

Rocky Mountain Power
Exhibit RMP____(SRM-1R)
Docket No. 08-035-38
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Revenue Requirement Summary & Rebuttal Adjustments

March 2009

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2009

(1) December 2009 Rolled-In Revenue Requirement	1,472,561,196	Page 1.4
(2) Rate Mitigation Cap	101.06%	
(3) Capped Revised Protocol Revenue Requirement	1,488,207,159	
(4) Normalized December 2009 General Business Revenues	1,430,814,129	Page 1.1
(5) Capped Revised Protocol Price Change	<u>57,393,030</u>	
 Revised Protocol		
(6) Filed Revised Protocol Revenue Requirement	1,511,587,300	Page 1.1
(7) Normalized December 2009 General Business Revenues	1,430,814,129	Page 1.1
(8) Revised Protocol Price Change	80,773,170	Page 1.1
(9) Capped Revised Protocol Price Change	57,393,030	From Above
(10) Reduction to Revised Protocol Revenue Requirement	<u>(23,380,140)</u>	
(11) Rate Mitigation Cap from Jan 2009 to Mar 2009 (3 months @ %101.25)	25.31%	
(12) Rate Mitigation Cap from Apr 2009 to Dec 2009 (9 months @ %101.00)	75.75%	
(13) Rate Mitigation Cap	<u><u>101.06%</u></u>	

Rocky Mountain Power

UTAH

Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2009

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,430,814,129	80,773,170	1,511,587,300
3 Interdepartmental	-		
4 Special Sales	423,832,524		
5 Other Operating Revenues	63,399,095		
6 Total Operating Revenues	<u>1,918,045,748</u>		
7			
8 Operating Expenses:			
9 Steam Production	379,283,153		
10 Nuclear Production	-		
11 Hydro Production	15,107,682		
12 Other Power Supply	607,302,072		
13 Transmission	73,668,030		
14 Distribution	92,551,903		
15 Customer Accounting	35,758,303	262,303	36,020,606
16 Customer Service & Info	6,470,789		
17 Sales	-		
18 Administrative & General	67,486,902		
19			
20 Total O&M Expenses	<u>1,277,628,835</u>		
21			
22 Depreciation	180,627,781		
23 Amortization	21,598,866		
24 Taxes Other Than Income	39,224,836	-	39,224,836
25 Income Taxes - Federal	(10,117,341)	26,899,486	16,782,145
26 Income Taxes - State	2,132,883	3,655,193	5,788,076
27 Income Taxes - Def Net	87,763,448		
28 Investment Tax Credit Adj.	(1,493,741)		
29 Misc Revenue & Expense	(5,330,290)		
30			
31 Total Operating Expenses:	<u>1,592,035,267</u>	<u>30,816,982</u>	<u>1,622,852,249</u>
32			
33 Operating Rev For Return:	<u>326,010,481</u>	<u>49,956,188</u>	<u>375,966,670</u>
34			
35 Rate Base:			
36 Electric Plant In Service	7,687,816,240		
37 Plant Held for Future Use	6,893,456		
38 Misc Deferred Debits	34,418,163		
39 Elec Plant Acq Adj	27,860,799		
40 Nuclear Fuel	-		
41 Prepayments	17,515,934		
42 Fuel Stock	58,410,209		
43 Material & Supplies	67,848,684		
44 Working Capital	20,515,382		
45 Weatherization Loans	6,191,804		
46 Misc Rate Base	2,094,513		
47			
48 Total Electric Plant:	<u>7,929,565,184</u>	<u>-</u>	<u>7,929,565,184</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,487,742,904)		
52 Accum Prov For Amort	(162,476,596)		
53 Accum Def Income Tax	(723,853,594)		
54 Unamortized ITC	(155,025)		
55 Customer Adv For Const	(9,743,872)		
56 Customer Service Deposits	(10,259,394)		
57 Misc Rate Base Deductions	(37,075,597)		
58			
59 Total Rate Base Deductions	<u>(3,431,306,982)</u>	<u>-</u>	<u>(3,431,306,982)</u>
60			
61 Total Rate Base:	<u>4,498,258,201</u>	<u>-</u>	<u>4,498,258,201</u>
62			
63 Return on Rate Base	7.247%		8.358%
64			
65 Return on Equity	8.430%		10.608%
66			
67 TAX CALCULATION:			
68 Operating Revenue	404,295,730	80,510,868	484,806,598
69 Other Deductions			
70 Interest (AFUDC)			
71 Interest	131,877,235	-	131,877,235
72 Schedule "M" Additions	331,544,902	-	331,544,902
73 Schedule "M" Deductions	570,182,937	-	570,182,937
74 Income Before Tax	<u>33,780,460</u>	<u>80,510,868</u>	<u>114,291,328</u>
75			
76 State Income Taxes	2,132,883	3,655,193	5,788,076
77 Taxable Income	<u>31,647,577</u>	<u>76,855,674</u>	<u>108,503,251</u>
78			
79 Federal Income Taxes + Other	<u>(10,117,341)</u>	<u>26,899,486</u>	<u>16,782,145</u>

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2009

Net Rate Base	\$ 4,498,258,201	Ref. Page 1.1
Return on Rate Base Requested	<u>8.358%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	375,966,670	
Less Current Operating Revenues	<u>(326,010,481)</u>	
Increase to Current Revenues	49,956,188	
Net to Gross Bump-up	<u>161.69%</u>	
Price Change Required for Requested Return	<u>\$ 80,773,170</u>	
Requested Price Change	\$ 80,773,170	
Uncollectible Percent	<u>0.325%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 262,303</u>	
Requested Price Change	\$ 80,773,170	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	<u>0.000%</u>	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ -</u>	
Requested Price Change	\$ 80,773,170	
Uncollectible Expense	(262,303)	
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 80,510,868</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 3,655,193</u>	
Taxable Income	\$ 76,855,674	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 26,899,486</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.848%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.69%</u>	

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2009

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.325%	See Note (1) Below
Taxes Other - Franchise Tax	0.000%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	<u>0.000%</u>	
Sub-Total	99.675%	
State Income Tax @ 4.54%	<u>4.525%</u>	
Sub-Total	95.150%	
Federal Income Tax @ 35.00%	<u>33.303%</u>	
Net Operating Income	<u><u>61.848%</u></u>	

(1) Uncollectible Accounts = $\frac{4,646,422}{1,430,814,129}$ Pg 2.12, Utah Situs from Account 904
Pg. 2.2, General Business Revenues

Rocky Mountain Power
UTAH
Normalized Results of Operations - ROLLED-IN
Twelve Months Ending Dec 31, 2009

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,430,814,129	41,747,067	1,472,561,196
3 Interdepartmental	-		
4 Special Sales	423,832,524		
5 Other Operating Revenues	63,399,504		
6 Total Operating Revenues	<u>1,918,046,157</u>		
7			
8 Operating Expenses:			
9 Steam Production	379,795,287		
10 Nuclear Production	-		
11 Hydro Production	15,107,682		
12 Other Power Supply	567,957,639		
13 Transmission	73,668,030		
14 Distribution	92,551,903		
15 Customer Accounting	35,758,303	135,569	35,893,873
16 Customer Service & Info	6,470,789		
17 Sales	-		
18 Administrative & General	67,510,000		
19			
20 Total O&M Expenses	<u>1,238,819,633</u>		
21			
22 Depreciation	180,634,211		
23 Amortization	21,602,913		
24 Taxes Other Than Income	39,239,527	-	39,239,527
25 Income Taxes - Federal	3,078,142	13,902,818	16,980,960
26 Income Taxes - State	3,153,510	1,889,162	5,042,672
27 Income Taxes - Def Net	87,992,861		
28 Investment Tax Credit Adj.	(1,493,741)		
29 Misc Revenue & Expense	(5,330,256)		
30			
31 Total Operating Expenses:	<u>1,567,696,800</u>	<u>15,927,549</u>	<u>1,583,624,349</u>
32			
33 Operating Rev For Return:	<u>350,349,357</u>	<u>25,819,518</u>	<u>376,168,875</u>
34			
35 Rate Base:			
36 Electric Plant In Service	7,690,723,332		
37 Plant Held for Future Use	6,893,456		
38 Misc Deferred Debits	34,419,287		
39 Elec Plant Acq Adj	27,860,799		
40 Nuclear Fuel	-		
41 Prepayments	17,520,183		
42 Fuel Stock	58,455,631		
43 Material & Supplies	67,944,725		
44 Working Capital	20,732,775		
45 Weatherization Loans	6,191,803		
46 Misc Rate Base	2,094,513		
47			
48 Total Electric Plant:	<u>7,932,836,505</u>	-	<u>7,932,836,505</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,488,735,989)		
52 Accum Prov For Amort	(162,513,696)		
53 Accum Def Income Tax	(723,669,298)		
54 Unamortized ITC	(155,025)		
55 Customer Adv For Const	(9,743,872)		
56 Customer Service Deposits	(10,259,394)		
57 Misc Rate Base Deductions	(37,081,736)		
58			
59 Total Rate Base Deductions	<u>(3,432,159,011)</u>	-	<u>(3,432,159,011)</u>
60			
61 Total Rate Base:	<u>4,500,677,495</u>	-	<u>4,500,677,495</u>
62			
63 Return on Rate Base	7.784%		8.358%
64			
65 Return on Equity	9.483%		10.608%
66			
67 TAX CALCULATION:			
68 Operating Revenue	443,080,130	41,611,498	484,691,628
69 Other Deductions			
70 Interest (AFUDC)			
71 Interest	131,948,162	-	131,948,162
72 Schedule "M" Additions	331,583,099	-	331,583,099
73 Schedule "M" Deductions	570,212,599	-	570,212,599
74 Income Before Tax	<u>72,502,468</u>	<u>41,611,498</u>	<u>114,113,966</u>
75			
76 State Income Taxes	3,153,510	1,889,162	5,042,672
77 Taxable Income	<u>69,348,958</u>	<u>39,722,336</u>	<u>109,071,294</u>
78			
79 Federal Income Taxes + Other	<u>3,078,142</u>	<u>13,902,818</u>	<u>16,980,960</u>

Rocky Mountain Power
 Normalized Results of Operations
 Adjustment Summary
 Twelve Months Ending Dec 31, 2009

	Total Company Actual Results June 2008	Utah Allocated Actual Results June 2008	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments
1 Operating Revenues:						
2 General Business Revenues	3,373,879,760	1,412,248,643	18,565,487	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	880,014,007	351,694,116	-	-	75,477,080	-
5 Other Operating Revenues	175,436,518	58,341,737	4,237,567	(463,656)	1,317,221	-
6 Total Operating Revenues	4,429,330,286	1,822,284,495	22,803,053	(463,656)	76,794,302	-
7						
8 Operating Expenses:						
9 Steam Production	865,024,880	346,062,131	-	12,100,662	22,534,210	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	34,323,831	13,842,027	-	1,276,674	-	-
12 Other Power Supply	1,316,635,416	566,883,105	(218,701)	1,628,826	46,892,468	916,763
13 Transmission	164,210,976	66,216,372	-	885,995	6,565,398	-
14 Distribution	218,720,171	91,923,460	(316,851)	727,602	-	154,451
15 Customer Accounting	93,204,369	38,916,143	-	(3,149,196)	-	-
16 Customer Service & Info	33,245,936	21,917,285	-	(15,052,422)	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	171,224,136	67,143,028	-	3,333,610	(5)	-
19						
20 Total O&M Expenses	2,896,589,715	1,212,903,551	(535,552)	1,751,752	75,982,071	1,071,214
21						
22 Depreciation	413,308,745	163,008,169	-	-	(1)	20,260,468
23 Amortization	62,472,711	21,356,533	-	-	(1)	(417,703)
24 Taxes Other Than Income	106,123,328	33,196,472	-	-	(3)	-
25 Income Taxes - Federal	73,666,560	34,027,841	8,468,273	(9,234,298)	564,329	(5,643,009)
26 Income Taxes - State	16,212,975	7,565,239	(941,597)	(1,255,859)	107,025	(770,277)
27 Income Taxes - Def Net	189,558,215	62,046,157	1,009,681	9,917,145	(370,043)	714
28 Investment Tax Credit Adj.	(3,896,956)	(3,105,874)	-	-	-	-
29 Misc Revenue & Expense	(6,745,817)	(2,644,336)	(2,488,916)	(628,292)	(0)	-
30						
31 Total Operating Expenses:	3,747,289,475	1,528,353,752	5,511,889	550,447	76,293,378	14,501,407
32						
33 Operating Rev For Return:	682,040,810	293,930,743	17,291,164	(1,014,103)	500,924	(14,501,407)
34						
35 Rate Base:						
36 Electric Plant In Service	17,064,579,403	6,942,670,254	-	-	(10,013)	-
37 Plant Held for Future Use	15,070,970	6,893,456	-	-	-	-
38 Misc Deferred Debits	191,060,606	36,089,444	-	-	(1,250,811)	-
39 Elec Plant Acq Adj	69,085,936	27,860,799	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	40,665,612	17,499,489	-	-	(1)	-
42 Fuel Stock	115,767,576	46,194,304	-	-	1,250,810	-
43 Material & Supplies	164,665,361	67,264,883	-	-	0	(31,949)
44 Working Capital	68,137,077	31,540,614	123,258	(159,822)	1,241,572	(86,904)
45 Weatherization Loans	14,588,989	6,191,805	-	-	0	-
46 Misc Rate Base	4,314,182	2,094,513	-	-	-	-
47						
48 Total Electric Plant:	17,747,935,712	7,184,299,563	123,258	(159,822)	1,231,558	(118,853)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(6,268,944,208)	(2,408,188,473)	-	-	1,368	(86,306,634)
52 Accum Prov For Amort	(400,101,953)	(159,180,514)	-	-	8	(14,327,302)
53 Accum Def Income Tax	(1,476,739,164)	(624,465,580)	2,551,172	(7,541,696)	(107,854)	(4,534)
54 Unamortized ITC	(10,292,566)	(172,134)	-	-	-	-
55 Customer Adv For Const	(18,763,267)	(10,587,128)	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(67,068,015)	(26,702,397)	(6,722,278)	-	455,135	-
58						
59 Total Rate Base Deductions	(8,241,909,173)	(3,229,296,226)	(4,171,106)	(7,541,696)	348,658	(100,638,470)
60						
61 Total Rate Base:	9,506,026,539	3,955,003,337	(4,047,848)	(7,701,518)	1,580,216	(100,757,323)
62						
63 Return on Rate Base	7.175%	7.432%	0.445%	-0.010%	0.010%	-0.171%
64						
65 Return on Equity	8.069%	8.569%	0.865%	-0.020%	0.019%	-0.332%
66						
67 TAX CALCULATION:						
68 Operating Revenue		394,464,106	25,827,521	(1,587,115)	802,235	(20,913,979)
69 Other Deductions						
70 Interest (AFUDC)						
71 Interest		118,763,213	(121,551)	(231,266)	47,452	(3,025,601)
72 Schedule "M" Additions		333,309,629	-	(658,972)	1,058,606	1,063,116
73 Schedule "M" Deductions		504,222,879	2,695,603	25,624,747	93,996	67,898
74 Income Before Tax		104,787,642	23,253,470	(27,639,569)	1,719,394	(16,893,158)
75						
76 State Income Taxes		7,565,239	(941,597)	(1,255,859)	107,025	(770,277)
77 Taxable Income		97,222,403	24,195,067	(26,383,710)	1,612,369	(16,122,882)
78						
79 Federal Income Taxes + Other		34,027,841	8,468,273	(9,234,298)	564,329	(5,643,009)
APPROXIMATE REVENUE REQUIREMENT IMPACT			(28,524,354)	567,329	(588,054)	9,299,568

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending Dec 31, 2009

	Tab 7	Tab 8	Tab 11	Normalized Results December 2009
	Tax Adjustments	Rate Base Adjustments	Capital Structure and Lead Lag Days	Rebuttal Adjustments
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	(3,338,672)
5 Other Operating Revenues	-	2,844	-	(36,618)
6 Total Operating Revenues	-	2,844	-	(3,375,290)
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	(1,413,851)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	(11,019)	-	-
12 Other Power Supply	(2,420,523)	(452,841)	(119,472)	(5,807,553)
13 Transmission	-	-	-	265
14 Distribution	-	163,689	-	(100,448)
15 Customer Accounting	-	-	-	(8,644)
16 Customer Service & Info	-	-	-	(394,074)
17 Sales	-	-	-	-
18 Administrative & General	-	168,553	-	(3,158,283)
19				
20 Total O&M Expenses	(2,420,523)	(131,617)	(119,472)	(10,882,588)
21				
22 Depreciation	-	16,743	-	(2,657,599)
23 Amortization	-	1,024,986	-	(364,959)
24 Taxes Other Than Income	5,971,510	102,051	-	(45,194)
25 Income Taxes - Federal	(38,962,138)	(8,316,658)	1,181,543	7,796,775
26 Income Taxes - State	(2,940,960)	(827,565)	44,724	1,152,153
27 Income Taxes - Def Net	31,231,179	(464,661)	(25,612)	(15,581,112)
28 Investment Tax Credit Adj.	1,612,133	-	-	-
29 Misc Revenue & Expense	-	431,359	-	(103)
30				
31 Total Operating Expenses:	(5,508,799)	(8,165,362)	1,081,184	(20,582,628)
32				
33 Operating Rev For Return:	5,508,799	8,168,206	(1,081,184)	17,207,338
34				
35 Rate Base:				
36 Electric Plant In Service	-	837,148,110	-	(91,992,112)
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	(417,012)	-	(3,459)
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	29,517	-	(13,072)
42 Fuel Stock	-	10,965,337	-	(243)
43 Material & Supplies	-	606,380	-	6,371
44 Working Capital	(614,282)	(9,288,324)	(2,209,253)	(31,477)
45 Weatherization Loans	-	(3)	-	1
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(614,282)	839,047,007	(2,209,253)	(92,033,991)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	6,364	-	6,744,470
52 Accum Prov For Amort	-	(282,669)	-	11,313,880
53 Accum Def Income Tax	(119,037,418)	(31,146)	(20,970)	24,804,432
54 Unamortized ITC	17,109	-	-	-
55 Customer Adv For Const	-	843,256	-	-
56 Customer Service Deposits	-	(10,259,394)	-	-
57 Misc Rate Base Deductions	-	(4,124,944)	-	18,888
58				
59 Total Rate Base Deductions	(119,020,309)	(13,848,532)	(20,970)	42,881,670
60				
61 Total Rate Base:	(119,634,592)	825,198,475	(2,230,224)	(49,152,322)
62				
63 Return on Rate Base	0.395%	-1.290%	-0.020%	0.457%
64				
65 Return on Equity	0.768%	-2.504%	0.172%	0.896%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(3,550,986)	(1,440,678)	119,472	10,575,154
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	(3,592,459)	24,779,555	(3,301,089)	(1,441,018)
72 Schedule "M" Additions	(4,727,403)	2,068,754	-	(568,828)
73 Schedule "M" Deductions	48,213,101	437,966	-	(11,173,252)
74 Income Before Tax	(52,899,031)	(24,589,444)	3,420,561	22,620,596
75				
76 State Income Taxes	(2,940,960)	(827,565)	44,724	1,152,153
77 Taxable Income	(49,958,070)	(23,761,800)	3,375,836	21,468,443
78				
79 Federal Income Taxes + Other	(38,962,138)	(8,316,658)	1,181,543	7,796,775
80				
APPROXIMATE REVENUE REQUIREMENT IMPACT	(25,705,121)	102,660,204	(22,537,480)	(34,464,632)

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING DEC 31, 2009
FILE:	Utah GRC December 2009
PREPARED BY:	Revenue Requirement Department
DATE:	3/4/2009
TIME:	2:54:01 PM
TYPE OF RATE BASE:	Thirteen Month Average
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.70%	6.020%	2.932%
PREFERRED	0.30%	5.410%	0.016%
COMMON	51.00%	10.608%	5.410%
	<u>100.00%</u>		<u>8.358%</u>

OTHER INFORMATION

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REVISED PROTOCOL
Thirteen Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	3,373,879,760	1,412,248,643	3,446,321,300	1,430,814,129
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	880,014,007	351,694,116	1,059,035,989	423,832,524
5 Other Operating Revenues	2.4	175,436,518	58,341,737	187,568,420	63,399,095
6 Total Operating Revenues	2.4	4,429,330,286	1,822,284,495	4,692,925,709	1,918,045,748
7					
8 Operating Expenses:					
9 Steam Production	2.5	865,024,880	346,062,131	948,115,669	379,283,153
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	34,323,831	13,842,027	37,462,255	15,107,682
12 Other Power Supply	2.9	1,316,635,416	566,883,105	1,416,888,244	607,302,072
13 Transmission	2.10	164,210,976	66,216,372	182,678,063	73,668,030
14 Distribution	2.12	218,720,171	91,923,460	220,779,441	92,551,903
15 Customer Accounting	2.12	93,204,369	38,916,143	90,456,990	35,758,303
16 Customer Service & Infor	2.13	33,245,936	21,917,285	14,303,407	6,470,789
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	171,224,136	67,143,028	169,827,847	67,486,902
19					
20 Total O & M Expenses	2.14	2,896,589,715	1,212,903,551	3,080,511,917	1,277,628,835
21					
22 Depreciation	2.16	413,308,745	163,008,169	457,137,936	180,627,781
23 Amortization	2.17	62,472,711	21,356,533	62,843,920	21,598,856
24 Taxes Other Than Income	2.17	106,123,328	33,196,472	120,800,866	39,224,836
25 Income Taxes - Federal	2.20	73,666,560	34,027,841	(34,324,217)	(10,117,341)
26 Income Taxes - State	2.20	16,212,975	7,565,239	3,178,362	2,132,883
27 Income Taxes - Def Net	2.19	189,558,215	62,046,157	262,182,872	87,763,448
28 Investment Tax Credit Adj.	2.17	(3,896,956)	(3,105,874)	(1,874,204)	(1,493,741)
29 Misc Revenue & Expense	2.4	(6,745,817)	(2,644,336)	(13,645,778)	(5,330,290)
30					
31 Total Operating Expenses	2.20	3,747,289,475	1,528,353,752	3,936,811,674	1,592,035,267
32					
33 Operating Revenue for Return		682,040,810	293,930,743	756,114,035	326,010,481
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	17,064,579,403	6,942,670,254	18,868,440,872	7,687,816,240
37 Plant Held for Future Use	2.31	15,070,970	6,893,456	15,070,970	6,893,456
38 Misc Deferred Debits	2.33	191,060,606	36,089,444	186,875,457	34,418,163
39 Elec Plant Acq Adj	2.31	69,085,936	27,860,799	69,085,936	27,860,799
40 Nuclear Fuel	2.31	0	0	0	0
41 Prepayments	2.32	40,665,612	17,499,489	40,665,612	17,515,934
42 Fuel Stock	2.32	115,767,576	46,194,304	146,358,603	58,410,209
43 Material & Supplies	2.32	164,665,361	67,264,883	166,165,361	67,848,684
44 Working Capital	2.33	68,137,077	31,540,614	45,042,927	20,515,382
45 Weatherization Loans	2.31	14,588,989	6,191,805	14,588,989	6,191,804
46 Miscellaneous Rate Base	2.34	4,314,182	2,094,513	4,314,182	2,094,513
47					
48 Total Electric Plant		17,747,935,712	7,184,299,563	19,556,608,909	7,929,565,184
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(6,268,944,208)	(2,408,188,473)	(6,473,228,968)	(2,487,742,904)
52 Accum Prov For Amort	2.39	(400,101,953)	(159,180,514)	(407,510,897)	(162,476,596)
53 Accum Def Income Taxes	2.35	(1,476,739,164)	(624,465,580)	(1,744,432,866)	(723,853,594)
54 Unamortized ITC	2.35	(10,292,566)	(172,134)	(8,106,448)	(155,025)
55 Customer Adv for Const	2.34	(18,763,267)	(10,587,128)	(18,748,968)	(9,743,872)
56 Customer Service Deposits	2.34	0	0	(10,259,394)	(10,259,394)
57 Misc. Rate Base Deductions	2.34	(67,068,015)	(26,702,397)	(93,442,881)	(37,075,597)
58					
59 Total Rate Base Deductions		(8,241,909,173)	(3,229,296,226)	(8,755,730,421)	(3,431,306,982)
60					
61 Total Rate Base		9,506,026,539	3,955,003,337	10,800,878,488	4,498,258,201
62					
63 Return on Rate Base		7.175%	7.432%	7.000%	7.247%
64					
65 Return on Equity		8.069%	8.569%	7.946%	8.430%
66 Net Power Costs		1,044,160,700	417,289,268	1,048,174,208	418,357,946
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		78,898,994	32,826,101	88,775,774	36,972,581
69 Rate Base Decrease		(636,633,914)	(256,305,499)	(733,434,255)	(295,728,885)

REVISED PROTOCOL Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
214	500		Operation Supervision & Engineering					
215		P	SG		20,119,171	8,113,608	21,327,059	8,600,721
216		P	SSGCH		1,333,886	525,130	1,444,497	568,527
217				Tab 4	21,453,057	8,638,737	22,771,556	9,169,248
218								
219	501		Fuel Related-Non NPC					
220		P	SE		13,729,207	5,483,446	14,835,581	5,925,332
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SSECT		-	-	-	-
224		P	SSECH		1,698,291	670,810	1,839,120	726,393
225				Tab 4	15,427,498	6,154,256	16,674,701	6,651,725
226								
227	501NPC		Fuel Related-NPC					
228		P	SE		541,837,917	216,410,084	581,437,697	232,226,237
229		P	SE		-	-	-	-
230		P	SE		-	-	-	-
231		P	SSECT		-	-	-	-
232		P	SSECH		44,829,541	17,707,284	58,157,159	22,970,201
233				Tab 5	586,667,458	234,117,368	639,594,856	255,196,438
234								
235			Total Fuel Related		602,094,956	240,271,624	656,269,557	261,848,162
236								
237	502		Steam Expenses					
238		P	SG		32,120,675	12,953,544	34,238,165	13,807,479
239		P	SSGCH		2,886,719	1,136,455	3,126,097	1,230,372
240				Tab 4	35,007,394	14,089,999	37,364,261	15,037,851
241								
242	503		Steam From Other Sources-Non-NPC					
243		P	SE		-	-	(1,119)	(447)
244				Tab 4	-	-	(1,119)	(447)
245								
246	503NPC		Steam From Other Sources-NPC					
247		P	SE		3,437,238	1,372,833	3,547,282	1,416,784
248				Tab 5	3,437,238	1,372,833	3,547,282	1,416,784
249								
250	505		Electric Expenses					
251		P	SG		2,745,184	1,107,071	2,926,603	1,180,233
252		P	SSGCH		1,447,370	569,807	1,567,392	616,895
253				Tab 4	4,192,554	1,676,877	4,493,995	1,797,129
254								
255	506		Misc. Steam Expense					
256		P	SG		40,856,078	16,476,334	43,162,174	17,406,331
257		P	SE		-	-	-	-
258		P	SSGCH		1,864,113	733,871	2,019,141	794,695
259				Tab 4	42,720,191	17,210,206	45,181,315	18,201,026
260								
261	507		Rents					
262		P	SG		662,753	267,273	717,711	289,437
263		P	SSGCH		5,875	2,313	6,362	2,504
264				Tab 4	668,628	269,586	724,073	291,941
265								
266	510		Maint Supervision & Engineering					
267		P	SG		4,140,937	1,669,947	18,824,524	7,591,506
268		P	SSGCH		1,836,084	722,837	1,926,324	758,164
269				Tab 4	5,977,021	2,392,784	20,750,848	8,349,670
270								
271								
272								
273	511		Maintenance of Structures					
274		P	SG		23,558,662	9,500,677	24,747,108	9,979,950
275		P	SSGCH		1,081,281	425,683	1,134,386	446,473
276				Tab 4	24,639,943	9,926,360	25,881,494	10,426,423
277								
278	512		Maintenance of Boiler Plant					
279		P	SG		77,283,583	31,166,725	81,194,391	32,743,866
280		P	SSGCH		5,739,381	2,259,503	6,019,784	2,369,272
281				Tab 4	83,022,965	33,426,228	87,214,175	35,113,138
282								
283	513		Maintenance of Electric Plant					
284		P	SG		24,579,299	9,912,276	25,830,135	10,416,711
285		P	SSGCH		3,665,353	1,442,991	3,845,497	1,513,514
286				Tab 4	28,244,651	11,355,267	29,675,632	11,930,225
287								
288	514		Maintenance of Misc. Steam Plant					
289		P	SG		9,464,967	3,817,008	9,940,282	4,008,691
290		P	SSGCH		4,101,316	1,614,623	4,302,319	1,693,311
291				Tab 4	13,566,283	5,431,630	14,242,600	5,702,002
292								
293			Total Steam Power Generation	Tab 4	865,024,880	346,062,131	948,115,669	379,283,153

REVISED PROTOCOL Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		3,464,210	1,397,038	3,728,297	1,503,538
360		P	SG		409,383	165,095	439,345	177,178
361								
362				Tab 4	<u>3,873,593</u>	<u>1,562,133</u>	<u>4,167,642</u>	<u>1,680,716</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SG		-	-	-	-
367		P	SG		-	-	-	-
368								
369				Tab 4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SG		8,928,465	3,600,649	10,589,013	4,270,310
374		P	SG		6,373,317	2,570,215	6,756,931	2,724,918
375								
376								
377				Tab 4	<u>15,301,782</u>	<u>6,170,863</u>	<u>17,345,944</u>	<u>6,995,228</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		151,789	61,213	163,871	66,086
382		P	SG		9,685	3,906	10,455	4,216
383								
384				Tab 4	<u>161,474</u>	<u>65,119</u>	<u>174,327</u>	<u>70,302</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		-	-	-	-
389		P	SG		-	-	-	-
390								
391				Tab 4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		869,674	350,720	921,370	371,568
396		P	SG		65,157	26,276	68,950	27,806
397								
398				Tab 4	<u>934,830</u>	<u>376,996</u>	<u>990,320</u>	<u>399,374</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		843,390	340,120	892,404	359,886
406		P	SG		378,244	152,537	425,894	171,753
407								
408				Tab 4	<u>1,221,634</u>	<u>492,657</u>	<u>1,318,297</u>	<u>531,639</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,170,696	472,115	1,236,311	498,576
413		P	SG		870,505	351,055	921,695	371,699
414								
415				Tab 4	<u>2,041,200</u>	<u>823,170</u>	<u>2,158,006</u>	<u>870,275</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		1,544,847	623,002	1,636,986	660,160
420		P	SG		770,109	310,567	816,083	329,108
421								
422				Tab 4	<u>2,314,955</u>	<u>933,569</u>	<u>2,453,070</u>	<u>989,268</u>
423								
424		Total Hydraulic Power Generation		Tab 4	<u>34,323,831</u>	<u>13,842,027</u>	<u>37,462,255</u>	<u>15,107,682</u>

REVISED PROTOCOL Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
846	923	Outside Services						
847		PTD	S		22,575	22,575	2,593	2,593
848		CUST	CN		-	-	-	-
849		PTD	SO		10,512,035	4,276,788	10,757,417	4,383,035
850				Tab 4	10,534,610	4,299,363	10,760,010	4,385,628
851								
852	924	Property Insurance						
853		PTD	SO		33,394,979	13,586,642	35,881,444	14,619,647
854				Tab 4	33,394,979	13,586,642	35,881,444	14,619,647
855								
856	925	Injuries & Damages						
857		PTD	SO		8,324,257	3,386,698	8,774,813	3,575,237
858				Tab 4	8,324,257	3,386,698	8,774,813	3,575,237
859								
860	926	Employee Pensions & Benefits						
861		LABOR	S		-	-	-	-
862		CUST	CN		-	-	-	-
863		LABOR	SO		-	-	-	-
864				Tab 4	-	-	-	-
865								
866	927	Franchise Requirements						
867		DMSC	S		-	-	-	-
868		DMSC	SO		-	-	-	-
869				Tab 4	-	-	-	-
870								
871	928	Regulatory Commission Expense						
872		DMSC	S		9,086,248	3,556,709	9,648,150	3,776,659
873		CUST	CN		-	-	-	-
874		DMSC	SO		-	-	-	-
875		FERC	SG		877,998	354,077	932,294	375,973
876				Tab 4	9,964,245	3,910,786	10,580,444	4,152,632
877								
878	929	Duplicate Charges						
879		LABOR	S		-	-	-	-
880		LABOR	SO		(4,707,351)	(1,915,171)	(4,993,744)	(2,034,666)
881				Tab 4	(4,707,351)	(1,915,171)	(4,993,744)	(2,034,666)
882								
883	930	Misc General Expenses						
884		PTD	S		8,846,972	3,107,009	9,385,891	3,290,962
885		CUST	CN		5,054	2,326	5,367	2,469
886		LABOR	SO		13,140,765	5,346,279	(1,612,114)	(656,845)
887				Tab 4	21,992,791	8,455,613	7,779,143	2,636,587
888								
889	931	Rents						
890		PTD	S		911,729	(56)	968,111	(59)
891		PTD	SO		5,443,908	2,214,837	5,242,687	2,136,097
892				Tab 4	6,355,637	2,214,781	6,210,798	2,136,037
893								
894	935	Maintenance of General Plant						
895		G	S		32,049	-	33,662	-
896		CUST	CN		-	-	-	-
897		G	SO		24,973,862	10,160,537	25,924,602	10,562,800
898				Tab 4	25,005,911	10,160,537	25,958,264	10,562,800
899								
900		Total Administrative & General Expense		Tab 4	171,224,136	67,143,028	169,827,847	67,486,902
901								
902		Summary of A&G Expense by Factor						
903		S			20,176,753	5,692,742	18,975,452	6,026,734
904		SO			150,164,331	61,093,884	149,914,735	61,081,726
905		SG			877,998	354,077	932,294	375,973
906		CN			5,054	2,326	5,367	2,469
907		Total A&G Expense by Factor			171,224,136	67,143,028	169,827,847	67,486,902
908								
909		Total O&M Expense		Tab 4	2,896,589,715	1,212,903,551	3,080,511,917	1,277,628,835

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1229	SCHMDF	Deductions - Flow Through						
1230		SCHMDF	S		-	-	-	-
1231		SCHMDF	DGP		-	-	-	-
1232		SCHMDF	DGU		-	-	-	-
1233				Tab 7	-	-	-	-
1234	SCHMDP	Deductions - Permanent						
1235		SCHMDP	S		-	-	-	-
1236		P	SE		(106,128)	(42,388)	290,109	115,870
1237		PTD	SNP		386,624	162,723	381,063	160,134
1238		SCHMDP	IBT		-	-	-	-
1239		P	SG		5,597,124	2,257,194	-	-
1240		SCHMDP-SO	SO		28,636,780	11,650,784	9,700,500	3,952,402
1241				Tab 7	34,514,400	14,028,313	10,371,672	4,228,406
1242								
1243	SCHMDT	Deductions - Temporary						
1244		GP	S		68,145,601	1,406,859	38,225,589	(13,723,779)
1245		DPW	BADDEBT		4,973,203	1,785,252	4,973,203	1,818,717
1246		SCHMDT-SNP	SNP		72,920,532	30,690,999	43,135,749	18,126,954
1247		SCHMDT	CN		62,756	28,877	62,756	28,877
1248		SCHMDT	TROJD		38,625	15,550	38,625	15,550
1249		CUST	DGP		6,423	-	6,423	-
1250		P	SE		32,791,022	13,096,735	44,700,029	17,853,193
1251		SCHMDT-SG	SG		11,287,980	4,552,187	1,563,937	630,700
1252		SCHMDT-GPS	GPS		81,644,627	33,216,859	37,342,113	15,214,787
1253		SCHMDT-SO	SO		48,020,873	19,537,141	101,255,439	41,255,831
1254		TAXDEPR	TAXDEPR		930,141,591	385,864,108	1,168,470,884	484,733,701
1255		DPW	SNPD		-	-	-	-
1256				Tab 7	1,250,033,232	490,194,566	1,439,774,746	565,954,531
1257								
1258	TOTAL SCHEDULE - M DEDUCTIONS			Tab 7	1,284,547,632	504,222,879	1,450,146,418	570,182,937
1259								
1260	TOTAL SCHEDULE - M ADJUSTMENTS			Tab 7	(447,559,768)	(170,913,251)	(614,954,602)	(238,638,035)
1261								
1262								
1263								
1264	40911	State Income Taxes						
1265		IBT	IBT		16,212,975	7,565,239	3,763,530	2,368,868
1266		IBT	IBT		-	-	-	-
1267		REC	SG		-	-	(585,168)	(235,985)
1268		IBT	IBT		-	-	-	-
1269	Total State Tax Expense				16,212,975	7,565,239	3,178,362	2,132,883
1270								
1271								
1272	Calculation of Taxable Income:							
1273		Operating Revenues			4,429,330,286	1,822,284,495	4,692,925,709	1,918,045,748
1274		Operating Deductions:						
1275		O & M Expenses			2,896,589,715	1,212,903,551	3,080,511,917	1,277,628,835
1276		Depreciation Expense			413,308,745	163,008,169	457,137,936	180,627,781
1277		Amortization Expense			62,472,711	21,356,533	62,843,920	21,598,856
1278		Taxes Other Than Income			106,123,328	33,196,472	120,800,866	39,224,836
1279		Interest & Dividends (AFUDC-Equity)			-	-	-	-
1280		Misc Revenue & Expense			(6,745,817)	(2,644,336)	(13,645,778)	(5,330,290)
1281		Total Operating Deductions			3,471,748,681	1,427,820,389	3,707,648,861	1,513,750,018
1282		Other Deductions:						
1283		Interest Deductions			283,332,974	118,763,213	315,057,720	131,877,235
1284		Interest on PCRBS			-	-	-	-
1285		Schedule M Adjustments			(447,559,768)	(170,913,251)	(614,954,602)	(238,638,035)
1286								
1287		Income Before State Taxes			226,688,862	104,787,642	55,264,526	33,780,460
1288								
1289		State Income Taxes			16,212,975	7,565,239	3,178,362	2,132,883
1290								
1291	Total Taxable Income				210,475,887	97,222,403	52,086,164	31,647,577
1292								
1293	Tax Rate				35.0%	35.0%	35.0%	35.0%
1294								
1295	Federal Income Tax - Calculated				73,666,560	34,027,841	18,230,157	11,076,652
1296								
1297	Adjustments to Calculated Tax:					104,787,642		
1298	40910	PMI	P	SE	-	-	-	-
1299	40910	REC	P	SG	-	-	(52,554,374)	(21,193,993)
1300	40910	P	P	SO	-	-	-	-
1301	40910	IRS Settle	LABOR	S	-	-	-	-
1302	Federal Income Tax Expense				73,666,560	34,027,841	(34,324,217)	(10,117,341)
1303								
1304	Total Operating Expenses				3,747,289,475	1,528,353,752	3,936,811,674	1,592,035,267

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1305	310	Land and Land Rights						
1306		P	SG		2,329,517	939,442	2,329,517	939,442
1307		P	SG		34,798,446	14,033,428	34,798,446	14,033,428
1308		P	SG		56,316,727	22,711,265	56,316,727	22,711,265
1309		P	S		-	-	-	-
1310		P	SSGCH		1,246,363	490,673	1,246,363	490,545
1311				Tab 8	94,691,053	38,174,808	94,691,053	38,174,680
1312								
1313	311	Structures and Improvements						
1314		P	SG		234,885,474	94,724,012	234,885,474	94,724,012
1315		P	SG		327,384,549	132,026,802	327,384,549	132,026,802
1316		P	SG		187,548,390	75,634,034	187,548,390	75,634,034
1317		P	SSGCH		54,824,863	21,583,674	54,824,863	21,578,022
1318				Tab 8	804,643,277	323,968,521	804,643,277	323,968,869
1319								
1320	312	Boiler Plant Equipment						
1321		P	SG		725,709,412	292,662,231	707,398,362	285,277,798
1322		P	SG		664,365,467	267,923,602	655,553,730	264,370,027
1323		P	SG		1,267,946,628	511,334,265	1,395,210,952	562,657,095
1324		P	SSGCH		374,808,594	147,556,162	316,972,565	124,754,362
1325				Tab 8	3,032,830,102	1,219,476,260	3,075,135,609	1,237,059,282
1326								
1327	314	Turbogenerator Units						
1328		P	SG		146,508,558	59,083,596	146,508,558	59,083,596
1329		P	SG		144,894,564	58,432,708	144,894,564	58,432,708
1330		P	SG		429,185,110	173,080,671	429,185,110	173,080,671
1331		P	SSGCH		66,682,853	26,251,975	66,682,853	26,245,100
1332				Tab 8	787,271,085	316,848,950	787,271,085	316,842,075
1333								
1334	315	Accessory Electric Equipment						
1335		P	SG		88,063,697	35,514,102	88,063,697	35,514,102
1336		P	SG		139,206,770	56,138,949	139,206,770	56,138,949
1337		P	SG		67,451,626	27,201,719	67,451,626	27,201,719
1338		P	SSGCH		64,602,266	25,432,881	64,602,266	25,426,221
1339				Tab 8	359,324,359	144,287,651	359,324,359	144,280,991
1340								
1341								
1342								
1343	316	Misc Power Plant Equipment						
1344		P	SG		4,915,806	1,982,434	4,915,806	1,982,434
1345		P	SG		5,295,901	2,135,717	5,295,901	2,135,717
1346		P	SG		12,528,029	5,052,271	12,528,029	5,052,271
1347		P	SSGCH		3,162,939	1,245,199	3,162,939	1,244,873
1348				Tab 8	25,902,675	10,415,621	25,902,675	10,415,295
1349								
1350	317	Steam Plant ARO						
1351		P	S		-	-	-	-
1352				Tab 8	-	-	-	-
1353								
1354	SP	Unclassified Steam Plant - Account 300						
1355		P	SG		11,881	4,791	11,881	4,791
1356				Tab 8	11,881	4,791	11,881	4,791
1357								
1358								
1359		Total Steam Production Plant		Tab 8	5,104,674,432	2,053,176,603	5,146,979,939	2,070,739,983
1360								
1361								
1362		Summary of Steam Production Plant by Factor						
1363		S			-	-	-	-
1364		DGP			-	-	-	-
1365		DGU			-	-	-	-
1366		SG			4,539,346,554	1,830,616,039	4,639,488,090	1,871,000,861
1367		SSGCH			565,327,878	222,560,563	507,491,849	199,739,122
1368		Total Steam Production Plant by Factor			5,104,674,432	2,053,176,603	5,146,979,939	2,070,739,983
1369	320	Land and Land Rights						
1370		P	SG		-	-	-	-
1371		P	SG		-	-	-	-
1372				Tab 8	-	-	-	-
1373								
1374	321	Structures and Improvements						
1375		P	SG		-	-	-	-
1376		P	SG	Tab 8	-	-	-	-
1377					-	-	-	-

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1451								
1452								
1453	335	Misc. Power Plant Equipment						
1454		P	SG		1,290,121	520,277	1,290,121	520,277
1455		P	SG		194,397	78,396	194,397	78,396
1456		P	SG		982,272	396,128	982,272	396,128
1457		P	SG		12,963	5,228	12,963	5,228
1458				Tab 8	2,479,753	1,000,028	2,479,753	1,000,028
1459								
1460	336	Roads, Railroads & Bridges						
1461		P	SG		4,638,282	1,870,515	4,638,282	1,870,515
1462		P	SG		828,976	334,307	828,976	334,307
1463		P	SG		8,022,513	3,235,299	8,022,513	3,235,299
1464		P	SG		592,158	238,804	592,158	238,804
1465				Tab 8	14,081,929	5,678,924	14,081,929	5,678,924
1466								
1467	337	Hydro Plant ARO						
1468		P	S		-	-	-	-
1469				Tab 8	-	-	-	-
1470								
1471	HP	Unclassified Hydro Plant - Acct 300						
1472		P	S		-	-	-	-
1473		P	SG		-	-	-	-
1474		P	SG		-	-	-	-
1475		P	SG		-	-	-	-
1476				Tab 8	-	-	-	-
1477								
1478		Total Hydraulic Production Plant		Tab 8	547,504,073	220,796,039	589,498,396	237,731,402
1479								
1480		Summary of Hydraulic Plant by Factor						
1481		S			-	-	-	-
1482		SG			547,504,073	220,796,039	589,498,396	237,731,402
1483		DGP			-	-	-	-
1484		DGU			-	-	-	-
1485		Total Hydraulic Plant by Factor			547,504,073	220,796,039	589,498,396	237,731,402
1486								
1487	340	Land and Land Rights						
1488		P	SG		21,542,917	8,687,772	21,542,917	8,687,772
1489		P	SG		-	-	-	-
1490		P	SSGCT		-	-	-	-
1491				Tab 8	21,542,917	8,687,772	21,542,917	8,687,772
1492								
1493	341	Structures and Improvements						
1494		P	SG		94,013,356	37,913,465	94,013,356	37,913,465
1495		P	SG		166,099	66,984	166,099	66,984
1496		P	SSGCT		4,121,643	1,778,096	4,121,643	1,778,097
1497				Tab 8	98,301,098	39,758,545	98,301,098	39,758,546
1498								
1499	342	Fuel Holders, Producers & Accessories						
1500		P	SG		6,788,799	2,737,770	6,788,799	2,737,770
1501		P	SG		121,339	48,933	121,339	48,933
1502		P	SSGCT		2,284,126	985,382	2,284,126	985,383
1503				Tab 8	9,194,264	3,772,085	9,194,264	3,772,086
1504								
1505	343	Prime Movers						
1506		P	S		-	-	-	-
1507		P	SG		772,436	311,506	761,495	307,094
1508		P	SG		1,155,645,500	466,045,754	2,227,605,046	898,342,851
1509		P	SSGCT		50,677,324	21,862,429	50,511,072	21,790,723
1510				Tab 8	1,207,095,260	488,219,689	2,278,877,613	920,440,668
1511								
1512	344	Generators						
1513		P	S		-	-	-	-
1514		P	SG		-	-	-	-
1515		P	SG		211,954,059	85,476,289	211,954,059	85,476,289
1516		P	SSGCT		15,873,643	6,847,962	15,873,643	6,847,967
1517				Tab 8	227,827,702	92,324,252	227,827,702	92,324,257

REVISED PROTOCOL Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1649	366	Underground Conduit						
1650		DPW	S		273,151,285	143,908,517	273,151,285	143,908,517
1651				Tab 8	273,151,285	143,908,517	273,151,285	143,908,517
1652								
1653								
1654								
1655								
1656	367	Underground Conductors						
1657		DPW	S		658,701,909	417,114,376	658,701,909	417,114,376
1658				Tab 8	658,701,909	417,114,376	658,701,909	417,114,376
1659								
1660	368	Line Transformers						
1661		DPW	S		985,594,730	357,265,146	985,594,730	357,265,146
1662				Tab 8	985,594,730	357,265,146	985,594,730	357,265,146
1663								
1664	369	Services						
1665		DPW	S		518,926,428	187,676,756	518,926,428	187,676,756
1666				Tab 8	518,926,428	187,676,756	518,926,428	187,676,756
1667								
1668	370	Meters						
1669		DPW	S		183,724,863	77,424,786	183,724,863	77,424,786
1670				Tab 8	183,724,863	77,424,786	183,724,863	77,424,786
1671								
1672	371	Installations on Customers' Premises						
1673		DPW	S		8,825,713	4,530,417	8,825,713	4,530,417
1674				Tab 8	8,825,713	4,530,417	8,825,713	4,530,417
1675								
1676	372	Leased Property						
1677		DPW	S		-	-	-	-
1678				Tab 8	-	-	-	-
1679								
1680	373	Street Lights						
1681		DPW	S		60,630,069	25,753,207	60,630,069	25,753,207
1682				Tab 8	60,630,069	25,753,207	60,630,069	25,753,207
1683								
1684	DP	Unclassified Dist Plant - Acct 300						
1685		DPW	S		25,991,196	14,523,714	25,991,196	14,523,714
1686				Tab 8	25,991,196	14,523,714	25,991,196	14,523,714
1687								
1688	DS0	Unclassified Dist Sub Plant - Acct 300						
1689		DPW	S		-	-	-	-
1690				Tab 8	-	-	-	-
1691								
1692								
1693				Tab 8	4,983,462,430	2,090,239,323	5,202,921,533	2,198,604,191
1694								
1695		Summary of Distribution Plant by Factor						
1696		S			4,983,462,430	2,090,239,323	5,202,921,533	2,198,604,191
1697								
1698		Total Distribution Plant by Factor			4,983,462,430	2,090,239,323	5,202,921,533	2,198,604,191

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
1699	389	Land and Land Rights						
1700		G-SITUS	S		8,555,822	3,912,173	8,555,822	3,912,173
1701		CUST	CN		1,128,506	519,273	1,128,506	519,273
1702		G-DGU	SG		332	134	332	134
1703		G-SG	SG		1,228	495	1,228	495
1704		PTD	SO		5,598,055	2,277,551	5,598,055	2,280,889
1705				Tab 8	15,283,942	6,709,626	15,283,942	6,712,964
1706								
1707	390	Structures and Improvements						
1708		G-SITUS	S		106,735,983	36,052,545	106,735,983	36,052,545
1709		G-DGP	SG		358,127	144,425	358,127	144,425
1710		G-DGU	SG		1,573,572	634,586	1,573,572	634,586
1711		CUST	CN		12,096,722	5,566,211	12,096,722	5,566,211
1712		G-SG	SG		4,094,596	1,651,258	4,094,596	1,651,258
1713		PTD	SO		101,791,533	41,413,564	101,791,533	41,474,259
1714				Tab 8	226,650,534	85,462,589	226,650,534	85,523,284
1715								
1716	391	Office Furniture & Equipment						
1717		G-SITUS	S		16,060,987	3,794,456	16,060,987	3,794,456
1718		G-DGP	SG		273,446	110,275	273,446	110,275
1719		G-DGU	SG		281,018	113,328	281,018	113,328
1720		CUST	CN		7,359,187	3,386,271	7,359,187	3,386,271
1721		G-SG	SG		4,562,299	1,839,872	4,562,299	1,839,872
1722		P	SE		119,144	47,586	119,144	47,586
1723		PTD	SO		65,265,588	26,553,098	65,265,588	26,592,014
1724		G-SG	SSGCH		74,351	29,271	74,351	29,263
1725		G-SG	SSGCT		-	-	-	-
1726				Tab 8	93,996,019	35,874,157	93,996,019	35,913,065
1727								
1728	392	Transportation Equipment						
1729		G-SITUS	S		71,113,051	32,110,216	71,113,051	32,110,216
1730		PTD	SO		8,216,935	3,343,034	8,216,935	3,347,933
1731		G-SG	SG		15,384,774	6,204,332	15,384,774	6,204,332
1732		CUST	CN		-	-	-	-
1733		G-DGU	SG		1,024,238	413,052	1,024,238	413,052
1734		P	SE		757,992	302,742	757,992	302,742
1735		G-DGP	SG		155,978	62,902	155,978	62,902
1736		G-SG	SSGCH		390,994	153,928	390,994	153,888
1737		G-DGU	SSGCT		44,655	19,264	44,655	19,264
1738				Tab 8	97,088,616	42,609,471	97,088,616	42,614,330
1739								
1740	393	Stores Equipment						
1741		G-SITUS	S		8,959,725	3,811,309	8,959,725	3,811,309
1742		G-DGP	SG		335,531	135,312	335,531	135,312
1743		G-DGU	SG		673,399	271,567	673,399	271,567
1744		PTD	SO		494,538	201,201	494,538	201,496
1745		G-SG	SG		3,179,843	1,282,359	3,179,843	1,282,359
1746		G-DGU	SSGCT		53,971	23,283	53,971	23,283
1747				Tab 8	13,697,006	5,725,031	13,697,006	5,725,326

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
1878	303	Miscellaneous Intangible Plant						
1879		I-SITUS	S		2,360,397	890,552	2,026,181	890,349
1880		I-SG	SG		63,487,819	25,603,205	61,722,467	24,891,278
1881		PTD	SO		360,629,156	146,720,834	348,344,813	141,930,694
1882		P	SE		3,628,256	1,449,126	3,646,994	1,456,609
1883		CUST	CN		113,823,367	52,374,920	113,684,789	52,311,154
1884		P	SG		344,575	138,959	318,219	128,331
1885		I-DGP	SSGCT		-	-	-	-
1886				Tab 8	544,273,571	227,177,595	529,743,462	221,608,416
1887	303	Less Non-Utility Plant						
1888		I-SITUS	S		-	-	-	-
1889					544,273,571	227,177,595	529,743,462	221,608,416
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				Tab 8	631,635,953	261,421,166	662,079,616	273,988,894
1898								
1899		Summary of Intangible Plant by Factor						
1900		S			4,809,597	890,552	4,475,381	890,349
1901		DGP			-	-	-	-
1902		DGU			-	-	-	-
1903		SG			148,745,577	59,985,735	191,927,640	77,400,086
1904		SO			360,629,156	146,720,834	348,344,813	141,930,694
1905		CN			113,823,367	52,374,920	113,684,789	52,311,154
1906		SSGCT			-	-	-	-
1907		SSGCH			-	-	-	-
1908		SE			3,628,256	1,449,126	3,646,994	1,456,609
1909					631,635,953	261,421,166	662,079,616	273,988,894
1910		Summary of Unclassified Plant (Account 106)						
1911		DP			25,991,196	14,523,714	25,991,196	14,523,714
1912		DS0			-	-	-	-
1913		GP			150,944	61,411	150,944	61,501
1914		HP			-	-	-	-
1915		NP			-	-	-	-
1916		OP			-	-	-	-
1917		TP			14,015,206	5,652,017	14,015,206	5,652,017
1918		TS0			-	-	-	-
1919		IP			-	-	-	-
1920		MP			-	-	-	-
1921		SP			11,881	4,791	11,881	4,791
1922					40,169,227	20,241,933	40,169,227	20,242,023
1923								
1924				Tab 8	17,064,579,403	6,942,670,254	18,868,440,872	7,687,816,240

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1925	Summary of Electric Plant by Factor							
1926	S				5,464,219,915	2,255,882,435	5,682,948,824	2,361,733,515
1927	SE				274,843,764	109,772,609	457,463,942	182,711,115
1928	DGU				-	-	-	-
1929	DGP				-	-	-	-
1930	SG				9,952,914,199	4,013,785,718	11,437,089,690	4,612,320,205
1931	SO				619,976,094	252,235,317	597,050,701	243,264,195
1932	CN				139,150,606	64,029,048	138,873,574	63,901,574
1933	DEU				-	-	-	-
1934	SSGCH				569,794,615	224,319,046	511,441,486	201,293,624
1935	SSGCT				76,264,327	32,900,779	76,156,772	32,854,404
1936	Less Capital Leases				(32,584,118)	(10,254,698)	(32,584,118)	(10,262,391)
1937					<u>17,064,579,403</u>	<u>6,942,670,254</u>	<u>18,868,440,872</u>	<u>7,687,816,240</u>
1938	105	Plant Held For Future Use						
1939		DPW	S		2,623,727	1,877,459	2,623,727	1,877,459
1940		P	SG		-	-	-	-
1941		T	SG		2,570,927	1,036,797	2,570,927	1,036,797
1942		P	SG		8,923,302	3,598,566	8,923,302	3,598,566
1943		P	SE		953,014	380,634	953,014	380,634
1944		G	SG		-	-	-	-
1945					-	-	-	-
1946					-	-	-	-
1947		Total Plant Held For Future Use		Tab 8	<u>15,070,970</u>	<u>6,893,456</u>	<u>15,070,970</u>	<u>6,893,456</u>
1948								
1949	114	Electric Plant Acquisition Adjustments						
1950		P	S		-	-	-	-
1951		P	SG		142,633,069	57,520,698	142,633,069	57,520,698
1952		P	SG		14,560,711	5,872,006	14,560,711	5,872,006
1953		Total Electric Plant Acquisition Adjustment		Tab 8	<u>157,193,780</u>	<u>63,392,704</u>	<u>157,193,780</u>	<u>63,392,704</u>
1954								
1955	115	Accum Provision for Asset Acquisition Adjustments						
1956		P	S		-	-	-	-
1957		P	SG		(76,874,453)	(31,001,732)	(76,874,453)	(31,001,732)
1958		P	SG		(11,233,390)	(4,530,173)	(11,233,390)	(4,530,173)
1959		Total		Tab 8	<u>(88,107,844)</u>	<u>(35,531,905)</u>	<u>(88,107,844)</u>	<u>(35,531,905)</u>
1960								
1961	120	Nuclear Fuel						
1962		P	SE		-	-	-	-
1963		Total Nuclear Fuel		Tab 8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1964								
1965	124	Weatherization						
1966		DMSC	S		3,832,460	5,343,302	3,832,460	5,343,302
1967		DMSC	SO		(2,464)	(1,003)	(2,464)	(1,004)
1968		Total		Tab 8	<u>3,829,995</u>	<u>5,342,299</u>	<u>3,829,995</u>	<u>5,342,298</u>
1969								
1970	182W	Weatherization						
1971		DMSC	S		10,758,993	849,506	10,758,993	849,506
1972		DMSC	SG		-	-	-	-
1973		DMSC	SGCT		-	-	-	-
1974		DMSC	SO		-	-	-	-
1975		Total		Tab 8	<u>10,758,993</u>	<u>849,506</u>	<u>10,758,993</u>	<u>849,506</u>
1976								
1977	186W	Weatherization						
1978		DMSC	S		-	-	-	-
1979		DMSC	CN		-	-	-	-
1980		DMSC	CNP		-	-	-	-
1981		DMSC	SG		-	-	-	-
1982		DMSC	SO		-	-	-	-
1983		Total		Tab 8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1984								
1985		Total Weatherization		Tab 8	<u>14,588,989</u>	<u>6,191,805</u>	<u>14,588,989</u>	<u>6,191,804</u>

REVISED PROTOCOL					JUNE 2008		DECEMBER 2009	
Thirteen Month Average					UNADJUSTED RESULTS		PRO FORMA RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2107								
2108	1869	Misc Deferred Debits-Trojan						
2109		P	S		-	-	-	-
2110		P	SNPPN		-	-	-	-
2111				Tab 8	-	-	-	-
2112								
2113		Total Miscellaneous Rate Base		Tab 8	4,314,182	2,094,513	4,314,182	2,094,513
2114								
2115		Total Rate Base Additions		Tab 8	683,356,309	241,629,308	688,168,037	241,748,944
2116	235	Customer Service Deposits						
2117		CUST	S		-	-	(10,259,394)	(10,259,394)
2118		CUST	CN		-	-	-	-
2119		Total Customer Service Deposits		Tab 8	-	-	(10,259,394)	(10,259,394)
2120								
2121	2281	Prop Ins	PTD	SO	-	-	-	-
2122	2282	Inj & Dam	PTD	SO	(8,160,389)	(3,320,028)	(8,160,389)	(3,324,894)
2123	2283	Pen & Ben	PTD	SO	(20,008,719)	(8,140,484)	(20,008,719)	(8,152,415)
2124	2283	Pen & Ben	PTD	SG	-	-	-	-
2125	254	Ins Prov	PTD	SE	(4,351,763)	(1,738,094)	(2,128,035)	(849,937)
2126				Tab 8	(32,520,871)	(13,198,607)	(30,297,142)	(12,327,246)
2127								
2128	22844	Accum Hydro Relicensing Obligation						
2129		P	S		-	-	-	-
2130		P	SG		-	-	-	-
2131				Tab 8	-	-	-	-
2132								
2133	22842	Prv-Trojan	P	TROJD	(2,423,023)	(975,471)	(2,423,023)	(975,471)
2134	230	ARO	P	TROJP	(2,289,329)	(921,886)	(2,289,329)	(921,886)
2135	254105	ARO	P	TROJP	(806,253)	(324,669)	(806,253)	(324,669)
2136	254		P	S	(1,962,062)	(1,019,809)	(1,509,427)	(567,175)
2137				Tab 8	(7,480,668)	(3,241,836)	(7,028,033)	(2,789,201)
2138								
2139	252	Customer Advances for Construction						
2140		DPW	S		(11,130,230)	(7,451,879)	(11,656,541)	(6,883,656)
2141		DPW	SE		-	-	-	-
2142		T	SG		(6,630,362)	(2,673,875)	(7,092,427)	(2,860,216)
2143		DPW	SO		-	-	-	-
2144		CUST	CN		(1,002,675)	(461,373)	-	-
2145		Total Customer Advances for Construction		Tab 8	(18,763,267)	(10,587,128)	(18,748,968)	(9,743,872)
2146								
2147	25398	SO2 Emissions						
2148		P	SE		-	-	(16,830,940)	(6,722,278)
2149				Tab 8	-	-	(16,830,940)	(6,722,278)
2150								
2151	25399	Other Deferred Credits						
2152		P	S		(2,288,113)	(276,630)	(2,288,113)	(276,630)
2153		LABOR	SO		(532,374)	(216,595)	(11,678,903)	(4,758,489)
2154		P	SG		(21,891,221)	(8,828,236)	(22,964,981)	(9,261,259)
2155		P	SE		(2,354,768)	(940,494)	(2,354,768)	(940,494)
2156				Tab 7	(27,066,476)	(10,261,954)	(39,286,765)	(15,236,871)

REVISED PROTOCOL Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2218								
2219								
2220	108SP	Steam Prod Plant Accumulated Depr						
2221		P	S		-	-	-	-
2222		P	SG		(844,939,002)	(340,744,834)	(849,917,978)	(342,752,743)
2223		P	SG		(915,407,340)	(369,163,125)	(932,645,642)	(376,114,943)
2224		P	SG		(503,757,330)	(203,153,964)	(542,292,637)	(218,694,384)
2225		P	SSGCH		(215,269,135)	(84,748,023)	(152,944,373)	(60,195,991)
2226				Tab 8	<u>(2,479,372,807)</u>	<u>(997,809,947)</u>	<u>(2,477,800,630)</u>	<u>(997,758,061)</u>
2227								
2228	108NP	Nuclear Prod Plant Accumulated Depr						
2229		P	SG		-	-	-	-
2230		P	SG		-	-	-	-
2231		P	SG		-	-	-	-
2232				Tab 8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2233								
2234								
2235	108HP	Hydraulic Prod Plant Accum Depr						
2236		P	S		-	-	-	-
2237		P	SG		(144,238,674)	(58,168,203)	(147,782,459)	(59,597,331)
2238		P	SG		(27,743,242)	(11,188,224)	(28,545,907)	(11,511,920)
2239		P	SG		(54,622,223)	(22,027,910)	(58,782,259)	(23,705,559)
2240		P	SG		(9,215,616)	(3,716,450)	(12,477,179)	(5,031,765)
2241				Tab 8	<u>(235,819,755)</u>	<u>(95,100,786)</u>	<u>(247,587,804)</u>	<u>(99,846,575)</u>
2242								
2243	108OP	Other Production Plant - Accum Depr						
2244		P	S		-	-	-	-
2245		P	SG		(1,146,081)	(462,189)	(1,260,620)	(508,379)
2246		P	SG		-	-	-	-
2247		P	SG		(109,743,037)	(44,256,891)	(171,983,606)	(69,357,107)
2248		P	SSGCT		(16,873,706)	(7,279,394)	(18,501,534)	(7,981,652)
2249				Tab 8	<u>(127,762,825)</u>	<u>(51,998,473)</u>	<u>(191,745,759)</u>	<u>(77,847,139)</u>
2250								
2251	108EP	Experimental Plant - Accum Depr						
2252		P	SG		-	-	-	-
2253		P	SG		-	-	-	-
2254					-	-	-	-
2255					-	-	-	-
2256		Total Production Plant Accum Depreciation		Tab 8	<u>(2,842,955,388)</u>	<u>(1,144,909,206)</u>	<u>(2,917,134,193)</u>	<u>(1,175,451,775)</u>
2257								
2258		Summary of Prod Plant Depreciation by Factor						
2259		S			-	-	-	-
2260		DGP			-	-	-	-
2261		DGU			-	-	-	-
2262		SG			(2,610,812,546)	(1,052,881,789)	(2,745,688,287)	(1,107,274,132)
2263		SSGCH			(215,269,135)	(84,748,023)	(152,944,373)	(60,195,991)
2264		SSGCT			(16,873,706)	(7,279,394)	(18,501,534)	(7,981,652)
2265		Total of Prod Plant Depreciation by Factor			<u>(2,842,955,388)</u>	<u>(1,144,909,206)</u>	<u>(2,917,134,193)</u>	<u>(1,175,451,775)</u>
2266								
2267								
2268	108TP	Transmission Plant Accumulated Depr						
2269		T	SG		(376,147,355)	(151,691,741)	(384,775,300)	(155,171,196)
2270		T	SG		(374,558,075)	(151,050,820)	(384,809,175)	(155,184,858)
2271		T	SG		(333,250,118)	(134,392,253)	(360,049,756)	(145,199,942)
2272		Total Trans Plant Accum Depreciation		Tab 8	<u>(1,083,955,548)</u>	<u>(437,134,814)</u>	<u>(1,129,634,231)</u>	<u>(455,555,996)</u>

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2273	108360	Land and Land Rights						
2274		DPW	S		(5,302,229)	(1,503,948)	(5,302,229)	(1,503,948)
2275				Tab 8	(5,302,229)	(1,503,948)	(5,302,229)	(1,503,948)
2276								
2277	108361	Structures and Improvements						
2278		DPW	S		(12,207,271)	(5,986,502)	(12,207,271)	(5,986,502)
2279				Tab 8	(12,207,271)	(5,986,502)	(12,207,271)	(5,986,502)
2280								
2281	108362	Station Equipment						
2282		DPW	S		(193,896,184)	(77,981,617)	(193,896,184)	(77,981,617)
2283				Tab 8	(193,896,184)	(77,981,617)	(193,896,184)	(77,981,617)
2284								
2285	108363	Storage Battery Equipment						
2286		DPW	S		(653,513)	(653,513)	(653,513)	(653,513)
2287				Tab 8	(653,513)	(653,513)	(653,513)	(653,513)
2288								
2289	108364	Poles, Towers & Fixtures						
2290		DPW	S		(434,967,076)	(122,484,104)	(539,884,771)	(160,878,196)
2291				Tab 8	(434,967,076)	(122,484,104)	(539,884,771)	(160,878,196)
2292								
2293	108365	Overhead Conductors						
2294		DPW	S		(239,104,064)	(46,848,640)	(239,104,064)	(46,848,640)
2295				Tab 8	(239,104,064)	(46,848,640)	(239,104,064)	(46,848,640)
2296								
2297	108366	Underground Conduit						
2298		DPW	S		(113,096,837)	(55,996,542)	(113,096,837)	(55,996,542)
2299				Tab 8	(113,096,837)	(55,996,542)	(113,096,837)	(55,996,542)
2300								
2301	108367	Underground Conductors						
2302		DPW	S		(259,139,566)	(153,766,256)	(259,139,566)	(153,766,256)
2303				Tab 8	(259,139,566)	(153,766,256)	(259,139,566)	(153,766,256)
2304								
2305	108368	Line Transformers						
2306		DPW	S		(338,323,984)	(83,407,094)	(338,323,984)	(83,407,094)
2307				Tab 8	(338,323,984)	(83,407,094)	(338,323,984)	(83,407,094)
2308								
2309	108369	Services						
2310		DPW	S		(149,366,555)	(49,222,237)	(149,366,555)	(49,222,237)
2311				Tab 8	(149,366,555)	(49,222,237)	(149,366,555)	(49,222,237)
2312								
2313	108370	Meters						
2314		DPW	S		(83,109,895)	(26,612,390)	(83,109,895)	(26,612,390)
2315				Tab 8	(83,109,895)	(26,612,390)	(83,109,895)	(26,612,390)
2316								
2317								
2318								
2319	108371	Installations on Customers' Premises						
2320		DPW	S		(7,615,655)	(3,624,986)	(7,615,655)	(3,624,986)
2321				Tab 8	(7,615,655)	(3,624,986)	(7,615,655)	(3,624,986)
2322								
2323	108372	Leased Property						
2324		DPW	S		-	-	-	-
2325				Tab 8	-	-	-	-
2326								
2327	108373	Street Lights						
2328		DPW	S		(26,942,772)	(13,339,240)	(26,942,772)	(13,339,240)
2329				Tab 8	(26,942,772)	(13,339,240)	(26,942,772)	(13,339,240)
2330								
2331	108D00	Unclassified Dist Plant - Acct 300						
2332		DPW	S		-	-	-	-
2333				Tab 8	-	-	-	-
2334								
2335	108DS	Unclassified Dist Sub Plant - Acct 300						
2336		DPW	S		-	-	-	-
2337				Tab 8	-	-	-	-
2338								
2339	108DP	Unclassified Dist Sub Plant - Acct 300						
2340		DPW	S		-	-	-	-
2341				Tab 8	-	-	-	-
2342								
2343								
2344		Total Distribution Plant Accum Depreciation		Tab 8	(1,863,725,601)	(641,427,069)	(1,968,643,296)	(679,821,161)
2345								
2346		Summary of Distribution Plant Depr by Factor						
2347		S			(1,863,725,601)	(641,427,069)	(1,968,643,296)	(679,821,161)
2348								
2349		Total Distribution Depreciation by Factor		Tab 8	(1,863,725,601)	(641,427,069)	(1,968,643,296)	(679,821,161)

REVISED PROTOCOL				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2421								
2422	111HP	Accum Prov for Amort-Hydro						
2423		P	SG		(344,575)	(138,959)	(344,575)	(138,959)
2424		P	SG		-	-	-	-
2425		P	SG		(5,298)	(2,137)	(7,578)	(3,056)
2426		P	SG		(330,615)	(133,330)	(369,108)	(148,853)
2427				Tab 8	(680,489)	(274,426)	(721,261)	(290,868)
2428								
2429								
2430	111IP	Accum Prov for Amort-Intangible Plant						
2431		I-SITUS	S		(1,560,659)	(6,731)	(781,166)	(8,378)
2432		I-DGP	SG		-	-	-	-
2433		I-DGU	SG		(307,541)	(124,024)	(318,487)	(128,439)
2434		P	SE		(979,622)	(391,261)	(1,222,232)	(488,160)
2435		I-SG	SG		(40,627,062)	(16,383,977)	(43,018,843)	(17,348,529)
2436		I-SG	SG		(11,514,977)	(4,643,730)	(10,300,727)	(4,154,051)
2437		I-SG	SG		(2,646,531)	(1,067,286)	(2,956,219)	(1,192,176)
2438		CUST	CN		(82,270,660)	(37,856,192)	(86,933,071)	(40,001,563)
2439		P	SSGCT		-	-	-	-
2440		P	SSGCH		(26,279)	(10,346)	(26,279)	(10,343)
2441		PTD	SO		(231,041,614)	(93,998,551)	(229,867,045)	(93,657,744)
2442				Tab 8	(370,974,945)	(154,482,099)	(375,424,068)	(156,989,382)
2443	111IP	Less Non-Utility Plant						
2444		NUTIL	OTH		-	-	-	-
2445					(370,974,945)	(154,482,099)	(375,424,068)	(156,989,382)
2446								
2447	111390	Accum Amtr - Capital Lease						
2448		G-SITUS	S		-	-	-	-
2449		P	SG		-	-	-	-
2450		PTD	SO		-	-	-	-
2451					-	-	-	-
2452					-	-	-	-
2453		Remove Capital Lease Amtr			-	-	-	-
2454					-	-	-	-
2455		Total Accum Provision for Amortization		Tab 8	(400,101,953)	(159,180,514)	(407,510,897)	(162,476,596)
2456								
2457								
2458								
2459								
2460		Summary of Amortization by Factor						
2461		S			(19,424,595)	(16,656)	(19,711,558)	(19,028)
2462		DGP			-	-	-	-
2463		DGU			-	-	-	-
2464		SE			(979,622)	(391,261)	(1,222,232)	(488,160)
2465		SO			(238,697,686)	(97,113,400)	(239,143,417)	(97,437,338)
2466		CN			(84,363,687)	(38,819,282)	(89,258,389)	(41,071,540)
2467		SSGCT			-	-	-	-
2468		SSGCH			(26,279)	(10,346)	(26,279)	(10,343)
2469		SG			(56,610,084)	(22,829,569)	(58,149,021)	(23,450,188)
2470		Less Capital Lease			-	-	-	-
2471		Total Provision For Amortization by Factor			(400,101,953)	(159,180,514)	(407,510,897)	(162,476,596)

**Rocky Mountain Power
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING DEC 31, 2009
FILE:	Utah GRC December 2009
PREPARED BY:	Revenue Requirement Department
DATE:	3/4/2009
TIME:	2:56:43 PM
TYPE OF RATE BASE:	Thirteen Month Average
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.70%	6.020%	2.932%
PREFERRED	0.30%	5.410%	0.016%
COMMON	51.00%	10.608%	5.410%
	<u>100.00%</u>		<u>8.358%</u>

OTHER INFORMATION

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ROLLED-IN
Thirteen Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2008		DECEMBER 2009	
		UNADJUSTED RESULTS TOTAL	UTAH	PRO FORMA RESULTS TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	9.3	3,373,879,760	1,412,248,643	3,446,321,300	1,430,814,129
3 Interdepartmental	9.3	0	0	0	0
4 Special Sales	9.3	880,014,007	351,694,116	1,059,035,989	423,832,524
5 Other Operating Revenues	9.4	175,436,518	58,341,737	187,568,420	63,399,504
6 Total Operating Revenues	9.4	<u>4,429,330,286</u>	<u>1,822,284,495</u>	<u>4,692,925,709</u>	<u>1,918,046,157</u>
7					
8 Operating Expenses:					
9 Steam Production	9.5	865,024,880	346,062,131	948,115,669	379,795,287
10 Nuclear Production	9.6	0	0	0	0
11 Hydro Production	9.7	34,323,831	13,842,027	37,462,255	15,107,682
12 Other Power Supply	9.9	1,316,635,416	566,883,105	1,416,888,244	567,957,639
13 Transmission	9.10	164,210,976	66,216,372	182,678,063	73,668,030
14 Distribution	9.12	218,720,171	91,923,460	220,779,441	92,551,903
15 Customer Accounting	9.12	93,204,369	38,916,143	90,456,990	35,758,303
16 Customer Service & Infor	9.13	33,245,936	21,917,285	14,303,407	6,470,789
17 Sales	9.13	0	0	0	0
18 Administrative & General	9.14	171,224,136	67,143,028	169,827,847	67,510,000
19					
20 Total O & M Expenses	9.14	<u>2,896,589,715</u>	<u>1,212,903,551</u>	<u>3,080,511,917</u>	<u>1,238,819,633</u>
21					
22 Depreciation	9.16	413,308,745	163,008,169	457,137,936	180,634,211
23 Amortization	9.17	62,472,711	21,356,533	62,843,920	21,602,913
24 Taxes Other Than Income	9.17	106,123,328	33,196,472	120,800,866	39,239,527
25 Income Taxes - Federal	9.20	73,666,560	34,027,841	(33,885,138)	3,078,142
26 Income Taxes - State	9.20	16,212,975	7,565,239	1,923,841	3,153,510
27 Income Taxes - Def Net	9.19	189,558,215	62,046,157	262,182,872	87,992,861
28 Investment Tax Credit Adj.	9.17	(3,896,956)	(3,105,874)	(1,874,204)	(1,493,741)
29 Misc Revenue & Expense	9.4	(6,745,817)	(2,644,336)	(13,645,778)	(5,330,256)
30					
31 Total Operating Expenses	9.20	<u>3,747,289,475</u>	<u>1,528,353,752</u>	<u>3,935,996,232</u>	<u>1,567,696,800</u>
32					
33 Operating Revenue for Return		<u>682,040,810</u>	<u>293,930,743</u>	<u>756,929,477</u>	<u>350,349,357</u>
34					
35 Rate Base:					
36 Electric Plant in Service	9.30	17,064,579,403	6,942,670,254	18,868,440,872	7,690,723,332
37 Plant Held for Future Use	9.31	15,070,970	6,893,456	15,070,970	6,893,456
38 Misc Deferred Debits	9.33	191,060,606	36,089,444	186,875,457	34,419,287
39 Elec Plant Acq Adj	9.31	69,085,936	27,860,799	69,085,936	27,860,799
40 Nuclear Fuel	9.31	0	0	0	0
41 Prepayments	9.32	40,665,612	17,499,489	40,665,612	17,520,183
42 Fuel Stock	9.32	115,767,576	46,194,304	146,358,603	58,455,631
43 Material & Supplies	9.32	164,665,361	67,264,883	166,165,361	67,944,725
44 Working Capital	9.33	68,137,077	31,540,614	45,043,301	20,732,775
45 Weatherization Loans	9.31	14,588,989	6,191,805	14,588,989	6,191,803
46 Miscellaneous Rate Base	9.34	4,314,182	2,094,513	4,314,182	2,094,513
47					
48 Total Electric Plant		<u>17,747,935,712</u>	<u>7,184,299,563</u>	<u>19,556,609,282</u>	<u>7,932,836,505</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	9.38	(6,268,944,208)	(2,408,188,473)	(6,473,228,968)	(2,488,735,989)
52 Accum Prov For Amort	9.39	(400,101,953)	(159,180,514)	(407,510,897)	(162,513,696)
53 Accum Def Income Taxes	9.35	(1,476,739,164)	(624,465,580)	(1,744,432,866)	(723,669,298)
54 Unamortized ITC	9.35	(10,292,566)	(172,134)	(8,106,448)	(155,025)
55 Customer Adv for Const	9.34	(18,763,267)	(10,587,128)	(18,748,968)	(9,743,872)
56 Customer Service Deposits	9.34	0	0	(10,259,394)	(10,259,394)
57 Misc. Rate Base Deductions	9.34	(67,068,015)	(26,702,397)	(93,442,881)	(37,081,736)
58					
59 Total Rate Base Deductions		<u>(8,241,909,173)</u>	<u>(3,229,296,226)</u>	<u>(8,755,730,421)</u>	<u>(3,432,159,011)</u>
60					
61 Total Rate Base		<u>9,506,026,539</u>	<u>3,955,003,337</u>	<u>10,800,878,861</u>	<u>4,500,677,495</u>
62					
63 Return on Rate Base		7.175%	7.432%	7.008%	7.784%
64					
65 Return on Equity		8.069%	8.569%	7.961%	9.483%
66 Net Power Costs		1,044,160,700	417,289,268	1,048,174,208	417,962,344
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		78,898,994	32,826,101	88,775,778	36,992,466
69 Rate Base Decrease		(636,633,914)	(256,305,499)	(732,697,773)	(276,735,390)

ROLLED-IN Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
214	500	Operation Supervision & Engineering						
215		P	SNPPS		20,119,171	8,113,608	21,327,059	8,600,721
216		P	SNPPS		1,333,886	525,130	1,444,497	582,533
217				Tab 4	<u>21,453,057</u>	<u>8,638,737</u>	<u>22,771,556</u>	<u>9,183,255</u>
218								
219	501	Fuel Related-Non NPC						
220		P	SE		13,729,207	5,483,446	14,835,581	5,925,332
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SE		-	-	-	-
224		P	SE		1,698,291	670,810	1,839,120	734,544
225				Tab 4	<u>15,427,498</u>	<u>6,154,256</u>	<u>16,674,701</u>	<u>6,659,876</u>
226								
227	501NPC	Fuel Related-NPC						
228		P	SE		541,837,917	216,410,084	581,437,697	232,226,237
229		P	SE		-	-	-	-
230		P	SE		-	-	-	-
231		P	SE		-	-	-	-
232		P	SE		44,829,541	17,707,284	58,157,159	23,227,971
233				Tab 5	<u>586,667,458</u>	<u>234,117,368</u>	<u>639,594,856</u>	<u>255,454,208</u>
234								
235		Total Fuel Related			<u>602,094,956</u>	<u>240,271,624</u>	<u>656,269,557</u>	<u>262,114,085</u>
236								
237	502	Steam Expenses						
238		P	SNPPS		32,120,675	12,953,544	34,238,165	13,807,479
239		P	SNPPS		2,886,719	1,136,455	3,126,097	1,260,684
240				Tab 4	<u>35,007,394</u>	<u>14,089,999</u>	<u>37,364,261</u>	<u>15,068,163</u>
241								
242	503	Steam From Other Sources-Non-NPC						
243		P	SE		-	-	(1,119)	(447)
244				Tab 4	<u>-</u>	<u>-</u>	<u>(1,119)</u>	<u>(447)</u>
245								
246	503NPC	Steam From Other Sources-NPC						
247		P	SE		3,437,238	1,372,833	3,547,282	1,416,784
248				Tab 5	<u>3,437,238</u>	<u>1,372,833</u>	<u>3,547,282</u>	<u>1,416,784</u>
249								
250	505	Electric Expenses						
251		P	SNPPS		2,745,184	1,107,071	2,926,603	1,180,233
252		P	SNPPS		1,447,370	569,807	1,567,392	632,094
253				Tab 4	<u>4,192,554</u>	<u>1,676,877</u>	<u>4,493,995</u>	<u>1,812,327</u>
254								
255	506	Misc. Steam Expense						
256		P	SNPPS		40,856,078	16,476,334	43,162,174	17,406,331
257		P	SE		-	-	-	-
258		P	SNPPS		1,864,113	733,871	2,019,141	814,274
259				Tab 4	<u>42,720,191</u>	<u>17,210,206</u>	<u>45,181,315</u>	<u>18,220,605</u>
260								
261	507	Rents						
262		P	SNPPS		662,753	267,273	717,711	289,437
263		P	SNPPS		5,875	2,313	6,362	2,566
264				Tab 4	<u>668,628</u>	<u>269,586</u>	<u>724,073</u>	<u>292,002</u>
265								
266	510	Maint Supervision & Engineering						
267		P	SNPPS		4,140,937	1,669,947	18,824,524	7,591,506
268		P	SNPPS		1,836,084	722,837	1,926,324	776,843
269				Tab 4	<u>5,977,021</u>	<u>2,392,784</u>	<u>20,750,848</u>	<u>8,368,349</u>
270								
271								
272								
273	511	Maintenance of Structures						
274		P	SNPPS		23,558,662	9,500,677	24,747,108	9,979,950
275		P	SNPPS		1,081,281	425,683	1,134,386	457,472
276				Tab 4	<u>24,639,943</u>	<u>9,926,360</u>	<u>25,881,494</u>	<u>10,437,423</u>
277								
278	512	Maintenance of Boiler Plant						
279		P	SNPPS		77,283,583	31,166,725	81,194,391	32,743,866
280		P	SNPPS		5,739,381	2,259,503	6,019,784	2,427,643
281				Tab 4	<u>83,022,965</u>	<u>33,426,228</u>	<u>87,214,175</u>	<u>35,171,509</u>
282								
283	513	Maintenance of Electric Plant						
284		P	SNPPS		24,579,299	9,912,276	25,830,135	10,416,711
285		P	SNPPS		3,665,353	1,442,991	3,845,497	1,550,802
286				Tab 4	<u>28,244,651</u>	<u>11,355,267</u>	<u>29,675,632</u>	<u>11,967,513</u>
287								
288	514	Maintenance of Misc. Steam Plant						
289		P	SNPPS		9,464,967	3,817,008	9,940,282	4,008,691
290		P	SNPPS		4,101,316	1,614,623	4,302,319	1,735,028
291				Tab 4	<u>13,566,283</u>	<u>5,431,630</u>	<u>14,242,600</u>	<u>5,743,719</u>
292								
293		Total Steam Power Generation		Tab 4	<u>865,024,880</u>	<u>346,062,131</u>	<u>948,115,669</u>	<u>379,795,287</u>

ROLLED-IN Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SNPPH		3,464,210	1,397,038	3,728,297	1,503,538
360		P	SNPPH		409,383	165,095	439,345	177,178
361								
362				Tab 4	<u>3,873,593</u>	<u>1,562,133</u>	<u>4,167,642</u>	<u>1,680,716</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SNPPH		-	-	-	-
367		P	SNPPH		-	-	-	-
368								
369				Tab 4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SNPPH		8,928,465	3,600,649	10,589,013	4,270,310
374		P	SNPPH		6,373,317	2,570,215	6,756,931	2,724,918
375								
376								
377				Tab 4	<u>15,301,782</u>	<u>6,170,863</u>	<u>17,345,944</u>	<u>6,995,228</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SNPPH		151,789	61,213	163,871	66,086
382		P	SNPPH		9,685	3,906	10,455	4,216
383								
384				Tab 4	<u>161,474</u>	<u>65,119</u>	<u>174,327</u>	<u>70,302</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SNPPH		-	-	-	-
389		P	SNPPH		-	-	-	-
390								
391				Tab 4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SNPPH		869,674	350,720	921,370	371,568
396		P	SNPPH		65,157	26,276	68,950	27,806
397								
398				Tab 4	<u>934,830</u>	<u>376,996</u>	<u>990,320</u>	<u>399,374</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SNPPH		843,390	340,120	892,404	359,886
406		P	SNPPH		378,244	152,537	425,894	171,753
407								
408				Tab 4	<u>1,221,634</u>	<u>492,657</u>	<u>1,318,297</u>	<u>531,639</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SNPPH		1,170,696	472,115	1,236,311	498,576
413		P	SNPPH		870,505	351,055	921,695	371,699
414								
415				Tab 4	<u>2,041,200</u>	<u>823,170</u>	<u>2,158,006</u>	<u>870,275</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SNPPH		1,544,847	623,002	1,636,986	660,160
420		P	SNPPH		770,109	310,567	816,083	329,108
421								
422				Tab 4	<u>2,314,955</u>	<u>933,569</u>	<u>2,453,070</u>	<u>989,268</u>
423								
424		Total Hydraulic Power Generation		Tab 4	<u>34,323,831</u>	<u>13,842,027</u>	<u>37,462,255</u>	<u>15,107,682</u>

ROLLED-IN				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
846	923	Outside Services						
847		PTD	S		22,575	22,575	2,593	2,593
848		CUST	CN		-	-	-	-
849		PTD	SO		10,512,035	4,276,788	10,757,417	4,384,693
850				Tab 4	10,534,610	4,299,363	10,760,010	4,387,286
851								
852	924	Property Insurance						
853		PTD	SO		33,394,979	13,586,642	35,881,444	14,625,175
854				Tab 4	33,394,979	13,586,642	35,881,444	14,625,175
855								
856	925	Injuries & Damages						
857		PTD	SO		8,324,257	3,386,698	8,774,813	3,576,589
858				Tab 4	8,324,257	3,386,698	8,774,813	3,576,589
859								
860	926	Employee Pensions & Benefits						
861		LABOR	S		-	-	-	-
862		CUST	CN		-	-	-	-
863		LABOR	SO		-	-	-	-
864				Tab 4	-	-	-	-
865								
866	927	Franchise Requirements						
867		DMSC	S		-	-	-	-
868		DMSC	SO		-	-	-	-
869				Tab 4	-	-	-	-
870								
871	928	Regulatory Commission Expense						
872		DMSC	S		9,086,248	3,556,709	9,648,150	3,776,659
873		CUST	CN		-	-	-	-
874		DMSC	SO		-	-	-	-
875		FERC	SG		877,998	354,077	932,294	375,973
876				Tab 4	9,964,245	3,910,786	10,580,444	4,152,632
877								
878	929	Duplicate Charges						
879		LABOR	S		-	-	-	-
880		LABOR	SO		(4,707,351)	(1,915,171)	(4,993,744)	(2,035,436)
881				Tab 4	(4,707,351)	(1,915,171)	(4,993,744)	(2,035,436)
882								
883	930	Misc General Expenses						
884		PTD	S		8,846,972	3,107,009	9,385,891	3,290,962
885		CUST	CN		5,054	2,326	5,367	2,469
886		LABOR	SO		13,140,765	5,346,279	(1,612,114)	(657,093)
887				Tab 4	21,992,791	8,455,613	7,779,143	2,636,338
888								
889	931	Rents						
890		PTD	S		911,729	(56)	968,111	(59)
891		PTD	SO		5,443,908	2,214,837	5,242,687	2,136,905
892				Tab 4	6,355,637	2,214,781	6,210,798	2,136,845
893								
894	935	Maintenance of General Plant						
895		G	S		32,049	-	33,662	-
896		CUST	CN		-	-	-	-
897		G	SO		24,973,862	10,160,537	25,924,602	10,566,795
898				Tab 4	25,005,911	10,160,537	25,958,264	10,566,795
899								
900		Total Administrative & General Expense		Tab 4	171,224,136	67,143,028	169,827,847	67,510,000
901								
902		Summary of A&G Expense by Factor						
903		S			20,176,753	5,692,742	18,975,452	6,026,734
904		SO			150,164,331	61,093,884	149,914,735	61,104,824
905		SG			877,998	354,077	932,294	375,973
906		CN			5,054	2,326	5,367	2,469
907		Total A&G Expense by Factor			171,224,136	67,143,028	169,827,847	67,510,000
908								
909		Total O&M Expense		Tab 4	2,896,589,715	1,212,903,551	3,080,511,917	1,238,819,633

ROLLED-IN				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1229	SCHMDF	Deductions - Flow Through			-	-	-	-
1230		SCHMDF	S		-	-	-	-
1231		SCHMDF	DGP		-	-	-	-
1232		SCHMDF	DGU		-	-	-	-
1233				Tab 7	-	-	-	-
1234	SCHMDP	Deductions - Permanent			-	-	-	-
1235		SCHMDP	S		-	-	-	-
1236		P	SE		(106,128)	(42,388)	290,109	115,870
1237		PTD	SNP		386,624	162,723	381,063	160,194
1238		SCHMDP	IBT		-	-	-	-
1239		P	SG		5,597,124	2,257,194	-	-
1240		SCHMDP-SO	SO		28,636,780	11,650,784	9,700,500	3,953,896
1241				Tab 7	34,514,400	14,028,313	10,371,672	4,229,960
1242								
1243	SCHMDT	Deductions - Temporary						
1244		GP	S		68,145,601	1,406,859	38,225,589	(13,723,779)
1245		DPW	BADDEBT		4,973,203	1,785,252	4,973,203	1,818,717
1246		SCHMDT-SNP	SNP		72,920,532	30,690,999	43,135,749	18,133,708
1247		SCHMDT	CN		62,756	28,877	62,756	28,877
1248		SCHMDT	TROJD		38,625	15,550	38,625	15,550
1249		CUST	DGP		6,423	-	6,423	-
1250		P	SE		32,791,022	13,096,735	44,700,029	17,853,193
1251		SCHMDT-SG	SG		11,287,980	4,552,187	1,563,937	630,700
1252		SCHMDT-GPS	GPS		81,644,627	33,216,859	37,342,113	15,220,540
1253		SCHMDT-SO	SO		48,020,873	19,537,141	101,255,439	41,271,432
1254		TAXDEPR	TAXDEPR		930,141,591	385,864,108	1,168,470,884	484,733,701
1255		DPW	SNPD		-	-	-	-
1256				Tab 7	1,250,033,232	490,194,566	1,439,774,746	565,982,639
1257								
1258		TOTAL SCHEDULE - M DEDUCTIONS		Tab 7	1,284,547,632	504,222,879	1,450,146,418	570,212,599
1259								
1260		TOTAL SCHEDULE - M ADJUSTMENTS		Tab 7	(447,559,768)	(170,913,251)	(614,954,602)	(238,629,500)
1261								
1262								
1263								
1264	40911	State Income Taxes						
1265		IBT	IBT		16,212,975	7,565,239	2,509,009	3,389,495
1266		IBT	IBT		-	-	-	-
1267		REC P	SG		-	-	(585,168)	(235,985)
1268		IBT	IBT		-	-	-	-
1269		Total State Tax Expense			16,212,975	7,565,239	1,923,841	3,153,510
1270								
1271								
1272		Calculation of Taxable Income:						
1273		Operating Revenues			4,429,330,286	1,822,284,495	4,692,925,709	1,918,046,157
1274		Operating Deductions:						
1275		O & M Expenses			2,896,589,715	1,212,903,551	3,080,511,917	1,238,819,633
1276		Depreciation Expense			413,308,745	163,008,169	457,137,936	180,634,211
1277		Amortization Expense			62,472,711	21,356,533	62,843,920	21,602,913
1278		Taxes Other Than Income			106,123,328	33,196,472	120,800,866	39,239,527
1279		Interest & Dividends (AFUDC-Equity)			-	-	-	-
1280		Misc Revenue & Expense			(6,745,817)	(2,644,336)	(13,645,778)	(5,330,256)
1281		Total Operating Deductions			3,471,748,681	1,427,820,389	3,707,648,861	1,474,966,027
1282		Other Deductions:						
1283		Interest Deductions			283,332,974	118,763,213	315,057,731	131,948,162
1284		Interest on PCRBS			-	-	-	-
1285		Schedule M Adjustments			(447,559,768)	(170,913,251)	(614,954,602)	(238,629,500)
1286								
1287		Income Before State Taxes			226,688,862	104,787,642	55,264,515	72,502,468
1288								
1289		State Income Taxes			16,212,975	7,565,239	1,923,841	3,153,510
1290								
1291		Total Taxable Income			210,475,887	97,222,403	53,340,674	69,348,958
1292								
1293		Tax Rate			35.0%	35.0%	35.0%	35.0%
1294								
1295		Federal Income Tax - Calculated			73,666,560	34,027,841	18,669,236	24,272,135
1296								
1297		Adjustments to Calculated Tax:				104,787,642		
1298	40910	PMI P	SE		-	-	-	-
1299	40910	REC P	SG		-	-	(52,554,374)	(21,193,993)
1300	40910	P	SO		-	-	-	-
1301	40910	IRS Settle LABOR	S		-	-	-	-
1302		Federal Income Tax Expense			73,666,560	34,027,841	(33,885,138)	3,078,142
1303								
1304		Total Operating Expenses			3,747,289,475	1,528,353,752	3,935,996,232	1,567,696,800

ROLLED-IN				JUNE 2008				DECEMBER 2009			
Thirteen Month Average				UNADJUSTED RESULTS				PRO FORMA RESULTS			
FERC	BUS			Ref	TOTAL	UTAH	TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC	FACTOR								
1305	310	Land and Land Rights									
1306		P	SG		2,329,517	939,442	2,329,517	939,442			
1307		P	SG		34,798,446	14,033,428	34,798,446	14,033,428			
1308		P	SG		56,316,727	22,711,265	56,316,727	22,711,265			
1309		P	S		-	-	-	-			
1310		P	SG		1,246,363	490,673	1,246,363	502,630			
1311				Tab 8	94,691,053	38,174,808	94,691,053	38,186,765			
1312											
1313	311	Structures and Improvements									
1314		P	SG		234,885,474	94,724,012	234,885,474	94,724,012			
1315		P	SG		327,384,549	132,026,802	327,384,549	132,026,802			
1316		P	SG		187,548,390	75,634,034	187,548,390	75,634,034			
1317		P	SG		54,824,863	21,583,674	54,824,863	22,109,630			
1318				Tab 8	804,643,277	323,968,521	804,643,277	324,494,478			
1319											
1320	312	Boiler Plant Equipment									
1321		P	SG		725,709,412	292,662,231	707,398,362	285,277,798			
1322		P	SG		664,365,467	267,923,602	655,553,730	264,370,027			
1323		P	SG		1,267,946,628	511,334,265	1,395,210,952	562,657,095			
1324		P	SG		374,808,594	147,556,162	316,972,565	127,827,883			
1325				Tab 8	3,032,830,102	1,219,476,260	3,075,135,609	1,240,132,803			
1326											
1327	314	Turbogenerator Units									
1328		P	SG		146,508,558	59,083,596	146,508,558	59,083,596			
1329		P	SG		144,894,564	58,432,708	144,894,564	58,432,708			
1330		P	SG		429,185,110	173,080,671	429,185,110	173,080,671			
1331		P	SG		66,682,853	26,251,975	66,682,853	26,891,690			
1332				Tab 8	787,271,085	316,848,950	787,271,085	317,488,664			
1333											
1334	315	Accessory Electric Equipment									
1335		P	SG		88,063,697	35,514,102	88,063,697	35,514,102			
1336		P	SG		139,206,770	56,138,949	139,206,770	56,138,949			
1337		P	SG		67,451,626	27,201,719	67,451,626	27,201,719			
1338		P	SG		64,602,266	25,432,881	64,602,266	26,052,636			
1339				Tab 8	359,324,359	144,287,651	359,324,359	144,907,406			
1340											
1341											
1342											
1343	316	Misc Power Plant Equipment									
1344		P	SG		4,915,806	1,982,434	4,915,806	1,982,434			
1345		P	SG		5,295,901	2,135,717	5,295,901	2,135,717			
1346		P	SG		12,528,029	5,052,271	12,528,029	5,052,271			
1347		P	SG		3,162,939	1,245,199	3,162,939	1,275,542			
1348				Tab 8	25,902,675	10,415,621	25,902,675	10,445,964			
1349											
1350	317	Steam Plant ARO									
1351		P	S		-	-	-	-			
1352				Tab 8	-	-	-	-			
1353											
1354	SP	Unclassified Steam Plant - Account 300									
1355		P	SG		11,881	4,791	11,881	4,791			
1356				Tab 8	11,881	4,791	11,881	4,791			
1357											
1358											
1359				Tab 8	5,104,674,432	2,053,176,603	5,146,979,939	2,075,660,873			
1360											
1361											
1362		Summary of Steam Production Plant by Factor									
1363		S			-	-	-	-			
1364		DGP			-	-	-	-			
1365		DGU			-	-	-	-			
1366		SG			4,539,346,554	1,830,616,039	5,146,979,939	2,075,660,873			
1367		SSGCH			565,327,878	222,560,563	-	-			
1368		Total Steam Production Plant by Factor			5,104,674,432	2,053,176,603	5,146,979,939	2,075,660,873			
1369	320	Land and Land Rights									
1370		P	SG		-	-	-	-			
1371		P	SG		-	-	-	-			
1372				Tab 8	-	-	-	-			
1373											
1374	321	Structures and Improvements									
1375		P	SG		-	-	-	-			
1376		P	SG		-	-	-	-			
1377				Tab 8	-	-	-	-			

ROLLED-IN				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1451								
1452								
1453	335	Misc. Power Plant Equipment						
1454		P	SG		1,290,121	520,277	1,290,121	520,277
1455		P	SG		194,397	78,396	194,397	78,396
1456		P	SG		982,272	396,128	982,272	396,128
1457		P	SG		12,963	5,228	12,963	5,228
1458				Tab 8	2,479,753	1,000,028	2,479,753	1,000,028
1459								
1460	336	Roads, Railroads & Bridges						
1461		P	SG		4,638,282	1,870,515	4,638,282	1,870,515
1462		P	SG		828,976	334,307	828,976	334,307
1463		P	SG		8,022,513	3,235,299	8,022,513	3,235,299
1464		P	SG		592,158	238,804	592,158	238,804
1465				Tab 8	14,081,929	5,678,924	14,081,929	5,678,924
1466								
1467	337	Hydro Plant ARO						
1468		P	S		-	-	-	-
1469				Tab 8	-	-	-	-
1470								
1471	HP	Unclassified Hydro Plant - Acct 300						
1472		P	S		-	-	-	-
1473		P	SG		-	-	-	-
1474		P	SG		-	-	-	-
1475		P	SG		-	-	-	-
1476				Tab 8	-	-	-	-
1477								
1478		Total Hydraulic Production Plant		Tab 8	547,504,073	220,796,039	589,498,396	237,731,402
1479								
1480		Summary of Hydraulic Plant by Factor						
1481		S			-	-	-	-
1482		SG			547,504,073	220,796,039	589,498,396	237,731,402
1483		DGP			-	-	-	-
1484		DGU			-	-	-	-
1485		Total Hydraulic Plant by Factor			547,504,073	220,796,039	589,498,396	237,731,402
1486								
1487	340	Land and Land Rights						
1488		P	SG		21,542,917	8,687,772	21,542,917	8,687,772
1489		P	SG		-	-	-	-
1490		P	SG		-	-	-	-
1491				Tab 8	21,542,917	8,687,772	21,542,917	8,687,772
1492								
1493	341	Structures and Improvements						
1494		P	SG		94,013,356	37,913,465	94,013,356	37,913,465
1495		P	SG		166,099	66,984	166,099	66,984
1496		P	SG		4,121,643	1,778,096	4,121,643	1,662,166
1497				Tab 8	98,301,098	39,758,545	98,301,098	39,642,615
1498								
1499	342	Fuel Holders, Producers & Accessories						
1500		P	SG		6,788,799	2,737,770	6,788,799	2,737,770
1501		P	SG		121,339	48,933	121,339	48,933
1502		P	SG		2,284,126	985,382	2,284,126	921,136
1503				Tab 8	9,194,264	3,772,085	9,194,264	3,707,839
1504								
1505	343	Prime Movers						
1506		P	S		-	-	-	-
1507		P	SG		772,436	311,506	761,495	307,094
1508		P	SG		1,155,645,500	466,045,754	2,227,605,046	898,342,851
1509		P	SG		50,677,324	21,862,429	50,511,072	20,369,975
1510				Tab 8	1,207,095,260	488,219,689	2,278,877,613	919,019,921
1511								
1512	344	Generators						
1513		P	S		-	-	-	-
1514		P	SG		-	-	-	-
1515		P	SG		211,954,059	85,476,289	211,954,059	85,476,289
1516		P	SG		15,873,643	6,847,962	15,873,643	6,401,482
1517				Tab 8	227,827,702	92,324,252	227,827,702	91,877,772

ROLLED-IN				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
1649	366	Underground Conduit						
1650		DPW	S		273,151,285	143,908,517	273,151,285	143,908,517
1651				Tab 8	273,151,285	143,908,517	273,151,285	143,908,517
1652								
1653								
1654								
1655								
1656	367	Underground Conductors						
1657		DPW	S		658,701,909	417,114,376	658,701,909	417,114,376
1658				Tab 8	658,701,909	417,114,376	658,701,909	417,114,376
1659								
1660	368	Line Transformers						
1661		DPW	S		985,594,730	357,265,146	985,594,730	357,265,146
1662				Tab 8	985,594,730	357,265,146	985,594,730	357,265,146
1663								
1664	369	Services						
1665		DPW	S		518,926,428	187,676,756	518,926,428	187,676,756
1666				Tab 8	518,926,428	187,676,756	518,926,428	187,676,756
1667								
1668	370	Meters						
1669		DPW	S		183,724,863	77,424,786	183,724,863	77,424,786
1670				Tab 8	183,724,863	77,424,786	183,724,863	77,424,786
1671								
1672	371	Installations on Customers' Premises						
1673		DPW	S		8,825,713	4,530,417	8,825,713	4,530,417
1674				Tab 8	8,825,713	4,530,417	8,825,713	4,530,417
1675								
1676	372	Leased Property						
1677		DPW	S		-	-	-	-
1678				Tab 8	-	-	-	-
1679								
1680	373	Street Lights						
1681		DPW	S		60,630,069	25,753,207	60,630,069	25,753,207
1682				Tab 8	60,630,069	25,753,207	60,630,069	25,753,207
1683								
1684	DP	Unclassified Dist Plant - Acct 300						
1685		DPW	S		25,991,196	14,523,714	25,991,196	14,523,714
1686				Tab 8	25,991,196	14,523,714	25,991,196	14,523,714
1687								
1688	DS0	Unclassified Dist Sub Plant - Acct 300						
1689		DPW	S		-	-	-	-
1690				Tab 8	-	-	-	-
1691								
1692								
1693		Total Distribution Plant		Tab 8	4,983,462,430	2,090,239,323	5,202,921,533	2,198,604,191
1694								
1695		Summary of Distribution Plant by Factor						
1696		S			4,983,462,430	2,090,239,323	5,202,921,533	2,198,604,191
1697								
1698		Total Distribution Plant by Factor			4,983,462,430	2,090,239,323	5,202,921,533	2,198,604,191

ROLLED-IN				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1699	389	Land and Land Rights						
1700		G-SITUS	S		8,555,822	3,912,173	8,555,822	3,912,173
1701		CUST	CN		1,128,506	519,273	1,128,506	519,273
1702		G-DGU	SG		332	134	332	134
1703		G-SG	SG		1,228	495	1,228	495
1704		PTD	SO		5,598,055	2,277,551	5,598,055	2,281,751
1705				Tab 8	15,283,942	6,709,626	15,283,942	6,713,826
1706								
1707	390	Structures and Improvements						
1708		G-SITUS	S		106,735,983	36,052,545	106,735,983	36,052,545
1709		G-DGP	SG		358,127	144,425	358,127	144,425
1710		G-DGU	SG		1,573,572	634,586	1,573,572	634,586
1711		CUST	CN		12,096,722	5,566,211	12,096,722	5,566,211
1712		G-SG	SG		4,094,596	1,651,258	4,094,596	1,651,258
1713		PTD	SO		101,791,533	41,413,564	101,791,533	41,489,942
1714				Tab 8	226,650,534	85,462,589	226,650,534	85,538,967
1715								
1716	391	Office Furniture & Equipment						
1717		G-SITUS	S		16,060,987	3,794,456	16,060,987	3,794,456
1718		G-DGP	SG		273,446	110,275	273,446	110,275
1719		G-DGU	SG		281,018	113,328	281,018	113,328
1720		CUST	CN		7,359,187	3,386,271	7,359,187	3,386,271
1721		G-SG	SG		4,562,299	1,839,872	4,562,299	1,839,872
1722		P	SE		119,144	47,586	119,144	47,586
1723		PTD	SO		65,265,588	26,553,098	65,265,588	26,602,070
1724		G-SG	SG		74,351	29,271	74,351	29,984
1725		G-SG	SG		-	-	-	-
1726				Tab 8	93,996,019	35,874,157	93,996,019	35,923,842
1727								
1728	392	Transportation Equipment						
1729		G-SITUS	S		71,113,051	32,110,216	71,113,051	32,110,216
1730		PTD	SO		8,216,935	3,343,034	8,216,935	3,349,199
1731		G-SG	SG		15,384,774	6,204,332	15,384,774	6,204,332
1732		CUST	CN		-	-	-	-
1733		G-DGU	SG		1,024,238	413,052	1,024,238	413,052
1734		P	SE		757,992	302,742	757,992	302,742
1735		G-DGP	SG		155,978	62,902	155,978	62,902
1736		G-SG	SG		390,994	153,928	390,994	157,679
1737		G-DGU	SG		44,655	19,264	44,655	18,008
1738				Tab 8	97,088,616	42,609,471	97,088,616	42,618,131
1739								
1740	393	Stores Equipment						
1741		G-SITUS	S		8,959,725	3,811,309	8,959,725	3,811,309
1742		G-DGP	SG		335,531	135,312	335,531	135,312
1743		G-DGU	SG		673,399	271,567	673,399	271,567
1744		PTD	SO		494,538	201,201	494,538	201,572
1745		G-SG	SG		3,179,843	1,282,359	3,179,843	1,282,359
1746		G-DGU	SG		53,971	23,283	53,971	21,765
1747				Tab 8	13,697,006	5,725,031	13,697,006	5,723,884

ROLLED-IN					JUNE 2008		DECEMBER 2009		
Thirteen Month Average					UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	BUS				TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1878	303	Miscellaneous Intangible Plant							
1879		I-SITUS	S		2,360,397	890,552	2,026,181	890,349	
1880		I-SG	SG		63,487,819	25,603,205	61,722,467	24,891,278	
1881		PTD	SO		360,629,156	146,720,834	348,344,813	141,984,364	
1882		P	SE		3,628,256	1,449,126	3,646,994	1,456,609	
1883		CUST	CN		113,823,367	52,374,920	113,684,789	52,311,154	
1884		P	SG		344,575	138,959	318,219	128,331	
1885		I-DGP	SG		-	-	-	-	
1886				Tab 8	544,273,571	227,177,595	529,743,462	221,662,086	
1887	303	Less Non-Utility Plant							
1888		I-SITUS	S		-	-	-	-	
1889					544,273,571	227,177,595	529,743,462	221,662,086	
1890	IP	Unclassified Intangible Plant - Acct 300							
1891		I-SITUS	S		-	-	-	-	
1892		I-SG	SG		-	-	-	-	
1893		I-DGU	SG		-	-	-	-	
1894		PTD	SO		-	-	-	-	
1895					-	-	-	-	
1896					-	-	-	-	
1897		Total Intangible Plant			Tab 8	631,635,953	261,421,166	662,079,616	274,042,564
1898									
1899		Summary of Intangible Plant by Factor							
1900		S			4,809,597	890,552	4,475,381	890,349	
1901		DGP			-	-	-	-	
1902		DGU			-	-	-	-	
1903		SG			148,745,577	59,985,735	191,927,640	77,400,086	
1904		SO			360,629,156	146,720,834	348,344,813	141,984,364	
1905		CN			113,823,367	52,374,920	113,684,789	52,311,154	
1906		SSGCT			-	-	-	-	
1907		SSGCH			-	-	-	-	
1908		SE			3,628,256	1,449,126	3,646,994	1,456,609	
1909		Total Intangible Plant by Factor				631,635,953	261,421,166	662,079,616	274,042,564
1910		Summary of Unclassified Plant (Account 106)							
1911		DP			25,991,196	14,523,714	25,991,196	14,523,714	
1912		DS0			-	-	-	-	
1913		GP			150,944	61,411	150,944	61,524	
1914		HP			-	-	-	-	
1915		NP			-	-	-	-	
1916		OP			-	-	-	-	
1917		TP			14,015,206	5,652,017	14,015,206	5,652,017	
1918		TS0			-	-	-	-	
1919		IP			-	-	-	-	
1920		MP			-	-	-	-	
1921		SP			11,881	4,791	11,881	4,791	
1922		Total Unclassified Plant by Factor				40,169,227	20,241,933	40,169,227	20,242,046
1923									
1924		Total Electric Plant In Service			Tab 8	17,064,579,403	6,942,670,254	18,868,440,872	7,690,723,332

ROLLED-IN					JUNE 2008		DECEMBER 2009		
Thirteen Month Average					UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	BUS								
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1925	Summary of Electric Plant by Factor								
1926	S				5,464,219,915	2,255,882,435	5,682,948,824	2,361,733,515	
1927	SE				274,843,764	109,772,609	457,463,942	182,711,115	
1928	DGU				-	-	-	-	
1929	DGP				-	-	-	-	
1930	SG				9,952,914,199	4,013,785,718	12,024,687,948	4,849,285,324	
1931	SO				619,976,094	252,235,317	597,050,701	243,356,183	
1932	CN				139,150,606	64,029,048	138,873,574	63,901,574	
1933	DEU				-	-	-	-	
1934	SSGCH				569,794,615	224,319,046	-	-	
1935	SSGCT				76,264,327	32,900,779	-	-	
1936	Less Capital Leases				(32,584,118)	(10,254,698)	(32,584,118)	(10,264,379)	
1937					<u>17,064,579,403</u>	<u>6,942,670,254</u>	<u>18,868,440,872</u>	<u>7,690,723,332</u>	
1938	105	Plant Held For Future Use							
1939		DPW	S		2,623,727	1,877,459	2,623,727	1,877,459	
1940		P	SNPPS		-	-	-	-	
1941		T	SNPT		2,570,927	1,036,797	2,570,927	1,036,797	
1942		P	SNPP		8,923,302	3,598,566	8,923,302	3,598,566	
1943		P	SE		953,014	380,634	953,014	380,634	
1944		G	SNPG		-	-	-	-	
1945									
1946									
1947	Total Plant Held For Future Use				Tab 8	15,070,970	6,893,456	15,070,970	6,893,456
1948									
1949	114	Electric Plant Acquisition Adjustments							
1950		P	S		-	-	-	-	
1951		P	SG		142,633,069	57,520,698	142,633,069	57,520,698	
1952		P	SG		14,560,711	5,872,006	14,560,711	5,872,006	
1953	Total Electric Plant Acquisition Adjustment				Tab 8	157,193,780	63,392,704	157,193,780	63,392,704
1954									
1955	115	Accum Provision for Asset Acquisition Adjustments							
1956		P	S		-	-	-	-	
1957		P	SG		(76,874,453)	(31,001,732)	(76,874,453)	(31,001,732)	
1958		P	SG		(11,233,390)	(4,530,173)	(11,233,390)	(4,530,173)	
1959					Tab 8	(88,107,844)	(35,531,905)	(88,107,844)	(35,531,905)
1960									
1961	120	Nuclear Fuel							
1962		P	SE		-	-	-	-	
1963	Total Nuclear Fuel				Tab 8	-	-	-	-
1964									
1965	124	Weatherization							
1966		DMSC	S		3,832,460	5,343,302	3,832,460	5,343,302	
1967		DMSC	SO		(2,464)	(1,003)	(2,464)	(1,004)	
1968					Tab 8	3,829,995	5,342,299	3,829,995	5,342,298
1969									
1970	182W	Weatherization							
1971		DMSC	S		10,758,993	849,506	10,758,993	849,506	
1972		DMSC	SG		-	-	-	-	
1973		DMSC	SG		-	-	-	-	
1974		DMSC	SO		-	-	-	-	
1975					Tab 8	10,758,993	849,506	10,758,993	849,506
1976									
1977	186W	Weatherization							
1978		DMSC	S		-	-	-	-	
1979		DMSC	CN		-	-	-	-	
1980		DMSC	CNP		-	-	-	-	
1981		DMSC	SG		-	-	-	-	
1982		DMSC	SO		-	-	-	-	
1983					Tab 8	-	-	-	-
1984									
1985	Total Weatherization				Tab 8	14,588,989	6,191,805	14,588,989	6,191,803

ROLLED-IN					JUNE 2008		DECEMBER 2009	
Thirteen Month Average					UNADJUSTED RESULTS		PRO FORMA RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
2107								
2108	1869	Misc Deferred Debits-Trojan						
2109		P	S		-	-	-	-
2110		P	SNPPN		-	-	-	-
2111				Tab 8	-	-	-	-
2112								
2113		Total Miscellaneous Rate Base		Tab 8	4,314,182	2,094,513	4,314,182	2,094,513
2114								
2115		Total Rate Base Additions		Tab 8	683,356,309	241,629,308	688,168,410	242,113,173
2116	235	Customer Service Deposits						
2117		CUST	S		-	-	(10,259,394)	(10,259,394)
2118		CUST	CN		-	-	-	-
2119		Total Customer Service Deposits		Tab 8	-	-	(10,259,394)	(10,259,394)
2120								
2121	2281	Prop Ins	PTD	SO	-	-	-	-
2122	2282	Inj & Dam	PTD	SO	(8,160,389)	(3,320,028)	(8,160,389)	(3,326,151)
2123	2283	Pen & Ben	PTD	SO	(20,008,719)	(8,140,484)	(20,008,719)	(8,155,498)
2124	2283	Pen & Ben	PTD	SG	-	-	-	-
2125	254	Ins Prov	PTD	SE	(4,351,763)	(1,738,094)	(2,128,035)	(849,937)
2126				Tab 8	(32,520,871)	(13,198,607)	(30,297,142)	(12,331,586)
2127								
2128	22844	Accum Hydro Relicensing Obligation						
2129		P	S		-	-	-	-
2130		P	SG		-	-	-	-
2131				Tab 8	-	-	-	-
2132								
2133	22842	Prv-Trojan	P	TROJD	(2,423,023)	(975,471)	(2,423,023)	(975,471)
2134	230	ARO	P	TROJP	(2,289,329)	(921,886)	(2,289,329)	(921,886)
2135	254105	ARO	P	TROJP	(806,253)	(324,669)	(806,253)	(324,669)
2136	254		P	S	(1,962,062)	(1,019,809)	(1,509,427)	(567,175)
2137				Tab 8	(7,480,668)	(3,241,836)	(7,028,033)	(2,789,201)
2138								
2139	252	Customer Advances for Construction						
2140		DPW	S		(11,130,230)	(7,451,879)	(11,656,541)	(6,883,656)
2141		DPW	SE		-	-	-	-
2142		T	SG		(6,630,362)	(2,673,875)	(7,092,427)	(2,860,216)
2143		DPW	SO		-	-	-	-
2144		CUST	CN		(1,002,675)	(461,373)	-	-
2145		Total Customer Advances for Construction		Tab 8	(18,763,267)	(10,587,128)	(18,748,968)	(9,743,872)
2146								
2147	25398	SO2 Emissions						
2148		P	SE		-	-	(16,830,940)	(6,722,278)
2149				Tab 8	-	-	(16,830,940)	(6,722,278)
2150								
2151	25399	Other Deferred Credits						
2152		P	S		(2,288,113)	(276,630)	(2,288,113)	(276,630)
2153		LABOR	SO		(532,374)	(216,595)	(11,678,903)	(4,760,288)
2154		P	SG		(21,891,221)	(8,828,236)	(22,964,981)	(9,261,259)
2155		P	SE		(2,354,768)	(940,494)	(2,354,768)	(940,494)
2156				Tab 7	(27,066,476)	(10,261,954)	(39,286,765)	(15,238,671)

ROLLED-IN				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2218								
2219								
2220	108SP	Steam Prod Plant Accumulated Depr						
2221		P	S		-	-	-	-
2222		P	SG		(844,939,002)	(340,744,834)	(849,917,978)	(342,752,743)
2223		P	SG		(915,407,340)	(369,163,125)	(932,645,642)	(376,114,943)
2224		P	SG		(503,757,330)	(203,153,964)	(542,292,637)	(218,694,384)
2225		P	SG		(215,269,135)	(84,748,023)	(152,944,373)	(61,679,015)
2226				Tab 8	(2,479,372,807)	(997,809,947)	(2,477,800,630)	(999,241,085)
2227								
2228	108NP	Nuclear Prod Plant Accumulated Depr						
2229		P	SG		-	-	-	-
2230		P	SG		-	-	-	-
2231		P	SG		-	-	-	-
2232				Tab 8	-	-	-	-
2233								
2234								
2235	108HP	Hydraulic Prod Plant Accum Depr						
2236		P	S		-	-	-	-
2237		P	SG		(144,238,674)	(58,168,203)	(147,782,459)	(59,597,331)
2238		P	SG		(27,743,242)	(11,188,224)	(28,545,907)	(11,511,920)
2239		P	SG		(54,622,223)	(22,027,910)	(58,782,259)	(23,705,559)
2240		P	SG		(9,215,616)	(3,716,450)	(12,477,179)	(5,031,765)
2241				Tab 8	(235,819,755)	(95,100,786)	(247,587,804)	(99,846,575)
2242								
2243	108OP	Other Production Plant - Accum Depr						
2244		P	S		-	-	-	-
2245		P	SG		(1,146,081)	(462,189)	(1,260,620)	(508,379)
2246		P	SG		-	-	-	-
2247		P	SG		(109,743,037)	(44,256,891)	(171,983,606)	(69,357,107)
2248		P	SG		(16,873,706)	(7,279,394)	(18,501,534)	(7,461,251)
2249				Tab 8	(127,762,825)	(51,998,473)	(191,745,759)	(77,326,738)
2250								
2251	108EP	Experimental Plant - Accum Depr						
2252		P	SG		-	-	-	-
2253		P	SG		-	-	-	-
2254					-	-	-	-
2255								
2256		Total Production Plant Accum Depreciation		Tab 8	(2,842,955,388)	(1,144,909,206)	(2,917,134,193)	(1,176,414,398)
2257								
2258		Summary of Prod Plant Depreciation by Factor						
2259		S			-	-	-	-
2260		DGP			-	-	-	-
2261		DGU			-	-	-	-
2262		SG			(2,610,812,546)	(1,052,881,789)	(2,917,134,193)	(1,176,414,398)
2263		SSGCH			(215,269,135)	(84,748,023)	-	-
2264		SSGCT			(16,873,706)	(7,279,394)	-	-
2265		Total of Prod Plant Depreciation by Factor			(2,842,955,388)	(1,144,909,206)	(2,917,134,193)	(1,176,414,398)
2266								
2267								
2268	108TP	Transmission Plant Accumulated Depr						
2269		T	SG		(376,147,355)	(151,691,741)	(384,775,300)	(155,171,196)
2270		T	SG		(374,558,075)	(151,050,820)	(384,809,175)	(155,184,858)
2271		T	SG		(333,250,118)	(134,392,253)	(360,049,756)	(145,199,942)
2272		Total Trans Plant Accum Depreciation		Tab 8	(1,083,955,548)	(437,134,814)	(1,129,634,231)	(455,555,996)

ROLLED-IN				JUNE 2008		DECEMBER 2009		
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2273	108360	Land and Land Rights						
2274		DPW	S		(5,302,229)	(1,503,948)	(5,302,229)	(1,503,948)
2275				Tab 8	(5,302,229)	(1,503,948)	(5,302,229)	(1,503,948)
2276								
2277	108361	Structures and Improvements						
2278		DPW	S		(12,207,271)	(5,986,502)	(12,207,271)	(5,986,502)
2279				Tab 8	(12,207,271)	(5,986,502)	(12,207,271)	(5,986,502)
2280								
2281	108362	Station Equipment						
2282		DPW	S		(193,896,184)	(77,981,617)	(193,896,184)	(77,981,617)
2283				Tab 8	(193,896,184)	(77,981,617)	(193,896,184)	(77,981,617)
2284								
2285	108363	Storage Battery Equipment						
2286		DPW	S		(653,513)	(653,513)	(653,513)	(653,513)
2287				Tab 8	(653,513)	(653,513)	(653,513)	(653,513)
2288								
2289	108364	Poles, Towers & Fixtures						
2290		DPW	S		(434,967,076)	(122,484,104)	(539,884,771)	(160,878,196)
2291				Tab 8	(434,967,076)	(122,484,104)	(539,884,771)	(160,878,196)
2292								
2293	108365	Overhead Conductors						
2294		DPW	S		(239,104,064)	(46,848,640)	(239,104,064)	(46,848,640)
2295				Tab 8	(239,104,064)	(46,848,640)	(239,104,064)	(46,848,640)
2296								
2297	108366	Underground Conduit						
2298		DPW	S		(113,096,837)	(55,996,542)	(113,096,837)	(55,996,542)
2299				Tab 8	(113,096,837)	(55,996,542)	(113,096,837)	(55,996,542)
2300								
2301	108367	Underground Conductors						
2302		DPW	S		(259,139,566)	(153,766,256)	(259,139,566)	(153,766,256)
2303				Tab 8	(259,139,566)	(153,766,256)	(259,139,566)	(153,766,256)
2304								
2305	108368	Line Transformers						
2306		DPW	S		(338,323,984)	(83,407,094)	(338,323,984)	(83,407,094)
2307				Tab 8	(338,323,984)	(83,407,094)	(338,323,984)	(83,407,094)
2308								
2309	108369	Services						
2310		DPW	S		(149,366,555)	(49,222,237)	(149,366,555)	(49,222,237)
2311				Tab 8	(149,366,555)	(49,222,237)	(149,366,555)	(49,222,237)
2312								
2313	108370	Meters						
2314		DPW	S		(83,109,895)	(26,612,390)	(83,109,895)	(26,612,390)
2315				Tab 8	(83,109,895)	(26,612,390)	(83,109,895)	(26,612,390)
2316								
2317								
2318								
2319	108371	Installations on Customers' Premises						
2320		DPW	S		(7,615,655)	(3,624,986)	(7,615,655)	(3,624,986)
2321				Tab 8	(7,615,655)	(3,624,986)	(7,615,655)	(3,624,986)
2322								
2323	108372	Leased Property						
2324		DPW	S		-	-	-	-
2325				Tab 8	-	-	-	-
2326								
2327	108373	Street Lights						
2328		DPW	S		(26,942,772)	(13,339,240)	(26,942,772)	(13,339,240)
2329				Tab 8	(26,942,772)	(13,339,240)	(26,942,772)	(13,339,240)
2330								
2331	108D00	Unclassified Dist Plant - Acct 300						
2332		DPW	S		-	-	-	-
2333				Tab 8	-	-	-	-
2334								
2335	108DS	Unclassified Dist Sub Plant - Acct 300						
2336		DPW	S		-	-	-	-
2337				Tab 8	-	-	-	-
2338								
2339	108DP	Unclassified Dist Sub Plant - Acct 300						
2340		DPW	S		-	-	-	-
2341				Tab 8	-	-	-	-
2342								
2343								
2344		Total Distribution Plant Accum Depreciation		Tab 8	(1,863,725,601)	(641,427,069)	(1,968,643,296)	(679,821,161)
2345								
2346		Summary of Distribution Plant Depr by Factor						
2347		S			(1,863,725,601)	(641,427,069)	(1,968,643,296)	(679,821,161)
2348								
2349		Total Distribution Depreciation by Factor		Tab 8	(1,863,725,601)	(641,427,069)	(1,968,643,296)	(679,821,161)

ROLLED-IN				JUNE 2008		DECEMBER 2009	
Thirteen Month Average				UNADJUSTED RESULTS		PRO FORMA RESULTS	
FERC	BUS			TOTAL	UTAH	TOTAL	UTAH
ACCT	DESCRIP	FUNC	FACTOR	Ref			
2421							
2422	111HP	Accum Prov for Amort-Hydro					
2423		P	SG		(344,575)	(138,959)	(344,575)
2424		P	SG		-	-	-
2425		P	SG		(5,298)	(2,137)	(7,578)
2426		P	SG		(330,615)	(133,330)	(369,108)
2427				Tab 8	(680,489)	(274,426)	(721,261)
2428							
2429							
2430	111IP	Accum Prov for Amort-Intangible Plant					
2431		I-SITUS	S		(1,560,659)	(6,731)	(781,166)
2432		I-DGP	SG		-	-	-
2433		I-DGU	SG		(307,541)	(124,024)	(318,487)
2434		P	SE		(979,622)	(391,261)	(1,222,232)
2435		I-SG	SG		(40,627,062)	(16,383,977)	(43,018,843)
2436		I-SG	SG		(11,514,977)	(4,643,730)	(10,300,727)
2437		I-SG	SG		(2,646,531)	(1,067,286)	(2,956,219)
2438		CUST	CN		(82,270,660)	(37,856,192)	(86,933,071)
2439		P	SG		-	-	-
2440		P	SG		(26,279)	(10,346)	(26,279)
2441		PTD	SO		(231,041,614)	(93,998,551)	(229,867,045)
2442				Tab 8	(370,974,945)	(154,482,099)	(375,424,068)
2443	111IP	Less Non-Utility Plant					
2444		NUTIL	OTH		-	-	-
2445					(370,974,945)	(154,482,099)	(375,424,068)
2446							
2447	111390	Accum Amtr - Capital Lease					
2448		G-SITUS	S		-	-	-
2449		P	SG		-	-	-
2450		PTD	SO		-	-	-
2451					-	-	-
2452					-	-	-
2453		Remove Capital Lease Amtr			-	-	-
2454					-	-	-
2455		Total Accum Provision for Amortization		Tab 8	(400,101,953)	(159,180,514)	(407,510,897)
2456							
2457							
2458							
2459							
2460		Summary of Amortization by Factor					
2461		S			(19,424,595)	(16,656)	(19,711,558)
2462		DGP			-	-	-
2463		DGU			-	-	-
2464		SE			(979,622)	(391,261)	(1,222,232)
2465		SO			(238,697,686)	(97,113,400)	(239,143,417)
2466		CN			(84,363,687)	(38,819,282)	(89,258,389)
2467		SSGCT			-	-	-
2468		SSGCH			(26,279)	(10,346)	-
2469		SG			(56,610,084)	(22,829,569)	(58,175,300)
2470		Less Capital Lease			-	-	-
2471		Total Provision For Amortization by Factor			(400,101,953)	(159,180,514)	(407,510,897)

Utah General Rate Case December 2009
Pro Forma Factors December 31, 2009
Average Factors

UTAH GENERAL RATE CASE
 PRO FORMA DECEMBER 31, 2009 FACTORS
 BEGINNING/ENDING AVERAGE FACTORS

REVISED PROTOCOL

DESCRIPTION	California	Oregon	Washington	Montana	Wyoming	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
System Net Transmission Plant	1.8220%	27.1645%	7.8034%	0.0000%	12.5106%	40.3271%	6.1182%	3.7867%	0.3667%			Pg 10.15
System Net Hydro Plant	1.8220%	27.1645%	7.8034%	0.0000%	12.5106%	40.3271%	6.1182%	3.7867%	0.3667%			Pg 10.15
System Net Nuclear Plant	1.8220%	27.1645%	7.8034%	0.0000%	12.5106%	40.3271%	6.1182%	3.7867%	0.3667%			Pg 10.14
System Net Other Production Plant	1.8198%	27.1155%	7.8945%	0.0000%	12.4877%	40.3809%	6.1371%	3.7805%	0.3682%			Pg 10.15
System Net General Plant	2.4571%	29.9694%	8.0594%	0.0000%	11.3471%	38.8727%	6.5347%	2.8220%	0.1374%			Pg 10.16
System Net Intangible Plant	2.1446%	28.0300%	7.6745%	0.0000%	11.4189%	48.8154%	6.4529%	0.2800%	0.2800%			Pg 10.16
Trojan Plant Allocator	1.8003%	28.9518%	7.8385%	0.0000%	12.7465%	40.2888%	6.1440%	3.8788%	0.3713%			Pg 10.20
Trojan Decommissioning Allocator	1.7865%	28.9142%	7.8271%	0.0000%	12.7881%	40.2584%	6.1485%	3.8950%	0.3721%			Pg 10.20
Income Before Taxes	15.3024%	65.5204%	20.5886%	0.0000%	47.5000%	62.9427%	-18.5544%	-113.8201%	-6.5448%	30.4337%	-3.2668%	Pg 10.17
DIT Expense	2.0345%	28.8028%	6.7176%	0.0000%	13.2080%	38.5888%	5.2175%	3.9035%	0.3750%	0.0000%	1.1422%	Pg 10.18
DIT Balance	2.4705%	28.5565%	6.7892%	0.0000%	10.8305%	43.8628%	6.0952%	2.2048%	0.2644%	0.0000%	-0.2728%	Pg 10.18
Tax Depreciation	2.1880%	27.5729%	7.6277%	0.0000%	11.6389%	47.4844%	5.8174%	3.2889%	0.2924%	0.0000%	0.1504%	Pg 10.21
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Net Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Net Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Net Used
SCHMAT Depreciation Expense	3.0341%	29.0761%	8.1286%	0.0000%	11.3050%	39.5128%	5.6585%	3.0481%	0.0000%	0.0000%	0.0000%	Pg 10.21
SCHMIDT Amortization Expense	1.9162%	24.7311%	6.1363%	0.0000%	9.8963%	34.3680%	4.8720%	2.8063%	0.2236%	15.2481%	0.0000%	Pg 10.21
System Generation Cholia Transaction	1.8288%	27.2645%	7.9325%	0.0000%	12.5567%	40.4762%	6.1408%	3.8007%				Pg 10.5

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA DECEMBER 31, 2009 FACTORS

DESCRIPTION OF FACTOR

STEAM

STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UEP	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DCU	0	84,533,750	1,260,202,797	966,677,273	0	580,429,644	1,871,000,861	283,855,465	175,894,127	17,014,072
SG	4,039,488,090	9,381,166	143,733,413	41,198,608	0	64,429,686	190,738,122	28,474,588	19,634,861	1,752,614
SSGCH	5,146,576,939	93,514,916	1,402,936,210	407,874,882	0	645,098,732	2,070,738,983	313,330,053	195,518,978	18,766,686
	(849,817,978)	(15,485,923)	(240,876,799)	(67,172,541)	0	(106,330,627)	(540,752,743)	(52,000,104)	(32,183,960)	(3,116,845)
DCU	0	0	0	0	0	0	0	0	0	0
SG	(532,845,642)	(16,890,261)	(253,348,396)	(71,710,851)	0	(116,679,645)	(376,114,843)	(57,691,596)	(35,316,619)	(3,430,277)
SSGCH	(642,292,671)	(6,889,836)	(143,310,973)	(49,866,835)	0	(67,844,978)	(216,694,984)	(33,178,817)	(20,935,098)	(1,948,712)
	(153,644,373)	(2,827,231)	(43,714,633)	(13,415,888)	0	(19,462,578)	(60,166,901)	(8,882,647)	(5,917,415)	(538,181)
	(2,477,800,636)	(45,187,253)	(674,268,737)	(796,136,514)	0	(313,316,970)	(937,368,061)	(151,123,357)	(99,950,065)	(9,933,974)

TOTAL NET STEAM PLANT

SNPPS
SYSTEM NET PLANT PRODUCTION STEAM

	2,688,179,309	48,727,683	727,776,473	211,715,868	0	334,682,062	1,072,981,921	162,206,696	101,385,914	9,712,712
	100.0000%	1.8256%	27.2659%	7.9319%	0.0000%	12.5391%	40.1989%	6.0770%	3.7976%	0.3639%

NUCLEAR

NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UEP	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT

SNPPN
SYSTEM NET PLANT PRODUCTION NUCLEAR

	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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HYDRO

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UEP	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0	0	0	0
SG	596,488,306	10,740,956	160,134,172	46,869,502	0	73,749,946	297,721,402	36,056,984	22,322,616	2,161,827
	586,486,396	10,740,950	160,134,172	46,869,502	0	73,749,946	237,731,402	36,066,984	22,322,616	2,161,827

LESS ACCUMULATED DEPRECIATION (net hydro amortization)

	(146,127,035)	(2,688,947)	(40,237,839)	(11,707,094)	0	(18,631,621)	(59,726,291)	(9,652,782)	(5,699,142)	(543,216)
	(26,345,907)	(920,120)	(7,794,347)	(2,266,101)	0	(3,931,272)	(11,411,320)	(1,746,576)	(1,096,952)	(104,664)
	(71,635,124)	(1,395,245)	(19,495,960)	(5,951,709)	0	(9,962,156)	(33,848,232)	(4,382,877)	(2,719,655)	(262,706)
	(248,309,065)	(4,324,313)	(67,491,665)	(19,624,869)	0	(31,695,021)	(100,137,443)	(15,192,169)	(9,402,759)	(910,607)

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH
SYSTEM NET PLANT PRODUCTION HYDRO

	341,189,330	6,216,637	92,892,306	26,965,607	0	42,864,924	137,603,958	20,874,815	12,919,863	1,251,220
	100.0000%	1.8220%	27.1645%	7.9034%	0.0000%	12.5105%	40.3277%	6.1182%	3.7867%	0.3667%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA DECEMBER 31, 2009 FACTORS

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
DGU	46,970,153	46,970,153	730,083,520	212,415,474	0	336,240,842	1,083,865,309	184,436,638	101,773,299	8,856,202
SG	2,687,641,838	1,308,260	18,971,528	5,689,932	0	8,827,885	32,768,172	5,285,884	2,666,520	327,606
SSGCT	75,956,886	50,278,413	748,055,448	218,115,406	0	345,468,727	1,116,633,481	169,723,622	104,438,819	10,183,808
	2,763,598,724									

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	(1,260,620)	(22,599)	(342,441)	(69,632)	0	(157,711)	(506,379)	(77,128)	(47,736)	(4,623)
SG	(171,983,606)	(3,133,629)	(46,718,452)	(13,582,577)	0	(21,516,277)	(69,357,107)	(10,522,396)	(6,512,527)	(630,704)
SSGCT	(18,501,534)	(318,665)	(4,651,074)	(1,388,386)	0	(2,174,649)	(7,881,652)	(1,287,800)	(646,509)	(79,788)
	(181,745,759)	(3,475,290)	(51,681,966)	(15,080,594)	0	(23,848,368)	(77,847,139)	(11,887,315)	(7,200,772)	(715,125)

TOTAL NET OTHER PRODUCTION PLANT

SNPP	2,571,852,965	46,803,153	687,373,482	203,034,811	0	321,320,140	1,038,786,342	157,836,307	97,290,047	9,468,684
	100.0000%	1.8198%	27.1195%	7.8945%	0.0000%	12.4937%	40.3905%	6.1371%	3.7805%	0.3682%

SYSTEM NET PLANT PRODUCTION OTHER

PRODUCTION:

TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
DGU	14,244,854	14,244,854	2,190,510,889	625,683,949	0	990,419,831	3,192,597,107	484,359,087	299,780,042	29,032,101
SG	507,491,849	3,381,166	141,733,413	41,196,409	0	64,579,688	199,739,122	29,474,588	19,634,851	1,752,614
SSGCH	75,856,886	1,308,260	18,971,528	5,689,932	0	8,827,885	32,768,172	5,285,984	2,666,520	327,606
SSGCT	8,500,077,059	154,834,279	2,311,215,829	672,980,289	0	1,063,927,404	3,425,104,865	519,120,658	322,081,413	31,112,321
	(344,575)	(6,278)	(83,602)	(27,233)	0	(43,109)	(138,959)	(21,062)	(13,048)	(1,264)
DGU	(2,746,084,972)	(50,034,652)	(745,854,260)	(217,032,895)	0	(343,549,943)	(1,107,426,041)	(168,011,111)	(103,985,616)	(10,070,453)
SSGCH	(152,944,373)	(2,827,231)	(42,714,633)	(12,415,488)	0	(19,462,578)	(60,195,961)	(8,892,847)	(5,917,455)	(528,181)
SSGCT	(18,501,534)	(318,665)	(4,621,074)	(1,388,386)	0	(2,174,649)	(7,881,652)	(1,287,800)	(646,509)	(79,788)
	(2,817,865,454)	(53,186,829)	(793,383,568)	(230,864,004)	0	(385,285,279)	(1,175,742,643)	(178,202,840)	(110,565,589)	(10,678,706)

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
DGU	(1,260,620)	(22,599)	(342,441)	(69,632)	0	(157,711)	(506,379)	(77,128)	(47,736)	(4,623)
SG	(171,983,606)	(3,133,629)	(46,718,452)	(13,582,577)	0	(21,516,277)	(69,357,107)	(10,522,396)	(6,512,527)	(630,704)
SSGCH	(18,501,534)	(318,665)	(4,651,074)	(1,388,386)	0	(2,174,649)	(7,881,652)	(1,287,800)	(646,509)	(79,788)
SSGCT	(181,745,759)	(3,475,290)	(51,681,966)	(15,080,594)	0	(23,848,368)	(77,847,139)	(11,887,315)	(7,200,772)	(715,125)

TOTAL NET PRODUCTION PLANT

SNPP	5,882,221,604	101,747,454	1,517,832,261	441,716,286	0	688,697,126	2,248,352,222	340,817,818	211,516,824	20,432,615
	100.0000%	1.8227%	27.1905%	7.9125%	0.0000%	12.6165%	40.2951%	6.1072%	3.7981%	0.3660%

SYSTEM NET PRODUCTION PLANT

TRANSMISSION:

TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
DGU	3,140,833,263	57,227,524	853,181,012	248,233,071	0	392,357,931	1,266,627,185	192,164,021	118,934,351	11,518,160
SG	3,140,833,263	57,227,524	853,181,012	248,233,071	0	392,357,931	1,266,627,185	192,164,021	118,934,351	11,518,160

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
DGU	(384,775,360)	(7,010,795)	(104,822,208)	(30,410,387)	0	(48,137,802)	(155,171,186)	(23,541,514)	(14,570,339)	(1,411,580)
DGU	(384,809,175)	(7,011,472)	(104,831,410)	(30,411,064)	0	(48,142,040)	(155,184,858)	(23,540,586)	(14,571,621)	(1,411,884)
SG	(380,048,750)	(6,560,283)	(97,805,643)	(28,456,253)	0	(45,044,482)	(145,199,942)	(22,028,743)	(13,634,053)	(1,320,385)
	(1,129,634,231)	(20,582,489)	(308,849,261)	(88,276,675)	0	(141,324,324)	(455,355,866)	(68,113,843)	(42,776,013)	(4,142,629)

TOTAL NET TRANSMISSION PLANT

SNPT	2,011,199,032	36,645,033	546,331,752	158,855,385	0	251,613,607	811,071,189	123,050,178	76,158,347	7,375,530
	100.0000%	1.8220%	27.1645%	7.8934%	0.0000%	12.5109%	40.3277%	6.1182%	3.7867%	0.3667%

SYSTEM NET PLANT TRANSMISSION

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA DECEMBER 31, 2009 FACTORS

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-JPL	FERC
DISTRIBUTION:										
DISTRIBUTION PLANT - PACIFIC POWER	2,688,163,364	210,838,585	1,633,200,986	384,058,478	0	440,064,335	0	0	0	0
LESS ACCUMULATED DEPRECIATION	(1,163,897,453)	(84,053,571)	(704,830,076)	(167,967,833)	0	(177,035,869)	0	0	0	0
DNPP	1,524,265,911	116,775,995	928,370,910	216,090,645	0	263,028,466	0	0	0	0
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.661%	60.993%	14.176%	0.000%	17.266%	0.000%	0.000%	0.000%	0.000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER	2,534,756,170	0	0	0	0	0	2,198,054,191	256,370,917	76,763,062	0
LESS ACCUMULATED DEPRECIATION	(824,245,845)	0	0	0	0	0	(679,921,161)	(108,640,663)	(35,284,018)	0
DNPU	1,710,012,327	0	0	0	0	0	1,518,133,030	148,730,254	41,479,043	0
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.000%	0.000%	0.000%	0.000%	0.000%	88.817%	8.796%	2.428%	0.000%
TOTAL NET DISTRIBUTION PLANT	3,234,278,238	116,775,995	928,370,910	216,090,640	0	263,028,386	1,518,783,000	148,730,254	41,493,043	0
DNPO & SNPO	100.0000%	3.616%	28.704%	6.681%	0.000%	8.132%	48.958%	4.639%	1.281%	0.000%
DIVISION NET PLANT DISTRIBUTION										
GENERAL:										
GENERAL PLANT	475,551,910	12,896,532	157,248,053	41,204,779	0	57,777,989	162,238,975	33,761,352	11,113,130	0
DGP	0	0	0	0	0	0	0	0	0	0
DOG	0	0	0	0	0	0	0	0	0	0
SE	897,791	16,247	249,330	72,351	0	136,094	386,512	60,848	42,509	3,840
SG	187,700,463	3,419,995	50,987,654	14,854,746	0	23,482,305	75,895,362	11,483,983	7,107,679	688,341
SO	248,705,888	6,173,910	70,911,695	19,309,996	0	28,199,912	101,353,500	14,477,908	7,675,901	623,074
CK	25,166,785	859,571	8,196,837	1,811,767	0	1,709,683	11,950,470	1,025,195	225,473	0
DEU	0	0	0	0	0	0	0	0	0	0
SSCCT	195,866	3,443	49,925	15,000	0	23,494	66,232	13,913	2,017	862
SSGCH	3,945,637	73,010	1,103,983	320,618	0	502,692	1,554,502	229,391	152,811	13,640
Remove Capital Lease	(32,564,118)	(545,440)	(12,892,534)	(1,382,722)	0	(4,463,597)	(10,292,381)	(1,510,472)	(885,210)	(77,841)
	959,660,184	22,896,367	275,765,215	75,586,534	0	105,828,753	342,623,111	59,542,028	25,456,760	1,251,916
LESS ACCUMULATED DEPRECIATION										
S	(187,362,615)	(4,754,515)	(96,137,364)	(16,172,811)	0	(22,206,381)	(52,172,565)	(12,101,651)	(3,814,078)	0
DGP	(6,702,142)	(122,116)	(1,820,622)	(529,698)	0	(838,480)	(2,702,820)	(410,054)	(253,791)	(24,576)
DOG	(12,734,483)	(232,029)	(3,659,256)	(1,056,455)	0	(1,593,164)	(5,135,529)	(779,127)	(482,738)	(46,700)
SE	(346,181)	(5,862)	(89,864)	(26,106)	0	(49,106)	(138,463)	(21,955)	(15,398)	(1,386)
SG	(44,499,388)	(610,801)	(12,088,027)	(3,516,871)	0	(5,367,132)	(17,945,389)	(2,722,984)	(1,685,094)	(183,190)
SO	(80,814,729)	(2,595,156)	(23,042,111)	(6,274,659)	0	(9,163,306)	(32,927,409)	(4,704,465)	(2,494,215)	(232,462)
CK	(6,496,164)	(222,473)	(2,754,698)	(611,108)	0	(576,688)	(3,963,442)	(545,767)	(76,035)	0
DEU	(27,190)	(468)	(6,791)	(2,040)	0	(3,186)	(11,730)	(1,865)	(955)	(117)
SSCCT	(2,963,718)	(58,519)	(981,945)	(189,149)	0	(265,159)	(620,122)	(121,020)	(80,619)	(7,195)
SSGCH	(323,069,610)	(8,132,839)	(99,381,270)	(28,308,951)	0	(40,265,313)	(115,764,698)	(21,206,466)	(8,902,313)	(445,678)
TOTAL NET GENERAL PLANT	966,610,574	14,143,429	175,603,944	47,277,562	0	66,563,439	226,858,413	38,333,532	16,553,947	866,297
SNPG	100.0000%	2.457%	29.969%	8.099%	0.000%	11.347%	38.677%	6.534%	2.825%	0.137%
SYSTEM NET GENERAL PLANT										
MINING:										
GENERAL MINING PLANT	452,849,217	7,802,842	116,673,824	33,856,798	0	63,695,243	180,867,994	28,473,605	19,862,082	1,797,019
LESS ACCUMULATED DEPRECIATION	(166,113,205)	(2,788,785)	(42,798,049)	(12,419,280)	0	(23,360,898)	(66,345,620)	(10,444,628)	(7,295,776)	(659,179)
SNPM	286,736,011	4,813,856	73,875,775	21,437,518	0	40,334,355	114,522,373	18,028,977	12,566,306	1,137,840
SYSTEM NET PLANT MINING	100.0000%	1.678%	25.764%	7.476%	0.000%	14.063%	39.940%	6.287%	4.397%	0.389%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA DECEMBER 31, 2009 FACTORS

INTANGIBLE PLANT	TOTAL	California	Oregon	Washington	Montana	Wyo-PP	Utah	Idaho	Wyo-UEL	FERC
\$	4,475,381	0	497,100	1,572	0	246,330	890,349	2,840,030	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	3,646,994	61,227	939,626	272,664	0	512,895	1,456,609	229,310	160,200	14,472
CN	113,884,789	2,976,847	36,858,462	8,177,066	0	7,716,240	52,311,134	4,626,617	1,017,402	0
SO	19,327,840	3,497,016	52,136,146	15,188,837	0	24,011,351	77,400,986	11,742,612	7,267,750	703,843
SSO	348,344,813	6,647,351	96,321,002	27,046,151	0	38,497,630	141,530,634	20,278,166	10,751,094	872,896
SSOCT	0	0	0	0	0	0	0	0	0	0
SSOCH	0	0	0	0	0	0	0	0	0	0
	652,079,616	15,182,451	186,753,334	50,666,289	0	71,984,436	273,988,894	39,716,755	19,196,446	1,581,011

LESS ACCUMULATED AMORTIZATION

\$	(761,166)	0	18,137	(357)	0	(31,539)	(6,378)	(759,029)	0	0
DGP	0	(5,803)	(86,515)	(25,171)	0	(39,645)	(128,439)	(19,486)	0	0
DGU	(1,122,232)	(26,519)	(314,901)	(91,379)	0	(171,855)	(488,160)	(76,850)	(12,060)	(1,188)
CN	(86,933,071)	(2,276,351)	(28,185,884)	(6,252,881)	0	(5,900,456)	(40,001,563)	(3,837,905)	(37,892)	0
SE	(56,275,786)	(1,025,372)	(15,287,025)	(4,447,709)	0	(7,040,454)	(22,894,756)	(3,443,093)	(2,131,003)	(206,376)
SO	(229,867,045)	(5,708,252)	(65,540,305)	(17,847,212)	0	(26,063,840)	(93,657,744)	(13,381,243)	(7,094,471)	(575,678)
SSOCT	0	0	0	0	0	0	0	0	0	0
SSOCH	(25,279)	(486)	(7,359)	(2,133)	0	(3,344)	(10,343)	(1,526)	(1,677)	(51)
	(375,424,068)	(9,034,784)	(109,403,832)	(28,666,543)	0	(39,251,401)	(156,389,362)	(21,219,132)	(10,070,232)	(788,363)

TOTAL NET INTANGIBLE PLANT
SNP

286,655,548	6,147,668	80,349,502	21,989,346	7,674,555	0	32,733,035	116,999,512	16,497,623	9,126,214	602,648
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SYSTEM NET INTANGIBLE PLANT

100.0000%	2.1446%	28.0500%	7.6745%	0.0000%	0.0000%	11.4189%	40.6154%	6.4539%	3.1837%	0.2690%
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GROSS PLANT

PRODUCTION PLANT	California	Oregon	Washington	Montana	Wyo-PP	Utah	Idaho	Wyo-UEL	FERC
8,500,077,059	154,924,279	2,311,216,829	672,580,298	0	1,063,327,404	3,425,120,865	519,120,658	322,081,413	31,112,321
3,140,833,263	57,227,524	653,191,072	248,233,071	0	392,537,631	1,266,627,185	198,894,361	11,518,160	0
5,020,921,533	210,699,965	1,658,025,757	384,056,478	0	440,064,355	2,198,604,191	259,370,317	76,763,062	0
1,862,526,401	30,209,059	392,459,039	108,443,352	0	170,513,996	523,481,105	88,615,633	45,346,352	3,048,935
662,025,616	15,192,451	189,753,334	50,666,289	0	71,984,436	273,988,894	39,716,755	19,196,446	1,581,011

TOTAL GROSS PLANT

18,888,440,872	468,392,228	5,379,820,180	1,464,981,458	0	2,139,428,122	7,687,816,240	1,098,387,984	582,343,633	47,270,426
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SNP

100.0000%	2.4824%	28.5123%	7.7642%	0.0000%	11.3987%	40.7443%	5.8213%	3.0863%	0.2505%
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GROSS PLANT-SYSTEM FACTOR

ACCUMULATED DEPRECIATION AND AMORTIZATION

(2,517,855,494)	(53,186,626)	(793,383,569)	(230,864,004)	0	(385,230,279)	(1,175,742,643)	(178,202,840)	(110,965,589)	(10,679,706)
(1,120,634,231)	(20,582,480)	(306,859,261)	(89,279,675)	0	(141,324,324)	(455,555,996)	(69,113,843)	(42,776,013)	(4,142,629)
(1,999,642,286)	(64,063,571)	(704,830,076)	(167,967,839)	0	(177,035,969)	(679,821,161)	(109,640,663)	(55,284,018)	0
(489,182,816)	(10,981,724)	(142,779,319)	(40,728,213)	0	(63,626,201)	(182,110,318)	(31,655,125)	(16,199,089)	(1,104,808)
(375,424,068)	(9,034,784)	(109,403,832)	(28,666,543)	0	(39,251,401)	(156,389,362)	(21,219,132)	(10,070,232)	(788,363)
(6,880,739,865)	(187,846,394)	(2,057,256,056)	(557,536,691)	0	(786,468,174)	(2,550,219,501)	(409,829,603)	(214,894,941)	(16,715,505)

NET PLANT

11,987,701,007	280,545,434	3,322,564,124	907,474,767	0	1,352,859,948	5,032,596,739	688,568,381	367,448,692	30,554,921
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SYSTEM NET PLANT FACTOR (SNP)

100.0000%	2.3403%	27.164%	7.570%	0.0000%	11.2682%	42.020%	5.7439%	3.0652%	0.2549%
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NON-UTILITY RELATED INTEREST PERCENTAGE

INTEREST FACTOR SNP - NON-UTILITY

100.0000%	2.3403%	27.164%	7.570%	0.0000%	11.2682%	42.020%	5.7439%	3.0652%	0.2549%
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TOTAL GROSS PLANT (LESS SO FACTOR)

18,217,390,171	453,271,658	5,209,887,492	1,418,625,312	0	2,071,730,580	7,444,552,045	1,009,631,890	569,916,938	45,774,656
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SO

100.0000%	2.4824%	28.5123%	7.7642%	0.0000%	11.3987%	40.7443%	5.8213%	3.0863%	0.2505%
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SYSTEM OVERHEAD FACTOR (SO)

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA DECEMBER 31, 2009 FACTORS

NET	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FEBC	OTHER	NON-UTILITY
INCOME BEFORE TAXES												
INCOME BEFORE STATE TAXES	55,264,626	8,212,557	35,163,866	11,048,600	0	25,492,258	33,780,460	(9,958,441)	(61,139,266)	(3,512,483)	17,633,066	(1,757,411)
Interest Synchronization	(1,585,655)	0	0	0	0	0	0	0	0	0	(1,600,059)	4,104
	53,678,971	8,212,557	35,163,866	11,048,600	0	25,492,258	33,780,460	(9,958,441)	(61,139,266)	(3,512,483)	16,033,007	(1,753,307)
100.0000%		15.3024%	65.5204%	20.5885%	0.0000%	47.5000%	62.9427%	-18.5554%	-113.9201%	-6.5448%	30.4331%	-3.2689%

INCOME BEFORE TAXES (FACTOR)
See Calculation of EXC/TAX

DIEXPE	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FEBC	OTHER	NON-UTILITY
Pacific Power												
Production	(2,086,159)	(86,886)	(1,056,559)	(330,985)	0	(507,890)	(113,720)	0	0	0	0	0
S	(2,086,159)	(86,886)	(1,056,559)	(330,985)	0	(507,890)	(113,720)	0	0	0	0	0
Transmission	(2,773,616)	0	0	0	0	0	(2,388,204)	(385,412)	(397,095)	(41,386)	0	0
S	(2,773,616)	0	0	0	0	0	(2,388,204)	(385,412)	(397,095)	(41,386)	0	0
Distribution	(3,760,735)	16	137	32	0	31	(2,921,924)	(754,784)	(84,784)	0	0	0
S	(3,760,735)	16	137	32	0	31	(2,921,924)	(754,784)	(84,784)	0	0	0
General	(138,032)	(1,171)	(5,453)	(3,869)	0	(2,215)	(142,068)	11,098	5,456	178	0	0
S	(138,032)	(1,171)	(5,453)	(3,869)	0	(2,215)	(142,068)	11,098	5,456	178	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0	0	0
NU/TL	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Power	(2,421,781)	(402,960)	(2,635,023)	(603,922)	0	(893,017)	(1,064,776)	1	157	18	0	2,648,940
Rocky Mountain Power												
Production	(5,634,745)	0	0	0	0	0	(4,139,800)	(846,444)	(297,095)	(41,386)	0	0
S	(5,634,745)	0	0	0	0	0	(4,139,800)	(846,444)	(297,095)	(41,386)	0	0
Transmission	(2,773,616)	0	0	0	0	0	(2,388,204)	(385,412)	(397,095)	(41,386)	0	0
S	(2,773,616)	0	0	0	0	0	(2,388,204)	(385,412)	(397,095)	(41,386)	0	0
Distribution	(3,760,735)	16	137	32	0	31	(2,921,924)	(754,784)	(84,784)	0	0	0
S	(3,760,735)	16	137	32	0	31	(2,921,924)	(754,784)	(84,784)	0	0	0
General	(138,032)	(1,171)	(5,453)	(3,869)	0	(2,215)	(142,068)	11,098	5,456	178	0	0
S	(138,032)	(1,171)	(5,453)	(3,869)	0	(2,215)	(142,068)	11,098	5,456	178	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0	0	0
NU/TL	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	(11,907,150)	(1,155)	(5,315)	(3,828)	0	(2,184)	(9,860,116)	(1,478,440)	(483,608)	(53,504)	0	0
PC (Post Merge)												
Production	193,002,669	3,511,266	54,141,944	14,122,930	0	24,935,482	77,170,474	10,841,649	7,457,860	731,324	0	0
S	193,002,669	3,511,266	54,141,944	14,122,930	0	24,935,482	77,170,474	10,841,649	7,457,860	731,324	0	0
Hydro - P	2,690,233	96,721	613,269	304,207	0	390,164	1,098,395	86,376	256,132	11,897	0	0
S	2,690,233	96,721	613,269	304,207	0	390,164	1,098,395	86,376	256,132	11,897	0	0
Hydro - U	331,398	10,078	61,921	28,732	0	142	213,096	20,517	21,096	2,159	0	0
S	331,398	10,078	61,921	28,732	0	142	213,096	20,517	21,096	2,159	0	0
Transmission	37,897,270	656,638	11,419,998	2,403,675	0	5,160,888	15,607,827	1,668,748	1,451,480	148,669	0	0
S	37,897,270	656,638	11,419,998	2,403,675	0	5,160,888	15,607,827	1,668,748	1,451,480	148,669	0	0
Distribution	9,392,031	960,078	2,346,035	(34,721)	0	692,093	4,769,053	1,110,911	111,071	0	0	0
S	9,392,031	960,078	2,346,035	(34,721)	0	692,093	4,769,053	1,110,911	111,071	0	0	0
General	4,336,369	51,830	1,965,635	79,846	0	698,616	1,631,171	255,343	338,127	29,875	0	(3,095)
S	4,336,369	51,830	1,965,635	79,846	0	698,616	1,631,171	255,343	338,127	29,875	0	(3,095)
Mining Plant	1,174,284	(3,350)	385,653	(9,336)	0	270,688	321,047	27,351	145,769	10,434	0	0
S	1,174,284	(3,350)	385,653	(9,336)	0	270,688	321,047	27,351	145,769	10,434	0	0
Non-Utility	39,397	0	0	0	0	0	0	0	0	0	0	38,387
NU/TL	39,397	0	0	0	0	0	0	0	0	0	0	38,387
Total PC (Post Merge)	248,938,072	5,183,832	70,304,157	16,888,582	0	32,033,277	100,401,867	13,735,259	8,633,488	934,388	0	33,382
Total Deterior Taxes	234,919,081	4,779,517	67,663,219	15,760,832	0	31,026,076	80,676,276	12,258,820	8,170,037	880,902	0	2,683,302

Percentage of Total (DIEXPE) 100.0000% 2.0345% 28.8028% 6.7165% 0.0000% 13.2860% 38.5885% 5.2175% 3.9035% 0.3750% 0.0000% 1.1422%

AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 PRO FORMA DECEMBER 31, 2008 FACTORS

	DUTBAI	TOTAL	California	Oregon	Washington	Montana	Wyom-PL	Utah	Idaho	Wyo-PL	EERC	OTHER	NON-UTILITY
Pacific Power	52,673,842	1,883,883	28,767,132	7,290,175	12,517,005	2,206,647	0	0	0	0	0	0	0
Production	18,884,953	861,567	12,875,254	3,316,365	5,338,040	968,731	0	0	0	0	0	0	(4,475,004)
Transmission	47,359,832	3,721,512	28,894,837	5,824,546	8,748,937	0	0	0	0	0	0	0	0
Distribution	(621,887)	0	(404,157)	0	(145,617)	(70,148)	0	(5)	0	(1,757)	(212)	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
NUTL	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Pacific Power	118,280,720	6,468,962	70,203,066	16,540,086	26,458,365	3,105,229	(5)	(1,757)	(212)	(1,757)	(212)	0	(4,475,004)
Rocky Mountain Power	90,463,731	0	0	0	0	0	0	70,782,100	14,208,830	4,833,722	637,978	0	0
Production	53,497,384	0	0	0	0	0	0	44,747,588	6,312,697	2,145,558	291,561	0	0
Transmission	54,418,936	(15)	(134)	(31)	(30)	43,933,324	7,619,328	2,866,584	(172,611)	(6,424)	0	0	0
Distribution	(680,860)	864	(81,827)	2,312	(30,759)	35,995	(407,710)	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
NUTL	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	187,719,881	849	(81,961)	2,281	(30,789)	159,498,837	27,734,245	9,673,253	823,116	0	0	0	0
Pacificorp	713,289,154	13,388,723	207,285,192	53,131,511	91,787,110	288,173,196	39,864,461	18,966,696	2,702,215	16,966,696	2,702,215	0	0
Production	40,658,903	780,789	12,875,254	3,016,545	5,115,026	1,873,229	789,727	134,584	0	0	0	0	0
Hydro - P	10,025,106	220,371	3,276,348	825,489	1,259,026	3,789,260	457,380	186,167	79,006	0	0	0	0
Hydro - U	298,231,578	5,089,260	71,405,736	17,675,103	28,297,625	96,656,078	13,154,885	4,201,487	733,172	0	0	0	0
Transmission	336,926,768	15,226,197	100,816,462	18,737,546	22,918,620	155,955,833	19,079,163	4,201,865	0	0	0	0	0
Distribution	188,344,833	4,015,933	53,295,557	13,925,969	19,840,183	62,317,339	9,173,143	3,495,236	274,871	0	0	0	0
General	18,470,766	224,484	6,095,929	1,005,281	3,074,076	6,655,866	780,637	544,900	77,289	0	0	0	12,535
Mining Plant	(555,639)	0	0	0	0	0	0	0	0	0	0	0	(555,639)
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0	0	0	(542,885)
Total PC (Post Merge)	1,523,403,814	38,674,827	465,154,359	108,321,454	172,751,794	629,520,843	84,382,148	30,886,168	3,941,116	0	0	0	(542,885)
Total Deferred Taxes	1,839,426,405	45,442,538	525,275,464	124,863,821	189,218,370	792,104,969	112,116,388	40,557,664	4,864,020	0	0	0	(5,017,899)
Percentage of Total (DUTBAI)	100.0000%	2.4705%	28.5565%	6.7882%	0.0000%	43.0636%	6.0952%	2.2049%	0.2644%	0.0000%	0.0000%	0.0000%	-0.2728%

	Pacific Division	Utah Division	Combined Total
OPR-WY	0	0	0
Total Sales to Ultimate Customers	0	0	0
Less: Unallocables (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%
OPR-D	0	0	0
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale	0	0	0
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Unallocables (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO-FORMA DECEMBER 31, 2008 FACTORS

BADDEBT	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERC	OTHER	NUTIL
Account 904 Balance	(19,429)	5,167,013	1,779,992	0	725,703	4,648,266	498,988	36	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	-0.1629%	40.6516%	14.034%	0.000%	5.7935%	36.5705%	3.2177%	0.0003%	0.000%	0.000%	0.000%
Customer Factors	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERC	OTHER	NUTIL
Total Electric Customers	47,440	587,469	130,313	0	122,869	833,654	73,732	16,214	0	0	0
Customer System factor - CN	2.0185%	32.4235%	7.1928%	0.000%	6.7874%	46.0142%	4.0097%	0.8846%	0.000%	0.000%	0.000%
Pacific Power Customers	0	587,469	130,313	0	122,869	0	0	0	0	0	0
CNP	0.00%	69.87%	15.50%	0.00%	14.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific Power factor - CNP	0	0	0	0	0	833,654	73,732	16,214	0	0	0
Rocky Mountain Power Customers	0	0	0	0	0	0	0	0	0	0	0
CNU	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service R.M.P. factor - CNU	0	0	0	0	0	0	0	0	0	0	0
CAC	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	115,715,945	978,370,869	216,050,640	0	263,028,166	1,518,783,036	149,700,294	41,469,043	0	0	0
CAC FACTOR Same as (CNP Factor)	3.91%	28.70%	6.98%	0.00%	6.13%	46.95%	4.63%	1.23%	0.00%	0.00%	0.00%

IDBIT	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0
Property	0	0	0
Sales	0	0	0
Average	0.00%	0.00%	0.00%
Idaho - PPL Factor	0.00%	0.00%	0.00%
Idaho - UPL Factor	0.00%	0.00%	0.00%

AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 PRO FORMA DECEMBER 31, 2009 FACTORS

EXCITAX	State Specific										OTHER	NON-LIABILITY
	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FEREC		
Excise Tax (Superfund)	52,086,164	7,647,310	32,856,962	10,320,990	0	23,778,090	31,647,577	(8,224,299)	(58,828,691)	(3,264,023)	16,787,707	(1,634,460)
Total Taxable Income	17,024,222	0	0	0	0	0	0	0	0	0	0	0
Less Other Electric Items	(7,851,442)	0	0	0	0	0	0	0	0	0	0	0
419 OTH	0	0	0	0	0	0	0	0	0	0	0	0
423 OTH	0	0	0	0	0	0	0	0	0	0	0	0
48316 OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMST OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Share) OTH	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL Taxable Income Excluding Other	52,086,164	7,647,310	32,856,962	10,320,990	0	23,778,090	31,647,577	(8,224,299)	(58,828,691)	(3,264,023)	16,787,707	(1,634,460)
Excise Tax (Superfund) Factor - EXCITAX	100.0000%	14.6920%	63.0819%	19.6152%	0.0000%	45.8515%	80.7000%	-17.7097%	-109.1071%	-4.2666%	32.2906%	-3.1980%

Trojan Allocators	State Specific										OTHER	NON-LIABILITY
	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FEREC		
Promerger	16,918,976	0	0	0	0	0	0	0	0	0	0	0
Dec 1991 Plant	17,024,222	0	0	0	0	0	0	0	0	0	0	0
Dec 1992 Plant	17,024,222	0	0	0	0	0	0	0	0	0	0	0
Average	(7,851,442)	0	0	0	0	0	0	0	0	0	0	0
Dec 1991 Reserve	(8,424,230)	0	0	0	0	0	0	0	0	0	0	0
Dec 1992 Reserve	(8,142,731)	(148,385)	(2,211,931)	(653,554)	0	(1,018,707)	(3,283,760)	(498,193)	(308,342)	(23,861)	0	0
Average	4,284,960	0	0	0	0	0	0	0	0	0	0	0
Packmerger	3,853,613	0	0	0	0	0	0	0	0	0	0	0
Dec 1991 Plant	3,853,613	0	0	0	0	0	0	0	0	0	0	0
Dec 1992 Plant	3,853,613	0	0	0	0	0	0	0	0	0	0	0
Average	(129,394)	0	0	0	0	0	0	0	0	0	0	0
Dec 1991 Reserve	(240,650)	0	0	0	0	0	0	0	0	0	0	0
Dec 1992 Reserve	(185,002)	(3,371)	(50,255)	(14,621)	0	(23,145)	(74,607)	(11,319)	(7,062)	(678)	0	0
Average	12,964,143	228,925	3,472,984	962,996	0	1,571,663	5,086,695	768,706	475,766	46,076	0	0
Net Plant	100.0000%	1.8220%	27.1645%	7.9044%	0.0000%	12.5106%	40.3277%	6.182%	3.7867%	0.3607%	0.0000%	0.0000%
Division Net Plant Nuclear Pacific Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Division Net Plant Nuclear Rocky Mountain Power	100.0000%	1.8220%	27.1645%	7.9044%	0.0000%	12.5106%	40.3277%	6.182%	3.7867%	0.3607%	0.0000%	0.0000%
System Net Nuclear Plant	100.0000%	1.8220%	27.1645%	7.9044%	0.0000%	12.5106%	40.3277%	6.182%	3.7867%	0.3607%	0.0000%	0.0000%

Account 182.22	State Specific										OTHER	NON-LIABILITY
	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FEREC		
Fire-merger	17,094,202	311,465	4,643,351	1,351,026	0	2,138,592	6,893,706	1,646,866	(6,872,308)	67,688	0	0
(108) SG	(8,434,090)	(153,072)	(2,291,060)	(660,576)	0	(1,055,150)	(3,401,294)	(910,015)	(919,370)	(30,930)	0	0
Post-merger	3,480,613	63,510	946,649	276,482	0	436,072	1,405,689	212,256	131,990	12,763	0	0
(101)	(240,650)	(4,384)	(65,960)	(19,016)	0	(30,102)	(91,052)	(14,721)	(61,111)	(682)	0	0
(108) SG	1,776,549	32,468	483,134	147,568	0	222,508	717,246	108,816	67,346	6,522	0	0
(107) SG	1,975,758	33,170	569,042	147,716	0	993,373	2,312,055	441,790	273,433	26,461	0	0
(120) SE	7,220,849	131,667	1,961,506	116,984	0	441,750	1,423,973	210,035	131,769	12,849	0	0
(128) SG	1,472,376	26,627	399,953	116,984	0	441,750	1,423,973	210,035	131,769	12,849	0	0
(228) SG	3,531,000	64,337	959,178	279,070	0	486,074	1,566,949	237,712	147,125	14,248	0	0
(228) SNPP	1,743,025	29,263	449,080	130,315	0	3,164,226	11,933,374	1,816,937	1,744,473	109,767	0	0
(228) SE	29,626,734	534,488	7,995,882	2,325,644	0	14,937	45,441	8,884	4,267	413	0	0
Total Acct 182.22	112,680	2,053	30,659	8,506	0	14,937	45,441	8,884	4,267	413	0	0
Revised Study	15,614	242,688	76,424	376,215	0	332,469	1,161,566	161,721	49,643	3,738	0	0
(228) SE	1,054,630	17,867	273,297	76,328	0	146,566	421,956	66,171	49,643	4,161	0	0
December 1993 Ad.	30,681,364	552,355	8,269,178	2,464,973	0	3,910,794	12,355,030	1,865,058	1,190,057	113,919	0	0
Adjusted Acct 182.22	100.0000%	1.8003%	26.9518%	7.8385%	0.0000%	12.7865%	40.2886%	6.1445%	3.8768%	0.3713%	0.0000%	0.0000%
TROJAN												
Trojan Plant Allocator												

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA DECEMBER 31, 2008 FACTORS

Account 228.42	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-PPL	FERC	OTHER	NON-UTILITY
Plant - Phenixville	7,270,840	131,457	1,861,406	678,694	0	893,373	2,919,205	441,700	273,433	26,481	0	0
Plant - Phenixville - Postage	1,432,376	19,477	306,286	114,288	0	184,253	593,776	90,884	65,766	6,400	0	0
Storage Facility	1,743,025	29,353	443,080	130,310	0	246,184	109,565	75,665	6,917	0	0	0
Transmitter Costs	3,531,020	64,337	869,178	278,070	0	441,750	1,429,873	133,709	13,848	0	0	0
Total Acct 228.42	13,987,250	251,994	3,767,727	1,086,447	0	1,774,453	5,625,918	857,504	539,461	51,746	0	0
Transmitter Costs	112,680	2,053	30,629	8,995	0	14,097	46,441	4,367	413	0	0	0
Storage Facility	941,950	15,814	249,688	70,424	0	132,469	3,62,315	59,222	41,377	3,728	0	0
December 1893 Adj	1,054,630	17,867	275,257	79,329	0	146,566	421,658	66,121	45,643	4,151	0	0
Adjusted Acct 228.42	15,071,880	269,861	4,043,023	1,175,776	0	1,921,018	6,047,575	923,625	585,105	55,897	0	0
TROLD	100.0000%	1.7865%	28.9142%	7.8271%	0.0000%	12.7881%	40.2584%	6.1485%	3.8850%	0.3721%	0.0000%	0.0000%
Trojan Decommissioning Allowance												
SCHMA	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-PPL	FERC	OTHER	NON-UTILITY
Amortization Expense:												
Amortization of Limited Term Plant	45,778,338	1,062,072	13,488,304	3,514,618	0	5,235,395	18,443,919	2,582,491	1,339,723	111,707	0	0
Acct 404	0	0	0	0	0	0	0	0	0	0	0	0
Acct 405	5,470,963	98,826	1,488,438	432,066	0	685,591	2,709,689	395,449	207,487	20,094	0	0
Acct 406	11,566,229	42,222	565,268	(61,582)	0	268,353	862,238	144,033	39,721	9,898	9,583,118	0
Acct 407												
Total Amortization Expense	62,815,530	1,204,230	15,542,010	3,885,282	0	6,219,249	21,598,665	3,081,744	1,837,831	140,500	9,583,118	0
Schedule M Amortization Factor	100.0000%	1.9162%	24.7311%	6.1383%	0.0000%	9.8683%	34.3990%	4.8720%	2.6063%	0.2238%	15.2491%	0.0000%
SCHMD	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-PPL	FERC	OTHER	NON-UTILITY
Depreciation Expense:												
Steam	107,269,494	1,956,595	29,197,519	6,494,312	0	13,436,476	43,185,323	6,939,316	4,088,272	991,750	0	0
Acct 403.1	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.2	14,094,678	258,811	3,828,732	1,113,957	0	1,763,238	5,884,945	862,346	533,723	51,689	0	0
Acct 403.3	64,186,298	1,745,541	25,699,076	7,441,984	0	11,839,499	39,266,965	5,933,289	3,493,258	349,299	0	0
Other	163,882,865	1,465,118	17,072,864	4,997,324	0	7,862,622	26,345,110	3,845,181	2,379,485	230,471	0	0
Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.5	163,882,865	7,984,239	48,763,874	13,093,654	0	12,385,504	55,239,637	6,659,841	2,345,753	230,471	0	0
Distribution	34,856,980	892,075	10,392,303	3,098,034	0	4,382,569	12,887,810	2,140,002	1,024,127	59,278	0	0
Acct 403.7A8	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Steps / Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense:	457,137,936	13,869,970	132,917,794	37,188,975	0	51,679,845	180,627,781	25,867,277	13,934,069	1,082,424	0	0
Schedule M Depreciation Factor	100.0000%	3.0341%	29.0761%	8.1285%	0.0000%	11.3020%	39.5129%	5.6565%	3.0481%	0.2368%	0.0000%	0.0000%
Tax Depreciation by Function	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-PPL	FERC	OTHER	NON-UTILITY
Production	696,019,690	12,700,770	189,348,895	55,090,775	0	87,201,460	280,081,309	42,646,361	26,394,223	2,585,888	0	0
Transmission	156,485,592	2,862,498	42,926,351	12,372,978	0	19,384,798	63,038,351	9,676,055	5,977,946	574,036	0	0
Distribution	205,998,777	7,440,102	59,194,154	13,368,950	0	16,886,230	97,165,442	9,440,094	2,618,806	44,074	0	0
Mining	11,107,376	186,471	2,861,382	830,387	0	1,361,964	4,438,064	688,394	487,880	48,674	0	0
Other	96,822,098	2,398,062	27,599,020	7,474,874	0	10,961,770	39,391,355	5,617,194	2,962,559	242,231	0	0
NTUL	1,757,411	0	0	0	0	0	0	0	0	0	0	1,757,411
Total	1,168,470,884	25,577,593	371,480,022	89,127,964	0	135,966,221	484,733,701	67,975,058	39,408,385	3,416,239	0	1,757,411
Tax Depr factor	100.0000%	2.1880%	27.1529%	7.6277%	0.0000%	11.6388%	41.4644%	5.8174%	3.2865%	0.2924%	0.0000%	0.1504%

PRO FORMA DECEMBER 31, 2009 FACTORS
Utah General Rate Case - December 2009
COINCIDENTAL PEAKS

		METERED LOADS (CP)									
		Non-FERC							FERC	Total	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		
Jan-09	15	8:00	176	2,758	826	1,052	3,150	452	309	27	8,750
Feb-09	10	8:00	168	2,632	686	1,038	3,099	444	332	22	8,420
Mar-09	12	8:00	162	2,434	675	1,011	2,894	419	287	25	7,907
Apr-09	8	7:00	152	2,321	588	981	2,747	409	318	20	7,536
May-09	19	8:00	142	1,919	572	977	3,631	523	289	32	8,085
Jun-09	25	16:00	167	2,149	687	1,060	4,131	657	308	44	9,202
Jul-09	20	16:00	167	2,451	759	1,068	4,455	627	301	42	9,870
Aug-09	27	16:00	170	2,505	747	1,048	4,387	593	303	43	9,795
Sep-09	10	16:00	146	2,267	662	1,003	3,973	466	305	35	8,858
Oct-09	30	8:00	149	2,325	674	975	2,729	401	298	25	7,576
Nov-09	25	8:00	160	2,361	717	1,091	3,464	450	333	27	8,604
Dec-09	16	8:00	177	2,507	745	1,123	3,626	473	329	30	9,009
			1,937	28,629	8,336	12,426	42,287	5,913	3,714	370	103,613

= (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC							FERC	Total	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		
Jan-09	15	8:00	-	-	-	-	-	-	-	-	-
Feb-09	10	8:00	-	-	-	-	-	-	-	-	-
Mar-09	12	8:00	-	-	-	-	-	-	-	-	-
Apr-09	8	7:00	-	-	-	-	-	-	-	-	-
May-09	19	8:00	-	-	-	-	-	-	-	-	-
Jun-09	25	16:00	-	-	-	-	(94)	-	-	-	(94)
Jul-09	20	16:00	-	-	-	-	(99)	-	-	-	(99)
Aug-09	27	16:00	-	-	-	-	-	-	-	-	-
Sep-09	10	16:00	-	-	-	-	(87)	-	-	-	(87)
Oct-09	30	8:00	-	-	-	-	-	-	-	-	-
Nov-09	25	8:00	-	-	-	-	-	-	-	-	-
Dec-09	16	8:00	-	-	-	-	(87)	-	-	-	(87)
			-	-	-	-	(368)	-	-	-	(368)

= equals

		COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES									
		Non-FERC							FERC	Total	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		
Jan-09	15	8:00	176	2,758	826	1,052	3,150	452	309	27	8,750
Feb-09	10	8:00	168	2,632	686	1,038	3,099	444	332	22	8,420
Mar-09	12	8:00	162	2,434	675	1,011	2,894	419	287	25	7,907
Apr-09	8	7:00	152	2,321	588	981	2,747	409	318	20	7,536
May-09	19	8:00	142	1,919	572	977	3,631	523	289	32	8,085
Jun-09	25	16:00	167	2,149	687	1,060	4,037	657	308	44	9,108
Jul-09	20	16:00	167	2,451	759	1,068	4,356	627	301	42	9,771
Aug-09	27	16:00	170	2,505	747	1,048	4,387	593	303	43	9,795
Sep-09	10	16:00	146	2,267	662	1,003	3,886	466	305	35	8,771
Oct-09	30	8:00	149	2,325	674	975	2,729	401	298	25	7,576
Nov-09	25	8:00	160	2,361	717	1,091	3,464	450	333	27	8,604
Dec-09	16	8:00	177	2,507	745	1,123	3,539	473	329	30	8,922
			1,937	28,629	8,336	12,426	41,919	5,913	3,714	370	103,245

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
		Non-FERC							FERC	Total	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		
Jan-09	15	8:00	-	-	-	-	-	-	-	-	-
Feb-09	10	8:00	-	-	-	-	-	-	-	-	-
Mar-09	12	8:00	-	-	-	-	-	-	-	-	-
Apr-09	8	7:00	-	-	-	-	-	-	-	-	-
May-09	19	8:00	-	-	-	-	-	-	-	-	-
Jun-09	25	16:00	-	-	-	-	-	74	-	-	74
Jul-09	20	16:00	-	-	-	-	-	74	-	-	74
Aug-09	27	16:00	-	-	-	-	-	74	-	-	74
Sep-09	10	16:00	-	-	-	-	-	74	-	-	74
Oct-09	30	8:00	-	-	-	-	-	-	-	-	-
Nov-09	25	8:00	-	-	-	-	-	74	-	-	74
Dec-09	16	8:00	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	368	-	-	368

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
		Non-FERC							FERC	Total	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		
Jan-09	15	8:00	176	2,758	826	1,052	3,150	452	309	27	8,750
Feb-09	10	8:00	168	2,632	686	1,038	3,099	444	332	22	8,420
Mar-09	12	8:00	162	2,434	675	1,011	2,894	419	287	25	7,907
Apr-09	8	7:00	152	2,321	588	981	2,747	409	318	20	7,536
May-09	19	8:00	142	1,919	572	977	3,631	523	289	32	8,085
Jun-09	25	16:00	167	2,149	687	1,060	4,037	730	308	44	9,182
Jul-09	20	16:00	167	2,451	759	1,068	4,356	701	301	42	9,844
Aug-09	27	16:00	170	2,505	747	1,048	4,387	667	303	43	9,869
Sep-09	10	16:00	146	2,267	662	1,003	3,886	539	305	35	8,844
Oct-09	30	8:00	149	2,325	674	975	2,729	401	298	25	7,576
Nov-09	25	8:00	160	2,361	717	1,091	3,464	524	333	27	8,677
Dec-09	16	8:00	177	2,507	745	1,123	3,539	473	329	30	8,922
			1,937	28,629	8,336	12,426	41,919	6,281	3,714	370	103,613

PRO FORMA DECEMBER 31, 2009 FACTORS
Utah General Rate Case - December 2009
ENERGY

		METERED LOADS (MWH)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY		Total
2009	Jan	90,080	1,450,420	441,140	736,700	2,060,760	278,040	220,510	19,552	5,297,202
2009	Feb	78,130	1,278,850	368,070	676,910	1,849,770	281,570	215,820	16,392	4,765,512
2009	Mar	81,010	1,301,480	361,050	689,660	1,884,830	259,260	207,480	17,362	4,802,132
2009	Apr	78,020	1,216,700	328,650	683,410	1,736,940	267,690	223,400	17,395	4,552,205
2009	May	83,130	1,196,720	329,390	660,180	1,843,950	309,140	214,390	19,105	4,656,005
2009	Jun	87,110	1,198,170	326,710	681,620	2,005,560	394,320	218,160	21,579	4,933,229
2009	Jul	94,600	1,313,790	386,780	699,110	2,322,720	437,290	219,100	26,514	5,499,904
2009	Aug	89,880	1,308,710	388,230	721,510	2,318,730	383,450	221,460	25,342	5,457,312
2009	Sep	78,280	1,194,730	355,100	686,780	2,001,850	285,190	217,260	19,436	4,838,626
2009	Oct	75,180	1,207,670	363,790	683,390	1,864,700	280,560	216,800	17,713	4,709,803
2009	Nov	78,620	1,279,770	381,670	724,970	1,871,800	269,450	224,760	17,073	4,848,113
2009	Dec	89,900	1,459,940	440,260	765,490	2,157,180	294,930	227,640	19,836	5,455,176
		1,003,940	15,406,950	4,470,840	8,409,730	23,918,790	3,740,890	2,626,780	237,299	59,815,219

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY		Total
2009	Jan	-	-	-	-	(6,172)	-	-	-	(6,172)
2009	Feb	-	-	-	-	-	-	-	-	-
2009	Mar	-	-	-	-	-	-	-	-	-
2009	Apr	-	-	-	-	-	-	-	-	-
2009	May	-	-	-	-	-	-	-	-	-
2009	Jun	-	-	-	-	(5,854)	-	-	-	(5,854)
2009	Jul	-	-	-	-	(6,898)	-	-	-	(6,898)
2009	Aug	-	-	-	-	(7,790)	-	-	-	(7,790)
2009	Sep	-	-	-	-	(4,471)	-	-	-	(4,471)
2009	Oct	-	-	-	-	-	-	-	-	-
2009	Nov	-	-	-	-	(6,209)	-	-	-	(6,209)
2009	Dec	-	-	-	-	(37,394)	-	-	-	(37,394)
		-	-	-	-	(37,394)	-	-	-	(37,394)

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY		Total
2009	Jan	90,080	1,450,420	441,140	736,700	2,054,588	278,040	220,510	19,552	5,291,030
2009	Feb	78,130	1,278,850	368,070	676,910	1,849,770	281,570	215,820	16,392	4,765,512
2009	Mar	81,010	1,301,480	361,050	689,660	1,884,830	259,260	207,480	17,362	4,802,132
2009	Apr	78,020	1,216,700	328,650	683,410	1,736,940	267,690	223,400	17,395	4,552,205
2009	May	83,130	1,196,720	329,390	660,180	1,843,950	309,140	214,390	19,105	4,656,005
2009	Jun	87,110	1,198,170	326,710	681,620	1,999,706	394,320	218,160	21,579	4,927,375
2009	Jul	94,600	1,313,790	386,780	699,110	2,315,822	437,290	219,100	26,514	5,493,006
2009	Aug	89,880	1,308,710	388,230	721,510	2,310,940	383,450	221,460	25,342	5,449,521
2009	Sep	78,280	1,194,730	355,100	686,780	1,997,379	285,190	217,260	19,436	4,834,155
2009	Oct	75,180	1,207,670	363,790	683,390	1,864,700	280,560	216,800	17,713	4,709,803
2009	Nov	78,620	1,279,770	381,670	724,970	1,871,800	269,450	224,760	17,073	4,848,113
2009	Dec	89,900	1,459,940	440,260	765,490	2,150,971	294,930	227,640	19,836	5,448,967
		1,003,940	15,406,950	4,470,840	8,409,730	23,881,396	3,740,890	2,626,780	237,299	59,777,825

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY		Total
2009	Jan	-	-	-	-	441	1,337	-	-	1,778
2009	Feb	-	-	-	-	159	224	-	-	384
2009	Mar	-	-	-	-	71	229	-	-	301
2009	Apr	-	-	-	-	261	750	-	-	1,011
2009	May	-	-	-	-	81	801	-	-	882
2009	Jun	-	-	-	-	261	3,383	-	-	3,645
2009	Jul	-	-	-	-	139	4,334	-	-	4,473
2009	Aug	-	-	-	-	336	3,569	-	-	3,905
2009	Sep	-	-	-	-	121	983	-	-	1,104
2009	Oct	-	-	-	-	208	1,976	-	-	2,184
2009	Nov	-	-	-	-	61	198	-	-	259
2009	Dec	-	-	-	-	348	1,306	-	-	1,654
		-	-	-	-	2,488	19,091	-	-	21,580

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		LOADS FOR JURISDICTIONAL ALLOCATION (MWH)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY		Total
2009	Jan	90,080	1,450,420	441,140	736,700	2,055,029	279,377	220,510	19,552	5,292,808
2009	Feb	78,130	1,278,850	368,070	676,910	1,849,929	281,794	215,820	16,392	4,765,896
2009	Mar	81,010	1,301,480	361,050	689,660	1,884,901	259,489	207,480	17,362	4,802,433
2009	Apr	78,020	1,216,700	328,650	683,410	1,737,201	268,440	223,400	17,395	4,553,216
2009	May	83,130	1,196,720	329,390	660,180	1,844,031	309,941	214,390	19,105	4,656,887
2009	Jun	87,110	1,198,170	326,710	681,620	1,999,967	397,703	218,160	21,579	4,931,020
2009	Jul	94,600	1,313,790	386,780	699,110	2,315,961	441,624	219,100	26,514	5,497,479
2009	Aug	89,880	1,308,710	388,230	721,510	2,311,276	387,019	221,460	25,342	5,453,426
2009	Sep	78,280	1,194,730	355,100	686,780	1,997,500	286,173	217,260	19,436	4,835,259
2009	Oct	75,180	1,207,670	363,790	683,390	1,864,908	282,536	216,800	17,713	4,711,988
2009	Nov	78,620	1,279,770	381,670	724,970	1,871,861	269,648	224,760	17,073	4,848,372
2009	Dec	89,900	1,459,940	440,260	765,490	2,151,319	296,236	227,640	19,836	5,450,621
		1,003,940	15,406,950	4,470,840	8,409,730	23,883,884	3,759,981	2,626,780	237,299	59,799,405

PRO FORMA DECEMBER 31, 2009 FACTORS
Utah General Rate Case - December 2009

	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC
Subtotal	1,003,940	15,406,950	4,470,840	0	8,409,730	23,883,884	3,759,981	2,626,780	237,299
System Energy Factor	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.3968%
Divisional Energy - Pacific	3.4274%	52.5988%	15.2633%	0.0000%	28.7105%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	78.2874%	12.3246%	8.6102%	0.7778%
System Generation Factor	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.3667%
Divisional Generation - Pacific	3.6883%	54.9882%	15.9986%	0.0000%	25.3249%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.7000%	12.0915%	7.4837%	0.7248%
System Capacity (kw)									
Accord	1,937.3	28,629.5	8,336.4	0.0	12,426.4	41,918.7	6,280.8	3,714.2	369.6
Modified Accord	1,937.3	28,629.5	8,336.4	0.0	12,426.4	41,918.7	6,280.8	3,714.2	369.6
Rollled-In	1,937.3	28,629.5	8,336.4	0.0	12,426.4	41,918.7	6,280.8	3,714.2	369.6
Rollled-In with Hydro Adj.	1,937.3	28,629.5	8,336.4	0.0	12,426.4	41,918.7	6,280.8	3,714.2	369.6
Rollled-In with Off-Sys Adj.	1,937.3	28,629.5	8,336.4	0.0	12,426.4	41,918.7	6,280.8	3,714.2	369.6
System Capacity Factor									
Accord	1.8698%	27.6312%	8.0458%	0.0000%	11.9931%	40.4570%	6.0618%	3.5847%	0.3567%
Modified Accord	1.8698%	27.6312%	8.0458%	0.0000%	11.9931%	40.4570%	6.0618%	3.5847%	0.3567%
Rollled-In	1.8698%	27.6312%	8.0458%	0.0000%	11.9931%	40.4570%	6.0618%	3.5847%	0.3567%
Rollled-In with Hydro Adj.	1.8698%	27.6312%	8.0458%	0.0000%	11.9931%	40.4570%	6.0618%	3.5847%	0.3567%
Rollled-In with Off-Sys Adj.	1.8698%	27.6312%	8.0458%	0.0000%	11.9931%	40.4570%	6.0618%	3.5847%	0.3567%
System Energy (kwh)									
Accord	1,003,940	15,406,950	4,470,840	0	8,409,730	23,883,884	3,759,981	2,626,780	237,299
Modified Accord	1,003,940	15,406,950	4,470,840	0	8,409,730	23,883,884	3,759,981	2,626,780	237,299
Rollled-In	1,003,940	15,406,950	4,470,840	0	8,409,730	23,883,884	3,759,981	2,626,780	237,299
Rollled-In with Hydro Adj.	1,003,940	15,406,950	4,470,840	0	8,409,730	23,883,884	3,759,981	2,626,780	237,299
Rollled-In with Off-Sys Adj.	1,003,940	15,406,950	4,470,840	0	8,409,730	23,883,884	3,759,981	2,626,780	237,299
System Energy Factor									
Accord	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.3968%
Modified Accord	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.3968%
Rollled-In	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.3968%
Rollled-In with Hydro Adj.	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.3968%
Rollled-In with Off-Sys Adj.	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.3968%
System Generation Factor									
Accord	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.3667%
Modified Accord	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.3667%
Rollled-In	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.3667%
Rollled-In with Hydro Adj.	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.3667%
Rollled-In with Off-Sys Adj.	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.3667%

Utah GRC December 2009

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	CAL	ORE	WASH	MON	WYO	UTAH	IDAHO	WYO	FERC-UP&L	OTHER
Wells	4,609	68,721	19,594	-	31,649	102,021	15,478	9,560	928	252,980
Rocky Reach	5,533	82,488	24,000	-	37,990	122,460	18,579	11,499	1,114	303,661
Wenapum		491,070	142,875							633,945
Priority										
Displacement		442,090								442,090
Surplus		82,804								82,804
0										
Total	10,142	1,167,171	186,869	-	69,639	224,481	34,057	21,078	2,041	1,715,479
MC Factor	0.5912%	68.0377%	10.8931%	0.0000%	4.0595%	13.0856%	1.9853%	1.2287%	0.1190%	100.0000%

Utah GRC December 2009

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES
 Pro Forma Factors December 31, 2009

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-09	-	0.00%	-	-	-	-	-	-	-	-	-
Feb-09	-	0.00%	-	-	-	-	-	-	-	-	-
Mar-09	-	0.00%	-	-	-	-	-	-	-	-	-
Apr-09	-	0.00%	-	-	-	-	-	-	-	-	-
May-09	-	0.00%	-	-	-	-	-	-	-	-	-
Jun-09	9,000	22.19%	19,333	265,918	72,509	-	151,276	443,866	88,265	48,418	4,789
Jul-09	9,361	23.08%	21,837	303,271	89,283	-	161,360	534,609	101,943	50,576	6,120
Aug-09	10,037	24.75%	22,245	323,902	96,086	-	178,572	572,035	95,786	54,811	6,272
Sep-09	9,185	22.65%	17,730	270,585	80,427	-	155,549	452,415	64,816	49,207	4,402
Oct-09	2,970	7.32%	5,506	88,449	26,644	-	50,051	136,584	20,683	15,878	1,297
Nov-09	-	0.00%	-	-	-	-	-	-	-	-	-
Dec-09	-	0.00%	-	-	-	-	-	-	-	-	-
	40,552	100.00%	86,651	1,252,134	364,948	-	696,828	2,139,508	371,502	218,890	22,881
SSCCT Factor			1.68%	24.30%	7.08%	0.00%	13.52%	41.52%	7.21%	4.25%	0.44%
											100.00%

Utah GRC December 2009

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-09	9,000	22.19%	37.0	477.0	152.6	0.0	235.2	895.9	162.1	66.4	9.7
Jul-09	9,361	23.08%	38.6	565.8	175.2	0.0	246.4	1005.4	161.7	69.6	9.6
Aug-09	10,037	24.75%	42.0	619.9	184.8	0.0	259.4	1085.7	165.0	75.1	10.7
Sep-09	9,185	22.65%	33.1	513.6	149.9	0.0	227.1	880.2	122.2	69.2	8.0
Oct-09	2,970	7.32%	10.9	170.3	49.3	0.0	71.4	199.9	29.4	21.8	1.8
Nov-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	40,552	100.00%	162	2,347	712	-	1,039	4,067	640	304	40
SSCCT Factor			1.74%	25.20%	7.64%	0.00%	11.16%	43.68%	6.88%	3.25%	0.43%
SSGCT Factor			1.72%	24.98%	7.50%	0.00%	11.75%	43.14%	6.96%	3.51%	0.43%
											100.00%

Utah GRC December 2009
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA IWIAPS
 Pro Forma Factors December 31, 2009

MONTH	MWH Cholla IV	APS	Total	Proportion	Pac. Power										R.M.P.								
					CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	UTAH	IDAHO	WYOMING	FERC						
Jan-09	254,651	142,620	397,271	13.81%	12,437	200,259	60,908	-	101,716	283,737	38,573	30,446	2,699	8,084	132,328	38,086	-	101,716	283,737	38,573	30,446	2,699	
Feb-09	228,653	69,075	297,728	10.35%	17,4	272,3	70,9	0,0	145,3	435,0	62,3	42,7	3,7	7,4	111,9	31,0	0,0	107,5	320,7	45,9	34,3	2,3	
Mar-09	132,270	-	132,270	4.60%	13,2	202,2	51,2	0,0	85,5	239,3	35,6	27,7	1,7	13,2	132,270	13,2	1,1	46,5	19,3	13,2	1,1	1,1	
Apr-09	250,647	-	250,647	8.71%	8,5	115,2	34,3	0,0	58,6	217,8	31,4	17,3	1,9	8,5	105,829	25,3	0,0	39,0	148,5	26,9	11,3	1,6	
May-09	250,702	(78,070)	172,632	6.00%	6,6	96,7	30,0	0,0	42,1	171,9	27,7	11,9	1,6	6,6	113,548	30,0	0,0	41,7	174,4	26,5	12,1	1,7	
Jun-09	243,649	(137,820)	105,829	3.69%	6,1	79,0	25,3	0,0	41,7	141,9	29,7	1,7	1,6	6,1	105,829	25,3	0,0	62,7	243,2	33,8	19,1	2,2	
Jul-09	255,968	(142,420)	113,548	3.95%	9,1	141,9	41,4	0,0	62,7	243,2	33,8	19,1	2,2	9,1	180,054	41,4	0,0	62,7	243,2	33,8	19,1	2,2	
Aug-09	256,888	(142,480)	114,408	3.98%	17,3	268,8	77,9	0,0	112,7	315,5	46,4	34,4	2,8	17,3	332,614	77,9	0,0	112,7	315,5	46,4	34,4	2,8	
Sep-09	248,894	(68,840)	180,054	6.26%	21,5	316,2	96,0	0,0	146,1	463,9	70,1	44,6	3,6	21,5	385,295	96,0	0,0	146,1	463,9	70,1	44,6	3,6	
Oct-09	254,659	77,955	332,614	11.56%	24,3	344,2	102,2	0,0	154,1	485,9	64,9	45,2	4,1	24,3	395,027	102,2	0,0	154,1	485,9	64,9	45,2	4,1	
Nov-09	247,220	138,075	385,295	13.39%	83,000	1,304,329	382,526	-	708,100	1,967,215	256,431	220,122	18,976	83,000	1,304,329	382,526	-	708,100	1,967,215	256,431	220,122	18,976	
Dec-09	252,587	142,440	395,027	13.73%	1,67%	26,19%	7,68%	0,00%	14,22%	39,50%	5,95%	4,42%	0,38%	1,67%	26,19%	7,68%	0,00%	14,22%	39,50%	5,95%	4,42%	0,38%	
SSECH Factor	2,876,787	535	2,877,322	100.00%																			

Utah GRC December 2009
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IWIAPS

MONTH	MWH Cholla IV	APS	Total	Proportion	Pac. Power										R.M.P.								
					CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	UTAH	IDAHO	WYOMING	FERC						
Jan-09	254,651	142,620	397,271	13.81%	24,3	380,7	114,0	0,0	145,3	435,0	62,3	42,7	3,7	17,4	272,3	70,9	0,0	107,5	320,7	45,9	34,3	2,3	
Feb-09	228,653	69,075	297,728	10.35%	7,4	111,9	31,0	0,0	46,5	133,0	19,3	13,2	1,1	7,4	111,9	31,0	0,0	46,5	133,0	19,3	13,2	1,1	
Mar-09	132,270	-	132,270	4.60%	13,2	202,2	51,2	0,0	85,5	239,3	35,6	27,7	1,7	13,2	132,270	13,2	1,1	46,5	19,3	13,2	1,1	1,1	
Apr-09	250,647	-	250,647	8.71%	8,5	115,2	34,3	0,0	58,6	217,8	31,4	17,3	1,9	8,5	105,829	25,3	0,0	39,0	148,5	26,9	11,3	1,6	
May-09	250,702	(78,070)	172,632	6.00%	6,6	96,7	30,0	0,0	42,1	171,9	27,7	11,9	1,6	6,6	113,548	30,0	0,0	41,7	174,4	26,5	12,1	1,7	
Jun-09	243,649	(137,820)	105,829	3.69%	6,1	79,0	25,3	0,0	41,7	141,9	29,7	1,7	1,6	6,1	105,829	25,3	0,0	62,7	243,2	33,8	19,1	2,2	
Jul-09	255,968	(142,420)	113,548	3.95%	9,1	141,9	41,4	0,0	62,7	243,2	33,8	19,1	2,2	9,1	180,054	41,4	0,0	62,7	243,2	33,8	19,1	2,2	
Aug-09	256,888	(142,480)	114,408	3.98%	17,3	268,8	77,9	0,0	112,7	315,5	46,4	34,4	2,8	17,3	332,614	77,9	0,0	112,7	315,5	46,4	34,4	2,8	
Sep-09	248,894	(68,840)	180,054	6.26%	21,5	316,2	96,0	0,0	146,1	463,9	70,1	44,6	3,6	21,5	385,295	96,0	0,0	146,1	463,9	70,1	44,6	3,6	
Oct-09	254,659	77,955	332,614	11.56%	24,3	344,2	102,2	0,0	154,1	485,9	64,9	45,2	4,1	24,3	395,027	102,2	0,0	154,1	485,9	64,9	45,2	4,1	
Nov-09	247,220	138,075	385,295	13.39%	163	2,429	704	-	1,042	3,349	491	314	28	163	2,429	704	-	1,042	3,349	491	314	28	
Dec-09	252,587	142,440	395,027	13.73%	1,91%	27,93%	8,12%	0,00%	12,73%	39,36%	5,81%	3,87%	0,35%	1,91%	27,93%	8,12%	0,00%	12,73%	39,36%	5,81%	3,87%	0,35%	
SSCCH Factor	2,876,787	535	2,877,322	100.00%																			

Utah GRC December 2009
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF SEASONAL PURCHASE CONTRACTS
 Pro Forma Factors December 31, 2009

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-09	-	0%	-	-	-	-	-	-	-	-	-
Feb-09	-	0%	-	-	-	-	-	-	-	-	-
Mar-09	-	0%	-	-	-	-	-	-	-	-	-
Apr-09	-	0%	-	-	-	-	-	-	-	-	-
May-09	-	0%	-	-	-	-	-	-	-	-	-
Jun-09	-	0%	-	-	-	-	-	-	-	-	-
Jul-09	50,800	50%	47,875.4	682,108.5	194,924.8	-	352,323.2	1,167,171.0	222,564.7	110,419.4	13,362.1
Aug-09	50,000	50%	44,563.3	649,161.7	192,574.4	-	357,891.9	1,146,466.1	191,973.6	109,851.2	12,570.2
Sep-09	-	0%	-	-	-	-	-	-	-	-	-
Oct-09	-	0%	-	-	-	-	-	-	-	-	-
Nov-09	-	0%	-	-	-	-	-	-	-	-	-
Dec-09	-	0%	-	-	-	-	-	-	-	-	-
	100,800	100%	92,258.7	1,311,270.2	387,495.2	-	710,221.1	2,313,637.1	414,538.3	220,270.6	25,932.3
SSEC Factor			1.68%	23.95%	7.08%	0.00%	12.97%	42.25%	7.57%	4.02%	0.47%

100.00%

Utah GRC December 2009
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-09	50,800	50%	84.2	12,354	382.6	0.0	538.0	2,195.1	363.1	151.8	20.9
Aug-09	50,000	50%	84.1	12,425	370.4	0.0	519.8	2,175.9	330.7	150.5	21.4
Sep-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	100,800	100%	168	2,478	753	-	1,058	4,371	684	302	42
SSEC Factor			1.71%	25.14%	7.64%	0.00%	10.73%	44.35%	6.94%	3.07%	0.43%
SSGC Factor			1.70%	24.84%	7.50%	0.00%	11.29%	43.82%	7.10%	3.31%	0.44%

100.00%

100.00%

PRO FORMA DECEMBER 31, 2009 FACTORS
 UTAH
 ANNUAL EMBEDDED COSTS
 Twelve Months Ending Dec 31, 2009
 Thirteen Month Average

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	24,640,058				Page 2.7, West only
403HP	Hydro Depreciation Expense	10,298,068				Page 2.15, West only
404IP	Hydro Relicensing Amortization	7,617,743				Page 2.16, West only
	Total West Hydro Operating Expense	42,555,869				
330 - 336	Hydro Electric Plant in Service	466,952,360				Page 2.23, West only
302 & 182M	Hydro Relicensing	94,728,475				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(206,564,718)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(10,300,727)				Page 2.39, West only
154	Materials and Supplies	(21,081)				Page 2.32, West only
	West Hydro Net Rate Base	344,794,309				
	Pre-tax Return	11.68%				
	Rate Base Revenue Requirement	40,261,429				
	Annual Embedded Cost	82,817,299	3,802,430	21.78	(80,200,459) MWh from GRID	
	West Hydro-Electric Resources					

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	33,138,866	1,715,479	19.32	(40,407,138)	GRID
	Grant Reasonable Portion	(10,573,084)			(10,573,084)	GRID
		22,565,782			(50,980,222)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	26,931,825	407,287	66.12	9,470,622	
555	Oregon Annual Qualified Facilities Costs	45,092,197	397,192	113.53	28,063,776	
555	Idaho Annual Qualified Facilities Costs	4,090,177	76,135	53.72	826,120	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	695,290	11,387	61.06	207,091	
555	California Annual Qualified Facilities Costs	3,922,163	34,066	115.14	2,461,699	
555	Washington Annual Qualified Facilities Costs	1,875,383	13,136	142.76	1,312,208	
	Total Qualified Facilities Costs	82,607,035	939,203	87.95	42,341,515	GRID

All Other Generation Resources
 (Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	948,115,669			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	12,822,197			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	571,379,749			Page 2.8
555	Other Purchased Power Contracts	702,569,796			GRID less QF and Mid-C
40910	Renewable Energy Credit	(85,559,294)			Page 2.20
4118	SO2 Emission Allowances	(12,694,478)			Page 2.4
	James River / Little Mountain Offset	(3,266,291)			James River Adj (Tab 5)
	Green Tag Revenues	(8,074,602)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	107,269,494			Page 2.15
403HP	East Hydro Depreciation Expense	3,796,560			Page 2.15, East only
403OP	Other Generation Depreciation Expense	94,786,308			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	326,209			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	2,336,950,669			
310 - 316	Steam Electric Plant in Service	5,146,979,939			Page 2.21
330 - 336	East Hydro Electric Plant in Service	122,546,036			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,836,054			Page 2.29, East only
340 - 346	Other Electric Plant in Service	2,763,598,724			Page 2.24
399	Mining	452,849,217			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,477,800,630)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(191,745,759)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(166,113,206)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(41,023,086)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,274,706)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(88,107,844)			Page 2.31
151	Fuel Stock	148,927,481			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(2,841,878)			Page 2.32
253.98	SO2 Emission Allowances	(16,830,940)			Page 2.34
154	Materials & Supplies	74,840,075			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	5,889,033,257			
	Pre-tax Return	11.68%			
	Rate Base Revenue Requirement	687,658,961			
	Annual Embedded Cost	3,024,609,630	70,549,771	42.87	MWh from GRID
	All Other Generation Resources				
Total Annual Embedded Costs		3,212,599,746	77,006,882	41.72	

**Rocky Mountain Power
Utah Rate Case, December 2009 Test Period
Rebuttal Adjustment Summary**

The following is an explanation of the adjustments included in the Company's rebuttal revenue requirement addressing issues raised by intervening parties.

Capital Structure Settlement

The capital structure has been updated to the amounts in the table below, consistent with the capital structure stipulation.

	Capital Structure	Embedded Cost	Weighted Cost
Debt	48.700%	6.020%	2.932%
Preferred	0.300%	5.410%	0.016%
Common	51.000%	10.608%	5.410%
	<u>100.000%</u>		<u>8.358%</u>

Lead Lag Days

This adjustment reduces the Utah net lead lag days from 6.24 to 5.6 based on the Division's recommendations. The Company is still reviewing this adjustment and may modify the days in future proceedings.

11.1 Deferred Income Tax Correction

In the current rate case, the Company identified that, due to a processing discrepancy, the normalization percentages in the Second Supplemental Filing utilized a 63 percent normalization level rather than a 100 percent normalization level for Avoided Cost (Internal Revenue Code – IRC Section 263A capitalized interest for income tax purposes) and Contributions in Aid of Construction. Please refer to page 11.1.1 for a copy of the 1st Supplemental Response to DPU data request 58.11.

11.2 General Rate Case Advertising

This adjustment removes system allocated general rate case advertising expenses and assigns them to the appropriate jurisdictions. This treatment is consistent with Exhibit DPU 4.3 except for the removal of \$857 that was already situs assigned to Wyoming.

11.3 Pension Curtailment Gain and Measurement Date

The Commission's order in Docket No. 08-035-93 adopted a stipulation to permit deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option and for deferral and amortization of the increase in the pension and other postretirement welfare expense caused by the change in the annual measurement date mandated by FAS 158. The base period is unaffected by this order, but the test period, 12 months ending December 2009 will include a full year of amortization. This entry updates the filing to include amortization in the test period consistent with the Commission order. This treatment is consistent with Exhibits CCS 2.6 and 2.7

11.4 Automated Meter Reading Savings

This adjustment removes the wage escalation on the employee reduction associated with the Utah AMR program. The escalation rate used to calculate the amount for removal was derived from Exhibit RMP__ (SRM-2SS) page 4.11.12. This treatment is consistent with Exhibit DPU 8.3 except for a different escalation rate applied in the calculation.

**Rocky Mountain Power
Utah Rate Case, December 2009 Test Period
Rebuttal Adjustment Summary**

11.5 Jim Bridger Mine Rate Base

This adjustment reduces the plant additions for the Jim Bridger mine for the 12 month ending December 2009. The Company has revised its structures, equipment and mine development balances to reflect Dec 2008 actual balances and the current timing of projects placed in service. Materials and Supplies are adjusted to be consistent with Exhibit CCS 2.5.

11.6 Revised Plant Additions

This adjusts capital additions included in the case as explained in my rebuttal testimony. This adjustment reflects the 13 month averaging methodology. The associated depreciation expense, depreciation reserve and deferred tax impacts are included in adjustments 11.8, 11.9 and 11.10, respectively.

11.7 Revised Plant Retirements

This adjusts retirements in the case as explained in my rebuttal testimony. Actual retirements are used through December 2008, and then plant retirements are calculated on pro forma plant balances included in this filing in adjustment 11.6. This adjustment reflects the impact of retirements on gross electric plant in service in results. The impact of retirements on depreciation reserve, which offset this adjustment, is included in adjustment 11.9.

11.8 Revised Depreciation Expense

This adjusts depreciation expense as explained in my rebuttal testimony. This adjustment revises depreciation expense consistent with the changes in plant in service in this case.

11.9 Revised Depreciation Reserve

This adjusts the depreciation reserve as explained in my rebuttal testimony. Depreciation reserve is adjusted for changes in depreciation expense, plant additions and plant retirements. This adjustment reflects the 13-month average methodology used for including electric plant in service items in rate base.

11.10 Plant Related Tax Update

Deferred taxes are updated based on changes to plant in service in adjustments 11.6 and 11.7.

11.11 Revised Adjustment to Budget

Since the Company is not planning to spend more than the budgeted non-power cost O&M expense in calendar year 2009, the escalated non-power cost expense in this general rate case is adjusted to that level. This adjustment is dependent upon other adjustments in this filing as shown on page 11.11.1 and has been updated to account for the Company's rebuttal filing. In addition, the 2009 budget has been adjusted to reflect averaging of the generation overhaul expense, insurance expense and a revised level of advertising expense in the test year.

11.12 Net Power Costs

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements and normal hydro and weather conditions for the twelve months ending December 31, 2009.

Rocky Mountain Power
Utah Rate Case, December 2009 Test Period
Rebuttal Adjustment Summary

11.13 Green Tag Revenues

This adjustment updates green tag revenues which have been re-calculated to match the new GRID run in adjustment 11.12.

11.14 Renewable Energy Tax Credit

This adjustment updates federal and state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service for the new GRID run in adjustment 11.12.

Rocky Mountain Power
Normalized Results of Operations
Tab 11 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	11.5	11.6	11.7	11.8	11.9	11.10	11.11	11.12
	Jim Bridger Mine Rate Base	Revised Plant Additions	Revised Plant Retirements	Revised Depreciation Expense	Revised Depreciation Reserve	Deferred Tax Update	Revised Adjustment to Budget	Net Power Costs
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	(3,338,672)
5 Other Operating Revenues	6	(1,607)	350	-	-	-	-	(8)
6 Total Operating Revenues	6	(1,607)	350	-	-	-	-	(3,338,679)
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	(1,413,851)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	(15,284)	76,489	199,625	(56,226)	(192,117)	-	(1,484,888)	(4,368,549)
13 Transmission	-	-	-	-	-	-	-	265
14 Distribution	-	(102,154)	11,654	-	(9,949)	-	-	-
15 Customer Accounting	-	-	-	-	-	-	211,820	-
16 Customer Service & Info	-	-	-	-	-	-	(303,694)	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	323	(90,154)	19,611	-	-	-	350,716	(432)
19								
20 Total O&M Expenses	(14,961)	(115,819)	230,890	(56,226)	(202,065)	-	(1,226,046)	(5,782,567)
21								
22 Depreciation	34	(9,462)	2,058	(2,049,387)	-	-	-	(842)
23 Amortization	61	(17,144)	3,729	(351,530)	-	-	-	(76)
24 Taxes Other Than Income	206	(57,671)	12,545	-	-	-	-	(275)
25 Income Taxes - Federal	23,695	730,110	91,266	947,580	(126,170)	4,571,868	419,151	827,561
26 Income Taxes - State	2,435	78,683	(13,675)	96,210	(437)	863,724	28,967	82,963
27 Income Taxes - Def Net	(56)	(26,058)	(1,251)	(8,475)	4,114	(5,460,085)	(6,069)	(5,103)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	0	(132)	29	-	-	-	-	(1)
30								
31 Total Operating Expenses:	11,414	582,508	325,591	(2,021,829)	(324,558)	(24,494)	(783,998)	(4,878,339)
32								
33 Operating Rev For Return:	(11,409)	(584,115)	(325,242)	2,021,829	324,558	24,494	783,998	1,539,659
34								
35 Rate Base:								
36 Electric Plant In Service	(1,870,987)	(74,369,898)	(15,696,842)	-	-	-	-	(54,387)
37 Plant Held for Future Use	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	16	(4,414)	960	-	-	-	-	(21)
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-	-
41 Prepayments	60	(16,681)	3,628	-	-	-	-	(79)
42 Fuel Stock	-	-	-	-	-	-	-	(243)
43 Material & Supplies	(0)	7,512	(1,582)	-	1,462	-	-	(1,021)
44 Working Capital	435	1,262	3,453	16,014	(2,095)	83,395	(11,935)	(69,471)
45 Weatherization Loans	(0)	1	(0)	-	-	-	-	0
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	(1,870,478)	(74,382,217)	(15,690,383)	16,014	(633)	83,395	(11,935)	(125,222)
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprac	(177)	49,599	(10,789)	-	6,689,655	-	-	16,183
52 Accum Prov For Amort	(572)	159,741	(34,748)	-	11,188,787	-	-	692
53 Accum Def Income Tax	(179)	6,192	(7,624)	(6,940)	4,339	19,778,632	(4,970)	(4,040)
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	(86)	24,102	(5,243)	-	-	-	-	115
58								
59 Total Rate Base Deductions	(1,014)	239,634	(58,404)	(6,940)	17,882,760	19,778,632	(4,970)	12,950
60								
61 Total Rate Base:	(1,871,490)	(74,142,582)	(15,748,787)	9,075	17,882,127	19,860,028	(16,905)	(112,272)
62								
63 Return on Rate Base	0.003%	0.104%	0.018%	0.045%	-0.022%	-0.031%	0.017%	0.034%
64								
65 Return on Equity	0.005%	0.205%	0.035%	0.089%	-0.043%	-0.062%	0.034%	0.087%
66								
67 TAX CALCULATION:								
68 Operating Revenue	14,665	198,620	(248,901)	3,057,143	202,065	-	1,228,046	2,445,081
69 Other Deductions								
70 Interest (AFUDC)								
71 Interest	(54,867)	(2,173,668)	(461,713)	266	524,257	582,244	(496)	(3,292)
72 Schedule "M" Additions	1,289	(330,731)	64,769	(253,297)	(49,345)	-	-	(1,513)
73 Schedule "M" Deductions	686	(123,155)	30,495	-	(10,614)	(14,508,447)	-	(564)
74 Income Before Tax	70,135	2,164,711	247,086	2,803,580	(360,923)	13,926,203	1,226,542	2,447,423
75								
76 State Income Taxes	2,435	78,683	(13,675)	96,210	(437)	863,724	28,967	82,963
77 Taxable Income	67,700	2,086,028	260,761	2,707,370	(360,485)	13,062,479	1,197,575	2,364,460
78								
79 Federal Income Taxes + Other	23,695	730,110	91,266	947,580	(126,170)	4,571,868	419,151	827,561
APPROXIMATE REVENUE REQUIREMENT IMPACT	(234,466)	(9,075,159)	(1,602,409)	(3,267,829)	1,891,812	2,644,274	(1,269,915)	(2,504,617)

Rocky Mountain Power
Normalized Results of Operations
Tab 11 Adjustment Summary
Twelve Months Ending Dec 31, 2009

11.13 11.14

	Green Tag Revenues	Renewable Energy Tax Credits
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	(35,359)	-
6 Total Operating Revenues	(35,359)	-
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	1,698	31,699
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19		
20 Total O&M Expenses	1,698	31,699
21		
22 Depreciation	-	-
23 Amortization	-	-
24 Taxes Other Than Income	-	-
25 Income Taxes - Federal	(12,535)	272,432
26 Income Taxes - State	(1,237)	(2,137)
27 Income Taxes - Def Net	13	(183)
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	-	-
30		
31 Total Operating Expenses:	(12,061)	301,811
32		
33 Operating Rev For Return:	(23,297)	(301,811)
34		
35 Rate Base:		
36 Electric Plant in Service	-	-
37 Plant Held for Future Use	-	-
38 Misc Deferred Debits	-	-
39 Elec Plant Acq Adj	-	-
40 Nuclear Fuel	-	-
41 Prepayments	-	-
42 Fuel Stock	-	-
43 Material & Supplies	-	-
44 Working Capital	(211)	4,147
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	(211)	4,147
49		
50 Rate Base Deductions:		
51 Accum Prov For Deprac	-	-
52 Accum Prov For Amort	-	-
53 Accum Def Income Tax	10	(150)
54 Unamortized ITC	-	-
55 Customer Adv For Const	-	-
56 Customer Service Deposits	-	-
57 Misc Rate Base Deductions	-	-
58		
59 Total Rate Base Deductions	10	(150)
60		
61 Total Rate Base:	(201)	3,997
62		
63 Return on Rate Base	-0.001%	-0.007%
64		
65 Return on Equity	-0.001%	-0.013%
66		
67 TAX CALCULATION:		
68 Operating Revenue	(37,057)	(31,699)
69 Other Deductions	-	-
70 Interest (AFUDC)	-	-
71 Interest	(6)	117
72 Schedule "M" Additions	-	-
73 Schedule "M" Deductions	-	-
74 Income Before Tax	(37,051)	(31,816)
75		
76 State Income Taxes	(1,237)	(2,137)
77 Taxable income	(35,813)	(29,679)
78		
79 Federal Income Taxes + Other	(12,535)	272,432
APPROXIMATE REVENUE REQUIREMENT IMPACT	37,642	488,532

**Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Deferred Income Tax Correction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Tax Expense	41010	3	(11,384,498)	UT	100.000%	(11,384,498)	11.1.1
Adjustment to Rate Base:							
Deferred Tax Liability	282	3	5,692,249	UT	100.000%	5,692,249	11.1.1

Description of Adjustment:

In the current rate case, the Company identified that, due to a processing discrepancy, the normalization percentages in the Second Supplemental Filing utilized a 63 percent normalization level rather than a 100 percent normalization level for Avoided Cost (Internal Revenue Code – IRC Section 263A capitalized interest for income tax purposes) and Contributions in Aid of Construction. Please refer to page 11.1.1 for a copy of the 1st Supplemental Response to DPU data request 58.11.

Rocky Mountain Power
 Utah General Rate Case - December 2009 - Rebuttal Positions
 Deferred Income Tax Correction

1st Supplemental Response to DPU Data Request 58.11
 Exhibit A
 Rocky Mountain Power Docket No. 08-035-38
 Scenarios Moving from 40% Normalization to 100% Normalization

	A	C-A B	C	E-C D	E	G-E F	G	B H	D+F I	H+I J
	40% Originally Filed	CIAC and Avoided Cost Variance	40% Corrected Case	Move from 40% to 60% Variance	60% Scenario Case	Move from 60% to 100% Variance	100% Scenario Case	Total CIAC and Avoided Cost Variance	Total Move from 40% to 100% Variance	Total Variance
Deferred Tax Expense	90,676,276	(11,384,498)	79,291,778	3,979,772	83,271,550	7,959,544	91,231,094	(11,384,498)	11,939,316	554,818
2008 ADIT	(701,428,695)	-	(701,428,695)	-	(701,428,695)	-	(701,428,695)	-	-	-
2009 ADIT	(792,104,970)	11,384,497	(780,720,473)	(3,979,771)	(784,700,244)	(7,959,545)	(792,659,789)	11,384,497	(11,939,316)	(554,819)
Average ADIT	(746,766,833)	5,692,249	(741,074,584)	(1,989,886)	(743,064,470)	(3,979,773)	(747,044,242)	5,692,249	(5,969,658)	(277,410)
Revenue Requirement - Cost of Service (3)		(18,347,593)	(1)	6,413,918		12,827,836		(18,347,593)	19,241,754	894,161
Revenue Requirement - Rate Base (3)		692,115	(2)	(241,948)		(483,896)		692,115	(725,845)	(33,730)
Revenue Requirement - Total (3)		(17,655,478)		6,171,970		12,343,940		(17,655,478)	18,515,909	860,431

(1) Equals \$11.4m multiplied by revenue requirement gross up below.
 (2) Equals \$5.7m multiplied by pre-tax weighted cost of capital below.

(3) All revenue requirement amounts are approximate, and do not include the impacts of the MSP price cap. Exact amount are dependent on the cost of capital used and will vary from these amounts.

Utah Supplemental Capital Structure

	Percent	Cost	Weighted Cost	Pre-Tax Rev Req
Debt	48.20%	6.23%	3.00%	3.00%
Preferred	0.30%	5.41%	0.02%	0.03%
Equity	51.50%	11.00%	5.67%	9.13%
	100.00%		8.68%	12.16%

Tax Rate 37.951%
 Revenue Requirement Gross Up 1.611629519

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 General Rate Case Advertising

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
California Rate Case Advertising	909	1	24,406	CA	0.000%	-	
Oregon Rate Case Advertising	909	1	114,598	OR	0.000%	-	
Washington Rate Case Advertising	909	1	25,321	WA	0.000%	-	
Utah Rate Case Advertising	909	1	87,675	UT	100.000%	87,675	
Idaho Rate Case Advertising	909	1	15,086	ID	0.000%	-	
Wyoming Rate Case Advertising	909	1	119,871	WYP	0.000%	-	
			<u>386,957</u>			<u>87,675</u>	
Expenses allocated System - CN	909	1	(386,957)	CN	46.014%	(178,055)	
Total			<u>-</u>			<u>(90,380)</u>	

Description of Adjustment:

This adjustment removes system allocated general rate case advertising expenses and assigns them to the appropriate jurisdictions. This treatment is consistent with Exhibit DPU 4.3 except for the removal of \$857 that was already situs assigned to Wyoming.

**Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Pension Curtailment Gain and Measurement Date**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Amortization of Pension Gain & Date change	930	1	(8,429,033)	SO	40.744%	(3,434,351)	
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	3	8,429,033	SO	40.744%	3,434,351	
Deferred Tax Expense	41010	3	3,198,902	SO	40.744%	1,303,371	
Accumulated Deferred Tax Expense	190	3	(1,599,451)	SO	40.744%	(651,685)	

Description of Adjustment:

The Commission's order in Docket No. 08-035-93 adopted a stipulation to permit deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option and for deferral and amortization of the increase in the pension and other postretirement welfare expense caused by the change in the annual measurement date mandated by FAS 158. The base period is unaffected by this order, but the test period, 12 months ending December 2009 will include a full year of amortization. This entry updates the filing to include amortization in the test period consistent with the Commission order. This treatment is consistent with Exhibits CCS 2.6 and 2.7

**Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Automated Meter Reading Savings**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Meter Reading Expense - 5.3496%	902	3	(220,464)	UT	100.000%	(220,464)	Below

	<u>Utility Labor escalation 4.11.12 **</u>	<u>DPU Adjustment Utility Labor ***</u>
Payroll included in 2008 portion of base year	38,500	38,500
Escalation %	1.053496	1.04120006
Savings in Test Period	40,560	40,086
Average Meter Reader Salary Savings	38,110	38,110
Difference	2,450	1,976
Number of Meter Readers	90	90
Additional Savings to be included in Adjust No. 4.5	220,464	177,858

** Utility Labor escalation from McDougal Exhibit RMP__(SRM-2SS), Page 4.11.12 (\$519,316,465/\$492,945,894 = total % increase 1.053496)
 *** DPU escalation is based on Mr. Garrett's adjustment to Wage and Employee Benefits.

Description of Adjustment:

This adjustment removes the wage escalation on the employee reduction associated with the Utah AMR program. The escalation rate used to calculate the amount for removal was derived from Exhibit RMP__(SRM-2SS) page 4.11.12. This treatment is consistent with Exhibit DPU 8.3 except for a different escalation rate applied in the calculation.

**Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Jim Bridger Mine Rate Base**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	3	(4,687,858)	SE	39.940%	(1,872,331)	11.5.1

Description of Adjustment:

This adjustment reduces the plant additions for the Jim Bridger mine for the 12 month ending December 2009. The Company has revised its structures, equipment and mine development balances to reflect Dec 2008 actual balances and the current timing of projects placed in service. Materials and Supplies are adjusted to be consistent with Exhibit CCS 2.5.

**Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Bridger Mine Rate Base
Adjustment Detail**

<u>Description</u>	<u>Balance</u>	<u>Ref.</u>
June 2008 Balance	163,042,784	Exhibit RMP____(SRM-2SS) page 8.7
December 2009 13-Month Avg Balance - original filing	<u>171,999,065</u>	Exhibit RMP____(SRM-2SS) page 8.7
	8,956,281	Exhibit RMP____(SRM-2SS) page 8.7
December 2009 13-Month Avg Balance - original filing	171,999,065	Exhibit RMP____(SRM-2SS) page 8.7
Rebuttal adjustment to Dec 2009 13-Month Avg Balance	<u>167,311,206</u>	Page11.5.2
Incremental adjustment to Dec 2009 13-Month Avg Balance	(4,687,858)	Page 11.5

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Bridgier Mine Rate Base
 (000's)

Bridgier Total	Actual		Forecast												
	Jun-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Dec-09 13-Month Avg Balance
Description															
Beg Balance Structure, Equipment, Mine Dev.			367,484	368,206	373,256	375,478	376,384	377,397	379,458	381,932	383,689	388,584	392,763	410,292	381,244
Revised Plant-in-Service Additions (Including CWIP)			722	5,050	2,222	906	1,013	2,061	2,474	1,757	4,895	4,179	17,529	2,507	45,315
Ending Balance Structure, Equipment, Mine Dev.	345,722	367,484	368,206	373,256	375,478	376,384	377,397	379,458	381,932	383,689	388,584	392,763	410,292	412,799	383,671
Materials & Supplies	14,540	15,257	15,257	15,257	15,257	15,257	15,257	15,257	15,257	15,257	15,257	15,257	15,257	15,257	15,257
Pit Inventory	19,584	17,860	16,672	18,145	14,987	12,713	14,758	14,519	15,470	15,408	15,522	16,655	15,552	16,152	15,724
Deferred Long Wall Costs	8,358	3,757	3,150	3,989	4,773	3,922	3,213	2,362	1,510	707	277	1,204	2,287	2,067	2,556
Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	(142,249)	(153,234)	(155,500)	(157,447)	(159,392)	(161,491)	(163,534)	(165,680)	(167,822)	(169,991)	(172,309)	(174,581)	(176,778)	(179,203)	(165,920)
Bonus Bid / Lease Payable	(1,391)	(1,391)	(1,391)	(1,391)	-	-	-	-	-	-	-	-	-	-	(321)
TOTAL RATE BASE	244,564	249,732	246,394	251,819	251,103	246,785	247,092	245,915	246,347	245,070	247,332	251,298	266,609	267,071	250,967
PacifiCorp Share (66.67%)	163,043	166,488	164,262	167,879	167,402	164,523	164,728	163,943	164,232	163,380	164,888	167,532	177,740	178,048	167,311

Ref 11.5.1

Ref 11.5.1

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Revised Plant Additions

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant Additions	312	3	(69,721,702)	SG	40.328%	(28,117,189)	
Steam Plant Additions	312	3	<u>(1,460,006)</u>	SOGCH	39.358%	<u>(574,631)</u>	
			<u>(71,181,708)</u>			<u>(28,691,820)</u>	
Hydro Plant Additions	332	3	(4,648,433)	SG-P	40.328%	(19,215,538)	
Hydro Plant Additions	332	3	<u>(4,706,725)</u>	SG-U	40.328%	<u>(1,898,116)</u>	
			<u>(52,355,157)</u>			<u>(21,113,654)</u>	
Other Plant Additions	343	3	(4,851,374)	SG	40.328%	(1,956,450)	
Other Plant Additions	343	3	(263,634)	SOGCT	43.140%	(113,733)	
Other Plant Additions Wind	343	3	<u>(63,548,862)</u>	SG	40.328%	<u>(25,627,822)</u>	
			<u>(68,663,870)</u>			<u>(27,698,005)</u>	
Transmission Plant Additions	355	3	<u>36,117,735</u>	SG	40.328%	<u>14,565,468</u>	
			<u>36,117,735</u>			<u>14,565,468</u>	
Distribution Plant Additions	364	3	(1,404,274)	CA	0.000%	-	
Distribution Plant Additions	364	3	(266,794)	ID	0.000%	-	
Distribution Plant Additions	364	3	(12,253,628)	OR	0.000%	-	
Distribution Plant Additions	364	3	(25,825,597)	UT	100.000%	(25,825,597)	
Distribution Plant Additions	364	3	3,913,080	WA	0.000%	-	
Distribution Plant Additions	364	3	(2,163,894)	WYP	0.000%	-	
Distribution Plant Additions	364	3	<u>(38,358)</u>	WYU	0.000%	<u>-</u>	
			<u>(38,039,465)</u>			<u>(25,825,597)</u>	
General Plant Additions	397	3	153,674	CA	0.000%	-	
General Plant Additions	397	3	1,081,595	CN	46.014%	497,687	
General Plant Additions	397	3	1,405,423	ID	0.000%	-	
General Plant Additions	397	3	(908,997)	OR	0.000%	-	
General Plant Additions	397	3	4,200,684	SG	40.328%	1,694,041	
General Plant Additions	397	3	1,312,842	SO	40.744%	534,908	
General Plant Additions	397	3	(27,669)	SOGCH	39.358%	(10,890)	
General Plant Additions	397	3	82,545	SOGCT	43.140%	35,610	
General Plant Additions	397	3	28,443	SE	39.940%	11,360	
General Plant Additions	397	3	(1,668,413)	UT	100.000%	(1,668,413)	
General Plant Additions	397	3	(571,569)	WA	0.000%	-	
General Plant Additions	397	3	220,970	WYP	0.000%	-	
			<u>5,309,529</u>			<u>1,094,304</u>	
Intangible Plant Additions	303	3	(463,862)	CN	46.014%	(213,442)	
Intangible Plant Additions	302	3	5,076,554	SG	40.328%	2,047,260	
Intangible Plant Additions	303	3	530,809	OR	0.000%	-	
Intangible Plant Additions	303	3	18,738	SE	39.940%	7,484	
Intangible Plant Additions	303	3	1,767	UT	100.000%	1,767	
Intangible Plant Additions	303	3	(5,070,883)	SO	40.744%	(2,066,096)	
Intangible Plant Additions	302	3	<u>35,914,630</u>	SG-P	40.328%	<u>14,483,560</u>	
			<u>36,007,753</u>			<u>14,260,532</u>	
Mining Plant Additions	399	3	(1,466,720)	SE	39.940%	(585,808)	
Total Plant Additions			<u>(154,271,902)</u>			<u>(73,994,579)</u>	11.6.1

Description of Adjustment:

This adjusts capital additions included in the case as explained in my rebuttal testimony. This adjustment reflects the 13 month averaging methodology. The associated depreciation expense, depreciation reserve and deferred tax impacts are included in adjustments 11.8, 11.9 and 11.10, respectively.

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Plant Additions

11.6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>IN THE FILING</u>	<u>REBUTTAL REVISIONS</u>	<u>ADJUSTMENT</u>	<u>FACTOR</u>
Adjustment to Rate Base:						
Steam Plant Additions	312	3	208,536,935	138,815,234	(69,721,702)	SG
Steam Plant Additions	312	3	13,864,448	12,404,442	(1,460,006)	SSGCH
			<u>222,401,383</u>	<u>151,219,675</u>	<u>(71,181,708)</u>	
Hydro Plant Additions	332	3	78,156,296	30,507,863	(47,648,433)	SG-P
Hydro Plant Additions	332	3	17,237,445	12,530,721	(4,706,725)	SG-U
			<u>95,393,741</u>	<u>43,038,584</u>	<u>(52,355,157)</u>	
Other Plant Additions	343	3	335,010,005	330,158,631	(4,851,374)	SG
Other Plant Additions	343	3	977,774	714,140	(263,634)	SSGCT
Other Plant Additions Wind	343	3	818,160,577	754,611,715	(63,548,862)	SG
			<u>1,154,148,356</u>	<u>1,085,484,486</u>	<u>(68,663,870)</u>	
Transmission Plant Additions	355	3	207,819,755	243,937,490	36,117,735	SG
			<u>207,819,755</u>	<u>243,937,490</u>	<u>36,117,735</u>	
Distribution Plant Additions	364	3	15,427,650	14,023,376	(1,404,274)	CA
Distribution Plant Additions	364	3	10,728,976	10,462,181	(266,794)	ID
Distribution Plant Additions	364	3	74,392,090	62,138,462	(12,253,628)	OR
Distribution Plant Additions	364	3	149,698,716	123,873,120	(25,825,597)	UT
Distribution Plant Additions	364	3	13,627,056	17,540,136	3,913,080	WA
Distribution Plant Additions	364	3	29,372,661	27,208,767	(2,163,894)	WYP
Distribution Plant Additions	364	3	-	(38,358)	(38,358)	WYU
			<u>293,247,149</u>	<u>255,207,684</u>	<u>(38,039,465)</u>	
General Plant Additions	397	3	1,430,862	1,584,536	153,674	CA
General Plant Additions	397	3	599,162	1,680,757	1,081,595	CN
General Plant Additions	397	3	1,779,983	3,185,407	1,405,423	ID
General Plant Additions	397	3	12,491,734	11,582,737	(908,997)	OR
General Plant Additions	397	3	4,202,880	8,403,565	4,200,684	SG
General Plant Additions	397	3	17,583,150	18,895,992	1,312,842	SO
General Plant Additions	397	3	104,962	77,293	(27,669)	SSGCH
General Plant Additions	397	3	-	82,545	82,545	SSGCT
General Plant Additions	397	3	-	28,443	28,443	SE
General Plant Additions	397	3	9,508,795	7,840,382	(1,668,413)	UT
General Plant Additions	397	3	2,036,486	1,464,917	(571,569)	WA
General Plant Additions	397	3	3,418,670	3,639,640	220,970	WYP
			<u>53,156,684</u>	<u>58,466,214</u>	<u>5,309,529</u>	
Intangible Plant Additions	303	3	1,264,937	801,076	(463,862)	CN
Intangible Plant Additions	302	3	7,784,139	12,860,694	5,076,554	SG
Intangible Plant Additions	303	3	-	530,809	530,809	OR
Intangible Plant Additions	303	3	-	18,738	18,738	SE
Intangible Plant Additions	303	3	-	1,767	1,767	UT
Intangible Plant Additions	303	3	18,428,922	13,358,039	(5,070,883)	SO
Intangible Plant Additions	302	3	-	35,914,630	35,914,630	SG-P
			<u>27,477,999</u>	<u>63,485,752</u>	<u>36,007,753</u>	
Mining Plant Additions	399	3	16,681,443	15,214,723	(1,466,720)	SE
Total Plant Additions			<u>2,070,326,509</u>	<u>1,916,054,607</u>	<u>(154,271,902)</u>	Ref. 11.6

Plant Additions in Second Supplemental Filing (Incremental)
 (\$000s)

	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total	13 Month Average
Production (Excl. Wind)	23,956	8,562	310,146	65,595	30,040	113,618	(116)	(990)	8,311	23,696	17,869	52,746	46,981	3,260	23,481	6,121	9,832	97,865	840,972	653,783
Wind Production	6,570	9	2,521	4,716	2,034	710,103	26,563	22,095	9,441	4,808	33	33	33	33	33	33	2,241	245,541	416	818,161
Transmission	1,204	1,531	3,842	7,846	8,874	74,106	4,096	10,942	2,436	58,960	2,485	82,804	2,528	3,070	2,820	2,663	13,813	40,390	323,829	207,820
Distribution	22,845	21,036	24,150	29,967	22,300	61,193	10,254	10,928	14,310	19,072	47,501	31,591	10,838	14,354	11,411	19,793	11,969	27,926	411,438	293,247
General, Intangible, Etc.	4,796	2,872	5,440	5,029	7,899	30,636	6,706	5,285	5,965	4,375	4,763	10,948	6,649	6,465	6,336	9,685	7,442	34,496	165,787	97,316
	59,371	34,010	346,099	113,153	71,147	989,655	47,504	47,660	40,483	110,910	72,650	178,122	67,030	27,182	44,080	40,804	288,596	201,093	2,779,250	2,070,327

Plant Additions in Rebuttal Filing (Incremental)
 (\$000s)

	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total	13 Month Average
Production (Excl. Wind)	15,342	6,836	307,495	18,323	9,586	66,114	(116)	(990)	8,311	23,696	17,869	52,746	46,981	3,260	23,481	6,121	9,832	92,246	707,133	525,131
Wind Production	17	8	2,967	2,891	(290)	434,485	288,475	3,355	3,313	6,442	33	33	33	33	33	33	2,241	245,541	416	990,027
Transmission	9,256	4,457	8,422	5,493	43,992	84,164	4,092	10,153	15,187	16,267	2,485	81,960	2,528	3,070	2,820	2,663	11,388	39,282	338,428	243,937
Distribution	20,170	32,670	16,783	21,297	20,146	29,528	10,254	10,928	14,310	21,302	49,760	31,591	10,838	14,354	11,411	19,452	11,969	27,926	374,691	255,208
General, Intangible, Etc.	14,498	4,135	10,064	44,564	6,026	17,235	6,706	5,285	5,965	4,375	4,763	10,948	6,649	6,465	6,336	9,685	7,442	34,496	205,638	137,167
	59,282	48,106	345,732	92,569	79,461	631,527	309,412	28,732	47,086	72,062	74,909	177,278	67,030	27,182	44,080	40,163	276,921	194,365	2,615,917	1,916,055

Adjustment
 (\$000s)

	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total	13 Month Average
True Up to Dec 08	(8,614)	(1,726)	(2,651)	(47,271)	(20,454)	(47,504)	-	-	-	-	-	-	-	-	-	-	-	-	(128,220)	(128,220)
Production (Excl. Wind)	8,052	2,926	4,580	(2,353)	35,118	10,958	-	-	-	-	-	-	-	-	-	-	-	-	58,381	58,381
Transmission	(2,675)	11,634	(7,367)	(8,669)	(2,154)	(31,665)	-	-	-	-	-	-	-	-	-	-	-	-	(40,895)	(40,895)
Distribution	9,702	1,263	4,624	39,535	(1,873)	(13,400)	-	-	-	-	-	-	-	-	-	-	-	-	39,851	39,851
General, Intangible, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Forecast and In Service Dates	(6,553)	(1)	446	(1,825)	(2,324)	(275,617)	261,912	(18,740)	(6,128)	1,634	-	-	-	-	-	-	-	-	(47,196)	(63,549)
Wind Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production (Excl. Wind)	-	-	-	-	-	(4)	(189)	(189)	12,731	(42,693)	-	(845)	-	-	-	-	-	-	(32,107)	(20,467)
Transmission	-	-	-	-	-	-	-	-	-	2,231	-	-	-	-	-	-	-	-	4,148	2,856
Distribution	-	-	-	-	-	-	-	-	-	-	2,259	-	-	-	-	(341)	-	-	-	-
General, Intangible, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cancelled/Delayed Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,620)	(432)
Production (Excl. Wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,675)	(1,796)
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(88)	14,096	(367)	(20,584)	8,314	(358,128)	261,908	(18,929)	6,603	(38,829)	2,259	(845)	-	-	-	(341)	(11,675)	(6,728)	(163,333)	(154,272)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Retirements	312	3	(6,853,451)	SG	40.328%	(2,763,842)	
Steam Plant Retirements	312	3	4,633,711	SG	40.328%	1,868,671	
Steam Plant Retirements	312	3	3,327,228	SG	40.328%	1,341,796	
Steam Plant Retirements	312	3	2,266,673	SSGCH	39.358%	892,119	
Hydro Plant Retirements	332	3	342,083	SG	40.328%	137,954	
Hydro Plant Retirements	332	3	(86,354)	SG	40.328%	(34,824)	
Hydro Plant Retirements	332	3	(18,167)	SG-P	40.328%	(7,326)	
Hydro Plant Retirements	332	3	1,912	SG-U	40.328%	771	
Other Plant Retirements	343	3	14,782	SG	40.328%	5,961	
Other Plant Retirements	343	3	3,420,737	SG	40.328%	1,379,506	
Other Plant Retirements	343	3	4,047,482	SG	40.328%	1,632,258	
Other Plant Retirements	343	3	(823,291)	SSGCT	43.140%	(355,172)	
Transmission Plant Retirements	355	3	67,712	SG	40.328%	27,307	
Transmission Plant Retirements	355	3	544,538	SG	40.328%	219,600	
Transmission Plant Retirements	355	3	(5,704,643)	SG	40.328%	(2,300,554)	
Distribution Plant Retirements	364	3	6,961	CA	0.000%	-	
Distribution Plant Retirements	364	3	821,826	OR	0.000%	-	
Distribution Plant Retirements	364	3	(50,540)	WA	0.000%	-	
Distribution Plant Retirements	364	3	(1,386,584)	WYP	0.000%	-	
Distribution Plant Retirements	364	3	935,290	UT	100.000%	935,290	
Distribution Plant Retirements	364	3	(29,068)	ID	0.000%	-	
Distribution Plant Retirements	364	3	(218,594)	WYU	0.000%	-	
General Plant Retirements	397	3	(553,713)	CA	0.000%	-	
General Plant Retirements	397	3	(3,444,076)	OR	0.000%	-	
General Plant Retirements	397	3	(1,329,268)	WA	0.000%	-	
General Plant Retirements	397	3	(1,278,163)	WYP	0.000%	-	
General Plant Retirements	397	3	(3,115,895)	UT	100.000%	(3,115,895)	
General Plant Retirements	397	3	(856,495)	ID	0.000%	-	
General Plant Retirements	397	3	(292,756)	WYU	0.000%	-	
General Plant Retirements	397	3	(763,219)	SG	40.328%	(307,789)	
General Plant Retirements	397	3	(1,615,907)	SG	40.328%	(651,659)	
General Plant Retirements	397	3	(162,394)	SG	40.328%	(65,490)	
General Plant Retirements	397	3	(9,907,588)	SO	40.744%	(4,036,778)	
General Plant Retirements	397	3	(327,473)	SSGCH	39.358%	(128,887)	
General Plant Retirements	397	3	266	SSGCT	43.140%	115	
General Plant Retirements	397	3	257	CN	46.014%	118	
General Plant Retirements	397	3	(640)	SE	39.940%	(256)	
Mining Plant Retirements	399	3	1,124,381	SE	39.940%	449,078	
Intangible Plant Retirements	303	3	(899,565)	CN	46.014%	(413,928)	
Intangible Plant Retirements	303	3	33,125	SG	40.328%	13,358	
Intangible Plant Retirements	302	3	7,672	SG	40.328%	3,094	
Intangible Plant Retirements	303	3	2,114	ID	0.000%	-	
Intangible Plant Retirements	303	3	(708,869)	OR	0.000%	-	
Intangible Plant Retirements	303	3	1,247,731	SG	40.328%	503,182	
Intangible Plant Retirements	302	3	(3,795,871)	SG-P	40.328%	(1,530,789)	
Intangible Plant Retirements	303	3	(23,256,667)	SO	40.744%	(9,475,769)	
Intangible Plant Retirements	303	3	613	UT	100.000%	613	
Intangible Plant Retirements	303	3	(157)	WA	0.000%	-	
Intangible Plant Retirements	303	3	87	WYP	0.000%	-	
Total Plant Retirements			<u>(44,632,225)</u>			<u>(15,778,166)</u>	11.7.1

Description of Adjustment:

This adjusts retirements in the case as explained in my rebuttal testimony. Actual retirements are used through December 2008, and then plant retirements are calculated on pro forma plant balances included in this filing in adjustment 11.6. This adjustment reflects the impact of retirements on gross electric plant in service in results. The impact of retirements on depreciation reserve, which offset this adjustment, is included in adjustment 11.9.

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 Plant Retirements

11.7.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>IN THE FILING</u>	<u>REBUTTAL REVISIONS</u>	<u>ADJUSTMENT</u>	<u>FACTOR</u>
Adjustment to Rate Base:						
Steam Plant Retirements	312	3	(11,457,599)	(18,311,050)	(6,853,451)	DGP
Steam Plant Retirements	312	3	(13,445,448)	(8,811,737)	4,633,711	DGU
Steam Plant Retirements	312	3	(14,878,139)	(11,550,910)	3,327,228	SG
Steam Plant Retirements	312	3	(72,507,144)	(70,240,470)	2,266,673	SSGCH
Hydro Plant Retirements	332	3	(715,581)	(373,498)	342,083	DGP
Hydro Plant Retirements	332	3	(121,198)	(207,552)	(86,354)	DGU
Hydro Plant Retirements	332	3	(413,274)	(431,441)	(18,167)	SG-P
Hydro Plant Retirements	332	3	(33,683)	(31,770)	1,912	SG-U
Other Plant Retirements	343	3	(25,723)	(10,940)	14,782	DGU
Other Plant Retirements	343	3	(13,334,343)	(9,913,605)	3,420,737	SG
Other Plant Retirements	343	3	(6,944,676)	(2,897,195)	4,047,482	SG
Other Plant Retirements	343	3	(57,102)	(880,393)	(823,291)	SSGCT
Transmission Plant Retirements	355	3	(2,741,266)	(2,673,554)	67,712	DGP
Transmission Plant Retirements	355	3	(2,680,180)	(2,135,642)	544,538	DGU
Transmission Plant Retirements	355	3	(3,906,848)	(9,611,491)	(5,704,643)	SG
Distribution Plant Retirements	364	3	(963,274)	(956,313)	6,961	CA
Distribution Plant Retirements	364	3	(10,000,757)	(9,178,931)	821,826	OR
Distribution Plant Retirements	364	3	(2,464,484)	(2,515,024)	(50,540)	WA
Distribution Plant Retirements	364	3	(3,030,029)	(4,416,612)	(1,386,584)	WYP
Distribution Plant Retirements	364	3	(16,443,542)	(15,508,252)	935,290	UT
Distribution Plant Retirements	364	3	(2,361,715)	(2,390,783)	(29,068)	ID
Distribution Plant Retirements	364	3	(564,069)	(782,664)	(218,594)	WYU
General Plant Retirements	397	3	(514,749)	(1,068,462)	(553,713)	CA
General Plant Retirements	397	3	(5,710,115)	(9,154,190)	(3,444,076)	OR
General Plant Retirements	397	3	(1,391,015)	(2,720,283)	(1,329,268)	WA
General Plant Retirements	397	3	(2,241,112)	(3,519,275)	(1,278,163)	WYP
General Plant Retirements	397	3	(7,238,073)	(10,353,968)	(3,115,895)	UT
General Plant Retirements	397	3	(1,155,295)	(2,011,790)	(856,495)	ID
General Plant Retirements	397	3	(572,873)	(865,629)	(292,756)	WYU
General Plant Retirements	397	3	(634,184)	(1,397,403)	(763,219)	DGP
General Plant Retirements	397	3	(1,426,555)	(3,042,461)	(1,615,907)	DGU
General Plant Retirements	397	3	(5,976,233)	(6,138,626)	(162,394)	SG
General Plant Retirements	397	3	(19,629,454)	(29,537,042)	(9,907,588)	SO
General Plant Retirements	397	3	(266,919)	(594,392)	(327,473)	SSGCH
General Plant Retirements	397	3	(952)	(686)	266	SSGCT
General Plant Retirements	397	3	(1,819,467)	(1,819,210)	257	CN
General Plant Retirements	397	3	(176,780)	(177,420)	(640)	SE
Mining Plant Retirements	399	3	(7,061,822)	(5,937,441)	1,124,381	SE
Intangible Plant Retirements	303	3	-	-	-	CA
Intangible Plant Retirements	303	3	(40,088)	(939,653)	(899,565)	CN
Intangible Plant Retirements	303	3	(59,481)	(26,356)	33,125	DGP
Intangible Plant Retirements	302	3	(13,353)	(5,681)	7,672	DGU
Intangible Plant Retirements	303	3	(3,666)	(1,551)	2,114	ID
Intangible Plant Retirements	303	3	(153,596)	(862,464)	(708,869)	OR
Intangible Plant Retirements	303	3	-	-	-	SE
Intangible Plant Retirements	303	3	(3,013,083)	(1,765,352)	1,247,731	SG
Intangible Plant Retirements	302	3	-	(3,795,871)	(3,795,871)	SG-P
Intangible Plant Retirements	303	3	-	-	-	SG-U
Intangible Plant Retirements	303	3	(2,385,716)	(25,642,383)	(23,256,667)	SO
Intangible Plant Retirements	303	3	-	-	-	SSGCH
Intangible Plant Retirements	303	3	(2,583)	(1,970)	613	UT
Intangible Plant Retirements	303	3	(587)	(744)	(157)	WA
Intangible Plant Retirements	303	3	(150)	(64)	87	WYP
Intangible Plant Retirements	303	3	-	-	-	WYU
			<u>(240,577,974)</u>	<u>(285,210,199)</u>	<u>(44,632,225)</u>	Ref. 11.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	(133,823)	SG	40.328%	(53,968)	
Steam Depreciation Expense	403SP	3	92,716	SG	40.328%	37,390	
Steam Depreciation Expense	403SP	3	(1,561,941)	SG	40.328%	(629,896)	
Steam Depreciation Expense	403SP	3	12,184	SSGCH	39.358%	4,795	
Hydro Depreciation Expense	403HP	3	5,941	SG	40.328%	2,396	
Hydro Depreciation Expense	403HP	3	(2,050)	SG	40.328%	(827)	
Hydro Depreciation Expense	403HP	3	(1,047,122)	SG-P	40.328%	(422,281)	
Hydro Depreciation Expense	403HP	3	(129,325)	SG-U	40.328%	(52,154)	
Other Depreciation Expense	403OP	3	1,522	SG	40.328%	614	
Other Depreciation Expense	403OP	3	(2,095,755)	SG	40.328%	(845,171)	
Other Depreciation Expense	403OP	3	(36,080)	SSGCT	43.140%	(15,565)	
Transmission Depreciation Expense	403TP	3	1,173	SG	40.328%	473	
Transmission Depreciation Expense	403TP	3	10,412	SG	40.328%	4,199	
Transmission Depreciation Expense	403TP	3	620,510	SG	40.328%	250,238	
Distribution Depreciation Expense	403364	3	(52,894)	CA	0.000%	-	
Distribution Depreciation Expense	403364	3	(327,577)	OR	0.000%	-	
Distribution Depreciation Expense	403364	3	120,737	WA	0.000%	-	
Distribution Depreciation Expense	403364	3	(100,123)	WYP	0.000%	-	
Distribution Depreciation Expense	403364	3	(621,847)	UT	100.000%	(621,847)	
Distribution Depreciation Expense	403364	3	(7,529)	ID	0.000%	-	
Distribution Depreciation Expense	403364	3	(7,886)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(9,463)	CA	0.000%	-	
General Depreciation Expense	403GP	3	(126,185)	OR	0.000%	-	
General Depreciation Expense	403GP	3	(66,522)	WA	0.000%	-	
General Depreciation Expense	403GP	3	(41,085)	WYP	0.000%	-	
General Depreciation Expense	403GP	3	(113,224)	UT	100.000%	(113,224)	
General Depreciation Expense	403GP	3	13,328	ID	0.000%	-	
General Depreciation Expense	403GP	3	(8,734)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(30,351)	SG	40.328%	(12,240)	
General Depreciation Expense	403GP	3	(58,191)	SG	40.328%	(23,467)	
General Depreciation Expense	403GP	3	129,495	SG	40.328%	52,222	
General Depreciation Expense	403GP	3	(598,802)	SO	40.744%	(243,978)	
General Depreciation Expense	403GP	3	(10,568)	SSGCH	39.358%	(4,160)	
General Depreciation Expense	403GP	3	2,386	SSGCT	43.140%	1,029	
General Depreciation Expense	403GP	3	77,661	CN	46.014%	35,735	
General Depreciation Expense	403GP	3	749	SE	39.940%	299	
Intangible Amortization	404IP	3	(67,327)	CN	46.014%	(30,980)	
Intangible Amortization	404IP	3	214	SG	40.328%	86	
Intangible Amortization	404IP	3	37	ID	0.000%	-	
Intangible Amortization	404IP	3	(6,316)	OR	0.000%	-	
Intangible Amortization	404IP	3	1,247	SE	39.940%	498	
Intangible Amortization	404IP	3	325,173	SG	40.328%	131,135	
Intangible Amortization	404IP	3	913,890	SG-P	40.328%	368,551	
Intangible Amortization	404IP	3	(2,014,574)	SO	40.744%	(820,824)	
Intangible Amortization	404IP	3	10	UT	100.000%	10	
Intangible Amortization	404IP	3	(31)	WA	0.000%	-	
Intangible Amortization	404IP	3	4	WYP	0.000%	-	
			<u>(6,945,938)</u>			<u>(3,000,910)</u>	11.8.2

Description of Adjustment:

This adjusts depreciation expense as explained in my rebuttal testimony. This adjustment revises depreciation expense consistent with the changes in plant in service in this case.

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Depreciation Expense

11.8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>IN THE FILING</u>	<u>REBUTTAL REVISIONS</u>	<u>ADJUSTMENT</u>	<u>FACTOR</u>
Adjustment to Expense:						
Steam Depreciation Expense	403SP	3	(7,194,412)	(7,328,235)	(133,823)	DGP
Steam Depreciation Expense	403SP	3	(7,258,572)	(7,165,856)	92,716	DGU
Steam Depreciation Expense	403SP	3	(2,804,270)	(4,366,212)	(1,561,941)	SG
Steam Depreciation Expense	403SP	3	(204,533)	(192,350)	12,184	SSGCH
Hydro Depreciation Expense	403HP	3	(451,180)	(445,239)	5,941	DGP
Hydro Depreciation Expense	403HP	3	(93,581)	(95,631)	(2,050)	DGU
Hydro Depreciation Expense	403HP	3	286,759	(760,362)	(1,047,122)	SG-P
Hydro Depreciation Expense	403HP	3	(18,422)	(147,747)	(129,325)	SG-U
Other Depreciation Expense	403OP	3	40,263	41,785	1,522	DGU
Other Depreciation Expense	403OP	3	54,860,602	52,764,846	(2,095,755)	SG
Other Depreciation Expense	403OP	3	(277,307)	(313,387)	(36,080)	SSGCT
Transmission Depreciation Expense	403TP	3	(570,984)	(569,811)	1,173	DGP
Transmission Depreciation Expense	403TP	3	(405,069)	(394,657)	10,412	DGU
Transmission Depreciation Expense	403TP	3	4,606,377	5,226,887	620,510	SG
Distribution Depreciation Expense	403364	3	1,416,065	1,363,172	(52,894)	CA
Distribution Depreciation Expense	403364	3	2,371,873	2,044,296	(327,577)	OR
Distribution Depreciation Expense	403364	3	819,930	940,667	120,737	WA
Distribution Depreciation Expense	403364	3	1,073,415	973,292	(100,123)	WYP
Distribution Depreciation Expense	403364	3	4,280,373	3,658,526	(621,847)	UT
Distribution Depreciation Expense	403364	3	235,497	227,969	(7,529)	ID
Distribution Depreciation Expense	403364	3	149,343	141,456	(7,886)	WYU
General Depreciation Expense	403GP	3	42,055	32,592	(9,463)	CA
General Depreciation Expense	403GP	3	(343,757)	(469,942)	(126,185)	OR
General Depreciation Expense	403GP	3	18,824	(47,698)	(66,522)	WA
General Depreciation Expense	403GP	3	27,000	(14,084)	(41,085)	WYP
General Depreciation Expense	403GP	3	(179,852)	(293,077)	(113,224)	UT
General Depreciation Expense	403GP	3	(20,018)	(6,690)	13,328	ID
General Depreciation Expense	403GP	3	(49,451)	(58,185)	(8,734)	WYU
General Depreciation Expense	403GP	3	(150,677)	(181,028)	(30,351)	DGP
General Depreciation Expense	403GP	3	(347,908)	(406,100)	(58,191)	DGU
General Depreciation Expense	403GP	3	(269,496)	(140,002)	129,495	SG
General Depreciation Expense	403GP	3	(1,463,991)	(2,062,793)	(598,802)	SO
General Depreciation Expense	403GP	3	(48,138)	(58,707)	(10,568)	SSGCH
General Depreciation Expense	403GP	3	(12,776)	(10,390)	2,386	SSGCT
General Depreciation Expense	403GP	3	88,241	165,902	77,661	CN
General Depreciation Expense	403GP	3	(12,155)	(11,406)	749	SE
Total Depreciation Expense			48,140,066	42,041,801	(6,098,265)	

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 Amortization Expense

11.8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>IN THE FILING</u>	<u>REBUTTAL REVISIONS</u>	<u>ADJUSTMENT</u>	<u>FACTOR</u>
Adjustment to Expense:						
Intangible Amortization	404IP	3	-	-	-	CA
Intangible Amortization	404IP	3	454,316	386,989	(67,327)	CN
Intangible Amortization	404IP	3	(725)	(511)	214	DGU
Intangible Amortization	404IP	3	-	-	-	DGP
Intangible Amortization	404IP	3	23,150	23,187	37	ID
Intangible Amortization	404IP	3	12,858	6,542	(6,316)	OR
Intangible Amortization	404IP	3	236,173	237,420	1,247	SE
Intangible Amortization	404IP	3	(2,665,690)	(2,340,516)	325,173	SG
Intangible Amortization	404IP	3	79,770	993,660	913,890	SG-P
Intangible Amortization	404IP	3	0	0	-	SG-U
Intangible Amortization	404IP	3	(9,188)	(9,188)	-	SSGCH
Intangible Amortization	404IP	3	1,203,687	(810,888)	(2,014,574)	SO
Intangible Amortization	404IP	3	221	230	10	UT
Intangible Amortization	404IP	3	(200)	(230)	(31)	WA
Intangible Amortization	404IP	3	(7)	(3)	4	WYP
Intangible Amortization	404IP	3	-	-	-	WYU
Hydro Amortization	404HP	3	-	-	-	DGP
Hydro Amortization	404HP	3	(2)	(2)	-	SG-P
Hydro Amortization	404HP	3	(102)	(102)	-	SG-U
Other Amortization	404OP	3	(262,751)	(262,751)	-	SSGCT
General Amortization	404GP	3	10,422	10,422	-	CA
General Amortization	404GP	3	(13,130)	(13,130)	-	CN
General Amortization	404GP	3	(150,794)	(150,794)	-	OR
General Amortization	404GP	3	(110,187)	(110,187)	-	SO
General Amortization	404GP	3	-	-	-	UT
General Amortization	404GP	3	(308)	(308)	-	WA
General Amortization	404GP	3	(55,045)	(55,045)	-	WYP
General Amortization	404GP	3	-	-	-	WYU
			<u>(1,247,532)</u>	<u>(2,095,206)</u>	<u>(847,674)</u>	
Total			<u>46,892,534</u>	<u>39,946,596</u>	<u>(6,945,938)</u>	Ref. 11.8

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Depreciation and Amortization Expense Summary

Description	Account	Factor	IN THE FILING			REBUTTAL REVISIONS	
			12 ME Jun 2008 Expense	12 ME Dec 2009 Expense	Adjustment to Test Period	12 ME Dec 2009 Expense	Adjustment to Test Period
DEPRECIATION EXPENSE							
Steam Production Plant:							
Pre-merger Pacific	403SP	DGP	30,484,738	23,290,326	(7,194,412)	23,156,504	(7,328,235)
Pre-merger Utah	403SP	DGU	33,126,697	25,868,125	(7,258,572)	25,960,841	(7,165,856)
Post-merger	403SP	SG	54,882,263	52,077,992	(2,804,270)	50,516,051	(4,366,212)
Post-merger	403SP	SSGCH	7,828,448	7,623,915	(204,533)	7,636,098	(192,350)
Total Steam Plant			126,322,146	108,860,358	(17,461,788)	107,269,494	(19,052,652)
Hydro Production Plant:							
Pre-merger Pacific	403HP	DGP	4,358,652	3,907,472	(451,180)	3,913,413	(445,239)
Pre-merger Utah	403HP	DGU	1,103,232	1,009,651	(93,581)	1,007,600	(95,631)
Post-merger	403HP	SG-P	6,032,903	6,319,662	286,759	5,272,541	(760,362)
Post-merger	403HP	SG-U	2,261,432	2,243,010	(18,422)	2,113,685	(147,747)
Total Hydro Plant			13,756,218	13,479,795	(276,424)	12,307,238	(1,448,980)
Other Production Plant:							
Pre-merger Utah	403OP	DGU	82,938	123,201	40,263	124,724	41,785
Post-merger	403OP	SG	39,376,916	94,237,518	54,860,602	92,141,763	52,764,846
Post-merger	403OP	SSGCT	2,833,209	2,555,902	(277,307)	2,519,822	(313,387)
Total Other Production Plant			42,293,063	96,916,621	54,623,558	94,786,308	52,493,245
Transmission Plant:							
Pre-merger Pacific	403TP	DGP	11,847,549	11,276,565	(570,984)	11,277,738	(569,811)
Pre-merger Utah	403TP	DGU	12,995,092	12,590,023	(405,069)	12,600,435	(394,657)
Post-merger	403TP	SG	33,742,765	38,349,143	4,606,377	38,969,653	5,226,887
Total Transmission Plant			58,585,407	62,215,730	3,630,324	62,847,826	4,262,419
Distribution Plant:							
California	403364	CA	6,621,127	8,037,192	1,416,065	7,984,299	1,363,172
Oregon	403364	OR	44,719,579	47,091,452	2,371,873	46,763,874	2,044,296
Washington	403364	WA	11,062,987	11,882,917	819,930	12,003,654	940,667
Eastern Wyoming	403364	WYP	11,422,242	12,495,657	1,073,415	12,395,534	973,292
Utah	403364	UT	51,471,111	55,751,484	4,280,373	55,129,637	3,658,526
Idaho	403364	ID	6,431,972	6,667,469	235,497	6,659,941	227,969
Western Wyoming	403364	WYU	2,204,296	2,353,639	149,343	2,345,753	141,456
Total Distribution Plant			133,933,315	144,279,811	10,346,496	143,282,691	9,349,376
General Plant:							
California	403GP	CA	247,654	289,709	42,055	280,245	32,592
Oregon	403GP	OR	4,426,539	4,082,782	(343,757)	3,956,597	(469,942)
Washington	403GP	WA	1,398,193	1,417,017	18,824	1,350,495	(47,698)
Eastern Wyoming	403GP	WYP	1,845,125	1,872,126	27,000	1,831,041	(14,084)
Utah	403GP	UT	4,044,611	3,864,759	(179,852)	3,751,534	(293,077)
Idaho	403GP	ID	846,054	826,036	(20,018)	839,364	(6,690)
Western Wyoming	403GP	WYU	380,472	331,021	(49,451)	322,287	(58,185)
Pre-merger Pacific	403GP	DGP	525,204	374,527	(150,677)	344,176	(181,028)
Pre-merger Utah	403GP	DGU	1,040,629	692,721	(347,908)	634,529	(406,100)
Post-merger	403GP	SG	4,905,815	4,636,319	(269,496)	4,765,813	(140,002)
General Office	403GP	SO	17,107,273	15,643,283	(1,463,991)	15,044,480	(2,062,793)
General Office	403GP	SSGCH	172,857	124,719	(48,138)	114,150	(58,707)
General Office	403GP	SSGCT	16,149	3,373	(12,776)	5,759	(10,390)
Customer Service	403GP	CN	1,424,803	1,513,044	88,241	1,590,705	165,902
Fuel Related	403GP	SE	37,217	25,062	(12,155)	25,810	(11,406)
Total General Plant			38,418,596	35,696,497	(2,722,100)	34,856,989	(3,561,607)
Total Depreciation Expense			413,308,745	461,448,811	48,140,066	455,350,546	42,041,801
					Ref 11.8.1		Ref 11.8.1

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Depreciation and Amortization Expense Summary

Description	Account	Factor	IN THE FILING			REBUTTAL REVISIONS	
			12 ME Jun 2008 Expense	12 ME Dec 2009 Expense	Adjustment to Test Period	12 ME Dec 2009 Expense	Adjustment to Test Period
AMORTIZATION EXPENSE							
Intangible Plant:							
California	404IP	CA	-	-	-	-	-
Customer Service	404IP	CN	5,227,356	5,681,672	454,316	5,614,345	386,989
Pre-merger Utah	404IP	DGU	17,032	16,307	(725)	16,521	(511)
Pre-merger Pacific	404IP	DGP	-	-	-	-	-
Idaho	404IP	ID	26,171	49,321	23,150	49,358	23,187
Oregon	404IP	OR	11,133	23,991	12,858	17,675	6,542
Fuel Related	404IP	SE	5,243	241,417	236,173	242,664	237,420
Post-merger	404IP	SG	6,566,885	3,901,195	(2,665,690)	4,226,368	(2,340,516)
Hydro Relicensing	404IP	SG-P	1,836,519	1,916,289	79,770	2,830,179	993,660
Hydro Relicensing	404IP	SG-U	309,688	309,688	0	309,688	0
Post-merger	404IP	SSGCH	9,188	-	(9,188)	-	(9,188)
General Office	404IP	SO	25,520,446	26,724,133	1,203,687	24,709,558	(810,888)
Utah	404IP	UT	3,383	3,604	221	3,614	230
Washington	404IP	WA	540	340	(200)	309	(230)
Eastern Wyoming	404IP	WYP	10,676	10,669	(7)	10,673	(3)
Western Wyoming	404IP	WYU	-	-	-	-	-
Total Intangible Plant			<u>39,544,260</u>	<u>38,878,626</u>	<u>(665,634)</u>	<u>38,030,952</u>	<u>(1,513,308)</u>
Hydro Production Plant:							
Pre-merger Pacific	404HP	DGP	-	-	-	-	-
Post-merger	404HP	SG-P	2,282	2,279	(2)	2,279	(2)
Post-merger	404HP	SG-U	38,594	38,493	(102)	38,493	(102)
Total Hydro Plant			<u>40,876</u>	<u>40,772</u>	<u>(104)</u>	<u>40,772</u>	<u>(104)</u>
Other Production Plant:							
Post-merger	404OP	SSGCT	262,751	-	(262,751)	-	(262,751)
Total Other Plant			<u>262,751</u>	<u>-</u>	<u>(262,751)</u>	<u>-</u>	<u>(262,751)</u>
General Plant:							
California	404GP	CA	18,373	28,795	10,422	28,795	10,422
General Office	404GP	CN	245,421	232,291	(13,130)	232,291	(13,130)
Oregon	404GP	OR	838,957	688,163	(150,794)	688,163	(150,794)
General Office	404GP	SO	1,730,488	1,620,301	(110,187)	1,620,301	(110,187)
Utah	404GP	UT	725	725	-	725	-
Washington	404GP	WA	66,747	66,439	(308)	66,439	(308)
Eastern Wyoming	404GP	WYP	335,669	280,624	(55,045)	280,624	(55,045)
Western Wyoming	404GP	WYU	1,713	1,713	-	1,713	-
Total General Plant			<u>3,238,091</u>	<u>2,919,049</u>	<u>(319,043)</u>	<u>2,919,049</u>	<u>(319,043)</u>
Total Amortization			<u>43,085,979</u>	<u>41,838,447</u>	<u>(1,247,532)</u>	<u>40,990,773</u>	<u>(2,095,206)</u>
					Ref 11.8.2		Ref 11.8.2
Total Depreciation and Amortization			<u>456,394,724</u>	<u>503,287,258</u>	<u>46,892,534</u>	<u>496,341,320</u>	<u>39,946,596</u>

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 Revised Depreciation Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Depreciation Reserve	108SP	3	6,954,783	SG	40.328%	2,804,707	
Steam Depreciation Reserve	108SP	3	(4,695,228)	SG	40.328%	(1,893,480)	
Steam Depreciation Reserve	108SP	3	(2,351,055)	SG	40.328%	(948,127)	
Steam Depreciation Reserve	108SP	3	(2,283,841)	SSGCH	39.358%	(898,876)	
Hydro Depreciation Reserve	108HP	3	(346,321)	SG	40.328%	(139,664)	
Hydro Depreciation Reserve	108HP	3	87,014	SG	40.328%	35,091	
Hydro Depreciation Reserve	108HP	3	726,688	SG-P	40.328%	293,057	
Hydro Depreciation Reserve	108HP	3	70,466	SG-U	40.328%	28,417	
Other Depreciation Reserve	108OP	3	(15,873)	SG	40.328%	(6,401)	
Other Depreciation Reserve	108OP	3	(5,686,767)	SG	40.328%	(2,293,345)	
Other Depreciation Reserve	108OP	3	854,410	SSGCT	43.140%	368,597	
Transmission Depreciation Reserve	108TP	3	(68,717)	SG	40.328%	(27,712)	
Transmission Depreciation Reserve	108TP	3	(551,715)	SG	40.328%	(222,494)	
Transmission Depreciation Reserve	108TP	3	5,095,421	SG	40.328%	2,054,868	
Distribution Depreciation Reserve	108364	3	(44,292)	CA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(596,543)	OR	0.000%	-	
Distribution Depreciation Reserve	108364	3	(37,428)	WA	0.000%	-	
Distribution Depreciation Reserve	108364	3	1,443,609	WYP	0.000%	-	
Distribution Depreciation Reserve	108364	3	(544,125)	UT	100.000%	(544,125)	
Distribution Depreciation Reserve	108364	3	28,958	ID	0.000%	-	
Distribution Depreciation Reserve	108364	3	223,620	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	557,339	CA	0.000%	-	
General Depreciation Reserve	108GP	3	3,514,485	OR	0.000%	-	
General Depreciation Reserve	108GP	3	1,370,461	WA	0.000%	-	
General Depreciation Reserve	108GP	3	1,310,873	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	3,165,701	UT	100.000%	3,165,701	
General Depreciation Reserve	108GP	3	848,932	ID	0.000%	-	
General Depreciation Reserve	108GP	3	296,328	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	774,713	SG	40.328%	312,424	
General Depreciation Reserve	108GP	3	1,642,763	SG	40.328%	662,489	
General Depreciation Reserve	108GP	3	72,907	SG	40.328%	29,402	
General Depreciation Reserve	108GP	3	10,465,074	SO	40.744%	4,263,922	
General Depreciation Reserve	108GP	3	333,699	SSGCH	39.358%	131,337	
General Depreciation Reserve	108GP	3	(1,563)	SSGCT	43.140%	(674)	
General Depreciation Reserve	108GP	3	(63,422)	CN	46.014%	(29,183)	
General Depreciation Reserve	108GP	3	123	SE	39.940%	49	
Mining Depreciation Reserve	108MP	3	(1,142,099)	SE	39.940%	(456,154)	
Intangible Amortization Reserve	111IP	3	947,793	CN	46.014%	436,119	
Intangible Amortization Reserve	111IP	3	(2,141)	ID	0.000%	-	
Intangible Amortization Reserve	111IP	3	(7,825)	SG	40.328%	(3,156)	
Intangible Amortization Reserve	111IP	3	711,977	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	(1,193)	SE	39.940%	(477)	
Intangible Amortization Reserve	111IP	3	(1,675,423)	SG	40.328%	(675,660)	
Intangible Amortization Reserve	111IP	3	3,130,539	SG-P	40.328%	1,262,476	
Intangible Amortization Reserve	111IP	3	24,960,573	SO	40.744%	10,170,014	
Intangible Amortization Reserve	111IP	3	(621)	UT	100.000%	(621)	
Intangible Amortization Reserve	111IP	3	206	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(89)	WYP	0.000%	-	
			<u>49,473,172</u>			<u>17,878,521</u>	11.9.2

Description of Adjustment:

This adjusts the depreciation reserve as explained in my rebuttal testimony. Depreciation reserve is adjusted for changes in depreciation expense, plant additions and plant retirements. This adjustment reflects the 13-month average methodology used for including electric plant in service items in rate base.

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Depreciation Reserve

11.9.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>IN THE FILING</u>	<u>REBUTTAL REVISIONS</u>	<u>ADJUSTMENT</u>	<u>FACTOR</u>
Adjustment to Expense:						
Steam Depreciation Reserve	108SP	3	(11,933,759)	(4,978,976)	6,954,783	DGP
Steam Depreciation Reserve	108SP	3	(12,543,074)	(17,238,302)	(4,695,228)	DGU
Steam Depreciation Reserve	108SP	3	(36,184,252)	(38,535,307)	(2,351,055)	SG
Steam Depreciation Reserve	108SP	3	64,608,603	62,324,762	(2,283,841)	SSGCH
Hydro Depreciation Reserve	108HP	3	(3,197,464)	(3,543,786)	(346,321)	DGP
Hydro Depreciation Reserve	108HP	3	(889,679)	(802,665)	87,014	DGU
Hydro Depreciation Reserve	108HP	3	(4,886,723)	(4,160,036)	726,688	SG-P
Hydro Depreciation Reserve	108HP	3	(3,332,029)	(3,261,563)	70,466	SG-U
Other Depreciation Reserve	108OP	3	(98,665)	(114,538)	(15,873)	DGU
Other Depreciation Reserve	108OP	3	(56,553,801)	(62,240,568)	(5,686,767)	SG
Other Depreciation Reserve	108OP	3	(2,482,237)	(1,627,827)	854,410	SSGCT
Transmission Depreciation Reserve	108TP	3	(8,559,228)	(8,627,945)	(68,717)	DGP
Transmission Depreciation Reserve	108TP	3	(9,932,803)	(10,484,518)	(551,715)	DGU
Transmission Depreciation Reserve	108TP	3	(31,895,058)	(26,799,638)	5,095,421	SG
Distribution Depreciation Reserve	108364	3	(6,808,138)	(6,852,429)	(44,292)	CA
Distribution Depreciation Reserve	108364	3	(36,254,173)	(36,850,716)	(596,543)	OR
Distribution Depreciation Reserve	108364	3	(9,265,524)	(9,302,952)	(37,428)	WA
Distribution Depreciation Reserve	108364	3	(9,206,350)	(7,762,741)	1,443,609	WYP
Distribution Depreciation Reserve	108364	3	(37,849,968)	(38,394,092)	(544,125)	UT
Distribution Depreciation Reserve	108364	3	(4,210,000)	(4,181,042)	28,958	ID
Distribution Depreciation Reserve	108364	3	(1,797,342)	(1,573,722)	223,620	WYU
General Depreciation Reserve	108GP	3	(67,135)	490,204	557,339	CA
General Depreciation Reserve	108GP	3	(1,071,209)	2,443,277	3,514,485	OR
General Depreciation Reserve	108GP	3	(694,865)	675,595	1,370,461	WA
General Depreciation Reserve	108GP	3	(623,969)	686,904	1,310,873	WYP
General Depreciation Reserve	108GP	3	(549,972)	2,615,729	3,165,701	UT
General Depreciation Reserve	108GP	3	(346,522)	502,410	848,932	ID
General Depreciation Reserve	108GP	3	(7,181)	289,148	296,328	WYU
General Depreciation Reserve	108GP	3	181,978	956,691	774,713	DGP
General Depreciation Reserve	108GP	3	528,725	2,171,488	1,642,763	DGU
General Depreciation Reserve	108GP	3	(1,203,974)	(1,131,067)	72,907	SG
General Depreciation Reserve	108GP	3	3,654,099	14,119,173	10,465,074	SO
General Depreciation Reserve	108GP	3	59,385	393,083	333,699	SSGCH
General Depreciation Reserve	108GP	3	(1,897)	(3,460)	(1,563)	SSGCT
General Depreciation Reserve	108GP	3	265,970	202,548	(63,422)	CN
General Depreciation Reserve	108GP	3	100,696	100,818	123	SE
Mining Depreciation Reserve	108MP	3	(2,883,185)	(4,025,284)	(1,142,099)	SE
Total Depreciation Reserve			(225,930,719)	(204,521,341)	21,409,377	

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Amortization Reserve

11.9.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>IN THE FILING</u>	<u>REBUTTAL REVISIONS</u>	<u>ADJUSTMENT</u>	<u>FACTOR</u>
Adjustment to Expense:						
Intangible Amortization Reserve	111IP	3	-	-	-	CA
Intangible Amortization Reserve	111IP	3	(5,610,204)	(4,662,411)	947,793	CN
Intangible Amortization Reserve	111IP	3	(45,684)	(47,825)	(2,141)	ID
Intangible Amortization Reserve	111IP	3	(3,121)	(10,946)	(7,825)	DGU
Intangible Amortization Reserve	111IP	3	-	-	-	MT
Intangible Amortization Reserve	111IP	3	127,197	839,174	711,977	OR
Intangible Amortization Reserve	111IP	3	(241,417)	(242,610)	(1,193)	SE
Intangible Amortization Reserve	111IP	3	(716,358)	(2,391,781)	(1,675,423)	SG
Intangible Amortization Reserve	111IP	3	(1,916,289)	1,214,250	3,130,539	SG-P
Intangible Amortization Reserve	111IP	3	(309,688)	(309,688)	-	SG-U
Intangible Amortization Reserve	111IP	3	(23,786,004)	1,174,569	24,960,573	SO
Intangible Amortization Reserve	111IP	3	(1,026)	(1,647)	(621)	UT
Intangible Amortization Reserve	111IP	3	197	403	206	WA
Intangible Amortization Reserve	111IP	3	(10,522)	(10,611)	(89)	WYP
Intangible Amortization Reserve	111IP	3	-	-	-	WYU
Intangible Amortization Reserve	111IP	3	-	-	-	SSGCH
Hydro Amortization Reserve	111HP	3	-	-	-	DGP
Hydro Amortization Reserve	111HP	3	(2,279)	(2,279)	-	SG-P
Hydro Amortization Reserve	111HP	3	(38,493)	(38,493)	-	SG-U
Other Amortization Reserve	111OP	3	-	-	-	SSGCT
General Amortization Reserve	111GP	3	(28,795)	(28,795)	-	CA
General Amortization Reserve	111GP	3	(232,291)	(232,291)	-	CN
General Amortization Reserve	111GP	3	-	-	-	SG
General Amortization Reserve	111GP	3	(688,163)	(688,163)	-	OR
General Amortization Reserve	111GP	3	(1,620,301)	(1,620,301)	-	SO
General Amortization Reserve	111GP	3	(725)	(725)	-	UT
General Amortization Reserve	111GP	3	(66,439)	(66,439)	-	WA
General Amortization Reserve	111GP	3	(280,624)	(280,624)	-	WYP
General Amortization Reserve	111GP	3	(1,713)	(1,713)	0	WYU
			<u>(35,472,739)</u>	<u>(7,408,944)</u>	<u>28,063,795</u>	
Total			<u>(261,403,458)</u>	<u>(211,930,286)</u>	<u>49,473,172</u>	Ref. 11.9

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Depreciation and Amortization Reserve Summary

Description	Account	Factor	IN THE FILING			REBUTTAL REVISIONS	
			12 ME Jun 2008 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period	Test Period Reserve (13 Month Average)	Adjustment to Test Period
DEPRECIATION RESERVE							
Steam Production Plant:							
Pre-merger Pacific	108SP	DGP	(844,939,002)	(856,872,762)	(11,933,759)	(849,917,978)	(4,978,976)
Pre-merger Utah	108SP	DGU	(915,407,340)	(927,950,414)	(12,543,074)	(932,645,642)	(17,238,302)
Post-merger	108SP	SG	(503,757,330)	(539,941,582)	(36,184,252)	(542,292,637)	(38,535,307)
Post-merger	108SP	SSGCH	(215,269,135)	(150,660,532)	64,608,603	(152,944,373)	62,324,762
Total Steam Plant			(2,479,372,807)	(2,475,425,290)	3,947,518	(2,477,800,630)	1,572,177
Hydro Production Plant:							
Pre-merger Pacific	108HP	DGP	(144,238,674)	(147,436,138)	(3,197,464)	(147,782,459)	(3,543,786)
Pre-merger Utah	108HP	DGU	(27,743,242)	(28,632,921)	(889,679)	(28,545,907)	(802,665)
Post-merger	108HP	SG-P	(54,622,223)	(59,508,947)	(4,886,723)	(58,782,259)	(4,160,036)
Post-merger	108HP	SG-U	(9,215,616)	(12,547,644)	(3,332,029)	(12,477,179)	(3,261,563)
Total Hydro Plant			(235,819,755)	(248,125,650)	(12,305,895)	(247,587,804)	(11,768,049)
Other Production Plant:							
Pre-merger Utah	108OP	DGU	(1,146,081)	(1,244,747)	(98,665)	(1,260,620)	(114,538)
Post-merger	108OP	SG	(109,743,037)	(166,296,838)	(56,553,801)	(171,983,606)	(62,240,568)
Post-merger	108OP	SSGCT	(16,873,706)	(19,355,944)	(2,482,237)	(18,501,534)	(1,627,827)
Total Other Plant			(127,762,825)	(186,897,528)	(59,134,703)	(191,745,759)	(63,982,934)
Transmission Plant:							
Pre-merger Pacific	108TP	DGP	(376,147,355)	(384,706,583)	(8,559,228)	(384,775,300)	(8,627,945)
Pre-merger Utah	108TP	DGU	(374,558,075)	(384,490,877)	(9,932,803)	(385,042,593)	(10,484,518)
Post-merger	108TP	SG	(333,250,118)	(365,145,177)	(31,895,058)	(360,049,756)	(26,799,638)
Total Transmission Plant			(1,083,955,548)	(1,134,342,637)	(50,387,089)	(1,129,867,648)	(45,912,100)
Distribution Plant:							
California	108364	CA	(87,211,141)	(94,019,279)	(6,808,138)	(94,063,571)	(6,852,429)
Oregon	108364	OR	(667,979,360)	(704,233,533)	(36,254,173)	(704,830,076)	(36,850,716)
Washington	108364	WA	(158,664,886)	(167,930,410)	(9,265,524)	(167,967,838)	(9,302,952)
Eastern Wyoming	108364	WYP	(169,273,228)	(178,479,578)	(9,206,350)	(177,035,969)	(7,762,741)
Utah	108364	UT	(641,427,069)	(679,277,036)	(37,849,968)	(679,821,161)	(38,394,092)
Idaho	108364	ID	(105,459,621)	(109,669,621)	(4,210,000)	(109,640,663)	(4,181,042)
Western Wyoming	108364	WYU	(33,710,296)	(35,507,638)	(1,797,342)	(35,284,018)	(1,573,722)
Total Distribution Plant			(1,863,725,601)	(1,969,117,095)	(105,391,494)	(1,968,643,296)	(104,917,695)
General Plant:							
California	108GP	CA	(4,481,316)	(4,548,451)	(67,135)	(3,991,112)	490,204
Oregon	108GP	OR	(48,414,587)	(49,485,796)	(1,071,209)	(45,971,311)	2,443,277
Washington	108GP	WA	(15,477,387)	(16,172,252)	(694,865)	(14,801,792)	675,595
Eastern Wyoming	108GP	WYP	(16,305,980)	(16,929,949)	(623,969)	(15,619,075)	686,904
Utah	108GP	UT	(54,777,675)	(55,327,646)	(549,972)	(52,161,945)	2,615,729
Idaho	108GP	ID	(12,604,041)	(12,950,563)	(346,522)	(12,101,631)	502,410
Western Wyoming	108GP	WYU	(4,074,505)	(4,081,685)	(7,181)	(3,785,357)	289,148
Pre-merger Pacific	108GP	DGP	(7,658,833)	(7,476,855)	181,978	(6,702,142)	956,691
Pre-merger Utah	108GP	DGU	(14,905,971)	(14,377,246)	528,725	(12,734,483)	2,171,488
Post-merger	108GP	SG	(42,534,836)	(43,738,810)	(1,203,974)	(43,665,904)	(1,131,067)
General Office	108GP	SO	(85,657,530)	(82,003,431)	3,654,099	(71,538,357)	14,119,173
General Office	108GP	SSGCH	(2,476,802)	(2,417,417)	59,385	(2,083,718)	393,083
General Office	108GP	SSGCT	(26,895)	(28,792)	(1,897)	(30,355)	(3,460)
Customer Service	108GP	CN	(6,373,393)	(6,107,423)	265,970	(6,170,845)	202,548
Fuel Related	108GP	SE	(449,999)	(349,303)	100,696	(349,181)	100,818
Total General Plant			(316,219,750)	(315,995,620)	224,130	(291,707,207)	24,512,543
Mining Plant:							
Coal Mine	108MP	SE	(162,087,922)	(164,971,107)	(2,883,185)	(166,113,206)	(4,025,284)
Total Mining Plant			(162,087,922)	(164,971,107)	(2,883,185)	(166,113,206)	(4,025,284)
Total Depreciation Reserve			(6,268,944,208)	(6,494,874,927)	(225,930,719)	(6,473,465,550)	(204,521,341)

Ref 11.9.1

Ref 11.9.1

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Depreciation and Amortization Reserve Summary

Description	Account	Factor	IN THE FILING			REBUTTAL REVISIONS	
			12 ME Jun 2008 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period	Test Period Reserve (13 Month Average)	Adjustment to Test Period
AMORTIZATION RESERVE							
Intangible Plant:							
California	111IP	CA	-	-	-	-	-
Customer Service	111IP	CN	(82,270,660)	(87,880,863)	(5,610,204)	(86,933,071)	(4,662,411)
Idaho	111IP	ID	(711,204)	(756,888)	(45,684)	(759,029)	(47,825)
Pre-merger Utah	111IP	DGU	(307,541)	(310,662)	(3,121)	(318,487)	(10,946)
Montana	111IP	MT	-	-	-	-	-
Oregon	111IP	OR	(821,037)	(693,840)	127,197	18,137	839,174
Fuel Related	111IP	SE	(979,622)	(1,221,039)	(241,417)	(1,222,232)	(242,610)
Post-merger	111IP	SG	(40,627,062)	(41,402,901)	(775,839)	(43,045,200)	(2,418,138)
Hydro Relicensing	111IP	SG-P	(11,514,977)	(13,431,265)	(1,916,289)	(10,300,727)	1,214,250
Hydro Relicensing	111IP	SG-U	(2,646,531)	(2,956,219)	(309,688)	(2,956,219)	(309,688)
General Office	111IP	SO	(231,041,614)	(254,827,618)	(23,786,004)	(229,867,045)	1,174,569
Pre-merger Pacific	111IP	DGP	-	59,481	59,481	26,356	26,356
Utah	111IP	UT	(6,731)	(7,757)	(1,026)	(8,378)	(1,647)
Washington	111IP	WA	(761)	(564)	197	(357)	403
Eastern Wyoming	111IP	WYP	(20,927)	(31,449)	(10,522)	(31,539)	(10,611)
Western Wyoming	111IP	WYU	-	-	-	-	-
General Office	111IP	SSGCH	(26,279)	(26,279)	-	(26,279)	-
Total Intangible Plant			(370,974,945)	(403,487,863)	(32,512,918)	(375,424,068)	(4,449,124)
Hydro Production Plant:							
Pre-merger Pacific	111HP	DGP	(344,575)	(344,575)	-	(344,575)	-
Post-merger	111HP	SG-P	(5,298)	(7,578)	(2,279)	(7,578)	(2,279)
Post-merger	111HP	SG-U	(330,615)	(369,108)	(38,493)	(369,108)	(38,493)
Total Hydro Plant			(680,489)	(721,261)	(40,772)	(721,261)	(40,772)
Other Production Plant:							
Post-merger	111OP	SSGCT	-	-	-	-	-
Total Other Plant			-	-	-	-	-
General Plant:							
California	111GP	CA	(734,609)	(763,404)	(28,795)	(763,404)	(28,795)
General Office	111GP	CN	(2,093,028)	(2,325,319)	(232,291)	(2,325,319)	(232,291)
General Office	111GP	SG	(833,484)	(833,484)	-	(833,484)	-
Oregon	111GP	OR	(9,478,431)	(10,166,593)	(688,163)	(10,166,593)	(688,163)
General Office	111GP	SO	(7,656,072)	(9,276,372)	(1,620,301)	(9,276,372)	(1,620,301)
Utah	111GP	UT	(9,925)	(10,650)	(725)	(10,650)	(725)
Washington	111GP	WA	(1,304,580)	(1,371,019)	(66,439)	(1,371,019)	(66,439)
Eastern Wyoming	111GP	WYP	(6,309,382)	(6,590,006)	(280,624)	(6,590,006)	(280,624)
Western Wyoming	111GP	WYU	(27,008)	(28,721)	(1,713)	(28,721)	(1,713)
Total General Plant			(28,446,519)	(31,365,568)	(2,919,049)	(31,365,568)	(2,919,049)
Total Amortization Reserve			(400,101,953)	(435,574,692)	(35,472,739)	(407,510,897)	(7,408,944)
					Ref 11.9.2		Ref 11.9.2
Total Depreciation & Amortization Reserve			(6,669,046,161)	(6,930,449,619)	(261,403,458)	(6,880,976,447)	(211,930,286)

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 Deferred Tax Update

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	3	(14,508,447)	UT	100.000%	(14,508,447)	11.10.1
Deferred Income Tax Expense	41110	3	(5,506,103)	UT	100.000%	(5,506,103)	11.10.2
Accum. Deferred Income Tax Balance	282	3	19,738,954	UT	100.000%	19,738,954	11.10.2

Description of Adjustment:

Deferred taxes are updated based on changes to plant in service in adjustments 11.6 and 11.7.

Rocky Mountain Power
 Utah General Rate Case - December 2009 - Rebuttal Positions
 Rebuttal Capital, Tax Impacts

	A	B	C	D	E	F	G	H	I	J
	Tax Depreciable Plant	Amount of 100% Bonus Eligible Property Moved	50% Bonus Depreciation	Tax Depreciable Basis after Bonus on Poll Cntrl Amort	Non-Bonus Tax Depreciation taken in 2008 on Poll Cntrl Amort Property	Remaining Balance for Tax Depr	Tax Depreciation	Book Depreciation	SCHM	UT Allocation of Sch M
Vintage 2008										
Steam Production Plant:	(71,181,708)	(20,319,603)	(10,159,803)	(5,376,275)	(201,610)	(60,820,295)	(4,756,295)	(1,593,815)	(3,162,480)	(1,363,706)
Hydro Production Plant:	(52,126,782)	(2,626,403)	(1,313,202)	-	-	(50,813,580)	(3,469,654)	(1,110,237)	(2,359,417)	(947,624)
Other Production Plant:	(290,785,306)	(90,461,751)	(45,230,876)	-	-	(245,554,430)	(77,376,524)	(11,340,346)	(66,036,178)	(26,606,459)
Transmission Plant:	58,380,798	19,697,973	9,848,987	-	-	48,531,811	4,610,522	2,525,031	2,085,491	825,785
Distribution Plant:	(40,895,120)	(21,237,367)	(10,618,684)	-	-	(30,276,436)	(2,185,656)	(1,119,716)	(1,065,940)	(502,943)
General Plant:	5,309,528	1,064,855	532,428	-	-	4,777,100	1,274,184	(833,740)	2,107,924	859,248
Mining Plant:	(1,466,720)	(199,047)	(99,524)	-	-	(1,367,196)	(334,826)	(14,566)	(320,260)	(127,923)
Intangible Plant:	36,007,753	(1,920,151)	(960,076)	-	-	36,967,829	2,745,387	(853,198)	3,598,585	1,466,884
Total Vintage 2008	(356,757,556)	(116,001,494)	(58,000,750)	(5,376,275)	(201,610)	(298,555,196)	(79,492,862)	(14,340,587)	(65,152,275)	(26,396,738)
Vintage 2009										
Steam Production Plant:	-	-	-	-	-	-	-	-	-	-
Hydro Production Plant:	(2,968,885)	(609,551)	(304,776)	-	-	(2,664,109)	(99,904)	(63,234)	(36,670)	(14,602)
Other Production Plant:	236,027,172	90,126,107	45,063,053	-	-	190,964,119	38,603,263	9,204,833	29,398,420	11,844,118
Transmission Plant:	(43,782,229)	(14,908,422)	(7,304,211)	-	-	(36,478,018)	(1,823,901)	(1,893,629)	69,728	38,988
Distribution Plant:	4,148,384	-	-	-	-	4,148,384	155,564	113,585	41,979	19,807
General Plant:	-	-	-	-	-	-	-	-	-	-
Mining Plant:	-	-	-	-	-	-	-	-	-	-
Intangible Plant:	-	-	-	-	-	-	-	-	-	-
Total Vintage 2009	193,424,443	74,908,134	37,454,066	-	-	155,970,377	36,835,012	7,361,555	29,473,457	11,886,291
Total both 2008 and 2009 Vintages	(163,333,113)	(41,093,360)	(20,546,684)	(5,376,275)	(201,610)	(142,584,819)	(42,657,850)	(6,979,032)	(35,678,818)	(14,508,447)

Ref 11.10

Rocky Mountain Power
 Utah General Rate Case - December 2009 - Rebuttal Positions
 Rebuttal Capital, Tax Impacts

	A	B	C	D	E	F	G	H
Description	SCHM	Total Company DIT Expense	UT Allocation of DITEXP	Total Company Def Tax Balance	Total Company Def Tax Balance- Prior Yr	Total Company Beg/End Average ADIT	UT Allocation of DITBAL	UT Beg/End Average ADIT
Vintage 2008								
Steam Production Plant:	(3,162,480)	(1,200,193)	(517,540)	5,847,867	4,647,674	5,247,771	2,462,081	2,203,311
Hydro Production Plant:	(2,359,417)	(895,423)	(359,633)	1,987,201	1,091,778	1,539,490	814,429	634,613
Other Production Plant:	(66,036,178)	(25,061,390)	(10,097,418)	60,334,792	35,273,402	47,804,097	24,796,409	19,747,700
Transmission Plant:	2,085,491	791,465	313,394	(5,366,322)	(4,574,857)	(4,970,590)	(2,219,505)	(2,062,808)
Distribution Plant:	(1,065,940)	(404,535)	(190,872)	4,848,990	4,444,455	4,646,723	2,241,343	2,145,907
General Plant:	2,107,924	799,979	326,094	(1,359,431)	(559,452)	(959,442)	(535,194)	(372,147)
Mining Plant:	(320,260)	(121,542)	(48,548)	242,520	120,978	181,749	97,882	73,608
Intangible Plant:	3,598,585	1,365,698	556,696	(1,625,278)	(259,580)	(942,429)	(653,716)	(375,368)
Total Vintage 2008	(65,152,275)	(24,725,941)	(10,017,827)	64,910,339	40,184,398	52,547,369	27,003,729	21,994,816
Vintage 2009								
Steam Production Plant:	(36,670)	(13,916)	(5,542)	13,916	-	6,959	5,542	2,771
Hydro Production Plant:	29,398,420	11,156,994	4,494,961	(11,156,994)	-	(5,578,497)	(4,494,961)	(2,247,481)
Other Production Plant:	69,728	26,462	14,789	(26,462)	-	(13,232)	(14,789)	(7,395)
Transmission Plant:	41,979	15,931	7,516	(15,931)	-	(7,965)	(7,516)	(3,757)
Distribution Plant:	-	-	-	-	-	-	-	-
General Plant:	-	-	-	-	-	-	-	-
Mining Plant:	-	-	-	-	-	-	-	-
Intangible Plant:	-	-	-	-	-	-	-	-
Total Vintage 2009	29,473,457	11,185,471	4,511,724	(11,185,471)	-	(5,592,735)	(4,511,724)	(2,255,862)
Total both 2008 and 2009 Vintages	(35,678,818)	(13,540,470)	(5,506,103)	53,724,868	40,184,398	46,954,634	22,492,005	19,738,954

Ref 11.10

Ref 11.10

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 Revised Adjustment to Budget

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation	557	3	(3,682,052)	SG	40.328%	(1,484,888)	
Customer Accts and Service	905	3	211,820	UT	100.000%	211,820	
Informational & Instructional Advertising	909	3	(660,000)	CN	46.014%	(303,694)	
Administration and General	930	3	860,767	SO	40.744%	350,714	
			<u>(3,269,465)</u>			<u>(1,226,049)</u>	11.11.1

Description of Adjustment:

Since the Company is not planning to spend more than the budgeted non-power cost O&M expense in calendar year 2009, the escalated non-power cost expense in this general rate case is adjusted to that level. This adjustment is dependent upon other adjustments in this filing as shown on page 11.11.1 and has been updated to account for the Company's rebuttal filing. In addition, the 2009 budget has been adjusted to reflect averaging of the generation overhaul expense, insurance expense and a revised level of advertising expense in the test year.

Rocky Mountain Power
 Utah General Rate Case - December 2009 - Rebuttal Positions
 Adjust Non-Power Cost O&M to CY 2009 Target

	<u>CY 2009 Non-Power Cost O&M</u>		<u>Adjustment</u>	<u>Factor</u>
	<u>Escalated</u>	<u>Budget</u>		
Included in Original Filing	1,043,903,620	993,286,580	(50,617,040)	
<u>Rebuttal Adjustments to Case</u>				
Automated Meter Reading	(211,820)		211,820	UT
<u>Rebuttal Adjustments to Budget</u>				
Add back SERP ⁽¹⁾		2,400,000	2,400,000	SO
Remove Overhaul in Budget		(39,382,000)	(39,382,000)	SG
Add Overhaul based on average		35,699,948	35,699,948	SG
Remove Insurance in budget		(22,175,627)	(22,175,627)	SO
Add Insurance for case		20,636,394	20,636,394	SO
Adjust Advertisting budget		(660,000)	(660,000)	CN
Rebuttal Adjustments	(211,820)	(3,481,285)	(3,269,465)	
Adjusted Rebuttal Total	<u>1,043,691,800</u>	<u>989,805,295</u>	<u>(53,886,505)</u>	

(1) SERP was incorrectly removed from the budget in Exhibit RMP__(SRM-2SS) Page 4.23.3.

**Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Adjust Non-Power Cost O&M to CY 2009 Target**

Planned Advertising for 2009

<u>Type</u>	<u>Amount</u>
Efficiency	965,046
Safety	393,901
Customer Information	697,053
Special Print	61,000
Creative production	70,000
Voices newsletter	240,000
Energy Insights newsletter	20,000
Energy Connections newsletter	60,000
Support materials and outreach	136,000
Local advertising	50,000
Directories & Search Engines	175,000
Web	10,000
	<hr/>
	2,878,000
Advertising in 2009 Budget	<hr/>
	3,538,000
Adjust Budget	<hr/> <hr/>
	(660,000)

Rocky Mountain Power
Utah General Rate Case, December 2009 - Rebuttal Positions
Net Power Costs

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447	3	-	SG	40.328%	-	
Existing Firm UPL	447	3	-	SG	40.328%	-	
Post-Merger Firm	447	3	(8,278,846)	SG	40.328%	(3,338,672)	
Non-Firm	447	3	-	SE	39.940%	-	
Total Sales for Resale			<u>(8,278,846)</u>			<u>(3,338,672)</u>	11.12.1
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555	3	79,216	SG	40.328%	31,946	
Existing Firm Demand UPL	555	3	-	SG	40.328%	-	
Existing Firm Energy	555	3	184,837	SE	39.940%	73,824	
Post-merger Firm	555	3	(8,662,543)	SG	40.328%	(3,493,408)	
Secondary Purchases	555	3	-	SE	39.940%	-	
Seasonal Contracts	555	3	-	SSGC	43.823%	-	
Other Generation	555	3	(38,745)	SG	40.328%	(15,625)	
Post-merger Firm Type 1	555	1	-	SG	40.328%	-	
Total Purchased Power Adjustments:			<u>(8,437,235)</u>			<u>(3,403,263)</u>	11.12.1
Wheeling Expense (Account 565)							
Existing Firm PPL	565	3	-	SG	40.328%	-	
Existing Firm UPL	565	3	-	SG	40.328%	-	
Post-merger Firm	565	3	-	SG	40.328%	-	
Non-Firm	565	3	663	SE	39.940%	265	
Total Wheeling Expense Adjustments:			<u>663</u>			<u>265</u>	11.12.1
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501	3	(210,006)	SE	39.940%	(83,876)	
Fuel Consumed - Gas	501	3	(3,129,439)	SE	39.940%	(1,249,898)	
Steam from Other Sources	503	3	-	SE	39.940%	-	
Natural Gas Consumed	547	3	1,488,766	SE	39.940%	594,613	
Simple Cycle Combustion Turbines	547	3	(2,922,470)	SSECT	41.517%	(1,213,319)	
Cholla / APS Exchange	501	3	(192,501)	SSECH	39.497%	(76,032)	
Total Fuel Expense Adjustments:			<u>(4,965,650)</u>			<u>(2,028,512)</u>	11.12.1
Total Power Cost Adjustment			<u>(5,123,376)</u>			<u>(2,092,838)</u>	11.12.1
Remove Power Cost Deferrals	555	1	-	SG	40.328%	-	11.12.1

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements and normal hydro and weather conditions for the twelve months ending December 31, 2009.

Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Net Power Cost Adjustment

	ACCOUNT	Type	Total Company Filed Exhibit (SRM-2SS)	Total Company Rebuttal Exhibit (SRM-R)	Incremental Exhibit (SRM-R)	FACTOR	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447	3	(1,672,987)	(1,672,987)	-	SG	11.12.2
Existing Firm UPL	447	3	(900,595)	(900,595)	-	SG	11.12.2
Post-Merger Firm	447	3	175,143,669	166,864,823	(8,278,846)	SG	11.12.2
Non-Firm	447	3	14,730,740	14,730,740	-	SE	11.12.2
Total Sales for Resale			<u>187,300,827</u>	<u>179,021,981</u>	<u>(8,278,846)</u>		
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555	3	103,210,419	103,289,635	79,216	SG	11.12.2
Existing Firm Demand UPL	555	3	37,840,396	37,840,396	-	SG	11.12.2
Existing Firm Energy	555	3	(42,685,937)	(42,501,100)	184,837	SE	11.12.2
Post-merger Firm	555	3	(27,768,297)	(36,430,839)	(8,662,543)	SG	11.12.2
Secondary Purchases	555	3	(27,281,980)	(27,281,980)	-	SE	11.12.2
Seasonal Contracts	555	3	9,232,890	9,232,890	-	SSGC	11.12.2
Other Generation	555	3	6,142,841	6,104,096	(38,745)	SG	11.12.2
Post-merger Firm Type 1	555	1	(67,047,091)	(67,047,091)	-	SG	11.12.2
Total Purchased Power Adjustments:			<u>(8,356,759)</u>	<u>(16,793,993)</u>	<u>(8,437,235)</u>		
Wheeling Expense (Account 565)							
Existing Firm PPL	565	3	4,167,783	4,167,783	-	SG	11.12.2
Existing Firm UPL	565	3	22,144	22,144	-	SG	11.12.2
Post-merger Firm	565	3	13,188,713	13,188,713	0	SG	11.12.2
Non-Firm	565	3	(1,109,202)	(1,108,539)	663	SE	11.12.2
Total Wheeling Expense Adjustments:			<u>16,269,438</u>	<u>16,270,101</u>	<u>663</u>		
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501	3	40,932,207	40,722,201	(210,006)	SE	11.12.2
Fuel Consumed - Gas	501	3	2,007,018	(1,122,422)	(3,129,439)	SE	11.12.2
Steam from Other Sources	503	3	110,044	110,044	0	SE	11.12.2
Natural Gas Consumed	547	3	135,168,051	136,656,817	1,488,766	SE	11.12.2
Simple Cycle Combustion Turbines	547	3	(31,781,865)	(34,704,335)	(2,922,470)	SSECT	11.12.2
Cholla / APS Exchange	501	3	13,520,119	13,327,618	(192,501)	SSECH	11.12.2
Total Fuel Expense Adjustments:			<u>159,955,573</u>	<u>154,989,923</u>	<u>(4,965,650)</u>		
Total Power Cost Adjustment			<u>(19,432,575)</u>	<u>(24,555,951)</u>	<u>(5,123,376)</u>		
Remove Power Cost Deferrals	555	1	29,529,087	29,529,087	-	SG	

Rocky Mountain Power
 Utah General Rate Case - December 2009 - Rebuttal Positions
 Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove non- NPC Costs	(3) Unadjusted NPC Costs (1) + (2)	(4) Revoke NPC Deferrals	(5) Actual Costs (3) + (4)	(6) Adjustment to Match GRID	(7) GRID Aligned NPC Costs (5) + (6)	(8) Normalized Costs	(9) Total Adjustment (7) - (8)	Factor
Sales for Resale (Account 447)											
Existing Firm Sales PPL	447.12	25,956,680	25,956,680	25,956,680		25,956,680		25,956,680	24,283,694	(1,672,987)	SG
Existing Firm Sales UPL	447.122	26,391,184	26,391,184	26,391,184		26,391,184		26,391,184	25,490,589	(900,595)	SG
Post-merger Firm Sales	447.61, 447.62	834,330,987	834,330,987	834,330,987		834,330,987		834,330,987	1,001,195,810	166,864,823	SG
Non-firm Sales	447.5	(14,730,740)	(14,730,740)	(14,730,740)		(14,730,740)		(14,730,740)	-	14,730,740	SE
Transmission Services	447.9	879,223	(879,223)	-		-		-	-	-	S
On-system Wholesale Sales	447.1	7,186,673	(7,186,673)	-		-		-	-	-	S
Total Revenue Adjustments		880,014,007	(8,065,896)	871,948,111	-	871,948,111	-	871,948,111	1,050,970,983	179,021,981	
Purchased Power (Account 555)											
Existing Firm Demand PPL	555.66	(40,292,244)	(40,292,244)	(40,292,244)		(40,292,244)		(40,292,244)	62,997,391	103,289,635	SG
Existing Firm Demand UPL	555.68	9,276,702	9,276,702	9,276,702		9,276,702		9,276,702	47,117,088	37,840,396	SG
Existing Firm Energy	555.65, 555.69	109,961,989	109,961,989	109,961,989		109,961,989		109,961,989	67,460,889	(42,501,100)	SE
Post-merger Firm	555.62, 555.67	694,883,188	694,883,188	694,883,188	29,529,087	724,412,275	(959,629)	724,412,275	687,981,436	(36,430,839)	SG
Secondary Purchases	555.7, 555.25	28,241,608	28,241,608	28,241,608		28,241,608		27,281,980	9,232,890	(27,281,980)	SE
Seasonal Contracts									6,104,096	6,104,096	SSGC
Other Generation									-	-	S
BPA Regional Adjustments	555.11, 555.12, 555.133								(67,047,091)	(67,047,091)	SG
Post-merger Firm Type 1									813,846,710	(16,793,993)	
Total Purchased Power Adjustment		802,071,244	-	802,071,244	29,529,087	831,600,331	(959,629)	830,640,703	813,846,710	(16,793,993)	
Wheeling (Account 565)											
Existing Firm PPL	565.26	30,871,831	30,871,831	30,871,831		30,871,831		30,871,831	35,039,614	4,167,783	SG
Existing Firm UPL	565.27	153,994	153,994	153,994		153,994		153,994	176,137	22,144	SG
Post-merger Firm	565.0, 565.46, 565.1	81,198,424	81,198,424	81,198,424		81,198,424		81,198,424	94,387,138	13,188,713	SG
Non-firm	565.25	1,601,319	1,601,319	1,601,319		1,601,319		1,601,319	492,779	(1,108,539)	SE
Total Wheeling Expense Adjustment		113,825,568	-	113,825,568		113,825,568		113,825,568	130,095,669	16,270,101	
Fuel Expense (Accounts 501, 503 and 547)											
Fuel Consumed - Coal	501.1, 501.11	519,106,727	519,106,727	519,106,727		519,106,727		519,106,727	559,828,928	40,722,201	SE
Fuel Consumed - Gas	501.35	22,731,191	22,731,191	22,731,191		22,731,191		22,731,191	21,608,769	(1,122,422)	SE
Steam From Other Sources	503	3,437,238	3,437,238	3,437,238		3,437,238		3,437,238	3,547,282	110,044	SE
Natural Gas Consumed	547	354,435,127	354,435,127	354,435,127		354,435,127		354,435,127	491,091,944	136,656,817	SE
Simple Cycle Combustion Turbines	547	55,672,175	55,672,175	55,672,175		55,672,175		55,672,175	20,967,841	(34,704,335)	SSECT
Cholla/APS Exchange	501.501.1, 501.2, 501.45	46,527,832	(1,698,291)	44,829,541		44,829,541		44,829,541	58,157,159	13,327,618	SSECH
Miscellaneous Fuel Costs	501.501.15, 501.2, 501.3, 501.4, 501.45	13,729,207	(13,729,207)	0		0		0	-	-	SE
Total Fuel Expense		1,015,639,497	(15,427,498)	1,000,212,000	-	1,000,212,000	-	1,000,212,000	1,155,201,923	154,989,923	
Net Power Cost		1,051,522,302	(7,261,602)	1,044,160,700	29,529,087	1,073,689,788	(959,629)	1,072,730,159	1,048,174,208	(24,555,951)	
											Ref 11.12.4
											Ref 11.12.1

Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Net Power Cost Adjustment
Dec-09

Study Results
MERGED PEAK/ENERGY SPLIT
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	Merged 01/09-12/09	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	24,283,694	24,283,694			
Post Merger	1,001,195,810				1,001,195,810
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	1,050,970,093	49,774,283	-	-	1,001,195,810
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,000	47,058,000			
Pacific Capacity	1,383,480	600,000	783,480		
Mid Columbia	24,289,225	7,286,768	17,002,458		
Misc/Pacific	7,091,217	1,470,455	5,620,762		
Q.F. Contracts/PPL	82,113,987	6,582,169	32,069,286		43,462,532
Pacific Sub Total	161,935,909	62,997,391	55,475,986	-	43,462,532
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	135,403,635	21,626,508	9,268,504		104,508,623
IPP Layoff	25,490,589	25,490,589	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	163,610,625	47,117,098	11,984,904	-	104,508,623
APS Supplemental	11,018,892				11,018,892
Avoided Cost Resource	-				-
Blanding Purchase	19,725				19,725
Chehalis Tolling	-				-
Combine Hills	4,022,824				4,022,824
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase	31,404,600				31,404,600
Georgia-Pacific Camas	6,989,703				6,989,703
Hermiston Purchase	97,910,845				97,910,845
Hurricane Purchase	328,501				328,501
Idaho Power RTSA Purchase	2,480,650				2,480,650
Kennecott Generation Incentive	8,196,713				8,196,713
MagCorp	-				-
MagCorp Reserves	1,755,360				1,755,360
Morgan Stanley p189046	10,683,600				10,683,600
Morgan Stanley p244840	5,282,160				5,282,160
Morgan Stanley p244841	1,744,080				1,744,080
Morgan Stanley p272153-6-8	1,515,000				1,515,000
Morgan Stanley p272154-7	-				-
Nebo Heat Rate Option	-				-
NuCor	4,610,400				4,610,400
P4 Production	15,415,920				15,415,920
Rock River	5,060,792				5,060,792
Roseburg Forest Products	8,767,109				8,767,109
Tri-State Purchase	12,611,918				12,611,918
UBS p268848	-				-
UBS p268850	2,206,650				2,206,650
Weyerhaeuser Reserve	291,600				291,600
Wolverine Creek	9,035,107				9,035,107
Place Holder	-				-
BPA So. Idaho Exchange	-				-
DSM (Irrigation)	-				-
PSCO Exchange	1,800,000				1,800,000
TransAlta p371343/s371344	(1,643,998)				(1,643,998)

Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Net Power Cost Adjustment
Dec-09

Study Results
MERGED PEAK/ENERGY SPLIT
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	Merged 01/09-12/09	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Short Term Firm Purchases	240,687,929				240,687,929
New Firm Sub Total	482,196,080	-	-	-	482,196,080
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	807,742,613	110,114,489	67,460,889	-	630,167,235
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	35,039,614	35,039,614			
Utah Firm Wheeling and Use of Facilities	176,137	176,137			
Post Merger	94,387,138				94,387,138
Nonfirm Wheeling	492,779			492,779	
TOTAL WHEELING & U. OF F. EXPENSE	130,095,669	35,215,752	-	492,779	94,387,138
THERMAL FUEL BURN EXPENSE					
Carbon	19,440,708			19,440,708	
Cholla	58,157,159			58,157,159	
Colstrip	12,035,175			12,035,175	
Craig	19,870,579			19,870,579	
Chehalis	86,155,172			86,155,172	
Currant Creek	151,793,316			151,793,316	
Dave Johnston	54,833,146			54,833,146	
Gadsby	21,608,769			21,608,769	
Gadsby CT	20,967,841			20,967,841	
Hayden	11,143,939			11,143,939	
Hermiston	61,386,281			61,386,281	
Hunter	111,478,893			111,478,893	
Huntington	77,473,293			77,473,293	
Jim Bridger	157,548,228			157,548,228	
Lake Side	181,264,804			181,264,804	
Little Mountain	10,492,372			10,492,372	
Naughton	76,733,115			76,733,115	
West Valley	-			-	
Wyodak	19,271,852			19,271,852	
TOTAL FUEL BURN EXPENSE	1,151,654,641	-	-	1,151,654,641	-
OTHER GENERATION EXPENSE					
Blundell	3,547,282			3,547,282	
Wind Integration Charge	6,104,096			6,104,096	
TOTAL OTHER GEN. EXPENSE	9,651,378	-	-	9,651,378	-
NET POWER COST	1,048,174,208	95,555,957	67,460,889	1,161,798,799	(276,641,437)

Ref 11.12.2

Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Net Power Cost Adjustment

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Net Power Cost Analysis
01/09-12/09

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SPECIAL SALES FOR RESALE	
Black Hills	11,318,894
BPA Wind	2,787,349
Hurricane Sale	985,499
LADWP (IPP Layoff)	25,490,589
PSCO	48,740,730
Salt River Project	11,903,469
Sierra Pac 2	5,618,964
SMUD	12,964,800
UAMPS s223863	-
UAMPS s404236	641,280
UMPA II	9,769,272
Short Term Firm Sales	484,232,169
System Balancing Sales	436,517,078
TOTAL SPECIAL SALES	1,050,970,093
PURCHASED POWER & NET INTERCHANGE	
APS Supplemental	11,018,892
Avoided Cost Resource	-
Blanding Purchase	19,725
Chehalis Tolling	-
Combine Hills	4,022,824
Constellation p257677	-
Constellation p257678	-
Constellation p268849	-
Deseret Purchase	31,404,600
Douglas PUD Settlement	1,723,443
Gemstate	2,716,400
Georgia-Pacific Camas	6,989,703
Grant County 10 aMW purchase	6,839,217
Hermiston Purchase	97,910,845
Hurricane Purchase	328,501
Idaho Power RTSA Purchase	2,480,650
IPP Purchase	25,490,589
Kennecott Generation Incentive	8,196,713
MagCorp	-
MagCorp Reserves	1,755,360
Morgan Stanley p189046	10,683,600
Morgan Stanley p244840	5,282,160
Morgan Stanley p244841	1,744,080
Morgan Stanley p272153-6-8	1,515,000
Morgan Stanley p272154-7	-
Nebo Heat Rate Option	-
NuCor	4,610,400
P4 Production	15,415,920
PGE Cove	252,000
Rock River	5,060,792
Roseburg Forest Products	8,767,109
Small Purchases east	570,556
Small Purchases west	-
Three Buttes Wind	-
Tri-State Purchase	12,611,918
UBS p268848	-
UBS p268850	2,206,650
Weyerhaeuser Reserve	291,600
Wolverine Creek	9,035,107
Place Holder	-
DSM (Irrigation)	-
QF California	3,922,163
QF Idaho	4,090,177
QF Oregon	18,360,926
QF Utah	1,141,501
QF Washington	1,875,383
QF Wyoming	695,290
Biomass	26,731,272
Douglas County Forest Products QF	461,689
D.R. Johnson	-
Evergreen BioPower QF	3,238,846
ExxonMobil QF	34,648,235
Kennecott QF	12,060,325
Mountain Wind 1 QF	10,310,920
Mountain Wind 2 QF	15,640,600
Oregon Wind Farm QF	6,480,919
Simplot Phosphates	3,681,929
Spanish Fork Wind 2 QF	3,713,263
Sunnyside	25,790,324
Tesoro QF	13,768,537
US Magnesium QF	9,291,978
Weyerhaeuser QF	21,042,790
Canadian Entitlement	-
Chelan - Rocky Reach	4,182,039
Douglas - Wells	3,274,211
Grant Displacement	12,194,297
Grant Reasonable	(10,573,084)
Grant Meaningful Priority	-
Grant Surplus	1,623,170
Grant - Priest Rapids	-

Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Net Power Cost Adjustment

_Utah 08-035-38 CY2009 NPC Study R13S11
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Net Power Cost Analysis
01/09-12/09

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Grant - Wanapum	11,865,150
APGI/Colockum Capacity Exchange	-
APS Exchange	-
Black Hills CTs	1,383,480
BPA Exchange	-
BPA FC II Storage Agreement	-
BPA FC IV Storage Agreement	-
BPA Peaking	47,058,000
BPA So. Idaho Exchange	-
Cowlitz Swift	-
EWEB FC I Storage Agreement	-
PSCo Exchange	1,800,000
PSCO FC III Storage Agreement	-
Redding Exchange	-
SCL State Line Storage Agreement	-
TransAlta p371343/s371344	(1,643,998)
Tri-State Exchange	-
Short Term Firm Purchases	67,538,185
System Balancing Purchases	173,149,744
TOTAL PURCHASED PW & NET INT.	807,742,613
WHEELING & U. OF F. EXPENSE	
Firm Wheeling	129,602,889
Non-Firm Wheeling	492,779
TOTAL WHEELING & U. OF F. EXPENSE	130,095,669
COAL FUEL BURN EXPENSE	
Carbon	19,440,708
Cholla	58,157,159
Colstrip	12,035,175
Craig	19,870,579
Dave Johnston	54,833,146
Hayden	11,143,939
Hunter	111,478,893
Huntington	77,473,293
Jim Bridger	157,548,228
Naughton	76,733,115
Wyodak	19,271,852
TOTAL COAL FUEL BURN EXPENSE	617,986,087
GAS FUEL BURN EXPENSE	
Chehalis	86,155,172
Currant Creek	151,793,316
Gadsby	21,608,769
Gadsby CT	20,967,841
Hermiston	61,386,281
Lake Side	181,264,804
Little Mountain	10,492,372
West Valley	-
TOTAL GAS FUEL BURN EXPENSE	533,668,554
OTHER GENERATION EXPENSE	
Blundell	3,547,282
Foote Creek I	-
Glenrock Wind	-
Glenrock III Wind	-
Goodnoe Wind	-
High Plains Wind	-
Leaning Juniper 1	-
Marengo I	-
Marengo II	-
Rolling Hills Wind	-
Seven Mile Wind	-
Seven Mile II Wind	-
Wind Integration Charge	6,104,096
TOTAL OTHER GEN. EXPENSE	9,651,378
NET POWER COST	1,048,174,208
Net Power Cost/Net System Load	17.51

Rocky Mountain Power
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	(\$) (MWh)
Bridger Loss Placement	-
BPA Hermiston Losses	-
DSM Cool Keeper	-
DSM (Irrigation)	(5)
MagCorp Curtailment	(29,240)
Monsanto Curtailment	-
Station Service	70,811
 Total Adjustments to Load	 41,566
System Load	59,815,266
NET SYSTEM LOAD	59,856,832
 SPECIAL SALES FOR RESALE	
Black Hills	362,772
BPA Wind	39,369
Hurricane Sale	13,140
LADWP (IPP Layoff)	613,200
PSCO	701,535
Salt River Project	219,000
Sierra Pac 2	74,400
SMUD	350,400
UAMPS s223863	-
UAMPS s404236	16,032
UMPA II	223,878
 Short Term Firm Sales	 7,447,200
System Balancing Sales	7,089,132
 TOTAL SPECIAL SALES	 17,150,058
 TOTAL REQUIREMENTS	 77,006,890
 PURCHASED POWER & NET INTERCHANGE	
APS Supplemental	222,200
Avoided Cost Resource	-
Blanding Purchase	263
Chehalis Tolling	-
Combine Hills	115,832
Constellation p257677	-
Constellation p257678	-
Constellation p268849	-
Deseret Purchase	785,772
Douglas PUD Settlement	68,691
Gemstate	37,448
Georgia-Pacific Carnas	95,331
Grant County 10 aMW purchase	87,634
Hermiston Purchase	1,806,196
Hurricane Purchase	4,380
Idaho Power RTSA Purchase	40,481
IPP Purchase	613,200
Kennecott Generation Incentive	-
MagCorp	-
MagCorp Reserves	-
Morgan Stanley p189046	245,600
Morgan Stanley p244840	62,400
Morgan Stanley p244841	20,800
Morgan Stanley p272153-6-8	-
Morgan Stanley p272154-7	-
Nebo Heat Rate Option	-
NuCor	-
P4 Production	-
PGE Cove	12,000
Rock River	142,638
Roseburg Forest Products	153,792
Small Purchases east	8,636
Small Purchases west	-
Three Buttes Wind	-
Tri-State Purchase	199,288
UBS p268848	-
UBS p268850	17,600
Weyerhaeuser Reserve	-
Wolverine Creek	165,539
Place Holder	-
 QF California	 34,066
QF Idaho	76,135
QF Oregon	223,743
QF Utah	22,227
QF Washington	13,136
QF Wyoming	11,387
Biomass	173,449

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	(\$)
Douglas County Forest Products QF	8,424
D.R. Johnson	-
Evergreen BioPower QF	67,072
ExxonMobil QF	709,800
Kennecott QF	160,580
Mountain Wind 1 QF	185,366
Mountain Wind 2 QF	242,777
Oregon Wind Farm QF	101,875
Simplot Phosphates	74,460
Spanish Fork Wind 2 QF	64,191
Sunnyside	385,060
Tesoro QF	184,794
US Magnesium QF	175,200
Weyerhaeuser QF	323,136
Canadian Entitlement	(56,070)
Chelan - Rocky Reach	318,800
Douglas - Wells	252,980
Grant Displacement	442,090
Grant Reasonable	-
Grant Meaningful Priority	-
Grant Surplus	82,804
Grant - Priest Rapids	-
Grant - Wanapum	674,876
APGI/Colockum Capacity Exchange	(268,153)
APS Exchange	535
Black Hills CTs	-
BPA Exchange	0
BPA FC II Storage Agreement	262
BPA FC IV Storage Agreement	2,673
BPA Peaking	0
BPA So. Idaho Exchange	39,721
Cowlitz Swift	3,043
EWEB FC I Storage Agreement	1,305
PSCo Exchange	-
PSCO FC III Storage Agreement	349
Redding Exchange	-
SCL State Line Storage Agreement	20,914
TransAlta p371343/s371344	-
Tri-State Exchange	-
Short Term Firm Purchases	1,504,920
System Balancing Purchases	3,392,108
TOTAL PURCHASED PW & NET INT.	14,555,752
COAL GENERATION	
Carbon	1,208,163
Cholla	2,876,787
Colstrip	1,157,390
Craig	1,270,846
Dave Johnston	5,882,503
Hayden	624,271
Hunter	8,428,218
Huntington	6,737,106
Jim Bridger	10,288,214
Naughton	5,288,192
Wyodak	2,203,938
TOTAL COAL GENERATION	45,965,629
GAS GENERATION	
Chehalis	1,362,274
Currant Creek	2,623,530
Gadsby	228,669
Gadsby CT	203,444
Hermiston	1,806,196
Lake Side	3,322,669
Little Mountain	83,193
West Valley	-
TOTAL Gas FIRED GENERATION	9,629,974
HYDRO GENERATION	
West Hydro	3,799,387
East Hydro	308,140
TOTAL SYSTEM HYDRO	4,107,527
OTHER GENERATION	
Blundell	181,821
Blundell Bottoming Cycle	86,958
Foote Creek I	103,097
Glenrock Wind	323,799
Glenrock III Wind	117,264
Goodnoe Wind	280,244
High Plains Wind	66,927
Leaning Juniper 1	307,253

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	(\$)
Marengo I	399,158
Marengo II	187,502
Rolling Hills Wind	275,520
Seven Mile Wind	349,596
Seven Mile II Wind	68,862

TOTAL OTHER	2,748,000
	=====
TOTAL RESOURCES	77,006,882
	=====

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	(\$)
	"THE RACK"
	04/03-03/04
FUEL BURNED (MMBtu)	
Carbon	13,908,728
Cholla	31,091,015
Colstrip	12,493,608
Craig	12,894,909
Dave Johnston	65,399,419
Hayden	6,616,677
Hunter	89,076,417
Huntington	67,471,540
Jim Bridger	107,499,570
Naughton	55,209,264
Wyodak	26,462,035
Chehalis	9,707,069
Currant Creek	19,770,521
Gadsby	2,816,317
Gadsby CT	2,748,253
Hermiston	13,049,878
Lake Side	23,329,346
Little Mountain	1,360,172
West Valley	-
BURN RATE (MMBtu/MWH)	
Carbon	11.510
Cholla	10.810
Colstrip	10.790
Craig	10.150
Dave Johnston	11.120
Hayden	10.600
Hunter	10.570
Huntington	10.010
Jim Bridger	10.450
Naughton	10.440
Wyodak	12.010
Chehalis	7.130
Currant Creek	7.540
Gadsby	12.320
Gadsby CT	13.510
Hermiston	7.230
Lake Side	7.020
Little Mountain	16.350
West Valley	-
AVERAGE FUEL COST (\$/MMBtu)	
Carbon	1.400
Cholla	1.870
Colstrip	0.960
Craig	1.540
Dave Johnston	0.840
Hayden	1.680
Hunter	1.250
Huntington	1.150
Jim Bridger	1.470
Naughton	1.390
Wyodak	0.730
Chehalis	7.920
Currant Creek	5.540
Gadsby	5.720
Gadsby CT	5.720
Hermiston	3.780
Lake Side	5.570
Little Mountain	5.720
West Valley	-
PEAK CAPACITY (NAMEPLATE)	
Blundell	23
Blundell Bottoming Cycle	11
Carbon	172
Cholla	387
Colstrip	148
Craig	166
Dave Johnston	762
Hayden	78
Hunter	1,123
Huntington	895
Jim Bridger	1,413
Naughton	700
Wyodak	280
Chehalis	529
Currant Creek	549
Gadsby	231
Gadsby CT	123
Hermiston	248
Lake Side	583
Little Mountain	14
West Valley	-

**Rocky Mountain Power
Utah General Rate Case - December 2009 - Rebuttal Positions
Net Power Cost Adjustment**

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CAPACITY FACTOR	(\$)
Blundell	90%
Carbon	80%
Cholla	85%
Colstrip	89%
Craig	88%
Dave Johnston	88%
Hayden	91%
Hunter	86%
Huntington	86%
Jim Bridger	83%
Naughton	87%
Wyodak	91%
Chehalis	30%
Currant Creek	55%
Gadsby	11%
Gadsby CT	19%
Hermiston	86%
Lake Side	66%
Little Mountain	71%
West Valley	0%

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 Green Tag Revenues

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	3	(62,263)	SG	40.328%	(25,109)	
Other Electric Revenues	456	3	(25,415)	SG	40.328%	(10,249)	
Other Electric Revenues	456	3	1,598	CA	0.000%	-	
Other Electric Revenues	456	3	23,817	OR	0.000%	-	
			<u>(62,263)</u>			<u>(35,359)</u>	11.13.1

Description of Adjustment:

This adjustment updates green tag revenues which have been re-calculated to match the new GRID run in adjustment 11.12.

Rocky Mountain Power
 Utah General Rate Case - December 2009 - Rebuttal Positions
 Net Power Cost Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	Total Company Filed Exhibit (SRM-2SS) Adjustment 3.4	Total Company Rebuttal Exhibit (SRM-R) Adjustment 11.13	Incremental Exhibit (SRM-R)	REF#
Adjustment to Revenue:						
Other Electric Revenues	456	1	1,028,903	1,028,903	-	11.13
Other Electric Revenues	456	1	(64,675)	(64,675)	-	11.13
Other Electric Revenues	456	1	<u>(964,228)</u>	<u>(964,228)</u>	-	11.13
			<u>-</u>	<u>-</u>	<u>-</u>	
Other Electric Revenues	456	3	(5,700)	(5,700)	-	11.13
Other Electric Revenues	456	3	(740,656)	(740,656)	-	11.13
Other Electric Revenues	456	3	3,535,676	3,473,414	(62,263)	11.13
Other Electric Revenues	456	3	1,443,205	1,417,790	(25,415)	11.13
Other Electric Revenues	456	3	(90,718)	(89,120)	1,598	11.13
Other Electric Revenues	456	3	<u>(1,352,487)</u>	<u>(1,328,670)</u>	23,817	11.13
			<u>2,789,320</u>	<u>2,727,058</u>	<u>(62,263)</u>	

Rocky Mountain Power
Utah General Rate Case - December 2009 (Rebutal Testimony Exhibit)
Green Tag Revenues

Salt River Project Adjustment	2,086,200
June 2008 Sales	2,080,500
December 2009 Sales (219,000 MWh @ \$9.50)	<u>(5,700)</u> Ref 11.13
Incremental Adjustment	740,656
Blundell Adjustment	<u>(740,656)</u> Ref 11.13
June 2008 Sales	-
December 2009 Sales (Contract expires 12/31/08)	-
Incremental Adjustment	-

Wind Adjustment for Renewable Portfolio Standards
June 2008 Sales

Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
SG		100.0000%	1.8220%	27.1645%	7.9034%	16.2973%	40.3277%	6.1182%	0.3667%
June 2008 Sales	SG	2,520,688	45,928	684,732	199,220	410,805	1,016,537	154,222	9,244
Adjustment for RPS	1 SG	1,028,903	18,747	279,496	81,318	167,684	414,933	62,951	3,773
Adjustment for RPS	1 Situs	(1,028,903)	(64,675)	(964,228)					
REC Revenues		2,520,688	-	-	280,539	578,489	1,431,470	217,173	13,017
		Ref 11.13	Ref 11.13	Ref 11.13					

December 2009 Incremental Sales - (Ref #11.13.3 for details)

Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
December 2009 Sales	3 SG	3,473,414	63,287	943,535	274,518	566,074	1,400,749	212,512	12,738
Adjustment for RPS	3 SG	1,417,790	25,833	385,135	112,054	231,062	571,763	86,744	5,199
Adjustment for RPS	3 Situs	(1,417,790)	(89,120)	(1,328,670)					
REC Revenues		3,473,414	-	-	386,572	797,136	1,972,512	299,256	17,937
		Ref 11.13.3	Ref 11.13	Ref 11.13					

Green Tag Revenue Summary

Salt River Project	2,080,500
Blundell	-
Wind	5,994,102
Total Green Tag Revenue December 2009	8,074,602
	Ref 11.13.3

Rocky Mountain Power
Utah General Rate Case - December 2009 (Rebutal Tesimony Exhibit)
Green Tag Revenues
Wind Revenue Calculation

Wind Generation - MWh - from GRID

Footcreek I	103,097	Ref 11.12.8
Glenrock Wind	323,799	Ref 11.12.8
Glenrock III Wind	117,264	Ref 11.12.8
Goodnoe Wind	280,244	Ref 11.12.8
High Plains Wind	66,927	Ref 11.12.9
Leaning Juniper 1	307,253	Ref 11.12.9
Marengo I	399,158	Ref 11.12.9
Marengo II	187,502	Ref 11.12.9
Rolling Hills Wind	275,520	Ref 11.12.9
Seven Mile Wind	349,596	Ref 11.12.9
Seven Mile II Wind	68,862	Ref 11.12.9
Total Wind Generation - MWh	2,479,221	

Qualified Facilities & Purchased Power - MWh - from GRID

Rock River I	142,638	Ref 11.12.7
Mountain Wind 1 QF	185,366	Ref 11.12.8
Mountain Wind 2 QF	242,777	Ref 11.12.8
Wolverine Creek	165,539	Ref 11.12.7
Total QF & Purchased Power - MWh	736,320	

Total Renewable Energy Credits - MWh

3,215,541

Renewable Energy Credits Allocation

ID/UT/WA/WY/FERC - SG Factor Allocated Portion	71.01%	
MWh Available for Sale	2,283,467	
Percent of Available MWh Sold	75%	
Total MWh Sold	1,712,600	
Sales Price per MWh Sold	\$ 3.50	
Total Adjusted Green Tag Revenue from Wind - Dec 2009	\$ 5,994,102	Ref 11.13.2

Incremental Change

Total Adjusted Green Tag Revenue from Wind - June 2008	\$ 2,520,688	
Incremental Change	\$ 3,473,414	Ref 11.13.2

Rocky Mountain Power
 Utah General Rate Case, December 2009 - Rebuttal Positions
 Renewable Energy Tax Credit

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
FED Renewable Energy Tax Credit	40910	1	(116)	SG	40.328%	(47)	
FED Renewable Energy Tax Credit	40910	3	<u>701,419</u>	SG	40.328%	<u>282,866</u>	
			<u>701,303</u>			<u>282,820</u>	11.14.1

Description of Adjustment:

This adjustment updates federal and state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service for the new GRID run in adjustment 11.12.

Rocky Mountain Power
 Utah General Rate Case - December 2009 - Rebuttal Positions
 Renewable Energy Tax Credit - Rebuttal Update

	<u>ACCOUNT</u>	<u>Type</u>	<u>Originally Filed</u>	<u>Updated for 3/4/2009 GRID</u>	<u>Difference</u>
Adjustment to Expense:					
FED Renewable Energy Tax Credit	40910	1	(9,107,960)	(9,108,076)	(116)
FED Renewable Energy Tax Credit	40910	2	(5,885,131)	(5,885,131)	-
FED Renewable Energy Tax Credit	40910	3	(38,262,586)	(37,561,167)	701,419
UT Renewable Energy Systems Tax Cre	40911	3	(197,829)	(197,829)	-
OR Business Energy Tax Credit	40911	3	(387,339)	(387,339)	-
			<u>(53,840,845)</u>	<u>(53,139,542)</u>	<u>701,303</u>

