849,506	-	-	849,506
1972		DMSC	SG	-	-	-	-	-	-	-
1973		DMSC	SGCT	-	-	-	-	-	-	-
1974		DMSC	SO	-	-	-	-	-	-	-
1975				849,506	-	-	849,506	-	-	849,506
1976										
1977	186W	Weatherization								
1978		DMSC	S	-	-	-	-	-	-	-
1979		DMSC	CN	-	-	-	-	-	-	-
1980		DMSC	CNP	-	-	-	-	-	-	-
1981		DMSC	SG	-	-	-	-	-	-	-
1982		DMSC	SO	-	-	-	-	-	-	-
1983										
1984										
1985		Total Weatherization		6,496,944	-	-	6,496,944	-	-	6,496,944
1986										
1987	151	Fuel Stock								
1988		P	DEU	-	-	-	-	-	-	-
1989		P	SE	43,735,204	43,735,204	-	-	-	-	-
1990		P	SSECT	-	-	-	-	-	-	-
1991		P	SSECH	3,235,021	3,235,021	-	-	-	-	-
1992				46,970,224	46,970,224	-	-	-	-	-
1993										
1994	152	Fuel Stock - Undistributed								
1995		P	SE	-	-	-	-	-	-	-
1996										
1997										
1998	25316	DG&T Working Capital Deposit								
1999		P	SE	(230,228)	(230,228)	-	-	-	-	-
2000				(230,228)	(230,228)	-	-	-	-	-
2001										
2002	25317	DG&T Working Capital Deposit								
2003		P	SE	(645,199)	(645,199)	-	-	-	-	-
2004				(645,199)	(645,199)	-	-	-	-	-
2005										
2006	25319	Provo Working Capital Deposit								
2007		P	SE	-	-	-	-	-	-	-
2008										
2009										
2010		Total Fuel Stock		46,094,797	46,094,797	-	-	-	-	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2011	154	Materials and Supplies								
2012		MSS	S	34,604,859	28,966,704	1,904,669	3,733,486	3,733,486	-	-
2013		MSS	SG	760,187	636,330	41,841	82,016	82,016	-	-
2014		MSS	SE	1,664,013	1,392,896	91,588	179,529	179,529	-	-
2015		MSS	SO	179,760	150,472	9,894	19,394	19,394	-	-
2016		MSS	SNPPS	28,993,622	24,269,703	1,595,824	3,128,095	3,128,095	-	-
2017		MSS	SNPPH	(8,933)	(7,478)	(492)	(964)	(964)	-	-
2018		MSS	SNPD	(2,125,529)	(1,779,217)	(116,990)	(229,321)	(229,321)	-	-
2019		MSS	SNPT	-	-	-	-	-	-	-
2020		MSS	SG	-	-	-	-	-	-	-
2021		MSS	SG	-	-	-	-	-	-	-
2022		MSS	SSGCT	-	-	-	-	-	-	-
2023		MSS	SNPP	-	-	-	-	-	-	-
2024		MSS	SSGCH	-	-	-	-	-	-	-
2025				64,067,979	53,629,409	3,526,335	6,912,235	6,912,235	-	-
2026										
2027	163	Stores Expense Undistributed								
2028		MSS	SO	-	-	-	-	-	-	-
2029				-	-	-	-	-	-	-
2030				-	-	-	-	-	-	-
2031				-	-	-	-	-	-	-
2032	25318	Provo Working Capital Deposit								
2033		MSS	SNPPS	(115,455)	(96,644)	(6,355)	(12,456)	(12,456)	-	-
2034				(115,455)	(96,644)	(6,355)	(12,456)	(12,456)	-	-
2035										
2036										
2037		Total Materials & Supplies		63,952,524	53,532,765	3,519,980	6,899,779	6,899,779	-	-
2038										
2039	165	Prepayments								
2040		DMSC	S	3,556,709	-	-	3,556,709	-	-	3,556,709
2041		GP	GPS	90,593	41,194	17,741	31,657	30,904	754	-
2042		PT	SG	1,221,033	862,996	358,037	-	-	-	-
2043		P	SE	1,009,159	1,009,159	-	-	-	-	-
2044		PTD	SO	11,802,468	5,571,335	2,311,414	3,919,719	3,919,719	-	-
2045				17,679,962	7,484,684	2,687,192	7,508,085	3,950,623	754	3,556,709
2046										
2047	182M	Misc Regulatory Assets								
2048		DDS2	S	1,968,798	861,957	228,920	877,920	387,413	490,507	-
2049		DEFSG	SG	-	-	-	-	-	-	-
2050		P	SGCT	4,329,893	4,329,893	-	-	-	-	-
2051		DEFSG	SG-P	2,771,143	833,883	1,937,261	-	-	-	-
2052		P	SE	-	-	-	-	-	-	-
2053		P	SSGCT	-	-	-	-	-	-	-
2054		DDSO2	SO	2,479,952	1,343,117	205,554	931,282	541,034	-	390,249
2055				11,549,786	7,368,849	2,371,735	1,809,202	928,446	490,507	390,249
2056										
2057	186M	Misc Deferred Debits								
2058		LABOR	S	-	-	-	-	-	-	-
2059		P	SG	-	-	-	-	-	-	-
2060		P	SG	-	-	-	-	-	-	-
2061		DEFSG	SG	16,280,877	4,899,184	11,381,693	-	-	-	-
2062		LABOR	SO	170,734	76,569	9,287	84,878	56,782	28,095	-
2063		P	SE	2,694,444	2,694,444	-	-	-	-	-
2064		P	SNPPS	-	-	-	-	-	-	-
2065		GP	EXCTAX	-	-	-	-	-	-	-
2066				19,146,055	7,670,198	11,390,980	84,878	56,782	28,095	-
2067										
2068		Working Capital								
2069	CWC	Cash Working Capital								
2070		CWC	S	33,984,525	27,551,258	1,707,905	4,725,362	3,881,982	723,760	119,620
2071		CWC	SO	-	-	-	-	-	-	-
2072		CWC	SE	-	-	-	-	-	-	-
2073				33,984,525	27,551,258	1,707,905	4,725,362	3,881,982	723,760	119,620
2074										
2075	OWC	Other Working Capital								
2076	131	Cash	GP	0	0	0	0	0	0	-
2077	135	Working Funds	GP	1,229	559	241	429	419	10	-
2078	141	Notes Receivable	GP	440,200	200,166	86,208	153,826	150,164	3,662	-
2079	143	Other Accounts Receivable	GP	8,360,030	3,801,444	1,637,206	2,921,380	2,851,828	69,552	-
2080	232	Accounts Payable	PTD	-	-	-	-	-	-	-
2081	232	Accounts Payable	PTD	490,716	231,641	96,103	162,972	162,972	-	-
2082	232	Accounts Payable	P	(397,739)	(397,739)	-	-	-	-	-
2083	253	Deferred Hedge	P	-	-	-	-	-	-	-
2084	2533	Other Deferred Credits - I/P	S	-	-	-	-	-	-	-
2085	2533	Other Deferred Credits - I/P	SE	(2,292,770)	(2,292,770)	-	-	-	-	-
2086	230	Asset Retirement Obligati	P	(934,491)	(934,491)	-	-	-	-	-
2087	230	Asset Retirement Obligati	P	-	-	-	-	-	-	-
2088	254105	ARO Regulatory Liability	P	-	-	-	-	-	-	-
2089	254105	ARO Regulatory Liability	P	(176,412)	(176,412)	-	-	-	-	-
2090	2533	Cholla Reclamation	P	-	-	-	-	-	-	-
2091				5,490,762	432,397	1,819,757	3,238,608	3,165,383	73,225	-
2092										
2093		Total Working Capital		39,475,287	27,983,655	3,527,662	7,963,969	7,047,365	796,985	119,620

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2094	Miscellaneous Rate Base									
2095	18221	Unrec Plant & Reg Study Costs								
2096		P	S	-	-	-	-	-	-	-
2097										
2098				-	-	-	-	-	-	-
2099										
2100	18222	Nuclear Plant - Trojan								
2101		P	S	-	-	-	-	-	-	-
2102		P	TROJP	892,680	892,680	-	-	-	-	-
2103		P	TROJD	1,306,638	1,306,638	-	-	-	-	-
2104				2,199,318	2,199,318	-	-	-	-	-
2105										
2106										
2107										
2108	1869	Misc Deferred Debits-Trojan								
2109		P	S	-	-	-	-	-	-	-
2110		P	SNPPN	-	-	-	-	-	-	-
2111				-	-	-	-	-	-	-
2112				-	-	-	-	-	-	-
2113	TOTAL MISCELLANEOUS RATE BASE			2,199,318	2,199,318	-	-	-	-	-
2114										
2115	TOTAL RATE BASE ADDITIONS			239,079,756	182,008,948	23,566,660	33,504,148	21,624,286	1,316,341	10,563,521
2116	235	Customer Service Deposits								
2117		CUST	S	(10,294,490)	-	-	(10,294,490)	-	(10,294,490)	-
2118		CUST	CN	-	-	-	-	-	-	-
2119				(10,294,490)	-	-	(10,294,490)	-	(10,294,490)	-
2120										
2121	2281	Prov for Property Insuranc	PTD	SO	(95,975)	(45,305)	(18,796)	(31,874)	(31,874)	-
2122	2282	Prov for Injuries & Damagr	PTD	SO	(3,439,544)	(1,623,631)	(673,606)	(1,142,307)	(1,142,307)	-
2123	2283	Prov for Pensions and Ber	PTD	SO	(8,562,799)	(4,042,055)	(1,676,952)	(2,843,792)	(2,843,792)	-
2124	2283	Prov for Pensions and Ber	PTD	S	-	-	-	-	-	-
2125	254	Reg Liabilities - Insurance	PTD	SO	(1,512,952)	(714,186)	(296,299)	(502,467)	(502,467)	-
2126				(13,611,270)	(6,425,177)	(2,665,653)	(4,520,440)	(4,520,440)	-	-
2127										
2128	22844	Accum Hydro Relicensing Obligation								
2129		P	S	-	-	-	-	-	-	-
2130		P	SG	-	-	-	-	-	-	-
2131				-	-	-	-	-	-	-
2132										
2133	22842	Accum Misc Oper Prov-Tr	P	TROJD	(1,057,200)	(1,057,200)	-	-	-	-
2134	230	Asset Retirement Obligatic	P	TROJP	(1,015,228)	(1,015,228)	-	-	-	-
2135	254105	ARO Regulatory Liability	P	TROJP	(340,848)	(340,848)	-	-	-	-
2136	254		P	S	-	-	-	-	-	-
2137				(2,413,277)	(2,413,277)	-	-	-	-	-
2138										
2139	252	Customer Advances for Construction								
2140		DPW	S	(6,065,576)	-	-	(6,065,576)	(6,065,576)	-	-
2141		DPW	SE	-	-	-	-	-	-	-
2142		T	SG	(2,006,037)	-	(2,006,037)	-	-	-	-
2143		DPW	SO	-	-	-	-	-	-	-
2144		CUST	CN	-	-	-	-	-	-	-
2145				(8,071,613)	-	(2,006,037)	(6,065,576)	(6,065,576)	-	-
2146										
2147	25398	SO2 Emissions								
2148		P	SE	(12,350,721)	(12,350,721)	-	-	-	-	-
2149				(12,350,721)	(12,350,721)	-	-	-	-	-
2150										
2151	25399	Other Deferred Credits								
2152		P	S	(274,303)	(274,303)	-	-	-	-	-
2153		LABOR	SO	(6,247,089)	(2,801,645)	(339,798)	(3,105,646)	(2,077,651)	(1,027,995)	-
2154		P	SG	(7,953,209)	(7,953,209)	-	-	-	-	-
2155		P	SE	(1,274,738)	(1,274,738)	-	-	-	-	-
2156				(15,749,339)	(12,303,895)	(339,798)	(3,105,646)	(2,077,651)	(1,027,995)	-
2157										
2158	190	Accumulated Deferred Income Taxes								
2159		P	S	767,970	767,970	-	-	-	-	-
2160		CUST	CN	54,320	-	-	54,320	-	54,320	-
2161		LABOR	SO	35,866,220	16,085,000	1,950,869	17,830,351	11,928,353	5,901,998	-
2162		P	DGP	-	-	-	-	-	-	-
2163		CUST	BADDEBT	1,693,225	-	-	1,693,225	-	1,693,225	-
2164		P	TROJD	1,607	1,607	-	-	-	-	-
2165		P	SG	(18,631)	(18,631)	-	-	-	-	-
2166		P	SE	1,949,448	1,949,448	-	-	-	-	-
2167		PTD	SNP	(1,158)	(547)	(227)	(385)	(385)	-	-
2168		DPW	SNPD	327,407	-	-	327,407	327,407	-	-
2169		P	SSGCT	-	-	-	-	-	-	-
2170				40,640,409	18,784,848	1,950,642	19,577,511	12,255,376	7,649,543	-
2171										
2172	281	Accumulated Deferred Income Taxes								
2173		P	S	-	-	-	-	-	-	-
2174		PT	DGP	-	-	-	-	-	-	-
2175		T	SNPT	-	-	-	-	-	-	-
2176				-	-	-	-	-	-	-

Description of Account Summary:			UTAH							
			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc	
2177										
2178	282	Accumulated Deferred Income Taxes								
2179		GP	S	(588,828,004)	(267,749,816)	(115,314,508)	(205,763,680)	(200,864,862)	(4,898,818)	-
2180		ACCMDIT	DITBAL	0	0	0	0	0	0	-
2181		PT	DGP	-	-	-	-	-	-	-
2182		LABOR	SO	8,616,342	3,864,189	468,668	4,283,485	2,865,615	1,417,870	-
2183		PTD	GPS	47,584	22,462	9,319	15,803	15,803	-	-
2184		P	SE	(79,978)	(79,978)	-	-	-	-	-
2185		P	SG	9,260,683	9,260,683	-	-	-	-	-
2186				(570,983,372)	(254,682,459)	(114,836,521)	(201,464,392)	(197,983,444)	(3,480,948)	-
2187										
2188	283	Accumulated Deferred Income Taxes								
2189		GP	S	(3,221,393)	(1,464,821)	(630,869)	(1,125,704)	(1,098,903)	(26,801)	-
2190		P	SG	(995,300)	(995,300)	-	-	-	-	-
2191		P	SE	(12,222,772)	(12,222,772)	-	-	-	-	-
2192		LABOR	SO	(11,094,955)	(4,975,778)	(603,487)	(5,515,690)	(3,689,950)	(1,825,740)	-
2193		GP	GPS	(8,572,379)	(3,898,002)	(1,678,792)	(2,995,585)	(2,924,266)	(71,319)	-
2194		PTD	SNP	(3,638,022)	(1,717,322)	(712,476)	(1,208,224)	(1,208,224)	-	-
2195		P	TROJD	(27,139)	(27,139)	-	-	-	-	-
2196		P	SSGCT	-	-	-	-	-	-	-
2197		P	SGCT	(1,272,727)	(1,272,727)	-	-	-	-	-
2198		P	SSGCH	-	-	-	-	-	-	-
2199				(41,044,687)	(26,573,860)	(3,625,624)	(10,845,202)	(8,921,342)	(1,923,860)	-
2200										
2201		TOTAL ACCUMULATED DEF INCOME TAX		(571,387,650)	(262,471,472)	(116,511,503)	(192,404,676)	(194,649,411)	2,244,735	-
2202	255	Accumulated Investment Tax Credit								
2203		PTD	S	-	-	-	-	-	-	-
2204		PTD	ITC84	-	-	-	-	-	-	-
2205		PTD	ITC85	-	-	-	-	-	-	-
2206		PTD	ITC86	-	-	-	-	-	-	-
2207		PTD	ITC88	-	-	-	-	-	-	-
2208		PTD	ITC89	-	-	-	-	-	-	-
2209		PTD	ITC90	(162,865)	(76,880)	(31,896)	(54,089)	(54,089)	-	-
2210		PTD	DGU	-	-	-	-	-	-	-
2211				(162,865)	(76,880)	(31,896)	(54,089)	(54,089)	-	-
2212										
2213		TOTAL RATE BASE DEDUCTIONS		(634,041,225)	(296,041,421)	(121,554,886)	(216,444,918)	(207,367,167)	(9,077,751)	-
2214										
2215										
2216										
2217	108SP	Steam Prod Plant Accumulated Depr								
2218		P	S	-	-	-	-	-	-	-
2219		P	SG	(360,025,245)	(360,025,245)	-	-	-	-	-
2220		P	SG	(392,439,533)	(392,439,533)	-	-	-	-	-
2221		P	SG	(210,672,622)	(210,672,622)	-	-	-	-	-
2222		P	SSGCH	(91,675,362)	(91,675,362)	-	-	-	-	-
2223				(1,054,812,762)	(1,054,812,762)	-	-	-	-	-
2224										
2225	108NP	Nuclear Prod Plant Accumulated Depr								
2226		P	SG	-	-	-	-	-	-	-
2227		P	SG	-	-	-	-	-	-	-
2228		P	SG	-	-	-	-	-	-	-
2229										
2230										
2231										
2232	108HP	Hydraulic Prod Plant Accum Depr								
2233		P	S	-	-	-	-	-	-	-
2234		Pre-Merger Pacific	P	(64,959,959)	(64,959,959)	-	-	-	-	-
2235		Pre-Merger Utah	P	(11,661,361)	(11,661,361)	-	-	-	-	-
2236		Post-Merger Pacific	P	(20,003,510)	(20,003,510)	-	-	-	-	-
2237		Post-Merger Utah	P	(4,067,306)	(4,067,306)	-	-	-	-	-
2238				(100,692,136)	(100,692,136)	-	-	-	-	-
2239										
2240	108OP	Other Production Plant - Accum Depr								
2241		P	S	-	-	-	-	-	-	-
2242		P	SG	(799,191)	(799,191)	-	-	-	-	-
2243		P	SG	-	-	-	-	-	-	-
2244		P	SG	(47,547,990)	(47,547,990)	-	-	-	-	-
2245		P	SSGCT	(7,738,928)	(7,738,928)	-	-	-	-	-
2246				(56,086,109)	(56,086,109)	-	-	-	-	-
2247										
2248	108EP	Experimental Plant - Accum Depr								
2249		P	SG	-	-	-	-	-	-	-
2250		P	SG	-	-	-	-	-	-	-
2251										
2252										
2253		TOTAL PRODUCTION PLANT DEPRECIATION		(1,211,591,007)	(1,211,591,007)	-	-	-	-	-
2254										
2255		Summary of Prod Plant Depreciation by Factor								
2256		S		-	-	-	-	-	-	-
2257		DGP		-	-	-	-	-	-	-
2258		DGU		-	-	-	-	-	-	-
2259		SG		(1,112,176,718)	(1,112,176,718)	-	-	-	-	-
2260		SSGCH		(91,675,362)	(91,675,362)	-	-	-	-	-
2261		SSGCT		(7,738,928)	(7,738,928)	-	-	-	-	-
2262		Total of Prod Plant Depreciation by Factor		(1,211,591,007)	(1,211,591,007)	-	-	-	-	-

					UTAH						
<u>Description of Account Summary:</u>					<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2263											
2264											
2265	108TP	Transmission Plant Accumulated Depr									
2266		T	SG	(157,947,860)	-	(157,947,860)	-	-	-	-	-
2267		T	SG	(159,327,681)	-	(159,327,681)	-	-	-	-	-
2268		T	SG	(148,883,375)	-	(148,883,375)	-	-	-	-	-
2269		TOTAL TRANS PLANT ACCUM DEPR		(466,158,916)	-	(466,158,916)	-	-	-	-	-
2270	108360	Land and Land Rights									
2271		DPW	S	(1,393,539)	-	-	(1,393,539)	(1,393,539)	-	-	-
2272				(1,393,539)	-	-	(1,393,539)	(1,393,539)	-	-	-
2273											
2274	108361	Structures and Improvements									
2275		DPW	S	(7,490,804)	-	-	(7,490,804)	(7,490,804)	-	-	-
2276				(7,490,804)	-	-	(7,490,804)	(7,490,804)	-	-	-
2277											
2278	108362	Station Equipment									
2279		DPW	S	(66,348,817)	-	-	(66,348,817)	(66,348,817)	-	-	-
2280				(66,348,817)	-	-	(66,348,817)	(66,348,817)	-	-	-
2281											
2282	108363	Storage Battery Equipment									
2283		DPW	S	(813,331)	-	-	(813,331)	(813,331)	-	-	-
2284				(813,331)	-	-	(813,331)	(813,331)	-	-	-
2285											
2286	108364	Poles, Towers & Fixtures									
2287		DPW	S	(140,377,582)	-	-	(140,377,582)	(140,377,582)	-	-	-
2288				(140,377,582)	-	-	(140,377,582)	(140,377,582)	-	-	-
2289											
2290	108365	Overhead Conductors									
2291		DPW	S	(56,867,745)	-	-	(56,867,745)	(56,867,745)	-	-	-
2292				(56,867,745)	-	-	(56,867,745)	(56,867,745)	-	-	-
2293											
2294	108366	Underground Conduit									
2295		DPW	S	(56,270,308)	-	-	(56,270,308)	(56,270,308)	-	-	-
2296				(56,270,308)	-	-	(56,270,308)	(56,270,308)	-	-	-
2297											
2298	108367	Underground Conductors									
2299		DPW	S	(139,587,205)	-	-	(139,587,205)	(139,587,205)	-	-	-
2300				(139,587,205)	-	-	(139,587,205)	(139,587,205)	-	-	-
2301											
2302	108368	Line Transformers									
2303		DPW	S	(107,056,317)	-	-	(107,056,317)	(107,056,317)	-	-	-
2304				(107,056,317)	-	-	(107,056,317)	(107,056,317)	-	-	-
2305											
2306	108369	Services									
2307		DPW	S	(57,879,533)	-	-	(57,879,533)	(57,879,533)	-	-	-
2308				(57,879,533)	-	-	(57,879,533)	(57,879,533)	-	-	-
2309											
2310	108370	Meters									
2311		DPW	S	(39,179,521)	-	-	(39,179,521)	(39,179,521)	-	-	-
2312				(39,179,521)	-	-	(39,179,521)	(39,179,521)	-	-	-
2313											
2314											
2315											
2316	108371	Installations on Customers' Premises									
2317		DPW	S	(3,256,919)	-	-	(3,256,919)	(3,256,919)	-	-	-
2318				(3,256,919)	-	-	(3,256,919)	(3,256,919)	-	-	-
2319											
2320	108372	Leased Property									
2321		DPW	S	(35,841)	-	-	(35,841)	(35,841)	-	-	-
2322				(35,841)	-	-	(35,841)	(35,841)	-	-	-
2323											
2324	108373	Street Lights									
2325		DPW	S	(9,322,839)	-	-	(9,322,839)	(9,322,839)	-	-	-
2326				(9,322,839)	-	-	(9,322,839)	(9,322,839)	-	-	-
2327											
2328	108D00	Unclassified Dist Plant - Acct 300									
2329		DPW	S	-	-	-	-	-	-	-	-
2330				-	-	-	-	-	-	-	-
2331											
2332	108DS	Unclassified Dist Sub Plant - Acct 300									
2333		DPW	S	-	-	-	-	-	-	-	-
2334				-	-	-	-	-	-	-	-
2335											
2336	108DP	Unclassified Dist Sub Plant - Acct 300									
2337		DPW	S	-	-	-	-	-	-	-	-
2338				-	-	-	-	-	-	-	-
2339											
2340											
2341		TOTAL DISTRIBUTION PLANT DEPR		(685,880,299)	-	-	(685,880,299)	(685,880,299)	-	-	-
2342											
2343		Summary of Distribution Plant Depr by Factor									
2344		S		(685,880,299)	-	-	(685,880,299)	(685,880,299)	-	-	-
2345		0									
2346		Total Distribution Depreciation by Factor		(685,880,299)	-	-	(685,880,299)	(685,880,299)	-	-	-

				UTAH						
<u>Description of Account Summary:</u>				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2347	108GP	General Plant Accumulated Depr								
		G-SITUS	S	(52,506,837)	(387,062)	(10,949,387)	(41,170,389)	(41,170,389)	-	-
2348		G-DGP	SG	(3,529,906)	(2,494,851)	(1,035,054)	-	-	-	-
2349		G-DGU	SG	(6,436,752)	(4,549,339)	(1,887,413)	-	-	-	-
2350		G-SG	SG	(18,172,293)	(12,473,312)	(5,578,720)	(120,261)	(120,261)	-	-
2351		CUST	CN	(3,007,541)	-	-	(3,007,541)	-	(3,007,541)	-
2352		PTD	SO	(44,163,972)	(20,847,527)	(8,649,143)	(14,667,301)	(14,667,301)	-	-
2353		P	SE	(218,050)	(218,050)	-	-	-	-	-
2354		G-SG	SSGCT	(14,331)	(9,836)	(4,399)	(95)	(95)	-	-
2355		G-SG	SSGCH	(1,295,295)	(889,079)	(397,643)	(8,572)	(8,572)	-	-
2356				(129,344,976)	(41,869,057)	(28,501,760)	(58,974,158)	(55,966,618)	(3,007,541)	-
2357										
2358										
2359										
2360	108MP	Mining Plant Accumulated Depr.								
		P	S	-	-	-	-	-	-	-
2361		P	SE	(66,332,506)	(66,332,506)	-	-	-	-	-
2362				(66,332,506)	(66,332,506)	-	-	-	-	-
2363										
2364	108MP	Less Centralia Situs Depreciation								
		P	S	-	-	-	-	-	-	-
2365				(66,332,506)	(66,332,506)	-	-	-	-	-
2366										
2367										
2368	1081390	Accum Depr - Capital Lease								
		PTD	SO	-	-	-	-	-	-	-
2369				-	-	-	-	-	-	-
2370				-	-	-	-	-	-	-
2371				-	-	-	-	-	-	-
2372		Remove Capital Leases		-	-	-	-	-	-	-
2373				-	-	-	-	-	-	-
2374				-	-	-	-	-	-	-
2375	1081399	Accum Depr - Capital Lease								
		P	S	-	-	-	-	-	-	-
2376		P	SE	-	-	-	-	-	-	-
2377				-	-	-	-	-	-	-
2378				-	-	-	-	-	-	-
2379				-	-	-	-	-	-	-
2380		Remove Capital Leases		-	-	-	-	-	-	-
2381				-	-	-	-	-	-	-
2382				-	-	-	-	-	-	-
2383				-	-	-	-	-	-	-
2384		TOTAL GENERAL PLANT ACCUM DEPR		(195,677,482)	(108,201,564)	(28,501,760)	(58,974,158)	(55,966,618)	(3,007,541)	-
2385										
2386										
2387										
2388		Summary of General Depreciation by Factor								
		S		(52,506,837)	(387,062)	(10,949,387)	(41,170,389)	(41,170,389)	-	-
2389		DGP		-	-	-	-	-	-	-
2390		DGU		-	-	-	-	-	-	-
2391		DGU		(66,550,556)	(66,550,556)	-	-	-	-	-
2392		SE		(44,163,972)	(20,847,527)	(8,649,143)	(14,667,301)	(14,667,301)	-	-
2393		SO		(44,163,972)	(20,847,527)	(8,649,143)	(14,667,301)	(14,667,301)	-	-
2394		CN		(3,007,541)	-	-	(3,007,541)	-	(3,007,541)	-
2395		SG		(28,138,950)	(19,517,503)	(8,501,187)	(120,261)	(120,261)	-	-
2396		DEU		-	-	-	-	-	-	-
2397		SSGCT		(14,331)	(9,836)	(4,399)	(95)	(95)	-	-
2398		SSGCH		(1,295,295)	(889,079)	(397,643)	(8,572)	(8,572)	-	-
2399		Remove Capital Leases		-	-	-	-	-	-	-
2400		Total General Depreciation by Factor		(195,677,482)	(108,201,564)	(28,501,760)	(58,974,158)	(55,966,618)	(3,007,541)	-
2401										
2402										
2403		TOTAL ACCUM DEPR - PLANT IN SERVICE		(2,559,307,704)	(1,319,792,571)	(494,660,676)	(744,854,458)	(741,846,917)	(3,007,541)	-
2404	111SP	Accum Prov for Amort-Steam								
		P	SSGCH	-	-	-	-	-	-	-
2405		P	SSGCT	(142,675)	(142,675)	-	-	-	-	-
2406				(142,675)	(142,675)	-	-	-	-	-
2407										
2408										
2409										
2410	111GP	Accum Prov for Amort-General								
		G-SITUS	S	(9,925)	(73)	(2,070)	(7,782)	(7,782)	-	-
2411		CUST	CN	(944,136)	-	-	(944,136)	-	(944,136)	-
2412		I-SG	SG	(230,531)	(205,624)	(24,748)	(158)	(158)	-	-
2413		PTD	SO	(3,545,342)	(1,673,573)	(694,325)	(1,177,444)	(1,177,444)	-	-
2414		P	SE	-	-	-	-	-	-	-
2415				(4,729,934)	(1,879,270)	(721,144)	(2,129,521)	(1,185,385)	(944,136)	-
2416										
2417										
2418										
2419	111HP	Accum Prov for Amort-Hydro								
		Pre-Merger Pacific	P	(146,020)	(146,020)	-	-	-	-	-
2420		Pre-Merger Utah	P	-	-	-	-	-	-	-
2421		Post-Merger Pacific	P	(2,227)	(2,227)	-	-	-	-	-
2422		Post-Merger Utah	P	(140,024)	(140,024)	-	-	-	-	-
2423				(288,272)	(288,272)	-	-	-	-	-
2424										
2425										

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2426									
2427	1111P	Accum Prov for Amort-Intangible Plant							
2428		I-SITUS	S	(64,904)	-	(24,107)	(40,797)	(40,797)	-
2429		I-DGP	SG	(1,297,984)	(1,297,984)	-	-	-	-
2430		I-DGU	SG	(159,668)	(159,668)	-	-	-	-
2431		P	SE	(423,196)	(423,196)	-	-	-	-
2432		I-SG	SG	(15,479,086)	(13,806,705)	(1,661,739)	(10,642)	(10,642)	-
2433		I-SG	SG	(4,650,753)	(4,148,279)	(499,276)	(3,197)	(3,197)	-
2434		I-SG	SG	(1,272,659)	(1,135,159)	(136,625)	(875)	(875)	-
2435		CUST	CN	(38,896,692)	-	-	(38,896,692)	-	(38,896,692)
2436		P	SSGCT	-	-	-	-	-	-
2437		P	SSGCH	(7,105)	(7,105)	-	-	-	-
2438		PTD	SO	(110,595,466)	(52,206,400)	(21,659,194)	(36,729,872)	(36,729,872)	-
2439				(172,847,512)	(73,184,496)	(23,980,941)	(75,682,075)	(36,785,383)	(38,896,692)
2440	1111P	Less Non-Utility Plant							
2441		NUTIL	OTH	-	-	-	-	-	-
2442				(172,847,512)	(73,184,496)	(23,980,941)	(75,682,075)	(36,785,383)	(38,896,692)
2443									
2444	111390	Accum Amtr - Capital Lease							
2445		G-SITUS	S	-	-	-	-	-	-
2446		P	SG	-	0	-	-	-	-
2447		PTD	SO	-	-	-	-	-	-
2448				-	-	-	-	-	-
2449				-	-	-	-	-	-
2450		Remove Capital Lease Amtr		-	-	-	-	-	-
2451				-	-	-	-	-	-
2452		TOTAL ACCUM PROV FOR AMORTIZATION		(178,008,394)	(75,494,713)	(24,702,084)	(77,811,596)	(37,970,768)	(39,840,828)

PacificCorp
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Dec 2008
Monthly Wgt Factors
7.38% = Earned Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	1	Residential	539,693,437	7.59%	1.03	536,069,220	281,152,811	25,736,333	204,302,717	22,499,749	2,377,610	(3,624,217)	-0.67%
2	6	General Service - Large	381,039,399	8.86%	1.20	364,500,996	249,203,098	22,939,371	86,400,309	4,218,183	1,740,034	(16,538,403)	-4.34%
3	8	General Service - Over 1 MW	114,860,522	7.48%	1.01	114,510,482	81,705,979	7,118,150	24,160,993	988,192	537,168	(350,040)	-0.30%
4	7,11,12,13	Street & Area Lighting	13,066,659	7.77%	1.05	12,946,640	2,787,992	172,627	9,852,268	93,408	40,345	(120,019)	-0.92%
5	9	General Service - High Voltage	170,428,984	6.20%	0.84	175,997,139	159,066,055	14,479,024	778,709	829,647	843,704	5,568,155	3.27%
6	10	Irrigation	9,994,195	1.23%	0.17	12,228,333	7,460,890	693,363	3,929,934	90,269	53,878	2,234,138	22.35%
7	12	Traffic Signals	399,557	4.80%	0.65	429,942	182,629	15,050	162,271	68,388	1,605	30,385	7.60%
8	12	Outdoor Lighting	731,194	42.53%	5.77	403,263	322,971	17,465	49,688	11,553	1,587	(327,931)	-44.85%
9	23	General Service - Small	97,623,876	6.17%	0.84	101,410,355	57,718,304	5,600,300	33,429,049	4,197,292	465,411	3,786,479	3.88%
10	25	Mobile Home Parks	755,668	8.29%	1.12	734,268	472,545	42,070	218,175	(2,039)	3,516	(21,400)	-2.83%
11	SpC	Customer A	8,564,009	3.02%	0.41	9,668,085	8,819,417	712,832	71,208	19,190	45,438	1,104,076	12.89%
12	SpC	Customer B	23,253,000	-3.08%	(0.42)	29,555,736	26,429,223	1,499,653	122,594	1,389,221	115,045	6,302,736	27.11%
13	SpC	Customer C	22,731,197	4.46%	0.61	24,687,238	22,436,625	1,980,813	104,976	45,462	119,362	1,956,041	8.61%
14		Total Utah Jurisdiction	1,383,141,697	7.38%	1.00	1,383,141,697	897,758,538	81,007,050	363,582,890	34,448,515	6,344,704	(0)	0.00%

Footnotes:

- Column C : Annual revenues based on January 2008 thru December 2008 forecasted data.
- Column D : Calculated Return on Ratebase per January 2008 thru December 2008 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Utah Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 12 Months Ended Dec 2008
 Monthly Wgt Factors
 7.92% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	1	Residential	539,693,437	7.59%	1.03	550,660,833	286,483,225	27,851,310	211,297,251	22,619,487	2,409,560	10,967,396	2.03%
2	6	General Service - Large	381,039,399	8.86%	1.20	374,257,217	254,089,924	24,871,651	89,330,569	4,199,320	1,765,753	(6,782,182)	-1.78%
3	8	General Service - Over 1 MW	114,860,522	7.48%	1.01	117,471,996	83,248,567	7,723,003	24,974,659	982,489	545,279	2,611,474	2.27%
4	7,11,12,13	Street & Area Lighting	13,066,659	7.77%	1.05	13,211,685	2,826,638	186,951	10,061,917	95,400	40,778	145,026	1.11%
5	9	General Service - High Voltage	170,428,984	6.20%	0.84	180,142,803	161,981,041	15,695,597	782,282	826,029	857,855	9,713,819	5.70%
6	10	Irrigation	9,994,195	1.23%	0.17	12,546,703	7,590,906	744,389	4,066,633	90,138	54,637	2,552,508	25.54%
7	12	Traffic Signals	399,557	4.80%	0.65	440,288	185,855	16,320	167,625	68,862	1,626	40,731	10.19%
8	12	Outdoor Lighting	731,194	42.53%	5.77	411,432	327,546	19,156	51,491	11,625	1,614	(319,762)	-43.73%
9	23	General Service - Small	97,623,876	6.17%	0.84	104,158,820	58,868,177	6,057,259	34,567,775	4,193,750	471,859	6,534,944	6.69%
10	25	Mobile Home Parks	755,668	8.29%	1.12	754,741	481,598	45,653	225,961	(2,037)	3,567	(927)	-0.12%
11	SpC	Customer A	8,564,009	3.02%	0.41	9,890,205	8,977,600	775,002	72,282	19,112	46,208	1,326,196	15.49%
12	SpC	Customer B	23,253,000	-3.08%	(0.42)	30,083,881	26,817,878	1,644,269	123,225	1,381,398	117,111	6,830,881	29.38%
13	SpC	Customer C	22,731,197	4.46%	0.61	25,275,288	22,852,693	2,150,344	105,634	45,251	121,367	2,544,091	11.19%
14		Total Utah Jurisdiction	1,383,141,697	7.38%	1.00	1,419,305,892	914,729,648	87,780,905	375,827,304	34,530,824	6,437,212	36,164,195	2.61%

Footnotes:

- Column C: Annual revenues based on January 2008 thru December 2008 forecasted data.
- Column D: Calculated Return on Ratebase per January 2008 thru December 2008 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Utah Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
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- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2008 thru December 2008 Embedded COS Study.
- Column L: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
	DESCRIPTION	Residential Sch.1	Large Dist. Sch.2	General +1 MW Sch.3	Street & Area Lighting Sch.4,11,12	General Trans Sch.5	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C	Industrial Cust.D	Industrial Cust.E	Industrial Cust.F
14	Operating Revenues	795,181,753	620,390,362	189,680,743	15,138,303	311,574,923	14,887,022	576,538	955,054	153,542,035	1,186,350	18,127,024	43,147,892	42,746,438			
15	Operating Expenses	1,608,871,792	438,434,208	139,721,888	8,925,282	255,883,928	11,854,837	501,426	508,738	108,821,779	826,098	13,975,187	40,341,843	36,087,983			
16	Operation & Maintenance Expenses	168,851,646	44,581,610	13,422,174	2,451,089	18,106,318	1,460,025	48,043	35,345	12,632,687	93,435	865,774	2,343,563	2,857,863			
17	Depreciation Expense	25,290,613	11,368,619	1,815,987	172,228	2,909,348	191,172	15,319	6,484	1,876,787	11,831	195,508	365,545	412,383			
18	Amortization Expense	34,283,663	14,081,138	9,139,599	2,172,789	3,876,716	300,011	10,871	7,851	2,884,039	19,306	207,918	474,189	559,771			
19	Taxes Other Than Income	10,283,245	8,015,127	2,026,862	460,888	(3,822,270)	392,167	(66,592)	(12,191)	3,592,827	18,225	(23,764)	798,878	(888,376)			
20	Income Taxes - Federal	2,474,876	301,120	1,424,846	87,280	(382,433)	83,122	(6,188)	(1,443)	575,785	3,115	(1,374)	136,038	(69,173)			
21	Income Taxes - State	62,386,622	26,185,782	16,393,871	4,871,083	478,656	542,132	22,492	14,560	4,658,397	34,928	372,041	807,962	884,592			
22	Income Taxes Deferred	(1,821,993)	(697,389)	(439,889)	(13,862)	(11,638)	(14,272)	(441)	(365)	(123,400)	(819)	(10,089)	(24,343)	(28,750)			
23	Investment Tax Credit Adj	(5,923,599)	(1,534,285)	(979,311)	(13,961)	(1,093,052)	(48,812)	(1,235)	(1,646)	(458,833)	(3,468)	(60,076)	(140,893)	(159,813)			
24	Misc Revenues & Expense	1,900,897,085	668,872,816	521,688,889	164,400,014	12,787,181	282,229,853	14,539,981	521,793	134,182,048	1,002,535	15,380,485	45,002,805	39,750,151			
25	Total Operating Expenses	304,560,372	126,508,937	98,701,383	25,290,728	2,352,122	447,041	56,745	386,728	19,359,987	183,815	766,528	(1,854,913)	2,896,268			
26	Operating Revenue For Return	7,261,861,954	2,921,812,470	1,951,433,588	581,876,219	56,154,604	844,624,443	62,944,098	2,137,804	553,250,336	4,053,088	45,032,480	107,504,191	119,302,027			
27	Rate Base :	3,209,605	1,431,012	2,884	88,366	41,186	591	2,089	4,844	276,217	2,089	4,844	16,927	12,088			
28	Electric Plant In Service	29,276,478	8,235,859	8,471,408	62,850	4,985,442	222,845	5,544	7,387	2,004,285	15,842	289,584	631,287	713,100			
29	Plant Held For Future Use	17,879,982	8,819,528	4,810,832	124,246	2,168,087	150,904	4,885	3,938	1,334,441	9,845	115,473	289,032	308,864			
30	Electric Plant Acquisition Adj	46,094,787	13,847,065	4,267,381	188,735	8,657,928	377,333	10,083	22,185	2,743,023	23,940	488,483	1,791,240	1,207,110			
31	Nuclear Fuel	63,892,924	21,925,013	16,126,543	5,615,688	252,462	9,781,938	509,475	13,803	15,415	4,545,747	34,778	526,054	1,392,659			
32	Presayments	30,685,924	9,857,682	8,764,012	2,732,076	86,887	5,141,437	6,116	7,588	2,121,348	16,425	270,202	630,557	724,982			
33	Fuel Stock	39,475,287	14,205,468	3,383,806	355,281	5,658,852	300,435	12,124	11,380	2,778,303	20,500	308,591	882,539	787,223			
34	Materials & Supplies	6,498,944	2,023,428	1,834,009	592,513	18,108	1,143,272	51,316	2,133	425,230	3,437	62,787	177,352	162,088			
35	Misc Deferred Debits	2,199,318	884,982	620,841	6,130	387,015	17,371	438	722	143,947	1,183	21,248	60,036	54,866			
36	Cash Working Capital	3,002,142,486	2,018,225,737	813,185,386	57,251,978	882,814,280	64,852,081	2,192,581	1,707,380	589,822,890	4,180,909	47,095,746	113,193,343	124,872,318			
37	Weatherization Loans																
38	Miscellaneous Rate Base																
39	Total Rate Base Additions	7,500,841,710	3,002,142,486	2,018,225,737	813,185,386	57,251,978	882,814,280	64,852,081	2,192,581	1,707,380	589,822,890	4,180,909	47,095,746	113,193,343	124,872,318		
40	Rate Base Deductions :	(2,559,307,704)	(988,131,955)	(682,197,927)	(21,488,018)	(316,699,369)	(21,686,716)	(710,525)	(685,990)	(192,703,258)	(1,416,756)	(16,804,282)	(40,287,736)	(44,741,896)			
41	Accum Provision For Depreciation	(178,008,394)	(87,818,890)	(38,789,268)	(11,824,864)	(17,549,815)	(1,323,445)	(135,454)	(46,880)	(13,487,101)	(78,120)	(935,000)	(2,213,589)	(2,478,544)			
42	Accum Provision For Amortization	(571,382,650)	(228,875,070)	(154,583,965)	(46,892,982)	(85,798,814)	(5,041,478)	(155,274)	(127,415)	(43,590,125)	(324,466)	(3,503,788)	(8,387,882)	(9,292,872)			
43	Accum Deferred Income Taxes	(182,865)	(64,945)	(44,239)	(13,429)	(1,148)	(18,981)	(1,430)	(36)	(12,413)	(82)	(1,012)	(2,420)	(2,882)			
44	Unamortized ITC	(6,071,613)	(249,304)	(3,801,561)	(1,176,086)	(1,745,066)	(1,430)	(899,598)	(36)	(899,598)	(82)	(1,012)	(2,420)	(2,882)			
45	Customer Advance For Construction	(10,294,480)	(3,951,021)	(2,454,572)	(816,925)	(15,055)	(274,510)	(91,414)	(-)	(2,032,545)	(-)	(-)	(868,448)	(-)			
46	Customer Service Deposits	(44,124,608)	(14,741,086)	(12,202,643)	(3,824,120)	(193,341)	(7,137,086)	(383,048)	(9,869)	(2,871,081)	(23,668)	(391,815)	(1,144,722)	(1,007,885)			
47	Misc Rate Base Deductions	(3,371,357,323)	(1,335,928,281)	(904,164,192)	(26,888,524)	(403,221,440)	(28,487,532)	(1,011,167)	(774,553)	(255,776,127)	(1,843,102)	(21,735,909)	(52,884,579)	(57,523,480)			
48	Total Rate Base	4,129,584,387	1,686,214,215	1,114,091,545	338,174,921	30,265,652	473,392,840	36,354,558	1,181,414	832,827	313,848,783	2,337,807	25,383,840	60,308,787			
49	Return On Rate Base	7.38%	7.59%	8.86%	7.48%	7.77%	8.20%	1.23%	4.80%	42.53%	6.17%	3.02%	-3.08%	4.46%			
50	Return On Equity	8.44%	8.87%	11.39%	8.65%	9.23%	6.11%	-3.75%	3.34%	78.19%	6.05%	-0.20%	-12.30%	2.66%			

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	N	O	P	Q	R
	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.13	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CUSIA	Industrial CUSLB	Industrial CUSLC
71			4,129,584,397	1,688,214,215	1,114,061,545	338,174,921	30,265,452	473,392,840	38,354,558	1,181,414	932,827	313,846,763	2,337,407	25,363,840	60,308,767	67,146,437
72	Return On Rebases (\$\$)	7.36%	304,560,372	122,884,720	82,162,960	24,940,689	2,232,103	34,813,126	2,881,190	87,130	68,797	23,146,487	172,415	1,870,605	4,447,823	4,952,328
73	Operating & Maintenance Expense		1,806,871,762	551,387,572	438,434,208	139,721,888	8,925,282	255,883,928	11,654,837	501,426	506,738	106,921,778	828,099	13,975,187	40,341,843	36,087,983
74	Bad Debt to Produce ROR															
75	Depreciation Expense	F80	166,651,846	67,652,721	44,581,810	13,422,174	2,451,089	18,106,318	1,480,025	49,043	35,345	12,632,887	93,435	985,774	2,243,563	2,557,653
76	Amortization Expense		25,200,613	11,368,619	5,989,203	1,815,987	172,228	2,809,548	191,172	15,319	6,484	1,876,778	11,831	185,508	385,545	412,383
77	Taxes Other Than Income		34,283,863	14,081,138	8,138,599	2,727,788	256,356	3,878,716	300,011	10,971	7,851	2,584,039	19,308	207,918	474,199	550,771
78	Federal Income Taxes		10,283,245	(301,120)	8,015,127	2,029,892	480,888	(3,822,270)	392,187	(66,582)	(12,198)	3,592,827	18,225	(223,784)	788,878	(596,376)
79	FIT Adj to Produce Target ROR	F101														
80	State Income Taxes		2,474,878	278,754	1,424,848	379,165	87,280	(362,433)	63,122	(9,189)	(1,443)	575,785	3,115	(21,874)	138,039	(59,173)
81	SIT Adj to Produce Target ROR	F101														
82	Deferred Income Taxes		62,386,622	28,185,785	18,383,871	4,971,063	479,658	6,918,713	542,732	22,492	14,560	4,659,387	34,828	372,041	807,962	884,582
83	Investment Tax Credit		(1,821,963)	(647,399)	(439,889)	(133,692)	(11,838)	(188,715)	(14,272)	(441)	(365)	(123,400)	(819)	(10,069)	(24,343)	(28,750)
84	Misc Revenue & Expenses		(5,923,598)	(1,534,285)	(1,849,505)	(578,311)	(13,981)	(1,093,852)	(48,812)	(1,235)	(1,846)	(438,833)	(3,486)	(80,076)	(140,683)	(158,813)
85	Revenue Credits		(822,115,740)	(255,468,316)	(239,350,883)	(74,830,221)	(2,072,644)	(141,145,938)	(4,982,827)	(178,981)	(223,860)	(55,918,159)	(440,882)	(7,563,015)	(19,984,892)	(20,015,241)
86	Total Revenue Requirements		1,383,141,697	536,066,220	364,500,896	114,510,482	12,946,640	175,887,138	12,228,333	429,942	403,283	101,410,355	734,286	9,686,085	29,555,736	24,687,238
87	Operating Revenues		1,383,141,697	536,066,220	364,500,896	114,510,482	12,946,640	175,887,138	12,228,333	429,942	403,283	101,410,355	734,286	9,686,085	29,555,736	24,687,238
88	Increase / (Decrease) Required to Earn Equal Rates of Return		(0)	(3,824,217)	(16,538,403)	(350,040)	(120,019)	5,568,155	2,234,138	30,385	(327,931)	3,786,478	(21,400)	1,104,078	6,302,738	1,856,041
89	Existing Revenues		1,383,141,697	536,066,220	364,500,896	114,510,482	12,946,640	175,887,138	12,228,333	429,942	403,283	101,410,355	734,286	9,686,085	29,555,736	24,687,238
90	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized ROE & RoR		0.00%	-0.67%	-4.34%	-0.30%	-0.92%	3.27%	22.35%	7.80%	-44.85%	3.88%	-2.83%	12.89%	27.11%	8.61%

No	Wgt	Fac	ELECTRIC REVENUES																
			A	B	C	D	E	F	G	H	I	J	K	L	N	O	P	Q	R
ACC1	DESCRIPTION	F10	Uth Jurisdiction	Residential	General Large Dist.	General +1 MW	Street & Area Lighting	General Trans	Irrigation	Traffic Signals	Outdoor Lighting	General Small Dist.	Mobile Home Park	Industrial	Industrial	Industrial	Industrial	Industrial	
440	Residential Sales	340,446,105	539,693,437	380,884,164	114,860,522	13,066,659	152,196,025	9,994,195	396,557	731,194	97,621,564	755,668	8,564,009	23,253,000	23,253,000	22,731,197	22,731,197	22,731,197	
121			810,117,676																
122			14,197,410				13,066,659												
123			18,377,506				145,235												
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TRANSMISSION EXPENSE

	A	B	C	D	E	F	G	H	I	J	K	L	N	O	P	Q	R
	FERC	DESCRIPTION	CCS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
	ACCT		Factor	Jurisdiction	Sch.1	Large Dist.	+1 MW	Sch.7,11,12	Trans	Sch.10	Sch.12	Sch.12	Small Dist.	Home Park	Sch.14	Sch.15	Sch.15
	580	Operation Supervision & Eng	F106	Normalized	1,112,137	1,020,066	319,272	7,544	841,467	28,834	668	889	Sch.23	Sch.25	Sch.26	Sch.26	Sch.26
384																	
385																	
386																	
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391																	
392																	
393																	
394	581	Load Dispatching	F106	3,364,638	1,048,429	962,668	301,270	7,118	805,288	25,321	630	839	227,739	1,777	30,834	71,731	84,083
395																	
396	582	Station Expense	F10	170,153	53,678	49,235	15,410	394	29,975	1,295	32	43	11,649	81	1,567	3,969	4,144
397																	
398	583	Overhead Line Expense	F106	1,475,110	460,474	422,391	132,193	3,124	265,966	11,110	276	368	90,929	760	13,529	31,475	36,864
399																	
400	584	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
401																	
402	565	Transm of Electricity by Others	F05	45,232,438	13,816,311	13,272,060	4,167,281	97,898	7,850,605	311,258	6,760	11,483	3,044,198	23,817	423,762	1,095,048	1,109,955
403	403	Energy	F06	(403,823)	(121,860)	(108,281)	(37,721)	(1,666)	(75,126)	(4,073)	(89)	(195)	(24,266)	(199)	(4,213)	(15,823)	(10,289)
404																	
405																	
406	586	Misc. Transmission Expense	F106	746,248	233,101	213,807	66,919	1,581	134,450	5,024	140	188	50,586	395	6,649	15,933	16,077
407																	
408	587	Rents - Transmission	F106	590,427	183,935	166,711	52,804	1,248	106,092	4,438	110	147	36,918	312	5,404	12,572	14,737
409																	
410	588	Maint Supervision & Engineering	F106	6,883	2,144	1,967	616	15	1,237	52	1	2	465	4	63	147	172
411																	
412	589	Maintenance of Structures	F106	1,290,882	402,148	388,862	115,448	2,728	231,954	9,703	241	322	87,271	681	11,816	27,488	32,221
413																	
414	570	Maint of Station Equipment	F106	4,438,860	1,382,834	1,288,377	396,984	9,380	767,802	33,365	830	1,106	300,082	2,342	40,630	94,521	110,786
415																	
416	571	Maintenance of Overhead Lines	F106	4,396,556	1,367,475	1,254,289	392,575	9,276	788,743	32,995	821	1,064	266,759	2,316	40,178	93,471	109,565
417																	
418	572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
419																	
420	573	Maint of Misc Transmission Plant	F106	134,583	41,926	36,456	12,036	284	24,183	1,012	25	34	9,089	71	1,232	2,868	3,356
421																	
422																	
423		TOTAL TRANSMISSION EXPENSE		85,014,884	19,883,715	18,932,517	5,935,087	138,892	11,401,074	458,934	12,447	16,318	4,384,764	34,269	804,328	1,506,115	1,803,422

A	B	C	D	E	F	G	H	I	J	K	L	N	O	P	Q	R
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.8	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CUSTLR	Industrial CUSTLR	Industrial CUSTLR
438		F131	10,483,401	5,556,507	2,839,282	733,377	433,993	23,707	105,064	5,134	962	976,244	5,282	1,833	1,586	1,586
439	Operation Supervision & Eng	F131	5,067,814	2,814,164	1,868,982	568,507	2,427	-	81,464	1,073	300	545,865	4,032	-	-	-
440	Load Dispatching	F20	1,288,024	598,309	417,219	120,876	514	274	17,282	227	84	116,824	854	-	-	-
441	Station Expense	F132	8,006,807	4,014,096	2,368,888	685,174	98,505	-	88,009	1,281	361	735,734	4,851	-	-	-
442	Overhead Line Expenses	F133	324,177	195,878	72,005	20,827	837	-	2,979	38	11	31,853	147	-	-	-
443	Underground Line Expense	F130	96,950	-	-	96,950	-	-	-	-	-	-	-	-	-	-
444	Street Lighting & Signal Systems	F127	1,907,111	1,334,313	214,310	25,752	-	83,487	5,028	3,654	555	222,415	429	5,802	5,878	5,878
445	Meter Expenses	F20	(1,749,433)	(822,229)	(575,288)	(186,396)	(709)	-	(23,802)	(314)	(86)	(159,430)	(1,178)	-	-	-
446	Customer Installation Expenses	F131	1,718,553	910,883	432,497	120,223	71,145	3,888	17,223	842	158	180,037	888	268	262	262
447	Misc. Distribution Expenses	F131	479,555	254,178	120,687	33,546	18,853	1,094	4,808	235	44	44,858	242	75	73	73
448	Rents	F131	3,656,643	1,938,127	920,244	255,804	151,378	8,288	36,647	1,781	336	340,517	1,848	570	557	557
449	Maint Supervision & Engineering	F119	918,489	432,037	302,282	87,432	373	287	12,507	165	48	83,772	619	-	-	-
450	Maintenance of Structures	F120	4,881,898	2,283,984	1,805,029	484,237	1,978	1,055	66,408	875	245	444,803	3,287	-	-	-
451	Maint of Station Equipment	F134	40,152,933	21,565,839	10,823,567	3,028,124	433,171	-	430,898	20,101	3,778	3,825,844	21,488	-	-	-
452	Maintenance of Overhead Lines	F135	12,682,371	6,052,988	2,508,006	680,277	27,077	-	96,356	7,822	1,320	1,283,879	4,843	-	-	-
453	Maint of Underground Lines	F125	155,600	86,291	33,881	9,581	574	-	2,832	12	65	12,143	212	-	-	-
454	Maint of Line Transformers	F130	2,025,208	-	-	2,025,208	-	-	-	-	-	-	-	-	-	-
455	Maint of Street Lighting & Signals	F127	2,157,428	1,508,448	242,439	28,132	-	84,456	5,688	4,134	628	251,608	485	6,564	6,423	6,423
456	Maintenance of Meters	F131	(462,687)	(245,238)	(116,442)	(32,368)	(19,154)	(1,046)	(4,837)	(227)	(42)	(43,087)	(234)	(72)	(71)	(71)
457	Maint of Misc. Distribution Plant	F131	85,272,837	50,487,374	23,978,718	8,664,908	3,944,118	215,450	954,822	46,554	8,742	8,972,079	48,085	14,839	14,520	14,520
458	TOTAL DISTRIBUTION EXPENSE															
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486	Supervision	F138	2,376,060	2,041,333	72,889	4,830	19,488	8,168	6,971	7,441	1,242	213,071	41	209	209	209
487	Meter Reading Expense	F47	10,842,875	8,736,535	529,372	9,368	-	13,733	68,385	59,151	10,825	1,505,325	337	3,282	3,282	3,282
488	Customer Receipts & Collections	F48	25,179,193	22,254,189	471,033	8,335	322,500	29,084	47,903	64,117	9,743	1,971,384	346	183	183	183
489	Uncollectible Accounts	F80	3,239,086	2,825,436	206,730	82,317	-	92,485	(816)	-	-	52,985	-	-	-	-
490	Misc. Customer Accounts Exp	F138	395,845	340,080	12,140	805	3,243	1,380	1,181	1,240	207	35,487	7	35	35	35
491	TOTAL CUSTOMER ACCOUNTS EXPENSE		42,133,068	36,167,582	1,282,144	85,654	345,212	144,809	123,804	131,948	22,016	3,778,242	730	3,708	3,708	3,708
492																
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DEPRECIATION EXPENSE

Table with columns A, B, DESCRIPTION, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R. It lists various assets and their depreciation expenses across multiple categories.

AMORTIZATION EXPENSE

Table with columns A, B, DESCRIPTION, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R. It lists assets and their amortization expenses, including a summary row for Total Amort. Cap. Lease General.

A	B	C	D	E	F	G	H	I	J	K	L	N	O	P	Q	R
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.1A	Industrial Cust.1B	Industrial Cust.1C
647																
648																
650																
651	4040	F30	59,448	18,038	15,941	5,497	243	11,137	504	13	28	3,533	31	628	2,305	1,553
652																
653	404330	F110	17,048	7,970	3,913	1,180	128	1,842	128	11	4	1,277	8	98	231	261
654																
655	405	F110														
656																
657	406	F10	2,321,980	732,516	871,885	210,280	4,989	395,406	17,674	440	588	158,985	1,241	21,381	50,089	56,557
658																
659	407	F110	853,593	399,007	195,925	59,080	8,290	82,232	6,423	568	220	63,934	390	4,519	11,543	13,052
660																
661	TOTAL AMORTIZATION EXPENSE		25,290,613	11,368,619	5,869,203	1,815,987	172,228	2,908,566	191,172	15,310	6,484	1,876,787	11,831	155,508	365,545	412,383
662																
663																
664																
665																
666																
667	408	F101D	34,420,177	14,128,287	9,177,552	2,784,758	259,994	3,998,587	301,131	11,002	7,890	2,593,555	19,380	209,054	477,247	553,729
668																
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672																
673																
674																
675																
676	41140	F101D	(1,621,963)	(647,369)	(439,989)	(133,662)	(11,639)	(188,715)	(14,272)	(441)	(365)	(123,400)	(819)	(10,099)	(24,343)	(26,750)
677																
678	41141	F101D														
679																
680	TOTAL DEFERRED ITC		(1,621,963)	(647,369)	(439,989)	(133,662)	(11,639)	(188,715)	(14,272)	(441)	(365)	(123,400)	(819)	(10,099)	(24,343)	(26,750)
681																
682																
683																
684																
685	41010	F101D	161,168,435	68,284,974	41,895,150	12,723,600	1,227,715	18,045,975	1,383,408	63,684	38,589	11,950,678	89,412	972,035	2,011,807	2,572,403
686																
687	41020	F101D														
688																
689	41110	F101D	(98,762,613)	(42,108,199)	(25,501,479)	(7,752,508)	(748,059)	(11,127,261)	(840,874)	(41,202)	(24,028)	(7,192,278)	(54,484)	(599,993)	(1,203,845)	(1,587,811)
690																
691	41111	F101D														
692																
693	TOTAL DEFERRED INCOME TAXES		62,386,622	26,185,785	16,393,671	4,971,093	479,658	6,918,713	542,732	22,492	14,560	4,656,397	34,928	372,041	807,962	984,592
694																
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698																
699	40911	F101D	2,474,878	279,754	1,424,846	379,185	87,280	(362,433)	63,122	(9,188)	(1,443)	575,785	3,115	(21,974)	136,039	(59,173)
700																
701	40910	F101D	10,283,245	(301,120)	8,015,127	2,029,892	480,888	(3,822,270)	392,167	(66,592)	(12,199)	3,592,827	18,225	(223,764)	798,679	(596,376)
702																
703																
704	TOTAL OPERATING EXPENSES		1,900,897,065	688,872,816	521,688,969	164,400,014	12,787,161	282,229,653	14,539,981	521,793	559,327	134,182,048	1,002,535	15,360,485	45,002,805	38,750,151
705																

A	B	C	D	E	F	G	H	I	J	K	L	N	O	P	Q	R
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.8	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
380	Land and Land Rights Demand Primary Assigned	F20 A	31,179,412	14,854,248	10,253,118	2,985,602	12,637	-	424,208	5,589	1,562	2,841,454	20,996	-	-	-
381	Structures and Improvements Demand Primary Assigned	F20 A	27,479,661	12,815,391	9,036,489	2,613,705	11,138	7,988	373,872	4,928	1,377	2,504,288	18,505	-	-	-
382	Station Equipment Demand Primary Assigned	F20 A	27,487,677	12,815,391	9,036,489	2,613,705	11,138	7,988	373,872	4,928	1,377	2,504,288	18,505	-	-	-
384	Poles, Towers & Fixtures Demand Primary Assigned	F20 A	349,935,231	164,468,684	115,073,802	33,283,760	141,832	75,661	4,761,008	62,723	17,530	31,980,427	235,644	-	-	-
385	Overhead Conductors Demand Primary Assigned	F20 A	350,010,863	164,468,684	115,073,802	33,283,760	141,832	75,661	4,761,008	62,723	17,530	31,980,427	235,644	-	-	-
386	Underground Conductors Demand Primary Assigned	F20 A	263,622,131	124,042,742	86,788,833	25,102,720	106,970	-	3,590,788	47,306	13,221	24,051,850	177,724	-	-	-
387	Underground Conductors Demand Primary Assigned	F22 A	14,623,654	12,986,014	-	-	4,019,781	-	-	-	-	1,837,840	-	-	-	-
388	Overhead Conductors Demand Primary Assigned	F20 A	282,565,595	137,028,755	86,788,833	25,102,720	4,126,751	-	3,590,788	47,306	13,221	25,889,480	177,724	-	-	-
389	Underground Conductors Demand Primary Assigned	F20 A	167,317,395	78,836,739	55,021,070	15,914,242	67,815	-	2,276,419	20,990	8,382	15,246,027	112,671	-	-	-
390	Underground Conductors Demand Primary Assigned	F22 A	27,736,684	24,830,572	-	-	1,709,320	-	-	-	-	3,106,112	-	-	-	-
391	Underground Conductors Demand Primary Assigned	F20 A	186,756,380	103,289,311	55,021,070	15,914,242	1,770,135	-	2,276,419	29,990	8,382	18,354,139	112,671	-	-	-
392	Underground Conductors Demand Primary Assigned	F20 A	89,616,775	42,120,600	29,470,468	8,524,010	36,323	-	1,219,299	16,064	4,490	8,167,171	80,349	-	-	-
393	Underground Conductors Demand Primary Assigned	F22 A	56,785,206	50,433,161	-	-	25,971	-	-	-	-	6,360,027	-	-	-	-
394	Underground Conductors Demand Primary Assigned	F20 A	146,437,954	92,553,781	26,470,468	8,524,010	62,284	-	1,219,299	16,064	4,490	14,527,199	80,349	-	-	-
395	Underground Conductors Demand Primary Assigned	F20 A	294,330,821	138,334,750	96,788,504	27,895,015	119,295	-	4,004,488	52,757	14,745	28,822,088	188,201	-	-	-
396	Underground Conductors Demand Primary Assigned	F20 A	126,382,189	112,229,190	-	-	1,288,359	-	-	-	-	14,152,998	-	-	-	-
397	Line Transformers Demand Secondary Assigned	F21 A	421,999,368	250,563,940	96,788,504	27,895,015	1,405,694	-	4,004,488	52,757	14,745	40,976,093	188,201	-	-	-
398	Line Transformers Demand Secondary Assigned	F21 A	357,893,768	221,346,477	78,113,186	22,023,335	1,318,974	-	6,509,524	28,269	148,563	27,813,937	487,502	-	-	-
399	Services Customer Assigned	F70 A	357,893,768	221,346,477	78,113,186	22,023,335	1,318,974	-	6,509,524	28,269	148,563	27,813,937	487,502	-	-	-
400	Services Customer Assigned	F70 A	185,321,812	146,746,453	15,242,796	566,750	-	-	-	540,733	82,170	22,138,624	6,285	-	-	-
401	Meters Customer Assigned	F80 A	185,321,812	146,746,453	15,242,796	566,750	-	-	-	540,733	82,170	22,138,624	6,285	-	-	-
402	Meters Customer Assigned	F80 A	90,987,172	63,716,147	10,234,235	1,229,758	-	3,907,748	240,117	174,499	26,517	10,621,284	20,489	271,127	271,127	-
403	Install on Customers' Premises Demand Primary Assigned	F20 A	85,533	-	-	-	4,920,018	79,572	-	-	-	-	-	5,980	-	-
404	Leased Property Demand Primary Assigned	F20 A	81,072,705	63,716,147	10,234,235	1,229,758	-	3,987,321	240,117	174,499	26,517	10,621,284	20,489	277,087	271,127	-
405	Leased Property Demand Secondary Assigned	F20 A	-	-	-	-	4,920,018	-	-	-	-	-	-	-	-	-
406	Leased Property Demand Secondary Assigned	F20 A	48,163	22,638	15,838	4,881	-	-	655	9	2	4,388	32	-	-	-
407	Street Lights	F20 A	48,163	22,638	15,838	4,881	-	-	655	9	2	4,388	32	-	-	-
408	Unclassified Dist Plant - Acct 300	F22	15,055,570	13,369,561	-	-	-	-	-	-	-	-	-	-	-	-
409	Unclassified Dist Sub - Acct 300	F20	2,137,395,653	1,220,659,373	506,038,139	140,223,489	40,415,844	4,070,978	23,400,357	862,864	316,556	196,147,504	1,336,388	277,087	271,127	271,127

C	B	A	D	E	F	G	H	I	J	K	L	N	O	P	Q	R
		FERC ACCT	Utah Jurisdiction Normalized	Residential Sch.1	Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.11.12	Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CusLA	Industrial CusLB	Industrial CusLC
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	A FERC ACCI	398																
			Misc. Equipment															
			Situs		338,257	173,200	83,176	23,793	5,139	13,524	3,432	132	58	29,478	203	698	1,650	1,844
			System Generation		529,682	187,128	152,332	47,649	1,164	81,055	4,023	101	133	36,166	282	4,832	11,293	12,803
			System Overheads		1,282,258	512,383	347,723	105,214	9,876	148,007	11,157	353	278	98,083	723	7,927	18,453	21,065
			Customer - System		90,860	80,023	1,684	30	1,160	105	321	231	35	7,089	1			
			Energy		1,478	448	386	138	6	278	13	0	1	88	1	16	57	39
			Simple Cycle Combustion Turbine		1,210	382	350	110	3	208	9	0	0	83	1	11	26	29
			Total Misc. Equipment		2,240,872	933,565	585,670	176,932	17,370	254,173	18,955	818	505	170,885	1,211	13,488	31,410	35,882
			Coal Mine		187,785,194	58,985,648	50,348,886	17,381,885	766,374	35,175,079	1,590,751	40,982	80,163	11,159,000	97,315	1,884,080	7,279,043	4,806,307
			WDCO Capital Lease		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Remove Capital Lease		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			General Capital Lease		10,704,331	3,247,562	2,870,328	989,788	43,680	2,005,301	80,687	2,336	5,140	636,165	5,548	113,111	414,872	279,704
			Remove Capital Lease		(10,704,331)	(3,247,562)	(2,870,328)	(989,788)	(43,680)	(2,005,301)	(80,687)	(2,336)	(5,140)	(636,165)	(5,548)	(113,111)	(414,872)	(279,704)
			General Vehicles Capital Lease		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Remove Capital Lease		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unclassified Gen Plant - Acct 300		113,115	45,200	30,875	9,282	871	13,145	984	31	25	8,853	64	699	1,628	1,858
			Unclassified Gen Veh. - Acct 300		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			TOTAL GENERAL PLANT		548,801,750	221,012,720	142,783,187	44,775,805	4,538,254	66,800,588	4,887,772	180,082	185,160	40,223,749	300,284	3,852,800	11,150,385	9,350,004
			Franchise & Consent		(790)	(375)	(201)	(59)	(10)	(54)	(8)	(0)	(0)	(66)	(0)	(3)	(6)	(7)
			Situs		35,670,828	11,244,628	10,307,164	3,225,785	76,828	6,104,858	271,248	6,752	8,986	2,439,501	18,036	328,048	787,687	870,483
			System Generation		35,670,828	11,244,628	10,307,164	3,225,785	76,828	6,104,858	271,248	6,752	8,986	2,439,501	18,036	328,048	787,687	870,483
			Total Franchise & Consent		35,670,828	11,244,628	10,307,164	3,225,737	76,818	6,104,808	271,239	6,752	8,986	2,438,434	18,035	328,048	787,681	870,488
			Miscellaneous Intangible Plant		885,352	420,285	225,721	65,919	11,218	60,148	8,585	312	165	74,083	522	3,082	7,073	8,279
			Situs		885,352	420,285	225,721	65,919	11,218	60,148	8,585	312	165	74,083	522	3,082	7,073	8,279
			System Generation		28,279,863	8,284,051	7,583,223	2,376,417	56,483	4,488,495	188,828	4,974	6,620	1,787,189	14,024	241,673	565,539	641,366
			System Overheads		161,805,396	64,656,550	43,878,459	13,276,782	1,246,523	18,802,005	1,407,892	44,597	35,201	12,376,199	91,178	1,000,338	2,328,584	2,858,188
			Customer - System		48,833,174	43,972,143	930,715	16,489	637,229	57,468	178,177	126,888	18,252	3,895,284	683	361	361	361
			Energy		1,862,086	510,316	451,040	155,534	6,885	315,111	14,251	387	808	98,886	872	17,774	65,208	43,952
			Simple Cycle Combustion Turbine		1,862,086	510,316	451,040	155,534	6,885	315,111	14,251	387	808	98,886	872	17,774	65,208	43,952
			Total Miscellaneous Intangible Plant		240,485,851	117,843,328	53,079,158	15,891,122	1,858,300	23,734,127	1,806,713	178,939	62,045	18,244,701	107,276	1,283,228	2,866,786	3,352,148
			Unclass Intangible Plant - Acct 300		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			TOTAL INTANGIBLE PLANT		276,155,889	128,087,583	63,386,121	18,116,858	2,034,919	28,838,932	2,077,952	183,880	71,031	20,884,138	128,311	1,591,275	3,734,447	4,222,934
			TOTAL ELECTRIC PLANT IN SERVICE		7,281,861,954	2,921,812,470	1,951,433,588	581,876,219	56,154,604	844,624,443	82,844,586	2,137,804	1,636,286	45,032,480	4,053,088	45,032,480	107,504,191	119,302,027

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Impact Housing - Notes Receivable																																																																													
TOTAL RATE BASE ADDITIONS																																																																													

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
																	DESCRIPTION
14				1,594,911,876	486,659,221	461,971,639	146,136,353	4,449,720	278,307,055	10,659,733	310,635	698,444	102,515,799	859,058	14,637,188	39,168,675	38,538,296
15																	
16																	
17				1,354,083,552	417,967,207	383,441,630	123,881,205	3,852,958	240,785,813	9,700,493	272,884	450,615	87,454,359	719,241	13,177,568	38,375,503	34,004,076
18				78,128,053	25,110,366	22,511,305	7,030,455	197,626	12,998,274	600,754	15,268	19,530	5,393,376	41,908	702,981	1,646,117	1,859,094
19				14,051,787	4,562,998	4,009,990	1,254,375	34,982	2,341,826	107,042	3,080	3,592	965,932	7,438	126,643	299,189	334,700
20				15,742,535	4,944,534	4,533,058	1,428,061	35,848	2,703,964	120,604	2,993	4,244	1,066,631	8,397	146,732	360,520	385,948
21				(26,316,669)	(8,265,420)	(7,577,566)	(2,388,869)	(59,325)	(4,520,021)	(201,605)	(5,003)	(7,094)	(1,793,011)	(14,037)	(245,281)	(602,656)	(645,162)
22				(2,662,543)	(842,553)	(772,438)	(243,513)	(6,109)	(4,660,758)	(20,561)	(6,510)	(7,23)	(181,755)	(1,431)	(25,003)	(61,433)	(65,766)
23				28,829,259	9,054,910	8,301,376	2,617,036	65,649	4,951,761	20,861	5,481	7,772	1,953,319	15,378	268,709	660,220	706,787
24				(765,645)	(240,479)	(220,467)	(69,503)	(1,744)	(131,508)	(5,866)	(146)	(206)	(51,876)	(408)	(7,136)	(17,534)	(18,771)
25				(5,854,439)	(1,846,901)	(1,694,033)	(530,209)	(12,528)	(996,942)	(44,562)	(1,109)	(1,477)	(400,800)	(3,128)	(53,909)	(126,241)	(142,599)
26																	
27				1,455,216,900	450,444,661	412,532,836	132,980,049	4,106,758	257,673,408	10,477,170	292,940	476,251	94,416,175	773,358	14,091,304	40,533,685	36,418,307
28																	
29				139,694,976	46,214,560	49,438,863	13,156,304	342,962	20,633,648	182,563	17,695	222,193	8,099,624	85,700	545,884	(1,365,010)	2,119,989
30																	
31																	
32				3,447,248,355	1,085,392,086	993,381,315	312,534,165	7,748,800	590,211,899	26,401,685	658,975	913,080	234,290,013	1,838,581	31,998,170	77,594,278	84,295,308
33				398,204	120,810	106,777	36,820	1,625	74,598	3,374	87	191	23,665	206	4,208	15,437	10,405
34				29,276,478	9,235,859	8,471,406	2,851,429	62,650	4,985,442	222,845	5,544	7,387	2,004,295	15,642	269,564	631,297	713,100
35																	
36				7,484,684	2,384,549	2,154,609	674,135	16,455	1,267,587	56,804	1,514	1,894	512,808	3,977	68,541	180,506	181,305
37				46,094,797	13,947,065	12,370,581	4,267,381	188,735	8,657,828	377,333	10,083	22,185	2,743,023	23,940	488,493	1,791,240	1,207,110
38				53,532,765	16,887,996	15,490,176	4,848,204	114,556	9,116,004	407,478	10,137	13,507	3,664,904	28,601	492,941	1,154,342	1,303,920
39				15,039,047	4,744,372	4,351,680	1,362,014	32,182	2,560,974	114,473	2,848	3,794	1,029,587	8,035	138,463	324,291	366,312
40				27,963,655	8,637,761	7,924,251	2,560,144	79,626	4,976,109	200,472	5,639	9,312	1,807,342	14,864	272,329	793,073	702,732
41																	
42																	
43				2,199,318	684,962	620,841	200,575	6,130	387,015	17,371	438	722	143,947	1,163	21,248	60,036	54,869
44																	
45				3,629,267,304	1,142,025,460	1,044,871,638	329,134,867	8,250,759	622,237,255	27,801,833	695,266	972,072	246,219,586	1,935,010	33,753,996	82,524,500	88,835,062
46																	
47																	
48				(1,319,792,571)	(415,551,222)	(380,481,895)	(119,653,729)	(2,953,477)	(225,879,735)	(10,103,170)	(251,840)	(348,159)	(89,753,275)	(704,067)	(12,243,337)	(29,803,949)	(32,864,716)
49				(75,494,713)	(23,968,467)	(21,771,114)	(6,821,638)	(174,703)	(12,779,040)	(577,712)	(14,580)	(19,333)	(5,169,533)	(40,343)	(691,510)	(1,626,560)	(1,826,560)
50				(262,471,472)	(83,423,338)	(75,207,365)	(23,670,313)	(607,683)	(44,736,130)	(2,005,617)	(53,629)	(70,139)	(17,834,522)	(139,195)	(2,426,121)	(5,909,570)	(6,387,850)
51				(76,860)	(24,198)	(22,148)	(6,971)	(173)	(13,172)	(588)	(15)	(20)	(5,222)	(41)	(714)	(1,737)	(1,861)
52																	
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56				(1,691,328,705)	(533,346,276)	(486,845,707)	(153,215,377)	(3,837,761)	(289,375,414)	(12,955,345)	(326,854)	(449,628)	(114,915,746)	(901,293)	(15,691,121)	(38,143,944)	(41,324,238)
57																	
58				1,937,928,698	606,679,184	558,025,930	175,919,490	4,412,998	332,861,841	14,846,489	368,412	522,444	131,303,841	1,033,717	18,062,874	44,380,555	47,510,824
59																	
60																	
61				7.21%	7.59%	8.86%	7.48%	7.77%	6.20%	1.23%	4.80%	42.53%	6.17%	8.29%	3.02%	-3.08%	4.46%
62																	
63				8.11%	8.87%	11.39%	8.65%	9.23%	6.11%	-3.75%	3.34%	78.19%	6.05%	10.26%	-0.20%	-12.30%	2.66%
64																	
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PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cus.A	Industrial Cus.B	Industrial Cus.C
83	Total Rate Base		1,937,928,598	608,679,184	558,025,930	175,919,490	4,412,998	332,861,841	14,846,489	368,412	522,444	131,303,841	1,033,717	18,062,874	44,380,555	47,510,824
84																
85	Return On Ratebase (\$\$)	7.38%	142,923,888	44,890,609	41,154,888	12,974,212	325,462	24,548,845	1,094,941	27,171	36,531	9,683,770	76,238	1,332,152	3,273,104	3,503,964
86	Operating & Maintenance Expense		1,354,083,552	417,967,207	383,441,630	123,981,205	3,852,568	240,766,813	9,700,493	272,884	450,615	87,454,359	719,241	13,177,568	38,375,503	34,004,076
87	Bad Debt to Produce ROR	F80														
88	Depreciation Expense		78,128,053	25,110,366	22,511,305	7,030,455	197,626	12,999,274	600,754	15,268	19,530	5,393,376	41,908	702,961	1,646,117	1,889,094
89	Amortization Expense		14,051,787	4,562,998	4,009,890	1,254,375	34,982	2,341,826	107,042	3,080	3,582	965,832	7,438	126,643	299,189	334,700
90	Taxes Other Than Income		15,742,535	4,944,534	4,533,058	1,428,061	35,848	2,703,964	120,604	2,993	4,244	1,066,631	8,397	146,732	385,949	385,949
91	Federal Income Taxes		(26,315,659)	(8,265,420)	(7,577,686)	(2,388,859)	(59,925)	(4,320,021)	(201,605)	(5,003)	(7,094)	(1,783,011)	(14,037)	(245,281)	(602,656)	(645,162)
92	FIT Adj to Produce Target ROR	F101														
93	State Income Taxes		(2,682,543)	(842,553)	(772,438)	(243,513)	(6,109)	(460,758)	(20,551)	(510)	(723)	(181,755)	(1,431)	(25,003)	(61,433)	(65,766)
94	SIT Adj to Produce Target ROR	F101														
95	Deferred Income Taxes		28,829,259	9,054,910	8,301,376	2,617,036	65,649	4,951,761	220,861	5,481	7,772	1,953,319	15,378	268,709	660,220	706,787
96	Investment Tax Credit		(765,645)	(240,479)	(220,467)	(69,503)	(1,744)	(131,508)	(5,866)	(146)	(206)	(51,876)	(408)	(7,136)	(17,534)	(18,771)
97	Misc Revenue & Expenses		(5,854,439)	(1,846,901)	(1,694,033)	(530,208)	(12,528)	(986,942)	(44,562)	(1,109)	(1,477)	(400,800)	(3,128)	(53,909)	(126,241)	(142,599)
98	Revenue Credits		(700,382,250)	(214,182,459)	(204,484,626)	(64,248,282)	(1,644,228)	(123,156,198)	(4,111,221)	(137,481)	(191,811)	(46,381,642)	(377,051)	(6,604,039)	(17,377,566)	(17,485,646)
99																
100	Total Revenue Requirements		897,758,538	281,152,811	249,203,098	81,705,979	2,787,992	159,066,055	7,460,890	182,629	322,971	57,718,304	472,545	8,819,417	26,429,223	22,436,625
101	Operating Revenues		894,529,627	282,476,762	257,487,073	81,886,071	2,805,492	155,150,858	6,548,512	173,154	506,633	56,134,157	482,007	8,033,149	21,791,109	21,052,650
102																
103	Increase / (Decrease) Required to Earn Equal Rates of Return		3,228,912	(1,323,951)	(8,283,975)	(182,092)	(17,500)	3,915,197	912,378	9,475	(183,862)	1,584,147	(9,463)	786,268	4,638,114	1,383,974
104	Existing Revenues	check	894,529,627	282,476,762	257,487,073	81,886,071	2,805,492	155,150,858	6,548,512	173,154	506,633	56,134,157	482,007	8,033,149	21,791,109	21,052,650
105	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.36%	-0.47%	-3.22%	-0.22%	-0.62%	2.52%	13.93%	5.47%	-36.25%	2.82%	-1.96%	9.79%	0.00%	0.00%
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Generation	Mo	Wgt	ELECTRIC REVENUES															
	Fac	Fac	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
				Ubh	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial	
				Normalized	Sch 1	Large Dist.	41 MW	Sch 1,11,12	Sch 2	Sch 10	Sch 12	Sch 12	Small Dist.	Home Park	Industrial	Industrial	Industrial	
				Sch A	Sch B	Sch B	Sch B	Sch A	Sch B	Sch 10	Sch 12	Sch 12	Sch 23	Sch 25	Sch A	Sch B	Sch C	
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	PERC	ACCII	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10	F10
	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
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Generation	Total Unbundled	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACC	DESCRIPTION	Utah	Jurisdiction	Residential	General	+1 MW	Street & Area	General	Irrigation	Traffic	Outdoor	Small Dist.	Home Park	Industrial	Industrial	Industrial
FERC	ACC	Normalized	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1	Sub 1
290	536	1,125,513	1,032,354	323,112	7,638	20,332	258	20,332	918	23	30	8,354	64	1,110	2,800	2,937
291	537	637,616	584,840	183,047	4,325	344,180	4,325	344,180	15,365	383	510	138,370	1,080	18,611	43,383	49,220
292	538	6,801,479	1,968,088	615,977	14,555	1,158,212	14,555	1,158,212	51,771	1,288	1,716	465,636	3,634	62,629	146,662	185,877
293	539	37,120	10,741	3,362	79	6,321	283	6,321	283	7	9	2,541	20	342	800	904
294	540	469,544	144,972	132,973	41,619	983	983	78,855	3,498	87	116	31,461	246	4,232	9,809	11,193
295	541	411,872	129,933	119,179	37,301	881	881	70,137	3,135	78	104	28,197	220	3,790	8,881	10,022
296	542	461,909	145,719	133,657	41,833	948	948	78,658	3,516	87	117	31,623	247	4,253	9,860	11,251
297	543	1,000,410	315,599	289,477	96,602	2,141	170,358	7,615	189	252	64,489	534	9,212	21,572	24,367	28,367
298	544	14,481,793	4,684,783	4,308,178	1,347,772	31,846	2,534,195	113,276	2,816	3,755	10,972	1,018,822	7,951	137,035	320,900	362,482
299	545	345,552	109,011	99,868	31,295	738	738	58,843	2,830	65	87	23,637	185	3,182	7,451	8,417
300	546	154,035,823	48,798,243	41,324,365	14,208,290	696,402	38,016,875	1,255,261	33,564	73,659	9,127,433	80,445	1,628,556	5,940,728	4,050,112	4,050,112
301	547	12,848,650	3,761,466	3,345,339	1,144,322	52,458	2,362,732	111,086	6,821	6,518	749,215	6,821	133,421	485,520	337,990	337,990
302	548	166,624,486	50,580,739	47,721,103	15,393,043	878,880	31,238,599	1,386,327	36,349	79,978	8,878,648	87,096	1,761,327	6,498,848	4,387,201	4,387,201
303	549	3,821,822	1,042,038	993,038	310,804	7,344	544,390	20,122	650	868	234,946	1,834	74,001	74,001	83,900	83,900
304	550	1,084,846	342,337	313,910	98,349	2,321	184,737	8,208	205	274	74,270	585	9,889	23,933	26,424	26,424
305	551	4,516,688	1,424,874	1,306,938	469,853	9,665	769,136	34,390	855	1,140	308,215	2,413	41,590	97,384	110,014	110,014
306	552	7,103,220	2,240,855	2,055,979	643,394	18,200	1,208,685	54,068	1,345	1,792	466,293	3,795	65,408	153,169	173,018	173,018
307	553	221,096	69,749	63,976	20,024	473	37,650	1,883	42	56	15,136	118	2,038	4,768	5,385	5,385
308	554	2,189,589	684,441	627,790	196,649	4,643	389,456	16,514	411	547	148,532	1,159	19,978	46,783	52,846	52,846
309	555	2,390,685	754,190	691,768	216,513	5,116	407,106	14,197	453	603	163,669	1,277	22,014	51,551	58,231	58,231
310	556	174,196	54,364	50,405	15,776	373	29,604	1,326	33	44	11,926	93	1,604	3,756	4,243	4,243
311	557	885,254	310,818	285,932	89,230	2,108	167,777	7,499	187	249	67,451	526	9,072	21,245	23,988	23,988
312	558	35,436,288	10,640,990	9,533,298	3,394,744	146,381	6,689,396	28,312	7,802	17,158	2,198,871	18,331	376,044	1,391,192	932,049	932,049
313	559	4,207,776	1,641,885	1,113,179	333,222	3,443	598,960	6,906	661	420	299,564	2,243	33,300	33,105	83,828	83,828
314	560	764,047,434	218,219,748	204,041,963	64,153,061	1,635,196	122,891,827	4,527,436	137,139	191,675	46,687,927	377,769	6,622,785	17,196,394	17,384,611	17,384,611
315	561	71,321	22,500	20,637	6,459	153	12,145	543	14	18	4,843	38	667	1,538	1,737	1,737
316	562	95,227	30,941	27,555	8,624	204	16,218	725	18	24	6,519	24	6,519	2,053	2,319	2,319
317	563	166,547	52,541	48,192	15,083	356	28,361	1,268	89	42	11,402	89	1,534	3,891	4,057	4,057
318	564	182,638,146	56,612,673	49,354,796	16,843,332	713,128	33,866,538	1,488,219	39,381	84,016	10,972,558	96,622	1,908,784	6,781,555	4,777,253	4,777,253
319	565	1,236,421	390,054	357,769	111,877	2,648	210,548	9,411	224	312	84,647	691	11,385	26,661	30,116	30,116
320	566	20,664,262	6,516,961	5,979,346	1,671,462	44,220	3,516,882	197,291	3,313	6,214	1,414,695	11,040	190,281	445,585	603,328	603,328
321	567	20,634,711	6,609,638	5,970,835	1,686,766	44,157	3,513,850	167,066	3,807	5,206	1,412,672	11,026	190,009	444,952	602,608	602,608
322	568	37,215,223	11,740,297	10,768,652	3,270,403	79,658	6,337,317	283,273	7,047	9,390	2,547,789	18,883	342,865	892,482	996,467	996,467
323	569	6,324,703	1,679,785	1,540,750	482,233	11,394	946,735	40,590	1,008	1,343	394,530	2,445	48,031	114,810	129,696	129,696
324	570	16,407,888	5,176,232	4,747,795	1,485,952	35,112	2,794,088	105,863	3,107	4,140	1,123,266	6,796	15,088	353,810	399,686	399,686
325	571	13,214,321	4,168,697	3,823,654	1,196,749	28,277	2,260,229	100,889	2,620	3,334	904,659	7,080	12,679	284,942	321,865	321,865
326	572	19,115,062	6,030,244	5,551,111	1,731,159	46,965	3,255,071	145,963	3,500	4,823	1,388,650	10,213	176,019	412,153	465,594	465,594
327	573	42,397,677	13,373,207	12,285,141	3,839,753	90,728	7,219,828	322,726	8,028	10,617	2,902,885	22,852	390,406	914,233	1,032,698	1,032,698
328	574	760,316,243	230,484,644	222,638,709	69,973,576	1,772,726	133,835,054	5,016,054	148,309	207,796	5,167,825	412,106	7,214,596	18,582,240	18,950,034	18,950,034
329	575	1,324,111,083	408,282,260	374,847,726	121,190,970	3,772,538	235,811,085	9,480,046	266,843	442,394	12,968,392	37,732,529	703,196	12,968,392	37,732,529	33,293,570
330	576	TOTAL PRODUCTION EXPENSE														

OTHER POWER GENERATION

OTHER POWER SUPPLY

Generation - Total - Unbundled		TRANSMISSION EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
560	Operation Supervision & Eng	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
561	Load Dispatching	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
562	Station Expense	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
563	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F95	-	-	-	-	-	-	-	-	-	-	-	-	-	-
566	Misc. Transmission Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
567	Rents - Transmission	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
568	Maint Supervision & Engineering	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
569	Maintenance of Structures	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
570	Maint of Station Equipment	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
571	Maintenance of Overhead Lines	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
573	Maint of Misc Transmission Plant	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	TOTAL TRANSMISSION EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC	DESCRIPTION	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
ACCI		Factor	Jurisdiction	Sch.1	+1 MW	Sch.8	Sch.7.11.12	Sch.9	Sch.10	Signals	Lighting	Small Dist.	Home Park	Cust.A	Cust.B	Cust.C
580	Operation Supervision & Eng	F131	Normalized	Sch.1	Sch.6	Sch.8	Sch.7.11.12	Sch.9	Sch.10	Sch.12	Sch.12	Sch.23	Sch.25	Cust.A	Cust.B	Cust.C
438																
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901	Supervision	F136														
902	Meter Reading Expense	F47														
903	Customer Receipts & Collections	F48														
904	Uncollectible Accounts	F80														
905	Misc. Customer Accounts Exp	F136														
906	TOTAL CUSTOMER ACCOUNTS EXPENSE															
CUSTOMER ACCOUNTS EXPENSE																
580	Operation Supervision & Eng	F131														
581	Load Dispatching	F20														
582	Station Expense	F120														
583	Overhead Line Expenses	F132														
584	Underground Line Expense	F133														
585	Street Lighting & Signal Systems	F130														
586	Meter Expenses	F127														
587	Customer Installation Expenses	F20														
588	Misc. Distribution Expenses	F131														
589	Rents	F131														
590	Maint Supervision & Engineering	F131														
591	Maintenance of Structures	F119														
592	Maint of Station Equipment	F120														
593	Maintenance of Overhead Lines	F134														
594	Maint of Underground Lines	F135														
595	Maint of Line Transformers	F125														
596	Maint of Street Lighting & Signals	F130														
597	Maintenance of Meters	F127														
598	Maint of Misc. Distribution Plant	F131														
TOTAL DISTRIBUTION EXPENSE																

DEPRECIATION EXPENSE																
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Generation - Total - Unbundled	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential	General Large Dist.	General +1 MW	Street & Area Lighting	General Trans	Irrigation	Traffic Signals	Outdoor Lighting	General Small Dist.	Mobile Home Park	Industrial Cus.A	Industrial Cus.B	Industrial Cus.C
ACCII	Steam Depreciation	F10	Sch.1	Sch.1	Sch.6	Sch.8	Sch. 7, 11, 12	Sch.9	Sch. 10	Sch.12	Sch.12	Sch. 23	Sch. 25	Sch.A	Sch.B	Sch.C
568	403SP	Cholla	41,046,222	12,949,494	11,877,664	3,717,539	87,840	6,990,032	312,448	7,773	10,357	2,810,200	21,931	377,980	885,134	995,829
569	Total 403SP		44,129,077	13,921,412	12,769,137	3,996,557	94,433	7,514,666	335,899	8,356	11,134	3,021,118	23,577	406,350	951,567	1,074,671
570	403NP	Nuclear Depreciation														
571	403HP	Hydro Depreciation	6,519,247	2,056,629	1,866,401	590,417	13,951	1,110,151	49,823	1,234	1,645	446,314	3,483	60,031	140,576	158,792
572	403OP	Other Production Depreciation	20,541,367	6,480,191	5,943,825	1,860,332	43,957	3,497,955	156,356	3,890	5,183	1,406,281	10,975	189,149	442,939	500,335
573	ACCII	Simple Cycle Combustion Turbine	1,197,355	377,730	346,465	-	2,562	203,896	9,114	227	302	81,972	640	11,025	25,819	29,164
574	Total 403OP		21,738,722	6,857,921	6,290,290	1,968,771	46,519	3,701,850	165,470	4,116	5,485	1,488,253	11,614	200,175	468,758	529,499
575	403TP	Transmission Depreciation														
576	403	Distribution Depreciation														
577	403	Land Rights														
578	403	Structures														
579	403	Station Equip														
580	403	Poles & Towers														
581	403	OH Conductors														
582	403	UG Conduit														
583	403	UG Conductor														
584	403	Line Transformer														
585	403	Services														
586	403	Meters														
587	403	Inst Cust Premises														
588	403	Leased Property														
589	403	Street Lighting														
590	403	Total Distribution Expense														
591	403GP	General Depreciation	27,256	8,898	7,887	2,468	58	4,641	207	5	7	1,866	15	251	568	664
592	403G0	Situs	1,813,152	1,035,485	429,272	116,952	34,285	3,453	19,851	817	271	168,937	1,135	235	230	230
593	403G0	System Generation	3,831,561	1,208,743	1,108,696	347,006	8,199	652,470	29,165	726	967	262,312	2,047	35,282	82,621	93,327
594	403G0	System Overheads														
595	403G0	Customer - System														
596	403G0	Energy	16,733	5,077	4,487	1,547	68	3,135	142	4	8	994	9	177	649	437
597	403G0	Simple Cycle Combustion Turbine	3,183	1,004	921	288	7	542	218	2	1	218	2	29	69	78
598	403G0	Cholla	49,123	15,497	14,214	4,449	105	8,365	374	9	12	3,363	26	452	1,059	1,197
599	403G0	Total General Expense	5,741,008	2,274,404	1,565,477	474,710	42,723	672,606	49,763	1,561	1,266	437,690	3,234	36,426	85,215	95,932
600	403G00	General Vehicles														
601	403MP	Mining Depreciation														
602	403EP	Experimental Plant Depreciation														
603	TOTAL DEPRECIATION EXPENSE		78,128,053	25,110,386	22,511,305	7,030,465	197,626	12,999,274	600,754	15,268	19,530	5,393,376	41,908	702,981	1,646,117	1,859,094
604	404CLG	Amort of LT Plant - Cap. Lease Gen Division														
605	404CLG	System Overheads Customer - System	381,656	120,401	110,435	34,565	817	64,992	2,905	72	96	26,129	204	3,514	8,230	9,296
606	404CLG	Total Amort. Cap. Lease General	381,656	120,401	110,435	34,565	817	64,992	2,905	72	96	26,129	204	3,514	8,230	9,296
607	404CLS	Amort of LT Plant - Cap. Lease Steam														
608	404IP	Amort of LT Plant - Intangible Plant Situs														
609	404IP	System Generation	4,583,298	1,445,894	1,326,218	415,087	9,808	780,482	34,887	868	1,156	313,777	2,449	42,204	98,831	111,637
610	404IP	System Overheads	5,709,002	1,801,021	1,651,950	517,037	12,217	972,176	43,455	1,081	1,440	390,844	3,050	52,570	123,105	139,057
611	404IP	Customer - System														
612	404IP	Energy	125,760	38,154	33,722	11,629	513	23,559	1,065	27	60	7,474	65	1,329	4,675	3,286
613	404IP	Cholla	10,418,061	3,285,069	3,011,890	943,752	22,538	1,776,218	79,408	1,976	2,657	712,095	5,564	96,102	226,811	253,980
614	404IP	Total Amort. Intangible Plant														

AMORTIZATION EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
			Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
		Factor	Normalized	Sch.1	Sch.8	+1 MW	Sch.7,11,12	Sch.9	Sch.10	Sch.12	Sch.12	Sch.23	Home Park	CueLA	CueLB	CueLC
		F30	59,448	18,038	15,941	5,487	243	11,137	504	13	29	3,633	Sch.25	628	2,305	1,553
		F110	17,049	7,970	3,913	1,180	126	1,842	128	11	4	1,277	8	98	231	261
		F110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		F10	2,321,980	732,516	671,885	210,290	4,969	395,406	17,674	440	586	158,965	1,241	21,381	50,069	56,557
		F110	853,593	399,007	195,925	59,090	6,290	92,232	6,423	568	220	63,934	390	4,919	11,543	13,052
			14,051,787	4,562,998	4,009,990	1,254,375	34,982	2,341,826	107,042	3,080	3,592	965,932	7,438	126,643	299,189	354,700
TOTAL AMORTIZATION EXPENSE																
408	Taxes Other Than Income	F101G	15,742,535	4,944,534	4,533,058	1,429,061	35,848	2,703,964	120,604	2,993	4,244	1,066,631	8,397	146,732	360,520	385,949
689	Customer - System	F101G	-	-	-	-	-	-	-	-	-	-	-	-	-	-
670	Total Taxes Other Than Income		15,742,535	4,944,534	4,533,058	1,429,061	35,848	2,703,964	120,604	2,993	4,244	1,066,631	8,397	146,732	360,520	385,949
TAX OTHER THAN INCOME																
DEFERRED ITC																
41140	Deferred ITC - Federal	F101G	(765,645)	(240,479)	(220,467)	(69,503)	(1,744)	(131,508)	(5,866)	(146)	(208)	(51,876)	(408)	(7,136)	(17,534)	(18,771)
41141	Deferred ITC - Idaho	F101G	(765,645)	(240,479)	(220,467)	(69,503)	(1,744)	(131,508)	(5,866)	(146)	(208)	(51,876)	(408)	(7,136)	(17,534)	(18,771)
TOTAL DEFERRED ITC																
41010	Deferred Income Tax - Federal-DR	F101G	76,013,978	23,875,042	21,888,201	6,900,327	173,097	13,056,287	582,344	14,451	20,493	5,150,307	40,547	708,504	1,740,798	1,863,561
41020	Deferred Income Tax - State-DR	F101G	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41110	Deferred Income Tax - Federal-CR	F101G	(47,184,719)	(14,820,131)	(13,586,825)	(4,283,291)	(107,448)	(8,104,526)	(361,483)	(8,970)	(12,720)	(3,196,988)	(25,169)	(439,795)	(1,080,579)	(1,156,794)
41111	Deferred Income Tax - State-CR	F101G	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INCOME TAXES																
693			28,829,259	9,054,910	8,301,376	2,617,036	65,649	4,951,761	220,861	5,481	7,772	1,953,319	15,378	268,709	660,220	706,787
694			(2,682,543)	(842,553)	(772,438)	(243,513)	(6,109)	(460,758)	(20,551)	(510)	(723)	(181,755)	(1,431)	(25,003)	(61,433)	(65,766)
695			(26,315,659)	(8,265,420)	(7,577,586)	(2,388,859)	(59,925)	(4,520,021)	(201,605)	(5,003)	(7,094)	(1,783,011)	(14,037)	(245,281)	(602,656)	(645,162)
TOTAL OPERATING EXPENSES																
704			1,455,216,900	450,444,661	412,532,836	132,980,049	4,106,758	257,673,408	10,477,170	292,940	476,251	94,416,175	773,358	14,091,304	40,533,685	36,418,307

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.11	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
867																
868																
870																
871																
872	Land and Land Rights	F20														
873	Demand Primary	A														
874	Assigned															
875																
876	Structures and Improvements	F20														
877	Demand Primary	A														
878	Assigned															
879																
880	Station Equipment	F20														
881	Demand Primary	A														
882	Assigned															
883																
884	Poles, Towers & Fixtures	F20														
885	Demand Primary	F22														
886	Demand Secondary	A														
887	Assigned															
888																
889	Overhead Conductors	F20														
890	Demand Primary	F22														
891	Demand Secondary	A														
892	Assigned															
893																
894	Underground Conduit	F20														
895	Demand Primary	F22														
896	Demand Secondary	A														
897	Assigned															
898																
899	Underground Conductors	F20														
900	Demand Primary	F22														
901	Demand Secondary	A														
902	Assigned															
903																
904	Line Transformers	F21														
905	Demand Secondary	A														
906	Assigned															
907																
908	Services	F70														
909	Customer	A														
910	Assigned															
911																
912	Meters	F60														
913	Customer	A														
914	Assigned															
915																
916	Install on Customers' Premises	F20														
917	Demand Primary	F22														
918	Demand Secondary	A														
919	Assigned															
920																
921	Leased Property	F20														
922	Demand Primary	F22														
923	Demand Secondary	A														
924	Assigned															
925																
926																
927	Street Lights	A														
928																
929																
930	Unclassified Dist Plant - Acct 300	F22														
931	DS0 Unclassified Dist Sub - Acct 300	F20														
932	TOTAL DISTRIBUTION PLANT															

Generation - Total - Unbundled		GENERAL PLANT														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC	ACCI	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
1018																
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TOTAL GENERAL PLANT			275,742,427	84,886,565	75,713,858	25,303,012	958,742	50,112,861	2,259,559	58,369	112,504	17,180,903	144,153	2,792,008	9,177,287	7,042,607
TOTAL GENERAL PLANT			31,977,183	10,087,851	9,252,879	2,896,019	68,429	5,445,340	243,402	6,055	8,068	2,189,188	17,085	294,452	689,533	778,882
TOTAL GENERAL PLANT			31,977,183	10,087,851	9,252,879	2,896,019	68,429	5,445,340	243,402	6,055	8,068	2,189,188	17,085	294,452	689,533	778,882
TOTAL GENERAL PLANT			23,456,329	7,359,774	6,787,295	2,124,326	50,195	3,994,338	178,543	4,442	5,918	1,605,842	12,532	215,991	505,795	571,336
TOTAL GENERAL PLANT			76,379,960	24,095,607	22,101,213	6,917,364	163,448	13,006,614	581,384	14,463	19,271	5,229,044	40,808	703,322	1,647,002	1,860,419
TOTAL GENERAL PLANT			1,682,066	510,318	451,040	155,534	6,865	315,111	14,251	367	808	99,966	872	17,774	65,208	43,952
TOTAL GENERAL PLANT			101,518,354	32,005,699	29,339,548	9,197,224	220,508	17,316,063	774,178	19,272	25,997	6,934,853	54,212	937,087	2,218,005	2,475,707
TOTAL GENERAL PLANT			133,495,538	42,093,550	38,592,427	12,093,243	288,937	22,761,403	1,017,580	25,327	34,065	9,124,041	71,296	1,231,540	2,907,538	3,254,589
TOTAL GENERAL PLANT			3,447,248,355	1,085,382,086	993,381,315	312,534,165	7,748,800	590,211,899	26,401,685	658,975	913,080	234,230,013	1,838,561	31,998,170	77,594,278	84,295,308

INTANGIBLE PLANT

Generation - Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC	ACCI	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
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			182,008,948	56,643,374	51,490,322	16,600,701	501,969	32,025,356	1,400,148	36,290	58,992	11,929,573	96,429	1,755,826	4,930,222	4,539,753

Generation - Total - Unbonded	A	B	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC	DESCRIPTION	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
	ACC1	DESCRIPTION	Sch.6	Sch.8	Sch.7,11,12	Sch.9	Sch.10	Sch.12	Sch.12	Sch.23	Sch.25	Cust.A	Cust.B	Cust.C
1142	235	Customer Service Deposits												
1143	2281	Accum Prov for Property Insurance	(14,282)	(4,103)	(97)	(7,715)	(345)	(9)	(11)	(3,102)	(24)	(417)	(877)	(1,104)
1144	2282	Accum Prov for Injuries & Damages	(512,207)	(147,044)	(3,474)	(276,485)	(12,359)	(307)	(410)	(111,155)	(687)	(14,951)	(35,011)	(39,547)
1145	2283	Accum Prov for Pension & Benefits	(1,275,148)	(386,068)	(8,850)	(688,315)	(30,767)	(765)	(1,020)	(276,723)	(2,180)	(37,220)	(87,160)	(98,454)
1146	254	Reg Liabilities - Insurance Provision	(216,675)	(88,038)	(2,815)	(133,792)	(6,051)	(166)	(343)	(42,445)	(370)	(7,547)	(27,667)	(18,862)
1151	2284	Accum Misc Oper Prov - Trojan	(732,158)	(223,146)	(9,850)	(452,092)	(20,445)	(527)	(1,159)	(143,422)	(1,251)	(25,501)	(93,555)	(83,059)
1152	252	Customer Advances for Const												
1153	25398	SO2 Emissions	(3,747,057)	(1,142,021)	(50,410)	(2,313,728)	(104,638)	(2,698)	(5,831)	(734,011)	(6,401)	(130,508)	(478,797)	(322,724)
1154	25399	Other Deferred Credits	(3,881,513)	(1,114,304)	(26,329)	(2,065,209)	(93,654)	(2,330)	(3,104)	(842,336)	(6,574)	(113,297)	(265,312)	(289,691)
1155	190	Accum Deferred Income Taxes	849,787	244,805	6,080	482,553	20,884	517	718	183,371	1,440	25,082	60,985	66,055
1156	F104G	Accum Deferred Income Taxes	5,072,769	1,457,008	34,660	2,741,224	122,501	3,050	4,086	1,100,068	8,592	148,282	348,981	392,033
1157	F138G	Customer - System												
1158	F42	Total Accum Deferred Income Taxes	5,922,556	1,701,814	40,740	3,203,777	143,185	3,566	4,804	1,283,439	10,632	173,364	409,946	458,089
1159	281	Accum Deferred Income Taxes												
1160	F104G	Accum Deferred Income Taxes	(81,385,592)	(23,445,405)	(582,248)	(44,298,485)	(1,980,990)	(49,488)	(68,750)	(17,561,763)	(137,877)	(2,402,183)	(5,840,615)	(6,326,248)
1161	F138G	Labor	1,219,690	350,025	8,327	658,540	29,429	733	982	264,275	2,064	35,623	83,833	94,180
1162	F42	Customer - System	19,820	420	287	28	79	57	9	1,756	0	0	0	0
1163	F104G	Total Accum Deferred Income Taxes	(80,147,112)	(23,995,372)	(573,634)	(43,640,800)	(1,951,481)	(48,676)	(67,760)	(17,295,732)	(135,813)	(2,366,361)	(5,756,782)	(6,232,067)
1164	F104G	Accum Deferred Income Taxes	(6,337,019)	(1,825,566)	(45,336)	(3,449,340)	(154,248)	(3,852)	(5,353)	(1,367,432)	(10,739)	(187,044)	(454,774)	(492,588)
1165	F138G	Labor	(4,975,778)	(1,438,890)	(10,722)	(847,978)	(37,895)	(943)	(1,294)	(340,298)	(2,658)	(45,370)	(107,949)	(121,273)
1166	F42	Customer - System	(1,484,821)	(27,358)	(16,731)	(1,689)	(5,178)	(3,724)	(566)	(114,499)	(20)	(11)	(11)	(11)
1167	F10	Total Accum Deferred Income Taxes	(9,198,762)	(2,276,756)	(74,798)	(4,299,007)	(197,322)	(8,519)	(7,163)	(1,822,229)	(13,414)	(232,924)	(562,734)	(613,871)
1168	255	Accum Investment Tax Credit	(25,199)	(9,971)	(173)	(13,172)	(589)	(15)	(29)	(5,222)	(41)	(714)	(1,737)	(1,881)
1169	F104G	TOTAL RATE BASE DEDUCTIONS	(93,826,587)	(26,740,010)	(709,592)	(50,716,638)	(2,274,462)	(60,434)	(82,137)	(19,992,936)	(156,893)	(2,796,275)	(6,899,805)	(7,332,972)
1170	108SP	Steam Prod Accumulated Depr	(303,841,220)	(87,226,897)	(2,081,044)	(164,011,034)	(7,331,152)	(182,380)	(243,008)	(65,937,299)	(514,560)	(8,898,767)	(20,768,398)	(23,456,548)
1171	F10	Cholla	(81,675,362)	(26,527,072)	(1,966,179)	(15,611,442)	(687,869)	(17,360)	(23,130)	(6,276,182)	(48,980)	(844,168)	(1,976,821)	(2,232,978)
1172	F10	Total Steam Prod Accumulated Depr	(332,762,071)	(95,529,291)	(2,257,223)	(179,622,275)	(8,028,961)	(198,740)	(266,137)	(72,213,461)	(563,539)	(9,712,932)	(22,745,217)	(25,689,523)
1173	108NP	Nuclear Prod Accumulated Depr												
1174	F10	Hydraulic Prod Accum Depr	(31,765,376)	(9,119,200)	(215,474)	(17,146,893)	(766,442)	(19,067)	(25,405)	(6,893,479)	(53,797)	(927,184)	(2,171,252)	(2,452,801)
1175	108OP	Other Production - Accum Depr	(15,252,099)	(4,376,570)	(103,459)	(8,232,860)	(368,006)	(9,155)	(12,199)	(3,309,894)	(25,831)	(445,191)	(1,042,524)	(1,177,613)
1176	F10	Simple Cycle Combustion Turbine	(2,441,602)	(709,877)	(16,961)	(1,317,846)	(59,907)	(1,485)	(1,953)	(529,814)	(4,135)	(71,282)	(166,877)	(188,500)
1177	F10	Total Other Production - Accum Depr	(17,893,500)	(5,078,448)	(120,020)	(9,550,806)	(426,913)	(10,620)	(14,151)	(3,839,709)	(28,965)	(516,452)	(1,209,400)	(1,366,113)
1178	108EP	Experimental Plant - Accum Depr												
1179	TOTAL	PRODUCTION PLANT DEPRECIATION	(382,220,947)	(109,727,939)	(2,592,717)	(206,318,777)	(9,222,316)	(228,428)	(305,693)	(82,946,668)	(647,322)	(11,156,578)	(26,125,669)	(29,511,238)
1180	108TP	Transmission Plant Accum Depr												
1181	1214	Land and Land Rights												
1182	108361	Structures and Improvements												
1183	108362	Station Equipment												
1184	1222													

PacificCorp
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
14	Operating Revenues	181,209,212	57,560,096	55,642,174	16,465,364	420,601	30,598,351	990,676	31,242	113,557	11,718,698	100,206	1,359,603	2,269,540	3,939,104	
15	Operating Expenses	78,298,756	24,320,723	22,671,069	7,105,524	180,459	13,660,328	561,720	15,239	19,740	5,295,044	41,319	720,396	1,769,702	1,917,493	
16	Operation & Maintenance Expenses	28,378,784	9,047,735	8,070,114	2,519,061	73,353	4,957,402	216,050	5,517	6,991	1,938,959	16,051	252,569	587,435	668,547	
17	Depreciation Expense	3,088,677	862,214	882,572	276,232	6,527	554,991	23,217	578	770	208,812	1,630	28,271	65,770	77,095	
18	Amortization Expense	6,706,033	2,094,426	1,913,504	598,976	14,185	1,204,752	50,531	1,258	1,675	452,519	3,548	61,566	143,710	167,883	
19	Taxes Other Than Income	(1,655,449)	(516,875)	(472,226)	(147,819)	(3,501)	(297,316)	(12,470)	(311)	(413)	(11,165)	(676)	(15,194)	(35,342)	(41,431)	
20	Income Taxes - Federal	(233,261)	(72,837)	(66,545)	(20,830)	(493)	(41,897)	(1,757)	(44)	(58)	(15,737)	(123)	(2,141)	(4,980)	(5,638)	
21	Income Taxes - State	11,152,664	3,482,158	3,181,359	995,847	23,585	2,003,000	84,011	2,092	2,785	752,550	5,899	102,359	238,099	279,120	
22	Income Taxes Deferred	(317,648)	(99,178)	(90,611)	(28,364)	(672)	(57,049)	(2,393)	(60)	(79)	(21,428)	(168)	(2,915)	(6,781)	(7,950)	
23	Investment Tax Credit Adj	15,616	4,926	4,519	1,414	33	2,659	119	3	4	1,069	8	144	337	380	
24	Misc Revenues & Expense	125,436,152	39,223,293	36,093,755	11,300,041	293,477	21,986,870	919,026	24,273	31,414	8,499,912	66,288	1,145,055	2,777,449	3,075,298	
25	Total Operating Expenses	55,773,059	18,336,803	19,548,419	5,165,323	127,123	8,611,481	71,649	6,969	82,143	3,218,786	33,918	214,548	(507,909)	863,806	
26	Operating Revenue For Return	1,390,856,523	433,732,547	397,226,118	124,322,024	2,947,387	249,774,814	10,451,609	261,891	346,650	94,038,320	733,426	12,723,871	29,600,931	34,696,935	
27	Rate Base :	69,110	21,802	19,998	6,259	148	11,769	526	13	17	4,731	37	636	1,490	1,683	
28	Electric Plant In Service	2,687,192	847,267	763,111	238,745	5,868	479,684	20,128	544	672	181,857	1,409	24,434	56,843	66,631	
29	Plant Held For Future Use	3,519,980	1,096,577	1,005,813	314,805	7,438	632,492	26,458	658	877	237,971	1,857	32,219	74,954	87,860	
30	Electric Plant Acquisition Adj	13,762,714	4,297,487	3,932,612	1,230,851	29,083	2,472,972	103,449	2,574	3,429	930,438	7,261	125,973	293,062	343,524	
31	Nuclear Fuel	3,527,662	1,095,743	1,021,419	320,131	8,130	615,451	25,308	887	889	238,562	1,862	32,457	80,633	86,390	
32	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Misc Deferred Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Cash Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Total Rate Base Additions	1,414,423,182	441,081,422	403,969,070	126,432,816	2,998,055	253,987,181	10,627,479	266,367	352,535	95,631,879	745,851	12,939,591	30,107,914	35,283,024	
40	Rate Base Deductions :	(494,660,678)	(154,102,813)	(141,347,721)	(44,239,815)	(1,045,325)	(88,879,979)	(3,716,229)	(92,500)	(123,248)	(33,442,214)	(280,986)	(4,527,761)	(10,533,358)	(12,346,727)	
41	Accum Provision For Depreciation	(24,702,084)	(7,709,600)	(7,039,654)	(2,203,425)	(56,629)	(4,396,781)	(186,640)	(4,720)	(6,192)	(1,673,997)	(13,046)	(224,293)	(525,270)	(610,838)	
42	Accum Deferred Income Taxes	(116,511,503)	(36,701,921)	(33,101,375)	(10,356,264)	(253,358)	(20,811,538)	(872,764)	(23,481)	(29,125)	(7,883,955)	(61,097)	(1,060,073)	(2,465,697)	(2,890,855)	
43	Unamortized ITC	(31,886)	(9,950)	(9,107)	(2,850)	(68)	(5,728)	(240)	(6)	(8)	(2,156)	(17)	(292)	(679)	(796)	
44	Customer Advance For Construction	(2,006,037)	(61,969)	(69,654)	(292,293)	-	(433,701)	-	-	-	(248,429)	-	-	-	-	
45	Customer Service Deposits	(3,005,451)	(935,212)	(854,803)	(270,072)	(6,943)	(539,111)	(22,906)	(572)	(618)	(201,054)	(1,585)	(27,947)	(69,266)	(75,159)	
46	Misc Rate Base Deductions	(640,917,647)	(195,572,456)	(183,322,316)	(57,364,718)	(1,362,323)	(115,066,837)	(4,800,778)	(121,280)	(159,391)	(43,451,806)	(336,731)	(5,840,367)	(13,594,270)	(15,924,374)	
47	Total Rate Base Deductions	773,505,636	241,508,966	220,646,765	69,068,097	1,635,732	138,920,344	5,826,701	145,087	193,144	52,180,072	409,121	7,099,224	16,513,644	19,358,650	
48	Total Rate Base	640,917,647	195,572,456	183,322,316	57,364,718	1,362,323	115,066,837	4,800,778	121,280	159,391	43,451,806	336,731	5,840,367	13,594,270	15,924,374	
49	Return On Rate Base	7.21%	7.59%	8.86%	7.48%	7.77%	6.20%	1.23%	4.80%	42.53%	6.17%	8.29%	3.02%	-3.08%	4.46%	
50	Return On Equity	8.11%	8.87%	11.39%	8.65%	9.23%	6.11%	-3.75%	3.34%	78.19%	6.05%	10.26%	-0.20%	-12.30%	2.66%	

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
83	Total Rate Base		773,505,536	241,508,966	220,646,755	69,068,097	1,635,732	138,920,344	5,825,701	145,087	193,144	52,180,072	409,121	7,099,224	16,513,644	19,358,650
84																
85																
86	Return On Ratebase (\$\$)	7.36%	57,046,693	17,811,492	16,272,886	5,093,831	120,637	10,245,494	429,724	10,700	14,245	3,648,325	30,173	523,574	1,217,895	1,427,717
87	Operating & Maintenance Expense		78,298,755	24,320,723	22,671,069	7,105,524	180,459	13,660,328	561,720	15,239	19,740	5,295,044	41,319	720,396	1,789,702	1,917,493
88	Bad Debt to Produce ROR	F80														
89	Depreciation Expense		28,378,784	9,047,735	8,070,114	2,519,061	73,353	4,957,402	215,060	5,517	6,991	1,938,959	15,051	252,569	587,435	688,547
90	Amortization Expense		3,088,677	962,214	882,572	276,232	6,527	554,991	23,217	578	770	208,812	1,630	28,271	65,770	77,095
91	Taxes Other Than Income		6,708,033	2,094,426	1,913,504	598,976	14,185	1,204,752	50,531	1,258	1,675	452,519	3,548	61,566	143,210	167,883
92	Federal Income Taxes		(1,655,449)	(516,875)	(472,226)	(147,819)	(3,501)	(297,316)	(12,470)	(311)	(413)	(111,675)	(876)	(15,194)	(35,342)	(41,431)
93	FIT Adj to Produce Target ROR	F101														
94	State Income Taxes		(233,281)	(72,837)	(66,545)	(20,830)	(493)	(41,897)	(1,757)	(44)	(58)	(15,737)	(123)	(2,141)	(4,980)	(5,838)
95	SIT Adj to Produce Target ROR	F101														
96	Deferred Income Taxes		11,152,664	3,482,158	3,181,359	995,847	23,585	2,003,000	84,011	2,092	2,785	752,350	5,899	102,359	238,099	279,120
97	Investment Tax Credit		(317,648)	(99,178)	(90,611)	(28,364)	(672)	(57,049)	(2,393)	(60)	(79)	(21,428)	(168)	(2,915)	(6,781)	(7,950)
98	Misc Revenue & Expenses		15,616	4,926	4,519	1,414	33	2,659	119	3	4	1,069	8	144	337	380
99	Revenue Credits		(101,475,795)	(31,298,452)	(29,427,270)	(9,275,723)	(241,487)	(17,753,340)	(655,388)	(19,924)	(28,194)	(6,747,937)	(54,390)	(955,797)	(2,495,692)	(2,522,202)
100																
101	Total Revenue Requirements		81,007,050	25,736,333	22,939,371	7,118,150	172,627	14,479,024	693,363	15,050	17,465	5,600,300	42,070	712,832	1,499,653	1,980,813
102	Operating Revenues		79,733,416	25,281,644	25,214,904	7,189,641	179,113	12,845,011	335,288	11,318	85,364	4,970,761	45,816	403,806	(226,151)	1,416,902
103																
104	Increase / (Decrease) Required to Earn Equal Rates of Return		1,273,634	(525,311)	(3,275,533)	(71,491)	(6,487)	1,634,013	358,075	3,732	(67,899)	629,539	(3,745)	309,026	1,725,804	563,911
105																
106	Existing Revenues		79,733,416	25,261,644	26,214,904	7,189,641	179,113	12,845,011	335,288	11,318	85,364	4,970,761	45,816	403,806	(226,151)	1,416,902
107																
108	check															
109	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized ROE & RoR		1.60%	-2.00%	-12.49%	-0.99%	-3.62%	12.72%	106.80%	32.97%	-79.54%	12.66%	-8.17%	76.53%	0.00%	0.00%
110																
111																
112																
113																
114																

Transmission--Total - Unbundled		TRANSMISSION EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.5	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
384		F106	3,569,929	1,112,137	1,020,086	319,272	7,544	641,467	26,834	668	889	241,348	1,883	32,676	76,018	89,107
385		F106	3,366,638	1,049,429	962,568	301,270	7,119	605,238	25,321	630	839	227,739	1,777	30,834	71,731	84,083
386		F10	170,153	53,678	49,235	15,410	364	28,975	1,295	32	43	11,649	91	1,567	3,669	4,144
387		F106	1,478,110	460,474	422,361	132,193	3,124	265,596	11,110	276	368	99,929	780	13,529	31,475	36,894
388		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389		F95	45,232,436	13,816,311	13,272,060	4,167,281	97,896	7,850,695	311,288	8,760	11,483	3,044,199	23,817	423,762	1,095,048	1,109,955
390		F96	(403,823)	(121,880)	(108,261)	(37,721)	(1,666)	(75,129)	(4,073)	(86)	(195)	(24,286)	(199)	(4,213)	(15,823)	(10,289)
391		F106	44,828,613	13,694,432	13,163,799	4,129,560	96,230	7,775,476	307,185	8,672	11,288	3,019,912	23,618	419,549	1,079,225	1,099,666
392		F106	748,248	233,101	213,807	66,919	1,581	134,450	5,624	140	186	50,586	395	6,849	15,933	18,677
393		F106	590,427	183,935	168,711	52,804	1,248	106,092	4,438	110	147	39,916	312	5,404	12,572	14,737
394		F106	6,883	2,144	1,967	616	15	1,237	52	1	2	465	4	63	147	172
395		F106	1,290,882	402,148	368,862	115,448	2,728	231,954	9,703	241	322	87,271	681	11,816	27,488	32,221
396		F106	4,438,860	1,382,834	1,268,377	396,984	9,380	797,602	33,365	830	1,106	300,092	2,342	40,630	94,521	110,796
397		F106	4,389,556	1,367,475	1,254,289	392,575	9,276	788,743	32,995	821	1,094	296,759	2,316	40,179	93,471	109,565
398		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
399		F106	134,583	41,926	38,456	12,036	284	24,183	1,012	25	34	9,099	71	1,232	2,866	3,359
400		F106	65,014,884	19,983,715	18,932,517	5,935,087	138,892	11,401,074	459,934	12,447	16,318	4,384,764	34,269	604,328	1,509,115	1,603,422
401		TOTAL TRANSMISSION EXPENSE														

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CuaA	Industrial CuaB	Industrial CuaC
438																
439																
440																
441	OPERATION SUPERVISION & ERG	F131														
442																
443																
444	Load Dispatching	F20														
445																
446	Station Expense	F120														
447																
448	Overhead Line Expenses	F132														
449																
450	Underground Line Expense	F133														
451																
452	Street Lighting & Signal Systems	F130														
453																
454	Meter Expenses	F127														
455																
456	Customer Installation Expenses	F20														
457																
458	Misc. Distribution Expenses	F131														
459																
460	Rents	F131														
461																
462	Maint Supervision & Engineering	F131														
463																
464	Maintenance of Structures	F119														
465																
466	Maint of Station Equipment	F120														
467																
468	Maintenance of Overhead Lines	F134														
469																
470	Maint of Underground Lines	F135														
471																
472	Maint of Line Transformers	F125														
473																
474	Maint of Street Lighting & Signals	F130														
475																
476	Maintenance of Meters	F127														
477																
478	Maint of Misc. Distribution Plant	F131														
479																
480	TOTAL DISTRIBUTION EXPENSE															
481																
482																
483																
484																
485																
486	Supervision	F136														
487																
488	Meter Reading Expense	F47														
489																
490	Customer Receipts & Collections	F48														
491																
492	Uncollectible Accounts	F80														
493																
494	Misc. Customer Accounts Exp	F136														
495																
496	TOTAL CUSTOMER ACCOUNTS EXPENSE															

CUSTOMER ACCOUNTS EXPENSE

Transmission - Total - Unbundled		CUSTOMER SERVICE EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch. 7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE																
911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE																
ADMINISTRATION & GENERAL EXPENSE																
920	Administrative & General Salaries	F102T	6,979,843	2,174,425	1,994,447	624,234	14,750	1,254,182	52,465	1,305	1,739	471,877	3,683	63,888	148,628	174,220
532	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
533	Administrative & General Salaries	F42	6,979,843	2,174,425	1,994,447	624,234	14,750	1,254,182	52,465	1,305	1,739	471,877	3,683	63,888	148,628	174,220
534	Office Supplies & expenses	F102T	714,115	222,468	204,054	63,866	1,509	128,317	5,368	134	178	48,278	377	6,536	15,206	17,825
537	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
538	Office Supplies & expenses	F42	714,115	222,468	204,054	63,866	1,509	128,317	5,368	134	178	48,278	377	6,536	15,206	17,825
539	Outside Services	F102T	(954,292)	(297,290)	(272,683)	(85,346)	(2,017)	(171,473)	(7,173)	(178)	(238)	(64,516)	(503)	(8,735)	(20,321)	(23,820)
540	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
542	Outside Services	F42	(954,292)	(297,290)	(272,683)	(85,346)	(2,017)	(171,473)	(7,173)	(178)	(238)	(64,516)	(503)	(8,735)	(20,321)	(23,820)
543	Property Insurance	F102T	2,032,079	633,052	580,654	181,736	4,294	365,137	15,274	380	506	137,380	1,072	18,800	43,271	50,722
545	Injuries & Damages	F102T	781,729	243,531	223,374	68,913	1,652	140,466	5,876	146	195	52,849	412	7,155	16,646	19,512
547	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
549	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
551	Regulatory Commission Expense	F103	7,711	3,081	2,091	633	59	896	67	2	2	590	4	48	111	127
552	Regulatory Expense - CCS	F103	-	-	-	-	-	-	-	-	-	-	-	-	-	-
554	Duplicate Charges	F138T	(149,854)	(46,689)	(42,824)	(13,403)	(317)	(28,915)	(1,127)	(28)	(37)	(10,132)	(79)	(1,372)	(3,191)	(3,740)
555	Misc General Expenses	F138T	1,170,176	364,583	334,406	104,664	2,473	210,172	8,797	219	292	79,119	617	10,711	24,920	29,202
557	Rents	F102T	511,913	159,476	146,276	45,782	1,082	91,984	3,848	96	128	34,608	270	4,686	10,901	12,778
559	Maintenance of General Plant	F108	2,190,454	880,372	568,756	178,358	18,081	266,489	19,380	717	658	160,225	1,196	14,550	44,416	37,244
562	TOTAL ADMINISTRATIVE & GEN EXPENSE		13,283,972	4,337,009	3,738,552	1,170,437	41,567	2,259,254	102,785	2,792	3,422	910,279	7,049	116,068	280,587	314,071
564	TOTAL O & M EXPENSE		78,288,756	24,320,723	22,671,069	7,105,524	180,459	13,660,328	561,720	15,239	19,740	5,295,044	41,319	720,396	1,789,702	1,917,483

Transmission - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC	ACC	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CusLA	Industrial CusLB	Industrial CusLC
568	403SP	Steam Depreciation	F10	25,197,935	7,849,892	7,200,156	2,253,546	53,248	4,527,724	189,404	4,712	6,278	1,703,523	13,294	230,642	536,562	628,953
569		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
570		Total 403SP	F10	25,197,935	7,849,892	7,200,156	2,253,546	53,248	4,527,724	189,404	4,712	6,278	1,703,523	13,294	230,642	536,562	628,953
571	403NP	Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
572	403HP	Hydro Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
573	403OP	Other Production Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
574		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
575		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
576		Total 403OP	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
577	403TP	Transmission Depreciation	F106	25,197,935	7,849,892	7,200,156	2,253,546	53,248	4,527,724	189,404	4,712	6,278	1,703,523	13,294	230,642	536,562	628,953
578		Distribution Depreciation	403	-	-	-	-	-	-	-	-	-	-	-	-	-	-
579		Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580		Structures	F119	-	-	-	-	-	-	-	-	-	-	-	-	-	-
581		Station Equip	F120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582		Poles & Towers	F121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
583		OH Conductors	F122	-	-	-	-	-	-	-	-	-	-	-	-	-	-
584		UG Conduit	F123	-	-	-	-	-	-	-	-	-	-	-	-	-	-
585		UG Conductor	F124	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586		Line Transformer	F125	-	-	-	-	-	-	-	-	-	-	-	-	-	-
587		Services	F126	-	-	-	-	-	-	-	-	-	-	-	-	-	-
588		Meters	F127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
589		Inst Cust Premises	F128	-	-	-	-	-	-	-	-	-	-	-	-	-	-
590		Leased Property	F129	-	-	-	-	-	-	-	-	-	-	-	-	-	-
591		Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
592		Total Distribution Expense	604	-	-	-	-	-	-	-	-	-	-	-	-	-	-
593	403GP	General Depreciation	F107T	771,028	240,198	220,316	68,958	1,629	138,543	5,796	144	192	52,126	407	7,057	16,418	19,245
594		Site	F108D	796,804	485,052	186,647	52,274	15,067	1,518	8,723	359	119	74,240	499	103	103	101
595		System Generation	F102T	1,589,623	495,214	454,225	142,166	3,359	285,634	11,949	297	396	107,468	839	14,550	33,849	39,678
596		System Overheads	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
597		Customer - System	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
598		Energy	F10	1,424	449	412	129	3	242	11	0	0	97	1	13	31	35
599		Simple Cycle Combustion Turbine	F10	21,970	6,931	6,357	1,990	47	3,741	167	4	6	1,504	12	202	474	535
600		Cholla	F10	3,180,849	1,197,844	869,958	265,515	20,105	429,678	28,646	805	713	235,435	1,757	21,926	50,873	59,594
601		Total General Expense	F105T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602		General Vehicles	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
603		Mining Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
604		Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
605		Total DEPRECIATION EXPENSE	623	28,378,784	9,047,735	8,070,114	2,519,061	73,353	4,957,402	216,050	5,517	6,991	1,938,959	15,051	252,569	587,435	688,547
606		AMORTIZATION EXPENSE	624	-	-	-	-	-	-	-	-	-	-	-	-	-	-
607		404CLG Amort of LT Plant - Cap. Lease Gen	F10	269	85	78	24	1	46	2	0	0	18	0	2	6	7
608		Division	F102T	158,340	49,328	45,245	14,161	335	28,452	1,190	30	39	10,705	84	1,449	3,372	3,952
609		System Overheads	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
610		Customer - System	F10	158,609	49,412	45,323	14,185	335	28,497	1,192	30	40	10,723	84	1,452	3,377	3,959
611		Total Amort. Cap. Lease General	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
612		404CLS Amort of LT Plant - Cap Lease Steam	F107T	24,568	7,654	7,020	2,197	52	4,415	185	5	6	1,661	13	225	523	613
613		Site	F105T	536,971	167,282	153,436	48,023	1,135	96,486	4,036	100	134	36,302	283	4,915	11,434	13,403
614		System Generation	F42	2,368,529	737,866	676,793	211,826	5,005	425,592	17,803	443	590	160,126	1,250	21,680	50,435	59,120
615		System Overheads	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
616		Customer - System	F10	2,930,068	912,802	837,249	262,047	6,192	526,493	22,024	548	730	198,089	1,546	26,820	62,393	73,136
617		Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
618		Cholla	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
619		Total Amort. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.28	Industrial CustA	Industrial CustB	Industrial CustC
647																
648																
650																
651	4040	F110														
652	404330	F110														
653																
654	405	F110														
655																
656																
657	406	F10														
658																
659	407	F110														
660																
661	TOTAL AMORTIZATION EXPENSE		3,088,677	962,214	882,572	276,232	6,527	554,991	23,217	578	770	208,812	1,630	28,271	65,770	77,095
662																
663																
664																
665																
666																
667																
668	408	F10IT	6,708,033	2,094,426	1,913,504	598,976	14,185	1,204,752	50,531	1,258	1,675	452,519	3,548	61,566	143,210	167,883
669																
670			6,708,033	2,094,426	1,913,504	598,976	14,185	1,204,752	50,531	1,258	1,675	452,519	3,548	61,566	143,210	167,883
671																
672																
673																
674																
675																
676	41140	F10IT	(317,648)	(99,178)	(90,611)	(28,364)	(672)	(57,049)	(2,393)	(60)	(79)	(21,428)	(168)	(2,915)	(6,781)	(7,950)
677																
678	41141	F10IT														
679																
680	TOTAL DEFERRED ITC		(317,648)	(99,178)	(90,611)	(28,364)	(672)	(57,049)	(2,393)	(60)	(79)	(21,428)	(168)	(2,915)	(6,781)	(7,950)
681																
682																
683																
684																
685																
686	41010	F10IT	28,576,710	8,922,407	8,151,665	2,551,680	60,431	5,132,331	215,264	5,360	7,136	1,927,762	15,115	262,277	610,087	715,194
687																
688	41020	F10IT														
689																
690	41110	F10IT	(17,424,045)	(5,440,250)	(4,970,306)	(1,555,833)	(36,847)	(3,129,330)	(131,253)	(3,268)	(4,351)	(1,175,412)	(9,216)	(159,918)	(371,988)	(436,074)
691																
692	41111	F10IT														
693	TOTAL DEFERRED INCOME TAXES		11,152,664	3,482,158	3,181,359	995,847	23,585	2,003,000	84,011	2,092	2,785	752,350	5,899	102,359	238,099	279,120
694																
695																
696																
697																
698																
699	40911	F10IT	(233,281)	(72,837)	(66,545)	(20,830)	(493)	(41,897)	(1,757)	(44)	(58)	(15,737)	(123)	(2,141)	(4,980)	(5,838)
700																
701	40910	F10IT	(1,655,449)	(516,875)	(472,226)	(147,819)	(3,501)	(297,316)	(12,470)	(311)	(413)	(111,675)	(876)	(15,194)	(35,342)	(41,431)
702																
703																
704	TOTAL OPERATING EXPENSES		125,436,152	39,223,293	36,093,755	11,300,041	293,477	21,986,870	919,026	24,273	31,414	8,499,912	66,288	1,145,055	2,777,449	3,075,298
705																

F10	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
F10	FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.7.11.12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
710																	
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACC	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.3	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.4	Industrial Cust.6	Industrial Cust.7
787	Land and Land Rights	F10														
788	Structures and Improvements	F10														
789	Simple Cycle Combustion Turbine	F10														
790	Total 341															
791																
792																
793	Fuel Holders, Producers & Access	F10														
794	Simple Cycle Combustion Turbine	F10														
795	Total 342															
796																
797	Prime Movers	F10														
798	Simple Cycle Combustion Turbine	F10														
799	Total 343															
800																
801	Generators	F10														
802	Simple Cycle Combustion Turbine	F10														
803	Total 344															
804																
805	Accessories Electric Plant	F10														
806	Simple Cycle Combustion Turbine	F10														
807	Total 345															
808																
809	Misc. Power Plant Equipment	F10														
810	Unclassified Other Prod - Acct 300	F10														
811	Total Other Production Plant															
812	Experimental Plant	F10														
813	Experimental Plant	F10														
814	Total PRODUCTION PLANT															
815																
816																
817	Land and Land Rights	F10														
818	Demand	A														
819	Direct Assigned	A														
820	Total 350															
821																
822	Structures and Improvements	F10														
823	Demand	A														
824	Direct Assigned	A														
825	Total 352															
826																
827	Station Equipment	F10														
828	Demand	A														
829	Direct Assigned	A														
830	Total 353															
831																
832	Towers and Fixtures	F10														
833	Demand	A														
834	Direct Assigned	A														
835	Total 354															
836																
837	Poles and Fixtures	F10														
838	Demand	A														
839	Direct Assigned	A														
840	Total 355															
841																
842	Overhead Conductors	F10														
843	Demand	A														
844	Direct Assigned	A														
845	Total 356															
846																
847	Underground Conductors	F10														
848	Demand	A														
849	Direct Assigned	A														
850	Total 357															
851																
852	Underground Conductors	F10														
853	Demand	A														
854	Direct Assigned	A														
855	Total 358															
856																
857	Roads and Trails	F10														
858	Demand	A														
859	Direct Assigned	A														
860	Total 359															
861																
862	Unclassified Trans Plant - Acct 300	F10														
863	Unclassified Trans Sub - Acct 300	F10														
864	Total TRANSMISSION PLANT															
865																

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7.11.12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
867																
868																
870																
871																
872	Land and Land Rights	F20														
873	Demand Primary	A														
874	Assigned															
875																
361	Structures and Improvements	F20														
877	Demand Primary	A														
878	Assigned															
879																
362	Station Equipment	F20														
881	Demand Primary	A														
882	Assigned															
883																
884	Poles, Towers & Fixtures	F20														
885	Demand Primary	F22														
886	Demand Secondary	A														
887	Assigned															
888																
889	Overhead Conductors	F20														
890	Demand Primary	F22														
891	Demand Secondary	A														
892	Assigned															
893																
884	Underground Conduit	F20														
885	Demand Primary	F22														
886	Demand Secondary	A														
887	Assigned															
888																
889	Underground Conductors	F20														
900	Demand Primary	F22														
901	Demand Secondary	A														
902	Assigned															
903																
904	Line Transformers	F21														
905	Demand Primary	A														
906	Demand Secondary															
907	Assigned															
908	Services	F70														
909	Customer	A														
910	Assigned															
911																
912	Meters	F60														
913	Customer	A														
914	Assigned															
915																
916	Install on Customers' Premises	F20														
917	Demand Primary	F22														
918	Demand Secondary	A														
919	Assigned															
920																
921	Leased Property	F20														
922	Demand Primary	F22														
923	Demand Secondary	A														
924	Assigned															
925																
926																
927	Street Lights	A														
928																
929																
D00	Unclassified Dist Plant - Acct 300	F22														
931	DS0	F20														
932	Unclassified Dist Sub - Acct 300															
	TOTAL DISTRIBUTION PLANT															

ACCII	FERC	A	B	C	D	E	F	G	H			J	K	L	M	N	O	P	Q			
									General	Street & Area	Lighting									Trans	Irrigation	Traffic
					Residential	General	41 MW	Sch. 7.1.11.12	Sch. 7.1.11.12	Sch. 7.1.11.12	Sch. 10	Sch. 12	Sch. 14	Sch. 15	Small Dist.	Home Park	Industrial	Industrial	Industrial			
					Schl	Schl	Schl	Schl	Schl	Schl	Schl	Schl	Schl	Schl	Schl	Schl	Cust	Cust	Cust	Cust		
936																						
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACC	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
1018																
1019																
1020																
1021																
1022																
1023	FERC	COS														
1024	ACCI	Factor														
398	Misc. Equipment															
1025	Situs	F107T	70,120	21,845	20,037	6,271	148	12,600	527	13	17	4,741	37	642	1,483	1,750
1026	System Generation	F105T	162,123	50,506	46,326	14,499	343	29,131	1,219	30	40	10,960	86	1,484	3,452	4,047
1027	System Overheads	F102T	251,120	76,231	71,756	22,459	531	45,123	1,868	47	63	16,977	132	2,239	5,347	6,268
1028	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1029	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1030	Simple Cycle Combustion Turbine	F10	371	117	107	34	1	63	3	0	0	25	0	3	8	9
1031	Total Misc. Equipment		483,735	150,699	138,226	43,263	1,022	86,917	3,636	90	121	32,704	255	4,428	10,301	12,074
1032																
1033	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1034	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1035	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1036																
1037	General Capital Lease	F30	1,066,283	323,497	285,920	98,595	4,352	199,753	9,034	233	512	63,370	553	11,267	41,336	27,862
1038	Remove Capital Lease	F30	(1,066,283)	(323,497)	(285,920)	(98,595)	(4,352)	(199,753)	(9,034)	(233)	(512)	(63,370)	(553)	(11,267)	(41,336)	(27,862)
1039																
1040	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1041	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1042																
1043	Unclassified Gen Plant - Acct 300	F102T	22,153	6,901	6,330	1,981	47	3,981	167	4	6	1,498	12	203	472	553
1044	GV0	F102T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1045																
1046	TOTAL GENERAL PLANT		91,965,765	29,090,191	26,076,014	8,157,350	202,580	16,381,911	688,304	19,005	23,025	6,225,929	48,131	834,835	1,942,496	2,275,394
1047																
1048																
1049																
1050																
1051																
1052	Organization															
1053	Situs	F107T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1054	System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1055	System Overheads	F102T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1056	Customer - System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1057	Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1058	Franchise & Consent															
1059	Situs	F107T	(293)	(91)	(84)	(26)	(1)	(53)	(2)	(0)	(0)	(20)	(0)	(3)	(6)	(7)
1060	System Generation	F105T	3,670,141	1,143,356	1,048,720	328,235	7,756	859,474	27,587	686	914	248,122	1,936	33,584	78,152	91,609
1061	Total Franchise & Consent		3,669,848	1,143,265	1,048,637	328,208	7,755	859,421	27,585	686	914	248,103	1,936	33,591	78,145	91,601
1062																
1063	Miscellaneous Intangible Plant															
1064	Situs	F107T	328,840	102,443	93,964	29,409	695	59,088	2,472	61	82	22,231	173	3,010	7,002	8,208
1065	System Generation	F105T	2,805,568	874,016	801,674	250,912	5,929	504,122	21,088	525	699	189,672	1,480	25,680	59,741	70,028
1066	System Overheads	F102T	31,688,229	9,871,808	9,054,718	2,833,997	66,963	5,693,941	238,189	5,926	7,895	2,142,304	16,719	290,049	674,766	790,954
1067	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1068	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1069	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1070	Total Miscellaneous Intangible Plant		34,822,637	10,848,267	9,950,356	3,114,319	73,587	6,257,152	261,750	6,512	8,676	2,354,208	18,372	318,739	741,509	869,190
1071																
1072	Unclass Intangible Plant - Acct 300	F102T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1073																
1074	TOTAL INTANGIBLE PLANT		38,492,485	11,991,532	10,998,993	3,442,527	81,342	6,916,573	289,334	7,198	9,591	2,602,311	20,309	352,330	819,655	960,791
1075																
1076																
1077	TOTAL ELECTRIC PLANT IN SERVICE		1,390,856,523	433,732,547	397,226,118	124,322,024	2,947,387	249,774,814	10,451,609	261,891	346,650	94,036,320	733,428	12,723,871	29,600,931	34,696,935

Transmission--Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
1080	Production	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1081	Transmission	F10	69,110	21,802	19,998	6,259	148	11,769	526	13	17	4,731	37	636	1,490	1,683
1082	Distribution	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1083	General	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1085	Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1086	Total Plant Held For Future Use		69,110	21,802	19,998	6,259	148	11,769	526	13	17	4,731	37	636	1,490	1,683
1093	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1095	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1096	Weatherization	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1098	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1100	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101	Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1102	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1104	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1107	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1108	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1109	Materials and Supplies	F102T	3,526,335	1,098,556	1,007,629	315,373	7,452	633,634	26,506	659	879	238,400	1,860	32,277	75,089	88,019
1110	Cholla	F10	17,741	15,655	331	227	6	20	63	45	7	1,387	1,860	32,277	75,089	88,019
1111	Total Materials and Supplies		3,526,335	1,098,556	1,007,629	315,373	7,452	633,634	26,506	659	879	238,400	1,860	32,277	75,089	88,019
1115	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1116	Provo Working Capital Deposit	F102T	(6,355)	(1,980)	(1,816)	(568)	(13)	(1,142)	(48)	(1)	(2)	(430)	(3)	(58)	(135)	(159)
1117	Prepayments	F102T	2,669,451	831,612	762,779	238,738	5,641	479,664	20,065	499	665	180,470	1,408	24,434	56,843	66,631
1118	Customer - System	F42	17,741	15,655	331	227	6	20	63	45	7	1,387	1,860	32,277	75,089	88,019
1119	Total Prepayments		2,687,192	847,267	763,111	238,745	5,868	479,684	20,128	544	672	181,857	1,409	24,434	56,843	66,631
1123	Misc Regulatory Assets	F102T	2,371,735	738,865	677,709	212,113	5,012	426,168	17,827	444	591	160,343	1,251	21,709	50,503	59,200
1124	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1125	Total Misc Regulatory Assets		2,371,735	738,865	677,709	212,113	5,012	426,168	17,827	444	591	160,343	1,251	21,709	50,503	59,200
1126	Misc Deferred Debits	F102T	11,390,980	3,548,622	3,254,903	1,018,738	24,071	2,046,803	85,622	2,130	2,838	770,095	6,010	104,264	242,558	284,324
1127	Cash Working Capital	F137T	1,707,905	530,500	494,517	154,990	3,936	297,968	12,253	332	431	115,489	901	15,714	39,038	41,826
1129	Other Working Capital	F137T	1,819,757	565,243	526,903	165,141	4,194	317,482	13,055	354	459	123,063	960	16,743	41,595	44,565
1130	Cholla	F33	1,819,757	565,243	526,903	165,141	4,194	317,482	13,055	354	459	123,063	960	16,743	41,595	44,565
1131	Total Other Working Capital		1,819,757	565,243	526,903	165,141	4,194	317,482	13,055	354	459	123,063	960	16,743	41,595	44,565
1132	Nuclear Plant	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1133	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1134	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1135	TOTAL RATE BASE ADDITIONS		23,566,660	7,348,875	6,742,952	2,110,791	50,668	4,212,367	175,870	4,476	5,885	1,593,559	12,425	215,720	506,982	586,089

A	B	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1223	Transmission - Total - Unbundled														
1224															
1225															
1226															
1227															
1228	FERC														
1229	ACCI														
1230	DESCRIPTION														
1231	108364 Poles, Towers & Fixtures														
1232															
1233															
1234	108365 Overhead Conductors														
1235															
1236	108366 Underground Conduit														
1237															
1238	108367 Underground Conductors														
1239															
1240	108368 Line Transformers														
1241															
1242	108369 Services														
1243															
1244	108370 Meters														
1245															
1246	108371 Install on Customers' Premises														
1247															
1248	108372 Leased Property														
1249															
1250	108373 Street Lights														
1251															
1252	108000 Unclassified Dist Plant - Acct 300														
1253															
1254	1080DS Unclassified Dist Sub - Acct 300														
1255															
1256	108D Unclassified Dist Sub - Acct 300														
1257															
1258	TOTAL DISTRIBUTION PLANT DEPR														
1259															
1260															
1261	1086P General Plant Accumulated Depr														
1262															
1263	Situs														
1264	System Generation														
1265	System Overheads														
1266	Customer - System														
1267	Energy														
1268	Simple Cycle Combustion Turbine														
1269	Cholla														
1270	Total General Plant Accumulated Depr														
1271															
1272	108MP Mining Plant Accumulated Depr.														
1273															
1274	108136C Accum Depr - Capital Lease														
1275	Remove Capital Lease														
1276															
1277	108136E Accum Depr - Capital Lease														
1278	Remove Capital Lease														
1279															
1280	TOTAL GENERAL PLANT ACCUM DEPR														
1281															
1282	TOTAL ACCUM DEPR - PLANT IN SERVICE														
1283															
1284															
1285															
1286	111CLS Accum Prov for Amort-Steam														
1287	Simple Cycle Combustion Turbine														
1288															
1289	111CLG Accum Prov for Amort-General														
1290	Division														
1291	System Overheads														
1292	Total Accum Prov for Amort-General														
1293															
1294	111CLH Accum Prov for Amort-Hydro														
1295															
1296	111FP Accum Prov for Amort-Intangible														
1297	Situs														
1298	System Generation														
1299	System Overheads														
1300	Customer - System														
1301	Energy														
1302	Cholla														
1303	Simple Cycle Combustion Turbine														
1304	Total Accum Prov for Amort-Intangible														
1305															
1306	111390 Accum Prov for Amort-Capital Lease														
1307															
1308															
1309	TOTAL ACCUM PROV FOR AMORTIZATION														

PacificCorp
Coat Of Service By Rate Schedule
State of Utah

Monthly Wgt Factors
12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch.1	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CusLA	Industrial CusLB	Industrial CusLC		
14	Operating Revenues	380,520,320	211,039,183	25,388,170	10,057,700	952,068	3,091,152	154,385	122,955	33,258,950	232,561	66,643	116,409	103,935		
15	Operating Expenses	119,509,742	63,405,403	8,343,377	4,398,248	859,889	1,207,694	57,044	12,993	11,030,277	62,608	50,534	118,186	101,851		
16	Depreciation Expense	59,518,185	33,141,519	3,872,451	2,172,104	148,919	641,005	26,664	8,582	5,451,556	36,467	10,220	10,006	560		
17	Amortization Expense	4,330,562	2,473,053	284,117	81,879	8,325	47,410	1,951	648	403,480	7,130	566	559	628		
18	Taxes Other Than Income	11,684,637	6,874,764	776,468	200,065	3,410	130,449	5,109	1,721	1,086,667	7,430	1,025	802	2,120		
19	Income Taxes - Federal	50,598,525	28,904,042	3,362,375	866,351	14,766	564,890	22,124	7,454	4,705,644	32,175	4,441	2,606	383		
20	Income Taxes - State	7,130,208	4,073,080	473,817	122,084	2,081	79,603	3,118	1,050	663,107	3,175	626	367	1,153		
21	Income Taxes Deferred	21,442,402	12,248,817	1,424,891	367,138	6,257	239,386	9,376	3,159	1,984,135	13,635	1,882	1,104	(29)		
22	Investment Tax Credit Adj	(538,670)	(307,711)	(85,796)	(9,223)	(157)	(6,014)	(236)	(79)	(50,096)	(343)	(47)	(28)	(16,894)		
23	Misc Revenues & Expense	(685,390)	(212,220)	(62,072)	(1,467)	(116,714)	(5,217)	(130)	(173)	(46,922)	(366)	(6,311)	(14,778)	(16,894)		
24	Total Operating Expenses	272,930,201	150,396,747	18,439,627	8,197,179	926,775	2,899,205	125,021	35,354	25,237,846	158,851	62,934	118,624	100,581		
25	Operating Revenue For Return	107,530,119	60,642,436	6,948,543	1,860,520	25,293	191,946	29,364	87,601	8,021,104	73,709	3,708	(2,214)	3,354		
26	Rate Base :															
27	Electric Plant In Service	2,363,748,480	1,350,139,607	155,023,154	44,687,293	4,536,779	25,871,517	1,066,554	353,628	220,219,192	1,479,595	308,240	304,544	304,806		
28	Plant Held For Future Use	2,741,291	1,288,400	260,735	1,111	-	37,296	491	137	249,820	1,846	-	-	-		
29	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-		
30	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-		
31	Prepayments	3,950,623	2,265,807	328,598	74,513	7,501	43,023	1,844	598	367,627	2,455	508	497	497		
32	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	Materials & Supplies	6,899,779	3,940,440	452,659	130,467	13,142	75,539	3,108	1,032	642,872	4,321	894	875	875		
34	Misc Deferred Debits	885,229	562,861	64,636	18,630	1,877	10,786	444	147	91,797	617	128	125	125		
35	Cash Working Capital	7,047,365	3,738,950	492,000	259,360	50,707	71,216	3,364	766	650,444	3,892	2,980	6,969	6,006		
36	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-		
37	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-		
38	Total Rate Base Additions	2,385,372,766	1,361,935,865	156,550,347	45,171,374	4,610,005	26,109,378	1,075,806	356,309	222,221,752	1,492,525	312,750	313,011	312,310		
39	Rate Base Deductions :															
40	Accum Provision For Depreciation	(741,846,917)	(426,824,106)	(46,867,740)	(17,461,759)	(1,936,186)	(7,854,685)	(358,539)	(113,421)	(69,274,679)	(451,662)	(133,162)	(130,407)	(130,431)		
41	Accum Provision For Amortization	(37,970,768)	(21,484,429)	(2,509,819)	(705,357)	(214,276)	(413,222)	(16,959)	(5,856)	(3,514,108)	(23,682)	(12,643)	(28,702)	(24,821)		
42	Accum Deferred Income Taxes	(194,649,411)	(111,601,906)	(46,344,193)	(2,981,014)	(284,490)	(2,167,226)	(86,612)	(29,682)	(18,101,354)	(124,175)	(19,268)	(17,108)	(17,640)		
43	Unamortized ITC	(54,089)	(30,796)	(3,608)	(906)	(81)	(601)	(24)	(8)	(5,035)	(34)	(6)	(5)	(5)		
44	Customer Advance For Construction	(6,065,576)	(187,344)	(883,794)	(3,608)	(1,311,365)	-	-	-	(751,167)	-	-	-	-		
45	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-		
46	Misc Rate Base Deductions	(6,598,091)	(3,102,530)	(498,222)	(82,472)	(455,582)	(84,061)	(2,313)	(1,366)	(546,466)	(3,886)	(24,962)	(64,790)	(64,245)		
47	Total Rate Base Deductions	(987,184,852)	(563,231,112)	(63,637,925)	(21,231,508)	(4,201,981)	(10,499,794)	(464,447)	(150,333)	(92,190,808)	(603,440)	(130,040)	(241,012)	(237,143)		
48	Total Rate Base	1,398,187,914	798,704,754	334,606,025	23,939,866	408,024	15,609,584	611,358	205,976	130,030,944	889,085	122,710	71,989	75,166		
49	Return On Rate Base	7.69%	7.59%	8.86%	7.48%	6.20%	1.23%	4.80%	42.53%	6.17%	8.29%	3.02%	-3.08%	4.46%		
50	Return On Equity	9.07%	8.87%	11.39%	8.65%	6.11%	-3.75%	3.34%	78.19%	6.05%	10.26%	-0.20%	-12.30%	2.66%		

PacificCorp
Cost Of Service By Rate Schedule

State of Utah

Monthly Wgt Factors

12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CUSLA	Industrial CUSLB	Industrial CUSLC
83	Total Rate Base		1,398,187,914	798,704,754	334,806,025	92,912,422	23,939,866	408,024	15,609,584	611,358	205,976	130,030,944	889,085	122,710	71,999	75,166
84																
85	Return On Ratebase (\$\$)	7.38%	103,117,552	58,905,157	24,677,480	6,852,370	1,765,586	30,092	1,151,220	45,088	15,191	9,569,893	65,571	9,050	5,310	5,544
86	Operating & Maintenance Expense		119,509,742	63,405,403	29,861,639	8,343,377	4,395,248	859,869	1,207,694	57,044	12,993	11,030,277	62,608	50,534	118,186	101,851
87	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Depreciation Expense		59,518,185	33,141,519	13,986,684	3,872,451	2,172,104	148,919	641,005	26,664	8,582	5,451,556	36,467	10,220	10,006	10,008
89	Amortization Expense		4,330,582	2,473,053	1,025,304	284,117	81,879	8,325	47,410	1,951	648	403,480	2,712	556	559	560
90	Taxes Other Than Income		11,684,637	6,674,764	2,796,298	776,468	200,065	3,410	130,449	5,709	1,721	1,096,667	7,430	1,025	602	628
91	Federal Income Taxes		50,598,525	28,904,042	12,108,938	3,362,375	866,351	14,766	564,890	22,124	7,454	4,705,644	32,175	4,441	2,606	2,720
92	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	State Income Taxes		7,130,208	4,073,080	1,706,359	473,817	122,084	2,081	79,603	3,118	1,050	663,107	4,534	626	367	383
94	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Deferred Income Taxes		21,442,402	12,248,817	5,131,468	1,424,891	367,138	6,257	239,386	9,376	3,159	1,994,135	13,635	1,882	1,104	1,153
96	Investment Tax Credit		(538,670)	(307,711)	(128,911)	(35,796)	(9,223)	(157)	(6,014)	(236)	(79)	(50,096)	(343)	(47)	(28)	(29)
97	Misc Revenue & Expenses		(685,390)	(216,220)	(198,324)	(62,072)	(1,467)	(116,714)	(5,217)	(130)	(173)	(46,922)	(366)	(6,311)	(14,779)	(16,694)
98	Revenue Credits		(12,524,862)	(4,989,187)	(4,568,627)	(1,131,004)	(110,497)	(178,159)	(120,491)	(7,838)	(858)	(1,395,690)	(6,247)	(777)	(1,339)	(1,148)
99																
100	Total Revenue Requirements		363,562,890	204,302,717	86,400,309	24,160,993	9,652,268	778,709	3,929,934	162,271	49,688	33,429,049	218,175	71,208	122,594	104,976
101	Operating Revenues		367,995,457	206,039,997	91,367,593	24,257,165	9,947,202	773,909	2,970,661	146,547	122,097	31,860,260	226,313	65,866	115,070	102,786
102																
103	Increase / (Decrease) Required to Earn Equal Rates of Return		(4,412,568)	(1,737,279)	(4,967,274)	(95,172)	(94,935)	4,799	959,274	15,724	(72,410)	1,568,789	(8,139)	5,342	7,524	2,190
104	Existing Revenues		367,995,457	206,039,997	91,367,593	24,257,165	9,947,202	773,909	2,970,661	146,547	122,097	31,860,260	226,313	65,866	115,070	102,786
105	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized ROE & RoR		-1.20%	-0.84%	-5.44%	-0.40%	-0.95%	0.62%	32.29%	10.73%	-59.30%	4.92%	-3.60%	8.11%	0.00%	0.00%
106																
107																
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Distribution--Total- Unbundled		STEAM POWER GENERATION											NUCLEAR POWER GENERATION										
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q							
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential	General Large Dist.	General +1 MW	Street & Area Lighting	General Trans	Irrigation	Traffic Signals	Outdoor Lighting	Small Dist.	Home Park	Industrial	Industrial	Industrial							
500	Operation Suprvm & Engineering	F10	Normalized	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL	SEDL							
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290	291	Distribution_Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
292	293	ACCT	DESCRIPTION	Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category	Sub-Category
294	295	FERC	ACCT DESCRIPTION	COB	Utah	Residential	General	General	Street & Area	Trans	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial		
296	297	535	Operation Super. & Engineering	F10	Normalized	Sch.1	Sch.8	Sch.9	Sch.7,11,12	Sch.3	Sch.10	Sch.12	Sch.12	Sch.23	Sch.25	Sch.26	Sch.27		
298	299	536	Water For Power	F10															
300	301	537	Hydraulic Expenses	F10															
302	303	538	Electric Expenses	F10															
304	305	539	Misc. Hydro Expenses	F10															
306	307	540	Rents (Hydro Generation)	F10															
308	309	541	Maint Supervision & Engineering	F10															
310	311	542	Maintenance of Structure	F10															
312	313	543	Maint of Dams & Waterways	F10															
314	315	544	Maintenance of Electric Plant	F10															
316	317	545	Maint of Misc. Hydro Plant	F10															
318	319		Total Hydraulic Power Generation																
320	321																		
322	323																		
324	325	546	Operation Super. & Engineering	F10															
326	327	547	Fuel	F82															
328	329		Simple Cycle Combustion Turbine	F93															
330	331		Total 547																
332	333	548	Generation Expense	F10															
334	335		Simple Cycle Combustion Turbine	F10															
336	337		Total 548																
338	339	549	Miscellaneous Other	F10															
340	341	550	Maint Supervision & Engineering	F10															
342	343		Simple Cycle Combustion Turbine	F10															
344	345		Total 550																
346	347	551	Maint Supervision & Engineering	F10															
348	349	552	Maintenance of Structure	F10															
350	351	553	Maint of Generation & Elect Plant	F10															
352	353		Simple Cycle Combustion Turbine	F10															
354	355		Total 553																
356	357	554	Maintenance of Misc. Other	F10															
358	359		Simple Cycle Combustion Turbine	F10															
360	361		Total 554																
362	363		Total Other Power Generation																
364	365																		
366	367																		
368	369	555	Purchased Power	F10															
370	371		Demand	F87															
372	373		Energy	F89															
374	375		Seasonal Contracts	F88															
376	377	556	System Control & Load Dispatch	F10															
378	379	557	Other Expenses	F10															
380	381		Simple Cycle Combustion Turbine	F10															
382	383		Total 557																
384	385		Embedded Cost Differential	F10															
386	387		Company Owned Hydro	F10															
388	389		Company Owned Hydro	F10															
390	391		Mid-C Contract	F10															
392	393		Mid-C Contract	F10															
394	395		Existing QF Contracts	F10															
396	397		Existing QF Contracts	F10															
398	399		Total Other Power Supply																
400	401		TOTAL PRODUCTION EXPENSE																

HYDRAULIC POWER GENERATION

OTHER POWER SUPPLY

A	B	C	D	E	F		G	H		I	J	K		L	M		N	O	P	Q	
					General	Large Diat.		Street & Area	General			Trans	Irrigation		Traffic	Outdoor					Small Diat.
438	FERC	COS	Utah	Residential	Residential	+1 MW	General	Lighting	General	General	Sch.10	Signals	Lighting	General	Home Park	Industrial	Industrial	Industrial	Industrial	Industrial	
439	ACCY	Factor	Jurisdiction	Sch.L1	Sch.L1	Sch.8	Sch.9	Sch.7,11,12	Sch.9	Sch.10	Sch.12	Sch.12	Sch.12	Sch.23	Sch.25	Sch.25	Sch.25	Sch.25	Sch.25	Sch.25	Sch.25
440	DESCRIPTION		Normalized	5,556,507	5,556,507	733,377	433,993	433,993	23,707	105,064	5,134	962	962	976,244	5,292	1,633	1,598	1,598	1,598	1,598	1,598
441	Operation	F131	10,483,401	5,987,614	2,814,164	1,968,382	2,427	2,427	-	81,464	1,073	300	300	545,665	4,032	-	-	-	-	-	-
442	Supervision & Eng	F20	1,268,024	596,309	4,014,096	417,219	514	514	274	17,262	227	64	64	115,624	854	-	-	-	-	-	-
443	Dispatching	F120	8,006,907	4,014,096	685,174	98,505	98,505	98,505	-	98,009	1,291	361	361	735,734	4,851	-	-	-	-	-	-
444	Station	F132	324,177	195,678	20,827	837	837	837	-	2,979	39	11	11	31,853	147	-	-	-	-	-	-
445	Expenses	F130	96,950	-	-	-	96,950	96,950	-	-	-	-	-	-	-	-	-	-	-	-	-
446	Overhead Line	F127	1,907,111	1,334,313	25,752	83,497	-	-	83,497	5,028	3,654	555	555	222,415	429	5,802	5,802	5,802	5,678	5,678	5,678
447	Expenses	F20	(1,748,433)	(822,229)	(166,396)	(709)	(709)	(709)	-	(23,802)	(314)	(88)	(88)	(153,430)	(1,178)	-	-	-	-	-	-
448	Customer	F131	1,718,553	910,883	432,497	120,223	71,145	71,145	3,886	17,223	842	158	158	160,037	868	288	288	288	262	262	262
449	Installation	F131	479,565	254,178	120,687	33,548	19,853	19,853	1,084	4,806	235	44	44	44,658	242	75	75	75	73	73	73
450	Expenses	F131	3,656,643	1,938,127	920,244	255,804	151,378	151,378	8,289	36,647	1,791	306	306	340,517	1,846	570	570	570	557	557	557
451	Misc. Distribution	F119	919,489	432,037	302,282	87,432	373	373	267	12,507	165	46	46	83,772	619	-	-	-	-	-	-
452	Structures	F120	4,881,898	2,293,984	1,605,029	464,237	1,978	1,978	1,055	66,406	875	245	245	444,803	3,287	-	-	-	-	-	-
453	Equipment	F134	40,152,933	21,565,939	10,823,667	3,026,124	433,171	433,171	-	430,989	20,101	3,779	3,779	3,825,844	21,489	-	-	-	-	-	-
454	Overhead Lines	F135	12,662,371	8,052,969	2,508,006	680,277	27,077	27,077	-	96,356	7,622	1,320	1,320	1,283,879	4,843	-	-	-	-	-	-
455	Underground	F125	155,680	96,291	33,981	9,581	574	574	-	2,832	12	65	65	12,143	212	-	-	-	-	-	-
456	Line	F130	2,625,206	-	-	-	2,625,206	2,625,206	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Transformers	F127	2,157,426	1,509,446	242,439	29,132	-	-	94,456	5,688	4,134	628	628	251,608	485	6,564	6,564	6,564	6,423	6,423	6,423
458	Maint of Street	F131	(462,687)	(245,238)	(116,442)	(32,368)	(19,154)	(19,154)	(1,046)	(4,637)	(227)	(42)	(42)	(43,087)	(234)	(72)	(71)	(71)	(71)	(71)	(71)
459	Lighting & Signals		95,272,837	50,497,374	23,976,716	6,664,906	3,944,118	3,944,118	215,450	954,822	46,654	8,742	8,742	8,872,079	48,095	14,899	14,899	14,899	14,520	14,520	14,520
460	Meters																				
461	Misc. Distribution																				
462	Plant																				
463	TOTAL DISTRIBUTION EXPENSE																				
464	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
465	Meter Reading	F47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
466	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
467	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
468	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
469	TOTAL CUSTOMER ACCOUNTS EXPENSE																				

CUSTOMER ACCOUNTS EXPENSE

658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440	1441	1442	1443	1444	1445	1446	1447	1448	1449	1450	1451	1452	1453	1454	1455	1456	1457	1458	1459	1460	1461	1462	1463	1464	1465	1466	1467	1468	1469	1470	1471	1472	1473	1474	1475	1476	1477	1478	1479	1480	1481	1482	1483	1484	1485	1486	1487	1488	1489	1490	1491	1492	1493	1494	1495	1496	1497	1498	1499	1500	1501	1502	1503	1504	1505	1506	1507	1508	1509	1510	1511	1512	1513	1514	1515	1516	1517	1518	1519	1520	1521	1522	1523	1524	1525	1526	1527	1528	1529	1530	1531	1532	1533	1534	1535	1536	1537	1538	1539	1540	1541	1542	1543	1544	1545	1546	1547	1548	1549	1550	1551	1552	1553	1554	1555	1556	1557	1558	1559	1560	1561	1562	1563	1564	1565	1566	1567	1568	1569	1570	1571	1572	1573	1574	1575	1576	1577	1578	1579	1580	1581	1582	1583	1584	1585	1586	1587	1588	1589	1590	1591	1592	1593	1594	1595	1596	1597	1598	1599	1600	1601	1602	1603	1604	1605	1606	1607	1608	1609	1610	1611	1612	1613	1614	1615	1616	1617	1618	1619	1620	1621	1622	1623	1624	1625	1626	1627	1628	1629	1630	1631	1632	1633</
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
FERC	DESCRIPTION	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial	
ACCI		Factor	Jurisdiction	Sch. 1	+1 MW	+1 MW	Sch. 7,11,12	Sch. 9	Sch. 10	Sch. 12	Sch. 12	Small Dist.	Home Park	Sch. A	Sch. B	Sch. C	
4040	Amort of LT Plant - Other Plant	F30	Normalized	Sch. 1	Sch. 6	Sch. 8	Sch. 7,11,12	Sch. 9	Sch. 10	Sch. 12	Sch. 12	Sch. 23	Sch. 25	Sch. A	Sch. B	Sch. C	
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41010	Deferred Income Tax - Federal-DR	F101D	52,982,474	30,265,856	12,879,451	3,520,793	907,169	15,462	591,504	23,167	7,805	4,927,350	33,691	4,650	2,728	2,848	
41020	Deferred Income Tax - State-DR	F101D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41110	Deferred Income Tax - Federal-CR	F101D	(31,540,072)	(18,017,039)	(7,547,983)	(2,095,902)	(540,031)	(9,204)	(352,118)	(13,791)	(4,646)	(2,933,215)	(20,056)	(2,769)	(1,624)	(1,696)	
41111	Deferred Income Tax - State-CR	F101D	21,442,402	12,248,817	5,131,468	1,424,891	367,138	6,257	239,386	9,376	3,159	1,894,135	13,635	1,882	1,104	1,153	
	TOTAL DEFERRED INCOME TAXES																
40911	State Income Taxes	F101D	7,130,208	4,073,080	1,706,359	473,817	122,084	2,081	79,603	3,118	1,050	663,107	4,534	626	367	383	
40910	Federal Income Tax	F101D	50,598,525	28,904,042	12,108,938	3,362,375	866,351	14,766	564,890	22,124	7,454	4,705,644	32,175	4,441	2,606	2,720	
	TOTAL OPERATING EXPENSES		272,990,201	150,396,747	66,291,456	18,439,627	8,197,179	926,775	2,899,205	125,021	35,354	25,237,846	158,851	62,934	118,624	100,581	

TAX OTHER THAN INCOME

DEFERRED ITC

DEFERRED INCOME TAXES

INCOME TAXES

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.13	Mobile Home Park Sch.23	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
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865			F10														
TRANSMISSION PLANT																	
350			F10														
351			F10														
352			F10														
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358			F10														
359			F10														
T00			F10														
T50			F10														
TOTAL TRANSMISSION PLANT																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACC	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CusLA	Industrial CusLB	Industrial CusLC
867																
868																
869																
870																
871																
872	Land and Land Rights	F20	31,179,412	14,654,246	10,253,118	2,965,602	12,637	-	424,208	5,589	1,562	2,841,454	20,996	-	-	-
873	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
874	Assigned		31,179,412	14,654,246	10,253,118	2,965,602	12,637	-	424,208	5,589	1,562	2,841,454	20,996	-	-	-
875	Structures and Improvements	F20														
876	Demand Primary	A	27,479,691	12,915,381	9,036,489	2,613,705	11,138	7,986	373,872	4,926	1,377	2,504,288	18,505	-	-	-
877	Assigned		7,986	-	-	-	-	-	-	-	-	-	-	-	-	-
878			27,487,677	12,915,381	9,036,489	2,613,705	11,138	7,986	373,872	4,926	1,377	2,504,288	18,505	-	-	-
879	Station	F20														
880	Demand Primary	A	349,935,231	164,468,684	115,073,602	33,283,780	141,832	75,661	4,761,008	62,723	17,530	31,890,427	235,644	-	-	-
881	Assigned		75,661	-	-	-	-	-	-	-	-	-	-	-	-	-
882			350,010,893	164,468,684	115,073,602	33,283,780	141,832	75,661	4,761,008	62,723	17,530	31,890,427	235,644	-	-	-
883	Polos, Towers & Fixtures	F20														
884	Demand Primary	A	263,922,131	124,042,742	86,786,833	25,102,720	106,370	-	3,590,766	47,306	13,221	24,051,850	177,724	-	-	-
885	Assigned		4,019,781	12,966,014	-	-	4,019,781	-	-	-	-	-	-	-	-	-
886			267,941,912	137,008,756	86,786,833	25,102,720	110,389	-	3,590,766	47,306	13,221	24,051,850	177,724	-	-	-
887	Overhead Conductors	F20														
888	Demand Primary	A	187,317,355	78,638,739	55,021,070	15,914,242	67,815	-	2,276,419	29,990	8,382	15,246,027	112,671	-	-	-
889	Assigned		1,708,320	24,630,572	-	-	1,708,320	-	-	-	-	-	-	-	-	-
890			189,025,675	103,269,311	55,021,070	15,914,242	69,523	-	2,276,419	29,990	8,382	15,246,027	112,671	-	-	-
891	Demand Primary	A	89,616,775	42,120,600	29,470,468	8,524,010	36,323	-	1,219,299	16,064	4,490	8,167,171	60,349	-	-	-
892	Assigned		56,793,208	50,433,181	-	-	56,793,208	-	-	-	-	-	-	-	-	-
893			146,409,983	92,553,781	29,470,468	8,524,010	93,116	-	1,219,299	16,064	4,490	14,527,199	60,349	-	-	-
894	Underground Conductors	F20														
895	Demand Primary	A	294,330,821	138,334,750	96,788,504	27,995,015	119,295	-	4,004,488	52,757	14,745	26,823,066	198,201	-	-	-
896	Assigned		126,362,186	112,229,190	-	-	126,362,186	-	-	-	-	-	-	-	-	-
897			420,693,007	250,563,940	96,788,504	27,995,015	141,690	-	4,004,488	52,757	14,745	40,976,063	198,201	-	-	-
898	Line Transformers	F21														
899	Demand Primary	A	357,893,768	221,349,477	78,113,186	22,023,335	1,318,974	-	6,509,524	28,269	149,563	27,913,937	487,502	-	-	-
900	Assigned		357,893,768	221,349,477	78,113,186	22,023,335	1,318,974	-	6,509,524	28,269	149,563	27,913,937	487,502	-	-	-
901	Services	F70														
902	Customer	A	185,321,912	146,744,453	15,242,796	566,750	-	-	-	540,733	82,170	22,138,624	6,285	-	-	-
903	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
904			185,321,912	146,744,453	15,242,796	566,750	-	-	-	540,733	82,170	22,138,624	6,285	-	-	-
905	Meters	F60														
906	Customer	A	90,987,172	63,719,147	10,234,235	1,229,758	-	3,907,748	240,117	174,499	26,517	10,621,284	20,489	271,127	271,127	271,127
907	Assigned		85,533	-	-	-	-	79,572	-	-	-	-	-	5,950	-	-
908			91,072,705	63,719,147	10,234,235	1,229,758	-	3,987,321	240,117	174,499	26,517	10,621,284	20,489	277,087	271,127	271,127
909	Install on Customers' Premises	F20														
910	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
911	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
912			-	-	-	-	-	-	-	-	-	-	-	-	-	-
913	Demand Primary	A	4,920,018	-	-	-	4,920,018	-	-	-	-	-	-	-	-	-
914	Assigned		4,920,018	-	-	-	4,920,018	-	-	-	-	-	-	-	-	-
915			4,920,018	-	-	-	4,920,018	-	-	-	-	-	-	-	-	-
916	Leased Property	F20														
917	Demand Primary	A	48,163	22,636	15,838	4,581	20	-	655	9	2	4,389	32	-	-	-
918	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
919			48,163	22,636	15,838	4,581	20	-	655	9	2	4,389	32	-	-	-
920	Demand Primary	A	48,163	22,636	15,838	4,581	20	-	655	9	2	4,389	32	-	-	-
921	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
922			48,163	22,636	15,838	4,581	20	-	655	9	2	4,389	32	-	-	-
923	Street Lights	A	26,646,390	-	-	-	26,646,390	-	-	-	-	-	-	-	-	-
924	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
925			26,646,390	-	-	-	26,646,390	-	-	-	-	-	-	-	-	-
926	Unclassified Dist Plant - Acct 300	F22														
927	Unclassified Dist Sub - Acct 300	F20														
928	Assigned		15,055,570	13,369,561	-	-	-	-	-	-	-	1,686,008	-	-	-	-
929			15,055,570	13,369,561	-	-	-	-	-	-	-	1,686,008	-	-	-	-
930	TOTAL DISTRIBUTION PLANT		2,137,395,653	1,229,659,373	506,038,139	140,223,499	40,415,844	4,070,578	23,400,357	962,864	319,559	189,147,304	1,338,396	277,087	271,127	271,127

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.9	General +1 MW Sch.9	Street & Area Lighting Sch.7.11.12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
936																
937																
938																
939																
940	Land and Land Rights	F107D	3,067,518	1,751,849	726,249	201,244	58,003	5,843	33,583	1,382	459	285,809	1,921	398	389	389
941	Situs	F107D	3,067,518	1,751,849	726,249	201,244	58,003	5,843	33,583	1,382	459	285,809	1,921	398	389	389
942	System Generation	F105D														
943	System Overheads	F102D														
944	Customer - System	F42														
945	Total Land & Land Rights		3,852,060	2,199,899	911,993	252,714	72,838	7,337	42,173	1,735	576	358,908	2,412	489	489	489
946																
947	Structures and Improvements	F107D	27,867,742	15,915,172	6,597,815	1,828,259	526,949	53,078	305,098	12,554	4,166	2,596,518	17,450	3,613	3,535	3,535
948	Situs	F107D	27,867,742	15,915,172	6,597,815	1,828,259	526,949	53,078	305,098	12,554	4,166	2,596,518	17,450	3,613	3,535	3,535
949	System Generation	F105D														
950	System Overheads	F102D														
951	Customer - System	F42														
952	Total Structures and Improvements		42,821,477	24,340,980	10,090,829	2,796,175	805,926	81,179	466,623	19,200	6,372	3,971,166	26,689	5,525	5,406	5,406
953																
954	Office Furniture & Equipment	F107D	3,238,704	1,848,613	766,778	212,475	61,240	6,169	35,458	1,459	484	301,759	2,028	420	411	411
955	Situs	F107D	3,238,704	1,848,613	766,778	212,475	61,240	6,169	35,458	1,459	484	301,759	2,028	420	411	411
956	System Generation	F105D														
957	System Overheads	F102D														
958	Customer - System	F42														
959	Energy	F30														
960	Cholla	F10														
961	Simple Cycle Combustion Turbine	F10														
962	Total Office Furniture & Equipment		14,279,121	8,154,543	3,380,691	936,800	269,989	27,338	156,326	6,432	2,135	1,330,406	8,941	1,859	1,829	1,832
963																
964	Transportation Equipment	F107D	25,430,161	14,523,985	6,020,713	1,669,344	480,657	48,435	278,412	11,456	3,802	2,389,404	15,924	3,297	3,226	3,226
965	Situs	F107D	25,430,161	14,523,985	6,020,713	1,669,344	480,657	48,435	278,412	11,456	3,802	2,389,404	15,924	3,297	3,226	3,226
966	System Generation	F105D														
967	System Overheads	F102D														
968	Customer - System	F42														
969	Energy	F30														
970	Cholla	F10														
971	Simple Cycle Combustion Turbine	F10														
972	Total Transportation Equipment		26,864,170	15,236,986	6,317,651	1,750,635	504,552	50,990	292,137	12,021	3,990	2,486,216	16,709	3,468	3,406	3,409
973																
974	Stores Equipment	F107D	2,924,721	1,670,288	692,441	191,876	55,303	5,671	32,020	1,318	437	272,505	1,831	379	371	371
975	Situs	F107D	2,924,721	1,670,288	692,441	191,876	55,303	5,671	32,020	1,318	437	272,505	1,831	379	371	371
976	System Generation	F105D														
977	System Overheads	F102D														
978	Customer - System	F42														
979	Simple Cycle Combustion Turbine	F10														
980	Total Stores Equipment		3,001,938	1,714,397	710,723	196,942	56,763	5,718	32,965	1,352	449	279,699	1,880	369	361	361
981																
982	Tools, Shop & Garage Equipment	F107D	7,702,950	4,399,129	1,823,708	505,351	145,654	14,671	84,332	3,470	1,152	717,706	4,823	999	977	977
983	Situs	F107D	7,702,950	4,399,129	1,823,708	505,351	145,654	14,671	84,332	3,470	1,152	717,706	4,823	999	977	977
984	System Generation	F105D														
985	System Overheads	F102D														
986	Energy	F30														
987	Cholla	F10														
988	Simple Cycle Combustion Turbine	F10														
989	Total Tools, Shop & Garage Equipment		9,624,997	5,495,154	2,276,985	631,371	181,896	18,305	105,353	4,334	1,440	896,618	6,026	1,345	1,361	1,361
990	Laboratory Equipment	F107D	6,357,846	3,630,944	1,505,249	417,105	120,220	12,109	69,606	2,864	951	592,379	3,981	824	806	806
991	Situs	F107D	6,357,846	3,630,944	1,505,249	417,105	120,220	12,109	69,606	2,864	951	592,379	3,981	824	806	806
992	System Generation	F105D														
993	System Overheads	F102D														
994	Energy	F30														
995	Cholla	F10														
996	Simple Cycle Combustion Turbine	F10														
997	Total Laboratory Equipment		7,165,698	4,103,413	1,701,279	471,436	135,855	13,859	78,965	3,237	1,074	688,478	4,499	941	934	936
998																
999	Power Operated Equipment	F107D	27,119,552	15,467,901	6,420,684	1,779,176	512,802	51,853	296,907	12,217	4,055	2,526,610	16,982	3,516	3,440	3,440
1000	Situs	F107D	27,119,552	15,467,901	6,420,684	1,779,176	512,802	51,853	296,907	12,217	4,055	2,526,610	16,982	3,516	3,440	3,440
1001	System Generation	F105D														
1002	System Overheads	F102D														
1003	Energy	F30														
1004	Cholla	F10														
1005	Simple Cycle Combustion Turbine	F10														
1006	Total Power Operated Equipment		27,463,746	15,683,942	6,502,272	1,801,804	519,276	52,644	300,968	12,371	4,106	2,558,827	17,167	3,578	3,528	3,532
1007																
1008	Communication Equipment	F107D	12,785,634	7,280,582	3,022,393	837,507	241,390	24,315	139,762	5,751	1,909	1,186,439	7,994	1,655	1,619	1,619
1009	Situs	F107D	12,785,634	7,280,582	3,022,393	837,507	241,390	24,315	139,762	5,751	1,909	1,186,439	7,994	1,655	1,619	1,619
1010	System Generation	F105D														
1011	System Overheads	F102D														
1012	Customer - System	F42														
1013	Energy	F30														
1014	Cholla	F10														
1015	Simple Cycle Combustion Turbine	F10														
1016	Total Communication Equipment		36,574,877	21,101,413	8,484,081	2,349,036	683,131	102,551	393,482	18,201	5,894	3,386,993	22,364	6,454	6,116	6,116

Distribution - Total - Unbundled		GENERAL PLANT														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CusL A	Industrial CusL B	Industrial CusL C
1018			263,657	150,574	62,422	17,297	4,985	502	2,887	119	39	24,566	165	34	33	33
1019			3,357	1,917	795	220	63	6	37	2	1	313	2	0	0	0
1020			425,851	243,202	100,822	27,938	8,052	811	4,652	192	64	39,678	267	55	54	54
1021			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1022			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1023			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1024			8	3	2	1	0	1	0	0	0	1	0	0	0	0
1025			692,874	395,696	164,041	45,456	13,101	1,321	7,586	312	104	64,557	434	90	88	88
1026			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1027			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1028			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1029			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1030			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1031			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1032			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1033			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1034			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1035			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1036			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1037			1,806,213	548,669	484,866	167,198	7,380	338,742	15,319	395	868	107,463	937	19,107	70,099	47,249
1038			(1,806,213)	(548,669)	(484,866)	(167,198)	(7,380)	(338,742)	(15,319)	(395)	(868)	(107,463)	(937)	(19,107)	(70,099)	(47,249)
1039			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1040			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1041			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1042			37,567	21,454	9,894	2,465	710	72	411	17	6	3,500	24	5	5	5
1043			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1044			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1045			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1046			172,018,135	98,449,876	40,551,448	11,235,037	3,244,038	382,313	1,876,299	79,213	25,945	16,006,368	107,175	24,109	26,525	26,787
1047			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1048			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1049			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1050			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1051			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1052			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1053			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1054			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1055			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1056			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1057			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1058			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1059			(496)	(283)	(118)	(33)	(9)	(1)	(5)	(0)	(0)	(46)	(0)	(0)	(0)	(0)
1060			23,503	13,423	5,565	1,542	444	45	257	11	4	2,190	15	3	3	3
1061			23,007	13,139	5,447	1,509	435	44	252	10	3	2,144	14	3	3	3
1062			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1063			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1064			556,512	317,822	131,757	36,510	10,523	1,060	6,093	251	83	51,852	348	72	71	71
1065			17,967	10,261	4,254	1,179	340	34	197	8	3	1,674	11	2	2	2
1066			53,737,207	30,689,136	12,722,528	3,525,421	1,016,113	102,350	586,319	24,208	8,034	5,006,850	33,649	6,966	6,817	6,817
1067			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1068			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1069			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1070			54,311,685	31,017,218	12,858,538	3,563,109	1,026,975	103,444	594,608	24,467	8,120	5,060,376	34,009	7,041	6,889	6,889
1071			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1072			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1073			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1074			54,334,692	31,030,358	12,863,985	3,564,519	1,027,410	103,488	594,860	24,477	8,124	5,062,520	34,023	7,044	6,892	6,892
1075			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1076			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1077			2,363,748,480	1,350,139,607	559,453,572	155,023,154	44,687,293	4,536,779	25,871,517	1,066,554	353,628	220,219,192	1,479,595	308,240	304,544	304,806

TOTAL GENERAL PLANT

TOTAL ELECTRIC PLANT IN SERVICE

Distribution--Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cus.A	Industrial Cus.B	Industrial Cus.C
1080	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1081	Production	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1082	Transmission	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1083	Distribution	F20	2,741,291	1,288,400	901,453	260,735	1,111	-	37,296	491	137	249,820	1,846	-	-	-
1084	General	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1085	Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1086	Total Plant Held For Future Use		2,741,291	1,288,400	901,453	260,735	1,111	-	37,296	491	137	249,820	1,846	-	-	-
1093			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1094	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1095			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1096	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1097	Weatherization	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1099			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1100	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1102	Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1103			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1104	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1106	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1107			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1108	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1109			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1110	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1111			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1116	Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1117			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1118	Provo Working Capital Deposit	F102D	(12,456)	(7,114)	(2,948)	(817)	(236)	(24)	(136)	(6)	(2)	(1,161)	(8)	(2)	(2)	(2)
1119			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1120	Prepayments	F102D	3,919,719	2,238,538	928,011	257,153	74,418	7,466	42,913	1,766	586	365,211	2,454	508	497	497
1121	Customer - System	F42	30,904	27,269	577	10	395	36	109	79	12	2,416	0	0	0	0
1122	Total Prepayments		3,950,623	2,265,807	928,588	257,163	74,513	7,501	43,023	1,844	598	367,627	2,455	508	497	497
1123			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1124	Misc Regulatory Assets	F102D	928,446	530,233	219,814	60,911	17,556	1,768	10,165	418	139	86,506	581	120	118	118
1125	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1126	Total Misc Regulatory Assets		928,446	530,233	219,814	60,911	17,556	1,768	10,165	418	139	86,506	581	120	118	118
1127			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1128	Misc Deferred Debits	F102D	56,782	32,428	13,443	3,725	1,074	108	622	26	8	5,291	36	7	7	7
1129			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1130	Cash Working Capital	CWC	3,881,982	2,059,569	969,982	271,014	142,866	27,931	39,229	1,853	422	358,292	2,034	1,641	3,839	3,308
1131			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1132	Other Working Capital	OWC	3,165,383	1,679,381	790,927	220,986	116,494	22,775	31,987	1,511	344	292,152	1,658	1,338	3,130	2,698
1133	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1134	Total Other Working Capital		3,165,383	1,679,381	790,927	220,986	116,494	22,775	31,987	1,511	344	292,152	1,658	1,338	3,130	2,698
1135			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1136	Nuclear Plant	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1137			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1138	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1139			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1140	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1141	TOTAL RATE BASE ADDITIONS		21,624,286	11,796,259	5,457,763	1,527,193	484,081	73,226	237,861	9,252	2,680	2,002,560	12,930	4,510	8,467	7,504

	A	B		D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC	ACCT	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
1142			Distribution - Total - Unbundled														
1144																	
1146																	
1147																	
1148																	
1149																	
1150			Customer Service Deposits														
1151																	
1152			Accum Prov for Property Insurance	(31,874)	(18,203)	(7,546)	(2,061)	(603)	(61)	(346)	(14)	(5)	(2,970)	(20)	(4)	(4)	
1153																	
1154			Accum Prov for Injuries & Damages	(1,142,307)	(652,368)	(270,446)	(74,841)	(21,800)	(2,176)	(12,506)	(515)	(171)	(106,432)	(715)	(148)	(145)	
1155																	
1156			Accum Prov for Pension & Benefits	(2,843,792)	(1,624,080)	(673,281)	(188,567)	(53,773)	(6,416)	(31,134)	(1,261)	(425)	(264,984)	(1,781)	(366)	(361)	
1157																	
1158			Reg Liabilities - Insurance Provision	(502,467)	(152,442)	(134,735)	(46,461)	(2,051)	(94,130)	(4,257)	(110)	(241)	(29,662)	(260)	(5,309)	(16,479)	(13,129)
1159																	
1160			Accum Misc Oper Prov - Trojan														
1161																	
1162			Customer Advances for Const	(6,065,576)	(1,87,344)	(2,931,806)	(683,794)		(1,311,365)				(751,167)				
1163																	
1164			SO2 Emissions														
1165																	
1166																	
1167			Other Deferred Credits	(2,077,651)	(655,437)	(601,167)	(188,163)	(4,446)	(353,800)	(15,815)	(393)	(524)	(142,238)	(1,110)	(19,131)	(44,801)	(50,606)
1168			Accum Deferred Income Taxes	327,023	186,195	78,482	21,812	5,475	493	3,634	143	48	30,439	207	34	30	31
1169																	
1170			Customer - System	11,928,353	6,322,374	3,001,934	834,460	493,812	26,975	119,546	5,841	1,095	1,170,802	6,022	1,858	1,818	1,818
1171			Total Accum Deferred Income Taxes	12,255,376	6,506,569	3,080,415	656,272	499,287	27,468	123,180	5,984	1,143	1,141,242	6,229	1,891	1,848	1,848
1172																	
1173			Accum Deferred Income Taxes														
1174																	
1175			Accum Deferred Income Taxes	(200,864,892)	(114,364,955)	(46,205,176)	(13,397,358)	(3,363,134)	(302,619)	(2,232,397)	(87,636)	(29,719)	(16,696,577)	(127,353)	(20,596)	(18,443)	(16,965)
1176			Labor	2,868,615	1,518,859	721,171	200,467	118,631	6,480	26,719	1,403	263	266,854	1,447	446	437	437
1177			Customer - System	15,803	13,944	295	5	202	18	56	40	6	1,235	0	0	0	0
1178			Total Accum Deferred Income Taxes	(197,983,444)	(112,832,151)	(47,483,710)	(13,196,896)	(3,244,301)	(296,120)	(2,203,612)	(86,192)	(29,450)	(16,428,428)	(125,908)	(20,153)	(18,009)	(16,528)
1179																	
1180			Accum Deferred Income Taxes	(4,132,490)	(2,352,866)	(961,748)	(275,630)	(66,161)	(6,226)	(45,928)	(1,803)	(611)	(394,652)	(2,620)	(424)	(379)	(390)
1181			Labor	(3,696,950)	(1,855,781)	(928,626)	(259,134)	(152,757)	(8,344)	(36,961)	(1,807)	(399)	(343,619)	(1,863)	(575)	(562)	(562)
1182			Customer - System	(1,096,903)	(669,656)	(20,524)	(363)	(14,052)	(1,267)	(3,865)	(2,794)	(425)	(85,897)	(15)	(6)	(6)	(6)
1183			Simple Cycle Combustion Turbine														
1184			Total Accum Deferred Income Taxes	(8,921,342)	(5,276,324)	(1,940,896)	(534,128)	(238,000)	(15,838)	(86,794)	(6,404)	(1,375)	(814,168)	(4,498)	(1,006)	(950)	(961)
1185																	
1186			Accum Investment Tax Credit	(54,089)	(30,766)	(12,861)	(3,609)	(608)	(61)	(601)	(24)	(6)	(5,035)	(34)	(8)	(5)	(5)
1187			TOTAL RATE BASE DEDUCTIONS	(207,367,167)	(114,924,577)	(50,876,275)	(14,260,366)	(3,064,392)	(2,051,616)	(2,237,697)	(88,946)	(31,056)	(19,404,022)	(128,098)	(44,235)	(61,903)	(61,891)
1188																	
1189																	
1190																	
1191																	
1192			Steam Prod Accumulated Depr														
1193			Cholla														
1194			Total Steam Prod Accumulated Depr														
1195																	
1196			Nuclear Prod Accumulated Depr														
1197																	
1198			Hydraulic Prod Accum Depr														
1199																	
1200			Other Production - Accum Depr														
1201			Simple Cycle Combustion Turbine														
1202			Total Other Production - Accum Depr														
1203																	
1204			Experimental Plant - Accum Depr														
1205																	
1206																	
1207																	
1208			TOTAL PRODUCTION PLANT DEPRECIATION														
1209																	
1210																	
1211																	
1212																	
1213			Transmission Plant Accum Depr														
1214																	
1215																	
1216																	
1217																	
1218			Land and Land Rights	(1,470,995)	(601,364)	(483,726)	(139,912)	(566)		(20,013)	(264)	(74)	(134,055)	(981)			
1219																	
1220			Structures and Improvements	(7,907,159)	(3,715,264)	(2,596,454)	(751,864)	(3,204)	(2,300)	(107,549)	(1,417)	(398)	(720,369)	(5,323)			
1221																	
1222			Station Equipment	(70,036,627)	(32,909,924)	(23,026,046)	(6,660,032)	(28,360)	(15,140)	(662,070)	(12,551)	(3,508)	(6,361,254)	(47,152)			

ACCUMULATED DEPRECIATION
PRODUCTION PLANT
TRANSMISSION PLANT
DISTRIBUTION PLANT

PacificCorp
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	General Trans Sch.9	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
14	Operating Revenues	42,030,082	27,450,058	4,985,026	1,140,421	169,847	852,614	194,926	80,669	17,385	5,574,121	821	19,810	1,497,702	46,683	
15	Operating Expenses															
16	Operation & Maintenance Expenses	51,567,018	44,326,549	1,531,702	110,937	487,259	180,158	155,149	155,314	25,646	4,580,262	1,003	5,528	9,195	8,315	
17	Depreciation Expense	626,823	553,101	11,707	207	8,015	723	2,216	1,594	242	48,996	9	5	5	5	
18	Amortization Expense	3,819,587	3,370,354	71,337	1,262	48,842	9,710	13,504	9,710	1,476	298,562	52	28	28	28	
19	Taxes Other Than Income	284,972	414,563	(65,308)	(19,747)	6,895	(12,528)	(452)	1,642	250	(12,262)	5	(269)	(27,085)	(731)	
20	Income Taxes - Federal	(14,566,352)	(21,190,369)	3,338,208	1,009,358	(352,457)	640,389	23,114	(83,911)	(12,780)	626,773	(242)	13,757	1,384,452	37,347	
21	Income Taxes - State	(2,052,651)	(2,986,088)	470,411	142,236	(49,687)	90,242	3,257	(11,824)	(1,801)	88,323	(34)	1,939	195,093	5,263	
22	Income Taxes Deferred	962,298	1,399,900	(220,532)	(66,681)	23,284	(42,306)	(1,527)	844	(41,407)	16	(9,821)	(91,461)	(2,467)		
23	Investment Tax Credit Adj	600,614	523,911	38,333	11,555	17,145	(151)	(151)	-	-	-	-	-	-	-	
24	Misc. Revenues & Expense															
25	Total Operating Expenses	41,232,309	26,411,929	5,175,868	1,189,128	152,172	878,228	195,109	78,068	13,877	5,599,069	808	20,078	1,470,226	47,758	
26	Operating Revenue For Return	797,773	1,038,128	(190,831)	(48,707)	17,674	(25,614)	(183)	2,601	3,507	(24,947)	13	(268)	27,475	(1,075)	
27	Rate Base :															
28	Electric Plant in Service	60,008,696	52,558,231	1,372,583	96,875	771,123	100,951	219,787	150,183	22,938	4,702,812	1,487	2,210	4,438	4,978	
29	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Prepayments	754	665	14	0	10	1	3	2	0	59	0	0	0	0	
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Misc Deferred Debits	518,602	207,231	140,635	42,553	3,995	60,265	4,512	143	113	39,673	292	3,206	7,463	8,520	
36	Cash Working Capital	796,985	685,214	23,678	1,715	7,223	2,398	2,401	396	70,803	16	85	142	128		
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Total Rate Base Additions	61,324,937	53,451,340	1,536,909	141,144	782,351	184,002	226,701	152,729	23,447	4,813,347	1,795	5,501	12,044	13,626	
40	Rate Base Deductions :															
41	Accum Provision For Depreciation	(3,007,541)	(2,653,815)	(56,171)	(994)	(38,458)	(3,468)	(10,633)	(7,646)	(1,162)	(235,088)	(41)	(22)	(22)	(22)	
42	Accum Provision For Amortization	(39,840,828)	(34,701,395)	(971,606)	(89,731)	(505,175)	(159,719)	(145,871)	(89,194)	(15,310)	(3,109,463)	(1,049)	(6,554)	(19,426)	(16,335)	
43	Accum Deferred Income Taxes	2,244,735	1,852,095	88,948	8,327	5,957	35,544	4,128	8,448	1,530	229,706	1	1,664	4,713	3,673	
44	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	Customer Advance For Construction	(10,294,490)	(3,851,021)	(2,454,572)	(616,925)	(15,055)	(274,510)	(81,414)	(195)	(259)	(2,032,545)	-	-	(688,448)	-	
46	Customer Service Deposits	(1,027,995)	(324,302)	(297,459)	(83,101)	(2,200)	(175,056)	(7,825)	(195)	(259)	(70,378)	(549)	(9,466)	(22,167)	(25,039)	
47	Misc Rate Base Deductions	(51,926,119)	(39,778,437)	(3,690,860)	(782,424)	(554,931)	(577,208)	(241,615)	(98,566)	(15,201)	(5,217,767)	(1,638)	(14,378)	(905,350)	(37,724)	
48	Total Rate Base	9,398,818	13,672,903	(2,153,951)	(651,280)	227,420	(413,205)	(14,914)	54,143	8,246	(604,420)	156	(8,877)	(893,306)	(24,098)	
49	Return On Rate Base	8.49%	7.59%	8.86%	7.48%	7.77%	6.20%	1.23%	4.80%	42.53%	6.17%	8.29%	3.02%	-3.08%	4.46%	
50	Return On Equity	10.65%	8.87%	11.39%	8.65%	9.23%	6.11%	-3.75%	3.34%	78.19%	6.05%	10.26%	-0.20%	-12.30%	2.66%	

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch 1,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 14	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
83	Total Rate Base		9,398,818	13,672,903	(2,153,851)	(651,280)	227,420	(413,205)	(14,914)	54,143	8,246	(404,420)	156	(8,877)	(893,306)	(24,098)
84																
85	Return On Ratebase (\$)	7.38%	693,171	1,008,388	(158,856)	(48,032)	16,772	(30,474)	(1,100)	3,993	608	(29,828)	12	(655)	(65,882)	(1,777)
86	Operating & Maintenance Expense		51,557,018	44,326,549	1,531,702	110,937	467,259	180,158	155,149	155,314	25,646	4,560,262	1,003	5,528	9,195	8,315
87	Bad Debt to Produce ROR	F80														
88	Depreciation Expense		626,823	553,101	11,707	207	8,015	723	2,216	1,594	242	48,996	9	5	5	5
89	Amortization Expense		3,819,587	3,370,354	71,337	1,262	48,842	4,405	13,504	9,710	1,476	298,562	52	28	28	28
90	Taxes Other Than Income		284,972	414,563	(65,308)	(19,747)	6,895	(12,528)	(452)	1,642	250	(12,262)	5	(269)	(27,085)	(731)
91	Federal Income Taxes		(14,566,352)	(21,190,359)	3,338,208	1,009,358	(352,457)	640,389	23,114	(83,911)	(12,780)	626,773	(242)	13,757	1,384,452	37,347
92																
93	FIT Adj to Produce Target ROR	F101														
94	State Income Taxes		(2,052,651)	(2,986,088)	470,411	142,236	(49,667)	90,242	3,257	(11,824)	(1,801)	88,323	(34)	1,939	195,093	5,263
95	SIT Adj to Produce Target ROR	F101														
96	Deferred Income Taxes		962,298	1,399,900	(220,532)	(66,881)	23,284	(42,306)	(1,527)	5,543	844	(41,407)	16	(909)	(91,461)	(2,467)
97	Investment Tax Credit															
98	Misc Revenue & Expenses		600,614	523,911	38,333	11,555	-	17,145	(151)	-	-	9,821	-	-	-	-
99	Revenue Credits		(7,476,965)	(4,920,569)	(798,819)	(152,903)	-	(18,106)	(103,741)	(13,673)	(2,933)	(1,371,951)	(2,859)	(234)	(15,123)	(519)
100																
101	Total Revenue Requirements		34,448,515	22,499,749	4,218,183	988,192	93,408	829,647	90,269	68,388	11,553	4,197,292	(2,039)	19,190	1,389,221	45,462
102	Operating Revenues		34,553,117	22,529,489	4,186,208	987,518	94,310	834,508	91,185	66,996	14,451	4,202,171	(2,037)	19,576	1,482,578	46,164
103																
104	Increase / (Decrease) Required to Earn Equal Rates of Return		(104,602)	(29,740)	31,976	674	(902)	(4,860)	(917)	1,393	(2,899)	(4,879)	(1)	(386)	(93,357)	(702)
105	Existing Revenues		34,553,117	22,529,489	4,186,208	987,518	94,310	834,508	91,185	66,996	14,451	4,202,171	(2,037)	19,576	1,482,578	46,164
106																
107	check															
108	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized ROE & RoR		-0.30%	-0.13%	0.76%	0.07%	-0.96%	-0.58%	-1.01%	2.08%	-20.06%	-0.12%	0.07%	-1.97%	0.00%	0.00%
109																
110																
111																
112																
113																
114																

STEAM POWER GENERATION

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.2	General +1MW Sch.3	Street & Area Lighting Sch.4,5,6,7,8	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.14	General Small Dist. Sch.13	Mobile Home Park Sch.15	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
204		Retail - Total - Unbundled															
205																	
206																	
207																	
208																	
209																	
210																	
211	500	Operation Supervn & Engineering	F10														
212		Cholla	F10														
213		Total 500															
214																	
215	501	Fuel Related	F00														
216		Simple Cycle Combustion Turbine	F32														
217		Cholla	F01														
218		Total 501															
219																	
220	502	Steam Expenses	F10														
221		Cholla	F10														
222		Total 502															
223																	
224	503	Steam From Other Sources	F04														
225																	
226	505	Electric Expenses	F10														
227		Cholla	F10														
228		Total 505															
229																	
230	506	Misc. Steam Expense	F10														
231		SE	F30														
232		Cholla	F10														
233		Total 506															
234																	
235	507	Rentals	F10														
236		Cholla	F10														
237																	
238																	
239	510	Maint Supervision & Engineering	F10														
240		Cholla	F10														
241																	
242																	
243	511	Maintenance of Structures	F10														
244		Cholla	F10														
245																	
246																	
247	512	Maintenance of Boiler Plant	F10														
248		Cholla	F10														
249																	
250																	
251	513	Maintenance of Electric Plant	F10														
252		Cholla	F10														
253																	
254																	
255	514	Maint of Misc. Steam Plant	F10														
256		Cholla	F10														
257																	
258																	
259		Total Steam Power Generation															
260																	
261																	
262																	
263																	
264	517	Operation Super & Engineering	F10														
265																	
266	518	Nuclear Fuel Expense	F30														
267																	
268	519	Coolants and Water	F10														
269																	
270																	
271	520	Steam Expenses	F10														
272																	
273	523	Electric Expenses	F10														
274																	
275	524	Misc. Nuclear Expenses	F10														
276																	
277	528	Maint Supervision & Eng	F10														
278																	
279	529	Maintenance of Structures	F10														
280																	
281	530	Maintenance of Reactor Plant	F10														
282																	
283	531	Maintenance of Electric Plant	F10														
284																	
285	532	Maintenance of Misc Nuclear	F10														
286																	
287		Total Nuclear Power Generation															
288																	
289																	

NUCLEAR POWER GENERATION

Retail - Total - Unbundled		TRANSMISSION EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.1,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
384		F106														
385	Operation Supervision & Eng	F106														
386																
387																
388	Load Dispatching	F106														
389																
390	Station Expense	F10														
391																
392																
393																
394	Overhead Line Expense	F106														
395																
396																
397																
398																
399	Underground Line Expense	F106														
400																
401																
402	Transam of Electricity by Others	F95														
403	Energy	F96														
404																
405																
406	Misc. Transmission Expense	F106														
407																
408	Rents - Transmission	F106														
409																
410	Maint Supervision & Engineering	F106														
411																
412																
413	Maintenance of Structures	F106														
414																
415	Maint of Station Equipment	F106														
416																
417	Maintenance of Overhead Lines	F106														
418																
419	Maint of Underground Lines	F106														
420																
421	Maint of Misc Transmission Plant	F106														
422																
423	TOTAL TRANSMISSION EXPENSE															

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 1,1,1,1,2	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
438																
439																
440																
441	Operation Supervision & Eng	F131														
442																
443																
444	Load Dispatching	F20														
445																
446	Station Expense	F120														
447																
448	Overhead Line Expenses	F132														
449																
450	Underground Line Expense	F133														
451																
452	Street Lighting & Signal Systems	F130														
453																
454	Meter Expenses	F127														
455																
456	Customer Installation Expenses	F20														
457																
458	Misc. Distribution Expenses	F131														
459																
460	Rents	F131														
461																
462	Maint Supervision & Engineering	F131														
463																
464	Maintenance of Structures	F119														
465																
466	Maint of Station Equipment	F120														
467																
468	Maintenance of Overhead Lines	F134														
469																
470	Maint of Underground Lines	F135														
471																
472	Maint of Line Transformers	F125														
473																
474	Maint of Street Lighting & Signals	F130														
475																
476	Maintenance of Meters	F127														
477																
478	Maint of Misc. Distribution Plant	F131														
479																
480	TOTAL DISTRIBUTION EXPENSE															
481																
482																
483																
484																
485																
486	Supervision	F136	2,376,060	2,041,333	72,869	4,830	19,468	8,166	6,971	7,441	1,242	213,071	41	209	209	209
487																
488	Meter Reading Expense	F47	10,942,875	8,736,535	526,372	9,368	-	13,733	68,385	59,151	10,825	1,505,325	337	3,282	3,282	3,282
489																
490	Customer Receipts & Collections	F48	25,179,193	22,254,198	471,033	8,335	322,500	29,084	47,903	64,117	9,743	1,971,384	346	183	183	183
491																
492	Uncollectible Accounts	F80	3,239,096	2,825,436	206,730	62,317	-	92,465	(816)	-	-	52,965	-	-	-	-
493																
494	Misc. Customer Accounts Exp	F136	395,845	340,080	12,140	805	3,243	1,360	1,161	1,240	207	35,497	7	35	35	35
495																
496	TOTAL CUSTOMER ACCOUNTS EXPENSE		42,133,068	36,197,582	1,292,144	85,654	345,212	144,809	123,604	131,949	22,016	3,778,242	730	3,708	3,708	3,708

CUSTOMER ACCOUNTS EXPENSE

Retail - Total - Unbundled		CUSTOMER SERVICE EXPENSE														INDUSTRIAL	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
ACCT	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7, 11, 12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 12	Outdoor Lighting Sch. 12	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C	
907	Supervision	F40	250,940	255,040	3,292	94	3,849	57	929	735	112	24,827	4	0	0	0	
908	Customer Assistance	F40	6,004,932	5,263,968	109,233	1,933	79,443	1,182	19,173	15,166	2,305	512,426	82	7	7	7	
909	Informational & Instructional Adv	F40	2,501,859	2,193,148	45,510	805	33,099	492	7,988	6,319	960	213,494	34	3	3	3	
910	Misc. Customer Service	F40	47,200	41,464	860	15	626	9	151	119	18	4,036	1	0	0	0	
TOTAL CUSTOMER SERVICE EXPENSE			8,845,032	7,753,620	160,895	2,847	117,017	1,741	28,241	22,339	3,395	754,783	120	11	11	11	
TOTAL SALES EXPENSE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ADMINISTRATION & GENERAL EXPENSE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL O & M EXPENSE			51,557,018	44,326,549	1,531,702	110,937	467,239	180,158	155,149	155,314	25,646	4,580,282	1,003	5,528	9,195	8,315	

920 Administrative & General Salaries

921 Office Supplies & expenses

922 Demonstration & Selling Expense

923 Outside Services

924 Property Insurance

925 Injuries & Damages

926 Employee Pensions & Benefits

927 Franchise Requirements

928 Regulatory Commission Expense

929 Duplicate Charges

930 Misc General Expenses

931 Rents

935 Maintenance of General Plant

TOTAL ADMINISTRATION & GEN EXPENSE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 12	Outdoor Lighting Sch. 12	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
647																
648																
649																
650																
651	4040	F30														
652																
653	404330	F110														
654																
655	405	F110														
656																
657	406	F10														
658																
659	407	F110														
660																
661	TOTAL AMORTIZATION EXPENSE		3,819,587	3,370,354	71,337	1,262	48,842	4,405	13,504	9,710	1,476	298,562	52	28	28	28
662																
663																
664																
665																
666																
667																
668	408	F101R	284,972	414,563	(65,308)	(19,747)	6,895	(12,528)	(452)	1,642	250	(12,262)	5	(269)	(27,085)	(731)
669																
670																
671			284,972	414,563	(65,308)	(19,747)	6,895	(12,528)	(452)	1,642	250	(12,262)	5	(269)	(27,085)	(731)
672																
673																
674																
675																
676	41140	F101R														
677																
678	41141	F101R														
679																
680	TOTAL DEFERRED ITC															
681																
682																
683																
684																
685																
686	41010	F101R	3,596,274	5,231,669	(824,167)	(249,200)	87,018	(158,105)	(5,707)	20,717	3,155	(154,743)	60	(3,396)	(341,806)	(9,220)
687																
688	41020	F101R														
689																
690	41110	F101R														
691																
692	41111	F101R														
693	TOTAL DEFERRED INCOME TAXES		962,298	1,399,900	(220,532)	(66,681)	23,284	(42,306)	(1,527)	5,543	844	(41,407)	16	(909)	(91,461)	(2,467)
694																
695																
696																
697																
698																
699	40911	F101R														
700																
701																
702	40910	F101R														
703																
704	TOTAL OPERATING EXPENSES		41,232,309	26,411,929	5,175,856	1,189,128	152,172	878,228	195,109	78,068	13,877	5,589,069	808	20,078	1,470,226	47,758
705																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
	FERC	DESCRIPTION	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial	
	ACCT		Factor	Jurisdiction	Sch.1	Large Dist.	+1 MW	Lighting	Trans	Sch.10	Sch.12	Sch.12	Small Dist.	Home Park	Sch.A	Sch.B	Sch.C	
			F10	Normalized	Sch.6	Sch.8	Sch.7,11,12	Sch.9	Sch.10	Sch.12	Sch.12	Sch.12	Sch.23	Sch.26	Sch.A	Sch.B	Sch.C	
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NUCLEAR PRODUCTION																		
HYDRAULIC PRODUCTION PLANT																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.13	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
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T00																	
TS0																	
TOTAL TRANSMISSION PLANT																	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch I	General Large Dist. Sch 6	General +1 MW Sch 6	Street & Area Lighting Sch. 1,1,1,1,2	General Trans Sch 3	Irrigation Sch 19	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
867																
868																
869																
870																
871																
872	Land and Land Rights	F20														
873	Demand Primary	A														
874	Assigned															
875																
876	Structures and Improvements	F20														
877	Demand Primary	A														
878	Assigned															
879																
880	Station Equipment	F20														
881	Demand Primary	A														
882	Assigned															
883																
884	Poles, Towers & Fixtures	F20														
885	Demand Primary	F22														
886	Demand Secondary	A														
887	Assigned															
888																
889	Overhead Conductors	F20														
890	Demand Primary	F22														
891	Demand Secondary	A														
892	Assigned															
893																
894	Underground Conduit	F20														
895	Demand Primary	F22														
896	Demand Secondary	A														
897	Assigned															
898																
899	Underground Conductors	F20														
900	Demand Primary	F22														
901	Demand Secondary	A														
902	Assigned															
903																
904	Line Transformers	F21														
905	Demand Secondary	A														
906	Assigned															
907																
908	Services	F70														
909	Customer	A														
910	Assigned															
911																
912	Meters	F60														
913	Customer	A														
914	Assigned															
915																
916	Install on Customers' Premises	F20														
917	Demand Primary	F22														
918	Demand Secondary	A														
919	Assigned															
920																
921	Leased Property	F20														
922	Demand Primary	F22														
923	Demand Secondary	A														
924	Assigned															
925																
926																
927	Street Lights	A														
928																
929																
930	Unclassified Dist. Plant - Acct 300	F22														
931	DSG Unclassified Dist Sub - Acct 300	F20														
932	TOTAL DISTRIBUTION PLANT															

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC	DESCRIPTION	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
ACCT	Land and Land Rights	Factor	Jurisdiction	Sch.1	+1 MW	Sch.8	Lighting	Trans	Sch.10	Sch.12	Sch.12	Small Dist.	Home Park	Cust.A	Cust.B	Cust.C
389	Situs	F107R	Normalized	Sch.1	Sch.8	Sch.8	Sch.7.11.12	Sch.9	Sch.10	Sch.12	Sch.12	Sch.23	Sch.23	Sch.23	Sch.23	Sch.23
936			518,826	457,805	171	171	6,654	598	1,834	1,318	200	40,555	7	4	4	4
937			518,826	457,805	171	171	6,654	598	1,834	1,318	200	40,555	7	4	4	4
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Retail - Total - Unbundled		GENERAL PLANT														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
1018																
1019																
1020																
1021																
1022																
1023																
1024	Misc. Equipment															
1025	Situs	F107R														
1026	System Generation	F106R														
1027	System Overheads	F102R														
1028	Customer - System	F42	90,690	80,023	1,694	30	1,160	105	321	231	35	7,089	1	1	1	1
1029	Energy	F30														
1030	Simple Cycle Combustion Turbine	F10														
1031	Total Misc. Equipment		90,690	80,023	1,694	30	1,160	105	321	231	35	7,089	1	1	1	1
1032																
1033	Coal Mine	F30														
1034	WIDCO Capital Lease	F30														
1035	Remove Capital Lease	F30														
1036																
1037	General Capital Lease	F30														
1038	Remove Capital Lease	F30														
1039																
1040	General Vehicles Capital Lease	F30														
1041	Remove Capital Lease	F30														
1042																
1043	Unclassified Gen Plant - Acct 300	F102R														
1044	GV0 Unclassified Gen Veh. - Acct 300	F102R														
1045																
1046	TOTAL GENERAL PLANT		10,175,422	8,586,088	441,867	80,406	133,894	43,483	43,610	23,495	3,686	807,547	804	1,848	4,077	4,616
1047																
1048																
1049																
1050																
1051																
1052	Organization	F107R														
1053	Situs	F105R														
1054	System Generation	F102R														
1055	System Overheads															
1056	Total Organization															
1057																
1058	Franchise & Consent	F107R														
1059	Situs	F105R														
1060	System Generation															
1061	Total Franchise & Consent															
1062																
1063	Miscellaneous Intangible Plant															
1064	Situs	F107R														
1065	System Generation	F105R														
1066	System Overheads	F102R														
1067	Customer - System	F42	49,833,174	43,972,143	930,715	16,469	637,229	57,468	176,177	126,688	19,252	3,895,264	683	361	361	361
1068	Energy	F30														
1069	Simple Cycle Combustion Turbine	F10														
1070	Total Miscellaneous Intangible Plant		49,833,174	43,972,143	930,715	16,469	637,229	57,468	176,177	126,688	19,252	3,895,264	683	361	361	361
1071																
1072	Unclass Intangible Plant - Acct 300															
1073																
1074	TOTAL INTANGIBLE PLANT		49,833,174	43,972,143	930,715	16,469	637,229	57,468	176,177	126,688	19,252	3,895,264	683	361	361	361
1075																
1076																
1077	TOTAL ELECTRIC PLANT IN SERVICE		60,008,596	52,556,231	1,372,583	96,875	771,123	100,951	219,787	150,183	22,938	4,702,812	1,487	2,210	4,438	4,978

Retail - Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
1080																
1081																
1082																
1083																
1084																
1085																
1086	Plant Held For Future Use															
1087	Production	F10														
1088	Transmission	F10														
1089	Distribution	F20														
1090	General	F102														
1091	Mining	F30														
1092	Total Plant Held For Future Use															
1093																
1094	Electric Plant Acquisition Adjust	F10														
1095																
1096	Nuclear Fuel	F30														
1097																
1098	Weatherization	F11														
1099																
1100	Fuel Stock	F30														
1101	Cholla	F33														
1102	Total Fuel Stock															
1103																
1104	Fuel Stock - Undistributed	F30														
1105																
1106	DG&T Working Capital Deposit	F30														
1107																
1108	DG&T Working Capital Deposit	F30														
1109																
1110	Provo Working Capital Deposit	F30														
1111																
1112	Materials and Supplies	F102R														
1113	Cholla	F10														
1114	Total Materials and Supplies															
1115																
1116	Stores Expense Undistributed	F102R														
1117																
1118	Provo Working Capital Deposit	F102R														
1119																
1120	Prepayments	F102R														
1121	Customer - System	F42														
1122	Total Prepayments															
1123																
1124	Misc Regulatory Assets	F102R														
1125	Simple Cycle Combustion Turbine	F10														
1126	Total Misc Regulatory Assets															
1127																
1128	Misc Deferred Debits	F102R														
1129																
1130	Cash Working Capital	F137R														
1131																
1132	Other Working Capital	F137R														
1133	Cholla	F33														
1134	Total Other Working Capital															
1135																
1136	Nuclear Plant	F11														
1137																
1138	Misc Deferred Debits-Trojan	F10														
1139																
1140	Impact Housing - Notes Receivable	F30														
1141	TOTAL RATE BASE ADDITIONS															
			1,316,341	893,110	164,326	44,269	11,228	63,051	6,913	2,546	510	110,535	308	3,292	7,605	8,648

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION		Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
14	Operating Revenues		6,585,948	2,473,195	1,855,253	560,436	41,436	864,835	50,536	1,607	2,713	474,467	3,704	43,780	95,566	116,421
15	Operating Expenses															
16	Operation & Maintenance Expenses		3,422,694	1,367,690	928,168	280,946	26,368	397,741	29,781	943	745	261,838	1,929	21,160	49,257	56,229
17	Depreciation Expense															
18	Amortization Expense															
19	Taxes Other Than Income		(136,514)	(47,149)	(37,953)	(11,989)	(639)	(20,882)	(1,120)	(31)	(39)	(9,516)	(74)	(1,136)	(3,048)	(2,958)
20	Income Taxes - Federal		2,222,180	767,492	617,793	194,837	10,400	339,913	18,239	508	635	154,896	1,205	18,493	49,620	48,151
21	Income Taxes - State		313,144	108,153	87,058	27,456	1,465	47,900	2,570	72	89	21,828	170	2,606	6,992	6,785
22	Income Taxes Deferred															
23	Investment Tax Credit Adj															
24	Misc Revenues & Expense															
25																
26																
27	Total Operating Expenses		5,821,503	2,196,186	1,595,065	491,169	37,594	764,672	49,470	1,491	1,430	429,046	3,229	41,123	102,820	108,207
28																
29	Operating Revenue For Return		764,445	277,009	260,187	69,266	3,842	100,163	1,066	116	1,283	45,421	475	2,657	(7,255)	10,214
30																
31	Rate Base :															
32	Electric Plant In Service															
33	Plant Held For Future Use															
34	Electric Plant Acquisition Adj															
35	Nuclear Fuel															
36	Prepayments															
37	Fuel Stock		3,556,709	1,421,241	964,510	291,842	27,400	413,314	30,947	980	774	272,090	2,004	21,989	51,186	58,431
38	Materials & Supplies															
39	Misc Deferred Debits		390,249	155,941	105,828	32,021	3,006	45,350	3,396	108	85	29,854	220	2,413	5,616	6,411
40	Cash Working Capital		119,620	47,799	32,439	9,815	922	13,901	1,041	33	26	9,151	67	740	1,721	1,965
41	Weatherization Loans		6,496,944	2,023,426	1,834,009	592,513	18,108	1,143,272	51,316	1,293	2,133	425,230	3,437	62,767	177,352	162,088
42	Miscellaneous Rate Base															
43																
44																
45	Total Rate Base Additions		10,563,521	3,648,408	2,936,786	926,192	49,436	1,615,836	86,700	2,414	3,017	736,326	5,728	87,908	235,875	228,895
46																
47	Rate Base Deductions :															
48	Accum Provision For Depreciation															
49	Accum Provision For Amortization															
50	Accum Deferred Income Taxes															
51	Unamortized ITC															
52	Customer Advance For Construction															
53	Customer Service Deposits															
54	Misc Rate Base Deductions															
55																
56	Total Rate Base Deductions															
57																
58	Total Rate Base		10,563,521	3,648,408	2,936,786	926,192	49,436	1,615,836	86,700	2,414	3,017	736,326	5,728	87,908	235,875	228,895
59																
60	Return On Rate Base		7.25%	7.59%	8.86%	7.46%	7.77%	6.20%	1.23%	4.80%	42.53%	6.17%	8.29%	3.02%	-3.08%	4.46%
61																
62	Return On Equity		8.17%	8.87%	11.39%	8.65%	9.23%	6.11%	-3.75%	3.34%	78.19%	6.05%	10.26%	-0.20%	-12.30%	2.66%
63																
64																
65																
66																

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A Sch.25	Industrial Cust.B Sch.25	Industrial Cust.C Sch.25
83	Total Rate Base		10,563,521	3,646,408	2,936,786	926,192	49,436	1,615,836	86,700	2,414	3,017	736,326	5,728	87,908	235,875	228,895
84																
85	Return On Ratebase (\$\$)	7.38%	779,069	269,073	216,590	68,307	3,646	119,169	6,394	178	223	54,305	422	6,483	17,396	16,881
86	Operating & Maintenance Expense		3,422,694	1,367,690	928,168	280,846	26,368	397,741	29,781	943	745	261,838	1,928	21,160	49,257	56,229
87	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Taxes Other Than Income		(136,514)	(47,149)	(37,953)	(11,869)	(639)	(20,882)	(1,120)	(31)	(39)	(9,516)	(74)	(1,136)	(3,048)	(2,958)
91	Federal Income Taxes		2,222,180	767,492	617,793	194,837	10,400	339,913	18,239	508	635	154,896	1,205	18,493	49,620	48,151
92	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	State Income Taxes		313,144	108,153	87,058	27,456	1,465	47,900	2,570	72	89	21,828	170	2,606	6,992	6,785
94	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Revenue Credits		(255,868)	(67,649)	(71,622)	(22,308)	(895)	(40,137)	(1,986)	(65)	(65)	(17,940)	(135)	(2,169)	(5,172)	(5,727)
99																
100	Total Revenue Requirements		6,344,704	2,377,610	1,740,034	537,168	40,345	843,704	53,878	1,605	1,587	485,411	3,516	45,438	115,045	119,362
101	Operating Revenues		6,330,080	2,365,545	1,783,631	538,127	40,541	824,698	48,550	1,543	2,648	456,527	3,569	41,611	90,394	112,694
102																
103	Increase / (Decrease) Required to Earn Equal Rates of Return		14,624	(7,936)	(43,597)	(959)	(196)	19,006	5,328	62	(1,061)	8,884	(52)	3,827	24,651	6,668
104	Existing Revenues		6,330,080	2,365,545	1,783,631	538,127	40,541	824,698	48,550	1,543	2,648	456,527	3,569	41,611	90,394	112,694
105	check															
106	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.23%	-0.33%	-2.44%	-0.16%	-0.48%	2.30%	10.97%	4.02%	-40.06%	1.95%	-1.47%	9.20%	0.00%	0.00%
107																
108																
109																
110																
111																
112																
113																
114																

120	MISC - Total - Unbundled	A	B	C	Mo Wgt Fac	ELECTRIC REVENUES														
						D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
121				COS		Utah	Residential	General	Street & Area	General	Trans	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial	
122				Factor		Normalized	Sch 1	Sch B	Sch 1,11,12	Sch B	Sch 9	Sch 10	Sch 12	Sch 12	Sch 23	Sch 25	Cust A	Cust B	Cust C	
123				A		2,385,545	2,385,545									3,569				
124						3,896,233	3,896,233	538,127	538,127	824,898	824,898	48,550	48,550	48,550	48,550	48,550	41,611	90,394	112,884	112,884
125				F10																
126				F30																
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202																				
442	Commercial & Industrial Sales	A				3,896,233	3,896,233	538,127	538,127	824,898	824,898	48,550	48,550	48,550	48,550	48,550	41,611	90,394	112,884	112,884
443	Interruptible Demand	F10																		
444	Interruptible Energy	F30																		
445	Public Street & Highway Lighting	A				44,732	44,732	40,541	40,541	1,543	1,543	2,848	2,848	2,848	2,848	2,848	41,611	90,394	112,884	112,884
446	Other Sales to Public Authority	A																		
447	Interdepartmental Demand	A																		
448		F10																		
449	Total Sales to Ultimate Customers					6,330,080	2,385,545	1,783,631	538,127	824,898	824,898	48,550	48,550	48,550	48,550	48,550	41,611	90,394	112,884	112,884
450	Sales for Resale Demand Energy	F11																		
451	Provision for Rate Refund	F11																		
452	State Specific Revenue Credit	F140M				70,865	28,505	19,478	6,015	443	9,502	601	18	18	5,197	39	512	1,292	1,345	1,345
453	AGA Revenue	A																		
454	Total Sales from Electricity					6,401,045	2,412,050	1,803,109	544,142	40,885	834,201	48,160	48,160	48,160	48,160	48,160	42,123	91,687	114,039	114,039
455	Other Electric Operating Revenues	A																		
456	Forfeited Discounts & Interest Customers	F40																		
457	Misc Electric Revenue Demand																			

MISC - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 8	General +1 MW Sch. 8	Street & Area Lighting Sch. 7.11.12	General Trans Sch. 8	Irrigation Sch. 10	Traffic Signals Sch. 12	Outdoor Lighting Sch. 12	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust/A	Industrial Cust/B	Industrial Cust/C
204																	
205																	
206																	
207																	
208																	
209																	
210																	
211	500	Operation Supv'n & Engineering	F10														
212		Cholla	F10														
213		Total 500															
214																	
215		Fuel Related	F90														
216		Simple Cycle Combustion Turbine	F92														
217		Cholla	F91														
218		Total 501															
219																	
220		Steam Expenses	F10														
221		Cholla	F10														
222		Total 502															
223																	
224	503	Steam From Other Sources	F84														
225																	
226		Electric Expenses	F10														
227		Cholla	F10														
228		Total 505															
229																	
230	508	Misc. Steam Expense	F10														
231		SE	F30														
232		Cholla	F10														
233		Total 506															
234																	
235	507	Rents	F10														
236		Cholla	F10														
237																	
238																	
239	510	Maint Supervision & Engineering	F10														
240		Cholla	F10														
241																	
242																	
243	511	Maintenance of Structures	F10														
244		Cholla	F10														
245																	
246																	
247	512	Maintenance of Boiler Plant	F10														
248		Cholla	F10														
249																	
250																	
251	513	Maintenance of Electric Plant	F10														
252		Cholla	F10														
253																	
254																	
255	514	Maint of Misc. Steam Plant	F10														
256		Cholla	F10														
257																	
258																	
259		Total Steam Power Generation															
260																	
261																	
262																	
263																	
264																	
265	517	Operation Super & Engineering	F10														
266																	
267	518	Nuclear Fuel Expense	F30														
268																	
269	519	Coolants and Water	F10														
270																	
271	520	Steam Expenses	F10														
272																	
273	523	Electric Expenses	F10														
274																	
275	524	Misc. Nuclear Expenses	F10														
276																	
277	528	Maint Supervision & Eng	F10														
278																	
279	529	Maintenance of Structures	F10														
280																	
281	530	Maintenance of Reactor Plant	F10														
282																	
283	531	Maintenance of Electric Plant	F10														
284																	
285	532	Maintenance of Misc Nuclear	F10														
286																	
287		Total Nuclear Power Generation															
288																	

NUCLEAR POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CustA	Industrial CustB	Industrial CustC
438																
439																
440																
441	OPERATION SUPERVISION & ENG	F131														
442		F20														
443	Load Dispatching															
444																
445	Station Expense	F120														
446																
447	Overhead Line Expenses	F132														
448																
449	Underground Line Expense	F133														
450																
451	Street Lighting & Signal Systems	F130														
452																
453	Meter Expenses	F127														
454																
455	Customer Installation Expenses	F20														
456																
457	Misc. Distribution Expenses	F131														
458																
459	Rents	F131														
460																
461	Maint Supervision & Engineering	F131														
462																
463	Maintenance of Structures	F119														
464																
465	Maint of Station Equipment	F120														
466																
467	Maintenance of Overhead Lines	F134														
468																
469	Maint of Underground Lines	F135														
470																
471	Maint of Line Transformers	F125														
472																
473	Maint of Street Lighting & Signals	F130														
474																
475	Maintenance of Meters	F127														
476																
477	Maint of Misc. Distribution Plant	F131														
478																
479																
480	TOTAL DISTRIBUTION EXPENSE															
481																
482																
483																
484																
485																
486	Supervision	F136														
487																
488	Meter Reading Expense	F47														
489																
490	Customer Receipts & Collections	F48														
491																
492	Uncollectible Accounts	F80														
493																
494	Misc. Customer Accounts Exp	F136														
495																
496	TOTAL CUSTOMER ACCOUNTS EXPENSE															

CUSTOMER ACCOUNTS EXPENSE

MISC - Total - Unbundled		CUSTOMER SERVICE EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 12	Outdoor Lighting Sch. 12	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE																
911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE																
ADMINISTRATION & GENERAL EXPENSE																
920	Administrative & General Salaries	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies & expenses	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
923	Outside Services	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
924	Property Insurance	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
925	Injuries & Damages	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	F138M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F102	3,422,694	1,367,690	928,168	280,846	26,368	397,741	29,781	943	745	261,838	1,929	21,160	49,257	56,229
929	Duplicate Charges	F138M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930	Misc General Expenses	F138M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
931	Rents	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
935	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE & GEN EXPENSE																
TOTAL O & M EXPENSE																
566			3,422,694	1,367,690	928,168	280,846	26,368	397,741	29,781	943	745	261,838	1,929	21,160	49,257	56,229

MISC - Total - Unbundled		DEPRECIATION EXPENSE											AMORTIZATION EXPENSE										
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q							
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C							
568																							
569																							
570																							
571																							
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639																							
640																							
641																							
642																							

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CUEL A	Industrial CUEL B	Industrial CUEL C
710		F10														
711		F10														
712		F10														
713		F10														
714		F10														
715		F10														
716		F10														
717		F10														
718		F10														
719		F10														
720		F10														
721		F10														
722		F10														
723		F10														
724		F10														
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728		F10														
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730		F10														
731		F10														
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779		F10														
780		F10														
781		F10														
782		F10														
783		F10														
784		F10														
NUCLEAR PRODUCTION																
HYDRAULIC PRODUCTION PLANT																

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signats Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CusA	Industrial CusLB	Industrial CusLC
787																
788																
789																
790																
791	Land and Land Rights	F10														
792																
793	Structures and Improvements	F10														
794	Simple Cycle Combustion Turbine	F10														
795	Total 341															
796																
797	Fuel Holders, Producers & Access	F10														
798	Simple Cycle Combustion Turbine	F10														
799	Total 342															
800																
801	Prime Movers	F10														
802	Simple Cycle Combustion Turbine	F10														
803	Total 343															
804																
805	Generators	F10														
806	Simple Cycle Combustion Turbine	F10														
807	Total 344															
808																
809	Accessory Electric Plant	F10														
810	Simple Cycle Combustion Turbine	F10														
811	Total 345															
812																
813	Misc. Power Plant Equipment	F10														
814																
815	Unclassified Other Prod - Acct 300	F10														
816																
817	Total Other Production Plant															
818																
819	Experimental Plant	F10														
820	Experimental Plant															
821																
822	TOTAL PRODUCTION PLANT															
823																
824																
825	Land and Land Rights	F10														
826	Demand	A														
827	Direct Assigned															
828																
829	Structures and Improvements	F10														
830	Demand	A														
831	Direct Assigned															
832																
833	Station Equipment	F10														
834	Demand	A														
835	Direct Assigned															
836																
837	Towers and Fixtures	F10														
838	Demand	A														
839	Direct Assigned															
840																
841	Poles and Fixtures	F10														
842	Demand	A														
843	Direct Assigned															
844																
845	Overhead Conductors	F10														
846	Demand	A														
847	Direct Assigned															
848																
849	Underground Conduit	F10														
850	Demand	A														
851	Direct Assigned															
852																
853	Underground Conductors	F10														
854	Demand	A														
855	Direct Assigned															
856																
857	Roads and Trails	F10														
858	Demand	A														
859	Direct Assigned															
860																
861																
862	Unclassified Trans Plant - Acct 300	F10														
863	Unclassified Trans Sub - Acct 300	F10														
864																
865	TOTAL TRANSMISSION PLANT															

TRANSMISSION PLANT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
867																
868																
870																
871																
872	360	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
873	Land and Land Rights	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
874	Demand Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
875	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
876																
877	361	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
878	Structures and Improvements	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
879	Demand Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
880	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
881																
882	362	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
883	Station Equipment	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
884	Demand Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
885	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
886																
887	364	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
888	Poles, Towers & Fixtures	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
889	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
890	Demand Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
891	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
892																
893	365	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
894	Overhead Conductors	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
895	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
896	Demand Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
897	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
898																
899	366	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
900	Underground Conduit	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
901	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902	Demand Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
903	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
904																
905	367	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
906	Underground Conductors	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
907	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Demand Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
909	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
910																
911	368	F21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Line Transformers	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
913	Demand Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
914	Demand Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
915	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
916																
917	369	F70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
918	Services	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
919	Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-
920	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
921																
922	370	F60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
923	Meters	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
924	Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-
925	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
926																
927	371	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928	Install on Customers' Premises	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930	Demand Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
931	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
932																
933	372	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
934	Leased Property	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
935	Demand Primary	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
936	Demand Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
937	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	-
938																
939	373	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
940	Street Lights	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
941																
942	D00	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
943	Unclassified Dist Plant - Acct 300	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
944	DS0		-	-	-	-	-	-	-	-	-	-	-	-	-	-
945	Unclassified Dist Sub - Acct 300		-	-	-	-	-	-	-	-	-	-	-	-	-	-
946	TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.8	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial CustA	Industrial CustB	Industrial Cust C
936																
937																
938																
939																
940	Land and Land Rights	F107M														
941	Situs	F105M														
942	System Generation	F102M														
943	System Overheads	F42														
944	Customer - System															
945	Total Land & Land Rights															
946																
947																
948	Structures and Improvements	F107M														
949	Situs	F105M														
950	System Generation	F102M														
951	System Overheads	F42														
952	Customer - System															
953	Total Structures and Improvements															
954																
955	Office Furniture & Equipment	F107M														
956	Situs	F105M														
957	System Generation	F102M														
958	System Overheads	F42														
959	Customer - System	F30														
960	Energy	F10														
961	Cholla	F10														
962	Simple Cycle Combustion Turbine															
963	Total Office Furniture & Equipment															
964																
965	Transportation Equipment	F107M														
966	Situs	F105M														
967	System Generation	F102M														
968	System Overheads	F42														
969	Customer - System	F30														
970	Energy	F10														
971	Cholla	F10														
972	Simple Cycle Combustion Turbine															
973	Total Transportation Equipment															
974																
975	Stores Equipment	F107M														
976	Situs	F105M														
977	System Generation	F102M														
978	System Overheads	F10														
979	Simple Cycle Combustion Turbine															
980	Total Stores Equipment															
981																
982	Tools, Shop & Garage Equipment	F107M														
983	Situs	F105M														
984	System Generation	F102M														
985	System Overheads	F30														
986	Energy	F10														
987	Cholla	F10														
988	Simple Cycle Combustion Turbine															
989	Total Tools, Shop & Garage Equipment															
990																
991	Laboratory Equipment	F107M														
992	Situs	F105M														
993	System Generation	F102M														
994	System Overheads	F30														
995	Energy	F10														
996	Cholla	F10														
997	Simple Cycle Combustion Turbine															
998	Total Laboratory Equipment															
999																
1000	Power Operated Equipment	F107M														
1001	Situs	F105M														
1002	System Generation	F102M														
1003	System Overheads	F30														
1004	Energy	F10														
1005	Cholla	F10														
1006	Simple Cycle Combustion Turbine															
1007	Total Power Operated Equipment															
1008																
1009	Communication Equipment	F107M														
1010	Situs	F105M														
1011	System Generation	F102M														
1012	System Overheads	F42														
1013	Customer - System	F30														
1014	Energy	F10														
1015	Cholla	F10														
1016	Simple Cycle Combustion Turbine															
1017	Total Communication Equipment															
1018																

MISC - Total - Unbundled		GENERAL PLANT														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential	General Large Dist.	General +1 MW	Street & Area Lighting	General Trans	Irrigation	Traffic Signals	Outdoor Lighting	General Small Dist.	Mobile Home Park	Industrial	Industrial	Industrial
398	Misc. Equipment		Sch.1	Sch.6	Sch.8	Sch.7,11,12	Sch.9	Sch.10	Sch.12	Sch.23	Sch.25	Cust.A	Cust.B	Cust.C		
1018		F107M														
1019		F105M														
1020		F102M														
1021		F30														
1022		F30														
1023		F30														
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1042		F30														
1043		F102M														
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INTANGIBLE PLANT

MISC - Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 12	Outdoor Lighting Sch. 12	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
1081	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1082	Production	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1083	Transmission	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1084	Distribution	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1085	General	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1086	Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1087	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1088	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1089	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1090	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1091	Weatherization	F11	6,496,944	2,023,426	1,834,009	592,513	18,108	1,143,272	51,316	1,293	2,133	425,230	3,437	62,767	177,352	162,088
1092	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1093	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1094	Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1095	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1096	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1097	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1098	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1099	Materials and Supplies	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1100	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101	Total Materials and Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1102	Store Expense Undistributed	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1103	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1104	Prepayments	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1106	Total Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1107	Misc Regulatory Assets	F102M	3,556,709	1,421,241	964,510	291,842	27,400	413,314	30,947	980	774	272,090	2,004	21,989	51,186	58,431
1108	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1109	Total Misc Regulatory Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1110	Misc Deferred Debits	F102M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1111	Cash Working Capital	F137M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1112	Other Working Capital	F137M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1113	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1114	Total Other Working Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1115	Nuclear Plant	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1116	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1117	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1118	TOTAL RATE BASE ADDITIONS		10,563,521	3,648,408	2,936,786	926,192	49,436	1,615,836	86,700	2,414	3,017	736,326	5,728	87,908	235,875	228,895

	A	B	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	MISC - Total - Unbundled	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
1142																
1143																
1144																
1145																
1146																
1147	FERC															
1148	ACCI	DESCRIPTION														
1149																
1150	235	Customer Service Deposits														
1151																
1152	2281	Accum Prov for Property Insurance														
1153																
1154	2282	Accum Prov for Injuries & Damages														
1155																
1156	2283	Accum Prov for Pension & Benefits														
1157																
1158	254	Reg Liabilities - Insurance Provision														
1159																
1160	22842	Accum Misc Oper Prov - Trojan														
1161																
1162	252	Customer Advances for Const														
1163																
1164	25388	SO2 Emissions														
1165																
1166	25389	Other Deferred Credits														
1167																
1168	190	Accum Deferred Income Taxes														
1169		Labor														
1170		Customer - System														
1171		Total Accum Deferred Income Taxes														
1172																
1173	281	Accum Deferred Income Taxes														
1174																
1175	282	Accum Deferred Income Taxes														
1176		Labor														
1177		Customer - System														
1178		Total Accum Deferred Income Taxes														
1179																
1180	283	Accum Deferred Income Taxes														
1181		Labor														
1182		Customer - System														
1183		Simple Cycle Combustion Turbine														
1184		Total Accum Deferred Income Taxes														
1185																
1186	255	Accum Investment Tax Credit														
1187		TOTAL RATE BASE DEDUCTIONS														
1188																
1189																
1190																
1191																
1192	108SP	Steam Prod Accumulated Depr														
1193		Cholla														
1194		Total Steam Prod Accumulated Depr														
1195																
1196	108NP	Nuclear Prod Accumulated Depr														
1197																
1198	108HP	Hydraulic Prod Accum Depr														
1199																
1200	108OP	Other Production - Accum Depr														
1201		Simple Cycle Combustion Turbine														
1202		Total Other Production - Accum Depr														
1203																
1204	108EP	Experimental Plant - Accum Depr														
1205																
1206																
1207																
1208		TOTAL PRODUCTION PLANT DEPRECIATION														
1209																
1210																
1211																
1212																
1213	108TP	Transmission Plant Accum Depr														
1214																
1215																
1216																
1217																
1218	108360	Land and Land Rights														
1219																
1220	108381	Structures and Improvements														
1221																
1222	108382	Station Equipment														

	A	B	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.12	Outdoor Lighting Sch.12	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
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1398																
GENERAL PLANT																
ACCUMULATED AMORTIZATION																

PacificCorp
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Class Allocation Factors

Cost of Service By Rate Schedule - COS Factor Summary

COS Factor	DESCRIPTION	Dmd Split	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Factor
A	Direct Assignment															
F10	Coincident Peak, System	75% / 25%	0.31547	0.28936	0.09057	0.00214	0.17029	0.00761	0.00019	0.00025	0.06846	0.00053	0.00921	0.02156	0.02436	1.00000
F11	Coincident Peak, System	50% / 50%	0.31144	0.28229	0.09120	0.00279	0.17597	0.00790	0.00020	0.00033	0.06545	0.00053	0.00966	0.02730	0.02495	1.00000
F12	Coincident Peak, System	100% / 0%	0.31950	0.29643	0.08993	0.00149	0.16461	0.00732	0.00018	0.00018	0.07158	0.00054	0.00876	0.01583	0.02377	1.00000
F13	Seasonal System Capacity Combustion Turbine	SSCCT	0.40203	0.26676	0.07855	0.00083	0.13567	0.01384	0.00015	0.00015	0.07586	0.00055	0.00755	0.01924	0.01924	1.00000
F14	Seasonal System Capacity Combustion Turbine	SSGCT	0.39076	0.26446	0.07914	0.00083	0.14210	0.01513	0.00016	0.00010	0.07107	0.00054	0.00793	0.02064	0.01987	1.00000
F15	Seasonal System Capacity Cholla	SSCCH	0.31409	0.29338	0.09133	0.00233	0.17196	0.00372	0.00019	0.00028	0.06770	0.00055	0.00923	0.02064	0.02461	1.00000
F16	Seasonal System Capacity Cholla	SSGCH	0.28787	0.28787	0.09201	0.00281	0.17754	0.00389	0.00020	0.00033	0.06591	0.00055	0.00967	0.02550	0.02519	1.00000
F17	Seasonal System Capacity Purchase	SSCC	0.40281	0.26641	0.07853	0.00082	0.13535	0.01389	0.00015	0.00015	0.07586	0.00054	0.00793	0.02064	0.01921	1.00000
F18	Seasonal System Capacity Contract	SSCC	0.39158	0.26406	0.07912	0.00082	0.14182	0.01519	0.00016	0.00010	0.07107	0.00054	0.00793	0.02064	0.01984	1.00000
F20	12 Weighted Distribution Peaks		0.47000	0.32884	0.09511	0.00441	0.14182	0.01519	0.00016	0.00010	0.07107	0.00054	0.00793	0.02064	0.01984	1.00000
F21	Transformers - NCP		0.61848	0.21826	0.06154	0.00389	0.18119	0.01819	0.00008	0.00042	0.07800	0.00136	0.00687	0.01984	0.01984	1.00000
F22	Secondary Lines - NCP		0.88801								0.11199					1.00000
F30	MWH @ Input		0.30339	0.26815	0.09247	0.00408	0.18734	0.00847	0.00022	0.00048	0.05943	0.00052	0.01057	0.03877	0.02613	1.00000
F32	Seasonal System Energy Combustion Turbine	SSECT	0.35695	0.25753	0.08089	0.00330	0.16142	0.01889	0.00018	0.00040	0.05730	0.00050	0.00909	0.03167	0.02178	1.00000
F33	Seasonal System Energy Cholla	SSECH	0.29179	0.27137	0.09407	0.00427	0.19427	0.00440	0.00023	0.00050	0.06054	0.00053	0.01101	0.04009	0.02695	1.00000
F34	Seasonal System Energy Contracts	SSECC	0.35791	0.25700	0.08087	0.00329	0.16122	0.01909	0.00018	0.00040	0.05706	0.00050	0.00909	0.03165	0.02173	1.00000
F40	Average Customers		0.87661	0.18119	0.00032	0.01323	0.00020	0.00319	0.00023	0.00038	0.08533	0.00001	0.00001	0.00000	0.00000	1.00000
F41	Weighted Customers Acct 902		0.79410	0.48412	0.00885	0.00125	0.01157	0.00538	0.00098	0.00098	0.13683	0.00003	0.00030	0.00030	0.00030	1.00000
F42	Weighted Customers Acct 903		0.82239	0.01868	0.00033	0.01279	0.00115	0.00354	0.00254	0.00039	0.07817	0.00001	0.00001	0.00001	0.00001	1.00000
F43	Residential Split		0.99998													1.00000
F44	Commercial Split		0.16670	0.00179	0.00031		0.00031				0.83120					1.00000
F45	Industrial / Irrigation Split		0.19714	0.00147	0.01590		0.31306				0.45897		0.00012	0.00012	0.00012	1.00000
F46	Lighting / OSPA Split		0.81973						0.15649	0.02378						1.00000
F47	Wild Customers Acct 902 - Irrigation		0.79838	0.04838	0.00086		0.00125	0.00625	0.00541	0.00059	0.13756	0.00003	0.00030	0.00030	0.00030	1.00000
F48	Wild Customers Acct 903 - Irrigation		0.88383	0.01871	0.00033	0.01281	0.00116	0.00190	0.00255	0.00039	0.07829	0.00001	0.00001	0.00001	0.00001	1.00000
F50	Contribution in Aid of Construction		0.03089	0.48337	0.14571		0.21620				0.12384					1.00000
F51	Security Deposits		0.30117	0.28856	0.09292	0.00414	0.26567	0.00791			0.19744					1.00000
F60	Meters		0.70031	0.11248	0.01352	0.00146	0.04295	0.00264	0.00192	0.00029	0.16173	0.00023	0.00298	0.00298	0.00298	1.00000
F70	Services		0.79184	0.08225	0.00306		0.02855	0.00025	0.00292	0.00044	0.11946	0.00003				1.00000
F80	Uncollectables		0.79184	0.08225	0.00306		0.02855	0.00025	0.00292	0.00044	0.11946	0.00003				1.00000
F85	Firm Sales - Utah Share		0.30538	0.29227	0.09179	0.00234	0.17598	0.00580	0.00020	0.00027	0.06620	0.00054	0.00943	0.02482	0.02498	1.00000
F86	Non Firm Sales - Utah Share															1.00000
F87	Firm Purchases (Non-Seasonal) - Utah Share		0.30995	0.29110	0.09108	0.00224	0.17403	0.00627	0.00019	0.00026	0.06662	0.00054	0.00935	0.02374	0.02484	1.00000
F88	Non-firm Purchases - Utah Share		0.30220	0.26455	0.07919	0.00092	0.14235	0.01519	0.00016	0.00010	0.07119	0.00053	0.00793	0.02787	0.01992	1.00000
F89	Non-firm Purchases - Utah Share		0.30036	0.26874	0.09326	0.00413	0.18821	0.00845	0.00022	0.00048	0.05946	0.00052	0.01061	0.03926	0.02630	1.00000
F90	Coal (Non-Seasonal) - Utah Share		0.30117	0.28856	0.09292	0.00414	0.18835	0.00913	0.00022	0.00048	0.05965	0.00052	0.01062	0.03908	0.02629	1.00000
F91	Seasonal Cholla Coal - Utah Share		0.30024	0.26887	0.09289	0.00414	0.18868	0.00932	0.00022	0.00048	0.05965	0.00052	0.01066	0.03927	0.02627	1.00000
F92	Gas (Non-Seasonal) - Utah Share		0.30382	0.26855	0.09224	0.00407	0.18747	0.00815	0.00022	0.00048	0.05926	0.00052	0.01057	0.03857	0.02629	1.00000
F93	Seasonal CT Gas - Utah Share		0.29980	0.26900	0.09411	0.00417	0.18769	0.00862	0.00022	0.00048	0.05952	0.00053	0.01052	0.03936	0.02678	1.00000
F94	Other Generation - Utah Share		0.30242	0.26798	0.09280	0.00413	0.18805	0.00816	0.00022	0.00048	0.05909	0.00052	0.01060	0.03915	0.02659	1.00000
F95	Firm Wheeling - Utah Share		0.30545	0.29342	0.09213	0.00216	0.17356	0.00688	0.00019	0.00025	0.06730	0.00053	0.00937	0.02421	0.02454	1.00000
F96	Non-Firm Wheeling - Utah Share		0.30181	0.28609	0.09343	0.00413	0.18604	0.01009	0.00022	0.00048	0.06014	0.00049	0.01043	0.03918	0.02548	1.00000
F101	Rate Base		0.40348	0.26978	0.09189	0.00733	0.11463	0.00880	0.00029	0.00023	0.07600	0.00057	0.00614	0.01460	0.01626	1.00000
F101G	Generation Rate Base		0.31223	0.28526	0.09078	0.00228	0.17176	0.00766	0.00019	0.00027	0.06745	0.00053	0.00918	0.02135	0.02503	1.00000
F101D	Distribution Rate Base		0.57124	0.23931	0.06645	0.01712	0.17960	0.00753	0.00044	0.00015	0.09300	0.00064	0.00064	0.00005	0.00005	1.00000
F101R	Retail Rate Base		1.45475	0.22917	0.04929	0.02420	0.04929	0.01116	0.00044	0.00015	0.09300	0.00064	0.00064	0.00005	0.00005	1.00000
F101M	Misc Rate Base		0.34538	0.27801	0.08768	0.00468	0.08821	0.00821	0.00576	0.00088	0.04303	0.00002	0.00002	0.00002	0.00002	1.00000
F102	SGP - System Gross Plant		0.39959	0.27118	0.08205	0.00770	0.11621	0.00870	0.00028	0.00022	0.06970	0.00054	0.00852	0.02233	0.02167	1.00000
F102G	SGGP - System Gross Generation Plant		0.31547	0.28936	0.09057	0.00214	0.17029	0.00761	0.00019	0.00026	0.06846	0.00053	0.00921	0.02156	0.02436	1.00000
F102T	SGTP - System Gross Transmission Plant		0.31153	0.28574	0.08943	0.00211	0.17969	0.00752	0.00019	0.00025	0.06761	0.00053	0.00915	0.02129	0.02496	1.00000
F102R	SGRP - System Gross Retail Plant		0.39959	0.27118	0.08205	0.00770	0.11621	0.00870	0.00028	0.00022	0.06970	0.00054	0.00852	0.02233	0.02167	1.00000
F103	SGP - System Gross Plant (Regulatory fees)		0.82330	0.27118	0.08205	0.00770	0.11621	0.00870	0.00028	0.00022	0.06970	0.00054	0.00852	0.02233	0.02167	1.00000
F104	SNP - System Net Plant		0.40551	0.26974	0.08169	0.00734	0.11280	0.00883	0.00029	0.00022	0.07671	0.00057	0.00601	0.01437	0.01593	1.00000
F104G	SNP - System Net Generation Plant		0.31475	0.28608	0.09067	0.00225	0.17133	0.00766	0.00019	0.00027	0.06792	0.00053	0.00919	0.02129	0.02494	1.00000
F104T	SNP - System Net Transmission Plant		0.31195	0.28503	0.08936	0.00212	0.17957	0.00751	0.00019	0.00025	0.06761	0.00053	0.00915	0.02128	0.02494	1.00000
F104D	SNP - System Net Distribution Plant		0.86936	0.23999	0.06670	0.01674	0.00151	0.01111	0.00044	0.00015	0.09308	0.00063	0.00010	0.00009	0.00009	1.00000
F104R	SNP - System Net Retail Plant		0.88995	0.02009	0.00336	0.01326	0.00369	0.00369	0.00253	0.00038	0.07915	0.00002	0.00025	0.00087	0.00087	1.00000
F104M	SNP - System Net Misc Plant		0.40551	0.26974	0.08169	0.00734	0.11280	0.00883	0.00029	0.00022	0.07671	0.00057	0.00601	0.01437	0.01593	1.00000

PacificCorp
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Class Allocation Factors

A B C D E F G H I J K L M N O P Q R

COS Factor	DESCRIPTION	Dmd Split	Eng	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7, 11, 12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Factor
F105	STP - System Prod & Trans Plant	0.31431	0.28630	0.31431	0.28630	0.09023	0.0213	0.17029	0.00758	0.00019	0.00025	0.06821	0.00053	0.00919	0.02148	0.02453	1.00000
F106G	SGGP - System Gross Generation Plant	0.31547	0.28936	0.31547	0.28936	0.09057	0.0214	0.17029	0.00761	0.00019	0.00025	0.06846	0.00053	0.00921	0.02156	0.02436	1.00000
F105T	SGTP - System Gross Transmission Plant	0.31153	0.28574	0.31153	0.28574	0.08943	0.0211	0.17969	0.00752	0.00019	0.00025	0.06761	0.00053	0.00915	0.02129	0.02496	1.00000
F105D	SGDP - System Gross Distribution Plant	0.57110	0.23675	0.57110	0.23675	0.06580	0.01891	0.00190	0.01095	0.00045	0.00015	0.09317	0.00063	0.00013	0.00013	0.00013	1.00000
F105R	SGDP - System Gross Retail Plant	0.57110	0.23675	0.57110	0.23675	0.06580	0.01891	0.00190	0.01095	0.00045	0.00015	0.09317	0.00063	0.00013	0.00013	0.00013	1.00000
F105M	SGDP - System Gross Misc Plant	0.31153	0.28574	0.31153	0.28574	0.08943	0.0211	0.17969	0.00752	0.00019	0.00025	0.06761	0.00053	0.00915	0.02129	0.02496	1.00000
F106	STP - System Trans & Dist Plant	0.47481	0.25493	0.47481	0.25493	0.07444	0.0268	0.06785	0.00958	0.00035	0.00019	0.08369	0.00059	0.00348	0.02798	0.02436	1.00000
F107G	SGGP - System Gross Generation Plant	0.31547	0.28936	0.31547	0.28936	0.09057	0.0214	0.17029	0.00761	0.00019	0.00025	0.06846	0.00053	0.00921	0.02156	0.02436	1.00000
F107T	SGTP - System Gross Transmission Plant	0.31153	0.28574	0.31153	0.28574	0.08943	0.0211	0.17969	0.00752	0.00019	0.00025	0.06761	0.00053	0.00915	0.02129	0.02496	1.00000
F107D	SGDP - System Gross Distribution Plant	0.57110	0.23675	0.57110	0.23675	0.06580	0.01891	0.00190	0.01095	0.00045	0.00015	0.09317	0.00063	0.00013	0.00013	0.00013	1.00000
F107R	SGTP - System Gross Retail Plant	0.57110	0.23675	0.57110	0.23675	0.06580	0.01891	0.00190	0.01095	0.00045	0.00015	0.09317	0.00063	0.00013	0.00013	0.00013	1.00000
F107M	SGDP - System Gross Misc Plant	0.31153	0.28574	0.31153	0.28574	0.08943	0.0211	0.17969	0.00752	0.00019	0.00025	0.06761	0.00053	0.00915	0.02129	0.02496	1.00000
F108	SGP - System General Plant	0.40191	0.25965	0.40191	0.25965	0.08143	0.00825	0.12166	0.00885	0.00033	0.00030	0.07315	0.00055	0.00684	0.02028	0.02554	1.00000
F108G	SGGP - System Gen Generation Plant	0.30785	0.2458	0.30785	0.2458	0.07176	0.00348	0.18174	0.00819	0.00021	0.00041	0.06231	0.00052	0.01013	0.03328	0.02554	1.00000
F108T	SGTP - System Gen Transmission Plant	0.31632	0.28354	0.31632	0.28354	0.08870	0.00220	0.17813	0.00748	0.00021	0.00025	0.06700	0.00052	0.00908	0.02112	0.02475	1.00000
F108D	SGDP - System Gen Distribution Plant	0.57232	0.23574	0.57232	0.23574	0.06531	0.00221	0.18886	0.00748	0.00021	0.00025	0.06700	0.00052	0.00908	0.02112	0.02475	1.00000
F108R	SGTP - System Gen Retail Plant	0.46744	0.22953	0.46744	0.22953	0.07316	0.00427	0.17143	0.00819	0.00021	0.00025	0.06700	0.00052	0.00908	0.02112	0.02475	1.00000
F108M	SGDP - System Gen Misc Plant	0.31153	0.28574	0.31153	0.28574	0.08943	0.0211	0.17969	0.00752	0.00019	0.00025	0.06761	0.00053	0.00915	0.02129	0.02496	1.00000
F109	SIP - System Intangible Plant	0.46744	0.22953	0.46744	0.22953	0.07316	0.00427	0.17143	0.00819	0.00021	0.00025	0.06700	0.00052	0.00908	0.02112	0.02475	1.00000
F118	Account 360	0.47000	0.32884	0.47000	0.32884	0.09511	0.00041	0.00029	0.01361	0.00018	0.00005	0.09113	0.00067	0.00067	0.00000	0.00000	1.00000
F119	Account 361	0.46996	0.32875	0.46996	0.32875	0.09509	0.00041	0.00029	0.01360	0.00018	0.00005	0.09111	0.00067	0.00067	0.00000	0.00000	1.00000
F120	Account 362	0.46990	0.32877	0.46990	0.32877	0.09509	0.00041	0.00029	0.01360	0.00018	0.00005	0.09111	0.00067	0.00067	0.00000	0.00000	1.00000
F121	Account 364	0.48494	0.30715	0.48494	0.30715	0.08884	0.01460	0.00000	0.01271	0.00015	0.00004	0.09092	0.00063	0.00063	0.00000	0.00000	1.00000
F122	Account 365	0.52486	0.27964	0.52486	0.27964	0.08088	0.00900	0.00000	0.01157	0.00015	0.00004	0.09328	0.00057	0.00057	0.00000	0.00000	1.00000
F123	Account 366	0.63033	0.20125	0.63033	0.20125	0.05821	0.00043	0.00000	0.00833	0.00011	0.00003	0.09920	0.00041	0.00041	0.00000	0.00000	1.00000
F124	Account 367	0.59375	0.22936	0.59375	0.22936	0.06634	0.00333	0.00000	0.00949	0.00013	0.00003	0.09710	0.00047	0.00047	0.00000	0.00000	1.00000
F125	Account 368	0.61848	0.21826	0.61848	0.21826	0.06154	0.00369	0.00000	0.01819	0.00008	0.00042	0.07800	0.00136	0.00136	0.00000	0.00000	1.00000
F126	Account 369	0.79184	0.09225	0.79184	0.09225	0.03306	0.00000	0.00000	0.00000	0.00292	0.00044	0.11946	0.00003	0.00003	0.00000	0.00000	1.00000
F127	Account 370	0.69665	0.11237	0.69665	0.11237	0.01350	0.00000	0.04378	0.00264	0.00192	0.00029	0.11662	0.00022	0.00304	0.00298	0.00298	1.00000
F128	Account 371	0.47000	0.32884	0.47000	0.32884	0.09511	0.00041	0.00029	0.01361	0.00018	0.00005	0.09113	0.00067	0.00067	0.00000	0.00000	1.00000
F129	Account 372	0.47000	0.32884	0.47000	0.32884	0.09511	0.00041	0.00029	0.01361	0.00018	0.00005	0.09113	0.00067	0.00067	0.00000	0.00000	1.00000
F130	Account 373	0.53003	0.25166	0.53003	0.25166	0.06996	0.01440	0.00226	0.01022	0.00049	0.00009	0.09312	0.00050	0.00050	0.00015	0.00015	1.00000
F131	Account 581 thru 587 & 591 thru 597	0.50133	0.29586	0.50133	0.29586	0.08557	0.01230	0.00000	0.01224	0.00016	0.00005	0.09189	0.00061	0.00061	0.00000	0.00000	1.00000
F132	Account 364 + 367	0.53062	0.22212	0.53062	0.22212	0.06424	0.00258	0.00000	0.00919	0.00012	0.00003	0.09764	0.00045	0.00045	0.00000	0.00000	1.00000
F134	Account 364 + 365 + 369 (OH)	0.53709	0.26956	0.53709	0.26956	0.07541	0.01079	0.00000	0.01073	0.00050	0.00009	0.09528	0.00054	0.00054	0.00000	0.00000	1.00000
F135	Account 366 + 367 + 369 (UG)	0.63598	0.19807	0.63598	0.19807	0.05372	0.00214	0.00000	0.00761	0.00060	0.00010	0.10139	0.00038	0.00038	0.00000	0.00000	1.00000
F136	Account 902 + 903 + 904	0.55913	0.30067	0.55913	0.30067	0.02023	0.00819	0.00344	0.00293	0.00013	0.00052	0.08967	0.00002	0.00002	0.00009	0.00009	1.00000
F137	Total O & M Expense	0.34314	0.27285	0.34314	0.27285	0.08695	0.00555	0.15924	0.00725	0.00031	0.00032	0.06760	0.00051	0.00051	0.00251	0.02246	1.00000
F137G	Generation O & M Exp	0.30867	0.28317	0.30867	0.28317	0.09149	0.00285	0.17782	0.00716	0.00020	0.00033	0.06459	0.00053	0.00053	0.02834	0.02511	1.00000
F137T	Transmission O & M Exp	0.31061	0.28955	0.31061	0.28955	0.09075	0.00230	0.17042	0.00717	0.00019	0.00025	0.06763	0.00052	0.00052	0.02286	0.02449	1.00000
F137D	Distribution O & M Exp	0.53055	0.24987	0.53055	0.24987	0.06981	0.03680	0.00720	0.01011	0.00048	0.00011	0.09230	0.00052	0.00052	0.00099	0.00085	1.00000
F137R	Retail O & M Exp (Customer)	0.59576	0.20971	0.59576	0.20971	0.00215	0.00906	0.00349	0.00301	0.00001	0.00001	0.08884	0.00002	0.00002	0.00011	0.00011	1.00000
F137M	Misc & Customer O & M Exp	0.39959	0.27118	0.39959	0.27118	0.08205	0.00770	0.11621	0.00870	0.00028	0.00022	0.07650	0.00056	0.00056	0.01439	0.01643	1.00000
F138G	GTD O&M Exp (less fuel, purchased p & wheeling)	0.45162	0.24138	0.45162	0.24138	0.07218	0.01371	0.10158	0.00759	0.00068	0.00028	0.07796	0.00045	0.00045	0.00546	0.01276	1.00000
F138G	Generation O & M Exp (less fuel & purchased power)	0.31537	0.28920	0.31537	0.28920	0.09058	0.00215	0.17042	0.00762	0.00019	0.00025	0.06839	0.00053	0.00052	0.02169	0.02437	1.00000
F138T	Transmission O & M Exp - (less wheeling exp)	0.31156	0.28577	0.31156	0.28577	0.08944	0.00211	0.17961	0.00752	0.00019	0.00025	0.06761	0.00053	0.00053	0.02130	0.02496	1.00000
F138D	Distribution O & M Exp	0.53003	0.25166	0.53003	0.25166	0.06996	0.01440	0.00226	0.01022	0.00049	0.00009	0.09312	0.00050	0.00050	0.00015	0.00015	1.00000
F138M	Misc & Customer O & M Exp	0.66216	0.20850	0.66216	0.20850	0.00174	0.00907	0.00287	0.00298	0.00033	0.00030	0.08892	0.00002	0.00002	0.00007	0.00007	1.00000
F138R	Retail O & M Exp (Customer)	0.71443	0.07143	0.71443	0.07143	0.07143	0.07143	0.00287	0.00298	0.00033	0.00030	0.08892	0.00002	0.00002	0.00007	0.00007	1.00000
F140	Revenue Requirement Before Rev Credits	0.35984	0.27382	0.35984	0.27382	0.08586	0.00681	0.14381	0.00781	0.00028	0.00028	0.07143	0.00053	0.00053	0.02242	0.02027	1.00000
F140G	Revenue Requirement Before Rev Credits	0.30994	0.28388	0.30994	0.28388	0.											

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008

A B C D E F G H I

FACTOR NAME	GEN	TRN	DIS	Distribution	Retail	Misc	TOT	Description
ACCMDIT	0.475032	0.210190	0.314778	0.312854	0.001924	-	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.483761	0.159030	0.357188	0.352639	0.004549	-	1.000000	Book Depreciation
COM-EQ	0.156060	0.394063	0.449877	0.436296	0.013581	-	1.000000	Communication Equipment Acct 397
CUST	-	-	1.000000	-	1.000000	-	1.000000	Distribution Retail
CWC	0.810700	0.050255	0.139045	0.114228	0.003520	-	1.000000	Cash Working Capital
DDS2	0.437809	0.116274	0.445917	0.196776	0.249140	-	1.000000	Deferred Debits - Situs
DDS6	-	-	-	-	-	-	-	Deferred Debits - Situs
DDSD2	0.541590	0.082866	0.375524	0.218163	0.157361	-	1.000000	Deferred Debits - System Overhead
DDSD6	-	-	1.000000	-	1.000000	-	1.000000	Deferred Debits - System Overhead
DEFSG	0.300916	0.699064	-	-	-	-	1.000000	Deferred Debit - System Generation
DIEEXP	1.107871	0.002957	(0.110828)	(0.108397)	(0.002431)	-	1.000000	Deferred Income Tax - Expense
DMSC	-	-	1.000000	1.000000	-	1.000000	1.000000	Distribution Miscellaneous
DPW	-	-	1.000000	0.600000	-	-	1.000000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	0.600000	-	-	1.000000	Environmental Services Department
FERC	0.872565	0.127435	-	-	-	-	1.000000	FERC Fees
FIT	(2.559081)	(0.160985)	3.720066	4.320482	(1.416513)	0.216097	1.000000	Federal Income Taxes
G	0.259508	0.218027	0.522466	0.496615	0.025850	-	1.000000	General Plant
G-DGP	0.706776	0.293224	-	-	-	-	1.000000	General Plant - DGP Factor
G-DGU	0.706776	0.293224	-	-	-	-	1.000000	General Plant - DGU Factor
GP	0.454717	0.195837	0.349446	0.341127	0.008320	-	1.000000	General Plant - SG Factor
G-SG	0.686392	0.306990	0.006618	0.006618	-	-	1.000000	General Plant - SG Factor
G-SITUS	0.007372	0.208533	0.784096	0.784096	-	-	1.000000	General Plant - SITUS Factor
I	0.470450	0.148092	0.381458	0.211461	0.169986	-	1.000000	Intangible Plant
IBT	(0.826402)	(0.082612)	1.909015	2.925028	(0.726908)	0.110894	1.000000	Income Before Taxes
I-DGP	1.000000	-	-	-	-	-	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	-	1.000000	Intangible Plant - DGU Factor
I-SG	0.891959	0.107354	0.000687	0.000687	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	0.371423	0.371423	0.628577	0.628577	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.448472	0.054393	0.497135	0.332579	0.164556	-	1.000000	Direct Labor Expense
MSS	0.837070	0.055041	0.107889	0.107889	-	-	1.000000	Materials & Supplies
OTHDPG	0.375474	0.624526	-	-	-	-	1.000000	Other Revenues - DGP Factor
OTHDGU	0.375474	0.624526	-	-	-	-	1.000000	Other Revenues - DGU Factor
OTHS	0.000237	0.999763	-	-	-	-	1.000000	Other Revenues - SE Factor
OTHSR	0.375474	0.624526	-	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.375474	0.624526	-	-	-	-	1.000000	Other Revenues - SG Factor
OTHSITUS	0.464924	0.205576	0.329500	0.347906	-	(0.018406)	1.000000	Other Revenues - Situs
OTHSO	0.004008	0.001772	0.994220	0.002999	-	0.991221	1.000000	Other Revenues - SO Factor
P	1.000000	-	-	-	-	-	1.000000	Production
PT	0.706776	0.293224	-	-	-	-	1.000000	Production / Transmission
PTD	0.472048	0.195842	0.332110	0.332110	-	-	1.000000	Prod. Trans. Dist Plant
REVREQ	0.724696	0.082749	0.192555	0.170550	0.019012	0.002993	1.000000	Revenue Requirement
SCHMA	0.371276	0.141213	0.487511	0.401749	0.008877	0.076784	1.000000	Schedule M Additions
SCHMAF	1.000000	-	-	-	-	-	1.000000	Schedule M Additions - Flow Through
SCHMAP	0.437442	0.082974	0.479585	0.341807	0.137778	-	1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.448472	0.054393	0.497135	0.332579	0.164556	-	1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.370363	0.142017	0.487620	0.402577	0.007199	0.077844	1.000000	Schedule M Additions - Temporary
SCHMAT-GPS	0.456522	0.201860	0.341618	0.341618	-	-	1.000000	Schedule M Additions - Temporary-GPS
SCHMAT-SE	1.000000	-	-	-	-	-	1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	0.480776	0.097576	0.421848	0.322297	0.099351	-	1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.456404	0.201470	0.342126	0.341586	0.000540	-	1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.378369	0.175805	0.445826	0.283805	(0.008533)	0.170554	1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.499303	0.173827	0.326870	0.241083	0.089960	0.015827	1.000000	Schedule M Deductions
SCHMDP	1.000000	-	-	-	-	-	1.000000	Schedule M Deductions - Flow Through
SCHMDPF	0.691335	0.031949	0.276716	0.186271	0.090445	-	1.000000	Schedule M Deductions - Permanent
SCHMDP-SO	0.448473	0.054400	0.497128	0.332579	0.164548	-	1.000000	Schedule M Deductions - Permanent SO
SCHMDT	0.499298	0.173830	0.326872	0.241084	0.069960	0.015827	1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.457833	0.199397	0.344819	0.341417	0.003402	-	1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	0.719016	0.111205	0.169779	0.040042	0.004042	-	1.000000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	0.291658	0.024228	0.684113	0.528821	0.027487	0.126804	1.000000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.456522	0.201860	0.341618	0.341618	-	-	1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.446573	0.229913	0.423514	0.346792	0.076723	-	1.000000	Schedule M Deductions - Temporary-SO
SIT	(1.083910)	(0.094260)	2.178170	2.881037	(0.829396)	0.126529	1.000000	State Income Taxes
T	-	1.000000	-	-	-	-	1.000000	Transmission
TAXDEPR	0.515126	0.173833	0.311041	0.241076	0.069965	-	1.000000	Tax Depreciation
TD	-	0.371423	0.628577	0.628577	-	-	1.000000	Transmission / Distribution
WSF	0.909352	0.090648	-	-	-	-	1.000000	Wholesale Sales Firm

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah

Monthly Wgt Factors
 12 Months Ended Dec 2008
 Distribution Functionalization Factors

A	B	C	D	E	F	G	H
FACTOR	SUB	PC	XFMR	METER	SERVICE	TOTAL	DESCRIPTION
SUBS	1.00000	-	-	-	-	1.00000	Substations
PC	-	1.00000	-	-	-	1.00000	Poles & Conductor
XFMR	-	-	1.00000	-	-	1.00000	Transformer
METR	-	-	-	1.00000	-	1.00000	Meters
SERV	-	-	-	-	1.00000	1.00000	Services
CUST	-	-	-	-	-	-	Customer Accounting & Service
MISC	-	-	-	-	-	-	Miscellaneous
PLNT	0.16961	0.52302	0.17343	0.04413	0.08980	1.00000	Distribution Plant
PLNT2	0.24488	0.75512	-	-	-	1.00000	Substations, Poles & Conductor
DISom	0.08285	0.86030	0.00210	0.05475	-	1.00000	Dist. Cust. Acctg, Service, Sales O & M
INTN	0.16961	0.52302	0.17343	0.04413	0.08980	1.00000	Distribution Related Intangible Plant
GENL	0.16961	0.52302	0.17343	0.04413	0.08980	1.00000	Distribution Related General Plant
ZERO	-	-	-	-	-	-	-
DRB	0.20435	0.50981	0.16717	0.03396	0.08471	1.00000	Distribution Rate Base

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Demand Factors

Description	A	B		C		D		E		F		G		H		I		J		K		L		M		N		O	
		Sch 1	Residential	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total	
1 Secondary		11,043,058	-	-	51,594	-	253,179	6,212	6,095	-	2,470,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,849,100
2 Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
3 Combined		-	10,245,733	3,108,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,354,109	
4 Sub-Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,699,406	
5 Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,671,183	
6 Total KW @ Input		11,043,058	10,245,733	3,108,377	51,594	5,699,406	253,179	6,212	6,095	0	2,470,311	18,651	18,651	302,618	302,618	547,103	547,103	821,463	821,463	821,463	821,463	821,463	821,463	821,463	821,463	821,463	821,463	34,563,799	
7 Total MWH @ Input		7,195,339	6,359,534	2,192,982	96,801	4,442,989	200,928	5,176	11,389	0	1,409,495	12,292	12,292	250,809	250,809	919,417	919,417	619,716	619,716	619,716	619,716	619,716	619,716	619,716	619,716	619,716	619,716	23,716,647	
8 MWH %		30.3388%	26.8146%	9.2466%	0.4082%	18.7335%	0.8472%	0.0218%	0.0480%	0.0000%	5.9431%	0.0519%	0.0519%	1.0567%	1.0567%	3.8767%	3.8767%	2.6130%	2.6130%	2.6130%	2.6130%	2.6130%	2.6130%	2.6130%	2.6130%	2.6130%	2.6130%	100.0000%	
9 FACTOR 10 - 75% D / 25% E		31.5470%	28.9359%	9.0565%	0.2140%	17.0288%	0.7612%	0.0189%	0.0252%	0.0000%	6.8461%	0.0534%	0.0534%	0.9208%	0.9208%	2.1563%	2.1563%	2.4357%	2.4357%	2.4357%	2.4357%	2.4357%	2.4357%	2.4357%	2.4357%	2.4357%	2.4357%	100.0000%	
10 FACTOR 11 - 50% D / 50% E		31.1443%	28.2288%	9.1193%	0.2787%	17.5971%	0.7899%	0.0199%	0.0328%	0.0000%	6.5451%	0.0529%	0.0529%	0.9661%	0.9661%	2.7298%	2.7298%	2.4948%	2.4948%	2.4948%	2.4948%	2.4948%	2.4948%	2.4948%	2.4948%	2.4948%	2.4948%	100.0000%	
11 FACTOR 12 - 100% D		31.9488%	29.6430%	8.9932%	0.1493%	16.4805%	0.7325%	0.0180%	0.0176%	0.0000%	7.1471%	0.0540%	0.0540%	0.8755%	0.8755%	1.5829%	1.5829%	2.3767%	2.3767%	2.3767%	2.3767%	2.3767%	2.3767%	2.3767%	2.3767%	2.3767%	2.3767%	100.0000%	
12 Weighted KW @ Input		1,589,749	1,054,857	310,617	0	536,459	54,726	588	0	299,185	2,164	2,164	29,845	29,845	0	76,074	76,074	3,954,264	3,954,264	3,954,264	3,954,264	3,954,264	3,954,264	3,954,264	3,954,264	3,954,264	3,954,264	100.0000%	
13 FACTOR 13 - SCCT (100% D / 0% E)		40.2034%	26.6764%	7.8552%	0.0000%	13.5666%	1.3840%	0.0149%	0.0000%	0.0000%	7.5661%	0.0547%	0.0547%	0.7547%	0.7547%	0.0000%	0.0000%	1.9238%	1.9238%	1.9238%	1.9238%	1.9238%	1.9238%	1.9238%	1.9238%	1.9238%	1.9238%	100.0000%	
14 Weighted MWH @ Input		846,890	611,015	191,915	7,830	382,977	45,062	431	952	135,946	1,183	1,183	21,567	21,567	75,143	75,143	51,669	2,372,571	2,372,571	2,372,571	2,372,571	2,372,571	2,372,571	2,372,571	2,372,571	2,372,571	2,372,571	100.0000%	
15 SSEC		35.6946%	25.7533%	8.0889%	0.3300%	16.1419%	1.8993%	0.0192%	0.0407%	0.0000%	5.7289%	0.0498%	0.0498%	0.9050%	0.9050%	3.1672%	3.1672%	2.1775%	2.1775%	2.1775%	2.1775%	2.1775%	2.1775%	2.1775%	2.1775%	2.1775%	2.1775%	100.0000%	
16 FACTOR 14 - SCCT (75% D / 25% E)		39.0762%	26.4457%	7.9137%	0.0825%	14.2104%	1.5128%	0.0157%	0.0100%	0.0000%	7.1071%	0.0535%	0.0535%	0.7933%	0.7933%	0.7918%	0.7918%	1.9873%	1.9873%	1.9873%	1.9873%	1.9873%	1.9873%	1.9873%	1.9873%	1.9873%	1.9873%	100.0000%	
17 Weighted KW @ Input		1,005,040	938,745	292,233	7,452	550,249	11,908	600	881	216,626	1,773	1,773	29,529	29,529	66,031	66,031	76,732	3,199,800	3,199,800	3,199,800	3,199,800	3,199,800	3,199,800	3,199,800	3,199,800	3,199,800	3,199,800	100.0000%	
18 FACTOR 15 - Cholla		31.4095%	29.3376%	9.1328%	0.2329%	17.1964%	0.3722%	0.0188%	0.0275%	0.0000%	6.7700%	0.0554%	0.0554%	0.9228%	0.9228%	2.0636%	2.0636%	2.4605%	2.4605%	2.4605%	2.4605%	2.4605%	2.4605%	2.4605%	2.4605%	2.4605%	2.4605%	100.0000%	
19 Weighted MWH @ Input		559,645	520,484	180,421	8,182	372,611	8,433	432	951	116,111	1,024	1,024	21,108	21,108	76,901	76,901	51,690	1,917,992	1,917,992	1,917,992	1,917,992	1,917,992	1,917,992	1,917,992	1,917,992	1,917,992	1,917,992	100.0000%	
20 SSEC		29.1787%	27.1369%	9.4068%	0.4266%	19.4271%	0.4397%	0.0225%	0.0496%	0.0000%	6.0538%	0.0534%	0.0534%	1.1005%	1.1005%	4.0094%	4.0094%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%	100.0000%	
21 FACTOR 16 - Cholla (75% D / 25% E)		30.8518%	28.7874%	9.2013%	0.2813%	17.7541%	0.3890%	0.0197%	0.0330%	0.0000%	6.5909%	0.0549%	0.0549%	0.9673%	0.9673%	2.5501%	2.5501%	2.5191%	2.5191%	2.5191%	2.5191%	2.5191%	2.5191%	2.5191%	2.5191%	2.5191%	2.5191%	100.0000%	
22 Weighted KW @ Input		1,594,951	1,054,867	310,955	-	535,926	55,006	588	-	299,205	2,158	2,158	29,868	29,868	-	76,067	76,067	3,959,590	3,959,590	3,959,590	3,959,590	3,959,590	3,959,590	3,959,590	3,959,590	3,959,590	3,959,590	100.0000%	
23 FACTOR 17 - Seasonal Contracts		40.2007%	26.6408%	7.8532%	0.0000%	13.5349%	1.3892%	0.0149%	0.0000%	0.0000%	7.5565%	0.0545%	0.0545%	0.7543%	0.7543%	0.0000%	0.0000%	1.9214%	1.9214%	1.9214%	1.9214%	1.9214%	1.9214%	1.9214%	1.9214%	1.9214%	1.9214%	100.0000%	
24 Weighted MWH @ Input		849,844	610,227	192,031	7,823	382,807	45,331	431	952	135,531	1,179	1,179	21,573	21,573	75,142	75,142	51,590	2,374,461	2,374,461	2,374,461	2,374,461	2,374,461	2,374,461	2,374,461	2,374,461	2,374,461	2,374,461	100.0000%	
25 SSEC		35.7910%	25.6996%	8.0973%	0.3295%	16.1218%	1.9091%	0.0181%	0.0401%	0.0000%	5.7079%	0.0497%	0.0497%	0.9085%	0.9085%	3.1646%	3.1646%	2.1727%	2.1727%	2.1727%	2.1727%	2.1727%	2.1727%	2.1727%	2.1727%	2.1727%	2.1727%	100.0000%	
26 FACTOR 18 - Seasonal Contracts - (75% D / 25% E)		39.1563%	26.4055%	7.9117%	0.0824%	14.1816%	1.5192%	0.0157%	0.0100%	0.0000%	7.0943%	0.0533%	0.0533%	0.7929%	0.7929%	0.7911%	0.7911%	1.9840%	1.9840%	1.9840%	1.9840%	1.9840%	1.9840%	1.9840%	1.9840%	1.9840%	1.9840%	100.0000%	

PacifiCorp
 KW Loads Coincident To System Peak
 Merged Company Peaks
 12 Months Ended Dec 2008
 Weighted Coincident Peaks @ Input

Month : Peak Date: Peak Time:	A	B	C	D	E	E	E	E	H	I	J	K	L	M	N	O
	Jan-08 19:00	Feb-08 09:00	Mar-08 09:00	Apr-08 09:00	May-08 16:00	Jun-08 17:00	Jul-08 18:00	Aug-08 18:00	Sep-08 17:00	Oct-08 09:00	Nov-08 19:00	Dec-08 15:00	Dec-08 19:00	Nov-08 19:00	Oct-08 09:00	Sum Of 12 Cps
1 Residential																
2 Sch 001	88.99%	85.37%	80.82%	73.59%	77.05%	91.00%	100.00%	95.39%	85.31%	78.02%	87.35%	94.70%				
3 Sch 007	1,020,093	600,413	613,812	460,718	398,069	959,777	1,738,344	1,383,585	1,023,388	493,193	1,023,075	1,328,589	11,043,058			
4 Sch 025	591	-	-	-	-	-	-	-	-	-	-	610	1,819			
5 Sch 025	2,045	1,340	1,072	863	661	1,618	1,985	2,224	2,049	845	1,686	2,255	18,651			
6 Residential Total	1,022,729	601,753	614,884	461,581	398,730	961,395	1,740,328	1,385,809	1,025,437	494,038	1,025,381	1,331,461	11,063,527			
8 General Service																
9 Sch 006	607,577	885,447	730,519	797,125	775,778	994,539	1,055,143	1,006,000	1,160,627	782,336	693,980	756,661	10,245,733			
10 Sch 008	229,410	246,152	197,932	243,587	253,357	287,717	320,288	287,654	288,989	228,137	262,926	262,226	3,108,377			
11 Sch 007	2,040	-	-	-	-	-	-	-	-	-	-	-	2,132			
12 Sch 009	473,493	495,883	437,192	389,875	366,732	529,432	521,225	525,370	506,555	412,218	512,511	518,921	5,689,406			
13 Sch 071	-	-	-	-	-	-	-	-	-	-	-	-	-			
14 Sch 023	160,671	149,814	116,523	119,407	199,824	290,481	299,739	284,905	286,082	135,312	180,421	267,132	2,470,311			
15 Sch 031	-	-	-	-	-	-	-	-	-	-	-	-	-			
16 Cust A	25,658	20,665	21,577	22,507	18,103	26,189	30,508	27,876	25,985	24,094	31,279	28,176	302,618			
17 Cust B	-	106,671	91,360	87,883	85,675	-	-	-	-	73,577	101,937	-	547,103			
18 Cust C	73,974	68,215	56,126	46,542	54,843	76,805	75,868	72,753	90,438	42,684	79,642	83,572	821,463			
19 Gen Service Total	1,572,823	1,972,847	1,651,231	1,706,926	1,754,313	2,205,163	2,302,771	2,204,568	2,338,676	1,698,358	1,864,826	1,918,845	23,191,337			
20																
21 Irrigation																
22 Sch 010	562	670	1,083	4,337	48,775	60,778	62,717	45,057	26,963	1,113	582	542	253,179			
23																
24 Street Lights																
25 Sch 011	4,269	-	-	-	-	-	-	-	-	-	4,449	4,189	12,907			
26 Sch 012	10,036	-	-	-	-	-	-	-	-	-	11,576	8,928	30,541			
27 Sch 104	522	531	474	448	450	556	589	560	516	467	536	563	6,212			
28 Sch 205	1,924	-	-	-	-	-	-	-	-	-	2,071	2,100	6,095			
29 St Lighting Total	16,751	531	474	448	450	556	589	560	516	467	18,633	15,781	55,755			
30																
31 State of Utah	2,612,865	2,575,801	2,267,671	2,173,292	2,202,268	3,227,892	4,106,406	3,635,984	3,391,583	2,193,976	2,903,422	3,266,629	34,563,799			

PacifiCorp
 KW Loads Coincident To System Peak
 Merged Company Peaks
 12 Months Ended Dec 2008
 Coincident Peaks @ Input

Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Peak Date:	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Sum Of			
Peak Time:	19:00	09:00	09:00	09:00	16:00	17:00	18:00	18:00	17:00	09:00	19:00	19:00	12	15	19:00	
Sch	7	5	4	1	29	30	23	4	2	28	24	15	12	15	19:00	
COS	7	5	4	1	29	30	23	4	2	28	24	15	12	15	19:00	
1 Residential																
2 Sch 001	1,146,318	703,269	759,480	626,044	516,655	1,054,741	1,738,344	1,450,411	1,199,594	632,140	1,171,226	1,403,018	12,401,240			
3 Sch 007	864	-	-	-	-	-	-	-	-	-	-	689	2,015			
4 Sch 025	2,298	1,570	1,326	1,173	858	1,778	1,985	2,332	2,401	1,083	1,941	2,381	21,124			
5 Sch 025	-	-	-	-	-	-	-	-	-	-	-	-	-			
6 Residential Total	1,149,280	704,838	760,807	627,217	517,513	1,056,519	1,740,328	1,452,743	1,201,995	633,222	1,173,866	1,406,050	12,424,379			
8 General Service																
9 Sch 006	682,757	1,037,132	903,884	1,083,170	1,006,883	1,092,942	1,055,143	1,054,589	1,360,463	1,002,742	794,475	799,050	11,873,230			
10 Sch 008	257,797	288,320	244,905	330,997	328,833	316,185	320,288	301,548	338,747	292,410	301,000	276,916	3,597,946			
11 Sch 007	2,292	-	-	-	-	-	-	-	-	-	2,440	2,277	7,009			
12 Sch 009	532,082	580,831	540,946	529,780	475,982	581,815	521,225	550,745	593,773	528,352	586,727	547,991	6,570,249			
13 Sch 071	-	-	-	-	-	-	-	-	-	-	-	-	-			
14 Sch 023	180,553	175,478	144,175	162,255	259,353	319,222	298,739	298,666	311,895	173,433	206,548	282,097	2,813,415			
15 Sch 031	-	-	-	-	-	-	-	-	-	-	-	-	-			
16 Cust A	28,833	24,206	26,698	30,583	23,496	28,780	30,508	29,222	30,459	30,881	35,808	28,755	349,230			
17 Cust B	-	124,944	113,042	119,420	111,197	-	-	-	-	94,306	116,698	-	679,607			
18 Cust C	83,128	79,901	69,446	63,244	71,181	84,404	75,868	76,267	106,010	54,709	91,175	88,254	943,586			
19 Gen Service Total	1,767,441	2,310,812	2,043,096	2,319,449	2,276,925	2,423,349	2,302,771	2,311,037	2,741,347	2,176,833	2,134,872	2,026,340	26,834,272			
20 Irrigation																
21 Sch 010	632	784	1,339	5,894	63,305	66,792	62,717	47,233	31,606	1,426	666	573	282,967			
24 Street Lights																
25 Sch 011	4,797	-	-	-	-	-	-	-	-	-	5,094	4,424	14,315			
26 Sch 012	11,278	-	-	-	-	-	-	-	-	-	13,253	9,428	33,959			
27 Sch 104	586	622	586	608	584	611	589	587	605	598	614	595	7,186			
28 Sch 205	2,162	-	-	-	-	-	-	-	-	-	2,371	2,218	6,751			
29 St Lighting Total	18,823	622	586	608	584	611	589	587	605	598	21,332	16,665	62,211			
30 State of Utah																
31	2,936,176	3,017,057	2,805,828	2,953,168	2,858,327	3,547,270	4,106,406	3,811,600	3,975,553	2,812,081	3,330,736	3,449,628	39,603,830			

PacifiCorp
 KW Loads Coincident To System Peak
 Merged Company Peaks
 12 Months Ended Dec 2008
 Coincident Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Month :	COS	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Sum Of
Peak Date:	Sch	19:00	09:00	09:00	09:00	16:00	17:00	18:00	18:00	17:00	08:00	24	15	12
Peak Time MST:	Sch	19:00	09:00	09:00	09:00	16:00	17:00	18:00	18:00	17:00	08:00	19:00	19:00	CPs
1 Residential														
2 Sch 001	sec	1,028,706	631,113	681,558	561,812	463,646	946,525	1,559,990	1,301,599	1,076,516	567,282	1,051,059	1,259,068	11,128,876
3 Sch 007	sec	596	-	-	-	-	-	-	-	-	-	-	627	1,808
4 Sch 025	sec	2,062	1,409	1,190	1,053	770	1,595	1,781	2,093	2,155	972	1,742	2,137	18,957
5 Sch 025	pri	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Residential Total	1,031,364	632,522	682,748	562,865	464,416	948,120	1,561,771	1,303,692	1,078,671	568,254	1,053,428	1,261,790	11,149,641
7														
8 General Service														
9 Sch 006	com	613,173	931,432	811,764	972,778	904,266	981,554	947,607	947,110	1,221,810	900,547	713,505	717,614	10,663,160
10 Sch 008	com	233,414	261,050	221,741	299,690	297,731	286,279	289,994	273,027	306,707	264,753	272,530	250,724	3,257,640
11 Sch 007	sec	2,057	-	-	-	-	-	-	-	2,190	-	-	2,043	6,290
12 Sch 009	sub trn	503,403	549,525	511,789	501,225	450,327	550,456	493,131	521,060	561,769	499,874	555,103	518,455	6,216,117
14 Sch 023	sec	162,028	157,474	129,383	145,608	232,743	286,470	268,986	268,023	279,895	155,639	185,356	253,154	2,524,759
15 Sch 031	pri	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Cust A	contract	27,279	22,901	25,259	28,935	22,230	27,229	28,864	27,647	28,817	29,217	33,878	28,151	330,407
17 Cust B	contract	-	118,210	106,949	112,983	105,204	-	-	-	-	89,223	110,408	-	642,977
18 Cust C	contract	78,647	75,594	65,703	59,835	67,344	79,855	71,779	72,156	100,296	51,760	86,261	83,497	892,727
19	Gen Service Total	1,620,001	2,116,186	1,872,588	2,121,054	2,079,845	2,211,843	2,100,361	2,109,023	2,499,294	1,991,013	1,959,231	1,853,638	24,534,077
20														
21 Irrigation														
22 Sch 010	sec	567	704	1,202	5,289	56,810	59,939	56,282	42,387	28,363	1,280	598	514	253,935
23														
24 Street Lights														
25 Sch 011	sec	4,305	-	-	-	-	-	-	-	-	-	4,571	3,970	12,846
26 Sch 012	sec	10,121	-	-	-	-	-	-	-	-	-	11,883	8,461	30,475
27 Sch 104	sec	526	558	526	546	524	548	529	527	543	537	2,128	534	6,449
28 Sch 205	sec	1,940	-	-	-	-	-	-	-	-	-	2,128	1,990	6,058
29	St Lighting Total	16,892	558	526	546	524	548	529	527	543	537	19,143	14,955	55,828
30														
31	State of Utah	2,658,824	2,749,970	2,557,064	2,689,754	2,601,595	3,220,450	3,718,943	3,455,629	3,606,871	2,561,084	3,032,400	3,130,897	35,993,481

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Distribution Factors

A Description	B	C	D	E	F	G	H	I	J	K	L
	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Mobile Home Park Sch 25	Total
1 Secondary	1,564,684	-	-	1,349	-	-	597	167	303,392	2,242	1,872,431
2											
3 Primary	-	-	-	-	-	-	-	-	-	-	-
4											
5 Combined	-	1,094,761	316,648	-	-	45,294	-	-	-	-	1,456,702
6											
7 Sub-Transmission	-	-	-	-	-	-	-	-	-	-	-
8											
9 Transmission	-	-	-	-	-	-	-	-	-	-	-
10											
11 12 Wgt Dist Peaks											
12 @ Input	1,564,684	1,094,761	316,648	1,349	-	45,294	597	167	303,392	2,242	3,329,133
13											
14											
15 Substations											
16 FACTOR 20	46.9997%	32.8843%	9.5114%	0.0405%	0.0000%	1.3605%	0.0179%	0.0050%	0.0000%	0.0673%	100.0000%
17											
18											
19 Max NCP - Sec	6,406,276	1,718,166	484,422	29,012	-	143,183	622	3,290	682,212	10,723	9,477,906
20											
21 Cust/Transformer	6.00	1.00	1.00	1.00	-	1.00	1.00	1.00	2.00	1.00	
22											
23 Coincidence Factor	0.76	1.00	1.00	1.00	-	1.00	1.00	1.00	0.90	1.00	
24											
25 Max NCP - Wgt	4,868,770	1,718,166	484,422	29,012	0	143,183	622	3,290	613,991	10,723	7,872,178
26											
27											
28 Line Transformers											
29 FACTOR 21	61.8478%	21.8258%	6.1536%	0.3685%	0.0000%	1.8188%	0.0079%	0.0418%	0.0000%	0.1362%	100.0000%
30											
31											
32 Max NCP - Wgt *											
33 (Less Irrg & St Ltg)	4,868,770	0	0	0	0	0	0	0	613,991	0	5,482,761
34											
35 Secondary Lines											
36 FACTOR 22	88.8014%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.1986%	0.0000%	100.0000%
37											
38											
39 * If Line 21 > 1,											
40 Line 32 = Line 25											

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Weighted Distribution Peaks

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Substation Peaks															
Weighting															
1 Residential															
2 Sch 001	17.60	10.40	4.00	9.00	14.70	59.40	120.40	26.90	12.70	4.70	15.50	18.90	314.20		
3 Sch 007	5.60%	3.31%	1.27%	2.86%	4.68%	18.91%	38.32%	8.56%	4.04%	1.50%	4.93%	6.02%	100.00%		
4 Sch 025	55,954	24,913	15,968	22,386	45,953	287,434	798,823	135,472	43,915	8,751	38,172	86,945	1,564,684		
5 Sch 025	-	-	10	-	-	-	-	-	-	-	-	-	49		
6 Sch 025	112	56	28	42	76	484	912	218	88	15	63	148	2,242		
7 Residential Total	56,066	24,969	16,006	22,428	46,029	287,918	799,735	135,690	44,003	8,766	38,235	87,132	1,566,975		
8 General Service															
9 Sch 006	66,803	36,827	8,615	30,443	52,582	188,006	391,280	123,580	63,296	19,271	61,394	52,665	1,094,761		
10 Sch 008	16,364	9,853	2,888	9,440	15,589	58,688	123,872	27,629	14,250	4,771	16,762	16,542	316,648		
11 Sch 007	-	-	35	-	-	-	-	-	-	-	-	-	137		
12 Sch 023	13,903	8,337	2,052	7,313	14,528	65,431	110,080	32,953	13,385	5,255	12,144	18,008	303,392		
13 Sch 031	-	-	-	-	-	-	-	-	-	-	-	-	-		
14 General Service Total	97,070	55,017	13,591	47,196	82,699	312,124	625,232	184,162	90,931	29,297	90,301	87,352	1,714,972		
16 Irrigation															
17 Sch 010	35	26	17	169	2,561	11,491	25,443	4,303	1,160	21	33	34	45,294		
18 Street Lights															
19 Sch 011	-	-	71	-	-	-	-	-	-	-	-	-	266		
20 Sch 012	-	-	223	-	-	-	-	-	-	-	-	-	567		
21 Sch 104	33	21	7	17	27	115	226	50	24	9	30	36	597		
22 Sch 205	-	-	33	-	-	-	-	-	-	-	-	-	167		
23 St Lighting Total	33	21	335	17	27	115	226	50	24	9	30	1,002	1,891		
24															
25															
26															
27															
28 State of Utah	153,204	80,032	29,849	69,810	131,317	611,649	1,450,635	324,206	136,119	38,093	128,599	175,521	3,329,133		

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Distribution Peaks @ Input

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 001	sec	1	998,899	752,658	1,254,267	781,522	982,203	1,520,398	2,084,635	1,582,351	1,086,454	585,014	773,786	1,445,404	13,847,592
3 Sch 007	sec	7	-	-	805	-	-	-	-	-	-	-	-	652	1,456
4 Sch 025	sec	25	2,002	1,680	2,190	1,464	1,631	2,562	2,380	2,544	2,175	1,002	1,283	2,453	23,366
5 Sch 025	pri	25	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Residential Total			1,000,901	754,338	1,257,262	782,986	983,834	1,522,960	2,087,015	1,584,895	1,088,629	586,016	775,069	1,448,509	13,872,415
8 General Service															
9 Sch 006	com	6	1,192,580	1,112,587	676,742	1,062,792	1,123,895	994,468	1,021,097	1,443,448	1,565,951	1,288,265	1,244,525	875,520	13,601,870
10 Sch 008	com	8	292,136	297,675	226,852	329,559	333,207	310,432	323,260	322,717	352,546	318,946	339,783	274,994	3,722,107
11 Sch 007	sec	7	-	-	2,787	-	-	-	-	-	-	-	-	2,277	5,064
12 Sch 023	sec	23	248,198	251,881	161,169	255,310	310,528	346,102	287,270	384,906	331,158	351,325	246,176	299,378	3,473,400
13 Sch 031	pri	6	-	-	-	-	-	-	-	-	-	-	-	-	-
14 General Service Total			1,732,914	1,662,143	1,067,550	1,647,661	1,767,630	1,651,002	1,631,627	2,151,071	2,249,655	1,958,536	1,830,484	1,452,169	20,802,441
16 Irrigation															
17 Sch 010	sec	10	632	784	1,339	5,894	54,737	60,782	66,396	50,264	28,707	1,426	666	573	272,202
20 Street Lights															
21 Sch 011	sec	7	-	-	5,614	-	-	-	-	-	-	-	-	4,424	10,038
22 Sch 012	sec	7	-	-	17,496	-	-	-	-	-	-	-	-	9,428	26,925
23 Sch 104	sec	12	586	622	586	608	584	611	589	587	605	598	614	595	7,186
24 Sch 205	sec	12	586	622	2,622	-	-	-	-	2,622	-	-	-	2,218	4,839
25 St Lighting Total			586	622	26,318	608	584	611	589	587	605	598	614	16,665	48,988
26															
27															
28															
29 State of Utah			2,735,033	2,417,887	2,352,469	2,437,149	2,806,785	3,235,355	3,785,628	3,786,817	3,367,596	2,546,577	2,606,833	2,917,915	34,995,045

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Distribution Peaks @ Sales

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 001	sec	1	896,412	675,436	1,125,580	701,338	881,429	1,364,405	1,870,752	1,420,002	974,984	524,992	694,396	1,297,106	12,426,832
3 Sch 007	sec	7	-	-	722	-	-	-	-	-	-	-	-	585	1,307
4 Sch 025	sec	25	1,797	1,507	1,965	1,314	1,464	2,300	2,136	2,283	1,952	899	1,151	2,201	20,969
5 Sch 025	pri	25	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Residential Total			898,209	676,943	1,128,267	702,652	882,893	1,366,705	1,872,888	1,422,285	976,936	525,891	695,547	1,299,892	12,449,108
8 General Service															
9 Sch 006	com	6	1,071,037	999,197	607,771	954,477	1,009,352	893,116	917,031	1,296,338	1,406,356	1,156,970	1,117,688	786,291	12,215,624
10 Sch 008	com	8	264,505	269,520	205,396	298,388	301,691	281,070	292,665	292,193	319,201	288,779	307,645	248,984	3,370,057
11 Sch 007	sec	7	-	-	2,501	-	-	-	-	-	-	-	-	2,043	4,544
12 Sch 023	sec	23	222,733	226,038	144,633	229,115	278,668	310,592	257,796	345,415	287,181	315,279	220,918	268,662	3,117,030
13 Sch 031	pri	6	-	-	-	-	-	-	-	-	-	-	-	-	-
14 General Service Total			1,558,275	1,494,755	960,301	1,481,980	1,589,711	1,484,778	1,467,512	1,933,946	2,022,738	1,761,028	1,646,251	1,305,980	18,707,255
16 Irrigation															
17 Sch 010	sec	10	567	704	1,202	5,289	49,121	54,546	59,584	45,107	25,762	1,280	598	514	244,274
19 Street Lights															
20 Sch 011	sec	7	-	-	5,038	-	-	-	-	-	-	-	-	3,970	9,008
21 Sch 012	sec	7	-	-	15,701	-	-	-	-	-	-	-	-	8,461	24,162
22 Sch 104	sec	12	526	558	526	546	524	548	529	527	543	537	551	534	6,449
23 Sch 205	sec	12	-	-	2,353	-	-	-	-	-	-	-	-	1,990	4,343
24 St Lighting Total			526	558	23,618	546	524	548	529	527	543	537	551	14,955	43,962
25															
26															
27															
28 State of Utah			2,457,577	2,172,960	2,113,388	2,190,467	2,522,249	2,906,577	3,400,513	3,401,865	3,025,979	2,288,736	2,342,947	2,621,341	31,444,599

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Non Coincident Peaks @ Input

Description	COS Sch	Month												Total NCP	Maximum NCP											
		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08													
1 Residential																										
2 Sch 001	sec	5,155,551	4,521,381	5,093,509	4,347,804	4,477,520	4,978,089	6,406,276	5,975,320	5,356,950	4,511,077	4,731,728	5,955,691	61,510,898	6,406,276	61,510,898	6,406,276									
3 Sch 007	sec	664	762	865	804	874	993	913	869	757	760	699	652	9,650	993	9,650	993									
4 Sch 025	sec	10,332	10,091	8,893	8,146	7,435	8,380	7,314	9,607	10,723	7,726	7,843	10,107	106,807	10,723	106,807	10,723									
5 Sch 025	pri	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6		5,166,548	4,532,235	5,103,207	4,356,854	4,485,829	4,987,472	6,414,503	5,985,796	5,368,429	4,519,563	4,740,270	5,966,450	61,627,155	6,417,992	61,627,155	6,417,992									
7 Residential Total																										
8 General Service																										
9 Sch 006	com	1,351,307	1,324,540	1,341,816	1,456,298	1,661,815	1,715,373	1,664,483	1,718,166	1,616,960	1,471,080	1,409,580	1,332,119	18,065,537	1,718,166	18,065,537	1,718,166									
10 Sch 008	com	412,711	403,695	417,369	432,458	448,611	465,053	484,422	484,368	466,966	462,788	474,105	415,935	5,368,481	484,422	5,368,481	484,422									
11 Sch 007	sec	2,292	2,634	2,787	3,128	3,027	3,448	3,172	3,022	2,633	2,648	2,440	2,277	33,508	3,448	33,508	3,448									
12 Sch 009	sub tm	709,315	701,180	708,887	700,957	700,417	743,153	724,971	714,959	710,928	700,348	702,269	720,196	8,537,480	743,153	8,537,480	743,153									
13 Sch 071	sub tm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Sch 023	sec	483,834	480,009	530,475	508,773	542,970	637,555	637,661	682,212	635,859	595,461	568,173	541,836	6,844,819	682,212	6,844,819	682,212									
15 Sch 031	pri	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Cust A	sc	32,765	32,680	28,788	32,157	24,353	29,983	32,062	31,181	32,814	32,515	37,540	31,426	378,253	37,540	378,253	37,540									
17 Cust B	sc	124,762	130,424	122,629	135,113	117,483	122,715	129,706	132,496	121,127	118,001	123,286	124,749	1,502,489	124,749	1,502,489	124,749									
18 Cust C	sc	109,321	114,874	88,000	82,727	100,039	106,088	97,837	104,047	145,271	79,282	113,541	112,791	1,253,820	112,791	1,253,820	112,791									
19		3,226,308	3,190,036	3,240,751	3,351,611	3,598,714	3,823,367	3,774,305	3,870,450	3,734,458	3,462,124	3,430,934	3,281,328	41,984,386	3,430,934	41,984,386	3,430,934									
20 General Service Total																										
21 Irrigation																										
22 Sch 010	sec	632	784	1,339	5,894	129,422	132,847	136,027	143,183	125,162	1,426	666	573	677,955	143,183	677,955	143,183									
23																										
24 Street Lights																										
25 Sch 011	sec	4,797	5,286	5,614	6,230	6,114	7,075	6,495	6,248	5,477	5,474	5,094	4,424	68,328	5,477	68,328	5,477									
26 Sch 012	sec	11,278	12,726	17,496	15,840	15,391	12,749	13,829	14,272	10,303	13,463	13,253	9,428	160,030	13,253	160,030	13,253									
27 Sch 104	sec	586	622	596	608	584	611	589	587	605	598	614	595	7,186	614	7,186	622									
28 Sch 205	sec	2,162	2,465	2,622	2,970	2,854	3,290	3,050	2,887	2,518	2,591	2,371	2,218	32,007	2,371	32,007	2,371									
29		18,823	21,700	26,318	25,649	24,943	23,724	23,964	24,005	18,903	22,126	21,332	16,665	267,552	22,126	267,552	22,126									
30																										
31																										
32 State of Utah		8,412,311	7,744,155	8,371,616	7,740,007	8,238,909	8,967,410	10,348,798	10,023,433	9,246,952	8,005,240	8,183,201	9,265,015	104,557,048	8,183,201	104,557,048	8,183,201									

PacifiCorp
 Cost Of Service By Rate Schedule
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 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Non Coincident Peaks @ Sales

Description	COS Sch	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total NCP
1 Residential																	
2 Sch 001	sec	4,626,593	4,057,489	4,570,916	3,901,720	4,018,128	5,748,994	5,362,254	4,807,328	4,048,242	4,246,254	5,344,639	55,199,894				
3 Sch 007	sec	596	684	722	811	784	819	780	679	682	627	585	8,660				
4 Sch 025	sec	9,272	9,056	7,981	7,310	6,672	6,563	8,621	9,623	6,933	7,038	9,070	95,669				
5 Sch 025	pri																
6		4,636,461	4,067,228	4,579,619	3,909,842	4,025,584	5,756,376	5,371,655	4,817,630	4,055,857	4,253,919	5,354,294	55,304,223				
7	Residential Total																
8 General Service																	
9 Sch 006	com	1,213,587	1,189,548	1,205,064	1,307,878	1,492,450	1,494,845	1,543,058	1,453,962	1,321,754	1,265,921	1,196,355	16,224,372				
10 Sch 008	com	373,675	365,513	377,893	391,555	406,180	421,067	438,604	422,799	419,016	429,263	376,595	4,860,714				
11 Sch 007	sec	2,057	2,364	2,501	2,807	2,716	2,847	2,712	2,363	2,376	2,190	2,043	30,070				
12 Sch 009	sub tm	671,084	663,387	670,679	663,176	662,665	703,098	685,896	672,515	662,600	664,417	681,377	8,077,315				
13 Sch 071	sub tm																
14 Sch 023	sec	434,193	430,760	476,048	456,573	487,262	572,142	612,217	570,620	534,367	509,878	486,243	6,142,542				
15 Sch 031	pri																
16 Cust A	sc	30,999	30,918	27,236	30,424	23,040	28,367	30,325	31,045	30,762	35,517	29,733	357,866				
17 Cust B	sc	118,037	123,394	116,019	127,831	111,151	116,100	122,715	114,598	111,641	116,641	118,025	1,421,506				
18 Cust C	sc	103,429	108,683	83,257	78,268	94,647	100,370	92,564	137,441	75,009	107,421	106,712	1,186,240				
19		2,947,061	2,914,567	2,958,697	3,058,511	3,280,110	3,484,787	3,440,033	3,405,344	3,156,926	3,131,248	2,997,083	38,300,624				
20	General Service Total																
21 Irrigation																	
22 Sch 010	sec	567	704	1,202	5,289	116,143	119,217	122,070	112,320	1,280	598	514	608,397				
23																	
24																	
25 Street Lights																	
26 Sch 011	sec	4,305	4,744	5,038	5,591	5,487	6,349	5,829	4,915	4,912	4,571	3,970	61,318				
27 Sch 012	sec	10,121	11,421	15,701	14,215	13,812	11,441	12,410	9,246	12,082	11,893	8,461	143,611				
28 Sch 104	sec	526	558	526	546	524	548	529	543	537	551	534	6,449				
29 Sch 205	sec	1,940	2,212	2,353	2,665	2,561	2,952	2,737	2,260	2,325	2,128	1,990	28,723				
30	Street Light Total	16,892	18,935	23,618	23,017	22,384	21,290	21,505	16,964	19,856	19,143	14,955	240,101				
31																	
32																	
33	State of Utah	7,600,982	7,001,434	7,563,136	6,996,658	7,444,222	8,101,052	9,339,984	8,352,258	7,233,919	7,404,908	8,366,845	94,453,345				

PacifiCorp
 Cost Of Service By Rate Schedule
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 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Energy Factor

Description	A Residential Sch 1	B	C General Large Dist. Sch 6	D General Large Dist. Sch 8	E Street & Area Lighting Sch. 7,11,12	F General Trans Sch 9	G Irrigation Sch 10	H Traffic Signals Sch 12	I Outdoor Lighting Sch 12	J General Small Dist. Sch 23	K Mobile Home Park Sch 25	L Industrial Cust A	M Industrial Cust B	N Industrial Cust C	O
1 Secondary	6,557,910		5,654,072	1,292,424	88,225	-	183,128	4,718	10,380	1,284,629	11,203	-	-	-	15,086,688
2 Primary	-		146,018	725,880	-	-	-	-	-	-	-	-	-	-	871,898
3 Sub-Transmission	-		-	-	-	4,249,896	-	-	-	-	-	-	-	-	4,249,896
4 Transmission	-		-	-	-	-	-	-	-	-	-	239,719	879,463	592,786	1,711,968
5 Total MWH @ sales	6,557,910		5,800,090	2,018,303	88,225	4,249,896	183,128	4,718	10,380	1,284,629	11,203	239,719	879,463	592,786	21,920,450
6 Total MWH @ input	7,195,339		6,359,534	2,192,982	96,801	4,442,969	200,928	5,176	11,389	1,409,495	12,292	250,609	919,417	619,716	23,716,647
7 Energy															
8 FACTOR 30	30.3388%		26.8146%	9.2466%	0.4082%	18.7335%	0.8472%	0.0218%	0.0480%	5.9431%	0.0518%	1.0567%	3.8767%	2.6130%	100.0000%
9 (less special contracts)	6,557,910		5,800,090	2,018,303	88,225	4,249,896	183,128	4,718	10,380	1,284,629	11,203	-	-	-	20,208,482
10 FACTOR 31	32.4513%		28.7013%	9.9874%	0.4366%	21.0303%	0.9062%	0.0233%	0.0514%	6.3569%	0.0554%	0.0000%	0.0000%	0.0000%	100.0000%
11 Weighted MWH @ input	846,880		611,015	191,915	7,830	382,977	45,062	431	952	135,946	1,183	21,567	75,143	51,669	2,372,571
12 FACTOR 32 - SSCT	35.6946%		25.7533%	8.0869%	0.3300%	16.1419%	1.8993%	0.0182%	0.0401%	5.7299%	0.0498%	0.9090%	3.1672%	2.1778%	100.0000%
13 Weighted MWH @ input	559,645		520,484	180,421	8,182	372,611	8,433	432	951	116,111	1,024	21,108	76,901	51,690	1,917,992
14 FACTOR 33 - Cholla	29.1787%		27.1369%	9.4068%	0.4266%	19.4271%	0.4397%	0.0225%	0.0496%	6.0538%	0.0534%	1.1005%	4.0094%	2.6950%	100.0000%
15 Weighted MWH @ input	849,844		610,227	192,031	7,823	382,807	45,331	431	952	135,531	1,179	21,573	75,142	51,590	2,374,461
16 FACTOR 34 - Seasonal Contracts	35.7910%		25.6996%	8.0873%	0.3295%	16.1218%	1.9091%	0.0181%	0.0401%	5.7079%	0.0497%	0.9085%	3.1646%	2.1727%	100.0000%

PacifiCorp Cost Of Service By Rate Schedule State of Utah Monthly Wgt Factors 12 Months Ended Dec 2008 mWh @ Input													
COS Sch	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
Residential													
Sch 1 sec	628,882	458,819	534,381	449,346	474,541	571,968	931,206	767,119	486,478	463,485	526,297	674,796	6,967,317
Sch 2 sec	321	294	291	253	200	259	319	391	318	233	276	371	3,527
Sch 3 sec	20,614	19,372	18,291	17,307	16,480	18,574	20,524	23,916	19,710	15,530	15,444	18,733	224,495
Sch 25 sec	1,302	1,068	965	875	816	996	1,087	1,272	1,014	821	898	1,178	12,292
Residential Total	651,120	479,552	553,929	467,781	492,037	591,797	953,136	792,898	507,520	480,069	542,915	695,077	7,207,630
General Service													
Sch 6 sec	508,885	466,737	446,794	481,652	492,028	510,065	574,088	616,629	565,026	514,065	494,615	533,065	6,203,648
Sch 6 pri	12,805	11,748	11,243	12,089	12,341	12,806	14,414	15,496	14,198	12,899	12,419	13,428	155,886
Sch 8 sec	113,387	105,660	96,176	125,191	129,664	118,126	126,234	122,095	121,532	120,392	123,833	115,759	1,418,047
Sch 8 pri	61,964	57,741	52,558	68,414	70,859	64,553	68,984	66,723	66,415	65,792	67,672	63,260	774,935
Sch 9 sub trn	374,038	359,496	366,430	347,114	330,430	371,813	378,101	387,550	373,305	379,675	397,143	377,875	4,442,969
Sch 23 sec	109,171	104,009	99,294	101,108	117,309	124,855	124,108	147,046	105,286	136,019	104,335	136,956	1,409,495
General Service Total	1,180,249	1,105,391	1,072,495	1,135,568	1,152,630	1,202,218	1,285,929	1,355,540	1,245,761	1,228,840	1,200,017	1,240,343	14,404,980
Irrigation													
Sch 10 sec	463	538	980	4,179	41,391	41,223	52,733	37,869	19,615	1,044	472	419	200,928
Street Lights													
Sch 7,11,12,13 sec	8,278	8,101	9,550	8,288	8,336	6,989	7,637	8,010	7,220	8,366	8,727	7,299	96,801
Sch 12 sec	430	426	428	431	428	433	431	430	429	439	436	436	5,176
Sch 12 sec	940	933	938	943	936	947	954	951	948	970	963	965	11,389
Street Lighting Total	9,648	9,459	10,916	9,663	9,701	8,369	9,023	9,391	8,597	9,775	10,126	8,700	113,366
Industrial													
Cust A trn	21,269	20,743	20,328	20,963	16,911	20,366	21,736	21,409	21,633	21,789	22,147	21,294	250,609
Cust B trn	73,346	77,253	81,682	85,000	77,982	71,469	75,117	75,167	72,897	80,070	79,656	69,778	919,417
Cust C trn	54,249	57,443	47,907	43,407	53,892	52,491	49,401	53,797	55,365	41,988	56,150	53,626	619,716
Industrial Customer Total	148,865	155,440	149,917	149,390	148,785	144,327	146,253	150,373	149,895	143,846	157,953	144,698	1,789,743
TOTAL UTAH	1,990,344	1,750,381	1,788,237	1,766,580	1,844,544	1,987,933	2,447,074	2,345,871	1,931,388	1,863,575	1,911,483	2,089,238	23,716,647

PacifiCorp
 Cost Of Service By Rate Schedule
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 12 Months Ended Dec 2008
 mWh @ sales

COS Sch	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
Residential													
Sch 1 sec	573,170	418,172	487,040	409,538	432,502	521,298	848,711	699,161	443,381	422,426	479,872	615,017	6,350,088
Sch 2 sec	293	268	265	231	182	236	290	356	290	212	252	338	3,214
Sch 3 sec	18,788	17,655	16,671	15,774	15,020	16,929	18,706	21,797	17,964	14,154	14,076	17,073	204,607
Sch 25 sec	1,187	973	880	797	743	908	991	1,160	924	748	819	1,073	11,203
Residential Total	593,438	437,069	504,857	426,340	448,448	539,370	868,698	722,473	462,559	437,540	494,819	633,501	6,569,113
General Service													
Sch 6 sec	463,803	425,390	407,213	438,983	448,440	464,879	523,230	562,003	514,970	468,524	450,797	485,841	5,654,072
Sch 6 pri	11,994	11,004	10,531	11,324	11,559	11,995	13,502	14,515	13,300	12,082	11,633	12,578	146,018
Sch 8 sec	103,342	96,300	87,656	114,100	118,177	107,661	115,051	111,279	110,765	109,726	112,863	105,504	1,292,424
Sch 8 pri	58,041	54,086	49,231	64,083	66,373	60,467	64,617	62,499	62,210	61,627	63,389	59,255	725,880
Sch 9 sub trn	357,784	343,874	350,506	332,030	316,071	355,655	361,670	370,709	357,083	363,176	379,885	361,454	4,249,896
Sch 23 sec	99,500	94,795	90,498	92,151	106,917	113,794	113,113	134,019	95,958	123,969	95,092	124,823	1,284,629
General Service Total	1,094,464	1,025,448	995,635	1,052,671	1,067,537	1,114,452	1,191,183	1,255,024	1,154,287	1,139,104	1,113,658	1,149,456	13,352,919
Irrigation													
Sch 10 sec	422	490	893	3,808	37,725	37,571	48,062	34,514	17,877	952	431	382	183,128
Street Lights													
Sch 7,11,12,13 sec	7,544	7,383	8,704	7,554	7,598	6,369	6,961	7,300	6,580	7,625	7,954	6,652	88,225
Sch 12 sec	392	388	390	393	390	395	393	392	391	400	397	398	4,718
Sch 12 sec	857	850	855	860	853	864	870	866	864	884	878	879	10,390
Street Lighting Total	8,793	8,621	9,949	8,807	8,841	7,628	8,223	8,559	7,835	8,909	9,229	7,929	103,323
Industrial													
Cust A trn	20,345	19,842	19,445	20,071	16,176	19,481	20,791	20,479	20,693	20,842	21,185	20,369	239,719
Cust B trn	70,159	73,896	78,132	81,306	74,593	68,364	71,853	71,901	69,729	76,590	76,194	66,745	879,463
Cust C trn	51,892	54,947	45,825	41,521	51,550	50,210	47,254	51,459	52,959	40,163	53,710	51,296	592,786
Industrial Customer Total	142,396	148,685	143,402	142,898	142,319	138,055	139,898	143,839	143,381	137,595	151,089	138,410	1,711,968
TOTAL UTAH	1,839,512	1,620,314	1,654,736	1,634,524	1,704,870	1,837,075	2,256,064	2,164,410	1,785,940	1,724,100	1,769,225	1,929,679	21,920,450

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Weighted Customer Factors

Description	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total	
															A
1 Residential	708,062	-	-	-	-	-	-	-	-	11	-	-	-	708,073	
2 Commercial	-	13,065	140	-	-	-	-	-	65,144	-	-	-	-	78,373	
3 Industrial	-	1,624	120	-	131	-	-	-	3,781	-	1	-	1	5,659	
4 Irrigation	-	-	-	-	-	2,578	-	-	-	-	-	-	-	2,579	
5 St Lighting	-	-	-	1,978	-	-	2,040	310	-	-	-	-	-	4,328	
6 Area Lighting	-	-	-	8,708	-	-	-	-	-	-	-	-	-	8,708	
7 OSPA	-	4	-	-	-	4	-	-	2	-	-	-	-	10	
8 Ave Customers	708,062	14,693	260	10,686	159	2,578	2,040	310	68,927	11	1	1	1	807,730	
9															
10	87,6607%	1,8190%	0,0322%	1,3230%	0,0197%	0,3193%	0,2526%	0,0384%	8,5334%	0,0014%	0,0001%	0,0001%	0,0001%	100,0000%	
11															
12 Residential	708,062	-	-	-	-	-	-	-	-	27	-	-	-	708,090	
13 Commercial	-	38,150	408	-	168	-	-	-	115,305	-	-	-	-	154,031	
14 Industrial	-	4,742	350	-	917	-	-	-	6,692	-	266	266	266	13,500	
15 Irrigation	-	-	-	-	-	10,316	-	-	-	-	-	-	-	10,316	
16 St Lighting	-	-	-	-	-	-	4,794	877	-	-	-	-	-	5,671	
17 Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18 OSPA	-	12	-	-	28	-	-	-	4	-	-	-	-	43	
19 Ave Customers	708,062	42,904	759	10,261	1,113	10,316	4,794	877	122,001	27	266	266	266	891,651	
20															
21	79,4102%	4,8117%	0,0651%	0,0000%	0,1248%	1,1570%	0,5377%	0,0984%	13,6626%	0,0031%	0,0298%	0,0298%	0,0298%	100,0000%	
22															
23 Residential	708,062	-	-	-	-	-	-	-	-	11	-	-	-	708,073	
24 Commercial	-	13,328	143	-	140	-	-	-	59,281	-	-	-	-	72,880	
25 Industrial	-	1,656	122	-	762	-	-	-	3,441	-	6	6	6	5,969	
26 Irrigation	-	-	-	-	-	2,837	-	-	-	-	-	-	-	2,837	
27 St Lighting	-	-	-	1,623	-	-	2,040	310	-	-	-	-	-	3,973	
28 Area Lighting	-	-	-	8,638	-	-	-	-	-	-	-	-	-	8,638	
29 OSPA	-	4	-	-	23	-	-	-	2	-	-	-	-	29	
30 Ave Customers	708,062	14,987	265	10,261	925	2,837	2,040	310	62,724	11	6	6	6	802,440	
31															
32	88,2387%	1,8677%	0,0330%	1,2787%	0,1153%	0,5535%	0,2542%	0,0386%	7,8166%	0,0014%	0,0007%	0,0007%	0,0007%	100,0000%	
33															
34															
35 Residential	708,062	-	-	-	-	-	-	-	-	11	-	-	-	708,073	
36															
37	99,9884%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	0,0016%	0,0000%	0,0000%	0,0000%	100,0000%	
38															
39															
40 Commercial	-	13,065	140	-	24	-	-	-	65,144	-	-	-	-	78,373	
41															
42	0,0000%	16,6703%	0,1786%	0,0000%	0,0306%	0,0000%	0,0000%	0,0000%	83,1205%	0,0000%	0,0000%	0,0000%	0,0000%	100,0000%	
43															
44															
45 Industrial / Irrigation	-	1,624	120	-	131	2,578	-	-	3,781	-	1	1	1	8,238	
46															
47	0,0000%	19,7135%	1,4567%	0,0000%	1,5902%	31,3061%	0,0000%	0,0000%	45,8671%	0,0000%	0,0121%	0,0121%	0,0121%	100,0000%	
48															
49															
50 Lighting	-	-	-	10,686	-	-	2,040	310	-	-	-	-	-	13,036	
51															
52	0,0000%	0,0000%	0,0000%	81,9730%	0,0000%	0,0000%	15,6490%	2,3780%	0,0000%	0,0000%	0,0000%	0,0000%	0,0000%	100,0000%	
53															
54															
55 Ave Customers	708,062	42,904	759	-	1,113	5,542	4,794	877	122,001	27	266	266	266	886,878	
56															
57	79,8377%	4,8376%	0,0856%	0,0000%	0,1255%	0,6249%	0,5405%	0,0989%	13,7562%	0,0031%	0,0300%	0,0300%	0,0300%	100,0000%	
58															
59															
60 Ave Customers	708,062	14,987	265	10,261	925	1,524	2,040	310	62,724	11	6	6	6	801,127	
61															
62	88,3833%	1,8707%	0,0331%	1,2808%	0,1155%	0,1902%	0,2546%	0,0387%	7,8294%	0,0014%	0,0007%	0,0007%	0,0007%	100,0000%	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Weighted Customer Factors

A	B	C	D	E	F	G	H
Description	COS Schedule	Average Customers (F 40)	Account 902 Weighting	Total Acct 902 Customers (F 41)	Account 903 Weighting	Total Acct 903 Customers (F 42)	
1	Residential	680,582	1.00	680,582	1.00	680,582	
2		392	1.00	392	1.00	392	
3		27,088	1.00	27,088	1.00	27,088	
4		11	2.48	27	1.00	11	
5	Total	708,073		708,090		708,073	
6	Commercial	13,065	2.92	38,150	1.02	13,326	
8		140	2.92	409	1.02	143	
9		24	7.00	168	5.82	140	
10		65,144	1.77	115,305	0.91	59,281	
11							
12							
13	Total	78,373		154,031		72,890	
14	Industrial	1,624	2.92	4,742	1.02	1,656	
16		120	2.92	350	1.02	122	
17		131	7.00	917	5.82	762	
18		3,781	1.77	6,692	0.91	3,441	
19							
20							
21	Cust B	1	265.96	266	5.82	6	
22	Cust C	1	265.96	266	5.82	6	
23	Cust A	1	265.96	266	5.82	6	
24	Total	5,659		13,500		5,999	
25	Irrigation - annual cust	2,335	4.00	9,340	1.10	2,569	
27	TOD	244	4.00	976	1.10	268	
28	Total	2,579		10,316		2,837	
29	Irrigation - ave billings	1,252	4.00	5,006	1.10	1,377	
30	TOD	134	4.00	536	1.10	147	
31	Total	1,386		5,542		1,524	
32	Street Lighting	1,130	-	-	1.00	1,130	
33		493	-	-	1.00	493	
34		353	-	-	-	-	
35		2	-	-	-	-	
36		2,040	2.35	4,794	1.00	2,040	
37		310	2.83	877	1.00	310	
38	Total	4,328		5,671		3,973	
39	Area Lighting	8,638	-	-	1.00	8,638	
40	Post-Top	70	-	-	-	-	
41	Total	8,708		-		8,638	
42	OSPA	4	2.52	12	1.02	4	
43		-	2.52	-	1.02	-	
44		4	7.00	28	5.82	23	
45		2	1.77	4	0.91	2	
46	Total	10		43		29	
47	State of Utah	807,730		891,651		802,440	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Customer Advances Factor

Description	A Residential Sch 1	B General Large Dist. Sch 6	C General +1 MW Sch 8	D Street & Area Lighting Sch. 7,11,12	E General Trans Sch 9	F Irrigation Sch 10	G Traffic Signals Sch 12	H Outdoor Lighting Sch 12	I General Small Dist. Sch 23	J Mobile Home Park Sch 25	K Home Park Cust A	L Industrial Cust B	M Industrial Cust C	N Industrial Cust C	O Total
1 Revenue															
2 Residential	539,693,437														539,693,437
3 Com / Ind		381,039,399	114,860,522		170,428,984				97,623,876						763,952,781
4 Irrigation						9,994,195									9,994,195
5 Customer Advances															
6 Residential	185,158														185,158
7 Com / Ind		2,897,689	873,479		1,296,061				742,400						5,809,629
8 Irr															0
9 Total Cust Advances	185,158	2,897,689	873,479		1,296,061				742,400						5,994,787
10 FACTOR 50	3.0887%	48.3368%	14.5706%	0.0000%	21.6198%	0.0000%	0.0000%	0.0000%	12.3841%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11 Security Deposits	2,495,740	1,550,479	389,693	9,510	173,399				1,283,897						6,502,718
12 FACTOR 51	38.3800%	23.8436%	5.9928%	0.1462%	2.6666%				19.7440%	0.0000%	0.0000%	8.4360%	0.0000%	0.0000%	100.0000%

Contribution in Aid of Construction

Residential	185,158
Commercial	416,697
Industrial	5,392,932
Irrigation	-
Total	5,994,787

Deposits Charged by State

08RES0001	2,495,605	Res
08RES0002	135	Res
08GNSV0006	1,403,959	Sch 6
08GNSV006A	146,520	Sch 6
08GNSV0008	389,693	Sch 8
08OALT007N	9,155	Sch 7,11,12
08OALT007R	355	Sch 7,11,12
08OSLCU1203	-	Sch 7,11,13 (MONL)
08GNSV0009	168,500	Sch 9
08GNSV09AM	4,899	Sch 9
08AFPSV0010	51,427	Sch 10
08GNSV0023	1,283,897	Sch 23
08SPCL0002	548,572	Spec Contract
08NETMT135	470	Unidentified
Total	6,503,188	
Total adj for unidentified	6,502,718	

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Meter & Services Factor

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 12	Outdoor Lighting Sch 12	General Small Dist. Sch 23	Mobile Home Park Sch 25	Home Park Cust A	Industrial Cust B	Industrial Cust C	Total
1 Average Customer	708,062	14,693	260	0	159	2,579	2,040	310	68,927	11	1	1	1	797,044
2														
3														
4 Meter Cost	62,396,821	10,021,850	1,204,237	0	3,826,653	235,134	170,878	25,967	10,400,867	20,063	265,500	265,500	265,500	89,098,969
5														
6														
7 FACTOR 60	70.0309%	11.2480%	1.3516%	0.0000%	4.2948%	0.2639%	0.1918%	0.0291%	11.6734%	0.0225%	0.2980%	0.2980%	0.2980%	100.0000%
8														
9														
10 Service Cost	286,803,139	29,791,121	1,107,678	0	0	0	1,056,830	160,597	43,268,599	12,284	0	0	0	362,200,248
11														
12														
13 FACTOR 70	79.1836%	8.2250%	0.3058%	0.0000%	0.0000%	0.0000%	0.2918%	0.0443%	11.9460%	0.0034%	0.0000%	0.0000%	0.0000%	100.0000%

Meter/Service Detail

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Meter & Service Data

A	B	C	D	E	F	G
Class/Schedule	COS Col	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
1 Residential						
2 Sch 001 sec	1	680,582	88.12	\$59,975,200	405.05	\$275,672,310
3 Sch 002 sec	1	392	88.12	\$34,557	405.05	\$158,840
4 Sch 003 sec	1	27,088	88.12	\$2,387,063	405.05	\$10,971,988
5 Sch 046 sec	25	8	88.12	\$705	1,535.46	\$12,284
6 Sch 046 pri	25	3	6,452.82	\$19,358	0.00	\$0
7		708,073		\$62,416,884		\$286,815,422
8						
9 Commercial						
10 Sch 006 sec	6	12,951	618.66	\$8,012,370	2,045.95	\$26,497,446
11 Sch 056 pri	6	114	7,679.26	\$874,153	0.00	\$0
12 Sch 008 sec	8	101	1,705.55	\$172,399	5,900.63	\$596,442
13 Sch 008 pri	8	39	12,231.50	\$476,037	0.00	\$0
14 Sch 09 sub trn	9	24	24,067.00	\$577,608	0.00	\$0
15 Sch 023 sec	23	65,061	150.87	\$9,816,039	628.55	\$40,893,837
16 Sch 023 pri	23	83	168.15	\$13,985	0.00	\$0
17 Sch 031 pri	6	0	0.00	\$0	0.00	\$0
18		78,373		\$19,942,591		\$67,987,726
19						
20 Industrial						
21 Sch 006 sec	6	1,610	618.66	\$995,950	2,045.95	\$3,293,674
22 Sch 056 pri	6	14	7,679.26	\$108,659	0.00	\$0
23 Sch 008 sec	8	87	1,705.55	\$147,770	5,900.63	\$511,236
24 Sch 008 pri	8	33	12,231.50	\$408,032	0.00	\$0
25 Sch 09 sub trn	9	131	24,067.00	\$3,152,777	0.00	\$0
26 Sch 023 sec	23	3,776	150.87	\$569,729	628.55	\$2,373,505
27 Sch 023 pri	23	5	168.15	\$812	0.00	\$0
28 Sch 031 pri	6	0	0.00	\$0	0.00	\$0
29 Cust B spec contract		1	265,500.00	\$265,500	0.00	\$0
30 Cust C spec contract		1	265,500.00	\$265,500	0.00	\$0
31 Cust A spec contract		1	265,500.00	\$265,500	0.00	\$0
32		5,659		\$6,180,229		\$6,178,415
33						
34 Irrigation						
35 Sch 010 sec	10	2,576	83.76	\$215,775	0.00	\$0
36 Sch 060 pri	10	3	6,452.82	\$19,358	0.00	\$0
37		2,579		\$235,134		\$0
38						
39 Street Lighting						
40 Sch 104 sec	12	2,040	83.76	\$170,878	518.05	\$1,056,830
41 Sch 205 sec	12	310	83.76	\$25,967	518.05	\$160,597
42		2,350		\$196,844		\$1,217,427
43						
44 OSPA						
45 Sch 006 pri	6	4	7,679.26	\$30,717	0.00	\$0
46 Sch 008 pri	8	0	12,231.50	\$0	0.00	\$0
47 Sch 009 sub trn	9	4	24,067.00	\$96,268	0.00	\$0
48 Sch 023 sec	23	2	150.87	\$302	628.55	\$1,257
49		10		\$127,287		\$1,257
50						
51						
52						
State of Utah		797,044		\$89,098,969		\$362,200,248

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Uncollectables Factor

Description	A Residential Sch 1	B General Large Dist. Sch 6	C General +1 MW Sch 8	D Street & Area Lighting Sch. 7,11,12	E General Trans Sch 9	F Irrigation Sch 10	G Traffic Signals Sch 12	H Outdoor Lighting Sch 12	I General Small Dist. Sch 23	J Mobile Home Park Sch 25	K Home Park Cust A	L Industrial Cust B	M Industrial Cust C	N Industrial Cust C	P Total	
1 Revenue																
2 Residential	539,693,437															539,693,437
3 Com / Ind		381,039,399	114,860,522		170,428,984				97,623,876							763,952,781
4 Irrigation						9,994,195										9,994,195
5																
6																
7																
8 Uncollectables																
9 Write-off	(4,089,092)	(283,500)	(85,458)	0	(126,802)	(22,461)	0	0	(72,634)	0	0	0	0	0	0	(4,679,947)
10 Recovery	1,921,747	124,921	37,656	0	55,874	23,087	0	0	32,005	0	0	0	0	0	0	2,195,290
11 Net Write Off	(2,167,345)	(158,579)	(47,802)	-	(70,928)	626	-	-	(40,629)	-	-	-	-	-	-	(2,484,656)
12																
13																
14 FACTOR 80	87.2292%	6.3823%	1.9239%	0.0000%	2.8546%	-0.0252%	0.0000%	0.0000%	1.6352%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Dec 2008
NPC Monthly Allocation Factors

		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
F85	Firm Sales	163,716,355	155,489,192	156,539,020	94,331,592	94,849,207	94,041,137	90,781,339	93,786,308	109,175,407	104,810,010	113,409,495	123,333,004	Total 1,394,062,055
	Utah Share	69,377,916	65,891,499	66,336,384	39,974,800	40,109,400	39,851,718	38,470,317	39,743,730	46,265,153	44,415,233	48,059,428	52,264,704	590,760,283
F86	Non Firm Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	Utah Share	-	-	-	-	-	-	-	-	-	-	-	-	-
F87	Firm Purchases (Non-Seasonal)	133,166,549	132,770,485	124,025,556	75,247,198	76,017,246	81,153,814	112,308,475	111,929,404	95,412,893	104,142,775	93,133,170	109,572,200	1,248,879,766
	Utah Share	56,431,855	56,284,016	52,558,186	31,887,430	32,213,752	34,390,471	47,592,850	47,432,212	40,433,026	44,132,480	39,466,950	46,433,302	529,236,530
F88	Seasonal Purchases	-	-	-	-	-	207,250	4,525,570	4,488,970	-	-	-	-	9,221,790
	Utah Share	-	-	-	-	-	94,565	2,064,955	2,048,255	-	-	-	-	4,207,776
F89	Non firm Purchases	6,905,285	6,676,888	7,442,593	7,958,293	8,185,473	7,754,041	7,803,119	7,525,835	7,265,891	6,594,738	6,642,300	7,057,093	87,751,538
	Utah Share	2,885,279	2,789,846	3,109,782	3,325,264	3,420,188	3,239,920	3,260,426	3,144,567	3,035,953	2,730,451	2,775,394	2,948,710	36,665,779
F90	Coal (Non-Seasonal)	41,847,229	37,807,723	40,483,575	38,464,379	41,125,924	42,803,154	43,613,901	43,515,220	40,413,936	40,185,489	42,246,695	44,100,711	496,607,935
	Utah Share	17,485,292	15,797,440	16,915,508	16,071,814	17,183,904	17,884,712	18,223,472	18,182,239	16,886,410	16,790,956	17,652,203	18,426,879	207,500,830
F91	Seasonal Cholla Coal	3,192,308	4,546,116	4,970,144	4,192,417	4,045,655	4,169,504	4,770,835	4,901,427	4,587,555	4,869,448	4,735,685	4,761,642	53,742,736
	Utah Share	1,317,126	1,875,699	2,050,650	1,729,765	1,669,212	1,720,311	1,968,417	2,022,298	1,892,797	2,009,104	1,953,914	1,964,624	22,173,917
F92	Gas (Non-Seasonal)	39,440,596	31,961,816	27,923,823	25,104,796	29,503,285	30,984,011	39,939,900	40,556,657	38,174,961	28,391,565	37,179,348	40,018,727	409,179,483
	Utah Share	16,479,713	13,354,807	11,667,587	10,489,695	12,327,544	12,946,245	16,688,341	16,946,044	15,950,885	11,863,027	15,534,882	16,721,277	170,970,047
F93	Seasonal CT Gas	4,370,001	2,589,768	1,657,486	1,944,312	4,444,816	2,019,685	2,032,906	2,022,557	1,950,211	1,900,532	1,454,500	1,603,912	27,990,886
	Utah Share	1,930,613	1,144,128	732,257	858,973	1,963,665	892,272	898,113	893,541	861,579	839,632	642,580	708,589	12,365,942
F94	Other Generation	285,919	276,361	305,053	299,987	292,329	264,481	309,779	310,516	255,332	182,489	298,772	299,382	3,380,412
	Utah Share	119,468	115,474	127,462	125,350	122,146	110,510	129,437	129,745	106,687	76,250	124,838	125,093	1,412,459
F95	Firm Wheeling	9,071,751	9,219,767	9,363,215	9,115,178	8,426,545	8,655,866	9,280,044	8,911,642	8,580,627	8,764,678	9,139,413	9,174,541	107,903,264
	Utah Share	3,844,327	3,907,051	3,967,840	3,862,730	3,570,908	3,752,841	3,932,595	3,776,478	3,636,204	3,714,199	3,873,000	3,887,886	45,726,058
F96	Non-Firm Wheeling	733	1,333	12,909	7,631	15,132	6,694	14,962	6,702	9,565	13,186	4,883	9,613	103,342
	Utah Share	306	557	5,394	3,188	6,323	2,797	6,252	2,800	3,997	5,510	2,040	4,017	43,180
	Total Net Power Costs	74,564,016	70,361,064	59,645,325	68,002,618	77,407,196	84,177,364	133,818,151	130,382,621	87,475,565	90,174,890	81,425,271	93,264,818	1,050,698,899
	Utah Share	31,116,063	29,357,518	24,798,282	28,379,409	32,368,242	35,182,926	56,294,540	54,834,449	36,542,385	37,746,376	33,966,374	38,955,672	439,542,236

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 NPC Monthly Allocation Factors

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
Coin Peak KW @ Input													
Sch 1	1,146,318	703,269	759,480	626,044	516,655	1,054,741	1,738,344	1,450,411	1,199,594	632,140	1,171,226	1,403,018	12,401,240
Sch 6	682,757	1,037,132	903,884	1,083,170	1,006,883	1,092,942	1,055,143	1,054,589	1,360,463	1,002,742	794,475	799,050	11,873,230
Sch 8	257,797	288,320	244,905	330,997	328,833	316,185	320,288	301,548	338,747	292,410	301,000	276,916	3,597,846
Sch 7,11,12	19,031	-	-	-	-	-	-	-	-	-	21,486	16,781	57,298
Sch 9	532,082	580,831	540,946	529,780	475,982	581,815	521,225	550,745	593,773	528,352	586,727	547,991	6,570,249
Sch 10	632	784	1,339	5,894	63,305	66,732	62,717	47,233	31,606	1,428	666	573	282,967
Sch 12	586	622	586	608	584	611	589	587	605	598	614	595	7,186
Sch 12	2,162	-	-	-	-	-	-	-	-	-	2,371	2,218	6,751
Sch 23	180,553	175,478	144,175	162,255	259,353	319,222	299,739	298,666	311,895	173,433	206,548	282,097	2,813,415
Sch 25	2,298	1,570	1,326	1,173	858	1,778	1,985	2,332	2,401	1,083	1,941	2,381	21,124
Cust A	28,833	24,206	26,698	30,583	23,496	28,780	30,508	29,222	30,459	30,881	35,808	29,755	349,230
Cust B	-	124,944	113,042	119,420	111,197	-	-	-	-	94,306	116,698	-	679,607
Cust C	83,128	79,901	69,446	63,244	71,181	84,404	75,868	76,267	106,010	54,709	91,175	88,254	943,586
Total Utah	2,936,176	3,017,057	2,805,828	2,953,168	2,858,327	3,547,270	4,106,406	3,811,600	3,975,553	2,815,081	3,330,736	3,449,628	39,603,830

Coin Peak %'s

Sch 1	39.0412%	23.3098%	27.0680%	21.1991%	18.0754%	29.7339%	42.3325%	38.0526%	30.1743%	22.4794%	35.1642%	40.6716%	
Sch 6	23.2533%	34.3756%	32.2145%	36.6782%	35.2263%	30.8108%	25.6950%	27.6679%	34.2207%	35.6584%	23.8528%	23.1634%	
Sch 8	8.7800%	9.5563%	8.7284%	11.2082%	11.5044%	8.9135%	7.7997%	7.9113%	8.5208%	10.3984%	9.0370%	8.0274%	
Sch 7,11,12	0.6482%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.4864%	
Sch 9	18.1216%	19.2516%	19.2794%	17.9394%	16.6525%	16.4018%	12.6930%	14.4492%	14.9356%	18.7886%	17.6155%	15.8855%	
Sch 10	0.0215%	0.0260%	0.0477%	0.1966%	0.2148%	1.8829%	1.5273%	1.2392%	0.7950%	0.507%	0.0200%	0.0166%	
Sch 12	0.0200%	0.0206%	0.0209%	0.0206%	0.0204%	0.0172%	0.0144%	0.0154%	0.0152%	0.0213%	0.0184%	0.0172%	
Sch 12	0.0736%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0712%	0.0643%	
Sch 23	6.1452%	5.8162%	5.1384%	5.4943%	9.0736%	8.9913%	7.2993%	7.8357%	7.8453%	6.1674%	6.2013%	8.1776%	
Sch 25	0.0783%	0.0520%	0.0473%	0.0397%	0.0300%	0.0501%	0.0483%	0.0612%	0.0604%	0.0385%	0.0583%	0.0690%	
Cust A	0.9620%	0.8023%	0.9515%	1.0366%	0.8220%	0.8113%	0.7429%	0.7687%	0.7662%	1.0982%	1.0751%	0.8625%	
Cust B	0.0000%	4.1413%	4.0289%	4.0438%	3.8903%	0.0000%	0.0000%	0.0000%	0.0000%	3.3536%	3.5037%	0.0000%	
Cust C	2.8311%	2.6483%	2.4751%	2.1416%	2.4603%	2.3794%	1.8476%	2.0009%	2.6665%	1.9455%	2.7374%	2.5584%	
Total Utah	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	

NPC ALLOCATION FACTORS

PacificCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 NPC Monthly Allocation Factors

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
	MWH @ Input											
Sch 1	649,817	478,484	552,963	466,906	491,221	590,801	952,049	791,425	506,506	479,248	542,017	693,900
Sch 6	521,690	478,485	458,037	493,741	504,368	522,871	588,502	632,126	579,224	526,963	507,034	546,493
Sch 8	175,350	163,402	148,734	193,605	200,522	182,679	195,218	188,818	187,946	186,184	191,505	179,019
Sch 7,11,12	8,278	8,101	9,550	8,288	8,336	6,989	7,637	8,010	7,220	8,366	8,727	7,299
Sch 9	374,038	359,496	366,430	347,114	330,430	371,813	378,101	387,550	379,675	397,143	377,875	377,875
Sch 10	463	538	980	4,179	41,391	41,223	52,733	37,869	19,615	1,044	472	419
Sch 12	430	426	428	431	433	433	431	430	429	439	436	436
Sch 12	940	933	938	943	936	947	954	951	948	970	963	965
Sch 23	109,171	104,009	99,294	101,108	117,309	124,895	124,108	147,046	105,286	136,019	104,335	136,956
Residential - Mobile Home	1,302	1,068	965	875	996	996	1,087	1,272	1,014	821	898	1,178
Cust A	21,268	20,743	20,328	20,963	16,911	20,366	21,736	21,409	21,633	21,789	22,147	21,294
Cust B	73,346	77,253	81,662	85,000	77,982	71,469	75,117	75,167	72,897	80,070	79,656	69,778
Cust C	54,249	57,443	47,907	43,407	53,892	52,491	49,401	53,797	55,365	41,988	56,150	53,626
Total Utah	1,990,344	1,750,381	1,788,237	1,766,580	1,844,544	1,987,933	2,447,074	2,345,871	1,931,388	1,863,575	1,911,483	2,089,238
	MWH %'s											
Sch 1	32.6485%	27.3360%	30.9223%	26.4299%	26.6310%	29.7194%	38.9056%	33.7370%	26.2250%	25.7166%	28.3558%	33.2131%
Sch 6	26.2110%	27.3360%	25.6139%	27.9490%	27.3438%	26.3023%	24.0492%	26.9463%	29.9900%	28.2770%	26.5257%	26.1575%
Sch 8	8.8101%	9.3522%	8.3173%	10.9593%	10.8711%	9.1894%	7.9776%	8.0489%	9.7311%	9.9907%	10.0187%	8.5686%
Sch 7,11,12	0.4159%	0.4628%	0.5341%	0.4692%	0.4520%	0.3515%	0.3121%	0.3415%	0.3738%	0.4485%	0.4566%	0.3493%
Sch 9	18.7926%	20.5381%	20.4911%	19.6489%	17.9139%	18.7035%	15.4511%	16.5205%	19.3283%	20.3735%	20.7767%	18.0867%
Sch 10	0.0233%	0.0307%	0.0548%	0.2365%	2.2440%	2.0737%	2.1549%	1.6143%	1.0156%	0.0560%	0.0247%	0.0201%
Sch 12	0.0216%	0.0243%	0.0240%	0.0244%	0.0232%	0.0218%	0.0176%	0.0183%	0.0222%	0.0235%	0.0228%	0.0209%
Sch 12	0.0472%	0.0533%	0.0524%	0.0534%	0.0508%	0.0477%	0.0390%	0.0405%	0.0421%	0.0521%	0.0504%	0.0462%
Sch 23	5.4850%	5.9421%	5.5526%	5.7234%	6.3588%	6.2806%	5.0717%	6.2683%	5.4513%	7.2988%	5.4583%	6.5653%
Residential - Mobile Home	0.0654%	0.0610%	0.0540%	0.0495%	0.0442%	0.0501%	0.0444%	0.0542%	0.0525%	0.0440%	0.0470%	0.0564%
Cust A	1.0686%	1.1851%	1.1368%	1.1878%	0.9168%	1.0245%	0.8862%	0.9126%	1.1201%	1.1692%	1.1587%	1.0192%
Cust B	3.6851%	4.4135%	4.5877%	4.8116%	4.2277%	3.9592%	3.0697%	3.2042%	3.7743%	4.2966%	4.1672%	3.3959%
Cust C	2.7256%	3.2818%	2.6790%	2.4571%	2.9217%	2.6405%	2.0188%	2.2933%	2.8666%	2.2531%	2.5375%	2.5666%
Total Utah	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

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Class	Firm Sales - Utah Share		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	Allocation Total	Allocation Percent
	Demand =	Energy =															
F85	69,377,916	65,891,499	66,336,384	39,974,800	40,109,400	39,851,718	38,470,317	39,743,730	46,265,153	44,415,233	48,059,428	52,264,704	590,760,283				
Residential	25,977,181	16,022,391	18,595,108	8,997,044	8,107,846	11,848,014	15,955,858	14,694,710	13,503,386	10,343,745	16,081,694	20,282,333	180,409,312			30.54%	
GS Dist - Large	16,645,642	21,490,993	20,275,291	13,789,675	13,338,655	11,829,448	9,726,678	10,924,553	15,342,936	15,018,136	11,784,674	12,497,487	172,664,168			29.23%	
GS Dist - > 1MW	6,096,607	6,260,387	5,721,955	4,455,581	4,550,839	3,579,662	3,017,684	3,157,929	4,082,137	4,573,184	4,461,092	4,266,221	54,223,278			9.18%	
ST Lighting	409,399	76,234	88,570	46,888	45,319	35,025	30,016	33,927	43,237	49,848	287,367	236,326	1,382,156			0.23%	
GS Trans	12,688,768	12,897,095	12,990,188	7,342,074	6,805,698	6,765,709	5,148,294	5,948,449	7,418,057	8,620,996	8,845,736	8,590,137	103,961,200			17.60%	
Irrigation	15,230	17,913	32,840	83,472	891,258	769,377	647,919	529,772	393,324	23,120	10,180	9,132	3,423,536			0.58%	
Traffic Signals	14,132	14,195	14,367	8,615	8,471	7,315	5,837	6,413	7,849	9,702	9,382	9,490	115,768			0.02%	
Outdoor Lighting	46,508	8,777	8,696	5,335	5,080	4,748	3,750	4,027	5,679	5,780	31,714	31,233	161,337			0.03%	
GS Dist - Small	4,151,015	3,853,115	3,477,337	2,219,224	3,367,235	3,315,453	2,593,823	2,958,467	3,352,753	2,864,904	2,891,029	4,062,032	39,106,388			6.62%	
Residential - Mobile Home	52,068	35,760	32,468	16,857	13,463	19,969	18,216	23,625	27,030	17,715	26,656	34,418	318,245			0.05%	
Cust A	696,313	591,700	661,928	429,190	339,216	344,567	299,786	319,204	395,397	495,642	526,718	471,283	5,570,943			0.94%	
Cust B	639,162	2,773,589	2,761,946	1,693,222	1,594,211	388,184	295,228	318,371	436,550	1,594,215	1,763,567	436,393	14,664,638			2.48%	
Cust C	1,845,891	1,849,351	1,675,690	887,621	1,042,098	974,248	727,228	854,284	1,256,818	898,247	1,339,619	1,338,220	14,759,315			2.50%	
Total	69,377,916	65,891,499	66,336,384	39,974,800	40,109,400	39,851,718	38,470,317	39,743,730	46,265,153	44,415,233	48,059,428	52,264,704	590,760,283			100.00%	

Class	Non Firm Sales - Utah Share		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	Allocation Total	Allocation Percent
	Demand =	Energy =															
F86																	
Residential																	0.00%
GS Dist - Large																	0.00%
GS Dist - > 1MW																	0.00%
ST Lighting																	0.00%
GS Trans																	0.00%
Irrigation																	0.00%
Traffic Signals																	0.00%
Outdoor Lighting																	0.00%
GS Dist - Small																	0.00%
Residential - Mobile Home																	0.00%
Cust A																	0.00%
Cust B																	0.00%
Cust C																	0.00%
Total																	0.00%

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F87	Firm Purchases (Non-Seasonal) - Utah Share	Acct 555 - Demand	Demand = Energy =	Schedule	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	Allocation Total	Allocation Percent
					56,431,855	56,264,016	52,558,186	31,887,430	32,213,752	34,390,471	47,592,850	47,432,212	40,433,026	44,132,480	39,466,950	46,433,302	529,236,530		
	Residential	Sch 1	21,129,786	13,681,340	14,732,868	7,176,837	6,511,794	10,224,372	19,739,499	17,537,423	11,801,166	10,277,895	13,206,471	18,019,344	164,038,795	31.00%			
	GS Dist - Large	Sch 6	13,539,531	18,350,919	16,064,073	10,989,862	10,712,903	10,208,350	12,033,182	13,037,924	13,408,824	14,922,529	9,677,709	11,103,088	154,058,894	29.11%			
	GS Dist - > 1MW	Sch 8	4,958,988	5,345,675	4,533,494	3,584,165	3,654,994	3,089,108	3,735,272	3,768,835	3,567,548	4,544,070	5,663,500	3,790,220	48,203,848	9.11%			
	ST Lighting	Sch 7,11,12	333,005	65,095	70,174	37,402	36,398	30,225	37,133	40,490	37,787	49,531	235,989	209,958	1,183,186	0.22%			
	GS Trans	Sch 9	10,321,018	11,012,665	10,292,100	5,856,687	5,465,977	5,838,542	6,369,118	7,099,185	6,482,946	8,466,750	7,264,219	7,651,698	92,100,924	17.40%			
	Irrigation	Sch 10	12,388	15,295	26,019	66,585	715,811	663,942	801,561	632,257	343,742	22,972	8,360	8,113	3,317,046	0.63%			
	Traffic Signals	Sch 12	11,495	12,121	11,383	6,872	6,803	6,313	7,222	7,654	6,860	9,640	7,705	8,431	102,487	0.02%			
	Outdoor Lighting	Sch 12	37,829	7,495	6,890	4,256	4,088	4,098	4,639	4,806	4,963	5,743	26,044	27,748	136,598	0.03%			
	GS Dist - Small	Sch 23	3,376,427	3,290,132	2,755,087	1,770,249	2,704,385	2,861,106	3,208,901	3,530,787	2,930,109	2,846,666	2,374,146	3,608,813	35,256,809	6.66%			
	Residential - Mobile Home	Sch 25	42,362	30,535	25,724	13,447	10,813	17,232	22,536	28,195	23,622	17,602	21,890	30,578	284,527	0.05%			
	Cust A	Cust A	566,379	505,246	524,444	342,360	272,441	297,347	370,875	360,955	345,554	492,487	432,547	418,700	4,949,334	0.94%			
	Cust B	Cust B	519,893	2,368,336	2,186,285	1,350,663	1,280,386	309,098	365,236	379,960	381,519	1,584,066	1,448,262	387,702	12,563,407	2.37%			
	Cust C	Cust C	1,582,784	1,579,140	1,327,646	708,045	836,958	840,738	899,677	983,743	1,098,385	892,529	1,100,110	1,188,909	13,036,664	2.46%			
	Total		56,431,855	56,264,016	52,558,186	31,887,430	32,213,752	34,390,471	47,592,850	47,432,212	40,433,026	44,132,480	39,466,950	46,433,302	529,236,530	100.00%			

F88	Seasonal Purchases - Utah Share	Acct 555 - Seasonal Contracts	Demand = Energy =	Schedule	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	Allocation Total	Allocation Percent
					-	-	-	-	-	-	-	-	-	-	-	-	-		
	Residential	Sch 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,641,885	38.02%	
	GS Dist - Large	Sch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,113,179	26.46%	
	GS Dist - > 1MW	Sch 8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,222	7.92%	
	ST Lighting	Sch 7,11,12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,443	0.08%	
	GS Trans	Sch 9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	598,960	14.23%	
	Irrigation	Sch 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,906	1.52%	
	Traffic Signals	Sch 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	661	0.02%	
	Outdoor Lighting	Sch 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	420	0.01%	
	GS Dist - Small	Sch 23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,564	7.12%	
	Residential - Mobile Home	Sch 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,243	0.05%	
	Cust A	Cust A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,360	0.79%	
	Cust B	Cust B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,105	0.79%	
	Cust C	Cust C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,928	1.99%	
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,207,776	100.00%	

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F89	Class	Non firm Purchases - Utah Share	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	Allocation Percent
			2,885,279	2,789,846	3,109,782	3,325,264	3,420,188	3,239,920	3,260,426	3,144,567	3,035,953	2,730,451	2,775,394	2,948,710	3,665,779	
	Residential		942,000	762,633	961,615	878,865	910,832	962,883	1,268,489	1,060,881	796,178	702,180	766,986	979,357	11,012,898	30.04%
	GS Dist - Large		756,261	762,634	796,536	929,377	935,210	852,172	784,107	847,345	910,463	772,090	771,309	771,309	9,863,717	26.87%
	GS Dist -> 1MW		254,195	260,438	258,651	364,426	371,812	297,729	260,104	283,105	295,433	272,790	278,058	252,864	3,419,404	9.33%
	ST Lighting		11,999	12,911	16,608	15,601	15,459	11,390	10,176	10,737	11,349	12,258	12,671	10,301	151,460	0.41%
	GS Trans		542,219	572,983	637,229	653,378	612,690	605,978	503,773	519,499	586,799	556,287	576,635	533,326	6,900,797	18.82%
	Irrigation		671	857	1,704	7,865	76,749	67,185	70,261	50,763	30,833	1,550	686	592	309,697	0.84%
	Traffic Signals		623	679	745	811	793	706	575	674	616	643	632	616	8,073	0.02%
	Outdoor Lighting		1,363	1,487	1,631	1,775	1,736	1,544	1,271	1,491	1,398	1,421	1,398	1,362	17,753	0.05%
	GS Dist - Small		158,259	165,775	172,675	190,318	217,516	203,487	165,358	197,111	165,499	199,290	151,490	193,297	2,180,074	5.95%
	Residential - Mobile Home		1,888	1,702	1,679	1,647	1,512	1,623	1,448	1,706	1,584	1,203	1,304	1,662	18,967	0.05%
	Cust A		30,833	33,062	35,351	39,496	31,356	33,192	28,960	28,699	34,005	31,924	32,157	30,054	389,091	1.06%
	Cust B		106,326	123,130	142,046	159,997	144,596	140,084	100,084	100,759	114,587	117,315	115,657	98,483	1,439,461	3.93%
	Cust C		78,642	91,556	83,311	81,706	99,927	85,550	66,820	72,113	87,028	61,519	81,528	75,687	964,388	2.63%
	Total		2,885,279	2,789,846	3,109,782	3,325,264	3,420,188	3,239,920	3,260,426	3,144,567	3,035,953	2,730,451	2,775,394	2,948,710	36,665,779	100.00%
	check															
F90	Coal (Non-Seasonal) - Utah Share		17,485,292	15,797,440	16,915,508	16,071,814	17,183,904	17,884,712	18,223,472	18,182,239	16,886,410	16,790,956	17,652,203	18,426,879	207,500,830	
	Residential		5,708,685	4,318,391	5,230,658	4,247,770	4,576,253	5,315,222	7,089,952	6,134,134	4,428,457	4,318,086	5,005,429	6,120,130	62,493,147	30.12%
	GS Dist - Large		4,583,075	4,318,396	4,332,719	4,491,908	4,698,734	4,704,083	4,382,504	4,899,442	5,064,240	4,747,982	4,682,366	4,820,015	55,725,563	26.86%
	GS Dist -> 1MW		1,540,464	1,474,725	1,406,922	1,761,359	1,868,080	1,643,496	1,453,796	1,463,479	1,643,242	1,677,529	1,768,517	1,578,930	19,280,538	9.29%
	ST Lighting		72,718	73,108	90,340	75,406	77,663	62,874	56,874	62,084	63,125	75,380	80,592	64,374	854,538	0.41%
	GS Trans		3,285,943	3,244,501	3,466,177	3,157,938	3,078,312	3,345,065	2,815,735	3,003,801	3,263,862	3,420,899	3,667,543	3,332,823	39,082,599	18.89%
	Irrigation		4,066	4,855	9,271	38,015	385,605	370,870	392,706	293,515	171,498	9,411	4,362	3,700	1,687,875	0.81%
	Traffic Signals		3,775	3,846	4,053	3,921	3,986	3,895	3,213	3,332	3,749	3,952	4,022	3,847	45,590	0.02%
	Outdoor Lighting		8,261	8,417	8,870	8,580	8,723	8,584	7,105	7,389	8,291	8,740	8,894	8,508	100,283	0.05%
	GS Dist - Small		959,075	938,695	939,255	919,853	1,092,857	1,123,271	924,237	1,139,716	920,527	1,225,538	963,514	1,207,940	12,354,478	5.95%
	Residential - Mobile Home		11,441	9,638	7,959	7,599	8,094	8,968	8,094	8,864	8,664	7,395	8,297	10,386	107,626	0.05%
	Cust A		186,852	187,212	192,293	190,895	157,543	183,226	161,866	165,938	189,141	196,319	204,528	187,814	2,203,627	1.06%
	Cust B		644,351	697,220	772,652	773,304	726,488	642,985	559,401	582,602	637,350	721,433	735,605	615,433	8,108,825	3.91%
	Cust C		476,685	518,434	453,166	394,907	502,061	472,243	367,890	416,965	484,064	378,312	516,536	472,979	5,456,140	2.63%
	Total		17,485,292	15,797,440	16,915,508	16,071,814	17,183,904	17,884,712	18,223,472	18,182,239	16,886,410	16,790,956	17,652,203	18,426,879	207,500,830	100.00%
	check															

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Class	Seasonal Cholla Coal - Utah Share												Allocation Total	Allocation Percent
	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08		
Demand =	1,317,126	1,875,699	2,050,650	1,729,765	1,669,212	1,720,311	1,968,417	2,022,298	1,892,797	2,009,104	1,953,914	1,964,624	22,173,917	30.02%
Energy =	430,022	512,741	634,108	457,176	444,528	511,266	765,924	682,262	496,385	516,674	554,048	652,512	6,657,546	26.89%
Sch 1	345,232	512,742	525,251	483,452	456,426	462,481	473,389	544,935	567,650	568,115	518,269	513,897	5,961,858	9.29%
Sch 6	116,040	175,101	170,560	189,570	181,462	156,086	157,032	162,774	194,191	200,723	195,756	168,341	2,059,635	0.41%
Sch 8	5,478	8,680	10,952	8,116	7,544	6,048	6,143	6,905	7,076	9,019	8,921	6,863	91,745	18.89%
Sch 9	247,522	385,234	420,201	339,880	299,021	321,758	304,143	334,094	365,846	409,324	405,959	355,336	4,188,320	0.79%
Sch 10	306	576	1,124	4,091	37,457	35,674	42,418	32,646	19,223	1,126	483	394	175,520	0.02%
Sch 12	284	487	491	422	387	375	347	371	420	473	445	410	4,882	0.05%
Sch 23	72,245	111,455	113,865	99,001	106,158	108,046	99,832	126,764	103,182	146,640	106,651	128,787	1,322,627	5.96%
Sch 25	862	1,144	1,107	857	738	862	874	1,097	994	885	918	1,107	11,445	1.07%
Cust A	14,075	22,229	23,311	20,546	15,303	17,624	17,484	18,486	21,201	23,490	22,639	20,024	236,383	3.93%
Cust B	48,537	82,784	93,668	83,229	70,570	81,848	60,424	64,799	71,440	86,322	81,424	65,616	870,661	2.63%
Cust C	35,900	61,556	54,937	42,503	48,769	45,425	39,738	46,376	54,259	45,266	57,396	50,428	582,553	2.63%
Total	1,317,126	1,875,699	2,050,650	1,729,765	1,669,212	1,720,311	1,968,417	2,022,298	1,892,797	2,009,104	1,953,914	1,964,624	22,173,917	100.00%

Class	Gas (Non-Seasonal) - Utah Share												Allocation Total	Allocation Percent
	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08		
Demand =	16,479,713	13,354,807	11,667,587	10,489,695	12,327,544	12,946,245	16,688,341	16,946,044	15,950,885	11,863,027	15,534,882	16,721,277	170,970,047	30.36%
Energy =	5,380,379	3,650,672	3,607,882	2,772,419	3,282,953	3,847,541	6,492,700	5,717,079	4,183,116	3,050,769	4,405,045	5,553,648	45,878,978	26.83%
Sch 1	4,319,502	3,650,676	2,988,522	2,931,763	3,370,820	3,405,155	4,013,416	4,566,333	4,783,675	3,354,510	4,120,732	4,373,872	45,878,978	9.22%
Sch 6	1,451,872	1,246,700	970,434	1,149,598	1,340,140	1,189,681	1,331,329	1,363,978	1,552,204	1,185,196	1,556,389	1,432,783	15,770,305	0.41%
Sch 7,11,12	68,536	61,804	62,313	49,215	55,715	45,512	52,083	57,863	59,628	53,257	70,925	58,416	695,267	18.75%
Sch 9	3,096,969	2,742,830	2,390,819	2,061,112	2,208,347	2,421,400	2,578,539	2,799,575	3,083,041	2,416,909	3,227,634	3,024,335	32,051,569	0.81%
Sch 10	3,832	4,105	6,395	24,812	276,629	266,463	359,625	273,559	161,997	6,649	3,839	3,357	1,393,261	0.02%
Sch 12	3,558	3,251	2,795	2,559	2,859	2,819	2,942	3,105	3,541	2,792	3,539	3,491	37,254	0.05%
Sch 23	7,786	7,116	6,118	5,600	6,258	6,170	6,507	6,868	7,832	6,175	7,827	7,721	81,977	5.99%
Sch 25	903,919	793,552	647,858	600,366	794,004	813,105	846,380	1,062,228	869,529	865,858	847,944	1,096,132	10,130,874	0.05%
Cust A	176,106	159,265	132,635	124,593	113,020	132,632	148,230	154,656	178,663	138,702	179,995	170,430	1,807,928	3.86%
Cust B	607,294	589,415	532,942	504,717	521,175	465,439	512,277	542,982	602,040	509,702	647,372	558,468	6,593,833	2.63%
Cust C	449,176	438,272	312,574	257,746	360,173	341,843	336,899	389,616	457,246	287,282	456,339	429,200	4,495,368	2.63%
Total	16,479,713	13,354,807	11,667,587	10,489,695	12,327,544	12,946,245	16,688,341	16,946,044	15,950,885	11,863,027	15,534,882	16,721,277	170,970,047	100.00%

PacificCorp
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F83	Seasonal CT Gas - Utah Share												Total	
	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08		
Acct 547 - Simple Cycle Combustion Turbine	1,930,613	1,144,128	732,257	858,973	1,963,665	892,272	898,113	893,541	861,579	839,632	642,580	708,589	12,365,942	
Demand = 0%														
Energy = 100%														
Class													Allocation Total	Allocation Percent
Residential	630,316	312,759	226,430	227,026	522,944	265,178	349,416	301,453	225,949	215,925	182,209	235,344	3,694,950	29.88%
GS Dist - Large	506,034	312,759	187,559	240,074	536,941	234,688	215,989	240,776	258,388	237,423	170,449	185,349	3,326,429	26.90%
GS Dist - > 1MW	170,088	106,807	60,904	94,137	213,472	81,994	71,848	71,921	83,842	83,885	64,378	60,716	1,163,792	9.41%
ST Lighting	8,029	5,295	4,030	4,030	8,875	3,137	2,803	3,051	3,221	3,769	2,934	2,475	51,530	0.42%
GS Trans	362,813	234,983	150,048	168,779	351,770	166,866	138,769	147,618	166,529	171,062	133,507	128,161	2,320,922	18.77%
Irrigation	449	352	401	2,032	44,064	18,503	19,354	14,424	8,750	471	159	142	109,101	0.88%
Traffic Signals	417	279	175	210	455	194	158	164	191	198	146	148	2,735	0.02%
Outdoor Lighting	912	610	384	459	997	425	350	362	423	437	324	327	6,010	0.05%
GS Dist - Small	105,895	67,985	40,660	49,162	124,885	56,040	45,549	56,010	46,967	61,283	35,074	46,450	735,960	5.95%
Residential - Mobile Home	1,263	698	395	425	868	447	399	485	452	370	302	399	6,504	0.05%
Cust A	20,631	13,559	8,324	10,203	18,003	9,141	7,977	8,155	9,650	9,817	7,445	7,222	130,128	1.05%
Cust B	71,145	50,496	33,447	41,330	83,018	32,079	27,869	28,631	32,519	36,075	26,778	23,666	486,754	3.94%
Cust C	52,621	37,547	19,617	21,106	57,372	23,560	18,131	20,491	24,698	18,917	18,876	18,188	331,126	2.68%
Total	1,930,613	1,144,128	732,257	858,973	1,963,665	892,272	898,113	893,541	861,579	839,632	642,580	708,589	12,365,942	100.00%
check														

F94	Other Generation - Utah Share												Total	
	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08		
Acct 503 - Steam From Other Sources	119,468	115,474	127,462	125,350	122,146	110,510	129,437	129,745	106,687	76,250	124,838	125,093	1,412,459	
Demand = 0%														
Energy = 100%														
Class													Allocation Total	Allocation Percent
Residential	39,004	31,566	39,414	33,130	32,529	32,843	50,358	43,772	27,979	19,609	35,399	41,547	427,150	30.24%
GS Dist - Large	31,314	31,566	32,648	35,034	33,999	29,067	31,129	34,961	31,996	21,561	33,114	32,721	378,510	26.80%
GS Dist - > 1MW	10,525	10,780	10,601	13,737	13,279	10,155	10,326	10,443	10,382	7,618	12,507	10,719	131,072	9.28%
ST Lighting	497	534	681	588	552	388	404	443	399	342	570	437	5,836	0.41%
GS Trans	22,451	23,716	26,118	24,630	21,881	20,669	19,999	21,435	20,821	15,595	25,937	22,625	265,618	18.81%
Irrigation	28	35	70	296	2,741	2,292	2,789	2,094	1,084	43	31	25	11,528	0.82%
Traffic Signals	26	28	31	31	28	24	23	24	24	18	28	28	310	0.02%
Outdoor Lighting	56	62	67	67	62	53	50	53	52	40	63	58	682	0.05%
GS Dist - Small	6,553	6,862	7,078	7,174	7,768	6,941	6,565	8,133	5,816	5,565	6,814	8,200	83,468	5.91%
Residential - Mobile Home	78	70	69	62	54	55	57	70	56	34	59	71	736	0.06%
Cust A	1,277	1,368	1,449	1,489	1,120	1,132	1,150	1,184	1,195	892	1,446	1,275	14,977	1.06%
Cust B	4,403	5,096	5,822	6,031	5,164	3,973	3,973	4,157	3,276	5,202	4,178	4,178	55,303	3.92%
Cust C	3,256	3,790	3,415	3,080	3,569	2,918	2,613	2,975	3,058	1,718	3,667	3,211	37,270	2.64%
Total	119,468	115,474	127,462	125,350	122,146	110,510	129,437	129,745	106,687	76,250	124,838	125,093	1,412,459	100.00%
check														

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F95	Class	Schedule	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	Allocation Total	Allocation Percent
	Firm Wheeling - Utah Share		3,844,327	3,907,051	3,967,840	3,862,730	3,570,908	3,752,841	3,832,595	3,776,478	3,636,204	3,714,199	3,873,000	3,887,886	45,726,058	13,967,089	30.55%
	Demand =																
	Energy =																
	75%																
	25%																
	Acct 565 - Transm of Electricity by Others																
	Residential	Sch 1	1,439,432	950,051	1,112,247	869,376	721,835	1,115,729	1,631,074	1,396,302	1,061,297	864,990	1,295,987	1,508,770	13,967,089	13,416,898	29.34%
	GS Dist - Large	Sch 6	922,358	1,274,313	1,212,745	1,332,484	1,187,530	1,113,981	994,301	1,038,059	1,205,876	1,285,883	949,700	929,668	4,212,759	9,217,559	9.21%
	GS Dist - > 1MW	Sch 8	337,821	371,211	342,253	430,539	405,158	337,097	306,480	300,069	320,835	382,430	359,509	317,357	17,550	96,964	0.22%
	ST Lighting	Sch 7,11,12	22,685	4,520	5,298	4,531	4,035	3,298	3,068	3,224	3,398	4,169	23,159	17,550	7,936,279	17.36%	
	GS Trans	Sch 9	703,102	764,736	776,994	709,458	605,906	637,128	526,280	565,226	583,021	712,563	712,858	639,006	314,655	8,856	0.02%
	Irrigation	Sch 10	844	1,062	1,964	8,066	79,348	72,452	66,233	50,339	30,913	1,933	820	679	756	11,608	0.03%
	Traffic Signals	Sch 12	783	842	859	832	754	689	597	609	617	811	756	706	3,077,420	24,077	0.05%
	Outdoor Lighting	Sch 12	2,577	520	520	516	453	447	383	383	446	483	446	302,168	428,387	32,463	2.42%
	GS Dist - Small	Sch 23	230,014	228,471	207,993	214,442	299,782	312,217	265,151	281,116	263,509	239,576	232,981	302,168	1,106,998	1,122,068	2.45%
	Residential - Mobile Home	Sch 25	2,885	2,120	1,942	1,629	1,199	1,880	1,862	2,245	2,124	1,481	2,148	2,560	99,548	45,726,058	100.00%
	Cust A	Cust A	38,594	35,085	39,593	41,472	30,200	32,448	30,645	30,331	31,076	41,448	42,447	35,058	428,387	1,106,998	2.42%
	Cust B	Cust B	35,417	164,461	165,203	163,615	141,931	33,730	30,179	30,252	34,311	133,315	142,122	32,463	1,106,998	1,122,068	2.45%
	Cust C	Cust C	107,825	109,658	100,230	85,770	92,777	91,745	74,340	78,324	96,779	75,115	107,957	99,548	3,887,886	45,726,058	100.00%
	Total		3,844,327	3,907,051	3,967,840	3,862,730	3,570,908	3,752,841	3,832,595	3,776,478	3,636,204	3,714,199	3,873,000	3,887,886	45,726,058		
	check																

F96	Class	Schedule	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	Allocation Total	Allocation Percent
	Non-Firm Wheeling - Utah Share		306	557	5394	3,188	6,323	2,797	6,252	2,800	3,997	5,510	2,040	4,017	43,180	13,032	30.18%
	Acct 565 - Energy																
	Demand =																
	Energy =																
	0%																
	100%																
	Residential	Sch 1	100	152	1,668	843	1,684	831	2,432	945	1,048	1,417	579	1,334	13,032	13,032	30.18%
	GS Dist - Large	Sch 6	80	152	1,382	891	1,729	736	1,503	755	1,199	1,568	541	1,051	11,576	11,576	26.81%
	GS Dist - > 1MW	Sch 8	27	52	449	349	687	257	499	225	389	550	204	344	4,033	4,033	9.34%
	ST Lighting	Sch 7,11,12	1	3	29	15	29	10	20	10	15	25	9	14	178	178	0.41%
	GS Trans	Sch 9	58	114	1,105	626	1,133	523	966	463	772	1,123	424	726	8,033	8,033	18.60%
	Irrigation	Sch 10	0	0	3	8	142	58	135	45	41	3	1	1	436	436	1.01%
	Traffic Signals	Sch 12	0	0	1	1	1	1	1	1	1	1	0	1	9	9	0.02%
	Outdoor Lighting	Sch 12	0	0	3	2	3	2	2	1	2	3	1	2	21	21	0.05%
	GS Dist - Small	Sch 23	17	33	300	182	402	176	317	176	218	402	111	263	2,597	2,597	6.01%
	Residential - Mobile Home	Sch 25	0	0	3	3	3	3	3	2	2	2	2	2	21	21	0.05%
	Cust A	Cust A	3	7	61	38	58	29	56	26	45	64	24	41	451	451	1.04%
	Cust B	Cust B	11	25	246	153	267	101	192	90	151	237	85	134	1,692	1,692	3.92%
	Cust C	Cust C	8	18	145	78	185	74	126	64	115	124	60	103	1,100	1,100	2.55%
	Total		306	557	5,394	3,188	6,323	2,797	6,252	2,800	3,997	5,510	2,040	4,017	43,180		
	check																

PacifiCorp
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 Revenue - Normalized

Line	A Customer Class	B Residential Sch 1	C General Large Dist. Sch 6	D General +1 MW Sch 8	E Street & Area Lighting Sch. 7,11,12	F General Trans Sch 9	G Irrigation Sch 10	H Traffic Signals Sch 12	I Outdoor Lighting Sch 12	J General Small Dist. Sch 23	K Home Park Sch 25	L Industrial Cust A	M Industrial Cust B	N Industrial Cust C	O Total
1	Residential	539,693,437	-	-	-	-	-	-	-	-	755,668	-	-	-	540,449,105
2	Commercial	-	321,253,088	52,798,264	-	12,563,680	-	-	92,834,245	-	-	-	-	-	479,439,277
4	Industrial	-	59,641,076	62,062,258	-	139,645,345	9,994,195	-	4,787,319	-	8,564,009	23,253,000	22,731,197	-	330,678,399
6	Lighting	-	-	-	13,066,659	-	-	399,557	731,194	-	-	-	-	-	14,197,410
8	OSPA	-	145,235	-	-	18,229,959	-	-	2,312	-	-	-	-	-	18,377,506
10	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total Revenues	539,693,437	381,039,399	114,860,522	13,066,659	170,428,984	9,994,195	399,557	731,194	97,623,876	755,668	8,564,009	23,253,000	22,731,197	1,385,141,697
15															
16	Total AGA Revenues														
17	Misc Revenues	27,200	1,733,376	322,965	-	167,799	-	4,789	-	491,833	38	-	-	-	2,748,000
18	Gross Receipts Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Commercial Vol Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Industrial Vol Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Firm Revenue	539,720,637	382,772,775	115,183,487	13,066,659	170,596,783	9,994,195	404,346	731,194	98,115,709	755,706	8,564,009	23,253,000	22,731,197	1,385,889,697
23		38.94%	27.62%	8.31%	0.94%	12.31%	0.72%	0.03%	0.05%	7.08%	0.05%	0.62%	1.68%	1.64%	100.00%
24															
25	Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26															
27															
28															
29	Total Revenue	539,720,637	382,772,775	115,183,487	13,066,659	170,596,783	9,994,195	404,346	731,194	98,115,709	755,706	8,564,009	23,253,000	22,731,197	1,385,889,697

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 Revenue - AGA Spread

Line	A Customer Classes	B Residential Schedule 1	C General Large Dist. Schedule 6	D General +1 MW Sch 8	E General Transmission Schedule 9	F Traffic Signals Schedule 12	G General Small Dist. Schedule 23	H Mobile Home Park Schedule 25	I Total Firm Revenues
1	<u>Firm Revenues</u>								
2									
3	Residential	539,693,437							
4	Commercial		321,253,088	52,798,264	12,553,680		755,668	540,449,105	
5	Industrial		59,641,076	62,062,258	139,645,345			479,439,277	
6	Lighting					399,557		266,135,998	
7	Interdepartmental						0	399,557	
8								0	
9	Total Firm Revenue	\$539,693,437	\$380,894,164	\$114,860,522	\$152,199,025	\$399,557	\$97,621,564	\$755,668	1,286,423,937
10									
11									
12	<u>AGA Revenues</u>								
13									
14	Residential	27,200						38	
15	Commercial		1,689,915	277,739	66,037		488,344	2,522,035	
16	Industrial		43,461	45,226	101,762		3,489	193,938	
17	Lighting					4,789		4,789	
18	Interdepartmental							0	
19									
20	Total AGA Revenues	\$27,200	\$1,733,376	\$322,965	\$167,799	\$4,789	\$491,833	\$38	\$2,748,000

PacifiCorp
 Cost Of Service By Rate Schedule
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 Summary Of Sales For Resale / Other Electric Revenue
 Determination Of Situs Allocations

ACCT	DESCRIPTION	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		Residential	General	General	General	General	General	Street	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
		Schedule 1	Large Dist.	+1 MW	Sch. 7,11,12	Schedule 9	Schedule 10	Schedule 12	Schedule 12	Schedule 12	Schedule 23	Home Park	Cust A	Cust B	Cust C		
		Schedule 6	Schedule 8	Schedule 9	Schedule 10	Schedule 12	Schedule 12	Schedule 25	Schedule 25	Schedule 25	Schedule 25	Schedule 25	Schedule 25	Schedule 25	Schedule 25	Schedule 25	Schedule 25
450	Forfeited Discounts & Int																
	257 Residential Discounts	1,599,117															
	F44		102,497	1,098													
	258 Commercial Discounts		39,178	2,895													
	F45																
	259 Industrial Discounts																
	F46																
	260 Other Discounts																
	Total Account 450	1,599,117	141,675	3,993	58,593	3,349	62,217	11,186	1,700	602,279	25	24	24	24	24	24	24
451	Misc. Service Revenues																
	70 Returned Checks	144,619	3,001	53	2,183	32	527	417	63	14,078	2	0	0	0	0	0	0
	F21		448,278	126,388	7,569		37,357	162	858	160,193	2,798						
	- Fac Chg Buyout		46,730	9,022		5,351	257			13,184							
	F44		97,805	1,048		180				487,568							
	73 Temp. Service Connect																
	F43																
	145 Connect Fee																
	F40																
	146 Reconnect Fee																
	Total Account 451	3,024,870	603,167	136,641	15,100	5,642	39,431	1,600	1,077	709,621	2,825	1	1	1	1	1	1
454	Rent From Electric Prop																
	75 All Other	2,648,775	1,853,265	536,037	2,284		76,676	1,010	282	513,597	3,795						
	F44		2,347	25		4				11,704							
	76 Temp. Service Connect																
	Total Account 454	2,648,775	1,855,613	536,062	2,284	4	76,676	1,010	282	525,301	3,795	-	-	-	-	-	-
456	Other Electric Revenues																
	79 Other Electric Revenues	25,196	23,111	7,233	171	13,601	608	15	20	5,468	43	735	1,722	1,945			
	F40		91	2	66	1	16	13	2	428	0	0	0	0			
	163 Billing Services																
	Total Account 456	25,591	23,202	7,235	237	13,602	624	28	22	5,896	43	735	1,722	1,945	-	-	-

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Transmission Direct Assignments

Line	A Customers By Rate Schedule	B Account 350	C Account 352	D Account 353	E Account 354	F Account 355	G Account 356	H Account 357	I Account 358	J Account 359	K Total
1	Ashgrove Cement	66,452	-	-	-	1,143,339	629,441	-	-	-	1,839,232
2											
3	Canyon Fuels	31,413	-	-	-	563,216	426,659	-	-	12,426	1,033,714
4											
5	Dugway Prov Grounds	436	-	-	-	73,792	30,515	-	-	-	104,744
6											
7	Fairchild Semiconductor	1,311	4,921	-	-	79,891	63,971	-	-	-	150,094
8											
9	GSLM	490	-	-	-	43,624	42,217	-	-	-	86,331
10											
11	Hill AFB	5,121	-	-	-	19,010	47,272	-	-	-	71,403
12											
13	Interwest Mining	38	-	-	-	419,420	110,679	-	-	-	530,137
14											
15	Kimberly Clark	14,722	-	-	-	70,286	71,136	-	-	-	156,144
16											
17	Phillips Petroleum	27,058	9,541	170,096	3,952	216,901	163,117	-	-	772	591,437
18											
19	SF Phosphates	2,505	-	-	-	96,366	156,645	-	-	-	255,516
20											
21	Texaco	6,335	2,234	39,822	925	50,780	38,188	-	-	181	138,465
22											
23	Moab Salt	662	-	-	-	103,545	88,962	-	-	-	193,169
24											
25	Thickol / Autoliv	477,913	151,055	3,137,003	-	1,861,683	1,068,274	-	-	-	6,695,929
26											
27	University of Utah	2,020	-	-	-	109,695	59,011	-	-	-	170,726
28											
29	Vulcraft	10,340	-	-	-	147,923	125,511	-	-	-	283,774
30											
31	Weber State University	-	-	-	-	1,831	1,025	-	-	-	2,855
32											
33	WECCO (Pepon)	43,590	-	-	-	463,356	621,668	-	-	-	1,128,614
34											
35	Western Metal Recycling	1,523	-	-	-	17,827	11,671	-	-	-	31,021
36											
37	Western Zirconium	96,457	-	-	-	440,723	515,571	-	-	10,534	1,063,285
38											
39	Total Schedule 09	788,387	167,751	3,346,921	4,877	5,923,208	4,271,533	-	-	23,913	14,526,590
40											
41	Cust A	-	-	-	34,893	-	40,799	-	-	-	75,692
42											
43	Cust C	45,424	-	-	-	540,274	557,925	-	-	-	1,143,623
44											
45	Total Special Contracts	45,424	-	-	34,893	540,274	598,724	-	-	-	1,219,315
46											
47	Total Direct Assignments	833,811	167,751	3,346,921	39,770	6,463,482	4,870,257	-	-	23,913	15,745,905
48											
49											

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Dec 2008
 Distribution Direct Assignment Summary

A B C D E F G H I J K

Line	FERC Account	Total Distribution Investment	Direct Assignments			Demand		Customer		Meters
			Schedule 09	St Lighting	Special Contracts	Primary	Secondary	Primary	Secondary	
1	360	31,179,412	-	-	-	31,179,412	-	-	-	-
2	361	27,487,677	7,996	-	-	27,479,681	-	-	-	-
3	362	350,010,893	75,661	-	-	349,935,231	-	-	-	-
4	364	282,565,565	-	4,019,781	-	263,922,131	14,623,654	-	-	-
5	365	196,756,360	-	1,702,320	-	167,317,355	27,736,684	-	-	-
6	366	146,437,954	-	25,971	-	89,618,775	56,793,208	-	-	-
7	367	421,999,368	-	1,286,359	-	294,330,821	126,382,188	-	-	-
8	368	357,893,768	-	-	-	-	357,893,768	-	-	-
9	369	185,321,812	-	-	-	-	-	-	185,321,812	-
10	370	91,072,705	79,572	-	5,960	-	-	-	-	-
11	371	4,920,018	-	4,920,018	-	-	-	-	-	-
12	372	48,163	-	-	-	48,163	-	-	-	-
13	373	26,646,390	-	26,646,390	-	-	-	-	-	-
14										
15	TOTAL	2,122,340,083	163,230	38,600,839	5,960	1,223,831,568	583,429,502	-	185,321,812	90,987,172

